THE CITY OF FIRCREST

CITY OF FIRCREST ADOPTED FISCAL YEAR 2026 BUDGET

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CITY OF FIRCREST, WASHINGTON
2026 ADOPTED BUDGET

CITY OFFICIALS

Council:	Nikki Bufford (Mayor)
	Brett Wittner (Mayor Pro Tempore)
	David Viafore
	Shannon Reynolds
	Karen Mauer-Smith
	Hunter George
	Joe Barrentine
City Manager:	Dawn Masko
Finance Director:	Allison Deskins

POPULATION: 7,235

2026 ASSESSED VALUATION REGULAR LEVY: $1,522,927,232
REGULAR MILL LEVY: 1.15430
EMS MILL LEVY: 0.38179
PARK BOND LEVY: 0.37027

2026 REVENUES, EXPENDITURES & BALANCES BY FUND

General	12,518,655
Street	1,364,097
Police Investigation	950
Cumulative Reserve	2,750,000
Park Bond Debt Service	745,843
Park Bond Capital	1,100,485
Real Estate Excise Tax	3,112,440
Storm Drain	1,279,649
Storm Drain Capital	1,058,604
Water	1,718,107
Water Capital	444,068
Sewer	4,427,367
Sewer Capital	1,007,301
Equipment Replacement	2,814,607
TOTAL	**34,342,175**

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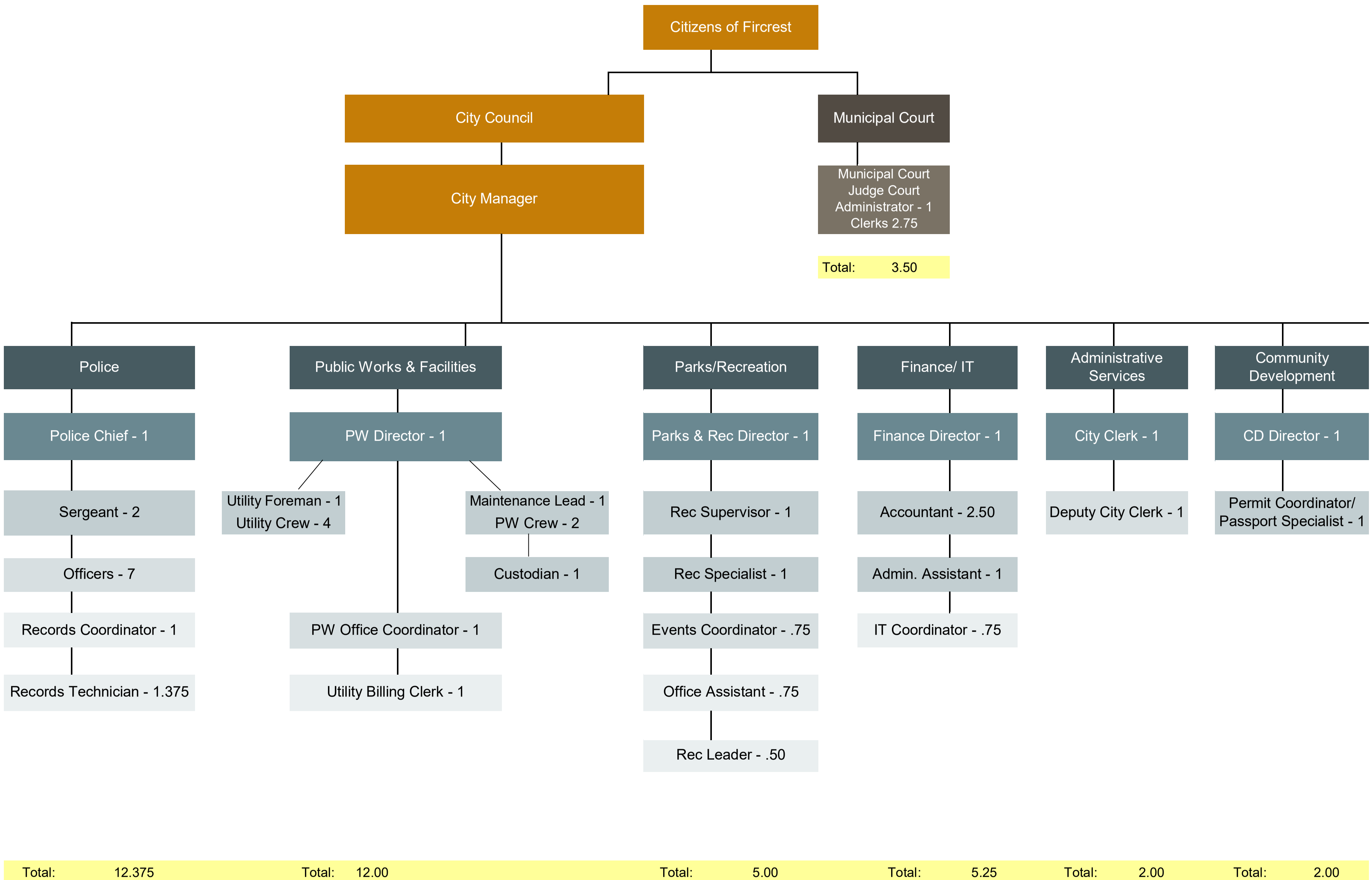

Citizens of Fircrest
City Council
Municipal Court
City Manager
Municipal Court
Judge Court
Administrator - 1
Clerks 2.75
Total: 3.50
Police
Public Works & Facilities
Parks/Recreation
Finance/ IT
Administrative Services
Community Development
Police Chief - 1
PW Director - 1
Parks & Rec Director - 1
Finance Director - 1
City Clerk - 1
CD Director - 1
Sergeant - 2
Utility Foreman - 1
Utility Crew - 4
Maintenance Lead - 1
PW Crew - 2
Rec Supervisor - 1
Accountant - 2.50
Deputy City Clerk - 1
Permit Coordinator/
Passport Specialist - 1
Officers - 7
Custodian - 1
Rec Specialist - 1
Admin. Assistant - 1
Records Coordinator - 1
PW Office Coordinator - 1
Events Coordinator - .75
IT Coordinator - .75
Records Technician - 1.375
Utility Billing Clerk - 1
Office Assistant - .75
Rec Leader - .50
Total: 12.375
Total: 12.00
Total: 5.00
Total: 5.25
Total: 2.00
Total: 2.00

City of Fircrest
2026 Adopted Budget
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Honorable Mayor, Councilmembers, and Citizens of Fircrest:

It is my pleasure to present the City of Fircrest 2026 Adopted Budget. This policy document reflects our ongoing commitment to prudent fiscal management and effective service delivery. It demonstrates our commitment to allocating tax dollars responsibly to address the critical needs and mandates facing Fircrest while providing residents with the highest level of service within available City resources.

As a principal policy statement, the budget serves as a tool for management, accounting, communication, and planning decisions. It also functions as a financial plan and operations guide for implementing the City's programs and services.

Significant effort has been made to maximize public service levels while maintaining the necessary financial reserves. 2026 operating expenditures are funded by 2026 operating revenues. Both expenditures and revenues have been budgeted conservatively, with careful consideration of historical trends and current economic conditions.

Adequate reserve levels are a vital component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. The City of Fircrest maintains appropriate reserve levels in the General Fund, as required by the Fircrest Municipal Code (FMC), and in accordance with the "best practices" established by the Government Finance Officers Association (GFOA).

2026 City Council Goals

Each year, the City Council holds a Study Session to discuss goals and priorities for the upcoming fiscal year's budget. This process provides City staff with valuable direction to prioritize budget expenditures and allocate resources effectively.

During the 2026 budget process, the Council identified the following goals to guide our efforts throughout the year. While notable progress was achieved in 2025, work will continue in 2026 on these key initiatives:

- Develop a Pedestrian Safety Plan: Staff will be implementing a pilot Photo Enforcement Program in 2026 and continuing to incorporate safety measures into street projects, including bulb-outs and flashing crosswalk beacons. Sidewalk and bike lane enhancements will proceed as funding allows. As additional revenue becomes available, a formal pedestrian safety plan and program will be developed.

- Establish a Communications Plan and Program: In 2026, efforts will focus on launching an updated, more accessible website and formalizing a communications plan. We will continue to expand digital engagement and enhance outreach through Town Topics and direct mailings to strengthen communication with residents. Once approved by Pierce County, the City will also begin utilizing the Pierce County Emergency Management notification system for targeted emergency alerts.

- Develop a Facility Maintenance & Equipment Replacement Plan: Staff are creating a long-term maintenance and replacement schedule for the Fircrest Community Center and Pool. This proactive management tool will help forecast major maintenance and capital replacement needs, minimize unexpected facility costs through planned maintenance, and support long-term budgeting and reserve planning.

- Develop a Sustainability Plan: In 2026, the City will continue exploring options to advance sustainability initiatives, including an urban tree canopy study, a low-impact development regulations study, a critical areas ordinance update, a greenhouse gas emissions report with reduction targets, and a Comprehensive Plan amendment to include a Climate Change Resiliency Element.

Budget Overview

The City of Fircrest 2026 Budget totals $16,192,704 across all funds, including $13,178,415 in operating funds. The General Fund budget is balanced using conservative revenue estimates in accordance with the City's Financial Policies. The 2026 General Fund budget of $8,459,263 represents a slight increase from the revised 2025 General Fund budget of $8.28 million.

Revenues

Total budgeted resources for 2026 are $34,342,173, including a projected beginning fund balance of $17,903,183 and total revenues of $16,438,987.

The 2026 budget includes a 1% inflationary increase in the regular property tax levy, as permitted by state law. The City's total assessed property value increased by 2.4% to $1.523 billion. New construction and improvements of approximately $1.4 million added $1,680 to the property tax levy, while the 1% statutorily allowed inflationary increase added $17,395. The City's 2026 regular property tax levy totals $1.77 million.

Based on an estimated 2026 regular property tax rate of $1.15 per $1,000 of assessed valuation, the City's share of regular property tax on a house valued at $570,166 would be $626 annually. The total 2026 City levy rate of $1.90 includes a regular property tax rate of $1.15, an EMS property tax rate of $0.38, and the voted park bond debt levy of $0.37. The actual increase or decrease in each taxpayer's property taxes will depend primarily on how much their property value changed in relation to the citywide average.

Expenditures

Total budgeted expenditures for 2026 are $16,192,704, a reduction of approximately $1.85 million (10%) compared to the 2025 budget. This decrease is primarily due to one-time capital spending in 2025 and the expenditure of remaining ARPA funds. Funds for projects not completed in 2025 will be carried forward into 2026.

The 2026 operating expenditure budget, which excludes transfers, debt service, and capital outlays, is $13.18 million, compared to the $12.80 million budgeted operating expenses in 2025. The General Fund operating budget of $8.1 million includes all expenses not classified as capital, interfund transfers, or lease payments. These expenses include all personnel costs, supplies, and professional services.

Fund Balances

By the end of 2026, total fund balances are expected to be $18.2 million, which is slightly higher than the 2025 budgeted ending fund balance of $17.9 million.

The General Fund's ending fund balance is projected to be approximately $4.1 million for 2026. Out of this amount, $1.6 million is unassigned, $1.9 million is reserved for cash flow, and over $910,000 is assigned for special purposes. It's worth noting that the projected ending balance exceeds the financial policy goal of maintaining an ending fund balance equivalent to at least three months of General Fund operating expenditures.

2026 Budget Assumptions

- Includes a COLA increase of 2.7% for all employees.
- Includes an 8.7% increase in medical premiums, a 4.3% increase in dental, and no increase in vision premiums.
- Includes a 10% employee contribution for medical premiums.
- Includes revenues and expenditures for Ruston Court contracted services.

Staffing Changes

Local government is a labor-intensive service industry, and to maintain expected service levels, meet State mandates, perform required preventative infrastructure maintenance, and complete public works projects, the City must have adequate staffing.

The 2026 Budget includes several staffing requests designed to enhance operational effectiveness and address workload needs. Proposed staffing changes include:

- Reclassifying the Public Works Administrative Assistant to Utility Clerk and increasing the position from 0.75 FTE to 1.00 FTE.
- Converting a part-time Recreation Leader to a permanent part-time employee.

The City's Municipal Court is also undergoing changes in 2026. A new Municipal Judge was appointed for a term beginning January 2026. In addition, the Pierce County Department of Assigned Counsel is no longer providing public defender services, requiring the City to contract with a private firm or individual beginning in 2026.

Challenges, Accomplishments, and Opportunities

This past year brought a mix of change, disruption, challenges, and growth to the City of Fircrest. We have had to respond to unforeseen events, significant staffing transitions, and evolving state mandates beyond our control. Through it all, we have continuously adapted to maintain high levels of service, meet statutory requirements, and thoughtfully plan for our future.

The 2026 Budget reflects our best projections of revenues and costs, grounded in historical experience yet tempered by caution. Our department managers have developed conservative budgets that strike a balance between preserving service levels and fiscal discipline. Staff will continue to closely monitor legislative developments and operational shifts, as even the most carefully crafted forecasts can be impacted by external events. Where possible, cost-containment measures have been implemented; however, we must prepare for some upward cost pressure in 2026.

Several external factors exert real constraints on the City's future capacity to address community needs and desires.

- Inflation in the Seattle-Tacoma-Bellevue region remains persistent. Over the 12 months ending June 2025, the Seattle area's CPI-W rose about 2.7% year over year. While this is a moderation from earlier peaks, prices for labor, materials, and essential services remain elevated.
- Energy and fuel costs continue to weigh on municipal operations. Elevated fuel and utility prices impact a wide range of areas, from street maintenance contracts to vehicle usage and building operations.
- Supply chain disruptions and constrained availability of infrastructure materials pose challenges. Delays and higher unit costs for items from asphalt and piping to specialty construction materials complicate project planning and budgeting.
- Insurance costs across Washington State continue to rise sharply. Auto insurance premiums are projected to increase by double digits again in 2026 – the largest increase among U.S. states. Meanwhile, property and liability premiums face similar upward pressure due to rising disaster risk and claim costs, resulting in ongoing premium increases each year.
- Recruiting and retaining qualified staff – especially for specialized positions – remains difficult, in a highly competitive regional labor market. Compensation demands continue to rise as municipalities compete for skilled professionals.

Despite these challenges and constraints, the City made substantial progress in 2025 and continued to advance core initiatives:

- Service Continuity: Essential services were maintained while navigating significant staffing transitions and rising costs.
- Fiscal Stewardship: Departments have integrated cost-control measures, reduced non-essential spending, and closely reviewed contract expenditures.
- Strategic Planning: We have laid the groundwork for key policy initiatives – such as pedestrian safety measures, communications improvements, and facility planning – that position us for more efficient operations in the years ahead.
- Regional Collaboration: Partnerships with Pierce County and the cities of Tacoma and University Place were strengthened through joint discussions on infrastructure, capital projects, development, and shared services.
- Legislative Compliance: We remain engaged with the City Council on compliance with new State laws related to housing, growth, and climate resilience, while ensuring local context and priorities are preserved.

Operationally, 2025 was a year of significant staffing transition. Like many small cities, Fircrest faces challenges competing with larger neighboring jurisdictions for qualified personnel. During the first quarter of 2025, the departures of the Associate Planner/Permit Coordinator, Passport Specialist, and Community Development Director necessitated that the City explore alternative staffing solutions for the Planning & Development Department. The department currently operates with a combined Permit Coordinator/Passport Specialist role, supported by consultants, the City Clerk, and the City Manager. The City also contracts with a neighboring jurisdiction for code enforcement services. Recruitment for a new planning position is anticipated to occur in 2026.

Other staffing changes during 2025 included the start of work for our new Finance Director, and the hiring of a new Police Chief, two Police Officers, an Administrative Assistant, a Police Records Coordinator, a Police Records Technician, a Custodian, and a Utility Worker. A Deputy City Clerk/Human Resources Specialist recruitment will occur in 2026. We are also pleased to report that the Police Department is fully staffed again with ten commissioned officers.

Recreation programs and community events reached record participation levels, reflecting strong community engagement. We also completed numerous street, sidewalk, and utility repairs and improvements, enhancing the safety and long-term sustainability of our infrastructure. Efforts to improve pedestrian safety are ongoing, including the continued incorporation of safety features into road improvement projects and the exploration of a photo-enforcement program.

Key 2025 project highlights included the completion of the Electron-Contra Costa Crosswalk with a flashing beacon, Masko Park Playground improvements, 44th Street Lift Station upgrades, the Claremont Grind and Overlay project, and completion of the water meter replacement project.

While financial and operational challenges remain, the City also faces significant opportunities to strengthen its resilience and quality of life:

1. Revenue Diversification and Economic Development

   Property taxes, constrained by a statutory 1% cap on annual increases, cannot keep pace with inflation. The City must pursue balanced growth through redevelopment, infill opportunities, streamlined permitting, and strong partnerships with the business community.

2. <u>Strategic Infrastructure Investment</u>

   By investing thoughtfully in streets, sidewalks, utilities, and public facilities, we can reduce long-term maintenance costs, make the City more attractive to residents and businesses, and leverage grant and external funding as available.

3. <u>Regional Collaboration</u>

   Continued cooperation with neighboring jurisdictions offers opportunities to share services, leverage infrastructure investments, and expand economic development – particularly along shared utility and transportation corridors.

4. <u>Operational Efficiency and Innovation</u>

   The City will continue to modernize records management, streamline public records processing, enhance digital systems, consolidate redundant functions, and explore shared services to maximize efficiency.

5. <u>Strategic Reserves and Capital Planning</u>

   Maintaining healthy reserves and adhering to best practices in fund balance management will enable the City to plan for multi-year capital maintenance and replacements, thereby reducing reactive spending.

6. <u>Community Engagement and Trust Building</u>

   Clear and transparent communication remains vital as Fircrest navigates growth pressures and regulatory changes. Expanding outreach, strengthening our digital presence, and enhancing responsiveness to citizen input are crucial to maintaining community trust.

Balancing the need to meet community expectations with the imperative of fiscal responsibility remains the City's central challenge. While there is more work to be done – enhancing communications, strengthening employee training, improving code compliance, and addressing deferred maintenance – the City of Fircrest remains well-positioned. By aligning priorities, budgeting with discipline, and capitalizing on opportunities, Fircrest continues to move forward with purpose and accountability.

The City's Centennial year marked a truly momentous milestone, celebrating 100 years of community, progress, and pride. Throughout 2025, residents came together to honor this historic occasion through a series of memorable events, including a Centennial scavenger hunt, an amateur hour talent show, the revival of Derby Days, a festive Centennial Parade, and an anniversary week of celebration featuring Fircrest night at the Tacoma Rainiers, local history discussions, a children's story hour, a community art project, Sports Day, and a "Dance through the Ages." Each gathering highlighted the enduring sense of connection and civic spirit that has defined Fircrest for a century. Past and present elected and appointed officials also attended a Special Council Meeting commemorating the 100th Anniversary. To ensure this milestone year is remembered for generations to come, a legacy project featuring a commemorative timeline honoring 100 years of Fircrest's history will be installed at the Community Center.

The Centennial's success was a true community achievement, made possible by the collaboration and dedication of staff, Councilmembers, residents, businesses, and our generous sponsors, who joined together to celebrate Fircrest's past and look forward to its vibrant future.

As a small but dynamic community, our success will depend on remaining agile, disciplined, and forward-thinking – ensuring high-quality, sustainable services for all residents in the years ahead. Building on the challenges we've overcome, the accomplishments we've achieved, and the opportunities ahead, we will continue to strengthen our organization, invest in our people, and work collaboratively to shape a thriving, resilient future for Fircrest.

Summary

The 2026 General Operating Budget is balanced. We continue to invest in the quality of life that we all cherish in Fircrest, guided by the continued tradition of fiscal conservatism in our annual budgeting. Such conservatism has ensured a healthy reserve and a balanced annual budget.

This budget is the result of countless hours of preparation, analysis, and financial projection by our department managers and their staff, who have all demonstrated exceptional dedication to achieving a balanced budget. Fircrest is fortunate to have a dedicated staff whose unwavering commitment to service sets our community apart from so many others.

On behalf of the entire City staff, we extend our gratitude to the City Council and residents for their ongoing support and trust. We are fully committed to assisting the City Council in finalizing the 2026 budget and continuing our mission of delivering high-quality services to the people of Fircrest.

Sincerely,

Dawn Masko

Dawn Masko
City Manager

Budget Development Process

The 2026 Budget for the City of Fircrest sets the financial operating plan for the City. The budget includes estimated expenditure (costs) of providing services and the estimated revenues (income) to pay for those services. In accordance with the Revised Code of Washington (RCW) 35A.33.075, the City must adopt a balanced budget. This means that budgeted appropriations are, therefore, limited to the total estimated revenues for the upcoming year plus any fund balance estimated to be available at the close of the 2025 fiscal year. The City's intent is to pay for all current expenditures with current revenues (a structurally balanced budget).

The City's budget process is defined by Chapter 35A.34 RCW. In Washington State, city government fiscal years follow the calendar year of January 1st to December 31st. Cities are required to hold public hearings during the budget preparation process. The first public hearing covers revenue sources for the coming year's budget, including the property tax levy. An additional public hearing is required to cover the proposed preliminary budget.

The City's budget process is a continuous cycle. The City Manager, City Council, and City staff work together to develop the budget. The City recognizes its ethical and fiduciary responsibility to its citizens to carefully account for public funds, wisely manage municipal finances, and plan adequate funding for the services and facilities desired and needed by the public. While the budget is being created, all parties must make decisions on how to utilize the limited revenues that the City receives to produce the greatest benefit to its citizens. Each phase of the budget process requires a coordinated effort between the City Manager, City Council, and City administration. The development, adoption, monitoring, and evaluation of the City budget is a continual process that leads from one budget cycle to the next.

The budget is constantly monitored throughout the year to ensure the City does not expend more than its available resources. Periodic reports are made to the City Council on the status of the budget. In addition, City staff continually assesses trends, changes in laws/statutes, and other factors that may impact the City's sources of revenues and expenditure limitations. The Finance Department also prepares annual financial reports, which are audited by the Washington State Auditor's Office.

Procedures for Adopting the Original Budget

The City's budget process and the time limits under which the budget must be prepared are defined by RCW 35A.34. The budget process steps are:

1. Prior to the beginning of the City's next fiscal year and before November 2nd, the City Manager submits a proposed budget to the City Council. This budget is based on priorities established through the City Manager by Department Directors/Managers after analyzing revenues, expenditures, and statutory requirements.

2. The City Council conducts public hearings on the proposed budget before the statutory deadline in December.

3. The City Council makes its adjustments to the proposed budget and adopts, by ordinance, a final balanced budget no later than December 31st.

4. Within 30 days of adoption, the final budget is available to the public.

Budget Amendments

The budget, as adopted, constitutes the legal authority for expenditures. The City's budget is adopted at the fund level so that expenditures may not legally exceed appropriations at that level of detail. The City Manager and Finance Director may transfer budgeted amounts from one line item to another within any fund; however, any revisions that alter the total expenditures of a fund to be greater than the adopted appropriated amount or that affect the number of authorized employee positions or salary ranges must be approved by the City Council.

Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process and ensure that the budget remains in balance. Typical amendments include administrative adjustments, carry-forward appropriations resulting from projects that were not completed at year-end, and new grant revenues awarded after the budget adoption.

Budget Document

The budget document serves two distinct purposes:

1. To present the City Council and the public with a clear picture of the services the City provides, the cost of those services, and the policy decision underlying the financial decisions.

2. To provide City management with a financial and operating plan that guides the actions of the day-to-day activities to meet City Council goals and policy direction.

Basis Of Accounting and Budgeting

Basis of Accounting

The City of Fircrest's budget and financial statements for governmental funds (General, Special Revenue, Debt Service, and Capital Projects Funds) and proprietary funds (Utilities and Internal Service Funds) are prepared using a cash basis of accounting. Revenues are recognized when received, and expenditures are recognized when paid.

Basis of Presentation – Fund Accounting

The accounts of the City are organized on the basis of funds and account groups. Each fund is a separate accounting entity with a self-balancing group of accounts. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The City uses 14 separate funds for budgeting purposes. Except for the General Fund, money within each fund cannot be used in other funds. Many of the revenues received in each fund are restricted in use by law and/or by legislative action. Funds may make interfund loans to other funds. However, any interfund loan must be paid back based on a predetermined schedule and must pay prevailing interest rates (usually the interest rate earned through the Local Government Investment Pool). The General Fund can make transfers to other funds if money is available.

Basis of Budgeting

The City uses the same revenue and expenditure recognition principles for budgeting as for accounting.

Balanced Budget

State law prescribes a balanced budget where total expenditures and other uses cannot exceed total resources (revenue plus beginning fund balance). Best budget practices also specify that "ongoing expenditures" should not exceed "ongoing revenues".

Budgetary Fund Balance

Budgetary fund balance is the difference between current liabilities (expenditures) and current assets (revenues) of a fund. This is the amount available for appropriation during the budget period.

Budgeting, Accounting and Reporting System (BARS)

The City of Fircrest uses the revenue and expenditure classifications contained in the Budgeting, Accounting, and Reporting System (BARS) Manual, as prescribed by the Washington State Auditor's Office, under the authority of Washington State law, Chapter 43.09 RCW. This system provides a uniform chart of accounts for all Washington State local governments and provides useful comparative data to the state regarding local spending.

Budget Fund Structure

Governments utilize a fund accounting system that emphasizes accountability rather than profitability. In this system, a fund is a self-balancing set of accounts segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. In governmental accounting, the expenditure side of the budget is called an "appropriation" and is the legal authority to provide a given level of service. It is illegal to spend more than the fund's appropriation. The budget appropriation is not just a forecast of the amount the City expects to spend; it is the maximum amount that may be spent.

The City maintains fourteen appropriated funds in the 2026 budget, which does not include three fiduciary funds that are not budgeted funds. Although not budgeted, the fiduciary funds are reported in the audited financial statements.

The City currently utilizes the following two fund types for budgetary purposes:

- **Governmental Fund Types**
  - **General Fund** – to account for all financial resources except those required to be accounted for in another fund.
  - **Special Revenue Funds** – to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.
  - **Debt Service Fund** – to account for the accumulation of resources for and the payment of general long-term debt principal and interest.
  - **Capital Project Funds** – to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
- **Proprietary Funds**
  - **Enterprise Funds** – to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
  - **Internal Service Fund** – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Legal budgetary control is established at the fund level, i.e., expenditures for a fund may not exceed the total appropriation amount. The City Manager may authorize transfers of appropriations within a fund, but the City Council must approve by ordinance any increase in total fund appropriations. Any unexpended appropriations for budgeted funds lapse at the end of the year.

The legal restraints specific to each fund type are summarized below.

- The **General Fund** is the City's main operating fund and accounts for all activities not required to be accounted for in some other fund. The General Fund includes police, fire, parks and recreation, building and planning, municipal court, legal and financial services, community events, facilities maintenance, and general administration expenditures. Additionally, the General Fund subsidizes street operations and maintenance.
- **Special Revenue Funds** account for the proceeds of specific revenue sources (other than trust funds or for major capital projects) that are legally restricted to expenditures for specific purposes. The City's special revenue funds are the ***Street Fund*, *Police Investigation Fund,*** and the ***Cumulative Reserve Fund***.
- **Debt Service Funds** account for the accumulation of resources for and the payment of principal and interest on the City's bonds issued in support of governmental activities. The City's debt service fund is the ***Park Bond Debt Service Fund***.
- **Capital Project Funds** account for the acquisition, construction, or improvements of major capital facilities except for those financed by proprietary or trust funds. The City has a ***Park Bond Capital Fund*** and a ***REET (Real Estate Excise Tax) Fund***. A portion of the revenues received into the Capital Project Funds (such as Real Estate Excise Taxes) are restricted by law to be used for general capital improvements.
- **Enterprise Funds** are self-supporting through user rates and charges. The ***Water Fund***, ***Sewer Fund*, *Storm Drain Fund*, *Water Improvement Fund***, ***Sewer Improvement Fund***, ***Storm Drain Improvement Fund***, and the ***Utility Trust Fund*** are enterprise funds.
- **Internal Service Funds** are used to account for the financing of goods or services to other departments or funds of the City on a cost-reimbursement basis. The ***Equipment Rental Fund*** is an internal service fund that provides for the repair and maintenance, replacement, and operation of the City's vehicles and heavy equipment.

City of Fircrest
2026 Budget Summary

Fund	Fund Name	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund	$ 4,436,598	$ 8,082,057	$ 8,459,263	$ 4,059,392
101	City Street Fund	273,075	1,091,022	769,502	594,595
105	Police Investigation Fund	450	500	-	950
150	Cumulative Reserve Fund	2,750,000	-	-	2,750,000
201	Park Bond Debt Service Fund	172,457	573,386	556,200	189,643
301	Park Bond Capital Fund	1,057,967	42,518	-	1,100,485
310	REET (Real Estate Excise Tax) Fund	2,707,947	404,493	183,391	2,929,049
415	Storm Drain Operating Fund	587,091	692,558	642,736	636,913
416	Storm Drain Capital Improvement Fund	830,425	228,179	102,152	956,452
425	Water Operating Fund	406,410	1,311,697	1,345,780	372,327
426	Water Capital Improvement Fund	240,068	204,000	162,974	281,094
430	Sewer Operating Fund	1,453,581	2,973,786	3,207,739	1,219,628
432	Sewer Capital Improvement Fund	720,301	287,000	302,268	705,033
501	Equipment Rental & Replacement Fund	2,266,816	547,791	460,699	2,353,908
	GRAND TOTAL:	**$ 17,903,186**	**$ 16,438,987**	**$ 16,192,704**	**$ 18,149,469**

GENERAL FUND

- Includes the sixth year of a six-year EMS levy rate passed by voters.
- Transfers 15% of property tax collections to the Street Fund.
- Transfers $45,517 from General Fund Light reserves for street light maintenance and capital expenses.
- Transfers $10,000 from the General Fund to the Street Fund for Street Beautification (banners, baskets, traffic islands, & bulb-outs).
- 2.7% increase applied to the Fire contract with Tacoma.
- Includes library reimbursements of $78 charged by the City of Tacoma.

2025 Budgeted Operating Revenues:	2026 Budgeted Operating Revenues:
$7,630,277	$8,082,057

2025 Budgeted Operating Expenditures:	2026 Budgeted Operating Expenditures:
$7,753,869	$8,064,969

CUMULATIVE RESERVE FUND

The City also has a cumulative reserve fund that was set up by ordinance. This fund has emergency reserves set aside of $2,750,000 that can only be used by the General Fund and requires Council approval by ordinance to utilize these funds.

STREET FUND

The Street Fund provides for all maintenance and operation functions for the City's transportation infrastructure, including streets, sidewalks, signs, streetlights, and beautification.

- Transfers-in from the General Fund include $265,396 (15% Property Tax), $45,517 (Street Light Maintenance), and $10,000 (Beautification).
- Minor street improvements of $100,000 funded by a transfer from REET 1.
- Transfers in from REET 2 include $83,392 (Alameda).
- Additional capital projects will be carried forward from the 2025 budget.

2025 Budgeted Revenues:	2026 Budgeted Revenues:
$1,139,108	$1,091,022
2025 Budgeted Expenditures including Capital:	**2026 Budgeted Expenditures including Capital:**
$1,171,614	$769,502

- Street Reserves are expected to increase by $321,520.

PARK BOND DEBT SERVICE FUND

The Park Bond Debt Service Fund receipts the property tax related to the sale of a bond for the purpose of replacement of the pool, recreation center, and other park capital projects and to account for principal and interest payments.

PARK BOND CAPITAL FUND

The Park Bond Capital Fund accounts for bond proceeds, donations, and expenditures related to park bond projects. There are no active projects currently budgeted within this fund.

STORM DRAIN OPERATING FUND

The Storm Drain Operating Fund provides for the maintenance and operation of the City's storm water collection system, including cleaning catch basins and street sweeping.

2025 Budgeted Revenues:	2026 Budgeted Revenues:
$653,315	$692,558
2025 Budgeted Expenditures:	**2026 Budgeted Expenditures:**
$596,145	$642,736

- Reserves are expected to increase by $49,822.

STORM DRAIN CAPITAL IMPROVEMENT FUND

Capital consists of $85,200 for catch basin and/or filtration replacements plus project engineering of $10,000.

WATER OPERATING FUND

The Water Operating Fund provides for the maintenance and operation of the City's water distribution system and provides for the delivery of safe drinking water for all water customers.

2025 Budgeted Revenues:	2026 Budgeted Revenues:
$1,272,153	$1,311,697
2025 Budgeted Expenditures:	**2026 Budgeted Expenditures:**
$1,170,487	$1,345,780

- Reserves are expected to decrease by $34,083.

WATER CAPITAL IMPROVEMENT FUND

Capital funding includes $100,000 for water main replacements, $30,000 for replacement of aging water mains, and $10,000 for engineering services for various projects throughout the City.

SEWER OPERATING FUND

The Sewer Operating Fund provides for the wastewater collection and conveyance system in compliance with Department of Ecology water quality standards. The utility operates and maintains sewer lift stations and sewer mains.

2025 Budgeted Revenues:	2026 Budgeted Revenues:
$2,989,350	$2,973,786
2025 Budgeted Expenditures:	**2026 Budgeted Expenditures:**
$3,420,966	$3,207,739

- Reserves are expected to decrease by $233,953.

SEWER CAPITAL IMPROVEMENT FUND

Capital improvements consist of $50,000 for inflow and infiltration (I&I) reduction projects and the Sewer Comp Plan as well as $230,000 for pipe bursting and other capital repairs.

EQUIPMENT RENTAL AND REPLACEMENT FUND

The Equipment Rental and Replacement Fund serves as a central fund for acquiring and replacing vehicles and equipment valued at more than $1,000. To ensure the availability of funds for equipment replacement, each department is charged an annual replacement contribution. By allocating a yearly replacement contribution, departments can proactively plan for the replacement of their equipment. This approach helps ensure that when a piece of equipment reaches the end of its useful life, sufficient funds are available for its replacement.

City of Fircrest

Revenue Summary by Fund

		2023 Actual	2024 Actual	2025 Budget	2026 Budget
001	General Fund	$ 12,893,157	$ 12,716,817	$ 12,139,217	$ 12,591,224
101	Street Fund	991,498	1,574,750	1,583,438	3,050,624
105	Police Investigation Fund	13,333	13,983	500	14,483
150	Cumulative Reserve Fund	1,979,506	2,750,000	2,750,000	2,750,000
201	Park Bond Debt Service Fund	578,011	598,078	638,878	633,604
301	Park Bond Capital Fund	2,521,274	1,784,730	1,014,720	1,211,351
310	REET Fund	2,864,957	3,208,490	3,132,979	3,189,198
411	Utilities Trust Fund	53,478	50,578	-	-
415	Storm Drain Fund	1,024,638	1,049,326	1,194,940	1,201,311
416	Storm Drain Capital Fund	910,503	809,956	828,906	940,425
425	Water Utility Fund	1,490,961	1,512,729	1,504,692	1,559,809
426	Water Capital Fund	705,312	714,850	216,537	541,424
430	Sewer Utility Fund	4,373,631	4,472,783	4,080,747	4,532,313
432	Sewer Capital Fund	1,594,377	1,630,335	952,075	1,601,380
501	Equipment Rental Fund	2,403,018	2,556,475	2,639,257	2,641,908
	CITY TOTAL	**$ 34,397,654**	**$ 35,443,880**	**$ 32,676,886**	**$ 36,459,054**

City of Fircrest

Expenditure Summary by Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
General Fund	$ 7,634,110	$ 7,810,403	$ 8,094,767	$ 8,370,770
Street Fund	590,670	1,558,456	1,171,614	2,499,255
Police Investigation Fund	-	-	-	14,033
Cumulative Reserve Fund	-	-	-	-
Park Bond Debt Service Fund	428,200	439,750	460,850	460,850
Park Bond Capital Fund	1,119,984	853,378	10,000	157,084
REET Fund	90,499	424,943	183,392	479,251
Utilities Trust Fund	10,835	10,035	-	-
Storm Drain Fund	577,935	531,938	596,145	597,690
Storm Drain Capital Fund	394,683	4,731	110,000	110,000
Water Utility Fund	1,247,773	1,235,069	1,170,487	1,179,577
Water Capital Fund	354,664	308,975	158,960	338,356
Sewer Utility Fund	2,896,079	2,935,829	3,420,966	3,425,596
Sewer Capital Fund	194,042	262,955	222,150	855,411
Equipment Rental Fund	456,973	420,479	351,542	392,252
CITY TOTAL	**$ 15,996,448**	**$ 16,796,943**	**$ 15,950,873**	**$ 18,880,125**

City of Fircrest

Ending Fund Balances

Fund	Ending Fund Balance			
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
General Fund	$ 5,259,047	$ 4,906,413	$ 4,592,310	$ 4,059,392
City Street Fund	400,828	16,294	335,553	594,595
Police Investigation Fund	13,333	13,983	-	950
Cumulative Reserve Fund	1,979,506	2,750,000	2,750,000	2,750,000
Park Bond Debt Service Fund	149,811	158,328	163,602	189,643
Park Bond Capital Fund	1,401,290	931,351	661,763	1,100,485
REET Fund	2,774,457	2,783,548	2,708,421	2,929,049
Utility Trust Fund	42,643	-	-	-
Storm Drain Operating Fund	446,703	517,388	547,915	636,913
Storm Capital Improvement Fund	515,820	805,225	481,470	956,452
Water Operating Fund	238,692	277,659	246,206	372,327
Water Capital Improvement Fund	355,144	405,874	248,708	281,094
Sewer Operating Fund	1,477,553	1,536,954	1,131,245	1,219,628
Sewer Capital Improvement Fund	1,400,335	1,367,380	721,070	705,033
Equipment Rental Fund	1,946,045	2,135,996	2,095,838	2,353,908
Total	**$ 18,401,207**	**$ 18,606,393**	**$ 16,684,101**	**$ 18,149,469**

General Fund Ending Fund Balances

General Fund	Ending Fund Balance			
	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Restricted - ARPA Funds	$ 335,369	$ 109,182	$ -	$ -
Assigned - Light	475,243	523,656	424,035	341,513
Assigned - 44th/Alameda	555,550	441,436	531,850	503,656
Unassigned - Reserved for Cash Flow	1,925,000	1,925,000	1,925,000	1,925,000
Unassigned	1,967,884	1,907,139	1,711,425	1,289,224
Total	**$ 5,259,047**	**$ 4,906,413**	**$ 4,592,310**	**$ 4,059,392**

GENERAL FUND CHANGE IN FUND BALANCE REPORT

Operating Revenues	8,082,057
Operating Expenses	8,064,968
Operating Revenues Over/(Under) Operating Expenditures	**17,089**

GENERAL FUND SUMMARY REPORT

RESOURCES

Assigned Beginning Fund Balance - Light	387,030
Assigned Beginning Fund Balance - 44th Alameda	523,656
Unassigned Beginning Fund Balance - Reserved for Cash Flow	1,925,000
Unassigned Beginning Fund Balance	1,600,912
Operating Revenues	8,082,057
Total Resources with Beginning Fund Balance	**12,518,655**

EXPENDITURES

Operating Expenses	8,064,968
Capital & Other Expenditures	73,381
Transfer Out to Street for St. Lt. Maint./Cap from Lt. Fund Balance	45,517
Transfer Out to Street Fund	275,396
Assigned Ending Fund Balance - Light	341,513
Assigned Ending Fund Balance - 44th Alameda	503,656
Unassigned Ending Fund Balance - Reserved for Cash Flow	1,925,000
Unassigned Ending Fund Balance	1,289,224
Total Expenditures with Ending Fund Balance	**12,518,655**

GENERAL FUND REVENUE

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-51-00-01	Assigned BFB - Light	502,126	475,243	424,035	387,030
308-51-00-02	Assigned BFB - 44th Alameda	568,395	555,550	531,850	523,656
308-31-00-01	Restricted BFB - ARPA	800,393	335,369	-	-
308-91-00-01	Reserved for Cash Flow	1,400,000	1,925,000	1,925,000	1,925,000
308-91-00-01	Unassigned BFB - General	2,290,833	1,967,884	1,628,055	1,600,912
	Total Fund Balance	**5,561,746**	**5,259,047**	**4,508,940**	**4,436,598**
311-10-00-00	General Property Taxes	1,701,014	1,713,199	1,743,556	1,769,304
311-10-01-00	EMS Taxes	562,711	566,672	576,688	585,230
311-30-00-00	Sale Of Tax Title Property	13			-
313-11-00-00	Retail Sales & Use Tax	745,911	838,352	841,000	943,165
313-17-00-00	Zoo Tax	95,462	96,652	100,000	102,000
313-71-00-00	Local Criminal Justice Tax	168,999	172,594	176,715	177,500
316-40-00-00	Water Utility Tax	90,968	92,370	95,056	97,908
316-41-00-00	Sewer Utility Tax	169,612	170,943	173,700	173,700
316-42-00-01	Storm Drain Utility Tax	31,460	31,468	31,900	31,900
316-43-00-00	Gas Utility Tax	128,662	121,918	130,000	136,000
316-45-00-00	Garbage/Solid Waste Tax	138,405	142,956	149,800	153,845
316-46-00-00	Television Cable Tax	144,881	130,344	138,000	127,549
316-47-00-00	Telephone/Telegraph Tax	71,130	54,778	65,000	65,000
	Total Taxes	**4,049,227**	**4,132,246**	**4,221,415**	**4,363,101**
321-91-00-01	Non-Comp Charge/Electric	398,090	327,890	343,200	358,000
321-91-00-02	Franchise Fee Water	9,030	9,304	9,600	9,750
321-91-00-03	Franchise Fee Cable TV	120,240	108,746	125,000	123,600
321-99-00-00	Business Licenses & Permits	56,452	59,470	65,000	65,000
322-10-00-00	Building Permit	23,890	56,033	54,300	100,000
322-10-00-01	Mechanical Permit	6,269	5,010	6,700	25,000
322-10-00-02	Plumbing Permit	3,292	3,856	4,500	10,000
322-10-00-03	Excavate/Clear/Grading Permits	-	285	285	300
322-10-00-05	Sign Permit	730	100	500	500
322-10-00-06	Investigation Fee	1,297	-	1,000	1,000
322-10-00-07	Fire Protection Permit	-	450	500	500
322-90-00-00	Other Licenses & Permits (Alarm)	300	205	300	300
	Total Licenses & Permits	**619,590**	**571,349**	**610,885**	**693,950**
332-92-10-00	ARPA Grant	-	-	-	-
333-20-60-00	Reimb - St of WA (Fed Passthru)	10,307	-	8,000	10,000
334-00-30-00	State Grant From Secretary of State	-	-	-	-
334-01-20-00	State Grant From AOC	1,555	1,449	1,064	2,000
334-01-21-00	State Grant From AOC - Blake Decision	4,939	1,624	1,624	2,000
334-04-20-00	State Grant From Dept of Commerce - Comp Pl	62,500	62,500	-	-
334-04-20-02	State Grant - Dept of Commerce - Middle Hous	-	25,000	-	-
334-04-20-03	State Grant - Dept of Commerce - Climate Plan	-	-	-	-
335-04-01-00	Criminal Justice Special Funding	10,000			-
336-00-98-00	City Assistance	100,676	118,091	112,200	118,000
336-06-21-00	CJ Population	2,609	2,765	2,890	3,041

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
336-06-26-00	CJ Special Programs	9,210	9,715	10,120	10,715
336-06-42-00	Marijuana Excise Tax	11,478	11,387	14,000	12,000
336-06-51-00	DUI-Cities	499	704	800	800
336-06-94-00	Liquor Excise Tax	50,588	49,780	48,785	50,608
336-06-95-00	Liquor Board Profits	44,132	43,693	44,355	53,069
336-06-95-01	Liquor Board Profits - Public Safety	11,033	10,923	8,930	11,000
	Total Intergovernmental Revenues	**321,549**	**339,657**	**254,793**	**273,233**
341-43-00-00	Interdepartmental Service Chg	755,612	698,961	824,968	876,293
341-49-00-00	Ruston Court Contract	254,100	265,536	275,095	282,523
341-99-00-00	Passport Fees	50,260	53,060	70,000	75,000
342-40-00-00	Special Inspection Fees	-	-	-	-
345-81-00-01	Planning Permit	30,170	1,630	5,000	9,000
345-81-00-02	Site Development Permit	3,450	1,761	3,000	8,000
345-83-00-00	Plan Checking	22,351	14,450	15,000	15,000
347-30-00-00	Swimming Pool Fees	192,479	180,626	192,210	200,000
347-30-00-02	Swim Team Fees	6,025	6,550	8,425	9,000
347-30-00-04	Recreation Fees	43,056	50,562	70,000	30,000
347-30-00-06	Adult Basketball Registration	3,410	-	-	-
347-30-00-08	Adult Kickball Registration	625	-	-	-
347-30-00-09	Adult Pickleball Registration	660	-	-	-
347-30-00-10	Participation Fees-Adult	-	1,914	5,000	5,365
347-30-00-11	Senior Trips	-	-	-	12,000
347-30-00-12	Day Camps	-	-	-	38,000
347-30-00-13	Skyhawks Camps	-	-	-	20,000
347-60-00-01	Youth Basketball Registration	25,180	-	-	-
347-60-00-02	Youth Baseball Registration	22,355	-	-	-
347-60-00-30	Registration-Fees---Special-Events	-	-	-	15,355
347-60-00-04	Indoor Soccer Registration	2,848	-	-	-
347-60-00-05	Flag Football Registration	320	-	-	-
347-60-00-09	Instructor Based Revenue	57,586	55,562	52,000	52,000
347-60-00-10	Swimming Instruction Fees	55,245	54,813	58,800	58,800
347-60-00-11	Instructor Based Revenue - Pool	-	-	-	-
347-60-00-12	Cancellation Fee - Activities	30	-	-	-
347-60-00-13	Participation Fees-Youth	-	64,440	65,130	82,000
	Total Charges for Goods & Services	**1,525,761**	**1,449,865**	**1,644,628**	**1,788,336**
353-10-00-01	Municipal Court	153,215	265,934	238,000	315,000
356-50-00-00	Investigative Fund Assessments	1,762	1,820	1,500	2,000
356-50-04-00	DUI Invest Fund Assessments	887	1,143	1,500	5,000
	Total Fines & Forfeits	**155,864**	**268,896**	**241,000**	**322,000**
361-11-00-01	Investment Interest - General	348,080	363,119	293,700	320,498
361-40-00-01	Sales Interest	2,470	3,255	3,500	3,500
361-40-00-03	Int On Gen Property Taxes	7,291	7,455	7,500	7,500
361-40-00-04	Int On EMS Property Taxes	1,496	1,529	1,500	1,500
361-40-00-05	Interest Payment from PCBF	7,686	3,852	-	-
361-40-00-06	Interest from Fircrest Municipal Court	-	3,340	5,000	5,000
362-40-00-00	Rental Revenue - Space & Facility	73,836	80,027	100,000	85,000
362-40-00-01	Rental Revenue - Soccer Field	5,200	6,855	6,000	6,500
362-40-00-02	Rental Revenue - Cancellation Fees	50	-	-	-
362-40-00-03	Rental Revenue - Recreation Equipment	114	495	600	300

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
362-50-00-01	Land Rental - Gen Fund Property	90,595	94,675	98,090	100,738
362-50-00-02	Land Rental - ERR Garage	5,000	5,225	5,415	5,561
362-50-00-03	Rental Revenue - Time/Temp Sign	2,420	2,860	2,640	2,640
362-50-00-04	Rental Revenue - Pool	15,512	18,870	17,550	20,000
362-50-00-07	Rental Revenue - Pool Party Room	13,473	12,026	18,500	15,000
367-00-00-02	Donations - Parks	41,438	42,263	41,500	47,500
367-00-00-03	Donations - Police	7,272	9,700	10,000	10,000
367-00-00-10	Donations - Fireworks	2,775	2,680	2,700	2,700
367-00-00-11	Private Grants	6,658	-	-	-
367-00-00-12	Donations - Centennial Celebration	-	-	25,000	-
369-10-00-00	Sale of Surplus - General	3,356	1,537	-	-
369-30-00-01	Confiscated-And-Forfeited-Property	-	12		-
369-40-00-00	Judgements and Settlements	900	-	-	-
369-81-00-00	Cash Over/Short	59	146	-	-
369-81-00-01	Cash Over/Short - Pool	-	-	-	-
369-91-00-01	Other Misc Revenue - General	4,243	12,558	5,000	7,500
	Total Misc Revenue	**641,947**	**674,502**	**646,220**	**641,437**
	Total Operating Revenue	**7,313,938**	**7,436,514**	**7,618,941**	**8,082,057**
382-10-00-00	Refundable Deposits	22,214	24,175	-	-
382-10-00-01	Permit Deposits	(972)	514	-	-
382-10-00-02	Rec Household Credit	277	615	-	-
398-10-00-01	Insurance Recovery Non Capital	-	-	-	-
	TOTAL RESOURCES	**12,897,203**	**12,720,865**	**12,127,881**	**12,518,655**

General Fund Revenue Sources

This summary describes each of the major General Fund revenue sources in the 2026 budget.

Beginning Fund Balance

The Beginning Fund Balance is the estimate of the amount of cash and investments on hand in the General Fund at the beginning of each year. The City continues to maintain its target General Fund reserve.

Taxes

General Property Taxes include anticipated revenue from new construction provided by the Pierce County Assessor-Treasurer's office. The 1% inflationary increase for general property taxes allowed by state law is included in the budget assumptions for tax year 2026.

EMS Taxes fund emergency medical services. The current EMS levy was passed by voters in 2020. 2026 is the 6th year of the six-year levy.

Retail Sales & Use Taxes are collected from customers of businesses operating within Fircrest city limits. The State collects and distributes sales tax on the sale of most consumer goods (except most food products), some services, and construction. The amount of sales tax fluctuates annually due to changes in the economy, the buying habits of consumers, and the level of construction taking place in the City.

Zoo/Trek Authority Sales Tax was established in 2001 to support the Point Defiance Zoo & Aquarium, Northwest Trek Wildlife Park, and local parks in Pierce County. The City receives a portion of this sales tax to help fund our park system.

Criminal Justice Sales Tax is levied by Pierce County to support criminal justice programs. The State collects this tax and distributes a portion to cities and towns based on population. The revenue must be used exclusively for criminal justice purposes.

Utility Taxes are imposed by the City on the gross income of various utility services provided within the boundaries of the City.

Licenses & Permits

Non-Competition Charge is the amount that the City collects as a non-compete fee from Tacoma Public Utilities and is based on Tacoma's gross electric revenues for electrical services located in Fircrest for the preceding year times six percent (6%).

Cable TV Franchise Fees are received from the two cable companies that provide services to the City of Fircrest. The fees are levied at a rate of 5% of gross revenues on private utilities for the right to use public properties.

Business Licenses & Permits are received from businesses operating within Fircrest city limits. The City has partnered with the Washington State Department of Revenue (DOR) to provide one source for business licenses and renewals.

Development Fees are charged for building permits, mechanical permits, plumbing permits, and sign permits. Fees imposed for permits are based on project valuation for new and remodeling construction activity in Fircrest.

Intergovernmental Revenue

Intergovernmental revenues consist of federal, state, and local grants as well as State Shared revenues. State Shared revenues consist of taxes collected by other jurisdictions, which the City receives a portion of based primarily on a per capita basis. The City's population, as determined by the Office of Financial Management for state-shared revenue distributions, is 7,235.

Federal Pass-thru Grants are grants from the federal government that are distributed through a state agency.

State Grants are grants received from Washington State.

City-County Assistance is received from the Department of Revenue and provides ongoing assistance to low tax-base cities and counties. The distribution is based on per capita sales tax revenues and property tax-assessed values.

Criminal Justice Shared Revenues are distributed based partially on crime rates as well as on a per capita basis. These funds are required to be spent on some combination of innovative law enforcement programs, domestic violence prevention programs, and/or child abuse prevention programs.

Marijuana Excise Tax is distributed to cities, towns, and counties based on a complex formula with a “per capita share” to cities, towns, and counties that allow the siting of producers, processors, and retailers.

Liquor Excise Tax is collected by the State, with 35% of collections being distributed to counties, cities, and towns based on populations (less a permanent transfer to the state general fund).

Liquor Board Profits are collected by the State in the form of license fees from distributors and retailers. The City must devote at least 2% of its liquor profits distribution to support an approved alcohol or drug addiction program, as well as enhanced public safety programs.

Charges for Good and Services

Interdepartmental Service Charges are for services performed by the General Fund for Street, Storm Drain, Water, and Sewer Funds. The charges are determined on a percentage basis of operating expenditure budgeted.

Ruston Court Contract is revenue received from the City of Ruston for court-contracted services performed by the City of Fircrest Municipal Court.

Passport Fees are the City’s share of revenue for processing passport applications.

Development-related Charges are fees assessed for planning and building activities, including planning permits, site development permits, and plan checking fees for new construction and land use activity in Fircrest.

Swimming Pool Fees include fees from admissions, lessons, and the swim team.

Participation Fees are charged to participants in team activities such as baseball, basketball, pickleball, etc.

Instructor-based Revenue is collected from participants registering for classes in which the city will pay a percentage to the instructor. There is an offsetting expenditure in the Recreation Department budget.

Fines & Forfeits

Fines, forfeits, and penalties are revenue received from the Fircrest Municipal Court for traffic violations, traffic and parking infractions, misdemeanors, and DWI violations.

Miscellaneous Revenue

Investment Interest is interest earnings received from City bank accounts and investments, primarily from the Local Government Investment Pool (LGIP).

Rental Revenue is received for rentals of the Parks and Recreation facilities, including fields, the pool, and the pool party room.

Land Rental Revenue is revenue from Public Works for the land on which the Public Works building is constructed and from ERR for the land on which the ERR building is constructed.

Park Donations are used to offset the cost of community programs.

Police Donations are offsetting revenues related to expenditures that will be incurred only if donations are received.

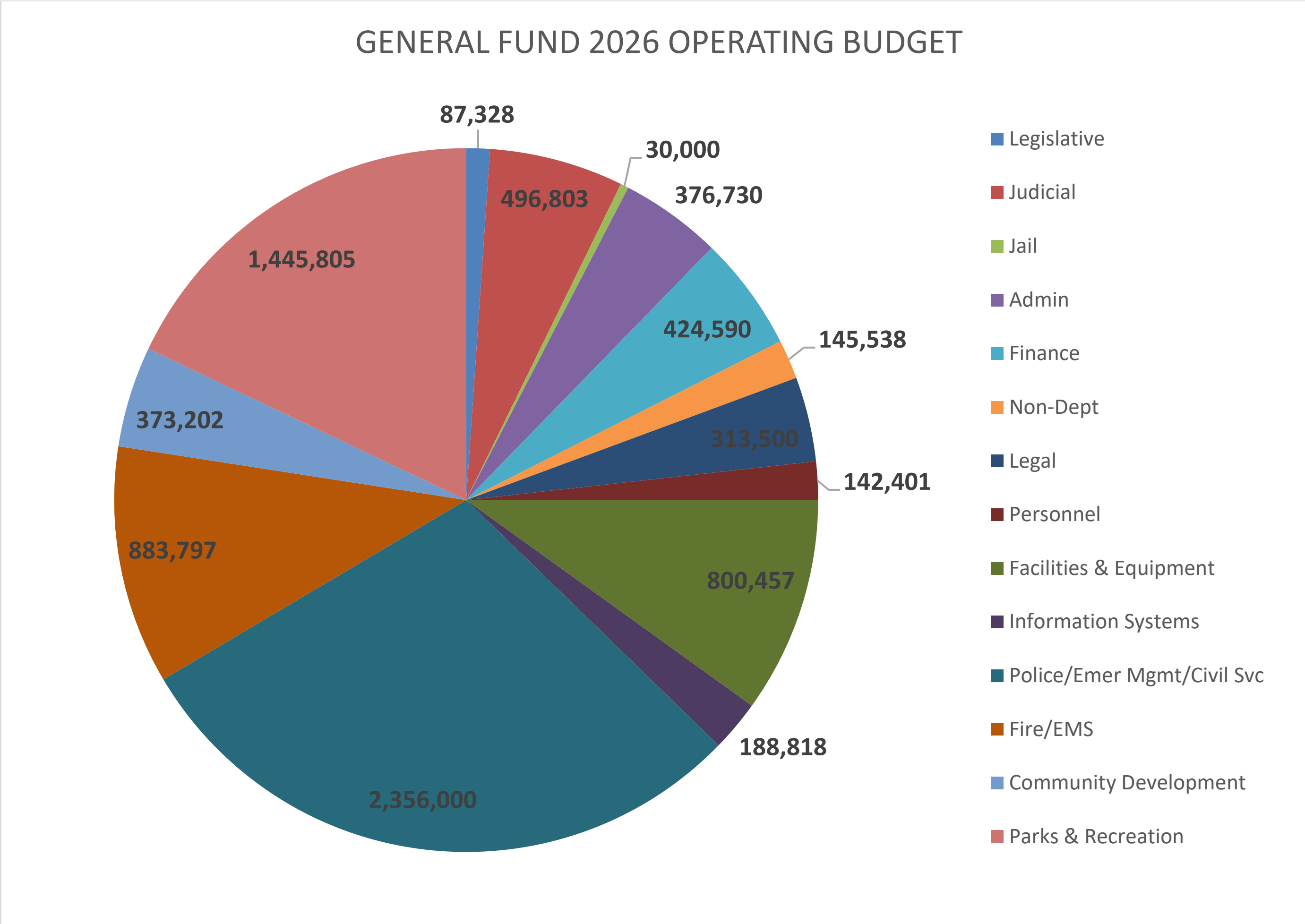
Other Miscellaneous Revenue consists of alarm permits, NSF fees, refund expenses from prior years, etc.

Other Financing Sources

Other financing sources are one-time funding sources or non-recurring in nature. Examples include insurance recoveries, restitution, and interfund transfers. Non-revenues include refundable deposits and permit deposits.

GENERAL FUND EXPENDITURE RECAP

OPERATING BUDGET	2025 BUDGET	IN(DE)CREASE	2026 BUDGET
Legislative	$ 90,450	$ (3,122)	$ 87,328
Judicial	470,260	26,543	496,803
Admin	428,100	(51,370)	376,730
Finance	412,650	11,940	424,590
Legal	286,250	27,250	313,500
Other Employee Benefits	2,500	-	2,500
Non-Departmental	144,413	1,125	145,538
Personnel	64,965	74,936	139,901
Facilities & Equipment	719,059	81,398	800,457
Information Systems	176,110	12,708	188,818
Civil Service	4,840	345	5,185
Police	2,303,594	35,880	2,339,474
Fire/EMS	848,784	35,013	883,797
Jail	30,500	(500)	30,000
Building	142,810	23,154	165,964
Emergency Mgmt	10,985	356	11,341
Physical Environment	15,440	660	16,100
Planning	140,075	48,989	189,064
Mental Health	1,773	301	2,074
Recreation	669,428	35,251	704,679
Library	12,500	3,000	15,500
Community Events	108,100	(58,100)	50,000
Swimming Pool	319,385	(2,275)	317,110
Parks	350,898	7,618	358,516
Total Departmental Operating Budget	**7,753,869**	**311,100**	**8,064,968**
OTHER FINANCING USES			
Capital Expenditures & Other Uses			
Legislative	-	-	-
Facilities	-	20,472	20,472
Emergency Mgmt	-	1,464	1,464
Information Systems	-	-	-
Police	-	-	-
Parks	-	-	-
Pool	-	20,000	20,000
Leases/SBITA	32,360	(915)	31,445
Total Capital Budget & Other Uses	**32,360**	**41,021**	**73,381**
Operating Transfer/Street Beautification	10,000	-	10,000
Operating Transfer/Property Tax	256,980	8,416	265,396
Total Operating Transfers	**266,980**	**8,416**	**275,396**
Transfer for Street Light Maintenance	33,807	11,710	45,517
Total Equity Transfers	**63,807**	**(18,290)**	**45,517**
TOTAL EXPENDITURES & OTHER USES	**8,117,016**	**342,247**	**8,459,261**
Unassigned Ending Fund Balance	1,666,190	(376,966)	1,289,224
Reserved for Cash Flow	1,925,000	-	1,925,000
Assigned - Light	424,038	(82,525)	341,513
Assigned - 44th Alameda	531,850	(28,194)	503,656
Restricted - ARPA	45,232	(45,232)	-
Total Ending Fund Balance	**4,592,310**	**(532,917)**	**4,059,393**
TOTAL GENERAL FUND BUDGET	**$ 12,709,326**	**$ (190,670)**	**$ 12,518,655**


GENERAL FUND 2026 OPERATING BUDGET
87,328
496,803
30,000
376,730
424,590
145,538
313,500
142,401
800,457
188,818
2,356,000
883,797
373,202
1,445,805
Legislative
Judicial
Jail
Admin
Finance
Non-Dept
Legal
Personnel
Facilities & Equipment
Information Systems
Police/Emer Mgmt/Civil Svc
Fire/EMS
Community Development
Parks & Recreation

PROGRAM DESCRIPTION

The City Council is the legislative governing body for the City of Fircrest, ensuring citizen representation in local government. The City Council is responsible for all legislative actions and policy direction for the City.

Responsibilities:

- Pass motions, ordinances, and resolutions.
- Appropriate funds for various City activities by adopting the annual budget.
- Adopt updated comprehensive and capital improvement plans as required.
- Authorize interlocal agreements and major contracts.
- Make appointments to boards and commissions.
- Represent the City on local and regional committees and with the public.
- Engage citizen input and participation in City business.
- Regularly respond to citizen questions and concerns.
- Provide oversight to the Administration to ensure compliance with Council policy.
- Stay apprised of local government issues and trends.

GOALS AND WORK PLAN

2025 Accomplishments:

- Chaired the Centennial Celebration Steering Committee and ensured the success of the Centennial Celebration festivities.
- Continued to enhance communications with residents and businesses to increase transparency.
- Continued to increase electronic communications between the Council, citizens, and staff.
- Represented the City on regional boards and commissions.
- Participated in the Middle Housing Ad Hoc Citizen Advisory Committee.
- Adopted the Middle Housing Code Amendments as required by State law.

2026 Department Goals:

- Continue to enhance communications with residents and businesses to increase transparency.
- Continue to represent the City on regional boards and commissions.
- Hold a Council Goals Workshop.
- Update City Council Rules.
- Develop a pedestrian safety plan and program.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	35,511	33,911	36,015	36,011
20	Personnel Benefits	2,917	2,815	2,975	2,902
30	Supplies	160	1,167	900	900
40	Services & Charges	17,196	14,552	24,560	17,515
50	Intergovt Charges	35,679	25,193	26,000	30,000
60	Capital Outlays	66,451	4,771	0	0
	Total	**157,914**	**82,409**	**90,450**	**87,328**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	36,015	(4)	36,011
Personnel Benefits			
Personnel Benefits	2,975	(73)	2,902
Supplies			
Office & Operating Supplies	400	0	400
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Professional Services	6,000	(6,000)	0
Advertising	900	100	1,000
Recording Software Services	170	0	170
Travel	2,550	(700)	1,850
Interfd ERR Replacement	0	1,395	1,395
Interfd ERR Repairs & Maint	0	0	0
Miscellaneous	600	(100)	500
A-W-C- Dues	5,390	10	5,400
Dues/Memberships/Subscriptions	2,750	250	3,000
Codification Costs	4,500	(2,000)	2,500
Meals	500	0	500
Registrations	1,200	0	1,200
Intergovt & Other Interfund Pmt-			
Special Elections & Voter Reg	26,000	4,000	30,000
Total	**90,450**	**(3,122)**	**87,328**

BUDGET NARRATIVE

The Council normally meets on the second and fourth Tuesday of each month. In addition to two regular meetings per month, the Council has standing study sessions on the third Tuesday in January and February and the third Monday of each remaining month of the year. The Council may hold a joint meeting with the Planning Commission on the first Tuesday of each year to review future issues of the City.

The Council's base salaries are $147.75 per month. Additionally, the Mayor receives $150, and Councilmembers receive $100 per regular meeting attended. The Mayor and Councilmembers receive $50 for each special meeting they attend.

- The Salaries and Wages line item is based on 40 meetings: 24 regular meetings (2 per month) and 16 special meetings (12 monthly study sessions and 4 extra meetings).
- Professional Services include expenses for American Sign Language interpreters.
- Travel and Registration lines provide funding for Councilmembers to attend the annual Association of Washington Cities (AWC) conference and City Action Days.
- Advertising is used to cover the costs of publishing ordinances and public notices.
- Codification costs are for the codification of ordinances into the Fircrest Municipal Code.
- The $500 in Meals is for food for special Council meetings and study sessions.
- The Special Elections & Voter Registration line item is for primary and general election costs.

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Machinery & Equip	0	0	0
Total	**0**	**0**	**0**

CAPITAL BUDGET NARRATIVE

No capital projects are anticipated for 2026.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Mayor	1.00	1.00	1.00	1.00
Councilmembers	6.00	6.00	6.00	6.00
Total	**7.00**	**7.00**	**7.00**	**7.00**

PROGRAM DESCRIPTION

The Fircrest Municipal Court serves the public by providing an accessible forum for the fair, efficient, and understandable resolution of civil and criminal cases, while maintaining an atmosphere of respect for the dignity of all individuals. The Fircrest Municipal Court continues to be a contributing partner working towards a safe and vital community.

The City of Fircrest, pursuant to an interlocal agreement, has provided court services for the City of Ruston since January 2019.

Responsibilities:

- Process traffic infractions, criminal misdemeanors, and gross misdemeanors taking place within the city limits of Fircrest and the City of Ruston.
- Process violations of the Fircrest Municipal Code.
- Review and implement new legislation.
- Provide fair, accessible, and timely resolution of cases in an atmosphere of respect for all.
- Improve efficiency while maintaining high-quality justice and customer service.

GOALS AND WORK PLAN

2026 Department Goals:

- Complete full implementation of the Enterprise Justice system and ensure all staff are fully trained and proficient.
- Onboard new Municipal Judge.
- Review and implement any enacted 2026 legislation affecting the Court.
- Have staff attend the Administrative Office of Courts training and continued education.
- Work with Administration and the Police Department on the implementation of a traffic photo enforcement program.
- Review and adjust court dockets and employee hours as needed to ensure adequate coverage and efficiency.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	288,941	337,087	356,380	387,484
20	Personnel Benefits	62,861	71,056	91,535	88,252
30	Supplies	4,912	7,680	6,800	6,850
40	Services & Charges	14,001	11,814	16,685	15,357
60	Capital Outlay	0	4,955	0	0
	Total	**370,716**	**432,592**	**471,400**	**497,943**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	355,880	31,504	387,384
Overtime	500	(400)	100
Personnel Benefits			
Personnel Benefits	91,535	(3,283)	88,252
Supplies			
Office & Operating Supplies	4,000	0	4,000
Publications-Court Rules	800	50	850
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Prof Srvs - Pro Temp Judges - FMC	2,300	(800)	1,500
Prof Srvs - Interpreter - FMC	3,200	300	3,500
Recording Software	170	0	170
Communication	360	(160)	200
Travel	2,700	(1,450)	1,250
Operating Rentals & Leases	415	35	450
Repairs & Maintenance	200	0	200
Interfd ERR Replacement	0	2,047	2,047
Interfd ERR Repairs & Maint	350	(350)	0
Miscellaneous	500	0	500
Registration & Tuition	750	0	750
Dues/Memberships/Subscriptions	600	0	600
Juror Costs	500	0	500
Witness Costs	100	0	100
Prof Svcs-Pro Temp Judges-RMC	1,200	0	1,200
Prof Svcs - Interpreter - RMC	2,200	(950)	1,250
Lease Payments - Court	1,140	0	1,140
Total	**471,400**	**26,543**	**497,943**

BUDGET NARRATIVE

- Registration and Tuition are for the Presiding Judge to attend the Washington Judicial Conference and the District and Municipal Court Judge's Conference, for the Court Administrator to attend a conference, and for Court staff to attend spring and fall training through the District and Municipal Court Management Association (DMCMA) and other local training.
- Dues, Memberships & Subscriptions include memberships with DMCJA and DMCMA.
- The Witness Costs line includes funds for reimbursement to Department of Licensing (DOL) personnel to testify for all Driving While License Suspended (DWLS) trials held in Fircrest Municipal Court as required by RCW 5.56.010.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Judge	0.25	0.25	0.25	0.25
Court Clerk I	1.00	1.00	1.00	1.00
Court Clerk I (Part Time)	0.50	0.50	0.60	0.75
Court Clerk II	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Total	**3.75**	**3.75**	**3.85**	**4.00**

PROGRAM DESCRIPTION

The City Manager implements the policies and goals of the City Council, manages the overall operations of the City, and provides leadership for City departments and programs.

The Administration Department includes the City Clerk, who is designated as the Public Records Officer and supports the Council, City departments, and citizens by maintaining the official records of the City in a manner that is responsive to the public and consistent with State law.

Responsibilities:

- Administer programs and policies established by the City Council.
- Provide coordination with other jurisdictions and agencies on behalf of the Council.
- Direct and coordinate departmental operations.
- Inform the Council on City affairs, matters, demands, problems, and future needs.
- Review policies and regulations involving municipal government management.
- Oversee the preparation of the City's annual budget and all major projects.
- Facilitate communication among the City Council, staff, and the community.
- Monitor all franchises, permits, and contracts.
- Perform all other duties for the effective operation of the City.
- Ensures that citizen concerns are addressed accurately, sensitively, and in a timely manner.
- Provide support to Council committees.
- Develop and promote employee morale.
- Appoint Civil Service Commissioners with Council confirmation.
- Appoint all new hires.

GOALS AND WORK PLAN

2025 Accomplishments:

- Participated on the Centennial Steering Committee, led the sponsorship and fundraising efforts, coordinated the commemorative Council meeting, and ensured the successful implementation of Centennial Celebration events.
- Coordinated and developed the 2025 Budget.
- Hired a new Police Chief.
- Assisted Public Works with capital improvement projects.
- Coordinated with Police and Municipal Court on development of a photo enforcement program, including required Fircrest Municipal Code updates.
- Coordinated grant writing process, resulting in several grant awards for various City projects.
- Collaborated with Tacoma Public Schools and the City Council on a revised design concept to keep Whittier students on-site during construction of the new school.
- Served on the Whittier School construction project Design Advisory Committee and project coordination team.
- Coordinated with the City Attorney on lawsuits and other legal claims.

- Oversaw Middle Housing-related Comprehensive Plan Updates.
- Provided support to the Middle Housing Ad-Hoc Citizen Committee.
- Facilitated conversations with Pierce County Executive's office to address sewer infrastructure needs on Mildred Street to allow for development opportunities.
- Successfully negotiated a successor contract with the Teamsters Union representing Public Works employees.
- Began negotiating a successor contract with the Police Department Guild.
- Conducted Request for Qualifications for new Municipal Court Judge.
- Continued digitizing archived ordinances, resolutions, minutes, and agendas.
- Continued to make website adjustments to increase transparency.
- Continued enhancement of the records management program and public records process to ensure compliance with State regulations.
- Continued partnership efforts with businesses, neighboring cities, and regional agencies.
- Updated the Fircrest Municipal Code.
- Continued updates to the Personnel Policies and Procedures Manual.

2026 Department Goals:

- Coordinate a City Council goals workshop.
- Continue to coordinate with Police and Public Works on the development of a pedestrian safety plan and implementation of a photo enforcement program.
- Continue oversight of Whittier School construction project and participation on project teams.
- Develop a Sustainability Plan.
- Provide support to Public Works with capital improvement projects.
- Continue to digitize archived ordinances, resolutions, minutes, and agendas.
- Continue to enhance the records management program and public records process.
- Update the Fircrest Municipal Code.
- Finalize an employee training and development program.
- Work with departments to ensure completion of projects and work plans.
- Update contract management tracking and records.
- Continue improving management of the City's social media and provide planned, cohesive posts.
- Continue partnerships with businesses, neighboring cities, and other regional agencies.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	264,733	265,287	311,440	295,745
20	Personnel Benefits	64,366	72,840	104,210	68,268
30	Supplies	2,145	2,462	2,200	2,400
40	Services & Charges	78,239	8,917	10,250	10,317
	Total	**409,483**	**349,507**	**428,100**	**376,730**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	311,440	(15,695)	295,745
Overtime	0	0	0
Personnel Benefits			
Personnel Benefits	104,210	(35,942)	68,268
Supplies			
Office & Operating Supplies	1,200	0	1,200
Small Tools & Minor Equipment	1,000	200	1,200
Services & Charges			
Professional Services	0	0	0
Communication	1,350	0	1,350
Travel	4,000	(1,000)	3,000
Repairs & Maintenance	0	0	0
Interfd ERR Replacement	300	1,067	1,367
Interfd ERR Repairs & Maint	0	0	0
Miscellaneous	100	0	100
Registration & Tuition	2,300	0	2,300
Dues/Memberships/Subscriptions	2,200	0	2,200
Total	**428,100**	**(51,370)**	**376,730**

BUDGET NARRATIVE

- The Registration & Tuition line item covers the Northwest Clerks Institute Municipal Clerk Certificate training and conference, as well as the Washington City/County Management Association (WCMA) Annual Conference, International City/County Management Association (ICMA) Annual Conference, and Association of Washington Cities (AWC) conferences and training.

- The Dues, Memberships, and Subscriptions line is for membership in the Pierce County Clerks & Finance Officers Association (PCCFOA), Washington Municipal Clerks Association (WMCA), Puget Sound Grant Writers Association, Washington City/County Management Association (WCMA), International City/County Management Association (ICMA), and OASI Administration Expense dues.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
City Manager	1.00	1.00	1.00	1.00
City Clerk	0.67	0.67	0.67	0.67
Deputy City Clerk	0.75	1.00	1.00	0.25
Total	**2.42**	**2.67**	**2.67**	**1.92**

PROGRAM DESCRIPTION

The Financial Services Division is responsible for ensuring adherence to legal, fiscal, and accounting requirements established by the Office of the State Auditor.

Responsibilities:

- Process financial data.
- Provide cash management for the City.
- Process disbursements and payroll.
- Monitor accounts payable and accounts receivable.
- Monitor City expenditures and revenues for budget compliance.
- Reconcile bank accounts.
- Prepare the Annual Budget.
- Prepare the Annual Financial Report.

GOALS AND WORK PLAN

2025 Accomplishments:

- Processed Budget Amendments as needed.
- Prepared 2024 Annual State Reports.
- Worked with the Administration Department to develop the 2026 Budget.
- Worked with the State Auditor's Office on the 2024 financial and accountability audit.
- Marked a significant leadership transition as longtime the Finance Director retired after 30 years of service and welcomed the City's new Finance Director.
- Updated instruction manuals for payroll, Accounts Payable, and month-end processing.
- Attended the WPTA conference covering debt, cash handling, and BARS updates for new GASB standards.
- Attended MRSC training covering purchasing, local government public works, taxes and service contracting, SAO Annual Financial Reporting and BARS cash basis accounting, and WFOA training on Excel.

2026 Department Goals:

- Work with the Administration Department to develop the 2027 Budget.
- Prepare 2025 Annual State Report.
- Review and update financial policies.
- Enhance departmental efficiencies through cross-training of accounting staff.
- Improve knowledge and skills of the finance team by attending WPTA, WFOA, SAO, and BARS training covering leadership, cybersecurity, fraud, cash handling, Excel, and new GASB standards.
- Implement efforts to enhance internal financial analysis and reporting, including regular financial review meetings with department directors.
- Work with other City departments to improve overall grant accounting and reporting.
- Continue attending TVIs Behind the Numbers webinars and other trainings to remain current with national economic activity, the Federal Funds Rate, and its impact on the City's investment earnings power.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	262,807	295,330	330,070	349,920
20	Personnel Benefits	68,945	64,762	70,720	62,770
30	Supplies	1,306	1,203	1,250	1,200
40	Services & Charges	14,583	47,527	26,070	24,851
	Total	**347,641**	**408,822**	**428,110**	**438,741**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	327,070	22,850	349,920
Overtime	3,000	(3,000)	0
Personnel Benefits			
Personnel Benefits	70,720	(7,950)	62,770
Supplies			
Office & Operating Supplies	250	200	450
Small Tools & Minor Equip	1,000	(250)	750
Services & Charges			
Professional Services	3,560	2,940	6,500
Travel	1,700	(850)	850
Interfd ERR Replacement	0	0	0
Interfd ERR Repairs & Maint	0	0	0
Miscellaneous	300	0	300
Registration & Tuition	3,000	(2,000)	1,000
Printing And Binding	1,500	0	1,500
Dues/Memberships/Subscriptions	550	0	550
SBITA Lease Payment	15,460	(1,309)	14,151
Total	**428,110**	**10,632**	**438,741**

BUDGET NARRATIVE

- Professional Services provides as-needed support for the cloud-based Springbrook software system and Andrews Technology's electronic timesheet program.
- Travel and Registration lines are for Finance staff to attend the WFOA and WPTA annual conferences, as well as WFOA, MRSC, and SAO training covering Excel, BARS cash basis accounting, GASB standards, leadership, and other necessary training.
- Miscellaneous includes the cost of document shredding.
- Printing and Binding include printing the budget document, forms, checks, and other materials.
- Dues, Memberships & Subscriptions include memberships for WFOA, PSFOA, and WPTA.
- The SBITA Lease Payment includes the lease for Springbrook Software, in compliance with GASB 96, which pertains to Subscription-Based IT Arrangements.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Finance Director	0.90	0.90	0.90	0.90
Accountant II	1.00	1.00	2.00	2.00
Accountant I	1.00	1.50	0.50	0.50
Total	**2.90**	**3.40**	**3.40**	**3.40**

PROGRAM DESCRIPTION

The City Attorney's office provides legal advice and counsel to the City Council, City Manager, and City Departments.

Responsibilities:

- Provide legal advice and counsel to the City.
- Ensure that the actions of the City are legally defensible and comply with all applicable federal, state, and local laws, as well as City code and policies.
- Defend the City against claims and suits.
- Approve contracts, ordinances, and resolutions as to legal form.
- Prosecute misdemeanor cases for crimes occurring within the City and as part of the Court Services contract with the City of Ruston.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Services & Charges	295,573	300,273	286,250	313,500
	Total	**295,573**	**300,273**	**286,250**	**313,500**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Services & Charges			
Assigned Counsel	77,750	2,250	80,000
City Attorney	52,000	2,000	54,000
Special Legal Counsel	2,500	15,500	18,000
City Prosecutor	150,500	7,500	158,000
Conflict Council	3,500	0	3,500
Total	**286,250**	**27,250**	**313,500**

BUDGET NARRATIVE

- Assigned Counsel provides defense counsel for indigent defendants.
- Special Legal Counsel is for legal services, including land use issues, whether performed by the City Attorney or other contracted legal professionals.

PROGRAM DESCRIPTION

The Employee Benefits Program encompasses employee health benefits that are not directly related to a specific function.

GOALS AND WORK PLAN

2025 Accomplishments:

- Strengthened the Wellness Program and increased staff participation, earning the Association of Washington Cities (AWC) Well City Award, qualifying the City for a 2% discount on medical premiums.
- Attended the AWC Healthy Worksite Summit.

2026 Department Goals:

- Continue building staff participation in the Wellness Program to earn AWC's Well City Award, qualifying the City for a 2% discount on medical premiums.
- Ensure there is a wellness representative from each department.
- Attend the AWC Healthy Worksite Summit, AWC Member Expo, and Wellness Planning Workshop.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Total Other Services & Charges	21,425	3,390	2,500	2,500
	Total	**21,425**	**3,390**	**2,500**	**2,500**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Unemployment Comp	1,000	0	1,000
Health Program	1,000	0	1,000
Travel-Health Program	500	0	500
Total	**2,500**	**0**	**2,500**

BUDGET NARRATIVE

The Health Program line includes funds to support activities for the City's Wellness program, which is designed to enhance the overall health of our employees' mind, body, and spirit through education, encouragement, and a supportive environment. By meeting standards set by AWC, the City can earn AWC's Well City Award and qualify for a 2% discount on medical premiums.

The Travel line item is for two members of the Wellness Committee to attend the annual Healthy Worksite Summit. AWC pays the registration cost.

PROGRAM DESCRIPTION

The Non-Departmental division accounts for expenditures that are not specifically related to one department or that benefit the City as a whole and recovers some of its expenses through interfund service charges. Transfers to other funds are also part of this division.

Responsibilities:

- Receipt all payments received by the City, including utility payments.
- Provide receptionist duties for the City.
- Provide a place to charge general support services.
- Order general supplies and printing for the City.
- Provide notary services.
- Prepare Town Topics.
- Maintain the City website.
- Maintain City Wellness Program.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	21,948	21,593	24,630	25,053
20	Personnel Benefits	8,095	7,327	8,630	8,549
30	Supplies	6,761	5,016	5,500	5,250
40	Services & Charges	104,826	116,598	113,953	115,231
50	Transfers & Other Cost Allocations	582,035	380,237	308,538	320,913
	Total	**723,665**	**530,769**	**461,251**	**474,996**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	24,630	423	25,053
Overtime	0	0	0
Personnel Benefits			
Personnel Benefits	8,630	(81)	8,549
Supplies			
Office & Operating Supplies	200	(100)	100
Central Office Supplies	4,000	0	4,000
Central Office Printing	1,000	(150)	850
Small Tools & Minor Equipment	300	0	300
Services & Charges			
Professional Services	21,000	7,000	28,000
Communication	16,500	(1,500)	15,000
Postage	16,485	(3,985)	12,500
Travel	0	0	0
Operating Rentals	4,225	0	4,225
Interfd ERR Replacement	2,255	928	3,183
Interfd ERR Repairs & Maint	2,768	205	2,973
Miscellaneous	29,000	(2,000)	27,000
Town Topics/Citizen Communication	13,000	0	13,000
Notary	200	(100)	100
Dues, Membership,Subscriptions	30	0	30
Registration & Tuition	150	(50)	100
Excise Tax - Time/Temp Rental	40	0	40
Judgements & Settlements	0	0	0
Lease Payments - Non-Dept	8,300	245	8,545
Transfers & Other Cost Allocations			
Transfer Out	10,000	0	10,000
Transfer Out-Property Tax	261,533	3,863	265,396
Transfer Out-Light Maint	37,005	8,512	45,517
Transfer Out to Water Capital (ARPA)	0	0	0
Total	**461,251**	**13,210**	**474,461**

BUDGET NARRATIVE

- The Professional Services line is for the annual audit performed by the State Auditor's Office.
- The Postage line has been increased to include additional direct mailings to households.
- The Miscellaneous line is for expenses such as banking fees, online fees, credit card fees, costs related to fulfilling public records requests, noxious weed fees, and other miscellaneous costs.
- Town Topics has been budgeted for six issues produced in-house and included with utility bills.
- The Notary line includes funds for miscellaneous supplies as needed.
- The Dues, Memberships & Subscriptions line is for membership in the Pierce County Cities and Towns Association and for MRSC Small Works Roster registration.
- The Transfer line item consists of $10,000 to the Street Fund to fund Street Beautification costs, 15% of the property taxes collected to the Street Fund for operations, and $45,517 to the Street Fund from the Designated Light Fund Balance to fund Street Light Maintenance.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Administrative Assistant	0.40	0.40	0.40	0.40
Total	**0.40**	**0.40**	**0.40**	**0.40**

PROGRAM DESCRIPTION

The Human Resources program is responsible for recruiting, selecting, training, and developing an efficient and effective workforce.

Responsibilities:

- Coordinate the City's Safety and Wellness Programs.
- Administer City's Drug and Alcohol Testing Program.
- Recruitment of employees to fill vacancies, including the Summer Youth Employment Program.
- Administer the City's Risk Management Program.

GOALS AND WORK PLAN

2025 Accomplishments:

- Continued updating the personnel records management program.
- Facilitated interview processes for new City employees.
- Coordinated recruitment and onboarding processes for new hires and summer hires, including a new Police Chief.
- Received Association of Washington Cities (AWC) Well City Award and 2% medical premium discount.
- Coordinated virtual Employee Benefits Fair.
- Provided various workplace training to Council, staff, and volunteers.
- Conducted salary surveys for non-represented employees and labor negotiations.

2026 Department Goals:

- Coordinate the recruitment process for new staff as needed, including summer hires.
- Continue work on an ongoing training and development program for all City employees.
- Continue transitioning to electronic personnel records.
- Provide various workplace training opportunities to Council, staff, and volunteers.
- Coordinate Employee Benefits Fair.
- Update Personnel Policies & Procedures Manual.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	28,227	24,485	31,070	94,856
20	Personnel Benefits	5,561	4,597	5,615	32,845
30	Supplies	7	425	550	600
40	Services & Charges	15,088	22,352	27,730	11,600
	Total	**48,882**	**51,859**	**64,965**	**139,901**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	31,070	63,786	94,856
Personnel Benefits			
Personnel Benefits	5,615	27,230	32,845
Supplies			
Office & Operating Supplies	500	(150)	350
Small Tools & Minor Equipment	50	200	250
Services & Charges			
Professional Services	7,500	(2,000)	5,500
Advertising	1,000	(500)	500
Drug & Alcohol Testing	1,200	(200)	1,000
Legal Services - Personnel	15,000	(12,000)	3,000
Travel	730	(230)	500
Miscellaneous	100	0	100
Dues/Memberships/Subscriptions	1,800	(800)	1,000
Meals-Other Than Travel/Training	0	0	0
Registration & Tuition	400	(400)	0
Total	**64,965**	**74,936**	**139,901**

BUDGET NARRATIVE

- Professional Services includes background checks for employees and volunteers. Background checks are provided by the State Patrol (WATCH) Program (Washington Access to Criminal History). This line item also includes psychological and medical exams, physical assessments, and drug screening tests for Police Officer candidates.
- Legal Services include funding for expert advice on general and non-represented employment issues. Non-General Fund union legal services costs are charged to the specific departments or funds.
- Travel and Registration lines are to provide miscellaneous professional training classes.
- The Drug and Alcohol Testing Program is to comply with the Federal Highway Administration's regulations requiring drug and alcohol testing for employees with Commercial Driver's License endorsements. The program also includes drug testing for all new Police and CDL employees.
- Dues include membership in WAPELRA (Washington Public Employer Labor Relations Association) and SHRM (Society for Human Resource Management).

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
City Clerk	0.33	0.33	0.33	0.33
Deputy City Clerk	0.00	0.00	0.00	0.75
Total	**0.33**	**0.33**	**0.33**	**1.08**

PROGRAM DESCRIPTION

The Facilities Department is responsible for maintaining all City facilities to ensure they remain safe, clean, efficient, and welcoming community resources. The department plays a vital role in supporting City operations by providing reliable maintenance services, preserving City assets, and ensuring that facilities meet the needs of residents, staff, and visitors.

Responsibilities:

- Maintain all City facilities and City-owned properties to a high standard of care.
- Provide custodial and cleaning services for City Hall, the Public Safety Building, the Community Center, the Pool, and the Public Works buildings.
- Oversee the City's landscaping contract to ensure attractive and well-kept grounds.
- Deliver timely and efficient maintenance and repair of all City buildings, grounds, and equipment to support safety, functionality, and longevity.

GOALS AND WORK PLAN

2025 Accomplishments:

- Repaired/replaced City Hall exterior columns.
- Extensive HVAC repairs at the Community Center.
- Continued interior and exterior painting at all facilities.
- Completed City Hall column repairs.

2026 Department Goals:

- Identify interior and exterior paint needs in all facilities.
- Seek bids and facilitate the replacement of the Time and Temp sign.
- Ensure all City facilities and property are in proper, well-maintained condition.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	140,841	123,256	159,190	160,062
20	Personnel Benefits	59,782	59,581	61,045	94,539
30	Supplies	15,732	11,252	19,000	19,000
40	Services & Charges	421,827	452,932	479,824	526,856
60	Capital Outlays	26,186	18,045	0	20,472
	Total	**664,368**	**665,066**	**719,059**	**820,929**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	156,890	1,372	158,262
Casual & Seasonal Wages	800	0	800
Overtime	1,500	(500)	1,000
Personnel Benefits			
Personnel Benefits	61,045	32,994	94,039
Contract Benefits	0	500	500
Supplies			
Operating Supplies/Facilities	500	0	500
Operating Supplies/Rec Bldg	2,000	(1,000)	1,000
Operating Supplies/P-S-B-	4,000	0	4,000
Operating Supplies/P-W-F-	4,000	0	4,000
Operating Supplies/C-H-	5,500	0	5,500
Operating Supplies/Park Struct	1,000	1,000	2,000
Operating Supplies/Landscaping	500	0	500
Small Tools & Minor Equipment	1,500	0	1,500
Services & Charges			
Contract Maintenance	56,980	1,538	58,518
General Fund Prop Maintenance	1,500	0	1,500
Communications	1,100	650	1,750
Operating Rentals-Facil/Equip	0	0	0
Rental Space In Err Garage	5,075	137	5,212
Insurance	364,468	36,447	400,915
Insurance Deductible	1,000	0	1,000
Public Utility Services	16,000	(2,000)	14,000
Repairs & Maintenance	100	0	100
Repairs & Maint/Rec Bldg	6,000	7,000	13,000
Repairs & Maint/City Hall	8,000	2,000	10,000
Repairs & Maint/Public Works	6,000	2,000	8,000
Repairs & Maint/Public Safety	2,500	1,500	4,000
Repair Time & Temp Sign	700	(700)	0
Repairs & Maint/Park Struct	500	(400)	100
Interfd ERR Replacement	3,100	0	3,100
Interfd ERR Repairs & Maint	3,801	180	3,981
Miscellaneous	1,000	(500)	500
Alarm Monitoring-City Hall	2,000	(820)	1,180
Total	**719,059**	**81,398**	**800,457**

BUDGET NARRATIVE

- Contract Maintenance includes $56,980 for the landscape contract.

- Included in the Insurance line item are insurance costs for all City general liability, Police liability, fidelity bonds, boiler and machinery, and property insurance. Automobile insurance is included in the ERR budget. Utility funds are charged their share of insurance costs through the interfund charge.

- The Operating Supplies/Landscaping is for in-house maintenance supplies for city grounds.

- General Fund Property Maintenance is primarily used for special maintenance needs that are not covered under the general landscape maintenance contract.

- Parks Structures/Supplies and Repairs & Maintenance include funds for the Parks Maintenance Facility, Pavilion, Tot Lot restrooms, Whittier Park restrooms, and picnic shelter repairs.

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Machinery & Equipment	0	20,472	20,472
Total	**0**	**20,472**	**20,472**

CAPITAL BUDGET NARRATIVE

The capital budget includes funding for an HVAC system in the Pool Party Room.

STAFFING

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Public Works Director	0.05	0.05	0.05	0.10
Maintenance Lead	0.60	0.60	0.60	0.35
Maintenance Worker II	0.15	0.15	0.15	0.30
Maintenance Worker I	1.10	1.10	1.30	1.45
Custodian	0.00	0.00	0.00	0.00
Total	**1.90**	**1.90**	**2.10**	**2.20**

PROGRAM DESCRIPTION

The Information Systems Division maintains all computer equipment and oversees upgrades and purchases of all computers and related equipment.

Responsibilities:

- Maintain all City hardware and software installations.
- Respond to I.T. Support help desk ticket requests.
- Assist City departments with hardware/software technology needs.

GOALS AND WORK PLAN

2025 Accomplishments:

- Enrolled mobile phones in a device management solution.
- Upgraded and maintained the City's laptop fleet.
- Upgraded laptops to Windows 11.
- Continued developing workstation setup standards.
- Refined employee onboarding and offboarding processes.
- Reviewed and maintained the security of the City's information technology infrastructure.

2026 Department Goals:

- Refactor and enhance physical and logical infrastructure.
- Continue to foster interagency communication and cooperation.
- Develop change management procedures and templates.
- Replace the City's aging OM1 fiber lines with new single-mode fiber.
- At Public Works' request, procure, set up, and configure A/V equipment to support virtual meetings.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	36,571	41,687	61,315	69,998
20	Personnel Benefits	6,678	7,449	11,500	10,036
30	Supplies	2,958	339	500	1,000
40	Services & Charges	104,517	108,393	102,795	107,784
60	Capital	10,542	7,445	0	0
	Total	**161,266**	**165,314**	**176,110**	**188,818**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	61,315	8,683	69,998
Personnel Benefits			
Personnel Benefits	11,500	(1,464)	10,036
Supplies			
Office & Operating Supplies	0	0	0
Small Tools And Minor Equip	500	500	1,000
Services & Charges			
Professional Services	61,595	3,441	65,036
Web Design/Maintenance	13,675	0	13,675
Communication	5,500	48	5,548
Travel - I-T-	1,000	(1,000)	0
Repairs & Maintenance	0	0	0
Interfd ERR Replacement	0	525	525
Interfd ERR Repairs & Maint	0	0	0
Software Licenses	20,200	2,300	22,500
Reg & Tuition - I-T-	600	(100)	500
Dues/Member/Subscriptions - I-T-	225	(225)	0
Total	**176,110**	**12,709**	**188,818**

BUDGET NARRATIVE

- Small Tools & Minor Equipment includes items such as memory cards, cables, USB docks and adapters, webcams, thumb drives, and other similar equipment.
- Professional Services is for Locke Systems, the City's IT Managed Service Provider, and includes a contractual increase estimated at 2.7%.
- Web Design/Maintenance is for the City's web page maintenance.
- Communication is for a T-1 line serving both the City's police computer system and cable internet connections supporting non-police computer systems.
- Software Licenses include Adobe Acrobat Pro, Veeam M365 data backup services, and a mobile device manager license.
- The Registration and Tuition line item is for continuing education

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Machinery & Equipment	0	0	0
Total	**0**	**0**	**0**

CAPITAL BUDGET NARRATIVE

No network equipment purchases are anticipated in 2026.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Information Services Coordinator	0.50	0.50	0.75	0.75
Total	**0.00**	**0.50**	**0.50**	**0.75**

PROGRAM DESCRIPTION

The Civil Service Commission was established in accordance with state law and exercises powers and performs duties related to the selection, appointment, and employment of commissioned Police Officers in the City. The Chief Examiner to the Civil Service Commission is selected and appointed by the Commission and is paid as a separate staff member. The position reports directly to the Civil Service Commission and provides support to the Commission.

Responsibilities:

- Provide for the selection, appointment, and employment of Police in the City in accordance with Civil Service Rules and RCWs.
- Adjudicate appeals from disciplinary actions.
- Chief Examiner informs the Commission on Civil Service matters, demands, and problems.

GOALS AND WORK PLAN

2025 Accomplishments:

- Held monthly meetings to approve payroll certifications and conduct Commission business.
- Hired two Police Officers and a new Police Chief.

2026 Department Goals:

- Extend and/or establish eligibility lists for Entry and Lateral Police Officers if necessary.
- Hold monthly meetings to approve payroll certifications and conduct Commission business.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	3,060	3,192	3,310	3,396
20	Personnel Benefits	545	548	560	814
30	Supplies	9	0	50	50
40	Services & Charges	5,215	1,755	920	925
	Total	**8,828**	**5,495**	**4,840**	**5,185**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	3,310	86	3,396
Personnel Benefits			
Personnel Benefits	560	254	814
Supplies			
Office Supplies	50	0	50
Small Tools & Minor Equipment	0	0	0
Services & Charges			
Professional Services	0	0	0
Advertising	120	30	150
Legal Services - Civil Service	0	0	0
Travel	100	(100)	0
Interfund ERR R & M	75	125	200
Miscellaneous	75	0	75
Meals-Other Than Travel/Train	300	200	500
Registration And Tuition	250	(250)	0
Total	**4,840**	**345**	**5,185**

BUDGET NARRATIVE

- The salary for the Chief Examiner is set by ordinance and is not included in the Salary Ordinance.
- The Professional Services line was used for police psychological evaluations, which are now charged to the Personnel Department.
- Advertising is for newspaper ads for commissioned Police recruitments as needed.
- The Travel and Registration lines are for the cost of one person to attend the annual Civil Service Conference in Yakima each September.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Civil Service Examiner	1.00	1.00	1.00	1.00
Total	**1.00**	**1.00**	**1.00**	**1.00**

PROGRAM DESCRIPTION

The mission of the Fircrest Police Department (FPD) is to work in partnership with the community to protect life and property and to enhance the quality of life in our city through proactive problem-solving, fair and equitable law enforcement, and effective use of resources.

The Fircrest Police Department's values are:

Integrity, Service, Accountability, Compassion, and Community.

Responsibilities:

- Respond to routine and emergency calls for criminal and community caretaking services in the service and protection of the community.
- Enforce state laws and city ordinances; support the Constitution and laws of the United States, the State of Washington, and the City of Fircrest.
- Assist those in crisis with resources and connections to obtain help.
- Engage with citizens, businesses, and visitors to address their concerns.
- Maintain the City's identity as a safe community through high-visibility traffic safety activities.
- Apply for grants that improve public safety with criminal justice resources, training, and equipment.
- Maintain strong liaisons with local schools and the community.
- Host community events, meetings, and gatherings that bring Citizens and their police department together to reduce crime and increase trust through shared understanding.
- Foster strong mutual aid relationships with neighboring agencies and City departments.
- Recruit and utilize volunteers to support departmental programs.

GOALS AND WORK PLAN

2025 Accomplishments:

- Completed 5,351 calls for service – emergency, routine, traffic, community caretaking, etc. – between January and August 2025. For comparison, 7,817 calls for service were handled in 2024.
- Received two new patrol vehicles as replacements.
- Protected the City's identity by maintaining high-visibility traffic enforcement.
- Studied and improved our departmental training programs. Sent officers to first level supervision courses.
- Maintained a strong liaison with our community area schools and surrounding jurisdictions, including participating in lockdown and active shooter drills in local schools and the lunch buddies' program. Also took part in the Kiwanis Terrific Kids assemblies.
- Recruited and hired one lateral police officer and hired a Records Coordinator and a Records Technician for the office.
- Provided Fircrest and Ruston Court security.
- Participated in and provided safety for City events.
- Organized a formal Accident Review Board (ARB) to evaluate departmental vehicle accidents.
- Upgraded all department handguns with red dot sights.

2026 Department Goals:

- Organize, participate in, or host community outreach events, including National Night Out, Santa's Sleigh Ride through the City, Shop with a Cop, Coffee with a Cop, Trick-or-Treat at PD, Holiday "Adopt a Family," and Scarecrows of Fircrest. Attend lunch buddies and terrific kids' assemblies at the schools.
- Enforce state laws and city ordinances; support the Constitution and laws of the United States, the State of Washington, and the City of Fircrest.
- Assist those in crisis with resources and connections to obtain help.
- Engage with citizens, businesses, and visitors to address their concerns.
- Maintain the City's identity as a safe community through high-visibility traffic safety activities.
- Conduct more foot patrols throughout the city to engage in conversations with community members and business owners.
- Apply for grants that improve public safety with criminal justice resources, training, and equipment.
- Maintain strong liaisons with local schools and the community.
- Host community events, meetings, and gatherings that bring Citizens and their Police Department together to reduce crime and increase trust through shared understanding.
- Foster strong mutual aid relationships with neighboring agencies and city departments.
- Finalize and adopt a Photo Enforcement Program.
- Complete the Criminal Justice Training Commission's required 24 hours of ongoing training for all department members.
- Send experienced officers to Field Training School.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	1,052,059	1,223,500	1,368,075	1,385,766
20	Personnel Benefits	364,736	445,560	545,125	575,997
30	Supplies	7,619	20,653	7,300	23,500
40	Services & Charges	312,215	207,207	226,035	205,870
50	Intergovt'l Services	133,370	186,494	161,489	152,770
60	Capital	65,524	20,559	0	0
	Total	**1,935,523**	**2,103,972**	**2,308,024**	**2,343,903**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	1,303,575	35,191	1,338,766
Overtime	40,000	(10,000)	30,000
Major Holiday Compensation	6,500	500	7,000
Emphasis Patrol Overtime	10,000	(10,000)	0
Reimbursable Overtime	8,000	2,000	10,000
Personnel Benefits			
Personnel Benefits	529,245	29,782	559,027
LEOFF I Medical Premiums	11,010	1,090	12,100
LEOFF I Long Term Care Prem	870	0	870
LEOFF I Other Medical Costs	4,000	0	4,000
Supplies			
Office & Operating Supplies	5,300	(1,800)	3,500
Small Tools & Minor Equipment	2,000	18,000	20,000
Services & Charges			
Professional Services	45,000	(35,000)	10,000
Communication	10,000	2,500	12,500
Travel	2,750	(1,250)	1,500
Copier usage	1,215	(215)	1,000
Repairs & Maintenance	2,000	(1,000)	1,000
Interfd ERR Replacement	55,155	28,496	83,651
Interfd ERR Repairs & Maint	64,165	1,375	65,540
Miscellaneous	600	150	750
Uniforms/Clothing/Laundry	8,500	(2,500)	6,000
Registration & Tuition	10,000	(8,000)	2,000
Dues/Memberships/Subscriptions	600	900	1,500
CJF Program	10,120	(5,120)	5,000
Reimbursable Program	10,000	(10,000)	0
Community Outreach	1,500	0	1,500
National Night Out	0	9,500	9,500
Lease Payments - Police	2,120	0	2,120
SBITA Lease Payment	2,310	(1)	2,309
Intergovernmental Services			
PC Radio Infrastructure (DEM)	15,259	741	16,000
Dispatching (Communications)	94,710	(3,560)	91,150
WACIC/NCIC	2,600	0	2,600
Records (CPL Permitting)	13,150	5,490	18,640
IT Charges (RMS)	35,770	(11,390)	24,380
Total	**2,308,024**	**35,879**	**2,343,903**

<u>**BUDGET NARRATIVE**</u>

- Overtime is used to compensate officers who work more than 40 hours in a workweek due to minimum staffing shift coverage or are required to work overtime for staffing or investigation purposes. This account also includes instances where an officer is subpoenaed to court outside their regularly scheduled hours, as well as the Ruston Court bailiff contract.
- Major Holiday Compensation is used for employees required to work on any day recognized as a holiday and paid at the rate of time and a half for all hours worked on the recognized holiday.
- Emphasis Patrol Overtime enables extra patrols in business districts, parks, neighborhood streets, and for traffic enforcement. This program allows the police department to concentrate on areas within our city that require extra attention.
- Reimbursable Overtime is reimbursed by another agency and typically addresses a specific issue, such as a DUI or seatbelt emphasis.
- LEOFF Benefit is insurance for LEOFF I retired employees. By law, the city is responsible for the medical costs of retired LEOFF I employees, including nursing home care for the remainder of their lives. The city currently has one LEOFF I retiree.
- Office & Operating Supplies are used to purchase items unique to the Police Department. These include Sector ticket thermal rolls, ammunition, evidence kits, drug test kits, and police forms.
- Small Tools & Minor Equipment is used to purchase equipment and tools to assist the department with minor repairs and maintenance.
- Professional Services pays for contracted services to the Pierce County Sheriff's Department, Lexipol, Axon, preemployment screening services, Police Guild negotiations, contract compliance issues, and other attorney fees. The Pierce County Sheriff's Department contract includes major crime scene investigations, forensic services, the Pierce County SWAT team, and K-9 services. Due to regionalized grants we have supported, we are not charged for lab or hazardous device teams.
- Communications pays for monthly cellular service and air cards.
- Travel is used to pay per diem when Department personnel travel for training courses, conferences, or required meetings outside of normal commuting distances.
- Copier Usage is for copier usage on the leased copy machine.
- Repairs & Maintenance are for certification of our in-car and handheld speed measuring devices (radar) and repair or troubleshooting of mobile and portable 800 MHz radios. These services are provided by the City of Tacoma. This line does not include items included in ERR.
- The Miscellaneous budget accounts for purchases that support employee wellness and morale and foster a positive working environment.
- Uniforms/Clothing is used to purchase new or replacement uniforms and some equipment – jumpsuits, vest carriers, uniform shirts and pants, pistol belt equipment, and holsters.

- Registration & Tuition are used to pay for the following training: Spring Washington Association of Sheriffs and Police Chiefs (WASPC) Conference, Part 2 of LEEDA Trilogy Leadership Training (Command Leadership Institute), detective and evidence training, Criminal Justice Information Services (CJIS) workshop for Community Service Officers (CSOs) and other training courses. Prioritized courses are Leadership, Liability Reduction (Force Response), Patrol Tactics (de-escalation), and Investigation. This account is also used to pay for pre-approved college or trade school tuition.
- Dues, Memberships, & Subscription funds are used to maintain memberships with the International Association of Chiefs of Police (IACP), WASPC, and CJIS.
- Criminal Justice Funds (CJF) are limited to Community-Oriented Policing Services (COPS) that advance the practice of community policing by the nation's state, local, and tribal law enforcement agencies through information and grant resources. CJF Programs are offset by amounts budgeted in the General Fund revenue budget under CJF - Special Programs.
- Reimbursable Programs are funds provided to the department through donations and will be spent only if the money is received and on specified events and activities.
- Radio Infrastructure pays for the network of towers owned by the City of Tacoma, which enables portable and mobile radio systems to operate throughout the county and in emergencies throughout the state.
- Dispatching (Communications) pays for our Dispatching Services, provided by South Sound 911 (SS911).
- WACIC/NCIC is our police teletype system, known as ACCESS. ACCESS provides us with the ability to enter and delete warrants, obtain driver's checks, wanted checks, and stolen vehicle checks, and serves as our secure communication channel with other agencies.
- Records (CPL Permitting) pays for a contract with SS911 to receive, process, complete background checks, and issue and revoke Concealed Pistol Licenses (CPLs) for residents of Fircrest.
- IT Charges (RMS) pay for the Records Management System (RMS) at SS911. Every report generated and inquiry made by Fircrest officers goes through NetMenu and SS911 Records Management. Additionally, we utilize the SS911 Help Desk for technical service support, which troubleshoots officer connection issues, addresses firewall problems, and provides training notifications to maintain uninterrupted access.

STAFFING

Position	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Police Chief	0.95	0.95	0.95	0.95
Police Sergeant	2.00	2.00	2.00	2.00
Police Officer	7.00	7.00	7.00	7.00
Police Records Coordinator	1.00	1.00	1.00	1.00
Police Records Technician	1.00	1.13	1.38	1.38
Total	**11.95**	**12.08**	**12.33**	**12.33**

- The Police Chief's salary is split between Police (95%) and Emergency Management (5%).
- There are two full-time police department office staff members and one part-time records technician.

PROGRAM DESCRIPTION

In 1995, Fircrest entered into an Interlocal Agreement with the City of Tacoma to provide Fire and Emergency Medical Services (EMS) to the City of Fircrest.

Responsibilities:

- Provide Fire, Advanced Life Support (ALS), and Basic Life Support (BLS) services.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Intergovt & Other Interfund Pmt-	794,888	899,880	848,784	883,797
	Total	**794,888**	**899,880**	**848,784**	**883,797**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Services & Charges			
Tacoma Contract Fire	272,096	7,347	279,443
Tacoma Contract EMS	576,688	27,666	604,354
Total	**848,784**	**35,013**	**883,797**

BUDGET NARRATIVE

The Interlocal Agreement with the City of Tacoma increased by 2.7% to a total contract amount of $883,797 for both Fire and EMS.

This is the final year of a six-year levy. The amount collected for EMS is limited to $0.50 per $1,000 of assessed value. The 2026 levy amount is $ 0.38 per $1,000 of assessed value. The amount collected for EMS is used to offset a portion of the total contract amount.

PROGRAM DESCRIPTION

Jail services are responsible for the incarceration of misdemeanor defendants who have committed crimes within the City of Fircrest.

Responsibilities:

- Incarcerate misdemeanor defendants for crimes committed within the City of Fircrest.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Intergovt Services	8,138	32,780	30,500	30,000
	Total	**8,138**	**32,780**	**30,500**	**30,000**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Services & Charges			
Prof Srvs - Jail	30,000	0	30,000
Prof Srvs - Jail (Medical Services)	500	(500)	0
Total	**30,500**	**(500)**	**30,000**

BUDGET NARRATIVE

The City contracts with Pierce County, the City of Puyallup, and the City of Sunnyside for jail services.

Per RCW 70.48.130, the governing unit (healthcare provider) may obtain reimbursement for the cost of medical services from the unit of government whose law enforcement officers initiated the charges resulting in the person's detention in jail.

PROGRAM DESCRIPTION

The Building Division regulates and enforces the International Building Codes and related ordinances to ensure the health, safety, and welfare of the public and their properties from natural disasters and other extreme events, as well as ensure construction integrity, accessibility, and practical, achievable levels of energy efficiency. This division provides support throughout project development, construction, completion, occupancy permits, and code enforcement.

Responsibilities:

- Provide professional customer service to residents and the public by answering building and public nuisance code questions, explaining the permit procedures, determining permit fees, and discussing other related topics.
- Intake, review, permit, and inspect construction applications and projects.
- Intake, inspect, and enforce public nuisance violations on private property.
- Advise the Council on adopting the latest state building codes.
- Monitor and process the City's business licenses and transient merchant registrations.
- Provide permitting data to relevant agencies for reporting requirements.

GOALS AND WORK PLAN

2025 Accomplishments:

- Continued streamlining the application process through the creation of permit checklists, electronic forms, fee review, and standard operating procedures.
- Issued building permits, conducted inspections, and managed code enforcement cases.
- Contracted with the City of University Place for on-call code enforcement services.
- Hired and trained a Permit Coordinator/Passport Specialist.
- Participated in project meetings for the Whittier School construction project.

2026 Department Goals:

- Continue to issue permits and conduct inspections.
- Continue updating existing applications and handouts on the Permit Center website for readability and clarity.
- Continue to coordinate development review and permitting for various projects, including the new Whittier School.
- Adopt the International Property Maintenance Code.
- Adopt a revised Sign Code ordinance.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	54,232	77,005	89,060	87,741
20	Personnel Benefits	21,242	17,939	18,515	44,618
30	Supplies	1,451	1,353	1,250	1,250
40	Services & Charges	52,875	62,946	35,770	34,290
60	Capital Outlay	1,094	0	0	0
	Total	**130,894**	**159,242**	**144,595**	**167,899**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	89,060	(1,319)	87,741
Personnel Benefits			
Personnel Benefits	18,515	26,103	44,618
Supplies			
Office & Operating Supplies	1,000	0	1,000
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Bldg Inspec/Plan Review	30,000	0	30,000
Professional Services-BIAS	1,180	20	1,200
Communication	200	100	300
Travel	1,500	(1,000)	500
Interfd ERR Repairs & Maint	0	0	0
Dues,Memberships,Subscriptions	105	0	105
Registration & Tuition	1,000	(750)	250
SBITA Lease Payment	1,785	150	1,935
Total	**144,595**	**23,304**	**167,899**

BUDGET NARRATIVE

- Building Inspection/Plan Review is for contracted plan review and building inspection services.
- Travel is for the American Planning Association (APA) conference.
- Registration & Tuition are for the APA conference, MRSC seminars, and other training as needed.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Community Development Director	0.00	0.20	0.30	0.00
TBD/Vacant	0.00	0.00	0.00	0.50
Administrative Services Director	0.05	0.00	0.00	0.00
Assistant Planner/Permit Coordinator	0.50	0.50	0.50	0.00
Passport Specialist/Office Assistant	0.19	0.19	0.19	0.00
Permit Coordinator/Passport Specialist	0.00	0.00	0.00	0.50
Total	**0.74**	**0.89**	**0.99**	**1.00**

PROGRAM DESCRIPTION

The Emergency Management Division protects the public peace, health, and safety and preserves lives and property against existing and potential occurrences of major emergencies or disasters, either man-made or natural causes. The City contracts with Pierce County to share and coordinate services in the event of an emergency and to assist in the implementation of Fircrest's Emergency Management Plan.

Responsibilities:

- Attend Pierce County Emergency Management meetings.
- Host Citywide preparedness classes.
- Implement Fircrest's Emergency Management Plan.

GOALS AND WORK PLAN

2026 Department Goals:

- Attend Pierce County Emergency Management meetings.
- Host Citywide emergency preparedness class.
- Implement City Emergency Management Plan.
- Complete the Region 5 Hazard Mitigation Plan Update.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	5,837	8,039	8,660	8,677
20	Personnel Benefits	1,433	2,305	2,325	2,664
60	Capital Outlay	0	0	0	1,464
	Total	**7,270**	**10,344**	**10,985**	**12,805**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	8,660	17	8,677
Personnel Benefits			
Personnel Benefits	2,325	339	2,664
Total	**10,985**	**357**	**11,341**

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Machinery & Equipment	0	1,464	1,464
Total	**0**	**1,464**	**1,464**

CAPITAL NARRATIVE

The capital budget includes funds for a new generator for Public Works. Approximately 5% of the project cost will be supported by Emergency Management funding, as the generator is necessary to maintain essential services and support emergency response during power outages and disaster events.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Police Chief	0.05	0.05	0.05	0.05
Total	**0.05**	**0.05**	**0.05**	**0.05**

PROGRAM DESCRIPTION

The Natural Environment budget currently consists of two main programs: Air Pollution Control and Animal Control. Pollution control is accomplished by mandatory participation in the Puget Sound Air Pollution Control Agency. Animal control services are contracted with the City of Tacoma, and animal shelter services are contracted with the Humane Society of Tacoma-Pierce County.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Services & Charges	14,455	15,072	15,440	16,100
	Total	**14,455**	**15,072**	**15,440**	**16,100**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Intergovt & Other Interfund Pmt-			
Pollution Control	5,940	160	6,100
Animal Control	9,500	500	10,000
Total	**15,440**	**660**	**16,100**

PROGRAM DESCRIPTION

The Planning Division prepares and administers plans, policies, and regulations pursuant to authority in Federal and State laws to protect public health, safety, and welfare, and advises the City Council, the Planning Commission, and the community to establish a shared understanding of how the City should grow according to the Growth Management Act. The Division then works to implement that vision through long-term and short-term planning initiatives.

Responsibilities:

- Provide professional customer service to residents and the public by answering land use questions, explaining the land use application process, providing information on real property, and discussing related topics.
- Process land use applications (i.e., site plans, conditional use permits, administrative use permits, variances, development plans, and plats).
- Prepare updates to the Comprehensive Plan and development codes for the Planning Commission and City Council review.
- Produce aerials and maps for the public as well as long-range planning documents.
- Coordinate contracts with City consultants to ensure compliance with the budget.

GOALS AND WORK PLAN

2025 Accomplishments:

- Continued to streamline submittal processes.
- Provided reports to the County, State, and Federal Agencies as needed.
- Provided the Planning Commission and City Council with Middle Housing development regulations and Comprehensive Plan amendments for adoption.
- Continued to work with potential developers for various development projects.
- Coordinated community outreach meetings and community surveys.
- Finished the Department of Contract grant contract deliverables and closed out the grant.
- Researched recent legislative mandates regarding middle housing and code updates and provided educational information to the City Council, the Planning Commission, and the community.
- Hired and trained a Permit Coordinator/Passport Specialist.
- Evaluated department structure and worked with Human Resources on job description for a new Planner position.
- Provided staff support to the Planning Commission, City Council, Safety Committee, and Wellness Committee.
- Worked with stakeholder agencies such as South Sound Housing Affordability Partners, The Four Corners Workgroup, Pierce Transit, and Pierce County Growth Management Coordinating Committee.

2026 Department Goals:

- Continue to work with developers for various development projects.
- Provide a consultant recommendation to the Council for consultants to create an urban tree canopy study and an updated climate resilience element to the Comprehensive Plan.
- Apply for available grants for planning projects and initiatives and submit quarterly progress reports to the grant administrator as required by contracts.
- Participate in Regional Planning Groups such as Pierce County Growth Management Coordinating Committee, South Sound Housing Affordability Partners, Pierce County Climate Conversation, and Thriving Communities/Four Corners.
- Continue to process applications and plan reviews as efficiently as possible.
- Train and mentor staff by providing opportunities to attend webinars, conferences, and workgroups.
- Streamline the survey and public outreach process on long-range projects as part of a City-wide Communications Plan.
- Attend the American Planning Association conference, MRSC seminars, and other training as needed.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	57,829	91,702	104,690	87,741
20	Personnel Benefits	22,226	21,525	22,400	44,618
30	Supplies	1,268	280	1,000	650
40	Services & Charges	132,146	57,784	11,985	56,055
60	Capital Outlay	1,094	0	0	0
	Total	**214,562**	**171,291**	**140,075**	**189,064**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	104,690	(16,949)	87,741
Personnel Benefits			
Personnel Benefits	22,400	22,218	44,618
Supplies			
Office & Operating Supplies	750	(250)	500
Small Tools & Minor Equipment	250	(100)	150
Services & Charges			
Prof Services/Reimbursable	4,000	46,000	50,000
Advertising	500	(100)	400
Recording Software Service	0	0	0
Communication	200	150	350
Travel	1,500	(1,500)	0
Interfd Replacement	225	730	955
Interfd ERR Repairs & Maint	200	(200)	0
Miscellaneous (Printing & Binding	100	0	100
Registration & Tuition	1,000	(750)	250
Dues/Memberships/Subscriptions	4,260	(260)	4,000
Total	**140,075**	**48,989**	**189,064**

BUDGET NARRATIVE

- The Professional Services line consists of planning consultant services, Hearing Examiner services, and GIS consulting services. Some costs are offset by "pass-through" costs to an applicant in the review of a specific project application. This amount also applies to miscellaneous projects for which no application is pending.
- Dues, Memberships & Subscriptions include dues and memberships for the American Planning Association (APA), South Sound Housing Affordability Partners (SSHAP), Planning Association of Washington (PAW), and other miscellaneous memberships.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Community Development Director	0.00	0.60	0.50	0.00
TBD/Vacant	0.00	0.00	0.00	0.50
Administrative Services Director	0.05	0.00	0.00	0.00
Asst. Planner/Permit Coordinator	0.50	0.50	0.50	0.00
Passport Specialist/Office Assistant	0.19	0.19	0.19	0.00
Permit Coordinator/Passport Specialist	0.00	0.00	0.00	0.50
Total	**0.74**	**1.29**	**1.19**	**1.00**

PROGRAM DESCRIPTION

The Social Services Program consists of state-mandated requirements to provide public health services and substance abuse treatment. Substance abuse treatment is through Pierce County at a rate of 2% of the City's share of liquor taxes.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Transfers & Other Cost Allocations	2,118	2,091	1,773	2,074
	Total	**2,118**	**2,091**	**1,773**	**2,074**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Transfers & Other Cost Allocations			
Substance Abuse	1,773	301	2,074
Total	**1,773**	**301**	**2,074**

MISSION STATEMENT

The mission of the Parks and Recreation Department is to blend community needs and available resources to create and develop high-quality recreational, athletic, and social programs for the City of Fircrest, thereby enhancing community well-being.

PROGRAM DESCRIPTION

The Fircrest Parks and Recreation Department is dedicated to promoting active living and well-being in a welcoming and inclusive environment. Through the Roy H. Murphy Community Center, residents have the opportunity to participate in a range of recreational and educational activities, access valuable resources, and build strong community bonds. The Center has also become a vital hub for Fircrest's aging population, offering programs and services tailored to their needs. Additionally, the department focuses on positively impacting younger individuals by providing a safe and engaging environment where they can explore new interests and create memorable experiences. Serving around 20,000 people, including those from neighboring areas like Tacoma, Lakewood, Gig Harbor, and University Place, the Recreation Department plays a vital role in enhancing the quality of life for the broader community.

Responsibilities:

- Create and manage diverse recreational programs and community events for all ages, interests, and abilities, ensuring inclusivity and accessibility and promoting active living and community engagement.
- Deliver a comprehensive range of engaging programs and activities for senior citizens, including monthly trips, enrichment programs, educational workshops, hobby classes, and special events tailored to their interests and needs, all designed to foster social interaction, wellness, and lifelong learning within a supportive environment.
- Oversee facility rentals at the Edwards Family Aquatic Center and the Roy H. Murphy Community Center, ensuring facilities are well-maintained and available for community use, private events, and organizational activities.
- Support year-round sports programs and community activities with a focus on safety, accessibility, and quality.
- Offer structured after-school and summer programs for youth, focusing on education, recreation, and personal development, to support healthy growth and community involvement.
- Partner with local organizations such as Skyhawks Sports Camps and the Fircrest Soccer Club to offer accessible and well-organized recreational sports programs for youth.
- Utilize digital tools and social media to enhance communication, increase participation, and provide up-to-date information about programs, events, and facility availability.
- Pursue grants, donations, and strategic partnerships to support and expand program offerings, enhance facilities, and ensure the department's sustainability.

GOALS AND WORK PLAN

2025 Accomplishments:

- Funding Expansion: Identified and pursued new grant opportunities and secured grants for the youth sports baseball field backstops through the Fircrest Forever Foundation and the Names Family Foundation.
- Community Partnerships: Strengthened partnerships with local organizations, schools, and businesses.
- Youth Sports: Explored collaboration with University Place, formed partnership with Pen Met parks for our older youth divisions.
- Senior Programs Growth: Expanded Senior Programs, adding senior wellness fair, more trips and social events.
- Summer Day Camp Participation: Increased day camp enrollment through targeted marketing.
- Centennial Birthday Week Events: Co-planned and implemented 6 days of centennial themed events for the community to participate in.

2026 Department Goals:

- Maintain or increase overall program satisfaction to **90%+** across recreational, athletic, and social programs, measured via post-program surveys and feedback forms.
- Increase total program participation by **5-10%** over 2025 numbers, with specific targets for youth sports, summer day camp, and senior programs.
- Launch at least 2 new youth programs or leagues, including partnerships with neighboring cities. Achieve 50–75 new youth participants in expanded or new programs.
- Add at least 4 new senior-focused programs (e.g., wellness seminars, technology training, intergenerational events, cultural outings). Increase senior program participation by 10%, measured by enrollment and attendance tracking.
- Increase Community Center usage by 10%, including new or specialized programs and pilot sports clinics.
- Hire and train at least 1 permanent - part-time staff member to support program growth.
- Continue to develop and support customer-service-driven staff to enhance the overall quality of programs and community interactions.
- Finalize and implement a Volunteer Policy.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	333,497	394,745	404,620	442,209
20	Personnel Benefits	111,082	137,602	147,443	151,470
30	Supplies	19,971	40,999	46,000	31,000
40	Services & Charges	79,495	62,196	71,685	80,320
50	Intergovt Srvs & Taxes	720	255	800	800
	Total	**544,764**	**635,797**	**670,548**	**705,799**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	342,695	46,514	389,209
Overtime	3,000	0	3,000
Casual & Seasonal Labor	58,925	(8,925)	50,000
Personnel Benefits			
Personnel Benefits	147,443	4,027	151,470
Supplies			
Office Supplies	1,500	(500)	1,000
Operating Supplies	2,000	(500)	1,500
Senior Supplies	8,000	(2,000)	6,000
Youth Supplies	3,000	0	3,000
Janitorial Supplies	8,000	(2,500)	5,500
Participation Program Supplies-Adult	1,200	(200)	1,000
Participation Program Supplies-Youth	20,300	(8,300)	12,000
Small Tools & Minor Equipment	2,000	(1,000)	1,000
Services & Charges			
Senior Trips	4,000	1,000	5,000
Professional Services	4,200	0	4,200
Personnel Benefits - Officiating	0	12,000	12,000
Travel	1,000	(200)	800
Copier Usage	765	35	800
Public Utilities	20,000	(3,000)	17,000
Miscellaneous	2,000	(1,000)	1,000
Printing & Binding	300	(300)	0
Registration & Tuition	1,400	100	1,500
Dues/Memberships/Subscriptions	500	0	500
Instructor Fees	36,400	0	36,400
Lease Payments - Recreation	1,120	0	1,120
Intergovernmental Servs & Taxes			
Excise Taxes	800	0	800
Total	**670,548**	**35,251**	**705,799**

BUDGET NARRATIVE

- Casual and Seasonal Labor is for Senior Bus Drivers and Recreation Leaders.
- The Operating Supplies line is used for items such as balls, gym supplies, and art supplies needed to run the daily programs within the Recreation Department.
- The Senior Supplies line is used to purchase supplies for several senior activities and groups, including the Senior Morning program. A donation from the Edwards Family Foundation funds this line item.

- Youth Supplies include arts and crafts, food supplies, gym equipment, and Teen Room supplies and equipment.
- Participation Program Supplies – Adult/Youth is for expenses related to organized programs, such as basketball, baseball, and pickleball leagues.
- Small Tools & Equipment is for mechanical or electronic tools used in the Community Center.
- The Senior Trips budget covers the costs of ferry tolls, parking, and other activities. The bus driver's food is also budgeted out of Senior Trips. Wages for the bus driver are included in Casual and Seasonal labor. A donation from the Edwards Family Foundation subsidizes this line item.
- The Professional Service line is for a portion of the receipting software fee and ASCAP music.
- Travel includes meals and transportation for scheduled training.
- The Copier usage line is used to pay for copier usage on the Parks & Recreation copy machine. The rental expense has been moved to Lease Payments.
- The Printing & Binding line is used for activity and program flyers, as well as other mailings.
- The Registration & Tuition line includes the Washington Recreation and Park Association's (WRPA) Annual Conference for 2 staff members and an event planning conference for one staff member.
- Dues, Memberships, & Subscriptions cover two staff memberships to the Washington Recreation & Parks Association (WRPA), one membership to the Washington Festivals & Events Association (WFEA), and one staff membership to the National Recreation and Park Association (NRPA). The benefits of these professional memberships include access to continuing education, support resources, and opportunities for networking.
- Instructor Fees are paid at 70% of the revenue collected from participants registering for classes.

STAFFING

Position	2023 Actual	2023 Actual	2025 Budget	2026 Budget
Recreation Specialist	0.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	0.00	0.00
Recreation Supervisor	0.00	0.00	1.00	1.00
Office Assistant	0.75	0.75	0.75	0.75
Recreation Leader	0.00	0.00	0.00	0.50
Community Events Specialist	0.75	0.75	0.75	0.75
Parks & Recreation Director	0.85	0.85	0.85	0.85
Total	**3.35**	**4.35**	**4.35**	**4.85**

PROGRAM DESCRIPTION

The Library Services program reimburses residents' library card fees from the Tacoma Public Library.

Responsibilities:

- Reimburse residents for library cards.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Services & Charges	13,061	14,603	12,500	15,500
	Total	**13,061**	**14,603**	**12,500**	**15,500**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Other Cost Allocations			
Library Services	12,500	3,000	15,500
Total	**12,500**	**3,000**	**15,500**

BUDGET NARRATIVE

Library Services includes funding for reimbursement of approximately 200 library cards at the full rate charged by the City of Tacoma, which is currently $78.00 per year.

PROGRAM DESCRIPTION

The Community Events program is a dynamic and engaging series of events offered throughout the year, designed to foster and enhance social connections within the Fircrest community. The Parks and Recreation Department offers a diverse range of events and activities that facilitate meaningful interactions, promote shared experiences, and forge lasting relationships among residents. By prioritizing inclusivity, collaboration, and civic engagement, the program aims to create a tightly knit community where individuals feel connected, supported, and valued.

Responsibilities:

- Provide community events as gathering places for families, social groups, and individuals of all ages and economic backgrounds.
- Provide opportunities for participation, skills development, volunteering, and social, cultural, economic, and environmental developments.
- Partner with local nonprofits or community organizations for events.
- Advertise volunteer opportunities and clearly communicate their impact.
- Partner with local schools, scout groups, and youth organizations to promote youth involvement in community events, from planning to volunteering.
- Highlight local artists, musicians, and performers in event programming.
- Establish long-term partnerships with local businesses and organizations.
- Host educational workshops or seminars during events that focus on community-building topics such as sustainability, local history, health and wellness, and civic engagement.
- Integrate green practices into event planning and execution (e.g., recycling, zero-waste initiatives, eco-friendly vendors), and host events that focus on environmental education and sustainability.
- Regularly collect feedback from attendees and volunteers after events to assess impact, identify areas for improvement, and adapt future programming accordingly.

GOALS AND WORK PLAN

2025 Accomplishments:

- Presented an exciting lineup of 18 diverse community events throughout the year.
- Continued to enhance our community events program with the addition of two events: Derby Days & Family Dance.
- Added one full week of Centennial themed events for the community.
- Established partnerships with new local businesses and organizations, securing sponsorships, in-kind donations, and collaborative programming to enhance the quality and scope of events.
- Achieved record attendance at the Annual Strawberry Festival and Fircrest Fun Days and Car Show.
- Continued networking efforts with local businesses and donors to secure sponsorships for community events.
- Hosted four events dedicated to showcasing local artists, musicians, and performers, enriching the cultural fabric of the community, and increasing exposure for local talent.

2026 Department Goals:

- Continue to enhance our community events program.
- Secure new partnerships with local businesses, nonprofits, and community organizations to support events through sponsorships, collaborations, or in-kind donations.
- Review and update safety protocols and accessibility guidelines for all events, ensuring compliance with national standards and improving the event experience for participants of all abilities.
- Develop and implement a post-event strategy to gather data on community satisfaction.
- Continue to integrate health and wellness themes into events.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Services & Charges	71,811	59,076	108,100	50,000
	Total	**71,811**	**59,076**	**108,100**	**50,000**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Other Services & Charges			
Community Events	108,100	(58,100)	50,000
Total	**108,100**	**(58,100)**	**50,000**

BUDGET NARRATIVE

2026 Community Events include:

$1,500 – Holiday Tree Lighting	$1000 – Easter Egg Hunt
$1,500 – Strawberry Festival	$500 – Medallion Madness
$500 – Lights of Fircrest Contest	$15,500 – Fircrest Fun Days
$8,000 – Fireworks for Fun Days	$750 – Event Advertising
$1,250 – Daddy-Daughter Dance	$500 – Scarecrows of Fircrest
$1,250 – Mother-Son Fun Dance	$850 – Haunted Trails
$2,000 – Market, Picnic & Movie in the Park	$2,000 – Car Show
$7,400 – Miscellaneous Events	$2,000 – Volunteer Recognition
$2,500 – Derby Days	$1,000 – Fall Family Dance

PROGRAM DESCRIPTION

Embodying our Parks and Recreation Department's mission, the Edwards Family Aquatic Center serves as a vibrant hub from Memorial Day weekend to Labor Day, offering the community a place to enjoy high-quality aquatic experiences. The pool functions as a space where community needs for leisure, physical activity, and social interaction are met through a range of recreational, athletic, and social programs. The Edwards Family Aquatic Center offers a welcoming environment for people of all ages to engage in aquatic activities, foster community connections, and promote healthy lifestyles in the heart of Fircrest.

Responsibilities:

- Operate the Edwards Family Aquatic Center, which includes a 25-yard pool with six lap lanes, one diving board, one vortex whirlpool, a zero-entry tot pool, locker rooms, and a rentable party room.
- Prioritize the safety and development of young swimmers by offering comprehensive and structured swim lessons that cater to children’s diverse abilities, ensuring they develop essential water skills.
- Facilitate the Fircrest Amateur Swim Team (FAST) to provide a positive and enjoyable environment that develops swim skills and fosters a love for competitive swimming.
- Create a welcoming environment for swimmers of all ages by offering Family Swim sessions, Open Swim sessions, Adult Lap Swim, and Water Walking sessions.

GOALS AND WORK PLAN

2025 Accomplishments:

- Offered Adult Swim Lessons for a second season.
- As part of our extended pool season from September 9th through October 4th, we offered lap swim sessions on Tuesdays and Thursdays from 6:30 AM to 9:30 AM. Water Walking was also available.
- Sold 827 Resident family seasons passes enhancing the entry experience for Fircrest Residents for the third year in a row.
- Our early morning Adult Lap Swim and Water Aerobics sessions gained more popularity, encouraging community members to embrace aquatic fitness routines for improved health and well-being.
- Continued theme nights to one special event-themed swim per month.
- Offered a lifeguard certification course and certified 6 Fircrest lifeguards.
- FAST Swim Team won the 2025 South Sound Summer Swim League Championship.

2026 Department Goals:

- Continue to offer Adult Swim Lessons as part of our regular offerings.
- Foster a strong sense of community by providing a dynamic aquatic center that offers a diverse range of programs and activities, encouraging residents of all ages to participate.
- Offer swimming lessons for children aged four and up who are 32 inches tall at the top of the shoulder. All lessons are offered every half hour, five days a week, for two consecutive weeks.
- Continue to nurture the growth of aspiring swimmers through the Fircrest Amateur Swim Team (FAST), providing a positive and enjoyable environment for developing swim skills and fostering a love for competitive swimming.
- Continue offering dedicated Family Swim sessions that are open only to children ages 17 and under who are accompanied by their parent or guardian.
- Continue to offer Adult Lap Swim and Water Aerobics sessions.
- Offer themed swimming events once a month throughout the summer.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	193,501	223,231	179,990	181,385
20	Personnel Benefits	36,773	42,591	35,745	36,275
30	Supplies	43,727	31,789	37,850	36,850
40	Services & Charges	40,683	51,034	48,800	42,600
50	Intergovt & Other Interfund Pmt-	20,878	19,759	17,000	20,000
60	Capital Outlays	0	0	0	20,000
	Total	**335,563**	**368,404**	**319,385**	**337,110**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	30,190	895	31,085
Overtime	1,500	500	2,000
Casual & Seasonal Labor	148,300	0	148,300
Personnel Benefits			
Personnel Benefits	35,745	530	36,275
Supplies			
Office Supplies	350	0	350
Pool Supplies-Chemicals	24,000	0	24,000
Janitorial Supplies	3,000	0	3,000
Operating Supplies	6,000	0	6,000
Repair Supplies Pool	2,000	(500)	1,500
Swim Team Supplies	1,000	0	1,000
Small Tools & Minor Equipment	1,500	(500)	1,000
Services & Charges			
Professional Services	3,000	0	3,000
Travel - Pool	200	(200)	0
Operating Rentals	300	(300)	0
Public Utility Services	32,000	0	32,000
Repairs & Maintenance-Pool	6,000	(2,000)	4,000
Printing & Binding	300	(300)	0
Miscellaneous	2,800	0	2,800
Swim Team League Registration	3,000	(2,200)	800
Registration and Tuition	1,200	(1,200)	0
Intergovt & Other Interfund Pmt-			
Excise Taxes/Pool Revenue	17,000	3,000	20,000
Total	**319,385**	**(2,275)**	**317,110**

BUDGET NARRATIVE

- Casual and Seasonal Labor is for Aquatic Center positions, including pool cashiers, lifeguards, head lifeguards, swim instructors, swim coaches, and pool managers.
- Janitorial Supplies are for supplies necessary for the pool locker rooms, showers, outside bathrooms, and the office.
- Operating Supplies include lifeguard uniforms, kickboards, flags, and other related items.
- Swim Team Supplies includes expenses related to the swim team.
- The Professional Services line item is for RecDesk maintenance and Hydro App programs.

- Travel is for coaches to travel to away swim meets.
- Operating Rentals are for equipment needed primarily to prepare the pool for the season.
- Swim Team League Registration is for the use of swim meet software.
- Registration & Tuition are for lifeguard certification training.
- Excise Taxes are based on pool revenue collected.

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Other Improvements	0	0	0
Machinery & Equipment	0	20,000	20,000
Total	**0**	**20,000**	**20,000**

CAPITAL NARRATIVE

The capital budget includes funds for a new pool cover.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Parks & Recreation Director	0.10	0.10	0.10	0.10
Maintenance Lead	0.05	0.05	0.05	0.10
Maintenance Worker II	0.15	0.15	0.15	0.05
Maintenance Worker I	0.05	0.05	0.05	0.05
Total	**0.35**	**0.35**	**0.35**	**0.30**

Casual & Seasonal Labor:

- Pool Cashiers – 875 hours
- Lifeguards/Instructors/Coaches – 5,050 hours
- Pool Openers – 1,040 hours
- Pool Manager – 900 hours (two Pool Managers at 30 hours/week)

PROGRAM DESCRIPTION

The Parks Department develops, maintains, and enhances the City's park system. This is achieved through the application of improved materials, preventive maintenance, asset management, and the utilization of more efficient equipment.

Responsibilities:

- Maintain the City's Park system of 26 acres, including two multi-use parks that contain six tennis courts, six pickleball courts, two outdoor basketball courts, seven soccer fields, two playgrounds, four baseball fields, one competition-sized swimming pool and pool house, and a community center with gyms, gathering spaces, meeting rooms, fitness rooms, and offices.
- Apply for and implement grant funding to improve park features and other amenities.
- Cultivate partnerships with organizations like the Pierce Conservation District and the Kiwanis Club of Fircrest to support park stewardship initiatives.
- Enhance the high-quality, diversified system of parks, recreation facilities, and open spaces that are attractive, safe, functional, available to all segments of the population, and efficient to administer and maintain.
- Develop athletic facilities that meet the highest standards of competitive play and requirements for all age groups, skill levels, and recreational interests.
- Plan for the future so that adequate open space, historical elements, recreation facilities, and programs are provided for future generations.

GOALS AND WORK PLAN

2025 Accomplishments:

- Performed preventive maintenance activities.
- Installed a new swing set and log climber at Masko Park, improved trails, and removed invasive vegetation to enhance the park experience.
- Received donation from TAPCO Credit Union to replace the sign at the Gene Goodwin Memorial Tot Lot
- Installed 6ft tall carved Murphy the Bear chainsaw sculpture at the Gene Goodwin Memorial Tot Lot.
- Worked with the TPSD and Design team to aid in the design and construction of the new Whittier Elementary.
- Continued partnership with Pierce Conservation District on monthly work parties at Whittier Park Trails, including participation in the annual Fir-Fest event.
- Completed all Tree City USA requirements, securing another year of Tree City designation.

2026 Department Goals:

- Initiate improvements across various parks to enhance aesthetics, safety, and accessibility for all community members. This will include maintaining walking paths, updating landscaping, and restoring or replacing worn picnic tables and benches.
- Continue to partner with local conservation organizations, such as the Pierce Conservation District, to restore and protect natural habitats within parks. Projects may include planting native vegetation, creating wildlife-friendly areas, and promoting sustainable practices.
- Continue to enhance the park system's digital presence to ensure that information about facilities, events, and programs is readily accessible to all community members through user-friendly websites and mobile applications.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	137,313	130,311	160,265	167,925
20	Personnel Benefits	67,582	62,399	79,895	76,025
30	Supplies	13,860	18,106	17,600	17,600
40	Services & Charges	82,574	76,788	93,263	97,091
60	Capital Outlays	31,563	33,928	0	0
	Total	**332,891**	**321,532**	**351,023**	**358,641**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	146,765	7,660	154,425
Overtime	1,500	0	1,500
Casual & Seasonal Labor	12,000	0	12,000
Personnel Benefits			
Personnel Benefits	79,895	(4,220)	75,675
Contract Benefits	0	350	350
Supplies			
Office Supplies	100	0	100
Janitorial Supplies	1,000	0	1,000
Operating Supplies	15,000	0	15,000
Small Tools & Minor Equipment	1,500	0	1,500
Services & Charges			
Professional Services	1,500	4,000	5,500
Communication	1,200	650	1,850
Operating Rentals - Copier	65	35	100
Public Utility Services	43,000	0	43,000
Dumping Fees	2,000	500	2,500
Repairs & Maintenance	10,000	(2,000)	8,000
Interfd ERR Replacement	17,050	0	17,050
Interfd ERR Repairs & Maint	17,323	1,143	18,466
Miscellaneous	500	0	500
Uniforms/Clothing/Laundry	500	(500)	0
Lease Payments - Parks	125	0	125
Total	**351,023**	**7,618**	**358,641**

BUDGET NARRATIVE

- Casual and Seasonal Labor includes funds for seasonal maintenance workers.
- Overtime has been budgeted for special events that require attendance on weekends or nights (e.g., National Night Out, Fircrest Fun Days).
- Janitorial Supplies are used to maintain park facilities, including the Community Center, Tot Lot, and Whittier Park Restrooms.
- The Operating Supplies line item is for supplies used for maintenance in the parks.
- The Professional Service line includes $250 for arborist services to evaluate the health of trees within the parks and $250 for Outdoor Link remote lighting control at Fircrest Park. It also includes $5,000 for the Parks, Recreation, and Open Space (PROS) Plan. The PROS Plan is required to be updated every six years to maintain eligibility for state and federal grants.
- The Communication line is for cell phone services.
- Public Utility Services is for all park facilities. Utility charges for the pool are included in the pool budget. Community Center building utilities are included in the Recreation budget.
- Repairs & Maintenance is for repairing lights and tree maintenance within the parks.
- Lease payments are for the copier.
- Uniforms, Clothing & Laundry is for boots, shirts, and workwear clothing for maintenance staff.

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Improvements	0	0	0
Total	**0**	**0**	**0**

CAPITAL NARRATIVE

There are no capital expenses anticipated for 2026.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Parks & Recreation Director	0.05	0.05	0.05	0.05
Public Works Director	0.05	0.05	0.05	0.05
Maintenance Lead	0.25	0.25	0.25	0.50
Maintenance Worker II	0.70	0.70	0.70	0.65
Maintenance Worker I	0.85	0.85	0.85	0.50
Total	**1.90**	**1.90**	**1.90**	**1.75**

STREET FUND CHANGE IN FUND BALANCE REPORT

Operating Revenues	177,534
Transfer In-Operating	320,913
Operating Expenses	(597,169)
Operating Revenues Over/(Under) Operating Expenditures	**(98,722)**
Transfers In-Capital	183,391
Grant Revenue for Capital	409,184
Capital Expenses	(165,381)
Net Change in Fund Balance	**328,472**

STREET FUND SUMMARY REPORT

RESOURCES	
Unassigned Beginning Fund Balance	273,075
Operating Revenues	177,534
Grant Revenue	409,184
Transfers In-Operating	320,913
Transfer In-Capital	183,391
Total Resources with Beginning Fund Balance	**1,364,097**
EXPENDITURES	
Operating Expenses	597,169
Capital Expenses	165,381
Unassigned Ending Fund Balance	601,547
Total Expenditures with Ending Fund Balance	**1,364,097**

CITY STREET FUND REVENUE

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-91-01-01	Unassigned BFB-Street	425,495	400,828	444,330	273,075
	Total Fund Balance	**425,495**	**400,828**	**444,330**	**273,075**
322-40-00-00	ROW Road Permits	8,747	9,613	10,000	10,000
	Total Licenses & Permits	**8,747**	**9,613**	**10,000**	**10,000**
333-20-20-01	Indirect Fed Grant - Dept of Trans	-	139,926	-	-
333-20-20-02	WSDOT STBG Grant - Emerson Sidewalk #73	-	-	-	-
333-20-20-04	Alameda Overlay Grant	-	-	-	-
333-20-20-05	Pierce County Grant	-	-	-	-
334-03-81-00	State Grant from TIB	-	129,129	472,555	-
334-03-81-01	TIB Grant - Electron Crosswalk #82	-	-	-	-
334-03-81-02	TIB Grant - Claremont Overlay #81	-	-	-	-
334-03-81-03	TIB Grant - Alameda Ave West Sidewalk #88	-	-	-	409,184
334-04-20-04	State Grant - Department of Commerce - Electron Crosswalk	-	7,735	-	-
336-00-71-00	Multimodal Transportation	9,368	9,275	9,182	9,050
336-00-87-00	Motor Vehicle Fuel Tax	133,595	128,063	131,441	132,709
	Total Intergovernmental Revenues	**142,963**	**414,129**	**613,178**	**550,943**
361-11-01-01	Investment Interest	18,733	12,975	13,100	13,835
367-00-00-04	Donation - Baskets	7,770	8,350	8,500	8,500
367-00-00-08	Donations - Beautification	1,755	2,345	2,400	2,440
369-91-01-01	Miscellaneous Revenue	-	-	-	-
	Total Miscellaneous Revenue	**28,258**	**23,670**	**24,000**	**24,775**
	Total Operating Revenues	**179,968**	**447,412**	**647,178**	**585,718**
398-10-01-01	Insurance Recovery	3,329	781	-	1,000
388-10-00-00	Prior Period Adjustment	171	-	-	-
	Total Non Revenue	**3,500**	**781**	**-**	**1,000**
397-00-00-02	Transfer In for Street Beautification	10,000	10,000	10,000	10,000
397-00-00-03	Transfer from Property Tax	255,152	256,980	261,533	265,396
397-00-00-04	Transfer from Light-St Maint	26,883	33,807	37,005	45,517
397-00-00-06	Transfer In From REET (1st 1/4)	90,499	411,851	100,000	100,000
397-00-00-09	Transfer In from REET (2nd 1/4)	-	13,092	83,392	83,391
397-00-01-51	Transfer from Cumulative Reserve	-	-	-	-
	Total Other Financing Sources	**382,534**	**725,729**	**491,930**	**504,304**
	TOTAL RESOURCES	**991,498**	**1,574,750**	**1,583,438**	**1,364,097**

REVENUE NARRATIVE

RCW 47.30.050 requires 0.42% of Motor Vehicle Fuel Taxes (MVFT) to be spent on pedestrian trails. The estimated amount of $555 will be used to pay for miscellaneous trail upkeep, including salaries and wages.

Donations received in 2026 will be used for baskets, banners, flags, flowers, and other beautification projects throughout the city.

Transfer-In from the General Fund of $10,000 is to cover a portion of the Street Beautification Budget.

Transfer from Property Tax is 15% of General Fund Property Tax received.

The Transfer from the Street Light fund balance covers the Street Light maintenance operating budget.

Transfer from REET 1 of $100,000 is for minor street repairs.

Transfer from REET 2 of $83,391 is for Alameda Avenue Sidewalk Project (Cypress to Emerson).

PROGRAM DESCRIPTION

The Street Fund is responsible for providing and maintaining an attractive, efficient, and safe traffic circulation system that serves vehicles, pedestrians, and bicycles. Through a combination of maintenance, repair, rehabilitation, and planning, the fund supports the long-term reliability and safety of the City's transportation network.

Responsibilities:

- Perform street and right-of-way maintenance, repair, and rehabilitation activities in alignment with the goals and priorities established by the City Council and City Manager, as well as policies outlined in the Six-Year Comprehensive Transportation Improvement Program (TIP) and the City's comprehensive planning documents.
- Provide pavement markings, traffic control devices, and street lighting to ensure roadway safety and compliance with traffic standards.
- Paint and maintain all street, curb, and intersection markings throughout the City.

GOALS AND WORK PLAN

2025 Accomplishments:

- Performed street patching in multiple locations as needed.
- Painted and refreshed all street, curb, and intersection markings throughout the City.
- Explored innovative options for pavement preservation.
- Constructed the grind and overlay project for Claremont Street from 67th Avenue West to Alameda Avenue.
- Constructed the Electron Crosswalk pedestrian safety improvement project.
- Lane Miles Streets Painted – 10.4
- Traffic Devices Installed – 5
- Lane Miles Street Crack Sealed – 8.3
- Miles of Street Maintained - 33

2026 Department Goals:

- Continue implementation of the crack-seal program to extend pavement life.
- Explore and evaluate innovative pavement preservation strategies.
- Prepare for construction of the Regents Boulevard Grind and Overlay project from Alameda Avenue to 67th Avenue West.
- Construct sidewalks and a bike lane along the east side of Alameda Avenue.
- Collaborative design with the City of University Place for the 44th Street West Sidewalk Project, which will include bike lanes, additional overhead lighting, and other pedestrian safety improvements.
- Perform street patching citywide as needed.
- Paint and maintain all street, curb, and intersection markings throughout the City.

PERFORMANCE MEASURES

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Lane Miles Streets Painted	20	14	14	11
Traffic Devices Installed	0	3	3	5
Lane Miles Street Crack Sealed	5	0	5	5
Miles of Street Maintained	26	26	33	28

- One mile of a single roadway, regardless of the number of lanes, is called a centerline mile. While the centerline mileage does not account for the number of lanes, lane mileage does.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Utility Foreman	0.05	0.05	0.05	0.15
Utility Service Worker II	0.35	0.35	0.35	0.40
Utility Billing Clerk	0.10	0.00	0.00	0.00
PW Office Coordinator	0.00	0.15	0.15	0.20
Utility Billing Assistant	0.11	0.15	0.15	0.15
Public Works Director	0.05	0.05	0.05	0.20
Total	**0.66**	**0.75**	**0.75**	**1.10**

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	116,073	104,980	82,090	133,411
20	Personnel Benefits	42,555	34,870	29,525	43,315
30	Supplies	21,853	11,288	18,500	21,500
40	Services & Charges	114,227	152,983	162,417	151,555
60	Capital Outlays	101,499	1,006,605	655,947	165,381
90	Interfund Pmt. For Svcs.	84,778	113,431	86,000	100,449
	Total	**480,986**	**1,424,157**	**1,034,479**	**615,611**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	59,990	56,321	116,311
Overtime	7,100	0	7,100
Casual & Seasonal Labor	15,000	(5,000)	10,000
Personnel Benefits			
Personnel Benefits	28,825	13,790	42,615
Contract Benefits	700	0	700
Supplies			
Office Supplies	500	0	500
Operating Supplies	13,000	0	13,000
Crack Sealing Supplies	3,000	2,000	5,000
Small Tools & Minor Equipment	2,000	1,000	3,000
Services & Charges			
Professional Services	10,020	0	10,020
Advertising	100	0	100
Legal Services	3,000	0	3,000
Communication	2,000	450	2,450
Travel	50	0	50
Copier Usage	300	0	300
Equipment Rentals - Street Reg	2,000	(1,000)	1,000
Land Rental	24,180	653	24,833
Dumping Fees	3,000	1,000	4,000
Electricity & Gas/Building	3,500	0	3,500
Electricity/Traffic Lights	1,000	0	1,000
Repairs & Maintenance	26,000	0	26,000
Interfd ERR Replacement	49,410	(12,672)	36,738
Interfd ERR Repairs & Maint	33,047	557	33,604
Miscellaneous	500	0	500
Insurance Deductible	1,000	0	1,000
Dues/Memberships/Subscriptions, Licenses	1,075	0	1,075
Registration & Tuition	100	0	100
Lease Payments - Street	350	0	350
SBITA Lease Payment	1,785	150	1,935
Interfund Pmt- For Svcs-			
Interfd Service Charges	86,000	14,449	100,449
Total	**378,532**	**71,698**	**450,230**

BUDGET NARRATIVE

- The Crack Sealing Supplies line item covers the purchase of materials necessary for the City's crack sealing program. The rental of crack sealing equipment is separately budgeted under Equipment Rentals.
- The Professional Service line includes $8,000 for on-call engineering services to support general street projects and $2,000 for Geographic Information System (GIS) upgrades, ensuring accurate mapping and asset management.
- Repairs & Maintenance provides funding for minor street repairs needed to address localized issues, extend pavement life, and maintain safe travel conditions.
- Dues/Memberships/Subscriptions, & Licenses covers annual GIS/GPS maintenance fees and related services.

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Building Improvements - Street	0	0	0
Machinery & Equipment	0	0	0
Improvements	655,947	(500,566)	155,381
Project Engineering	0	10,000	10,000
Total	**655,947**	**(490,566)**	**165,381**

CAPITAL BUDGET NARRATIVE

Street improvement projects reflect priorities identified in the City's Six-Year Comprehensive Transportation Improvement Program (TIP). Several of the projects listed below will require carryforwards from 2025 to fund portions of work not completed by year-end.

- Minor Street Improvements ($100,000): Funded by a transfer from REET 1, this allocation will address small-scale street upgrades and safety improvements throughout the City.
- Alameda Avenue Sidewalk and Bike Lane Project: This project will construct sidewalks and a bike lane along the east side of Alameda Avenue, from Emerson Street to Cypress Point. The project is funded primarily by the Transportation Improvement Board (TIB) in the amount of $472,555, with a required local match of up to $83,392 funded through REET 2.
- Design of the 44th Street West Sidewalk and Bike Lane Project: This project will construct sidewalks and a bike lane along the west side of 44th Street West, from Alameda Avenue to 67th Avenue West. This is a joint project with the City of University Place and construction is funded by federal funds via the PSRC in 2027 with a local match requirement. The design phase of this project will occur in 2026 with a local fund's requirement of up to $100,000.
- Regents Boulevard Grind and Overlay Project: This project will reconstruct Regents Boulevard with grind-and-overlay paving, ADA accessibility upgrades, and the addition of bike lanes from 67th Avenue W to Alameda Avenue. The design phase was completed in 2025, and an application for TIB construction funding has been submitted. Construction is currently unfunded pending grant award or other funding opportunities.

PROGRAM DESCRIPTION

The Street Light Maintenance Department, a component of the Street Fund, is responsible for maintaining and servicing all City-owned streetlights. The division's primary goal is to ensure that streets remain well-lit to promote public safety, improve visibility for motorists, cyclists, and pedestrians, and enhance neighborhood security. Regular inspections, timely repairs, and coordination with utility providers help ensure the reliability and efficiency of the City's street lighting system.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	3,863	5,282	6,760	13,157
20	Personnel Benefits	1,571	2,115	2,895	4,441
30	Supplies	1,916	1,608	3,500	2,500
40	Services & Charges	19,533	24,802	23,850	25,419
60	Capital	0	0	0	0
	Total	**26,883**	**33,807**	**37,005**	**45,517**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	6,560	6,397	12,957
Overtime	200	0	200
Personnel Benefits			
Personnel Benefits	2,895	1,546	4,441
Supplies			
Operating Supplies	3,000	(1,000)	2,000
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Electricity/Street Lights	16,800	1,569	18,369
Repair & Maintenance St Lights	2,000	0	2,000
Pole Attachment Charge	5,000	0	5,000
Miscellaneous	50	0	50
Total	**37,005**	**8,512**	**45,517**

BUDGET NARRATIVE

- The Electricity/Street Lights line reflects the cost of electricity for streetlights.
- The Pole Attachment Charge is for the city to attach streetlights to the City of Tacoma-owned electrical poles.

CAPITAL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Improvements	0	0	0
Total	**0**	**0**	**0**

CAPITAL NARRATIVE

No new capital expenses are anticipated for 2026.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Utility Foreman	0.01	0.01	0.01	0.02
Utility Service Worker II	0.06	0.06	0.06	0.11
Total	**0.07**	**0.07**	**0.07**	**0.13**

PROGRAM DESCRIPTION

The Street Beautification Department is responsible for enhancing the visual appeal of the City through seasonal plantings, decorative displays, and the maintenance of public spaces at key entrances and arterials roadways. These efforts contribute to community pride, create a welcoming atmosphere for residents and visitors, and reflect the City's commitment to maintaining vibrant and attractive public spaces.

Responsibilities:

- Maintain and care for seasonal hanging flower baskets.
- Monitor and coordinate the City's beautification program.
- Maintain traffic islands to ensure they remain safe, clean, and visually appealing.
- Install, maintain, and remove holiday decorations.
- Maintain Kwanzan cherry trees on Regents Boulevard, San Juan Avenue, and Emerson Street.

GOALS AND WORK PLAN

2025 Accomplishments:

- Successfully planted summer and winter foliage across key areas of the City.
- Installed and maintained hanging baskets, flags, banners, and holiday decorations.
- Supported overall beautification efforts to ensure high visibility and community enjoyment.

2026 Department Goals:

- Continue planting seasonal summer and winter foliage to enhance community aesthetics.
- Install and maintain hanging baskets, flags, banners, and holiday decorations.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	18,695	23,708	26,680	28,479
20	Personnel Benefits	6,349	7,785	11,000	6,595
30	Supplies	19,746	14,373	18,750	21,500
40	Services & Charges	38,011	54,627	43,700	44,848
	Total	**82,801**	**100,492**	**100,130**	**101,422**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	20,680	(1,201)	19,479
Overtime	1,000	0	1,000
Casual & Seasonal Labor	5,000	3,000	8,000
Personnel Benefits			
Personnel Benefits	11,000	(4,405)	6,595
Supplies			
Operating Supplies	2,500	0	2,500
Flower Baskets	6,000	2,500	8,500
Beautification Supplies	8,000	0	8,000
Banners/Flags Supplies	2,000	0	2,000
Small Tools & Minor Equipment	250	250	500
Services & Charges			
Public Utility Services	1,200	0	1,200
Street Tree Maintenance	17,500	473	17,973
Beautification	25,000	675	25,675
Total	**100,130**	**1,292**	**101,422**

BUDGET NARRATIVE

- The Flower Baskets line is for the purchase of hanging baskets with funds from donations.
- Donations received in 2026 will be used for various beautification projects throughout the city, including baskets, banners, flags, and flowers.
- Street Tree Maintenance is for landscaping services to maintain the street trees along Regents Boulevard, San Juan Avenue, and Emerson Street.
- The Beautification line is for contract landscaping services to maintain the traffic islands.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Utility Foreman	0.01	0.01	0.01	0.05
Utility Service Worker II	0.19	0.19	0.19	0.14
Maintenance Worker II	0.03	0.03	0.03	0.00
Maintenance Lead	0.03	0.03	0.03	0.00
Total	**0.26**	**0.26**	**0.26**	**0.19**

PARK BOND DEBT SERVICE FUND CHANGE IN FUND BALANCE

Revenues	573,386
Expenses	(556,200)
Net Change in Fund Balance	**17,186**

PARK BOND DEBT SERVICE FUND SUMMARY REPORT

RESOURCES	
Restricted Beginning Fund Balance	172,457
Operation Revenues	573,386
Total Resources with Beginning Fund Balance	**745,843**
EXPENDITURES	
Operating Expenditures	556,200
Restricted Ending Fund Balance	189,643
Total Expenditures with Ending Fund Balance	**745,843**

PARK BOND DEBT SERVICE FUND – 201

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-31-02-01	Restricted BFB-Park Bond Fund	135,816	149,811	163,602	172,457
	Total Fund Balance	**135,816**	**149,811**	**163,602**	**172,457**
311-10-02-01	Park Bond Property Taxes	441,634	452,941	474,676	572,886
	Total Taxes	**441,634**	**452,941**	**474,676**	**572,886**
361-11-02-01	Investment Interest	561	600	600	500
	Total Misc Revenue	**561**	**600**	**600**	**500**
	TOTAL RESOURCES	**578,011**	**603,352**	**638,878**	**745,843**

PARK BOND DEBT SERVICE FUND

FUND 201

PROGRAM DESCRIPTION

Function: The Park Bond Debt Service Fund is used to account for the principal and interest payments related to park bond debt. The bond will mature in 2039.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
70	Debt Service: Principal	115,000	130,000	155,000	255,000
80	Debt Service: Interest	313,200	309,750	305,850	301,200
	Total	**428,200**	**439,750**	**460,850**	**556,200**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Debt Service			
Principal Payment	155,000	100,000	255,000
Interest	305,850	(4,650)	301,200
Total	**460,850**	**95,350**	**556,200**

PARK BOND CAPITAL FUND CHANGE IN FUND BALANCE

Revenues	42,518
Expenses	0
Net Change in Fund Balance	**42,518**

PARK BOND CAPITAL FUND SUMMARY REPORT

RESOURCES	
Restricted Beginning Fund Balance	1,057,967
Revenues	42,518
Total Resources with Beginning Fund Balance	**1,100,485**
EXPENDITURES	
Expenditures	0
Restricted Ending Fund Balance	1,100,485
Total Expenditures with Ending Fund Balance	**1,100,485**

PARK BOND CAPITAL PROJECT FUND – 301

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-31-03-01	Restricted BFB-Park Capital	1,675,641	1,401,290	734,720	1,057,967
	Total Fund Balance	**1,675,641**	**1,401,290**	**734,720**	**1,057,967**
334-02-70-01	State Grant	16,000	-	-	-
	Total Intergovernmental Revenues	**16,000**	**-**	**-**	**-**
361-11-03-01	Investment Interest	79,633	66,662	30,000	42,518
367-00-03-01	Donations	750,000	316,778	250,000	-
	Total Misc Revenue	**829,633**	**383,440**	**280,000**	**42,518**
	TOTAL RESOURCES	**2,521,274**	**1,784,730**	**1,014,720**	**1,100,485**

PARK BOND CAPITAL FUND

FUND 301

PROGRAM DESCRIPTION

The Park Bond Capital Fund is used to account for capital outlay expenses related to park bond projects.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
60	Capital Outlay	345,638	79,032	10,000	**0**
00	Transfers Out	774,346	774,346	0	**0**
	Total	**1,119,984**	**853,378**	**10,000**	**0**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Capital			
Building & Structures	0	0	0
Other Improvements	10,000	(10,000)	0
Machinery & Equipment	0	0	0
Total	**10,000**	**(10,000)**	**0**
Transfers & Other Cost Allocations			
Transfer Out	0	0	0
Total	**10,000**	**(10,000)**	**0**

CAPITAL NARRATIVE

No new capital is anticipated for 2026. Capital budgeted in 2025 was for the Fircrest Park Maintenance Facility project.

The third and final transfer for repayment of the 3-year 2021 interfund loan from the Cumulative Reserve Fund was made in 2024.

STORM DRAIN CHANGE IN FUND BALANCE REPORT

Operating Revenues	692,558
Operating Expenses	(557,536)
Operating Revenues Over/(Under) Operating Expenditures	135,022
Less Transfers Out	(85,200)
Net Change in Fund Balance	**49,822**

STORM DRAIN FUND SUMMARY REPORT

RESOURCES	
Assigned Beginning Fund Balance	402,241
Reserved for Cash Flow	139,384
Operating Revenues	692,558
Total Resources with Beginning Fund Balance	**1,234,183**
EXPENDITURES	
Operating Expenses	557,536
Transfers Out	85,200
Reserved for Cash Flow	139,384
Assigned Ending Fund Balance	452,063
Total Expenditures with Ending Fund Balance	**1,234,183**

STORM DRAIN FUND REVENUES

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-51-04-15	Reserved for Cash Flow	116,000	112,510	127,736	139,384
308-51-04-15	Assigned BFB-Storm	253,106	334,193	413,889	402,241
	Total Fund Balance	**369,106**	**446,703**	**541,625**	**541,625**
334-03-10-00	Dept of Ecology NPDES Grant	75,000	23,792	75,000	120,000
	Total Intergovernmental Revenues	**75,000**	**23,792**	**75,000**	**120,000**
343-10-00-00	Storm Drain Fees & Charges	529,384	518,065	531,665	531,665
343-10-00-01	Setup Fees	415	275	500	500
343-10-00-02	Penalties	5,529	4,981	6,000	6,000
	Total Goods & Services	**535,328**	**523,321**	**538,165**	**538,165**
361-11-04-15	Investment Interest	45,204	55,510	40,150	34,393
	Total Miscellaneous Revenue	**45,204**	**55,510**	**40,150**	**34,393**
	Total Operating Revenues	**655,532**	**602,623**	**653,315**	**692,558**
	TOTAL RESOURCES	**1,024,638**	**1,049,326**	**1,194,940**	**1,234,183**

PROGRAM DESCRIPTION

The Storm Drain Department is responsible for operating and maintaining the City's stormwater collection system, which includes more than 530 catch basins, stormwater lines, and publicly owned retention systems. The system consists of over 22 miles of stormwater mainlines of varying sizes and materials. Department maintenance activities focus on ensuring reliable system performance, preventing pollution, and rehabilitating existing infrastructure to protect public health, safety, and the environment in compliance with state and federal requirements.

Responsibilities:

- Perform general maintenance of the stormwater collection system to ensure efficiency and reliability.
- Inspect and clean catch basins in accordance with the City's National Pollutant Discharge Elimination System (NPDES) Permit requirements.
- Provide street sweeping services to reduce pollution from sediments and debris that enter the stormwater collection system.
- Conduct rehabilitation activities, including repair or replacement of catch basins and pipelines, and review and approve additions or modifications to the overall system.
- Provide oversight of privately maintained stormwater systems and enforce compliance with City standards.

GOALS AND WORK PLAN

2025 Accomplishments:

- Successfully closed out the Washington State Department of Ecology (DOE) Stormwater Capacity Grant.
- Completed and obtained DOE approval of the yearly NPDES Annual Report.
- Inspected all catch basins within the City and cleaned those that failed inspection.

2026 Department Goals:

- Inspect all catch basins within the City and clean any that fail inspection.
- Complete and obtain DOE approval of the yearly NPDES Annual Report, including updates to the Stormwater Management Program Plan.
- Distribute updated water quality educational handouts to enhance community outreach and promote best practices in stormwater pollution prevention.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	150,129	143,925	142,405	146,682
20	Personnel Benefits	59,022	49,311	52,915	50,005
30	Supplies	13,039	13,908	15,600	17,601
40	Services & Charges	145,557	130,062	147,800	183,405
50	Intergovt Servs & Taxes	40,659	40,653	41,900	41,900
90	Interfund Pmt. For Svcs.	87,629	72,180	110,325	117,943
00	Transfers Out	81,900	81,900	85,200	85,200
	Total	**577,935**	**531,938**	**596,145**	**642,736**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	135,555	4,877	140,432
Overtime	6,250	0	6,250
Seasonal & Casual Labor	600	(600)	0
Personnel Benefits			
Personnel Benefits	52,215	(2,910)	49,305
Contract Benefits	700	0	700
Supplies			
Office Supplies	600	1	601
Operating Supplies	1,000	0	1,000
NPDES Public Outreach	13,000	2,000	15,000
Small Tools & Minor Equipment	1,000	0	1,000
Services & Charges			
Professional Services	10,020	0	10,020
Advertising	200	0	200
Legal Services	3,000	0	3,000
Communication	2,500	450	2,950
Postage	2,000	0	2,000
Copier Usage	300	0	300
Land Rental	23,645	638	24,283
Dumping Fees	10,000	0	10,000
Public Utility Services/Bldg	3,500	0	3,500
Repairs & Maintenance	5,000	35,000	40,000
Interfd ERR Replacement	45,950	(2,326)	43,624
Interfd ERR Repairs & Maint	20,895	1,699	22,594
Miscellaneous	250	0	250
NPDES Permit	12,000	0	12,000
Insurance Deductible	1,000	0	1,000
Printing & Binding	500	0	500
Registration & Tuition	500	0	500
Dues,Memberships,Subscript,Licenses	975	0	975
Mailing Service	3,500	0	3,500
Lease Payments - Storm	350	0	350
SBITA Lease Payment	1,715	144	1,859
Intergovt & Other Interfund Pmt.			
Excise Taxes	10,000	0	10,000
City Utility Tax	31,900	0	31,900
Interfund Pmt. For Svcs.			
Interfd Service Charges	110,325	7,618	117,943
Transfers			
Transfers Out	85,200	0	85,200
Total	**596,145**	**46,591**	**642,736**

BUDGET NARRATIVE

The City's stormwater system consists of approximately 530 catch basins and 22 miles of storm lines. Streets, curbs, and gutters function as primary collectors for stormwater runoff, with the majority of the City's drainage ultimately discharging into the headwaters of Leach Creek.

- **NPDES Public Outreach:** Funding in this line item will be used to support community education and engagement efforts, including the production of the annual City calendar and other outreach projects designed to promote stormwater awareness and pollution prevention. Activities under this line item are eligible for reimbursement from the Department of Ecology and also the Pierce County Flood Control Zone District.

- **Professional Services:** This line item includes $10,000 for on-call engineering support, Stormwater Management Program (SWMP) update services, and upgrades to the Geographic Information System (GIS). It also accounts for applicable taxes associated with the Springbrook software lease.

- **Repair & Maintenance:** Funding in this category will be used to repair, clean, and replace catch basins, curbs, and gutters as needed to maintain the integrity and functionality of the stormwater collection system.

PERFORMANCE MEASURES

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Lane Miles of Street Swept	224	293	280	325
Miles of Storm Lines	22	22	22	22
Number of Catch Basins Cleaned	265	267	530	100

- One lane mile equals a ten-foot-wide section, one mile long.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Utility Foreman	0.10	0.10	0.10	0.20
Utility Service Worker II	0.47	0.47	0.47	0.42
Utility Billing Clerk	0.30	0.00	0.00	0.00
PW Office Coordinator	0.00	0.25	0.25	0.20
Utility Billing Assistant	0.15	0.20	0.20	0.00
Administrative Assistant	0.20	0.20	0.20	0.40
Public Works Director	0.25	0.25	0.25	0.20
Total	**1.47**	**1.47**	**1.47**	**1.42**

STORM DRAIN CAPITAL CHANGE IN FUND BALANCE REPORT

Flood Control District Funds	142,979
Transfers In	85,200
Less Capital Expenditures	(102,152)
Net Change in Fund Balance	**126,027**

STORM DRAIN CAPITAL FUND SUMMARY REPORT

RESOURCES	
Assigned Beginning Fund Balance	830,425
Flood Control District Funds	142,979
Transfers In	85,200
Total Resources with Beginning Fund Balance	**1,058,604**
EXPENDITURES	
Capital Expenses	102,152
Assigned Ending Fund Balance	956,452
Total Expenditures with Ending Fund Balance	**1,058,604**

STORM DRAIN CAPITAL FUND - 416

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-51-04-16	Assigned BFB-Storm Capital	681,075	515,820	693,706	830,425
	Total Fund Balance	**681,075**	**515,820**	**693,706**	**830,425**
334-03-10-01	Department of Ecology Grant	147,528	162,642	-	-
337-00-00-01	Pierce County Flood District	-	49,594	50,000	142,979
	Total Intergovernmental Revenue	**147,528**	**212,237**	**50,000**	**142,979**
397-00-00-10	Transfer In from Storm Fund	81,900	81,900	85,200	85,200
	Total Transfers In	**81,900**	**81,900**	**85,200**	**85,200**
	TOTAL RESOURCES	**910,503**	**809,956**	**828,906**	**1,058,604**

PROGRAM DESCRIPTION

The Storm Drain Capital Fund is supported by transfers from the Storm Drain Fund and is dedicated to delivering capital projects that are essential to the operation, reliability, and long-term sustainability of the City's stormwater collection system. The system includes more than 530 catch basins, stormwater lines, and publicly owned retention facilities, totaling over 22 miles of stormwater mainlines of various sizes and materials. These capital investments help protect public infrastructure, reduce flooding risks, and improve water quality in compliance with state and federal regulations.

Responsibilities:

- Implement capital projects that maintain, strengthen, and expand the stormwater collection system.
- Perform rehabilitation activities, including the repair or replacement of catch basins, pipelines, and related infrastructure.
- Review and approve proposed additions or modifications to the stormwater system to ensure alignment with engineering standards and long-term community needs.

GOALS AND WORK PLAN

2025 Accomplishments:

- Completed stormwater outfall improvements to enhance system performance and reduce environmental impacts.

2026 Department Goals:

- Continue implementing catch basin upgrade projects to improve operational efficiency, extend the lifespan of existing infrastructure, and support compliance with stormwater management regulations.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
60	Capital Outlays	394,683	4,731	110,000	102,152
	Total	**394,683**	**4,731**	**110,000**	**102,152**

CAPITAL DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Improvements	100,000	(14,800)	85,200
Project Engineering	10,000	0	10,000
Machinery & Equipment	0	6,952	6,952
Total	**110,000**	**(7,848)**	**102,152**

CAPITAL BUDGET NARRATIVE

Capital improvements for 2026 total $85,200, with the potential to fully offset these costs through funding from the Pierce County Flood Control Zone District Opportunity Fund and the Washington State Department of Ecology Stormwater Capacity Grant. These external funding sources will allow the City to move forward with critical infrastructure projects while minimizing direct impacts to ratepayers.

The Project Engineering line item covers design, planning, and engineering services necessary to implement the identified capital projects.

The Machinery & Equipment line item covers a portion of the new generator for the Public Works Department.

WATER CHANGE IN FUND BALANCE REPORT

Operating Revenues	1,311,697
Operating Expenses	(1,145,780)
Operating Revenues Over/(Under) Operating Expenditures	**165,917**
Less Transfer Out	(200,000)
Change in Fund Balance	**(34,083)**

WATER FUND SUMMARY REPORT

RESOURCES	
Assigned Beginning Fund Balance	406,410
Operating Revenues	1,311,697
Total Resources with Beginning Fund Balance	**1,718,107**
EXPENDITURES	
Operating Expenses	1,145,780
Transfer Out	200,000
Assigned Ending Fund Balance	372,327
Total Expenditures with Ending Fund Balance	**1,718,107**

WATER FUND REVENUE

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-51-04-25	Assigned BFB-Water	244,152	238,692	232,539	406,410
	Total Fund Balance	**244,152**	**238,692**	**232,539**	**406,410**
343-40-00-00	Sale of Water	1,141,530	1,137,071	1,188,200	1,223,846
343-40-00-01	Service Connections	-	-	1,800	9,434
343-40-00-02	Setup Fees	1,138	793	1,500	1,500
343-40-00-03	Penalties	12,046	8,836	12,000	12,000
343-40-00-04	Backflow	-	-	300	300
	Total Charges for Goods and Services	**1,154,713**	**1,146,699**	**1,203,800**	**1,247,080**
361-11-04-25	Investment Interest	15,278	28,351	19,800	16,064
362-50-00-05	Rent City Property/High Tank	36,416	35,763	35,662	35,662
362-50-00-06	Rent City Property/Golf Tank	38,388	48,303	10,891	10,891
369-91-04-25	Other Misc. Revenue	2,015	4,130	2,000	2,000
	Total Misc. Revenues	**92,097**	**116,546**	**68,353**	**64,617**
	TOTAL RESOURCES	**1,490,961**	**1,501,938**	**1,504,692**	**1,718,107**

PROGRAM DESCRIPTION

The Water Department is responsible for operating and maintaining a safe, reliable, and high-quality water supply for the City. The system consists of more than 31 miles of water mains of varying sizes, five groundwater wells, one booster station, and three storage reservoirs with a combined capacity of 1.8 million gallons. Together, these facilities ensure the consistent delivery of potable water to more than 7,200 residents, businesses, and two public schools. The Fircrest water supply is treated with chlorine (since 2016) and fluoride (since 1958) to meet state and federal standards for public health and safety.

Responsibilities:

- Maintain, operate, and rehabilitate the overall water system infrastructure to ensure reliability and resiliency.
- Produce, transmit, and distribute potable water supplies that meet or exceed all water quality standards.
- Ensure full compliance with drinking water regulations, policies, and guidelines established by the Washington State Department of Health, Department of Ecology, Tacoma–Pierce County Health Department, and other regulatory agencies.
- Provide public education and outreach on water conservation practices to promote sustainable use of resources.
- Oversee and administer utility billing services to ensure accurate, timely, and transparent recording of customer accounts.

GOALS AND WORK PLAN

2025 Accomplishments:

- Maintained a strong emphasis on water conservation outreach through community education and engagement.
- Implemented a fire hydrant painting program to improve system visibility, functionality, and appearance.
- Completed and distributed the 2024 Consumer Confidence Report to all water customers, ensuring regulatory compliance and transparency.
- Completed water main and service line upgrades on Princeton Street to improve system reliability.
- Successfully completed the Advanced Metering Infrastructure (AMI) water meter exchange program, enhancing accuracy and efficiency in utility billing and water use monitoring.

2026 Department Goals:

- Continue water conservation outreach to promote sustainable water use and public awareness.
- Inspect and clean water reservoirs as needed to maintain water quality and storage capacity.
- Repair and replace aging fire hydrants, with a target of two replacements in 2026.
- Complete and distribute the 2025 Consumer Confidence Report to all customers in compliance with Department of Health requirements.
- Conduct a detailed analysis of the Water Fund, including an Internal Rate Study, to ensure long-term financial sustainability and support informed decision-making.

PERFORMANCE MEASURES

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Millions of Gallons of Water	243	269	250	240
Total Accounts Services	2,800	2,800	2,800	2,804
Total Water System Miles	31	31	31	31

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	316,495	311,116	302,900	355,108
20	Personnel Benefits	132,267	118,757	119,795	141,144
30	Supplies	40,230	25,763	42,700	40,700
40	Services & Charges	224,888	253,535	243,249	257,090
50	Intergovt Charges	149,728	150,370	150,057	150,000
70	Debt Service: Principal	0	0	0	0
80	Debt Service: Interest	0	0	0	0
90	Interfund Pmt. For Svcs.	184,166	175,528	180,236	201,738
00	Transfers Out	200,000	200,000	131,550	200,000
	Total	**1,247,773**	**1,235,069**	**1,170,487**	**1,345,780**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	290,550	53,508	344,058
Overtime	11,350	(300)	11,050
Seasonal & Casual Labor	1,000	(1,000)	0
Personnel Benefits	119,095	21,049	140,144
Contract Benefits	700	300	1,000
Supplies			
Office Supplies	500	0	500
Fluoride	8,000	0	8,000
Operating Supplies	24,000	(2,000)	22,000
Chlorine	8,000	0	8,000
Small Tools & Minor Equipment	2,200	0	2,200
Services & Charges			
Professional Services	15,520	0	15,520
Advertising	200	0	200
Legal Services	1,000	1,220	2,220
Water Testing	7,500	0	7,500
Communication	2,100	480	2,580
Postage	2,500	0	2,500
Travel	2,000	0	2,000
Copier usage	300	0	300
Interfd Land Rental	24,440	660	25,100
Utility Services/Building	3,600	0	3,600
Utility Services/Pumping	70,000	5,500	75,500
Dumping Fees	1,500	1,000	2,500
Utility Services/Meters	50	0	50
Repairs & Maintenance	21,500	10,000	31,500
Interfd ERR Replacement	31,060	(2,386)	28,674
Interfund ERR Repairs & Maint	20,449	1,622	22,071
Miscellaneous	500	0	500
State Operating Permit	4,000	0	4,000
Registration & Tuition	3,000	(1,000)	2,000
Dues/Memberships/Subscriptions, Licenses	2,750	0	2,750
Printing & Binding	2,200	(100)	2,100
Insurance Deductible	1,000	0	1,000
Mailing Service	4,000	0	4,000
Lease Payments - Water Admin	17,160	(94)	17,066
SBITA Lease Payment	4,920	(3,061)	1,859
Intergovt & Other Interfund Pmt.			
State Excise Tax	55,000	0	55,000
City Utility Tax	95,057	(57)	95,000
Interfund Pmt. For Svcs.			
Interfd Service Charges	180,236	21,502	201,738
Transfers			
Transfers Out	131,550	68,450	200,000
Total	**1,170,487**	**175,293**	**1,345,780**

BUDGET NARRATIVE

- **Professional Services**: Includes $2,000 for on-call engineering services, $8,500 for AMI support and licensing with Ready, $2,000 for GIS system upgrades, and applicable taxes on the cloud-based Springbrook software system lease.

- **Communication**: Covers costs for alarm lines, telemetry lines, cell phones, answering service, and internet service to support SCADA operations.

- **SBITA Lease Payment**: Includes $1,738 for the cloud-based Springbrook software system.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Utility Foreman	0.45	0.45	0.45	0.23
Utility Service Worker II	1.93	1.93	1.93	2.27
PW Office Coordinator	0.30	0.30	0.30	0.30
Public Works Director	0.30	0.30	0.30	0.22
Utility Billing Assistant	0.00	0.35	0.35	0.00
Administrative Assistant	0.46	0.20	0.20	0.55
Total	**3.44**	**3.53**	**3.53**	**3.57**

WATER CAPITAL CHANGE IN FUND BALANCE REPORT

Capital Contributions	4,000
Transfers In	200,000
Less Capital Expenditures	(162,974)
Change in Fund Balance	**41,026**

WATER CAPITAL FUND SUMMARY REPORT

RESOURCES	
Assigned Beginning Fund Balance	240,068
Capital Contributions	4,000
Transfers In	200,000
Total Resources with Beginning Fund Balance	**444,068**
EXPENDITURES	
Capital Expenses	162,974
Assigned Ending Fund Balance	281,094
Total Expenditures with Ending Fund Balance	**444,068**

WATER CAPITAL FUND – 426

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-31-04-26	Restricted BFB - Water ARPA	644	147,270	-	-
308-51-04-26	Assigned BFB - Water Capital	214,668	207,874	80,987	240,068
	Total Fund Balance	**215,312**	**355,144**	**80,987**	**240,068**
333-11-00-00	Indirect Dept of Commerce	-	16,587	-	-
	Total State Grants	**-**	**16,587**	**-**	**-**
368-10-04-26	Capital Contributions/Tap Fees	-	-	4,000	4,000
	Total Capital Contributions	**-**	**-**	**4,000**	**4,000**
398-10-04-26	Insurance Recovery Capital - Water	-	113,118	-	-
	Total Other Financing Sources	**-**	**113,118**	**-**	**-**
397-00-00-11	Transfer In from Water Fund	200,000	200,000	131,550	200,000
397-00-00-14	Transfer from General Fund (ARPA)	290,000	30,000	-	-
	Total Transfers In	**490,000**	**230,000**	**131,550**	**200,000**
	TOTAL RESOURCES	**705,312**	**714,850**	**216,537**	**444,068**

PROGRAM DESCRIPTION

The Water Capital Fund is supported by transfers from the Water Fund and is used to deliver capital projects that ensure the reliable operation, safety, and efficiency of the City's water supply and distribution systems.

Responsibilities:

- Undertake capital upgrades, system maintenance, and repairs in alignment with the City's adopted Water System Plan and other regulatory requirements.
- Support long-term system resiliency by addressing infrastructure needs, improving efficiency, and extending the life of existing assets.
- Ensure projects meet water quality and safety standards to protect public health and serve the community effectively.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	11,054	23,319	34,070	12,029
20	Personnel Benefits	4,703	7,334	14,890	3,993
60	Capital Outlays	338,907	278,323	110,000	146,952
	Total	**354,664**	**308,975**	**158,960**	**162,974**

CAPITAL DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	33,870	(22,041)	11,829
Overtime	200	0	200
Casual Labor-Capital	0	0	0
Personnel Benefits	14,890	(10,897)	3,993
Improvements	100,000	(70,000)	30,000
Project Engineering	10,000	0	10,000
Building Improvements	0	100,000	100,000
Machinery & Equipment	0	6,952	6,952
Total	**158,960**	**4,014**	**162,974**

CAPITAL BUDGET NARRATIVE

Improvements include $100,000 for extending existing system mains to Wellhouse #4, as well as for upgrades to other undersized mains throughout the distribution system.

SEWER CHANGE IN FUND BALANCE REPORT

Operating Revenues	2,973,786
Operating Expenses	(2,615,634)
Operating Revenues Over/(Under) Operating Expenditures	**358,152**
Debt Service	(312,105)
Transfer Out	(280,000)
Change in Fund Balance	**(233,953)**

SEWER FUND SUMMARY REPORT

RESOURCES	
Assigned Beginning Fund Balance	1,453,581
Operating Revenues	2,973,786
Total Resources with Beginning Fund Balance	**4,427,367**
EXPENDITURES	
Operating Expenses	2,615,634
Debt Service	312,105
Transfer Out	280,000
Assigned Ending Fund Balance	1,219,628
Total Expenditures with Ending Fund Balance	**4,427,367**

SEWER FUND REVENUE – 430

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-51-04-30	Reserved for Cash Flow	565,500	-	-	-
308-51-04-30	Assigned BFB-Sewer	820,711	1,477,553	1,091,397	1,453,581
	Total Fund Balance	**1,386,211**	**1,477,553**	**1,091,397**	**1,453,581**
343-50-00-00	Sewer Revenues	2,828,293	2,825,833	2,895,000	2,895,000
343-50-00-01	Service Connections	6,934	-	1,100	8,000
343-50-00-02	Setup Fees	458	323	600	600
343-50-00-03	Penalties	19,530	18,315	18,900	18,900
	Total Charges for Goods and Services	**2,855,214**	**2,844,471**	**2,915,600**	**2,922,500**
361-11-04-30	Investment Interest	132,637	135,781	72,250	49,786
369-91-04-30	Other Misc. Revenue	(431)	14,979	1,500	1,500
	Total Misc. Revenues	**132,206**	**150,760**	**73,750**	**51,286**
	TOTAL RESOURCES	**4,373,631**	**4,472,783**	**4,080,747**	**4,427,367**

PROGRAM DESCRIPTION

The Sewer Department is responsible for operating and maintaining the City's Wastewater Collection and Conveyance System to ensure reliable, efficient, and environmentally responsible service. The system includes seven lift stations and approximately 33 miles of sewer main that safely collect and transport wastewater from homes and businesses. Under an Interlocal Agreement, all wastewater is conveyed to the City of Tacoma for treatment, ensuring compliance with regulatory standards and protection of public health and the environment.

Responsibilities:

- Inspect, maintain, and rehabilitate the wastewater collection and conveyance system to ensure safe and efficient operation.
- Provide 24-hour emergency response, 365 days per year, to address system failures, blockages, or other urgent issues.
- Perform routine cleaning, maintenance, and servicing of lift stations and pumps to ensure reliability and extend equipment life.

GOALS AND WORK PLAN

2025 Accomplishments:

- Upgraded the SCADA/telemetry system to improve monitoring, efficiency, and reliability of the wastewater collection system.
- Updated the GIS mapping system to enhance asset management, system planning, and field staff efficiency.

2026 Department Goals:

- Maintain and optimize the SCADA/telemetry system while continuing to update and refine GIS mapping resources.
- Conduct both proactive and reactive jetting of sewer mains to reduce blockages, prevent overflows, and extend infrastructure lifespan.
- Perform routine lift station cleaning and pump maintenance to ensure consistent performance, reliability, and regulatory compliance.

PERFORMANCE MEASURES

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Total Accounts Services	2,908	2,908	2,908	2,962
Total Sewer System Miles	23	23	23	33

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	175,639	227,565	272,770	188,464
20	Personnel Benefits	65,790	74,897	94,785	67,938
30	Supplies	7,356	2,556	7,400	7,400
40	Services & Charges	166,058	152,282	181,844	168,975
50	Intergovt Charges	1,538,817	1,597,753	1,873,230	1,726,695
70	Debt Service Principal	266,515	269,236	272,035	274,915
80	Debt Service Interest	46,865	43,718	40,495	37,190
90	Interfund Pmt. For Svcs.	399,039	337,822	448,407	456,162
00	Transfers & Other Cost Allocations	230,000	230,000	230,000	280,000
	Total	**2,896,079**	**2,935,829**	**3,420,966**	**3,207,739**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	262,220	(84,006)	178,214
Overtime	10,450	(200)	10,250
Seasonal & Casual	100	(100)	0
Personnel Benefits			
Personnel Benefits	94,085	(27,597)	66,488
Contract Benefits	700	750	1,450
Supplies			
Office Supplies	1,000	(500)	500
Operating Supplies	4,800	500	5,300
Small Tools & Minor Equipment	1,600	0	1,600
Services & Charges			
Professional Services	25,640	(15,640)	10,000
Advertising	250	0	250
Legal Services	4,000	0	4,000
Communication	4,000	0	4,000
Postage	2,000	200	2,200
Travel	500	0	500
Copier Usage	300	0	300
Interfd Land Rental	25,825	697	26,522
Utility Services/Building	3,200	0	3,200
Utility Services/Pumping	23,000	(3,000)	20,000
Dumping Fees	1,500	500	2,000
Public Utility Services	50	0	50
Repairs & Maintenance	30,500	5,000	35,500
Interfd ERR Replacement	31,060	(2,387)	28,673
Interfund Repairs & Maint	20,449	1,622	22,071
Miscellaneous	1,000	0	1,000
Registration & Tuition	500	0	500
Dues,Memberships,Subscriptions	1,000	0	1,000
Printing & Binding	500	0	500
Insurance Deductible	1,000	0	1,000
Mailing Service	3,500	0	3,500
Lease Payments - Sewer	350	0	350
SBITA Lease Payment	1,720	139	1,859
Intergovt & Other Interfund Pmt.			
Sewage Treatment	1,650,000	(150,000)	1,500,000
State Excise Tax	50,000	0	50,000
City Utility Tax	173,230	3,465	176,695
Interfund Pmt. For Svcs.			
Interfd Service Charges	448,407	7,755	456,162
Transfers & Other Cost Allocations			
Principal Loan Payment	272,035	2,880	274,915
Interest Loan Payment	40,495	(3,305)	37,190
Transfer to Sewer Capital Fund	230,000	50,000	280,000
Total	**3,420,966**	**(213,227)**	**3,207,739**

BUDGET NARRATIVE

- **Professional Services**: Includes $2,000 for on-call engineering services, $3,000 for the asset management software program, $2,500 for AMI license, $2,000 for upgrades to the GIS system, and tax on the cloud-based Springbrook software system lease.

- **Communication**: Covers costs for alarm lines, telemetry lines, cell phones, answering service, and internet service to support SCADA operations.

- **SBITA Lease Payment**: Includes $1,738 for the cloud-based Springbrook software system.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Utility Foreman	0.38	0.38	0.38	0.20
Utility Service Worker II	1.00	1.00	1.00	0.60
Utility Billing Clerk	0.30	0.00	0.00	0.00
Community Dev Director	0.00	0.20	0.20	0.00
Public Works Director	0.30	0.30	0.30	0.23
PW Office Coordinator	0.00	0.30	0.30	0.30
Utility Billing Assistant	0.00	0.30	0.30	0.00
Administrative Assistant	0.43	0.23	0.20	0.50
Total	**2.41**	**2.71**	**2.68**	**1.83**

SEWER CAPITAL CHANGE IN FUND BALANCE REPORT

Capital Contributions	7,000
Transfer In	280,000
Capital Expenses	(302,268)
Change in Fund Balance	**(15,268)**

SEWER CAPITAL FUND SUMMARY REPORT

RESOURCES	
Assigned Beginning Fund Balance	720,301
Capital Contributions	7,000
Transfer In	280,000
Total Resources with Beginning Fund Balance	**1,007,301**
EXPENDITURES	
Capital Expenses	302,268
Assigned Ending Fund Balance	705,033
Total Expenditures with Ending Fund Balance	**1,007,301**

SEWER CAPITAL FUND – 432

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-51-04-32	Assigned BFB-Sewer Capital	1,351,997	1,400,335	718,075	720,301
	Total Fund Balance	**1,351,997**	**1,400,335**	**718,075**	**720,301**
368-10-04-32	Capital Contributions/Tap Fees	12,380	-	4,000	7,000
397-00-00-12	Transfer In	230,000	230,000	230,000	280,000
	Total Revenue	**242,380**	**230,000**	**234,000**	**287,000**
	TOTAL RESOURCES	**1,594,377**	**1,630,335**	**952,075**	**1,007,301**

PROGRAM DESCRIPTION

The Sewer Capital Fund is supported by transfers from the Sewer Fund and is used to deliver capital projects essential to the operation, maintenance, and long-term reliability of the City's wastewater collection and conveyance system. Wastewater is pumped to the City of Tacoma for treatment under an interlocal agreement. The system consists of approximately 33 miles of sewer mains of varying sizes and seven sewer lift stations.

Responsibilities:

- Perform capital upgrades and repairs consistent with the adopted Comprehensive Plan documents.
- Ensure compliance with the City's adopted Wastewater Pretreatment Program.

GOALS AND WORK PLAN

2025 Accomplishments:

- Construction completion of the 44th Street Lift Station.
- Repaired multiple lift station pumps, funded through Capital.
- Completed sewer main repair on the 300 block of Harvard.
- Installed new Sewer Main 300 block of Columbia

2026 Department Goals:

- Backyard sewer main pipe bursting project on the 700 block of Pasadena and the 1200 block from Drake between Contra Costa and Del Monte.
- Continued inflow and infiltration (I&I) analysis and reduction program to improve system efficiency and extend infrastructure life.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	4,679	14,915	15,630	12,147
20	Personnel Benefits	1,395	7,580	6,520	3,169
60	Capital Outlays	187,969	890,770	200,000	286,952
	Total	**194,042**	**913,265**	**222,150**	**302,268**

CAPITAL DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	15,630	(3,483)	12,147
Personnel Benefits			
Personnel Benefits	6,520	(3,351)	3,169
Other Improvements	150,000	80,000	230,000
Project Engineering	50,000	0	50,000
Building Improvements	0	0	0
Machinery & Equip	0	6,952	6,952
Total	**222,150**	**80,118**	**302,268**

CAPITAL BUDGET NARRATIVE

Other Improvements include:

- $180,000 for pipe-bursting projects on the 700 block of Pasadena and the 1200 block of Drake, between Contra Costa and Del Monte. These improvements are designed to replace aging infrastructure, reduce system vulnerabilities, and extend the useful life of the sewer mains.
- Project Engineering includes $50,000 for engineering services to support the above projects, as well as updates to the City’s Inflow and Infiltration (I&I) Analysis and Reduction Program. These services will help ensure proper design, compliance with regulatory standards, and cost-effective implementation of capital improvements.

ERR FUND CHANGE IN FUND BALANCE REPORT

Operating Revenues	284,206
Operating Expenses	(222,955)
Operating Revenues Over/Under Operating Expenses	**61,251**
Capital Replacement Transferred In	263,585
Capital Expenses	(237,744)
Net Change in Fund Balance	**87,092**

ERR FUND SUMMARY REPORT

RESOURCES	
Assigned Beginning Fund Balance	2,266,816
Operating Revenues	284,206
Capital Replacement Transferred In	263,585
Total Resources with Beginning Fund Balance	2,814,607
EXPENDITURES	
Operating Expenses	222,955
Capital Expenses	237,744
Assigned Ending Fund Balance	2,353,908
	2,814,607

EQUIPMENT REPLACEMENT FUND – 501

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-51-05-01	Assigned BFB-ERR	1,908,856	1,946,045	2,095,838	2,266,816
	Total Fund Balance	**1,908,856**	**1,946,045**	**2,095,838**	**2,266,816**
348-30-00-00	General Fund Replacement	111,805	105,362	78,085	125,876
348-30-01-00	City Street Fund Replacement	32,494	48,581	49,410	36,738
348-30-03-00	Water/Sewer Fund Replacement	58,029	65,865	62,120	57,347
348-30-04-00	Storm Sewer Replacement	46,546	47,755	45,950	43,624
348-30-08-00	General Fund O & M	62,426	75,685	88,682	90,961
348-30-09-00	City Street Fund O & M	20,367	37,035	33,047	33,604
348-30-11-00	Water/Sewer Fund O & M	19,729	27,336	40,898	44,143
348-30-12-00	Storm Sewer O & M	14,966	22,247	20,895	22,594
	Total State Grants	**366,362**	**429,866**	**419,087**	**454,887**
361-11-05-01	Investment Interest	94,512	95,027	81,750	87,694
362-40-05-01	Rental Revenue	4,706	4,903	5,075	5,210
369-10-00-05	Sale of Scrap	27,553	11,775	-	-
	Total Misc. Revenues	**126,771**	**111,705**	**86,825**	**92,904**
398-10-05-01	Insurance Recovery	1,029	-	-	-
	Total Other Financing Sources	**1,029**	**-**	**-**	**-**
	TOTAL RESOURCES	**2,403,018**	**2,487,616**	**2,601,750**	**2,814,607**

PROGRAM DESCRIPTION

The Equipment Rental and Replacement (ERR) Fund acquires and replaces necessary vehicles and equipment with a value exceeding $1,000.

Responsibilities:

- Maintain City equipment assigned to the ERR Replacement Fund.
- Complete annual Equipment Rental inspections.
- Purchase and surplus all vehicles and equipment.

GOALS AND WORK PLANS

2025 Accomplishments:

- Purchased nine new MDCs for police
- Purchased four new laptops for City Council
- Purchased two new desktop computers

2026 Department Goals:

- Purchase two new police vehicles.
- Purchase a new generator – split between street, storm & water/sewer and emergency management
- Purchase ten new desktop workstations
- Assist with the purchase of new equipment as needed.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
10	Salaries & Wages	13,226	21,715	20,975	19,870
20	Personnel Benefits	3,877	7,890	9,465	4,722
30	Supplies	50,252	60,100	56,900	54,950
40	Services & Charges	73,496	113,231	133,737	143,413
60	Capital Outlays	316,122	174,219	130,465	751,304
	Total	**456,973**	**377,155**	**351,542**	**974,259**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Salaries & Wages			
Salaries & Wages	20,975	(1,105)	19,870
Overtime	0	0	0
Personnel Benefits			
Personnel Benefits	9,465	(4,743)	4,722
Supplies			
Non-Dept Gas	400	0	400
Facilities Gas	1,600	0	1,600
Police Gas	30,000	0	30,000
Parks/Rec Gas	4,200	0	4,200
Street Gas	9,500	(2,000)	7,500
Storm Gas	3,400	350	3,750
Wtr/Swr Gas	7,600	(100)	7,500
Central Motor Vehicle Supplies	100	(100)	0
Operating Supplies-ERR Garage	100	(100)	0
Services & Charges			
Land Rental-ERR Garage	5,415	146	5,561
Non-Dept Insurance	1,368	205	1,573
Facilities Insurance	1,201	180	1,381
Police Insurance	9,165	1,375	10,540
Parks/Rec Insurance	7,623	1,143	8,766
Street Insurance	17,047	2,557	19,604
Storm Insurance	8,995	1,349	10,344
Wtr/Swr Insurance	22,298	3,345	25,643
Utilities Shop/Garage	1,400	0	1,400
O & M - Facilities Garage	100	0	100
O & M - Court Equipment	350	(350)	0
O & M - Non-Dept. Vehicles/Equip	1,000	0	1,000
O & M - Facilities Vehicles/Equip	1,000	0	1,000
O & M - Info Systems/Equip	0	0	0
O & M - Police Vehicles/Equip	25,000	0	25,000
O & M - Building Equipment	0	0	0
O & M - Planning Equipment	200	(200)	0
O & M - Parks/Rec Vehicles/Equip	5,500	0	5,500
O & M - Street Vehicles/Equip	6,500	0	6,500
O & M - Storm Sewer Vehicles/Equip	8,500	0	8,500
O & M - Wtr/Swr Vehicles/Equip	11,000	0	11,000
O & M - Civil Service	75	(75)	0
Total	**221,077**	**1,878**	**222,955**

BUDGET NARRATIVE

- The ERR Shop/Garage is assumed to be used evenly (50%/50%) by Facilities and ERR. As such, Facilities pay for their proportionate usage.
- The estimated undesignated ending ERR Fund Balance represents the reserves contributed and dedicated to replacing equipment in the Fund.
- Gas, Insurance, and O&M expenses are initially paid by the ERR Fund and then charged back to the respective departments.

CAPITAL DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Legislative	0	0	0
Court	0	2,600	2,600
Administration	1,321	(1,321)	0
Finance	0	0	0
Non Dept	0	1,200	1,200
Facilities	0	31,160	31,160
Information Systems	0	1,200	1,200
Police	30,054	119,946	150,000
Building	0	0	0
Planning	0	0	0
Parks/Rec	38,535	(29,545)	8,990
Street	44,040	45,165	89,205
Storm	5,505	337,736	343,241
Water/Sewer	11,010	112,698	123,708
Total	**130,465**	**620,839**	**751,304**

CAPITAL BUDGET NARRATIVE

- Capital purchases for 2026 are outlined in the 2026 Department Goals.
- It should be noted that requests for equipment not currently in the ERR fund are budgeted in the capital outlay accounts of the respective departmental budgets. Upon acquisition, these pieces of equipment may be transferred to the ERR fund.

STAFFING

Position	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Finance Director	0.10	0.10	0.10	0.10
Maintenance Lead	0.07	0.07	0.07	0.07
Total	**0.17**	**0.17**	**0.17**	**0.17**

POLICE INVESTIGATION FUND CHANGE IN FUND BALANCE

Operating Revenues	500
Operating Expenses	0
Net Change in Fund Balance	**500**

POLICE INVESTIGATION FUND SUMMARY REPORT

RESOURCES	
Restricted BFB-Police Investigation	450
Operation Revenues	500
Total Resources with Beginning Fund Balance	**950**
EXPENDITURES	
Operating Expenditures	0
Restricted EFB-Police Investigation	950
Total Expenditures with Ending Fund Balance	**950**

POLICE INVESTIGATION FUND – 105

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-31-01-05	Restricted BFB-Police Investigation	12,701	13,333	13,983	450
	Total Beginning Fund Balance	**12,701**	**13,333**	**13,983**	**450**
361-11-01-05	Investment Interest	632	650	500	500
369-30-01-05	Forfeited Funds	0	0	0	0
	Total Misc- Revenues	**632**	**650**	**500**	**500**
	TOTAL RESOURCES	**13,333**	**13,983**	**14,483**	**950**

POLICE INVESTIGATION FUND

PROGRAM DESCRIPTION

This fund was established to receive and disburse funds acquired through police seizures and forfeitures. By State law, all monies received from the result of seizures, drug raids, etc., are required to be spent for police purposes.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
40	Services & Charges	0	0	0	0
	Total	**0**	**0**	**0**	**0**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Services & Charges			
Miscellaneous Investigations	0	0	0
Total	**0**	**0**	**0**

BUDGET NARRATIVE

These funds are available for expenditures as needed in 2026 as authorized by State law.

REET FUND CHANGE IN FUND BALANCE

Revenues-REET 1	171,601
Revenues-REET 2	232,892
Transfers Out REET 1	(100,000)
Transfers Out REET 2	(83,391)
Net Change in Fund Balance	**221,102**

REET FUND SUMMARY REPORT

RESOURCES	
Restricted Beginning Fund Balance (1st 1/4)	576,531
Restricted Beginning Fund Balance (2nd 1/4)	2,131,416
Revenues REET 1	171,601
Revenues REET 2	232,892
Total Resources with Beginning Fund Balances	**3,112,440**
EXPENDITURES	
Transfers Out REET 1	100,000
Transfers Out REET 2	83,391
Restricted Ending Fund Balance (1st 1/4)	648,132
Restricted Ending Fund Balance (2nd 1/4)	2,280,917
Total Expenditures with Ending Fund Balances	**3,112,440**

REET FUND – 310

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-31-03-11	Restricted BFB-REET (1st 1/4)	706,962	792,053	496,202	576,531
308-31-03-12	Restricted BFB-REET (2nd 1/4)	1,753,095	1,982,404	2,231,127	2,131,416
	Total Fund Balance	**2,460,056**	**2,774,457**	**2,727,329**	**2,707,947**
318-34-00-00	Capital Improvement 1	138,499	146,692	150,000	150,000
318-35-00-00	Growth Management 1	138,499	145,300	150,000	150,000
	Total Taxes	**276,999**	**291,992**	**300,000**	**300,000**
361-11-03-11	Investment Interest (1st 1/4)	37,092	41,192	18,650	21,601
361-11-03-12	Investment Interest (2nd 1/4)	90,810	100,849	87,000	82,892
	Total Misc Revenue	**127,902**	**142,041**	**105,650**	**104,493**
	TOTAL RESOURCES	**2,864,957**	**3,208,490**	**3,132,979**	**3,112,440**

PROGRAM DESCRIPTION

The Real Estate Excise Tax (REET) Fund was established to receive and expend the optional first and second quarter (1/4% on each real estate transaction in Fircrest) Real Estate Excise Tax as provided by law. The second quarter of the tax is limited to capital projects and was passed by the State Legislature as part of the Growth Management Act.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
00	Transfers & Other Cost Allocations	90,499	424,943	183,392	183,391
	Total	**90,499**	**424,943**	**183,392**	**183,391**

DETAIL BUDGET

	2025 Budget	In(de)crease	2026 Budget
Transfers & Other Cost Allocations			
Transfer (From 1st 1/4)	100,000	0	100,000
Transfer (From 2nd 1/4)	83,392	(1)	83,391
Total	**183,392**	**(1)**	**183,391**

BUDGET NARRATIVE

Under State law, Fircrest can spend its Real Estate Excise Tax receipts only on capital projects specified in the capital facilities plan element of its comprehensive plan. Such capital projects are defined in FMC 3.36.040(d) and FMC 3.40.020.

2026 budgeted REET transfers include:

- Transfer from REET 1 to Street Fund:
  - $100,000 for minor street improvements.
- Transfer from REET 2 to Street Fund:
  - $83,391 for Alameda Avenue Sidewalk Project (Cypress to Emerson).

CUMULATIVE RESERVE FUND SUMMARY REPORT

Committed Beginning Fund Balance - General Fund	2,750,000
Total Resources with Beginning Fund Balance	**2,750,000**
Committed Ending Fund Balance - General Fund	2,750,000
Total Expenditures with Ending Fund Balance	**2,750,000**

CUMULATIVE RESERVE – FUND 150

BARS	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
308-41-01-50	Committed BFB C.R. - General	1,212,846	1,979,506	2,750,000	2,750,000
	Total Fund Balance	**1,212,846**	**1,979,506**	**2,750,000**	**2,750,000**
381-20-00-01	Loan Payment from Cap Bond Fd	766,660	770,494	-	-
	Total Non-Revenues	**766,660**	**770,494**	**-**	**-**
	TOTAL RESOURCES	**1,979,506**	**2,750,000**	**2,750,000**	**2,750,000**

BUDGET NARRATIVE

The Cumulative Reserve Fund accounts for principal only. Interest earnings are accrued back to the General Fund.

CUMULATIVE RESERVE FUND — FUND 150

PROGRAM DESCRIPTION

The Cumulative Reserve sets aside emergency funds for participating funds.

Responsibilities:

- Provide means of separate accounting for emergency reserves.

BUDGET NARRATIVE

This Fund is strictly a vehicle to account for emergency reserves. Set by Council rule, a super-majority vote by ordinance is necessary to transfer funds out of the Cumulative Reserve Fund.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget
00	Transfers Out	0	0	0	0
	Total	**0**	**0**	**0**	**0**

DETAIL BUDGET

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Transfers Out				
Transfers Out	0	0	0	0
Total	**0**	**0**	**0**	**0**

CITY OF FIRCREST
ORDINANCE NO. 1751

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF FIRCREST FOR THE FISCAL YEAR 2026.

WHEREAS, State law requires the City to adopt a budget and provides procedures for the filing of estimates, preparation of a preliminary budget, holding public hearings, and final adoption of the budget; and

WHEREAS, the 2026 Preliminary Budget of the City of Fircrest was prepared, filed, and submitted to the City Council on September 23, 2025, and Public Hearings on the proposed budget were held on October 28, 2025, and November 12, 2025; and

WHEREAS, pursuant to said hearings, the City Council has deliberated and made adjustments and changes deemed necessary and proper in the preliminary budget; and

WHEREAS, the City Council now wishes to adopt by reference, in accordance with RCW 35A.33.075, a final budget that provides for totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FIRCREST DO ORDAIN AS FOLLOWS:

Section 1. The budget document on file with the City Clerk, entitled "City of Fircrest 2026 Annual Budget," is hereby adopted by reference as though fully set forth.

Section 2. The 2026 Budget and totals of the estimated revenues, expenditures, and fund balances for each separate fund and the aggregate totals are as follows:

FUND		REVENUE	EXPENDITURES
001	General	$12,518,655	$12,518,655
101	Street	1,364,097	1,364,097
105	Police Investigation	950	950
150	Cumulative Reserve	2,750,000	2,750,000
201	Park Bond Debt Service	745,843	745,843
301	Park Bond Capital	1,100,485	1,100,485
310	Real Estate Excise Tax (REET)	3,112,440	3,112,440
415	Storm Operating	1,279,649	1,279,649
416	Storm Capital	1,058,604	1,058,604
425	Water Operating	1,718,107	1,718,107
426	Water Capital	444,068	444,068
430	Sewer Operating	4,427,367	4,427,367
432	Sewer Capital	1,007,301	1,007,301
501	Equipment Replacement (ERR)	2,814,607	2,814,607
TOTAL ALL FUNDS		**$34,342,175**	**$34,342,175**

Section 3. Notification. The City Clerk, Finance Director, or City Manager is directed to transmit a certified copy of this ordinance and the final 2026 Budget to the Division of Municipal Corporations of the Office of the State Auditor and the Association of Washington Cities.

Section 4. Corrections. The City Clerk and codifiers of the ordinance are authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Section 5. Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such invalidity shall not affect the validity or effectiveness of the remaining portions of this ordinance.

Section 6. Summary, Publication, and Effective Date. This Ordinance or a summary thereof consisting of the title, shall be published in the official newspaper of the City and shall take effect and be in full force on January 1, 2026.

PASSED BY THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, at a regular meeting thereof this 25th day of November 2025.

APPROVED:

S.Reynolds

Shannon Reynolds, Mayor

ATTEST:

A. Burkhart

Arlette Burkhart, City Clerk

APPROVED AS TO FORM:

J M. Eide

Joanna Eide, City Attorney

Publication Date:

Effective Date:

CITY OF FIRCREST
ORDINANCE NO. 1746

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, AMENDING FIRCREST MUNICIPAL CODE ("FMC") 2.44.050 RELATING TO SALARIES OF NON-UNION CITY EMPLOYEES AND AMENDING FMC 2.44.090 RELATING TO THE HOURLY RATE OF PAY FOR CASUAL AND SEASONAL EMPLOYEES; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City seeks to adopt a cost-of-living increase of 2.7% based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W) for the year ending June 2025; and

WHEREAS, the City Council has determined it is in the best interests of the City to do so.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF FIRCREST DO ORDAIN AS FOLLOWS:

Section 1. FMC 2.44.050, Amended. Section 1 of Ordinance No. 1737 and FMC Section 2.44.050 are hereby amended to read as follows:

Non-Union Salaries. From and after January 1, 2026, the full-time equivalent monthly salary range of the following regular full-time, regular part-time, and temporary City positions is fixed at the following sums. No employee shall be paid an average monthly base salary that exceeds the maximum provided hereunder.

Position	Minimum	Maximum
Office Assistant I	$3,865	$4,935
Passport Specialist	$3,865	$4,935
Court Clerk I	$4,647	$5,931
Office Assistant II	$4,647	$5,931
Police Records Technician	$4,770	$6,089
Recreation Specialist	$4,770	$6,089
Administrative Assistant	$5,020	$6,408
Deputy City Clerk	$5,020	$6,408
Events Coordinator	$5,020	$6,408
Court Clerk II	$5,205	$6,646
Assistant Planner	$5,229	$6,673
Permit Coordinator	$5,229	$6,673
Recreation Program Coordinator	$5,238	$6,687
Accountant I	$5,295	$6,758
Police Records Coordinator	$5,342	$6,817
Accountant II	$6,216	$7,933
Recreation Supervisor	$6,280	$8,015
Deputy City Clerk/Human Resources Specialist	$6,316	$8,060
IT Systems Coordinator	$6,330	$8,079
Court Administrator – without contracted court	$7,018	$8,956
City Clerk	$7,133	$9,103
Court Administrator – with contracted court	$8,107	$10,348
Parks & Recreation Director	$9,511	$12,137
Community Development Director	$10,481	$13,374
Finance Director	$10,481	$13,374
Public Works Director	$10,481	$13,374
Police Chief	$11,615	$14,823

For payroll purposes and to compute hourly rates for regular employees, the monthly salary of said positions shall be multiplied by twelve (12) and then divided by two thousand and eighty

(2,080) hours and rounded to the nearest one hundredth to determine the corresponding hourly rate of pay for entry into the bi-weekly payroll system.

Section 2. FMC 2.44.090, Amended. Section 2 of Ordinance No. 1731 and FMC 2.44.090 are hereby amended to read as follows:

Casual and Seasonal Employees. From and after January 1, 2026, the hourly rate of pay for casual or seasonal employees, unless otherwise provided, shall range between the State of Washington's minimum wage of seventeen dollars and thirteen cents ($17.13) and thirty-five dollars ($35.00) per hour, depending on the requirements of the position and the qualifications of the individual, as determined by the City Manager.

No employee shall be paid an hourly rate that exceeds the maximum provided hereunder.

	Years of Employment			
Position	**1st Year**	**2nd Year**	**3rd Year**	**4th Year**
Maintenance Worker	$17.75	$18.00	$18.25	$18.50
Pool Cashier	$17.75	$18.00	$18.25	$18.50
Lifeguard	$18.35	$18.60	$18.85	$19.10
Swim Instructor	$18.35	$18.60	$18.85	$19.10
Recreation Leader	$18.35	$18.60	$18.85	$19.10
Swim Coach	$19.25	$19.50	$19.75	$20.00
Head Lifeguard	$19.80	$20.05	$20.30	$20.55
Senior Bus Driver	$22.25	$22.50	$22.75	$23.00
Pool Manager	$25.85	$26.10	$26.35	$26.60
Court Bailiff	$35.00	$35.00	$35.00	$35.00

Section 2. Corrections. The City Clerk and codifiers of the ordinance are authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Section 3. Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such invalidity shall not affect the validity or effectiveness of the remaining portions of this ordinance.

Section 4. Summary, Publication, and Effective Date. This Ordinance or a summary thereof consisting of the title, shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after its adoption and publication as required by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, at a regular meeting thereof this 12th day of November 2025.

APPROVED:

S. Reynolds

Shannon Reynolds, Mayor

ATTEST:

A Burkhart

Arlette Burkhart, City Clerk

APPROVED AS TO FORM:

Joanna Eide, City Attorney

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CITY OF FIRCREST
ORDINANCE NO. 1747

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, AMENDING FIRCREST MUNICIPAL CODE ("FMC") 2.44.070 RELATING TO THE MUNICIPAL COURT JUDGE'S MONTHLY RATE OF PAY AND THE CIVIL SERVICE CHIEF EXAMINER'S MONTHLY RATE OF PAY; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City seeks to adopt a cost-of-living increase of 2.7% based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W) for the year ending June 2025 for the Municipal Court Judge position; and

WHEREAS, the City seeks to adopt a cost-of-living increase of 2.7% based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W) for the year ending June 2025 for the Municipal Court Judge with contract court position; and

WHEREAS, the City seeks to adopt a cost-of-living increase of 2.7% based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W) for the year ending June 2025 for the Civil Service Chief Examiner position; and

WHEREAS, the City Council has determined it is in the best interests of the City to do so.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF FIRCREST DO ORDAIN AS FOLLOWS:

Section 1. FMC 2.44.070, Amended. Section 1 of Ordinance No. 1729 and FMC 2.44.070 are hereby amended to read as follows:

> 2.44.070 Monthly Pay. From and after January 1, 2026, the monthly rate of pay for the following positions is fixed at not to exceed the following sums:

Municipal Court Judge	$4,148 per month
Municipal Court Judge with contract court	$5,928 per month
Civil Service Chief Examiner	$ 283 per month

Section 2. Corrections. The City Clerk and codifiers of the ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 3. Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such invalidity shall not affect the validity or effectiveness of the remaining portions of this ordinance.

Section 4. Summary, Publication, and Effective Date. This Ordinance or a summary thereof consisting of the title, shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after its adoption and publication as required by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, at a regular meeting thereof this 12th day of November 2025.

APPROVED:

S.Reynolds

Shannon Reynolds, Mayor

ATTEST:

A.Burkhart

Arlette Burkhart, City Clerk

APPROVED AS TO FORM:

Joanna Eide, City Attorney

Page 2 of 2

CITY OF FIRCREST
ORDINANCE NO. 1745

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, FIXING THE AMOUNT OF THE ANNUAL AD VALOREM TAX LEVY NECESSARY FOR THE FISCAL YEAR 2026; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Fircrest has met and considered its budget for the calendar year 2026; and

WHEREAS, the population of this district is less than 10,000; and

WHEREAS, the City Council conducted the public hearing on the 2026 revenue sources on October 28, 2025; and

WHEREAS, the City of Fircrest's actual regular levy amount from the previous year was $1,743,555.60; and

WHEREAS, the City of Fircrest's actual EMS levy amount for the previous year was $576,688.38; and

WHEREAS, the Pierce County Assessor-Treasurer has notified the City of Fircrest that the preliminary assessed valuation of the property lying within the boundaries of said City for the assessment year 2025 is $1,523,510,597, and the taxable value for the excess (voter-approved) levy is $1,502,164,222; and

WHEREAS, the City Council, after reviewing and duly considering all relevant evidence, has determined it is in the City's best interest and necessary to meet its expenses and obligations to increase the regular property tax levy and EMS property tax levy as described below for 2026; and

WHEREAS, on April 23, 2019, Fircrest Proposition No. 1 (Pool, Community Center, and Parks Bonds) for the issuance of unlimited general obligation bonds was approved by the voters; and

WHEREAS, the City is required to set and establish the property tax levy rate for excess levies for general obligation bond issues approved by the voters, including subsequent refunded bond issues, subject to limitations imposed by law; and

WHEREAS, the below is a true and complete listing of property tax levies for the City of Fircrest for tax year 2026 and they are within the maximums established by law:

Total Assessed Valuation for Regular and EMS Levy	$1,523,510,597
Regular Levy @ $1.15430 per thousand shall yield	$ 1,758,584.71
EMS Levy @ $0.38179 per thousand shall yield	$ 581,658.83

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Total Assessed Valuation for Park Bond Levy	$1,502,164,222
Park Bond Levy @ $0.37027 per thousand shall yield	$556,200.00
Total all property tax levies @ $1.90635 per thousand shall yield	$ 2,896,443.54
+ Administrative Refunds	18,942.10
Total Property Tax Levy Amount	**$2,915,385.64**

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FIRCREST DO ORDAIN AS FOLLOWS:

Section 1. Regular Property Tax Levy. An increase in the Regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

The dollar amount of the increase over the actual regular levy amount from the previous year ($1,743,555.60) shall be $13,349.40, which is a percentage increase of 0.766% from the previous year. This is exclusive of additional revenue resulting from new construction and improvements to property ($1,679.71), any increase in the value of state-assessed property ($0), any annexations that have occurred and refunds made ($10,719.19).

Section 2. EMS Property Tax Levy. An increase in the EMS property tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

The dollar amount of the increase over the actual EMS levy amount from the previous year ($576,688.38) shall be $4,414.88, which is a percentage increase of 0.766% from the previous year. This is exclusive of additional revenue resulting from new construction and improvements to property ($555.57), any increase in the value of state-assessed property ($0), any annexations that have occurred and refunds made ($3,570.96).

Section 3. Said taxes herein provided for are levied for the purpose of raising revenue sufficient to pay the current expense and street expenditures and for carrying on the work of the different departments of the municipal government of the City of Fircrest for the fiscal year beginning January 1, 2026 and ending December 31, 2026 and the same are hereby levied upon all real and personal property within the City of Fircrest subject to taxation and as shown by the assessment in the County of Pierce as finally fixed by law.

Section 4. Voter-Approved Excess Tax Levy for Unlimited General Obligation Bonds. In addition, a further tax is hereby levied to raise revenue to provide for the interest and redemption of the 2019 voter-approved unlimited general obligation bonds for the fiscal year of 2026 in the amount of $556,200. This tax is applicable to all taxable property within the City of Fircrest. This is exclusive of refunds made ($4,651.95).

Section 5. Notification. The Finance Director is directed to certify the dollar amount to be raised on real and personal property and to transmit the certification of same to the Pierce County Council and the Pierce County Assessor-Treasurer's Office.

Section 6. Corrections. The City Clerk and codifiers of the ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 7. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such invalidity shall not affect the validity or effectiveness of the remaining portions of this ordinance.

Section 8. Summary, Publication, and Effective Date. This Ordinance or a summary thereof consisting of the title, shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after its adoption and publication as required by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON, at a regular meeting thereof this 12th day of November 2025.

APPROVED:

S. Reynolds

Shannon Reynolds, Mayor

ATTEST:

A Burkhart

Arlette Burkhart, City Clerk

APPROVED AS TO FORM:

Joanna Eide, City Attorney

Publication Date:
Effective Date:

(Ordinance No._____)

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