



CITY OF
Vancouver
WASHINGTON



City Manager Recommended 2027-2028 Budget



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How to use this document

The City of Vancouver's budget book provides an overview of the City's financial plan for the 2027–28 biennium and how public resources will be used to support City services, advance strategic priorities, and invest in the community. The budget book is organized into sections to help readers easily find information about the City.

About Vancouver

This section includes a community profile with demographics and information about the local area. This section also identifies City of Vancouver officials and includes an organizational chart.

Budget process

This section provides an overview of the City's budget process and includes the budget calendar. It also includes a letter from the City Manager outlining the approach to the 2027–28 Biennial Budget, including the collaborative work undertaken to address the projected budget deficit, review priorities and existing resources, and identify opportunities for strategic investments. The letter also highlights key investments and actions proposed in the budget to maintain core services, advance City Council priorities, and address emerging community needs.

Executive summary

This section provides an overview of the 2027–28 Biennial Budget, including the financial forecast, key revenue and expenditure assumptions, and the City's approach to balancing the budget. It also highlights major investments and initiatives included in the City Manager's Recommended Budget, as well as the financial challenges and longer-term considerations that will shape the City's fiscal outlook.

Strategic planning summary

This section provides an overview of the City's Strategic Plan, including its connection to the City's long-term planning and biennial budgeting processes. It describes the community vision, core values, and focus areas that guide the City's work, and highlights accomplishments from the biennium in advancing strategic outcomes. Each focus area includes major accomplishments and performance measures that help track progress toward the City's goals over time.

Summary of position changes

This section provides an overview of full-time equivalent (FTE) positions. It includes charts showing changes in City staffing over time and tables detailing FTEs by fund and department from 2025 through 2028, including limited-term positions.

Financial summary reports

This section provides information on fund establishment, structure, and fund-department relationships. The last half of the section provides a high-level summary of expenditures by fund and department, revenues by fund and source, and a fund balance report.

Department overviews

This section contains individual department overviews including organization charts, mission statements, and the key services. Departmental budget summaries of revenues and expenditures are included in this section.

General governmental

This section provides an overview of General Governmental expenditures that support citywide services, intergovernmental obligations, and other City operations, including funding for outside agencies and services.

Long-term debt obligations

This section provides an overview of the City's long-term debt obligations and the projects and purposes supported by those obligations. It includes information on existing bonds and loans, including their original purpose, maturity dates, and interest rates, as well as proposed debt anticipated during the 2027–28 biennium.

Capital planning

This section provides an overview of the City's capital planning priorities and six-year capital program. It includes a map showing recommended capital projects in relation to the City's Equity Index, as well as a six-year listing of capital projects by group, including recommended funding for 2027–28 and projected funding through 2032.

Appendix

The appendix section of the budget book includes a list of acronyms, a glossary of terms, and the adopted City financial policies.

About Vancouver

Overview

Founded in 1825 and incorporated in 1857, Vancouver has a population of over 200,000 people across 50 square miles along the Columbia River. Currently the fourth-largest city in Washington, Vancouver is one of the oldest cities in the state.

With Mount St. Helens to the north, the Columbia River Gorge and Cascade Range to the east, and the Pacific Coast to the west, the city is positioned for enjoying year-round outdoor recreation and exploration.

Vancouver has mild weather with distinct seasons. Summer temperatures generally range from 70 to 80 degrees Fahrenheit. Fall delivers abundant tree foliage colors. Winter nights rarely fall below 30 degrees. Springtime brings blossoming trees and shrubs.

Visitors and residents experience amenities of a major metropolitan area along with family-friendly neighborhoods. Vancouver offers a unique mix of historic heritage and revitalized urban areas.

Vancouver's government operates under a Council-Manager form of government. The City Council is comprised of seven members, including the Mayor, all of whom are elected at large. The City Council adopts a vision for the community, appoints the City

Manager, sets policy direction, and adopts a biennial budget. The City Manager advises the Council on vision and policy, develops a recommended biennial budget, and leads the city organization to carry out policy direction in support of achieving the community vision and policies of the Council. [Learn more about Vancouver, Washington.](#)

Founded

1825

Incorporated

Jan. 23, 1857

Population

205,100 (2024)

Area

51.84 square miles

Density

4,077 people per square mile

Elevation

150 – 290 feet

Latitude

45° 37' 32.358" N

Longitude

122° 40' 31.7994"
(measured at City Hall, 415 W. 6th St.)

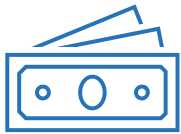


Vancouver by the numbers



Population

- **205,100** residents
- **85,374** households
- Median age: **40.2**
- **19%** under age 18
- **19%** 65 or older
- **51%** female
- **49%** male
- **15.1%** identify as having a disability
- **6.5%** are veterans



Income and education

- **\$82,928** median household income
- **60.7%** employment rate
 - **22.5%** Educational services, health care and social assistance
 - **12.3%** Retail trade
 - **12.1%** Professional, scientific, and management, and administrative and waste management services
 - **10.3%** Manufacturing
 - **8.2%** Transportation and warehousing, and utilities
 - **7.6%** Construction
 - **6.9%** Finance and insurance, and real estate and rental and leasing
 - **5.8%** Arts, entertainment, and recreation, and accommodation and food services
 - **4.8%** Public administration
 - **4.2%** Other services, except public administration
- **92%** have a high school diploma
- **34%** hold a bachelor's degree or higher
- **9.8%** currently live below the federal poverty level



Housing

- **47.6%** of residents rent their home
- **52.4%** of residents own their home
- **\$1,767** median gross rent



Language, origin

- **16.6%** speak a language other than English in the home
 - **7%** Spanish
 - **4.4%** Other Indo-European
 - **3.8%** Asian and Pacific Island languages
 - **1.4%** Other languages
- **11%** of residents were not born in the United States



Race and ethnicity

- **68.7%** White
- **16.8%** Hispanic, Latino/a/e
- **13.4%** Two or more races
- **5.3%** Asian
- **3.2%** Black or African American
- **1.5%** Native Hawaiian and Other Pacific Islander
- **1%** Native American

Sources:

[U.S. Census Bureau American Community Survey, 2024 1-year estimates](#)

[Washington Office of Financial Management Official 2025 Population Estimates](#)

[U.S. Census Bureau. "Language Spoken at Home." American Community Survey, ACS 1-Year Estimates Subject Tables, Table S1601, Accessed on 24 Mar 2026.](#)

[U.S. Census Bureau "QuickFacts: Vancouver, Washington City 2025 population estimates"](#)

Vancouver City Council

[View biographies and term information.](#)



Anne McEnery-Ogle
Mayor



Sarah J. Fox
Mayor Pro Tem



Kim D. Harless
Councilmember



Erik Paulsen
Councilmember



Diana H. Perez
Councilmember

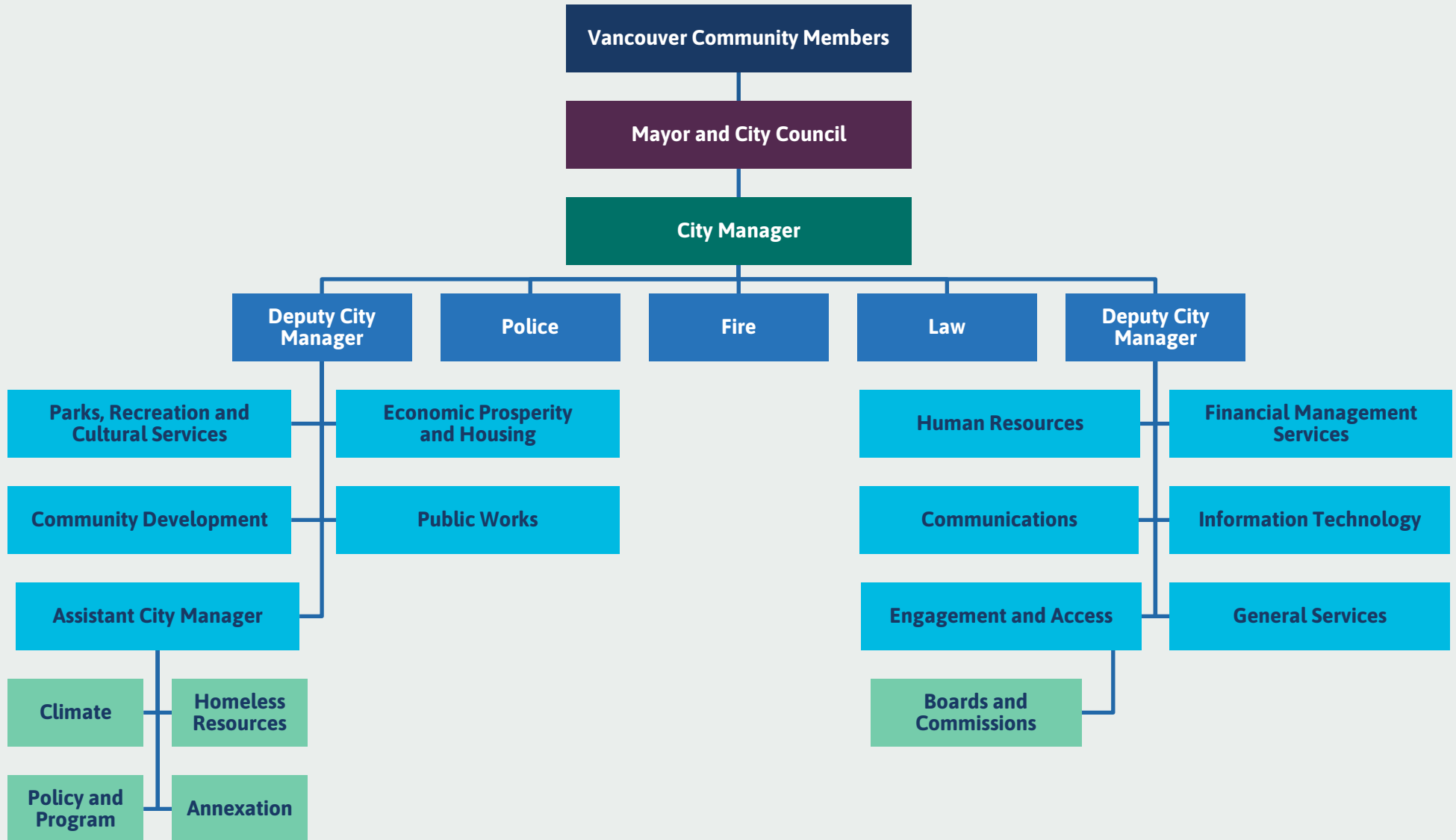


Bart Hansen
Councilmember



Ty Stober
Councilmember

City of Vancouver organizational chart





2027–28 budget process

The City's budget is prepared in conformance with Washington State Law, generally accepted accounting principles (GAAP), City Council actions, and the professional standards of the Government Finance Officers Association (GFOA). The standard set by these authorities establishes the budget process and provides for budget control.

The budget process assigns resources to the goals, objectives, and community priorities set by City Council. New programs are added based on Council service and program priorities. Pursuant to the City Charter, the City Manager prepares and recommends to the City Council an operating budget and a capital improvement program budget for consideration and adoption.

The budget process begins with the development of Budget Instructions and a Budget Calendar that include policy directives for City staff. The City Manager develops a balanced budget that reflects the needs of the organization based on available resources and submits this to the Mayor and City Council.

Any changes as approved by City Council through the budget process are incorporated into the budget before formal adoption. Multi-year forecasts for the General Fund and key revenue funds are included as part of this process to assist with decision-making — allowing Council to consider resources as part of long-term policy initiatives beyond the budget year.

Summary budget calendar

Action	Date
2027-28 Biennial Budget Council Workshop – Foundation and Forecast	April 27, 2026
Public Outreach on City Priorities	Summer 2026
Operating / Capital Budget System - Kickoff and Training	May 13, 2026
Departments Submit Operating and Capital Budgets	July 12, 2026
Budget Office Review of Departmental Submissions	July 13 – August 2026
2027-28 Biennial Budget Council Workshop - Community Survey Report	July 20, 2026
2027-28 Biennial Budget Council Workshop – Budget Direction	July 20, 2026
Department Presentations of Decision Packages to Budget Committee	August 4 – 12, 2026
Department Overview and Performance Measures are Due	August 12, 2026
Budget Committee Review of City Operating and Capital Budgets	September 1 – 11, 2026
2027-28 Biennial Budget Council Workshop – Budget Preview	September 21, 2026
Preliminary Budget Recommendations to Management Leadership Team	September 22, 2026
City Manager Recommended Budget Published	October 1, 2026
2027-28 Biennial Budget Council Workshop - Operating	October 12, 2026
2027-28 Biennial Budget Council Workshop - Capital	October 26, 2026
2027-28 Biennial Budget 1 st Reading	November 2, 2026
2027-28 Biennial Budget Public Hearing and Adoption	November 16, 2026

A letter from the City Manager



Honorable Anne McEnerny-Ogle, Mayor
Vancouver City Council
Residents of the City of Vancouver

I am honored to submit the Recommended Budget for 2027-28 for your consideration. This balanced budget reflects my commitment to carrying out the City Council's priorities, investing in the essential municipal services the public relies on, and planning for Vancouver's future.

While we successfully closed a projected \$30 million budget deficit for the biennium, we must acknowledge the challenging circumstances that shaped this year's process. Continued economic uncertainty and inflation have put significant pressure on the City's finances as the cost of providing core services continues to outpace revenue growth year after year.

This is my first proposed budget since I was appointed City Manager, and rather than reacting to these stressors with a more conventional process, I asked the team to start by re-examining our foundational budget assumptions. We reviewed priorities and reset our approach to ensure we are aligned with the City Council's vision and community needs while looking to the future. Some of the steps we took to close the budget gap were long-term, meaningful changes to policies and procedures that will strengthen our financial position for years to come.

Action steps include updating the City's Financial Policies to align with our Strategic Plan, planning for appropriate use of debt to ensure future residents share the costs and benefits of new infrastructure, and eliminating or pausing contributions to various funds that are either fully funded or need an updated approach. Additional activities include reverting interest income to the General Fund, updating the Business License Surcharge to allow broader flexibility in use by the Parks department, and increasing scrutiny of departmental budgets to ensure current resources are used efficiently before granting additional funding.

The proposed budget includes approximately \$2.3 billion in total expenditure across all funds for this biennium, including \$1.6 billion in operating expenditures and \$706.4 million in capital investments. This balanced budget ensures we can maintain core services while making additional targeted investments in the areas that advance the City Council's priorities of community safety, climate, and equity. The Executive Summary and the remainder of the budget document provide more details on each initiative included in the budget. Here is a short list of representative projects and initiatives that demonstrate how the City is putting Council priorities into action over the biennium.

Community Safety

- \$3.3 million (over the biennium) allocated to public defense
- Fire station construction for 3 and 6, and remodel of station 8
- Transportation projects improving street, intersection, and pedestrian safety
- Bridge Shelter operations
- Emergency management
- Neighborhood traffic management program

Climate

- Rooftop solar installation at Firstenburg Community Center
- Electric Vehicle pilot for public spaces
- Green building plan review
- Arts Hub renovation design (solar ready)

Equity

- ADA transition plan for City facilities and parks
- Comprehensive plan equity goals
- Disparity study for procurement
- Affordable housing
- Arts Hub phase I construction

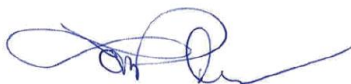
To prepare for Vancouver's expected growth, we are proposing budget packages that include partnering with Clark County to explore future annexation, evaluating the creation of a fire authority, investing in major capital projects, and prioritizing services for underserved populations.

Our community has entrusted us with dedicated revenue to address targeted priorities, and this budget reflects that responsibility by investing those resources in projects and programs that deliver on the commitments made to voters through the Affordable Housing Fund, Proposition 2/Fire Levy, and Proposition 5/Police Levy.

In addition to long-term debt, this budget includes a small, proposed increase in the utility tax and programmed increases to utility rates and other city fees to keep up with inflation and project costs. City Council will consider these during the budget deliberation process to ensure they align with their priorities and budget direction.

With the proposed budget, I saw an opportunity to take a deep dive into how we approach financial planning, better reflect how our use of resources lines up with the City Council's vision and policy direction, and advance our community's identified priorities. This process will continue to be strengthened in future budgets and shows our commitment to adapting and innovating for the community's benefit. It also demonstrates our resolve as stewards of community resources to ensure the City remains on strong financial footing for the future.

Thank you,



Lon Pluckhahn
City Manager

Executive summary





Overview

The City of Vancouver’s 2027–28 Budget is balanced over the biennium. The 2027–28 Budget totals \$2.3 billion across all operating and capital funds, representing a 1.75% increase over the 2025–26 Biennial Budget. The budget includes a robust capital program funded by dedicated revenues specifically established to support capital investments, such as the Business License Surcharge Program and Transportation Benefits District (TBD) Sales Tax among other sources. The budget proposes using approximately \$76.8 million in existing Citywide fund balance to fund the City’s 2027–28 Capital Program and one-time initiatives.

	2026 Revenue Budget	2026 Expense Budget	2026 Estimated Ending Balance	2027-28 Recommended Revenues	2027-28 Recommended Expenses	2028 Estimated Ending Balance
Total, all City funds	\$1,186,902,347	\$1,303,690,067	\$771,277,754	\$2,259,672,531	\$2,336,435,894	\$694,514,391

By 2028, the City Manager’s Recommended Budget funds 1,430.20 full-time equivalent (FTE) positions, a 2.29% increase from the 2026 authorized FTE count. Most new positions are supported by external, dedicated, or programmatic revenues.

The City continues to navigate a structural deficit, in which operating expenses exceed recurring revenues, and a combination of new revenue and efforts to limit expenditure growth were utilized to address this issue. A key new ongoing revenue included in this biennium is the Public Safety Sales Tax; on August 24, 2026, the Vancouver City Council approved a 0.1% public safety tax, raising the City’s total sales tax rate to 9%. This additional revenue is estimated to generate approximately \$7 million for the General Fund to support the ongoing costs associated with 16 new police officers, related vehicles and equipment, and a Real-Time Information Center. Initial costs for these investments are anticipated to be funded by the HB 2015 Public

Safety Grant. Additionally, the Public Safety Sales Tax will support increases in Public Defense expenses and help support the acquisition of land for the Police Headquarters.

The Public Safety Sales Tax and HB 2015 Grant are components of the City's three-tier public safety approach, with Proposition 5 serving as the third tier. Proposition 5 was a voter-approved police property tax levy that passed in November 2025. The levy increased the regular property tax rate by \$0.15 per \$1,000 of assessed value, for a rate not to exceed \$2.47 per \$1,000. The levy is estimated to generate approximately \$6 million annually over a six-year period that began in 2026.

Proposition 5 revenue supported the addition of 13.0 police officers, along with associated vehicles and equipment, as well as 1.0 City Prosecutor and 1.0 Legal Assistant. Within the 2027–28 biennium, the budget also adds 2.0 Records Specialists, 1.0 Administrative Assistant, 2.0 Public Safety Technicians, and 1.0 Business Intelligence Analyst positions.

During this biennium, the City made several updates to its financial policies to improve accessibility, address debt service needs associated with upcoming capital projects such as the Public Works Operations Campus, and update practices following a broader review of the policies under new leadership.

	2026 Revenue Budget	2026 Expense Budget	2026 Estimated Ending Balance	2027-28 Recommended Revenues	2027-28 Recommended Expenses	2028 Estimated Ending Balance
General Fund	\$295,793,955	\$300,997,624	\$137,905,461	\$591,067,079	\$571,909,856	\$157,062,684
Street Fund	\$19,259,301	\$20,324,097	\$10,310,659	\$38,358,133	\$39,724,743	\$8,944,049
Street Initiatives Fund	\$24,508,976	\$26,198,494	\$14,215,197	\$36,702,786	\$36,109,483	\$14,808,500
Fire Fund	\$96,261,264	\$100,711,544	\$3,758,972	\$196,992,002	\$198,390,331	\$2,360,643
Total, General, Street, Fire Funds	\$435,823,496	\$448,231,759	\$166,190,289	\$863,120,000	\$846,134,413	\$183,175,876

The following assumptions guided budget preparation and are included in the City Manager's Recommended Budget.

Revenues

The 2027–28 revenue forecast reflects continued moderate economic growth, new ongoing revenue sources, dedicated and grant funding, and the strategic use of one-time resources. The last several years have been characterized by the highest inflationary rates since the early 1980s, which has contributed to slower construction activity and affected several revenue sources tied to development.

Property tax growth is anticipated to remain tempered by the multi-family tax exemption program during the forecasted six-year period. Sales tax revenue trends in 2026 are also showing a flattening in the rate of growth, largely reflecting reduced construction activity and a pullback in discretionary consumer spending. The budget

anticipates sales tax growth returning to a more moderate pace beginning in 2027. Development-related fees, particularly land use and building fund revenues, are experiencing similar trends. Revenues from taxes on privately owned utilities, including gas, electric, telephone, and cable services, are expected to continue growing at historical rates.

The budget incorporates several new and existing revenue sources to support ongoing services and balance the 2027–28 biennium. These include new ongoing revenue from the Public Safety Sales Tax, voter-approved Proposition 5 property tax revenue, state grant funding through HB 2015, and a modest increase in the utility tax on City-provided utilities. The budget also uses certain one-time resources, including interest income from the American Rescue Plan Act (ARPA) and transfers from the Facilities Asset Management and Replacement Fund, to support one-time initiatives.

Public safety revenue

- **Proposition 5:** Proposition 5 was a voter-approved police property tax levy that passed in November 2025. The levy increased the regular property tax rate by \$0.15 per \$1,000 of assessed value, for a rate not to exceed \$2.47 per \$1,000. The levy is estimated to generate approximately \$6 million annually over a six-year period beginning in 2026.
- **HB 2015 Public Safety Grant:** The HB 2015 grant provides one-time funding for public safety investments, including the hiring and initial costs associated with 16 police officers, related equipment, and a Real-Time Information Center.
- **Public Safety Sales Tax:** On August 24, 2026, the Vancouver City Council approved a 0.1% public safety sales tax, raising the City's total sales tax rate to 9%. The tax is estimated to generate approximately \$7 million annually for the General Fund and provides an ongoing revenue source to support public safety operating costs, including the ongoing expenses associated with the 16 police officers and the Real-Time Information Center funded initially through HB 2015.

Other new revenue

- **Utility Tax:** The recommended budget assumes an increase in the utility tax on City-provided utilities from 28.9% to 28.99%, generating just over \$200,000 annually in additional General Fund revenue. This revenue is expected to support a Management Analyst II position in the City Manager's Office focused on Climate Action work.

External and one-time resources

- In addition to federal and state grants, the Recommended Budget leverages external funding and other one-time resources to support specific programs and services throughout the City. Examples include Washington State Department of Transportation funding for transportation demand management, commute trip reduction, and pedestrian and multimodal improvements; Washington Department of Ecology grants supporting stormwater pollution prevention and capacity improvements; and grant funding for the master planning of Pearson Airport. The budget also carries forward funding for the Home Electrification Appliance Rebate program and continues programs supported by private donations, including homelessness outreach and shelter operations. These resources help expand the City's capacity to deliver programs and capital improvements while reducing reliance on ongoing General Fund resources for eligible activities.
- The budget also includes one-time transfers to the General Fund of interest income earned from the American Rescue Plan Act (ARPA) Fund and Facilities Asset Management and Replacement Fund to support one-time initiatives.

Expenditures

The expenditures in the City Manager's Recommended Budget were developed consistent with the following:

- Personnel cost increases range from modest to significant, depending on the applicable labor contract.
- Modest increases to the City's cost of health insurance. The City transitioned its Regence BlueShield plan from a self-funded health insurance program to Association of Washington Cities (AWC) in January 2026. This change reduces the City's exposure to volatile individual stop-loss claims and rate spikes, providing more stable and predictable health insurance costs through a large, pooled program.
- Moderate increases in liability and workers' compensation insurance costs. In April 2025, the City transitioned from a self-funded workers' compensation model to the Washington State Workers' Compensation program. This change, along with bringing reserves in line with annual actuarial liability estimates, eliminates the need for additional reserve contributions.
- Inflationary increases across the board (e.g., supplies and services).
- One-time professional services, interfund charges, and transfers were reviewed and budgeted based on current needs rather than prior-year spending.
- By 2028, the City Manager's Recommended Budget funds 1,430.20 full-time equivalent (FTEs), representing a 2.29% increase from the 2026 authorized FTE count. Relative to 2026, this includes 41.0 net new regular FTEs and an extension of 5.0 limited-term positions. Three (3.0) limited-term positions were not recommended to be extended into this biennium, and 6.0 limited-term positions were extended through 2027. The majority of new positions are supported through external or dedicated revenues, including Proposition 5, interlocal revenues, grant funding, such as the HB 2015 grant, and programmatic revenues.

Debt and financing

The City of Vancouver's Recommended Budget anticipates issuing General and Utility debt in 2027 to finance the new Public Works Operations Campus. The Water portion of the debt service is already incorporated into the blended 6% annual utility rate increases, with no further adjustments needed at this time, and estimates for General debt service have also been incorporated into the biennium budget. A combination of Water utility debt and grants is anticipated to fund multiple Per- and Polyfluoroalkyl Substances (PFAS) treatment projects throughout the City. No additional General debt is currently recommended for the upcoming biennium; however, General debt will be needed in the next biennial budget to fund construction costs for replacing Fire Stations 3 and 6.

Capital program

The 2027–28 Budget includes a \$706.4 million capital program. The capital budget is presented in two components: \$548.0 million for capital projects and internal support for those projects of \$158.4 million. The capital program is supported by designated resources, including business license surcharge revenue, cultural arts sales tax, parks and transportation impact fee revenues, utility revenues, and grants. Some highlights include:

- **Public Safety & City Facilities:** Includes Police Headquarters land acquisition, completion of Fire Station 8, design of Fire Stations 3 and 6 with construction expected to begin during the biennium, and continued construction of the new Public Works Operations Campus.

- **Parks, Culture & Community:** Supports design and construction of the Cultural Arts Building, development of Grand Loop Park and associated infrastructure improvements at the Heights, and ARPA-funded investments in the Fourth Plain Corridor, Bagley Park, and The Downs Park play equipment.
- **Transportation & Mobility:** Invests in roadway, pedestrian, bicycle, and multimodal improvements throughout the City, including East Vancouver corridor improvements, Main Street improvements, the Evergreen Trail Multimodal Corridor, and neighborhood traffic management projects.
- **Water & Utility Infrastructure:** Funds critical water and stormwater infrastructure, including PFAS treatment projects at multiple City water stations and improvements to stormwater systems throughout the community.
- **Affordable Housing:** Affordable housing property tax revenue is anticipated to fund several new affordable housing projects within City limits.

Forecast

The original 2027–32 forecast identified a \$29.8 million shortfall over the 2027–28 biennium, with an additional \$111.4 million shortfall projected through 2032. The City Manager’s Recommended Budget closes the 2027–28 gap through a combination of new recurring revenues, one-time resources, expenditure controls, paused or deferred program contributions, and other strategies. While these actions produce a balanced 2027–28 budget, they do not fully resolve the underlying structural imbalance between ongoing revenues and the cost of maintaining City services.

The revised forecast projects a cumulative \$75.0 million deficit from 2029 through 2032. The remaining gap reflects the continued pressure of personnel, operating, and service costs growing faster than recurring revenues. The City’s primary General Fund revenue sources include property tax, sales tax, and utility tax, with each subject to different economic conditions and statutory or policy limitations. In particular, Washington’s 1% annual limit on property tax revenue growth can constrain revenue growth even as the cost of providing services increases.

The remaining deficit underscores the need for continued long-term financial planning. The City will need to monitor revenue performance, evaluate ongoing expenditure growth, identify sustainable recurring revenues where appropriate, and continue reviewing service delivery and program costs to maintain a structurally balanced budget beyond the 2027–28 biennium.

Sales tax remains one of the City’s more volatile revenue sources because collections are closely tied to economic conditions. Staff will continue to monitor sales tax collections and may use reserves, if necessary, to address material revenue shortfalls.

The 2027–28 Recommended Budget represents progress toward addressing the City’s financial challenges while recognizing that additional work will be necessary to achieve long-term financial sustainability.

Climate and natural systems

The 2027–28 Recommended Budget advances climate action, environmental stewardship, and resilience through investments that reduce environmental impacts, protect natural resources, and strengthen the

community's ability to respond to changing conditions. Investments address climate action and energy, natural systems, water resources, and environmental monitoring. Key investments include:

Climate action & energy

- **Climate Action Capacity:** Adds 1.0 FTE Management Analyst 2 to the City Manager's Office. This new position will be assigned to the City's climate team and tasked with achieving the City's municipal and community greenhouse gas reduction goals and successfully implementing the Vancouver Climate Action Framework (CAF). The position will initiate work across departments in support of key programs and initiatives addressing carbon emissions and climate resilience and advise policymakers and City leadership on this work.
- **Firstenburg Solar & Battery System:** Funds installation of a rooftop solar photovoltaic and battery system at Firstenburg Community Center, reducing greenhouse gas emissions through renewable energy generation while providing critical backup power to an essential community facility during power outages and emergency events.
- **Green Building Program:** Provides funding for third-party building plan review services to support implementation of the City's Green Building Program and review energy calculations and building performance for larger development projects. Services will be supported by building plan review fees collected from new development.
- **City Fleet Electric Vehicle (EV) Charging Infrastructure:** Funds installation of electric vehicle charging infrastructure at City facilities to expand charging capacity for City fleet vehicles and support fleet electrification; this includes a Citywide facility electrical service needs analysis to identify upgrades needed to accommodate EV infrastructure and installation of chargers at City Hall, Vancouver Police Department precincts, and the Marine Park/Water Resources Education Center complex.
- **Public Electric Vehicle Charging Pilot:** Launches a pilot program for publicly accessible electric vehicle charging stations at City facilities, allowing the City to evaluate the feasibility and community value of owning and operating public charging infrastructure while supporting broader EV adoption.

Natural systems & climate resilience

- **Nature Spaces:** Expands the Naturespaces Program following completion of the Sustainable Natural Systems Inventory and Implementation Roadmap, advancing nature-based solutions that increase biodiversity, carbon sequestration, climate resilience, water conservation, and ecosystem services throughout Vancouver.

Water resources & environmental monitoring

- **Water Resources Education Center Exhibits:** Continues funding for the fabrication, replacement, and installation of approximately 5,000 square feet of educational exhibits at the Water Resources Education Center.
- **Industrial Lagoon Groundwater Monitoring:** Appropriates funds to develop a groundwater investigation and monitoring plan for the City's industrial pretreatment lagoon, supporting ongoing environmental monitoring and stewardship.
- **Wastewater Sediment Monitoring:** Provides funding for a sediment monitoring program at the Westside Wastewater Treatment Facility discharge in the Columbia River to monitor environmental conditions and support protection of local water resources.

Culture and heritage

Vancouver's history, culture, and creative community are important parts of the City's identity and quality of life. The 2027–28 Recommended Budget supports cultural facilities, heritage preservation, arts programming, and community events that expand opportunities for residents and visitors to participate in, connect with, and experience the diverse cultures and stories that shape Vancouver. Key investments include:

Cultural facilities & heritage

- **Arts Hub Capital Improvements:** Provides funding for the design and construction of capital improvements at the Arts Hub to expand its capacity for arts, cultural, and community programming.
- **Arts Hub Interim Operations:** Continues funding for operations and activation of the existing Arts Hub facility during the transition to its long-term operating model. Funding supports continued arts and cultural programming, relationship development, and community events while the City completes strategic facility improvements and selects a long-term operator.
- **Historic Trust Facility Preservation:** Provides funding for structural repairs at multiple Officer's Row buildings, including Buildings 3 and 4, which are listed on the National Register of Historic Places. One-third of the Officer's Row repair project will be supported through grant funding.
- **Public Art Maintenance:** Provides ongoing funding for the repair and maintenance of City-owned public art, helping preserve cultural assets and maintain public spaces throughout Vancouver.

Arts, culture & community programming

- **Vancouver Arts & Music Festival:** Provides funding for the multi-day Vancouver Arts & Music Festival in 2027-28, in partnership with the Vancouver Symphony Orchestra, featuring multiple stages, juried art shows, pop-up galleries, dance performances, family activities, food vendors, and concerts.
- **Inspire Vancouver Cultural Grants:** Provides funding for the Inspire Vancouver program, expanding public access to cultural, artistic, heritage, and scientific experiences through grants to eligible organizations. Funding is allocated under the adopted Cultural Access Program Policy, supporting both ongoing organizational needs and project-based opportunities.

Community events & access

- **Event Permitting & Park Use Technology:** Provides dedicated software to modernize the City's event and park use permitting process, replacing disparate systems and decentralized communications with a centralized platform for applications, permits, and coordination with event organizers and City departments. The investment responds to significant growth in special event inquiries and applications and supports the increasing use of new and improved event spaces, such as Main Street, and upcoming improvements at Bagley Community Park and the Heights.

Economic opportunity and vibrant & district neighborhoods

The 2027–28 Recommended Budget supports a strong local economy and vibrant, distinctive neighborhoods where businesses can grow, residents can access opportunity, and people can connect to the places and services that make their communities thrive. Investments in economic development, small business support,

community spaces, parks, neighborhood planning, housing and community development, and equitable participation help strengthen Vancouver's economic foundation while supporting the character and quality of life of its neighborhoods. Key investments include:

Vibrant neighborhoods & community spaces

- Accessible and Inclusive Parks: Funds key capital projects identified through the Americans with Disabilities Act (ADA) assessments of park sites to improve accessibility and ensure parks and community spaces are welcoming and usable for people of all abilities.
- Park & Community Space Investments: Funding is included for the redevelopment of Bagley Community Park (including new play equipment) and for the design and construction of the Vancouver Innovation Center.
- Parks, Recreation & Cultural Services Comprehensive Plan Update: Provides one-time professional services to update the Parks, Recreation & Cultural Services Comprehensive Plan in alignment with the recently adopted City Comprehensive Plan. The update will address Park Impact Fee requirements, park classifications, levels of service and standards, accessibility requirements, Climate Action Framework strategies, and community engagement related to regional funding opportunities.
- Heights District Public Infrastructure and Civic Spaces: Accelerates design and construction readiness for the second phase of Heights District public infrastructure, including street improvements, the Civic Plaza, festival street, and portions of the Grand Loop. These investments support the next phase of private development and the creation of new public gathering spaces.
- Parks, Recreation & Cultural Services Communications: Provides resources for design, photography, social media, and other communications needs beyond existing City capacity, while supporting efforts to identify sustainable, long-term funding options for Parks, Recreation & Cultural Services.

Housing & community development

- Housing and Community Development: Provides professional services through the Community Development Block Grant (CDBG) Entitlement Program, supporting housing and community development activities.
- Comprehensive Plan Implementation: Provides professional services and staff capacity to advance near-term priorities identified in the 2026-2045 Comprehensive Plan, including targeted planning in two priority centers to support housing, transportation, open space, economic development, and equity goals. Additional capacity will support middle housing production, homeownership, subarea planning, code alignment, progress tracking, and state reporting requirements.
- Development Review Capacity: Increases funding for third-party plan review services to address growing demand for specialized mechanical, electrical, and plumbing reviews and anticipated increases associated with Comprehensive Plan implementation. Additional review capacity will support updated development standards, green building requirements, and fire-rated construction codes.

Small business & economic opportunity

- Small Business Support: Extends the Small Business Manager (1.0 FTE) limited-term position through 2028 to continue providing dedicated support for local businesses. Funding is also included to activate the City-owned property at 2607 NE Andresen Road as a small business incubator in the Fourth Plain area, including space enhancements and an operating contract. The budget also establishes seed funding to support startup businesses in Vancouver.

- **Regional Economic Development:** Provides for regional economic development services through partnerships with organizations including the Columbia River Economic Development Council, Vancouver Downtown Association, Oregon Entrepreneurs Network, and Hispanic Metropolitan Chamber of Commerce.

Equitable economic participation

- **Disparity Study & Contracting Opportunities:** Funds a comprehensive disparity study to evaluate the utilization of certified firms in City contracting, assess procurement and contracting practices and potential barriers, and develop recommendations consistent with applicable state law. The process will include enhanced community engagement and outreach to better understand barriers to participation in City contracting opportunities.
- **Minority- and Women-Owned Business Programs:** Provides funding for the City's required biennial political subdivision fee to the Washington State Office of Minority and Women's Business Enterprises (OMWBE), which develops and implements programs that expand opportunities for minority- and women-owned businesses to participate in public contracting.

High performing government

The 2027–28 Recommended Budget strengthens the City's organizational capacity, financial stewardship, and ability to deliver reliable, effective, and accountable services. Investments focus on leadership and succession planning, annexation, financial and legal compliance, public records, facilities and infrastructure, and technology improvements that support both current operations and the City's long-term needs. Key highlights include:

Organizational resilience & capacity

- **Strategic Leadership Capacity (2.0 FTE):** Adds 2.0 Assistant to the City Manager positions to cultivate future leadership, bridge structural gaps in executive management, and build long-term organizational resilience for major City initiatives.
- **General Services Operational Capacity (1.0 FTE):** Adds a Deputy Director for General Services to manage day-to-day operations and tactical decisions, allowing the Director to focus on strategic goal setting as the City embarks on major construction, capital facilities planning, and annexation. This addition is part of the City Manager's Office overall succession planning initiative.
- **Building Permit Review Leadership:** Reclassifying a vacant Senior Plans Examiner position to a Lead Plans Examiner. The reclassification will improve permit review quality and timeliness, support process improvements and implementation of new code and software workflows and allow the Assistant Building Official to focus on strategic priorities, succession planning, and division-wide operational needs.

Strategic growth & annexation

- **Comprehensive Annexation Framework (2.0 FTE):** Supports the Vancouver Urban Growth Area (VUGA) annexation strategy through a fiscally sustainable and operationally efficient approach aligned with regional planning frameworks. The recommendation adds 1.0 Assistant City Manager for executive oversight and funding for 1.0 Management Analyst 2 position and professional consulting services partially offset through an interlocal agreement with Clark County.

Legal compliance, finance & oversight

- Treasury & Investment Oversight (1.0 FTE): Adds a Treasury and Tax Supervisor to manage accounting controls, tax collections, and audit functions, alongside funding for a professional investment advisor to maximize corporate portfolio earnings while ensuring strict policy and legal compliance.
- Public Records & Information Management (3.0 FTE): Adds a Records Specialist II and a Records Specialist III to manage the growing volume and complexity of public records, criminal justice information, and body-worn camera footage redaction (funded by Proposition 5). Additionally, adds 1.0 Records Specialist to the Citywide Records Management Division to process requests, archive, and manage data destruction in strict compliance with Washington State retention schedules.
- Animal Shelter Services Funding: Increases funding for animal shelter and care services to ensure the City fulfills its statutory obligations under Chapter 8.24 of the Vancouver Municipal Code.

Infrastructure, facilities & technology

- Facility & Infrastructure Assessments: Appropriates funding for three distinct facility assessment efforts: (1) Citywide facility assessments to provide updated, comprehensive condition assessments, identify observed deficiencies, predicted renewals, and opportunity costs, and inform long-term maintenance and capital planning; (2) Historic Trust assessments for 38 buildings to identify deficiencies and renewal needs; and (3) Vancouver Center Parking Garage assessments to evaluate structural and building systems and establish a required maintenance and renewal schedule.
- Public Works Operations Campus: Continues construction of the new Public Works Operations Campus. Funding supports close-out of design and construction activities, documentation and asset management, the warranty period, and transition of the new facility to Facilities Management beginning in late 2028.
- City Facilities & Fleet Infrastructure: Carries forward and appropriates funds for the Chkalov remodel project, including completion of design and construction activities. Funding is also included for the design and construction activities related to Chkalov Fleet Parking Lot II.
- Pearson Airport Master Plan: Appropriates grant funding awarded in summer 2026 to support a master plan for the renovation of Pearson Airport, providing a framework for long-term improvements to the City-owned historic aviation facility.
- Infor Cloud Migration (Final Year): Directs accumulated resources from Fund 506 to fund the final year of the multi-year effort to migrate the Infor Public Sector system (supporting utility billing, permitting, and asset management) to a modern cloud platform by 2027. This package covers software interfaces, project management, and ongoing cloud-hosting support costs allocated across all participating city departments.
- Online Permit Center Upgrade: Funds the next phase of the new online payment and application submittal portal, integrating commercial, residential, and demolition building permits to provide a more user-friendly and functional system for customers.

Housing and human needs

The 2027–28 Recommended Budget supports access to safe and affordable housing and essential services through investments in homelessness response, shelter capacity, affordable housing, rental housing, and health

and addiction services. These investments are complemented by partnerships with community organizations and targeted resources that help residents meet basic needs and remain connected to their communities. Key investments include:

Homelessness response & shelter services

- **Homelessness Response & Shelter Capacity:** Continues funding to coordinate the City's response to homelessness, including one Safe Park, four Safe Stay sites, and adds funding for the operation and maintenance of the City's new bridge shelter. The budget also expands Safe Stay capacity by adding five to six pallet shelter units across the Outpost, 415 West, and Kiggins sites, with water, sewer, and electrical connections added at the Outpost location.
- **Homeless Outreach & Shelter Operations:** Continues and expands homelessness outreach capacity through limited-term positions, including 6.0 existing Homeless Outreach Coordinators with funding extended through 2027; 2.0 new Homeless Outreach Coordinators funded through 2027; and a new 1.0 Homeless Outreach Coordinator as a Shelter Operations Coordinator through 2028. Private donations fully support these positions, which provide continued direct services and shelter coordination throughout the community.
- **Emergency Shelter Facility Planning:** Carries forward funding for an assessment of the City's emergency shelter facilities, beginning with Safe Stay sites, to develop a 10-year capital improvement plan addressing asset management, facility needs, and future projects.

Housing & community development

- **Affordable Housing & Community Development:** Provides professional services through the HOME Investment Partnership Program, carries forward outstanding Connecting Housing to Infrastructure Program (CHIP) awards, and provides for Operation Center redevelopment planning and visioning services to support affordable housing development, including services, acquisition, and housing development planning.
- **Rental Housing Programs:** Provides Rental Registration Program software, printing, outreach, and renter relocation services. The program is expected to become self-sufficient beginning in 2027.

Health & addiction services

- **Mobile Addiction Treatment:** Continues the Mobile Addiction Treatment Program (MAT) through 2027-28, including the carryforward of previously budgeted funds and ongoing professional services. The program is initially supported through the use of one-time funds from Opioid Settlements and then will receive support from the General Fund.

Safe and prepared community

The 2027–28 Recommended Budget strengthens public safety, emergency preparedness, transportation safety, and critical infrastructure to help Vancouver prevent, respond to, and recover from emergencies and other community challenges. Investments include public safety staffing and technology, fire and police facilities, emergency preparedness, pedestrian and roadway safety, and improvements to essential water infrastructure. Key investments include:

Public safety & emergency services

- **Proposition 5 – Public Safety Staffing & Equipment:** Appropriates Proposition 5 funding for additional public safety staffing and related equipment needs, including a Support Specialist (1.0 FTE) to support

department-wide training and travel coordination; Police Service Technicians (2.0 FTE) to expand Citywide parking enforcement and address community parking concerns; and a Business Data Analyst I (1.0 FTE) to enhance operational data analysis, performance measurement, and strategic planning. The recommended budget also includes additional equipment and supplies for officers hired through Proposition 5.

- **HB 2015 Public Safety Grant – Staffing & Technology:** Appropriates HB 2015 Public Safety Grant funding for the hiring of 16 Entry-Level Police Officers, including Criminal Justice Training Commission (CJTC) Basic Law Enforcement Academy fees, officer equipment, and supplemental recruiting and background investigation resources to accelerate hiring. Funding also supports the procurement of equipment for a Real-Time Information Center (RTIC) to enhance the department’s access to and use of real-time information in support of public safety operations.
- **Public Safety Sales Tax – Public Safety Services & Technology:** Appropriates Public Safety Sales Tax funding to support the ongoing expenses associated with the 16 Police officers and related costs appropriated by HB 2015, as well as the ongoing operating needs of the Real-Time Information Center (RTIC). This revenue is also proposed to cover expanded public defense services to increase legal representation for individuals who cannot afford counsel in misdemeanor cases. Funding would also support the replacement of the Vancouver Police Department’s asset management system, procurement of Urban SDK traffic analysis software to improve traffic safety and data-driven enforcement, and replacement of a speed trailer to support speed awareness, traffic safety education, and community concerns about speeding.
- **Public Safety Facilities & Resilience:** Carries forward funding to advance critical police and fire facility projects, including property acquisition and initial design for a new Vancouver Police Department Headquarters; continued design and preparation for construction of new Fire Stations 3 and 6, with construction anticipated to begin in late 2028; and continued design and construction of the Fire Station 8 seismic retrofit and station remodel to accommodate a new fire ladder truck and crew. (Fire Stations 3, 6, and 8 will be supported by Proposition 2 Banked Capacity funding). The budget also includes installation of a fence and electronically controlled gate at Fire Station 7 to enhance facility security.
- **Fire Department – Technology & Equipment:** Appropriates funding for fire and life safety software used by the Fire Marshal’s Office and Special Operations Division to manage inspections, operational permits, complaints, citations, and hazardous materials code compliance. The budget also includes the replacement of critical fire and emergency response equipment reaching the end of its useful life, including three automatic chest compression devices, a respiratory fit test machine, 80 sets of structural PPE, and aging rescue tools, supporting firefighter safety, emergency response readiness, and the renewal of essential lifesaving equipment.
- **Regional Fire Authority Planning:** The recommended budget also includes funding for City leadership to explore the potential creation of a regional fire authority in Clark County to provide fire services in the future and evaluate opportunities for regional coordination and service delivery.

Emergency preparedness & resilience

- **Emergency Preparedness Coordinator:** Adds 1.0 FTE Emergency Preparedness Coordinator to strengthen employee and public preparedness in alignment with the City’s Strategic Plan and Emergency Management Strategic Plan. The position will also support City emergency response efforts in coordination with the Citywide Emergency Preparedness team, City departments, and the Clark Regional Emergency Services Agency (CRESA)

Transportation safety & accessibility

- **Multimodal Corridor Safety:** Includes roadway reconfigurations on NE 72nd Avenue, NE 86th/87th Avenues, NE 97th/98th Avenues, and McGillivray Boulevard to add pedestrian, bicycle, and small-mobility facilities consistent with Transportation System Plan policies.
- **Fourth Plain Safety Improvements:** Funds separate pedestrian and street safety projects along Fourth Plain Boulevard, including pedestrian improvements between 62nd Avenue and Andresen Road and improvements supported by the federal Safe Streets for All Grant, enhancing safety and connectivity along the corridor.
- **Pedestrian & School Safety:** Includes the Safe Routes to School program, school crossing improvements near Lincoln Elementary, and pedestrian improvements at the Hazel Dell Avenue and Burnt Bridge Creek Trail crossing to improve safety and connectivity for students, pedestrians, and trail users.

Utility safety & resilience

- **Per- and Polyfluoroalkyl Substances (PFAS) Water Treatment:** Plans for funding for PFAS treatment projects at Water Stations 1, 3, 4, 9, 14, and 15 to address PFAS in the City's water system and support safe, reliable, and dependable access to drinking water while strengthening the resilience of critical utility infrastructure.

Transportation and mobility

The 2027–28 Recommended Budget advances a safe, future-ready, and convenient transportation system that improves mobility, connectivity, and accessibility throughout Vancouver. Investments address roadway and intersection safety, pedestrian and bicycle connections, neighborhood traffic concerns, major transportation corridors, and long-term network planning while supporting the movement of people and goods. Key investments include:

Transportation safety & traffic management

- **Intersection & Traffic Safety Improvements:** Budget includes signal and intersection improvements at Columbia House Boulevard and Grove Street, Mill Plain Boulevard and Devine Road, and Mill Plain Boulevard and MacArthur Boulevard, as well as street improvements at NE 172nd Avenue and NE 18th Street, supporting safer and more efficient traffic operations.
- **Neighborhood Traffic Management:** Funds street improvements identified through the 2027-28 Neighborhood Traffic Management Program, addressing neighborhood-specific transportation concerns and improving safety and mobility.

Multimodal connectivity & accessibility

- **Pedestrian & Multimodal Improvements:** Funds sidewalk infill on Garrison Road and roadway reconfigurations on NE 112th Avenue and Upper Main Street to add pedestrian, bicycle, and small-mobility facilities consistent with Transportation System Plan policies.
- **Evergreen Trail Multimodal Corridor:** Provides improvements along Evergreen Trail from Chelsea to Image, including a 6- to 10-foot pedestrian pathway along the south side of the roadway to create a priority east-west pedestrian and mobility corridor. The project is supported by a federal pass-through grant administered by the Washington State Department of Transportation (WSDOT).

Corridor & network improvements

- East Vancouver Corridor Improvements: Funds street improvements on NE 18th Street from 97th to 107th Avenue, NE 18th Street from 141st to 162nd Avenue, NE 28th Street from 142nd to 162nd Avenue, and NE 192nd Avenue from NE 18th Street to SE 1st Street, improving connectivity and supporting continued growth in East Vancouver.
- Main Street Improvements: Provides street improvements along Main Street from 5th to 15th Street and roadway reconfiguration on Upper Main Street to improve transportation connections and support multimodal travel.
- Heights Redevelopment Area: Includes street improvements in the Heights redevelopment area, supporting transportation infrastructure associated with ongoing redevelopment and future growth.

Major transportation planning & infrastructure

- 32nd Avenue Extension: Funds a feasibility study for the 32nd Avenue extension to evaluate potential transportation connections and future network needs.

Conclusion

The 2027–28 Recommended Budget provides a balanced financial plan that maintains essential services while advancing the City’s strategic priorities. The budget invests in public safety, infrastructure, housing, climate action, economic opportunity, culture, transportation, and organizational capacity while using a combination of recurring revenues, dedicated funding, grants, and one-time resources.

At the same time, the budget recognizes that balancing the 2027–28 biennium does not fully resolve the City’s longer-term structural financial challenges. Continued attention to recurring revenues, expenditure growth, service delivery, and long-term financial planning will be necessary to maintain sustainable services in future years.

Together, the recommended investments provide a foundation for reliable City services, continued community investment, and progress toward long-term financial sustainability.

Strategic planning summary





Overview

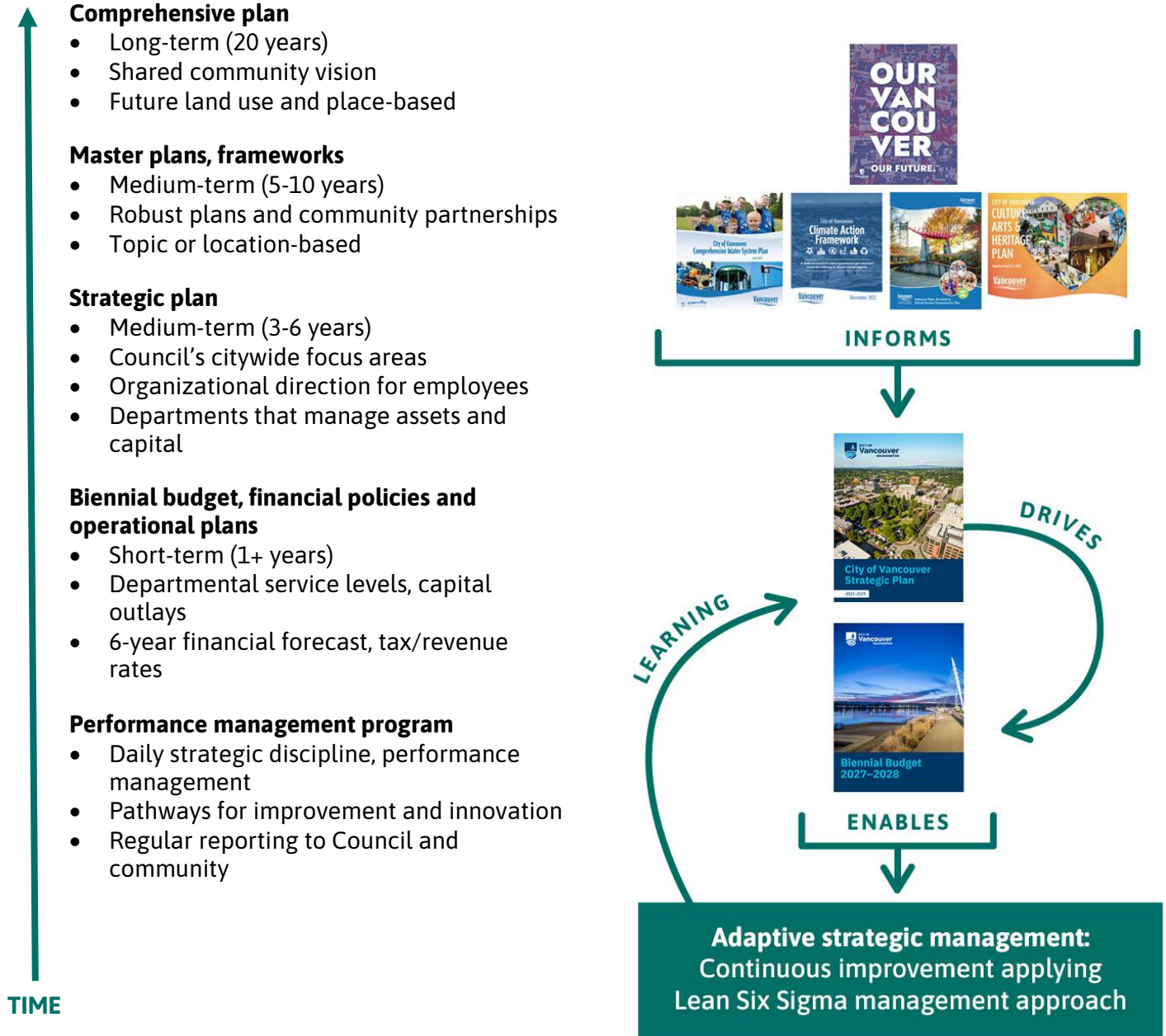
The Strategic Plan, adopted by City Council in 2023, reflects core values and focus areas confirmed through multi-year community engagement. This summary highlights the City's work over the last biennium to advance those values and the Council's priorities of climate, equity, and community safety.

A June 2026 community survey showed consistent budget priorities with 2024 research: public safety, maintaining streets and managing traffic, and access to affordable housing for residents of all income levels. These insights informed funding decisions for the next two years.

In June 2026, the City adopted "Our Vancouver," the 2026–2045 Comprehensive Plan and zoning code update required by Washington's Growth Management Act. The plan results from a three-year process and will guide growth and development for the next 20 years. We gathered ideas about Vancouver's future through more than 100 meetings and events. The Comprehensive Plan informs updates to the Strategic Plan and the biennial budget. The Comprehensive Plan sets a long-term community vision; the Strategic Plan defines near-term strategies to achieve that vision over the next five to six years.

Every two years, City Council adopts a budget that allocates public funds to employees, contractors, goods, and services needed to achieve the goals. The planning framework below gives staff, leaders, and community members a shared view of how the City plans and manages for outcomes.

How the budget fits into City planning processes



Community vision

Where we want to be

Vancouver is an equitable and prosperous community, which ensures that all residents, businesses and organizations benefit from the growth and advancement we make together. Vancouver will be recognized for our quality of life, as evidenced by affordable housing in vibrant, safe and walkable neighborhoods, access to jobs and economic opportunity for all, and leading-edge efforts to address climate change.

Core values

How we will do our work

The core values guide a vision for engaging with the public and help reimagine City structures, practices, and policies.



Livability

Livability is about supply and access to basic necessities, quality of life, requirements and experiences that everyone in Vancouver expects. Livability means that every resident and cultural group can live in the community with a sense of belonging and pride while maintaining their own values, beliefs and identities.



Equity and inclusion

An equitable and inclusive Vancouver is one where everyone feels a sense of belonging and can feel safe expressing their beliefs and values. It is a community that provides access to opportunities, so everyone has the chance to reach their full potential. A Vancouver where other perspectives are heard with compassion and an open mind, that celebrates and recognizes diverse people, activities and cultures. Ultimately, it means that every culture feels respected and the elements of livability are accessible to all regardless of age, race, color, national origin, ethnicity, creed, religious opinions or affiliations, sexual orientation, gender identity/expression, pregnancy, marital status, family status, mental or physical disability, military status, status as a veteran or any other protected status under applicable law. It means everyone has equal opportunities because the City is investing in and valuing outcomes for everyone.



Innovation

An innovative Vancouver is one that invites and encourages creative thinking. This means calculating risk and finding solutions that promote well-being and improve lives. Innovation can show up in technological solutions, programs, infrastructure investments, climate change and business approaches that ensure Vancouver is a desirable place to open a new business and to bring new jobs to the region.



Sustainability and resiliency

A sustainable and resilient Vancouver values long-term solutions and includes crisis management for economic, environmental and social issues. It seeks to build structures to last in harmony with nature and ensures environmental justice for all Vancouver communities so that everyone can live in a safe, healthy environment. Communities benefit from high-quality infrastructure, robust communications and an emergency response system that helps everyone in the city prepare, respond and recover from natural disasters and economic harms in a new and better way.



Trust and relationships

A trusting community is reflected by transparent decision-making processes, open communication between the government and the community, and a broadly shared belief that decisions are intended to enhance livability, equity and the resilience of the entire community. There is a belief that the government is representative of all communities. Vancouver communities believe that building trust leads to an engaged community of government, business and residents that actively support and participate in carrying out City initiatives.

Read the [City of Vancouver's Strategic Plan](#) to learn more about our core values.

Focus areas

The following focus areas, strategic outcomes, community indicators and performance measures set a path forward for the city. These elements will set citywide priorities and measure progress over time.

- Climate and natural systems
- Culture and heritage
- Economic opportunity
- High-performing government
- Housing and human needs
- Safe and prepared community
- Transportation and mobility
- Vibrant and distinct neighborhoods

Climate and natural systems

Environmental stewardship and efforts to address climate change ensure that everyone has a sustainable future. We recognize the intrinsic value of the land beyond the economic benefits it provides. Vancouver protects, restores, and cares for the natural environment upon which all living things depend. The health of our natural systems supports the health of all who live, work, and play in our community.

Core values



Livability



**Equity and
inclusion**



Innovation



**Sustainability and
resiliency**

Major accomplishments

Updated the Greenhouse Gas (GHG) emissions inventory in 2023 and used the results to revise the Climate Action Framework (CAF) in 2026. Council climate priorities include decarbonizing municipal operations, visible climate wins, resilient energy sources, and continued progress on core CAF strategies.

Expanded Naturespaces—native plants and play areas maintained with volunteer support—across parks, increasing carbon sequestration, reducing water use, and creating habitat for pollinators. In 2026, the program received the International City/County Management Association's (ICMA) Community Sustainability Program Excellence Award.

The City's Surface Water Engineering Division advanced water-quality protection by inspecting more than 1,000 businesses for pollution prevention best management practices and taking enforcement action at eight sites.

Organic waste diversion decreased 4.1% in 2025, missing the goal to increase diversion rates. Variations in annual tonnage can result from environmental conditions—dry years reduce debris weight—and from positive customer behavior, such as regional efforts to reduce food waste.

Urban Forestry planted 2,056 large-caliper trees in 2025 to strengthen Vancouver’s tree canopy.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Reduction of greenhouse gas emissions (from 2007 levels)	80%	-	54%	-	-	Target not achieved
Employee participation rate in Commute Trip Reduction program	6%	4%	7%	7%	8%	Target achieved
Trees planted	>1,000	1,323	1,817	2,038	2,056	Target achieved
Survival rate of new trees	>97%	96%	96%	98%	99%	Target achieved
Business inspections ensuring best management practices of water pollution prevention	800/yr	-	805	928	1,074	Target achieved

Culture and heritage

Vancouver celebrates culture and heritage. Public events, museums, cultural centers, concerts, and exhibits offer opportunities for communities to learn about different cultures and experiences.

Core values



Livability



Equity and inclusion

Major accomplishments

Advanced the design of an Arts Hub in the historic library building. Community groups used the space in 2024 and through the 2025–2026 biennium. While starting the full building design, we completed key improvements such as a new roof.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Participation in arts, culture, and heritage experiences	Increase or maintain	-	121,616	103,211	110,764	Target achieved

Direct investment in arts, culture, and heritage	Increase or maintain	\$1.39 M	\$1.77 M	\$1.30 M	\$1.83 M	Target achieved
Indirect investment in arts, culture, and heritage	Increase or maintain	-	-	-	\$172,000	Target achieved

Economic opportunity

Vancouver is a place where a wide variety of businesses of all sizes, from startups to established enterprises, grow and thrive. A host of education and training opportunities bring prosperity to those who live here and provide a skilled workforce for companies.

Core values



Livability



Equity and inclusion



Innovation

Major accomplishments

Delivered the Main Street Promise project to make Main Street safer, more accessible, and better connected for businesses, residents, and visitors. Outreach and support during construction resulted in a 98.67% business retention rate on Main Street.

Established a revolving loan fund to expand access to capital for small businesses and purchased a commercial building at Fourth Plain Boulevard and Andresen Road to house local small businesses and small business support organizations.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Programs assist at least 140 Vancouver small businesses	140	194	354	194	240	Target achieved
Offer business attraction activities	145	150	199	167	145	Target achieved
Unique business retention engagements	90	92	115	154	95	Target achieved

High-performing government

Vancouver's government is reliable, fiscally responsible, equitable, and open to compromise. Decision-making processes are transparent. City leaders have integrity and work with the community to plan for the future.

Core values



**Equity and
inclusion**



**Community trust
and relationships**

Major accomplishments

Improved the accuracy of the Public Records Disclosure Requests Dashboard, increasing transparency on the number, types, and status of records requests. Summary of the City's work fulfilling public records requests for calendar year 2025:

- estimated total staff time in hours to handle public disclosure requests: 16,224
- average staff time in hours per request: 2
- estimated total costs fulfilling records requests: \$839,731
- average estimated cost per request: \$80.87
- total estimated cost for managing and retaining records: \$1,491,858

Finalized a long-range City facilities plan to guide future facility growth and improvements, including:

- renovation of Council Chambers
- demolition of the Fruit Valley Community Center
- energy-efficient lighting upgrades at City Hall
- roof replacement on the Arts Hub relocation of the ground source heat pump at City Hall
- restoration of the Slocum House and Clark County Museum
- Upgraded HVAC at Marshall Community Center

Streamlined recreation programs to core services based on resources and capacity, including:

- membership exercise classes
- drop-in sports and clubs
- public rentals
- public swims, swimming lessons
- senior, adult, family, youth programs and leagues
- Access to Recreation programs and inclusion/accessibility services

Recreational facility hours remained unchanged. Parks, Recreation, and Cultural Services partnered with local organizations to support additional recreation activities. Recreation fees were updated in 2025.

Broadened the diversity of the Vancouver Police Department (VPD) workforce through recruitment, outreach, and hiring aligned with the national 30x30 initiative to increase the representation of women in recruiting classes and sworn ranks to 30% by the year 2030. Female recruits exceeded 30% in recent classes, and female sworn officers are approximately 20% of VPD's sworn workforce—above the national average.

Advanced employee wellness at VPD through a Resilience Officer, part-time mental health support, Struggle Well training, expanded fitness programs, and on-duty wellness time. These efforts strengthen retention; a comprehensive retention plan is in development.

Public Works responded to 97% of litter-pickup requests within 72 hours, addressed 36% of homeless-encampment cleanup requests within 72 hours.

The Public Works Department is planning and designing PFAS treatment system upgrades for five of the seven identified wells exceeding regulatory levels. The proposed budget includes funding for remediation and treatment at multiple well sites.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Cost recovery at Community Centers	40%	48%	66%	39%	36%	Target not achieved
City recruitments resulting in a successful hire	90%	87%	86%	86%	80%	Target not achieved
Price of government	≤6%	6.71%	7.43%	7.28%	-	Target not achieved
Reduce employee injuries each year	-5%	-46%	31%	20%	-10%	Target achieved
Review times for new single-family housing permits	≤14	16	15	14	15	Target not achieved
Review times for multi-family – high-rise permits	≤42	70	65	64	49	Target not achieved
Review times for multi-family – low-rise permits	≤28	41	36	35	29	Target not achieved
Review times for commercial plan permits - tenant improvements: Mid (\$20,000 - \$100,000)	≤14	15	13	12	15	Target not achieved
Review times for commercial plan permits - tenant improvements: Major (over \$100,000)	≤21	25	20	19	22	Target not achieved
Review times for commercial plan permits - new construction: 3 stories or less	≤28	29	31	30	44	Target not achieved

Housing and human needs

Vancouver meets basic needs and partners with organizations to support its communities. All communities have access to safe and affordable housing, healthcare, food, transportation, education, and dependable access to utilities.

Core values



Livability



**Equity and
inclusion**

Major accomplishments

The City Attorney's office launched the Community Court program in 2024 to reduce barriers and connect unsheltered individuals with services. From 2024 to 2025, participant connections with service providers more than doubled, and program graduates more than doubled to 104.

The City supported by Clark County and community partners, completed construction of the Bridge Shelter, a 120-bed congregate shelter for people experiencing homelessness; opening is scheduled for late 2026.

Adopted the Equitable Development Strategy, a citywide initiative identifying strategies, programs, tools, and geographic focus areas for advancing equity across the community, and the Comprehensive Plan update in June of 2026.

Assisted 3,423 households in 2025 with emergency shelter, childcare, homeless outreach, and food assistance. Supported households exiting homelessness with rental assistance, housing support, and case management (averaging 200 per year).

Developed a Citywide Language Access Plan in 2026 to strengthen translation and interpretation services to support meeting the basic needs of all communities; internal resources will go live by the end of 2026.

Completed an Americans with Disabilities Act (ADA) evaluation of City properties, streets and sidewalks, and programs/services; created a transition plan to improve access for people with disabilities.

Completed development agreements for two of the sites within the Heights District. Project progress is delayed by market conditions and limited state funding for affordable housing.

Funded homeownership opportunities for seven homeowners per year with low- to moderate-income.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Community Court graduates	Increase or maintain	-	28*	46	104	Target achieved
Number of Households assisted (w/rent) each year	≥250/yr	250	232	200	438	Target achieved
Number of homeowners assisted w/purchasing**	10/yr	7	11	9	22	Target achieved
Number of people assisted with stabilization services	4,000/yr	1,767	4,598	3,717	308	Target not achieved
Number of rental units preserved	10/yr	14	0	133	0	Target not achieved
Number of affordable units constructed	215/yr	247	175	102	119	Target not achieved
Number of community members living without shelter	Decrease	-	451	488	455	Target achieved

* Partial year

** Voter-approved Affordable Housing Fund started in 2024

Safe and prepared community

Vancouver feels like a safe place to live, work, learn, and play. All communities are free from violence and crime and care for each other in times of need. Communities understand what to do in times of crisis because Vancouver plans for disasters and is ready to adapt to change. All communities have dependable access to utilities, and buildings, bridges, and roads are designed to be modern, safe, inclusive, and accessible.

Core values



Livability



Equity and inclusion



Innovation



Sustainability and resiliency



Community trust and relationships

Major accomplishments

Strengthened disaster readiness by co-funding a Municipal Coordinator with Clark Regional Emergency Services Agency (CRESA), launching Be Ready Vancouver public preparedness campaign, and completing a Citywide Emergency Management Strategic Plan with an updated Emergency Operations Plan. Community members learned about Be Ready Vancouver through neighborhood presentations, events, a regional podcast, social media, and a redesigned website. We also delivered emergency preparedness trainings across City departments to boost organizational readiness.

Managed capital projects to improve safety and better serve community needs, including:

- completed Fire Station 5 Warehouse expansion
- renovated the Esther Short Bell Tower
- advanced design for the new Public Works Operations Campus
- began remodeling a centrally located building on Chkalov to provide city services
- completed Fire Station 8 seismic retrofit
- advanced design for Fire Station 3, Fire Station 6, and the Arts Hub remodel

Replaced playground equipment at Fruit Valley and Homestead neighborhood parks in 2025 to provide safe play spaces.

Public Works repaired 97% of water system leaks within 24 hours in 2025.

The Vancouver Fire Department met or exceeded standard response time targets across all alarm categories, while serving growing call volumes.

VPD filled all open officer positions. Demand for services still exceeds current staffing, after voters passed Proposition 5, 13 officer positions were added, for a total of 254 officers. The department is pursuing grants, supported by a public safety sales tax, to further align resources with community needs.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Priority 1 and 2 fire alarm response times	7:59 minutes	8:19	8:24	7:58	7:59	Target achieved
Crime rates year-over-year percent change	-10%	+15%	-10%	-17%	-11%	Target achieved
Use of force per 1,000 dispatched events	Decrease	3.2	4.6	4.6	4.4	Target achieved
Residents' perception of safety*	75% Satisfied	-	-	44%	-	Target not achieved

*Measured every other year.

Transportation and mobility

Vancouver has a safe, future-ready and convenient transportation system that offers affordable and climate-friendly options for people to get where they need to be. All community members can walk, roll, bike, drive, and take transit to reach their destination. Vancouver considers the needs of different communities when designing transportation infrastructure and prioritizes equity. Vancouver's transportation network supports the local and regional economy and facilitates the movement of goods in addition to people.

Core values



Livability



Equity and inclusion



Sustainability and resiliency

Major accomplishments

Made streets safer and more accessible for walking, biking, and driving by delivering four Complete Streets upgrades during routine paving (Fourth Plain Boulevard, SE 34th Street, E 29th Street, and E 33rd Street) and a fifth project on SE 1st Street through a separate capital program.

Public Works upgraded pavement management, curb ramps, and provided neighborhood traffic calming components identified in collaboration with the community.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Overall pavement condition	73	74	73	72	72	Target not achieved
Transportation Fatalities	0	12	17	18	8	Target not achieved
Resident satisfaction with value of City streets for taxes paid*	75% Satisfied	-	-	40%	-	Target not achieved

*Measured every other year.

Vibrant and distinct neighborhoods

Vancouver offers a variety of accessible places and spaces to interact and enjoy nature, art, culture, food, shopping, and community. Neighbors care for each other and show up in times of need.

Core values



Livability



Equity and inclusion



Community trust and relationships

Major accomplishments

On June 1, 2026, the City Council adopted the Our Vancouver 2026-2045 Comprehensive Plan and updated Zoning Map and Code after more than three years of work. We gathered ideas about Vancouver’s future by engaging community members at over 100 meetings and events. The adoption complies with the Washington State Growth Management Act and the State Environmental Policy Act.

Parks and Recreation expanded park space by building five new community park facilities. Oakbrook’s updated playground opened in 2025. Construction began at Shaffer Park. Bagley Park and the Heights Civic Plaza are in design phase.

Performance measures

Performance measure	Target	2022	2023	2024	2025	Assessment
Total City-owned park acres per 1,000 residents	4.25	2.19	2.17	2.02	2.00	Target not achieved
Feeling connected to neighbors*	80% Satisfaction	-	-	64%	-	Target not achieved
Active neighborhood associations	≥85%	91%	90%	90%	89%	Target achieved

*Measured every other year.

Financial summary report



Financial Summary Report

As required by state law, the City's budget is divided into separate funds that are designated for a specific purpose or set of purposes. A fund is a self-contained, independent financial entity with its own assets and liabilities. Each fund has its own balance sheet. The number and variety of funds required by the state statute promote accountability but can also make municipal budgeting and finance complex. Throughout this document, you will find revenues and expenditures attributable to specific funds. Because the City has so many funds and each has a restricted purpose, understanding the fund structure is an important part of understanding the City's finances.

Major Governmental Funds

General Fund

At the City, the General Fund accounts for all receipt and disbursement transactions that are not specifically accounted for in other funds, and which are generally considered to represent the ordinary operations of a municipality. This fund is both tax and general revenue supported. Expenditures are budgeted biennially on a modified accrual basis, and its appropriations lapse at year-end.

The primary sources of revenues for the General Fund are Property Tax; Sales Tax; Utility Taxes; licenses and permits; State Shared Liquor and Vehicle Excise Tax; court fines; and reimbursements from other City funds for pro-rating the costs of management and overhead.

Street Fund

The Street Fund is a general government service fund established in accordance with state statute RCW 35A.37.010 for the administration of street-oriented maintenance and construction. Revenues are derived from tax contributions distributed from the General Fund, state shared gasoline tax, an excise tax of 1/4 of 1% of the property value of transferred property, fines, and fees.

Consolidated Fire Fund

The Fire Fund was established through an agreement between the City and Fire District 5 to provide fire services. The two fire services were consolidated and are now under the City's direction. The fund accounts for money received and expenditures made in providing fire services in the City and Fire District 5 service areas.

Special Revenue Funds

Special Revenue Funds are established to account for earmarked proceeds of specific revenue sources (other than special assessments) to finance specific activities as required by law or administrative regulation. They are created by local ordinance and are often mandated by state statutes. Special revenue classified funds are reported under the modified accrual basis of accounting.

Investigative Fund

In 1983, the Investigative Fund was established pursuant to state statute RCW 10.105.010 to receive monies or property seized by city police when used in criminal activities. The police department uses the funds for investigative purposes.

Drug Enforcement Fund

In 1983, the Drug Enforcement Fund was established to receive court-ordered "contribution" made by persons convicted of criminal drug offenses, and from monies or property seized by city police when

used in criminal activities relating to controlled substances under state statute RCW 69.50.505. The police department must use monies paid into the fund for drug enforcement purposes.

CED Grants Fund

The Community Economic Development (CED) Grants Fund receives revenues (federal grants) from the US Department of Housing and Urban Development (HUD) for neighborhood improvements. Improvements include home rehabilitation, street paving, curbs and sidewalks, water and sewer lines, and park development.

Tourism Fund

The Tourism Fund receives 4% of revenue derived from the Hotel-Motel tax. The State Treasurer distributes the funds to the City to promote tourism or build/lease stadium/convention facilities, pursuant to state statute RCW 67.28.180.

Affordable Housing Fund

Established in 2017, statute RCW 84.52.105 allows the City to impose property tax levies to finance affordable housing for very low-income households and develop or preserve publicly or privately owned housing under RCW 35.21.685.

American Rescue Plan Act Fund

The American Rescue Plan Act (ARPA) provides funding to state and local governments in an effort to offset reductions in revenue or additional expenses incurred due to the COVID-19 public health emergency. This fund was established to track the revenues and the expenditures as they pertain to the American Rescue Plan Act.

National Opioid Settlements Fund

In 2023, the National Opioid Settlement Fund was established to account for revenues and expenses associated with settlement monies received from Opioid distributors and retailers.

Parkhill Cemetery Improvement Fund

The Parkhill Cemetery Improvement Fund receives 25% of sales from city-owned grave sites to improve and maintain the City cemetery.

Cultural Arts Tax – Local Sales Tax Fund

Pursuant to RCW 36.160, the City imposed a sales and use tax to create a cultural access program; this fund tracks the tax revenue and expenditures associated with the program.

Multi-Family Tax Exemption Affordable Housing Fund

In 2023, the Multi-Family Tax Exemption Affordable Housing Fund was established to account for revenues and expenses associated with Multi-Family Tax Exemption Affordable Housing Payments.

Criminal Justice Fund

Established in 1991, statute RCW 82.14.333 dedicates state funding, based on a formula using population and crime statistics, to cities to be used exclusively for criminal justice purposes.

Affordable Housing Sales Tax Fund

As of September 2019, Substitute House Bill (SHB) 1406 allows the City to impose a sales tax to fund affordable and supportive housing.

Real Estate Excise Tax 2002

This fund is used to account for the Real Estate Excise Tax received for planning, acquisition, construction, and repair of streets and street-related improvements.

Economic Development Fund

The Economic Development Fund was established in May 1997 to account for money used to facilitate the redevelopment of underutilized property in the City's downtown core.

Vancouver National Historic Reserve Properties Fund (VNHR)

Effective January 1, 2006, the VNHR fund was created to account for the revenues and expenses associated with the properties on the Vancouver National Historic Reserve.

Parks Impact Fees Funds

The Parks Impact Fees Funds were established in 1995 to account for the accumulation and disposition of impact fees assessed against new development under the Growth Management Act of 1990. Each is shown in separate legal funds.

School Impact Fees Fund

School Impact Fees funds were established to account for the accumulation and disposition of impact fees assessed against new development growth per the Management Act of 1990. These fees are required to be used for capital school facilities. Using interlocal agreements, the City disburses funds to regional school districts to use in accordance with the approved Comprehensive Plan. Before 2019, these funds were reported as part of the General Fund.

Transportation Impact Fees Fund

The fund was established in 1995 to account for the accumulation and disposition of impact fees assessed against new development under the Growth Management Act of 1990. These fees are required to be used for public streets and roads in accordance with the approved Comprehensive Plan.

Debt Service Funds

Debt Service Funds are accounted for and budgeted annually on a modified accrual basis, and all appropriations lapse at year-end. Debt Service Funds in the City of Vancouver account for the principal and interest on general obligation bonds. General obligation bonds are those bonds for which the full faith and credit of the City are pledged for payment. They are generally payable from general property taxes and other general revenues. These funds exclude debt service payments for debt issued for the benefit of a governmental enterprise from those revenues it will be servicing.

General Obligation Debt Service Fund

The General Obligation (GO) Debt Service Fund was established to accumulate monies for the payment of general obligation debt of the City.

Capital Projects Funds

The City created Capital Improvement Funds in 1977 to fund major capital improvement projects. Originally, funding came primarily from Revenue Sharing monies until 1987. Capital project funds account for the acquisition or development of capital facilities by a government unit, except those financed by assessment and enterprise funds. Their major sources of revenue are from proceeds from general obligation bonds, grants from other agencies, and contributions from other funds. Budgeting for capital project funds differs from that of the general fund and some special revenue funds. The council adopts a capital budget that includes a plan of proposed capital outlays and the means of financing them. The appropriations do not lapse at year-end but continue until the project is finalized. Bond funds receive appropriations equal to the proceeds received and increased only for expenditures supported by additional revenues received. Although most capital project funds in the City represent individual projects, some incorporate subsidiary project control for all projects related to the fund's legal existence. The City utilizes the modified accrual method of accounting for capital project funds. Expenditures are capitalized upon project completion to general fixed assets unless they relate to a proprietary fund.

Parks Construction Fund

The Parks Construction Fund was created in January 1981 to acquire or improve public parks and recreation facilities within the City.

Transportation Capital Fund

This fund was created in 1998 to account for all capital projects in the Transportation Department. Projects are primarily funded by grants, bonds, developer agreements, and other public and private sources.

Limited Tax General Obligation Bond (LTGO) – Operations Center Fund

The purpose of this fund is to account for the proceeds of the Limited Tax General Obligation (LTGO) bond issuance for the Operations Center. Bond proceeds will be deposited into this fund and used to finance expenditures related to the Operations Center debt issuance and associated project costs.

Enterprise Funds

Enterprise Funds generally follow the accounting principles and procedures used in commercial accounting very closely. Since operating results are a primary concern for enterprise funds, the accrual method of accounting must be used. In the City of Vancouver, all enterprise funds are budgeted annually, as required by state law, to provide expense control. The Enterprise Funds in the City of Vancouver are established to account for self-supporting services carried on by this governmental unit. Most services are provided to the public, and user fees support the activities of the specific enterprises.

Airport

The Airport Fund receives its revenue from hangar rentals and per-gallon fees charged on all fuel sold at the airpark. Expenses are for the redemption of bonds sold to construct hangars, provide maintenance of the facility, and service to its customers.

Building Inspection Fund

The Building Inspection Fund was created in 1987. Its revenues come from fees paid for building inspections, permit fees, zoning changes, and building demolition. Expenses are costs incurred to provide inspection services.

Parking Services Fund

The Parking Services Fund was created in October 1981. It receives revenues from operations of City-owned or operated public parking lots. Its expenses are directly related to the operation and maintenance of those facilities.

Solid Waste

The Solid Waste Fund contracts for garbage and trash services and receives a franchise fee from the contractor. Revenues are used for the payment of city expenses related to monitoring the contract, funding for recycling programs, and general fund administrative expenses.

Tennis Center Fund

The Tennis Center Fund was established to monitor the Tennis Center contract with the United States Tennis Association (USTA) to run tennis programs year-round.

Water/Sewer/Surface Water Funds

Water, Sewer, and Surface Water Funds receive their revenue from service charges and from the sales of materials and supplies. Expenditures are for maintenance and extensions of drainage, water, and sewer service facilities, operating a water supply system, maintaining sewer treatment plants, and operating a water drainage system. These funds also reflect the operation of revenue bonds outstanding, funds available for redemption bonds, accumulative reserves, and construction funds.

Water Revenue Bond – Operations Center Fund

The purpose of this fund is to account for the proceeds of the bond issuance for the Operations Center. Bond proceeds will be deposited into this fund and used to finance expenditures related to the Operations Center debt issuance and associated project costs.

Internal Service Funds

Internal service funds in the City are service funds for departments within this governmental entity. The services provided are reimbursed by transfers from budget appropriations of the recipient departments, later reconciled to actual costs and basis. An internal service fund must recover its complete cost of operations without producing any significant profit.

Fleet Services Repair & Replacement Fund

RCW 35.21.088 requires that all cities whose population exceeds 8,000 must establish an Equipment Rental Fund, charging rates to departments based on their fleet needs for replacement, operation, and maintenance of equipment. The Equipment Repair and Replacement Fund is a working capital fund. Fixed assets are maintained with depreciation reserves programmed for each individual piece of equipment or other fixed assets.

Computer Repair and Replacement Fund

This fund was established in 1996 to account for the replacement of computer equipment originally purchased by user departments. Revenues are derived from monthly charges to city departments based on their technology usage.

Grounds Services Fund

The fund was established in 2019 to track revenues and expenses for the grounds internal service operation to maintain City-owned facilities and properties.

Facilities Maintenance Services Fund

The Facilities Maintenance Service Fund was established in 2022 to track the revenues and expenses for the facilities internal service operation to maintain City-owned facilities and properties.

Self-Insured Workers' Comp & Liability Fund

In 1977, the City began a program to become self-insured except for major claims over the amounts specified in the insurance policies. The different operating funds are currently being charged on the basis of past insurance payments and actual claim history accumulated since 1977. In 2025, the City approved a transition of the workers' compensation program from self-insured to the Washington State Workers' Compensation program. Property and general liability coverage remains self-insured.

Internal Administrative Services Fund

This fund was established in January 2015 to account for the revenues and expenses associated with providing administrative internal services to all City departments.

Benefits Fund

In 1992, the City began a program to consolidate the payment of premium costs out of one central point, the Benefits Fund. This fund pays premiums for all insurance, including medical, dental, vision, life, and long-term disability. The fund pays administration costs, both internal and external, including the City Wellness Program. All operating funds are currently being charged a set monthly rate per full-time employee. The self-insured medical and dental programs were moved to Association of Washington Cities (AWC) in 2026 and the fund subsequently closed.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Vancouver's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

City/County Cable TV Fund

City/County Cable TV is a separate entity jointly operated by the City and Clark County. The purpose of this fund is to provide staff support in matters relating to the administration of the joint City/County urban area cable television franchises.

Police Forfeiture Fund

The purpose of this fund is to manage money from seized cash. The money may be returned to victims or forfeited and can be used to support police investigative work.

Basis of Presentation – Fund Accounting

The activities of the City are organized into separate funds that are designated for a specific purpose or set of purposes. Each fund is considered a separate accounting entity, so the operations of each fund are accounted for with a set of self-balancing accounts that comprise its revenues, expenses, assets, liabilities, and fund equity as appropriate. The City's basic accounting structure, including its

chart of accounts and account coding format, is mandated by the State of Washington's Budgeting, Accounting and Reporting System (BARS) and is enforced by the office of the State Auditor through annual audits.

Basis of Budgeting

Basis of budgeting refers to the methodology used to include revenues and expenditures in the budget. The City primarily budgets on a modified cash basis. Revenues and expenditures are assumed to be collected or spent during the biennium. Using this assumption, the current year's revenues are compared to expenditures to ensure that each fund has sufficient revenues to cover expenditures during the biennium, or that there are sufficient cash reserves in the fund to cover one-time expenditures.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements, as well as the financial statements for proprietary (enterprise and internal service funds) and fiduciary funds, are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of when the cash is received.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Governmental funds include the General Fund, as well as special revenue, debt service, capital, and permanent funds (the City does not currently have any permanent funds). Under the modified accrual basis of accounting, revenues are recognized as soon as they become both measurable and available, and expenditures are recorded in the period that the expenditure occurs and becomes a liability. In the case of Federal and State grants, the grant revenues are recorded, and a receivable is established when eligible expenditures are incurred.

One consequence of this type of fund accounting is the existence of inter-fund transactions, including transfers, internal service payments, loan payments, and capital. Internal transfers and transactions represent non-cash expenditures and non-cash revenue when the overall City budget is reviewed, because no cash enters or leaves the City.

Basis of Budgeting vs. Basis of Accounting

The basis of budgeting differs from the basis of accounting only by the assumptions that are made in regard to the timing of the recognition of revenues and expenditures. The budget assumes that all revenues and expenditures, as well as the associated cash, will be expended or received during the biennium. Conversely, the basis of accounting only recognizes revenues when they become both measurable and available, and it only recognizes expenditures when they are incurred. Cash is not necessarily received or expended at the same time.

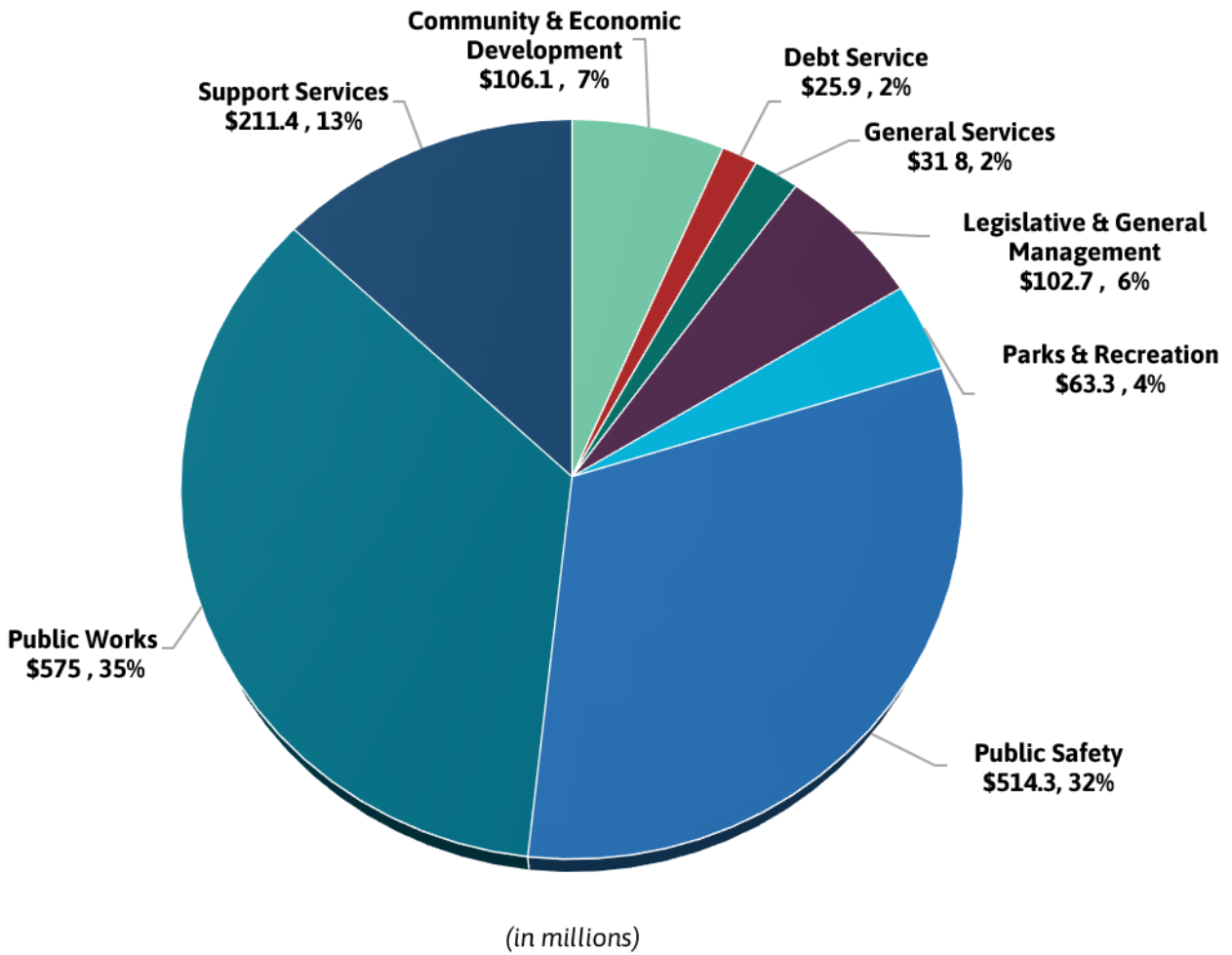
Expenditure by Fund

Fund Type	Fund	2025 Actuals	2026 Budget	2027	2028
				Recommended Budget	Recommended Budget
Major Governmental Funds	001 General Fund	231,826,865	300,997,625	289,451,627	282,458,231
Major Governmental Funds	102 Street Fund	18,616,111	20,324,096	19,645,648	20,079,096
Major Governmental Funds	103 Street Funding Initiative - Operating Fund	13,947,708	26,198,497	17,991,883	18,117,600
Major Governmental Funds	151 Fire Fund	80,674,482	100,711,543	96,964,116	101,426,217
Major Governmental Funds Total		345,065,166	448,231,761	424,053,274	422,081,144
Special Revenue Funds	104 Investigative Fund	76,643	36,375	98,173	48,194
Special Revenue Funds	107 Drug Enforcement Fund	2,188	65,343	14,184	14,192
Special Revenue Funds	108 CED Grants Fund	5,698,790	12,649,598	4,653,016	3,167,857
Special Revenue Funds	109 Tourism Fund	3,063,028	4,577,730	4,181,057	3,748,961
Special Revenue Funds	111 Affordable Housing Fund	7,080,302	10,944,994	11,127,263	11,136,651
Special Revenue Funds	112 American Rescue Plan Act Fund	7,289,457	1,200,000	-	-
Special Revenue Funds	113 National Opioid Settlements Fund	864,718	2,449,244	1,499,275	1,480,548
Special Revenue Funds	114 American Rescue Plan Act 2 Fund	5,779,670	19,847,557	11,868,949	346,184
Special Revenue Funds	116 Parkhill Cemetery Improvement Fund	9,457	43,291	3,516	3,556
Special Revenue Funds	120 Cultural Arts Tax - Local Sales Tax Fund	16,532	6,633,468	7,403,931	7,413,883
Special Revenue Funds	126 Parks, Recreation and Cultural Services Special Revenue Fund	192,276	4,144,309	4,875,703	5,649,000
Special Revenue Funds	127 Multi-Family Tax Exemption Affordable Housing Fund	-	-	2,154,500	-
Special Revenue Funds	128 Criminal Justice Fund	541,925	3,805,116	1,488,784	1,489,010
Special Revenue Funds	129 Affordable Housing Local Sales Tax Fund	11,804,895	16,220,133	7,327,893	7,860,788
Special Revenue Funds	130 Affordable Housing State Sales Tax Credit Fund	1,129,906	700,194	765,145	801,872
Special Revenue Funds	131 Transportation Special Revenue Fund	2,126,933	1,746,047	1,529,364	1,530,823
Special Revenue Funds	133 REET 1 Fund (2002 Special Revenue)	(2,028,099)	7,661,145	8,916,190	3,823,535
Special Revenue Funds	138 Economic Development Fund	4,881,482	6,736,940	4,282,575	1,268,631
Special Revenue Funds	139 VNHR Properties Fund	566,553	666,161	648,750	647,729
Special Revenue Funds	141 Columbia TIF District Fund	700,000	-	-	-
Special Revenue Funds	142 Cascade TIF District Fund	1,050,566	200,000	1,500,000	-
Special Revenue Funds	143 Pacific TIF District Fund	5,000,000	-	-	-
Special Revenue Funds	152 Fire Equipment Fund	6,135,532	14,279,511	6,853,700	4,122,500
Special Revenue Funds	153 Emergency Ambulance Services Contract Admin Fund	573,877	1,448,546	1,473,819	1,505,263
Special Revenue Funds	191 Impact Fees - School Districts Fund	4,118,203	4,620,058	2,200,000	3,100,000
Special Revenue Funds	194 PIF - District A Fund	190,500	2,197,912	2,213,534	-
Special Revenue Funds	195 PIF - District B Fund	3,189,279	3,359,967	3,132,166	-
Special Revenue Funds	196 PIF - District C Fund	3,879,828	10,212,606	9,544,670	1,445,258
Special Revenue Funds Total		73,934,441	136,446,245	99,756,157	60,604,435
Debt Service Funds	210 G O Debt Service Fund	7,297,675	6,101,031	8,158,100	7,740,558
Debt Service Funds Total		7,297,675	6,101,031	8,158,100	7,740,558

Fund Type	Fund	2025 Actuals	2026 Budget	2027	2028
				Recommended Budget	Recommended Budget
Capital Project Funds	330 Transportation Capital Fund	23,711,648	8,226,075	10,504,587	6,805,691
Capital Project Funds	331 Street Funding Initiative - Capital Fund	34,817,754	40,952,782	47,914,145	10,228,483
Capital Project Funds	333 LTGO Bond Fund - Operations Center	-	-	21,852,951	13,356,000
Capital Project Funds	335 Fire Acquisition Fund	2,377,030	16,937,470	11,520,308	4,348,830
Capital Project Funds	336 Capital Improvement Fund	10,042,069	91,868,114	76,886,223	19,660,207
Capital Project Funds	337 VNHR Property Capital Fund	369,264	2,021	939,235	2,112
Capital Project Funds	343 Parks Construction Fund (Capital Projects only)	10,535,808	39,279,879	31,807,312	7,131,203
Capital Project Funds Total		81,853,573	197,266,341	201,424,761	61,532,526
Enterprise Funds	440 Water Revenue Bond - Operations Center	-	12,997,126	77,551,100	20,034,000
Enterprise Funds	442 City Tree Reserve Fund	49,940	125,684	130,305	130,346
Enterprise Funds	443 Surface Water Construction Fund	2,727,382	6,475,917	2,128,517	2,683,000
Enterprise Funds	444 Surface Water Management Fund	28,165,713	30,328,751	27,153,570	27,933,496
Enterprise Funds	445 Water Utility Fund	72,970,343	80,642,337	84,866,211	89,599,834
Enterprise Funds	447 Systems Development Reserves Fund	20,879	7,735,421	6,756,615	4,306,615
Enterprise Funds	448 Water Construction Fund	20,150,722	56,652,433	55,213,066	74,329,950
Enterprise Funds	449 SCIP Fund	75,310	971,950	678,474	680,030
Enterprise Funds	453 Utility Customer Assistance Fund	50,329	65,000	250,000	250,000
Enterprise Funds	459 Water Revenue Bond Debt Service Fund	-	2,976,979	7,647,331	9,207,750
Enterprise Funds	475 Sewer Utility Fund	67,318,028	71,614,737	72,650,409	69,176,925
Enterprise Funds	477 Sewer System Development Fund	18,490	7,799,548	10,006,615	10,006,615
Enterprise Funds	478 Sewer Construction Fund	22,132,187	51,311,210	34,880,591	21,556,650
Enterprise Funds	481 Airport Fund	1,682,135	3,349,454	1,461,911	1,018,148
Enterprise Funds	483 Building Inspection Fund	8,160,835	9,684,170	11,220,989	10,003,320
Enterprise Funds	490 Solid Waste Fund	2,557,161	3,640,774	3,689,401	3,643,174
Enterprise Funds	491 Parking Services Fund	4,434,052	5,582,952	5,782,856	5,161,327
Enterprise Funds	497 Tennis Center Fund	18,827	17,324	18,017	18,017
Enterprise Funds Total		230,532,333	351,971,767	402,085,978	349,739,197
Internal Service Funds	501 Facilities Asset Mgmt & Replacement Reserve Fund	9,294,291	22,068,847	37,059,153	8,291,922
Internal Service Funds	504 Fleet Services Operation Fund	11,086,667	10,362,193	11,609,029	11,717,382
Internal Service Funds	505 Fleet Services Capital Fund	8,461,555	11,725,354	7,778,964	4,804,131
Internal Service Funds	506 Computer Repair & Replacement Fund	2,477,232	5,935,889	3,719,071	1,940,973
Internal Service Funds	507 Facilities Maintenance Services Fund	9,399,966	11,022,790	12,578,898	12,027,286
Internal Service Funds	508 Grounds Services Fund	7,686,886	7,757,967	7,500,452	7,539,052
Internal Service Funds	509 Self-Insured Worker's Comp & Liability Fund	17,819,807	16,716,923	13,291,312	13,810,036
Internal Service Funds	510 Internal Administrative Services Fund	28,020,408	35,073,556	35,250,288	37,099,831
Internal Service Funds	511 Benefits Fund	14,758,802	28,867,133	30,545,426	30,558,189
Internal Service Funds	512 Self-Insured Health Insurance Fund	15,810,664	4,520,372	-	-
Internal Service Funds Total		124,816,278	154,051,024	159,332,593	127,788,802

Fund Type	Fund	2025 Actuals	2026 Budget	2027	2028
				Recommended Budget	Recommended Budget
Fiduciary Funds	611 SW Washington Regional SWAT Team Fund	671,383	606,919	726,567	726,567
Fiduciary Funds	617 Police Pension Trust Fund	1,342,925	1,555,476	1,558,392	1,558,871
Fiduciary Funds	618 Fire Pension Trust Fund	1,169,976	1,452,690	1,456,386	1,456,951
Fiduciary Funds	655 City/County Cable TV Fund	1,469,285	1,623,340	1,427,688	1,447,969
Fiduciary Funds	656 PEG Capital Support Fund - Comcast	580,955	789,495	789,495	789,495
Fiduciary Funds	657 Police Forfeiture Fund	85,000	100,000	100,000	100,000
Fiduciary Funds Total		5,319,524	6,127,920	6,058,528	6,079,853
Grand Total		868,818,990	1,300,196,089	1,300,869,391	1,035,566,515

Operating expense budget by function



Fund - Department Relationship Chart

Fund	Departments
001 General Fund	City Attorney's Office
001 General Fund	City Council
001 General Fund	City Manager's Office
001 General Fund	Community Development
001 General Fund	Debt
001 General Fund	Economic Prosperity & Housing
001 General Fund	Engagement and Access
001 General Fund	Fire
001 General Fund	General Governmental
001 General Fund	General Services
001 General Fund	Parks, Recreation & Cultural Services
001 General Fund	Police
001 General Fund	Public Works
102 Street Fund	General Governmental
102 Street Fund	Public Works
103 Street Funding Initiative - Operating Fund	Debt
103 Street Funding Initiative - Operating Fund	General Governmental
103 Street Funding Initiative - Operating Fund	Public Works
104 Investigative Fund	Police
107 Drug Enforcement Fund	Police
108 CED Grants Fund	Debt
108 CED Grants Fund	Economic Prosperity & Housing
109 Tourism Fund	Economic Prosperity & Housing
111 Affordable Housing Fund	City Manager's Office
111 Affordable Housing Fund	Economic Prosperity & Housing
113 National Opioid Settlements Fund	City Manager's Office
113 National Opioid Settlements Fund	General Governmental
114 American Rescue Plan Act 2 Fund	General Governmental
114 American Rescue Plan Act 2 Fund	Public Works
116 Parkhill Cemetery Improvement Fund	Public Works
120 Cultural Arts Tax - Local Sales Tax Fund	Parks, Recreation & Cultural Services
126 Parks, Recreation and Cultural Services Special Revenue Fund	General Services
126 Parks, Recreation and Cultural Services Special Revenue Fund	Parks, Recreation & Cultural Services
127 Multi-Family Tax Exemption Affordable Housing Fund	Economic Prosperity & Housing
128 Criminal Justice Fund	Police
129 Affordable Housing Local Sales Tax Fund	City Manager's Office
129 Affordable Housing Local Sales Tax Fund	Debt
130 Affordable Housing State Sales Tax Credit Fund	Economic Prosperity & Housing
131 Transportation Special Revenue Fund	Debt
131 Transportation Special Revenue Fund	Public Works
133 REET 1 Fund (2002 Special Revenue)	Debt
133 REET 1 Fund (2002 Special Revenue)	Economic Prosperity & Housing
133 REET 1 Fund (2002 Special Revenue)	General Governmental
133 REET 1 Fund (2002 Special Revenue)	Parks, Recreation & Cultural Services
133 REET 1 Fund (2002 Special Revenue)	Public Works
138 Economic Development Fund	Economic Prosperity & Housing
139 VNHR Properties Fund	Debt
139 VNHR Properties Fund	Parks, Recreation & Cultural Services
142 Cascade TIF District Fund	Public Works
151 Fire Fund	Debt

Fund - Department Relationship Chart

Fund	Departments
151 Fire Fund	Fire
151 Fire Fund	General Governmental
151 Fire Fund	Public Works
152 Fire Equipment Fund	Fire
152 Fire Equipment Fund	Public Works
153 Emergency Ambulance Services Contract Admin Fund	Fire
191 Impact Fees - School Districts Fund	General Governmental
194 PIF - District A Fund	Parks, Recreation & Cultural Services
195 PIF - District B Fund	Parks, Recreation & Cultural Services
196 PIF - District C Fund	Parks, Recreation & Cultural Services
210 G O Debt Service Fund	Debt
330 Transportation Capital Fund	Public Works
331 Street Funding Initiative - Capital Fund	Debt
331 Street Funding Initiative - Capital Fund	Public Works
333 LTGO Bond Fund - Operations Center	Debt
333 LTGO Bond Fund - Operations Center	General Services
335 Fire Acquisition Fund	General Services
336 Capital Improvement Fund	General Services
336 Capital Improvement Fund	Parks, Recreation & Cultural Services
337 VNHR Property Capital Fund	General Services
337 VNHR Property Capital Fund	Parks, Recreation & Cultural Services
343 Parks Construction Fund (Capital Projects only)	Parks, Recreation & Cultural Services
440 Water Revenue Bond - Operations Center	Debt
440 Water Revenue Bond - Operations Center	Public Works
442 City Tree Reserve Fund	Public Works
443 Surface Water Construction Fund	Public Works
444 Surface Water Management Fund	General Governmental
444 Surface Water Management Fund	Public Works
445 Water Utility Fund	Debt
445 Water Utility Fund	General Governmental
445 Water Utility Fund	General Services
445 Water Utility Fund	Information Technology
445 Water Utility Fund	Public Works
447 Systems Development Reserves Fund	Public Works
448 Water Construction Fund	Debt
448 Water Construction Fund	Public Works
449 SCIP Fund	Public Works
453 Utility Customer Assistance Fund	Public Works
459 Water Revenue Bond Debt Service Fund	Debt
475 Sewer Utility Fund	General Governmental
475 Sewer Utility Fund	Public Works
477 Sewer System Development Fund	Public Works
478 Sewer Construction Fund	Debt
478 Sewer Construction Fund	Public Works
481 Airport Fund	General Governmental
481 Airport Fund	General Services
481 Airport Fund	Public Works
483 Building Inspection Fund	Community Development
483 Building Inspection Fund	General Governmental
483 Building Inspection Fund	General Services

Fund - Department Relationship Chart

Fund	Departments
490 Solid Waste Fund	General Governmental
490 Solid Waste Fund	Public Works
491 Parking Services Fund	Economic Prosperity & Housing
497 Tennis Center Fund	Parks, Recreation & Cultural Services
501 Facilities Asset Mgmt & Replacement Reserve Fund	General Governmental
501 Facilities Asset Mgmt & Replacement Reserve Fund	General Services
504 Fleet Services Operation Fund	General Governmental
504 Fleet Services Operation Fund	Public Works
505 Fleet Services Capital Fund	Public Works
506 Computer Repair & Replacement Fund	Information Technology
507 Facilities Maintenance Services Fund	General Governmental
507 Facilities Maintenance Services Fund	General Services
508 Grounds Services Fund	City Manager's Office
508 Grounds Services Fund	Public Works
509 Self-Insured Worker's Comp & Liability Fund	General Governmental
509 Self-Insured Worker's Comp & Liability Fund	Risk & Safety
510 Internal Administrative Services Fund	City Attorney's Office
510 Internal Administrative Services Fund	City Manager's Office
510 Internal Administrative Services Fund	Engagement and Access
510 Internal Administrative Services Fund	Financial & Management Services
510 Internal Administrative Services Fund	General Governmental
510 Internal Administrative Services Fund	General Services
510 Internal Administrative Services Fund	Human Resources
510 Internal Administrative Services Fund	Information Technology
511 Benefits Fund	Human Resources
611 SW Washington Regional SWAT Team Fund	Police
617 Police Pension Trust Fund	Human Resources
618 Fire Pension Trust Fund	Human Resources
634 Transportation Benefit District Fund (TBD)	Public Works
655 City/County Cable TV Fund	General Governmental
656 PEG Capital Support Fund - Comcast	City Manager's Office
657 Police Forfeiture Fund	Police

Revenue by Fund and Source - Major Governmental Funds

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
001 General Fund	Fees, Charges and Permits	Business License Fee & Surcharge	1,925,772	2,207,549	3,269,177	3,541,758
001 General Fund	Fees, Charges and Permits	Development Fees	1,632,825	1,191,016	1,661,277	1,694,502
001 General Fund	Fees, Charges and Permits	District Court Fees	7,899	7,943	8,069	8,195
001 General Fund	Fees, Charges and Permits	Donations	332,860	130,982	264,552	10,000
001 General Fund	Fees, Charges and Permits	External Leases	5,377	-	34	34
001 General Fund	Fees, Charges and Permits	Internal Services Charges	2,070,042	2,522,113	2,311,514	2,233,100
001 General Fund	Fees, Charges and Permits	Miscellaneous Revenue	3,803,647	1,887,752	1,970,174	1,527,957
001 General Fund	Fees, Charges and Permits	Public Safety Fees and Charges	773,047	1,155,496	866,997	882,727
001 General Fund	Fees, Charges and Permits	Recreation and Parks Fees	3,184,649	3,274,810	3,338,420	3,403,207
001 General Fund	Fees, Charges and Permits	Utility Fees - Other	3,912	18,596	3,980	4,060
001 General Fund	Fines	Fines	708,649	672,045	750,193	765,197
001 General Fund	Grants	Federal Grants	455,204	1,030,000	-	-
001 General Fund	Grants	Local Grants	1,109,996	1,120,048	7,156,326	1,524,063
001 General Fund	Grants	State Grants	1,161,140	1,745,922	2,736,320	175,002
001 General Fund	Interest and Lease Revenue	External Leases	1,365,420	1,243,864	1,369,065	1,409,324
001 General Fund	Interest and Lease Revenue	Interest	5,331,727	1,097,665	5,398,755	5,452,743
001 General Fund	Interest and Lease Revenue	Internal Leases	2,711,849	2,953,797	2,917,808	3,005,342
001 General Fund	Taxes	Brokered Natural Gas	3,005,704	4,361,552	3,087,409	3,241,780
001 General Fund	Taxes	Cable TV	2,696,939	3,088,941	2,920,835	2,920,835
001 General Fund	Taxes	Electric Tax	11,374,745	11,129,140	11,717,212	11,834,384
001 General Fund	Taxes	Excise Tax	625,952	714,888	839,351	847,745
001 General Fund	Taxes	Gambling Taxes	172,330	115,112	177,500	179,275
001 General Fund	Taxes	Liquor and Marijuana Taxes	3,362,252	3,988,454	3,412,542	3,446,668
001 General Fund	Taxes	Property Tax	59,149,190	78,489,326	67,245,606	68,610,341
001 General Fund	Taxes	Retail Tax	-	5,325,000	7,163,600	7,489,987
001 General Fund	Taxes	Sales and Use Tax	67,732,843	70,132,022	73,816,656	78,354,454
001 General Fund	Taxes	Telephone Tax	2,039,973	2,136,051	2,123,492	2,123,492
001 General Fund	Taxes	Utility Tax on Drainage	8,143,886	8,813,791	9,064,349	9,562,888
001 General Fund	Taxes	Utility Tax on Sewer	19,983,806	20,848,033	22,244,115	23,467,541
001 General Fund	Taxes	Utility Tax on Solid Waste	11,054,044	10,889,252	13,344,129	14,078,056
001 General Fund	Taxes	Utility Tax on Water	19,387,227	18,478,984	21,784,724	22,982,884
001 General Fund	Transfers	Transfer from fund 103	307,982	627,713	627,713	627,713
001 General Fund	Transfers	Transfer from fund 109	18,000	15,000	-	-
001 General Fund	Transfers	Transfer from fund 111	400,000	417,000	400,000	400,000
001 General Fund	Transfers	Transfer from fund 113	864,718	2,449,244	1,499,275	1,480,548
001 General Fund	Transfers	Transfer from fund 114	2,549,477	8,255,770	5,149,976	346,184
001 General Fund	Transfers	Transfer from fund 126	-	140,774	150,000	249,000
001 General Fund	Transfers	Transfer from fund 128	432,978	679,543	680,725	680,725
001 General Fund	Transfers	Transfer from fund 129	11,128,768	8,680,212	7,322,369	7,615,264
001 General Fund	Transfers	Transfer from fund 130	1,100,000	730,100	765,145	801,872
001 General Fund	Transfers	Transfer from fund 131	118,800	204,923	204,923	204,923
001 General Fund	Transfers	Transfer from fund 133	(4,000,000)	4,000,000	-	-

CITY MANAGER RECOMMENDED 2027-2028 BUDGET

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
001 General Fund	Transfers	Transfer from fund 138	626,659	2,579,813	2,112,158	1,066,845
001 General Fund	Transfers	Transfer from fund 445	10,000	10,000	10,000	10,000
001 General Fund	Transfers	Transfer from fund 491	-	10,000	10,000	10,000
001 General Fund	Transfers	Transfer from fund 501	-	-	10,900,000	-
001 General Fund	Transfers	Transfer from fund 509	22,248	-	-	-
001 General Fund Total			248,892,537	289,570,235	302,796,465	288,270,614
102 Street Fund	Fees, Charges and Permits	Development Fees	344,434	529,651	351,627	362,175
102 Street Fund	Fees, Charges and Permits	Internal Services Charges	919,165	300,000	1,019,512	1,019,512
102 Street Fund	Fees, Charges and Permits	Miscellaneous Revenue	84,739	103,807	10,250	10,558
102 Street Fund	Fees, Charges and Permits	Street Fees and Permits	162,297	228,331	173,798	179,012
102 Street Fund	Interest and Lease Revenue	External Leases	310,030	74,973	13,000	13,000
102 Street Fund	Interest and Lease Revenue	Interest	487,871	90,604	500,000	515,000
102 Street Fund	Taxes	MVFT and other Transportation Taxes	3,310,677	3,500,000	3,118,718	3,025,156
102 Street Fund	Transfers	Transfer from fund 001	14,523,407	14,158,599	14,023,407	14,023,407
102 Street Fund	Transfers	Transfer from fund 490	73,335	73,335	-	-
102 Street Fund	Transfers	Transfer from fund 634	16,205	200,000	-	-
102 Street Fund Total			20,232,162	19,259,301	19,210,312	19,147,821
103 Street Funding Initiative - Operating Fund	Fees, Charges and Permits	Internal Services Charges	408,348	-	647,137	658,896
103 Street Funding Initiative - Operating Fund	Fees, Charges and Permits	Miscellaneous Revenue	(107,575)	-	-	-
103 Street Funding Initiative - Operating Fund	Fees, Charges and Permits	Street Fees and Permits	983,417	1,349,469	214,110	224,815
103 Street Funding Initiative - Operating Fund	Grants	Federal Grants	-	2,820,000	-	-
103 Street Funding Initiative - Operating Fund	Grants	State Grants	25,000	-	-	-
103 Street Funding Initiative - Operating Fund	Interest and Lease Revenue	External Leases	231,846	63,144	161,087	169,141
103 Street Funding Initiative - Operating Fund	Interest and Lease Revenue	Interest	687,112	302,526	525,567	422,255
103 Street Funding Initiative - Operating Fund	Taxes	Commercial Parking	-	500,000	505,000	510,050
103 Street Funding Initiative - Operating Fund	Taxes	MVFT and other Transportation Taxes	481,016	480,000	480,000	480,000
103 Street Funding Initiative - Operating Fund	Taxes	Real Estate Excise Tax	4,058,194	4,000,000	4,000,000	4,000,000
103 Street Funding Initiative - Operating Fund	Transfers	Transfer from fund 001	8,664,386	6,365,386	6,500,579	6,500,579
103 Street Funding Initiative - Operating Fund	Transfers	Transfer from fund 131	-	262,500	262,500	262,500
103 Street Funding Initiative - Operating Fund	Transfers	Transfer from fund 331	483,375	-	-	-
103 Street Funding Initiative - Operating Fund	Transfers	Transfer from fund 490	10,878	15,950	89,285	89,285
103 Street Funding Initiative - Operating Fund	Transfers	Transfer from fund 634	4,450,000	8,350,000	5,000,000	5,000,000
103 Street Funding Initiative - Operating Fund Total			20,375,998	24,508,976	18,385,265	18,317,521
151 Fire Fund	Fees, Charges and Permits	Development Fees	68,673	69,543	77,233	87,686
151 Fire Fund	Fees, Charges and Permits	District Court Fees	11	-	-	-
151 Fire Fund	Fees, Charges and Permits	Donations	79,651	-	-	-
151 Fire Fund	Fees, Charges and Permits	Internal Services Charges	192,320	-	219,245	249,940
151 Fire Fund	Fees, Charges and Permits	Miscellaneous Revenue	145,803	9,905	8,310	8,435
151 Fire Fund	Fees, Charges and Permits	Public Safety Fees and Charges	19,764,795	25,185,226	25,070,671	24,943,131
151 Fire Fund	Fines	Fines	41,800	-	47,652	54,323
151 Fire Fund	Grants	Federal Grants	478,866	418,992	-	-
151 Fire Fund	Grants	State Grants	82,000	-	-	-
151 Fire Fund	Interest and Lease Revenue	Interest	426,718	100,000	100,000	100,000

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
151 Fire Fund	Taxes	Property Tax	18,963,419	-	19,681,181	20,070,453
151 Fire Fund	Transfers	Transfer from fund 001	40,177,768	70,467,103	51,069,756	55,203,984
151 Fire Fund	Transfers	Transfer from fund 153	10,495	10,495	-	-
151 Fire Fund Total			80,432,319	96,261,264	96,274,049	100,717,953
Grand Total			369,933,016	429,599,776	436,666,091	426,453,909

Revenue by Fund and Source - Special Revenue Funds

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
104 Investigative Fund	Fees, Charges and Permits	Donations	60,016	-	-	-
104 Investigative Fund	Fees, Charges and Permits	Miscellaneous Revenue	3,683	5,000	5,000	5,000
104 Investigative Fund	Interest and Lease Revenue	Interest	25,957	7,478	10,330	10,433
104 Investigative Fund Total			89,655	12,478	15,330	15,433
107 Drug Enforcement Fund	Fees, Charges and Permits	Miscellaneous Revenue	133,850	166,428	64,375	65,019
107 Drug Enforcement Fund	Fines	Fines	2,089	3,060	3,044	3,105
107 Drug Enforcement Fund	Interest and Lease Revenue	Interest	10,318	7,254	9,032	9,122
107 Drug Enforcement Fund	Transfers	Transfer from fund 657	-	50,000	50,000	50,000
107 Drug Enforcement Fund Total			146,257	226,742	126,451	127,246
108 CED Grants Fund	Fees, Charges and Permits	Miscellaneous Revenue	149,205	30,000	90,527	91,432
108 CED Grants Fund	Grants	Federal Grants	2,368,760	5,282,666	4,658,398	3,171,170
108 CED Grants Fund	Grants	State Grants	2,922,807	7,403,003	-	-
108 CED Grants Fund	Interest and Lease Revenue	Interest	66,947	52,179	53,701	54,238
108 CED Grants Fund	Transfers	Transfer from fund 001	18,060	-	-	-
108 CED Grants Fund Total			5,525,778	12,767,848	4,802,626	3,316,840
109 Tourism Fund	Fees, Charges and Permits	Miscellaneous Revenue	70,566	-	-	-
109 Tourism Fund	Interest and Lease Revenue	Interest	464,855	110,317	469,503	474,198
109 Tourism Fund	Taxes	Hotel/Convention Center Tax	3,494,790	3,898,592	3,598,895	3,742,851
109 Tourism Fund Total			4,030,211	4,008,909	4,068,399	4,217,049
111 Affordable Housing Fund	Fees, Charges and Permits	Miscellaneous Revenue	138,791	-	-	-
111 Affordable Housing Fund	Interest and Lease Revenue	Interest	650,045	264,532	306,265	309,328
111 Affordable Housing Fund	Taxes	Property Tax	9,886,114	10,681,673	10,000,000	10,000,000
111 Affordable Housing Fund Total			10,674,949	10,946,205	10,306,265	10,309,328
112 American Rescue Plan Act Fund	Fees, Charges and Permits	Miscellaneous Revenue	11,694	-	-	-
112 American Rescue Plan Act Fund	Grants	Federal Grants	7,289,457	-	-	-
112 American Rescue Plan Act Fund	Interest and Lease Revenue	Interest	270,046	-	-	-
112 American Rescue Plan Act Fund Total			7,571,197	-	-	-
113 National Opioid Settlements Fund	Fees, Charges and Permits	District Court Fees	481,263	499,247	409,275	590,548
113 National Opioid Settlements Fund	Fees, Charges and Permits	Miscellaneous Revenue	14,740	-	-	-
113 National Opioid Settlements Fund	Interest and Lease Revenue	Interest	121,069	47,000	40,000	41,438
113 National Opioid Settlements Fund Total			617,071	546,247	449,275	631,986
114 American Rescue Plan Act 2 Fund	Fees, Charges and Permits	Miscellaneous Revenue	123,664	-	-	-
114 American Rescue Plan Act 2 Fund	Interest and Lease Revenue	Interest	997,190	200,000	202,000	204,020
114 American Rescue Plan Act 2 Fund	Transfers	Transfer from fund 112	-	1,200,000	-	-
114 American Rescue Plan Act 2 Fund Total			1,120,854	1,400,000	202,000	204,020
116 Parkhill Cemetery Improvement Fund	Fees, Charges and Permits	Miscellaneous Revenue	39,580	26,100	38,124	38,886
116 Parkhill Cemetery Improvement Fund	Interest and Lease Revenue	Interest	23,730	12,474	23,968	24,207
116 Parkhill Cemetery Improvement Fund Total			63,310	38,574	62,091	63,094
120 Cultural Arts Tax - Local Sales Tax Fund	Fees, Charges and Permits	Miscellaneous Revenue	25,518	-	-	-
120 Cultural Arts Tax - Local Sales Tax Fund	Interest and Lease Revenue	Interest	37,844	-	-	-
120 Cultural Arts Tax - Local Sales Tax Fund	Taxes	Sales and Use Tax	5,323,600	6,500,000	6,558,225	6,820,554
120 Cultural Arts Tax - Local Sales Tax Fund	Transfers	Transfer from fund 001	12,220	50,000	-	-
120 Cultural Arts Tax - Local Sales Tax Fund Total			5,399,182	6,550,000	6,558,225	6,820,554
126 Parks, Recreation and Cultural Services Special Revenue Fund	Fees, Charges and Permits	Business License Fee & Surcharge	2,043,305	2,113,621	2,507,447	2,741,255
126 Parks, Recreation and Cultural Services Special Revenue Fund	Fees, Charges and Permits	Miscellaneous Revenue	40,533	-	-	-
126 Parks, Recreation and Cultural Services Special Revenue Fund	Interest and Lease Revenue	Interest	160,859	-	-	-
126 Parks, Recreation and Cultural Services Special Revenue Fund	Taxes	Admission Tax	408,248	400,000	400,000	400,000

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
126 Parks, Recreation and Cultural Services Special Revenue Fund	Transfers	Transfer from fund 001	1,660,500	-	-	-
126 Parks, Recreation and Cultural Services Special Revenue Fund	Transfers	Transfer from fund 138	4,100,000	-	-	-
126 Parks, Recreation and Cultural Services Special Revenue Fund Total			8,413,446	2,513,621	2,907,447	3,141,255
128 Criminal Justice Fund	Fees, Charges and Permits	Miscellaneous Revenue	50,894	-	-	-
128 Criminal Justice Fund	Interest and Lease Revenue	Interest	334,037	148,708	340,751	344,158
128 Criminal Justice Fund	Taxes	Criminal Justice	1,319,453	1,135,810	1,345,974	1,359,434
128 Criminal Justice Fund Total			1,704,384	1,284,518	1,686,725	1,703,592
129 Affordable Housing Local Sales Tax Fund	Fees, Charges and Permits	Miscellaneous Revenue	58,991	-	-	-
129 Affordable Housing Local Sales Tax Fund	Interest and Lease Revenue	Interest	561,217	100,000	101,000	102,010
129 Affordable Housing Local Sales Tax Fund	Taxes	Sales and Use Tax	6,960,167	7,667,610	7,322,369	7,615,264
129 Affordable Housing Local Sales Tax Fund Total			7,580,376	7,767,610	7,423,369	7,717,274
130 Affordable Housing State Sales Tax Credit Fund	Fees, Charges and Permits	Miscellaneous Revenue	4,065	-	-	-
130 Affordable Housing State Sales Tax Credit Fund	Interest and Lease Revenue	Interest	32,085	72,759	32,406	32,730
130 Affordable Housing State Sales Tax Credit Fund	Taxes	Sales and Use Tax	658,931	705,077	765,145	765,145
130 Affordable Housing State Sales Tax Credit Fund Total			695,082	777,836	797,551	797,875
131 Transportation Special Revenue Fund	Fees, Charges and Permits	Business License Fee & Surcharge	4,456,847	4,696,936	5,400,603	5,902,885
131 Transportation Special Revenue Fund	Fees, Charges and Permits	Miscellaneous Revenue	28,499	-	-	-
131 Transportation Special Revenue Fund	Interest and Lease Revenue	Interest	250,543	50,000	50,500	51,005
131 Transportation Special Revenue Fund	Transfers	Transfer from fund 001	1,536,214	-	-	-
131 Transportation Special Revenue Fund Total			6,272,104	4,746,936	5,451,103	5,953,890
133 REET 1 Fund (2002 Special Revenue)	Fees, Charges and Permits	Miscellaneous Revenue	144,105	-	-	-
133 REET 1 Fund (2002 Special Revenue)	Interest and Lease Revenue	Interest	817,337	100,000	101,000	102,010
133 REET 1 Fund (2002 Special Revenue)	Taxes	Real Estate Excise Tax	3,839,954	3,828,000	3,828,000	3,828,000
133 REET 1 Fund (2002 Special Revenue) Total			4,801,396	3,928,000	3,929,000	3,930,010
138 Economic Development Fund	Fees, Charges and Permits	Business License Fee & Surcharge	2,680,339	2,818,162	3,287,039	3,592,705
138 Economic Development Fund	Fees, Charges and Permits	Miscellaneous Revenue	29,991	-	-	-
138 Economic Development Fund	Interest and Lease Revenue	External Leases	164,428	193,800	178,620	183,978
138 Economic Development Fund	Interest and Lease Revenue	Interest	284,923	134,857	136,206	137,568
138 Economic Development Fund	Transfers	Transfer from fund 001	1,825,271	-	-	-
138 Economic Development Fund	Transfers	Transfer from fund 133	-	-	1,000,000	1,000,000
138 Economic Development Fund Total			4,984,952	3,146,819	4,601,865	4,914,251
139 VNHR Properties Fund	Fees, Charges and Permits	Miscellaneous Revenue	385,612	380,000	386,830	378,100
139 VNHR Properties Fund	Interest and Lease Revenue	External Leases	237,750	243,549	254,092	261,715
139 VNHR Properties Fund	Interest and Lease Revenue	Interest	46,006	21,449	21,663	21,880
139 VNHR Properties Fund Total			669,369	644,998	662,585	661,695
141 Columbia TIF District Fund	Fees, Charges and Permits	Impact Fees	154,616	-	-	-
141 Columbia TIF District Fund	Fees, Charges and Permits	Miscellaneous Revenue	18,309	-	-	-
141 Columbia TIF District Fund	Interest and Lease Revenue	Interest	141,484	-	-	-
141 Columbia TIF District Fund Total			314,409	-	-	-
142 Cascade TIF District Fund	Fees, Charges and Permits	Impact Fees	572,422	-	-	-
142 Cascade TIF District Fund	Fees, Charges and Permits	Miscellaneous Revenue	(20,396)	-	-	-
142 Cascade TIF District Fund	Interest and Lease Revenue	Interest	155,625	-	-	-
142 Cascade TIF District Fund Total			707,651	-	-	-
143 Pacific TIF District Fund	Fees, Charges and Permits	Impact Fees	1,152,888	-	-	-
143 Pacific TIF District Fund	Fees, Charges and Permits	Miscellaneous Revenue	15,349	-	-	-
143 Pacific TIF District Fund	Interest and Lease Revenue	Interest	284,315	-	-	-
143 Pacific TIF District Fund Total			1,452,552	-	-	-
152 Fire Equipment Fund	Fees, Charges and Permits	Miscellaneous Revenue	66,784	-	-	-
152 Fire Equipment Fund	Interest and Lease Revenue	External Leases	1,861,172	2,297,638	2,297,638	2,297,638

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
152 Fire Equipment Fund	Interest and Lease Revenue	Interest	625,869	200,000	202,000	204,020
152 Fire Equipment Fund	Transfers	Transfer from fund 151	88,772	10,956,349	1,598,558	3,206,872
152 Fire Equipment Fund Total			2,642,596	13,453,987	4,098,196	5,708,530
153 Emergency Ambulance Services Contract Admin Fund	Fees, Charges and Permits	Miscellaneous Revenue	18,800	-	-	-
153 Emergency Ambulance Services Contract Admin Fund	Fees, Charges and Permits	Public Safety Fees and Charges	650,000	669,500	689,585	710,273
153 Emergency Ambulance Services Contract Admin Fund	Interest and Lease Revenue	Interest	28,883	14,240	14,382	14,526
153 Emergency Ambulance Services Contract Admin Fund	Transfers	Transfer from fund 151	-	300,000	500,000	800,000
153 Emergency Ambulance Services Contract Admin Fund Total			697,683	983,740	1,203,967	1,524,799
160 TIF - Vancouver Fund	Fees, Charges and Permits	Miscellaneous Revenue	81	-	-	-
160 TIF - Vancouver Fund	Interest and Lease Revenue	Interest	549	305	-	-
160 TIF - Vancouver Fund Total			631	305	-	-
161 TIF - Orchards Fund	Fees, Charges and Permits	Miscellaneous Revenue	5,124	-	-	-
161 TIF - Orchards Fund	Interest and Lease Revenue	Interest	34,624	19,242	-	-
161 TIF - Orchards Fund Total			39,748	19,242	-	-
162 TIF - Evergreen Fund	Fees, Charges and Permits	Miscellaneous Revenue	4,929	-	-	-
162 TIF - Evergreen Fund	Interest and Lease Revenue	Interest	33,308	18,511	-	-
162 TIF - Evergreen Fund Total			38,237	18,511	-	-
164 TIF - East City Fund (South County)	Fees, Charges and Permits	Miscellaneous Revenue	824	-	-	-
164 TIF - East City Fund (South County)	Interest and Lease Revenue	Interest	5,566	3,500	-	-
164 TIF - East City Fund (South County) Total			6,389	3,500	-	-
167 TIF - South Orchards District Fund	Interest and Lease Revenue	Interest	-	6,553	-	-
167 TIF - South Orchards District Fund Total			-	6,553	-	-
191 Impact Fees - School Districts Fund	Fees, Charges and Permits	Impact Fees	3,012,925	4,620,058	2,200,000	3,100,000
191 Impact Fees - School Districts Fund	Fees, Charges and Permits	Miscellaneous Revenue	1,097,627	-	-	-
191 Impact Fees - School Districts Fund	Interest and Lease Revenue	Interest	13,298	8,118	13,565	13,701
191 Impact Fees - School Districts Fund Total			4,123,850	4,628,176	2,213,565	3,113,701
194 PIF - District A Fund	Fees, Charges and Permits	Impact Fees	169,620	-	200,000	200,000
194 PIF - District A Fund	Fees, Charges and Permits	Miscellaneous Revenue	14,845	-	-	-
194 PIF - District A Fund	Interest and Lease Revenue	Interest	103,690	-	-	-
194 PIF - District A Fund Total			288,154	-	200,000	200,000
195 PIF - District B Fund	Fees, Charges and Permits	Impact Fees	1,369,776	-	700,000	700,000
195 PIF - District B Fund	Fees, Charges and Permits	Miscellaneous Revenue	25,082	-	-	-
195 PIF - District B Fund	Interest and Lease Revenue	Interest	206,011	-	-	-
195 PIF - District B Fund Total			1,600,869	-	700,000	700,000
196 PIF - District C Fund	Fees, Charges and Permits	Impact Fees	1,654,492	-	2,000,000	2,000,000
196 PIF - District C Fund	Fees, Charges and Permits	Miscellaneous Revenue	(84,590)	-	-	-
196 PIF - District C Fund	Interest and Lease Revenue	Interest	566,753	-	-	-
196 PIF - District C Fund Total			2,136,655	-	2,000,000	2,000,000
Grand Total			84,408,998	80,421,355	64,466,036	67,772,423

Revenue by Fund and Source - Debt Service Funds

Fund	Revenue Type	Revenue	2025	2026	2027	2028
			Actuals	Budget	Recommended Budget	Recommended Budget
210 G O Debt Service Fund	Interest and Lease Revenue	Interest	-	598	-	-
210 G O Debt Service Fund	Transfers	Transfer from fund 001	2,264,649	2,277,749	4,471,855	4,345,694
210 G O Debt Service Fund	Transfers	Transfer from fund 102	137,054	135,686	-	-
210 G O Debt Service Fund	Transfers	Transfer from fund 103	-	-	134,319	132,951
210 G O Debt Service Fund	Transfers	Transfer from fund 108	328,727	318,558	283,845	286,245
210 G O Debt Service Fund	Transfers	Transfer from fund 131	1,809,085	1,050,453	930,200	930,800
210 G O Debt Service Fund	Transfers	Transfer from fund 133	1,778,830	1,334,378	1,356,612	1,373,282
210 G O Debt Service Fund	Transfers	Transfer from fund 139	379,208	379,857	379,229	378,101
210 G O Debt Service Fund	Transfers	Transfer from fund 151	302,550	309,300	305,050	-
210 G O Debt Service Fund	Transfers	Transfer from fund 330	297,573	295,050	-	-
210 G O Debt Service Fund	Transfers	Transfer from fund 331	-	-	296,990	293,485
210 G O Debt Service Fund Total			7,297,675	6,101,629	8,158,100	7,740,558
250 L I D Debt Fund	Fees, Charges and Permits	Miscellaneous Revenue	2,082	-	-	-
250 L I D Debt Fund	Fines	Fines	136	-	-	-
250 L I D Debt Fund	Interest and Lease Revenue	Interest	2,296	752	-	-
250 L I D Debt Fund Total			4,515	752	-	-
251 L I D Guaranty Fund	Interest and Lease Revenue	Interest	-	130	-	-
251 L I D Guaranty Fund Total			-	130	-	-
Grand Total			7,302,190	6,102,511	8,158,100	7,740,558

Revenue by Fund and Source - Capital Project Funds

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
330 Transportation Capital Fund	Fees, Charges and Permits	Donations	395,833	-	-	-
330 Transportation Capital Fund	Fees, Charges and Permits	Miscellaneous Revenue	216,734	-	-	-
330 Transportation Capital Fund	Fees, Charges and Permits	Street Fees and Permits	47,000	300,000	-	-
330 Transportation Capital Fund	Grants	Federal Grants	8,099,007	3,000,000	11,727,025	-
330 Transportation Capital Fund	Grants	State Grants	4,589,556	-	-	-
330 Transportation Capital Fund	Interest and Lease Revenue	Interest	232,279	133,239	-	-
330 Transportation Capital Fund	Transfers	Transfer from fund 133	-	-	2,000,000	-
330 Transportation Capital Fund	Transfers	Transfer from fund 141	700,000	-	-	-
330 Transportation Capital Fund	Transfers	Transfer from fund 143	5,000,000	-	-	-
330 Transportation Capital Fund	Transfers	Transfer from fund 634	-	2,500,000	2,500,000	-
330 Transportation Capital Fund Total			19,280,409	5,933,239	16,227,025	-
331 Street Funding Initiative - Capital Fund	Fees, Charges and Permits	Miscellaneous Revenue	(18,031)	-	-	-
331 Street Funding Initiative - Capital Fund	Fees, Charges and Permits	Street Fees and Permits	957,411	469,800	1,011,066	1,010,888
331 Street Funding Initiative - Capital Fund	Grants	Federal Grants	1,218,776	14,933,848	16,333,848	2,000,000
331 Street Funding Initiative - Capital Fund	Grants	State Grants	132,066	2,908,000	3,200,000	50,000
331 Street Funding Initiative - Capital Fund	Interest and Lease Revenue	Interest	442,567	90,000	446,993	451,463
331 Street Funding Initiative - Capital Fund	Taxes	Real Estate Excise Tax	218,240	360,000	342,000	172,000
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 102	820,000	480,000	-	-
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 103	-	532,625	-	-
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 112	7,289,457	-	-	-
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 114	2,674,988	3,925,146	3,119,500	-
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 131	178,849	200,000	100,000	100,000
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 133	-	-	170,000	170,000
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 138	-	500,000	890,250	-
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 142	1,050,566	200,000	1,500,000	-
331 Street Funding Initiative - Capital Fund	Transfers	Transfer from fund 634	6,030,000	10,790,962	12,098,909	4,380,000
331 Street Funding Initiative - Capital Fund Total			20,994,889	35,390,381	39,212,566	8,334,350
333 LTGO Bond Fund - Operations Center	Fees, Charges and Permits	Miscellaneous Revenue	-	-	40,449,335	-
333 LTGO Bond Fund - Operations Center Total			-	-	40,449,335	-
335 Fire Acquisition Fund	Fees, Charges and Permits	Miscellaneous Revenue	58,629	-	-	-
335 Fire Acquisition Fund	Grants	State Grants	663,168	-	-	-
335 Fire Acquisition Fund	Interest and Lease Revenue	Interest	407,749	170,067	200,000	202,000
335 Fire Acquisition Fund	Transfers	Transfer from fund 151	1,401,643	8,835,032	5,013,877	4,280,000
335 Fire Acquisition Fund	Transfers	Transfer from fund 509	54,351	-	-	-
335 Fire Acquisition Fund Total			2,585,540	9,005,099	5,213,877	4,482,000
336 Capital Improvement Fund	Fees, Charges and Permits	Donations	-	800,000	-	-
336 Capital Improvement Fund	Fees, Charges and Permits	Miscellaneous Revenue	257,697	-	-	-
336 Capital Improvement Fund	Grants	Local Grants	2,267,150	3,080,320	-	-
336 Capital Improvement Fund	Interest and Lease Revenue	Interest	1,361,856	698,403	600,000	606,000
336 Capital Improvement Fund	Transfers	Transfer from fund 001	6,368,171	16,285,983	21,274,634	14,676,682

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
336 Capital Improvement Fund	Transfers	Transfer from fund 114	314,235	899,182	-	-
336 Capital Improvement Fund	Transfers	Transfer from fund 126	-	650,000	250,000	250,000
336 Capital Improvement Fund	Transfers	Transfer from fund 128	-	58,475	-	-
336 Capital Improvement Fund	Transfers	Transfer from fund 129	670,603	7,534,397	-	-
336 Capital Improvement Fund	Transfers	Transfer from fund 445	307,688	1,033,585	-	750,000
336 Capital Improvement Fund	Transfers	Transfer from fund 481	14,371	35,629	-	-
336 Capital Improvement Fund	Transfers	Transfer from fund 483	-	-	1,500,000	-
336 Capital Improvement Fund	Transfers	Transfer from fund 501	9,282,706	22,051,663	26,140,478	8,272,888
336 Capital Improvement Fund Total			20,844,477	53,127,637	49,765,112	24,555,570
337 VNHR Property Capital Fund	Fees, Charges and Permits	Miscellaneous Revenue	13,801	400,000	32,245	33,212
337 VNHR Property Capital Fund	Grants	Local Grants	121,884	-	129,047	-
337 VNHR Property Capital Fund	Interest and Lease Revenue	Interest	63,507	37,547	37,922	38,302
337 VNHR Property Capital Fund Total			199,192	437,547	199,214	71,514
343 Parks Construction Fund (Capital Projects only)	Fees, Charges and Permits	Donations	900,000	-	-	-
343 Parks Construction Fund (Capital Projects only)	Fees, Charges and Permits	Miscellaneous Revenue	26,755	-	-	-
343 Parks Construction Fund (Capital Projects only)	Grants	Federal Grants	-	4,322,124	4,322,123	-
343 Parks Construction Fund (Capital Projects only)	Interest and Lease Revenue	External Leases	500	-	-	-
343 Parks Construction Fund (Capital Projects only)	Interest and Lease Revenue	Interest	165,351	22,158	22,380	22,603
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 001	1,098,591	3,508,953	516,076	272,712
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 109	-	577,000	-	-
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 114	240,970	6,767,459	3,599,473	-
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 126	192,276	3,353,535	4,025,703	5,150,000
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 133	175,025	2,300,000	4,360,000	1,250,000
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 138	-	3,503,531	1,080,531	-
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 194	190,500	2,197,912	2,213,534	-
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 195	3,189,279	3,359,967	3,132,166	-
343 Parks Construction Fund (Capital Projects only)	Transfers	Transfer from fund 196	4,159,944	10,212,606	9,544,670	1,445,258
343 Parks Construction Fund (Capital Projects only) Total			10,339,191	40,125,245	32,816,656	8,140,573
Grand Total			74,243,698	144,019,148	183,883,785	45,584,007

Revenue by Fund and Source - Enterprise Funds

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
440 Water Revenue Bond - Operations Center	Fees, Charges and Permits	Miscellaneous Revenue	-	94,986,275	117,824,791	-
440 Water Revenue Bond - Operations Center Total			-	94,986,275	117,824,791	-
442 City Tree Reserve Fund	Fees, Charges and Permits	Development Fees	56,388	52,200	53,110	54,172
442 City Tree Reserve Fund	Fees, Charges and Permits	Donations	13,316	-	-	-
442 City Tree Reserve Fund	Fees, Charges and Permits	Miscellaneous Revenue	10,438	15	-	-
442 City Tree Reserve Fund	Fines	Fines	231,826	30,600	20,808	21,224
442 City Tree Reserve Fund	Interest and Lease Revenue	Interest	60,043	27,434	27,708	27,985
442 City Tree Reserve Fund Total			372,011	110,249	101,626	103,381
443 Surface Water Construction Fund	Fees, Charges and Permits	Miscellaneous Revenue	8,524	-	-	-
443 Surface Water Construction Fund	Grants	Local Grants	27,349	-	-	-
443 Surface Water Construction Fund	Grants	State Grants	1,610,573	4,463,665	317,750	-
443 Surface Water Construction Fund	Interest and Lease Revenue	Interest	81,231	58,649	59,235	59,828
443 Surface Water Construction Fund	Transfers	Transfer from fund 444	1,562,000	1,438,000	1,500,000	1,500,000
443 Surface Water Construction Fund Total			3,289,678	5,960,314	1,876,985	1,559,828
444 Surface Water Management Fund	Fees, Charges and Permits	Commercial/Industrial	9,001,184	9,790,616	10,498,981	11,338,900
444 Surface Water Management Fund	Fees, Charges and Permits	Development Fees	256,768	231,347	265,795	271,110
444 Surface Water Management Fund	Fees, Charges and Permits	Governmental	3,085,945	347,500	3,599,446	3,887,402
444 Surface Water Management Fund	Fees, Charges and Permits	Governmental and Not for Profit	2,863,217	6,235,217	3,339,657	3,606,829
444 Surface Water Management Fund	Fees, Charges and Permits	Internal Services Charges	-	62,964	-	-
444 Surface Water Management Fund	Fees, Charges and Permits	Miscellaneous Revenue	16,869	4,176	4,955	5,054
444 Surface Water Management Fund	Fees, Charges and Permits	Residential	12,747,865	13,760,327	14,869,109	16,058,638
444 Surface Water Management Fund	Fees, Charges and Permits	Utility Fees - Other	13,693	-	-	-
444 Surface Water Management Fund	Fines	Fines	12,083	20,400	12,571	12,822
444 Surface Water Management Fund	Grants	Local Grants	337,844	100,000	-	-
444 Surface Water Management Fund	Interest and Lease Revenue	External Leases	90,693	20,000	45,000	45,450
444 Surface Water Management Fund	Interest and Lease Revenue	Interest	113,524	25,000	100,000	101,000
444 Surface Water Management Fund Total			28,539,685	30,597,547	32,735,514	35,327,206
445 Water Utility Fund	Fees, Charges and Permits	Commercial/Industrial	9,626,137	9,616,818	10,511,983	10,985,022
445 Water Utility Fund	Fees, Charges and Permits	Development Fees	11,416	-	-	-
445 Water Utility Fund	Fees, Charges and Permits	Governmental and Not for Profit	1,719,378	1,707,827	1,877,604	1,962,096
445 Water Utility Fund	Fees, Charges and Permits	Internal Services Charges	15,316,175	11,518,581	12,784,062	12,853,686
445 Water Utility Fund	Fees, Charges and Permits	Miscellaneous Revenue	825,959	273,048	569,003	583,925
445 Water Utility Fund	Fees, Charges and Permits	Residential	44,054,250	44,734,835	48,108,342	50,273,218
445 Water Utility Fund	Fees, Charges and Permits	Utility Fees - Other	448,564	387,047	471,905	485,266
445 Water Utility Fund	Fines	Fines	991,353	728,280	1,031,403	1,052,031
445 Water Utility Fund	Grants	Local Grants	60,000	54,859	-	-
445 Water Utility Fund	Interest and Lease Revenue	External Leases	160,086	197,153	143,908	146,759
445 Water Utility Fund	Interest and Lease Revenue	Interest	1,058,554	100,000	800,000	808,000
445 Water Utility Fund	Interest and Lease Revenue	Internal Leases	2,860,753	4,611,392	3,034,973	3,126,022
445 Water Utility Fund	Transfers	Transfer from fund 490	-	3,031	3,031	3,031
445 Water Utility Fund Total			77,132,624	73,932,870	79,336,215	82,279,056
446 Water/Sewer Capital Reserves Fund	Fees, Charges and Permits	Miscellaneous Revenue	23,369	-	-	-

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
446 Water/Sewer Capital Reserves Fund	Interest and Lease Revenue	Interest	157,918	87,763	88,641	89,527
446 Water/Sewer Capital Reserves Fund Total			181,287	87,763	88,641	89,527
447 Systems Development Reserves Fund	Fees, Charges and Permits	Miscellaneous Revenue	96,138	-	-	-
447 Systems Development Reserves Fund	Fees, Charges and Permits	Utility Fees - Other	5,054,877	4,386,000	4,429,860	4,474,159
447 Systems Development Reserves Fund	Interest and Lease Revenue	Interest	541,987	246,957	249,427	251,921
447 Systems Development Reserves Fund	Transfers	Transfer from fund 108	81,660	-	-	-
447 Systems Development Reserves Fund Total			5,774,662	4,632,957	4,679,287	4,726,079
448 Water Construction Fund	Fees, Charges and Permits	District Court Fees	-	10,000,000	-	-
448 Water Construction Fund	Fees, Charges and Permits	Miscellaneous Revenue	422,562	-	-	-
448 Water Construction Fund	Grants	Federal Grants	-	1,295,764	1,295,764	-
448 Water Construction Fund	Grants	Local Grants	1,210,918	2,640,000	32,600,000	64,000,000
448 Water Construction Fund	Grants	State Grants	800,500	12,000,000	-	-
448 Water Construction Fund	Interest and Lease Revenue	Interest	1,667,993	582,127	587,948	593,828
448 Water Construction Fund	Transfers	Transfer from fund 445	14,250,218	10,145,291	1,697,316	1,688,316
448 Water Construction Fund	Transfers	Transfer from fund 447	-	7,729,121	6,750,000	4,300,000
448 Water Construction Fund	Transfers	Transfer from fund 449	-	600,000	-	-
448 Water Construction Fund Total			18,352,192	44,992,303	42,931,028	70,582,144
449 SCIP Fund	Fees, Charges and Permits	Miscellaneous Revenue	10,923	-	-	-
449 SCIP Fund	Fees, Charges and Permits	Utility Fees - Other	264,398	464,100	267,042	269,712
449 SCIP Fund	Interest and Lease Revenue	Interest	195,684	153,035	166,152	167,813
449 SCIP Fund Total			471,005	617,135	433,193	437,525
453 Utility Customer Assistance Fund	Fees, Charges and Permits	Donations	11,140	25,500	25,500	25,500
453 Utility Customer Assistance Fund	Fees, Charges and Permits	Miscellaneous Revenue	1,199	-	-	-
453 Utility Customer Assistance Fund	Interest and Lease Revenue	Interest	9,259	5,972	6,032	6,092
453 Utility Customer Assistance Fund	Transfers	Transfer from fund 444	-	-	55,000	55,000
453 Utility Customer Assistance Fund	Transfers	Transfer from fund 445	-	-	55,000	55,000
453 Utility Customer Assistance Fund	Transfers	Transfer from fund 475	-	-	55,000	55,000
453 Utility Customer Assistance Fund Total			21,599	31,472	196,532	196,592
459 Water Revenue Bond Debt Service Fund	Transfers	Transfer from fund 445	-	2,976,979	7,647,331	9,207,750
459 Water Revenue Bond Debt Service Fund Total			-	2,976,979	7,647,331	9,207,750
475 Sewer Utility Fund	Fees, Charges and Permits	Commercial/Industrial	19,822,737	19,124,939	22,272,827	23,609,197
475 Sewer Utility Fund	Fees, Charges and Permits	Governmental and Not for Profit	1,565,584	1,729,907	1,759,090	1,864,635
475 Sewer Utility Fund	Fees, Charges and Permits	Internal Services Charges	-	131,335	-	-
475 Sewer Utility Fund	Fees, Charges and Permits	Miscellaneous Revenue	350,843	215,330	217,460	219,634
475 Sewer Utility Fund	Fees, Charges and Permits	Residential	45,665,983	45,025,421	51,310,298	54,388,916
475 Sewer Utility Fund	Fees, Charges and Permits	Utility Fees - Other	1,312,336	1,312,674	1,184,079	1,255,124
475 Sewer Utility Fund	Interest and Lease Revenue	External Leases	77,660	16,447	16,815	17,193
475 Sewer Utility Fund	Interest and Lease Revenue	Interest	946,265	204,000	600,000	606,000
475 Sewer Utility Fund	Interest and Lease Revenue	Internal Leases	25,336	25,581	26,348	27,139
475 Sewer Utility Fund	Transfers	Transfer from fund 449	-	300,000	-	-
475 Sewer Utility Fund Total			69,766,742	68,085,633	77,386,917	81,987,838
476 Sewer Cap Contingency Replace Fund	Fees, Charges and Permits	Miscellaneous Revenue	58	-	-	-
476 Sewer Cap Contingency Replace Fund	Interest and Lease Revenue	Interest	393	218	-	-
476 Sewer Cap Contingency Replace Fund Total			451	218	-	-

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
477 Sewer System Development Fund	Fees, Charges and Permits	Miscellaneous Revenue	95,407	-	-	-
477 Sewer System Development Fund	Fees, Charges and Permits	Utility Fees - Other	3,743,248	5,738,938	4,173,354	4,423,755
477 Sewer System Development Fund	Interest and Lease Revenue	Interest	564,481	276,013	278,773	281,561
477 Sewer System Development Fund	Transfers	Transfer from fund 108	91,176	-	-	-
477 Sewer System Development Fund Total			4,494,312	6,014,951	4,452,127	4,705,316
478 Sewer Construction Fund	Fees, Charges and Permits	Miscellaneous Revenue	176,013	-	-	-
478 Sewer Construction Fund	Grants	Federal Grants	-	761,392	761,392	-
478 Sewer Construction Fund	Interest and Lease Revenue	Interest	1,387,077	688,614	695,500	702,455
478 Sewer Construction Fund	Transfers	Transfer from fund 449	-	-	600,000	600,000
478 Sewer Construction Fund	Transfers	Transfer from fund 475	17,600,000	17,650,000	20,000,000	15,000,000
478 Sewer Construction Fund	Transfers	Transfer from fund 477	-	7,793,248	10,000,000	10,000,000
478 Sewer Construction Fund Total			19,163,090	26,893,254	32,056,892	26,302,455
481 Airport Fund	Fees, Charges and Permits	Equipment Services Charges	7,124	-	-	-
481 Airport Fund	Fees, Charges and Permits	Miscellaneous Revenue	14,669	-	-	-
481 Airport Fund	Grants	Federal Grants	901,816	1,886,290	427,500	-
481 Airport Fund	Grants	State Grants	36,234	84,784	12,500	-
481 Airport Fund	Interest and Lease Revenue	External Leases	726,420	769,147	762,074	784,936
481 Airport Fund	Interest and Lease Revenue	Interest	67,722	-	-	-
481 Airport Fund Total			1,753,987	2,740,221	1,202,074	784,936
483 Building Inspection Fund	Fees, Charges and Permits	Development Fees	2,434,564	2,616,012	2,510,287	2,560,492
483 Building Inspection Fund	Fees, Charges and Permits	Donations	263	-	-	-
483 Building Inspection Fund	Fees, Charges and Permits	Internal Services Charges	472,107	313,766	520,498	546,523
483 Building Inspection Fund	Fees, Charges and Permits	Miscellaneous Revenue	4,795,899	5,349,403	5,709,619	6,201,181
483 Building Inspection Fund	Grants	Local Grants	1,947	-	-	-
483 Building Inspection Fund	Interest and Lease Revenue	Interest	383,392	30,900	31,209	31,521
483 Building Inspection Fund	Interest and Lease Revenue	Internal Leases	5,288	70,000	5,610	5,779
483 Building Inspection Fund Total			8,093,460	8,380,081	8,777,223	9,345,496
490 Solid Waste Fund	Fees, Charges and Permits	Business License Fee & Surcharge	10,950	5,182	12,820	13,924
490 Solid Waste Fund	Fees, Charges and Permits	Development Fees	2,900	-	-	-
490 Solid Waste Fund	Fees, Charges and Permits	Miscellaneous Revenue	82,400	40,943	59,349	60,536
490 Solid Waste Fund	Fees, Charges and Permits	Residential	347,365	160,181	365,819	376,201
490 Solid Waste Fund	Fees, Charges and Permits	Utility Fees - Other	191,854	194,078	211,519	222,095
490 Solid Waste Fund	Interest and Lease Revenue	Interest	164,754	77,505	78,280	79,063
490 Solid Waste Fund	Taxes	Utility Tax on Solid Waste	2,466,100	2,540,095	2,818,875	2,954,819
490 Solid Waste Fund	Transfers	Transfer from fund 001	50,000	50,000	50,000	50,000
490 Solid Waste Fund Total			3,316,323	3,067,984	3,596,662	3,756,638
491 Parking Services Fund	Fees, Charges and Permits	Miscellaneous Revenue	4,393,779	4,917,867	4,493,336	4,627,728
491 Parking Services Fund	Fines	Fines	510,257	485,607	530,871	541,489
491 Parking Services Fund	Interest and Lease Revenue	External Leases	1,501,233	1,021,395	1,464,625	1,508,564
491 Parking Services Fund	Interest and Lease Revenue	Interest	443,989	20,600	20,806	21,014
491 Parking Services Fund Total			6,849,257	6,445,469	6,509,639	6,698,795
497 Tennis Center Fund	Fees, Charges and Permits	Recreation and Parks Fees	18,827	17,324	19,155	19,538
497 Tennis Center Fund Total			18,827	17,324	19,155	19,538
Grand Total			247,591,192	380,571,000	421,851,832	338,110,101

Revenue by Fund and Source - Internal Service Funds

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
501 Facilities Asset Mgmt & Replacement Reserve Fund	Fees, Charges and Permits	Miscellaneous Revenue	411,596	-	-	-
501 Facilities Asset Mgmt & Replacement Reserve Fund	Interest and Lease Revenue	Interest	3,059,782	50,000	100,000	101,000
501 Facilities Asset Mgmt & Replacement Reserve Fund Total			3,471,378	50,000	100,000	101,000
504 Fleet Services Operation Fund	Fees, Charges and Permits	Internal Services Charges	10,044,682	10,201,428	11,691,160	12,248,808
504 Fleet Services Operation Fund	Fees, Charges and Permits	Miscellaneous Revenue	20,021	-	-	-
504 Fleet Services Operation Fund	Interest and Lease Revenue	External Leases	24,269	307,092	24,757	25,005
504 Fleet Services Operation Fund	Interest and Lease Revenue	Interest	55,068	5,250	50,000	50,500
504 Fleet Services Operation Fund	Interest and Lease Revenue	Internal Leases	37,510	61,439	39,794	40,988
504 Fleet Services Operation Fund Total			10,181,550	10,575,209	11,805,712	12,365,301
505 Fleet Services Capital Fund	Fees, Charges and Permits	Miscellaneous Revenue	803,824	260,534	599,600	599,600
505 Fleet Services Capital Fund	Interest and Lease Revenue	External Leases	6,255,978	6,884,976	2,177,480	2,177,480
505 Fleet Services Capital Fund	Interest and Lease Revenue	Interest	1,203,912	662,181	668,803	675,491
505 Fleet Services Capital Fund	Transfers	Transfer from fund 001	1,527,624	1,893,848	1,456,000	701,000
505 Fleet Services Capital Fund	Transfers	Transfer from fund 102	428,535	532,284	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 103	53,693	229,400	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 104	63,679	19,115	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 128	(78,241)	96,699	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 444	173,981	433,250	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 445	373,265	974,462	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 475	179,919	918,617	-	40,000
505 Fleet Services Capital Fund	Transfers	Transfer from fund 481	1,082	40,000	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 483	-	91,300	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 490	-	6,400	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 491	-	-	40,000	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 504	-	8,300	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 507	(69,696)	123,412	91,233	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 508	269,426	161,585	95,000	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 510	-	13,100	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 611	23,046	-	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 617	332,434	-	-	-
505 Fleet Services Capital Fund	Transfers	Transfer from fund 655	-	47,900	-	-
505 Fleet Services Capital Fund Total			11,542,462	13,397,363	5,128,116	4,193,571
506 Computer Repair & Replacement Fund	Fees, Charges and Permits	Internal Services Charges	3,697,559	3,728,853	4,042,146	4,190,482
506 Computer Repair & Replacement Fund	Fees, Charges and Permits	Miscellaneous Revenue	92,868	-	-	-
506 Computer Repair & Replacement Fund	Grants	Local Grants	-	71,222	-	-
506 Computer Repair & Replacement Fund	Interest and Lease Revenue	Interest	594,842	307,814	310,892	314,001
506 Computer Repair & Replacement Fund Total			4,385,269	4,107,889	4,353,038	4,504,483
507 Facilities Maintenance Services Fund	Fees, Charges and Permits	Internal Services Charges	7,236,772	9,374,572	10,497,482	10,502,209
507 Facilities Maintenance Services Fund	Fees, Charges and Permits	Miscellaneous Revenue	9,636	-	-	-
507 Facilities Maintenance Services Fund	Interest and Lease Revenue	External Leases	1,695,199	2,505,851	1,867,863	1,961,256
507 Facilities Maintenance Services Fund	Interest and Lease Revenue	Interest	86,574	34,631	34,977	35,327

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
507 Facilities Maintenance Services Fund Total			9,028,182	11,915,054	12,400,322	12,498,792
508 Grounds Services Fund	Fees, Charges and Permits	Internal Services Charges	6,430,391	7,764,070	6,994,505	6,994,505
508 Grounds Services Fund	Fees, Charges and Permits	Miscellaneous Revenue	11,776	-	-	-
508 Grounds Services Fund	Interest and Lease Revenue	External Leases	22,868	-	-	-
508 Grounds Services Fund	Interest and Lease Revenue	Interest	81,752	65,667	66,324	66,987
508 Grounds Services Fund	Transfers	Transfer from fund 001	272,333	351,910	247,882	247,882
508 Grounds Services Fund	Transfers	Transfer from fund 490	78,716	89,351	388,086	323,410
508 Grounds Services Fund Total			6,897,836	8,270,998	7,696,797	7,632,784
509 Self-Insured Worker's Comp & Liability Fund	Fees, Charges and Permits	District Court Fees	370	-	-	-
509 Self-Insured Worker's Comp & Liability Fund	Fees, Charges and Permits	Internal Services Charges	18,536,673	18,899,848	13,231,126	13,450,181
509 Self-Insured Worker's Comp & Liability Fund	Fees, Charges and Permits	Miscellaneous Revenue	447,993	210,000	210,000	210,000
509 Self-Insured Worker's Comp & Liability Fund	Interest and Lease Revenue	Interest	690,028	230,953	696,928	703,898
509 Self-Insured Worker's Comp & Liability Fund	Transfers	Transfer from fund 001	51,994	54,000	56,160	56,160
509 Self-Insured Worker's Comp & Liability Fund	Transfers	Transfer from fund 151	52,853	54,000	56,160	58,406
509 Self-Insured Worker's Comp & Liability Fund Total			19,779,911	19,448,801	14,250,374	14,478,644
510 Internal Administrative Services Fund	Fees, Charges and Permits	Internal Services Charges	25,410,351	28,068,654	34,297,851	35,301,044
510 Internal Administrative Services Fund	Fees, Charges and Permits	Miscellaneous Revenue	59,113	6,838	2,906	2,935
510 Internal Administrative Services Fund	Fees, Charges and Permits	Recreation and Parks Fees	(1,362)	233,490	-	-
510 Internal Administrative Services Fund	Interest and Lease Revenue	Interest	719,437	136,500	150,000	151,500
510 Internal Administrative Services Fund	Transfers	Transfer from fund 001	741,823	2,424,404	695,465	697,299
510 Internal Administrative Services Fund	Transfers	Transfer from fund 483	-	-	139,886	145,389
510 Internal Administrative Services Fund	Transfers	Transfer from fund 504	-	4,726	-	-
510 Internal Administrative Services Fund Total			26,929,362	30,874,612	35,286,108	36,298,167
511 Benefits Fund	Fees, Charges and Permits	Internal Services Charges	15,245,558	28,954,957	31,850,453	35,035,498
511 Benefits Fund	Fees, Charges and Permits	Miscellaneous Revenue	39,114	-	-	-
511 Benefits Fund	Interest and Lease Revenue	Interest	199,853	25,000	203,871	205,909
511 Benefits Fund Total			15,484,525	28,979,957	32,054,324	35,241,408
512 Self-Insured Health Insurance Fund	Fees, Charges and Permits	Internal Services Charges	13,646,419	1	-	-
512 Self-Insured Health Insurance Fund	Fees, Charges and Permits	Miscellaneous Revenue	1,947,060	1	-	-
512 Self-Insured Health Insurance Fund	Interest and Lease Revenue	Interest	617,368	273,272	-	-
512 Self-Insured Health Insurance Fund Total			16,210,847	273,274	-	-
Grand Total			123,911,321	127,893,157	123,074,790	127,314,150

Revenue by Fund and Source - Fiduciary Funds

Fund	Revenue Type	Revenue	2025 Actuals	2026 Budget	2027 Recommended Budget	2028 Recommended Budget
611 SW Washington Regional SWAT Team Fund	Fees, Charges and Permits	Miscellaneous Revenue	8,662	-	-	-
611 SW Washington Regional SWAT Team Fund	Fees, Charges and Permits	Public Safety Fees and Charges	313,760	626,400	324,789	331,285
611 SW Washington Regional SWAT Team Fund	Interest and Lease Revenue	Interest	51,591	22,968	23,198	23,430
611 SW Washington Regional SWAT Team Fund Total			374,013	649,368	347,987	354,715
617 Police Pension Trust Fund	Fees, Charges and Permits	Miscellaneous Revenue	1,613,942	1,600,000	1,000,000	1,000,000
617 Police Pension Trust Fund	Interest and Lease Revenue	Interest	218,367	121,990	123,210	124,442
617 Police Pension Trust Fund Total			1,832,310	1,721,990	1,123,210	1,124,442
618 Fire Pension Trust Fund	Fees, Charges and Permits	Miscellaneous Revenue	1,015,214	900,000	-	-
618 Fire Pension Trust Fund	Interest and Lease Revenue	Interest	759,339	340,769	344,177	347,618
618 Fire Pension Trust Fund	Taxes	Fire Insurance Premium	371,488	281,807	284,625	287,471
618 Fire Pension Trust Fund Total			2,146,040	1,522,576	628,801	635,089
655 City/County Cable TV Fund	Fees, Charges and Permits	Miscellaneous Revenue	63,110	51,000	51,000	51,000
655 City/County Cable TV Fund	Grants	Local Grants	821,056	962,051	686,363	686,363
655 City/County Cable TV Fund	Interest and Lease Revenue	Interest	35,142	22,630	22,856	23,085
655 City/County Cable TV Fund	Transfers	Transfer from fund 001	726,086	680,508	736,862	736,862
655 City/County Cable TV Fund Total			1,645,394	1,716,189	1,497,081	1,497,310
656 PEG Capital Support Fund - Comcast	Fees, Charges and Permits	Miscellaneous Revenue	7,833	-	-	-
656 PEG Capital Support Fund - Comcast	Fees, Charges and Permits	PEG Franchise Fees	562,978	680,000	560,000	560,000
656 PEG Capital Support Fund - Comcast	Interest and Lease Revenue	Interest	59,575	33,059	33,390	33,723
656 PEG Capital Support Fund - Comcast Total			630,385	713,059	593,390	593,723
657 Police Forfeiture Fund	Fees, Charges and Permits	Miscellaneous Revenue	139,024	100,000	100,000	101,000
657 Police Forfeiture Fund	Interest and Lease Revenue	Interest	314	-	-	-
657 Police Forfeiture Fund Total			139,338	100,000	100,000	101,000
Grand Total			6,767,480	6,423,182	4,290,469	4,306,280

Fund Balance Report

Fund Type	Fund Name	2026	2027	2027	2027	2028	2028	2028
		Estimated Ending Balance	Recommended Revenue Budget	Recommended Expense Budget	Estimated Ending Balance	Recommended Revenue Budget	Recommended Expense Budget	Estimated Ending Balance
Major Governmental Funds	001 - General Fund	137,905,461	302,796,465	289,451,625	151,250,300	288,270,614	282,458,230	157,062,684
Major Governmental Funds	102 - Street Fund	10,310,659	19,210,312	19,645,648	9,875,323	19,147,821	20,079,095	8,944,049
Major Governmental Funds	103 - Street Funding Initiative - Operating Fund	14,215,197	18,385,265	17,991,884	14,608,577	18,317,521	18,117,599	14,808,500
Major Governmental Funds	151 - Fire Fund	3,758,972	96,274,049	96,964,116	3,068,906	100,717,953	101,426,216	2,360,643
Major Governmental Funds Total		166,190,289	436,666,091	424,053,273	178,803,106	426,453,909	422,081,140	183,175,876
Special Revenue Funds	104 - Investigative Fund	572,093	15,330	98,173	489,250	15,433	48,194	456,489
Special Revenue Funds	107 - Drug Enforcement Fund	437,980	126,451	14,184	550,247	127,246	14,192	663,301
Special Revenue Funds	108 - CDBG Entitlement Fund	216,322	4,802,626	4,653,015	365,933	3,316,840	3,167,858	514,916
Special Revenue Funds	109 - Tourism Fund	11,428,167	4,068,399	4,181,058	11,315,507	4,217,049	3,748,960	11,783,597
Special Revenue Funds	111 - Affordable Housing Fund	16,656,212	10,306,265	11,127,263	15,835,214	10,309,328	11,136,651	15,007,890
Special Revenue Funds	112 American Rescue Plan Act Fund	692,487	-	-	692,487	-	-	692,487
Special Revenue Funds	113 National Opioid Settlements	1,898,562	449,275	1,499,275	848,562	631,986	1,480,548	-
Special Revenue Funds	114 American Rescue Plan Act 2 Fund	12,305,504	202,000	11,868,949	638,555	204,020	346,184	496,391
Special Revenue Funds	116 - Parkhill Cemetery Improvement Fund	572,936	62,091	3,516	631,512	63,094	3,556	691,049
Special Revenue Funds	120 Cultural Arts Tax - Local Sales Tax Fund	4,046,077	6,558,225	7,403,931	3,200,372	6,820,554	7,413,883	2,607,043
Special Revenue Funds	126 PRCS Special Revenue Fund	7,510,024	2,907,447	4,875,703	5,541,768	3,141,255	5,649,000	3,034,023
Special Revenue Funds	127 Affordable Housing Multi-Family Tax Credit	2,154,500	-	2,154,500	-	-	-	-
Special Revenue Funds	128 - Criminal Justice Fund	5,715,660	1,686,725	1,488,784	5,913,601	1,703,592	1,489,010	6,128,183
Special Revenue Funds	129 - Affordable Housing	1,094,099	7,423,369	7,327,893	1,189,575	7,717,274	7,860,788	1,046,061
Special Revenue Funds	130 Affordable Housing Sales Tax Fund	735,376	797,551	765,145	767,782	797,875	801,872	763,785
Special Revenue Funds	131 - Transportation Special Revenue	10,427,540	5,451,103	1,529,364	14,349,279	5,953,890	1,530,823	18,772,347
Special Revenue Funds	134 - Parks & Recreation Special Revenue Fund	-	-	-	-	-	-	-
Special Revenue Funds	133 - REET 1 (2002 Special Revenue Fund)	21,687,504	3,929,000	8,916,190	16,700,314	3,930,010	3,823,535	16,806,789
Special Revenue Funds	138 - Downtown Initiatives Fund	5,867,995	4,601,865	4,282,574	6,187,286	4,914,251	1,268,631	9,832,906
Special Revenue Funds	139 - VNHR Properties	1,015,303	662,585	648,750	1,029,138	661,695	647,729	1,043,104
Special Revenue Funds	141 - Columbia TIF District	212,939	-	-	212,939	-	-	212,939
Special Revenue Funds	142 - Cascade TIF District	2,264,473	-	1,500,000	764,473	-	-	764,473
Special Revenue Funds	143 - Pacific TIF District	3,087,788	-	-	3,087,788	-	-	3,087,788
Special Revenue Funds	152 - Fire Equipment Fund	9,982,093	4,098,196	6,853,700	7,226,589	5,708,530	4,122,500	8,812,619
Special Revenue Funds	153 - Emergency Ambulance Services Fund	332,777	1,203,967	1,473,819	62,926	1,524,799	1,505,263	82,462
Special Revenue Funds	160 - TIF - Vancouver	13,460	-	-	13,460	-	-	13,460
Special Revenue Funds	161 - TIF - Orchards	848,430	-	-	848,430	-	-	848,430
Special Revenue Funds	162 - TIF - Evergreen	816,192	-	-	816,192	-	-	816,192
Special Revenue Funds	164 - TIF - East City (South County)	136,785	-	-	136,785	-	-	136,785
Special Revenue Funds	167 - TIF - South Orchards District	6,553	-	-	6,553	-	-	6,553
Special Revenue Funds	191 - Impact Fees - School Dis	921,896	2,213,565	2,200,000	935,462	3,113,701	3,100,000	949,163
Special Revenue Funds	194 - PIF - District A	2,152,316	200,000	2,213,534	138,782	200,000	-	338,782
Special Revenue Funds	195 - PIF - District B	2,836,414	700,000	3,132,166	404,248	700,000	-	1,104,248
Special Revenue Funds	196 - PIF - District C	10,052,682	2,000,000	9,544,670	2,508,012	2,000,000	1,445,258	3,062,754
Special Revenue Funds		138,699,139	64,466,036	99,756,155	103,409,020	67,772,423	60,604,433	110,577,010

Fund Type	Fund Name	2026	2027	2027	2027	2028	2028	2028
		Estimated Ending Balance	Recommended Revenue Budget	Recommended Expense Budget	Estimated Ending Balance	Recommended Revenue Budget	Recommended Expense Budget	Estimated Ending Balance
Debt Service Funds	210 - G O Debt Service Fund	598	8,158,100	8,158,100	598	7,740,558	7,740,558	598
Debt Service Funds	250 - L I D Debt Fund	38,703	-	-	38,703	-	-	38,703
Debt Service Funds	251 - L I D Guaranty Fund	130	-	-	130	-	-	130
Debt Service Funds Total		39,431	8,158,100	8,158,100	39,431	7,740,558	7,740,558	39,431
Capital Project Funds	330 - Transportation Capital Fund	1,108,646	16,227,025	10,504,587	6,831,084	-	6,805,691	25,393
Capital Project Funds	331 - Street Funding Initiative Capital Fund	11,686,879	39,212,566	47,914,145	2,985,300	8,334,350	10,228,483	1,091,167
Capital Project Funds	333 LTGO Bond Fund - Operations Center	-	40,449,335	21,852,951	18,596,384	-	13,356,000	5,240,384
Capital Project Funds	335 - Fire Acquisition Fund	6,345,134	5,213,877	11,520,308	38,703	4,482,000	4,348,830	171,873
Capital Project Funds	336 - Capital Improvement Fund	31,419,132	49,765,112	76,886,223	4,298,021	24,555,570	19,660,207	9,193,384
Capital Project Funds	337 - VNHR Property Capital	1,904,925	199,214	939,235	1,164,904	71,514	2,112	1,234,306
Capital Project Funds	343 - Parks Construction Fund	5,175,170	32,816,656	31,807,312	6,184,514	8,140,573	7,131,203	7,193,884
Capital Project Funds Total		57,639,886	183,883,785	201,424,761	40,098,910	45,584,007	61,532,526	24,150,391
Enterprise Funds	440 Water Revenue Bond - Operations Center	81,989,149	117,824,791	77,551,100	122,262,840	-	20,034,000	102,228,840
Enterprise Funds	444 - Surface Water Management Fund	2,616,942	32,735,514	27,153,570	8,198,886	35,327,206	27,933,496	15,592,595
Enterprise Funds	445 - Water Utility Fund	20,964,059	79,336,215	84,866,212	15,434,062	82,279,056	89,599,834	8,113,284
Enterprise Funds	447 - Systems Development Reserves	12,455,665	4,679,287	6,756,615	10,378,337	4,726,079	4,306,615	10,797,801
Enterprise Funds	453 - Utility Customer Assistance	160,550	196,532	250,000	107,082	196,592	250,000	53,674
Enterprise Funds	459 - Water Revenue Bond Debt Service Fund	-	7,647,331	7,647,331	-	9,207,750	9,207,750	-
Enterprise Funds	475 - Sewer Utility Fund	18,873,443	77,386,917	72,650,409	23,609,952	81,987,838	69,176,925	36,420,866
Enterprise Funds	481 - Airpark Fund	1,138,798	1,202,074	1,461,912	878,960	784,936	1,018,148	645,748
Enterprise Funds	483 - Building Inspection Fund	7,668,400	8,777,223	11,220,989	5,224,633	9,345,496	10,003,320	4,566,809
Enterprise Funds	490 - Solid Waste Fund	3,483,769	3,596,662	3,689,400	3,391,031	3,756,638	3,643,172	3,504,497
Enterprise Funds	491 - Parking Services Fund	13,236,455	6,509,639	5,782,856	13,963,237	6,698,795	5,161,325	15,500,708
Enterprise Funds	497 - Tennis Center Fund	-	19,155	18,017	1,138	19,538	18,017	2,659
Enterprise Funds	442 - City Tree Reserve Fund	1,738,709	101,626	130,305	1,710,030	103,381	130,346	1,683,065
Enterprise Funds	443 - Drainage Construction Fund	1,376,643	1,876,985	2,128,517	1,125,111	1,559,828	2,683,000	1,939
Enterprise Funds	446 - Water/Sewer Capital Reserves	3,869,648	88,641	-	3,958,289	89,527	-	4,047,816
Enterprise Funds	448 - Water Construction Fund	47,230,370	42,931,028	55,213,066	34,948,332	70,582,144	74,329,950	31,200,526
Enterprise Funds	449 - SCIP Fund	1,412,907	433,193	678,474	1,167,626	437,525	680,030	925,122
Enterprise Funds	476 - Sewer Contingency Capital Replacement	9,622	-	-	9,622	-	-	9,622
Enterprise Funds	477 - Sewer System Development	13,655,243	4,452,127	10,006,615	8,100,755	4,705,316	10,006,615	2,799,457
Enterprise Funds	478 - Sewer Construction Fund	6,156,622	32,056,892	34,880,591	3,332,923	26,302,455	21,556,650	8,078,728
Enterprise Funds Total		238,036,993	421,851,832	402,085,978	257,802,847	338,110,101	349,739,193	246,173,755
Internal Service Funds	501 - Facilities Replacement Fund	49,600,707	100,000	37,059,153	12,641,554	101,000	8,291,922	4,450,632
Internal Service Funds	504 - Equipment Services Operations Fund	1,931,892	11,805,712	11,609,029	2,128,574	12,365,301	11,717,381	2,776,494
Internal Service Funds	505 - Equipment Services Capital Fund	32,456,129	5,128,116	7,778,964	29,805,281	4,193,571	4,804,131	29,194,721
Internal Service Funds	506 - Computer Repair & Replacement	13,200,961	4,353,038	3,719,071	13,834,928	4,504,483	1,940,973	16,398,437
Internal Service Funds	507 Facilities Maintenance Services Fund	2,337,390	12,400,322	12,578,896	2,158,816	12,498,792	12,027,287	2,630,321
Internal Service Funds	508 - Grounds and Facilities Services Fund	2,188,993	7,696,797	7,500,453	2,385,337	7,632,784	7,539,052	2,479,069
Internal Service Funds	509 - Self Insurance Workers Comp & Liability	22,287,416	14,250,374	13,291,312	23,246,478	14,478,644	13,810,036	23,915,087
Internal Service Funds	510 - Internal Administrative Services Fund	3,243,428	35,286,108	35,250,289	3,279,247	36,298,167	37,099,830	2,477,584
Internal Service Funds	511 - Self Insurance Benefits Fund	6,280,798	32,054,324	30,545,426	7,789,696	35,241,408	30,558,189	12,472,914
Internal Service Funds	512 - Self Insured Health Insurance Fund	10,715,877	-	-	10,715,877	-	-	10,715,877
Internal Service Funds Total		144,243,591	123,074,790	159,332,593	107,985,789	127,314,150	127,788,801	107,511,137

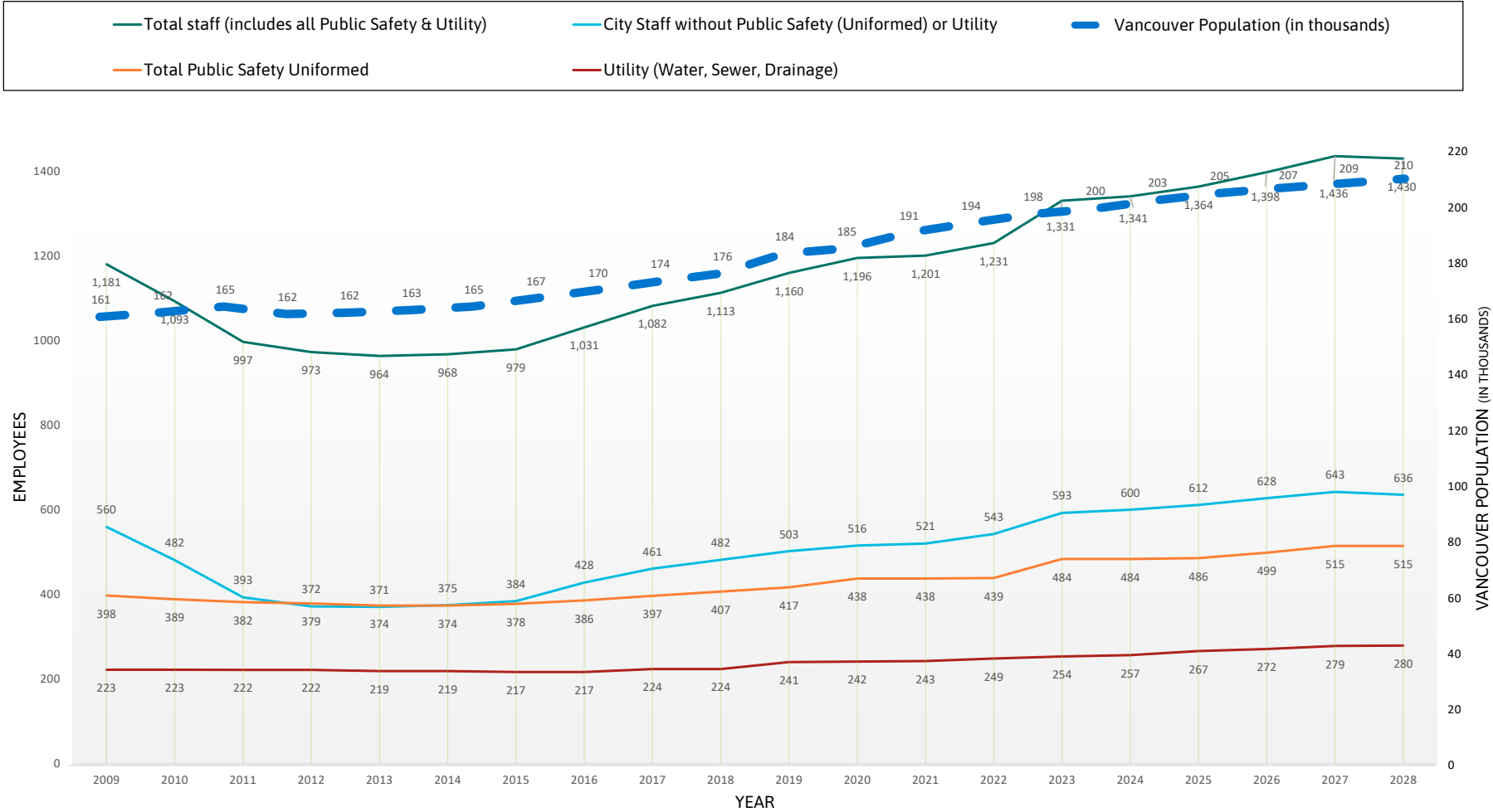
Fund Type	Fund Name	2026	2027	2027	2027	2028	2028	2028
		Estimated Ending Balance	Recommended Revenue Budget	Recommended Expense Budget	Estimated Ending Balance	Recommended Revenue Budget	Recommended Expense Budget	Estimated Ending Balance
Fiduciary Funds	611 - SW Washington Regional SWAT Team Fund	1,046,113	347,987	726,567	667,533	354,715	726,567	295,681
Fiduciary Funds	617 - Police Pension Trust Fund	5,475,398	1,123,210	1,558,392	5,040,216	1,124,442	1,558,871	4,605,787
Fiduciary Funds	618 - Fire Pension Trust Fund	17,549,086	628,801	1,456,386	16,721,502	635,089	1,456,951	15,899,640
Fiduciary Funds	655 - City/County Cable TV Fund	1,113,040	1,497,081	1,427,690	1,182,431	1,497,310	1,447,969	1,231,772
Fiduciary Funds	656 - PEG Capital Support Fund	1,191,132	593,390	789,495	995,026	593,723	789,495	799,255
Fiduciary Funds	657 Police Forfeiture Fund	53,657	100,000	100,000	53,657	101,000	100,000	54,657
Fiduciary Funds Total		26,428,425	4,290,469	6,058,530	24,660,365	4,306,280	6,079,853	22,886,792
Grand Total		771,277,754	1,242,391,103	1,300,869,389	712,799,468	1,017,281,428	1,035,566,504	694,514,391

Summary of position changes



Vancouver City staffing over time

Vancouver’s population is projected to grow 30%, from approximately 161,000 in 2009 to 210,000 in 2028, while total City staffing increases 21%, from 1,181 to 1,430 employees. Public Safety and Utility staffing grow by 29% and 26%, respectively. Overall, staffing growth remains below population growth, reflecting continued efforts to manage resources while supporting a growing community.



2027-2028 Full-Time Equivalents by Fund and Department

The following section summarizes city staffing by fund and department, including limited term positions. Job classification and position change details can be located within the Department Overview sections.

Fund	Department	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended
001 General Fund	City Attorney's Office	19.00	21.00	21.00	21.00
001 General Fund	City Council	7.00	7.00	7.00	7.00
001 General Fund	City Manager's Office	28.00	28.00	34.00	26.00
001 General Fund	Community Development	33.00	33.00	28.00	28.00
001 General Fund	Economic Prosperity & Housing	10.00	11.00	11.00	11.00
001 General Fund	Engagement and Access	1.00	1.00	1.00	1.00
001 General Fund	General Governmental	8.00	8.00	8.00	8.00
001 General Fund	General Services	0.50	0.50	0.00	-
001 General Fund	Parks, Recreation & Cultural Services	57.50	57.50	57.50	57.50
001 General Fund	Police	298.50	312.50	335.50	335.50
001 General Fund Total		462.50	479.50	503.00	495.00
102 Street Fund	Public Works	51.00	50.00	49.00	49.00
102 Street Fund Total		51.00	50.00	49.00	49.00
103 Street Funding Initiative - Operating Fund	Public Works	17.00	19.00	19.00	19.00
103 Street Funding Initiative - Operating Fund Total		17.00	19.00	19.00	19.00
108 CED Grants Fund	Economic Prosperity & Housing	4.00	4.00	4.00	4.00
108 CED Grants Fund Total		4.00	4.00	4.00	4.00
111 Affordable Housing Fund	Economic Prosperity & Housing	1.00	1.00	1.00	1.00
111 Affordable Housing Fund Total		1.00	1.00	1.00	1.00
120 Cultural Arts Tax - Local Sales Tax Fund	Parks, Recreation & Cultural Services	-	4.00	4.00	4.00
120 Cultural Arts Tax - Local Sales Tax Fund Total		-	4.00	4.00	4.00
151 Fire Fund	Fire	274.00	281.00	281.00	281.00
151 Fire Fund Total		274.00	281.00	281.00	281.00
444 Surface Water Management Fund	Public Works	60.00	61.00	61.00	61.00
444 Surface Water Management Fund Total		60.00	61.00	61.00	61.00
445 Water Utility Fund	Public Works	156.50	160.50	167.50	168.50
445 Water Utility Fund Total		156.50	160.50	167.50	168.50
475 Sewer Utility Fund	Public Works	50.00	50.00	50.00	50.00
475 Sewer Utility Fund Total		50.00	50.00	50.00	50.00
481 Airport Fund	Public Works	2.00	2.00	2.00	2.00
481 Airport Fund Total		2.00	2.00	2.00	2.00
483 Building Inspection Fund	Community Development	43.00	42.50	41.50	41.50
483 Building Inspection Fund Total		43.00	42.50	41.50	41.50
490 Solid Waste Fund	Public Works	5.00	6.00	6.00	6.00
490 Solid Waste Fund Total		5.00	6.00	6.00	6.00
491 Parking Services Fund	Economic Prosperity & Housing	13.00	15.00	15.00	15.00
491 Parking Services Fund Total		13.00	15.00	15.00	15.00
504 Fleet Services Operation Fund	Public Works	25.00	25.00	25.00	25.00
504 Fleet Services Operation Fund Total		25.00	25.00	25.00	25.00
507 Facilities Maintenance Services Fund	General Services	27.00	27.00	29.00	29.00
507 Facilities Maintenance Services Fund Total		27.00	27.00	29.00	29.00

Fund	Department	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended
508 Grounds Services Fund	City Manager's Office	1.00	1.00	3.00	3.00
508 Grounds Services Fund	Public Works	23.00	23.00	23.00	23.00
508 Grounds Services Fund Total		24.00	24.00	26.00	26.00
509 Self-Insured Worker's Comp & Liability Fund	Risk & Safety	5.00	5.00	5.00	5.00
509 Self-Insured Worker's Comp & Liability Fund Total		5.00	5.00	5.00	5.00
510 Internal Administrative Services Fund	City Attorney's Office	13.00	12.50	12.50	12.50
510 Internal Administrative Services Fund	City Manager's Office	1.00	1.00	1.00	1.00
510 Internal Administrative Services Fund	Communications	12.00	8.00	9.00	9.00
510 Internal Administrative Services Fund	Engagement and Access	3.00	5.00	6.00	6.00
510 Internal Administrative Services Fund	Financial & Management Services	44.70	45.70	36.70	36.70
510 Internal Administrative Services Fund	General Services	4.00	4.00	12.50	13.50
510 Internal Administrative Services Fund	Human Resources	19.00	18.00	21.00	21.00
510 Internal Administrative Services Fund	Information Technology	41.00	41.00	42.00	42.00
510 Internal Administrative Services Fund Total		137.70	135.20	140.70	141.70
655 City/County Cable TV Fund	Communications	6.50	6.50	6.50	6.50
655 City/County Cable TV Fund Total		6.50	6.50	6.50	6.50
Grand Total		1,364.20	1,398.20	1,436.20	1,430.20

Department overviews





Reader's guide

Department overview

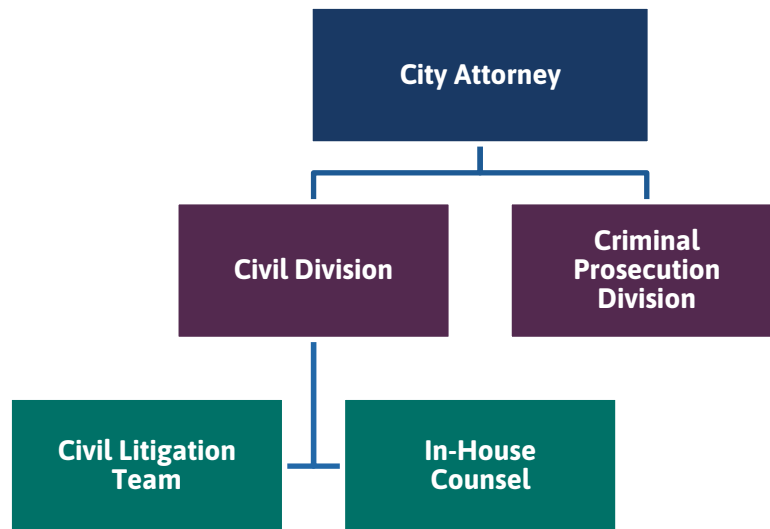
- **Organizational chart** – A chart that illustrates the functional structure of the department, helping to identify the services and programs that deliver community outcomes.
- **Mission statement** - A statement of the purpose for each department.
- **Description** – A brief account of the department and how it functions to carry out its mission.
- **Key services** – A summary list of major services or programs provided by the department to deliver desired community outcomes.

Financial overview – department financials

- Tables display department actuals, prior budget, budget submission amount, and final adopted budget amount by fund and ledger category.
- Reports include FTE by Department and Fund from 2025 through 2028.

City Attorney's Office

Organizational chart



Mission statement

We carry out our duties through means that are just, equitable, and consistent with nationally recognized standards and best practices. We treat all individuals with courtesy and respect, and we seek opportunities to lawfully balance inequities and repair imperfections in our legal systems.

Department description

The City Attorney's Office is the City's law firm conducting legal research, advising and representing City officials, boards and commissions, and employees on government affairs, internal services, land use, code enforcement, and civil litigation. We draft City ordinances, resolutions, policies, contracts, and court pleadings. We prosecute misdemeanor and gross misdemeanor criminal cases—reviewing police reports, negotiating pleas, presenting evidence, and representing the City at pretrial hearings, jury, and bench trials. We advocate for the City at sentencing, seek restitution for victims, and handle appeals. We advise the City police department, research legal questions from officers, monitor criminal justice legislation and case law. We staff specialty courts and run diversion programs that help qualifying offenders avoid a conviction. Our divisions include Civil and Criminal Prosecution.

Key services

Civil

- Advise and represent the City's elected and appointed officials, department directors and employees.
- Represent the City and its employees in legal proceedings
- Provide training to City employees and officials on their legal duties and responsibilities

Criminal Prosecution

- Prosecute misdemeanor and gross misdemeanor cases in Clark County District Court
- Provide advice and training to the Vancouver Police Department
- Operate a diversion program and participate in conducting therapeutic treatment courts that present meaningful alternatives to conviction/confinement

City Attorney's Office Expenditures by Fund

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	3,004,949	3,538,541	3,553,764	3,621,197
001 General Fund	Supplies & Services	144,181	536,305	405,464	405,464
001 General Fund	Capital	61,246	-	-	-
001 General Fund	Debt	196,034	-	-	-
001 General Fund	Interfund	532,425	618,485	626,948	635,062
001 General Fund Total		3,938,834	4,693,331	4,586,176	4,661,723
510 Internal Administrative Services Fund	Salaries & Benefits	2,882,159	2,843,982	2,957,422	2,998,280
510 Internal Administrative Services Fund	Supplies & Services	51,110	358,488	122,228	122,228
510 Internal Administrative Services Fund	Interfund	232,812	183,498	185,018	185,018
510 Internal Administrative Services Fund Total		3,166,081	3,385,968	3,264,668	3,305,526
Grand Total		7,104,915	8,079,300	7,850,844	7,967,249

City Attorney's Office Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended
001 General Fund	Assistant City Attorney 2	8.00	7.00	7.00	7.00
001 General Fund	City Prosecutor	1.00	2.00	2.00	2.00
001 General Fund	Deputy City Prosecutor	-	1.00	1.00	1.00
001 General Fund	Legal Assistant	4.50	5.50	5.50	5.50
001 General Fund	Legal Secretary	3.50	3.50	3.50	3.50
001 General Fund	Legal Supervisor	1.00	1.00	1.00	1.00
001 General Fund	Program Coordinator (Law)	1.00	1.00	1.00	1.00
001 General Fund Total		19.00	21.00	21.00	21.00
510 Internal Administrative Services Fund	Assistant City Attorney 3	7.50	7.00	7.00	7.00
510 Internal Administrative Services Fund	City Attorney	1.00	1.00	1.00	1.00
510 Internal Administrative Services Fund	Deputy City Attorney	1.00	1.00	1.00	1.00
510 Internal Administrative Services Fund	Legal Assistant	2.50	2.50	2.50	2.50
510 Internal Administrative Services Fund	Legal Supervisor	1.00	1.00	1.00	1.00
510 Internal Administrative Services Fund Total		13.00	12.50	12.50	12.50
Grand Total		32.00	33.50	33.50	33.50

City Council

Organizational chart



Mission statement

The Vancouver City Council works to make decisions that benefit our community today and for the future.

Department description

The City Council provides legislative and policy direction for the City and represents the community in establishing priorities and making decisions that guide City government. The City Council consists of seven members, including a mayor elected by the entire City. The Mayor and Councilmembers serve four-year terms. Every two years, the Council selects one Councilmember to serve as Mayor Pro Tempore, who acts as mayor when the Mayor is unavailable or unable to perform their duties.

The Council consists of seven members, including a mayor elected by the entire City. Both the Mayor and Councilmembers serve four-year terms. Additionally, one Councilmember is chosen every two years to be the Mayor Pro Tempore, who acts as mayor when the Mayor is unavailable or unable to perform their duties.

Key services

- Enact ordinances
- Adopt budgets
- Determine policies
- Appoint the City Manager
- Appoint individuals to boards and commissions

Council Expenditures by Fund

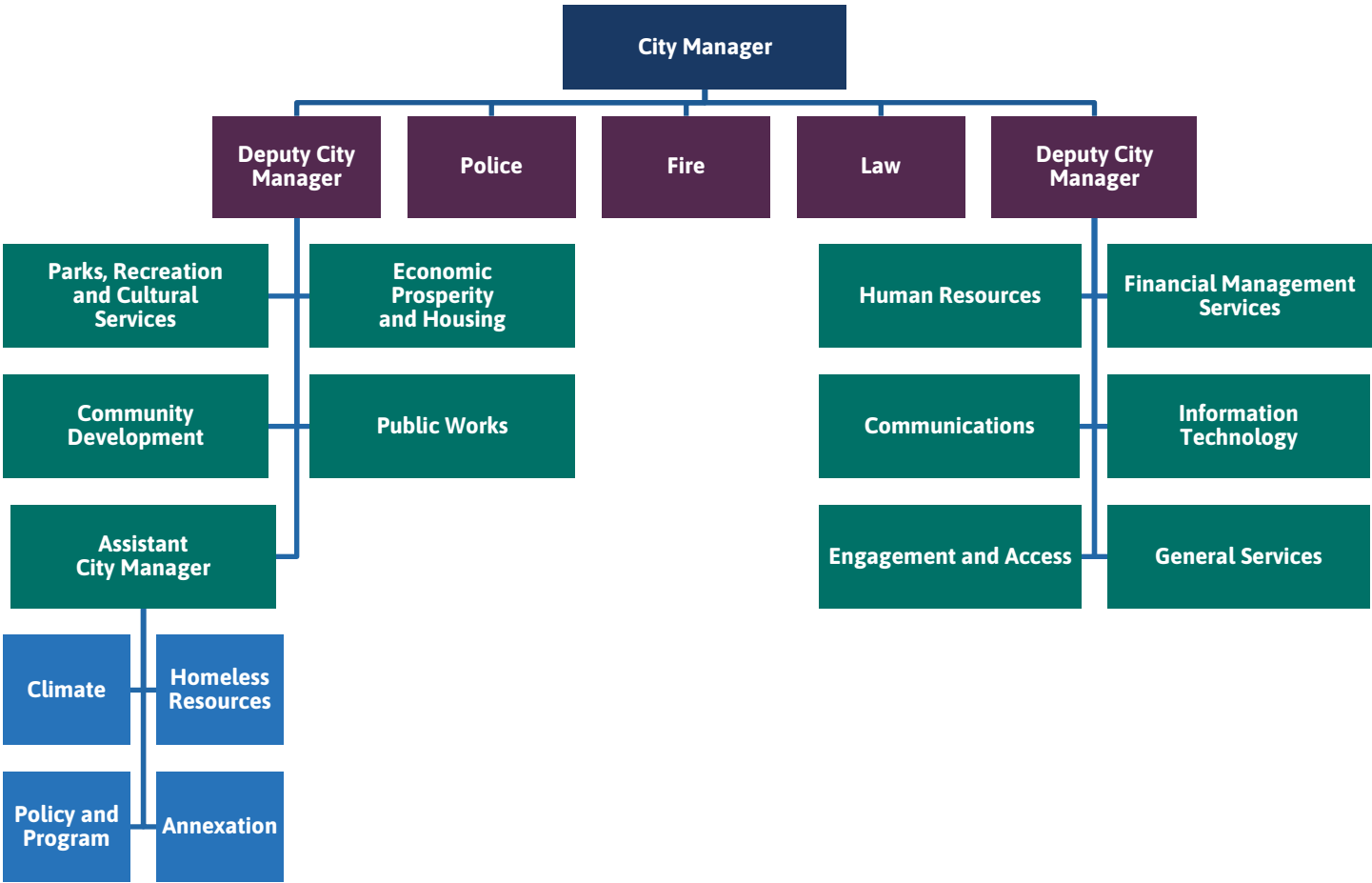
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	377,739	444,818	-	-
001 General Fund	Supplies & Services	174,830	157,467	91,079	91,079
001 General Fund	Interfund	309,753	325,253	334,489	337,169
001 General Fund Total		862,323	927,538	425,568	428,248
Grand Total		862,323	927,538	425,568	428,248

City Council Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended
001 General Fund	Councilmember	5.00	5.00	5.00	5.00
001 General Fund	Mayor	1.00	1.00	1.00	1.00
001 General Fund	Mayor Pro-Tempore	1.00	1.00	1.00	1.00
001 General Fund Total		7.00	7.00	7.00	7.00
Grand Total		7.00	7.00	7.00	7.00

City Manager’s Office

Organizational chart



Mission statement

We are the City Administration, tasked by the City Council with implementing its policy directions as referenced in the Vancouver Comprehensive Plan, Vancouver Strategic Plan, and other organization-wide policy documents. We also serve as a liaison between the City organization, the City Council, and the Vancouver community.

Department description

The City Manager’s Office oversees implementation of the Council’s priorities and policymaking efforts, ensuring City operations and programs deliver services for all community members. We develop organization-wide policies, strategic planning, government relations, and engagement in regional/state/and federal programs that reflect the Vancouver community’s values. We lead Council priorities, including implementing the climate action framework and related policies, response to unsheltered homelessness, the City’s involvement in the Interstate Bridge Replacement program, and grants management. We provide federal and state mandated programs such as public defense and animal welfare.

Key services

- Execute the laws and administer the government of the City as prescribed by the City Charter or Vancouver Municipal Code
- Regional, State, and Federal Governmental relations
- Climate Action Framework and Policy
- Homelessness Assistance and Resources
- Strategic Plan implementation and assessment
- Support for organizational pursuit of new revenue
- Timely delivery of information to support Council decision-making

City Manager's Office Expenditures by Fund

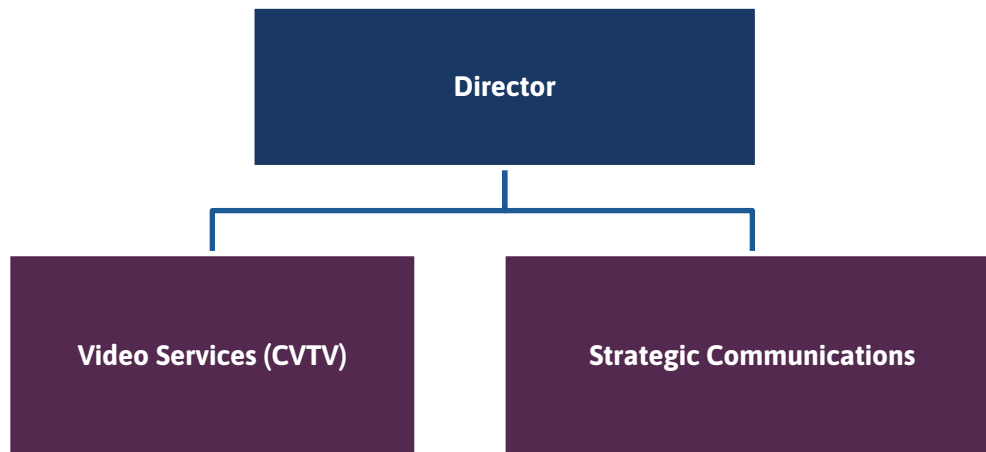
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	3,655,156	6,597,050	5,932,264	4,963,889
001 General Fund	Supplies & Services	7,043,091	12,743,879	16,826,889	15,627,998
001 General Fund	Capital	6,643,499	-	-	-
001 General Fund	Intergovernmental	232	21	23	23
001 General Fund	Interfund	1,405,194	1,719,907	3,125,196	3,128,468
001 General Fund Total		18,747,172	21,060,856	25,884,372	23,720,378
111 Affordable Housing Fund	Interfund	400,000	417,000	400,000	400,000
111 Affordable Housing Fund Total		400,000	417,000	400,000	400,000
113 National Opioid Settlements Fund	Interfund	415,245	1,998,750	1,499,275	1,480,548
113 National Opioid Settlements Fund Total		415,245	1,998,750	1,499,275	1,480,548
129 Affordable Housing Local Sales Tax Fund	Interfund	11,799,372	16,214,609	7,322,369	7,615,264
129 Affordable Housing Local Sales Tax Fund Total		11,799,372	16,214,609	7,322,369	7,615,264
130 Affordable Housing State Sales Tax Credit Fund	Interfund	400,000	-	-	-
130 Affordable Housing State Sales Tax Credit Fund Total		400,000	-	-	-
508 Grounds Services Fund	Salaries & Benefits	116,638	132,329	275,994	336,486
508 Grounds Services Fund	Supplies & Services	116,715	184,834	203,898	203,898
508 Grounds Services Fund	Interfund	36,749	30,098	108,232	33,654
508 Grounds Services Fund Total		270,102	347,261	588,124	574,038
510 Internal Administrative Services Fund	Salaries & Benefits	175,643	184,267	202,838	205,326
510 Internal Administrative Services Fund	Supplies & Services	3,728	3,563	3,739	3,739
510 Internal Administrative Services Fund	Interfund	7,753	8,366	14,702	14,702
510 Internal Administrative Services Fund Total		187,124	196,196	221,279	223,767
Grand Total		32,219,015	40,234,673	35,915,419	34,013,994

City Manager's Office Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
001 General Fund	Administrative Assistant 3	2.00	1.00	1.00	1.00	
001 General Fund	Assistant City Manager	1.00	1.00	2.00	2.00	- 1.00 new positions
001 General Fund	Assistant to the City Manager	-	-	2.00	2.00	- 2.00 new positions
001 General Fund	City Manager	1.00	1.00	1.00	1.00	
001 General Fund	Deputy City Manager	2.00	2.00	2.00	2.00	
001 General Fund	Executive Assistant	1.00	1.00	1.00	1.00	
001 General Fund	Executive Assistant to the City Manager and Administrative Supervisor	1.00	1.00	1.00	1.00	
001 General Fund	Financial Analyst 3	1.00	1.00	1.00	1.00	
001 General Fund	Grants Analyst 2	2.00	2.00	2.00	2.00	
001 General Fund	HART Operations Supervisor	-	-	1.00	1.00	- 1.00 reclassified from Homeless Response Manager
001 General Fund	Homeless Outreach Coordinator 1	9.00	9.00	10.00	2.00	- 2.00 new positions - 1.00 reclassified to Program Coordinator 2 - 8.00 limited term ending 12/31/2027
001 General Fund	Homeless Response Manager	1.00	1.00	-	-	- 1.00 reclassified to HART Operations Supervisor
001 General Fund	Homeless Response Program Manager	1.00	1.00	1.00	1.00	
001 General Fund	Management Analyst 2	-	-	2.00	2.00	- 2.00 new positions
001 General Fund	Planner 3	1.00	1.00	1.00	1.00	
001 General Fund	Policy Advisor 2	1.00	1.00	1.00	1.00	
001 General Fund	Policy Advisor 3	1.00	1.00	1.00	1.00	
001 General Fund	Program and Policy Development Manager	1.00	1.00	1.00	1.00	
001 General Fund	Program Coordinator 2	-	1.00	2.00	2.00	- 1.00 reclassified from Homeless Outreach Coordinator 1 - 1.00 limited term ending 12/31/2028
001 General Fund	Support Specialist 2	2.00	2.00	1.00	1.00	- 1.00 limited term not extended
001 General Fund Total		28.00	28.00	34.00	26.00	
508 Grounds Services Fund	Homeless Encampment Response Coordinator 1	1.00	1.00	1.00	1.00	
508 Grounds Services Fund	Utility Maintenance Worker	-	-	2.00	2.00	- 2.00 new positions
508 Grounds Services Fund Total		1.00	1.00	3.00	3.00	
510 Internal Administrative Services Fund	Performance Analyst 3	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund Total		1.00	1.00	1.00	1.00	
Grand Total		30.00	30.00	38.00	30.00	

Communications

Organizational chart



Mission statement

We deliver innovative, creative, and data-driven communication solutions to advance the City's reputation, priorities, strategic vision, and services.

Department description

The Communications Department promotes and protects the City of Vancouver's work and reputation. We deliver strategic communications consultation, creative services, media relations, social media management, website and intranet strategy, crisis communications, internal communications, and video services through Clark/Vancouver Community Television, ensuring residents receive the quality of service as required in the cable television franchise agreement. CVTV provides public affairs and government programming on the Comcast cable system for SW Washington. Together, both divisions develop creative, thoughtful, and data-driven strategies to advance the City's priorities, services, and initiatives. The department establishes, applies, and upholds City writing, branding, and digital accessibility standards.

Key services

- External communications (strategic public communications, media relations, digital and social media platforms)
- Creative services (enterprise brand standards, visual identity management, and multimedia development)
- Clark/Vancouver Community Television (public affairs and government programming, cable franchise management)
- Internal communications (consistent communications across the internal workforce)

Communications Expenditures by Fund

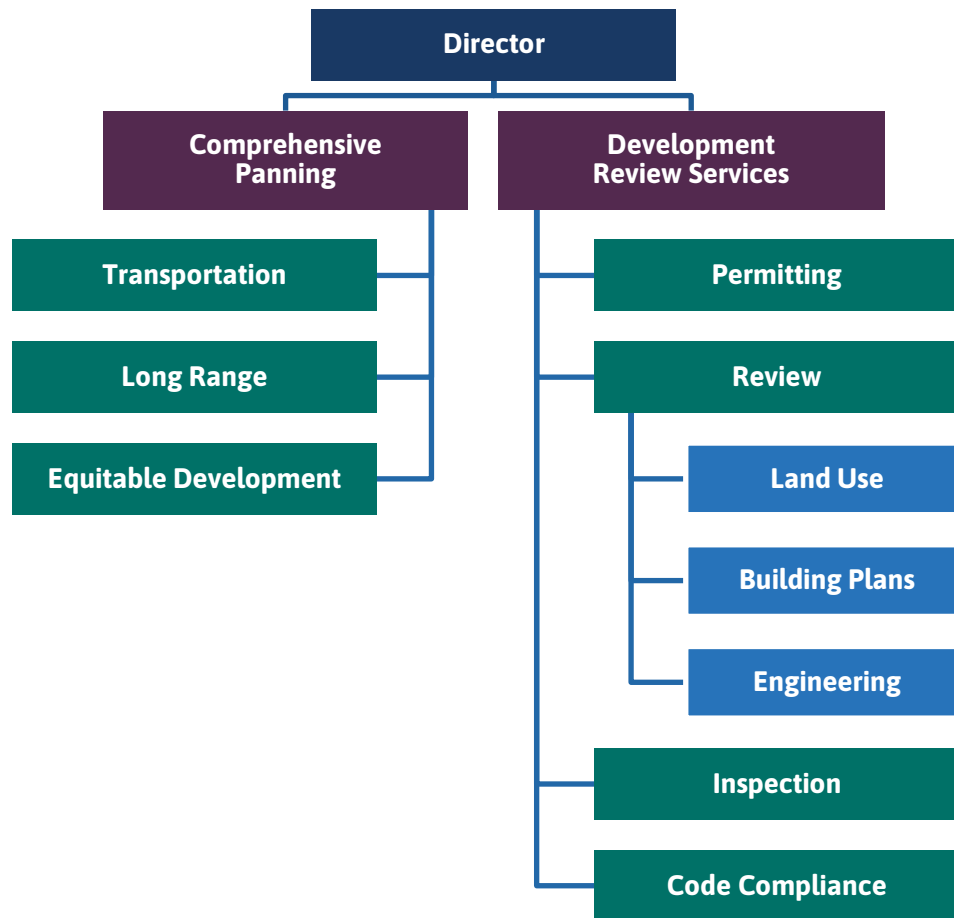
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
445 Water Utility Fund	Salaries & Benefits	240,538	106,303	-	-
445 Water Utility Fund	Supplies & Services	945	-	-	-
445 Water Utility Fund	Interfund	34,936	36,943	-	-
445 Water Utility Fund Total		276,419	143,246	-	-
510 Internal Administrative Services Fund	Salaries & Benefits	1,449,685	1,151,282	1,434,464	1,500,009
510 Internal Administrative Services Fund	Supplies & Services	205,639	882,588	454,702	448,224
510 Internal Administrative Services Fund	Intergovernmental	-	4,200	4,410	4,410
510 Internal Administrative Services Fund	Interfund	92,050	95,077	138,698	138,698
510 Internal Administrative Services Fund Total		1,747,374	2,133,148	2,032,274	2,091,341
655 City/County Cable TV Fund	Salaries & Benefits	831,459	949,596	1,015,677	1,032,648
655 City/County Cable TV Fund	Supplies & Services	175,382	242,655	175,457	175,457
655 City/County Cable TV Fund	Capital	254,848	151,210	-	-
655 City/County Cable TV Fund	Intergovernmental	1,400	1,050	1,403	1,403
655 City/County Cable TV Fund	Interfund	206,197	278,828	220,680	223,409
655 City/County Cable TV Fund Total		1,469,286	1,623,338	1,413,217	1,432,917
656 PEG Capital Support Fund - Comcast	Intergovernmental	580,955	789,495	789,495	789,495
656 PEG Capital Support Fund - Comcast Total		580,955	789,495	789,495	789,495
Grand Total		4,074,035	4,689,226	4,234,986	4,313,753

Communications Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
510 Internal Administrative Services Fund	Communications Director	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Communications Specialist 1	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Communications Specialist 2	2.00	2.00	2.00	2.00	
510 Internal Administrative Services Fund	Communications Specialist 3	2.00	1.00	2.00	2.00	- 1.00 new position
510 Internal Administrative Services Fund	Community Engagement Manager	1.00	-	-	-	
510 Internal Administrative Services Fund	Community Liaison 2	1.00	-	-	-	
510 Internal Administrative Services Fund	Program Coordinator 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Strategic Communications Manager	2.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Web Content Specialist 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund Total		12.00	8.00	9.00	9.00	
655 City/County Cable TV Fund	Administrative Assistant 3	1.00	1.00	1.00	1.00	
655 City/County Cable TV Fund	TV/Video Director and Editor	1.00	1.00	1.00	1.00	
655 City/County Cable TV Fund	Video Multimedia Producer 1	0.50	0.50	0.50	0.50	
655 City/County Cable TV Fund	Video Multimedia Producer 2	2.00	2.00	2.00	2.00	
655 City/County Cable TV Fund	Video Services Manager	1.00	1.00	1.00	1.00	
655 City/County Cable TV Fund	Video Services Supervisor	1.00	1.00	1.00	1.00	
655 City/County Cable TV Fund Total		6.50	6.50	6.50	6.50	
Grand Total		18.50	14.50	15.50	15.50	

Community Development

Organizational chart



Mission statement

We ensure development aligns with Council priorities and state law, provides safe infrastructure and buildings, meets community needs for housing, jobs, and essential services, advances climate goals, and benefits from an efficient and predictable process.

Department description

The Community Development Department provides building and permitting services, building inspections, and code compliance. We conduct land use review for development projects and lead long-range land use, transportation, and environmental planning, including policy development and implementation.

Key services

- Comprehensive planning (equitable development, long range planning, environmental, economic, and district-scale planning)
- Transportation Planning
- Permits
- Review (Land Use, Building, Engineering)
- Building and Electrical Inspections
- Code Compliance

Community Development Expenditures by Fund

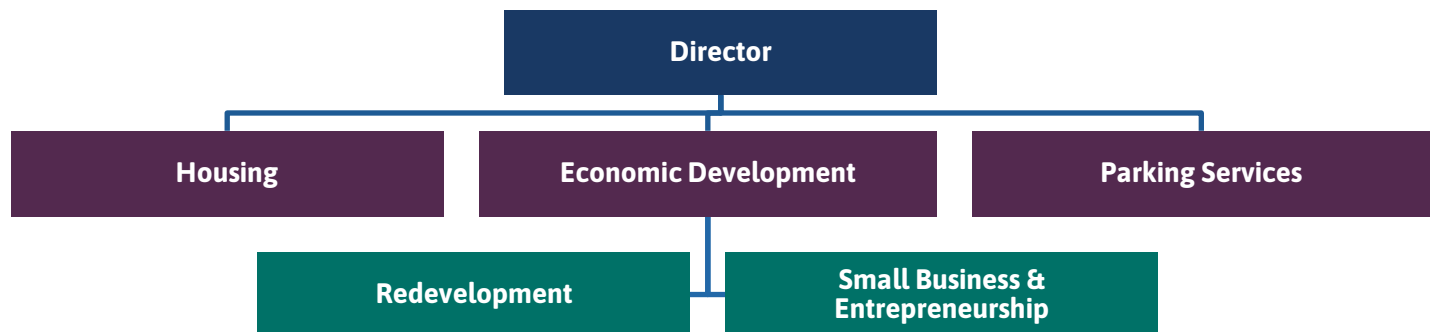
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	4,992,529	5,364,608	5,010,488	5,102,153
001 General Fund	Supplies & Services	2,312,450	2,553,964	1,897,433	970,989
001 General Fund	Intergovernmental	42,592	45,789	48,976	48,976
001 General Fund	Debt	13,471	-	-	-
001 General Fund	Interfund	1,360,642	1,532,277	1,465,811	1,481,315
001 General Fund Total		8,721,684	9,496,638	8,422,708	7,603,433
483 Building Inspection Fund	Salaries & Benefits	5,231,256	5,990,065	6,107,478	6,254,095
483 Building Inspection Fund	Supplies & Services	570,192	1,097,769	1,020,798	1,127,798
483 Building Inspection Fund	Interfund	2,359,127	2,579,032	2,583,716	2,607,392
483 Building Inspection Fund Total		8,160,575	9,666,866	9,711,992	9,989,285
Grand Total		16,882,259	19,163,504	18,134,700	17,592,718

Community Development Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
001 General Fund	Administrative Assistant 3	2.00	2.00	2.00	2.00	
001 General Fund	Code Enforcement Officer	4.00	4.00	4.00	4.00	
001 General Fund	Community Development Director	1.00	1.00	1.00	1.00	
001 General Fund	Deputy Community Development Director	1.00	1.00	1.00	1.00	
001 General Fund	Engineering Technician	4.00	4.00	-	-	- 4.00 moved to Public Works
001 General Fund	Land Use Manager	1.00	1.00	1.00	1.00	
001 General Fund	Long Range Planning Manager	1.00	1.00	1.00	1.00	
001 General Fund	Planner 1	1.00	1.00	1.00	1.00	
001 General Fund	Planner 2	6.00	6.00	6.00	6.00	- 2.00 limited term ending 12/31/2028
001 General Fund	Planner 3	9.00	9.00	8.00	8.00	- 1.00 limited term position not extended
001 General Fund	Planner 4	2.00	2.00	2.00	2.00	
001 General Fund	Transportation Planning Manager	1.00	1.00	1.00	1.00	
001 General Fund Total		33.00	33.00	28.00	28.00	
483 Building Inspection Fund	Assistant Building Official	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Assistant Plans Examiner	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Associate Plans Examiner	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Building Inspection Supervisor	-	-	1.00	1.00	- 1.00 reclassified from Plan Review Supervisor
483 Building Inspection Fund	Building Inspector II	1.00	1.00	-	-	- 1.00 reclassified to Building Inspector III
483 Building Inspection Fund	Building Inspector III	15.00	15.00	13.00	13.00	- 1.00 reclassified and moved to Information Technology Dept - 2.00 reclassified to Lead Building Inspector - 1.00 reclassified from Building Inspector II
483 Building Inspection Fund	Building Official	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Department Computer Technician 2	2.00	2.00	2.00	2.00	
483 Building Inspection Fund	Development Review Manager	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Financial Analyst 2	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Lead Building Inspector	-	-	2.00	2.00	- 2.00 reclassified from Building Inspector III
483 Building Inspection Fund	Lead Permits Specialist	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Lead Plans Examiner	-	-	1.00	1.00	- 1.00 reclassified from Senior Plans Examiner
483 Building Inspection Fund	Management Analyst 2	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Permit Center Supervisor	1.00	1.00	1.00	1.00	
483 Building Inspection Fund	Plan Review Supervisor	1.00	1.00	-	-	- 1.00 reclassified to Building Inspection Supervisor
483 Building Inspection Fund	Senior Permit Specialist	8.00	8.00	8.00	8.00	
483 Building Inspection Fund	Senior Plans Examiner	6.00	5.50	4.50	4.50	- 1.00 reclassified to Lead Plans Examiner
483 Building Inspection Fund	Support Specialist	1.00	-	-	-	
483 Building Inspection Fund	Support Specialist 2	-	1.00	1.00	1.00	
483 Building Inspection Fund Total		43.00	42.50	41.50	41.50	
Grand Total		76.00	75.50	69.50	69.50	

Economic Prosperity and Housing

Organizational chart



Mission statement

We seek to improve the lives of Vancouver residents by making housing more affordable, raising household incomes through increased economic opportunity, and improving access to Vancouver's iconic downtown through enhanced mobility for all.

Department description

Economic Prosperity and Housing drives private investment and equitable growth in Vancouver. Economic Development manages strategic redevelopment projects, supports local businesses—particularly small and historically disadvantaged firms—and partners with regional economic development organizations to recruit businesses, support start-ups, and expand firms that leverage the region's strengths. Housing invests federal, state, and local funds to increase and preserve affordable housing, address homelessness, and revitalize neighborhoods, while implementing the City's Housing Action Plan and managing the Multifamily Tax Exemption program. Parking Services operates an efficient, fiscally responsible downtown parking system, manages parking assets, and supports alternative transportation options that advance the City's climate and equity goals.

Key services

- Implement the Housing Action Plan and manage City housing development incentive programs
- Invest in projects and programs to support affordable housing and unsheltered households
- Manage strategic redevelopment projects
- Invest and collaborate to support creation, retention, and expansion of Vancouver businesses
- Manage public parking and invest in mobility initiatives

Economic Prosperity and Housing Expenditures by Fund

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027	2028
				Recommended	Recommended
001 General Fund	Salaries & Benefits	1,554,120	1,576,115	1,779,954	1,814,999
001 General Fund	Supplies & Services	495,976	6,867,411	6,254,361	1,271,441
001 General Fund	Capital	2,173,168	2,564,250	1,000,000	-
001 General Fund	Interfund	256,153	258,322	273,679	278,822
001 General Fund Total		4,479,416	11,266,098	9,307,994	3,365,262
108 CED Grants Fund	Salaries & Benefits	386,049	480,898	472,644	482,657
108 CED Grants Fund	Supplies & Services	4,671,542	11,668,745	3,721,730	2,221,730
108 CED Grants Fund	Debt	9,871	20,000	-	-
108 CED Grants Fund	Interfund	302,602	161,399	174,796	177,226
108 CED Grants Fund Total		5,370,063	12,331,042	4,369,170	2,881,613
109 Tourism Fund	Salaries & Benefits	40,826	42,429	43,655	44,315
109 Tourism Fund	Supplies & Services	1,195,759	1,087,761	1,694,354	1,765,670
109 Tourism Fund	Capital	-	844,804	577,200	-
109 Tourism Fund	Intergovernmental	1,767,638	1,949,296	1,799,448	1,871,426
109 Tourism Fund	Interfund	58,803	653,440	66,401	67,549
109 Tourism Fund Total		3,063,025	4,577,730	4,181,058	3,748,960
111 Affordable Housing Fund	Salaries & Benefits	235,264	348,166	316,047	322,951
111 Affordable Housing Fund	Supplies & Services	6,307,999	10,005,484	10,230,018	10,230,018
111 Affordable Housing Fund	Interfund	137,042	174,343	181,198	183,682
111 Affordable Housing Fund Total		6,680,305	10,527,993	10,727,263	10,736,651
127 Multi-Family Tax Exemption Affordable Housing Fund	Capital	-	-	2,154,500	-
127 Multi-Family Tax Exemption Affordable Housing Fund Total		-	-	2,154,500	-
130 Affordable Housing State Sales Tax Credit Fund	Supplies & Services	29,906	-	-	-
130 Affordable Housing State Sales Tax Credit Fund	Interfund	700,000	700,194	765,145	801,872
130 Affordable Housing State Sales Tax Credit Fund Total		729,906	700,194	765,145	801,872
133 REET 1 Fund (2002 Special Revenue)	Interfund	(4,000,000)	4,000,000	1,000,000	1,000,000
133 REET 1 Fund (2002 Special Revenue) Total		(4,000,000)	4,000,000	1,000,000	1,000,000
138 Economic Development Fund	Salaries & Benefits	-	-	41,657	43,214
138 Economic Development Fund	Supplies & Services	4,950	104,628	106,682	106,682
138 Economic Development Fund	Intergovernmental	-	1,610	1,691	1,691
138 Economic Development Fund	Debt	117,599	-	-	-
138 Economic Development Fund	Interfund	4,758,934	6,630,701	4,132,544	1,117,044
138 Economic Development Fund Total		4,881,483	6,736,938	4,282,574	1,268,631
483 Building Inspection Fund	Salaries & Benefits	263	-	-	-
483 Building Inspection Fund Total		263	-	-	-

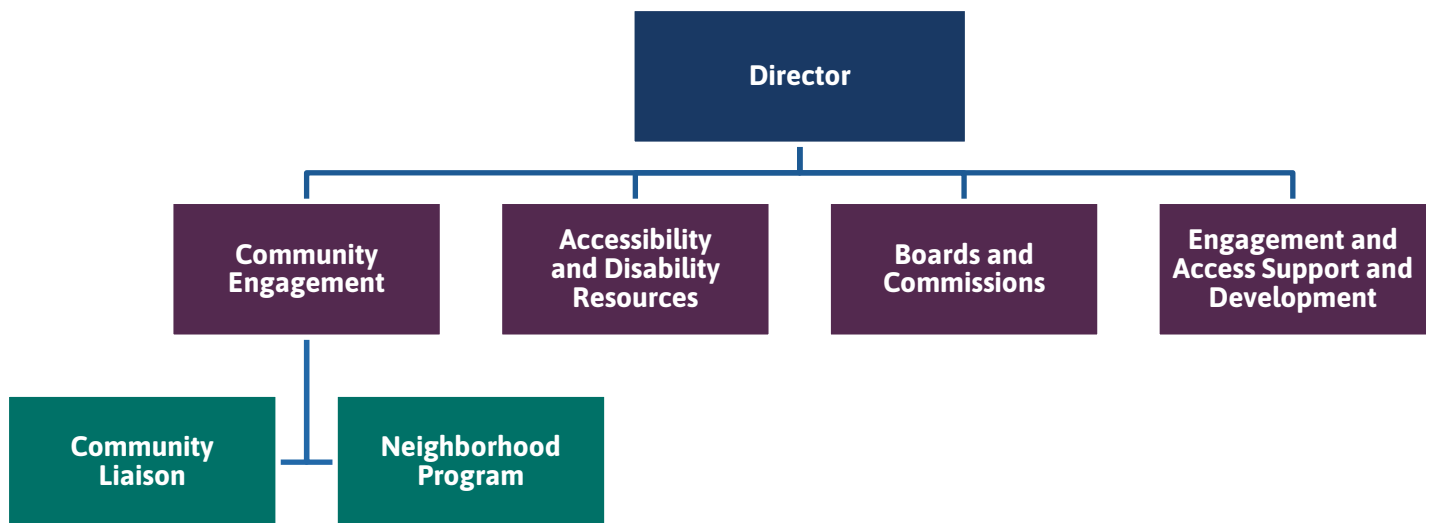
491 Parking Services Fund	Salaries & Benefits	1,557,186	1,827,639	1,881,389	1,917,996
491 Parking Services Fund	Supplies & Services	1,202,077	2,492,371	3,032,116	2,404,514
491 Parking Services Fund	Capital	-	420,000	-	-
491 Parking Services Fund	Intergovernmental	176,730	62,810	65,465	65,465
491 Parking Services Fund	Interfund	628,866	780,128	803,886	773,350
491 Parking Services Fund Total		3,564,860	5,582,949	5,782,856	5,161,325
Grand Total		24,769,321	55,722,944	42,570,560	28,964,312

Economic Prosperity and Housing Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
001 General Fund	Administrative Assistant 3	1.00	1.00	1.00	1.00	
001 General Fund	Deputy Economic Development Director	1.00	1.00	1.00	1.00	
001 General Fund	Economic Development Director	1.00	1.00	1.00	1.00	
001 General Fund	Management Analyst 2	1.00	1.00	1.00	1.00	
001 General Fund	Planner 2	2.00	2.00	2.00	2.00	
001 General Fund	Planner 3	1.00	1.00	1.00	1.00	- 1.00 limited term ending 12/31/2028
001 General Fund	Planner 4	3.00	3.00	3.00	3.00	
001 General Fund	Program Coordinator 2	-	1.00	1.00	1.00	
001 General Fund Total		10.00	11.00	11.00	11.00	
108 CED Grants Fund	Housing Manager	1.00	1.00	1.00	1.00	
108 CED Grants Fund	Housing Rehabilitation Specialist	1.00	1.00	1.00	1.00	
108 CED Grants Fund	Planner 2	1.00	1.00	1.00	1.00	
108 CED Grants Fund	Planner 3	1.00	1.00	1.00	1.00	
108 CED Grants Fund Total		4.00	4.00	4.00	4.00	
111 Affordable Housing Fund	Planner 2	1.00	1.00	1.00	1.00	
111 Affordable Housing Fund Total		1.00	1.00	1.00	1.00	
491 Parking Services Fund	Administrative Assistant 2	1.00	-	-	-	
491 Parking Services Fund	Lead Parking Enforcement Officer	-	2.00	2.00	2.00	
491 Parking Services Fund	Parking Demand Program Manager	1.00	1.00	1.00	1.00	
491 Parking Services Fund	Parking District Manager	1.00	1.00	1.00	1.00	
491 Parking Services Fund	Parking Enforcement Officer	2.00	7.00	7.00	7.00	
491 Parking Services Fund	Parking Maintenance Worker	1.00	1.00	1.00	1.00	
491 Parking Services Fund	Parking Officer	5.00	-	-	-	
491 Parking Services Fund	Parking Supervisor	1.00	1.00	1.00	1.00	
491 Parking Services Fund	Planner 1	-	1.00	1.00	1.00	
491 Parking Services Fund	Senior Support Specialist	1.00	-	-	-	
491 Parking Services Fund	Support Specialist 2	-	1.00	1.00	1.00	
491 Parking Services Fund Total		13.00	15.00	15.00	15.00	
Grand Total		28.00	31.00	31.00	31.00	

Engagement and Access

Organizational chart



Mission statement

We foster community and employee engagement while elevating accessibility, building belonging, eliminating barriers, and creating a thriving Vancouver for all.

Department description

The Engagement and Access Department focuses on workforce engagement, community engagement, and accessibility. Through our Vancouver for All initiative, we build a culture of belonging and inclusivity, aligning city values with targeted strategies and education so every employee and resident feels valued. Our community engagement team prioritizes community input in decision-making, serving as strategic advisors on City projects—designing surveys and meetings, building community relationships, and collaborating with partners and consultants. We recognize that disability legislation sets only a minimum standard; our core values of livability, equity and inclusion, innovation, sustainability and resiliency, and community trust guide us toward proactive accessibility and disability justice in all City operations.

Key services

- Support holistic planning
- Facilitate enhanced collaboration
- Proactive engagement and issue response
- Culture change management

Engagement and Access Expenditures by Fund

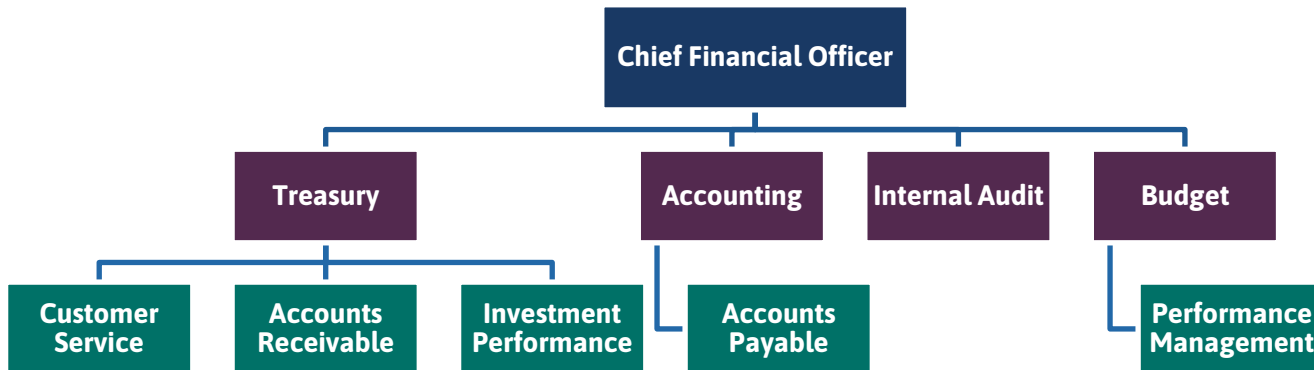
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	133,575	147,122	146,592	149,080
001 General Fund	Supplies & Services	134,561	169,831	150,758	150,758
001 General Fund	Interfund	24,251	28,468	30,234	30,668
001 General Fund Total		292,387	345,421	327,584	330,506
510 Internal Administrative Services Fund	Salaries & Benefits	460,138	918,081	1,023,943	1,074,260
510 Internal Administrative Services Fund	Supplies & Services	97,914	98,177	149,280	175,270
510 Internal Administrative Services Fund	Interfund	25,418	22,675	31,621	31,621
510 Internal Administrative Services Fund Total		583,469	1,038,933	1,204,844	1,281,151
Grand Total		875,856	1,384,353	1,532,428	1,611,657

Engagement and Access Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
001 General Fund	Program Coordinator 2	1.00	1.00	1.00	1.00	
001 General Fund Total		1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	ADA Specialist 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Community Engagement Manager	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Community Liaison 2	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Engagement and Access Business Partner 2	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Engagement and Access Director	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Equity and Inclusion Program Director	1.00	-	-	-	
510 Internal Administrative Services Fund	OEI Business Partner 2	1.00	-	-	-	
510 Internal Administrative Services Fund	Program Coordinator 2	-	-	1.00	1.00	- 1.00 new position
510 Internal Administrative Services Fund Total		3.00	5.00	6.00	6.00	
Grand Total		4.00	6.00	7.00	7.00	

Financial and Management Services

Organizational chart



Mission statement

We support the management and allocation of taxpayer resources in alignment with Council and community priorities, and in consideration of the long-term financial stability of the City. We adhere to financial best practices around transparency, reporting, analysis, and accountability, and support decision-makers with objective information and analysis.

Department description

Treasury manages banking, investments, and debt to maximize returns and minimize costs, and oversees Customer Service and Accounts Receivable billing and collections. Accounting produces the Annual Comprehensive Financial Report, quarterly reports, and cost allocation plans, and maintains internal controls and grant compliance. Accounts Payable coordinates supplier, service, and employee payments. The Budget team stewards the biennial operating and capital budget, including forecasting, analysis, and spending monitoring. Business Intelligence supports data-driven decision-making. Internal Audit evaluates internal controls, examines information integrity, and ensures compliance with policies, laws, and regulations.

Key services

- Budget Development and Monitoring
- Business Intelligence
- Tax and Licensing
- Internal Auditing
- Treasury
- Investment Management
- Accounts Receivable
- Accounts Payable
- General Accounting and Financial Reporting

Financial and Management Services Expenditures by Fund

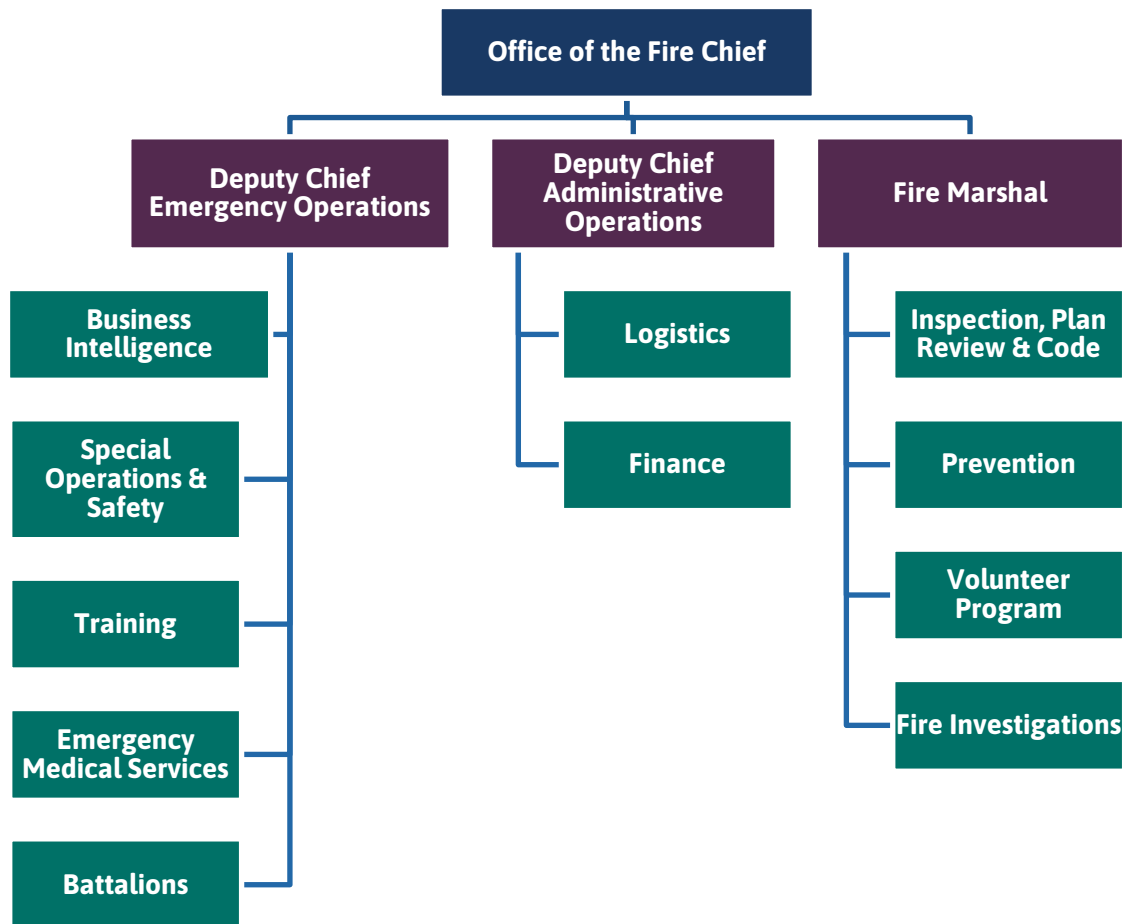
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
510 Internal Administrative Services Fund	Salaries & Benefits	6,054,851	6,550,855	5,611,298	5,748,250
510 Internal Administrative Services Fund	Supplies & Services	927,039	1,909,472	1,096,624	1,193,967
510 Internal Administrative Services Fund	Capital	53,276	-	-	-
510 Internal Administrative Services Fund	Interfund	456,630	469,378	422,253	422,253
510 Internal Administrative Services Fund Total		7,491,796	8,929,706	7,130,175	7,364,470
Grand Total		7,491,796	8,929,706	7,130,175	7,364,470

Financial and Management Services Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
510 Internal Administrative Services Fund	Accountant 1	1.00	1.00	-	-	- 1.00 reclassified to Accountant 2
510 Internal Administrative Services Fund	Accountant 2	5.00	5.00	6.00	6.00	- 1.00 reclassified from Accountant 1
510 Internal Administrative Services Fund	Accountant 3	3.00	3.00	3.00	3.00	
510 Internal Administrative Services Fund	Accounting Manager	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Accounting Supervisor	1.10	1.10	1.10	1.10	
510 Internal Administrative Services Fund	Administrative Assistant 3	0.60	0.60	0.60	0.60	
510 Internal Administrative Services Fund	Applications Engineer 3	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Budget Analyst 2	2.00	2.00	2.00	2.00	
510 Internal Administrative Services Fund	Budget Analyst 3	2.00	2.00	2.00	2.00	
510 Internal Administrative Services Fund	Budget Manager	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Chief Financial Officer	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Customer Service Representative	3.00	3.00	3.00	3.00	
510 Internal Administrative Services Fund	Deputy Finance Director	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Executive Assistant	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Financial Analyst 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Human Resources Manager 1	-	1.00	-	-	- 1.00 moved to Human Resources
510 Internal Administrative Services Fund	Internal Auditor 3	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Lead Accounting Clerk	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Payroll Analyst 3	2.00	2.00	-	-	- 2.00 moved to Human Resources
510 Internal Administrative Services Fund	Payroll Manager	1.00	-	-	-	
510 Internal Administrative Services Fund	Procurement Manager	1.00	1.00	-	-	- 1.00 moved to General Services
510 Internal Administrative Services Fund	Procurement Specialist 2	4.00	4.00	-	-	- 4.00 moved to General Services
510 Internal Administrative Services Fund	Procurement Specialist 3	2.00	2.00	-	-	- 2.00 moved to General Services
510 Internal Administrative Services Fund	Senior Accounting Clerk	7.00	7.00	7.00	7.00	
510 Internal Administrative Services Fund	Treasurer	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Treasury Analyst 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Treasury and Tax Supervisor	-	-	1.00	1.00	- 1.00 new position
510 Internal Administrative Services Fund Total		44.70	45.70	36.70	36.70	
Grand Total		44.70	45.70	36.70	36.70	

Fire

Organizational chart



Mission statement

We preserve life, protect property, and ensure a safe, prepared community.

Department description

The Fire Department serves 90 square miles and nearly 300,000 residents across a mostly suburban and consolidated area including 22 miles of shoreline. The department responds to 39,907 calls per year and includes 245 suppression personnel, 20 Fire Marshal's Office personnel, and 9 administrative support staff. Services include fire response, emergency medical services, fire prevention, fire investigation, and specialty operations like hazardous materials response, regional technical rescue, and maritime response.

Key services

- Emergency Medical Services – primary response to community medical emergencies
- Fire Suppression – response to structure fires and motor vehicle accidents
- Fire Special Operations – secondary response to hazardous situations and rescues
- Fire Marshal's Office – permit and fire inspections, code enforcement, fire investigation, arson investigation, public education
- Fire Training – employee education and training, skill development and certification maintenance

Fire Expenditures by Fund

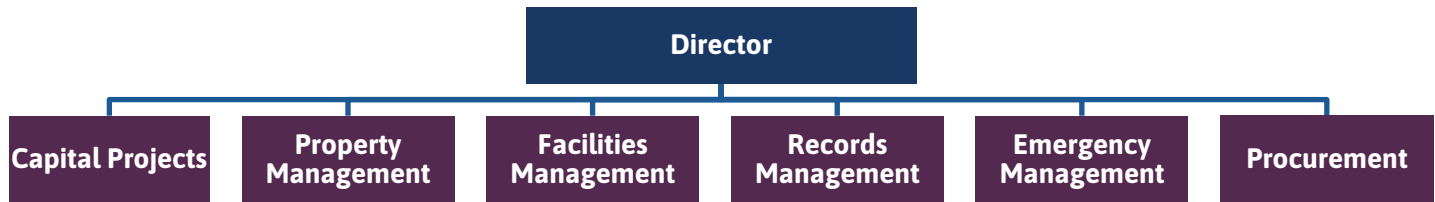
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Interfund	-	-	703,292	278,692
001 General Fund Total		-	-	703,292	278,692
151 Fire Fund	Salaries & Benefits	60,867,238	61,799,546	64,538,136	64,632,470
151 Fire Fund	Supplies & Services	5,183,655	3,464,008	3,873,276	3,255,410
151 Fire Fund	Capital	183,908	27,500	173,269	172,802
151 Fire Fund	Intergovernmental	1,176,429	1,809,572	1,925,987	1,925,987
151 Fire Fund	Debt	49,948	-	-	-
151 Fire Fund	Interfund	12,910,752	32,712,884	20,004,054	21,298,429
151 Fire Fund Total		80,371,930	99,813,510	90,514,722	91,285,098
153 Emergency Ambulance Services Contract Admin Fund	Supplies & Services	224,844	1,182,008	1,195,075	1,226,017
153 Emergency Ambulance Services Contract Admin Fund	Intergovernmental	331,466	246,093	266,705	266,705
153 Emergency Ambulance Services Contract Admin Fund	Interfund	17,567	20,445	12,039	12,541
153 Emergency Ambulance Services Contract Admin Fund Total		573,876	1,448,545	1,473,819	1,505,263
Grand Total		80,945,806	101,262,055	92,691,832	93,069,052

Fire Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
151 Fire Fund	Administrative Assistant 2	1.00	1.00	1.00	1.00	
151 Fire Fund	Administrative Assistant 3	1.00	2.00	2.00	2.00	- 1.00 limited term ending 12/31/2029
151 Fire Fund	Assistant Fire Marshal	1.00	1.00	1.00	1.00	
151 Fire Fund	Business Intelligence Analyst 2	1.00	1.00	1.00	1.00	
151 Fire Fund	Data Analyst 1	-	1.00	1.00	1.00	- 1.00 limited term ending 12/31/2029
151 Fire Fund	Department Human Resources Generalist 2	1.00	1.00	1.00	1.00	
151 Fire Fund	Deputy Fire Chief	3.00	3.00	3.00	3.00	
151 Fire Fund	Deputy Fire Marshal 1	1.00	1.00	1.00	1.00	
151 Fire Fund	Deputy Fire Marshal 2	4.00	4.00	4.00	4.00	
151 Fire Fund	Deputy Fire Marshal Supervisor	-	2.00	2.00	2.00	
151 Fire Fund	Division Fire Chief	4.00	4.00	4.00	4.00	
151 Fire Fund	Executive Assistant	1.00	1.00	1.00	1.00	
151 Fire Fund	Financial Analyst 3	1.00	1.00	1.00	1.00	
151 Fire Fund	Fire Battalion Chief	8.00	8.00	8.00	8.00	
151 Fire Fund	Fire Captain	64.00	64.00	64.00	64.00	
151 Fire Fund	Fire Chief	1.00	1.00	1.00	1.00	
151 Fire Fund	Fire Code Officer	10.00	10.00	10.00	10.00	
151 Fire Fund	Fire Emergency Services Manager	-	1.00	1.00	1.00	- 1.00 limited term ending 12/31/2029
151 Fire Fund	Fire Marshal	1.00	1.00	1.00	1.00	
151 Fire Fund	Fire Professional Standards Program Manager	-	1.00	1.00	1.00	- 1.00 limited term ending 12/31/2029
151 Fire Fund	Fire Protection Engineer	1.00	1.00	1.00	1.00	
151 Fire Fund	Firefighter	109.00	109.00	109.00	109.00	
151 Fire Fund	Firefighter Engineer	56.00	56.00	56.00	56.00	
151 Fire Fund	Inventory Coordinator 1	1.00	1.00	1.00	1.00	
151 Fire Fund	Lead Deputy Fire Marshal	2.00	-	-	-	
151 Fire Fund	Management Analyst 2	1.00	1.00	1.00	1.00	
151 Fire Fund	Material Control Coordinator	-	1.00	1.00	1.00	- 1.00 limited term ending 12/31/2029
151 Fire Fund	Senior Engineering Technician	1.00	1.00	1.00	1.00	
151 Fire Fund	Support Specialist 2	-	2.00	2.00	2.00	- 2.00 limited term ending 12/31/2029
151 Fire Fund Total		274.00	281.00	281.00	281.00	
Grand Total		274.00	281.00	281.00	281.00	

General Services

Organizational chart



Mission statement

We are committed to providing the operational foundation that enables City departments to serve the community safely, effectively, and transparently.

Department description

The General Services Department provides essential enterprise-wide support that enables City operations, strategic initiatives, and responsible stewardship of public resources. Through Citywide Emergency Management, Citywide Records Management and Mail Services, Facilities Capital Projects, Facilities Management, Procurement, and Property Management, the department delivers reliable customer-forward services that promote operational efficiency and transparency. The department prepares the City for emergencies, manages records and mail operations, supports responsible procurement practices, maintains safe and functional facilities, oversees City properties, and delivers capital projects that support long-term community needs. Administration provides leadership, financial oversight, and coordination to ensure effective service delivery. Together, these divisions create an operational foundation that allows City departments to serve the community while advancing accountability, innovation, and sustainable growth.

Key services

- Emergency management
- Property management
- Capital projects management
- Property management: the acquisition, leasing, management and disposition of City properties
- Records management: processes public disclosure requests and records retention
- Procurement: the purchase of goods, services and construction
- Mail services

General Services Expenditures by Fund

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	127,847	168,010	-	-
001 General Fund	Supplies & Services	50,522	140,777	-	-
001 General Fund	Interfund	17,950	184,117	2,750,000	-
001 General Fund Total		196,319	492,904	2,750,000	-
126 Parks, Recreation and Cultural Services Special Revenue Fund	Interfund	-	-	250,000	250,000
126 Parks, Recreation and Cultural Services Special Revenue Fund Total		-	-	250,000	250,000
128 Criminal Justice Fund	Supplies & Services	-	58,475	-	-
128 Criminal Justice Fund Total		-	58,475	-	-
151 Fire Fund	Interfund	-	420,000	-	-
151 Fire Fund Total		-	420,000	-	-
333 LTGO Bond Fund - Operations Center	Capital	-	-	21,405,576	13,356,000
333 LTGO Bond Fund - Operations Center Total		-	-	21,405,576	13,356,000
335 Fire Acquisition Fund	Salaries & Benefits	102,957	-	-	-
335 Fire Acquisition Fund	Supplies & Services	1,146,757	537,993	450,000	450,000
335 Fire Acquisition Fund	Capital	990,381	16,383,342	11,052,000	3,880,000
335 Fire Acquisition Fund	Interfund	136,934	16,135	18,308	18,830
335 Fire Acquisition Fund Total		2,377,030	16,937,470	11,520,308	4,348,830
336 Capital Improvement Fund	Salaries & Benefits	483,079	-	50,000	50,000
336 Capital Improvement Fund	Supplies & Services	5,831,643	4,496,105	2,055,000	2,050,000
336 Capital Improvement Fund	Capital	3,052,104	87,317,804	74,719,264	17,496,383
336 Capital Improvement Fund	Interfund	674,646	54,200	61,954	63,819
336 Capital Improvement Fund Total		10,041,472	91,868,109	76,886,218	19,660,202
337 VNHR Property Capital Fund	Salaries & Benefits	-	-	28,098	-
337 VNHR Property Capital Fund	Supplies & Services	-	-	550,000	-
337 VNHR Property Capital Fund	Capital	-	-	359,043	-
337 VNHR Property Capital Fund Total		-	-	937,141	-
440 Water Revenue Bond - Operations Center	Capital	-	-	76,728,000	20,034,000
440 Water Revenue Bond - Operations Center Total		-	-	76,728,000	20,034,000
445 Water Utility Fund	Salaries & Benefits	2,793	-	-	-
445 Water Utility Fund	Supplies & Services	-	-	200,000	-
445 Water Utility Fund	Capital	44,470	-	-	-
445 Water Utility Fund	Interfund	115,156	1,010,231	-	750,000
445 Water Utility Fund Total		162,419	1,010,231	200,000	750,000
481 Airport Fund	Supplies & Services	-	70,000	100,000	100,000
481 Airport Fund Total		-	70,000	100,000	100,000
483 Building Inspection Fund	Interfund	-	-	1,500,000	-
483 Building Inspection Fund Total		-	-	1,500,000	-
501 Facilities Asset Mgmt & Replacement Reserve Fund	Interfund	1,306,338	22,068,847	5,029,450	8,291,922
501 Facilities Asset Mgmt & Replacement Reserve Fund Total		1,306,338	22,068,847	5,029,450	8,291,922

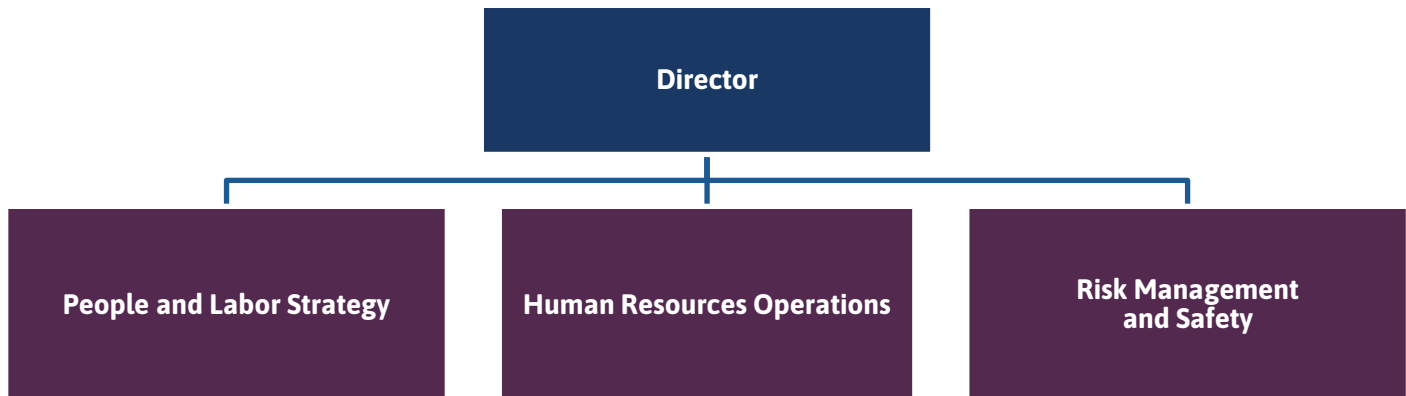
507 Facilities Maintenance Services Fund	Salaries & Benefits	3,146,238	3,576,952	3,981,705	4,172,384
507 Facilities Maintenance Services Fund	Supplies & Services	5,346,019	5,772,255	7,456,997	6,789,477
507 Facilities Maintenance Services Fund	Interfund	907,707	1,670,638	1,137,130	1,059,054
507 Facilities Maintenance Services Fund Total		9,399,964	11,019,844	12,575,832	12,020,915
510 Internal Administrative Services Fund	Salaries & Benefits	543,217	550,582	1,836,230	2,013,760
510 Internal Administrative Services Fund	Supplies & Services	160,875	142,139	1,117,693	1,036,130
510 Internal Administrative Services Fund	Interfund	74,713	85,123	154,735	156,123
510 Internal Administrative Services Fund Total		778,804	777,843	3,108,658	3,206,013
Grand Total		24,262,347	144,723,723	212,991,184	82,017,882

General Services Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
001 General Fund	Emergency Preparedness Program Manager	0.50	0.50	-	-	- 0.50 FTE moved to Fund 510
001 General Fund Total		0.50	0.50	-	-	
507 Facilities Maintenance Services Fund	Capital Projects Manager	1.00	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund	Capital Projects Project Manager 3	4.00	4.00	4.00	4.00	
507 Facilities Maintenance Services Fund	Construction Project Coordinator 2	1.00	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund	Deputy General Services Director	-	-	1.00	1.00	- 1.00 new position
507 Facilities Maintenance Services Fund	Electrician	3.00	2.00	2.00	2.00	
507 Facilities Maintenance Services Fund	Electrician, Low Voltage	-	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund	Facilities Maintenance Specialist	1.00	-	-	-	
507 Facilities Maintenance Services Fund	Facilities Manager	1.00	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund	Financial Analyst 3	1.00	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund	General Services Director	1.00	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund	HVAC Technician	2.00	2.00	2.00	2.00	
507 Facilities Maintenance Services Fund	Interiors Coordinator	-	-	1.00	1.00	- 1.00 new position
507 Facilities Maintenance Services Fund	Lead Facilities Maintenance Specialist	1.00	2.00	2.00	2.00	
507 Facilities Maintenance Services Fund	Property Management Program Manager	1.00	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund	Public Works Supervisor	3.00	3.00	3.00	3.00	
507 Facilities Maintenance Services Fund	Senior Facilities Maintenance Specialist	6.00	6.00	6.00	6.00	
507 Facilities Maintenance Services Fund	Support Specialist 3	1.00	1.00	1.00	1.00	
507 Facilities Maintenance Services Fund Total		27.00	27.00	29.00	29.00	
510 Internal Administrative Services Fund	City Records Manager	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Emergency Preparedness Coordinator	-	-	1.00	1.00	- 1.00 new position
510 Internal Administrative Services Fund	Emergency Preparedness Program Manager	-	-	0.50	0.50	- 0.50 moved from General Fund
510 Internal Administrative Services Fund	Mail Room Assistant	1.00	-	-	-	
510 Internal Administrative Services Fund	Procurement Manager	-	-	1.00	1.00	- 1.00 moved from Financial and Management Services
510 Internal Administrative Services Fund	Procurement Specialist 2	-	-	4.00	4.00	- 4.00 moved from Financial and Management Services
510 Internal Administrative Services Fund	Procurement Specialist 3	-	-	2.00	2.00	- 2.00 moved from Financial and Management Services
510 Internal Administrative Services Fund	Public Records Officer	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Records Specialist	1.00	1.00	1.00	2.00	
510 Internal Administrative Services Fund	Support Specialist 2	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund Total		4.00	4.00	12.50	13.50	
Grand Total		31.50	31.50	41.50	42.50	

Human Resources

Organizational chart



Mission statement

We provide responsive service and meaningful programs to employees through their lifecycle – pre-employment, employment and into retirement – with a focus on equity, stewardship, resilience and safety, and by cultivating an open and authentic culture where people can do their best work.

Department description

Human Resources is organized into three divisions: HR Operations, Risk and Safety, and People and Labor Strategy.

HR Operations provides benefits, leave, payroll, pensioner support, compensation, HR systems coordination and talent acquisition services; Risk and Safety provides risk management services, workers' compensation administration and coordination, and supports employee health and safety through education and program development; and People and Labor Strategy consults with departments on a range of organizational needs, negotiates collective bargaining agreements and fosters productive relationships with employees and labor groups, updates and develops employment policies and consults on and coordinates employees' reasonable accommodation requests.

Key services

- Talent Acquisition
- Benefits
- Leave
- Pensioner Support
- Payroll
- Compensation
- Collective Bargaining
- Employment Policies
- Reasonable Accommodations
- Internal Organizational Support
- HR Systems Coordination
- Risk Management
- Workers' Compensation
- Employee Health and Safety

Human Resources Expenditures by Fund

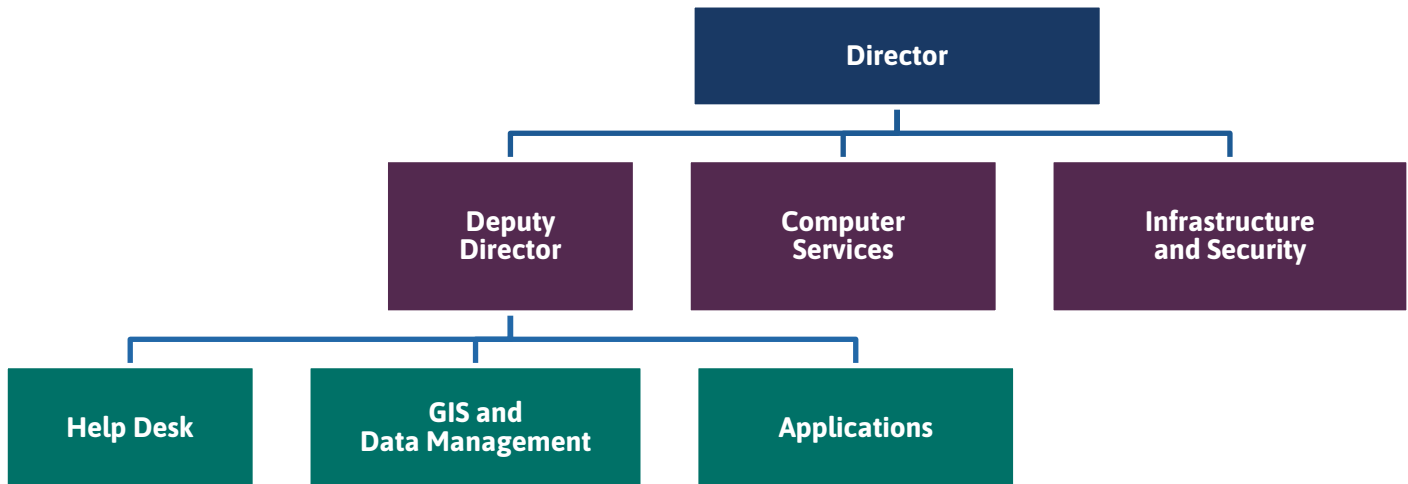
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
509 Self-Insured Worker's Comp & Liability Fund	Salaries & Benefits	817,918	809,332	826,466	838,906
509 Self-Insured Worker's Comp & Liability Fund	Supplies & Services	16,370,597	15,233,040	11,769,690	12,269,690
509 Self-Insured Worker's Comp & Liability Fund	Intergovernmental	51,601	157,500	165,375	165,375
509 Self-Insured Worker's Comp & Liability Fund	Interfund	579,691	495,824	520,146	526,045
509 Self-Insured Worker's Comp & Liability Fund Total		17,819,807	16,695,697	13,281,677	13,800,016
510 Internal Administrative Services Fund	Salaries & Benefits	2,484,415	3,022,676	3,483,282	3,531,222
510 Internal Administrative Services Fund	Supplies & Services	650,631	1,129,719	1,086,774	836,774
510 Internal Administrative Services Fund	Interfund	203,417	223,967	237,453	237,453
510 Internal Administrative Services Fund Total		3,338,463	4,376,362	4,807,509	4,605,449
511 Benefits Fund	Supplies & Services	14,570,448	28,584,789	30,211,806	30,211,806
511 Benefits Fund	Interfund	188,354	282,344	333,620	346,383
511 Benefits Fund Total		14,758,802	28,867,133	30,545,426	30,558,189
512 Self-Insured Health Insurance Fund	Supplies & Services	15,600,941	4,217,409	-	-
512 Self-Insured Health Insurance Fund	Interfund	209,722	302,963	-	-
512 Self-Insured Health Insurance Fund Total		15,810,663	4,520,372	-	-
617 Police Pension Trust Fund	Salaries & Benefits	1,319,315	1,513,200	1,513,200	1,513,200
617 Police Pension Trust Fund	Supplies & Services	9,460	22,608	23,521	23,521
617 Police Pension Trust Fund	Intergovernmental	-	210	221	221
617 Police Pension Trust Fund	Interfund	14,150	19,458	21,450	21,929
617 Police Pension Trust Fund Total		1,342,925	1,555,476	1,558,392	1,558,871
618 Fire Pension Trust Fund	Salaries & Benefits	1,146,057	1,400,000	1,400,000	1,400,000
618 Fire Pension Trust Fund	Supplies & Services	9,509	33,528	34,877	34,877
618 Fire Pension Trust Fund	Interfund	14,410	19,162	21,509	22,074
618 Fire Pension Trust Fund Total		1,169,976	1,452,690	1,456,386	1,456,951
Grand Total		54,240,636	57,467,730	51,649,390	51,979,476

Human Resources Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
509 Self-Insured Worker's Comp & Liability Fund	Management Analyst 2	2.00	2.00	2.00	2.00	
509 Self-Insured Worker's Comp & Liability Fund	Risk and Safety Manager	1.00	1.00	1.00	1.00	
509 Self-Insured Worker's Comp & Liability Fund	Safety Program Manager	1.00	1.00	1.00	1.00	
509 Self-Insured Worker's Comp & Liability Fund	Worker's Compensation Analyst 3	1.00	1.00	1.00	1.00	
509 Self-Insured Worker's Comp & Liability Fund Total		5.00	5.00	5.00	5.00	
510 Internal Administrative Services Fund	Administrative Assistant 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Administrative Assistant 3	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Benefits Analyst 3	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Benefits Specialist 2	3.00	3.00	3.00	3.00	
510 Internal Administrative Services Fund	Compensation Analyst 2	1.00	-	-	-	
510 Internal Administrative Services Fund	Compensation Analyst 3	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Deputy Human Resources Director	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Employee Engagement Specialist 2	1.00	-	-	-	
510 Internal Administrative Services Fund	Human Resources Business Partner 3	3.00	3.00	3.00	3.00	
510 Internal Administrative Services Fund	Human Resources Director	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Human Resources Generalist 2	-	2.00	2.00	2.00	
510 Internal Administrative Services Fund	Human Resources Manager 1	-	-	1.00	1.00	- 1.00 moved from Financial and Management Services
510 Internal Administrative Services Fund	Human Resources Manager 2	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Human Resources Systems Analyst	-	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Learning and Development Specialist 2	1.00	-	-	-	
510 Internal Administrative Services Fund	Leave Specialist 2	1.00	-	-	-	
510 Internal Administrative Services Fund	Payroll Analyst 3	-	-	2.00	2.00	- 2.00 moved from Financial and Management Services
510 Internal Administrative Services Fund	Recruiting Specialist 2	3.00	2.00	2.00	2.00	
510 Internal Administrative Services Fund Total		19.00	18.00	21.00	21.00	
Grand Total		24.00	23.00	26.00	26.00	

Information Technology

Organizational chart



Mission statement

We support our internal customers by delivering responsive, secure, and innovative technology services.

Department description

We help City staff use computers, phones, and software safely and easily. We set up and fix equipment, answer technical questions, and help with technology problems through our friendly Help Desk. Our team supports key City systems for planning, payroll, public safety, and public works, and keeps data organized and secure. We manage maps and information for all departments, keep databases operating, and oversee servers, email, Wi-Fi, and internet access, ensuring the City is safe from cyber threats. Our goal is to make technology work smoothly for everyone in the city.

Key services

- Help Desk
- Computer Services
- Applications
- Infrastructure and security
- GIS and Data Management

Information Technology Expenditures by Fund

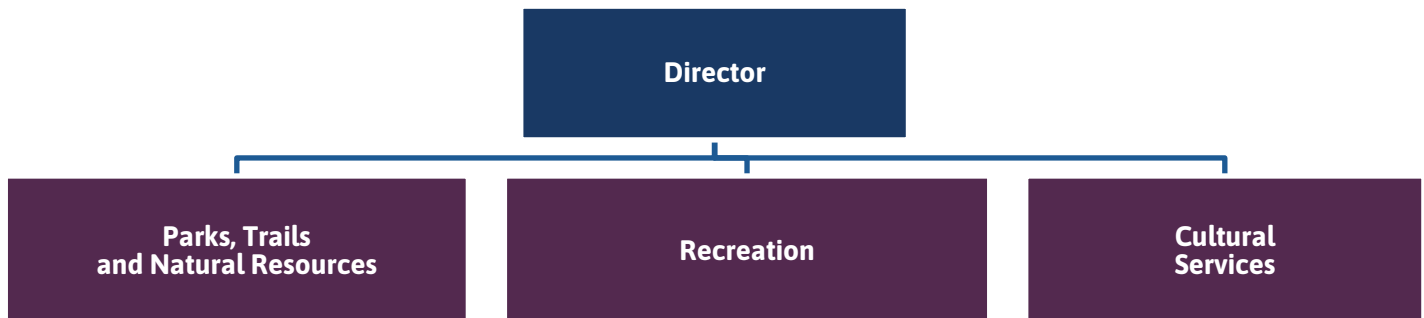
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
445 Water Utility Fund	Salaries & Benefits	-	146,186	-	-
445 Water Utility Fund	Interfund	13,669	15,586	17,096	17,459
445 Water Utility Fund Total		13,669	161,772	17,096	17,459
506 Computer Repair & Replacement Fund	Supplies & Services	2,439,157	5,384,778	3,315,445	1,164,810
506 Computer Repair & Replacement Fund	Capital	-	492,935	339,948	711,305
506 Computer Repair & Replacement Fund	Interfund	38,076	58,176	63,678	64,858
506 Computer Repair & Replacement Fund Total		2,477,233	5,935,889	3,719,071	1,940,973
510 Internal Administrative Services Fund	Salaries & Benefits	7,193,154	7,045,915	7,852,683	7,965,845
510 Internal Administrative Services Fund	Supplies & Services	2,973,247	4,151,417	4,114,012	4,139,012
510 Internal Administrative Services Fund	Intergovernmental	92,040	113,400	113,400	113,400
510 Internal Administrative Services Fund	Interfund	468,852	476,912	444,353	444,353
510 Internal Administrative Services Fund Total		10,727,294	11,787,644	12,524,448	12,662,610
Grand Total		13,218,196	17,885,305	16,260,615	14,621,042

Information Technology Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
510 Internal Administrative Services Fund	Administrative Assistant 3	1.00	1.00	-	-	- 1.00 reclassified to Management Analyst 2
510 Internal Administrative Services Fund	Applications Engineer 2	2.00	2.00	2.00	2.00	
510 Internal Administrative Services Fund	Applications Engineer 3	5.00	5.00	6.00	6.00	- 1.00 reclassified and moved from Community Development
510 Internal Administrative Services Fund	Computer Services Manager	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Computer Technician 2	6.00	6.00	6.00	6.00	
510 Internal Administrative Services Fund	Computer Technician 3	3.00	3.00	3.00	3.00	
510 Internal Administrative Services Fund	Cybersecurity Analyst 3	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Deputy Information Technology Director	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	GIS and Data Manager	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Help Desk Technician 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Information Technology Applications Manager	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Information Technology Director	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Information Technology Infrastructure Manager	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Management Analyst 2	-	-	1.00	1.00	- 1.00 reclassified from Administrative Assistant 3
510 Internal Administrative Services Fund	Network Engineer 3	4.00	4.00	4.00	4.00	
510 Internal Administrative Services Fund	Public Safety Technology Manager	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund	Software Engineer 2	6.00	6.00	6.00	6.00	
510 Internal Administrative Services Fund	System Administrator 3	4.00	4.00	4.00	4.00	
510 Internal Administrative Services Fund	Telecommunications Analyst 2	1.00	1.00	1.00	1.00	
510 Internal Administrative Services Fund Total		41.00	41.00	42.00	42.00	
Grand Total		41.00	41.00	42.00	42.00	

Parks, Recreation & Cultural Services

Organizational chart



Mission statement

We create community through our people, programs, events, facilities, parks, natural areas, and public spaces, striving for inclusive and equitable access for the diverse communities we serve.

Department description

Parks, Recreation & Cultural Services manages parkland, trails, developed parks, natural areas, two community centers, a senior center, and a growing cultural program celebrating Vancouver's diversity and history through public art and events. We help build healthy connections between neighbors and nature by responsibly stewarding public resources, engaging community members, removing barriers to access, and meeting unmet needs, striving for inclusive and equitable access for the diverse communities we serve. Our four divisions—Parks, Trails and Natural Resources; Recreation; Cultural Services; and Administration—support climate resilience, economic vitality, public safety, community health, and quality of life. We work with two commissions: the Culture, Arts and Heritage Commission and the Parks and Recreation Advisory Commission.

Key services

- Administration
- Aquatics and Sports
- Youth and Teen Programs and Access to Recreation
- Fitness and Senior and Special Programs
- Parks Assets, Planning and Operations
- Cultural Services (including Special Events, Volunteer Management and Culture, Art and Heritage)

Parks, Recreation and Cultural Services Expenditures by Fund

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	7,477,682	8,340,903	8,992,589	9,260,578
001 General Fund	Supplies & Services	1,648,032	2,381,711	2,680,034	2,575,084
001 General Fund	Intergovernmental	61,510	42,862	59,662	59,662
001 General Fund	Interfund	11,178,216	13,898,285	10,162,038	9,944,949
001 General Fund Total		20,365,440	24,663,762	21,894,323	21,840,273
120 Cultural Arts Tax - Local Sales Tax Fund	Salaries & Benefits	-	498,349	511,315	521,267
120 Cultural Arts Tax - Local Sales Tax Fund	Supplies & Services	16,532	5,805,511	6,564,397	6,564,397
120 Cultural Arts Tax - Local Sales Tax Fund	Intergovernmental	-	325,000	325,000	325,000
120 Cultural Arts Tax - Local Sales Tax Fund	Interfund	-	4,608	3,219	3,219
120 Cultural Arts Tax - Local Sales Tax Fund Total		16,532	6,633,468	7,403,931	7,413,883
126 Parks, Recreation and Cultural Services Special Revenue Fund	Supplies & Services	-	-	450,000	-
126 Parks, Recreation and Cultural Services Special Revenue Fund	Interfund	192,276	4,144,309	4,175,703	5,399,000
126 Parks, Recreation and Cultural Services Special Revenue Fund Total		192,276	4,144,309	4,625,703	5,399,000
133 REET 1 Fund (2002 Special Revenue)	Interfund	175,025	2,300,000	4,360,000	1,250,000
133 REET 1 Fund (2002 Special Revenue) Total		175,025	2,300,000	4,360,000	1,250,000
139 VNHR Properties Fund	Supplies & Services	2,252	40,248	41,210	41,210
139 VNHR Properties Fund	Interfund	185,092	246,055	228,311	228,418
139 VNHR Properties Fund Total		187,344	286,303	269,521	269,628
194 PIF - District A Fund	Interfund	190,500	2,197,912	2,213,534	-
194 PIF - District A Fund Total		190,500	2,197,912	2,213,534	-
195 PIF - District B Fund	Interfund	3,189,279	3,359,967	3,132,166	-
195 PIF - District B Fund Total		3,189,279	3,359,967	3,132,166	-
196 PIF - District C Fund	Interfund	4,159,944	10,212,606	9,544,670	1,445,258
196 PIF - District C Fund Total		4,159,944	10,212,606	9,544,670	1,445,258
336 Capital Improvement Fund	Supplies & Services	198	-	-	-
336 Capital Improvement Fund	Interfund	398	5	5	5
336 Capital Improvement Fund Total		596	5	5	5
337 VNHR Property Capital Fund	Supplies & Services	9,198	-	-	-
337 VNHR Property Capital Fund	Capital	354,416	-	-	-
337 VNHR Property Capital Fund	Interfund	5,649	2,021	2,094	2,112
337 VNHR Property Capital Fund Total		369,264	2,021	2,094	2,112

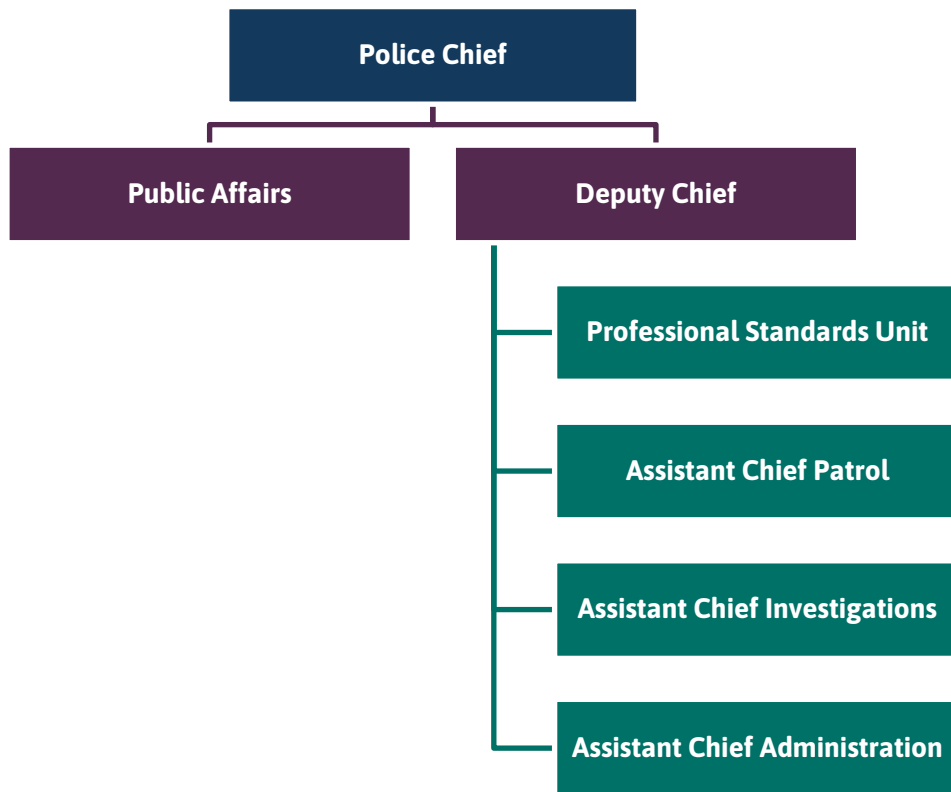
343 Parks Construction Fund (Capital Projects only)	Salaries & Benefits	186,133	-	-	-
343 Parks Construction Fund (Capital Projects only)	Supplies & Services	1,578,257	8,512,391	4,122,185	522,712
343 Parks Construction Fund (Capital Projects only)	Capital	8,352,601	30,755,271	27,672,091	6,595,258
343 Parks Construction Fund (Capital Projects only)	Intergovernmental	3,958	-	-	-
343 Parks Construction Fund (Capital Projects only)	Interfund	414,858	12,217	13,036	13,233
343 Parks Construction Fund (Capital Projects only) Total		10,535,808	39,279,879	31,807,312	7,131,203
497 Tennis Center Fund	Supplies & Services	18,827	17,324	18,017	18,017
497 Tennis Center Fund Total		18,827	17,324	18,017	18,017
Grand Total		39,400,834	93,097,556	85,271,276	44,769,379

Parks, Recreation & Cultural Services Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
001 General Fund	Administrative Assistant	2.00	-	-	-	
001 General Fund	Administrative Assistant 3	2.00	2.00	2.00	2.00	
001 General Fund	Aquatics Supervisor	-	1.00	1.00	1.00	
001 General Fund	Communications Specialist 3	1.00	1.00	1.00	1.00	
001 General Fund	Cultural Services Manager	1.00	1.00	1.00	1.00	
001 General Fund	Customer Service Representative	8.50	8.50	8.50	8.50	
001 General Fund	Customer Service Supervisor	-	2.00	2.00	2.00	
001 General Fund	Department Computer Technician 2	1.00	1.00	1.00	1.00	
001 General Fund	Deputy Director, Parks, Recreations & Cultural Services	-	-	1.00	1.00	- 1.00 reclassified from Park Developer 3
001 General Fund	Dual Certified Lifeguard	4.00	4.00	3.00	3.00	- 1.00 reclassified to Park Operations Assistant
001 General Fund	Facilities Assistant - P&R	2.00	2.00	2.00	2.00	
001 General Fund	Management Analyst 2	1.00	1.00	1.00	1.00	
001 General Fund	Park Developer 2	4.00	4.00	4.00	4.00	
001 General Fund	Park Developer 3	1.00	1.00	-	-	- 1.00 reclassified to Deputy Director, Parks, Recreation & Cultural Services
001 General Fund	Park Development Manager	1.00	1.00	1.00	1.00	
001 General Fund	Park Operations Assistant	-	-	1.00	1.00	- 1.00 reclassified from Dual Certified Lifeguard
001 General Fund	Parks, Recreation, and Cultural Services Director	1.00	1.00	1.00	1.00	
001 General Fund	Permits Specialist	1.00	1.00	1.00	1.00	
001 General Fund	Planner 2	1.00	1.00	1.00	1.00	
001 General Fund	Planner 3	1.00	1.00	1.00	1.00	
001 General Fund	Recreation Coordinator	3.00	-	-	-	
001 General Fund	Recreation Program and Facility Manager	2.00	2.00	2.00	2.00	
001 General Fund	Recreation Specialist	5.00	5.00	5.00	5.00	
001 General Fund	Recreation Supervisor	-	3.00	3.00	3.00	
001 General Fund	Senior Recreation Coordinator	1.00	-	-	-	
001 General Fund	Senior Recreation Specialist	11.00	11.00	11.00	11.00	
001 General Fund	Special Events Permitting Manager	1.00	1.00	1.00	1.00	
001 General Fund	Volunteer Coordinator 1	1.00	1.00	1.00	1.00	
001 General Fund	Volunteer Coordinator 2	1.00	1.00	1.00	1.00	
001 General Fund Total		57.50	57.50	57.50	57.50	
120 Cultural Arts Tax - Local Sales Tax Fund	Communications Specialist 2	-	1.00	1.00	1.00	
120 Cultural Arts Tax - Local Sales Tax Fund	Cultural Access Program Supervisor	-	1.00	1.00	1.00	
120 Cultural Arts Tax - Local Sales Tax Fund	Grants Coordinator	-	2.00	2.00	2.00	
120 Cultural Arts Tax - Local Sales Tax Fund Total		-	4.00	4.00	4.00	
Grand Total		57.50	61.50	61.50	61.50	

Police

Organizational chart



Mission statement

We partner with our community to preserve life, protect property, and enhance livability through equitable law enforcement and effective use of resources.

Department description

The Vancouver Police Department is a professional, progressive, and innovative law enforcement agency committed to fair, equitable, and responsible service. The Office of the Chief and Administration provides leadership, budget and evidence functions, and training oversight. Professional Standards monitors risk areas, investigates alleged misconduct, and fosters accountability and trust. Investigations pursue reported crimes such as cybercrime, domestic violence, property crime, arson, assault, robbery, and drug trafficking. Patrol officers respond to 911 calls, enforce laws and ordinances, and enhance community livability through problem-solving, proactive enforcement, and community engagement.

Key services

- Response to 911 calls for service
- Investigation of crime
- Apprehension of suspects
- Traffic Enforcement/Safety
- Community engagement
- Problem solving
- Property/Evidence Management
- Police Records Management

Police Expenditures by Fund

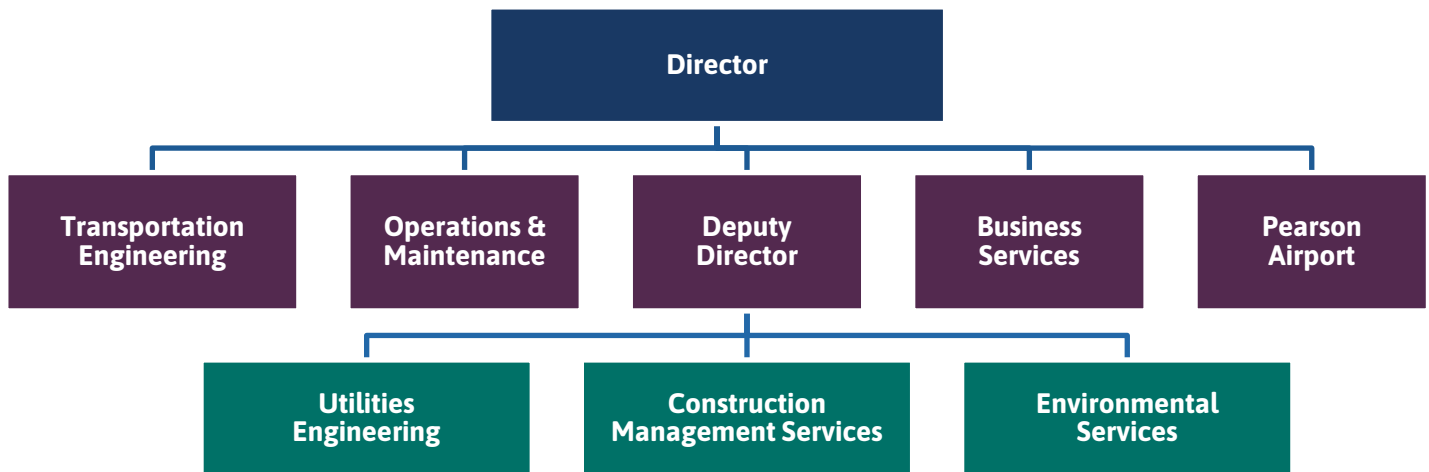
Fund	Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
001 General Fund	Salaries & Benefits	53,223,327	53,711,337	63,602,950	66,537,078
001 General Fund	Supplies & Services	4,799,424	5,961,291	7,391,051	8,084,420
001 General Fund	Capital	1,596,624	-	2,025,000	-
001 General Fund	Intergovernmental	5,780,402	3,869,163	3,834,667	3,852,729
001 General Fund	Debt	335,168	-	-	-
001 General Fund	Interfund	13,295,336	17,435,082	19,512,245	14,884,867
001 General Fund Total		79,030,280	80,976,873	96,365,912	93,359,093
104 Investigative Fund	Supplies & Services	12,425	16,253	77,066	27,066
104 Investigative Fund	Capital	-	-	20,000	20,000
104 Investigative Fund	Intergovernmental	-	210	221	221
104 Investigative Fund	Interfund	64,218	19,912	886	907
104 Investigative Fund Total		76,643	36,375	98,173	48,194
107 Drug Enforcement Fund	Supplies & Services	1,571	62,890	11,620	11,620
107 Drug Enforcement Fund	Intergovernmental	-	1,575	1,654	1,654
107 Drug Enforcement Fund	Interfund	617	878	910	918
107 Drug Enforcement Fund Total		2,188	65,343	14,184	14,192
128 Criminal Justice Fund	Supplies & Services	151,683	2,284,721	736,870	736,870
128 Criminal Justice Fund	Capital	26,932	613,068	-	-
128 Criminal Justice Fund	Interfund	363,308	848,852	751,914	752,140
128 Criminal Justice Fund Total		541,924	3,746,641	1,488,784	1,489,010
505 Fleet Services Capital Fund	Interfund	(16,520)	-	-	-
505 Fleet Services Capital Fund Total		(16,520)	-	-	-
611 SW Washington Regional SWAT Team Fund	Supplies & Services	277,906	544,916	664,564	664,564
611 SW Washington Regional SWAT Team Fund	Capital	22,414	-	-	-
611 SW Washington Regional SWAT Team Fund	Interfund	371,062	62,003	62,003	62,003
611 SW Washington Regional SWAT Team Fund Total		671,382	606,919	726,567	726,567
657 Police Forfeiture Fund	Intergovernmental	85,000	50,000	50,000	50,000
657 Police Forfeiture Fund	Interfund	-	50,000	50,000	50,000
657 Police Forfeiture Fund Total		85,000	100,000	100,000	100,000
Grand Total		80,390,897	85,532,151	98,793,620	95,737,056

Police Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
001 General Fund	Administrative Assistant 2	1.00	1.00	1.00	1.00	
001 General Fund	Administrative Assistant 3	2.00	2.00	2.00	2.00	
001 General Fund	Assistant Police Chief	3.00	3.00	3.00	3.00	
001 General Fund	Business Intelligence Analyst 2	1.00	1.00	1.00	1.00	
001 General Fund	Business Operations Specialist 1	-	2.00	2.00	2.00	
001 General Fund	Communications Specialist 3	1.00	1.00	1.00	1.00	
001 General Fund	Crime Analyst	3.00	3.00	3.00	3.00	
001 General Fund	Data Analyst 1	-	-	1.00	1.00	- 1.00 new position
001 General Fund	Department Aide	0.50	0.50	0.50	0.50	
001 General Fund	Deputy Police Chief	1.00	1.00	1.00	1.00	
001 General Fund	Digital Forensics Investigator 2	1.00	2.00	2.00	2.00	
001 General Fund	Digital Forensics Investigator 3	1.00	1.00	1.00	1.00	
001 General Fund	Evidence Supervisor	1.00	1.00	1.00	1.00	
001 General Fund	Executive Assistant	1.00	1.00	1.00	1.00	
001 General Fund	Financial Analyst 2	2.00	-	-	-	
001 General Fund	Inventory Coordinator 1	2.00	2.00	2.00	2.00	
001 General Fund	Lead Police Records Specialist	2.00	-	-	-	
001 General Fund	Material Control Coordinator	1.00	1.00	1.00	1.00	
001 General Fund	Police Business Services Manager	1.00	1.00	1.00	1.00	
001 General Fund	Police Chief	1.00	1.00	1.00	1.00	
001 General Fund	Police Commander	4.00	4.00	4.00	4.00	
001 General Fund	Police Corporal	13.00	13.00	13.00	13.00	
001 General Fund	Police Lieutenant	11.00	11.00	11.00	11.00	
001 General Fund	Police Officer	173.00	186.00	202.00	202.00	- 16.00 new positions
001 General Fund	Police Public Affairs Program Manager	1.00	1.00	1.00	1.00	
001 General Fund	Police Records Specialist	18.00	-	-	-	
001 General Fund	Police Records Specialist Level I	-	9.00	9.00	9.00	
001 General Fund	Police Records Specialist Level II	-	7.00	8.00	8.00	- 1.00 new position
001 General Fund	Police Records Specialist Level III	-	4.00	5.00	5.00	- 1.00 new position
001 General Fund	Police Records Supervisor	4.00	4.00	4.00	4.00	
001 General Fund	Police Sergeant	35.00	35.00	35.00	35.00	
001 General Fund	Police Service Technician	9.00	9.00	11.00	11.00	- 2.00 new positions
001 General Fund	Program Coordinator 1	-	-	1.00	1.00	- 1.00 new position
001 General Fund	Property/Evidence Technician	4.00	4.00	4.00	4.00	
001 General Fund	Support Specialist 2	-	-	1.00	1.00	- 1.00 new position
001 General Fund	Volunteer Coordinator 1	1.00	1.00	1.00	1.00	
001 General Fund Total		298.50	312.50	335.50	335.50	
Grand Total		298.50	312.50	335.50	335.50	

Public Works

Organizational chart



Mission statement

We provide residents, businesses, and customers with essential public facilities and services that are safe, reliable, efficient, environmentally sensitive, and cost-effective, supporting and enhancing our community's vibrant quality of life.

Department description

Through the Public Works Department's seven divisions, we provide reliable and environmentally effective services while striving to keep rates and costs affordable. We provide clean drinking water, wastewater collection and treatment, and streets maintenance, preservation, sweeping, and traffic signals and lighting services. We help neighborhoods plant trees, recycle, and protect waterways and groundwater aquifers. Business Services provides department finance, GIS, and asset management. Construction Management works with multiple departments citywide to deliver quality public infrastructure projects through inspections, contract management, and surveying. Transportation and Utilities Engineering manages transportation assets and utility systems, including capital projects and regulatory compliance. Environmental Services promotes sustainability through Solid Waste, Urban Forestry, and the Water Resources Education Center, and we oversee Pearson Airport operations.

Key services

- Design, Construction, and Maintenance of Transportation, Water, Wastewater, and Surface Water Infrastructure
- Vehicle and Equipment Services (maintenance and replacement)
- Parks, Medians and Greenways Maintenance
- Garbage and Recycling Services
- Urban Forestry Management
- Natural Areas and Watershed Education
- Pearson Airport Management and Operations
- Business Services including Utility Billing and Geographic Information Systems (GIS)

Public Works Expenditures by Fund

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027	2028
				Recommended	Recommended
102 Street Fund	Salaries & Benefits	5,711,405	6,397,504	7,220,224	7,379,119
102 Street Fund	Supplies & Services	6,325,023	7,355,645	7,465,854	7,465,854
102 Street Fund	Capital	47,665	-	-	-
102 Street Fund	Intergovernmental	1,334	1,050	1,103	1,103
102 Street Fund	Interfund	6,393,631	6,260,457	4,750,121	4,780,772
102 Street Fund Total		18,479,059	20,014,657	19,437,302	19,626,847
103 Street Funding Initiative - Operating Fund	Salaries & Benefits	2,628,539	2,889,344	2,066,532	2,102,790
103 Street Funding Initiative - Operating Fund	Supplies & Services	876,163	2,041,449	1,839,842	1,836,153
103 Street Funding Initiative - Operating Fund	Capital	8,458,430	18,005,498	11,831,529	11,831,529
103 Street Funding Initiative - Operating Fund	Intergovernmental	-	1,000	-	-
103 Street Funding Initiative - Operating Fund	Interfund	1,984,497	3,109,755	2,066,497	2,079,621
103 Street Funding Initiative - Operating Fund Total		13,947,630	26,047,046	17,804,400	17,850,093
116 Parkhill Cemetery Improvement Fund	Supplies & Services	7,122	40,000	-	-
116 Parkhill Cemetery Improvement Fund	Intergovernmental	588	1,169	1,228	1,228
116 Parkhill Cemetery Improvement Fund	Interfund	1,747	2,122	2,288	2,328
116 Parkhill Cemetery Improvement Fund Total		9,458	43,291	3,516	3,556
131 Transportation Special Revenue Fund	Interfund	317,849	695,594	599,164	600,023
131 Transportation Special Revenue Fund Total		317,849	695,594	599,164	600,023
133 REET 1 Fund (2002 Special Revenue)	Interfund	-	-	2,170,000	170,000
133 REET 1 Fund (2002 Special Revenue) Total		-	-	2,170,000	170,000
141 Columbia TIF District Fund	Interfund	700,000	-	-	-
141 Columbia TIF District Fund Total		700,000	-	-	-
142 Cascade TIF District Fund	Interfund	1,050,566	200,000	1,500,000	-
142 Cascade TIF District Fund Total		1,050,566	200,000	1,500,000	-
143 Pacific TIF District Fund	Interfund	5,000,000	-	-	-
143 Pacific TIF District Fund Total		5,000,000	-	-	-
152 Fire Equipment Fund	Capital	6,135,532	14,279,511	6,853,700	4,122,500
152 Fire Equipment Fund Total		6,135,532	14,279,511	6,853,700	4,122,500
330 Transportation Capital Fund	Salaries & Benefits	856,305	-	-	-
330 Transportation Capital Fund	Supplies & Services	609,117	1,275	-	-
330 Transportation Capital Fund	Capital	19,977,736	7,844,141	10,500,000	6,800,000
330 Transportation Capital Fund	Interfund	1,970,917	85,609	4,587	5,691
330 Transportation Capital Fund Total		23,414,075	7,931,025	10,504,587	6,805,691
331 Street Funding Initiative - Capital Fund	Salaries & Benefits	2,126,119	-	-	-
331 Street Funding Initiative - Capital Fund	Supplies & Services	4,906,121	6,425,146	51,326	1,326
331 Street Funding Initiative - Capital Fund	Capital	23,727,701	34,391,383	47,334,447	9,700,000

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027	2028
				Recommended	Recommended
331 Street Funding Initiative - Capital Fund	Interfund	4,057,813	136,253	231,382	233,672
331 Street Funding Initiative - Capital Fund Total		34,817,754	40,952,782	47,617,155	9,934,998
440 Water Revenue Bond - Operations Center	Capital	-	12,410,851	-	-
440 Water Revenue Bond - Operations Center Total		-	12,410,851	-	-
442 City Tree Reserve Fund	Supplies & Services	46,711	118,346	122,768	122,768
442 City Tree Reserve Fund	Intergovernmental	60	3,150	3,308	3,308
442 City Tree Reserve Fund	Interfund	3,169	4,188	4,229	4,270
442 City Tree Reserve Fund Total		49,939	125,684	130,305	130,346
443 Surface Water Construction Fund	Salaries & Benefits	227,652	-	-	-
443 Surface Water Construction Fund	Supplies & Services	773,916	-	-	-
443 Surface Water Construction Fund	Capital	1,435,725	6,455,665	2,106,050	2,660,000
443 Surface Water Construction Fund	Interfund	290,088	20,252	22,467	23,000
443 Surface Water Construction Fund Total		2,727,381	6,475,917	2,128,517	2,683,000
444 Surface Water Management Fund	Salaries & Benefits	7,382,986	7,838,478	8,294,201	8,548,827
444 Surface Water Management Fund	Supplies & Services	2,601,844	2,846,626	2,946,409	2,912,269
444 Surface Water Management Fund	Intergovernmental	8,603,463	9,036,598	9,394,198	9,892,737
444 Surface Water Management Fund	Interfund	9,577,422	10,582,424	6,489,817	6,546,956
444 Surface Water Management Fund Total		28,165,714	30,304,126	27,124,625	27,900,789
445 Water Utility Fund	Salaries & Benefits	15,290,101	19,226,680	20,236,381	20,824,320
445 Water Utility Fund	Supplies & Services	7,369,213	9,547,770	10,235,266	11,006,853
445 Water Utility Fund	Intergovernmental	22,252,419	20,454,564	23,651,757	24,838,573
445 Water Utility Fund	Interfund	27,606,101	26,928,611	22,090,311	22,172,179
445 Water Utility Fund Total		72,517,834	76,157,625	76,213,715	78,841,925
447 Systems Development Reserves Fund	Intergovernmental	20,879	6,300	6,615	6,615
447 Systems Development Reserves Fund	Interfund	-	7,729,121	6,750,000	4,300,000
447 Systems Development Reserves Fund Total		20,879	7,735,421	6,756,615	4,306,615
448 Water Construction Fund	Salaries & Benefits	926,671	-	-	-
448 Water Construction Fund	Supplies & Services	8,648,479	-	350,000	350,000
448 Water Construction Fund	Capital	9,277,212	55,851,068	53,937,405	73,057,870
448 Water Construction Fund	Debt	47,040	-	-	-
448 Water Construction Fund	Interfund	1,251,321	205,815	228,345	233,764
448 Water Construction Fund Total		20,150,723	56,056,883	54,515,750	73,641,634
449 SCIP Fund	Supplies & Services	-	25,000	-	-
449 SCIP Fund	Intergovernmental	1,377	1,050	1,103	1,103
449 SCIP Fund	Interfund	73,933	945,900	677,371	678,927
449 SCIP Fund Total		75,309	971,950	678,474	680,030
453 Utility Customer Assistance Fund	Interfund	50,329	65,000	250,000	250,000

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027	2028
				Recommended	Recommended
453 Utility Customer Assistance Fund Total		50,329	65,000	250,000	250,000
475 Sewer Utility Fund	Salaries & Benefits	5,515,697	6,725,945	7,165,528	7,393,464
475 Sewer Utility Fund	Supplies & Services	14,256,888	15,298,075	16,548,256	16,512,346
475 Sewer Utility Fund	Capital	-	-	200,000	200,000
475 Sewer Utility Fund	Intergovernmental	21,662,478	21,814,814	23,256,446	24,476,931
475 Sewer Utility Fund	Interfund	25,882,959	27,750,607	25,454,422	20,567,396
475 Sewer Utility Fund Total		67,318,022	71,589,441	72,624,652	69,150,137
477 Sewer System Development Fund	Intergovernmental	18,490	6,300	6,615	6,615
477 Sewer System Development Fund	Interfund	-	7,793,248	10,000,000	10,000,000
477 Sewer System Development Fund Total		18,490	7,799,548	10,006,615	10,006,615
478 Sewer Construction Fund	Salaries & Benefits	1,100,033	-	-	-
478 Sewer Construction Fund	Supplies & Services	4,612,041	-	-	-
478 Sewer Construction Fund	Capital	15,295,589	50,816,560	34,387,141	21,060,000
478 Sewer Construction Fund	Interfund	1,045,324	26,050	26,050	26,050
478 Sewer Construction Fund Total		22,052,987	50,842,610	34,413,191	21,086,050
481 Airport Fund	Salaries & Benefits	190,879	335,423	321,203	326,179
481 Airport Fund	Supplies & Services	1,228,469	2,594,982	775,440	325,440
481 Airport Fund	Intergovernmental	528	12,075	10,000	10,000
481 Airport Fund	Interfund	262,255	334,179	252,361	253,506
481 Airport Fund Total		1,682,131	3,276,659	1,359,005	915,125
490 Solid Waste Fund	Salaries & Benefits	624,864	832,366	813,793	828,099
490 Solid Waste Fund	Supplies & Services	1,382,660	2,195,354	1,953,117	1,953,117
490 Solid Waste Fund	Intergovernmental	9,626	10,500	11,025	11,025
490 Solid Waste Fund	Interfund	540,009	599,891	908,696	848,052
490 Solid Waste Fund Total		2,557,159	3,638,111	3,686,631	3,640,292
504 Fleet Services Operation Fund	Salaries & Benefits	3,320,124	3,417,974	3,484,418	3,572,429
504 Fleet Services Operation Fund	Supplies & Services	5,930,874	5,342,092	6,240,855	6,240,855
504 Fleet Services Operation Fund	Capital	66,540	-	-	-
504 Fleet Services Operation Fund	Intergovernmental	859	1,000	1,050	1,050
504 Fleet Services Operation Fund	Interfund	1,768,270	1,578,685	1,868,702	1,888,483
504 Fleet Services Operation Fund Total		11,086,667	10,339,750	11,595,025	11,702,817
505 Fleet Services Capital Fund	Supplies & Services	37,362	21,000	22,050	22,050
505 Fleet Services Capital Fund	Capital	8,400,105	11,648,792	7,701,533	4,726,700
505 Fleet Services Capital Fund	Intergovernmental	40,608	52,605	55,236	55,236
505 Fleet Services Capital Fund	Interfund	-	2,957	145	145
505 Fleet Services Capital Fund Total		8,478,075	11,725,354	7,778,964	4,804,131
508 Grounds Services Fund	Salaries & Benefits	2,735,728	2,971,445	2,773,596	2,831,741

Fund	Expenditure Type	2025 Actuals	2026 Budget	2027	2028
				Recommended	Recommended
508 Grounds Services Fund	Supplies & Services	1,817,266	1,688,818	1,743,370	1,743,370
508 Grounds Services Fund	Intergovernmental	131	630	662	662
508 Grounds Services Fund	Interfund	2,863,655	2,749,809	2,394,701	2,389,241
508 Grounds Services Fund Total		7,416,780	7,410,702	6,912,329	6,965,014
Grand Total		348,240,344	467,089,538	422,664,236	375,818,229

Public Works Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
102 Street Fund	Civil Engineer 2	3.00	3.00	3.00	3.00	
102 Street Fund	Civil Engineer 3	5.00	5.00	5.00	5.00	
102 Street Fund	Civil Engineer Supervisor	1.00	1.00	1.00	1.00	
102 Street Fund	Engineering Specialist	3.00	4.00	4.00	4.00	
102 Street Fund	Engineering Technician	2.00	-	-	-	
102 Street Fund	Lead Maintenance Worker	3.00	-	-	-	
102 Street Fund	Lead Traffic Signal & Street Light Technician	1.00	1.00	1.00	1.00	
102 Street Fund	Public Works Division Manager	1.00	1.00	1.00	1.00	
102 Street Fund	Public Works Engineering Manager	3.00	3.00	3.00	3.00	
102 Street Fund	Public Works Operations Manager	1.00	1.00	-	-	- 1.00 reclassified to Public Works Financial Operations Manager in Fund 445
102 Street Fund	Public Works Supervisor	3.00	-	-	-	
102 Street Fund	Senior Engineering Technician	3.00	3.00	3.00	3.00	
102 Street Fund	Senior Maintenance Worker	15.00	-	-	-	
102 Street Fund	Senior Street Light Technician	2.00	-	-	-	
102 Street Fund	Traffic Signal Specialist	1.00	1.00	1.00	1.00	
102 Street Fund	Traffic Signal Supervisor	-	1.00	1.00	1.00	
102 Street Fund	Traffic Signal Technician	4.00	6.00	6.00	6.00	
102 Street Fund	Utility Lead Maintenance Worker	-	4.00	4.00	4.00	
102 Street Fund	Utility Public Works Supervisor	-	2.00	2.00	2.00	
102 Street Fund	Utility Senior Maintenance Worker	-	14.00	14.00	14.00	
102 Street Fund Total		51.00	50.00	49.00	49.00	
103 Street Funding Initiative - Operating Fund	Administrative Assistant 3	1.00	1.00	1.00	1.00	
103 Street Funding Initiative - Operating Fund	Civil Engineer 2	1.00	1.00	1.00	1.00	
103 Street Funding Initiative - Operating Fund	Civil Engineer 3	2.00	2.00	2.00	2.00	
103 Street Funding Initiative - Operating Fund	Civil Engineer Supervisor	1.00	1.00	1.00	1.00	
103 Street Funding Initiative - Operating Fund	Construction Inspection Specialist	-	-	1.00	1.00	- 1.00 reclassified from Senior Construction Inspector
103 Street Funding Initiative - Operating Fund	Engineering Specialist	2.00	2.00	2.00	2.00	
103 Street Funding Initiative - Operating Fund	Senior Construction Inspector	4.00	6.00	5.00	5.00	- 1.00 reclassified to Construction Inspection Specialist - 2.00 limited term ending 12/31/2028
103 Street Funding Initiative - Operating Fund	Senior Engineering Technician	1.00	1.00	1.00	1.00	
103 Street Funding Initiative - Operating Fund	Senior Grounds Maintenance Specialist	1.00	1.00	1.00	1.00	
103 Street Funding Initiative - Operating Fund	Senior Grounds Maintenance Worker	3.00	3.00	3.00	3.00	
103 Street Funding Initiative - Operating Fund	Utility Senior Maintenance Worker	1.00	1.00	1.00	1.00	
103 Street Funding Initiative - Operating Fund Total		17.00	19.00	19.00	19.00	
444 Surface Water Management Fund	Civil Engineer 2	4.00	4.00	4.00	4.00	
444 Surface Water Management Fund	Civil Engineer Supervisor	1.00	1.00	1.00	1.00	
444 Surface Water Management Fund	Engineering Specialist	2.00	2.00	2.00	2.00	
444 Surface Water Management Fund	Engineering Technician	-	1.00	1.00	1.00	
444 Surface Water Management Fund	Environmental Regulatory Program Manager	2.00	2.00	2.00	2.00	
444 Surface Water Management Fund	Lead Maintenance Worker	7.00	-	-	-	
444 Surface Water Management Fund	Maintenance Specialist	2.00	2.00	2.00	2.00	
444 Surface Water Management Fund	Program Coordinator 2	5.00	5.00	5.00	5.00	
444 Surface Water Management Fund	Public Works Engineering Manager	1.00	1.00	1.00	1.00	
444 Surface Water Management Fund	Public Works Operations Manager	1.00	1.00	1.00	1.00	
444 Surface Water Management Fund	Public Works Supervisor	4.00	1.00	1.00	1.00	
444 Surface Water Management Fund	Senior Engineering Technician	6.00	6.00	6.00	6.00	
444 Surface Water Management Fund	Senior Grounds Maintenance Specialist	2.00	2.00	2.00	2.00	
444 Surface Water Management Fund	Senior Maintenance Worker	2.00	2.00	2.00	2.00	
444 Surface Water Management Fund	Technical Engineering Supervisor	1.00	1.00	1.00	1.00	
444 Surface Water Management Fund	Utility Lead Maintenance Worker	-	7.00	7.00	7.00	
444 Surface Water Management Fund	Utility Maintenance Specialist	-	-	1.00	1.00	- 1.00 reclassified from Utility Senior Maintenance Worker
444 Surface Water Management Fund	Utility Public Works Supervisor	-	3.00	3.00	3.00	
444 Surface Water Management Fund	Utility Senior Maintenance Worker	20.00	20.00	19.00	19.00	- 1.00 reclassified to Utility Maintenance Specialist

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
444 Surface Water Management Fund Total		60.00	61.00	61.00	61.00	
445 Water Utility Fund	Administrative Assistant 3	1.00	2.00	2.00	2.00	
445 Water Utility Fund	City Survey Manager	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Civil Engineer 2	7.00	7.00	7.00	7.00	
445 Water Utility Fund	Civil Engineer 3	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Civil Engineer Supervisor	6.00	6.00	6.00	6.00	- 1.00 limited term ending 12/31/2028
445 Water Utility Fund	Communications Specialist 3	-	1.00	1.00	1.00	
445 Water Utility Fund	Construction Inspection Specialist	5.00	6.00	6.00	6.00	- 1.00 limited term ending 12/31/2028
445 Water Utility Fund	Construction Inspector	3.00	3.00	2.00	2.00	- 1.00 reclassified to Lead Construction Inspector
445 Water Utility Fund	Construction Project Coordinator 2	5.00	5.00	5.00	5.00	- 1.00 limited term ending 12/31/2028
445 Water Utility Fund	Customer Service Representative	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Department Computer Technician 2	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Deputy Public Works Director	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Engineering Project Coordinator	-	-	-	1.00	- 1.00 new position
445 Water Utility Fund	Engineering Specialist	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Engineering Technician	-	-	3.00	3.00	- 4.00 moved from Community Development - 1.00 reclassified to Lead Development Services
445 Water Utility Fund	Enterprise Portfolio Manager	-	-	1.00	1.00	- 1.00 new position
445 Water Utility Fund	Environmental Regulatory Program Manager	-	1.00	1.00	1.00	
445 Water Utility Fund	Facilities Assistant - WREC	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Finance and Logistics Supervisor	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Financial Analyst 3	1.00	1.00	1.00	1.00	
445 Water Utility Fund	GIS Supervisor	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Lead Accounting Clerk	-	1.00	1.00	1.00	
445 Water Utility Fund	Lead Construction Inspector	-	-	1.00	1.00	- 1.00 reclassified from Construction Inspector
445 Water Utility Fund	Lead Development Services Technician	-	-	1.00	1.00	- 1.00 reclassified from Engineering Technician
445 Water Utility Fund	Lead Maintenance Worker	6.00	-	-	-	
445 Water Utility Fund	Lead Senior Accounting Clerk	1.00	-	-	-	
445 Water Utility Fund	Lead Utility Inspector	1.00	-	-	-	
445 Water Utility Fund	Lead Water Production Operator	1.00	-	-	-	
445 Water Utility Fund	Management Analyst 2	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Management Analyst 3	-	-	1.00	1.00	- 1.00 new position
445 Water Utility Fund	Professional Land Surveyor	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Public Works Deputy Operations Division Manager	-	-	1.00	1.00	- 1.00 new position
445 Water Utility Fund	Public Works Director	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Public Works Division Manager	3.00	3.00	3.00	3.00	
445 Water Utility Fund	Public Works Engineering Manager	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Public Works Finance and Asset Division Manager	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Public Works Financial Operations Manager	-	-	1.00	1.00	- 1.00 reclassified from Public Works Operations Manager
445 Water Utility Fund	Public Works Operations Manager	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Public Works Supervisor	5.00	3.00	3.00	3.00	
445 Water Utility Fund	Safety Specialist 2	1.00	1.00	1.00	1.00	
445 Water Utility Fund	SCADA Technician	2.00	-	-	-	
445 Water Utility Fund	Senior Accounting Clerk	5.00	5.00	5.00	5.00	
445 Water Utility Fund	Senior Construction Inspector	11.00	11.00	11.00	11.00	- 2.00 limited term ending 12/31/2028
445 Water Utility Fund	Senior Engineering Technician	3.00	3.00	3.00	3.00	
445 Water Utility Fund	Senior Maintenance Worker	15.00	-	-	-	
445 Water Utility Fund	Senior Surveyor	2.00	3.00	3.00	3.00	
445 Water Utility Fund	Senior Utility Billing Clerk	-	1.00	1.00	1.00	
445 Water Utility Fund	Senior Utility Billing Clerk, Field	-	1.00	1.00	1.00	
445 Water Utility Fund	Senior Utility Customer Service Representative	1.00	-	-	-	
445 Water Utility Fund	Strategic Communications Manager	-	1.00	1.00	1.00	
445 Water Utility Fund	Support Specialist	3.00	-	-	-	
445 Water Utility Fund	Support Specialist 2	-	3.00	3.00	3.00	
445 Water Utility Fund	Support Specialist 3	1.00	-	-	-	
445 Water Utility Fund	Survey Specialist	3.00	2.00	2.00	2.00	
445 Water Utility Fund	Surveyor	3.00	3.00	3.00	3.00	
445 Water Utility Fund	Utilities Administration Manager	1.00	1.00	1.00	1.00	

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
445 Water Utility Fund	Utility Billing Clerk	-	11.50	11.50	11.50	- 1.00 reclassified from Utility Billing Clerk, Field - 1.00 limited term not extended
445 Water Utility Fund	Utility Billing Clerk, Field	-	6.00	5.00	5.00	- 1.00 reclassified to Utility Billing Clerk
445 Water Utility Fund	Utility Customer Service Representative	11.50	-	-	-	
445 Water Utility Fund	Utility Electrician	3.00	3.00	3.00	3.00	
445 Water Utility Fund	Utility Lead Maintenance Worker, Water	-	6.00	6.00	6.00	
445 Water Utility Fund	Utility Lead Water Production Operator	-	1.00	1.00	1.00	
445 Water Utility Fund	Utility Locate Coordinator	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Utility Locator	4.00	4.00	4.00	4.00	
445 Water Utility Fund	Utility Maintenance Worker	-	1.00	1.00	1.00	
445 Water Utility Fund	Utility Maintenance Worker, Water	-	1.00	1.00	1.00	
445 Water Utility Fund	Utility Public Works Supervisor, Water Distribution	-	2.00	2.00	2.00	
445 Water Utility Fund	Utility Public Works Supervisor, Water Production	-	1.00	1.00	1.00	
445 Water Utility Fund	Utility SCADA Technician	-	2.00	2.00	2.00	
445 Water Utility Fund	Utility Senior Maintenance Worker, Water	-	13.00	13.00	13.00	
445 Water Utility Fund	Utility Service Inspector	6.00	-	-	-	
445 Water Utility Fund	Utility Specialist	2.00	-	-	-	
445 Water Utility Fund	Utility Specialist, Water	-	2.00	2.00	2.00	
445 Water Utility Fund	Utility Water Quality Coordinator	-	1.00	1.00	1.00	
445 Water Utility Fund	Utility Water Quality Technician	-	4.00	4.00	4.00	
445 Water Utility Fund	Utility Water Treatment Plant Operator	-	4.00	4.00	4.00	
445 Water Utility Fund	Warehouse Specialist	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Warehouse Supervisor	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Warehouse Technician	1.00	1.00	1.00	1.00	
445 Water Utility Fund	Warehouse Worker	2.00	2.00	2.00	2.00	
445 Water Utility Fund	Water Production Supervisor	1.00	-	-	-	
445 Water Utility Fund	Water Quality Coordinator	1.00	-	-	-	
445 Water Utility Fund	Water Quality Technician	4.00	-	-	-	
445 Water Utility Fund	Water Resources Educator 2	3.00	3.00	3.00	3.00	
445 Water Utility Fund	Water Treatment Plant Operator	4.00	-	-	-	
445 Water Utility Fund Total		156.50	160.50	167.50	168.50	
475 Sewer Utility Fund	Chemical Specialist	1.00	-	-	-	
475 Sewer Utility Fund	Civil Engineer 2	6.00	6.00	6.00	6.00	
475 Sewer Utility Fund	Engineering Specialist	3.00	3.00	3.00	3.00	
475 Sewer Utility Fund	Environmental Inspector	2.00	-	-	-	
475 Sewer Utility Fund	Environmental Regulatory Program Manager	1.00	1.00	1.00	1.00	
475 Sewer Utility Fund	Lead Maintenance Worker	4.00	-	-	-	
475 Sewer Utility Fund	Maintenance Specialist	3.00	3.00	3.00	3.00	
475 Sewer Utility Fund	Public Works Engineering Manager	2.00	2.00	2.00	2.00	
475 Sewer Utility Fund	Public Works Operations Manager	1.00	1.00	1.00	1.00	
475 Sewer Utility Fund	Public Works Supervisor	2.00	-	-	-	
475 Sewer Utility Fund	Senior Engineering Technician	5.00	5.00	5.00	5.00	
475 Sewer Utility Fund	Senior Maintenance Worker	17.00	7.00	7.00	7.00	
475 Sewer Utility Fund	Utility Chemical Specialist	-	1.00	1.00	1.00	
475 Sewer Utility Fund	Utility Environmental Inspector	-	2.00	2.00	2.00	
475 Sewer Utility Fund	Utility Lead Maintenance Worker	-	4.00	4.00	4.00	
475 Sewer Utility Fund	Utility Maintenance Mechanic	3.00	3.00	3.00	3.00	
475 Sewer Utility Fund	Utility Public Works Supervisor	-	2.00	2.00	2.00	
475 Sewer Utility Fund	Utility Senior Maintenance Worker	-	10.00	10.00	10.00	
475 Sewer Utility Fund Total		50.00	50.00	50.00	50.00	
481 Airport Fund	Airport Program Manager	1.00	1.00	1.00	1.00	
481 Airport Fund	Program Coordinator 2	1.00	1.00	1.00	1.00	
481 Airport Fund Total		2.00	2.00	2.00	2.00	
490 Solid Waste Fund	Environmental Services Manager	1.00	1.00	1.00	1.00	
490 Solid Waste Fund	Management Analyst 2	3.00	3.00	3.00	3.00	
490 Solid Waste Fund	Program Coordinator 1	-	1.00	1.00	1.00	
490 Solid Waste Fund	Public Works Supervisor	1.00	1.00	1.00	1.00	
490 Solid Waste Fund Total		5.00	6.00	6.00	6.00	

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended	Notes
504 Fleet Services Operation Fund	Emergency Fleet Services Supervisor	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Fleet Services Emergency Technician	4.00	4.00	4.00	4.00	
504 Fleet Services Operation Fund	Fleet Services Supervisor	2.00	2.00	2.00	2.00	
504 Fleet Services Operation Fund	Fleet Services Technician	8.00	8.00	8.00	8.00	
504 Fleet Services Operation Fund	Management Analyst 2	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Public Works Operations Manager	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Senior Fleet Services Emergency Technician	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Senior Fleet Services Technician	2.00	2.00	2.00	2.00	
504 Fleet Services Operation Fund	Senior Vehicle Parts Specialist	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Senior Vehicle Service Worker	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Support Specialist	1.00	-	-	-	
504 Fleet Services Operation Fund	Support Specialist 2	-	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Vehicle Parts Specialist	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund	Vehicle Parts Specialist - Fire	1.00	1.00	1.00	1.00	
504 Fleet Services Operation Fund Total		25.00	25.00	25.00	25.00	
508 Grounds Services Fund	Lead Maintenance Worker	4.00	4.00	4.00	4.00	
508 Grounds Services Fund	Public Works Operations Manager	1.00	1.00	1.00	1.00	
508 Grounds Services Fund	Public Works Supervisor	2.00	2.00	2.00	2.00	
508 Grounds Services Fund	Senior Grounds Maintenance Specialist	7.00	7.00	7.00	7.00	
508 Grounds Services Fund	Senior Grounds Maintenance Worker	-	9.00	9.00	9.00	
508 Grounds Services Fund	Senior Maintenance Worker	9.00	-	-	-	
508 Grounds Services Fund Total		23.00	23.00	23.00	23.00	
Grand Total		389.50	396.50	402.50	403.50	

General government



General Governmental

General Governmental is a subset of the General Fund that supports outside agencies that provide services to the City, such as the County District Court and the Humane Society. This section also funds essential operating and internal services at the City and supports the Fire and Police Pension Funds.

Key Services

Outside Agency Support:

- Animal Control
- District Court
- County Jail
- Humane Society

Operating and Internal Support:

- Election Support
- Fire Support
- Opportunity Reserve
- Police and Fire Pension
- Street Support

General Governmental Expenditures by Type

Expenditure Type	2025 Actuals	2026 Budget	2027 Recommended	2028 Recommended
CC0005 GG-Air Pollution Control Auth Dues (SWAPCA)	123,352	128,681	130,864	130,864
CC0006 GG-Alcoholism Support	58,204	71,400	71,400	71,400
CC0007 GG-Animal Control	421,056	458,063	458,063	458,063
CC0009 GG-Assoc of WA Cities (Dues)	103,957	104,384	110,099	110,099
CC0018 GG-Child Advocacy Intervention	548,875	460,000	460,000	460,000
CC0040 GG-County Corrections	2,778,085	2,550,987	2,631,767	2,631,767
CC0041 GG-County District Court	2,182,021	1,741,833	2,339,888	2,339,888
CC0042 GG-County Jail	2,186,947	3,080,449	3,176,422	3,176,422
CC0058 GG-Election Support	541,943	382,200	397,488	397,488
CC0061 GG-Emergency Mgmt (CRESA)	273,510	276,882	338,416	338,416
CC0072 GG-Fire Pension Support	900,000	900,000	-	-
CC0077 GG-General Governmental Support	1,333,761	4,034,626	3,137,239	3,294,464
CC0080 GG-GF-Ops Center Real Estate	289,869	624,188	624,400	624,400
CC0081 GG-GF-Tower Mall Real Estate	505	9,000	9,000	9,000
CC0093 GG-Humane Society	812,842	946,200	1,218,388	1,370,000
CC0110 GG-Miscellaneous	38,527,245	53,302,114	66,987,894	28,479,482
CC0117 GG-Opportunity Reserve	27,600	211,263	148,841	148,841
CC0141 GG-Police Pension Support	1,600,000	1,600,000	1,600,000	1,600,000
CC0147 CMO-Public Defender	2,354,877	2,844,747	4,373,372	4,421,594
CC0151 GG-Regional Transportation Council	69,509	67,841	71,233	71,233
CC0199 GG-City Cable Programming Support	726,086	680,508	736,862	736,862
CC0201 GG-Street Support	23,187,793	21,198,101	20,785,497	21,110,789
CC0202 GG-Fire Support	40,177,768	75,184,933	56,779,715	65,910,726
CC0208 GG-Cemetery Support	643,727	730,451	730,451	730,451
CC0209 GG-Celebrate Freedom	208,000	208,000	216,320	216,320
CC0228 GG-GF-Real Estate	353	463,410	-	-
Grand Total	120,077,884	172,260,259	167,533,619	138,838,569

General Governmental Full-Time Equivalents

Fund	Classification	2025 Amended	2026 Amended	2027 Recommended	2028 Recommended
001 General Fund	Overhire	8.00	8.00	8.00	8.00
001 General Fund Total		8.00	8.00	8.00	8.00
Grand Total		8.00	8.00	8.00	8.00

Long-term debt obligation



Long-term debt

Description

This summary level program was established to budget for long-term debt service payments for the City of Vancouver. The following section describes the purpose/project that each obligation supports. An additional section has been added for the proposed debt issuance as seen below.

2012 B&C Limited Tax General Obligation Refunding Bonds

This bond was issued 12/12/2012 to partially refund the 2002 Limited Tax General Obligation (LTGO) refunding bond issue that was issued for the Vancouver Center and West Coast Parking (Columbia Bank) garages, and Transportation projects. The Columbia Bank parking garage was sold in 2021, and that portion of the debt was de-feased. The bond issue has a final maturity of 12/1/2025 and a true interest cost of 2.361%.

2015A Limited Tax General Obligation Bonds (Vancouver Heritage Bonds)

This bond was issued June 16, 2015, for the West Barracks renovation. The City sold bonds to individual investors residing in Clark County to connect residents to investing in their community. Bond sales were limited to a maximum of \$10,000 per household. The first bond payment to investors began Dec. 1, 2021. The bond issue has a final maturity of Dec. 1, 2028 and a true interest cost of 4.33%.

2015B Limited Tax General Obligation and Refunding Bonds

This bond was issued June 16, 2015 to partially refund the 2005A, 2006, and 2008 LTGO bond issue that were issued to construct and equip the East Precinct Police facility, the Marshall Community Center remodel, Transportation projects, the West Police Precinct, Fire Station 10, and the Evidence Building. In addition, new bond proceeds were issued for the West Barracks renovation. The bond issue has a final maturity of Dec. 1, 2034, and a true interest cost of 2.71%.

2016 Limited Tax General Obligation Refunding Bonds

This bond was issued June 22, 2016, to partially refund the 2009 LTGO bond issue that was issued for Transportation projects. The bond issue has a final maturity of Dec. 1, 2028, and a true interest cost of 1.89%.

2020 Limited Tax General Obligation Refunding Bonds

This bond was issued Sept. 9, 2020, to partially refund the 2010 LTGO bond issue that was issued to purchase the building at 415 W 6th Street, the location for City Hall. The bond has a final maturity of Dec. 1, 2035, and a true interest cost of 1.56%.

2021A Limited Tax General Obligation Refunding Bonds

This bond was issued Sept. 7, 2021, to partially refund the 2011 LTGO bond issue that was issued to fund transportation projects for the Waterfront Access Project. The bond has a final maturity of Dec. 1, 2035, and a true interest cost of 1.67%.

2021B Limited Tax General Obligation Refunding Bonds

This bond was issued Sept. 7, 2021, to partially refund the 2012A Refunding LTGO bond issue that was issued to refund the 2003 LTGO bonds that funded construction of the Firstenburg Community Center. The bond has a final maturity of Dec. 1, 2029, and a true interest cost of 1.41%.

2006 Public Works Trust Fund Loan

This Public Works Trust Fund Loan was issued June 30, 2006, to fund Transportation projects on NE 138 Avenue and NE 18 Street to NE 28 Street. The Washington State Department of Commerce Public Works Board

provided the loan to the City of Vancouver. The bond issue has a final maturity of June 1, 2026, and has an interest rate of 0.5%.

2018 Public Works Trust Fund Loan

This Public Works Trust Fund Loan was approved May 31, 2018, but did not have any draws until January 2020. It was issued to fund City Street Light Conversion to Light Emitting Diode(LED lighting). The Washington State Department of Commerce Public Works Board provided the loan to the City of Vancouver. The bond issue has a final maturity of June 1, 2038, and has an interest rate of 1.16%.

2010 Section 108 HUD Loan

This loan was issued July 7, 2010, to fund Transportation projects related to the Waterfront Access project. The loan has a final maturity of Aug. 1, 2029, and coupon rates range from 0.83% to 3.35%.

2024 Section 108 HUD Loan

This loan was issued Aug. 7, 2024, to support the Fourth Plain Commons project collaboratively developed with the Vancouver Housing Authority (VHA) and the City. The loan has a final maturity of Aug. 1, 2044, with a variable rate of interest of 35 basis points (0.35%) above the 3-Month T-Bill Rate.

Proposed Debt

2027 Bonds

This proposed debt service issuance(s) are anticipated to be issued in 2027 and will support building the new Operations Center.

Schedule of Liabilities

For the Year Ended December 31, 2025

Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligations Debt/Liabilities					
2012 LTGO Refunding Bond	12/2025	845,000		845,000	0
2015A LTGO Vancouver Heritage Bond	12/2028	680,000		185,000	495,000
2015B LTGO Refunding Bond	12/2034	6,625,000		2,405,000	4,220,000
2016 LTGO Refunding Bond	12/2028	3,380,000		795,000	2,585,000
2020 LTGO Refunding Bond	12/2035	5,375,000		420,000	4,955,000
2021A LTGO Refunding Bond	12/2035	5,915,000		500,000	5,415,000
2021B LTGO Refunding Bond	12/2029	6,495,000		1,220,000	5,275,000
Total General Obligations Debt/Liabilities		29,315,000		6,370,000	22,945,000
Governmental Loans					
2006 Public Works Trust Fund Loan	6/2026	232,941		116,471	116,471
2010 Section 108 Loan	8/2029	1,345,000		255,000	1,090,000
2018 Public Works Trust Fund Loan	6/2038	1,650,686		117,906	1,532,780
2024 Section 108 Loan	8/2044	4,199,000		136,000	4,063,000
2023 DOH/DWSRF Forgivable Loan for WS14	10/2047		2,280,065		2,280,065
2025 PWB Loan for WS4	6/2045		769,846		769,846
2025 DOH/DWSRF Forgivable Loan for WS4	10/2044		1,798,721		1,798,721
Total Governmental Loans		7,427,627	4,848,631	625,377	11,650,882
Total Liabilities		36,742,627	4,848,631	6,995,377	34,595,882

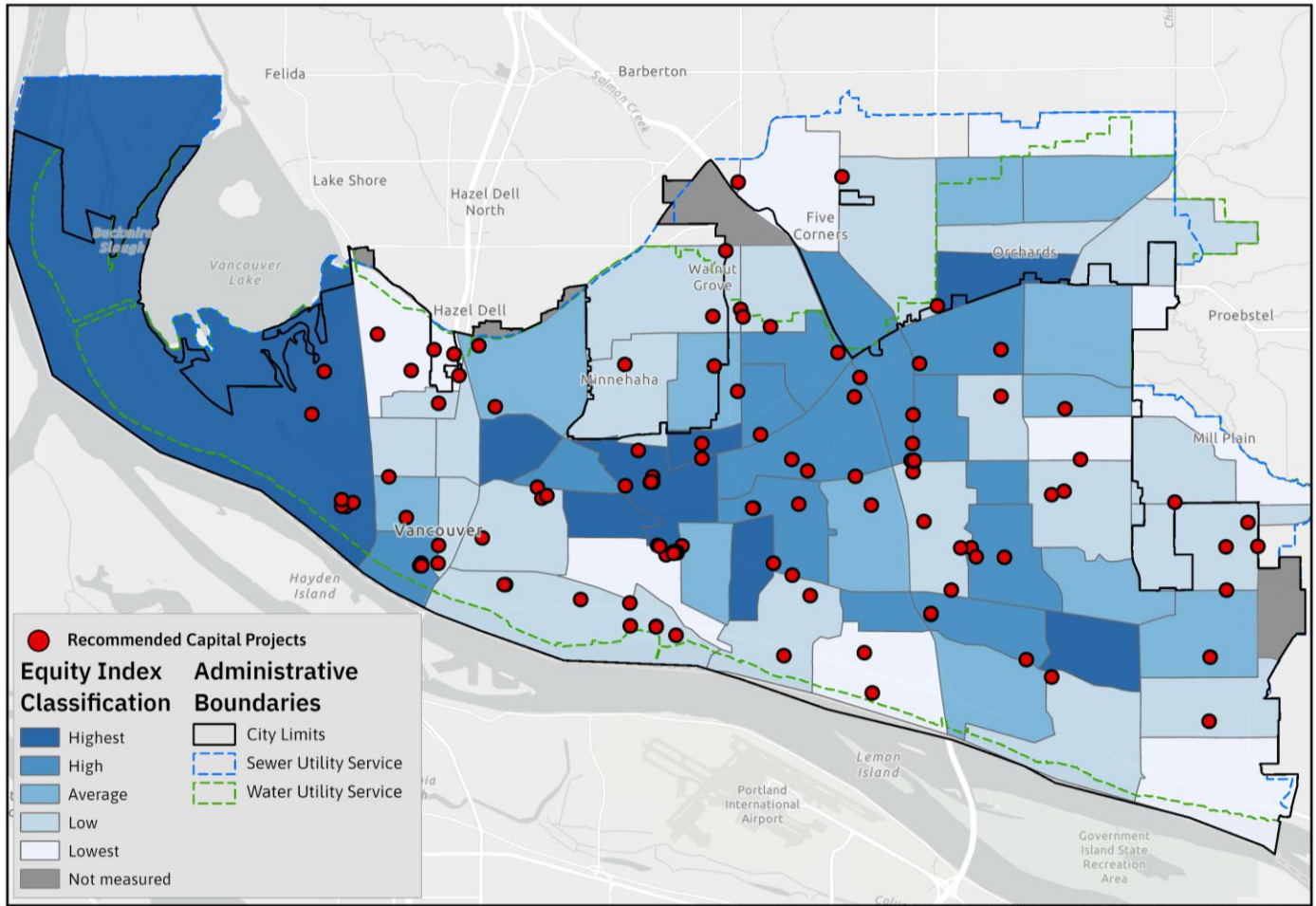
Debt Service by Debt Issuance

Debt Issuance	2025 Actuals	2026 Budget	2027	2028
			Recommended Budget	Recommended Budget
2009 Advance (Interfund Loan) from Water Construction 448 to Sewer Construction 478	79,200	468,600	467,400	470,600
2010 Section 108 Loan	297,573	295,050	296,990	293,485
2012 LTGO Refunding Bond (12/12)	869,387	-	-	-
2015A LTGO Vancouver Heritage Bond	290,789	291,438	290,810	289,682
2015B LTGO & Refunding Bond	2,711,519	1,501,269	1,060,519	88,419
2016 LTGO Refunding Bond	930,200	933,400	930,200	930,800
2019 Advance (Interfund Loan) from General Fund 001 to PIF District C 196	(280,116)	-	-	-
2020 LTGO Refunding Bond	581,250	578,650	580,750	582,400
2021A LTGO Refunding Bond	591,349	595,549	589,225	592,544
2021B LTGO Refunding Bond	1,311,580	1,334,378	1,356,612	1,373,282
2023 Advance (Interfund Loan) from General Fund 001 to Affordable Housing Local Sales Tax Fund	5,524	5,524	5,524	245,524
2023 Advance (Interfund Loan) from Parking Fund 491 to the General Fund 001	(264,855)	466,771	466,771	466,771
2023 Advance (Interfund Loan) from the Water Fund 445 to the General Fund 001	(1,241,867)	1,379,066	-	-
2023 DOH/DWSRF Forgivable Loan for WS14	17,289	510,000	-	-
2024 Section 108 Loan	328,727	318,558	283,845	286,245
2025 PWB Loan for WS4	29,751	85,550	697,316	688,316
2025 Revenue Bond	-	2,976,979	-	-
LED Street Light Bond (2018 PWTFL)	137,054	135,686	134,319	132,951
PWTF 2006	117,635	117,053	-	-
Short-Term Interfund Loans	9,871	20,000	-	-
2027 General Operation Center Bond	-	-	2,634,830	3,170,750
2027 Water Revenue Operation Center Bond	-	-	7,647,331	9,207,750
Grand Total	6,521,859	12,013,521	17,442,442	18,819,519

Capital planning



Capital projects by equity index



Sources: Esri, DeLorme, Garmin, FAO, NOAA, OGC, (c) OpenStreetMap contributors, and the GIS user community. Sources: Esri, DeLorme, Garmin, (c) OpenStreetMap contributors, and the GIS user community.

Six Year Capital Projects

Capital Group	Project	2027 Recommended Budget	2028 Recommended Budget	2029 Projected Budget	2030 Projected Budget	2031 Projected Budget	2032 Projected Budget	Six Year Projected Total
General	521 Chkalov Drive Property Remodel	18,100,000	-	-	-	-	-	18,100,000
General	ADA Transition Plan Facility Approach and Phase 1 Implementation	210,000	-	-	-	-	-	210,000
General	Bridge Shelter Acquisition, Design, and Construction	1,039,550	-	-	-	-	-	1,039,550
General	Citywide Fleet Electric Vehicle Charging Infrastructure	1,250,000	-	-	-	-	-	1,250,000
General	Cultural Arts Building	2,763,000	10,866,383	-	-	-	-	13,629,383
General	Firstenburg Rooftop Solar	2,000,000	2,950,000	-	-	-	-	4,950,000
General	Operations Center Redevelopment	51,152,001	13,356,000	644,537	-	-	-	65,152,538
General	Pearson Airfield Master Plan	450,000	-	-	-	-	-	450,000
General	Safe Stay Expansion	937,099	-	-	-	-	-	937,099
General	Chkalov Fleet Parking Design and Permitting	3,075,000	2,930,000	-	-	-	-	6,005,000
General	Police HQ Chkalov	18,598,190	-	-	-	-	-	18,598,190
General Total		99,574,840	30,102,383	644,537	-	-	-	130,321,760
General - Asset Management	City Hall Interior Lighting Upgrade	5,000	-	-	-	-	-	5,000
General - Asset Management	General Services Capital Project Planning	50,000	50,000	-	-	-	-	100,000
General - Asset Management	Non-Fire Facilities Capital Projects	2,000,000	2,000,000	-	-	-	-	4,000,000
General - Asset Management	Pearson Airfield Terminal Improvements	100,000	100,000	-	-	-	-	200,000
General - Asset Management Total		2,155,000	2,150,000	-	-	-	-	4,305,000
General - Fire Construction	Fire Facilities Capital Projects	400,000	400,000	-	-	-	-	800,000
General - Fire Construction	Fire Station 3 Design and Construction	911,000	1,340,000	3,846,000	13,720,000	3,790,000	-	23,607,000
General - Fire Construction	Fire Station 6 Design and Construction	911,000	1,340,000	3,846,000	13,720,000	3,790,000	-	23,607,000
General - Fire Construction	Fire Station 7 Fence Installation	200,000	-	-	-	-	-	200,000
General - Fire Construction	Fire Station 8 Seismic Upgrade	9,030,000	1,200,000	-	-	-	-	10,230,000
General - Fire Construction Total		11,452,000	4,280,000	7,692,000	27,440,000	7,580,000	-	58,444,000
Parks	Bagley Community Park Development	4,636,037	500,000	-	-	-	-	5,136,037
Parks	Bella Vista Park Play Equipment Replacement	374,911	-	-	-	-	-	374,911
Parks	Burnt Bridge Creek Trail Bridge Repair Near Alki Road	860,000	-	-	-	-	-	860,000
Parks	Connector Trail Bonneville Power Administration (BPA) Easement	200,000	-	-	-	-	-	200,000
Parks	Evergreen School Park Improvements	143,364	-	-	-	-	-	143,364
Parks	Franklin Park Play Equipment Replacement	468,792	-	-	-	-	-	468,792
Parks	Heights Civic Plaza and Plaza Building	1,500,000	4,500,000	-	-	-	-	6,000,000
Parks	Jaggy Road Park Play Equipment Replacement	7,000	-	-	-	-	-	7,000
Parks	Lieser School Park	1,097,406	-	-	-	-	-	1,097,406
Parks	Marine Park Boat Launch Dredging	425,000	-	-	-	-	-	425,000
Parks	Park Impact Fee (PIF) District A Land Acquisition and Development	2,213,534	-	-	-	-	-	2,213,534
Parks	Park Impact Fee (PIF) District C Community Park Land Acquisition	4,350,404	-	-	-	-	-	4,350,404
Parks	Park Impact Fee (PIF) District C Neighborhood Park Land Acquisition and Development	750,000	-	-	-	-	-	750,000
Parks	Parks ADA Transition Plan Priority Work	150,000	150,000	-	-	-	-	300,000
Parks	Raymond E Shaffer Park Development	1,539,870	-	-	-	-	-	1,539,870
Parks	Section 30 Park Development	709,419	-	-	-	-	-	709,419
Parks	The Downs Park Play Equipment Replacement	458,326	-	-	-	-	-	458,326
Parks	The Grand Loop Park Development (The Heights)	5,402,654	-	-	-	-	-	5,402,654
Parks	Trails Program Projects	2,000,000	-	-	-	-	-	2,000,000
Parks	Vancouver Innovation Center (VIC)	3,734,847	1,445,258	-	-	-	-	5,180,105
Parks	Vancouver Pier Removal	150,000	-	-	-	-	-	150,000
Parks	Waterworks Neighborhood Park Skate Park	100,000	-	-	-	-	-	100,000
Parks Total		31,271,564	6,595,258	-	-	-	-	37,866,822
Surfacewater	2025-2027 Pollution Prevention Assistance	32,500	-	-	-	-	-	32,500
Surfacewater	2025-2027 Stormwater Capacity Grant	150,000	-	-	-	-	-	150,000
Surfacewater	2026 Pipe Lining Project	200,000	-	150,000	150,000	-	-	500,000
Surfacewater	Ambient Water Quality Monitoring	235,000	235,000	235,000	235,000	235,000	235,000	1,410,000
Surfacewater	Columbia Slope Culvert - Mill Creek	148,000	1,500,000	-	-	-	-	1,648,000

CITY MANAGER RECOMMENDED 2027-2028 BUDGET

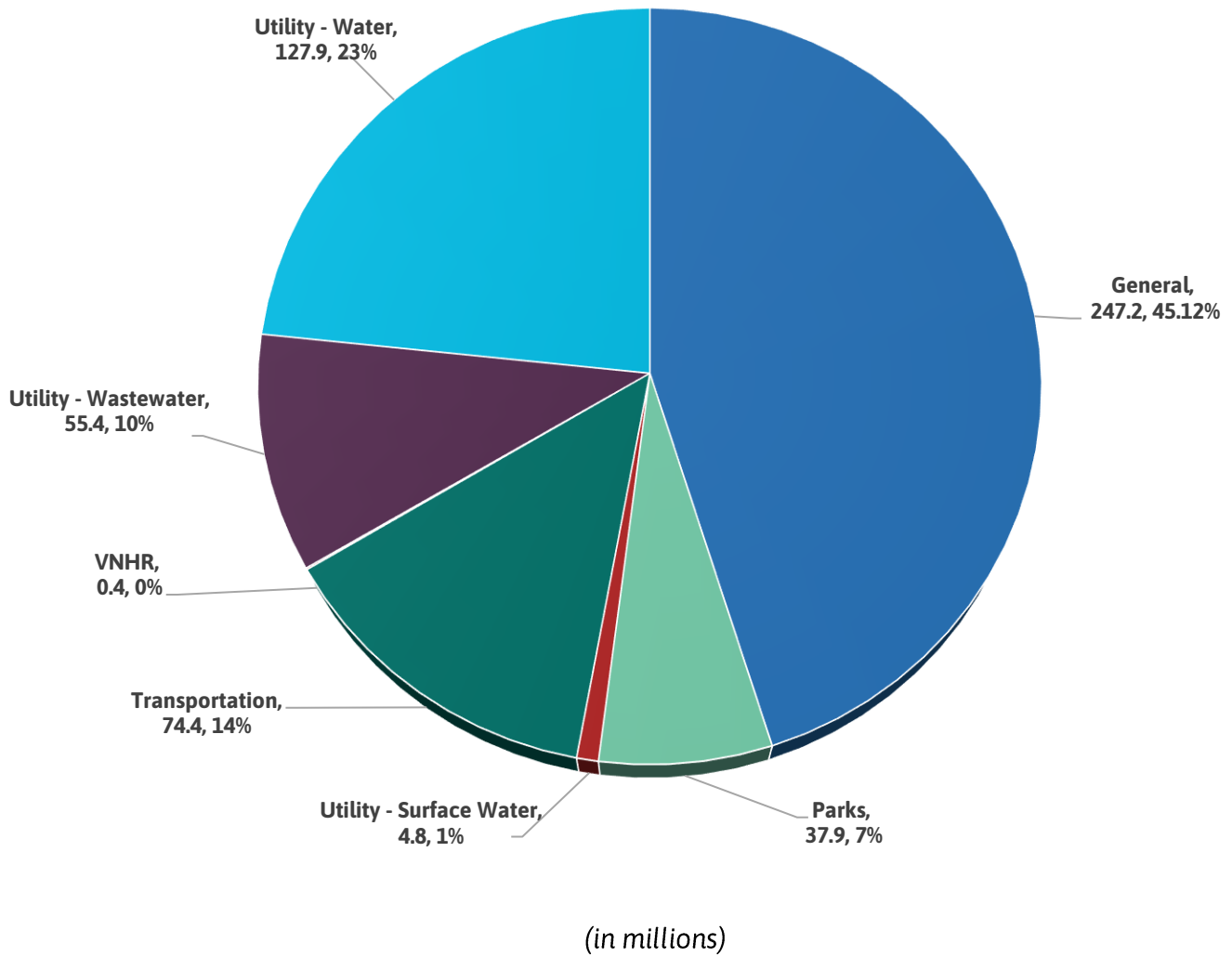
Capital Group	Project	2027 Recommended Budget	2028 Recommended Budget	2029 Projected Budget	2030 Projected Budget	2031 Projected Budget	2032 Projected Budget	Six Year Projected Total
Surfacewater	Columbia Stormwater Outfall Repair	18,000	-	-	-	-	-	18,000
Surfacewater	Downtown Capacity Analysis and Upgrade	45,000	-	-	-	-	-	45,000
Surfacewater	Evergreen High School Retrofit Design	25,000	-	-	-	-	-	25,000
Surfacewater	Facility Retrofit Projects	175,000	175,000	-	500,000	-	500,000	1,350,000
Surfacewater	Garrison Heights Stormwater Retrofits	165,000	-	-	-	-	-	165,000
Surfacewater	Lincoln Outfall Basin Retrofit - West Fourth Plain	-	100,000	100,000	-	2,250,000	-	2,450,000
Surfacewater	Linda Lane Vault Retrofit Design	300,000	-	4,000,000	-	-	-	4,300,000
Surfacewater	Middle Burnt Bridge Creek Stormwater Retrofit Planning	187,550	-	-	-	-	-	187,550
Surfacewater	Peterson Channel Study and Design for WSDOT Highway Runoff Impacts	100,000	-	150,000	1,500,000	-	-	1,750,000
Surfacewater	Roadway Culvert Assessment	-	250,000	100,000	-	500,000	-	850,000
Surfacewater	SR500 and I205 Clover - Southwest Quadrant Revegetation Project	125,000	-	-	-	-	-	125,000
Surfacewater	Stormwater Retrofits- Demand Response (Local Projects) - BUDGET USE ONLY	200,000	200,000	200,000	-	-	-	600,000
Surfacewater	Water Quality Vault Assessment and Evaluation	-	200,000	500,000	-	250,000	-	950,000
Surfacewater Total		2,106,050	2,660,000	5,435,000	2,385,000	3,235,000	735,000	16,556,050
Transportation/Streets - Transportation	2026 Neighborhood Traffic Management Program	300,000	-	-	-	-	-	300,000
Transportation/Streets - Transportation	2027 Complete Street Evaluations	50,000	-	-	-	-	-	50,000
Transportation/Streets - Transportation	2027 Neighborhood Traffic Management Program	300,000	-	-	-	-	-	300,000
Transportation/Streets - Transportation	2028 Neighborhood Traffic Management Program	-	300,000	-	-	-	-	300,000
Transportation/Streets - Transportation	32nd Ave Extension Feasibility Study	50,000	-	-	-	-	-	50,000
Transportation/Streets - Transportation	Add Turn Lanes at NE 172nd Avenue and NE 18th Street Intersection	25,000	-	-	-	-	-	25,000
Transportation/Streets - Transportation	Columbia House Blvd and Grove St Signal Improvements	20,000	-	-	-	-	-	20,000
Transportation/Streets - Transportation	Evergreen Trail - Chelsea to Image	500,000	-	-	-	-	-	500,000
Transportation/Streets - Transportation	Fourth Plain - 62nd - Andresen Multiuse Path	700,000	-	-	-	-	-	700,000
Transportation/Streets - Transportation	Fourth Plain Safe Streets for All (SS4A) Federal Highway Administration Grant Project	600,000	1,000,000	-	-	-	-	1,600,000
Transportation/Streets - Transportation	Garrison Road Sidewalk Infill - Mill Plain to NE 12th St	1,500,000	-	-	-	-	-	1,500,000
Transportation/Streets - Transportation	Grand Loop Infrastructure Improvements	16,102,000	7,500,000	-	-	-	-	23,602,000
Transportation/Streets - Transportation	Hazel Dell Avenue and Burnt Bridge Creek Trail Crossing Improvements	1,000,000	-	-	-	-	-	1,000,000
Transportation/Streets - Transportation	Image Elementary School Pedestrian Crossing Improvements	200,000	50,000	-	-	-	-	250,000
Transportation/Streets - Transportation	Main Street - 5th to 15th (ARPA)	500,000	-	-	-	-	-	500,000
Transportation/Streets - Transportation	McGillivray Boulevard - Chkalov Drive to Village Loop Complete Street	5,000,000	-	-	-	-	-	5,000,000
Transportation/Streets - Transportation	Mill Plain and Devine Intersection Improvements	250,000	-	-	-	-	-	250,000
Transportation/Streets - Transportation	Mill Plain and Thompson Railroad Crossing Replacement	667,947	-	-	-	-	-	667,947
Transportation/Streets - Transportation	Mill Plain/MacArthur Intersection Improvements	2,000,000	-	-	-	-	-	2,000,000
Transportation/Streets - Transportation	NE 112th Avenue Complete Street Project - Chkalov Dr to Fourth Plain Blvd	3,300,000	500,000	500,000	-	-	-	4,300,000
Transportation/Streets - Transportation	NE 18th St - 97th Ave to 107th Ave	10,000,000	6,800,000	-	-	-	-	16,800,000
Transportation/Streets - Transportation	NE 18th St - NE 142nd Ave to NE 162nd Ave	1,500,000	-	6,000,000	-	-	-	7,500,000
Transportation/Streets - Transportation	NE 192nd Avenue - NE 18th Street to SE 1st Street	1,000,000	-	3,000,000	-	-	-	4,000,000
Transportation/Streets - Transportation	NE 28th Street - NE 142nd Avenue to NE 162nd Avenue	750,000	-	1,000,000	-	-	-	1,750,000
Transportation/Streets - Transportation	NE 72nd Avenue Safety and Mobility Complete Street	1,150,000	50,000	-	-	-	-	1,200,000
Transportation/Streets - Transportation	NE 86th/NE 87th Avenues Safety and Mobility Complete Street	1,800,000	50,000	-	-	-	-	1,850,000
Transportation/Streets - Transportation	NE 97th/98th Avenues Safety and Mobility Complete Street	1,450,000	50,000	-	-	-	-	1,500,000
Transportation/Streets - Transportation	NE Fourth Plain - Pedestrian Infrastructure on Neighborhood Streets (ARPA)	2,425,000	-	-	-	-	-	2,425,000
Transportation/Streets - Transportation	NE Fourth Plain - Pedestrian Scale Lighting (ARPA)	94,500	-	-	-	-	-	94,500
Transportation/Streets - Transportation	NE Fourth Plain - Traffic Calming on Neighborhood Streets (ARPA)	600,000	-	-	-	-	-	600,000
Transportation/Streets - Transportation	NE Fourth Plain Blvd - Enhanced Pedestrian Crossings	350,000	-	-	-	-	-	350,000
Transportation/Streets - Transportation	Non-Programmed Safety	100,000	100,000	200,000	200,000	200,000	200,000	1,000,000
Transportation/Streets - Transportation	Safe Routes to School	100,000	100,000	-	-	-	-	200,000
Transportation/Streets - Transportation	Upper Main Street (37th to City Limits) Complete Street	2,000,000	-	-	-	-	-	2,000,000
Transportation/Streets - Transportation	Walnut Grove Elementary School Sidewalk & Pedestrian Crossing Improvements	1,500,000	-	-	-	-	-	1,500,000
Transportation/Streets - Transportation Total		57,884,447	16,500,000	10,700,000	200,000	200,000	200,000	85,684,447
VNHR	Historic Trust Heritage Capital Projects Grant	387,141	-	-	-	-	-	387,141
VNHR Total		387,141	-	-	-	-	-	387,141

CITY MANAGER RECOMMENDED 2027-2028 BUDGET

Capital Group	Project	2027	2028	2029	2030	2031	2032	Six Year Projected Total
		Recommended Budget	Recommended Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
Wastewater	Burnt Bridge Creek Interceptor Phase 1	6,000,000	-	-	-	-	-	6,000,000
Wastewater	Burnt Bridge Creek Interceptor Phase 2	800,000	5,000,000	-	-	-	-	5,800,000
Wastewater	Burnt Bridge Creek Interceptor Rehab Study/Design	50,000	50,000	3,000,000	3,000,000	3,000,000	3,000,000	12,100,000
Wastewater	Camelot Court (SCIP)	1,200,000	-	2,000,000	2,000,000	-	-	5,200,000
Wastewater	Capital Preservation - Collection System "PROGRAM FUNDS"	250,000	250,000	-	-	-	-	500,000
Wastewater	E-Interceptor Rehab Phase 3	4,000,000	-	-	-	-	-	4,000,000
Wastewater	E-Interceptor Rehab Phase 4	700,000	5,000,000	-	-	-	-	5,700,000
Wastewater	Grand Loop Sewer Improvements	951,741	-	-	-	-	-	951,741
Wastewater	Heights Civic Plaza	300,000	-	-	-	-	-	300,000
Wastewater	Industrial Coating Projects	25,000	25,000	-	-	-	-	50,000
Wastewater	IR - Interceptor Rehabilitation "PROGRAM FUND"	500,000	500,000	-	-	-	-	1,000,000
Wastewater	Lagoon Blower Replacement	300,000	300,000	-	-	-	-	600,000
Wastewater	Lagoon Forcemain Repairs	2,500,000	1,000,000	-	-	-	-	3,500,000
Wastewater	Marine Park Bar Screens Upgrade	4,125,400	-	-	-	-	-	4,125,400
Wastewater	Marine Park Phase 2A	2,500,000	-	-	-	-	-	2,500,000
Wastewater	Marine Park Process Piping Repair & Replacement	100,000	100,000	-	-	-	-	200,000
Wastewater	Mill Plain and MacArthur Sewer Improvements	200,000	-	-	-	-	-	200,000
Wastewater	NE 51st Street Sewer Improvements - Sewer Connection Incentive Program (SCIP)	60,000	60,000	-	-	-	-	120,000
Wastewater	NE 72nd Avenue Sewer Improvements	900,000	-	-	-	-	-	900,000
Wastewater	Pinebrook Pump Station Upgrades	-	500,000	-	-	-	-	500,000
Wastewater	Polyfluoroalkyl Substances (PFAS) Studies	400,000	400,000	-	-	-	-	800,000
Wastewater	Process Controls Electronics	100,000	100,000	-	-	-	-	200,000
Wastewater	Section 30 South Pump Station	1,500,000	-	-	-	-	-	1,500,000
Wastewater	Southside Interceptor Rehabilitation Phase 4B	500,000	-	300,000	50,000	400,000	50,000	1,300,000
Wastewater	Wastewater Collection SCADA "PROGRAM FUNDS"	75,000	75,000	-	-	-	-	150,000
Wastewater	Water Station Greensand Replacement	400,000	-	-	-	-	-	400,000
Wastewater	Westside Aeration Diffuser Grids	-	500,000	-	-	-	-	500,000
Wastewater	Westside Aeration Process Upgrades	-	1,000,000	-	-	-	-	1,000,000
Wastewater	Westside Centrifuge Replacement	900,000	-	-	-	-	-	900,000
Wastewater	Westside Electrical Upgrade Design	400,000	-	5,000,000	2,000,000	-	-	7,400,000
Wastewater	Westside Equipment and Parts Storage Building	250,000	1,000,000	-	-	-	-	1,250,000
Wastewater	Westside Odor Control System Design and Construction	1,200,000	2,000,000	-	-	-	-	3,200,000
Wastewater	Westside Process Piping Repair & Replacement	150,000	150,000	-	-	-	-	300,000
Wastewater	Westside Solids Renewal Engineering	3,000,000	3,000,000	-	-	-	-	6,000,000
Wastewater	Wye Rehab/Replacement	50,000	50,000	-	-	-	-	100,000
Wastewater Total		34,387,141	21,060,000	10,300,000	7,050,000	3,400,000	3,050,000	79,247,141
Water	112th Avenue Transmission Main (T-34 - Phase 1)	1,850,000	-	-	-	-	-	1,850,000
Water	2023-2024 Hydrant Repair and Replacement Project	200,000	-	-	-	-	-	200,000
Water	Camelot Court Water Main Replacement Sewer Connection Incentive Program (SCIP) Coordination	50,000	-	-	-	-	-	50,000
Water	Citywide Fleet Electric Vehicle Charging Infrastructure	-	750,000	-	-	-	-	750,000
Water	Ellsworth Well 1 Replacement	1,500,000	1,500,000	-	-	-	-	3,000,000
Water	Grand Loop Infrastructure	1,619,705	-	-	-	-	-	1,619,705
Water	Heights High Storage Siting Study	-	150,000	-	-	-	-	150,000
Water	Leak Abatement	1,339,000	1,379,170	-	-	-	-	2,718,170
Water	Leak Abatement 2 - NE 44th Street (N 128th Avenue to NE 136th Avenue)	700,000	-	-	-	-	-	700,000
Water	NE 192nd Avenue - SE 1st Street to 18th Street - Transportation Coordination	-	800,000	-	-	-	-	800,000
Water	NE Burton Road - 98th Avenue to 125th Court - Water Transmission Main Project	3,800,000	2,200,000	300,000	300,000	300,000	300,000	7,200,000
Water	Operations Center Redevelopment	76,728,000	20,034,000	966,806	-	-	-	97,728,806
Water	Supervisory Control and Data Acquisition (SCADA) Hardware Upgrade	32,200	32,200	-	-	-	-	64,400
Water	Supervisory Control and Data Acquisition (SCADA) Software/HMI Hardware	96,500	96,500	14,000,000	15,900,000	5,000,000	-	35,093,000
Water	Water Demand Response	-	2,400,000	-	-	-	-	2,400,000
Water	Water Operations Infrastructure Improvements	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000

Capital Group	Project	2027	2028	2029	2030	2031	2032	Six Year Projected Total
		Recommended Budget	Recommended Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
Water	Water Station 1 Polyfluoroalkyl Substances (PFAS) Treatment System	2,100,000	500,000	10,000,000	15,000,000	-	-	27,600,000
Water	Water Station 1 Replace Wells 3, 4, 5	3,000,000	-	-	-	-	-	3,000,000
Water	Water Station 14 Polyfluoroalkyl Substances (PFAS) Treatment System	4,000,000	2,000,000	20,000,000	10,000,000	8,000,000	-	44,000,000
Water	Water Station 15 Polyfluoroalkyl Substances (PFAS) Mitigation	-	3,000,000	-	-	-	-	3,000,000
Water	Water Station 3 Polyfluoroalkyl Substances (PFAS) Treatment and Facilities Replacement	500,000	15,000,000	10,000,000	-	-	-	25,500,000
Water	Water Station 4 Polyfluoroalkyl Substances (PFAS) Treatment	20,100,000	19,000,000	-	-	-	-	39,100,000
Water	Water Station 9 Polyfluoroalkyl Substances (PFAS) Treatment System	8,000,000	25,000,000	400,000	400,000	400,000	400,000	34,600,000
Water	Water System Plan	50,000	-	600,000	1,000,000	1,000,000	1,700,000	4,350,000
Water	#N/A	200,000	-	-	-	-	-	200,000
Water	Water Resource Education Center Exhibit Remodel Project	5,000,000	-	-	-	-	-	5,000,000
Water Total		131,215,405	94,191,870	56,616,806	42,950,000	15,050,000	2,750,000	342,774,081
Grand Total		370,433,588	177,539,511	91,388,343	80,025,000	29,465,000	6,735,000	755,586,442

Capital projects by function



Appendix



Acronyms

ACFR	Annual Comprehensive Financial Report	IGA	Intergovernmental Agreement
ADA	Americans with Disabilities Act	IPS	Infor for Public Sector
AED	Automated External Defibrillators	IRA	Inflation Reduction Act
AFSCME	American Federation of State, City and Municipal Employees	IT	Information Technology
AHF	Affordable Housing Fund	JEDI	Justice, Equity, Diversity and Inclusion
ARPA	American Rescue Plan Act	JLARC	Joint Legislative Audit and Review Committee
ATS	Automatic Transfer Switch	LED	Light Emitting Diode
BIPOC	Black, Indigenous, and People of Color	LEOFF	Law Enforcement Officers & Fire Fighters Retirement System
BNSF	Burlington Northern Santa Fe	LPR	License Plate Recognition
BPS	Booster Pump Station	LTD	Limited Term Duration
CAP	Cost Allocation Plan	LTAC	Lodging Tax Advisory Committee
CCTV	Closed-Circuit Television	MPD	Medical Program Director
CDBG	Community Development Block Grant	NEPA	National Environmental Policy Act
CDD	Community Development Department	NTSA	Neighborhood Traffic Safety Alliance
CF	Carry Forward	OEI	Office of Equity and Inclusion
CHIP	Connecting Housing to Infrastructure Program	OON	Office of Neighborhoods
CJTC	Criminal Justice Training Commission	PAC	Performing Arts Center
CMO	City Manager's Office	PE	Plans Examiner
CMU	Concrete Masonry Unit	PERS	Public Employees Retirement System
COLA	Cost of Living Adjustment	PFAS	Polyfluoroalkyl Substances
COV	City of Vancouver	PPE	Personal Protection Equipment
CPI-W	Consumer Price Index-Urban Wage Earners and Clerical Workers	PRCS	Parks, Recreation and Cultural Services
CREDC	Columbia River Economic Development Council	PRV	Pressure Reducing Valves
CRESA	Clark Regional Emergency Services Agency	RAISE	Rebuilding American Infrastructure with Sustainability and Equity
CVTV	Clark Vancouver Television	RCW	Revised Code of Washington
DCP	Defined Contribution Plan	REET	Real Estate Excise Tax
DDC	Direct Digital Control	RFP	Request for Proposals
DECU	Digital Evidence Cybercrime Unit	RMIS	Risk Management Information System
DP	Decision Package	ROW	Right of Way
DRA	Downtown Redevelopment Authority	R&R	Rehabilitation and Replacement
DX	Direct Expansion	RV	Recreational Vehicle
EAP	Employee Assistance Program	SCIP	Sewer Connection Incentive Program
EPH	Economic Prosperity and Housing	SCADA	Supervisory Control and Data Acquisition
EIFS	Exterior Insulation Finish System	SDC	System Development Charge
EMS	Emergency Medical Services	SIDARS	Scanned Images and Documents Archived and Retrieval System
EPA	Environmental Protection Agency	SMAP	Stormwater Management Action Plan
ER&R	Equipment Rental & Revolving	SR	State Route
ERG	Employee Resource Group	SWCAA	Southwest Clean Air Agency
ESO	Emergency & Crisis Management Software	TBD	Transportation Benefit District
EV	Electric Vehicle	TDM	Transportation Demand Management
FMO	Fire Marshal's Office	TPA	Third Party Administrator
FPFA	Fourth Plain for All	VDA	Vancouver Downtown Association
FTE	Full-Time Equivalent	USA	United States of America
FVRL	Fort Vancouver Regional Library	VCCV	Vancouver City Center Vision
GHG	Greenhouse Gases	VFD	Vancouver Fire Department
GIS	Geographical Information System	VIC	Vancouver Innovation Center
GPI	Greater Portland Inc.	VMC	Vancouver Municipal Code
GSL	Greenway and Sensitive Land	VPD	Vancouver Police Department
H2S	Hydrogen Sulfide	UAS	Uncrewed Aircraft System
HART	Homeless Assistance Resource Team	UASI	Urban Area Security Initiative
HEAR	Home Electrification and Appliance Rebate	USTA	United States Tennis Association
HR	Human Resources	WREC	Water Resource Education Center
HRU	Heat Recovery Unit	WSDOT	Washington State Department of Transportation
HSSW	Humane Society of Southwest Washington	WRF	Water Reclamation Facility
HUD	Housing and Urban Development	WWTF	Wastewater Treatment Facility
HVAC	Heating Ventilation Air Conditioning		
IBR	Interstate Bridge Replacement		

Glossary of terms

2023 Actuals - actual expense, revenue, or full-time equivalent (FTE) positions occurring in 2023.

2024 Actuals - actual expense, revenue, or FTEs occurring in 2024.

2024 Budget - budgeted expense, revenue, or FTEs in 2024.

2025/2026 Baseline - developed by the Budget Office using the 2024 budget, including 2024 Supplemental 1 data, and removing one-time, capital, limited-term programs, and carryforward appropriations.

2025/2026 Submitted Budget - baseline budget, plus decision packages in recommended and not recommended status.

2025/26 Recommended Budget - baseline budget, plus decision packages in recommended status.

2025/26 Rec Budget Adjustment - decision package adjustments made as shown in the personnel section indicating changes made through recommended decision packages.

Accrual - A method of accounting that recognizes the financial impact of an expense or revenue when they occur, regardless of the timing of related cash flows.

ADA (Americans with Disabilities Act) - A federal act which addresses the problem of discrimination against individuals with disabilities in critical areas such as employment, housing, public accommodations, education, transportation, communication, recreation, and access to public services.

Adopted Budget - The budget that City Council approved by ordinance.

Annexation - A process whereby a city becomes responsible for providing services to a new geographic area contiguous with its existing city limits.

Appropriation - An authorization granted by City Council to make expenditures and to incur obligations for specific purposes up to a set dollar amount. The City's current biennial budget includes appropriations for 2025 and 2026.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes. For general property taxes, the County Assessor establishes this value.

Balanced Budget - A situation in the budgeting process where total expected revenues are equal to total planned spending.

Baseline - The cost of providing the same level of services in the upcoming fiscal year as the department provided in the current year. To develop the baseline, calculations are made to the current year budget to remove one-time expenditures and apply inflationary factors where appropriate. This becomes the starting point for developing the budget for the upcoming biennium. Also referred to as the Base Budget.

Baseline Adjustments - baseline adjustments made as shown in the personnel section indicating changes made to the baseline.

Biennium - A specified period over two years.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. Common types of bonds issued by the City include General Obligation and Revenue bonds.

Budget - The financial, operating, and management plan for the City that establishes annual appropriations in accordance with Washington State law and allows for the provision of services.

Budget Calendar - Schedule of major events in the budget process.

Budget Phases - Steps within the development of the budget. These steps include Baseline, Decision Packages, Requested Budget, and Adopted Budget. This Glossary defines these four steps separately.

Cash Basis - A method of accounting that recognizes the financial impact of an expense or revenue when the cash is expended or received. This basis was used to develop the revenue and expenditure budget. Assumes that revenues and expenditures will be collected and spent during the biennium and that there will either be sufficient revenues to cover expenditures or that there are sufficient cash reserves in the fund to cover one-time expenditures.

Capital Expenditure - The total cost of acquiring and improving an asset, including the initial cost and any future costs, such as land, building, vehicles or equipment.

Capital Facilities Budget - This budget includes capital projects that are expected to begin in the upcoming biennium and accounts for all future costs associated with completing each project. This budget reserves the funding associated with the entire project, although there may be expenditures that will not occur until future years.

Capital Outlay - These purchases are items necessary for city operations which cost more than \$10,000 and have a useful life of three or more years (examples include vehicles, street resurfacing, and routine replacements of water pipes).

Capital Projects - Major capital improvements, which are beyond the routine operation of the City, are budgeted under separate Capital Project Funds. These projects, which often require more than one year for completion, include items such as expansion of treatment plants and reconstruction of intersections.

Capital Project Funds - Fund type used to account for financial resources that must be used for the acquisition or construction of major capital projects or facilities.

Community Indicator - A component of the City's Strategic Plan. At-a-glance view of the major aspects of community condition, tracks trends over time but may not be directly connected to specific City services.

Concurrency - A Growth Management Act requirement that public infrastructure improvements necessitated by public or private development are in place at the same time as (concurrent with) the development.

COPPS (Community Oriented Policing and Problem Solving) - Federal program of the Department of Justice intended to put more police officers on the street.

Core Values - A component of the City's Strategic Plan that guides a vision for engaging with the public and help re-imagine City structures, practices, and policies.

Cost Allocation Plan - A plan that shows the distribution of indirect costs to ensure that respective funds are paying for the services received.

Councilmanic (Non-voted) Bond - A General Obligation Bond

Cost Allocation Plan - A plan that shows the distribution of indirect costs to ensure that respective funds are paying for the services received.

Councilmanic (Non-voted) Bond - A General Obligation Bond issued without voter approval to finance the general capital needs of the City. The amount of debt that can be issued without voter approval is limited by state statute to 1.5% of the City's assessed value.

Debt Service - The amount of principal and interest payments due over a given period, usually one year, for short- and long-term borrowing entered into by the City.

Debt Service Funds - Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Decision Package - A request for funding that varies from the baseline budget amount. This includes requests to expand or reduce existing programs and establish new programs or FTEs.

Franchise Fee - A monetary payment from private contractors for the exclusive right to provide services to citizens in a specific area at regulated prices. Typical services are solid waste collection and cable television.

FTE (Full-Time Equivalent) - Full-time employees are defined as working 40 hours per week. Full-time equivalents combine employees working less than 40 hours per week to create a count that is equal to one employee working 40 hours per week. For example, two people each working half-time, or 20 hours per week, are counted as one FTE.

Full Accrual Accounting - An accounting method where expenditures and revenues are recorded when incurred, rather than when the cash is spent or received.

Fund - A fiscal and accounting entity of the City with a self-balancing set of accounts that are segregated to record a specific set of activities.

Fund Balance - The excess of assets over liabilities as measured at year-end for a specified fund.

Functional Organization Chart - The key function organization chart illustrates the structure of the department, helping to identify the services and programs that deliver community outcomes.

General Fund - A governmental fund type that typically serves as the chief operating fund of a government. The general fund is used to account for all activities not otherwise required to be accounted for in other fund types. The activities in this fund include police services, general public works, parks and recreation, legal services, general administration, and other general activities.

General Obligation Bonds - Voter or Councilmanic approved bonds backed by the full faith and credit and taxing authority of the City, which are used to fund general capital needs.

GIS (Geographical Information System) - A method of mapping locations based on longitude and latitude.

Goal - A long-range statement of broad direction and purpose of intent, based on the needs as identified.

Grant - A contribution awarded from another government or outside organization to support a particular function, activity, or project within the City.

Growth Management Act - State requirements related to development and its impact on public infrastructure.

Infor (previously Hansen) - City's Utility Billing and Asset Management system.

Impact Fee - Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development. These fees support expanded infrastructure needs such as roads and parks, which are deemed necessary to maintain service to a particular area at the expanded development level.

Indirect Cost - The costs assigned to funds in return for General Fund support services, such as accounting. These charges are a way of distributing these support costs to the benefiting city departments.

Infrastructure - Long-lived capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, drainage systems, and water and sewer systems.

Interfund Charges - A payment from one city fund to another as reimbursement for services provided.

Intergovernmental Charges - A payment between government agencies as a reimbursement for services provided.

Internal Service Funds - A fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government, on a cost-reimbursement basis. Funds in this category include Internal Services, Equipment Services, Grounds and Facilities Services, Technology Repair & Replacement, and the Self-Insurance Fund.

Limited Term Employee - A City employee who is not a permanent employee and is hired for a specific time frame. Limited Term employees most commonly have one to two years of work eligibility.

Mandatory Programs - A designation used to categorize city programs based on the service being provided. Programs classified as Mandatory include those programs or services required by Federal, State, or local laws. Examples include costs incurred by building/plan review, court and jail, debt service, and city council.

Measurement Focus - A reporting methodology that identifies which transactions and events should be recorded regarding the inflow and outflow of resources that affect an entity.

Mission - A statement of an organization's or program's overall purpose.

Modified Accrual Accounting - An accounting method where revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Multi-Family Tax Exemption Program - Allows for an 8- or 12-year tax exemption for the approved value of newly constructed or rehabbed residential units.

NAP (Neighborhood Action Plan) - A plan designed to identify issues of concern amongst residents of a neighborhood and devise strategies for addressing the concerns in order to protect and enhance the livability within the neighborhood and fulfill the community vision.

Non-Cash Expenditure - A type of expenditure that does not impact cash. These non-cash expenditures include depreciation and amortization expenses. The City budgets for non-cash expenditures in enterprise funds, the general fund, and internal service funds where appropriate.

OFM (Office of Financial Management) - The department of the State that is responsible for budget planning, policy development, and fiscal administration for the executive branch of State government.

Park 'n GoTM - Parking reservation software.

Performance Measure - An indicator that measures workload, productivity, or the degree of accomplishment of a certain objective.

Permanent Funds - A fund type that accounts for a donation or contribution set aside for a specific purpose. In these funds, the original principal must stay intact and only the interest earnings can be used to support expenditures. The City does not currently have any funds that fall into this fund type.

Property Tax Levy - The total amount of property taxes to be raised by the City in designated years as approved by the City Council. The regular levy excludes property taxes that are dedicated to debt service costs of voter approved bonds.

Property Tax Millage - The property tax rate per thousand dollars of assessed value. The millage multiplied by the City's total assessed value (expressed in \$1,000's) equals the property tax levy.

Proprietary Fund - A fund that focuses on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of Proprietary funds: Enterprise and Internal Service funds.

RCW (Revised Code of Washington) - The most recent edition, in a consolidated and codified form, of all the laws of the State of Washington of a general and permanent nature.

Real Estate Excise Tax - Also known as REET, is a tax on the sale of tangible property.

Reallocation - The act of distributing or allocating budget and/or funds in a different way.

Recommended Budget - City Manager's Recommended budget presented to council for adoption. This budget includes baseline and only recommended decision packages.

Reserves - Resources set aside for unanticipated, emergency expenses and downturns in the economy, which provide for the stability of ongoing services.

Revenue - Funds received as income by a governmental unit. It includes items such as taxes, fines, fees for services, interest earnings, and grants.

Revenue Bond - A bond issued for either a project or enterprise financing where the bond is secured by the revenues generated by the facility being financed. Typical examples are water and sewer utility project financing.

SDC (System Development Charges) - A fee charged on new development to support required water and sewer infrastructure.

Special Revenue Funds - A fund type used to account for the proceeds of revenue sources that are legally restricted to be spent for specified purposes. Funds in this category include Street, Street Funding Initiative, Fire, and Tourism.

Strategic Commitments - A section of the City's Strategic Plan that addresses the six most important things the City needs to accomplish to move forward in support of the community and organizational visions. These commitments were developed by the City in response to the needs identified by the citizens of Vancouver.

Strategic Plan - A plan that outlines the broad vision of the community and organization, expresses fundamental values, and identifies the most important commitments that will move the community and the organization in the direction of the vision.

Supplemental Budget - An additional budget that provides changes to items in the final budget and or new additions to the final budget.

Support - A designation used to categorize city programs based on the service being provided. Programs classified as Support provide administrative, logistical, technical, or other support to city departments.

Support for Mandatory or Essential Programs - A designation used to categorize city programs based on the service being provided. Programs classified as Support for Mandatory or Essential programs provide administrative, logistical, technical, or other support to a mandatory or essential department.

SWAT (Special Weapons and Tactics) - The SWAT Team is an Agency fund that was established by the City in 2002 to account for the expenses related to providing specialized Police services within the City of Vancouver and the surrounding areas. The surrounding cities and counties contribute to this fund to help cover the costs of the service.

T2 - Permit and parking management software.

Transportation Improvement Board - This is an independent agency that manages the gas tax revenue grant program for Washington State.

Transportation Improvement Plan - A plan required by the Growth Management Act that identifies the City's transportation priorities over a six-year timeframe. This plan is updated annually with input from a citizen committee.

Trust and Agency Funds - A fund type used to account for resources that the City does not have the authority to spend on its own because they are holding the assets in a trustee

capacity or as an agent for another organizational unit. The Police and Fire Pension funds are examples of Trust Funds. The City/County Cable TV fund is an example of an Agency Fund. Also known as Fiduciary Funds.

Urban Growth Area - The areas established pursuant to the Growth Management Act that allow for the efficient provision of urban levels of governmental services and where urban growth will be encouraged.

Urban Growth Boundary - The line designating the extent of the Urban Growth Area. Cities cannot annex land outside of the Urban Growth Boundary.

WAC (Washington Administrative Code) - Laws adopted by state agencies to implement state legislation.

Workday – a cloud-based software vendor that specializes in human capital management and financial management applications.



CITY OF VANCOUVER

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Title: 2027/2028 City Financial Policies	
Policy and Procedure Number:	Supersedes (Number and Title): Staff Report 091-26, 4/27/26
Citywide policy: Citywide	
Effective Date:	Approved by (Name, Title and Signature): Vancouver City Council

Purpose: In addition to following all laws related to budgeting as outlined by the Revised Code of Washington (RCW) 35, the City has internal Financial Management Policies that are adopted by the City Council and reviewed every two years during the budget development process.

Policy Statement: The City Financial Policies are a compendium of all city policies that shape the budget and ensure that the City maintains a healthy financial foundation while planning for the future. The goal of these policies is to promote:

- An extended six-year financial planning horizon in alignment with the City's Strategic Plan to increase awareness of future potential challenges and opportunities.
- Setting aside reserves for contingencies, replacement of capital equipment and other similar needs.
- Maintaining the effective buying power of fees and charges and modifying cost recovery targets when appropriate.
- Accountability for meeting standards of financial management and efficiency in providing services.
- Management of the City's physical assets to provide sustainable service levels into the future.
- Planning for the capital needs of public facilities for the community and managing them for future use.
- Improved equity for those we serve through investments and revenue structures.

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- An emphasis on improving community safety through strategic deployment of the City's financial resources.
- Improving the City's overall impact on climate change through strategic investments in infrastructure and integrating climate change goals into new capital projects and renovation and/or remodels of existing facilities wherever possible.
- Ensuring quality bond ratings through strategic debt strategies.
- Investing public funds to provide maximum security with appropriate returns and timely liquidity.
- Investment of public funds in accordance with the City's Investment Policy.
- Communication to the community regarding how the City's Strategic Plan goals are being addressed.

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1.0 Long-Range Financial Planning and Resource Utilization

It is essential for the City to incorporate a long-term perspective and monitor the performance of programs competing to receive funding. Management will ensure compliance with the legally adopted budget. Purchases and expenditures will comply with legal requirements and policies and procedures set forth by the City.

1. A long-term forecast of revenues and expenditures will be developed for all operating funds for the six-year period following the end of the current biennial budget.

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2. The financial impact of budget decisions made during the development of the biennial budget will be reviewed in the context of the six-year forecast.
3. The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues. The budget will not use one-time (non-recurring) sources to fund ongoing (recurring) uses for more than one biennium, postpone expenditures, or use internal borrowing to fund operations. Pausing current expenditures may occur as evaluation of programs are conducted. The budget will incorporate the best available estimates of revenues and expenditures.
4. The City aspires toward the use of performance management and will be utilized as part of the budget prioritization to ensure alignment with the City's goals and strategic commitments. Wherever possible, performance data will be used to support budgetary decisions. Measures should be developed to reflect the City's efficiency and effectiveness. Status of key performance updates will be reported to the Council.
5. Positive progress towards climate action, equity and inclusion and community safety will be measured annually. Equity and environmental sustainability lenses will be developed and utilized to support budgetary decisions. Status of key performance measures will be reported to the City Council annually.
6. Service levels will be defined and measured in a manner that is based on results, including improving equity, safety and advancing climate action goals in the community (e.g., units of service delivered, service quality and customer satisfaction) rather than resources allocated to provide the service and shall be considered in development of the Biennial Budget.
7. The City will endeavor to maintain a diversified general revenue base to diminish the effects of short-term fluctuations on any given revenue. The goal is to have a combination of revenues that grow in response to a good economy and those that remain stable during times of economic downturn. Examples of the former include sales taxes, utility taxes and building permit fees. Examples of the latter include property taxes, court fine revenues, and gambling tax.

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8. Revenue estimates will be developed using reasonably conservative but realistic assumptions. Revenues will be monitored and reported quarterly, including trends and year-end estimates.
9. User fees and utility rates in all funds will be based on balancing the cost of providing the service, the competitive market, public benefit, community affordability and other appropriate policy considerations. User fees and rates will be reviewed annually by the CPI-W for the Seattle-Bellevue-Tacoma region using the index for the 12 months ending in October of the prior year to monitor the costs of providing services. Fees and rates will be reviewed every three to five years and further adjusted if necessary.
10. The City's Financial and Management Services Department will conduct a cost-of-service study every biennium to identify the full cost of providing services funded with fees, as well as the equity and affordability resulting from the cost recovery structures. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components and will be reviewed by the City Manager's office for further determination and/or next steps.
11. Specific council policies related to cost recovery targets by specific program are listed below:
 - a. Building Fee Cost Recovery Target – 100%
 - b. Land Use Fee Cost Recovery Target – 75%
 - c. Development Review Fees in Transportation Target – 75%
 - d. Recreation Fees Cost Recovery Target –Under ReviewThe above target rates represent percentage of the full cost of providing the services, including City administrative costs, departmental administrative costs, cost of maintenance and operation of facilities that the services are provided from and maintenance and replacement of the equipment used.
12. The Financial and Management Services Department will review all cost recovery plans, develop a citywide framework and policy during the 27-28 Biennium and present recommended cost recovery targets to the City Manager's Office for review and approval.

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13. The City will strive for full cost recovery in the enterprise fund operations as follows:
 - a. City Utility Operations (water, sewer, storm water and solid waste). An assessment of development and fees and cost recovery will be completed by Public Works in 2027.
 - b. Pearson Airport – an assessment of operating costs and fees will be completed with the Airport Master plan development in 2027/2028 by Public Works.
 - c. Parking Fund (as of 2018 no longer receives a General Fund subsidy).
 - d. Tennis Center (the Center has been operated by the United States Tennis Association – USTA, since September of 2018, but the General Fund is continuing to support the Center’s indirect costs and up to \$10,000 per year in maintenance costs for the Center’s building).

14. Overhead costs will be appropriately shared by all operating funds as determined by the City’s indirect cost allocation plan. The amount charged by the City for services provided under interlocal, or similar agreements, will include a formula covering the City’s overhead costs. The City Financial and Management Services Department will conduct a review of the indirect cost allocation plan and all other cost plans and present recommendations to the City Manager’s Office for approval before implementation.

15. Grants that support city objectives and are consistent with high priority needs, including those helping to address climate action, equity and inclusion and community safety, will be aggressively sought. Grants requiring a local match or a continuing city obligation to fund programs will be carefully considered prior to applying for the grant to ensure that ongoing resources will be available to meet the obligation. The City shall attempt to recover all allowable costs, direct and indirect, associated with the administration and implementation of the program funded through grants.

16. Expenditures will be controlled by an annual appropriated budget at the department/fund level. The City Council shall establish appropriations through the budget process. The City Council does not require a re-appropriation of carry-

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forward funds in the second year of the biennium. New or increases in appropriations require council approval.

17. If a deficit is projected during the course of a fiscal year, the City will take steps to reduce expenditures, increase revenues, or, if the deficit is caused by an emergency, consider using one of the existing General Fund reserves. The City Manager may institute a variety of measures to ensure spending remains below reduced revenues.

18. The City's classification and compensation plan will be designed to ensure a robust complement of positions exist to meet the City's current and future needs. Having a full range of job levels allows jobs to be slotted with accuracy and helps maintain the overall integrity of the compensation structure. The compensation plan will be maintained in a manner consistent with the labor market by reviewing positions against and benchmark information from published salary surveys. Changes to positions or the overall classification structure will coincide with the budget cycle or planned budget actions when possible.

The City's compensation philosophy is to target the median of market salaries. The City's salary grade midpoints generally approximate the market rate for jobs. Employees' pay is set based on the experience, education, and/or other job-related factors they hold when they enter a job with. Based on those factors, employees will be placed in an appropriate step within the range. Starting salaries will not routinely exceed the midpoint of the range. A schedule of pay ranges for non-represented staff will be attached to the budget for Council review and adoption.

19. Positions may be overfilled by the City Manager or their designee for a limited time period to help maintain authorized staffing, reduce personnel-related costs, transfer knowledge, and provide a seamless transition between new, separating, terminating, and retiring employees. Overfills will be managed within the fund/department budget appropriations and the overfill FTEs shall be included in the approved budget.

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20. Actual expenditures will be closely and frequently monitored. The comparison of budget to actual expenditures shall be reported to council on a quarterly basis.

2.0 Reserves

Reserves are an important indicator of the City's financial position and its ability to withstand adverse events. Detailed policies pertaining to fund balance classifications can be found in the City's Fund Balance Policy. Maintaining reserves is a prudent management practice.

1. An emergency General Fund reserve, will be maintained equal to 7% of actual external revenues in the preceding fiscal year in the General, Street and Fire Funds. The emergency reserve is for unexpected, large-scale events where damage in excess of \$1 million is incurred and immediate, remedial action must be taken to protect the health and safety of the community and continuity of city operations (e.g., major flood and earthquake, other natural disaster, cybersecurity event, pandemic, infrastructure collapse, city facility failure). Remedial actions include, but are not limited to funding medical supplies, temporary clinics, and disease-control efforts, strengthening first responders and evacuation systems; repairing critical infrastructure like power, water roads, bridges, citywide information technology infrastructure, citywide facilities and related support services; providing shelters and essential services for vulnerable residents, and improving communication, coordination and preparedness through training, alerts and community outreach. In the event that these "emergency reserve: funds are used, the City shall restore the reserve to the full 7% level within a reasonable amount of time as necessitated by the scale of emergency. A clear plan will be developed to refill the reserve, and the first significant deposit will occur the following fiscal year after the event.
2. The City will maintain additional working capital reserves, sufficient to fund, on average, of 60-90 days of operations in each city operating fund and 45 days for utility funds. This reserve will address cash flow requirements and allow the City to operate without funding its operations through short-term borrowing.

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3. The City will maintain a revenue stabilization reserve with a goal of reaching 2.5% of the current year's budget in the General Fund. This reserve may be used to provide funding to temporarily offset unanticipated fluctuations in ongoing revenues or unanticipated events, such as unexpected external mandates, reductions in state-shared revenues, etc. The reserve funds will provide time for the City to restructure its operations in a deliberate manner to ensure continuance of critical city activities. If the reserve is spent down, it shall be restored within the following two years. This reserve could be utilized if there is an identified three-to-six-month trend of reduced revenues.
4. An additional designated liability funding reserve will be created when the City accepts funding leading to future liabilities. The reserve will be equal to the stated liability in the future. If a federal or state grant requires local resources to fund the initiative after the grant expiration, the cost of funding the initiative is considered to be a liability that will be funded from the "designated liability funding reserve. The current designated liability reserve is for public infrastructure tied to the HP, Inc. Development Agreement.
5. The City will set aside a compensated absences reserve to fund 150% of the average of the past five years' actual leave payoff amount.
6. The Designated Reserve exists when the City accepts funding leading to future liabilities. This reserve, currently designated at \$4.7M, is comprised of different liabilities as notated in Attachment A to this Policy. An example is Council's designation of reserves representing proceeds from the sale of the Columbia Arts Center and is redesignated to the Arts Hub Capital Project.
7. Funds more than the reserves will be considered unassigned General Fund balance and could be used to fund high-priority Council-designated one-time purposes, which includes but is not limited to funding accumulated currently unfunded deferred liabilities.
8. Equipment replacement reserves will be maintained in the equipment services capital fund sufficient to replace covered vehicles and heavy equipment at the end of their useful lives with like/similar equipment. Equipment rates will

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include a rate to accrue the estimated replacement cost over the life of the equipment. Reserve balances and rates will be reviewed in the 2027/2028 Biennium.

9. Technology equipment replacement reserves will be maintained in the technology equipment replacement fund sufficient to repair covered equipment and major software systems for replacement at the end of their useful life.
10. A liability self-insurance reserve will be maintained to cover potential liability for tort claims. The unrestricted fund balance subtracts from available cash all the known claims against the City and those claims that might have occurred but not yet been reported. The fund balance will be based on the most recent actuarial study of the self-insurance fund. The actuarial study of the fund is to be performed no less frequently than once every two years.
11. Fire pension benefit obligations will be addressed by annual contributions to the fire pension fund in accordance with recommendations in the most recent actuarial study, as required by R.C.W. 41.16.050. (Note: This is a "closed" plan with no new participants.) City obligations arise only for those firefighters hired prior to March 1, 1970. The State of Washington has assumed all obligations for those hired on or after that date. In addition to the pension payments, the City is also responsible for lifetime medical benefits for the retired members that participated in the LEOFF 1 plan. The City contribution includes the projected annual pension payments for the retired members eligible for retirement benefits and projected annual medical benefit payments for those retired members eligible for medical and long-term coverage.
12. Police pension benefit obligation will be funded on a pay-as-you-go basis by making contributions to the police pension fund in an amount sufficient to meet police pension benefit obligations. (Note: This is a "closed" plan with no new participants.) City obligations arise only for those police officers hired prior to March 1, 1970. The State of Washington has assumed all obligations for those hired on or after that date. In addition to the pension payments, the City is also responsible for the members' lifetime medical benefits of retired members and none on active duty.

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13. A facilities asset management and replacement reserve shall be established in a separate fund to provide for maintenance and building replacement of the major city facilities at the end of their useful life.

3.0 Asset Management

Asset Management for government infrastructure refers to the integrated, multidisciplinary process of planning, monitoring, maintaining and managing public infrastructure assets (e.g., water system, sewer system, transportation system, property, buildings, etc.) throughout their entire lifecycle – from design and construction to operation, maintenance, rehabilitation and eventual decommissioning. These assets are essential for delivering public services, supporting economic activity, and ensuring public safety. The goals are to maximize value, extend asset life, reduce lifecycle costs and minimize risks of failure or service disruption. Effective asset management balances many elements such as risk of failure, criticality of the asset, cost affordability, safety, environmental impact and level of service, among others.

1. In pursuit of an asset management strategy that prioritizes climate action, equity and inclusion and community safety, the City will:
 - a. Consider the climate action impacts of asset investments and pursue asset management strategies that reduce their contribution to climate change over time.
 - b. Consider equity and the inclusionary impacts of asset management strategies and prioritize investments that improve equity and inclusion within the City.
 - c. Consider the potential improvements to community safety associated with asset management strategies and prioritize investments that improve community safety within the City.
 - d. The General Services Department will develop a maintenance and improvements tasks ranking by evaluating the immediate impact on safety and level of service against the risk of asset failure during the 2027-2028 Biennium and update every biennium thereafter. This protocol prevents critical infrastructure degradation while properly categorizing cosmetic enhancements.

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2. The City will strive to integrate the principles and best practices of asset management such as those embodied in the International Infrastructure Management Manual or equivalent methodology in the management of its assets.
3. Existing asset management strategies will include full life-cycle cost analysis.
4. Maintenance of City assets shall be addressed on a current need rather than deferred into the future due to budgetary constraints. Relevant condition indexes, such as the Facility Condition Index (FCI), for facilities, will be used to weigh the cost of improvements and repairs to full replacement costs.

4.0 Capital Planning

Capital planning for government infrastructure refers to the systematic process of identifying, prioritizing and funding major capital projects to maintain, upgrade and expand public facilities and infrastructure. It ensures that limited public resources are used efficiently to meet current and future community needs while aligning with broader strategic and financial goals. Capital planning will, under the Asset Management strategies, help the City prioritize projects, coordinate infrastructure needs with land use, budgeting and economic development strategies, and help leverage funding opportunities such as grants, low interest loans and bonds.

1. A rolling six-year city-wide Capital Improvement Program shall be developed bi-annually and shall provide a prioritized list of reasonably funded projects and those in process of securing funding. The six-year Capital Improvement Program shall be consistent with the current Comprehensive Plan and system-wide plans as required by Washington State Statutes or permits (e.g. Water System Plan Update, General Sewer Plan and Facilities Plan, Transportation Improvement Program, etc.), and any other plans adopted by the City Council.
2. The resources that support current outstanding debt on street improvement projects shall, once that debt is retired, be dedicated to ongoing support of the capital program of the City's street fund. Eligible uses shall be consistent with the City's adopted Transportation System Plan, Comprehensive Plan, and annually updated six-year transportation improvement program.

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3. Funding for capital projects, including major facilities maintenance projects, will be allocated in a manner consistent with asset management strategies and in a manner that balances community needs with city priorities, the potential for attracting matching funds, and the ability to reduce or limit expenses in future years.
4. The City will strive to incorporate a “pay-as-you-go” approach (using available cash and current resources) in the Capital Improvement Program. The Directors of Financial and Management Services and Public Works, working with the City Manager’s Office, will develop a Strategic funding Plan for Short and Long-Range Capital planning that utilizes a balance of tools to maximize and leverage non-general fund dollars whenever possible for the funding of capital improvements. With City Council approval, use of debt instruments may be used. Proceeds from the sale of city capital assets no longer utilized in operations will be deposited consistently with the initial ownership of the asset and invested in the highest priority city capital projects. Debt funding shall be considered for large capital projects with long useful life to better reflect inter-generational equity.
5. The biennial capital budget will be adopted at the same time as the City operating budget is adopted. The capital budget will include fully funded projects, as well as those projects notified of grant/loan funding but have not been awarded funding, and those projects anticipated to be funded via future bonding. The capital budget will only contain projects identified in the Capital Improvement Program and those projects approved via City Council action. Capital projects may be changed through City Council action. General Services will develop a Capital Improvement Program for non-Public Works projects during the 2027-2028 Biennium.
6. A capital repair appropriation will be maintained for unanticipated major repairs of general operating facilities and for emergency replacement of general fund equipment. Additions to the capital repair contingency reserve will be made based on council directions.
7. Impacts on net annual operating and maintenance costs will be identified as part of the funding considerations for new capital projects. This includes identifying potential reductions in maintenance costs if improvements are funded. The

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necessary funds to operate the capital facility will be identified at the time the capital budget is adopted.

8. Impact Fees and System Development Charges will be collected and maintained in separate, individual funds to be used for growth-related capital costs in accordance with the applicable sections of the RCWs. All impact fees and system development charge revenue will be contributed to the funds and shall only be used for associated infrastructure improvements.
9. Utility rates collected in the Water, Sewer, Stormwater and Solid Waste enterprise funds will include sufficient funding to cover a component for capacity improvements, and system expansion needs not funded via System Development Charges, and the routine replacement of expired capital assets as per the City's Asset Management strategies. Other enterprise fund policies, including financial related policies specific to each enterprise fund, will be developed and maintained by the department responsible in coordination with the City Manager's Office and the Director of Financial and Management Services.

5.0 Financial Asset and Liability Management

This section will be reviewed by the financial advisor and bond counsel and may return to Council for subsequent revisions if necessary.

Investment Policies

1. The City will invest public funds in a manner which will provide maximum security for the principal with the highest investment return, while meeting the daily cash flow demands of the City. Detailed policies are found separately in the City Investment Policy. The City will invest public funds in a manner that prioritizes the safety of principal, maintains adequate liquidity to meet operational needs, and achieves a market rate of return consistent with those objectives.
2. The City will conform to all federal, state and local statutes governing the investment of public funds.
3. All investment security transactions shall be conducted on a delivery-versus-payment (DVP) basis.

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4. The City will only deposit funds with financial institutions qualified by the Washington Public Deposit Protection Commission and in accordance with the provisions of RCW 39.58.
5. The City will issue Request for Proposals (RFPs) for banking services, safekeeping trust services and other contracts related to financial services.

Debt Management Policies

1. The City will attempt pay-as-you-go financing for capital projects whenever practical. Debt may be used for projects with useful lives that meet or exceed the debt term and when it supports intergenerational equity, financial flexibility, or timely infrastructure delivery. The term of any debt issued shall not exceed the estimated useful life of the asset or project being financed.
2. The City will issue debt in conformance with the requirements of its statutory general obligation debt limits. The non-voted debt limit is a sub-part of that limit. Revenue bonds or other debt tied to utilities or dedicated revenue outside the general fund are not included in the debt limit calculation. All debt issuances shall comply with applicable laws and statutory debt limits. The City will evaluate affordability, operating budget impacts, debt capacity, and long-term financial sustainability before issuing debt. Long-term debt will be issued only for capital improvements and other nonrecurring purposes and will not be used to fund operating expenditures.
3. The City will reserve 10% of its non-voted debt capacity as a contingency against unforeseen emergencies requiring the issuance of debt. To preserve financial flexibility, the City will maintain a prudent margin below its statutory non-voted debt limit. As a policy target, outstanding non-voted general obligation debt should not exceed 90% of available non-voted debt capacity.
4. The City shall not exceed 90% of the non-voted legal debt limit, excluding the 10% reserved for emergency purposes. Debt capacity and affordability metrics will be reviewed annually as part of the budget and capital planning process.

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5. The annual General Fund-supported debt service will not exceed 10% of annual General Fund expenditures unless approved by the City Council based on demonstrated financial capacity and strategic need.

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