

**FIRCREST CITY COUNCIL  
REGULAR MEETING  
AGENDA**

**TUESDAY, OCTOBER 27, 2026  
7:00 P.M.**

**COUNCIL CHAMBERS  
FIRCREST CITY HALL, 115 RAMSDELL STREET**

|                                                                                                                                                                                                              | Pg.# |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <b>1. CALL TO ORDER</b>                                                                                                                                                                                      |      |
| <b>2. PLEDGE OF ALLEGIANCE</b>                                                                                                                                                                               |      |
| <b>3. ROLL CALL</b>                                                                                                                                                                                          |      |
| <b>4. PRESIDING OFFICER'S REPORT</b>                                                                                                                                                                         |      |
| <b>5. CITY MANAGER COMMENTS</b>                                                                                                                                                                              |      |
| A. <a href="#">Motion: Interim City Attorney Appointment</a>                                                                                                                                                 | 2    |
| B. <a href="#">Motion: Civil Service Commissioner Appointment</a>                                                                                                                                            | 3    |
| C. <a href="#">Motion: Civil Service Commissioner Koerger Reappointment</a>                                                                                                                                  | 4    |
| <b>6. DEPARTMENT HEAD COMMENTS</b>                                                                                                                                                                           |      |
| <b>7. COUNCILMEMBER COMMENTS</b>                                                                                                                                                                             |      |
| <b>8. PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA</b> (If you would like to make a public comment, you may speak at the appropriate time using the raise your hand feature or by pressing *9 on your phone.) |      |
| <b>9. COMMITTEE, COMMISSION &amp; LIAISON REPORTS</b>                                                                                                                                                        |      |
| A. Parks, Recreation, and Sustainability                                                                                                                                                                     |      |
| B. Police/Public Safety and Court                                                                                                                                                                            |      |
| C. Public Works and Facilities                                                                                                                                                                               |      |
| D. Pierce County Regional Council                                                                                                                                                                            |      |
| E. Other Liaison Reports                                                                                                                                                                                     |      |
| <b>10. CONSENT CALENDAR</b>                                                                                                                                                                                  |      |
| A. Approval of <a href="#">vouchers</a> /payroll checks                                                                                                                                                      | 5    |
| B. Setting special budget meeting on November 2, 2026 at 6:00 P.M. for the sole purpose of reviewing the 2027 Preliminary Budget at Fircrest City Hall                                                       |      |
| C. Setting a public hearing for November 10, 2026 at 7:15 PM or shortly thereafter to receive comments on the proposed water rate adjustment                                                                 |      |
| D. <a href="#">Spring Lake Cafe Liquor License Application</a><br><i>There were no objections registered for the approval of this liquor license application.</i>                                            | 16   |
| E. Approval of Minutes: <a href="#">April 20, 2026, Study Session</a>                                                                                                                                        | 19   |
| <a href="#">October 05, 2026, Special Meeting</a>                                                                                                                                                            | 20   |
| <a href="#">October 12, 2026, Special Meeting</a>                                                                                                                                                            | 22   |
| <b>11. PUBLIC HEARING</b>                                                                                                                                                                                    |      |
| A. <a href="#">To receive comments on the 2027 Preliminary Budget Revenue Sources</a>                                                                                                                        | 23   |
| B. <a href="#">To receive comments on the 2027 Preliminary Budget</a>                                                                                                                                        | 62   |
| <b>12. UNFINISHED BUSINESS</b>                                                                                                                                                                               |      |
| A. <a href="#">2027 Preliminary Budget Discussion</a>                                                                                                                                                        | 70   |
| <b>13. NEW BUSINESS</b>                                                                                                                                                                                      |      |
| A. <a href="#">Resolution: Pierce County Unified Regional Approach to Homelessness</a>                                                                                                                       | 88   |
| B. <a href="#">3rd Quarter Financial Review</a>                                                                                                                                                              | 115  |
| <b>14. CALL FOR FINAL COMMENTS</b>                                                                                                                                                                           |      |
| <b>15. EXECUTIVE SESSION</b>                                                                                                                                                                                 |      |
| A. To Review the Performance of a Public Employee, pursuant to RCW 42.30.110(1)(g)                                                                                                                           |      |
| <b>16. ADJOURNMENT</b>                                                                                                                                                                                       |      |

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Join the Zoom *Dial-in Information:* 1-253-215-8782 *Webinar ID:* 850 6025 7564 *Password:* 412467

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## FIRCREST CITY COUNCIL AGENDA SUMMARY

### AGENDA TOPIC: Interim City Attorney Appointment

**ITEM:** 5A  
**DATE:** October 27, 2026  
**FROM:** Dawn Masko, City Manager

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**RECOMMENDED MOTION:** I move to confirm the City Manager's appointment of Lisa Marshall of Kenyon Disend, PLLC, as Interim Fircrest City Attorney.

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**PROPOSAL:** The City Council is being asked to confirm the City Manager's appointment of Lisa Marshall of Kenyon Disend, PLLC, as Interim Fircrest City Attorney.

**FISCAL IMPACT:** None.

**ADVANTAGE:** Complies with Fircrest Municipal Code (FMC) [2.24.020](#), which requires City Council confirmation of the City Manager's appointment of a City Attorney.

***2.24.020 Appointment and term of office.***

*The city manager shall appoint and a majority of the city council shall confirm the appointment of some qualified person to the office of city attorney who shall thereafter hold that office during the city manager's pleasure. (Ord. 1389 § 13, 2005; Ord. 266 § 2, 1955).*

**DISADVANTAGES:** None.

**ALTERNATIVES:** The City Council may decline to confirm the appointment; however, the City is required to have a City Attorney. If the appointment is not confirmed, the City Manager would need to identify another qualified candidate for Council consideration, delaying the formal appointment of a City Attorney.

**BACKGROUND:** The City entered into an agreement with Kenyon Disend, PLLC, on August 24, 2021, to provide City Attorney services. Since then, three attorneys from the firm have served as the City's appointed City Attorney: Hilary Evans, Bob Zeinemann, and most recently, Joanna Eide. Ms. Eide recently departed Kenyon Disend, creating a vacancy in the appointed City Attorney position. The City Manager has appointed Lisa Marshall to serve as interim City Attorney until the City can consider a permanent appointment.

Although the City's legal services agreement is with Kenyon Disend, PLLC, and the firm collectively provides legal services to the City, [FMC 2.24.020](#) requires the City Manager to appoint a specific individual to the office of City Attorney, subject to confirmation by a majority of the City Council.

**FIRCREST CITY COUNCIL AGENDA SUMMARY**

**AGENDA TOPIC: Confirmation of Civil Service Commissioner Appointment**

**ITEM:** 5B  
**DATE:** October 27, 2026  
**FROM:** Dawn Masko, City Manager

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**RECOMMENDED MOTION:** I move to confirm the City Manager’s appointment of Ronnie Halbert to the City of Fircrest Civil Service Commission, effective October 27, 2026, through October 27, 2032.

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**PROPOSAL:** Council is being asked to confirm the City Manager’s appointment of Ronnie Halbert to the Civil Service Commission for a six-year term ending October 27, 2032.

**FISCAL IMPACT:** None.

**ADVANTAGES:** This appointment will fill the existing vacancy and restore the Civil Service Commission to its full three-member composition

**DISADVANTAGES:** None identified.

**ALTERNATIVES:** The City Manager could appoint another qualified resident for Council confirmation.

**BACKGROUND:** The Civil Service Commission consists of three members who must be registered voters and have resided within the City for at least three years immediately preceding their appointment. Commissioners serve six-year terms unless appointed to fill an unexpired term and may continue serving until their successors are selected and confirmed. Appointments are made by the City Manager and confirmed by the City Council.

The Civil Service Commission establishes and oversees rules for fair and effective personnel administration for Police Department employees, including examinations, appointments, promotions, and disciplinary actions. It conducts competitive testing, investigates compliance with civil service rules, holds hearings and decides appeals, and certifies eligible candidate lists to fill vacancies.

Commissioner John Bechtholt's recent passing created a vacancy on the Civil Service Commission. The City advertised the vacancy on its website and Facebook page and requested letters of interest and resumes from qualified residents. After interviewing three applicants, City Manager Masko selected Ronnie Halbert for appointment, subject to Council confirmation. Mr. Halbert has been a Fircrest resident since 2011 and brings 17 years of law enforcement experience, as well as prior service as a U.S. Army Ranger.

**FIRCREST CITY COUNCIL AGENDA SUMMARY**

**SUBJECT:** Confirmation of Civil Service Commissioner Reappointment  
**ITEM:** 5C  
**DATE:** October 27, 2026  
**FROM:** Dawn Masko, City Manager

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**RECOMMENDED MOTION:** I move to confirm the City Manager’s reappointment of Alexander J. Koerger to the City of Fircrest Civil Service Commission for a six-year term ending August 28, 2032.

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**PROPOSAL:** Council is being asked to confirm the City Manager’s reappointment of Alexander J. Koerger to the Civil Service Commission for a six-year term ending August 28, 2032. His previous term expired on August 28, 2026.

**FISCAL IMPACT:** None.

**ADVANTAGES:** Reappointing Mr. Koerger will provide continuity and retain valuable expertise and institutional knowledge on the Civil Service Commission.

**DISADVANTAGES:** None identified.

**ALTERNATIVES:** The City Manager could appoint another qualified resident for Council confirmation.

**BACKGROUND:** The Civil Service Commission consists of three members who must be registered voters and have resided within the City for at least three years immediately preceding their appointment. Commissioners serve six-year terms unless appointed to fill an unexpired term and may continue serving until their successors are selected and confirmed. Appointments are made by the City Manager and confirmed by the City Council.

The Civil Service Commission establishes and oversees rules for fair and effective personnel administration for Police Department employees, including examinations, appointments, promotions, and disciplinary actions. The Commission also conducts competitive testing, investigates compliance with civil service rules, conducts hearings and decides appeals, and certifies eligibility lists to fill vacancies.

Mr. Koerger has served on the Civil Service Commission since 2009 and currently serves as Chair. His continued service will provide valuable continuity and experience to the Commission.

# ACCOUNTS PAYABLE

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|----------------|--------------|------------------------------|---------------------------------|----------|----------------------------------------------------|
| 39086          | 10/16/2026   | 10/27/2026                   | 4298 AWC Employee Benefit Trust | 1,057.10 | 11/2026 Retired Medical                            |
|                | 521 22 20 01 | LEOFF I Medical Premiums     | 001 000 521 General Fund        | 1,057.10 | 11/2026 Retired Medical                            |
| 39089          | 10/16/2026   | 10/27/2026                   | 10562 Amazon Capital Services   | 36.35    | Clock                                              |
|                | 521 22 35 00 | Small Tools & Equip - Police | 001 000 521 General Fund        | 36.35    | Clock                                              |
| 39108          | 10/19/2026   | 10/27/2026                   | 10562 Amazon Capital Services   | 102.38   | Clips & Lights for Roof                            |
|                | 518 30 31 01 | Oper Supplies - Rec Bldg     | 001 000 518 General Fund        | 102.38   | Clips & Lights for Roof                            |
| 39120          | 10/19/2026   | 10/27/2026                   | 10562 Amazon Capital Services   | 142.16   | Business Prime Annual Membership Fee               |
|                | 512 51 49 02 | Dues/Member/Subscriptions    | 001 000 512 General Fund        | 10.15    | Business Prime Annual Membership Fee - Court       |
|                | 513 10 49 02 | Dues/Member/Subscriptions    | 001 000 513 General Fund        | 10.15    | Business Prime Annual Membership Fee - Admin       |
|                | 514 23 49 03 | Dues/Member/Subscriptions    | 001 000 514 General Fund        | 10.15    | Business Prime Annual Membership Fee - Finance     |
|                | 518 10 49 03 | Dues/Member/Subscriptions    | 001 000 518 General Fund        | 10.15    | Business Prime Annual Membership Fee - Non Dept    |
|                | 518 11 49 01 | Dues/Member/Subscriptions    | 001 000 518 General Fund        | 10.15    | Business Prime Annual Membership Fee - Personnel   |
|                | 518 81 49 03 | Dues/Memberships/Subscrip    | 001 000 518 General Fund        | 10.16    | Business Prime Annual Membership Fee - I/S         |
|                | 521 22 49 03 | Dues/Member/Subscriptions    | 001 000 521 General Fund        | 10.15    | Business Prime Annual Membership Fee - Police      |
|                | 524 20 49 00 | Dues/Member/Subscriptions    | 001 000 524 General Fund        | 10.15    | Business Prime Annual Membership Fee - Building    |
|                | 531 50 49 05 | Dues/Member/Subscriptions    | 415 000 531 Storm Drain         | 10.15    | Business Prime Annual Membership Fee - Storm       |
|                | 534 10 49 03 | Dues/Member/Subscriptions    | 425 000 534 Water Fund (de      | 10.16    | Business Prime Annual Membership Fee - Water Admin |
|                | 535 10 49 02 | Dues/Member/Subscriptions    | 430 000 535 Sewer Fund (de      | 10.16    | Business Prime Annual Membership Fee - Sewer Admin |
|                | 542 30 49 03 | Dues/Member/Subscriptions    | 101 000 542 City Street Fund    | 10.16    | Business Prime Annual Membership Fee - Street Reg  |
|                | 558 60 49 02 | Dues/Member/Subscriptions    | 001 000 558 General Fund        | 10.16    | Business Prime Annual Membership Fee - Planning    |
|                | 571 10 49 03 | Dues/Member/Subscriptions    | 001 000 571 General Fund        | 10.16    | Business Prime Annual Membership Fee - Rec         |
| 39141          | 10/20/2026   | 10/27/2026                   | 10562 Amazon Capital Services   | 40.85    | Office Supplies - Calendar, Expo Markers           |
|                | 518 10 34 01 | Office & Oper Sup - Central  | 001 000 518 General Fund        | 10.46    | Expo Markers                                       |
|                | 521 22 31 00 | Office & Oper Sup - Police   | 001 000 521 General Fund        | 30.39    | Office Supplies - Calendar                         |
| 39142          | 10/20/2026   | 10/27/2026                   | 10562 Amazon Capital Services   | 9.41     | Office Supplies - Report Covers                    |
|                | 514 23 31 00 | Office & Oper Sup - Finance  | 001 000 514 General Fund        | 9.41     | Office Supplies - Report Covers                    |
| 39143          | 10/20/2026   | 10/27/2026                   | 10562 Amazon Capital Services   | 50.61    | Office Supplies - Finance                          |
|                | 514 23 31 00 | Office & Oper Sup - Finance  | 001 000 514 General Fund        | 50.61    | Office Supplies - Finance                          |
| 39144          | 10/20/2026   | 10/27/2026                   | 10562 Amazon Capital Services   | 25.76    | Office Supplies - Finance                          |

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|                               | 514 23 31 00 Office & Oper Sup - Finance   |            | 001 000 514 General Fund          | 25.76      | Office Supplies - Finance                     |
| 39147                         | 10/20/2026                                 | 10/27/2026 | 10562 Amazon Capital Services     | 33.05      | Office Supplies - Surge Protector             |
|                               | 514 23 31 00 Office & Oper Sup - Finance   |            | 001 000 514 General Fund          | 33.05      | Office Supplies - Surge Protector             |
| Total Amazon Capital Services |                                            |            |                                   | 440.57     |                                               |
| 39125                         | 10/20/2026                                 | 10/27/2026 | 5781 Batteries Plus Bulbs         | 63.94      | Booster Pump Station Backup Batteries         |
|                               | 534 50 31 01 Oper Supplies - Water Main    |            | 425 000 534 Water Fund (dep       | 63.94      | Booster Pump Station Backup Batteries         |
| 39133                         | 10/20/2026                                 | 10/27/2026 | 3572 CED                          | 62.74      | Replacement LED Ballast                       |
|                               | 518 30 31 01 Oper Supplies - Rec Bldg      |            | 001 000 518 General Fund          | 62.74      | Replacement LED Ballast                       |
| 39136                         | 10/20/2026                                 | 10/27/2026 | 6018 Canon Financial Services Inc | 194.71     | Police Copier/Fax Rental & Tax - October 2026 |
|                               | 521 22 45 00 Oper Rentals - Copier - Polic |            | 001 000 521 General Fund          | 18.02      | Police Copier/Fax Tax - October 2026          |
|                               | 591 21 70 22 Lease Payments - Police       |            | 001 000 591 General Fund          | 176.69     | Police Copier/Fax Rental - October 2026       |
| 39155                         | 10/21/2026                                 | 10/27/2026 | 5805 CenturyLink (Lumen LD)       | 9.68       | Long Distance Access & Usage 10/2026          |
|                               | 518 10 42 00 Communication - Non Dept      |            | 001 000 518 General Fund          | 9.68       | Long Distance Access & Usage 10/2026          |
| 39124                         | 10/20/2026                                 | 10/27/2026 | 3994 CenturyLink                  | 495.96     | Telecommunication - 10/2026                   |
|                               | 518 10 42 00 Communication - Non Dept      |            | 001 000 518 General Fund          | 154.50     | City Hall Alarm & Fax (2) - 10/2026           |
|                               | 521 22 42 00 Communication - Police        |            | 001 000 521 General Fund          | 289.96     | Police BA/Modem & Fax - 10/2026               |
|                               | 531 50 42 00 Communication - Storm         |            | 415 000 531 Storm Drain           | 12.88      | PW Alarm - 10/2026                            |
|                               | 534 10 42 00 Communication - Water Adr     |            | 425 000 534 Water Fund (dep       | 12.88      | PW Alarm - 10/2026                            |
|                               | 535 10 42 01 Communication - Sewer Adr     |            | 430 000 535 Sewer Fund (dep       | 12.87      | PW Alarm - 10/2026                            |
|                               | 542 30 42 00 Communication - Street Reg    |            | 101 000 542 City Street Fund      | 12.87      | PW Alarm - 10/2026                            |
| 39129                         | 10/20/2026                                 | 10/27/2026 | 4325 City Treasurer-Tacoma-SEWER  | 262,847.54 | 3rd Qtr 2026 - Sewer Treatment                |
|                               | 535 60 44 02 Sewage Treatment              |            | 430 000 535 Sewer Fund (dep       | 262,847.54 | 3rd Qtr 2026 - Sewer Treatment                |
| 39121                         | 10/19/2026                                 | 10/27/2026 | 4324 City Treasurer-Tacoma        | 73,649.73  | Fire/EMS - 11/2026                            |
|                               | 522 20 40 00 Tacoma Contract - Fire        |            | 001 000 522 General Fund          | 23,286.89  | Fire - 11/2026                                |
|                               | 522 20 41 00 Tacoma Contract - EMS         |            | 001 000 522 General Fund          | 50,362.84  | EMS - 11/2026                                 |
| 39107                         | 10/19/2026                                 | 10/27/2026 | 3555 Code Publishing Co           | 7,340.00   | FMC Title 22 Updates & Printing Costs         |
|                               | 511 60 49 03 Codification Costs            |            | 001 000 511 General Fund          | 7,340.00   | FMC Title 22 Updates & Printing Costs         |
| 39138                         | 10/20/2026                                 | 10/27/2026 | 7802 Core & Main LP               | 4,215.47   | Water Testing Station Replacements (Qty 3)    |

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|                |            |            | 534 80 41 00 Water Testing                  | 425 000 534 Water Fund (de   | 4,215.47 Water Testing Station Replacements (Qty 3)                                |
| 39152          | 10/20/2026 | 10/27/2026 | 11569 Cummings Law Group                    | 100.00                       | Refund of Fircrest Home Occupation Business License - Not Needed                   |
|                |            |            | 321 99 00 00 Business Licenses & Permits    | 001 000 320 General Fund     | -100.00 Refund of Fircrest Home Occupation Business License - Not Needed           |
| 39115          | 10/19/2026 | 10/27/2026 | 3589 Databar Inc                            | 810.68                       | Town Topics Newsletter & Thank You Mailing Service & Postage - October 2026        |
|                |            |            | 518 10 49 01 Town Topics/Citizen Commu      | 001 000 518 General Fund     | 810.68 Town Topics Newsletter & Thank You Mailing Service & Postage - October 2026 |
| 39137          | 10/20/2026 | 10/27/2026 | 3589 Databar Inc                            | 2,554.29                     | Town Topics - Statement Production - October 2026, Postage, Town Topics            |
|                |            |            | 518 10 49 01 Town Topics/Citizen Commu      | 001 000 518 General Fund     | 108.25 October 2026 Town Topics Insert                                             |
|                |            |            | 531 50 42 01 Postage - Storm                | 415 000 531 Storm Drain      | 375.05 October 2026 UB Postage                                                     |
|                |            |            | 531 50 49 06 Mailing Service - Storm        | 415 000 531 Storm Drain      | 440.31 October 2026 UB Mailing Service                                             |
|                |            |            | 534 10 42 01 Postage - Water Admin          | 425 000 534 Water Fund (de   | 375.04 October 2026 UB Postage                                                     |
|                |            |            | 534 10 49 06 Mailing Service - Water Adm    | 425 000 534 Water Fund (de   | 440.30 October 2026 UB Mailing Service                                             |
|                |            |            | 535 10 42 02 Postage - Sewer Admin          | 430 000 535 Sewer Fund (de   | 375.04 October 2026 UB Postage                                                     |
|                |            |            | 535 10 49 05 Mailing Service - Sewer Adm    | 430 000 535 Sewer Fund (de   | 440.30 October 2026 UB Mailing Service                                             |
|                |            |            | Total Databar Inc                           | 3,364.97                     |                                                                                    |
| 39094          | 10/16/2026 | 10/27/2026 | 4310 Dept Of Revenue-EXCISE TAX             | 1,431.25                     | September 2026 Excise Taxes                                                        |
|                |            |            | 518 20 43 01 Excise Tax - Time/Temp Ren     | 001 000 518 General Fund     | 3.85 September 2026 Excise Taxes                                                   |
|                |            |            | 531 50 44 00 Excise Tax - Storm             | 415 000 531 Storm Drain      | 30.33 September 2026 Excise Taxes                                                  |
|                |            |            | 534 10 44 00 Excise Tax - Water             | 425 000 534 Water Fund (de   | 110.95 September 2026 Excise Taxes                                                 |
|                |            |            | 535 10 44 00 Excise Tax - Sewer             | 430 000 535 Sewer Fund (de   | 72.04 September 2026 Excise Taxes                                                  |
|                |            |            | 542 30 35 00 Small Tools & Equip - Street   | 101 000 542 City Street Fund | 104.67 September 2026 Excise Taxes                                                 |
|                |            |            | 571 20 43 00 Excise Tax - Participation Fee | 001 000 571 General Fund     | 556.92 September 2026 Excise Taxes                                                 |
|                |            |            | 576 20 43 00 Excise Tax - Pool Revenue      | 001 000 576 General Fund     | 472.27 September 2026 Excise Taxes                                                 |
|                |            |            | 576 80 31 02 Oper Supplies - Parks          | 001 000 576 General Fund     | 37.74 September 2026 Excise Taxes                                                  |
|                |            |            | 589 30 00 00 Retail Sales Tax               | 655 000 580 Agency Fund/Bd   | 42.48 September 2026 Excise Taxes                                                  |
| 39139          | 10/20/2026 | 10/27/2026 | 366 Employment Security Dept, UI Tax Admin  | 2,229.32                     | Benefit Charge - Q3/2026                                                           |
|                |            |            | 517 78 20 00 Unemployment Compensati        | 001 000 517 General Fund     | 2,229.32 Benefit Charge - Q3/2026                                                  |
| 39077          | 10/14/2026 | 10/27/2026 | 11523 Estate of Eugene Dosa                 | 122.03                       | 01-00220.0 - 315 HARVARD AVE                                                       |

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| 343 10 00 00                     | Storm Drain Revenues          | 415 000 340 | Storm Drain                         | -26.36 |                                                     |
| 343 40 00 00                     | Sale Of Water                 | 425 000 340 | Water Fund (de                      | -31.95 |                                                     |
| 343 50 00 00                     | Sewer Revenues                | 430 000 340 | Sewer Fund (de                      | -63.72 |                                                     |
| 39090 10/16/2026                 | 10/27/2026                    | 3666        | Grainger Inc                        | 70.49  | Air Filters (Qty 12)                                |
| 518 30 31 02                     | Oper Supplies - PSB Bldg      | 001 000 518 | General Fund                        | 70.49  | Air Filters (Qty 12)                                |
| 39102 10/19/2026                 | 10/27/2026                    | 7919        | Hamel, Sarah                        | 78.00  | Library Reimbursement - 1 Year                      |
| 572 21 49 00                     | Library Services              | 001 000 572 | General Fund                        | 78.00  | Library Reimbursement - 1 Year                      |
| 39158 10/21/2026                 | 10/27/2026                    | 10499       | Hemley's Septic Tank Cleaning, Inc. | 235.00 | Portable Restrooms for Haunted Trails               |
| 573 90 49 01                     | Community Events              | 001 000 573 | General Fund                        | 235.00 | Portable Restrooms for Haunted Trails               |
| 39109 10/19/2026                 | 10/27/2026                    | 3690        | Holroyd Co Inc                      | 325.00 | Concrete Disposal from Sidewalk Removal in the City |
| 542 30 47 01                     | Dumping Fees - Street         | 101 000 542 | City Street Fund                    | 325.00 | Concrete Disposal from Sidewalk Removal in the City |
| 39110 10/19/2026                 | 10/27/2026                    | 3690        | Holroyd Co Inc                      | 275.89 | Asphalt Disposal from Street Repairs in the City    |
| 542 30 47 01                     | Dumping Fees - Street         | 101 000 542 | City Street Fund                    | 275.89 | Asphalt Disposal from Street Repairs in the City    |
| Total Holroyd Co Inc             |                               |             |                                     | 600.89 |                                                     |
| 39114 10/19/2026                 | 10/27/2026                    | 3692        | Home Depot Credit Services          | 161.30 | SAA #2179 Small Angle Grinder                       |
| 535 80 35 00                     | Small Tools & Equip - Sewer   | 430 000 535 | Sewer Fund (de                      | 161.30 | SAA #2179 Small Angle Grinder                       |
| 39130 10/20/2026                 | 10/27/2026                    | 3692        | Home Depot Credit Services          | 31.03  | Concrete Mix for Sign Post Installs                 |
| 542 30 31 02                     | Oper Supplies - Street Reg    | 101 000 542 | City Street Fund                    | 31.03  | Concrete Mix for Sign Post Installs                 |
| 39131 10/20/2026                 | 10/27/2026                    | 3692        | Home Depot Credit Services          | 385.65 | Holiday Decor for Big Island - Santa's Sleigh       |
| 542 80 31 04                     | Oper Supplies - Beautificatic | 101 000 542 | City Street Fund                    | 385.65 | Holiday Decor for Big Island - Santa's Sleigh       |
| 39140 10/20/2026                 | 10/27/2026                    | 3692        | Home Depot Credit Services          | 79.47  | Diesel Treatment                                    |
| 548 65 48 13                     | O & M - Storm                 | 501 000 548 | Equipment Rent                      | 79.47  | Diesel Treatment                                    |
| Total Home Depot Credit Services |                               |             |                                     | 657.45 |                                                     |
| 39101 10/16/2026                 | 10/27/2026                    | 10989       | Hughey, Grace                       | 78.00  | Library Reimbursement - 1 Year                      |

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|                | 572 21 49 00 | Library Services              | 001 000 572 General Fund        | 78.00    | Library Reimbursement - 1 Year                                   |
| 39100          | 10/16/2026   | 10/27/2026                    | 5137 Kee, Eva Maria             | 39.00    | Library Reimbursement - 1/2 Year                                 |
|                | 572 21 49 00 | Library Services              | 001 000 572 General Fund        | 39.00    | Library Reimbursement - 1/2 Year                                 |
| 39106          | 10/19/2026   | 10/27/2026                    | 9817 Kenyon Disend              | 6,491.00 | Attorney Services - September 2026                               |
|                | 515 41 41 01 | City Attorney                 | 001 000 515 General Fund        | 5,886.00 | Attorney Services - September 2026                               |
|                | 515 41 41 02 | Special Legal Counsel         | 001 000 515 General Fund        | 605.00   | Attorney Services - September 2026                               |
| 39103          | 10/19/2026   | 10/27/2026                    | 11294 Kullman, Martha M.        | 160.00   | Spanish Interpreting (2 hrs) - 26CR169078, 26IN170231 - 10/14/26 |
|                | 512 51 41 03 | Prof Svcs - Interpreter - FMC | 001 000 512 General Fund        | 160.00   | Spanish Interpreting (2 hrs) - 26CR169078, 26IN170231 - 10/14/26 |
| 39162          | 10/21/2026   | 10/27/2026                    | 11573 Lund, Kawyne Ann          | 375.00   | Pro Temp Judge - 10/21/26 (5 hrs) - FMC                          |
|                | 512 51 41 02 | Prof Svcs - Pro Tem Judges -  | 001 000 512 General Fund        | 375.00   | Pro Temp Judge - 10/21/26 (5 hrs) - FMC                          |
| 39163          | 10/21/2026   | 10/27/2026                    | 11573 Lund, Kawyne Ann          | 150.00   | Pro Temp Judge - 10/14/26 (2 hrs) - FMC                          |
|                | 512 51 41 02 | Prof Svcs - Pro Tem Judges -  | 001 000 512 General Fund        | 150.00   | Pro Temp Judge - 10/14/26 (2 hrs) - FMC                          |
|                |              |                               | Total Lund, Kawyne Ann          | 525.00   |                                                                  |
| 39113          | 10/19/2026   | 10/27/2026                    | 3816 Marv's Backhoe Service     | 909.98   | Dump Fees For Sidewalk & Corner Replacement                      |
|                | 542 30 47 01 | Dumping Fees - Street         | 101 000 542 City Street Fund    | 909.98   | Dump Fees For Sidewalk & Corner Replacement                      |
| 39099          | 10/16/2026   | 10/27/2026                    | 2440 McCarthy, Mary             | 78.00    | Library Reimbursement - 1 Year                                   |
|                | 572 21 49 00 | Library Services              | 001 000 572 General Fund        | 78.00    | Library Reimbursement - 1 Year                                   |
| 39105          | 10/19/2026   | 10/27/2026                    | 11472 Merrival, Steven O        | 364.00   | Conflict Counsel (26CR113492) - 8/10/26-10/01/26                 |
|                | 515 41 41 05 | Conflict Counsel              | 001 000 515 General Fund        | 364.00   | Conflict Counsel (26CR113492) - 8/10/26-10/01/26                 |
| 39097          | 10/16/2026   | 10/27/2026                    | 2845 Moline, Margaret           | 78.00    | Library Reimbursement - 1 Year                                   |
|                | 572 21 49 00 | Library Services              | 001 000 572 General Fund        | 78.00    | Library Reimbursement - 1 Year                                   |
| 39118          | 10/19/2026   | 10/27/2026                    | 10000 Onxley, Paula             | 78.00    | Library Reimbursement - 1 Year (Paula)                           |
|                | 572 21 49 00 | Library Services              | 001 000 572 General Fund        | 78.00    | Library Reimbursement - 1 Year (Paula)                           |
| 39166          | 10/22/2026   | 10/27/2026                    | 3958 PC Budget & Finance - Jail | 6,714.24 | Jail Services - September 2026                                   |

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|-----------------------------------------------|------------|------------|--------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------|
| 523 60 40 01 Jail                             |            |            | 001 000 523 General Fund             | 6,714.24 | Jail Services - September 2026                                                                                     |
| 39119                                         | 10/19/2026 | 10/27/2026 | 8993 Pacific Office Automation, Inc. | 534.06   | Copier Usage 09/01/26-09/30/26                                                                                     |
| 512 51 45 00 Oper Rentals - Copier - Cour     |            |            | 001 000 512 General Fund             | 18.84    | Court 09/01/26-09/30/26                                                                                            |
| 518 10 45 00 Oper Rentals - Copier - Non      |            |            | 001 000 518 General Fund             | 429.15   | City Hall 09/01/26-09/30/26                                                                                        |
| 531 50 45 00 Oper Rentals - Copier - Stor     |            |            | 415 000 531 Storm Drain              | 20.73    | Storm 09/01/26-09/30/26                                                                                            |
| 534 10 45 02 Oper Rentals - Copier - Wat      |            |            | 425 000 534 Water Fund (dep          | 20.73    | Water 09/01/26-09/30/26                                                                                            |
| 535 10 45 00 Oper Rentals - Copier - Sew      |            |            | 430 000 535 Sewer Fund (dep          | 20.73    | Sewer 09/01/26-09/30/26                                                                                            |
| 542 30 45 00 Oper Rentals - Copier - Stre     |            |            | 101 000 542 City Street Fund         | 20.74    | Street 09/01/26-09/30/26                                                                                           |
| 571 10 45 01 Oper Rentals - Copier - Rec      |            |            | 001 000 571 General Fund             | 2.83     | Rec 09/01/26-09/30/26                                                                                              |
| 576 80 45 00 Oper Rentals - Copier - Park     |            |            | 001 000 576 General Fund             | 0.31     | Parks 09/01/26-09/30/26                                                                                            |
| 39153                                         | 10/20/2026 | 10/27/2026 | 3751 Psomas, DBA KPG Psomas          | 435.00   | Task Order 2026-01 - 1205 Contra Costa SFR Reasonable Use Exception Review - Services from 07/24/26-10/02/26       |
| 558 60 41 00 Prof Svcs - Planning             |            |            | 001 000 558 General Fund             | 435.00   | Task Order 2026-01 - 1205 Contra Costa SFR Reasonable Use Exception Review - Services from 07/24/26-10/02/26       |
| 39154                                         | 10/20/2026 | 10/27/2026 | 3751 Psomas, DBA KPG Psomas          | 295.05   | Task Order 2026-06 - 1566 Rainier Dr SFR Geotechnical Report Review - Services from 08/21/26-09/24/26              |
| 558 60 41 00 Prof Svcs - Planning             |            |            | 001 000 558 General Fund             | 295.05   | Task Order 2026-06 - 1566 Rainier Dr SFR Geotechnical Report Review - Services from 08/21/26-09/24/26              |
| Total Psomas, DBA KPG Psomas                  |            |            |                                      | 730.05   |                                                                                                                    |
| 39135                                         | 10/20/2026 | 10/27/2026 | 10983 Public Safety Testing, Inc.    | 270.00   | Recruiting Assistance, Application Processing, Written & Physical Ability Testing Subscription - 07/01/26-09/30/26 |
| 521 22 49 03 Dues/Member/Subscriptions        |            |            | 001 000 521 General Fund             | 270.00   | Recruiting Assistance, Application Processing, Written & Physical Ability Testing Subscription - 07/01/26-09/30/26 |
| 39091                                         | 10/16/2026 | 10/27/2026 | 3986 Puget Sound Energy, BOT-01H     | 74.50    | Natural Gas - City Hall - September 2026                                                                           |
| 518 30 47 00 Public Utility Services - City I |            |            | 001 000 518 General Fund             | 74.50    | Natural Gas - City Hall - September 2026                                                                           |
| 39095                                         | 10/16/2026 | 10/27/2026 | 3986 Puget Sound Energy, BOT-01H     | 150.59   | Natural Gas - PW - September 2026                                                                                  |

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| 531 50 47 02                      | Public Utility Services - Bldg | 415 000    | 531 Storm Drain                               | 37.64    | Natural Gas - PW - September 2026                                                       |
| 534 10 47 00                      | Utility Services/Building - W  | 425 000    | 534 Water Fund (de                            | 37.65    | Natural Gas - PW - September 2026                                                       |
| 535 10 47 00                      | Utility Services/Building - Se | 430 000    | 535 Sewer Fund (de                            | 37.65    | Natural Gas - PW - September 2026                                                       |
| 542 30 47 02                      | Electricity & Gas/Bldg - Stret | 101 000    | 542 City Street Fund                          | 37.65    | Natural Gas - PW - September 2026                                                       |
| Total Puget Sound Energy, BOT-01H |                                |            |                                               | 225.09   |                                                                                         |
| 39096                             | 10/16/2026                     | 10/27/2026 | 10434 Romero, Stacey F                        | 150.00   | Spanish Interpreting (2 hrs) 26CR136317, 26IN136318 - 10/15/2026                        |
| 512 52 41 03                      | Prof Srvs - Interpreter - RMC  | 001 000    | 512 General Fund                              | 150.00   | Spanish Interpreting (2 hrs) 26CR136317, 26IN136318 - 10/15/2026                        |
| 39098                             | 10/16/2026                     | 10/27/2026 | 10434 Romero, Stacey F                        | 150.00   | Spanish Interpreting (2 hrs) 26CR132969, 26CR132970, 26IN132968, 25CR66801 - 10/07/2026 |
| 512 51 41 03                      | Prof Srvs - Interpreter - FMC  | 001 000    | 512 General Fund                              | 150.00   | Spanish Interpreting (2 hrs) 26CR132969, 26CR132970, 26IN132968, 25CR66801 - 10/07/2026 |
| Total Romero, Stacey F            |                                |            |                                               | 300.00   |                                                                                         |
| 39132                             | 10/20/2026                     | 10/27/2026 | 4035 Sarco Supply                             | 455.56   | Janitorial Supplies - City Hall                                                         |
| 518 30 31 04                      | Oper Supplies - CH             | 001 000    | 518 General Fund                              | 455.56   | Janitorial Supplies - City Hall                                                         |
| 39134                             | 10/20/2026                     | 10/27/2026 | 4035 Sarco Supply                             | 644.94   | Janitorial Supplies - Rec Bldg                                                          |
| 571 10 31 04                      | Janitorial Supplies - Rec Bldg | 001 000    | 571 General Fund                              | 644.94   | Janitorial Supplies - Rec Bldg                                                          |
| Total Sarco Supply                |                                |            |                                               | 1,100.50 |                                                                                         |
| 39160                             | 10/21/2026                     | 10/27/2026 | 11572 School Dist #83 University Place School | 150.00   | Cross Country Meet Registration                                                         |
| 571 10 49 02                      | Reg & Tuition - Rec            | 001 000    | 571 General Fund                              | 150.00   | Cross Country Meet Registration                                                         |
| 39092                             | 10/16/2026                     | 10/27/2026 | 6088 Sentinel Pest Control Inc                | 141.96   | Pest Control - City Hall - 10/2026                                                      |
| 518 30 48 02                      | Rep & Maint - City Hall        | 001 000    | 518 General Fund                              | 141.96   | Pest Control - City Hall - 10/2026                                                      |
| 39093                             | 10/16/2026                     | 10/27/2026 | 6088 Sentinel Pest Control Inc                | 271.15   | Pest Control - PW - 10/2026                                                             |
| 531 50 48 00                      | Rep & Maint - Storm            | 415 000    | 531 Storm Drain                               | 67.79    | Pest Control - PW - 10/2026                                                             |
| 534 50 48 01                      | Rep & Maint - Water Maint      | 425 000    | 534 Water Fund (de                            | 67.79    | Pest Control - PW - 10/2026                                                             |
| 535 50 48 00                      | Rep & Maint - Sewer Maint      | 430 000    | 535 Sewer Fund (de                            | 67.79    | Pest Control - PW - 10/2026                                                             |

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| 542 30 48 01                    | Rep & Maint - Street Maint   | 101 000 542 | City Street Fund                  | 67.78     | Pest Control - PW - 10/2026                       |
| Total Sentinel Pest Control Inc |                              |             |                                   | 413.11    |                                                   |
| 39078 10/14/2026                | 10/27/2026                   | 11518       | Solon, Justin                     | 391.55    | 02-00590.1 - 223 DEL MONTE AVE                    |
| 343 10 00 00                    | Storm Drain Revenues         | 415 000 340 | Storm Drain                       | -84.81    |                                                   |
| 343 40 00 00                    | Sale Of Water                | 425 000 340 | Water Fund (dep                   | -102.85   |                                                   |
| 343 50 00 00                    | Sewer Revenues               | 430 000 340 | Sewer Fund (dep                   | -203.89   |                                                   |
| 39150 10/20/2026                | 10/27/2026                   | 11313       | Sound Defenders, PLLC             | 6,500.00  | Indigent Defense Services - October 2026          |
| 515 41 41 00                    | Assigned Counsel             | 001 000 515 | General Fund                      | 6,500.00  | Indigent Defense Services - October 2026          |
| 39151 10/20/2026                | 10/27/2026                   | 11313       | Sound Defenders, PLLC             | 960.00    | September 2026 - Post Sentencing Reviews and SOCs |
| 515 41 41 00                    | Assigned Counsel             | 001 000 515 | General Fund                      | 960.00    | September 2026 - Post Sentencing Reviews and SOCs |
| Total Sound Defenders, PLLC     |                              |             |                                   | 7,460.00  |                                                   |
| 39112 10/19/2026                | 10/27/2026                   | 5304        | South Sound 911                   | 35,360.87 | 4th Qtr 2026 - SouthSound 911 Contract Services   |
| 521 22 41 02                    | Dispatch (Communications)    | 001 000 521 | General Fund                      | 22,787.50 | LE Communications Services 4th Qtr 2026           |
| 521 22 41 04                    | Records (CPL Permitting)     | 001 000 521 | General Fund                      | 4,660.00  | Record Services 4th Qtr 2026                      |
| 521 22 41 05                    | IT Charges (RMS)             | 001 000 521 | General Fund                      | 7,913.37  | RMS Services & IT Services 4th Qtr 2026           |
| 39145 10/20/2026                | 10/27/2026                   | 10867       | Specialized Pavement Marking, LLC | 10,552.52 | City Wide Restriping - 2026                       |
| 542 30 48 01                    | Rep & Maint - Street Maint   | 101 000 542 | City Street Fund                  | 10,552.52 | City Wide Restriping - 2026                       |
| 39104 10/19/2026                | 10/27/2026                   | 4707        | Springbrook Holding Company LLC   | 207.50    | Accounting Advisory Services                      |
| 524 20 41 03                    | Prof Svcs - Building         | 001 000 524 | General Fund                      | 103.75    | Accounting Advisory Services                      |
| 558 60 41 00                    | Prof Svcs - Planning         | 001 000 558 | General Fund                      | 103.75    | Accounting Advisory Services                      |
| 39117 10/19/2026                | 10/27/2026                   | 4084        | Staples Business Advantage        | 488.53    | Office Supplies - Calendar, Expo Markers          |
| 513 10 31 00                    | Office & Oper Sup - Admin    | 001 000 513 | General Fund                      | 133.84    | Office Supplies - Calendar, Expo Markers          |
| 514 23 31 00                    | Office & Oper Sup - Finance  | 001 000 514 | General Fund                      | 100.24    | Office Supplies - Calendar                        |
| 518 10 34 01                    | Office & Oper Sup - Central  | 001 000 518 | General Fund                      | 61.69     | Office Supplies - Calendar                        |
| 518 30 31 00                    | Oper Supplies - Facilities   | 001 000 518 | General Fund                      | 6.61      | Office Supplies - Calendar                        |
| 521 22 31 00                    | Office & Oper Sup - Police   | 001 000 521 | General Fund                      | 71.59     | Office Supplies - Calendar                        |
| 524 20 31 00                    | Office & Oper Sup - Building | 001 000 524 | General Fund                      | 20.38     | Office Supplies - Calendar                        |
| 558 60 31 00                    | Office & Oper Sup - Plannin  | 001 000 558 | General Fund                      | 33.60     | Office Supplies - Calendar                        |
| 571 10 31 00                    | Office & Oper Sup - Rec      | 001 000 571 | General Fund                      | 53.98     | Office Supplies - Calendar                        |

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|                | 576 80 31 02 Oper Supplies - Parks            |            | 001 000 576 General Fund            | 6.60      | Office Supplies - Calendar                                                |
| 39123          | 10/20/2026                                    | 10/27/2026 | 4084 Staples Business Advantage     | 382.67    | Batteries, Office Chair - S Clothier                                      |
|                | 512 51 31 00 Office & Oper Sup - Court        |            | 001 000 512 General Fund            | 19.02     | Batteries                                                                 |
|                | 512 51 35 00 Small Tools & Equip - Court      |            | 001 000 512 General Fund            | 363.65    | Office Chair - S Clothier                                                 |
|                |                                               |            | Total Staples Business Advantage    | 871.20    |                                                                           |
| 39088          | 10/16/2026                                    | 10/27/2026 | 4328 Systems for Public Safety Inc  | 342.94    | #BTS6572 - 2020 Ford Interceptor - Replaced 3 TMPS Sensors                |
|                | 548 65 48 08 O & M - Police                   |            | 501 000 548 Equipment Rent          | 342.94    | #BTS6572 - 2020 Ford Interceptor - Replaced 3 TMPS Sensors                |
| 39116          | 10/19/2026                                    | 10/27/2026 | 4328 Systems for Public Safety Inc  | 184.88    | #80954D - 2023 Ford Interceptor Utility - LOF, Tire Rotation & Inspection |
|                | 548 65 48 08 O & M - Police                   |            | 501 000 548 Equipment Rent          | 184.88    | #80954D - 2023 Ford Interceptor Utility - LOF, Tire Rotation & Inspection |
|                |                                               |            | Total Systems for Public Safety Inc | 527.82    |                                                                           |
| 39111          | 10/19/2026                                    | 10/27/2026 | 4135 Tacoma Screw Products Inc      | 112.82    | Well #7 Meter Install                                                     |
|                | 534 50 31 01 Oper Supplies - Water Main       |            | 425 000 534 Water Fund (dep         | 112.82    | Well #7 Meter Install                                                     |
| 39148          | 10/20/2026                                    | 10/27/2026 | 4322 Tacoma, City of - POWER        | 12,114.89 | Power - Various Locations - 09/2026                                       |
|                | 518 30 47 00 Public Utility Services - City I |            | 001 000 518 General Fund            | 736.37    | City Hall Power - 09/2026                                                 |
|                | 531 50 47 02 Public Utility Services - Bldg   |            | 415 000 531 Storm Drain             | 69.36     | PW Power - 09/2026                                                        |
|                | 534 10 47 00 Utility Services/Building - Wi   |            | 425 000 534 Water Fund (dep         | 69.36     | PW Power - 09/2026                                                        |
|                | 534 80 47 01 Utility Services/Pumping         |            | 425 000 534 Water Fund (dep         | 4,659.09  | PW, Well #4, #9, Golf Course Tank - 09/2026                               |
|                | 535 10 47 00 Utility Services/Building - Se   |            | 430 000 535 Sewer Fund (dep         | 69.36     | PW Power - 09/2026                                                        |
|                | 535 80 47 01 Utility Services/Pumping         |            | 430 000 535 Sewer Fund (dep         | 1,180.68  | Pumps/LS Power - 09/2026                                                  |
|                | 542 30 47 02 Electricity & Gas/Bldg - Stret   |            | 101 000 542 City Street Fund        | 69.37     | PW Power - 09/2026                                                        |
|                | 542 30 47 03 Electricity/Traffic Lights       |            | 101 000 542 City Street Fund        | 66.69     | Traffic Control - 09/2026                                                 |
|                | 542 63 47 00 Electricity/Street Lights        |            | 101 000 542 City Street Fund        | 1,583.51  | Street Lights - 09/2026                                                   |
|                | 548 65 47 00 Utility Services/Building - Sh   |            | 501 000 548 Equipment Rent          | 75.54     | F&E Garage Power - 09/2026                                                |
|                | 571 10 47 00 Public Utility Services - Rec    |            | 001 000 571 General Fund            | 1,254.60  | Rec Center Power - 09/2026                                                |
|                | 576 20 47 00 Public Utility Services - Pool   |            | 001 000 576 General Fund            | 1,409.93  | Pool Power - 09/2026                                                      |
|                | 576 80 47 00 Public Utility Services - Parks  |            | 001 000 576 General Fund            | 871.03    | Parks Power - 09/2026                                                     |
| 39122          | 10/20/2026                                    | 10/27/2026 | 5934 US Bank, City Hall Account     | 52.50     | P-Card Charges thru 10/13/26                                              |

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|                | 517 90 31 01 Oper Supplies - Wellness Pr   |            | 001 000 517 General Fund                | 52.50    | Get Well Card, Employee Benefits Table Snacks & Scarecrows and Skeletons Winner Prize                                                                     |
| 39156          | 10/21/2026                                 | 10/27/2026 | 8482 US Bank, Police Department Account | 278.43   | P-Card Charges thru 10/12/26                                                                                                                              |
|                | 521 22 43 00 Travel - Police               |            | 001 000 521 General Fund                | 237.98   | Hotel Lodging & Meal for V Celis & K Gollinger - CIAW Training - 10/11/26                                                                                 |
|                | 521 22 49 07 Community Outreach            |            | 001 000 521 General Fund                | 40.45    | Community Outreach Supplies                                                                                                                               |
| 39149          | 10/20/2026                                 | 10/27/2026 | 8483 US Bank, Public Works Dept Account | 400.10   | P-Card Charges thru 10/16/26                                                                                                                              |
|                | 517 90 31 01 Oper Supplies - Wellness Pr   |            | 001 000 517 General Fund                | 212.75   | Quarterly Wellness Luncheon Food                                                                                                                          |
|                | 531 50 20 01 Contract Benefits - Storm     |            | 415 000 531 Storm Drain                 | 46.84    | Work Boots - S Marez                                                                                                                                      |
|                | 534 10 20 01 Contract Benefits - Wtr Adm   |            | 425 000 534 Water Fund (de              | 46.83    | Work Boots - S Marez                                                                                                                                      |
|                | 535 10 20 01 Contract Benefits - Sewer Ac  |            | 430 000 535 Sewer Fund (de              | 46.84    | Work Boots - S Marez                                                                                                                                      |
|                | 542 30 20 01 Contract Benefits - Street Re |            | 101 000 542 City Street Fund            | 46.84    | Work Boots - S Marez                                                                                                                                      |
| 39161          | 10/21/2026                                 | 10/27/2026 | 8484 US Bank, Recreation Dept Account   | 2,310.02 | P-Card Charges thru 10/16/26                                                                                                                              |
|                | 571 10 31 02 Senior Program Supplies       |            | 001 000 571 General Fund                | 211.28   | Senior Morning Supplies                                                                                                                                   |
|                | 573 90 49 01 Community Events              |            | 001 000 573 General Fund                | 2,098.74 | Volunteer Snacks for Haunted Trails, Haunted Trails Supplies, Scarecrows & Skeletons Yard Sign Stands - Qty 50, Holiday Market & Community Event Supplies |
| 39146          | 10/20/2026                                 | 10/27/2026 | 11108 West Coast Mechanical Solutions   | 950.48   | HVAC Repair - Error Code/Thermostat Issue                                                                                                                 |
|                | 518 30 48 01 Rep & Maint - Rec Bldg        |            | 001 000 518 General Fund                | 950.48   | HVAC Repair - Error Code/Thermostat Issue                                                                                                                 |
| 39157          | 10/21/2026                                 | 10/27/2026 | 4256 Winning Seasons                    | 482.68   | Lifeguard Jackets (Qty 7)                                                                                                                                 |
|                | 576 20 31 03 Oper Supplies - Pool          |            | 001 000 576 General Fund                | 482.68   | Lifeguard Jackets (Qty 7)                                                                                                                                 |
| 39128          | 10/20/2026                                 | 10/27/2026 | 5286 Winsupply                          | 69.16    | 4" Saddle Tee for Storm Drain Connection Install                                                                                                          |
|                | 531 50 31 02 Oper Supplies - Storm         |            | 415 000 531 Storm Drain                 | 69.16    | 4" Saddle Tee for Storm Drain Connection Install                                                                                                          |
| 39087          | 10/16/2026                                 | 10/27/2026 | 11056 Woods, Anna                       | 337.50   | Pro Temp Judge - 10/07/26 (4.5 hrs) - FMC                                                                                                                 |
|                | 512 51 41 02 Prof Srvs - Pro Tem Judges -  |            | 001 000 512 General Fund                | 337.50   | Pro Temp Judge - 10/07/26 (4.5 hrs) - FMC                                                                                                                 |
| 39127          | 10/20/2026                                 | 10/27/2026 | 11535 Zemar Northwest LLC               | 16.89    | 02-01080.4 - 337 CONTRA COSTA AVE                                                                                                                         |
|                | 343 10 00 00 Storm Drain Revenues          |            | 415 000 340 Storm Drain                 | -5.39    |                                                                                                                                                           |
|                | 343 40 00 00 Sale Of Water                 |            | 425 000 340 Water Fund (de              | -6.52    |                                                                                                                                                           |
|                | 343 50 00 00 Sewer Revenues                |            | 430 000 340 Sewer Fund (de              | -4.98    |                                                                                                                                                           |

Report Total:

451,001.80

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|       |          |          | Fund                        |            |      |
|       |          |          | 001 General Fund            | 158,480.12 |      |
|       |          |          | 101 City Street Fund        | 14,500.35  |      |
|       |          |          | 415 Storm Drain             | 1,296.80   |      |
|       |          |          | 425 Water Fund (department) | 10,384.33  |      |
|       |          |          | 430 Sewer Fund (department) | 265,614.89 |      |
|       |          |          | 501 Equipment Rental Fund   | 682.83     |      |
|       |          |          | 655 Agency Fund/Bdg Permit  | 42.48      |      |

This report has been reviewed by:

REMARKS:

Signature & Title

Date



LIQUOR LICENSE APPLICATION

Applicant Information

Licensee Name: Regents Café LLC  
Establishment Name: Spring Lake Cafe  
Address: 616 Regents Blvd, BLDG 2, Fircrest WA 98466  
License Number: 455112-21  
Request Received: 10/12/2026  
Expiration Date: 11/02/2026

Department Comments

|                                |                                              |                               |
|--------------------------------|----------------------------------------------|-------------------------------|
| <b>Finance</b><br>No concerns. | <b>Planning and Building</b><br>No concerns. | <b>Police</b><br>No concerns. |
|--------------------------------|----------------------------------------------|-------------------------------|

|                                                       |                                                  |                                                    |
|-------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| <i>Allison Deskins</i><br>_____<br>Director Signature | <i>Dawn Masko</i><br>_____<br>Director Signature | <i>Victor Celis</i><br>_____<br>Director Signature |
| 10/13/2026<br>_____<br>Date                           | 10/13/2026<br>_____<br>Date                      | 10/13/2026<br>_____<br>Date                        |



**NOTICE OF LIQUOR LICENSE APPLICATION**  
**Please reply to the original email and attach your completed form.**  
**Click the Reply or Reply All option to make sure your response is correctly routed.**

DATE: 10/12/2026

TO: MAYOR OF FIRCREST

RE: Assumption of a License

UBI: [REDACTED]

License: [REDACTED]

Trade Name: SPRING LAKE CAFE

Loc Addr: 616 REGENTS BLVD BLDG  
2  
FIRCREST WA 98466-7043

Mail Addr: 616 REGENTS BLVD BLDG 2  
FIRCREST WA 98466-7043

Phone No.: 253-460-0919

APPLICANTS:

REGENTS CAFE LLC

SCOTT CLINTON CLEMENT, [REDACTED]

IVY RUTH LEE, [REDACTED]

Privileges Applied For:

B/W Restaurant - Beer/Wine

Endorsement Applied For:

**As required by RCW 66.24.010(8)**, the Liquor and Cannabis Board is notifying you that the above has applied for a liquor license. You have 20 days from the date of this notice to provide input on this application. If we do not receive this notice back within 20 days, we will assume you have no objection to the issuance of the license. If you need additional time to respond, you must submit a written request for an extension of up to 20 days, with the reason(s) you need more time.



**If you need information on SSN, contact our CHRI desk at (360) 664-1724.**

- |                                              | YES                      | NO                       |
|----------------------------------------------|--------------------------|--------------------------|
| 1.Do you approve of the applicant? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.Do you approve of the location? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |

If you disapprove, per RCW 66.24.010(8) you MUST attach a letter to the Board detailing the reason(s) for the objection and providing facts upon which your objection(s) is based.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF MAYOR, CITY MANAGER, COMISSIONER,  
TRIBAL CHAIRPERSON OR DESIGNEE

**CALL TO ORDER, PLEDGE OF ALLEGIANCE, AND ROLL CALL**

Mayor Nikki Bufford called the study session to order at 6:00 P.M. and led the Pledge of Allegiance. Councilmembers David M. Viafore, Shannon Reynolds, Brett L. Wittner, Karen Mauer-Smith, and Joe Barrentine were present.

Councilmember Reynolds attended the meeting virtually.

Councilmember Hunter T. George was absent and excused.

**AGENDA MODIFICATIONS**

There were none.

**COMPREHENSIVE PLAN AMENDMENT/STEP HOUSING DISCUSSION**

Kim Gunderson with Mahoney Planning reviewed recent legislative changes affecting STEP housing regulations and the City's ongoing Comprehensive Plan and zoning code amendments. Council discussions include whether to proceed with the previously drafted amendments under House Bill 1220 or incorporate the new requirements before the June 2028 deadline.

City Manager Masko recommended incorporating House Bill 2266 into the current process to avoid duplicating work and associated costs. There was Council consensus to proceed with the new requirements.

**WHITTIER PARK INTERLOCAL AGREEMENT DISCUSSION**

City Manager Masko provided an update on the proposed Whittier Park interlocal agreement, including revised cost estimates for lost field rental revenue and ongoing negotiations with the school district.

Council discussions included impacts to the City, commitments previously made by the school district, and improvements to City facilities, including parking lot restoration.

**COUNCIL RULES UPDATE DISCUSSION**

City Manager Masko reviewed proposed amendments to the Council Rules of Procedure and requested direction on prioritizing changes.

Council discussions included expanding the use of the consent agenda under Rule 20, remote participation and ADA accommodations under Rule 7, and consistently following adopted procedures.

Council agreed to continue the discussion at the May study session. Council was encouraged to submit draft language to the City Manager at least one week before the meeting.

**ADJOURNMENT**

**Councilmember Mauer-Smith MOVED to adjourn the meeting at 6:41 P.M., seconded by Councilmember Barrentine.**

**The Motion Carried (6-0).**

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Nikki Bufford, Mayor

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Arlette Burkhart, City Clerk

**CALL TO ORDER, PLEDGE OF ALLEGIANCE, AND ROLL CALL**

Mayor Nikki Bufford called the special meeting to order at 6:00 P.M. and led the Pledge of Allegiance. Councilmembers David M. Viafore, Shannon Reynolds, Brett L. Wittner, Hunter T. George, and Joe Barrentine were present.

Councilmember Mauer-Smith was absent and excused.

Councilmember George attended the meeting virtually.

**PRELIMINARY 2027 BUDGET – 1st BUDGET WORK SESSION**

Finance Director Deskins presented the 2027 Preliminary Budget General Fund overview and highlighted significant changes, including increased property tax and EMS levy revenues, sales tax collections, utility taxes, municipal court fees, investment interest, and state assistance.

Councilmember George requested additional information regarding EMS levy revenues and their contribution toward the Tacoma Fire/EMS contract.

Finance Director Deskins highlighted General Fund revenue changes, noting increases in the property tax line, retail sales tax, and other tax revenues. Finance Director Deskins highlighted anticipated increases in retail sales tax revenues and decreases in building permit revenues relating to the Whittier Elementary School Replacement Project.

There was a brief discussion on the non-compete fees with the City of Tacoma.

City Department Directors provided a brief overview of their 2026 departmental accomplishments and 2027 budgetary changes.

- City Manager Masko stated that there are no major changes to the Administration budget and highlighted full staffing levels.
- Court Administrator Olivarez reported anticipated changes associated with the photo enforcement program. There was a brief discussion on potential increases in court caseloads, additional staffing needs, and establishing a special revenue fund for photo enforcement revenues and expenditures.
- City Manager Masko reported on the Legislative budget and highlighted that there were no major changes.
- Finance Director Deskins reported that Finance will continue with a status quo budget and no new projects or staffing changes.
- City Manager Masko reported on the Legal Services budget and highlighted a decrease in prosecution contract costs without the Ruston Court contract.
- Public Works Director Bemis reported on the City Hall columns' restoration, upcoming facility painting needs, anti-graffiti options for the public restrooms, and the Time and Temperature sign.
- Finance Director Deskins reported on the proposed increase to the Information Systems budget and highlighted the replacement of network firewalls, professional services, and software licensing costs.

**OCTOBER 05, 2026**

**FIRCREST CITY COUNCIL MEETING MINUTES – SPECIAL MEETING**

- Police Chief Celis reviewed the Police Department budget to include the photo enforcement program, increased dispatch fees, overtime, police liability insurance, and ERR contributions. Council discussions included police liability insurance costs, updated ERR replacement schedules, and funding projections. There was a brief discussion on the proposed increase in jail expenditures.
- City Manager Masko reported on the Planning and Building budget and highlighted no significant changes.
- City Manager Masko reported on the Animal Control budget. There was a brief discussion on inviting the Humane Society representatives to a Council meeting to discuss the City's concerns and the contract.
- Parks and Recreation Director Grover reported on the Recreation Department budget, including programming, community events, the pool, and parks. Council discussions included the community center maintenance plan, the Community Events Specialist position, replacement pool cover, and the Parks, Recreation, and Open Space Plan.
- Councilmember George requested information regarding year-to-year library reimbursement requests.

Finance Director Deskins reported on a projected General Fund operating surplus of \$308,000 and said Council would receive a budgetary requests list at the October 19, 2026 workshop.

Finance Director Deskins reviewed the Park Bond Debt Service, Park Bond Capital, REET, and Cumulative Reserve Funds. She highlighted debt service obligations and stated that there were no proposed capital or cumulative reserve expenditures for 2027.

There was a brief discussion on the Police guild contract and its impact on the budget.

Council briefly discussed the City's holiday tree options. There was Council consensus to plant a new living tree and explore temporary alternatives.

## **ADJOURNMENT**

**Councilmember Barrentine MOVED to adjourn the meeting at 7:26 P.M., seconded by Councilmember Wittner.**

**The Motion Carried (6-0).**

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Nikki Bufford, Mayor

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Arlette Burkhart, City Clerk

**CALL TO ORDER, PLEDGE OF ALLEGIANCE, AND ROLL CALL**

Mayor Bufford called the special meeting to order at 6:00 P.M. and led the Pledge of Allegiance. Councilmembers David M. Viafore, Shannon Reynolds, Brett L. Wittner, Hunter T. George, Karen Mauer-Smith, and Joe Barrentine were present.

**PRELIMINARY 2027 BUDGET – 2<sup>nd</sup> BUDGET WORK SESSION**

Public Works Director Bemis presented the 2027 Preliminary Street, Storm, Water, and Sewer Fund budgets, including operating goals, revenues, expenditures, and proposed capital projects.

Public Works Director Bemis reported on the Street Fund, including pavement preservation, project reimbursements, and Public Works staffing allocations.

Public Works Director Bemis reported on the Storm Drain Fund. There was a brief discussion on the stormwater and sewer improvement project in the alley between Summit Avenue and Farallone Avenue and the use of Pierce County Flood Control Zone District funds.

Public Works Director Bemis reported on the Water Fund and highlighted the planned \$150,000 Yale Street water main replacement project. There was a brief discussion on the deferral of Well House No. 4 replacement.

Public Works Director Bemis reported on the Sewer and Sewer Capital Fund. Discussions included infiltration and inflow (I&I) evaluation, smoke testing, pipe bursting, and the City's sewer loan obligations.

Council discussed the proposed 3% water rate increase for 2027 to maintain the City's minimum reserve requirement of three months of operating expenditures. Council discussions included incremental rate adjustments, sustainability, and adequate reserves. There was no action taken.

**ADJOURNMENT**

**Councilmember Viafore MOVED to adjourn the meeting at 6:42 P.M., seconded by Councilmember Mauer-Smith.**

**The Motion Carried (6-0).**

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Nikki Bufford, Mayor

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Arlette Burkhardt, City Clerk

## FIRCREST CITY COUNCIL AGENDA SUMMARY

**AGENDA TOPIC:** Public Hearing – 2027 Preliminary Revenues

**ITEM:** 11A

**DATE:** October 27, 2026

**FROM:** Allison Deskins, Finance Director

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**RECOMMENDED MOTION:** None. Public Hearing Only.

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**PROPOSAL:** The purpose of the Public Hearing is to receive public input on the 2027 Preliminary Revenues.

**FISCAL IMPACT:**

| Fund | Fund Name                            | Revenue             |
|------|--------------------------------------|---------------------|
| 001  | General Fund                         | \$12,389,142        |
| 101  | Street Fund                          | 1,159,855           |
| 105  | Police Investigation Fund            | 15,185              |
| 120  | Automated Traffic Safety Camera Fund | 1,092,885           |
| 150  | Cumulative Reserve Fund              | 2,750,000           |
| 201  | Park Bond Debt Service Fund          | 855,425             |
| 301  | Park Bond Capital Fund               | 1,135,109           |
| 310  | Real Estate Excise Tax Fund          | 3,446,522           |
| 415  | Storm Drain Fund                     | 1,361,146           |
| 416  | Storm Drain Capital Fund             | 1,199,453           |
| 425  | Water Fund                           | 1,775,293           |
| 426  | Water Capital Fund                   | 595,152             |
| 430  | Sewer Fund                           | 4,615,654           |
| 432  | Sewer Capital Fund                   | 1,017,436           |
| 501  | Equipment Replacement Fund           | 2,941,717           |
|      | <b>TOTAL</b>                         | <b>\$36,349,973</b> |

**ADVANTAGES:** Allows citizens to comment on the 2027 Preliminary Revenues.

**DISADVANTAGES:** None.

**ALTERNATIVES:** None.

**BACKGROUND:** The 2027 Preliminary Budget was presented to the City Council on September 22, 2026. Budget workshops were held on October 5th, October 12th, and October 19th. A public hearing on proposed revenue sources is required in connection with the budget process. The Ad Valorem Tax Levy ordinance is scheduled for consideration at the November 24, 2026, Council meeting. Per Washington state law, the City Council must adopt the 2027 Budget no later than December 31, 2026.

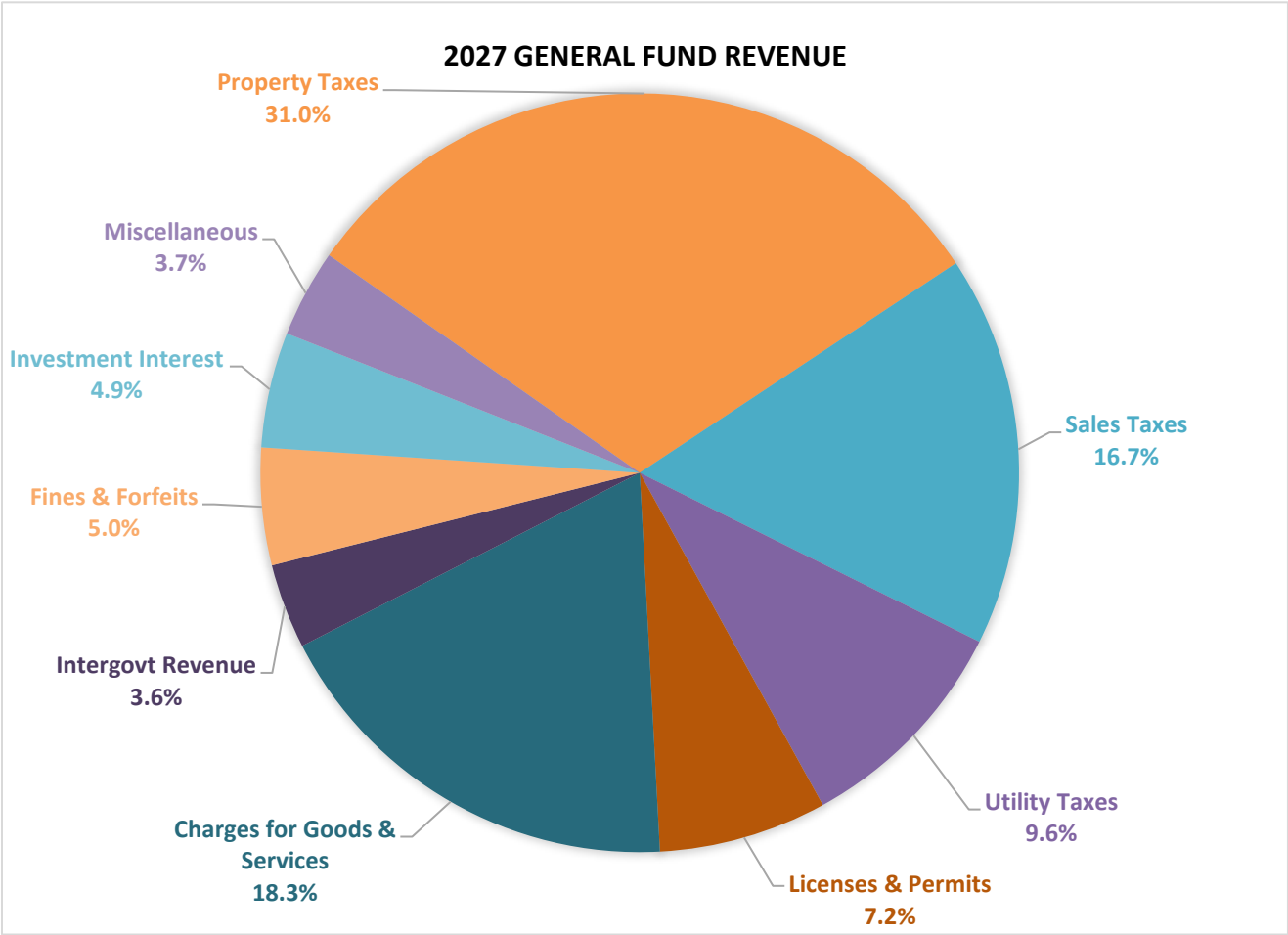
**ATTACHMENTS:** [2027 Revenue Sources](#)  
[2027 Revenue Sources Public Hearing PowerPoint](#)

### GENERAL FUND REVENUE

| BARS                                | Description                                     | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|-------------------------------------|-------------------------------------------------|------------------|------------------|------------------|------------------|
| 308-51-00-01                        | Assigned BFB - Light                            | 475,243          | 441,436          | 387,030          | 338,095          |
| 308-51-00-02                        | Assigned BFB - 44th Alameda                     | 555,550          | 523,656          | 523,656          | 503,656          |
| 308-31-00-01                        | Restricted BFB - ARPA                           | 335,369          | 109,182          | -                | -                |
| 308-91-00-01                        | Reserved for Cash Flow                          | 1,925,000        | 1,925,000        | 1,925,000        | 1,925,000        |
| 308-91-00-01                        | Unassigned BFB - General                        | 1,967,884        | 1,907,139        | 1,600,912        | 1,346,220        |
| <b>Total Fund Balance</b>           |                                                 | <b>5,259,047</b> | <b>4,906,413</b> | <b>4,436,598</b> | <b>4,112,971</b> |
| 311-10-00-00                        | General Property Taxes                          | 1,713,199        | 1,751,797        | 1,769,304        | 1,779,980        |
| 311-10-01-00                        | EMS Taxes                                       | 566,672          | 579,404          | 585,230          | 782,533          |
| 313-11-00-00                        | Retail Sales & Use Tax                          | 838,352          | 855,720          | 943,165          | 1,093,165        |
| 313-17-00-00                        | Zoo Tax                                         | 96,652           | 99,554           | 102,000          | 103,272          |
| 313-71-00-00                        | Local Criminal Justice Tax                      | 172,594          | 177,475          | 177,500          | 182,535          |
| 316-40-00-00                        | Water Utility Tax                               | 92,370           | 100,807          | 97,908           | 99,900           |
| 316-41-00-00                        | Sewer Utility Tax                               | 170,943          | 172,361          | 173,700          | 174,456          |
| 316-42-00-01                        | Storm Drain Utility Tax                         | 31,468           | 31,534           | 31,900           | 31,900           |
| 316-43-00-00                        | Gas Utility Tax                                 | 121,918          | 141,478          | 136,000          | 151,530          |
| 316-45-00-00                        | Garbage/Solid Waste Tax                         | 142,956          | 151,487          | 153,845          | 159,584          |
| 316-46-00-00                        | Television Cable Tax                            | 130,344          | 122,936          | 127,549          | 120,325          |
| 316-47-00-00                        | Telephone/Telegraph Tax                         | 54,778           | 61,867           | 65,000           | 59,609           |
| <b>Total Taxes</b>                  |                                                 | <b>4,132,246</b> | <b>4,246,420</b> | <b>4,363,101</b> | <b>4,738,789</b> |
| 321-91-00-01                        | Non-Comp Charge/Electric                        | 327,890          | 340,612          | 358,000          | 354,136          |
| 321-91-00-02                        | Franchise Fee Water                             | 9,304            | 9,482            | 9,750            | 10,129           |
| 321-91-00-03                        | Franchise Fee Cable TV                          | 108,746          | 103,478          | 123,600          | 117,613          |
| 321-99-00-00                        | Business Licenses & Permits                     | 59,470           | 59,422           | 65,000           | 58,980           |
| 322-10-00-00                        | Building Permit                                 | 56,033           | 38,491           | 100,000          | 40,000           |
| 322-10-00-01                        | Mechanical Permit                               | 5,010            | 5,235            | 25,000           | 6,000            |
| 322-10-00-02                        | Plumbing Permit                                 | 3,856            | 2,665            | 10,000           | 3,500            |
| 322-10-00-03                        | Excavate/Clear/Grading Permits                  | 285              | 250              | 300              | 200              |
| 322-10-00-04                        | Backflow Permit                                 | -                | -                | -                | 150              |
| 322-10-00-05                        | Sign Permit                                     | 100              | 550              | 500              | 500              |
| 322-10-00-06                        | Investigation Fee                               | -                | -                | 1,000            | -                |
| 322-10-00-07                        | Fire Protection Permit                          | 450              | 1,950            | 500              | 1,950            |
| 322-90-00-00                        | Other Licenses & Permits (Alarm)                | 205              | 270              | 300              | 300              |
| <b>Total Licenses &amp; Permits</b> |                                                 | <b>571,349</b>   | <b>562,405</b>   | <b>693,950</b>   | <b>593,458</b>   |
| 331-16-00-00                        | Federal Direct Award from Department of Justice | -                | -                | -                | 1,725            |
| 333-20-60-00                        | Reimb - St of WA (Fed Pass thru)                | -                | 3,893            | 10,000           | 10,000           |
| 334-01-20-00                        | State Grant From AOC                            | 1,449            | 2,528            | 2,000            | 4,000            |
| 334-01-21-00                        | State Grant From AOC - Blake Decision           | 1,624            | -                | 2,000            | -                |
| 334-04-20-00                        | State Grant From Dept of Commerce - Comp Plan   | 62,500           | -                | -                | -                |
| 334-04-20-02                        | State Grant - Dept of Commerce - Middle Housing | 25,000           | 25,000           | -                | -                |
| 336-00-98-00                        | City Assistance                                 | 118,091          | 147,647          | 118,000          | 149,000          |
| 336-06-21-00                        | CJ Population                                   | 2,765            | 2,913            | 3,041            | 3,263            |

| BARS         | Description                                   | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|--------------|-----------------------------------------------|------------------|------------------|------------------|------------------|
| 336-06-26-00 | CJ Special Programs                           | 9,715            | 10,194           | 10,715           | 11,310           |
| 336-06-42-00 | Marijuana Excise Tax                          | 11,387           | 9,994            | 12,000           | 10,000           |
| 336-06-51-00 | DUI-Cities                                    | 704              | 712              | 800              | 800              |
| 336-06-94-00 | Liquor Excise Tax                             | 49,780           | 47,003           | 50,608           | 45,240           |
| 336-06-95-00 | Liquor Board Profits                          | 43,693           | 43,122           | 53,069           | 52,998           |
| 336-06-95-01 | Liquor Board Profits - Public Safety          | 10,923           | 10,780           | 11,000           | 11,000           |
|              | <b>Total Intergovernmental Revenues</b>       | <b>337,633</b>   | <b>303,785</b>   | <b>273,233</b>   | <b>299,336</b>   |
| 341-43-00-00 | Interdepartmental Service Chg                 | 698,961          | 739,288          | 876,293          | 838,895          |
| 341-49-00-00 | Ruston Court Contract                         | 265,536          | 275,095          | 282,523          | 20,000           |
| 341-70-00-00 | Centennial Merchandise Sales                  | -                | 2,448            | -                | -                |
| 341-70-00-01 | Merchandise Sales                             | -                | 1,985            | -                | 1,450            |
| 341-99-00-00 | Passport Fees                                 | 53,060           | 66,395           | 75,000           | 65,000           |
| 341-99-00-01 | Notary Services                               | -                | 15               | -                | -                |
| 345-81-00-01 | Planning Permit                               | 1,630            | 9,800            | 9,000            | 12,500           |
| 345-81-00-02 | Site Development Permit                       | 1,761            | 1,200            | 8,000            | 1,000            |
| 345-83-00-00 | Plan Checking                                 | 14,450           | 24,240           | 15,000           | 20,000           |
| 345-83-00-01 | Plan Check Fees - Consultant                  | -                | 7,191            | -                | 25,000           |
| 345-89-00-00 | Planning Administrative Fees                  | -                | -                | -                | 6,500            |
| 347-30-00-00 | Swimming Pool Fees                            | 180,626          | 197,590          | 200,000          | 200,000          |
| 347-30-00-02 | Swim Team Fees                                | 6,550            | 8,645            | 9,000            | 9,500            |
| 347-30-00-04 | Recreation Fees                               | 50,562           | 119,646          | 30,000           | 25,000           |
| 347-30-00-10 | Participation Fees-Adult                      | 1,914            | 5,365            | 5,365            | 2,500            |
| 347-30-00-11 | Senior Trips                                  | -                | -                | 12,000           | 12,000           |
| 347-30-00-12 | Day Camps                                     | -                | -                | 38,000           | 47,000           |
| 347-30-00-13 | Skyhawks Camps                                | -                | -                | 20,000           | 20,000           |
| 347-40-00-00 | Event Admission Fees                          | -                | -                | -                | 6,000            |
| 347-60-00-09 | Instructor-Based Revenue                      | 55,562           | 55,010           | 52,000           | 55,000           |
| 347-60-00-10 | Swimming Instruction Fees                     | 54,813           | 56,944           | 58,800           | 57,500           |
| 347-60-00-13 | Participation Fees-Youth                      | 64,440           | 84,360           | 82,000           | 82,000           |
| 347-60-00-20 | Registration Fees - Centennial Events         | -                | 855              | -                | -                |
| 347-60-00-30 | Registration Fees - Special Events            | -                | 8,400            | 15,355           | 8,400            |
|              | <b>Total Charges for Goods &amp; Services</b> | <b>1,449,865</b> | <b>1,664,472</b> | <b>1,788,336</b> | <b>1,515,245</b> |
| 353-10-00-01 | Municipal Court                               | 265,934          | 329,917          | 315,000          | 406,305          |
| 356-50-00-00 | Investigative Fund Assessments                | 1,820            | 1,971            | 2,000            | 2,000            |
| 356-50-04-00 | DUI Invest Fund Assessments                   | 1,143            | 5,662            | 5,000            | 5,000            |
|              | <b>Total Fines &amp; Forfeits</b>             | <b>268,896</b>   | <b>337,551</b>   | <b>322,000</b>   | <b>413,305</b>   |
| 361-11-00-01 | Investment Interest - General                 | 363,119          | 368,752          | 320,498          | 387,060          |
| 361-40-00-01 | Sales Interest                                | 3,255            | 2,685            | 3,500            | 3,500            |
| 361-40-00-03 | Int On Gen Property Taxes                     | 7,455            | 6,464            | 7,500            | 6,500            |
| 361-40-00-04 | Int On EMS Property Taxes                     | 1,529            | 1,326            | 1,500            | 1,500            |
| 361-40-00-05 | Interest Payment from PCBF                    | 3,852            | -                | -                | -                |
| 361-40-00-06 | Interest from Fircrest Municipal Court        | 3,340            | 6,026            | 5,000            | 8,500            |
| 362-40-00-00 | Rental Revenue - Space & Facility             | 80,027           | 81,388           | 85,000           | 80,000           |
| 362-40-00-01 | Rental Revenue - Soccer Field                 | 6,855            | 7,400            | 6,500            | 6,500            |
| 362-40-00-03 | Rental Revenue - Recreation Equipment         | 495              | 236              | 300              | 300              |

| BARS                    | Description                         | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|-------------------------|-------------------------------------|----------------|----------------|----------------|----------------|
| 362-50-00-01            | Land Rental - Gen Fund Property     | 94,675         | 98,090         | 100,738        | 104,566        |
| 362-50-00-02            | Land Rental - ERR Garage            | 5,225          | 5,415          | 5,561          | 5,772          |
| 362-50-00-03            | Rental Revenue - Time/Temp Sign     | 2,860          | 2,640          | 2,640          | 2,640          |
| 362-50-00-04            | Rental Revenue - Pool               | 18,870         | 30,020         | 20,000         | 25,000         |
| 362-50-00-07            | Rental Revenue - Pool Party Room    | 12,026         | 13,849         | 15,000         | 12,000         |
| 367-00-00-02            | Donations - Parks                   | 42,263         | 48,880         | 47,500         | 5,000          |
| 367-00-00-03            | Donations - Police                  | 9,700          | 9,707          | 10,000         | 9,500          |
| 367-00-00-05            | Community Events Sponsorships       | -              | -              | -              | 45,000         |
| 367-00-00-10            | Donations - Fireworks               | 2,680          | 2,650          | 2,700          | 2,700          |
| 367-00-00-12            | Donations - Centennial Sponsorships | -              | 30,250         | -              | -              |
| 367-00-00-13            | Donations - Centennial Celebration  | -              | 1,675          | -              | -              |
| 369-10-00-00            | Sale of Surplus - General           | 1,537          | 283            | -              | -              |
| 369-30-00-01            | Confiscated-And-Forfeited-Property  | 12             | 156            | -              | -              |
| 369-40-00-00            | Judgments and Settlements           | -              | 13             | -              | -              |
| 369-81-00-00            | Cash Over/Short                     | 146            | (255)          | -              | -              |
| 369-91-00-01            | Other Misc. Revenue - General       | 12,558         | 13,827         | 7,500          | 10,000         |
| Total Misc. Revenue     |                                     | 672,478        | 731,475        | 641,437        | 716,038        |
| Total Operating Revenue |                                     | 7,432,466      | 7,846,109      | 8,082,057      | 8,276,171      |
| 382-10-00-00            | Refundable Deposits                 | 24,175         | 31,750         |                | -              |
| 382-10-00-01            | Permit Deposits                     | 514            | 8,535          |                | -              |
| 382-10-00-02            | Rec Household Credit                | 615            | (328)          |                | -              |
| 398-10-00-01            | Insurance Recovery Non-Capital      | -              | 1,169          |                | -              |
| TOTAL RESOURCES         |                                     | 12,716,817     | 12,793,648     | 12,518,655     | 12,389,142     |



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 2027.

**EMS Taxes** fund emergency medical services. The current EMS levy was passed by voters in 2026. 2027 is the 1<sup>st</sup> 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 of it 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. A listing of utility tax rates is included in the back of the budget document. These rates vary from 3% to 8.5%.

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, of which the City receives a portion 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. This line item includes \$10,000 for Police reimbursable overtime.

**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.

**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.

### CITY STREET FUND REVENUE

| BARS         | Description                                         | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|--------------|-----------------------------------------------------|------------------|------------------|------------------|------------------|
| 308-91-01-01 | Unassigned BFB-Street                               | 400,828          | 16,294           | 273,075          | 583,770          |
|              | <b>Total Fund Balance</b>                           | <b>400,828</b>   | <b>16,294</b>    | <b>273,075</b>   | <b>583,770</b>   |
| 322-40-00-00 | ROW Road Permits                                    | 9,613            | 5,967            | 10,000           | 10,000           |
|              | <b>Total Licenses &amp; Permits</b>                 | <b>9,613</b>     | <b>5,967</b>     | <b>10,000</b>    | <b>10,000</b>    |
| 333-20-20-01 | Indirect Fed Grant - Dept of Trans                  | 139,926          | 2,207            | -                | -                |
| 334-03-81-00 | State Grant from TIB                                | 129,129          | 576,387          | -                | -                |
| 334-03-81-01 | TIB Grant - Electron Crosswalk #82                  | -                | 70,587           | -                | -                |
| 334-03-81-02 | TIB Grant - Claremont Overlay #81                   | -                | 517,091          | -                | -                |
| 334-03-81-03 | TIB Grant - Alameda Ave West Sidewalk #88           | -                | 63,371           | 409,184          | -                |
| 334-04-20-04 | State Grant - Dept of Commerce - Electron Crosswalk | 7,735            | 103,966          | -                | -                |
| 336-00-71-00 | Multimodal Transportation                           | 9,275            | 9,130            | 9,050            | 8,990            |
| 336-00-87-00 | Motor Vehicle Fuel Tax                              | 128,063          | 122,629          | 132,709          | 116,435          |
|              | <b>Total Intergovernmental Revenues</b>             | <b>414,129</b>   | <b>1,465,368</b> | <b>550,943</b>   | <b>125,425</b>   |
| 361-11-01-01 | Investment Interest                                 | 12,975           | 13,112           | 13,835           | 7,500            |
| 367-00-00-04 | Donation - Baskets                                  | 8,350            | 8,370            | 8,500            | 8,550            |
| 367-00-00-08 | Donations - Beautification                          | 2,345            | 1,660            | 2,440            | 2,500            |
| 369-91-01-01 | Miscellaneous Revenue                               | -                | -                | -                | -                |
|              | <b>Total Miscellaneous Revenue</b>                  | <b>23,670</b>    | <b>23,142</b>    | <b>24,775</b>    | <b>18,550</b>    |
|              | <b>Total Operating Revenues</b>                     | <b>447,412</b>   | <b>1,494,477</b> | <b>585,718</b>   | <b>153,975</b>   |
| 398-10-01-01 | Insurance Recovery                                  | 781              | 3,132            | 1,000            | 1,000            |
|              | <b>Total Non-Revenue</b>                            | <b>781</b>       | <b>3,132</b>     | <b>1,000</b>     | <b>1,000</b>     |
| 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                          | 256,980          | 262,770          | 265,396          | 266,997          |
| 397-00-00-04 | Transfer from Light-St Maintenance                  | 33,807           | 37,005           | 45,517           | 44,113           |
| 397-00-00-06 | Transfer In From REET (1st 1/4)                     | 411,851          | 28,945           | 100,000          | 100,000          |
| 397-00-00-09 | Transfer In from REET (2nd 1/4)                     | 13,092           | 62,556           | 83,391           | -                |
|              | <b>Total Other Financing Sources</b>                | <b>725,729</b>   | <b>401,276</b>   | <b>504,304</b>   | <b>421,110</b>   |
|              | <b>TOTAL RESOURCES</b>                              | <b>1,574,750</b> | <b>1,915,178</b> | <b>1,364,097</b> | <b>1,159,855</b> |

### **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 \$489 will be used to pay for miscellaneous trail upkeep, including salaries and wages.

Donations received in 2027 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.

**POLICE INVESTIGATION FUND - 105**

| BARS                   | Description                         | 2024          | 2025          | 2026       | 2027          |
|------------------------|-------------------------------------|---------------|---------------|------------|---------------|
|                        |                                     | Actual        | Actual        | Budget     | Budget        |
| 308-31-01-05           | Restricted BFB-Police Investigation | 13,333        | 13,983        | 450        | 14,685        |
|                        | <b>Total Beginning Fund Balance</b> | <b>13,333</b> | <b>13,983</b> | <b>450</b> | <b>14,685</b> |
| 361-11-01-05           | Investment Interest                 | 650           | 202           | 500        | 500           |
| 369-30-01-05           | Forfeited Funds                     | 0             | 0             | 0          | 0             |
|                        | <b>Total Misc. Revenues</b>         | <b>650</b>    | <b>202</b>    | <b>500</b> | <b>500</b>    |
| <b>TOTAL RESOURCES</b> |                                     | <b>13,983</b> | <b>14,185</b> | <b>950</b> | <b>15,185</b> |

**AUTOMATED TRAFFIC SAFETY CAMERA FUND - 120**

| BARS                   | Description                           | 2024     | 2025     | 2026     | 2027             |
|------------------------|---------------------------------------|----------|----------|----------|------------------|
|                        |                                       | Actual   | Actual   | Budget   | Budget           |
| 308-31-01-20           | Restricted BFB-Traffic Safety Cameras | -        | -        | -        | -                |
|                        | <b>Total Beginning Fund Balance</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>         |
| 354-00-00-00           | Park Zone Infractions                 | -        | -        | -        | 644,975          |
| 354-00-10-00           | School Zone Infractions               | -        | -        | -        | 447,910          |
|                        | <b>Total Misc. Revenues</b>           | <b>-</b> | <b>-</b> | <b>-</b> | <b>1,092,885</b> |
| <b>TOTAL RESOURCES</b> |                                       | <b>-</b> | <b>-</b> | <b>-</b> | <b>1,092,885</b> |

**CUMULATIVE RESERVE FUND – 150**

| BARS                   | Description                     | 2024             | 2025             | 2026             | 2027             |
|------------------------|---------------------------------|------------------|------------------|------------------|------------------|
|                        |                                 | Actual           | Actual           | Budget           | Budget           |
| 308-41-01-50           | Committed BFB C.R. - General    | 1,979,506        | 2,750,000        | 2,750,000        | 2,750,000        |
| 308-41-01-51           | Committed BFB C.R. - Street     | -                | -                | -                | -                |
| 308-41-01-53           | Committed BFB C.R. - Water      | -                | -                | -                | -                |
| 308-41-01-52           | Committed BFB C.R. - Sewer      | -                | -                | -                | -                |
|                        | <b>Total Fund Balance</b>       | <b>1,979,506</b> | <b>2,750,000</b> | <b>2,750,000</b> | <b>2,750,000</b> |
| 381-20-00-01           | Loan Payment from Cap Bond Fund | 770,494          | -                | -                | -                |
|                        | <b>Total Non-Revenues</b>       | <b>770,494</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>TOTAL RESOURCES</b> |                                 | <b>2,750,000</b> | <b>2,750,000</b> | <b>2,750,000</b> | <b>2,750,000</b> |

**PARK BOND DEBT SERVICE FUND – 201**

| BARS                   | Description                   | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|------------------------|-------------------------------|----------------|----------------|----------------|----------------|
| 308-31-02-01           | Restricted BFB-Park Bond Fund | 149,811        | 158,328        | 172,457        | 189,545        |
|                        | <b>Total Fund Balance</b>     | <b>149,811</b> | <b>158,328</b> | <b>172,457</b> | <b>189,545</b> |
| 311-10-02-01           | Park Bond Property Taxes      | 447,694        | 474,384        | 572,886        | 665,380        |
|                        | <b>Total Taxes</b>            | <b>447,694</b> | <b>474,384</b> | <b>572,886</b> | <b>665,380</b> |
| 361-11-02-01           | Investment Interest           | 573            | 497            | 500            | 500            |
|                        | <b>Total Misc. Revenue</b>    | <b>573</b>     | <b>497</b>     | <b>500</b>     | <b>500</b>     |
| <b>TOTAL RESOURCES</b> |                               | <b>598,078</b> | <b>633,209</b> | <b>745,843</b> | <b>855,425</b> |

**PARK BOND CAPITAL FUND – 301**

| BARS                   | Description                 | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| 308-31-03-01           | Restricted BFB-Park Capital | 1,401,290        | 931,351          | 1,057,967        | 1,097,766        |
|                        | <b>Total Fund Balance</b>   | <b>1,401,290</b> | <b>931,351</b>   | <b>1,057,967</b> | <b>1,097,766</b> |
| 361-11-03-01           | Investment Interest         | 66,662           | 35,686           | 42,518           | 37,343           |
| 367-00-03-01           | Donations                   | 316,778          | 250,000          |                  |                  |
|                        | <b>Total Misc. Revenue</b>  | <b>383,440</b>   | <b>285,686</b>   | <b>42,518</b>    | <b>37,343</b>    |
| <b>TOTAL RESOURCES</b> |                             | <b>1,784,730</b> | <b>1,217,038</b> | <b>1,100,485</b> | <b>1,135,109</b> |

**REET FUND – 310**

| BARS         | Description                   | 2024             | 2025             | 2026             | 2027             |
|--------------|-------------------------------|------------------|------------------|------------------|------------------|
|              |                               | Actual           | Actual           | Budget           | Budget           |
| 308-31-03-11 | Restricted BFB-REET (1st 1/4) | 792,053          | 568,086          | 576,531          | 648,133          |
| 308-31-03-12 | Restricted BFB-REET (2nd 1/4) | 1,982,404        | 2,215,462        | 2,131,416        | 2,412,389        |
|              | <b>Total Fund Balance</b>     | <b>2,774,457</b> | <b>2,783,548</b> | <b>2,707,947</b> | <b>3,060,522</b> |
| 318-34-00-00 | Capital Improvement 1         | 146,692          | 153,619          | 150,000          | 150,000          |
| 318-35-00-00 | Growth Management 1           | 145,300          | 153,619          | 150,000          | 150,000          |
|              | <b>Total Taxes</b>            | <b>291,992</b>   | <b>307,238</b>   | <b>300,000</b>   | <b>300,000</b>   |
| 361-11-03-11 | Investment Interest (1st 1/4) | 41,192           | 20,039           | 21,601           | 19,800           |
| 361-11-03-12 | Investment Interest (2nd 1/4) | 100,849          | 80,156           | 82,892           | 66,200           |
|              | <b>Total Misc. Revenue</b>    | <b>142,041</b>   | <b>100,195</b>   | <b>104,493</b>   | <b>86,000</b>    |
|              | <b>TOTAL RESOURCES</b>        | <b>3,208,490</b> | <b>3,190,981</b> | <b>3,112,440</b> | <b>3,446,522</b> |

### STORM DRAIN FUND – 415

| BARS                   | Description                             | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|------------------------|-----------------------------------------|------------------|------------------|------------------|------------------|
| 308-51-04-15           | Reserved for Cash Flow                  | 112,510          | 128,687          | 139,384          | 134,158          |
| 308-51-04-15           | Assigned BFB-Storm                      | 334,193          | 388,701          | 447,707          | 531,039          |
|                        | <b>Total Fund Balance</b>               | <b>446,703</b>   | <b>517,388</b>   | <b>587,091</b>   | <b>665,197</b>   |
| 334-03-10-00           | Dept. of Ecology NPDES Grant            | 23,792           | 106,208          | 120,000          | 120,000          |
|                        | <b>Total Intergovernmental Revenues</b> | <b>23,792</b>    | <b>106,208</b>   | <b>120,000</b>   | <b>120,000</b>   |
| 343-10-00-00           | Storm Drain Fees & Charges              | 518,065          | 519,868          | 531,665          | 533,516          |
| 343-10-00-01           | Setup Fees                              | 275              | 115              | 500              | 500              |
| 343-10-00-02           | Penalties                               | 4,981            | 4,471            | 6,000            | 6,000            |
|                        | <b>Total Goods &amp; Services</b>       | <b>523,321</b>   | <b>524,455</b>   | <b>538,165</b>   | <b>540,016</b>   |
| 361-11-04-15           | Investment Interest                     | 55,510           | 47,827           | 34,393           | 35,933           |
| 369-91-04-15           | Miscellaneous Revenue                   | -                | -                | -                | -                |
|                        | <b>Total Miscellaneous Revenue</b>      | <b>55,510</b>    | <b>47,827</b>    | <b>34,393</b>    | <b>35,933</b>    |
|                        | <b>Total Operating Revenues</b>         | <b>602,623</b>   | <b>678,489</b>   | <b>692,558</b>   | <b>695,949</b>   |
| <b>TOTAL RESOURCES</b> |                                         | <b>1,049,326</b> | <b>1,195,877</b> | <b>1,279,649</b> | <b>1,361,146</b> |

### STORM DRAIN CAPITAL FUND - 416

| BARS                   | Description                            | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget   | 2027<br>Budget   |
|------------------------|----------------------------------------|----------------|----------------|------------------|------------------|
| 308-51-04-16           | Assigned BFB-Storm Capital             | 515,820        | 805,225        | 830,425          | 871,274          |
|                        | <b>Total Fund Balance</b>              | <b>515,820</b> | <b>805,225</b> | <b>830,425</b>   | <b>871,274</b>   |
| 334-03-10-01           | Department of Ecology Grant            | 162,642        | -              | -                | -                |
| 337-00-00-01           | Pierce County Flood District           | 49,594         | -              | 142,979          | 142,979          |
|                        | <b>Total Intergovernmental Revenue</b> | <b>212,237</b> | <b>-</b>       | <b>142,979</b>   | <b>142,979</b>   |
| 397-00-00-10           | Transfer In from Storm Fund            | 81,900         | 85,200         | 85,200           | 185,200          |
|                        | <b>Total Transfers In</b>              | <b>81,900</b>  | <b>85,200</b>  | <b>85,200</b>    | <b>185,200</b>   |
| <b>TOTAL RESOURCES</b> |                                        | <b>809,956</b> | <b>890,425</b> | <b>1,058,604</b> | <b>1,199,453</b> |

### WATER FUND – 425

| BARS                   | Description                                 | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|------------------------|---------------------------------------------|------------------|------------------|------------------|------------------|
| 308-51-04-25           | Assigned BFB-Water                          | 238,692          | 277,659          | 406,410          | 476,980          |
|                        | <b>Total Fund Balance</b>                   | <b>238,692</b>   | <b>277,659</b>   | <b>406,410</b>   | <b>476,980</b>   |
| 343-40-00-00           | Sale of Water                               | 1,137,071        | 1,271,218        | 1,223,846        | 1,207,554        |
| 343-40-00-01           | Service Connections                         | -                | 9,160            | 9,434            | 12,000           |
| 343-40-00-02           | Setup Fees                                  | 793              | 299              | 1,500            | 1,000            |
| 343-40-00-03           | Penalties                                   | 8,836            | 8,211            | 12,000           | 8,500            |
| 343-40-00-04           | Backflow                                    | -                | -                | 300              | -                |
|                        | <b>Total Charges for Goods and Services</b> | <b>1,146,699</b> | <b>1,288,887</b> | <b>1,247,080</b> | <b>1,229,054</b> |
| 361-11-04-25           | Investment Interest                         | 28,351           | 20,707           | 16,064           | 18,936           |
| 362-50-00-05           | Rent City Property/High Tank                | 35,763           | 36,842           | 35,662           | 37,017           |
| 362-50-00-06           | Rent City Property/Golf Tank                | 48,303           | 10,891           | 10,891           | 11,305           |
| 369-10-04-25           | Sale Of Surplus                             | -                | 4,237            | -                | -                |
| 369-91-04-25           | Other Misc. Revenue                         | 4,130            | 3,429            | 2,000            | 2,000            |
| 398-10-04-25           | Insurance Recovery Non-Capital              | 10,791           | -                | -                | -                |
|                        | <b>Total Misc. Revenues</b>                 | <b>127,337</b>   | <b>76,106</b>    | <b>64,617</b>    | <b>69,258</b>    |
| <b>TOTAL RESOURCES</b> |                                             | <b>1,512,729</b> | <b>1,642,653</b> | <b>1,718,107</b> | <b>1,775,293</b> |

### WATER CAPITAL FUND - 426

| BARS                   | Description                          | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|------------------------|--------------------------------------|----------------|----------------|----------------|----------------|
| 308-31-04-26           | Restricted BFB - Water ARPA          | 147,270        | 143,919        | -              | -              |
| 308-51-04-26           | Assigned BFB - Water Capital         | 207,874        | 261,955        | 240,068        | 395,152        |
|                        | <b>Total Fund Balance</b>            | <b>355,144</b> | <b>405,874</b> | <b>240,068</b> | <b>395,152</b> |
| 333-11-00-00           | Indirect Dept. of Commerce           | 16,587         | -              | -              | -              |
|                        | <b>Total State Grants</b>            | <b>16,587</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 368-10-04-26           | Capital Contributions/Tap Fees       | -              | -              | 4,000          | -              |
|                        | <b>Total Capital Contributions</b>   | <b>-</b>       | <b>-</b>       | <b>4,000</b>   | <b>-</b>       |
| 398-10-04-26           | Insurance Recovery Capital           | 113,118        | -              | -              | -              |
|                        | <b>Total Other Financing Sources</b> | <b>113,118</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 397-00-00-11           | Transfer In from Water Fund          | 200,000        | 131,550        | 200,000        | 200,000        |
| 397-00-00-14           | Transfer from General Fund (ARPA)    | 30,000         | -              | -              | -              |
|                        | <b>Total Transfers In</b>            | <b>230,000</b> | <b>131,550</b> | <b>200,000</b> | <b>200,000</b> |
| <b>TOTAL RESOURCES</b> |                                      | <b>714,850</b> | <b>537,424</b> | <b>444,068</b> | <b>595,152</b> |

### SEWER FUND – 430

| BARS         | Description                                 | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|--------------|---------------------------------------------|------------------|------------------|------------------|------------------|
| 308-51-04-30 | Reserved for Cash Flow                      | 350,695          | 356,652          | 381,138          | 383,384          |
| 308-51-04-30 | Assigned BFB-Sewer                          | 1,126,858        | 1,180,302        | 1,072,444        | 1,258,073        |
|              | <b>Total Fund Balance</b>                   | <b>1,477,553</b> | <b>1,536,954</b> | <b>1,453,581</b> | <b>1,641,457</b> |
| 343-50-00-00 | Sewer Revenues                              | 2,825,833        | 2,871,589        | 2,895,000        | 2,900,000        |
| 343-50-00-01 | Service Connections                         | -                | 7,575            | 8,000            | 8,000            |
| 343-50-00-02 | Setup Fees                                  | 323              | 133              |                  |                  |
| 343-50-00-03 | Penalties                                   | 18,315           | 16,979           | 18,900           | 17,000           |
|              | <b>Total Charges for Goods and Services</b> | <b>2,844,471</b> | <b>2,896,275</b> | <b>2,922,500</b> | <b>2,925,400</b> |
| 361-11-04-30 | Investment Interest                         | 135,781          | 76,815           | 49,786           | 47,297           |
| 369-91-04-30 | Other Misc. Revenue                         | 14,979           | (369)            | 1,500            | 1,500            |
|              | <b>Total Misc. Revenues</b>                 | <b>150,760</b>   | <b>76,446</b>    | <b>51,286</b>    | <b>48,797</b>    |
|              | <b>TOTAL RESOURCES</b>                      | <b>4,472,784</b> | <b>4,509,675</b> | <b>4,427,367</b> | <b>4,615,654</b> |

### SEWER CAPITAL FUND – 432

| BARS         | Description                    | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|--------------|--------------------------------|------------------|------------------|------------------|------------------|
| 308-51-04-32 | Assigned BFB-Sewer Capital     | 1,400,335        | 1,367,380        | 720,301          | 727,436          |
|              | <b>Total Fund Balance</b>      | <b>1,400,335</b> | <b>1,367,380</b> | <b>720,301</b>   | <b>727,436</b>   |
| 368-10-04-32 | Capital Contributions/Tap Fees | -                | 6,643            | 7,000            | 10,000           |
| 397-00-00-12 | Transfer In                    | 230,000          | 230,000          | 280,000          | 280,000          |
|              | <b>Total Revenue</b>           | <b>230,000</b>   | <b>236,643</b>   | <b>287,000</b>   | <b>290,000</b>   |
|              | <b>TOTAL RESOURCES</b>         | <b>1,630,335</b> | <b>1,604,023</b> | <b>1,007,301</b> | <b>1,017,436</b> |

### EQUIPMENT RENTAL & REPLACEMENT FUND – 501

| BARS         | Description                          | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Budget   |
|--------------|--------------------------------------|------------------|------------------|------------------|------------------|
| 308-51-05-01 | Assigned BFB-ERR                     | 1,946,045        | 2,135,996        | 2,266,816        | 2,365,964        |
|              | <b>Total Fund Balance</b>            | <b>1,946,045</b> | <b>2,135,996</b> | <b>2,266,816</b> | <b>2,365,964</b> |
| 348-30-00-00 | General Fund Replacement             | 105,362          | 78,085           | 125,876          | 144,627          |
| 348-30-01-00 | City Street Fund Replacement         | 48,581           | 49,410           | 36,738           | 53,977           |
| 348-30-03-00 | Water/Sewer Fund Replacement         | 65,865           | 62,120           | 57,347           | 68,967           |
| 348-30-04-00 | Storm Sewer Replacement              | 47,755           | 45,950           | 43,624           | 43,658           |
| 348-30-08-00 | General Fund O & M                   | 75,685           | 93,903           | 90,961           | 100,678          |
| 348-30-09-00 | City Street Fund O & M               | 37,035           | 28,760           | 33,604           | 27,742           |
| 348-30-11-00 | Water/Sewer Fund O & M               | 27,336           | 27,811           | 44,143           | 32,042           |
| 348-30-12-00 | Storm Sewer O & M                    | 22,247           | 16,339           | 22,594           | 21,845           |
|              | <b>Total State Grants</b>            | <b>429,866</b>   | <b>402,377</b>   | <b>454,887</b>   | <b>493,536</b>   |
| 361-11-05-01 | Investment Interest                  | 95,027           | 73,935           | 87,694           | 77,217           |
| 362-40-05-01 | Rental Revenue                       | 4,903            | 5,075            | 5,210            | 5,000            |
| 369-10-00-05 | Sale of Scrap                        | 11,775           | -                | -                | -                |
|              | <b>Total Misc. Revenues</b>          | <b>111,705</b>   | <b>79,010</b>    | <b>92,904</b>    | <b>82,217</b>    |
| 398-10-05-01 | Insurance Recovery                   | 19,409           | -                | -                | -                |
| 397-00-00-01 | Transfer In From General Fund (ARPA) | 49,450           | -                | -                | -                |
|              | <b>Total Other Financing Sources</b> | <b>68,859</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         |
|              | <b>TOTAL RESOURCES</b>               | <b>2,556,475</b> | <b>2,617,384</b> | <b>2,814,607</b> | <b>2,941,717</b> |



# 2027 Revenue Sources

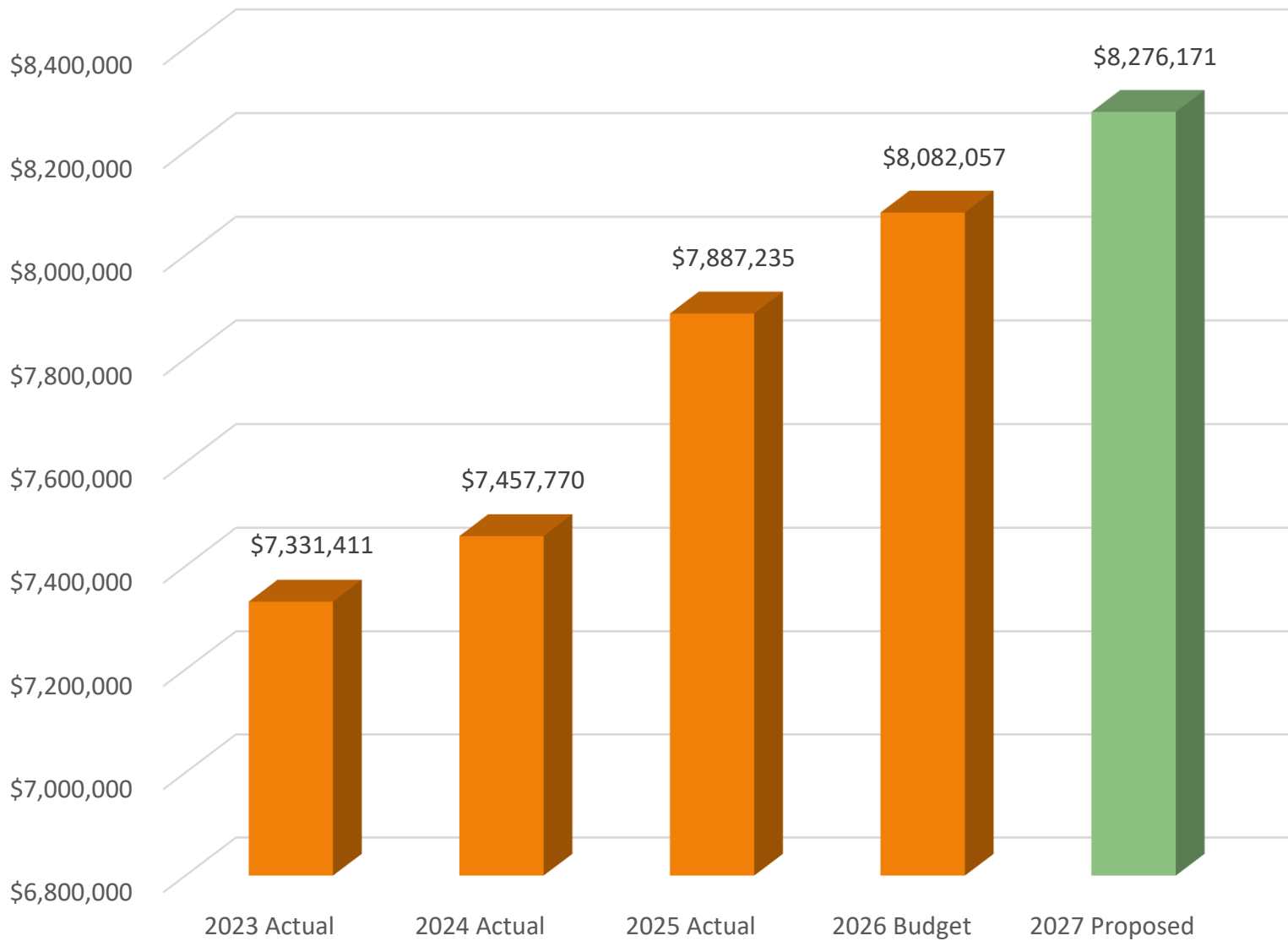
## City of Fircrest



THE CITY OF FIRCREST

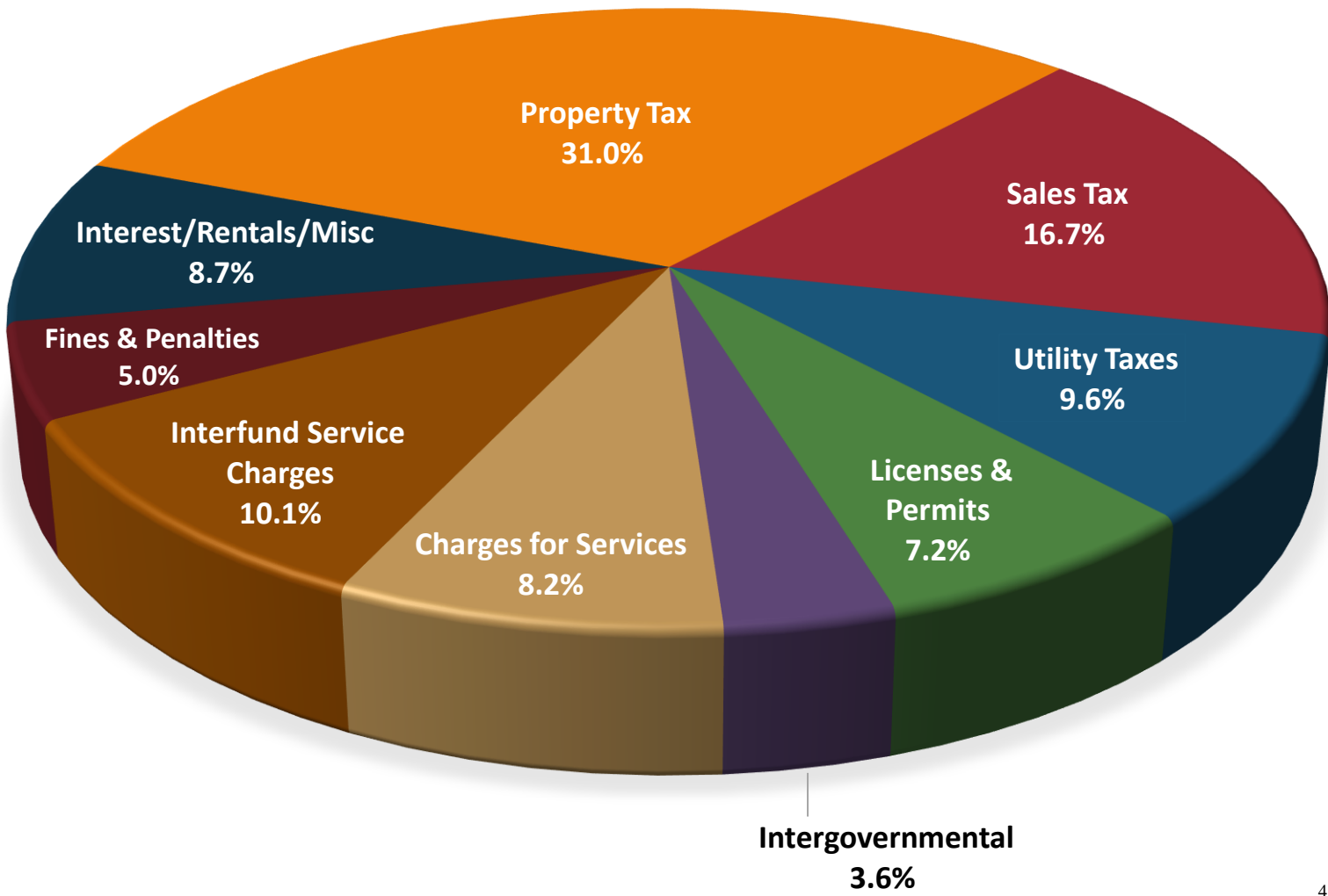


# General Fund Revenue Trends





# 2027 Proposed General Fund Revenue Sources

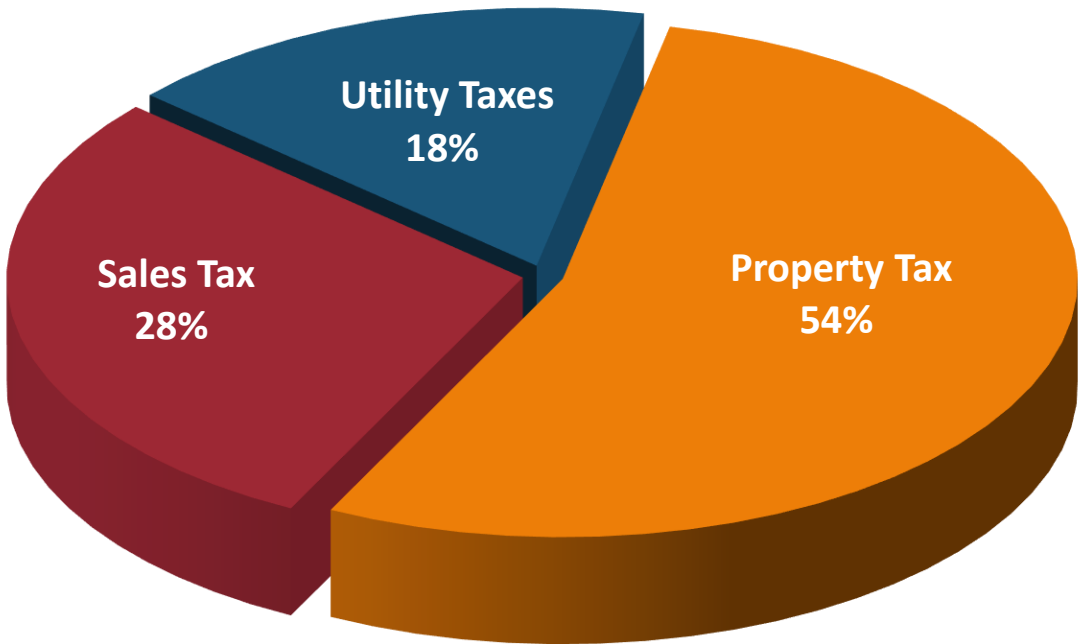


# General Fund Revenue Sources

| Category                   | Proposed Amount    | Percentage    |
|----------------------------|--------------------|---------------|
| Taxes                      | \$4,738,789        | 57.3%         |
| Licenses & Permits         | 593,458            | 7.2%          |
| Intergovernmental          | 299,336            | 3.6%          |
| Charges for Services       | 676,350            | 8.2%          |
| Fines & Penalties          | 413,305            | 5.0%          |
| Interest Income            | 403,560            | 4.9%          |
| Interfund Charges          | 838,895            | 10.1%         |
| Misc., Rentals & Donations | 312,478            | 3.8%          |
| <b>Total 2027 Proposed</b> | <b>\$8,276,171</b> | <b>100.0%</b> |



# 2027 General Fund Tax Proceeds





# General Fund Taxes

- Property Taxes - \$1.14 per \$1,000 AV
- Sales Taxes
  - Local Retail Sales & Use Tax
  - Criminal Justice Sales Tax
  - Zoo/Trek Authority Tax
- Utility Taxes = 3% to 8.5%
  - City-owned Utilities – Water & Stormwater
  - Other Utilities – Electric, Gas, Sewer, Cable & Telephone, Garbage

# Where Does Your Sales Tax Go?

| Sales Tax Distribution                            |                 |
|---------------------------------------------------|-----------------|
| <u>Government Entity</u>                          | <u>Tax Rate</u> |
| State of Washington                               | 6.50%           |
| Sound Transit                                     | 1.40%           |
| City of Fircrest                                  | 0.84%           |
| Pierce Transit                                    | 0.60%           |
| Pierce County                                     | 0.15%           |
| Pierce County Public Safety                       | 0.10%           |
| Pierce County Criminal Justice                    | 0.10%           |
| Pierce County Mental Health & Chemical Dependency | 0.10%           |
| Pierce County Zoo & Parks                         | 0.10%           |
| Pierce County Juvenile Detention                  | 0.10%           |
| Pierce County Housing & Related Services          | 0.10%           |
| South Sound 911                                   | 0.10%           |
| State Administration Fee                          | 0.01%           |
| <b>Total Sales Tax Rate</b>                       | <b>10.20%</b>   |

*Fircrest's basic sales tax share is approximately 8¢ of every \$1 in sales tax collected.*



# Licenses & Permits

Fees are designed to recover the cost of providing the service.

- Development Fees
  - Building, Plumbing, Mechanical Permits
- Business Licenses
- Franchise Fees – Water & Cable TV
- Non-Compete Charge - Electric



# Intergovernmental Revenue

- Grants
  - State of Washington – Police Reimbursable OT
  - WA State – Administrative Office of the Courts
- State Shared Revenue
  - City Assistance – ongoing assistance to low tax-base cities
  - Criminal Justice – restricted to criminal justice programs
  - Impaired Driving – DUI – restricted for criminal justice uses
  - Liquor Board Profits – 2% must be used for alcohol or drug addiction programs
  - Liquor/Marijuana Excise Taxes – per capita basis



# Other Revenue Sources

- Charges for Goods & Services
  - Planning & Building Activities
  - Passport Fees
  - Recreation Programs & Swimming Pool Fees
- Fines & Penalties – received from Fircrest Municipal Court
- Miscellaneous Revenue
  - Investment Interest
  - Facility Rentals
  - Donations
  - Special Assessments
  - Judgments/Settlements
- Other Financing Sources
  - Sale of Surplus Capital Property or Equipment
  - Insurance Recoveries



# 2027 Property Tax

## City of Fircrest



# Assessed Valuation

| Levy Year | Assessed Valuation | Regular Levy Rate | Regular Property Tax Levy |
|-----------|--------------------|-------------------|---------------------------|
| 2020      | 984,627,839        | 1.62503           | 1,600,048                 |
| 2021      | 1,083,449,810      | 1.48373           | 1,607,549                 |
| 2022      | 1,256,783,009      | 1.29616           | 1,628,993                 |
| 2023      | 1,467,075,590      | 1.15814           | 1,699,077                 |
| 2024      | 1,466,669,294      | 1.17082           | 1,717,206                 |
| 2025      | 1,487,570,867      | 1.17208           | 1,743,556                 |
| 2026      | 1,522,927,232      | 1.16177           | 1,769,292                 |
| 2027*     | 1,565,066,811      | 1.13732           | 1,779,980                 |

*\*2027 numbers are preliminary - the city will be sent the certified values in December 2026*

# New Construction

| Levy Year | New Construction Assessed Valuation | Property Tax Increase |
|-----------|-------------------------------------|-----------------------|
| 2020      | 3,510,670                           | 6,161                 |
| 2021      | 6,160,800                           | 10,011                |
| 2022      | 14,410,000                          | 21,381                |
| 2023      | 2,760,775                           | 3,578                 |
| 2024      | 984,100                             | 1,140                 |
| 2025      | 6,157,660                           | 7,210                 |
| 2026      | 1,433,100                           | 1,680                 |
| 2027*     | 1,991,500                           | 2,314                 |

*\*2027 numbers are preliminary - the city will be sent the certified values in December 2026*

# EMS Levy

| Levy Year | Assessed Valuation | EMS Levy Rate | EMS Property Tax Levy |
|-----------|--------------------|---------------|-----------------------|
| 2020      | 984,627,839        | 0.34043       | 335,195               |
| 2021      | 1,083,449,810      | 0.49994       | 541,657               |
| 2022      | 1,256,783,009      | 0.44148       | 554,840               |
| 2023      | 1,467,075,590      | 0.38303       | 561,929               |
| 2024      | 1,466,669,294      | 0.38726       | 567,987               |
| 2025      | 1,487,570,867      | 0.38767       | 576,688               |
| 2026      | 1,522,927,232      | 0.38428       | 585,226               |
| 2027*     | 1,565,066,811      | 0.50000       | 782,533               |

*\*2027 numbers are preliminary - the city will be sent the certified values in December 2026*

# Property Tax Calculation

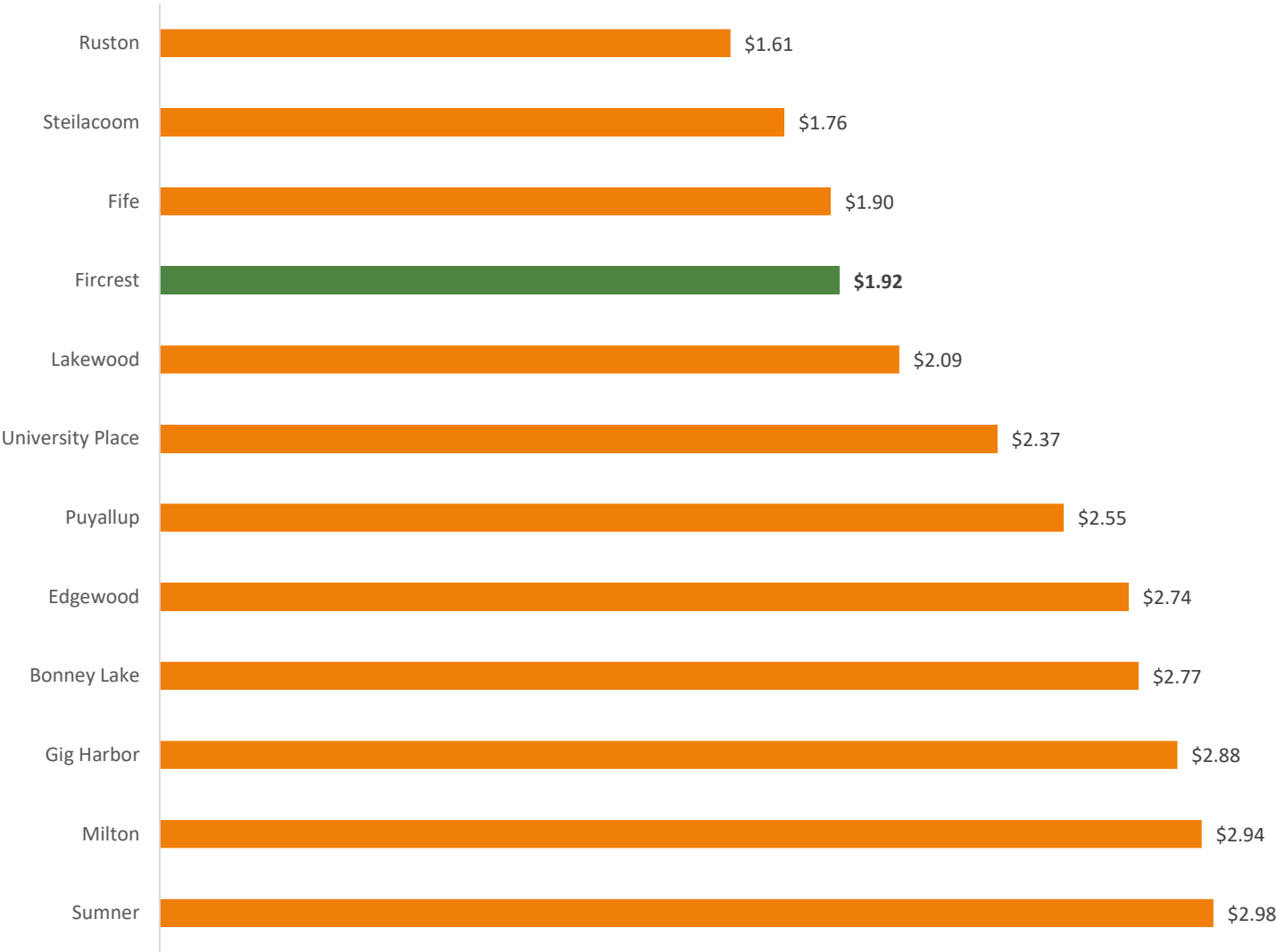
|                                                                  |             |
|------------------------------------------------------------------|-------------|
| 2026 Highest Lawful Regular Levy (Before Refunds)                | \$1,758,573 |
| +1% Statutory Limit Increase (Council option)                    |             |
| $\$1,758,573 \times 1\%$ (Inflationary increase)                 | 17,586      |
| + New Construction Assessed Valuation x                          |             |
| 2026 Regular Levy Rate $\times$ New Construction AV $\div$ 1,000 | 2,314       |
| + Administrative Refunds                                         | 1,508       |
| = Total Levy Amount                                              | 1,779,980   |
| Total Levy $\div$ Total Assessed Valuation $\times$ 1,000        |             |
| $(1,779,980 \div 1,565,066,811) \times 1000 =$                   | \$1.13732   |

*\*These calculations are based on Pierce County's preliminary values. Final values will be released in early December and may result in updated numbers. These numbers may include rounding adjustments.*



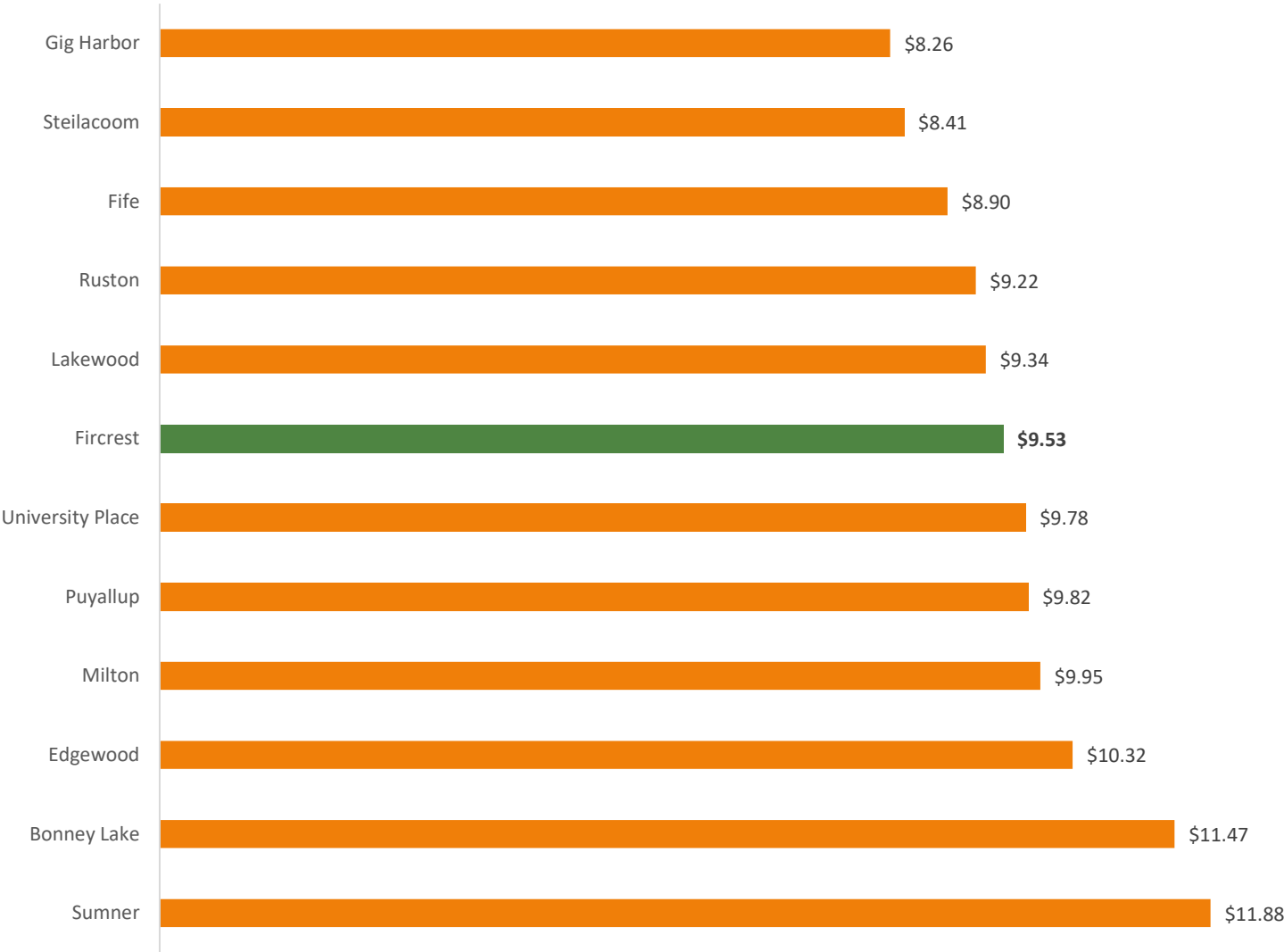
# City Property Tax Comparisons

2026 Property Tax Levy Rate Comparison  
(Regular, Fire & EMS City Levies)



# City Property Tax Comparisons

2026 Property Tax Levy Rate Comparison  
(Total Property Tax Rates — All Districts)





# Where Did Your 2026 Property Tax Dollar Go?

Pierce  
County  
7.7 cents

City of  
Fircrest  
12.2 cents

Tacoma School  
District  
44.1 cents

EMS Levy  
4.0 cents

Port of  
Tacoma  
1.4 cents



Fircrest Parks  
Bond  
3.9 cents

Flood  
Control  
0.9 cents

State of Washington  
24.1 cents

Regional Transit  
Authority  
1.7 cents



# 2026 Property Tax Levy

(per \$1,000 Assessed Valuation)

| 2026 Property Tax Levy |                  |
|------------------------|------------------|
| Tacoma School District | \$4.20534        |
| State of WA            | 2.29415          |
| City of Fircrest       | 1.16177          |
| Pierce County          | 0.73056          |
| EMS Levy               | 0.38428          |
| RTA                    | 0.15866          |
| Port of Tacoma         | 0.13136          |
| Flood Control          | 0.09028          |
| Parks Bond             | 0.37422          |
|                        | <b>\$9.53061</b> |



# Where Did Your 2026 Property Tax Dollar Go?

Pierce  
County  
8.1 cents

City of  
Fircrest  
12.9 cents

University Place  
School District  
40.9 cents

EMS Levy  
4.3 cents

Port of  
Tacoma  
1.5 cents



Fircrest Parks  
Bond  
4.1 cents

Flood  
Control  
1.0 cents

State of Washington  
25.4 cents

Regional Transit  
Authority  
1.8 cents



# 2026 Property Tax Levy

(per \$1,000 Assessed Valuation)

| 2026 Property Tax Levy |                  |
|------------------------|------------------|
| UP School District     | \$3.69270        |
| State of WA            | 2.29415          |
| City of Fircrest       | 1.16177          |
| Pierce County          | 0.73056          |
| EMS Levy               | 0.38428          |
| RTA                    | 0.15866          |
| Port of Tacoma         | 0.13136          |
| Flood Control          | 0.09028          |
| Parks Bond             | 0.37422          |
|                        | <b>\$9.01797</b> |



# Property Tax Levy

| Tax Year      | Average Assessed Valuation | Regular Levy Rate | Tax Amount |
|---------------|----------------------------|-------------------|------------|
| 2027 Proposed | \$584,995                  | 1.13732           | \$665.33   |
| 2026          | \$570,940                  | 1.16177           | \$663.30   |
| 2025          | \$556,397                  | 1.17208           | \$652.14   |
| 2024          | \$568,639                  | 1.17082           | \$665.77   |
| 2023          | \$569,154                  | 1.15814           | \$659.16   |

*Regular City levy calculated using average assessed values provided by Pierce County. Excludes EMS and parks bond levies.*



# 2027 Proposed Property Tax Levies

| Levy Type         | Proposed<br>Levy Amount | Anticipated<br>Levy Rate |
|-------------------|-------------------------|--------------------------|
| Regular           | \$1,779,980             | \$1.13732                |
| EMS               | \$782,533               | \$0.50000                |
| Park Bond         | \$647,322               | \$0.41961                |
| <b>City Total</b> | <b>\$3,209,836</b>      | <b>\$2.05693</b>         |

*Proposed levy amounts include additional revenue from administrative refunds & increase in state-assessed property from the prior year. Levy rates are rounded.*

## FIRCREST CITY COUNCIL AGENDA SUMMARY

**AGENDA TOPIC:** Public Hearing – 2027 Preliminary Budget Expenditures

**ITEM:** 11B

**DATE:** October 27, 2026

**FROM:** Allison Deskins, Finance Director

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**RECOMMENDED MOTION:** None. Public Hearing Only.

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**PROPOSAL:** The purpose of the Public Hearing is to receive public input on the 2027 Preliminary Expenditure Budget.

**FISCAL IMPACT:**

| Fund | Fund Name                            | Expenditures      | Ending Fund Balance | Total Appropriation |
|------|--------------------------------------|-------------------|---------------------|---------------------|
| 001  | General Fund                         | 8,607,712         | 3,617,968           | 12,225,680          |
| 101  | Street Fund                          | 754,029           | 423,630             | 1,177,659           |
| 105  | Police Investigation Fund            | -                 | 15,185              | 15,185              |
| 120  | Automated Traffic Safety Camera Fund | 451,066           | 611,385             | 1,062,452           |
| 150  | Cumulative Reserve Fund              | -                 | 2,750,000           | 2,750,000           |
| 201  | Park Bond Debt Service Fund          | 646,000           | 209,425             | 855,425             |
| 301  | Park Bond Capital Fund               | -                 | 1,135,109           | 1,135,109           |
| 310  | Real Estate Excise Tax Fund          | 100,000           | 3,346,522           | 3,446,522           |
| 415  | Storm Drain Fund                     | 721,831           | 735,084             | 1,456,915           |
| 416  | Storm Drain Capital Fund             | 195,200           | 997,301             | 1,192,501           |
| 425  | Water Fund                           | 1,383,733         | 461,103             | 1,844,836           |
| 426  | Water Capital Fund                   | 169,729           | 365,551             | 535,280             |
| 430  | Sewer Fund                           | 3,222,290         | 1,429,471           | 4,651,761           |
| 432  | Sewer Capital Fund                   | 249,529           | 724,619             | 974,148             |
| 501  | Equipment Replacement Fund           | 216,515           | 2,204,720           | 2,421,235           |
|      | <b>TOTAL</b>                         | <b>16,717,633</b> | <b>19,027,073</b>   | <b>35,744,706</b>   |

**ADVANTAGES:** Allows citizens to comment on the 2027 Preliminary Expenditures.

**DISADVANTAGES:** None.

**ALTERNATIVES:** None.

**BACKGROUND:** The 2027 Preliminary Budget was presented to the City Council on September 22, 2026. Budget workshops were held on October 5th, October 12th, and October 19th. A public hearing on proposed revenue sources is required in connection with the budget process. The Ad Valorem Tax Levy ordinance is scheduled for consideration at the November 24, 2026, Council meeting. Per Washington state law, the City Council must adopt the 2027 Budget no later than December 31, 2026.

**ATTACHMENTS:** 2027 Expenditures Public Hearing PowerPoint

# 2027 Preliminary Budget

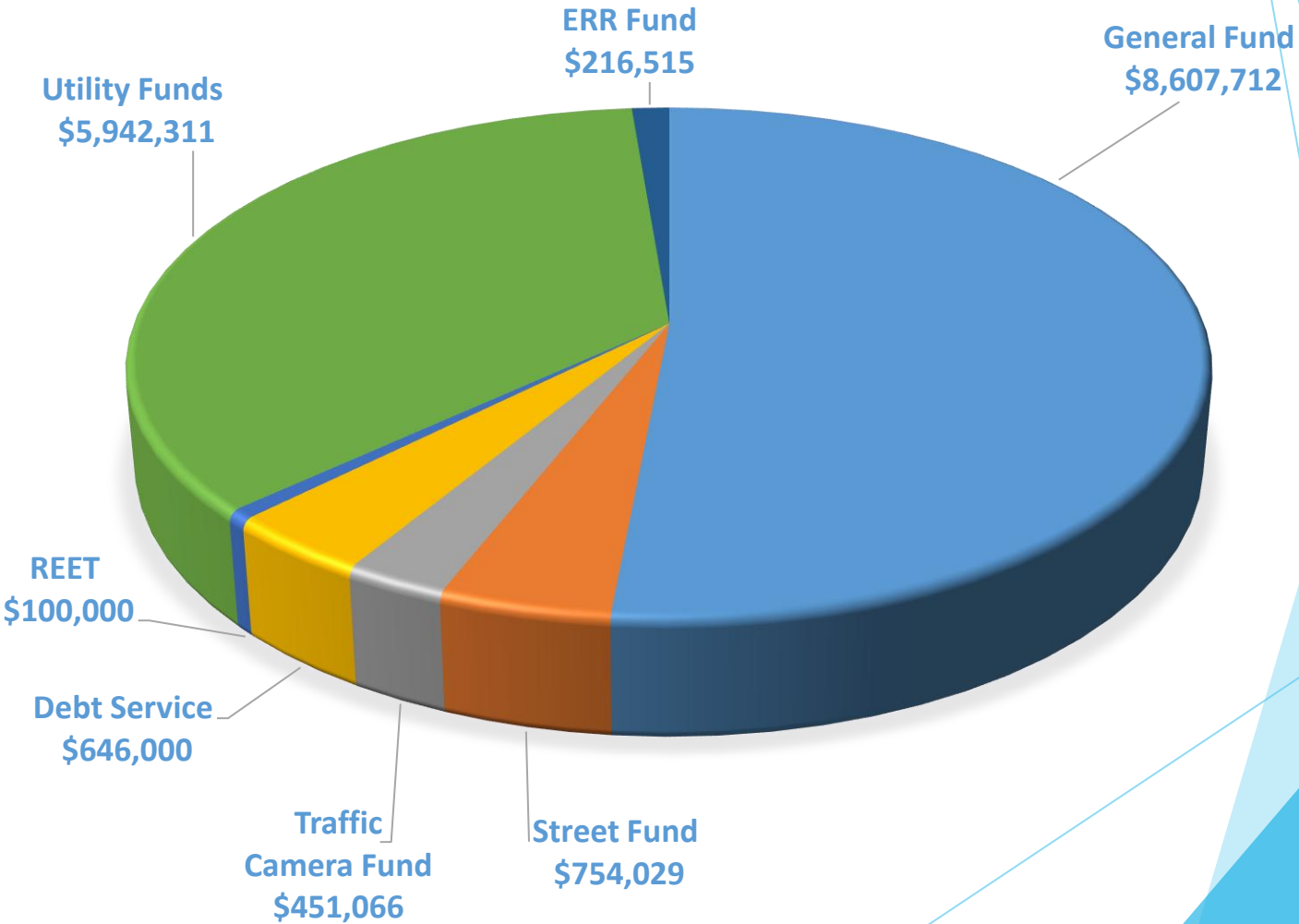


**THE CITY OF FIRCREST**



# 2027 Total Proposed Budget

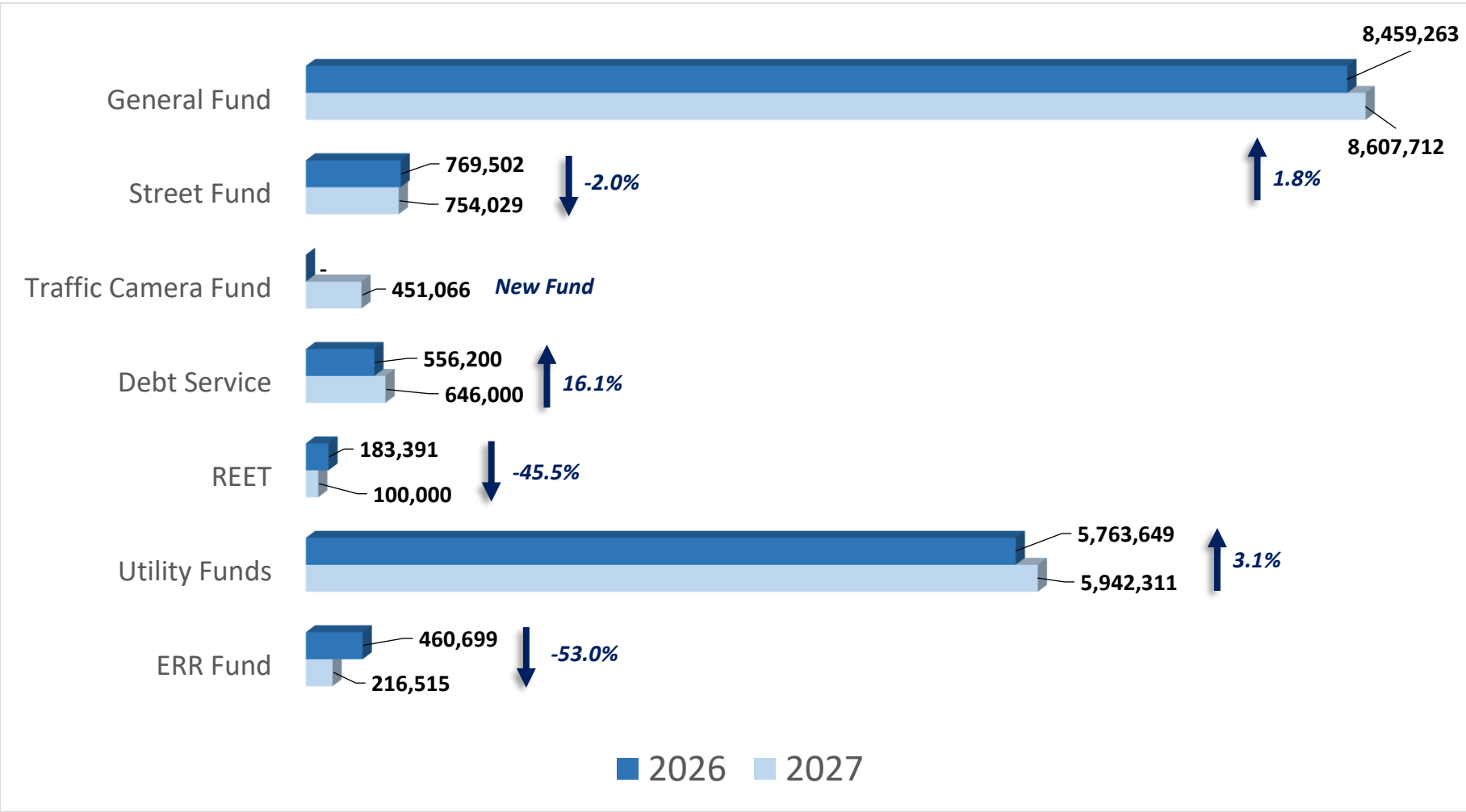
## \$16,717,633



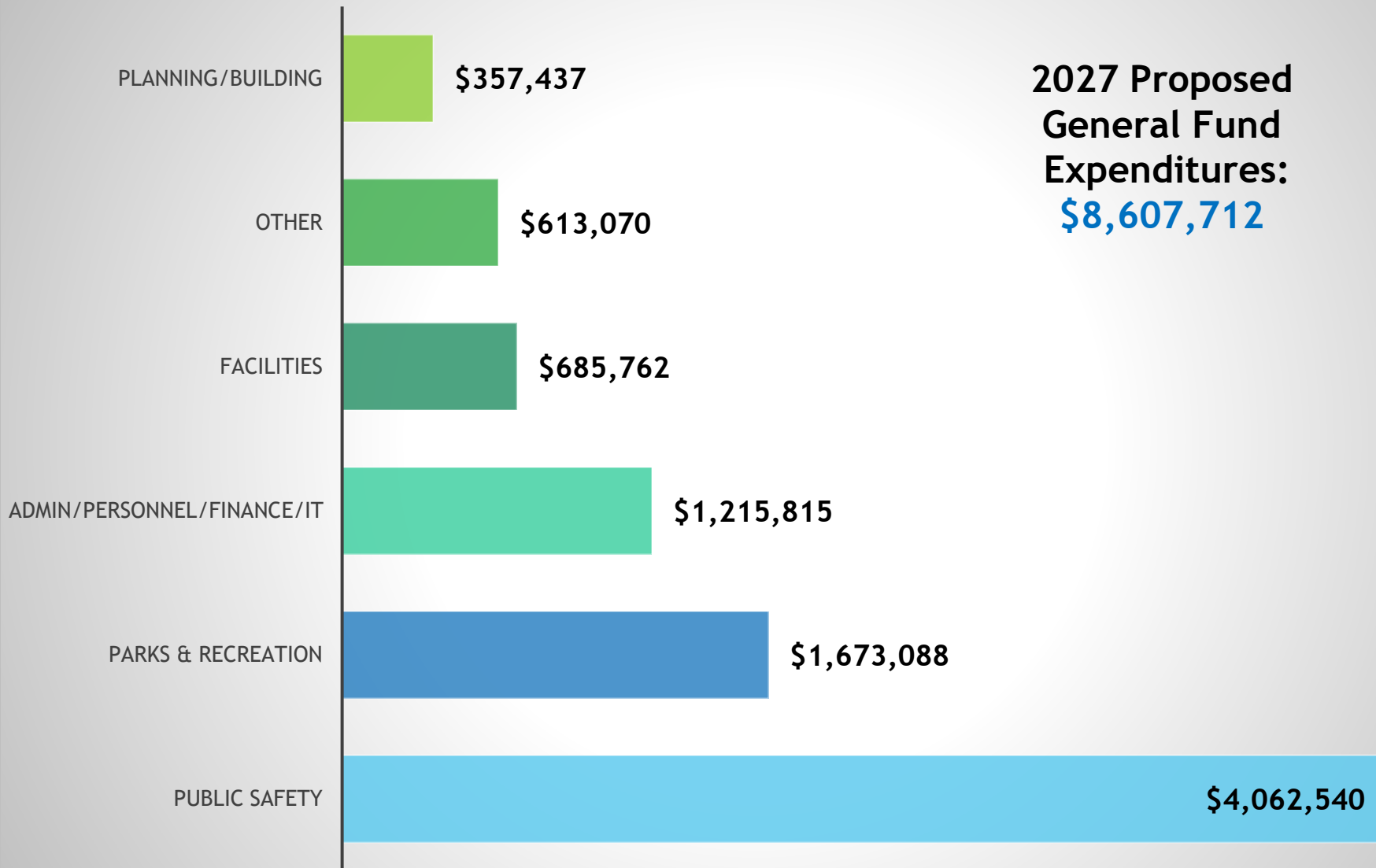
*Excludes Ending Fund Balances*

# 2027 Total Proposed Budget

## Compared to 2026 Adopted Budget

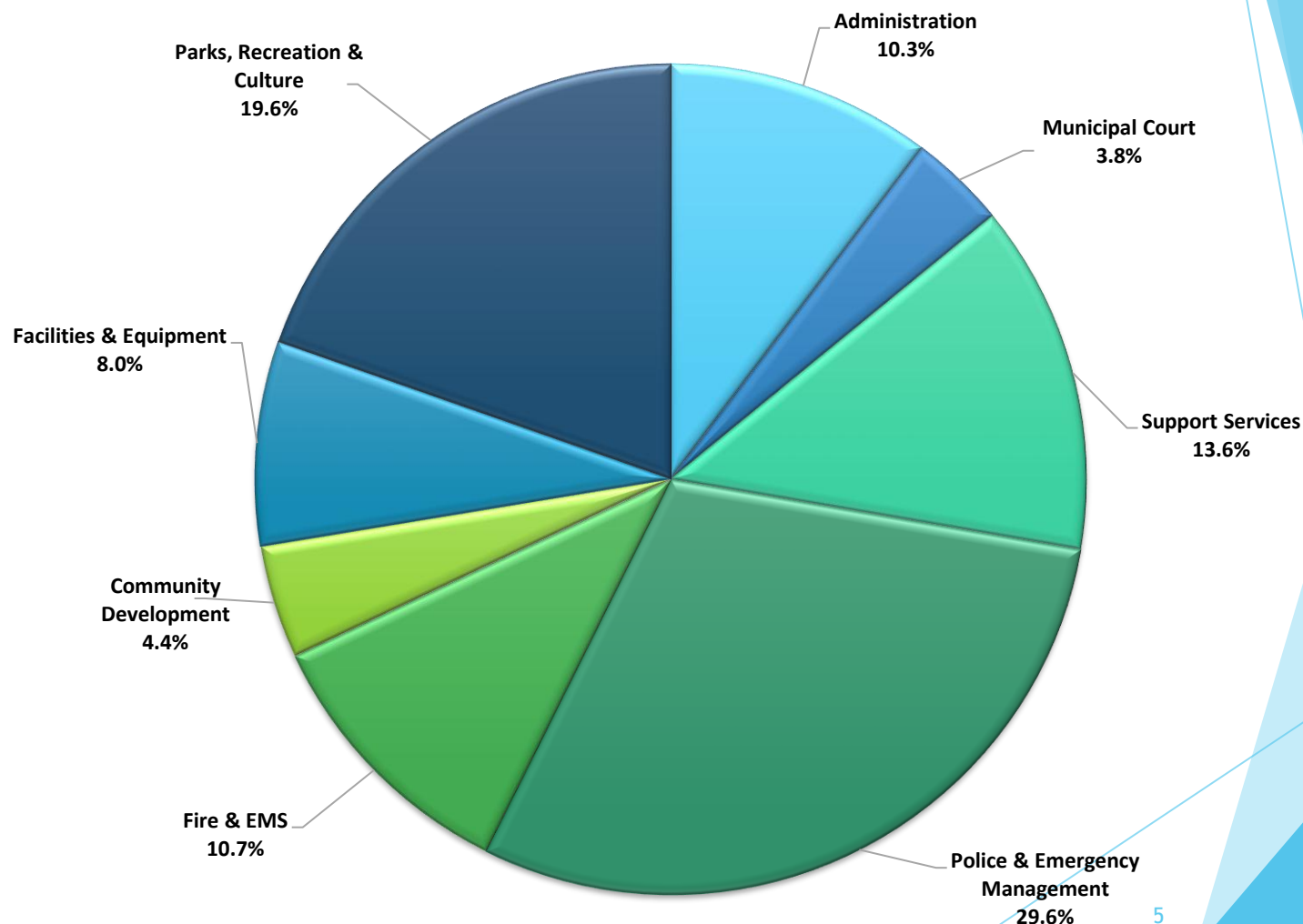


# General Fund Expenditures



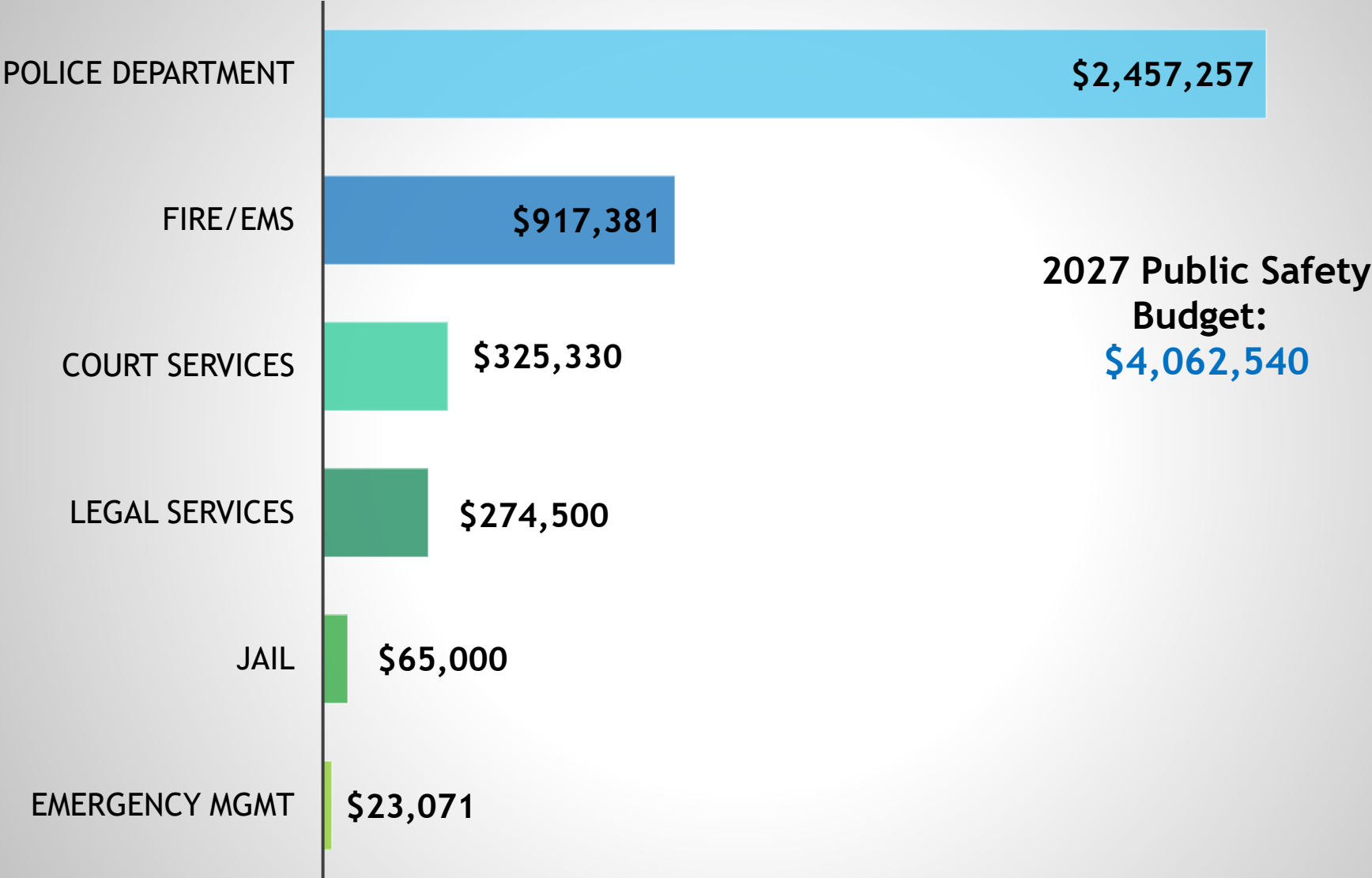
# General Fund Expenditures

## 2027 Proposed Uses

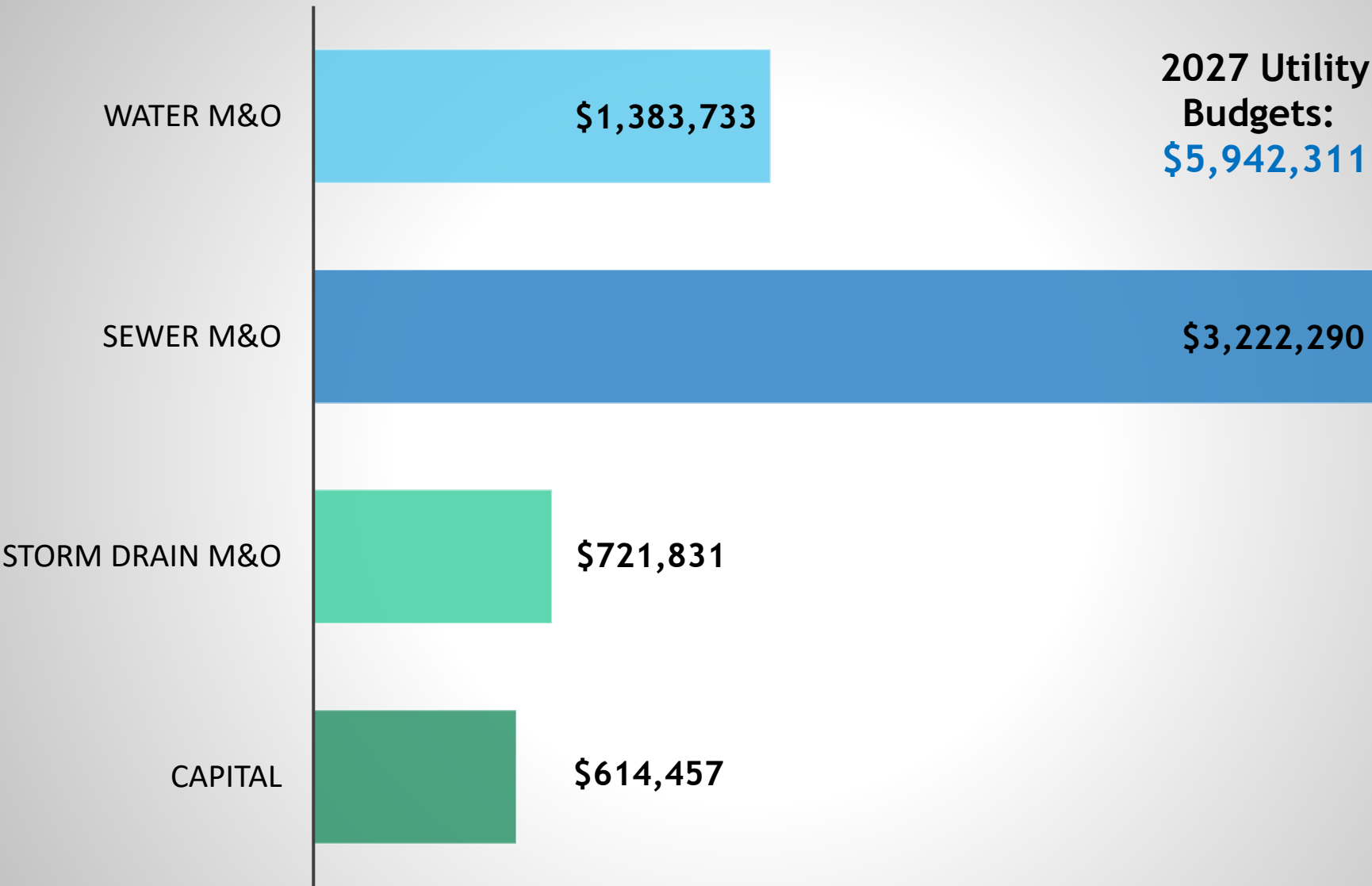


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# 2027 Public Safety Expenditures



# 2027 Utility Fund Budgets





**To:** Mayor and Councilmembers  
**From:** Allison Deskins, Finance Director  
**Date:** October 27, 2026  
**Subject:** 2027 Preliminary Budget Workshop

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**Questions/comments from the October 19 Budget Workshop:**

- **Is there a dollar threshold for adding equipment to the Equipment Rental and Replacement (ERR) program?**

Finance is reviewing equipment replacement practices and developing an ERR policy to provide clearer guidance for future additions. This includes considering how the City’s current capitalization threshold should apply, along with an item’s expected useful life and replacement cost. The policy will also address whether certain items, such as technology replaced on a regular schedule, warrant separate criteria.

- **The proposed increase to Parks & Recreation fees and charges is 3%. What would the revenue impact be if fees were increased by 4%, 5%, or 6% instead?**

Based on actual year-to-date activity, the proposed 3% fee increase would generate approximately \$5,438 in additional revenue compared with current fees. The table below shows the estimated revenue under each option.

| Fee Increase | Estimated Total Revenue | Increase Over Current Fees | Additional Revenue Above the 3% Proposal |
|--------------|-------------------------|----------------------------|------------------------------------------|
| Current fees | \$190,996               | —                          | —                                        |
| 3%           | \$196,434               | \$5,438                    | —                                        |
| 4%           | \$198,418               | \$7,422                    | \$1,984                                  |
| 5%           | \$200,257               | \$9,261                    | \$3,823                                  |
| 6%           | \$202,136               | \$11,140                   | \$5,702                                  |

These estimates apply the proposed fee schedules to the same year-to-date activity and assume participation and facility usage remain unchanged. Higher fees could reduce participation or usage, offsetting some of the additional revenue. Given the modest additional gains above 3% and the potential impact on users, staff continues to recommend the proposed 3% increase.

**Additional Materials**

- **Public Safety Sales Tax:** Attached is the presentation provided at the September 21, 2026 Study Session.
- **Staffing Adjustments:** At Council’s request during the October 19 Budget Workshop, the attached General Fund impact summary presents two scenarios:
  - Scenario 1: Increasing the existing Court Clerk I and Community Event Specialist positions from 0.75 FTE to 1.0 FTE, resulting in a projected operating surplus of \$27,664.

- Scenario 2: Including those staffing increases and the proposed market adjustments for identified positions, resulting in a projected operating deficit of \$3,529.

Additionally, approximately \$60,000 in additional 2026 revenue has also been identified for the upcoming budget amendment. These adjustments would increase the projected 2026 ending fund balance and carry forward into the 2027 beginning fund balance. Both scenarios use current budgeted amounts and do not yet reflect these anticipated adjustments.

**Attachments:** [Public Safety Sales Tax Agenda Summary](#)  
[General Fund – Fund Balance Summary](#)

## FIRCREST CITY COUNCIL STUDY SESSION AGENDA SUMMARY

**AGENDA TOPIC:** Public Safety Sales Tax Discussion  
**ITEM:** 5  
**DATE:** September 21, 2026  
**FROM:** Dawn Masko, City Manager  
Victor Celis, Chief of Police

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**RECOMMENDED MOTION:** No motion. For discussion only.

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**BACKGROUND:** In 2025, the Washington State Legislature enacted ESHB 2015, creating two new funding mechanisms to support public safety: a \$100 million local law enforcement grant program administered by the Washington State Criminal Justice Training Commission (CJTC) and a new 0.1% local sales and use tax dedicated to criminal justice purposes.

The grant program provides funding to eligible local law enforcement agencies to support the hiring, retention, and training of personnel, as well as other law enforcement and public safety efforts. To qualify for grant funding, the Fircrest Police Department must meet specific statutory requirements related to training, policies, practices, and reporting.

ESHB 2015 also authorizes qualified cities and counties to impose an additional 0.1% sales & use tax authorized for criminal justice purposes. To qualify to impose the tax, the City must demonstrate that the Police Department meets the eligibility requirements established for the CJTC grant program. The City must submit documentation to CJTC demonstrating compliance with those requirements, and the City Council must adopt a resolution or ordinance authorizing the tax by June 30, 2028. If the Council does not exercise this authority by that date, the tax may subsequently be imposed only with voter approval at a primary or general election, and the City would be responsible for the associated election costs.

The grant eligibility requirements under [RCW 43.101.540](#) include specific law enforcement policies and practices, training requirements, use-of-force data reporting, firearm relinquishment policies and training, minimum crisis intervention training participation, gender-based violence training compliance, Chief certification requirements, and agency volunteer standards.

Staff have reviewed the CJTC requirements in conjunction with the Police Department's Lexipol policies, begun compiling and verifying training records and supporting documentation, reviewed the authorization process, contacted CJTC for additional information, and consulted with another local jurisdiction regarding its implementation process. Based on this preliminary review, the Police Department appears to meet most of the statutory requirements. Staff continues to verify required training and documentation, confirm compliance with all statutory criteria, and obtain CJTC verification of the Department's eligibility. A copy of the compliance checklist and verification requirements is attached for Council's review.

Revenue generated by the tax may only be used for “criminal justice purposes,” broadly defined as activities that substantially assist the criminal justice system, including activities that may also provide an ancillary benefit to the civil justice and behavioral health systems, which includes but is not limited to the following:

- Domestic violence services;
- Public defense;
- Diversion programs and reentry work for inmates;
- Local government programs reasonably related to reducing the number of people interacting with the criminal justice system, including homelessness or behavioral health services; community outreach and assistance programs, alternative response programs, community placements for juvenile offenders, and mental health crisis response.

The proposed 0.1% public safety sales and use tax rate equates to \$0.10 on a \$100 taxable purchase. Based on current sales tax projections, the tax is estimated to generate approximately \$90,000-\$100,000 annually for eligible criminal justice purposes.

To establish eligibility to impose the tax, the City must submit documentation to CJTC demonstrating compliance with the grant eligibility requirements. CJTC has 45 calendar days to review the City’s documentation. If CJTC is unable to verify compliance, it must notify the City of any deficiencies. The City then has 30 days to respond and up to 180 days from its initial submission to achieve compliance. If the City does not correct all deficiencies within the 180-day period, the Office of the State Treasurer must withhold \$100,000 per month in tax revenue until the City demonstrates compliance.

Local sales and use tax rate changes may take effect only on January 1, April 1, and July 1, and the Washington Department of Revenue (DOR) requires at least 75 days' advance notice for any proposed changes. Accordingly, if the City were to implement the new 0.1% tax effective January 1, 2027, the City would need to complete the necessary authorization and notice to DOR on or before October 18, 2026.

A number of local jurisdictions, including Pierce County, Tacoma, and Lakewood, have already authorized the new 0.1% sales and use tax, with additional jurisdictions currently considering implementation. Local law enforcement agencies throughout the area have also applied for and have received funding through the grant program. The second round of applications is currently under consideration. The attached exhibits provide additional information regarding CJTC grant applicants as well as jurisdictions that have submitted documentation to CJTC for authorization for the public safety sales and use tax.

If Council wishes to proceed, staff will complete the CJTC verification process, continue evaluating eligible uses of the revenue, obtain legal review of the necessary documents, and return to Council with the final documents for consideration and approval.

**ATTACHMENTS:** [Fircrest Police Department Compliance Checklist](#)  
[Fircrest Police Department Training Requirements Memo](#)  
[Procedure for Local Sales & Use Tax Verification Submittals](#)  
[Requirements for Approval of Sales & Use Tax Authority](#)  
[Grant and Sales Tax Data](#)

## Fircrest Police Department Compliance Working Checklist

### Public Safety Sales and Use Tax

| Requirement                                                        | Status            | Evidence / Owner / Location    | Before Council Action                     |
|--------------------------------------------------------------------|-------------------|--------------------------------|-------------------------------------------|
| Keep Washington Working / immigration-related policies & practices | Compliant         | Chief / policy review          | Confirm against current AG guidance       |
| Required WSCJTC training participation                             | In Progress       | Chief / ACADIS records         | Run current training reports              |
| Use of force/de-escalation policies                                | Preliminarily Met | Chief / policy manual          | Confirm WSCJTC/AGO consistency            |
| Use-of-force data collection/reporting                             | Preliminarily Met | Chief / WASPC/WASDEP reporting | Document current compliance               |
| Firearm relinquishment policies & training                         | Compliant         | Chief / policy + training      | Confirm statutory/model-policy compliance |
| 40-hour CIT: at least 25% officer completion                       | Compliant         | Chief / ACADIS                 | Calculate percentage                      |
| Required gender-based violence training: 100% of covered officers  | Compliant         | Chief / training records       | Confirm covered officers and completion   |
| Chief certification / disqualifying convictions criteria           | In Progress       | Chief / WSCJTC                 | Document certification                    |
| Volunteer restrictions & supervision policy                        | Compliant         | Chief / policy                 | Confirm policy language                   |

|                                                       |               |                            |                                                 |
|-------------------------------------------------------|---------------|----------------------------|-------------------------------------------------|
| City qualification /<br>prior tax-status<br>condition | Verify        | City Attorney /<br>Finance | Confirm RCW<br>82.14.345 definition             |
| Sales & Use Tax<br>Authorization<br>submission        | Not Yet Final | Clerk + Chief              | Complete<br>attestation/supporting<br>documents |

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# Memo

To: Fircrest City Council  
From: Chief Victor Celis  
Date: 09/08/2026  
Re: House Bill 2015 authorizing the city to impose a .1% sales tax increase

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Dear Councilmembers,

I am writing this memo to update you on the progress being made by the police department to become compliant with the training requirements set forth by the Criminal Justice Training Commission for the City of Fircrest to be able to implement the .1% sales tax increase as part of the state public safety funding mechanism.

**Requirement one:** 100% officer completion of the Washington State Criminal Justice Training Commission’s, (WSCJTC), annual CIT training. **Our department meets this requirement.**

**Requirement two:** 50% completion rate for the Law Enforcement Training and Community safety Act, (LETCSA) training. LETCSA is comprised of at least ten different training courses that range from one to three hours longs. **Our department meets this requirement.**

**Requirement three:** 24 hrs of Patrol Tactics in Service, Violence and De-Escalation. This requirement is part of the LETCSA training. We still have officers that have not attended Patrol Tactics but we do meet 50% requirement.

**Requirement four:** Use of Force – At least one officer with completion in both of the following “Train the Trainer” courses in accordance with the AG’s Model Policies on Use of Force. These courses are Use of Force/Control Defensive Tactics Instructor Course and LEAD Use of Force/Control Defensive Tactics Instructor Course. Our department does not meet this requirement as we have no Use of Force instructors. Historically, we have trained with other local agencies when it comes to Use of Force/Defensive Tactics due to our size. According to CJTC, we can satisfy this requirement if we can show, in writing, the agency we train with has certified trainers and we can show a schedule as to when we attended or are going to attend this training.

Each of these courses are roughly \$1100.00 and are a week long. Currently there is not a Use of Force/Control Tactics Instructor course being offered until next year and the next LEAD Use of Force/Control Tactics Instructor Course is set for November 16<sup>th</sup> through November 20 of this year. The use of force class is a prerequisite for the LEAD use of force class. I have asked the

officers if any of them are interested in becoming an instructor and have yet to hear back from anybody with any interest.

**Requirement five:** 25% completion of 40-hour Crisis Intervention Team. **We do not yet meet this requirement.**

**Requirement six:** 100% completion of Sexual Assault and Gender-based Violence training. **We meet this requirement.**

**Requirement seven:** 100% completion of Sexual Assault and Gender-based Violence for investigators/detectives. **We do not yet meet this requirement.**



## WASHINGTON STATE CRIMINAL JUSTICE TRAINING COMMISSION

Monica Alexander, Executive Director

19010 1st Avenue South • Burien, WA 98148 • Phone: 206-835-7300 • [www.cjtc.wa.gov](http://www.cjtc.wa.gov)

### HB 2015 - Procedure for Local Sales & Use Tax Verification Submittals

HB 2015 was enacted in the 2025 legislative session to provide public safety funding for local governments and law enforcement agencies through a grant program and through authorization of local taxing authority. The Washington State Criminal Justice Training Commission (CJTC) was tasked with overseeing the grant program and verifying that local governments meet the requirements for adopting the local sales & use tax.

Money received from the tax imposed must be expended for criminal justice purposes. "Criminal justice purposes" means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice and behavioral health systems occurs, including:

- a) Domestic violence services, such as those provided by domestic violence programs, community advocates, and legal advocates, as those terms are defined in RCW 70.123.020;
- b) Staffing adequate public defenders to provide appropriate defense for individuals;
- c) Diversion programs;
- d) Reentry work for inmates;
- e) Local government programs that have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health;
- f) Community placements for juvenile offenders; and Community outreach and assistance programs, alternative response programs, and mental health crisis response including, but not limited to, the recovery navigator program.

Cities and counties that impose the tax authorized must, within one calendar year of imposition of the tax, and annually thereafter, make a report to either the Association of Washington Cities or the Washington State Association of Counties on how the moneys received from the tax were expended.

Sales & Use Tax eligibility verification submittals must be signed and attested to by the Mayor or County Executive and the sheriff, chief, or marshal.

Submittals must provide a link to the resolution or ordinance that includes the requisite finding that the City or County has met the statutory requirements.

Cities and Counties may make their submittals now, prior to WACJTC posting the submittal form online. Once the submittal form is posted online, submittals must be made electronically using the Sales & Use Tax Verification Form available on CJTC's website, and all materials provided electronically. The submittal must provide sufficient documentation for CJTC to be able to verify that the statutory requirements have been met. So that CJTC is able to verify

compliance with the requirements that policies have been issued and implemented, the City or County must provide links to the relevant policy and operations manual, rather than submit hard copies of the relevant policies.

- I. The Program Manager will acknowledge receipt of the initial grant submittal, advise the City or County that initial review will be conducted within 45 days, and that CJTC may request additional information after its initial review, to ensure that the statutory criteria have been met.
- II. The Program Manager will, in consultation with the Attorney General's Office Policy Team (AGO), review submittals for compliance with the statutory requirements. The Program Manager will let the City or County know within 45 days whether the statutory requirements are met, or whether additional information is needed. If additional information is needed, follow-up meetings between the Program Manager and the City or County are permitted to help facilitate successful completion of the submittal.
- III. If the statutory requirements are met, the Program Manager will recommend to CJTC's Executive Director that the submittal be approved and will notify the City or County by electronic communication.
- IV. If the statutory requirements are not met, the Program Manager will notify the City or County by electronic communication what additional information needs to be provided to meet the requirements.
- V. The City or County must then submit the additional information within 30 days.
- VI. If the necessary information is provided by the deadline, the Program Manager will then recommend to the CJTC Executive Director that the submittal be approved.
- VII. If the requirements are not met, the Program Manager will then recommend to CJTC's Executive Director that the submittal not be approved. The Program Manager will notify the City or County by electronic communication the reasons for non-compliance.
- VIII. If the City or County disagrees, there will be an opportunity to meet with CJTC's Executive Director and the Program Manager before a final decision is made.
- IX. If the Program Manager determines that the statutory criteria have been met other than completion of certain training requirements, the Program Manager may work with the City or County for the purpose of the relevant agency fulfilling the training requirements within a required timeline.
- X. If the City or County has not rectified all deficiencies within 180 calendar days of its initial submittal, as verified by CJTC, the State Treasurer's Office must withhold \$100,000 of the tax collected each month until the month in which the City or County comes into compliance with the requirements, as verified by CJTC.

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## TRAINING THE GUARDIANS OF DEMOCRACY



## WASHINGTON STATE CRIMINAL JUSTICE TRAINING COMMISSION

Monica Alexander, Executive Director

19010 1st Avenue South • Burien, WA 98148 • Phone: 206-835-7300 • [www.cjtc.wa.gov](http://www.cjtc.wa.gov)

### HB 2015

#### Statutory Criteria and Requirements for Approval of Sales & Use Tax Authority

By June 30, 2028, the legislative authority of a qualified city or county may authorize, by resolution or ordinance, a sales and use tax. "Qualified city or county" means either a city or county where the voters have not repealed by referendum a tax imposed pursuant to RCW 82.14.340 or rejected a ballot proposition to impose a tax pursuant to RCW 82.14.450 in the previous 12 months.

If a City or County legislative authority has not adopted a resolution or ordinance to impose the tax by June 30, 2028, the City or County may submit an authorizing proposition to the city or county voters at a primary or general election, and if the proposition is approved by the majority of persons voting, impose the sales and use tax.

Sales & Use Tax funding may only be used for criminal justice purposes. "Criminal justice purposes" means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice and behavioral health systems occurs, and which includes:

- 1) Domestic violence services, such as those provided by domestic violence programs, community advocates, and legal advocates, as those terms are defined in RCW 70.123.020;
- 2) Staffing adequate public defenders to provide appropriate defense for individuals;
- 3) Diversion programs;
- 4) Reentry work for inmates;
- 5) Local government programs that have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health;
- 6) Community placements for juvenile offenders; and
- 7) Community outreach and assistance programs, alternative response programs, and mental health crisis response including, but not limited to, the recovery navigator program.

The resolution or ordinance enacted by the City or County must include a finding that the City or County has:

- 1) Issued and implemented policies and practices consistent with RCW 43.17.425 and 10.93.160, and the office of the Attorney General's Office Keep Washington Working Act guide, model policies, and training recommendations for state and local law enforcement agencies;
- 2) Participated in CJTC training as required by RCW 43.101.455 and 36.28A.445;

- 3) Issued and implemented policies and practices regarding use of force and de-escalation tactics consistent with RCW 10.120.030 and the Attorney General's Office model policies, and all other CJTC and Attorney General's Office model policies regarding use of force for law enforcement including, but not limited to, duty to intervene and training and use of canine teams;
  - 4) Attest that the agency has taken necessary steps to implement use of force data collection and reporting consistent with chapters 10.118 and 10.120 RCW, and, as of September, 2025, is submitting the required reports in the manner and on the schedule as required by the Attorney General's Office;
  - 5) Issued and implemented policies and practices consistent with chapters 7.105 and 9.41 RCW and the CJTC model policy and training addressing firearm relinquishment pursuant to court orders;
  - 6) A 25 percent officer completion rate with the CJTC's 40-hour crisis intervention team training;
  - 7) A 100 percent officer compliance rate for those officers required to complete trauma-informed, gender-based violence interviewing, investigation, response, and case review training developed or approved by CJTC pursuant to RCW 43.101.272 and 43.101.276, and if requested by CJTC, participated in agency case reviews;
  - 8) Except as it applies to tribal law enforcement agencies, received funding from a sales and use tax authorized pursuant to RCW 82.14.340 or 82.14.450, or authorized by 2015 before the awarding of the grant;
  - 9) A chief of police, marshal, or sheriff who is certified by the CJTC and who has not:
    - a) Been convicted of a felony anywhere in the United States or under foreign law; or
    - b) Been convicted of a gross misdemeanor involving moral turpitude, dishonesty, fraud, or corruption; and
  - 10) Issued and implemented policies and practices that prohibit volunteers who assist with agency work from enforcing criminal laws, other than for assistance with special event traffic and parking, including engaging in pursuits, detention, arrests, the use of force, or the use of deadly force; carrying or the use of firearms or other weapons; or the use of dogs to track people or animals other than for purposes of search and rescue; and that set forth the required supervision of volunteers, including that they must be clearly identifiable by the public as distinguishable from peace officers and any identifying insignia must be officially issued by the agency and used only when on duty.
- If the Program Manager determines that the statutory criteria have been met other than completion of certain training requirements, and the reason for the non-compliance with those training requirements is lack of financial capacity to send the required personnel to certain training, the Program Manager may work with the Applicant to provide a funding advance for the purpose of the agency fulfilling the training requirements within a required timeline. If the reason for the non-compliance with those training requirements is the availability of the training for the required personnel, the Program Manager may work with the Applicant to allow for compliance

as long as all required personnel complete that training on a schedule approved by the Program Manager and CJTC’s Executive Director.

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TRAINING THE GUARDIANS OF DEMOCRACY

Grant and Sales & Use Tax Data

City Statistics

| City             | Submitted Sales &<br>Use Tax | Approved for Sales &<br>Use Tax | Applied for Grant | Received Grant |
|------------------|------------------------------|---------------------------------|-------------------|----------------|
| Algona           | ✓                            | ✓                               |                   |                |
| Auburn           | ✓                            | ✓                               | ✓                 | ✓              |
| Battle Ground    | ✓                            | ✓                               |                   |                |
| Bellingham       | ✓                            | ✓                               | ✓                 | ✓              |
| Black Diamond    | ✓                            | ✓                               | ✓                 | ✓              |
| Bothell          |                              |                                 | ✓                 |                |
| Burien           | ✓                            | ✓                               |                   |                |
| Burlington       | ✓                            | ✓                               | ✓                 |                |
| Camas            |                              |                                 | ✓                 |                |
| Centralia        | ✓                            | ✓                               |                   |                |
| Cle Elum         | ✓                            | ✓                               | ✓                 | ✓              |
| Clyde Hill       |                              |                                 | ✓                 |                |
| Colfax           |                              |                                 | ✓                 | ✓              |
| Concrete         | ✓                            | ✓                               |                   |                |
| Covington        | ✓                            | ✓                               |                   |                |
| Des Moines       | ✓                            | ✓                               | ✓                 | ✓              |
| Duvall           | ✓                            | ✓                               | ✓                 |                |
| East Wenatchee   | ✓                            | ✓                               | ✓                 | ✓              |
| Edmonds          | ✓                            |                                 | ✓                 |                |
| Ellensburg       |                              |                                 | ✓                 |                |
| Elma             | ✓                            | ✓                               | ✓                 |                |
| Everett          | ✓                            | ✓                               | ✓                 |                |
| Federal Way      | ✓                            | ✓                               | ✓                 | ✓              |
| Ferndale         |                              |                                 | ✓                 |                |
| Gig Harbor       |                              |                                 | ✓                 |                |
| Issaquah         | ✓                            | ✓                               | ✓                 |                |
| Kalama           | ✓                            | ✓                               | ✓                 |                |
| Kelso            | ✓                            | ✓                               | ✓                 |                |
| Kennewick        |                              |                                 | ✓                 |                |
| Kent             | ✓                            | ✓                               | ✓                 | ✓              |
| Kirkland         |                              |                                 | ✓                 |                |
| Lake Forest Park | ✓                            | ✓                               |                   |                |
| Lakewood         | ✓                            | ✓                               | ✓                 |                |
| Longview         | ✓                            | ✓                               | ✓                 |                |
| Lynden           | ✓                            | ✓                               | ✓                 | ✓              |
| Lynnwood         | ✓                            | ✓                               | ✓                 | ✓              |
| Maple Valley     | ✓                            | ✓                               |                   |                |
| Marysville       |                              |                                 | ✓                 |                |
| Medina           | ✓                            | ✓                               | ✓                 | ✓              |
| Mercer Island    |                              |                                 | ✓                 |                |
| Monroe           |                              |                                 | ✓                 |                |
| Moses Lake       |                              |                                 | ✓                 |                |
| Mount Vernon     | ✓                            | ✓                               | ✓                 | ✓              |
| Mukilteo         |                              |                                 | ✓                 |                |
| North Bend       | ✓                            | ✓                               |                   |                |
| Oak Harbor       |                              |                                 | ✓                 |                |
| Olympia          | ✓                            | ✓                               | ✓                 | ✓              |
| Orting           | ✓                            | ✓                               | ✓                 | ✓              |
| Pacific          |                              |                                 | ✓                 |                |
| Pasco            |                              |                                 | ✓                 |                |

| City          | Submitted Sales & Use Tax | Approved for Sales & Use Tax | Applied for Grant | Received Grant |
|---------------|---------------------------|------------------------------|-------------------|----------------|
| Port Angeles  |                           |                              | ✓                 | ✓              |
| Pullman       | ✓                         | ✓                            | ✓                 | ✓              |
| Renton        | ✓                         | ✓                            | ✓                 | ✓              |
| Richland      |                           |                              | ✓                 | ✓              |
| Ridgefield    | ✓                         | ✓                            | ✓                 | ✓              |
| Ritzville     |                           |                              | ✓                 |                |
| Roslyn        | ✓                         | ✓                            |                   |                |
| Ruston        |                           | ✓                            | ✓                 |                |
| SeaTac        | ✓                         | ✓                            |                   |                |
| Seattle       | ✓                         |                              | ✓                 |                |
| Spokane       | ✓                         | ✓                            | ✓                 | ✓              |
| Tacoma        | ✓                         | ✓                            | ✓                 | ✓              |
| Tenino        | ✓                         | ✓                            |                   |                |
| Toppenish     | ✓                         | ✓                            | ✓                 |                |
| Tukwila       | ✓                         |                              | ✓                 |                |
| Union Gap     | ✓                         |                              | ✓                 |                |
| Vancouver     | ✓                         | ✓                            | ✓                 |                |
| Washougal     | ✓                         | ✓                            | ✓                 |                |
| Wenatchee     |                           |                              | ✓                 |                |
| West Richland |                           |                              | ✓                 |                |
| Woodinville   | ✓                         | ✓                            |                   |                |
| Yacolt        | ✓                         | ✓                            |                   |                |
| Zillah        | ✓                         |                              | ✓                 |                |

County Statistics

| County       | Submitted Sales & Use Tax | Approved for Sales & Use Tax | Applied for Grant | Received Grant |
|--------------|---------------------------|------------------------------|-------------------|----------------|
| Benton       |                           |                              | ✓                 |                |
| Clallam      | ✓                         |                              | ✓                 |                |
| Clark        | ✓                         | ✓                            | ✓                 | ✓              |
| Cowlitz      | ✓                         | ✓                            | ✓                 |                |
| Grays Harbor | ✓                         |                              |                   |                |
| Jefferson    | ✓                         | ✓                            | ✓                 | ✓              |
| King         | ✓                         | ✓                            | ✓                 | ✓              |
| Kitsap       | ✓                         |                              | ✓                 |                |
| Pierce       | ✓                         | ✓                            | ✓                 | ✓              |
| San Juan     |                           |                              | ✓                 |                |
| Skagit       | ✓                         | ✓                            | ✓                 | ✓              |
| Snohomish    | ✓                         |                              | ✓                 |                |
| Spokane      | ✓                         |                              | ✓                 |                |
| Thurston     | ✓                         | ✓                            |                   |                |
| Whatcom      | ✓                         | ✓                            | ✓                 | ✓              |
| Whitman      | ✓                         | ✓                            | ✓                 |                |

Other Jurisdictions Statistics

| Other Jurisdiction | Submitted Sales & Use Tax | Approved for Sales & Use Tax | Applied for Grant | Received Grant |
|--------------------|---------------------------|------------------------------|-------------------|----------------|
| Nisqually Tribe    |                           |                              | ✓                 |                |
| Port of Seattle    |                           |                              | ✓                 |                |

Source: Criminal Justice Training Commission. Last updated August 31, 2026.

Pierce County Sales & Use Tax Data

| Agency                                 | Fircrest | Tacoma | Lakewood | Puyallup | Ruston | Fife<br>Milton<br>Edgewood<br>Steilacoom<br>Univ Place | Sumner &<br>DuPont | Bonney Lake<br>& Orting | Gig Harbor |
|----------------------------------------|----------|--------|----------|----------|--------|--------------------------------------------------------|--------------------|-------------------------|------------|
| State of WA                            | 6.51%    | 6.51%  | 6.51%    | 6.51%    | 6.51%  | 6.51%                                                  | 6.51%              | 6.51%                   | 6.51%      |
| City                                   | 0.84%    | 0.84%  | 0.84%    | 0.84%    | 0.84%  | 0.84%                                                  | 0.84%              | 0.84%                   | 0.84%      |
| Sound Transit                          | 1.40%    | 1.40%  | 1.40%    | 1.40%    | 1.40%  | 1.40%                                                  | 1.40%              | 1.40%                   |            |
| Pierce Transit                         | 0.60%    | 0.60%  | 0.60%    | 0.60%    | 0.60%  | 0.60%                                                  | —                  | —                       | 0.60%      |
| Pierce County                          | 0.15%    | 0.15%  | 0.15%    | 0.15%    | 0.15%  | 0.15%                                                  | 0.15%              | 0.15%                   | 0.15%      |
| Criminal Justice                       | 0.10%    | 0.10%  | 0.10%    | 0.10%    | 0.10%  | 0.10%                                                  | 0.10%              | 0.10%                   | 0.10%      |
| PC Housing & Related Services          | 0.10%    | 0.10%  | 0.10%    | 0.10%    | 0.10%  | 0.10%                                                  | 0.10%              | 0.10%                   | 0.10%      |
| Pierce County Juvenile Facilities      | 0.10%    | 0.10%  | 0.10%    | 0.10%    | 0.10%  | 0.10%                                                  | 0.10%              | 0.10%                   | 0.10%      |
| PC Mental Health & Chemical Dependency | 0.10%    | 0.10%  | 0.10%    | 0.10%    | 0.10%  | 0.10%                                                  | 0.10%              | 0.10%                   | 0.10%      |
| Pierce County Public Safety            | 0.10%    | 0.10%  | 0.10%    | 0.10%    | 0.10%  | 0.10%                                                  | 0.10%              | 0.10%                   | 0.10%      |
| South Sound 911                        | 0.10%    | 0.10%  | 0.10%    | 0.10%    | 0.10%  | 0.10%                                                  | 0.10%              | 0.10%                   | 0.10%      |
| Zoo/Parks                              | 0.10%    | 0.10%  | 0.10%    | 0.10%    | 0.10%  | 0.10%                                                  | 0.10%              | 0.10%                   | 0.10%      |
| City - Public Safety                   | —        | 0.10%  | 0.10%    | —        | 0.10%  | —                                                      | —                  | —                       | 0.10%      |
| Tacoma Creates/Cultural Access         | —        | 0.10%  | —        | —        | —      | —                                                      | —                  | —                       | —          |
| Transportation Benefit District        | —        | 0.10%  | —        | 0.10%    | —      | —                                                      | 0.10%              | —                       | 0.30%      |
| Total                                  | 10.20%   | 10.50% | 10.30%   | 10.30%   | 10.30% | 10.20%                                                 | 9.70%              | 9.60%                   | 9.20%      |

— = Tax not imposed/applicable  
Source: WA State Department of Revenue. Rates effective July 1, 2026.

**Scenario 1:**

*Increase both Community Events Specialist and existing Court Clerk I position to 1.0 FTE*

**GENERAL FUND CHANGE IN FUND BALANCE REPORT**

|                                                               |                      |
|---------------------------------------------------------------|----------------------|
| Operating Revenues                                            | 8,276,171            |
| Operating Expenses                                            | <u>8,248,507</u>     |
| <b>Operating Revenues Over/(Under) Operating Expenditures</b> | <b><u>27,664</u></b> |

**GENERAL FUND SUMMARY REPORT****RESOURCES**

|                                                            |                          |
|------------------------------------------------------------|--------------------------|
| Assigned Beginning Fund Balance - Light                    | 338,095                  |
| Assigned Beginning Fund Balance - 44th Alameda             | 503,656                  |
| Unassigned Beginning Fund Balance - Reserved for Cash Flow | 1,925,000                |
| Unassigned Beginning Fund Balance                          | 1,346,220                |
| Operating Revenues                                         | <u>8,276,171</u>         |
| <b>Total Resources with Beginning Fund Balance</b>         | <b><u>12,389,142</u></b> |

**EXPENDITURES**

|                                                                     |                          |
|---------------------------------------------------------------------|--------------------------|
| Operating Expenses                                                  | 8,248,507                |
| Capital & Other Expenditures                                        | 38,095                   |
| Transfer Out to Street for St. Lt. Maint./Cap from Lt. Fund Balance | 44,113                   |
| Transfer Out to Street Fund                                         | 276,997                  |
| Assigned Ending Fund Balance - Light                                | 293,982                  |
| Assigned Ending Fund Balance - 44th Alameda                         | 503,656                  |
| Unassigned Ending Fund Balance - Reserved for Cash Flow             | 1,925,000                |
| Unassigned Ending Fund Balance                                      | <u>1,058,792</u>         |
| <b>Total Expenditures with Ending Fund Balance</b>                  | <b><u>12,389,142</u></b> |

**Scenario 2:**

*Increase both Community Events Specialist and existing Court Clerk I position to 1.0 FTE and apply market rate adjustments to identified positions*

**GENERAL FUND CHANGE IN FUND BALANCE REPORT**

|                                                               |                       |
|---------------------------------------------------------------|-----------------------|
| Operating Revenues                                            | 8,276,171             |
| Operating Expenses                                            | 8,279,700             |
| <b>Operating Revenues Over/(Under) Operating Expenditures</b> | <b><u>(3,529)</u></b> |

**GENERAL FUND SUMMARY REPORT****RESOURCES**

|                                                            |                          |
|------------------------------------------------------------|--------------------------|
| Assigned Beginning Fund Balance - Light                    | 338,095                  |
| Assigned Beginning Fund Balance - 44th Alameda             | 503,656                  |
| Unassigned Beginning Fund Balance - Reserved for Cash Flow | 1,925,000                |
| Unassigned Beginning Fund Balance                          | 1,346,220                |
| Operating Revenues                                         | 8,276,171                |
| <b>Total Resources with Beginning Fund Balance</b>         | <b><u>12,389,142</u></b> |

**EXPENDITURES**

|                                                                     |                          |
|---------------------------------------------------------------------|--------------------------|
| Operating Expenses                                                  | 8,279,700                |
| Capital & Other Expenditures                                        | 38,095                   |
| Transfer Out to Street for St. Lt. Maint./Cap from Lt. Fund Balance | 44,113                   |
| Transfer Out to Street Fund                                         | 276,997                  |
| Assigned Ending Fund Balance - Light                                | 293,982                  |
| Assigned Ending Fund Balance - 44th Alameda                         | 503,656                  |
| Unassigned Ending Fund Balance - Reserved for Cash Flow             | 1,925,000                |
| Unassigned Ending Fund Balance                                      | 1,027,599                |
| <b>Total Expenditures with Ending Fund Balance</b>                  | <b><u>12,389,142</u></b> |

**FIRCREST CITY COUNCIL AGENDA SUMMARY**

**AGENDA TOPIC:** Resolution Expressing Support for a Unified Regional Approach to Homelessness in Pierce County

**ITEM:** 13A

**DATE:** October 27, 2026

**FROM:** Dawn Masko, City Manager

---

**RECOMMENDED MOTION:** I move to adopt Resolution No. \_\_\_\_\_, expressing the City of Fircrest’s support for a Unified Regional Approach to Homelessness in Pierce County and directing the City Manager to assist in developing an Interlocal Agreement for future Council consideration.

---

**PROPOSAL:** The City Council is being asked to adopt a Resolution expressing the City’s intent and commitment to collaborate with other Pierce County governments in developing a Unified Regional Approach (URA) to homelessness. The Resolution directs the City Manager to participate in the development of an Interlocal Agreement (ILA) establishing the regional framework and to return to Council for consideration of any proposed agreements.

The Resolution also expresses the City’s intent to coordinate with other jurisdictions on homelessness prevention and response efforts while the ILA is developed. Adoption of the Resolution does not authorize execution of an ILA or create binding legal or financial obligations for the City.

**FISCAL IMPACT:** There is no immediate fiscal impact associated with adoption of the proposed Resolution. Once the URA has been formally established via the ILA, if the City chooses to participate, the estimated cost is approximately \$4,000 per year. Any future financial commitments or resource allocations associated with participation in the URA would be subject to separate City Council consideration and approval.

**ADVANTAGES:** Adoption of the Resolution demonstrates the City’s commitment to addressing homelessness through a coordinated regional approach. Participation in the development of the URA provides Fircrest with an opportunity to help shape the regional framework, advocate for the needs of smaller jurisdictions, and identify opportunities to leverage existing countywide resources and services.

Regional collaboration may also improve coordination among jurisdictions, reduce duplication of efforts, and provide more consistent access to homelessness prevention and response services while allowing participating governments to pursue solutions appropriate for their individual communities.

**DISADVANTAGES:** Participation in the development of the URA will require staff time and coordination with other jurisdictions. While the Resolution does not establish financial obligations, future participation in the regional framework will involve funding commitments and may require additional administrative or financial resources.

**ALTERNATIVES:** The City Council may adopt the Resolution as presented, adopt the Resolution with amendments, or decline to adopt the Resolution.

**BACKGROUND:** Homelessness continues to be a complex and persistent challenge throughout Pierce County, requiring coordinated efforts among local governments, service providers, and community organizations. Recognizing that homelessness extends beyond jurisdictional boundaries, Pierce County adopted a Comprehensive Plan to End Homelessness in 2022, which included a goal of creating a unified homeless response system.

In October 2024, Pierce County contracted with Uncommon Bridges to work with local governments to develop a Unified Regional Approach to homelessness. An elected leadership group, consisting of representatives from Pierce County and several cities, has been working to develop a regional framework intended to substantially reduce homelessness so that it is rare, brief, and non-recurring.

The proposed URA would establish a coordinated countywide framework while allowing participating jurisdictions to identify and implement solutions responsive to their individual communities. The proposed structure includes a governance board consisting of representatives from participating governments, supported by limited administrative staffing. The URA would be established through an Interlocal Agreement pursuant to Chapter 39.34 RCW, without creating a separate legal entity.

Although Fircrest is a relatively small community, homelessness and housing instability affect City residents. According to Pierce County data, nine individuals served by the County's homeless response system in 2025 reported last sleeping in Fircrest, while 66 individuals identified the 98466 ZIP code as their last permanent address. During the 2024-2025 school year, 50 students attending Whittier Elementary, Evergreen Primary, or Wainwright Intermediate received assistance through the McKinney-Vento program, which supports students lacking a fixed, regular, and adequate nighttime residence. Additionally, between January 2024 and June 2025, 16 eligible Fircrest households applied for rental assistance through Pierce County's Eviction Prevention program. These statistics do not necessarily reflect the number of individuals or households residing within Fircrest city limits. Because the 98466 ZIP code encompasses areas outside of Fircrest, and local schools serve students residing both within and outside City limits, it is not possible to determine how many of the individuals reporting a 98466 address or students receiving McKinney-Vento assistance were actually Fircrest residents. Accordingly, these figures should be viewed as indicators of housing instability in the broader community rather than a precise count of Fircrest residents experiencing homelessness.

As the regional framework continues to be developed, participating jurisdictions are encouraged to express their support by adopting a resolution of intent and to begin identifying opportunities for greater coordination. These efforts include aligning data collection practices, improving connections to existing housing and shelter resources, coordinating inclement weather responses, and supporting homelessness prevention or intervention services.

The proposed Resolution expresses Fircrest's willingness to participate in these discussions and work collaboratively with other jurisdictions while preserving the City Council's authority to evaluate and approve any future agreements or financial commitments.

**ATTACHMENTS:** [Resolution](#)  
[PowerPoint Presentation – September 21, 2026](#)  
[Unified Regional Homelessness Approach Flyer](#)

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CITY OF FIRCREST  
RESOLUTION NO. \_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
FIRCREST, WASHINGTON, EXPRESSING ITS INTENT AND  
COMMITMENT TO WORK WITH OTHER PIERCE COUNTY  
GOVERNMENTS TO LAUNCH A UNIFIED REGIONAL  
APPROACH TO HOMELESSNESS; DIRECTING THE CITY  
MANAGER TO WORK COLLABORATIVELY WITH OTHER  
PIERCE COUNTY GOVERNMENTS TO DEVELOP AN  
INTERLOCAL AGREEMENT; AND EXPRESSING ITS INTENT TO  
MAKE PROGRESS IN ADDRESSING HOMELESSNESS BY  
TAKING CERTAIN ACTIONS WHILE AGREEMENTS ARE IN  
DEVELOPMENT.

WHEREAS, homelessness is a persistent and complex challenge in Pierce County with many root causes; and

WHEREAS, 9 homeless individuals who were served by Pierce County’s homeless response system in 2025 reported they last slept in Fircrest and 66 homeless individuals who were served by Pierce County’s homeless response system in 2025 reported that 98466 was the zip code of their last permanent address; and

WHEREAS, during the 2024-2025 school year, 50 students enrolled at Whittier Elementary, Evergreen Primary, or Wainwright Intermediate were supported by the McKinney-Vento program for children who lack a fixed, regular, and adequate nighttime residence; and

WHEREAS, from January 1, 2024 to June 30, 2025, 16 eligible households in Fircrest applied for rental assistance through Pierce County’s Eviction Prevention program; and

WHEREAS, governments across Pierce County share a common interest in ensuring that homelessness is rare, brief, and non-recurring; and

WHEREAS, addressing homelessness requires coordinated solutions across jurisdictional boundaries; and

WHEREAS, in 2022, Pierce County adopted a Comprehensive Plan to End Homelessness which included a goal to “Create a Unified Homeless System”; and

WHEREAS, in October 2024, the Pierce County Council contracted with Uncommon Bridges to work with governments across Pierce County to scope, design, and implement a Unified Regional Approach to homelessness (URA) in Pierce County; and

WHEREAS, in 2025 Uncommon Bridges began convening multiple meetings with an Elected Leadership Group (ELG) consisting of elected officials from governments in Pierce County to scope and design the URA; and

1       **WHEREAS**, the ELG included elected leaders from Pierce County and the Cities of  
2       Auburn, Edgewood, Fife, Gig Harbor, Orting, Lakewood, Puyallup, Tacoma, and  
3       University Place; and

4       **WHEREAS**, in April 2025, the ELG proposed that the purpose of the URA is “to  
5       substantially reduce homelessness so that it is rare, brief, and non-recurring”; and

6       **WHEREAS**, in March 2026, the ELG proposed a URA design that includes a  
7       governance board to direct URA operations, consisting of representatives from  
8       participating governments and limited staffing to support URA operations; and

9       **WHEREAS**, in March 2026, the ELG proposed a URA be established via Interlocal  
10       Agreement (ILA) pursuant to Chapter 39.34 RCW, without the establishment of a  
11       separate legal entity; and

12       **WHEREAS**, in March 2026, the ELG proposed that while an Interlocal Agreement is in  
13       development, participating Pierce County governments begin coordinating actions by  
14       aligning data requirements for providers, processes to support homeless households, and  
15       inclement weather policies; and

16       **WHEREAS**, in April 2026, the ELG proposed that the mission of the URA is to  
17       “empower Pierce County governments to choose locally responsive solutions to respond  
18       to and prevent homelessness, while establishing a countywide framework that supports  
19       coordination and efficient use of shared resources; and

20       **WHEREAS**, while an ILA is in development, the Fircrest City Council desires to express  
21       support for the establishment of the URA and identify actions that the City of Fircrest  
22       can take to align its homeless response with other Pierce County governments;

23       **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE**  
24       **CITY OF FIRCREST:**

25       **Section 1.** The City of Fircrest expresses its intent and commitment to work with other  
26       Pierce County governments to launch a Unified Regional Approach to homelessness  
27       (URA) across Pierce County as proposed by the Elected Leadership Group.

28       **Section 2.** The City Council directs the City Manager to work collaboratively with other  
29       Pierce County governments to develop an Interlocal Agreement and other agreements  
30       necessary and desirable to achieve the intent of this Resolution, and to return at a future  
31       date with proposed agreements for Council’s consideration. The Interlocal Agreement  
32       should include mechanisms to ensure strong fiscal oversight and transparency in  
33       communicating with the public on the URA’s work, funding, budget, and outcomes.

34       **Section 3.** While agreements are in development, the City of Fircrest expresses its intent  
35       to make progress in addressing homelessness through the following actions with the  
36       support of the team leading URA implementation and in collaboration with other Pierce  
37       County governments:

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- Develop or update a procedure to connect homeless residents to housing and shelter via existing systems like Coordinated Entry (the County’s access point for housing referrals) and the Shelter Access Hub (a 24/7 call center that connects people to shelter options in Pierce County);
- Develop or update an inclement weather policy that includes coordination and alignment with other governments to connect homeless people with resources during inclement weather events;
- Identify locations in the City of Fircrest that may serve as inclement weather shelter; and
- Support establishment or expansion of at least one homeless intervention in the City of Fircrest.

**Section 4.** This Resolution does not authorize execution of an Interlocal Agreement, nor does it create binding legal or financial obligations for the City of Fircrest.

**APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON**, at a regular meeting thereof this 27th day of October 2026.

**APPROVED:**

\_\_\_\_\_  
Nikki Bufford, Mayor

**ATTEST:**

\_\_\_\_\_  
Arlette Burkhardt, City Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
City Attorney



# Pierce County Unified Regional Approach to Homelessness

City of Fircrest  
Monday, September 21, 2026

**Jani Hitchen**

Chair of the Pierce County Council

**Mary Connolly**

Policy Analyst, Pierce County Council Office

# Homelessness in Pierce County – Why?

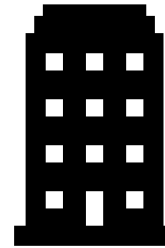
Homelessness has many different causes.



Job loss,  
living on a  
fixed  
income



Medical  
emergency,  
mental health  
or substance  
abuse disorder



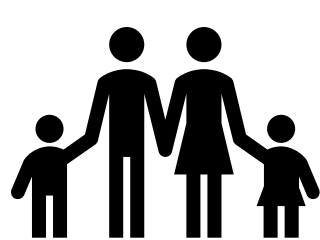
Rising rent,  
foreclosure,  
eviction



Domestic  
violence, young  
people aging out  
of foster care,  
family break-up

# Homelessness in Pierce County – Who?

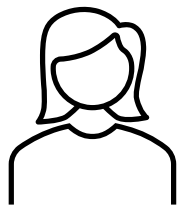
Homelessness affects all kinds of people.



Families



Adults



Youth



Disabled  
People



Veterans



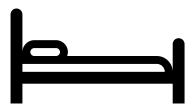
Seniors



# Homelessness in Pierce County – How?

Homelessness doesn't always look the same.

Homeless people and families may ...



Sleep in  
a  
shelter



Double  
up



Couch  
surf



Sleep in  
a car



Sleep in  
a tent

# Homelessness & Housing Insecurity in Fircrest

9

The number of homeless individuals who were served by Pierce County's homeless response system in 2025 who reported they last slept in Fircrest.<sup>1</sup>

66

The number of homeless individuals who were served by Pierce County's homeless response system in 2025 who reported that 98466 was the zip code of their last permanent address.<sup>2</sup>

1. Data Source: Pierce County Homeless Management Information System (HMIS). Data extract date: 8/12/2026

2. Data Source: Pierce County Homeless Management Information System (HMIS). Data extract date: 5/11/2026

# Homelessness & Housing Insecurity in Fircrest (Cont.)

50

The number of students enrolled in Whittier Elementary (17), Evergreen Primary (4), and Wainwright Intermediate (29) during the 2024-2025 school year who identified as homeless at any point during the school year. Here, homelessness is defined as lacking a fixed, regular, and adequate nighttime residence.<sup>1</sup>

16

The number of eligible households in the City of Fircrest that applied for rental assistance through Pierce County’s Eviction Prevention program from January 1, 2024 to June 30, 2025.<sup>2</sup>

1. Data Source: Washington State Office of Superintendent Instruction (OSPI).  
2. Data Source: Pierce County.



# Existing Homelessness Response & Prevention Services

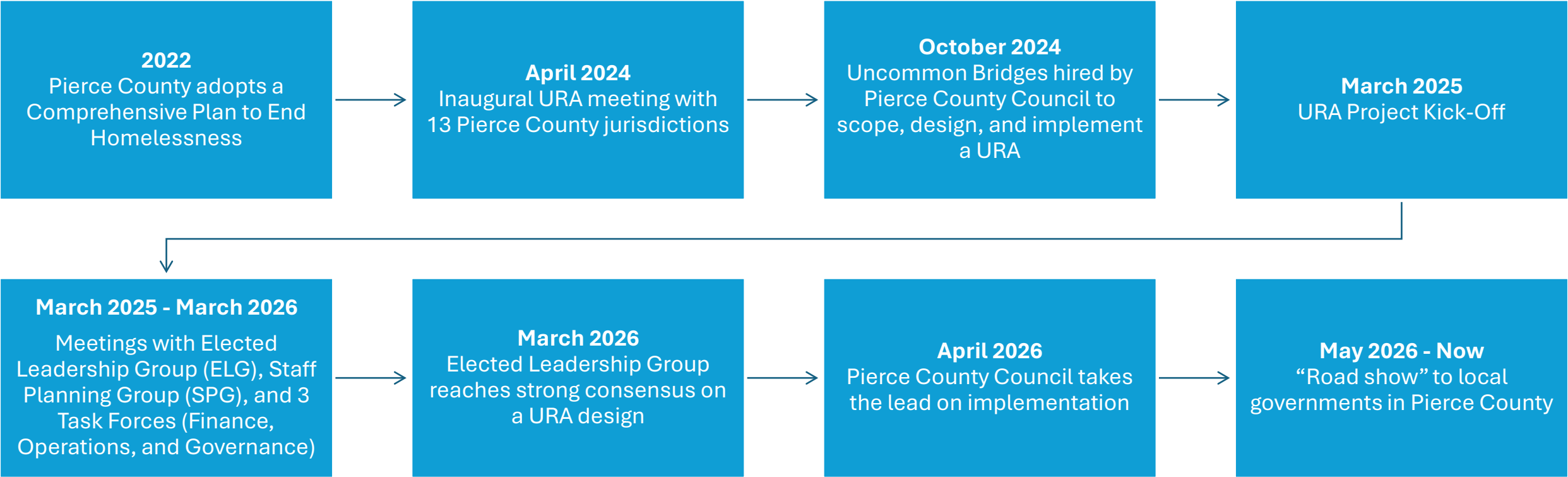
There are a variety of programs for people who are homeless or at risk of homelessness.

- Examples of County-wide programs:
  - Pierce County Eviction Prevention – rental assistance, case management
  - Shelter Access Hub – 24/7 call line to connect to shelter
  - Coordinated Entry – entry point to certain housing referrals
- Examples of programs supported or operated by individual jurisdictions:
  - Lakewood – Supports local organizations like LASA with human services grants; hosts Tacomaprobono Eviction Prevention clinics
  - Fife – operates a shelter and jobs program for homeless adults; conducts street outreach
  - Gig Harbor – hires a Housing, Health, and Human Services Program Manager who connects residents to resources

# Why a Unified a Regional Approach?

- For people who are homeless or at risk of homelessness: accessing programs can be confusing and the system can feel disconnected.
- For organizations that support homeless people: inconsistent requirements across government funders requires them to spend an inordinate amount of their scarce resources on compliance.
- For local governments: there are finite resources and capacity to support residents who are homeless or at risk of homelessness.

# How we got here ...



# Vision & Mission of the Unified Regional Approach (URA)

## Vision

*A unified regional approach to substantially reduce homelessness so that it is rare, brief, and non-recurring.*

## Mission

*The URA empowers Pierce County governments to choose locally responsive solutions to respond to and prevent homelessness, while establishing a countywide framework that supports coordination and efficient use of shared resources.*

# What will the URA do?

- Facilitate coordination, collaboration, and communication across governments related to homeless response and prevention.
- Provide technical assistance to governments in implementing locally-tailored solutions.
- Access additional resources and funding to serve Pierce County.
- Track and report on County-wide data and outcomes to understand what is working well and where the system needs improvement.

# How could the URA benefit the City of Fircrest?

- Serve as a go-to resource and technical expert for questions on homeless resources, services, and data
- Convene staff from governments to collaborate and share ideas. *(e.g. convening administrative staff to share ideas on how to respond when a resident is at risk of eviction; convening police officers to discuss how to respond when someone is seeking shelter or experiencing a crisis)*
- Provide support for collaborative projects across governments *(e.g. pooling funding for a shelter project; hiring shared outreach staff; applying to state grants)*
- Advocate for federal and state funding for the region

# Governance, Structure, & Staffing

- URA will be formally established via interlocal agreement (ILA)
- Participation by governments is voluntary
- Governed by a board of elected officials representing participating governments
- Pierce County will serve as the administering organization for the URA, including as employer for URA staff
- For the first 3-5 years, annual budget is expected to be about \$400,000 - \$600,000, primarily supporting employment of 2-3 staff
  - Budget will depend on revenues from participating governments, with the amounts based on the population of each jurisdiction living in Pierce County
  - Estimated cost for City of Fircrest is \$3,000 - \$4,000 per year

# How is this different than the King County Regional Homelessness Authority (KCRHA)?

|                         | KCRHA                                                                              | URA Design (As Proposed by the ELG)                                                                                                                                                           |
|-------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City/Town Engagement    | Established via an interlocal agreement between King County and City of Seattle.   | Established via an interlocal agreement between Pierce County and all Cities, Towns, and/or Tribes that choose to join. Local governments have been engaged in developing the URA since 2024. |
| New vs. Existing Agency | Established as a separate governmental administrative agency.                      | Not a new entity/organization. Administered by Pierce County. Subject to the County’s financial controls.                                                                                     |
| Mission                 | Mission is to administer homeless services.                                        | Mission is to support governments and facilitate coordination across governments.                                                                                                             |
| Budget                  | \$205,072,655 budgeted in 2026 – 93% for services and 7% for staff/administration. | Estimated: \$400-000-\$600,000 per year for staff/administration.                                                                                                                             |
| Number of Staff         | 82 positions included in 2026 budget.                                              | 2-3 staff in the first 5 years.                                                                                                                                                               |



# Next Steps: Resolution of Intent

Governments interested in participating in the URA are asked to adopt a resolution of intent to:

- Express their intent and commitment to working with other governments to launch a URA
- Direct staff to work with other governments to develop an ILA
- While an ILA is development, commit to certain activities (as described on the next slide)

# Next Steps: Coordinated Activities

- Develop or update **data collection requirements** for homeless service providers
  - *This is only applicable to cities that fund these organizations or provide direct services*
- Develop or update a procedure to **connect residents** who are homeless or at risk of homelessness to **resources** (e.g. housing, shelter, rental assistance)
- Develop or update a policy to connect homeless people to resources during **inclement weather events** (e.g. extreme heat or cold) and identify locations that may serve as inclement weather shelter
- Support **establishment or expansion** of at least **one homeless intervention**

- Pierce County: Resolution No. R2026-152, adopted May 26 ✓
- City of Fife: Resolution No. 2259, adopted June 23 ✓
- City of Gig Harbor: Resolution 1363, adopted July 13 ✓
- City of Lakewood: Resolution No. 2026-06, adopted August 3 ✓
- City of Tacoma: Resolution No. 42011, adopted August 25 ✓
- City of Orting: Resolution No. 2026-23, adopted August 26 ✓
- City of Ruston: Resolution 825, adopted September 1 ✓

# Options for Consideration

## 1. Sign a resolution of intent

- Resolution serves as a stepping stone to indicate support for the project
- No legally or financially binding commitment
- Governments that adopt a resolution of intent will actively participate in ILA development and negotiations

## 2. Do not sign a resolution of intent

- Pierce County will keep governments in the loop on ILA development
- Once the ILA is developed, governments may choose to join at any time

# Find More Information on the URA Website

<https://www.unifiedregionalapproach.com/>



# Questions?

## **Jani Hitchen**

Chair of the Pierce County Council  
[Jani.Hitchen@piercecountywa.gov](mailto:Jani.Hitchen@piercecountywa.gov)

## **Mary Connolly**

Policy Analyst, Pierce County Council Office  
[Mary.Connolly@piercecountywa.gov](mailto:Mary.Connolly@piercecountywa.gov)

# PIERCE COUNTY UNIFIED REGIONAL APPROACH TO HOMELESSNESS (URA)

## WHAT IS THE STATE OF HOMELESSNESS IN PIERCE COUNTY?

- In all parts of Pierce County, there are people on the verge of homelessness or experiencing homelessness. In 2025, Pierce County’s homeless crisis response system served over 8,700 homeless individuals.<sup>1</sup>
- Homelessness affects all kinds of people – families, youth, adults, seniors, veterans and disabled people.
- Homelessness doesn’t always look the same. There are homeless people and families sleeping in their cars, staying at motels, sleeping in tents, and staying in shelters.
- Homelessness has many different causes – rising rent, job loss, living on a Social Security paycheck, foreclosure, a costly medical emergency, mental health or substance use disorder, family break-up, domestic violence, young people aging out of foster care.

## WHAT HAPPENS WHEN SOMEONE IS HOMELESS OR AT RISK OF HOMELESSNESS?

There are a variety of programs that people can access when they are homeless or at risk of homelessness:

- Many cities have developed programs to address the specific needs of their jurisdiction. For example, the City of Fife operates a [shelter and jobs program](#) for homeless adults. The City of Gig Harbor has a [Housing, Health, and Human Services program](#) to develop programs that meet community needs.
- Some programs serve people across the County. For example, Pierce County’s [Eviction Prevention program](#) provides rental assistance to households at risk of eviction. The County’s Shelter Access Hub, operated by Family Promise of Puget Sound, is a 24/7 call line to connect people with shelter.

## WHY A UNIFIED REGIONAL APPROACH (URA)?

- For people who are homeless or at risk of homelessness, accessing programs can be confusing and the system can feel disconnected.
- For organizations that support homeless people, inconsistent requirements across government funders requires them to spend an inordinate amount of their scarce resources on compliance.
- Local governments have finite resources and capacity to support residents who are homeless or at risk of homelessness.

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<sup>1</sup> Find more homeless system performance data on [Open Pierce County](#).

## WHAT WILL THE URA DO?

The unified regional approach will provide dedicated staff capacity to:

- Facilitate coordination, collaboration, and communication across governments related to homeless response and prevention.
- Provide technical assistance to governments in implementing locally-tailored solutions.
- Access additional resources and funding to serve Pierce County residents.
- Track and report on County-wide data and outcomes to understand what is working well and where the system needs improvement.

## WHAT DOES JOINING THE URA MEAN FOR YOUR GOVERNMENT?

- Your staff will share information and ideas with staff from other governments.  
*For example: sharing ideas on collaborating with school districts to support families that are at risk of homelessness; sharing approaches on connecting someone living in their car to shelter.*
- Your government will work with URA staff to identify solutions to meet the specific needs of your residents.  
*For example: receiving support to partner with a community center to serve as a safe place for people to go during extreme heat, cold, and smoke.*
- Your government may identify opportunities to collaborate with other governments on projects of mutual benefit and interest.  
*For example: partnering with governments to request funding from the state to open and operate a shelter that serves families with children.*

## WHAT IMPACT WILL THE URA HAVE?

- The region will have a coordinated system to serve people who are homeless or at risk of homelessness.
- Organizations serving homeless people will have clearer data collection and reporting requirements, decreasing administrative burden.
- Governments will work together to connect residents to the services they need and to improve the homeless response and prevention system.
- Residents will have access to support to get or stay housed no matter where they live in the County.

## QUESTIONS?

CONTACT COUNCILMEMBER JANI HITCHEN AT [JANI.HITCHEN@PIERCECOUNTYWA.GOV](mailto:JANI.HITCHEN@PIERCECOUNTYWA.GOV) OR MARY CONNOLLY AT [MARY.CONNOLLY@PIERCECOUNTYWA.GOV](mailto:MARY.CONNOLLY@PIERCECOUNTYWA.GOV).

**FIRCREST CITY COUNCIL AGENDA SUMMARY**

**AGENDA TOPIC:** 3rd Quarter 2026 Financial Review

**ITEM:** 13B

**DATE:** October 27, 2026

**FROM:** Allison Deskins, Finance Director

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**RECOMMENDED MOTION:** None. Information Only.

---

**PROPOSAL:** The 3rd Quarter 2026 Financial Review is intended to provide a review of the City’s primary operating funds, with graphical presentations of the City’s major revenue sources with comparisons to prior-year actual results. This review also provides information on ending fund balance and cash position, and financial activity for all City funds.

**FISCAL IMPACT:** None.

**ADVANTAGES:** Quarterly financial reviews provide an opportunity for the Council and citizens to be apprised of the financial position of the City.

**DISADVANTAGES:** None.

**ALTERNATIVES:** None.

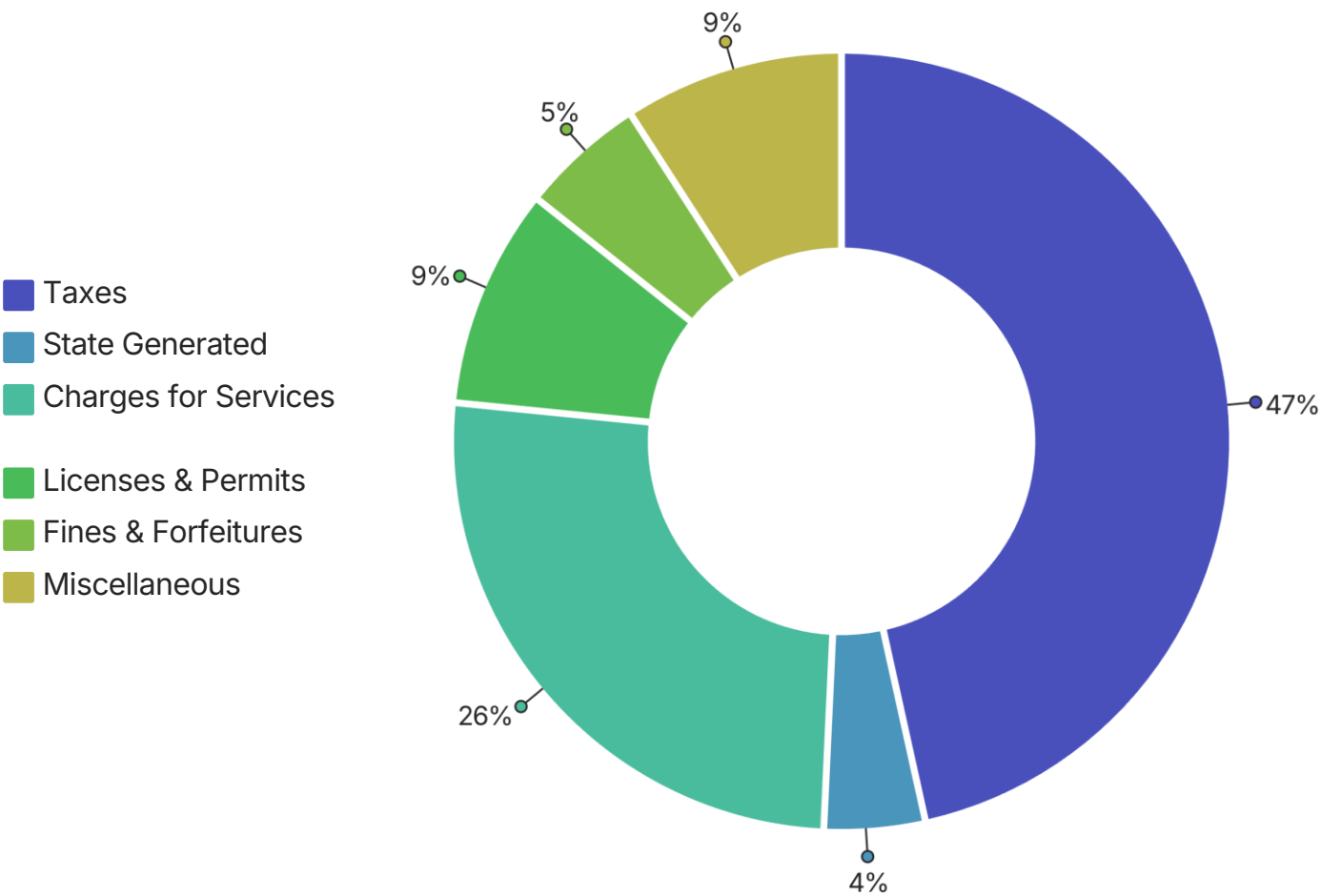
**BACKGROUND:** The City provides quarterly reviews on an ongoing basis.

**ATTACHMENTS:** [3rd Quarter 2026 Financial Report](#)



# **City of Fircrest Third Quarter Financial Report 2026**

# Revenue Breakdown by Source



The City of Fircrest relies primarily on tax revenue (47%), followed by charges for services (26%), licenses & permits (9%) and miscellaneous revenue (9%). Together, these four sources constitute nearly 91% of all city income in Q3 2026.

# Revenue Overview: Q3 2026 vs. Q3 2025

Total Q3 2026 revenue stands at \$5,999,431, representing a 9.8% increase (\$534,551) from Q3 2025's \$5,464,879.



## Taxes

Q3 2026: \$2,845,414

Q3 2025: \$2,701,782

Total increase of +5.3% (\$143,631)

- Retail Sales & Use Tax: ↑ \$108k
- General Property Tax: ↑ \$26k
- EMS Tax: ↑ \$8.6k



## Charges for Services

Q3 2026: \$1,546,865

Q3 2025: \$1,341,603

Total increase of +15.3% (\$205,261)

- Plan Check Fees: ↑ \$139k
- Planning Admin Fees: ↑ \$31k
- Planning Permits: ↑ \$18.2k
- Youth Activities: ↑ \$8.5k



## Misc Revenues

Q3 2026: \$549,642

Q3 2025: \$543,565

Total increase of +1.1% (\$6,077)

- Parks donations ↑ \$19.6k
- Investment interest ↑ \$19.4k
- Centennial Donations ↓ \$30.3k



## Licenses & Permits

Q3 2026: \$529,547

Q3 2025: \$413,497

Total increase of +28.1% (\$116,050)

- Building Permits: ↑ \$80k
- Mechanical Permits: ↑ \$23k
- Plumbing Permits: ↑ \$12k



## Fines & Forfeitures

Q3 2026: \$314,925

Q3 2025: \$236,751

Total increase of +33.0% (\$78,174)

- Municipal Court: ↑ \$80k



## State Generated (Intergovernmental)

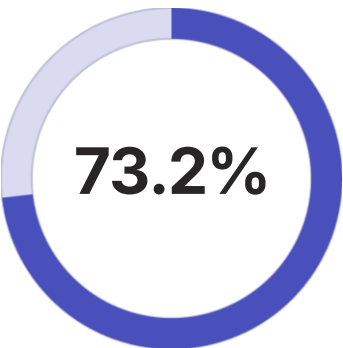
Q3 2026: \$212,948

Q3 2025: \$227,682

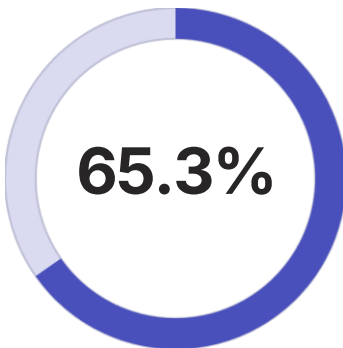
Total decrease of -6.5% (\$14,733)

- Middle Housing Grant: ↓ \$25k

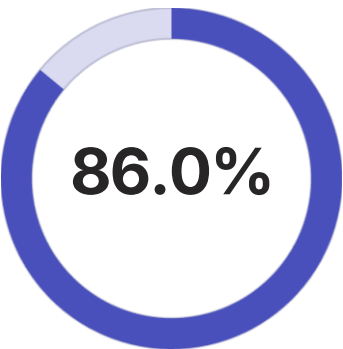
# Revenue Performance Against 2026 Budget



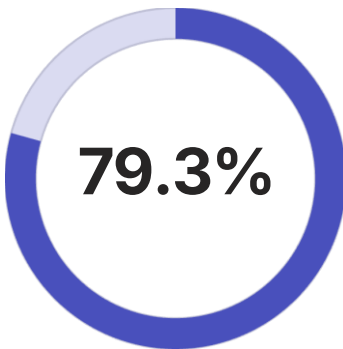
**Budget Utilization**  
\$5,999,431 collected of \$8,193,650  
total budgeted revenue for 2026



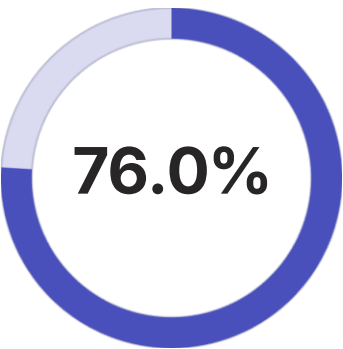
**Tax Collection**  
\$2,845,414 collected of \$4,360,056  
total budgeted tax revenue



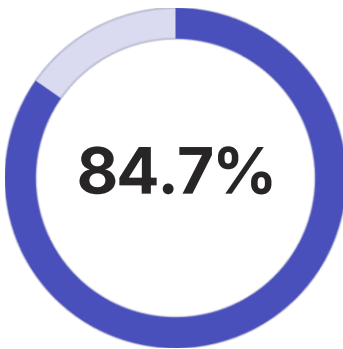
**Charges for Services**  
\$1,546,865 collected of \$1,798,808  
total budgeted service charges



**Misc Revenues**  
\$549,642 collected of \$693,038 total  
budgeted miscellaneous revenues



**Licenses & Permits**  
\$529,547 collected of \$696,520 total  
budgeted planning & building  
revenues



**Fines & Forfeitures**  
\$314,925 collected of \$372,000 total  
budgeted fines revenues

# Donation Revenue Analysis



## Parks Donations

\$63,446 collected of \$70,150 budgeted, donations up 45% from Q3 2025



## Fireworks Donations

\$4,148 collected of \$5,925 budgeted, up 57% from last year (\$1,498)



## Beautification

\$1,970 collected of \$2,440 budgeted, up +19% from Q3 2025



## Hanging Baskets

\$8,550 collected of \$8,500 budgeted, up 2% from \$8,370 collected in Q3 last year



## Police

\$9,406 collected of \$10,000 budgeted, a decrease of 3% from last year.

## Year-over-Year Highlights

- Total regular donations up 32% from Q3 2025 (\$87,520 vs. \$66,227)
- Total donations collected: \$87,520 vs budget of \$97,015 (90% of budget)
- Loss of Centennial Donations, which added an additional \$31,925 in 2025



# Expenditure Analysis: General Fund Q3 2026

**\$5.9M**

**Q3 2026 Spending**

Total General Fund expenditures for the third quarter of 2026, reaching \$5,911,557

**+8.1%**

**Year-over-Year Change**

An increase of \$444,436 in spending compared to Q3 2025's \$5,467,120

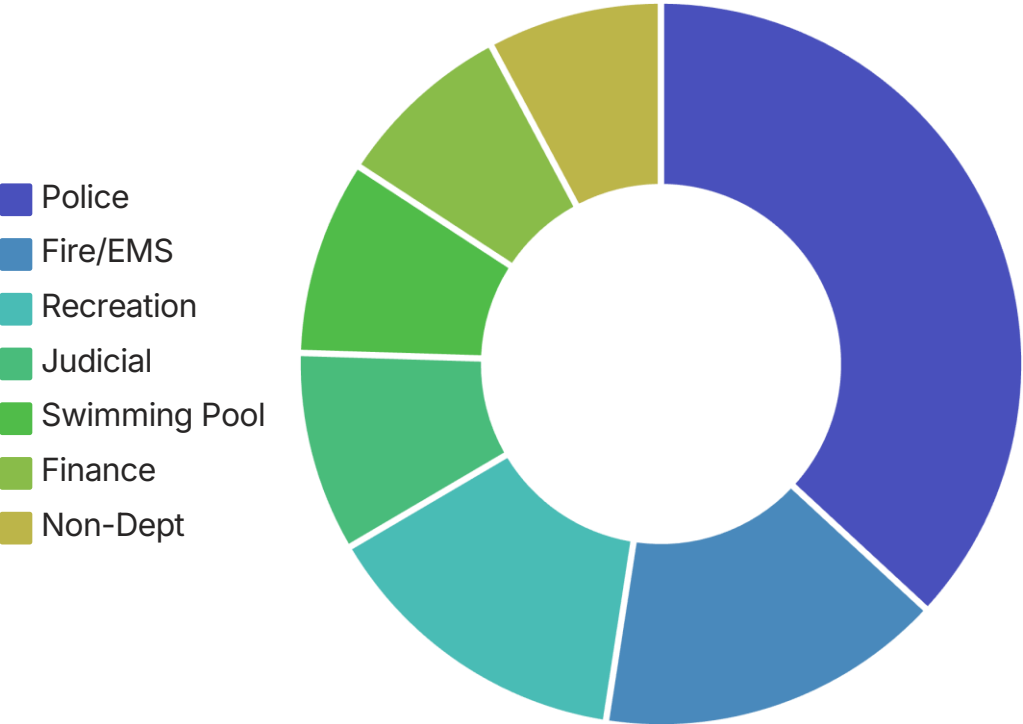
**67.2%**

**Budget Utilization**

The percentage of the \$8,802,854 total 2026 General Fund budget expended as of Q3



# Expenditure Analysis: Q3 2026



## Departmental Expenditures

| Department    | 2026 Q3 YTD |
|---------------|-------------|
| Police        | \$1,544,028 |
| Fire/EMS      | \$645,421   |
| Recreation    | \$583,939   |
| Judicial      | \$366,514   |
| Swimming Pool | \$357,065   |
| Finance       | \$325,991   |
| Non-Dept      | \$318,150   |

Total Q3 2026 expenditures for the City of Fircrest reached \$5,911,557, marking an 8% increase from the \$5,467,120 spent in Q3 2025. The increase is concentrated in Public Safety, Recreation, Swimming Pool, and Finance functions.

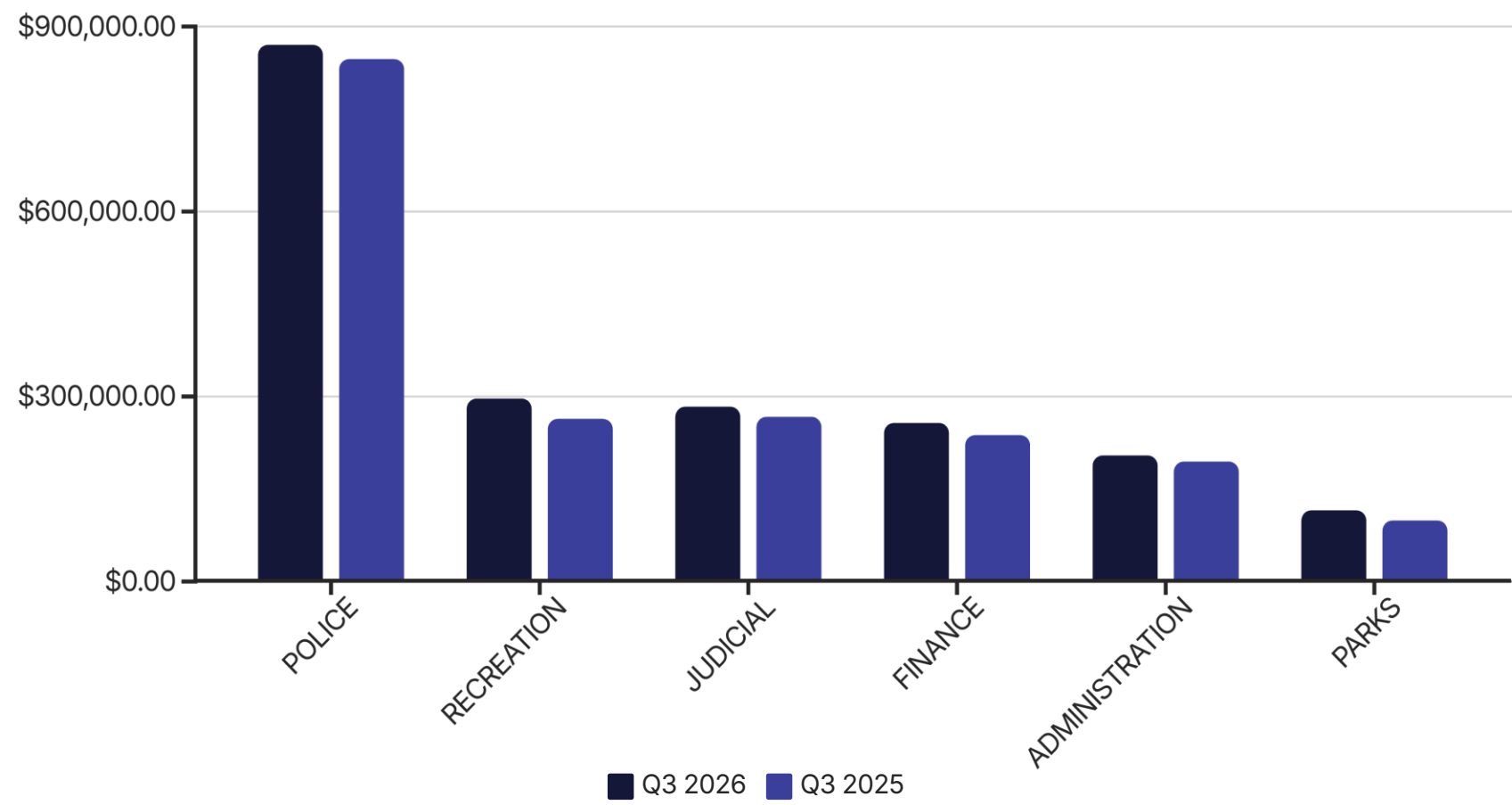
# Expenditure Performance Against 2026 Budget: Departmental Details

| Dept           | 2026 Budget | 2026 3rd Qtr YTD | Remaining Budget | % 2026 Budget Used |
|----------------|-------------|------------------|------------------|--------------------|
| POLICE         | \$2,300,442 | \$1,544,028      | \$756,414        | 67.1%              |
| FIRE/EMS       | \$883,797   | \$645,421        | \$238,376        | 73.0%              |
| RECREATION     | \$762,148   | \$583,939        | \$178,210        | 76.6%              |
| JUDICIAL       | \$499,419   | \$366,514        | \$132,905        | 73.4%              |
| SWIMMING POOL  | \$395,024   | \$357,065        | \$37,959         | 90.4%              |
| FINANCE        | \$445,017   | \$325,991        | \$119,026        | 73.3%              |
| NON-DEPT       | \$497,024   | \$318,150        | \$178,874        | 64.0%              |
| LEGAL          | \$388,768   | \$275,851        | \$112,917        | 71.0%              |
| ADMINISTRATION | \$376,730   | \$250,549        | \$126,181        | 66.5%              |
| FACILITIES     | \$821,609   | \$247,693        | \$573,916        | 30.1%              |
| PARKS          | \$335,032   | \$244,480        | \$90,552         | 73.0%              |
| PLANNING       | \$200,764   | \$206,434        | (5,670)          | 102.8%             |

# Expenditure Performance Against 2026 Budget: Departmental Details

| Dept                    | 2026 Budget | 2026 3rd Qtr YTD | Remaining Budget | % 2026 Budget Used |
|-------------------------|-------------|------------------|------------------|--------------------|
| INFO SYSTEMS            | \$183,803   | \$142,372        | \$41,432         | 77.5%              |
| BUILDING                | \$289,134   | \$104,454        | \$184,680        | 36.1%              |
| LEGISLATIVE             | \$97,724    | \$79,393         | \$18,331         | 81.2%              |
| COMMUNITY EVENTS        | \$75,880    | \$71,022         | \$4,858          | 93.6%              |
| JAIL                    | \$45,000    | \$46,879         | \$(1,879)        | 104.2%             |
| PERSONNEL               | \$139,375   | \$42,023         | \$97,352         | 30.2%              |
| PHYSICAL ENVIRONMENT    | \$28,100    | \$25,025         | \$3,075          | 89.1%              |
| LIBRARY                 | \$15,500    | \$12,246         | \$3,254          | 79.0%              |
| EMERGENCY MANAGEMENT    | \$12,805    | \$7,355          | \$5,450          | 57.4%              |
| CIVIL SERVICE           | \$5,185     | \$3,135          | \$2,050          | 60.5%              |
| MENTAL HEALTH           | \$2,074     | \$1,460          | \$614            | 70.4%              |
| OTHER EMPLOYEE BENEFITS | \$2,500     | \$652            | \$1,848          | 26.1%              |

# Salaries & Benefits



**\$4.43M**

**Total Q3 2026**

+4.2% increase from Q3 2025

**69.9%**

**Personnel Budget**

Utilized in 3rd quarter

**\$48.4K**

**Police Growth**

Largest departmental increase (+4%)

# Utility Fund Expenditure Analysis: Q3 2026

The city's utility funds (Water, Sewer, and Storm Drain) recorded a combined expenditure of **\$3,969,762** in Q3 2026, representing **73.5%** of the total budgeted **\$5,3** for the year.



## Storm Drain Funds

\$438,996 spent of \$712,471 budgeted.



## Water Funds

\$1,076,797 spent of \$1,451,329 budgeted.



## Sewer Funds

\$2,453,969 spent of \$3,233,610 budgeted.



001 General Fund Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                             |              |              |        |        |
|------------------------|-----------------------------|--------------|--------------|--------|--------|
| 308 51 00 01           | Assigned BFB - Light        | 404,431.00   | 404,431.47   | (0.47) | 100.0% |
| 308 51 00 02           | Assigned BFB - 44th Alameda | 523,656.00   | 523,655.94   | 0.06   | 100.0% |
| 308 91 00 01           | Unassigned BFB - General    | 3,794,178.00 | 3,794,177.93 | 0.07   | 100.0% |
| 308 Beginning Balances |                             | 4,722,265.00 | 4,722,265.34 | (0.34) | 100.0% |

310 Taxes

|              |                         |              |              |              |       |
|--------------|-------------------------|--------------|--------------|--------------|-------|
| 311 10 00 00 | General Property Taxes  | 1,769,304.00 | 987,611.59   | 781,692.41   | 55.8% |
| 311 10 01 00 | E.M.S. Taxes            | 585,230.00   | 326,670.37   | 258,559.63   | 55.8% |
| 313 11 00 00 | Retail Sales & Use Tax  | 943,165.00   | 741,424.82   | 201,740.18   | 78.6% |
| 313 17 00 00 | Zoo Tax                 | 102,000.00   | 77,802.39    | 24,197.61    | 76.3% |
| 313 71 00 00 | Local Criminal Justice  | 177,500.00   | 139,726.20   | 37,773.80    | 78.7% |
| 316 40 00 00 | Water Utility Tax       | 97,908.00    | 65,023.29    | 32,884.71    | 66.4% |
| 316 41 00 00 | Sewer Utility Tax       | 173,700.00   | 114,996.14   | 58,703.86    | 66.2% |
| 316 42 00 01 | Storm Drain Utility Tax | 31,900.00    | 21,142.68    | 10,757.32    | 66.3% |
| 316 43 00 00 | Gas Utility Tax         | 141,000.00   | 127,577.33   | 13,422.67    | 90.5% |
| 316 45 00 00 | Garbage/Solid Waste Tax | 152,300.00   | 117,989.90   | 34,310.10    | 77.5% |
| 316 46 00 00 | Television Cable Tax    | 124,049.00   | 86,232.38    | 37,816.62    | 69.5% |
| 316 47 00 00 | Telephone/Telegraph Tax | 62,000.00    | 39,216.45    | 22,783.55    | 63.3% |
| 310 Taxes    |                         | 4,360,056.00 | 2,845,413.54 | 1,514,642.46 | 65.3% |

320 Licenses & Permits

|                        |                                  |            |            |            |        |
|------------------------|----------------------------------|------------|------------|------------|--------|
| 321 91 00 01           | Non-Comp Charge/Electric         | 344,970.00 | 258,727.59 | 86,242.41  | 75.0%  |
| 321 91 00 02           | Franchise Fee Water              | 9,750.00   | 6,699.04   | 3,050.96   | 68.7%  |
| 321 91 00 03           | Franchise Fee Cable TV           | 113,600.00 | 71,613.83  | 41,986.17  | 63.0%  |
| 321 99 00 00           | Business Licenses & Permits      | 65,000.00  | 52,035.00  | 12,965.00  | 80.1%  |
| 322 10 00 00           | Building Permit                  | 119,600.00 | 98,516.09  | 21,083.91  | 82.4%  |
| 322 10 00 01           | Mechanical Permit                | 28,000.00  | 26,859.25  | 1,140.75   | 95.9%  |
| 322 10 00 02           | Plumbing Permit                  | 14,000.00  | 14,001.50  | (1.50)     | 100.0% |
| 322 10 00 03           | Excavate/Clear/Grading Permit    | 300.00     | 0.00       | 300.00     | 0.0%   |
| 322 10 00 04           | Backflow Permit                  | 90.00      | 90.00      | 0.00       | 100.0% |
| 322 10 00 05           | Sign Permit                      | 500.00     | 360.00     | 140.00     | 72.0%  |
| 322 10 00 07           | Fire Protection Permit           | 500.00     | 600.00     | (100.00)   | 120.0% |
| 322 90 00 00           | Other Licenses & Permits (Alarm) | 300.00     | 135.00     | 165.00     | 45.0%  |
| 320 Licenses & Permits |                                  | 696,610.00 | 529,637.30 | 166,972.70 | 76.0%  |

330 Intergovernmental Revenues

|              |                                                 |            |            |            |       |
|--------------|-------------------------------------------------|------------|------------|------------|-------|
| 331 16 00 00 | Federal Direct Award from Department of Justice | 0.00       | 1,724.88   | (1,724.88) | 0.0%  |
| 333 20 60 00 | Reimb - St Of WA (Fed Passthru)                 | 6,173.00   | 4,197.41   | 1,975.59   | 68.0% |
| 334 01 20 00 | State Grant From AOC                            | 4,695.00   | 3,810.91   | 884.09     | 81.2% |
| 336 00 98 00 | City Assistance                                 | 133,750.00 | 112,281.77 | 21,468.23  | 83.9% |
| 336 06 21 00 | CJ Population                                   | 3,041.00   | 2,292.82   | 748.18     | 75.4% |
| 336 06 26 00 | CJ Special Programs                             | 10,715.00  | 7,999.26   | 2,715.74   | 74.7% |
| 336 06 42 00 | Marijuana Excise Tax                            | 10,000.00  | 7,236.18   | 2,763.82   | 72.4% |
| 336 06 51 00 | DUI-Cities                                      | 800.00     | 629.05     | 170.95     | 78.6% |
| 336 06 94 00 | Liquor Excise Tax                               | 50,608.00  | 32,854.54  | 17,753.46  | 64.9% |
| 336 06 95 00 | Liquor Board Profits                            | 42,684.00  | 31,937.12  | 10,746.88  | 74.8% |
| 336 06 95 01 | Liquor Board Profits-Public Safety              | 10,672.00  | 7,984.27   | 2,687.73   | 74.8% |

## 001 General Fund

Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

## 330 Intergovernmental Revenues

|                                |            |            |           |       |
|--------------------------------|------------|------------|-----------|-------|
| 330 Intergovernmental Revenues | 273,138.00 | 212,948.21 | 60,189.79 | 78.0% |
|--------------------------------|------------|------------|-----------|-------|

## 340 Charges For Services

|              |                                                    |            |            |             |        |
|--------------|----------------------------------------------------|------------|------------|-------------|--------|
| 341 43 00 00 | Interdepartmental Service Chg                      | 775,129.00 | 657,219.77 | 117,909.23  | 84.8%  |
| 341 49 00 00 | Ruston Court Contract                              | 244,156.00 | 211,892.26 | 32,263.74   | 86.8%  |
| 341 70 00 00 | Centennial Merchandise Sales                       | 1,098.00   | 417.69     | 680.31      | 38.0%  |
| 341 70 00 01 | Non-Centennial Merchandise Sales                   | 3,259.00   | 1,306.56   | 1,952.44    | 40.1%  |
| 341 99 00 00 | Passport Fees                                      | 66,000.00  | 34,090.00  | 31,910.00   | 51.7%  |
| 345 81 00 01 | Planning Permits                                   | 21,500.00  | 19,205.30  | 2,294.70    | 89.3%  |
| 345 81 00 02 | Site Development Permits                           | 888.00     | 375.00     | 513.00      | 42.2%  |
| 345 83 00 00 | Plan Check Fees                                    | 67,000.00  | 65,686.34  | 1,313.66    | 98.0%  |
| 345 83 00 01 | Plan Check Fees - Consultant                       | 32,500.00  | 84,131.95  | (51,631.95) | 258.9% |
| 345 89 00 00 | Planning Administrative Fees                       | 32,000.00  | 30,553.96  | 1,446.04    | 95.5%  |
| 347 30 00 00 | Swimming Pool Fees (incl Member/Punch)             | 200,000.00 | 182,039.14 | 17,960.86   | 91.0%  |
| 347 30 00 02 | Swim Team Fees                                     | 9,744.00   | 9,530.00   | 214.00      | 97.8%  |
| 347 30 00 04 | Recreation Fees                                    | 30,000.00  | 14,601.00  | 15,399.00   | 48.7%  |
| 347 30 00 10 | Participation Fees - Adult                         | 158.00     | 0.00       | 158.00      | 0.0%   |
| 347 30 00 11 | Senior Trips                                       | 6,880.00   | 10,205.00  | (3,325.00)  | 148.3% |
| 347 30 00 12 | Day Camps                                          | 39,755.00  | 46,820.00  | (7,065.00)  | 117.8% |
| 347 30 00 13 | Skyhawks Camps                                     | 2,274.00   | 19,711.63  | (17,437.63) | 866.8% |
| 347 40 00 00 | Event Admission Fees                               | 5,110.00   | 5,485.64   | (375.64)    | 107.4% |
| 347 60 00 09 | Instructor Based Revenue                           | 63,660.00  | 39,526.20  | 24,133.80   | 62.1%  |
| 347 60 00 10 | Swimming Instruction Fees                          | 97,222.00  | 57,402.50  | 39,819.50   | 59.0%  |
| 347 60 00 13 | Participation Fees - Youth                         | 91,538.00  | 47,865.00  | 43,673.00   | 52.3%  |
| 347 60 00 20 | Registration Fees - Centennial Events - DO NOT USE | 537.00     | 0.00       | 537.00      | 0.0%   |
| 347 60 00 30 | Registration Fees - Special Events                 | 8,400.00   | 8,800.00   | (400.00)    | 104.8% |

|                          |              |              |            |       |
|--------------------------|--------------|--------------|------------|-------|
| 340 Charges For Services | 1,798,808.00 | 1,546,864.94 | 251,943.06 | 86.0% |
|--------------------------|--------------|--------------|------------|-------|

## 350 Fines &amp; Penalties

|              |                               |            |            |           |       |
|--------------|-------------------------------|------------|------------|-----------|-------|
| 353 10 00 01 | Municipal Court               | 365,000.00 | 310,519.09 | 54,480.91 | 85.1% |
| 356 50 00 00 | Investigative Fund Assessment | 2,000.00   | 848.36     | 1,151.64  | 42.4% |
| 356 50 04 00 | DUI Cost Reimbursement        | 5,000.00   | 3,557.13   | 1,442.87  | 71.1% |

|                       |            |            |           |       |
|-----------------------|------------|------------|-----------|-------|
| 350 Fines & Penalties | 372,000.00 | 314,924.58 | 57,075.42 | 84.7% |
|-----------------------|------------|------------|-----------|-------|

## 360 Misc Revenues

|              |                                        |            |            |           |        |
|--------------|----------------------------------------|------------|------------|-----------|--------|
| 361 11 00 01 | Investment Interest - General          | 337,078.00 | 290,246.80 | 46,831.20 | 86.1%  |
| 361 40 00 01 | Sales Interest                         | 1,800.00   | 1,404.67   | 395.33    | 78.0%  |
| 361 40 00 03 | Int On Gen Property Taxes              | 6,000.00   | 3,244.79   | 2,755.21  | 54.1%  |
| 361 40 00 04 | Int On EMS Property Taxes              | 1,500.00   | 665.59     | 834.41    | 44.4%  |
| 361 40 00 06 | Interest from Fircrest Municipal Court | 7,000.00   | 7,474.20   | (474.20)  | 106.8% |
| 362 40 00 00 | Rental Revenue - Space & Facilities    | 85,000.00  | 63,902.16  | 21,097.84 | 75.2%  |
| 362 40 00 01 | Rental Revenue - Soccer Field          | 6,500.00   | 0.00       | 6,500.00  | 0.0%   |
| 362 40 00 03 | Recreation Equipment Rental Fee        | 300.00     | 236.07     | 63.93     | 78.7%  |
| 362 50 00 01 | Land Rental - Gen Fund Property        | 100,738.00 | 75,553.48  | 25,184.52 | 75.0%  |
| 362 50 00 02 | Land Rental - ERR Garage               | 5,561.00   | 4,170.74   | 1,390.26  | 75.0%  |
| 362 50 00 03 | Rental Revenue - Time/Temp sign        | 2,640.00   | 2,200.00   | 440.00    | 83.3%  |
| 362 50 00 04 | Rental Revenue - Pool                  | 17,354.00  | 3,474.00   | 13,880.00 | 20.0%  |

001 General Fund Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

360 Misc Revenues

|                   |                                    |            |            |            |        |
|-------------------|------------------------------------|------------|------------|------------|--------|
| 362 50 00 07      | Rental Revenue - Pool Party Room   | 11,217.00  | 9,184.34   | 2,032.66   | 81.9%  |
| 367 00 00 02      | Donations - Parks                  | 70,150.00  | 63,445.91  | 6,704.09   | 90.4%  |
| 367 00 00 03      | Donations - Police                 | 17,307.00  | 9,406.25   | 7,900.75   | 54.3%  |
| 367 00 00 10      | Donations - Fireworks              | 5,925.00   | 4,148.32   | 1,776.68   | 70.0%  |
| 369 10 00 00      | Sale Of Surplus - General          | 671.00     | 607.09     | 63.91      | 90.5%  |
| 369 30 00 01      | Confiscated And Forfeited Property | 2.00       | 2.00       | 0.00       | 100.0% |
| 369 81 00 00      | Cash Over/Short                    | 0.00       | (116.38)   | 116.38     | 0.0%   |
| 369 81 00 01      | Cash Over/Short - Pool             | 0.00       | (0.02)     | 0.02       | 0.0%   |
| 369 91 00 01      | Other Misc Revenue - General       | 16,295.00  | 10,391.96  | 5,903.04   | 63.8%  |
| 360 Misc Revenues |                                    | 693,038.00 | 549,641.97 | 143,396.03 | 79.3%  |

380 Non Revenues

|                  |                      |      |            |             |      |
|------------------|----------------------|------|------------|-------------|------|
| 382 10 00 00     | Refundable Deposits  | 0.00 | 11,125.00  | (11,125.00) | 0.0% |
| 382 10 00 01     | Permit Deposits      | 0.00 | (7,035.00) | 7,035.00    | 0.0% |
| 382 10 00 02     | Rec Household Credit | 0.00 | 516.00     | (516.00)    | 0.0% |
| 380 Non Revenues |                      | 0.00 | 4,606.00   | (4,606.00)  | 0.0% |

390 Other Financing Sources

|                             |                                          |      |          |            |      |
|-----------------------------|------------------------------------------|------|----------|------------|------|
| 398 10 00 01                | Insurance Recovery Non Capital - General | 0.00 | 2,861.28 | (2,861.28) | 0.0% |
| 390 Other Financing Sources |                                          | 0.00 | 2,861.28 | (2,861.28) | 0.0% |

|                |               |               |              |       |
|----------------|---------------|---------------|--------------|-------|
| Fund Revenues: | 12,915,915.00 | 10,729,163.16 | 2,186,751.84 | 83.1% |
|----------------|---------------|---------------|--------------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

511 Legislative

|                        |                                    |           |           |            |        |
|------------------------|------------------------------------|-----------|-----------|------------|--------|
| 511 60 10 00           | Sal & Wages - Legisl               | 36,011.00 | 25,758.25 | 10,252.75  | 71.5%  |
| 010 Salaries and Wages |                                    | 36,011.00 | 25,758.25 | 10,252.75  | 71.5%  |
| 511 60 20 00           | Personnel Benefits - Legislative   | 2,902.00  | 2,172.70  | 729.30     | 74.9%  |
| 020 Personnel Benefits |                                    | 2,902.00  | 2,172.70  | 729.30     | 74.9%  |
| 511 60 31 00           | Office & Oper Sup - Legisl         | 400.00    | 308.39    | 91.61      | 77.1%  |
| 511 60 35 00           | Small Tools & Equip - Legisl       | 500.00    | 0.00      | 500.00     | 0.0%   |
| 030 Supplies           |                                    | 900.00    | 308.39    | 591.61     | 34.3%  |
| 511 60 41 00           | Prof Svcs - Legisl                 | 5,000.00  | 5,661.68  | (661.68)   | 113.2% |
| 511 60 41 01           | Advertising - Legisl               | 1,000.00  | 609.96    | 390.04     | 61.0%  |
| 511 60 41 02           | Recording Software Services        | 170.00    | 0.00      | 170.00     | 0.0%   |
| 511 60 43 00           | Travel - Legisl                    | 1,850.00  | 3,391.66  | (1,541.66) | 183.3% |
| 511 60 48 98           | Interfd ERR Replace - Legisl       | 1,395.00  | 1,046.25  | 348.75     | 75.0%  |
| 511 60 49 00           | Miscellaneous - Legisl             | 7,639.00  | 149.22    | 7,489.78   | 2.0%   |
| 511 60 49 01           | A.W.C. Dues                        | 5,517.00  | 5,517.00  | 0.00       | 100.0% |
| 511 60 49 02           | Dues/Member/Subscriptions - Legisl | 3,000.00  | 2,886.22  | 113.78     | 96.2%  |
| 511 60 49 03           | Codification Costs                 | 1,378.00  | 1,464.38  | (86.38)    | 106.3% |
| 511 60 49 04           | Meals - Other Than Travel/Train    | 500.00    | 412.26    | 87.74      | 82.5%  |
| 511 60 49 05           | Reg & Tuition - Legisl             | 3,000.00  | 2,552.95  | 447.05     | 85.1%  |
| 514 40 41 01           | Special Elections & Voter Reg      | 27,462.00 | 27,461.81 | 0.19       | 100.0% |

001 General Fund Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

511 Legislative

|                                |           |           |           |       |
|--------------------------------|-----------|-----------|-----------|-------|
| 040 Other Services and Charges | 57,911.00 | 51,153.39 | 6,757.61  | 88.3% |
| 511 Legislative                | 97,724.00 | 79,392.73 | 18,331.27 | 81.2% |

512 Judicial

|              |                                   |            |            |            |        |
|--------------|-----------------------------------|------------|------------|------------|--------|
| 512 51 10 00 | Sal & Wages - Court               | 387,384.00 | 283,921.53 | 103,462.47 | 73.3%  |
| 512 51 11 00 | Overtime - Court                  | 100.00     | 0.00       | 100.00     | 0.0%   |
| 010          | Salaries and Wages                | 387,484.00 | 283,921.53 | 103,562.47 | 73.3%  |
| 512 51 20 00 | Personnel Benefits - Court        | 88,252.00  | 64,323.25  | 23,928.75  | 72.9%  |
| 020          | Personnel Benefits                | 88,252.00  | 64,323.25  | 23,928.75  | 72.9%  |
| 512 51 31 00 | Office & Oper Sup - Court         | 4,000.00   | 3,208.19   | 791.81     | 80.2%  |
| 512 51 31 01 | Publications - Court Rules        | 850.00     | 0.00       | 850.00     | 0.0%   |
| 512 51 35 00 | Small Tools & Equip - Court       | 999.00     | 411.83     | 587.17     | 41.2%  |
| 030          | Supplies                          | 5,849.00   | 3,620.02   | 2,228.98   | 61.9%  |
| 512 51 41 02 | Prof Svcs - Pro Tem Judges - FMC  | 1,500.00   | 1,162.50   | 337.50     | 77.5%  |
| 512 51 41 03 | Prof Svcs - Interpreter - FMC     | 7,000.00   | 6,784.82   | 215.18     | 96.9%  |
| 512 51 41 05 | Recording Software Services       | 170.00     | 0.00       | 170.00     | 0.0%   |
| 512 51 42 00 | Communication - Court             | 200.00     | 98.86      | 101.14     | 49.4%  |
| 512 51 43 00 | Travel - Court                    | 1,250.00   | 438.66     | 811.34     | 35.1%  |
| 512 51 45 00 | Oper Rentals - Copier - Court     | 450.00     | 256.40     | 193.60     | 57.0%  |
| 512 51 48 00 | Rep & Maint - Court               | 200.00     | 0.00       | 200.00     | 0.0%   |
| 512 51 48 98 | Interfd ERR Replace - Court       | 1,024.00   | 1,535.26   | (511.26)   | 149.9% |
| 512 51 49 00 | Miscellaneous - Court             | 500.00     | 295.04     | 204.96     | 59.0%  |
| 512 51 49 01 | Reg & Tuition - Court             | 750.00     | 565.00     | 185.00     | 75.3%  |
| 512 51 49 02 | Dues/Member/Subscriptions - Court | 600.00     | 580.00     | 20.00      | 96.7%  |
| 512 51 49 03 | Juror Costs                       | 500.00     | 239.05     | 260.95     | 47.8%  |
| 512 51 49 04 | Witness Costs                     | 100.00     | 0.00       | 100.00     | 0.0%   |
| 512 52 41 02 | Prof Svcs - Pro Tem Judges - RMC  | 1,200.00   | 600.00     | 600.00     | 50.0%  |
| 512 52 41 03 | Prof Svcs - Interpreter - RMC     | 1,250.00   | 1,240.00   | 10.00      | 99.2%  |
| 040          | Other Services and Charges        | 16,694.00  | 13,795.59  | 2,898.41   | 82.6%  |
| 512 Judicial |                                   | 498,279.00 | 365,660.39 | 132,618.61 | 73.4%  |

513 Administration

|              |                             |            |            |           |        |
|--------------|-----------------------------|------------|------------|-----------|--------|
| 513 10 10 00 | Sal & Wages - Admin         | 295,745.00 | 202,304.67 | 93,440.33 | 68.4%  |
| 010          | Salaries and Wages          | 295,745.00 | 202,304.67 | 93,440.33 | 68.4%  |
| 513 10 20 00 | Personnel Benefits - Admin  | 68,268.00  | 42,406.92  | 25,861.08 | 62.1%  |
| 020          | Personnel Benefits          | 68,268.00  | 42,406.92  | 25,861.08 | 62.1%  |
| 513 10 31 00 | Office & Oper Sup - Admin   | 1,200.00   | 188.26     | 1,011.74  | 15.7%  |
| 513 10 35 00 | Small Tools & Equip - Admin | 1,200.00   | 376.18     | 823.82    | 31.3%  |
| 030          | Supplies                    | 2,400.00   | 564.44     | 1,835.56  | 23.5%  |
| 513 10 42 00 | Communication - Admin       | 1,350.00   | 1,471.19   | (121.19)  | 109.0% |
| 513 10 43 00 | Travel - Admin              | 3,000.00   | 0.00       | 3,000.00  | 0.0%   |

001 General Fund Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |  |
|--------------|--------------|--------------|-----------|--|
|--------------|--------------|--------------|-----------|--|

**513 Administration**

|                                |                                   |                   |                   |                   |              |
|--------------------------------|-----------------------------------|-------------------|-------------------|-------------------|--------------|
| 513 10 48 98                   | Interfd ERR Replace - Admin       | 1,367.00          | 1,025.24          | 341.76            | 75.0%        |
| 513 10 49 00                   | Miscellaneous - Admin             | 100.00            | 0.00              | 100.00            | 0.0%         |
| 513 10 49 01                   | Reg & Tuition - Admin             | 2,300.00          | 688.23            | 1,611.77          | 29.9%        |
| 513 10 49 02                   | Dues/Member/Subscriptions - Admin | 2,200.00          | 2,088.69          | 111.31            | 94.9%        |
| 040 Other Services and Charges |                                   | 10,317.00         | 5,273.35          | 5,043.65          | 51.1%        |
| <b>513 Administration</b>      |                                   | <b>376,730.00</b> | <b>250,549.38</b> | <b>126,180.62</b> | <b>66.5%</b> |

**514 Finance**

|                                |                                     |                   |                   |                   |              |
|--------------------------------|-------------------------------------|-------------------|-------------------|-------------------|--------------|
| 514 23 10 00                   | Sal & Wages - Finance               | 349,920.00        | 256,042.50        | 93,877.50         | 73.2%        |
| 010 Salaries and Wages         |                                     | 349,920.00        | 256,042.50        | 93,877.50         | 73.2%        |
| 514 23 20 00                   | Personnel Benefits - Finance        | 62,770.00         | 45,508.25         | 17,261.75         | 72.5%        |
| 020 Personnel Benefits         |                                     | 62,770.00         | 45,508.25         | 17,261.75         | 72.5%        |
| 514 23 31 00                   | Office & Oper Sup - Finance         | 450.00            | 158.11            | 291.89            | 35.1%        |
| 514 23 35 00                   | Small Tools & Equip - Finance       | 750.00            | 1,077.11          | (327.11)          | 143.6%       |
| 030 Supplies                   |                                     | 1,200.00          | 1,235.22          | (35.22)           | 102.9%       |
| 514 23 41 00                   | Prof Svcs - Finance                 | 9,331.00          | 6,354.86          | 2,976.14          | 68.1%        |
| 514 23 43 00                   | Travel - Finance                    | 850.00            | 0.00              | 850.00            | 0.0%         |
| 514 23 49 00                   | Miscellaneous - Finance             | 300.00            | 235.63            | 64.37             | 78.5%        |
| 514 23 49 01                   | Reg & Tuition - Finance             | 1,000.00          | 0.00              | 1,000.00          | 0.0%         |
| 514 23 49 02                   | Printing & Binding - Finance        | 1,500.00          | 2,215.37          | (715.37)          | 147.7%       |
| 514 23 49 03                   | Dues/Member/Subscriptions - Finance | 550.00            | 500.00            | 50.00             | 90.9%        |
| 040 Other Services and Charges |                                     | 13,531.00         | 9,305.86          | 4,225.14          | 68.8%        |
| <b>514 Finance</b>             |                                     | <b>427,421.00</b> | <b>312,091.83</b> | <b>115,329.17</b> | <b>73.0%</b> |

**515 Legal Services**

|                           |                       |                   |                   |                   |              |
|---------------------------|-----------------------|-------------------|-------------------|-------------------|--------------|
| 515 41 41 00              | Assigned Counsel      | 126,250.00        | 101,750.69        | 24,499.31         | 80.6%        |
| 515 41 41 01              | City Attorney         | 88,184.00         | 48,861.77         | 39,322.23         | 55.4%        |
| 515 41 41 02              | Special Legal Counsel | 25,218.00         | 21,209.00         | 4,009.00          | 84.1%        |
| 515 41 41 03              | City Prosecutor       | 145,616.00        | 101,200.00        | 44,416.00         | 69.5%        |
| 515 41 41 05              | Conflict Counsel      | 3,500.00          | 2,830.00          | 670.00            | 80.9%        |
| <b>515 Legal Services</b> |                       | <b>388,768.00</b> | <b>275,851.46</b> | <b>112,916.54</b> | <b>71.0%</b> |

**517 Employee Benefit Programs**

|                                |                                  |          |        |          |       |
|--------------------------------|----------------------------------|----------|--------|----------|-------|
| 517 78 20 00                   | Unemployment Compensation        | 1,000.00 | 0.00   | 1,000.00 | 0.0%  |
| 020 Personnel Benefits         |                                  | 1,000.00 | 0.00   | 1,000.00 | 0.0%  |
| 517 90 31 01                   | Oper Supplies - Wellness Program | 1,000.00 | 210.12 | 789.88   | 21.0% |
| 030 Supplies                   |                                  | 1,000.00 | 210.12 | 789.88   | 21.0% |
| 517 90 43 00                   | Travel - Wellness Program        | 500.00   | 441.73 | 58.27    | 88.3% |
| 040 Other Services and Charges |                                  | 500.00   | 441.73 | 58.27    | 88.3% |

001 General Fund Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

517 Employee Benefit Programs

|                               |          |        |          |       |
|-------------------------------|----------|--------|----------|-------|
| 517 Employee Benefit Programs | 2,500.00 | 651.85 | 1,848.15 | 26.1% |
|-------------------------------|----------|--------|----------|-------|

518 Central Services

|              |                                     |            |            |           |       |
|--------------|-------------------------------------|------------|------------|-----------|-------|
| 518 10 10 00 | Sal & Wages - Non Dept              | 25,053.00  | 18,186.79  | 6,866.21  | 72.6% |
| 518 11 10 00 | Sal & Wages - Personnel             | 94,856.00  | 28,358.44  | 66,497.56 | 29.9% |
| 518 30 10 00 | Sal & Wages - Fac/Equip             | 158,262.00 | 102,570.78 | 55,691.22 | 64.8% |
| 518 30 11 00 | Overtime - Fac/Equip                | 4,182.00   | 3,091.40   | 1,090.60  | 73.9% |
| 518 30 12 00 | Casual & Seasonal Labor - Fac/Equip | 800.00     | 0.00       | 800.00    | 0.0%  |
| 518 81 10 00 | Sal & Wages - I/S                   | 69,998.00  | 50,548.93  | 19,449.07 | 72.2% |

|                        |            |            |            |       |
|------------------------|------------|------------|------------|-------|
| 010 Salaries and Wages | 353,151.00 | 202,756.34 | 150,394.66 | 57.4% |
|------------------------|------------|------------|------------|-------|

|              |                                |           |           |           |        |
|--------------|--------------------------------|-----------|-----------|-----------|--------|
| 518 10 20 00 | Personnel Benefits - Non Dept  | 8,549.00  | 6,231.07  | 2,317.93  | 72.9%  |
| 518 11 20 00 | Personnel Benefits - Personnel | 32,845.00 | 5,473.97  | 27,371.03 | 16.7%  |
| 518 30 20 00 | Personnel Benefits - Fac/Equip | 94,039.00 | 41,021.45 | 53,017.55 | 43.6%  |
| 518 30 20 01 | Contract Benefits - Facilities | 500.00    | 500.00    | 0.00      | 100.0% |
| 518 81 20 00 | Personnel Benefits - I/S       | 10,036.00 | 7,056.75  | 2,979.25  | 70.3%  |

|                        |            |           |           |       |
|------------------------|------------|-----------|-----------|-------|
| 020 Personnel Benefits | 145,969.00 | 60,283.24 | 85,685.76 | 41.3% |
|------------------------|------------|-----------|-----------|-------|

|              |                                  |          |          |          |       |
|--------------|----------------------------------|----------|----------|----------|-------|
| 518 10 31 00 | Office & Oper Sup - Non Dept     | 1,473.00 | 386.79   | 1,086.21 | 26.3% |
| 518 10 34 01 | Office & Oper Sup - Central      | 4,000.00 | 2,479.29 | 1,520.71 | 62.0% |
| 518 10 34 02 | Printing & Binding - Central     | 850.00   | 593.44   | 256.56   | 69.8% |
| 518 10 35 00 | Small Tools & Equip - Non Dept   | 300.00   | 247.98   | 52.02    | 82.7% |
| 518 11 31 00 | Office & Oper Sup - Personnel    | 350.00   | 218.32   | 131.68   | 62.4% |
| 518 11 35 00 | Small Tools & Equip - Personnel  | 250.00   | 0.00     | 250.00   | 0.0%  |
| 518 30 31 00 | Oper Supplies - Facilities       | 500.00   | 192.15   | 307.85   | 38.4% |
| 518 30 31 01 | Oper Supplies - Rec Bldg         | 1,000.00 | 438.89   | 561.11   | 43.9% |
| 518 30 31 02 | Oper Supplies - PSB Bldg         | 2,869.00 | 2,068.85 | 800.15   | 72.1% |
| 518 30 31 03 | Oper Supplies - PWF              | 4,000.00 | 2,747.14 | 1,252.86 | 68.7% |
| 518 30 31 04 | Oper Supplies - CH               | 4,319.00 | 2,634.43 | 1,684.57 | 61.0% |
| 518 30 31 05 | Oper Supplies - Parks Structures | 262.00   | 0.00     | 262.00   | 0.0%  |
| 518 30 31 06 | Oper Supplies - Landscaping      | 500.00   | 0.00     | 500.00   | 0.0%  |
| 518 30 35 00 | Small Tools & Equip - Facilities | 1,500.00 | 1,103.58 | 396.42   | 73.6% |
| 518 81 35 00 | Small Tools & Equip - I/S        | 1,000.00 | 385.40   | 614.60   | 38.5% |

|              |           |           |          |       |
|--------------|-----------|-----------|----------|-------|
| 030 Supplies | 23,173.00 | 13,496.26 | 9,676.74 | 58.2% |
|--------------|-----------|-----------|----------|-------|

|              |                                      |           |           |            |         |
|--------------|--------------------------------------|-----------|-----------|------------|---------|
| 518 10 41 01 | Annual Audit - Non Dept              | 28,000.00 | 15,439.06 | 12,560.94  | 55.1%   |
| 518 10 42 00 | Communication - Non Dept             | 15,000.00 | 10,936.63 | 4,063.37   | 72.9%   |
| 518 10 42 01 | Postage - Non Dept                   | 12,500.00 | 10,413.57 | 2,086.43   | 83.3%   |
| 518 10 45 00 | Oper Rentals - Copier - Non Dept     | 5,315.00  | 2,471.16  | 2,843.84   | 46.5%   |
| 518 10 48 98 | Interfd ERR Replace - Non Dept       | 3,183.00  | 2,387.25  | 795.75     | 75.0%   |
| 518 10 48 99 | Interfd ERR R & M - Non Dept         | 2,973.00  | 280.11    | 2,692.89   | 9.4%    |
| 518 10 49 00 | Miscellaneous - Non Dept             | 42,085.00 | 33,270.12 | 8,814.88   | 79.1%   |
| 518 10 49 01 | Town Topics/Citizen Communication    | 18,000.00 | 13,355.29 | 4,644.71   | 74.2%   |
| 518 10 49 02 | Notary                               | 100.00    | 0.00      | 100.00     | 0.0%    |
| 518 10 49 03 | Dues/Member/Subscriptions - Non Dept | 45.00     | 45.00     | 0.00       | 100.0%  |
| 518 10 49 04 | Reg & Tuition - Non Dept             | 100.00    | 65.00     | 35.00      | 65.0%   |
| 518 11 41 00 | Prof Svcs - Personnel                | 179.00    | 2,899.35  | (2,720.35) | 1619.7% |
| 518 11 41 01 | Advertising - Personnel              | 500.00    | 125.00    | 375.00     | 25.0%   |
| 518 11 41 02 | Drug & Alcohol - Personnel           | 1,000.00  | 990.00    | 10.00      | 99.0%   |
| 518 11 41 03 | Legal Services - Personnel           | 7,761.00  | 2,924.50  | 4,836.50   | 37.7%   |
| 518 11 43 00 | Travel - Personnel                   | 500.00    | 0.00      | 500.00     | 0.0%    |

001 General Fund Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

518 Central Services

|              |                                       |            |           |            |        |
|--------------|---------------------------------------|------------|-----------|------------|--------|
| 518 11 49 00 | Miscellaneous - Personnel             | 100.00     | 0.00      | 100.00     | 0.0%   |
| 518 11 49 01 | Dues/Member/Subscriptions - Personnel | 1,034.00   | 1,033.52  | 0.48       | 100.0% |
| 518 20 43 01 | Excise Tax - Time/Temp Rental         | 40.00      | 34.65     | 5.35       | 86.6%  |
| 518 30 41 01 | Contract Maintenance                  | 58,518.00  | 32,837.22 | 25,680.78  | 56.1%  |
| 518 30 41 02 | General Fund Property Maint           | 1,500.00   | 0.00      | 1,500.00   | 0.0%   |
| 518 30 42 00 | Communication - Fac/Equip             | 1,750.00   | 940.23    | 809.77     | 53.7%  |
| 518 30 45 99 | Rental Space In ERR Garage            | 5,212.00   | 3,907.49  | 1,304.51   | 75.0%  |
| 518 30 46 00 | Insurance                             | 400,915.00 | 0.00      | 400,915.00 | 0.0%   |
| 518 30 46 01 | Insurance Deductible - General Fund   | 1,000.00   | 0.00      | 1,000.00   | 0.0%   |
| 518 30 47 00 | Public Utility Services - City Hall   | 14,000.00  | 11,412.15 | 2,587.85   | 81.5%  |
| 518 30 48 00 | Rep & Maint - Fac/Equip               | 100.00     | 0.00      | 100.00     | 0.0%   |
| 518 30 48 01 | Rep & Maint - Rec Bldg                | 16,000.00  | 19,540.97 | (3,540.97) | 122.1% |
| 518 30 48 02 | Rep & Maint - City Hall               | 6,735.00   | 3,166.77  | 3,568.23   | 47.0%  |
| 518 30 48 03 | Rep & Maint - PW                      | 10,000.00  | 12,368.77 | (2,368.77) | 123.7% |
| 518 30 48 04 | Rep & Maint - PSB                     | 2,739.00   | 975.15    | 1,763.85   | 35.6%  |
| 518 30 48 06 | Rep & Maint - Parks Structures        | 100.00     | 0.00      | 100.00     | 0.0%   |
| 518 30 48 98 | Interfd ERR Replace - Fac/Equip       | 3,100.00   | 2,325.01  | 774.99     | 75.0%  |
| 518 30 48 99 | Interfd ERR R & M - Facilities        | 5,055.00   | 2,674.72  | 2,380.28   | 52.9%  |
| 518 30 49 00 | Miscellaneous - Fac/Equip             | 500.00     | 0.00      | 500.00     | 0.0%   |
| 518 30 49 01 | Alarm Monitoring - City Hall          | 1,180.00   | 1,175.87  | 4.13       | 99.7%  |
| 518 81 41 01 | Prof Svcs - I/S                       | 60,021.00  | 44,604.00 | 15,417.00  | 74.3%  |
| 518 81 41 02 | Web Design & Maintenance              | 13,675.00  | 11,015.87 | 2,659.13   | 80.6%  |
| 518 81 42 00 | Communication/Internet - I/S          | 5,548.00   | 4,236.21  | 1,311.79   | 76.4%  |
| 518 81 48 98 | Interfd ERR Replace - I/S             | 525.00     | 393.75    | 131.25     | 75.0%  |
| 518 81 49 01 | Software Licenses                     | 22,500.00  | 24,130.59 | (1,630.59) | 107.2% |
| 518 81 49 02 | Reg & Tuition - I/S                   | 500.00     | 0.00      | 500.00     | 0.0%   |

|                                |            |            |            |       |
|--------------------------------|------------|------------|------------|-------|
| 040 Other Services and Charges | 769,588.00 | 272,374.98 | 497,213.02 | 35.4% |
|--------------------------------|------------|------------|------------|-------|

|                                                 |           |      |           |      |
|-------------------------------------------------|-----------|------|-----------|------|
| 594 18 64 01 Machinery & Equipment - Facilities | 20,472.00 | 0.00 | 20,472.00 | 0.0% |
|-------------------------------------------------|-----------|------|-----------|------|

|                          |           |      |           |      |
|--------------------------|-----------|------|-----------|------|
| 094 Capital Expenditures | 20,472.00 | 0.00 | 20,472.00 | 0.0% |
|--------------------------|-----------|------|-----------|------|

|                      |              |            |            |       |
|----------------------|--------------|------------|------------|-------|
| 518 Central Services | 1,312,353.00 | 548,910.82 | 763,442.18 | 41.8% |
|----------------------|--------------|------------|------------|-------|

521 Law Enforcement

|              |                            |              |            |            |        |
|--------------|----------------------------|--------------|------------|------------|--------|
| 521 10 10 00 | Sal & Wages - Civil Svc    | 3,396.00     | 2,547.00   | 849.00     | 75.0%  |
| 521 22 10 00 | Sal & Wages - Police       | 1,338,766.00 | 869,025.56 | 469,740.44 | 64.9%  |
| 521 22 11 00 | Overtime - Police          | 50,000.00    | 47,830.16  | 2,169.84   | 95.7%  |
| 521 22 12 00 | Major Holiday Compensation | 8,000.00     | 7,949.58   | 50.42      | 99.4%  |
| 521 22 13 00 | Emphasis Patrol Overtime   | 700.00       | 2,052.42   | (1,352.42) | 293.2% |
| 521 22 14 00 | Reimbursable Overtime      | 1,674.00     | 1,673.64   | 0.36       | 100.0% |

|                        |              |            |            |       |
|------------------------|--------------|------------|------------|-------|
| 010 Salaries and Wages | 1,402,536.00 | 931,078.36 | 471,457.64 | 66.4% |
|------------------------|--------------|------------|------------|-------|

|              |                                 |            |            |            |       |
|--------------|---------------------------------|------------|------------|------------|-------|
| 521 10 20 00 | Personnel Benefits - Civil Svc  | 814.00     | 345.15     | 468.85     | 42.4% |
| 521 22 20 00 | Personnel Benefits - Police     | 559,027.00 | 376,335.67 | 182,691.33 | 67.3% |
| 521 22 20 01 | LEOFF I Medical Premiums        | 12,100.00  | 9,513.90   | 2,586.10   | 78.6% |
| 521 22 20 02 | LEOFF I Long Term Care Premiums | 870.00     | 553.60     | 316.40     | 63.6% |

|                        |            |            |            |       |
|------------------------|------------|------------|------------|-------|
| 020 Personnel Benefits | 572,811.00 | 386,748.32 | 186,062.68 | 67.5% |
|------------------------|------------|------------|------------|-------|

|              |                               |          |        |        |       |
|--------------|-------------------------------|----------|--------|--------|-------|
| 521 10 31 00 | Office & Oper Sup - Civil Svc | 50.00    | 0.00   | 50.00  | 0.0%  |
| 521 22 31 00 | Office & Oper Sup - Police    | 1,718.00 | 854.78 | 863.22 | 49.8% |

001 General Fund

Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

521 Law Enforcement

|                                |                                    |              |              |             |        |
|--------------------------------|------------------------------------|--------------|--------------|-------------|--------|
| 521 22 35 00                   | Small Tools & Equip - Police       | 59,884.00    | 20,966.65    | 38,917.35   | 35.0%  |
| 030 Supplies                   |                                    | 61,652.00    | 21,821.43    | 39,830.57   | 35.4%  |
| 521 10 41 01                   | Advertising - Civil Svc            | 150.00       | 54.21        | 95.79       | 36.1%  |
| 521 10 48 99                   | Interfund ERR R & M - Civil Svc    | 200.00       | 0.00         | 200.00      | 0.0%   |
| 521 10 49 00                   | Miscellaneous - Civil Svc          | 75.00        | 0.00         | 75.00       | 0.0%   |
| 521 10 49 01                   | Meals - Other Than Travel/Train    | 500.00       | 188.72       | 311.28      | 37.7%  |
| 521 22 41 00                   | Prof Svcs - Police                 | 10,000.00    | 4,614.80     | 5,385.20    | 46.1%  |
| 521 22 41 01                   | Radio Infrastructure Fees          | 9,275.00     | 8,316.00     | 959.00      | 89.7%  |
| 521 22 41 02                   | Dispatch (Communications)          | 0.00         | 18,532.50    | (18,532.50) | 0.0%   |
| 521 22 41 03                   | WACIC/NCIC                         | 2,600.00     | 1,200.00     | 1,400.00    | 46.2%  |
| 521 22 41 04                   | Records (CPL Permitting)           | 17,554.00    | 13,980.00    | 3,574.00    | 79.6%  |
| 521 22 41 05                   | IT Charges (RMS)                   | 31,655.00    | 23,740.11    | 7,914.89    | 75.0%  |
| 521 22 41 06                   | Interpreter Services               | 16.00        | 60.76        | (44.76)     | 379.8% |
| 521 22 42 00                   | Communication - Police             | 12,500.00    | 8,764.31     | 3,735.69    | 70.1%  |
| 521 22 43 00                   | Travel - Police                    | 1,500.00     | 1,129.44     | 370.56      | 75.3%  |
| 521 22 45 00                   | Oper Rentals - Copier - Police     | 1,000.00     | 694.33       | 305.67      | 69.4%  |
| 521 22 46 00                   | Insurance - Police Liability       | 0.00         | (1,365.47)   | 1,365.47    | 0.0%   |
| 521 22 48 00                   | Rep & Maint - Police               | 1,000.00     | 167.32       | 832.68      | 16.7%  |
| 521 22 48 98                   | Interfd ERR Replace - Police       | 79,419.00    | 55,467.32    | 23,951.68   | 69.8%  |
| 521 22 48 99                   | Interfd ERR R & M - Police         | 61,650.00    | 46,773.38    | 14,876.62   | 75.9%  |
| 521 22 49 00                   | Miscellaneous - Police             | 750.00       | 242.08       | 507.92      | 32.3%  |
| 521 22 49 01                   | Uniforms/Clothing/Laundry          | 10,647.00    | 7,262.51     | 3,384.49    | 68.2%  |
| 521 22 49 02                   | Reg & Tuition - Police             | 3,210.00     | 1,938.18     | 1,271.82    | 60.4%  |
| 521 22 49 03                   | Dues/Member/Subscriptions - Police | 1,500.00     | 1,185.73     | 314.27      | 79.0%  |
| 521 22 49 04                   | CJF Programs                       | 1,542.00     | 320.16       | 1,221.84    | 20.8%  |
| 521 22 49 07                   | Community Outreach                 | 1,500.00     | 90.83        | 1,409.17    | 6.1%   |
| 521 22 49 08                   | National Night Out                 | 9,500.00     | 3,802.66     | 5,697.34    | 40.0%  |
| 040 Other Services and Charges |                                    | 257,743.00   | 197,159.88   | 60,583.12   | 76.5%  |
| 521 Law Enforcement            |                                    | 2,294,742.00 | 1,536,807.99 | 757,934.01  | 67.0%  |

522 Fire/EMS

|              |                        |            |            |            |       |
|--------------|------------------------|------------|------------|------------|-------|
| 522 20 40 00 | Tacoma Contract - Fire | 279,443.00 | 204,072.03 | 75,370.97  | 73.0% |
| 522 20 41 00 | Tacoma Contract - EMS  | 604,354.00 | 441,349.20 | 163,004.80 | 73.0% |
| 522 Fire/EMS |                        | 883,797.00 | 645,421.23 | 238,375.77 | 73.0% |

523 Jail Costs

|                |      |           |           |            |        |
|----------------|------|-----------|-----------|------------|--------|
| 523 60 40 01   | Jail | 45,000.00 | 46,878.78 | (1,878.78) | 104.2% |
| 523 Jail Costs |      | 45,000.00 | 46,878.78 | (1,878.78) | 104.2% |

524 Building/Inspections

|                        |                               |           |           |           |       |
|------------------------|-------------------------------|-----------|-----------|-----------|-------|
| 524 20 10 00           | Sal & Wages - Building        | 67,741.00 | 28,946.34 | 38,794.66 | 42.7% |
| 524 20 11 00           | Overtime - Building           | 1,500.00  | 1,094.55  | 405.45    | 73.0% |
| 010 Salaries and Wages |                               | 69,241.00 | 30,040.89 | 39,200.11 | 43.4% |
| 524 20 20 00           | Personnel Benefits - Building | 33,918.00 | 18,068.30 | 15,849.70 | 53.3% |

001 General Fund Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

524 Building/Inspections

|                                                   |            |            |            |        |
|---------------------------------------------------|------------|------------|------------|--------|
| 020 Personnel Benefits                            | 33,918.00  | 18,068.30  | 15,849.70  | 53.3%  |
| 524 20 31 00 Office & Oper Sup - Building         | 1,000.00   | 331.07     | 668.93     | 33.1%  |
| 524 20 35 00 Small Tools & Equip - Building       | 250.00     | 0.00       | 250.00     | 0.0%   |
| 030 Supplies                                      | 1,250.00   | 331.07     | 918.93     | 26.5%  |
| 524 20 41 01 Bldg Inspec/Plan Review              | 146,443.00 | 34,726.85  | 111,716.15 | 23.7%  |
| 524 20 41 03 Prof Svcs - Building                 | 192.00     | 441.95     | (249.95)   | 230.2% |
| 524 20 41 04 Prof Svcs - Consultants              | 35,000.00  | 18,833.10  | 16,166.90  | 53.8%  |
| 524 20 42 00 Communication- Building              | 300.00     | 111.74     | 188.26     | 37.2%  |
| 524 20 43 00 Travel - Building                    | 500.00     | 0.00       | 500.00     | 0.0%   |
| 524 20 49 00 Dues/Member/Subscriptions - Building | 105.00     | 0.00       | 105.00     | 0.0%   |
| 524 20 49 01 Reg & Tuition - Building             | 250.00     | 0.00       | 250.00     | 0.0%   |
| 040 Other Services and Charges                    | 182,790.00 | 54,113.64  | 128,676.36 | 29.6%  |
| 524 Building/Inspections                          | 287,199.00 | 102,553.90 | 184,645.10 | 35.7%  |

525 Emergency Management

|                                               |           |          |          |       |
|-----------------------------------------------|-----------|----------|----------|-------|
| 525 60 10 00 Sal & Wages - Emg Mgmt           | 8,677.00  | 5,592.99 | 3,084.01 | 64.5% |
| 010 Salaries and Wages                        | 8,677.00  | 5,592.99 | 3,084.01 | 64.5% |
| 525 60 20 00 Personnel Benefits - Emg Mgmt    | 2,664.00  | 1,761.70 | 902.30   | 66.1% |
| 020 Personnel Benefits                        | 2,664.00  | 1,761.70 | 902.30   | 66.1% |
| 594 25 64 00 Machinery & Equipment - Emg Mgmt | 1,464.00  | 0.00     | 1,464.00 | 0.0%  |
| 094 Capital Expenditures                      | 1,464.00  | 0.00     | 1,464.00 | 0.0%  |
| 525 Emergency Management                      | 12,805.00 | 7,354.69 | 5,450.31 | 57.4% |

553 Conservation

|                                |          |          |        |       |
|--------------------------------|----------|----------|--------|-------|
| 553 70 40 00 Pollution Control | 6,100.00 | 5,961.00 | 139.00 | 97.7% |
| 553 Conservation               | 6,100.00 | 5,961.00 | 139.00 | 97.7% |

554 Animal Control

|                             |           |           |          |       |
|-----------------------------|-----------|-----------|----------|-------|
| 554 30 41 00 Animal Control | 22,000.00 | 19,064.10 | 2,935.90 | 86.7% |
| 554 Animal Control          | 22,000.00 | 19,064.10 | 2,935.90 | 86.7% |

558 Planning & Community Development

|                                            |           |           |           |       |
|--------------------------------------------|-----------|-----------|-----------|-------|
| 558 60 10 00 Sal & Wages - Planning        | 67,741.00 | 28,946.27 | 38,794.73 | 42.7% |
| 558 60 11 00 Overtime - Planning           | 1,500.00  | 1,094.54  | 405.46    | 73.0% |
| 010 Salaries and Wages                     | 69,241.00 | 30,040.81 | 39,200.19 | 43.4% |
| 558 60 20 00 Personnel Benefits - Planning | 33,918.00 | 18,068.20 | 15,849.80 | 53.3% |
| 020 Personnel Benefits                     | 33,918.00 | 18,068.20 | 15,849.80 | 53.3% |
| 558 60 31 00 Office & Oper Sup - Planning  | 500.00    | 367.17    | 132.83    | 73.4% |

001 General Fund

Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

558 Planning & Community Development

|                                      |                                      |            |            |             |        |
|--------------------------------------|--------------------------------------|------------|------------|-------------|--------|
| 558 60 35 00                         | Small Tools & Equip - Planning       | 150.00     | 0.00       | 150.00      | 0.0%   |
| 030 Supplies                         |                                      | 650.00     | 367.17     | 282.83      | 56.5%  |
| 558 60 41 00                         | Prof Svcs - Planning                 | 90,400.00  | 152,985.50 | (62,585.50) | 169.2% |
| 558 60 41 01                         | Advertising - Planning               | 900.00     | 783.36     | 116.64      | 87.0%  |
| 558 60 42 00                         | Communication - Planning             | 350.00     | 111.78     | 238.22      | 31.9%  |
| 558 60 48 98                         | Interfd ERR Replace - Planning       | 955.00     | 716.26     | 238.74      | 75.0%  |
| 558 60 49 00                         | Miscellaneous - Planning             | 100.00     | 0.02       | 99.98       | 0.0%   |
| 558 60 49 01                         | Reg & Tuition - Planning             | 250.00     | 0.00       | 250.00      | 0.0%   |
| 558 60 49 02                         | Dues/Member/Subscriptions - Planning | 4,000.00   | 3,361.16   | 638.84      | 84.0%  |
| 040 Other Services and Charges       |                                      | 96,955.00  | 157,958.08 | (61,003.08) | 162.9% |
| 558 Planning & Community Development |                                      | 200,764.00 | 206,434.26 | (5,670.26)  | 102.8% |

566 Substance Abuse

|                     |                     |          |          |        |       |
|---------------------|---------------------|----------|----------|--------|-------|
| 566 66 49 00        | Substance Abuse Fee | 2,074.00 | 1,460.14 | 613.86 | 70.4% |
| 566 Substance Abuse |                     | 2,074.00 | 1,460.14 | 613.86 | 70.4% |

571 Recreation

|                        |                                         |            |            |            |        |
|------------------------|-----------------------------------------|------------|------------|------------|--------|
| 571 10 10 00           | Sal & Wages - Rec                       | 389,209.00 | 296,493.50 | 92,715.50  | 76.2%  |
| 571 10 11 00           | Overtime - Rec                          | 3,000.00   | 1,989.99   | 1,010.01   | 66.3%  |
| 571 10 12 00           | Casual & Seasonal Labor - Rec           | 84,000.00  | 67,087.32  | 16,912.68  | 79.9%  |
| 010 Salaries & Wages   |                                         | 476,209.00 | 365,570.81 | 110,638.19 | 76.8%  |
| 571 10 20 00           | Personnel Benefits - Rec                | 151,470.00 | 110,597.90 | 40,872.10  | 73.0%  |
| 020 Personnel Benefits |                                         | 151,470.00 | 110,597.90 | 40,872.10  | 73.0%  |
| 571 10 31 00           | Office & Oper Sup - Rec                 | 1,000.00   | 1,352.03   | (352.03)   | 135.2% |
| 571 10 31 01           | Oper Supplies - Rec                     | 1,500.00   | 1,027.47   | 472.53     | 68.5%  |
| 571 10 31 02           | Senior Program Supplies                 | 9,952.00   | 5,972.04   | 3,979.96   | 60.0%  |
| 571 10 31 03           | Youth Supplies                          | 3,000.00   | 1,382.21   | 1,617.79   | 46.1%  |
| 571 10 31 04           | Janitorial Supplies - Rec Bldg          | 6,873.00   | 5,428.38   | 1,444.62   | 79.0%  |
| 571 10 31 05           | Program Supplies - Adults               | 1,000.00   | 0.00       | 1,000.00   | 0.0%   |
| 571 10 31 06           | Program Supplies - Youth                | 16,000.00  | 15,622.36  | 377.64     | 97.6%  |
| 571 10 35 00           | Small Tools & Equip - Rec               | 2,611.00   | 814.42     | 1,796.58   | 31.2%  |
| 030 Supplies           |                                         | 41,936.00  | 31,598.91  | 10,337.09  | 75.4%  |
| 571 10 41 00           | Senior Trips                            | 6,578.00   | 4,303.11   | 2,274.89   | 65.4%  |
| 571 10 41 01           | Prof Svcs - Rec                         | 8,800.00   | 10,175.49  | (1,375.49) | 115.6% |
| 571 10 41 02           | Prof Svcs - Rec - Officiating           | 9,000.00   | 7,797.00   | 1,203.00   | 86.6%  |
| 571 10 41 03           | Athletic Field/Gym Rental               | 4,185.00   | 4,185.00   | 0.00       | 100.0% |
| 571 10 43 00           | Travel - Rec                            | 1,000.00   | 938.39     | 61.61      | 93.8%  |
| 571 10 45 01           | Oper Rentals - Copier - Rec             | 2,800.00   | 1,453.75   | 1,346.25   | 51.9%  |
| 571 10 47 00           | Public Utility Services - Rec           | 18,500.00  | 14,982.49  | 3,517.51   | 81.0%  |
| 571 10 49 00           | Miscellaneous - Rec                     | 1,000.00   | 30.19      | 969.81     | 3.0%   |
| 571 10 49 02           | Reg & Tuition - Rec                     | 1,550.00   | 1,550.04   | (0.04)     | 100.0% |
| 571 10 49 03           | Dues/Member/Subscriptions - Rec         | 500.00     | 0.00       | 500.00     | 0.0%   |
| 571 10 49 04           | Instructor Fees                         | 34,375.00  | 25,974.20  | 8,400.80   | 75.6%  |
| 571 20 43 00           | Excise Tax - Participation Fees/Rentals | 3,125.00   | 3,942.15   | (817.15)   | 126.1% |

001 General Fund

Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

571 Recreation

|                |            |            |            |       |
|----------------|------------|------------|------------|-------|
| 040 Services   | 91,413.00  | 75,331.81  | 16,081.19  | 82.4% |
| 571 Recreation | 761,028.00 | 583,099.43 | 177,928.57 | 76.6% |

572 Libraries

|                               |           |           |          |       |
|-------------------------------|-----------|-----------|----------|-------|
| 572 21 49 00 Library Services | 15,500.00 | 12,246.00 | 3,254.00 | 79.0% |
| 572 Libraries                 | 15,500.00 | 12,246.00 | 3,254.00 | 79.0% |

573 Community Events

|                               |           |           |          |       |
|-------------------------------|-----------|-----------|----------|-------|
| 573 90 49 01 Community Events | 75,880.00 | 71,021.93 | 4,858.07 | 93.6% |
| 573 Community Events          | 75,880.00 | 71,021.93 | 4,858.07 | 93.6% |

576 Park Facilities

|                                                     |            |            |             |        |
|-----------------------------------------------------|------------|------------|-------------|--------|
| 576 20 10 00 Sal & Wages - Pool                     | 31,085.00  | 23,186.00  | 7,899.00    | 74.6%  |
| 576 20 11 00 Overtime - Pool                        | 2,000.00   | 1,022.40   | 977.60      | 51.1%  |
| 576 20 12 00 Casual & Seasonal Labor - Pool         | 187,030.00 | 198,437.55 | (11,407.55) | 106.1% |
| 576 80 10 00 Sal & Wages - Parks                    | 154,425.00 | 112,999.22 | 41,425.78   | 73.2%  |
| 576 80 11 00 Overtime - Parks                       | 1,500.00   | 4,083.91   | (2,583.91)  | 272.3% |
| 576 80 12 00 Casual & Seasonal Labor - Parks        | 7,679.00   | 5,280.63   | 2,398.37    | 68.8%  |
| 010 Salaries and Wages                              | 383,719.00 | 345,009.71 | 38,709.29   | 89.9%  |
| 576 20 20 00 Personnel Benefits - Pool              | 36,275.00  | 38,111.92  | (1,836.92)  | 105.1% |
| 576 80 20 00 Personnel Benefits - Parks             | 75,675.00  | 56,678.16  | 18,996.84   | 74.9%  |
| 576 80 20 01 Contract Benefits - Parks              | 350.00     | 399.58     | (49.58)     | 114.2% |
| 020 Personnel Benefits                              | 112,300.00 | 95,189.66  | 17,110.34   | 84.8%  |
| 576 20 31 00 Office & Oper Sup - Pool               | 350.00     | 89.31      | 260.69      | 25.5%  |
| 576 20 31 01 Oper Supplies - Pool Chemicals         | 24,000.00  | 20,170.45  | 3,829.55    | 84.0%  |
| 576 20 31 02 Janitorial Supplies - Pool             | 6,451.00   | 3,759.49   | 2,691.51    | 58.3%  |
| 576 20 31 03 Oper Supplies - Pool                   | 3,705.00   | 4,724.75   | (1,019.75)  | 127.5% |
| 576 20 31 04 Repair Supplies - Pool                 | 1,500.00   | 1,417.43   | 82.57       | 94.5%  |
| 576 20 31 05 Swim Team Supplies                     | 1,000.00   | 135.43     | 864.57      | 13.5%  |
| 576 20 35 00 Small Tools & Equip - Pool             | 1,000.00   | 182.05     | 817.95      | 18.2%  |
| 576 80 31 00 Office & Oper Sup - Parks              | 100.00     | 35.00      | 65.00       | 35.0%  |
| 576 80 31 01 Janitorial Supplies - Parks Structures | 1,000.00   | 1,250.67   | (250.67)    | 125.1% |
| 576 80 31 02 Oper Supplies - Parks                  | 13,685.00  | 9,382.31   | 4,302.69    | 68.6%  |
| 576 80 35 00 Small Tools & Equip - Parks            | 1,500.00   | 1,291.75   | 208.25      | 86.1%  |
| 030 Supplies                                        | 54,291.00  | 42,438.64  | 11,852.36   | 78.2%  |
| 576 20 41 00 Prof Svcs - Pool                       | 7,618.00   | 5,184.81   | 2,433.19    | 68.1%  |
| 576 20 43 00 Excise Tax - Pool Revenue              | 21,036.00  | 20,565.13  | 470.87      | 97.8%  |
| 576 20 47 00 Public Utility Services - Pool         | 35,693.00  | 28,607.11  | 7,085.89    | 80.1%  |
| 576 20 48 00 Rep & Maint - Pool                     | 12,681.00  | 9,378.39   | 3,302.61    | 74.0%  |
| 576 20 49 02 Miscellaneous - Pool                   | 2,800.00   | 2,092.43   | 707.57      | 74.7%  |
| 576 20 49 03 Swim Team League Registration          | 800.00     | 0.00       | 800.00      | 0.0%   |
| 576 80 41 00 Prof Svcs - Parks                      | 359.00     | 359.31     | (0.31)      | 100.1% |
| 576 80 42 00 Communication - Parks                  | 1,850.00   | 940.23     | 909.77      | 50.8%  |
| 576 80 45 00 Oper Rentals - Copier - Parks          | 292.00     | 161.58     | 130.42      | 55.3%  |

## 001 General Fund

Months: 01 To: 09

| Expenditures                   |                                 | Amt Budgeted  | Expenditures | Remaining    |        |
|--------------------------------|---------------------------------|---------------|--------------|--------------|--------|
| 576 Park Facilities            |                                 |               |              |              |        |
| 576 80 47 00                   | Public Utility Services - Parks | 35,112.00     | 26,361.33    | 8,750.67     | 75.1%  |
| 576 80 47 01                   | Dumping Fees - Parks            | 2,500.00      | 1,473.43     | 1,026.57     | 58.9%  |
| 576 80 48 00                   | Rep & Maint - Parks             | 4,334.00      | 2,351.18     | 1,982.82     | 54.2%  |
| 576 80 48 98                   | Interfd ERR Replace - Parks     | 17,050.00     | 12,787.51    | 4,262.49     | 75.0%  |
| 576 80 48 99                   | Interfd ERR R & M - Parks       | 16,996.00     | 8,439.99     | 8,556.01     | 49.7%  |
| 576 80 49 00                   | Miscellaneous - Parks           | 500.00        | 111.00       | 389.00       | 22.2%  |
| 040 Other Services and Charges |                                 | 159,621.00    | 118,813.43   | 40,807.57    | 74.4%  |
| 576 Park Facilities            |                                 | 709,931.00    | 601,451.44   | 108,479.56   | 84.7%  |
| 580 Non Expenditures           |                                 |               |              |              |        |
| 582 10 00 00                   | Deposit Refunds                 | 0.00          | 9,425.00     | (9,425.00)   | 0.0%   |
| 580 Non Expenditures           |                                 | 0.00          | 9,425.00     | (9,425.00)   | 0.0%   |
| 591 Debt Service               |                                 |               |              |              |        |
| 591 12 70 00                   | Lease Payments - Court          | 1,140.00      | 853.56       | 286.44       | 74.9%  |
| 591 14 70 00                   | SBITA Payments - Finance        | 17,596.00     | 13,899.63    | 3,696.37     | 79.0%  |
| 591 18 70 10                   | Lease Payments - Non-Dept       | 8,545.00      | 6,226.38     | 2,318.62     | 72.9%  |
| 591 21 70 22                   | Lease Payments - Police         | 8,240.00      | 7,709.86     | 530.14       | 93.6%  |
| 591 21 70 23                   | SBITA Payments - Police         | 2,645.00      | 2,645.32     | (0.32)       | 100.0% |
| 591 24 70 00                   | SBITA Payments - Building       | 1,935.00      | 1,900.45     | 34.55        | 98.2%  |
| 591 71 70 00                   | Lease Payments - Recreation     | 1,120.00      | 839.07       | 280.93       | 74.9%  |
| 591 76 70 80                   | Lease Payments - Parks          | 125.00        | 93.24        | 31.76        | 74.6%  |
| 591 Debt Service               |                                 | 41,346.00     | 34,167.51    | 7,178.49     | 82.6%  |
| 594 Capital Expenditures       |                                 |               |              |              |        |
| 594 76 64 01                   | Machinery & Equipment - Pool    | 20,000.00     | 0.00         | 20,000.00    | 0.0%   |
| 594 Capital Expenditures       |                                 | 20,000.00     | 0.00         | 20,000.00    | 0.0%   |
| 597 Interfund Transfers        |                                 |               |              |              |        |
| 597 10 00 01                   | Transfer Out To Street          | 10,000.00     | 10,000.00    | 0.00         | 100.0% |
| 597 10 00 02                   | Transfer Out To Property Tax    | 265,396.00    | 148,141.74   | 117,254.26   | 55.8%  |
| 597 10 00 03                   | Transfer Out To Light Maint     | 45,517.00     | 36,958.96    | 8,558.04     | 81.2%  |
| 597 Interfund Transfers        |                                 | 320,913.00    | 195,100.70   | 125,812.30   | 60.8%  |
| 999 Ending Balance             |                                 |               |              |              |        |
| 508 91 00 01                   | Unassigned EFB - General        | 4,112,971.00  | 0.00         | 4,112,971.00 | 0.0%   |
| 999 Ending Balance             |                                 | 4,112,971.00  | 0.00         | 4,112,971.00 | 0.0%   |
| Fund Expenditures:             |                                 | 12,915,825.00 | 5,911,556.56 | 7,004,268.44 | 45.8%  |

City Of Fircrest

Time: 16:12:12 Date: 10/22/2026

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001 General Fund

Months: 01 To: 09

|                        |       |              |
|------------------------|-------|--------------|
| Fund Excess/(Deficit): | 90.00 | 4,817,606.60 |
|------------------------|-------|--------------|

101 City Street Fund Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                         |            |            |        |        |
|------------------------|-------------------------|------------|------------|--------|--------|
| 308 91 01 01           | Unassigned BFB - Street | 327,899.00 | 327,899.39 | (0.39) | 100.0% |
| 308 Beginning Balances |                         | 327,899.00 | 327,899.39 | (0.39) | 100.0% |

320 Licenses & Permits

|                        |                 |           |           |            |        |
|------------------------|-----------------|-----------|-----------|------------|--------|
| 322 40 00 00           | ROW Road Permit | 10,000.00 | 15,036.52 | (5,036.52) | 150.4% |
| 320 Licenses & Permits |                 | 10,000.00 | 15,036.52 | (5,036.52) | 150.4% |

330 Intergovernmental Revenues

|                                |                                           |            |            |            |       |
|--------------------------------|-------------------------------------------|------------|------------|------------|-------|
| 334 03 81 03                   | TIB Grant - Alameda Ave West Sidewalk #88 | 409,184.00 | 230,143.00 | 179,041.00 | 56.2% |
| 336 00 71 00                   | Multimodal Transportation                 | 9,050.00   | 6,794.18   | 2,255.82   | 75.1% |
| 336 00 87 00                   | Motor Vehicle Fuel Tax                    | 132,709.00 | 99,242.83  | 33,466.17  | 74.8% |
| 330 Intergovernmental Revenues |                                           | 550,943.00 | 336,180.01 | 214,762.99 | 61.0% |

360 Misc Revenues

|                   |                              |           |           |          |        |
|-------------------|------------------------------|-----------|-----------|----------|--------|
| 361 11 01 01      | Investment Interest - Street | 7,835.00  | 3,336.00  | 4,499.00 | 42.6%  |
| 367 00 00 04      | Donations - Baskets          | 8,500.00  | 8,550.00  | (50.00)  | 100.6% |
| 367 00 00 08      | Donations - Beautification   | 2,440.00  | 1,970.00  | 470.00   | 80.7%  |
| 360 Misc Revenues |                              | 18,775.00 | 13,856.00 | 4,919.00 | 73.8%  |

390 Other Financing Sources

|                             |                                         |          |      |          |      |
|-----------------------------|-----------------------------------------|----------|------|----------|------|
| 398 10 01 01                | Insurance Recovery Non Capital - Street | 1,000.00 | 0.00 | 1,000.00 | 0.0% |
| 390 Other Financing Sources |                                         | 1,000.00 | 0.00 | 1,000.00 | 0.0% |

397 Interfund Transfers

|                         |                                      |            |            |            |        |
|-------------------------|--------------------------------------|------------|------------|------------|--------|
| 397 00 00 02            | Transfer In From General Fund        | 10,000.00  | 10,000.00  | 0.00       | 100.0% |
| 397 00 00 03            | Transfer In From Property Tax        | 265,396.00 | 148,141.74 | 117,254.26 | 55.8%  |
| 397 00 00 04            | Transfer In From Light - St Lt Maint | 45,517.00  | 36,958.96  | 8,558.04   | 81.2%  |
| 397 00 00 06            | Transfer In From REET (1st 1/4)      | 100,000.00 | 0.00       | 100,000.00 | 0.0%   |
| 397 00 00 09            | Transfer In from REET (2nd 1/4)      | 275,000.00 | 0.00       | 275,000.00 | 0.0%   |
| 397 Interfund Transfers |                                      | 695,913.00 | 195,100.70 | 500,812.30 | 28.0%  |

|                |              |            |            |       |
|----------------|--------------|------------|------------|-------|
| Fund Revenues: | 1,604,530.00 | 888,072.62 | 716,457.38 | 55.3% |
|----------------|--------------|------------|------------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

542 Streets - Maintenance

|              |                                      |            |           |            |        |
|--------------|--------------------------------------|------------|-----------|------------|--------|
| 542 30 10 00 | Sal & Wages - Street Reg             | 116,311.00 | 88,123.65 | 28,187.35  | 75.8%  |
| 542 30 11 00 | Overtime - Street Reg                | 7,100.00   | 4,991.30  | 2,108.70   | 70.3%  |
| 542 30 12 00 | Casual & Seasonal Labor - Street Reg | 10,000.00  | 11,502.00 | (1,502.00) | 115.0% |
| 542 63 10 00 | Sal & Wages - St Light               | 12,957.00  | 8,450.74  | 4,506.26   | 65.2%  |
| 542 63 11 00 | Overtime - St Light                  | 200.00     | 69.17     | 130.83     | 34.6%  |
| 542 80 10 00 | Sal & Wages - St Beaut               | 19,479.00  | 14,067.59 | 5,411.41   | 72.2%  |
| 542 80 11 00 | Overtime - St Beaut                  | 1,000.00   | 1,615.48  | (615.48)   | 161.5% |
| 542 80 12 00 | Casual & Seasonal Labor - St Beaut   | 4,467.00   | 10,437.00 | (5,970.00) | 233.6% |

101 City Street Fund

Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

542 Streets - Maintenance

|                                |                                        |            |            |            |        |
|--------------------------------|----------------------------------------|------------|------------|------------|--------|
| 010 Salaries and Wages         |                                        | 171,514.00 | 139,256.93 | 32,257.07  | 81.2%  |
| 542 30 20 00                   | Personnel Benefits - Street Reg        | 42,615.00  | 33,203.81  | 9,411.19   | 77.9%  |
| 542 30 20 01                   | Contract Benefits - Street Reg         | 700.00     | 690.39     | 9.61       | 98.6%  |
| 542 63 20 00                   | Personnel Benefits - St Light          | 4,441.00   | 2,776.69   | 1,664.31   | 62.5%  |
| 542 80 20 00                   | Personnel Benefits - St Beaut          | 6,595.00   | 6,427.52   | 167.48     | 97.5%  |
| 020 Personnel Benefits         |                                        | 54,351.00  | 43,098.41  | 11,252.59  | 79.3%  |
| 542 30 31 01                   | Office & Oper Sup - Street Reg         | 500.00     | 142.93     | 357.07     | 28.6%  |
| 542 30 31 02                   | Oper Supplies - Street Reg             | 10,290.00  | 7,582.88   | 2,707.12   | 73.7%  |
| 542 30 31 03                   | Oper Supplies - Street Crack Sealing   | 5,000.00   | 2,718.33   | 2,281.67   | 54.4%  |
| 542 30 35 00                   | Small Tools & Equip - Street Reg       | 3,000.00   | 3,889.38   | (889.38)   | 129.6% |
| 542 63 31 00                   | Oper Supplies - St Light               | 2,000.00   | 557.02     | 1,442.98   | 27.9%  |
| 542 63 35 00                   | Small Tools & Equip - St Light         | 1,487.00   | 1,486.73   | 0.27       | 100.0% |
| 542 80 31 01                   | Oper Supplies - St Beaut               | 2,000.00   | 150.40     | 1,849.60   | 7.5%   |
| 542 80 31 02                   | Oper Supplies - Flower Baskets         | 7,700.00   | 8,039.54   | (339.54)   | 104.4% |
| 542 80 31 04                   | Oper Supplies - Beautification         | 4,275.00   | 1,892.61   | 2,382.39   | 44.3%  |
| 542 80 31 05                   | Banners/Flags                          | 500.00     | 0.00       | 500.00     | 0.0%   |
| 542 80 35 00                   | Small Tools & Equip - St Beaut         | 500.00     | 16.54      | 483.46     | 3.3%   |
| 030 Supplies                   |                                        | 37,252.00  | 26,476.36  | 10,775.64  | 71.1%  |
| 542 30 41 00                   | Prof Svcs - Street Reg                 | 7,457.00   | 3,417.63   | 4,039.37   | 45.8%  |
| 542 30 41 01                   | Advertising - Street Reg               | 100.00     | 0.00       | 100.00     | 0.0%   |
| 542 30 41 02                   | Legal Services                         | 1,400.00   | 2,080.50   | (680.50)   | 148.6% |
| 542 30 42 00                   | Communication - Street Reg             | 1,247.00   | 979.21     | 267.79     | 78.5%  |
| 542 30 43 00                   | Travel - Street Reg                    | 50.00      | 0.00       | 50.00      | 0.0%   |
| 542 30 45 00                   | Oper Rentals - Copier - Street Reg     | 300.00     | 139.47     | 160.53     | 46.5%  |
| 542 30 45 01                   | Equipment Rentals - Street Reg         | 1,000.00   | 1,956.06   | (956.06)   | 195.6% |
| 542 30 45 99                   | Interfd Land Rental - Street           | 24,833.00  | 18,624.74  | 6,208.26   | 75.0%  |
| 542 30 47 01                   | Dumping Fees - Street                  | 6,000.00   | 5,119.91   | 880.09     | 85.3%  |
| 542 30 47 02                   | Electricity & Gas/Bldg - Street        | 3,500.00   | 2,390.36   | 1,109.64   | 68.3%  |
| 542 30 47 03                   | Electricity/Traffic Lights             | 1,000.00   | 820.43     | 179.57     | 82.0%  |
| 542 30 48 01                   | Rep & Maint - Street Maint             | 20,000.00  | 12,808.66  | 7,191.34   | 64.0%  |
| 542 30 48 98                   | Interfd ERR Replace - Street           | 36,738.00  | 27,553.50  | 9,184.50   | 75.0%  |
| 542 30 48 99                   | Interfd ERR R & M - Street             | 32,118.00  | 8,356.17   | 23,761.83  | 26.0%  |
| 542 30 49 01                   | Miscellaneous - Street Reg             | 500.00     | 0.00       | 500.00     | 0.0%   |
| 542 30 49 02                   | Insurance Deductible - Street Reg      | 1,000.00   | 0.00       | 1,000.00   | 0.0%   |
| 542 30 49 03                   | Dues/Member/Subscriptions - Street Reg | 1,075.00   | 124.41     | 950.59     | 11.6%  |
| 542 30 49 04                   | Reg & Tuition - Street Reg             | 100.00     | 0.00       | 100.00     | 0.0%   |
| 542 63 47 00                   | Electricity/Street Lights              | 18,369.00  | 13,920.40  | 4,448.60   | 75.8%  |
| 542 63 48 01                   | Rep & Maint - St Light                 | 6,736.00   | 5,249.55   | 1,486.45   | 77.9%  |
| 542 63 48 02                   | Pole Attachment Charge                 | 5,000.00   | 4,448.66   | 551.34     | 89.0%  |
| 542 63 49 00                   | Miscellaneous - St Light               | 50.00      | 0.00       | 50.00      | 0.0%   |
| 542 80 45 00                   | Equipment Rentals - St Beaut           | 0.00       | 1,185.01   | (1,185.01) | 0.0%   |
| 542 80 47 00                   | Public Utility Services - St Beaut     | 1,200.00   | 668.22     | 531.78     | 55.7%  |
| 542 80 48 00                   | Street Tree Maintenance (contracted)   | 17,973.00  | 13,134.90  | 4,838.10   | 73.1%  |
| 542 80 49 03                   | Beautification Services (contracted)   | 32,000.00  | 26,999.52  | 5,000.48   | 84.4%  |
| 040 Other Services and Charges |                                        | 219,746.00 | 149,977.31 | 69,768.69  | 68.3%  |
| 542 30 91 00                   | Interfd Service Charges                | 100,449.00 | 75,337.51  | 25,111.49  | 75.0%  |
| 090 Interfund                  |                                        | 100,449.00 | 75,337.51  | 25,111.49  | 75.0%  |

101 City Street Fund Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

542 Streets - Maintenance

|                           |            |            |            |       |
|---------------------------|------------|------------|------------|-------|
| 542 Streets - Maintenance | 583,312.00 | 434,146.52 | 149,165.48 | 74.4% |
|---------------------------|------------|------------|------------|-------|

591 Debt Service

|                  |                             |          |          |        |       |
|------------------|-----------------------------|----------|----------|--------|-------|
| 591 95 70 00     | Lease Payments - Street     | 350.00   | 261.00   | 89.00  | 74.6% |
| 591 95 70 01     | SBITA Payments - Street Reg | 1,935.00 | 1,900.45 | 34.55  | 98.2% |
| 591 Debt Service |                             | 2,285.00 | 2,161.45 | 123.55 | 94.6% |

594 Capital Expenditures

|                          |                                                   |            |              |              |        |
|--------------------------|---------------------------------------------------|------------|--------------|--------------|--------|
| 594 44 64 00             | Machinery & Equipment - Street                    | 6,952.00   | 0.00         | 6,952.00     | 0.0%   |
| 595 10 63 06             | Project Engineering - Street                      | 10,000.00  | 6,176.00     | 3,824.00     | 61.8%  |
| 595 10 63 10             | Alameda Ave W Sidewalk #88 - Design               | 12,197.00  | 12,275.91    | (78.91)      | 100.6% |
| 595 10 63 11             | Regents Grind & Overlay #74 - Design              | 33,357.00  | 98,465.03    | (65,108.03)  | 295.2% |
| 595 32 63 01             | Street Improvements                               | 50,000.00  | 36,592.89    | 13,407.11    | 73.2%  |
| 595 32 63 10             | Street Improvements - Alameda Sidewalk #88        | 252,342.00 | 288,241.22   | (35,899.22)  | 114.2% |
| 595 32 63 11             | Street Improvements - Regents Grind & Overlay #74 | 0.00       | 791,954.01   | (791,954.01) | 0.0%   |
| 595 63 63 01             | Regents Blvd Traffic Signal Project #90           | 70,315.00  | 70,314.81    | 0.19         | 100.0% |
| 594 Capital Expenditures |                                                   | 435,163.00 | 1,304,019.87 | (868,856.87) | 299.7% |

999 Ending Balance

|                    |                         |            |      |            |      |
|--------------------|-------------------------|------------|------|------------|------|
| 508 91 01 01       | Unassigned EFB - Street | 583,770.00 | 0.00 | 583,770.00 | 0.0% |
| 999 Ending Balance |                         | 583,770.00 | 0.00 | 583,770.00 | 0.0% |

|                        |              |              |              |        |
|------------------------|--------------|--------------|--------------|--------|
| Fund Expenditures:     | 1,604,530.00 | 1,740,327.84 | (135,797.84) | 108.5% |
| Fund Excess/(Deficit): | 0.00         | (852,255.22) |              |        |

| 105 Police Investigation Fund |                                       |              | Months: 01 To: 09 |           |        |
|-------------------------------|---------------------------------------|--------------|-------------------|-----------|--------|
| Revenues                      |                                       | Amt Budgeted | Revenues          | Remaining |        |
| 308 Beginning Balances        |                                       |              |                   |           |        |
| 308 31 01 05                  | Restricted BFB - Police Investigation | 14,185.00    | 14,185.40         | (0.40)    | 100.0% |
| 308 Beginning Balances        |                                       | 14,185.00    | 14,185.40         | (0.40)    | 100.0% |
| 360 Misc Revenues             |                                       |              |                   |           |        |
| 361 11 01 05                  | Investment Interest - Police Inv.     | 500.00       | 284.63            | 215.37    | 56.9%  |
| 360 Misc Revenues             |                                       | 500.00       | 284.63            | 215.37    | 56.9%  |
| Fund Revenues:                |                                       | 14,685.00    | 14,470.03         | 214.97    | 98.5%  |
| Expenditures                  |                                       | Amt Budgeted | Expenditures      | Remaining |        |
| 999 Ending Balance            |                                       |              |                   |           |        |
| 508 31 01 05                  | Ending Balance                        | 14,685.00    | 0.00              | 14,685.00 | 0.0%   |
| 999 Ending Balance            |                                       | 14,685.00    | 0.00              | 14,685.00 | 0.0%   |
| Fund Expenditures:            |                                       | 14,685.00    | 0.00              | 14,685.00 | 0.0%   |
| Fund Excess/(Deficit):        |                                       | 0.00         | 14,470.03         |           |        |

| 150 Cumulative Reserve Fund                    |              |              | Months: 01 To: 09 |        |
|------------------------------------------------|--------------|--------------|-------------------|--------|
| Revenues                                       | Amt Budgeted | Revenues     | Remaining         |        |
| 308 Beginning Balances                         |              |              |                   |        |
| 308 41 01 50      Committed BFB - C.R. General | 2,750,000.00 | 2,750,000.00 | 0.00              | 100.0% |
| 308 Beginning Balances                         | 2,750,000.00 | 2,750,000.00 | 0.00              | 100.0% |
| Fund Revenues:                                 | 2,750,000.00 | 2,750,000.00 | 0.00              | 100.0% |
| Expenditures                                   | Amt Budgeted | Expenditures | Remaining         |        |
| 999 Ending Balance                             |              |              |                   |        |
| 508 41 01 51      Committed EFB - C.R. General | 2,750,000.00 | 0.00         | 2,750,000.00      | 0.0%   |
| 999 Ending Balance                             | 2,750,000.00 | 0.00         | 2,750,000.00      | 0.0%   |
| Fund Expenditures:                             | 2,750,000.00 | 0.00         | 2,750,000.00      | 0.0%   |
| Fund Excess/(Deficit):                         | 0.00         | 2,750,000.00 |                   |        |

201 Park Bond Debt Service Fund Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                                 |            |            |        |        |
|------------------------|---------------------------------|------------|------------|--------|--------|
| 308 31 02 01           | Restricted BFB - Park Bond Fund | 172,359.00 | 172,359.04 | (0.04) | 100.0% |
| 308 Beginning Balances |                                 | 172,359.00 | 172,359.04 | (0.04) | 100.0% |

310 Taxes

|              |                          |            |            |            |       |
|--------------|--------------------------|------------|------------|------------|-------|
| 311 10 02 01 | Park Bond Property Taxes | 572,886.00 | 309,331.99 | 263,554.01 | 54.0% |
| 310 Taxes    |                          | 572,886.00 | 309,331.99 | 263,554.01 | 54.0% |

360 Misc Revenues

|                   |                                              |        |        |        |       |
|-------------------|----------------------------------------------|--------|--------|--------|-------|
| 361 11 02 01      | Investment Interest - Park Bond Debt Service | 500.00 | 249.58 | 250.42 | 49.9% |
| 360 Misc Revenues |                                              | 500.00 | 249.58 | 250.42 | 49.9% |

|                |            |            |            |       |
|----------------|------------|------------|------------|-------|
| Fund Revenues: | 745,745.00 | 481,940.61 | 263,804.39 | 64.6% |
|----------------|------------|------------|------------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

591 Debt Service

|                  |                                    |            |            |            |       |
|------------------|------------------------------------|------------|------------|------------|-------|
| 591 75 72 01     | Principal Loan Payment - Park Bond | 255,000.00 | 0.00       | 255,000.00 | 0.0%  |
| 592 75 82 01     | Interest Payment - Park Bond       | 301,200.00 | 150,600.00 | 150,600.00 | 50.0% |
| 591 Debt Service |                                    | 556,200.00 | 150,600.00 | 405,600.00 | 27.1% |

999 Ending Balance

|                    |                            |            |      |            |      |
|--------------------|----------------------------|------------|------|------------|------|
| 508 31 02 01       | Restricted EFB - Park Debt | 189,545.00 | 0.00 | 189,545.00 | 0.0% |
| 999 Ending Balance |                            | 189,545.00 | 0.00 | 189,545.00 | 0.0% |

|                    |            |            |            |       |
|--------------------|------------|------------|------------|-------|
| Fund Expenditures: | 745,745.00 | 150,600.00 | 595,145.00 | 20.2% |
|--------------------|------------|------------|------------|-------|

|                        |      |            |
|------------------------|------|------------|
| Fund Excess/(Deficit): | 0.00 | 331,340.61 |
|------------------------|------|------------|

301 Park Bond Capital Fund Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|              |                               |              |              |      |        |
|--------------|-------------------------------|--------------|--------------|------|--------|
| 308 31 03 01 | Restricted BFB - Park Capital | 1,074,038.00 | 1,074,037.52 | 0.48 | 100.0% |
| 308          | Beginning Balances            | 1,074,038.00 | 1,074,037.52 | 0.48 | 100.0% |

330 Intergovernmental Revenues

|              |                            |      |            |              |      |
|--------------|----------------------------|------|------------|--------------|------|
| 334 02 70 01 | State Direct from RCO      | 0.00 | 155,411.26 | (155,411.26) | 0.0% |
| 330          | Intergovernmental Revenues | 0.00 | 155,411.26 | (155,411.26) | 0.0% |

360 Misc Revenues

|              |                                         |           |           |          |       |
|--------------|-----------------------------------------|-----------|-----------|----------|-------|
| 361 11 03 01 | Investment Interest - Park Bond Capital | 23,728.00 | 21,458.39 | 2,269.61 | 90.4% |
| 360          | Misc Revenues                           | 23,728.00 | 21,458.39 | 2,269.61 | 90.4% |

|                |              |              |              |        |
|----------------|--------------|--------------|--------------|--------|
| Fund Revenues: | 1,097,766.00 | 1,250,907.17 | (153,141.17) | 114.0% |
|----------------|--------------|--------------|--------------|--------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

594 Capital Expenditures

|              |                           |           |           |      |        |
|--------------|---------------------------|-----------|-----------|------|--------|
| 594 76 63 03 | Other Improvements - PBCF | 11,718.00 | 11,717.58 | 0.42 | 100.0% |
| 594          | Capital Expenditures      | 11,718.00 | 11,717.58 | 0.42 | 100.0% |

999 Ending Balance

|              |                               |              |      |              |      |
|--------------|-------------------------------|--------------|------|--------------|------|
| 508 31 03 01 | Restricted EFB - Park Capital | 1,086,048.00 | 0.00 | 1,086,048.00 | 0.0% |
| 999          | Ending Balance                | 1,086,048.00 | 0.00 | 1,086,048.00 | 0.0% |

|                    |              |           |              |      |
|--------------------|--------------|-----------|--------------|------|
| Fund Expenditures: | 1,097,766.00 | 11,717.58 | 1,086,048.42 | 1.1% |
|--------------------|--------------|-----------|--------------|------|

|                        |      |              |
|------------------------|------|--------------|
| Fund Excess/(Deficit): | 0.00 | 1,239,189.59 |
|------------------------|------|--------------|

310 Reet Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                                 |              |              |        |        |
|------------------------|---------------------------------|--------------|--------------|--------|--------|
| 308 31 03 11           | Restricted BFB - REET (1st 1/4) | 712,799.00   | 712,798.95   | 0.05   | 100.0% |
| 308 31 03 12           | Restricted BFB - REET (2nd 1/4) | 2,386,681.00 | 2,386,681.03 | (0.03) | 100.0% |
| 308 Beginning Balances |                                 | 3,099,480.00 | 3,099,479.98 | 0.02   | 100.0% |

310 Taxes

|              |                              |            |            |           |       |
|--------------|------------------------------|------------|------------|-----------|-------|
| 318 34 00 00 | REET 1 - Capital Improvement | 126,899.00 | 112,132.01 | 14,766.99 | 88.4% |
| 318 35 00 00 | REET 2 - Growth Management   | 127,146.00 | 112,131.96 | 15,014.04 | 88.2% |
| 310 Taxes    |                              | 254,045.00 | 224,263.97 | 29,781.03 | 88.3% |

360 Misc Revenues

|                   |                                      |           |           |           |       |
|-------------------|--------------------------------------|-----------|-----------|-----------|-------|
| 361 11 03 11      | Investment Interest - REET (1st 1/4) | 19,541.00 | 14,682.21 | 4,858.79  | 75.1% |
| 361 11 03 12      | Investment Interest - REET (2nd 1/4) | 62,456.00 | 49,153.49 | 13,302.51 | 78.7% |
| 360 Misc Revenues |                                      | 81,997.00 | 63,835.70 | 18,161.30 | 77.9% |

|                |              |              |           |       |
|----------------|--------------|--------------|-----------|-------|
| Fund Revenues: | 3,435,522.00 | 3,387,579.65 | 47,942.35 | 98.6% |
|----------------|--------------|--------------|-----------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

597 Interfund Transfers

|                         |                                          |            |      |            |      |
|-------------------------|------------------------------------------|------------|------|------------|------|
| 597 06 00 01            | Transfer Out From 1st 1/4                | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| 597 06 00 03            | Transfer Out from 2nd 1/4 to Street Fund | 275,000.00 | 0.00 | 275,000.00 | 0.0% |
| 597 Interfund Transfers |                                          | 375,000.00 | 0.00 | 375,000.00 | 0.0% |

999 Ending Balance

|                    |                                 |              |      |              |      |
|--------------------|---------------------------------|--------------|------|--------------|------|
| 508 31 03 11       | Restricted EFB - REET (1st 1/4) | 648,133.00   | 0.00 | 648,133.00   | 0.0% |
| 508 31 03 12       | Restricted EFB - REET (2nd 1/4) | 2,412,389.00 | 0.00 | 2,412,389.00 | 0.0% |
| 999 Ending Balance |                                 | 3,060,522.00 | 0.00 | 3,060,522.00 | 0.0% |

|                    |              |      |              |      |
|--------------------|--------------|------|--------------|------|
| Fund Expenditures: | 3,435,522.00 | 0.00 | 3,435,522.00 | 0.0% |
|--------------------|--------------|------|--------------|------|

|                        |      |              |
|------------------------|------|--------------|
| Fund Excess/(Deficit): | 0.00 | 3,387,579.65 |
|------------------------|------|--------------|

| 411 Trust Fund         |                                       | Months: 01 To: 09 |              |             |      |
|------------------------|---------------------------------------|-------------------|--------------|-------------|------|
| Revenues               |                                       | Amt Budgeted      | Revenues     | Remaining   |      |
| 308 Beginning Balances |                                       |                   |              |             |      |
| 308 51 04 11           | Assigned BFB - Trust Utility Deposits | 0.00              | 39,793.00    | (39,793.00) | 0.0% |
| 308 Beginning Balances |                                       | 0.00              | 39,793.00    | (39,793.00) | 0.0% |
| 380 Non Revenues       |                                       |                   |              |             |      |
| 382 10 04 11           | Deposits - Utility (Trust)            | 0.00              | 5,830.00     | (5,830.00)  | 0.0% |
| 380 Non Revenues       |                                       | 0.00              | 5,830.00     | (5,830.00)  | 0.0% |
| Fund Revenues:         |                                       | 0.00              | 45,623.00    | (45,623.00) | 0.0% |
| Expenditures           |                                       | Amt Budgeted      | Expenditures | Remaining   |      |
| 580 Non Expenditures   |                                       |                   |              |             |      |
| 582 10 04 11           | Trust Fund - Utility Deposits         | 0.00              | 8,700.00     | (8,700.00)  | 0.0% |
| 580 Non Expenditures   |                                       | 0.00              | 8,700.00     | (8,700.00)  | 0.0% |
| Fund Expenditures:     |                                       | 0.00              | 8,700.00     | (8,700.00)  | 0.0% |
| Fund Excess/(Deficit): |                                       | 0.00              | 36,923.00    |             |      |

415 Storm Drain Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                      |            |            |        |        |
|------------------------|----------------------|------------|------------|--------|--------|
| 308 51 04 15           | Assigned BFB - Storm | 595,929.00 | 595,929.07 | (0.07) | 100.0% |
| 308 Beginning Balances |                      | 595,929.00 | 595,929.07 | (0.07) | 100.0% |

330 Intergovernmental Revenues

|                                |                                   |           |           |           |       |
|--------------------------------|-----------------------------------|-----------|-----------|-----------|-------|
| 334 03 10 00                   | State Dept of Ecology NPDES Grant | 50,000.00 | 30,944.24 | 19,055.76 | 61.9% |
| 330 Intergovernmental Revenues |                                   | 50,000.00 | 30,944.24 | 19,055.76 | 61.9% |

340 Charges For Services

|                          |                      |            |            |            |       |
|--------------------------|----------------------|------------|------------|------------|-------|
| 343 10 00 00             | Storm Drain Revenues | 531,665.00 | 359,313.84 | 172,351.16 | 67.6% |
| 343 10 00 01             | Setup Fees - Storm   | 500.00     | 212.50     | 287.50     | 42.5% |
| 343 10 00 02             | Penalties - Storm    | 60,000.00  | 3,843.92   | 56,156.08  | 6.4%  |
| 340 Charges For Services |                      | 592,165.00 | 363,370.26 | 228,794.74 | 61.4% |

360 Misc Revenues

|                   |                             |           |           |          |       |
|-------------------|-----------------------------|-----------|-----------|----------|-------|
| 361 11 04 15      | Investment Interest - Storm | 37,422.00 | 29,725.59 | 7,696.41 | 79.4% |
| 360 Misc Revenues |                             | 37,422.00 | 29,725.59 | 7,696.41 | 79.4% |

|                |              |              |            |       |
|----------------|--------------|--------------|------------|-------|
| Fund Revenues: | 1,275,516.00 | 1,019,969.16 | 255,546.84 | 80.0% |
|----------------|--------------|--------------|------------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

531 Storm Drain Utility

|                        |                                        |            |            |           |        |
|------------------------|----------------------------------------|------------|------------|-----------|--------|
| 531 50 10 00           | Sal & Wages - Storm                    | 140,432.00 | 93,975.23  | 46,456.77 | 66.9%  |
| 531 50 11 00           | Overtime - Storm                       | 6,250.00   | 6,084.62   | 165.38    | 97.4%  |
| 010 Salaries and Wages |                                        | 146,682.00 | 100,059.85 | 46,622.15 | 68.2%  |
| 531 50 20 00           | Personnel Benefits - Storm             | 49,305.00  | 30,968.70  | 18,336.30 | 62.8%  |
| 531 50 20 01           | Contract Benefits - Storm              | 700.00     | 690.40     | 9.60      | 98.6%  |
| 020 Personnel Benefits |                                        | 50,005.00  | 31,659.10  | 18,345.90 | 63.3%  |
| 531 50 31 01           | Office & Oper Sup - Storm              | 601.00     | 142.92     | 458.08    | 23.8%  |
| 531 50 31 02           | Oper Supplies - Storm                  | 1,000.00   | 209.31     | 790.69    | 20.9%  |
| 531 50 31 03           | NPDES Public Outreach                  | 13,636.00  | 13,979.80  | (343.80)  | 102.5% |
| 531 50 35 00           | Small Tools & Equip - Storm            | 3,711.00   | 2,122.10   | 1,588.90  | 57.2%  |
| 030 Supplies           |                                        | 18,948.00  | 16,454.13  | 2,493.87  | 86.8%  |
| 531 50 41 00           | Prof Svcs - Storm                      | 15,000.00  | 10,364.12  | 4,635.88  | 69.1%  |
| 531 50 41 01           | Advertising - Storm                    | 200.00     | 0.00       | 200.00    | 0.0%   |
| 531 50 41 02           | Legal Services                         | 1,267.00   | 0.00       | 1,267.00  | 0.0%   |
| 531 50 42 00           | Communication - Storm                  | 1,247.00   | 979.34     | 267.66    | 78.5%  |
| 531 50 42 01           | Postage - Storm                        | 2,000.00   | 1,445.75   | 554.25    | 72.3%  |
| 531 50 44 00           | Excise Tax - Storm                     | 10,000.00  | 7,653.08   | 2,346.92  | 76.5%  |
| 531 50 44 01           | City Utility Tax                       | 31,900.00  | 21,142.68  | 10,757.32 | 66.3%  |
| 531 50 45 00           | Oper Rentals - Copier - Storm          | 300.00     | 139.56     | 160.44    | 46.5%  |
| 531 50 45 99           | Interfd Land Rental - Storm            | 24,283.00  | 18,212.26  | 6,070.74  | 75.0%  |
| 531 50 47 01           | Dumping Fees - Storm                   | 10,000.00  | 4,372.76   | 5,627.24  | 43.7%  |
| 531 50 47 02           | Public Utility Services - Bldg - Storm | 3,500.00   | 2,390.34   | 1,109.66  | 68.3%  |

# 3rd Quarter 2026

City Of Fircrest

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415 Storm Drain Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |  |
|--------------|--------------|--------------|-----------|--|
|--------------|--------------|--------------|-----------|--|

## 531 Storm Drain Utility

|                                                |           |           |           |       |
|------------------------------------------------|-----------|-----------|-----------|-------|
| 531 50 48 00 Rep & Maint - Storm               | 30,000.00 | 6,658.75  | 23,341.25 | 22.2% |
| 531 50 48 98 Interfd ERR Replace - Storm       | 43,624.00 | 32,718.01 | 10,905.99 | 75.0% |
| 531 50 48 99 Interfd ERR R & M - Storm         | 34,224.00 | 17,533.13 | 16,690.87 | 51.2% |
| 531 50 49 00 Miscellaneous - Storm             | 250.00    | 87.40     | 162.60    | 35.0% |
| 531 50 49 01 NPDES Permit                      | 12,000.00 | 10,671.50 | 1,328.50  | 88.9% |
| 531 50 49 02 Insurance Deductible - Storm      | 1,000.00  | 0.00      | 1,000.00  | 0.0%  |
| 531 50 49 03 Printing & Binding - Storm        | 500.00    | 77.07     | 422.93    | 15.4% |
| 531 50 49 04 Reg & Tuition - Storm             | 500.00    | 0.00      | 500.00    | 0.0%  |
| 531 50 49 05 Dues/Member/Subscriptions - Storm | 975.00    | 124.41    | 850.59    | 12.8% |
| 531 50 49 06 Mailing Service - Storm           | 3,500.00  | 1,808.58  | 1,691.42  | 51.7% |

|                                |            |            |           |       |
|--------------------------------|------------|------------|-----------|-------|
| 040 Other Services and Charges | 226,270.00 | 136,378.74 | 89,891.26 | 60.3% |
|--------------------------------|------------|------------|-----------|-------|

|                                      |           |           |            |        |
|--------------------------------------|-----------|-----------|------------|--------|
| 531 50 91 00 Interfd Service Charges | 81,005.00 | 88,457.26 | (7,452.26) | 109.2% |
|--------------------------------------|-----------|-----------|------------|--------|

|               |           |           |            |        |
|---------------|-----------|-----------|------------|--------|
| 090 Interfund | 81,005.00 | 88,457.26 | (7,452.26) | 109.2% |
|---------------|-----------|-----------|------------|--------|

|                         |            |            |            |       |
|-------------------------|------------|------------|------------|-------|
| 531 Storm Drain Utility | 522,910.00 | 373,009.08 | 149,900.92 | 71.3% |
|-------------------------|------------|------------|------------|-------|

## 591 Debt Service

|                                     |          |          |       |       |
|-------------------------------------|----------|----------|-------|-------|
| 591 31 70 00 Lease Payments - Storm | 350.00   | 260.91   | 89.09 | 74.5% |
| 591 31 70 01 SBITA Payments - Storm | 1,859.00 | 1,826.26 | 32.74 | 98.2% |

|                  |          |          |        |       |
|------------------|----------|----------|--------|-------|
| 591 Debt Service | 2,209.00 | 2,087.17 | 121.83 | 94.5% |
|------------------|----------|----------|--------|-------|

## 597 Interfund Transfers

|                                                 |           |           |           |       |
|-------------------------------------------------|-----------|-----------|-----------|-------|
| 597 00 00 10 Transfer Out To Storm Capital Fund | 85,200.00 | 63,900.00 | 21,300.00 | 75.0% |
|-------------------------------------------------|-----------|-----------|-----------|-------|

|                         |           |           |           |       |
|-------------------------|-----------|-----------|-----------|-------|
| 597 Interfund Transfers | 85,200.00 | 63,900.00 | 21,300.00 | 75.0% |
|-------------------------|-----------|-----------|-----------|-------|

## 999 Ending Balance

|                                   |            |      |            |      |
|-----------------------------------|------------|------|------------|------|
| 508 51 04 15 Assigned EFB - Storm | 665,197.00 | 0.00 | 665,197.00 | 0.0% |
|-----------------------------------|------------|------|------------|------|

|                    |            |      |            |      |
|--------------------|------------|------|------------|------|
| 999 Ending Balance | 665,197.00 | 0.00 | 665,197.00 | 0.0% |
|--------------------|------------|------|------------|------|

|                    |              |            |            |       |
|--------------------|--------------|------------|------------|-------|
| Fund Expenditures: | 1,275,516.00 | 438,996.25 | 836,519.75 | 34.4% |
|--------------------|--------------|------------|------------|-------|

|                        |      |            |  |  |
|------------------------|------|------------|--|--|
| Fund Excess/(Deficit): | 0.00 | 580,972.91 |  |  |
|------------------------|------|------------|--|--|

| 416 Storm Improvement Fund |                                     |              | Months: 01 To: 09 |            |        |
|----------------------------|-------------------------------------|--------------|-------------------|------------|--------|
| Revenues                   |                                     | Amt Budgeted | Revenues          | Remaining  |        |
| 308 Beginning Balances     |                                     |              |                   |            |        |
| 308 51 04 16               | Assigned BFB - Storm Capital        | 888,226.00   | 888,226.04        | (0.04)     | 100.0% |
| 308 Beginning Balances     |                                     | 888,226.00   | 888,226.04        | (0.04)     | 100.0% |
| 397 Interfund Transfers    |                                     |              |                   |            |        |
| 397 00 00 10               | Transfer In From Storm Fund         | 85,200.00    | 63,900.00         | 21,300.00  | 75.0%  |
| 397 Interfund Transfers    |                                     | 85,200.00    | 63,900.00         | 21,300.00  | 75.0%  |
| Fund Revenues:             |                                     | 973,426.00   | 952,126.04        | 21,299.96  | 97.8%  |
| Expenditures               |                                     | Amt Budgeted | Expenditures      | Remaining  |        |
| 594 Capital Expenditures   |                                     |              |                   |            |        |
| 594 31 63 00               | Storm Improvements - Storm Capital  | 85,200.00    | 0.00              | 85,200.00  | 0.0%   |
| 594 31 63 01               | Project Engineering - Storm Capital | 10,000.00    | 0.00              | 10,000.00  | 0.0%   |
| 594 31 64 00               | Machinery & Equipment - Storm       | 6,952.00     | 0.00              | 6,952.00   | 0.0%   |
| 594 Capital Expenditures   |                                     | 102,152.00   | 0.00              | 102,152.00 | 0.0%   |
| 999 Ending Balance         |                                     |              |                   |            |        |
| 508 51 04 16               | Assigned EFB - Storm Capital        | 871,274.00   | 0.00              | 871,274.00 | 0.0%   |
| 999 Ending Balance         |                                     | 871,274.00   | 0.00              | 871,274.00 | 0.0%   |
| Fund Expenditures:         |                                     | 973,426.00   | 0.00              | 973,426.00 | 0.0%   |
| Fund Excess/(Deficit):     |                                     | 0.00         | 952,126.04        |            |        |

425 Water Fund (department)

Months: 01 To: 09

|          |              |          |           |
|----------|--------------|----------|-----------|
| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                      |            |            |      |        |
|------------------------|----------------------|------------|------------|------|--------|
| 308 51 04 25           | Assigned BFB - Water | 462,127.00 | 462,126.77 | 0.23 | 100.0% |
| 308 Beginning Balances |                      | 462,127.00 | 462,126.77 | 0.23 | 100.0% |

340 Charges For Services

|                          |                       |              |            |            |       |
|--------------------------|-----------------------|--------------|------------|------------|-------|
| 343 40 00 00             | Sale Of Water         | 1,223,846.00 | 817,337.40 | 406,508.60 | 66.8% |
| 343 40 00 02             | Setup Fees - Water    | 1,500.00     | 578.50     | 921.50     | 38.6% |
| 343 40 00 03             | Penalties - Water     | 8,229.00     | 6,522.84   | 1,706.16   | 79.3% |
| 343 40 00 04             | Backflow - Do Not Use | 300.00       | 0.00       | 300.00     | 0.0%  |
| 340 Charges For Services |                       | 1,233,875.00 | 824,438.74 | 409,436.26 | 66.8% |

360 Misc Revenues

|                   |                                   |           |           |           |       |
|-------------------|-----------------------------------|-----------|-----------|-----------|-------|
| 361 11 04 25      | Investment Interest - Water       | 19,383.00 | 15,628.63 | 3,754.37  | 80.6% |
| 362 50 00 05      | Rental Revenue - High Tank        | 35,662.00 | 28,422.09 | 7,239.91  | 79.7% |
| 362 50 00 06      | Rental Revenue - Golf Course Tank | 10,891.00 | 8,168.04  | 2,722.96  | 75.0% |
| 369 91 04 25      | Other Misc Revenue - Water        | 3,397.00  | 1,300.00  | 2,097.00  | 38.3% |
| 360 Misc Revenues |                                   | 69,333.00 | 53,518.76 | 15,814.24 | 77.2% |

|                |              |              |            |       |
|----------------|--------------|--------------|------------|-------|
| Fund Revenues: | 1,765,335.00 | 1,340,084.27 | 425,250.73 | 75.9% |
|----------------|--------------|--------------|------------|-------|

|              |              |              |           |
|--------------|--------------|--------------|-----------|
| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|

534 Water Utilities

|                        |                                    |            |            |            |        |
|------------------------|------------------------------------|------------|------------|------------|--------|
| 534 10 10 00           | Sal & Wages - Water Admin          | 98,534.00  | 94,150.47  | 4,383.53   | 95.6%  |
| 534 10 11 00           | Overtime - Water - Admin           | 300.00     | 92.22      | 207.78     | 30.7%  |
| 534 50 10 00           | Sal & Wages - Water Maint          | 220,775.00 | 153,340.71 | 67,434.29  | 69.5%  |
| 534 50 11 00           | Overtime - Water Maint             | 10,500.00  | 7,450.03   | 3,049.97   | 71.0%  |
| 534 80 10 00           | Sal & Wages - Water Gen Op         | 24,749.00  | 17,138.98  | 7,610.02   | 69.3%  |
| 534 80 11 00           | Overtime - Water Gen Op            | 250.00     | 0.00       | 250.00     | 0.0%   |
| 010 Salaries and Wages |                                    | 355,108.00 | 272,172.41 | 82,935.59  | 76.6%  |
| 534 10 20 00           | Personnel Benefits - Water Admin   | 39,522.00  | 32,478.84  | 7,043.16   | 82.2%  |
| 534 10 20 01           | Contract Benefits - Wtr Admin      | 1,000.00   | 826.37     | 173.63     | 82.6%  |
| 534 50 20 00           | Personnel Benefits - Water Maint   | 89,479.00  | 61,858.11  | 27,620.89  | 69.1%  |
| 534 80 20 00           | Personnel Benefits - Water Gen Op  | 11,143.00  | 7,366.58   | 3,776.42   | 66.1%  |
| 020 Personnel Benefits |                                    | 141,144.00 | 102,529.90 | 38,614.10  | 72.6%  |
| 534 10 31 00           | Office & Oper Sup - Water Admin    | 500.00     | 142.88     | 357.12     | 28.6%  |
| 534 10 35 00           | Small Tools & Equip - Water Admin  | 1,832.00   | 1,661.50   | 170.50     | 90.7%  |
| 534 50 31 01           | Oper Supplies - Water Maint        | 5,114.00   | 4,260.05   | 853.95     | 83.3%  |
| 534 80 31 01           | Fluoride                           | 3,952.00   | 3,951.71   | 0.29       | 100.0% |
| 534 80 31 02           | Oper Supplies - Water Gen Op       | 2,000.00   | 549.91     | 1,450.09   | 27.5%  |
| 534 80 31 03           | Oper Supplies - Chlorine           | 6,722.00   | 8,509.13   | (1,787.13) | 126.6% |
| 534 80 35 00           | Small Tools & Equip - Water Gen Op | 1,500.00   | 570.67     | 929.33     | 38.0%  |
| 030 Supplies           |                                    | 21,620.00  | 19,645.85  | 1,974.15   | 90.9%  |
| 534 10 41 00           | Prof Svcs - Water Admin            | 19,283.00  | 13,675.41  | 5,607.59   | 70.9%  |
| 534 10 41 01           | Advertising - Water Admin          | 200.00     | 0.00       | 200.00     | 0.0%   |
| 534 10 41 02           | Legal Services                     | 2,220.00   | 687.50     | 1,532.50   | 31.0%  |

425 Water Fund (department) Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |  |
|--------------|--------------|--------------|-----------|--|
|--------------|--------------|--------------|-----------|--|

## 534 Water Utilities

|                                                      |           |           |           |        |
|------------------------------------------------------|-----------|-----------|-----------|--------|
| 534 10 42 00 Communication - Water Admin             | 2,580.00  | 1,343.94  | 1,236.06  | 52.1%  |
| 534 10 42 01 Postage - Water Admin                   | 2,500.00  | 1,445.71  | 1,054.29  | 57.8%  |
| 534 10 43 00 Travel - Water Admin                    | 1,000.00  | 150.00    | 850.00    | 15.0%  |
| 534 10 44 00 Excise Tax - Water                      | 62,775.00 | 49,614.37 | 13,160.63 | 79.0%  |
| 534 10 44 01 City Utility Tax                        | 95,000.00 | 65,023.29 | 29,976.71 | 68.4%  |
| 534 10 45 02 Oper Rentals - Copier - Water Admin     | 300.00    | 139.57    | 160.43    | 46.5%  |
| 534 10 45 99 Interfd Land Rental                     | 25,100.00 | 18,824.99 | 6,275.01  | 75.0%  |
| 534 10 47 00 Utility Services/Building - Water       | 3,600.00  | 2,343.78  | 1,256.22  | 65.1%  |
| 534 10 48 98 Interfd ERR Replace - Water Admin       | 28,674.00 | 21,505.50 | 7,168.50  | 75.0%  |
| 534 10 49 00 Miscellaneous - Water Admin             | 2,498.00  | 314.58    | 2,183.42  | 12.6%  |
| 534 10 49 01 State Operating Permit                  | 4,087.00  | 4,086.87  | 0.13      | 100.0% |
| 534 10 49 02 Reg & Tuition - Water Admin             | 2,000.00  | 860.00    | 1,140.00  | 43.0%  |
| 534 10 49 03 Dues/Member/Subscriptions - Water Admin | 2,750.00  | 1,149.42  | 1,600.58  | 41.8%  |
| 534 10 49 04 Printing & Binding - Water Admin        | 2,100.00  | 1,971.51  | 128.49    | 93.9%  |
| 534 10 49 05 Insurance Deductible - Water Admin      | 1,000.00  | 0.00      | 1,000.00  | 0.0%   |
| 534 10 49 06 Mailing Service - Water Admin           | 4,000.00  | 1,808.57  | 2,191.43  | 45.2%  |
| 534 50 48 01 Rep & Maint - Water Maint               | 9,273.00  | 3,772.27  | 5,500.73  | 40.7%  |
| 534 50 48 99 Interfd ERR R & M - Water Maint         | 28,151.00 | 12,654.22 | 15,496.78 | 45.0%  |
| 534 80 41 00 Water Testing                           | 7,500.00  | 3,673.36  | 3,826.64  | 49.0%  |
| 534 80 47 01 Utility Services/Pumping                | 85,118.00 | 68,433.13 | 16,684.87 | 80.4%  |
| 534 80 47 02 Dumping Fees - Water                    | 2,500.00  | 1,473.41  | 1,026.59  | 58.9%  |
| 534 80 47 03 Public Utility Services - Meter         | 50.00     | (172.51)  | 222.51    | 345.0% |

|                                |            |            |            |       |
|--------------------------------|------------|------------|------------|-------|
| 040 Other Services and Charges | 394,259.00 | 274,778.89 | 119,480.11 | 69.7% |
|--------------------------------|------------|------------|------------|-------|

|                                      |            |            |          |       |
|--------------------------------------|------------|------------|----------|-------|
| 534 10 91 00 Interfd Service Charges | 156,121.00 | 151,303.50 | 4,817.50 | 96.9% |
|--------------------------------------|------------|------------|----------|-------|

|               |            |            |          |       |
|---------------|------------|------------|----------|-------|
| 090 Interfund | 156,121.00 | 151,303.50 | 4,817.50 | 96.9% |
|---------------|------------|------------|----------|-------|

|                     |              |            |            |       |
|---------------------|--------------|------------|------------|-------|
| 534 Water Utilities | 1,068,252.00 | 820,430.55 | 247,821.45 | 76.8% |
|---------------------|--------------|------------|------------|-------|

## 591 Debt Service

|                                           |           |           |          |       |
|-------------------------------------------|-----------|-----------|----------|-------|
| 591 34 70 00 Lease Payments - Water Admin | 17,066.00 | 13,039.59 | 4,026.41 | 76.4% |
| 591 34 70 01 SBITA Payments - Water Admin | 3,037.00  | 1,826.26  | 1,210.74 | 60.1% |

|                  |           |           |          |       |
|------------------|-----------|-----------|----------|-------|
| 591 Debt Service | 20,103.00 | 14,865.85 | 5,237.15 | 73.9% |
|------------------|-----------|-----------|----------|-------|

## 597 Interfund Transfers

|                                            |            |            |           |       |
|--------------------------------------------|------------|------------|-----------|-------|
| 597 00 00 11 Transfer Out To Water Capital | 200,000.00 | 149,999.99 | 50,000.01 | 75.0% |
|--------------------------------------------|------------|------------|-----------|-------|

|                         |            |            |           |       |
|-------------------------|------------|------------|-----------|-------|
| 597 Interfund Transfers | 200,000.00 | 149,999.99 | 50,000.01 | 75.0% |
|-------------------------|------------|------------|-----------|-------|

## 999 Ending Balance

|                                   |            |      |            |      |
|-----------------------------------|------------|------|------------|------|
| 508 51 04 25 Assigned EFB - Water | 476,980.00 | 0.00 | 476,980.00 | 0.0% |
|-----------------------------------|------------|------|------------|------|

|                    |            |      |            |      |
|--------------------|------------|------|------------|------|
| 999 Ending Balance | 476,980.00 | 0.00 | 476,980.00 | 0.0% |
|--------------------|------------|------|------------|------|

|                    |              |            |            |       |
|--------------------|--------------|------------|------------|-------|
| Fund Expenditures: | 1,765,335.00 | 985,296.39 | 780,038.61 | 55.8% |
|--------------------|--------------|------------|------------|-------|

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|                             |  |                   |            |
|-----------------------------|--|-------------------|------------|
| 425 Water Fund (department) |  | Months: 01 To: 09 |            |
| Fund Excess/(Deficit):      |  | 0.00              | 354,787.88 |

# 3rd Quarter 2026

City Of Fircrest

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426 Water Improvement Fund Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |  |
|----------|--------------|----------|-----------|--|
|----------|--------------|----------|-----------|--|

## 308 Beginning Balances

|                                           |            |            |      |        |
|-------------------------------------------|------------|------------|------|--------|
| 308 51 04 26 Assigned BFB - Water Capital | 354,126.00 | 354,125.94 | 0.06 | 100.0% |
| 308 Beginning Balances                    | 354,126.00 | 354,125.94 | 0.06 | 100.0% |

## 370 Capital Contributions

|                                             |          |      |          |      |
|---------------------------------------------|----------|------|----------|------|
| 368 10 04 26 Capital Contributions/Tap Fees | 4,000.00 | 0.00 | 4,000.00 | 0.0% |
| 370 Capital Contributions                   | 4,000.00 | 0.00 | 4,000.00 | 0.0% |

## 397 Interfund Transfers

|                                          |            |            |           |       |
|------------------------------------------|------------|------------|-----------|-------|
| 397 00 00 11 Transfer In From Water Fund | 200,000.00 | 149,999.99 | 50,000.01 | 75.0% |
| 397 Interfund Transfers                  | 200,000.00 | 149,999.99 | 50,000.01 | 75.0% |

|                |            |            |           |       |
|----------------|------------|------------|-----------|-------|
| Fund Revenues: | 558,126.00 | 504,125.93 | 54,000.07 | 90.3% |
|----------------|------------|------------|-----------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |  |
|--------------|--------------|--------------|-----------|--|
|--------------|--------------|--------------|-----------|--|

## 594 Capital Expenditures

|                                                    |            |           |             |        |
|----------------------------------------------------|------------|-----------|-------------|--------|
| 594 34 10 00 Sal & Wages - Water Capital           | 11,829.00  | 8,204.19  | 3,624.81    | 69.4%  |
| 594 34 11 00 Overtime - Water Capital              | 200.00     | 1,061.68  | (861.68)    | 530.8% |
| 010 Salaries and Wages                             | 12,029.00  | 9,265.87  | 2,763.13    | 77.0%  |
| 594 34 20 00 Personnel Benefits - Water Capital    | 3,993.00   | 2,602.75  | 1,390.25    | 65.2%  |
| 020 Personnel Benefits                             | 3,993.00   | 2,602.75  | 1,390.25    | 65.2%  |
| 594 34 62 00 Building Improvements - Water Capital | 100,000.00 | 0.00      | 100,000.00  | 0.0%   |
| 594 34 63 01 Other Improvements - Water Capital    | 30,000.00  | 79,631.49 | (49,631.49) | 265.4% |
| 594 34 63 02 Project Engineering - Water Capital   | 10,000.00  | 0.00      | 10,000.00   | 0.0%   |
| 594 34 64 00 Machinery & Equipment - Water Capital | 6,952.00   | 0.00      | 6,952.00    | 0.0%   |
| 094 Capital Expenditures                           | 146,952.00 | 79,631.49 | 67,320.51   | 54.2%  |
| 594 Capital Expenditures                           | 162,974.00 | 91,500.11 | 71,473.89   | 56.1%  |

## 999 Ending Balance

|                                           |            |      |            |      |
|-------------------------------------------|------------|------|------------|------|
| 508 51 04 26 Assigned EFB - Water Capital | 395,152.00 | 0.00 | 395,152.00 | 0.0% |
| 999 Ending Balance                        | 395,152.00 | 0.00 | 395,152.00 | 0.0% |

|                    |            |           |            |       |
|--------------------|------------|-----------|------------|-------|
| Fund Expenditures: | 558,126.00 | 91,500.11 | 466,625.89 | 16.4% |
|--------------------|------------|-----------|------------|-------|

|                        |      |            |  |  |
|------------------------|------|------------|--|--|
| Fund Excess/(Deficit): | 0.00 | 412,625.82 |  |  |
|------------------------|------|------------|--|--|

430 Sewer Fund (department) Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                      |              |              |      |        |
|------------------------|----------------------|--------------|--------------|------|--------|
| 308 51 04 30           | Assigned BFB - Sewer | 1,566,162.00 | 1,566,161.65 | 0.35 | 100.0% |
| 308 Beginning Balances |                      | 1,566,162.00 | 1,566,161.65 | 0.35 | 100.0% |

340 Charges For Services

|                          |                             |              |              |            |        |
|--------------------------|-----------------------------|--------------|--------------|------------|--------|
| 343 50 00 00             | Sewer Revenues              | 2,895,000.00 | 1,969,702.88 | 925,297.12 | 68.0%  |
| 343 50 00 01             | Service Connections - Sewer | 1,440.00     | 1,440.00     | 0.00       | 100.0% |
| 343 50 00 02             | Setup Fees - Sewer          | 600.00       | 232.50       | 367.50     | 38.8%  |
| 343 50 00 03             | Penalties - Sewer           | 16,135.00    | 13,035.18    | 3,099.82   | 80.8%  |
| 340 Charges For Services |                             | 2,913,175.00 | 1,984,410.56 | 928,764.44 | 68.1%  |

360 Misc Revenues

|                   |                             |           |           |           |       |
|-------------------|-----------------------------|-----------|-----------|-----------|-------|
| 361 11 04 30      | Investment Interest - Sewer | 60,455.00 | 43,789.22 | 16,665.78 | 72.4% |
| 369 91 04 30      | Other Misc Revenue - Sewer  | 1,500.00  | 350.87    | 1,149.13  | 23.4% |
| 360 Misc Revenues |                             | 61,955.00 | 44,140.09 | 17,814.91 | 71.2% |

|                |              |              |            |       |
|----------------|--------------|--------------|------------|-------|
| Fund Revenues: | 4,541,292.00 | 3,594,712.30 | 946,579.70 | 79.2% |
|----------------|--------------|--------------|------------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

535 Sewer Utilities

|                        |                                     |            |            |           |        |
|------------------------|-------------------------------------|------------|------------|-----------|--------|
| 535 10 10 00           | Sal & Wages - Sewer Admin           | 96,462.00  | 69,811.55  | 26,650.45 | 72.4%  |
| 535 10 11 00           | Overtime - Sewer Admin              | 200.00     | 0.00       | 200.00    | 0.0%   |
| 535 50 10 00           | Sal & Wages - Sewer Maint           | 81,752.00  | 55,619.22  | 26,132.78 | 68.0%  |
| 535 50 11 00           | Overtime - Sewer Maint              | 10,050.00  | 7,760.71   | 2,289.29  | 77.2%  |
| 010 Salaries and Wages |                                     | 188,464.00 | 133,191.48 | 55,272.52 | 70.7%  |
| 535 10 20 00           | Personnel Benefits - Sewer Admin    | 38,158.00  | 23,114.25  | 15,043.75 | 60.6%  |
| 535 10 20 01           | Contract Benefits - Sewer Admin     | 1,450.00   | 690.37     | 759.63    | 47.6%  |
| 535 50 20 00           | Personnel Benefits - Sewer Maint    | 28,330.00  | 20,959.83  | 7,370.17  | 74.0%  |
| 020 Personnel Benefits |                                     | 67,938.00  | 44,764.45  | 23,173.55 | 65.9%  |
| 535 10 31 00           | Office & Oper Sup - Swr Admin       | 500.00     | 142.91     | 357.09    | 28.6%  |
| 535 10 35 00           | Small Tools & Equip - Sewer Admin   | 600.00     | 17.79      | 582.21    | 3.0%   |
| 535 50 31 01           | Oper Supplies - Sewer Maint         | 3,800.00   | 1,684.94   | 2,115.06  | 44.3%  |
| 535 80 31 00           | Oper Supplies - Sewer Gen Op        | 1,500.00   | 873.35     | 626.65    | 58.2%  |
| 535 80 35 00           | Small Tools & Equip - Sewer Gen Op  | 3,861.00   | 2,439.83   | 1,421.17  | 63.2%  |
| 030 Supplies           |                                     | 10,261.00  | 5,158.82   | 5,102.18  | 50.3%  |
| 535 10 41 00           | Prof Svcs - Sewer Admin             | 3,185.00   | 3,791.33   | (606.33)  | 119.0% |
| 535 10 41 01           | Advertising - Sewer Admin           | 250.00     | 0.00       | 250.00    | 0.0%   |
| 535 10 41 02           | Legal Services                      | 5,139.00   | 55.00      | 5,084.00  | 1.1%   |
| 535 10 42 01           | Communication - Sewer Admin         | 1,281.00   | 979.27     | 301.73    | 76.4%  |
| 535 10 42 02           | Postage - Sewer Admin               | 2,200.00   | 1,445.73   | 754.27    | 65.7%  |
| 535 10 43 00           | Travel - Sewer Admin                | 500.00     | 0.00       | 500.00    | 0.0%   |
| 535 10 44 00           | Excise Tax - Sewer                  | 56,769.00  | 44,190.74  | 12,578.26 | 77.8%  |
| 535 10 44 01           | City Utility Tax                    | 176,695.00 | 114,996.14 | 61,698.86 | 65.1%  |
| 535 10 45 00           | Oper Rentals - Copier - Sewer Admin | 300.00     | 139.47     | 160.53    | 46.5%  |
| 535 10 45 99           | Interfd Land Rental                 | 26,522.00  | 19,891.49  | 6,630.51  | 75.0%  |

# 3rd Quarter 2026

City Of Fircrest

Time: 16:12:12 Date: 10/22/2026

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430 Sewer Fund (department) Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |  |
|--------------|--------------|--------------|-----------|--|
|--------------|--------------|--------------|-----------|--|

## 535 Sewer Utilities

|                                                      |              |              |            |        |
|------------------------------------------------------|--------------|--------------|------------|--------|
| 535 10 47 00 Utility Services/Building - Sewer       | 3,200.00     | 2,343.77     | 856.23     | 73.2%  |
| 535 10 48 00 Rep & Maint - Sewer Admin               | 1,690.00     | 0.00         | 1,690.00   | 0.0%   |
| 535 10 48 98 Interfd ERR Replace - Sewer Admin       | 28,673.00    | 21,504.74    | 7,168.26   | 75.0%  |
| 535 10 49 00 Miscellaneous - Sewer Admin             | 1,000.00     | 314.63       | 685.37     | 31.5%  |
| 535 10 49 01 Reg & Tuition - Sewer Admin             | 500.00       | 0.00         | 500.00     | 0.0%   |
| 535 10 49 02 Dues/Member/Subscriptions - Sewer Admin | 1,000.00     | 124.42       | 875.58     | 12.4%  |
| 535 10 49 03 Printing & Binding - Sewer Admin        | 500.00       | 77.07        | 422.93     | 15.4%  |
| 535 10 49 04 Insurance Deductible - Sewer            | 2,350.00     | 2,350.00     | 0.00       | 100.0% |
| 535 10 49 05 Mailing Service - Sewer Admin           | 3,500.00     | 1,808.58     | 1,691.42   | 51.7%  |
| 535 50 48 00 Rep & Maint - Sewer Maint               | 28,461.00    | 32,143.34    | (3,682.34) | 112.9% |
| 535 50 48 99 Interfd ERR R & M - Sewer Maint         | 28,151.00    | 12,654.13    | 15,496.87  | 45.0%  |
| 535 60 44 02 Sewage Treatment                        | 1,365,089.00 | 1,082,064.63 | 283,024.37 | 79.3%  |
| 535 80 47 01 Utility Services/Pumping                | 20,000.00    | 15,060.70    | 4,939.30   | 75.3%  |
| 535 80 47 02 Dumping Fees - Sewer                    | 2,000.00     | 1,473.42     | 526.58     | 73.7%  |
| 535 80 47 04 Public Utility Services - Meter         | 50.00        | 46.52        | 3.48       | 93.0%  |

|                                |              |              |            |       |
|--------------------------------|--------------|--------------|------------|-------|
| 040 Other Services and Charges | 1,759,005.00 | 1,357,455.12 | 401,549.88 | 77.2% |
|--------------------------------|--------------|--------------|------------|-------|

|                                      |            |            |             |        |
|--------------------------------------|------------|------------|-------------|--------|
| 535 10 91 00 Interfd Service Charges | 279,853.00 | 342,121.50 | (62,268.50) | 122.3% |
|--------------------------------------|------------|------------|-------------|--------|

|               |            |            |             |        |
|---------------|------------|------------|-------------|--------|
| 090 Interfund | 279,853.00 | 342,121.50 | (62,268.50) | 122.3% |
|---------------|------------|------------|-------------|--------|

|                     |              |              |            |       |
|---------------------|--------------|--------------|------------|-------|
| 535 Sewer Utilities | 2,305,521.00 | 1,882,691.37 | 422,829.63 | 81.7% |
|---------------------|--------------|--------------|------------|-------|

## 591 Debt Service

|                                             |            |            |       |        |
|---------------------------------------------|------------|------------|-------|--------|
| 591 35 70 00 Lease Payments - Sewer         | 350.00     | 260.91     | 89.09 | 74.5%  |
| 591 35 70 01 SBITA Payments - Sewer Admin   | 1,859.00   | 1,826.26   | 32.74 | 98.2%  |
| 591 35 78 02 Principal Loan Payment - Sewer | 274,915.00 | 274,911.55 | 3.45  | 100.0% |
| 592 35 83 01 Interest Payment - Loan        | 37,190.00  | 37,189.90  | 0.10  | 100.0% |

|                  |            |            |        |        |
|------------------|------------|------------|--------|--------|
| 591 Debt Service | 314,314.00 | 314,188.62 | 125.38 | 100.0% |
|------------------|------------|------------|--------|--------|

## 597 Interfund Transfers

|                                                 |            |            |           |       |
|-------------------------------------------------|------------|------------|-----------|-------|
| 597 00 00 12 Transfer Out To Sewer Capital Fund | 280,000.00 | 210,000.01 | 69,999.99 | 75.0% |
|-------------------------------------------------|------------|------------|-----------|-------|

|                         |            |            |           |       |
|-------------------------|------------|------------|-----------|-------|
| 597 Interfund Transfers | 280,000.00 | 210,000.01 | 69,999.99 | 75.0% |
|-------------------------|------------|------------|-----------|-------|

## 999 Ending Balance

|                                   |              |      |              |      |
|-----------------------------------|--------------|------|--------------|------|
| 508 51 04 30 Assigned EFB - Sewer | 1,641,457.00 | 0.00 | 1,641,457.00 | 0.0% |
|-----------------------------------|--------------|------|--------------|------|

|                    |              |      |              |      |
|--------------------|--------------|------|--------------|------|
| 999 Ending Balance | 1,641,457.00 | 0.00 | 1,641,457.00 | 0.0% |
|--------------------|--------------|------|--------------|------|

|                    |              |              |              |       |
|--------------------|--------------|--------------|--------------|-------|
| Fund Expenditures: | 4,541,292.00 | 2,406,880.00 | 2,134,412.00 | 53.0% |
|--------------------|--------------|--------------|--------------|-------|

|                        |      |              |  |  |
|------------------------|------|--------------|--|--|
| Fund Excess/(Deficit): | 0.00 | 1,187,832.30 |  |  |
|------------------------|------|--------------|--|--|

432 Sewer Improvement Fund Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

## 308 Beginning Balances

|                                           |            |            |             |
|-------------------------------------------|------------|------------|-------------|
| 308 51 04 32 Assigned BFB - Sewer Capital | 767,513.00 | 767,512.55 | 0.45 100.0% |
| 308 Beginning Balances                    | 767,513.00 | 767,512.55 | 0.45 100.0% |

## 370 Capital Contributions

|                                             |           |           |             |
|---------------------------------------------|-----------|-----------|-------------|
| 368 10 04 32 Capital Contributions/Tap Fees | 13,698.00 | 13,698.00 | 0.00 100.0% |
| 370 Capital Contributions                   | 13,698.00 | 13,698.00 | 0.00 100.0% |

## 397 Interfund Transfers

|                                          |            |            |                 |
|------------------------------------------|------------|------------|-----------------|
| 397 00 00 12 Transfer In From Sewer Fund | 280,000.00 | 210,000.01 | 69,999.99 75.0% |
| 397 Interfund Transfers                  | 280,000.00 | 210,000.01 | 69,999.99 75.0% |

|                |              |            |                 |
|----------------|--------------|------------|-----------------|
| Fund Revenues: | 1,061,211.00 | 991,210.56 | 70,000.44 93.4% |
|----------------|--------------|------------|-----------------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

## 594 Capital Expenditures

|                                                            |            |           |                  |
|------------------------------------------------------------|------------|-----------|------------------|
| 594 35 10 00 Sal & Wages - Sewer Capital                   | 12,147.00  | 9,160.31  | 2,986.69 75.4%   |
| 010 Salaries and Wages                                     | 12,147.00  | 9,160.31  | 2,986.69 75.4%   |
| 594 35 20 00 Personnel Benefits - Sewer Capital            | 3,169.00   | 2,285.80  | 883.20 72.1%     |
| 020 Personnel Benefits                                     | 3,169.00   | 2,285.80  | 883.20 72.1%     |
| 594 35 63 01 Other Improvements - Sewer Capital            | 230,000.00 | 0.00      | 230,000.00 0.0%  |
| 594 35 63 03 Project Engineering - Sewer Capital           | 50,000.00  | 4,136.02  | 45,863.98 8.3%   |
| 594 35 63 04 Project Engineering - Sewer Flow Analysis #91 | 31,507.00  | 31,507.04 | (0.04) 100.0%    |
| 594 35 64 00 Machinery & Equipment - Sewer Capital         | 6,952.00   | 0.00      | 6,952.00 0.0%    |
| 094 Capital Expenditures                                   | 318,459.00 | 35,643.06 | 282,815.94 11.2% |
| 594 Capital Expenditures                                   | 333,775.00 | 47,089.17 | 286,685.83 14.1% |

## 999 Ending Balance

|                                           |            |      |                 |
|-------------------------------------------|------------|------|-----------------|
| 508 51 04 32 Assigned EFB - Sewer Capital | 727,436.00 | 0.00 | 727,436.00 0.0% |
| 999 Ending Balance                        | 727,436.00 | 0.00 | 727,436.00 0.0% |

|                    |              |           |                   |
|--------------------|--------------|-----------|-------------------|
| Fund Expenditures: | 1,061,211.00 | 47,089.17 | 1,014,121.83 4.4% |
|--------------------|--------------|-----------|-------------------|

|                        |      |            |
|------------------------|------|------------|
| Fund Excess/(Deficit): | 0.00 | 944,121.39 |
|------------------------|------|------------|

501 Equipment Rental Fund

Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                    |              |              |      |        |
|------------------------|--------------------|--------------|--------------|------|--------|
| 308 51 05 01           | Assigned BFB - ERR | 2,293,939.00 | 2,293,938.57 | 0.43 | 100.0% |
| 308 Beginning Balances |                    | 2,293,939.00 | 2,293,938.57 | 0.43 | 100.0% |

340 Charges For Services

|                          |                                |            |            |            |       |
|--------------------------|--------------------------------|------------|------------|------------|-------|
| 348 30 00 00             | General Fund - Replacement     | 107,436.00 | 84,654.77  | 22,781.23  | 78.8% |
| 348 30 01 00             | Street Fund - Replacement      | 39,802.00  | 27,553.50  | 12,248.50  | 69.2% |
| 348 30 03 00             | Water/Sewer - Fund-Replacement | 57,347.00  | 43,010.24  | 14,336.76  | 75.0% |
| 348 30 04 00             | Storm Sewer - Replacement      | 43,624.00  | 32,718.01  | 10,905.99  | 75.0% |
| 348 30 08 00             | General Fund - O & M           | 86,674.00  | 51,197.28  | 35,476.72  | 59.1% |
| 348 30 09 00             | City Street Fund - O & M       | 32,118.00  | 8,356.17   | 23,761.83  | 26.0% |
| 348 30 11 00             | Water/Sewer Fund - O & M       | 56,302.00  | 25,308.35  | 30,993.65  | 45.0% |
| 348 30 12 00             | Storm Sewer - O & M            | 34,224.00  | 17,533.13  | 16,690.87  | 51.2% |
| 340 Charges For Services |                                | 457,527.00 | 290,331.45 | 167,195.55 | 63.5% |

360 Misc Revenues

|                   |                           |           |           |           |        |
|-------------------|---------------------------|-----------|-----------|-----------|--------|
| 361 11 05 01      | Investment Interest - ERR | 57,432.00 | 45,429.04 | 12,002.96 | 79.1%  |
| 362 40 05 01      | Rental Revenue            | 5,210.00  | 3,907.49  | 1,302.51  | 75.0%  |
| 369 10 00 05      | Sale Of Surplus - ERR     | 36,589.00 | 36,589.00 | 0.00      | 100.0% |
| 360 Misc Revenues |                           | 99,231.00 | 85,925.53 | 13,305.47 | 86.6%  |

|                |              |              |            |       |
|----------------|--------------|--------------|------------|-------|
| Fund Revenues: | 2,850,697.00 | 2,670,195.55 | 180,501.45 | 93.7% |
|----------------|--------------|--------------|------------|-------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

548 Municipal Vehicles/Equipment

|                        |                          |           |           |           |       |
|------------------------|--------------------------|-----------|-----------|-----------|-------|
| 548 65 10 00           | Sal & Wages - ERR        | 19,870.00 | 13,940.26 | 5,929.74  | 70.2% |
| 010 Salaries and Wages |                          | 19,870.00 | 13,940.26 | 5,929.74  | 70.2% |
| 548 65 20 00           | Personnel Benefits - ERR | 4,722.00  | 3,272.13  | 1,449.87  | 69.3% |
| 020 Personnel Benefits |                          | 4,722.00  | 3,272.13  | 1,449.87  | 69.3% |
| 548 65 31 05           | Gas - Non Dept           | 400.00    | 186.06    | 213.94    | 46.5% |
| 548 65 31 06           | Gas - Facilities         | 2,674.00  | 1,860.19  | 813.81    | 69.6% |
| 548 65 31 08           | Gas - Police             | 36,980.00 | 27,097.62 | 9,882.38  | 73.3% |
| 548 65 31 11           | Gas - Parks/Rec          | 4,200.00  | 3,931.84  | 268.16    | 93.6% |
| 548 65 31 12           | Gas - Street             | 7,500.00  | 5,337.81  | 2,162.19  | 71.2% |
| 548 65 31 13           | Gas - Storm              | 5,380.00  | 2,877.86  | 2,502.14  | 53.5% |
| 548 65 31 14           | Gas - Water/Sewer        | 7,500.00  | 6,598.53  | 901.47    | 88.0% |
| 030 Supplies           |                          | 64,634.00 | 47,889.91 | 16,744.09 | 74.1% |
| 548 65 45 99           | Land Rental - ERR Garage | 5,561.00  | 4,170.74  | 1,390.26  | 75.0% |
| 548 65 46 05           | Insurance - Non Dept     | 1,573.00  | 0.00      | 1,573.00  | 0.0%  |
| 548 65 46 06           | Insurance - Facilities   | 1,381.00  | 0.00      | 1,381.00  | 0.0%  |
| 548 65 46 08           | Insurance - Police       | 10,540.00 | 3,885.03  | 6,654.97  | 36.9% |
| 548 65 46 11           | Insurance - Parks/Rec    | 8,766.00  | 0.00      | 8,766.00  | 0.0%  |
| 548 65 46 12           | Insurance - Street       | 19,604.00 | 0.00      | 19,604.00 | 0.0%  |
| 548 65 46 13           | Insurance - Storm        | 10,344.00 | 0.00      | 10,344.00 | 0.0%  |
| 548 65 46 14           | Insurance - Water/Sewer  | 25,643.00 | 0.00      | 25,643.00 | 0.0%  |

## 501 Equipment Rental Fund

Months: 01 To: 09

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

## 548 Municipal Vehicles/Equipment

|              |                                        |           |           |          |        |
|--------------|----------------------------------------|-----------|-----------|----------|--------|
| 548 65 47 00 | Utility Services/Building - ShopGarage | 1,401.00  | 1,452.80  | (51.80)  | 103.7% |
| 548 65 48 00 | Rep & Maint - ERR Garage               | 100.00    | 0.00      | 100.00   | 0.0%   |
| 548 65 48 05 | O & M - Non Dept                       | 1,000.00  | 94.05     | 905.95   | 9.4%   |
| 548 65 48 06 | O & M - Facilities                     | 1,000.00  | 814.53    | 185.47   | 81.5%  |
| 548 65 48 08 | O & M - Police                         | 14,130.00 | 8,819.39  | 5,310.61 | 62.4%  |
| 548 65 48 11 | O & M - Parks/Rec                      | 4,030.00  | 3,751.30  | 278.70   | 93.1%  |
| 548 65 48 12 | O & M - Street                         | 5,014.00  | 2,261.50  | 2,752.50 | 45.1%  |
| 548 65 48 13 | O & M - Storm                          | 18,500.00 | 14,655.27 | 3,844.73 | 79.2%  |
| 548 65 48 14 | O & M - Water/Sewer                    | 23,159.00 | 18,709.82 | 4,449.18 | 80.8%  |
| 548 65 49 00 | Miscellaneous - ERR                    | 1,515.00  | 1,514.13  | 0.87     | 99.9%  |

|                                |            |           |           |       |
|--------------------------------|------------|-----------|-----------|-------|
| 040 Other Services and Charges | 153,261.00 | 60,128.56 | 93,132.44 | 39.2% |
|--------------------------------|------------|-----------|-----------|-------|

|              |                           |            |            |           |        |
|--------------|---------------------------|------------|------------|-----------|--------|
| 594 48 64 02 | ERR Capital - Court       | 1,200.00   | 866.44     | 333.56    | 72.2%  |
| 594 48 64 05 | ERR Capital - Non Dept    | 1,200.00   | 866.44     | 333.56    | 72.2%  |
| 594 48 64 06 | ERR Capital - Facilities  | 821.00     | 821.35     | (0.35)    | 100.0% |
| 594 48 64 07 | ERR Capital - I/S         | 1,200.00   | 1,125.15   | 74.85     | 93.8%  |
| 594 48 64 08 | ERR Capital - Police      | 153,185.00 | 153,185.02 | (0.02)    | 100.0% |
| 594 48 64 11 | ERR Capital - Parks/Rec   | 1,200.00   | 866.44     | 333.56    | 72.2%  |
| 594 48 64 12 | ERR Capital - Street      | 21,455.00  | 979.08     | 20,475.92 | 4.6%   |
| 594 48 64 13 | ERR Capital - Storm       | 20,615.00  | 1,065.71   | 19,549.29 | 5.2%   |
| 594 48 64 14 | ERR Capital - Water/Sewer | 41,370.00  | 34,014.54  | 7,355.46  | 82.2%  |

|                          |            |            |           |       |
|--------------------------|------------|------------|-----------|-------|
| 094 Capital Expenditures | 242,246.00 | 193,790.17 | 48,455.83 | 80.0% |
|--------------------------|------------|------------|-----------|-------|

|                                  |            |            |            |       |
|----------------------------------|------------|------------|------------|-------|
| 548 Municipal Vehicles/Equipment | 484,733.00 | 319,021.03 | 165,711.97 | 65.8% |
|----------------------------------|------------|------------|------------|-------|

## 999 Ending Balance

|              |                    |              |      |              |      |
|--------------|--------------------|--------------|------|--------------|------|
| 508 51 05 01 | Assigned EFB - ERR | 2,365,964.00 | 0.00 | 2,365,964.00 | 0.0% |
| 999          | Ending Balance     | 2,365,964.00 | 0.00 | 2,365,964.00 | 0.0% |

|                    |              |            |              |       |
|--------------------|--------------|------------|--------------|-------|
| Fund Expenditures: | 2,850,697.00 | 319,021.03 | 2,531,675.97 | 11.2% |
|--------------------|--------------|------------|--------------|-------|

|                        |      |              |
|------------------------|------|--------------|
| Fund Excess/(Deficit): | 0.00 | 2,351,174.52 |
|------------------------|------|--------------|

650 Fircrest Court Agency Account Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

308 Beginning Balances

|                        |                        |      |          |            |      |
|------------------------|------------------------|------|----------|------------|------|
| 308 21 06 50           | Nonspendable BFB - FMC | 0.00 | 3,250.00 | (3,250.00) | 0.0% |
| 308 Beginning Balances |                        | 0.00 | 3,250.00 | (3,250.00) | 0.0% |

380 Non Revenues

|                  |                      |      |            |              |      |
|------------------|----------------------|------|------------|--------------|------|
| 386 00 00 02     | Court Revenues - FMC | 0.00 | 822,676.63 | (822,676.63) | 0.0% |
| 380 Non Revenues |                      | 0.00 | 822,676.63 | (822,676.63) | 0.0% |

|                |      |            |              |      |
|----------------|------|------------|--------------|------|
| Fund Revenues: | 0.00 | 825,926.63 | (825,926.63) | 0.0% |
|----------------|------|------------|--------------|------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

580 Non Expenditures

|                      |                         |      |            |              |      |
|----------------------|-------------------------|------|------------|--------------|------|
| 586 00 00 03         | Court Remittances - FMC | 0.00 | 822,926.63 | (822,926.63) | 0.0% |
| 580 Non Expenditures |                         | 0.00 | 822,926.63 | (822,926.63) | 0.0% |

|                    |      |            |              |      |
|--------------------|------|------------|--------------|------|
| Fund Expenditures: | 0.00 | 822,926.63 | (822,926.63) | 0.0% |
|--------------------|------|------------|--------------|------|

|                        |      |          |
|------------------------|------|----------|
| Fund Excess/(Deficit): | 0.00 | 3,000.00 |
|------------------------|------|----------|

655 Agency Fund/Bdg Permit Months: 01 To: 09

| Revenues | Amt Budgeted | Revenues | Remaining |
|----------|--------------|----------|-----------|
|----------|--------------|----------|-----------|

380 Non Revenues

|                  |                                       |      |            |              |      |
|------------------|---------------------------------------|------|------------|--------------|------|
| 386 10 01 00     | State Building Code                   | 0.00 | 523.45     | (523.45)     | 0.0% |
| 386 18 00 00     | County Revenue                        | 0.00 | 3,797.74   | (3,797.74)   | 0.0% |
| 386 20 02 01     | Distracted Driving Prevention Account | 0.00 | 109.95     | (109.95)     | 0.0% |
| 386 82 00 00     | School Zone Safety                    | 0.00 | 368.20     | (368.20)     | 0.0% |
| 386 82 00 01     | Vehicle License Fraud Account         | 0.00 | 549.31     | (549.31)     | 0.0% |
| 386 83 00 00     | Trauma Care                           | 0.00 | 11,013.97  | (11,013.97)  | 0.0% |
| 386 83 31 00     | Auto Theft Prevention                 | 0.00 | 22,029.30  | (22,029.30)  | 0.0% |
| 386 83 32 00     | Trauma Brain Inj (TBI)                | 0.00 | 20,833.88  | (20,833.88)  | 0.0% |
| 386 88 00 00     | PSEA 3                                | 0.00 | 86.25      | (86.25)      | 0.0% |
| 386 89 14 00     | Hwy Safety Account                    | 0.00 | 458.55     | (458.55)     | 0.0% |
| 386 89 15 00     | Death Inv Account                     | 0.00 | 43.96      | (43.96)      | 0.0% |
| 386 89 26 00     | DOL - Tech Support                    | 0.00 | 13,075.83  | (13,075.83)  | 0.0% |
| 386 91 00 00     | St Public Safety & Education          | 0.00 | 143,871.15 | (143,871.15) | 0.0% |
| 386 92 00 00     | PSEA Assessments                      | 0.00 | 95,122.46  | (95,122.46)  | 0.0% |
| 386 97 00 00     | JIS Assessment                        | 0.00 | 54,552.91  | (54,552.91)  | 0.0% |
| 389 30 00 00     | Retail Sales Tax                      | 0.00 | 227.11     | (227.11)     | 0.0% |
| 380 Non Revenues |                                       | 0.00 | 366,664.02 | (366,664.02) | 0.0% |

|                |      |            |              |      |
|----------------|------|------------|--------------|------|
| Fund Revenues: | 0.00 | 366,664.02 | (366,664.02) | 0.0% |
|----------------|------|------------|--------------|------|

| Expenditures | Amt Budgeted | Expenditures | Remaining |
|--------------|--------------|--------------|-----------|
|--------------|--------------|--------------|-----------|

580 Non Expenditures

|                      |                      |      |            |              |      |
|----------------------|----------------------|------|------------|--------------|------|
| 586 90 00 00         | Agency Funds - Court | 0.00 | 365,913.46 | (365,913.46) | 0.0% |
| 589 30 00 00         | Retail Sales Tax     | 0.00 | 175.35     | (175.35)     | 0.0% |
| 580 Non Expenditures |                      | 0.00 | 366,088.81 | (366,088.81) | 0.0% |

|                    |      |            |              |      |
|--------------------|------|------------|--------------|------|
| Fund Expenditures: | 0.00 | 366,088.81 | (366,088.81) | 0.0% |
|--------------------|------|------------|--------------|------|

|                        |      |        |
|------------------------|------|--------|
| Fund Excess/(Deficit): | 0.00 | 575.21 |
|------------------------|------|--------|

3rd Quarter 2026

City Of Fircrest

Months: 01 To: 09

Time: 16:12:12

Date: 10/22/2026

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| Fund                              | Revenue Budgeted | Received      |        | Expense Budgeted | Spent         |       |
|-----------------------------------|------------------|---------------|--------|------------------|---------------|-------|
| 001 General Fund                  | 12,915,915.00    | 10,729,163.16 | 83.1%  | 12,915,825.00    | 5,911,556.56  | 46%   |
| 101 City Street Fund              | 1,604,530.00     | 888,072.62    | 55.3%  | 1,604,530.00     | 1,740,327.84  | 108%  |
| 105 Police Investigation Fund     | 14,685.00        | 14,470.03     | 98.5%  | 14,685.00        | 0.00          | 0%    |
| 150 Cumulative Reserve Fund       | 2,750,000.00     | 2,750,000.00  | 100.0% | 2,750,000.00     | 0.00          | 0%    |
| 201 Park Bond Debt Service Fund   | 745,745.00       | 481,940.61    | 64.6%  | 745,745.00       | 150,600.00    | 20%   |
| 301 Park Bond Capital Fund        | 1,097,766.00     | 1,250,907.17  | 114.0% | 1,097,766.00     | 11,717.58     | 1%    |
| 310 Reet                          | 3,435,522.00     | 3,387,579.65  | 98.6%  | 3,435,522.00     | 0.00          | 0%    |
| 411 Trust Fund                    | 0.00             | 45,623.00     | 0.0%   | 0.00             | 8,700.00      | 0%    |
| 415 Storm Drain                   | 1,275,516.00     | 1,019,969.16  | 80.0%  | 1,275,516.00     | 438,996.25    | 34%   |
| 416 Storm Improvement Fund        | 973,426.00       | 952,126.04    | 97.8%  | 973,426.00       | 0.00          | 0%    |
| 425 Water Fund (department)       | 1,765,335.00     | 1,340,084.27  | 75.9%  | 1,765,335.00     | 985,296.39    | 56%   |
| 426 Water Improvement Fund        | 558,126.00       | 504,125.93    | 90.3%  | 558,126.00       | 91,500.11     | 16%   |
| 430 Sewer Fund (department)       | 4,541,292.00     | 3,594,712.30  | 79.2%  | 4,541,292.00     | 2,406,880.00  | 53%   |
| 432 Sewer Improvement Fund        | 1,061,211.00     | 991,210.56    | 93.4%  | 1,061,211.00     | 47,089.17     | 4%    |
| 501 Equipment Rental Fund         | 2,850,697.00     | 2,670,195.55  | 93.7%  | 2,850,697.00     | 319,021.03    | 11%   |
| 650 Fircrest Court Agency Account | 0.00             | 825,926.63    | 0.0%   | 0.00             | 822,926.63    | 0%    |
| 655 Agency Fund/Bdg Permit        | 0.00             | 366,664.02    | 0.0%   | 0.00             | 366,088.81    | 0%    |
|                                   | 35,589,766.00    | 31,812,770.70 | 89.4%  | 35,589,676.00    | 13,300,700.37 | 37.4% |