



2021 – 2022 BIENNIAL BUDGET

November 16, 2020

MAYOR'S 2021 - 2022 BUDGET MESSAGE



November 16, 2020

Honorable City Council and Members of our Community:

The 2021 – 2022 budget process presented new challenges with the onset of the COVID-19 pandemic in early 2020. Shortly after the pandemic began, businesses started to close which had a significant impact on the economy. The city took proactive action and immediately reduced department operating budgets by 10%. These reductions were carried over in the 2021 – 2022 budget as there is still much uncertainty about how COVID-19 will continue to impact the economy and the city's budget. The biennial budget took a conservative approach as we move forward into these unprecedented times. The budget reflects several major themes; cost reductions without impacting services, economic recovery, no new discretionary spending and maintaining financial reserves.

OVERVIEW

The biennial budget includes total City revenues of \$58 million in 2021 and \$60 million in 2022. The \$3 million more in revenue for 2022 reflects anticipated grant receipts that we are able to leverage with City funds to complete major infrastructure work at the airport for the Runaway 16/34 overlay project.

Total expenditures in 2021 are \$73 million and \$66 million in 2022. The biennial budget includes approximately \$42 million in infrastructure improvements to the city's transportation system, fiber, parks, utilities and airport. About \$11.8 million of those projects is expected to be funded by grants.

General fund revenues are projected at \$18 million for both years in the biennium with no revenue growth expected. General fund expenses are projected at \$19 million per year. About 75% of the general fund budget is from tax revenue, the majority of which comes from property taxes, retail sales taxes and utility taxes. 54% of the general fund budget is spent on public safety. The budget reflects reducing the general fund's one month operating reserve by about \$1 million between 2021 and 2022 to provide crucial services to the community as we move into the recovery phase of the economy. Even with the reduction in fund balance, minimum reserve levels per financial policies will be maintained.

FISCAL SUSTAINABILITY

The City continues its commitment to financial stewardship by taking a forward thinking approach to the budgeting process. The city develops a 10 year financial forecast and has reserve policies in place to mitigate any unexpected impacts from the economy. This approach helped the city maneuver through the COVID-19 pandemic with little to no impact to the services we provide to Arlington citizens. Because of the pandemic and the continued uncertainty of when the economy will fully recover, in the next biennium the city will continue to maintain its one month operating reserve and increase the city's mandatory reserve from 8 % of budgeted licenses and taxes to 9%. Having adequate reserves in place gives the city flexibility to slowly make adjustments in the event of a revenue shortfall, minimizing impact to our services.

Other means to maintain fiscal sustainability in the budget include; the 2020 budget reductions were carried forward to 2021 - 2022, 3 positions, through attrition, were not budgeted in either year of the biennium. Of the three positions,

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1 was eliminated and 2 positions remain unfilled until revenues are sufficient to support the costs. The city has also put a hiring freeze in effect for non-essential positions. These decisions were not made lightly and they were made to preserve the city's level of service, minimize impacts to city employees and to create an opportunity for the city to focus on economic recovery for the Arlington community.

ECONOMIC RECOVERY

One key focus of this biennial budget will be on investment in infrastructure to promote economic recovery. The city will be investing nearly \$42 million in infrastructure over the next two years so that businesses have opportunities to rebuild and grow and to incentivize new businesses to locate here to provide jobs. In addition to job creation, investment in infrastructure is vital to the economy. Investment in transportation infrastructure is important because it provides the efficient and safe movement of people, goods and services and it connects households to employment, education and healthcare opportunities. The investment in utility infrastructure provides for residents and business to have access to clean water. Investment in technology such as fiber allows for economic development opportunities by facilitating fair and open competition for technology services driving the costs down and to provide businesses and residents with the greatest diversity of services now and in the future. Some of the major infrastructure projects included in this biennial budget are;

- Fiber conduit
- Construction of 173rd Avenue
- Design and construction of the 204th and 77th St. roundabout
- Design and construction of 40th Avenue and SR 531 improvements
- Design and construction of SR 530 roundabout
- Runway 16/34 overlay
- Water main replacements
- Water treatment plant design and construction
- Prairie Creek culvert
- Gleneagle and 520 reservoir improvements

PUBLIC SAFETY

Public safety is a critical portion of the city's operating budget. In the last biennium the city added six full time public safety positions which included 3 additional police officers and 3 additional firefighters. In 2022, the city plans to hire an additional police support officer and 3 positions for a dedicated Basic Life Support Unit in the EMS department.

CONCLUSION

I want to thank staff and City Council for their diligence in building a fiscally responsible budget that reflects my desire for the city, its staff, the citizens and business community to be prosperous in the next biennium and years to come! I wish everyone a safe and healthy future and look forward to continuing my service to you.

Sincerely,



Mayor Barbara Tolbert

ORDINANCE NO. 2020-029

AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BIENNIAL BUDGET FOR THE YEARS 2021 – 2022

WHEREAS, subsequent to due notice and public hearing thereon, the City Council of the City of Arlington has approved the biennial budget for the years 2021 – 2022; NOW, THEREFORE

THE CITY COUNCIL OF THE CITY OF ARLINGTON, WASHINGTON DO ORDAIN AS FOLLOWS:

Section One. The following expenditures budget as set forth in Exhibits A and B, containing the totals set forth for each fund of the years 2021 – 2022 is hereby adopted.

Section Two: The following salary schedules as set forth in Exhibits C and D, representing positions and pay ranges as reflected in the 2021 – 2022 budget is hereby adopted.

Section Three. This Ordinance shall be in full force and effect on January 1, 2021.

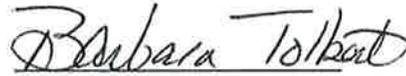
PASSED by the City Council of the City of Arlington on this 16th day of November, 2020.

ATTEST:

CITY OF ARLINGTON



Wendy Van Der Meersche, City Clerk



Barbara Tolbert, Mayor

APPROVED AS TO FORM:



Steve Peiffle, City Attorney

2021 - 2022 BIENNIAL BUDGET SUMMARY - ALL FUNDS

| 2021 | BEGINNING FUND | | | ENDING FUND |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | BALANCES | REVENUES | EXPENDITURES | BALANCES |
| GENERAL FUND | \$ 4,000,000 | \$ 18,818,608 | \$ 19,474,679 | \$ 3,343,929 |
| GENERAL FUND MANDATORY RESERVE FUND | 1,124,077 | 91,962 | - | \$ 1,216,039 |
| PROGRAM DEVELOPMENT FUND - GENERAL | 360,000 | 0 | - | \$ 360,000 |
| CED PERMITTING FUND | 1,463,425 | 1,328,500 | 1,000,000 | \$ 1,791,925 |
| STREETS MAINTENANCE FUND | 185,000 | 1,079,871 | 1,065,425 | \$ 199,446 |
| SOCIAL SERVICES FUND | 1,000 | 5,100 | 5,000 | \$ 1,100 |
| GROWTH FUND | 5,730,000 | 262,500 | 3,837,000 | \$ 2,155,500 |
| EMERGENCY MEDICAL SERVICES FUND | 800,000 | 5,025,026 | 5,343,468 | \$ 481,558 |
| PUBLIC ART FUND | 151,000 | 120,500 | 67,500 | \$ 204,000 |
| LODGING TAX FUND | 110,000 | 101,000 | 114,929 | \$ 96,071 |
| CEMETERY FUND | 120,000 | 209,045 | 226,186 | \$ 102,859 |
| TRANSPORTATION BENEFIT DISTRICT | 1,130,000 | 2,144,132 | 2,283,450 | \$ 990,682 |
| REET 1 FUND | 991,663 | 503,000 | 422,238 | \$ 1,072,425 |
| REET 2 FUND | 1,364,707 | 508,000 | 271,150 | \$ 1,601,557 |
| CAPITAL FACILITIES/BUILDING FUND | 2,930,846 | 55,000 | 150,000 | \$ 2,835,846 |
| BOND CONSTRUCTION FUND | 4,500,000 | 1,000 | 4,501,000 | \$ - |
| TRANSPORTATION IMPROVEMENT FUND | 360,000 | 5,379,403 | 5,723,300 | \$ 16,103 |
| PARK IMPROVEMENT | 20,000 | 111,480 | 115,980 | \$ 15,500 |
| LIBRARY CAPITAL IMPROVEMENT FUND | 14,687 | 120 | 14,807 | \$ - |
| CEMETERY CAPITAL IMPROVEMENTS FUND | 31,300 | 10,100 | - | \$ 41,400 |
| EQUIPMENT REPLACEMENT FUND | 2,550,000 | 1,531,107 | 1,866,902 | \$ 2,214,205 |
| AIRPORT FUND | 696,000 | 3,842,190 | 4,128,148 | \$ 410,042 |
| WATER FUND | 475,000 | 3,779,100 | 3,668,752 | \$ 585,348 |
| SEWER FUND | 420,000 | 5,815,650 | 5,773,097 | \$ 462,553 |
| WATER IMPROVEMENT FUND | 8,560,500 | 1,450,000 | 6,028,500 | \$ 3,982,000 |
| SEWER IMPROVEMENT FUND | 5,987,000 | 890,000 | 1,681,404 | \$ 5,195,596 |
| STORM WATER CIP FUND | 895,825 | 1,607,500 | 2,007,500 | \$ 495,825 |
| AIRPORT RESERVE FUND | 2,089,920 | 421,000 | - | \$ 2,510,920 |
| W/S BOND RESERVE FUND | 1,042,546 | - | - | \$ 1,042,546 |
| STORMWATER MANAGEMENT FUND | 146,300 | 1,025,015 | 1,036,906 | \$ 134,409 |
| AIRPORT CIP | 365,000 | 913,800 | 882,000 | \$ 396,800 |
| MAINTENANCE & OPERATIONS FUND | 5,000 | 1,717,108 | 1,698,424 | \$ 23,684 |
| CEMETERY PRE-NEED TRUST FUND | 59,125 | 7,900 | 2,000 | \$ 65,025 |
| CITY FIDUCIARY ACTIVITY FUND | 300 | 137,600 | 137,000 | \$ 900 |
| CEMETERY ENDOWMENT FUND | 322,995 | 12,000 | - | \$ 334,995 |
| GRAND TOTAL ALL FUNDS | \$ 49,003,216 | \$ 58,904,317 | \$ 73,526,745 | \$ 34,380,788 |

2021 - 2021 BIENNIAL BUDGET SUMMARY - ALL FUNDS

| 2022 | BEGINNING FUND | | | ENDING FUND |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | BALANCES | REVENUES | EXPENDITURES | BALANCES |
| GENERAL FUND | \$ 3,343,929 | \$ 18,732,662 | \$ 19,789,565 | \$ 2,287,026 |
| GENERAL FUND MANDATORY RESERVE FUND | 1,216,039 | 94,551 | - | \$ 1,310,590 |
| PROGRAM DEVELOPMENT FUND - GENERAL | 360,000 | - | - | \$ 360,000 |
| CED PERMITTING FUND | 1,791,925 | 1,368,355 | 1,000,000 | \$ 2,160,280 |
| STREETS MAINTENANCE FUND | 199,446 | 1,087,173 | 1,136,280 | \$ 150,339 |
| SOCIAL SERVICES FUND | 1,100 | 5,100 | 5,000 | \$ 1,200 |
| GROWTH FUND | 2,155,500 | 262,500 | 818,333 | \$ 1,599,667 |
| EMERGENCY MEDICAL SERVICES FUND | 481,558 | 6,628,748 | 5,820,422 | \$ 1,289,884 |
| PUBLIC ART FUND | 204,000 | 123,500 | 67,500 | \$ 260,000 |
| LODGING TAX FUND | 96,071 | 111,000 | 157,115 | \$ 49,956 |
| CEMETERY FUND | 102,859 | 209,045 | 229,061 | \$ 82,843 |
| TRANSPORTATION BENEFIT DISTRICT | 990,682 | 1,449,405 | 1,545,500 | \$ 894,587 |
| REET 1 FUND | 1,072,425 | 503,000 | 422,638 | \$ 1,152,787 |
| REET 2 FUND | 1,601,557 | 508,000 | 227,550 | \$ 1,882,007 |
| CAPITAL FACILITIES/BUILDING FUND | 2,835,846 | 55,000 | - | \$ 2,890,846 |
| TRANSPORTATION IMPROVEMENT FUND | 16,103 | 5,039,736 | 5,029,633 | \$ 26,206 |
| PARK IMPROVEMENT | 15,500 | 12,480 | 980 | \$ 27,000 |
| CEMETERY CAPITAL IMPROVEMENTS FUND | 41,400 | 10,100 | - | \$ 51,500 |
| EQUIPMENT REPLACEMENT FUND | 2,214,205 | 1,574,180 | 1,846,474 | \$ 1,941,911 |
| AIRPORT FUND | 410,043 | 3,898,465 | 3,942,508 | \$ 366,000 |
| WATER FUND | 585,348 | 3,877,620 | 3,858,896 | \$ 604,072 |
| SEWER FUND | 462,553 | 5,986,279 | 5,858,077 | \$ 590,755 |
| WATER IMPROVEMENT FUND | 3,982,000 | 1,340,000 | 4,580,000 | \$ 742,000 |
| SEWER IMPROVEMENT FUND | 5,195,596 | 475,200 | 2,992,904 | \$ 2,677,892 |
| STORM WATER CIP FUND | 495,825 | 272,000 | 720,000 | \$ 47,825 |
| AIRPORT RESERVE FUND | 2,510,920 | 423,000 | 350,000 | \$ 2,583,920 |
| W/S BOND RESERVE FUND | 1,042,546 | - | - | \$ 1,042,546 |
| STORMWATER MANAGEMENT FUND | 134,409 | 1,051,910 | 1,041,307 | \$ 145,012 |
| AIRPORT CIP | 396,800 | 3,420,000 | 3,110,110 | \$ 706,690 |
| MAINTENANCE & OPERATIONS FUND | 23,684 | 1,737,830 | 1,752,731 | \$ 8,783 |
| CEMETERY PRE-NEED TRUST FUND | 65,025 | 7,900 | 2,400 | \$ 70,525 |
| CITY FIDUCIARY ACTIVITY | 900 | 137,600 | 137,000 | \$ 1,500 |
| CEMETERY ENDOWMENT FUND | 334,995 | 12,000 | - | \$ 346,995 |
| GRAND TOTAL ALL FUNDS | \$ 34,380,789 | \$ 60,414,339 | \$ 66,441,984 | \$ 28,353,144 |

2021 Non-Represented Employees - EXHIBIT C

| Step | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 | Step 12 |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| AA | 25,000 | 25,500 | 26,000 | 26,500 | 27,000 | 27,500 | 28,000 | 28,500 | 29,000 | 29,500 | 30,000 | 30,500 |
| A | 35,000 | 35,500 | 36,000 | 36,500 | 37,000 | 37,500 | 38,000 | 38,500 | 39,000 | 39,500 | 40,000 | 40,500 |
| B | 45,000 | 45,500 | 46,000 | 46,500 | 47,000 | 47,500 | 48,000 | 48,500 | 49,000 | 49,500 | 50,000 | 50,500 |
| C | 55,000 | 55,500 | 56,000 | 56,500 | 57,000 | 57,500 | 58,000 | 58,500 | 59,000 | 59,500 | 60,000 | 60,500 |
| D | 65,000 | 65,500 | 66,000 | 66,500 | 67,000 | 67,500 | 68,000 | 68,500 | 69,000 | 69,500 | 70,000 | 70,500 |
| E | 75,000 | 75,500 | 76,000 | 76,500 | 77,000 | 77,500 | 78,000 | 78,500 | 79,000 | 79,500 | 80,000 | 80,500 |
| F | 85,000 | 85,500 | 86,000 | 86,500 | 87,000 | 87,500 | 88,000 | 88,500 | 89,000 | 89,500 | 90,000 | 90,500 |
| G | 95,000 | 95,500 | 96,000 | 96,500 | 97,000 | 97,500 | 98,000 | 98,500 | 99,000 | 99,500 | 100,000 | 100,500 |
| H | 105,000 | 105,500 | 106,000 | 106,500 | 107,000 | 107,500 | 108,000 | 108,500 | 109,000 | 109,500 | 110,000 | 110,500 |
| I | 115,000 | 115,500 | 116,000 | 116,500 | 117,000 | 117,500 | 118,000 | 118,500 | 119,000 | 119,500 | 120,000 | 120,500 |
| J | 125,000 | 125,500 | 126,000 | 126,500 | 127,000 | 127,500 | 128,000 | 128,500 | 129,000 | 129,500 | 130,000 | 130,500 |
| K | 135,000 | 135,500 | 136,000 | 136,500 | 137,000 | 137,500 | 138,000 | 138,500 | 139,000 | 139,500 | 140,000 | 140,500 |
| L | 145,000 | 145,500 | 146,000 | 146,500 | 147,000 | 147,500 | 148,000 | 148,500 | 149,000 | 149,500 | 150,000 | 150,500 |
| M | 155,000 | 155,500 | 156,000 | 156,500 | 157,000 | 157,500 | 158,000 | 158,500 | 159,000 | 159,500 | 160,000 | 160,500 |
| N | 165,000 | 165,500 | 166,000 | 166,500 | 167,000 | 167,500 | 168,000 | 168,500 | 169,000 | 169,500 | 170,000 | 170,500 |
| O | 175,000 | 175,500 | 176,000 | 176,500 | 177,000 | 177,500 | 178,000 | 178,500 | 179,000 | 179,500 | 180,000 | 180,500 |
| P | 185,000 | 185,500 | 186,000 | 186,500 | 187,000 | 187,500 | 188,000 | 188,500 | 189,000 | 189,500 | 190,000 | 190,500 |
| Q | 195,000 | 195,500 | 196,000 | 196,500 | 197,000 | 197,500 | 198,000 | 198,500 | 199,000 | 199,500 | 200,000 | 200,500 |
| R | 205,000 | 205,500 | 206,000 | 206,500 | 207,000 | 207,500 | 208,000 | 208,500 | 209,000 | 209,500 | 210,000 | 210,500 |
| S | 215,000 | 215,500 | 216,000 | 216,500 | 217,000 | 217,500 | 218,000 | 218,500 | 219,000 | 219,500 | 220,000 | 220,500 |
| T | 225,000 | 225,500 | 226,000 | 226,500 | 227,000 | 227,500 | 228,000 | 228,500 | 229,000 | 229,500 | 230,000 | 230,500 |
| U | 235,000 | 235,500 | 236,000 | 236,500 | 237,000 | 237,500 | 238,000 | 238,500 | 239,000 | 239,500 | 240,000 | 240,500 |
| V | 245,000 | 245,500 | 246,000 | 246,500 | 247,000 | 247,500 | 248,000 | 248,500 | 249,000 | 249,500 | 250,000 | 250,500 |
| W | 255,000 | 255,500 | 256,000 | 256,500 | 257,000 | 257,500 | 258,000 | 258,500 | 259,000 | 259,500 | 260,000 | 260,500 |
| X | 265,000 | 265,500 | 266,000 | 266,500 | 267,000 | 267,500 | 268,000 | 268,500 | 269,000 | 269,500 | 270,000 | 270,500 |
| Y | 275,000 | 275,500 | 276,000 | 276,500 | 277,000 | 277,500 | 278,000 | 278,500 | 279,000 | 279,500 | 280,000 | 280,500 |
| Z | 285,000 | 285,500 | 286,000 | 286,500 | 287,000 | 287,500 | 288,000 | 288,500 | 289,000 | 289,500 | 290,000 | 290,500 |

| 2021 ASSUME Pay Plan - EXHIBIT D | | | | | | | | | | | 2-75 |
|----------------------------------|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Pay Grade | Position Title | Step A | Step B | Step C | Step D | Step E | Step F | Step G | Step H | Step J | Step K |
| 25 | Water Asset Management | 3,262 | 3,359 | 3,462 | 3,563 | 3,670 | 3,782 | 3,899 | 4,021 | 4,148 | 4,280 |
| 26 | | 3,611 | 3,717 | 3,829 | 3,946 | 4,068 | 4,195 | 4,327 | 4,464 | 4,606 | 4,754 |
| 27 | | 3,961 | 4,077 | 4,197 | 4,321 | 4,450 | 4,584 | 4,723 | 4,867 | 5,016 | 5,170 |
| 28 | | 4,312 | 4,438 | 4,567 | 4,699 | 4,835 | 4,975 | 5,119 | 5,267 | 5,419 | 5,576 |
| 29 | | 4,664 | 4,799 | 4,937 | 5,077 | 5,220 | 5,367 | 5,517 | 5,670 | 5,826 | 5,986 |
| 30 | | 5,017 | 5,161 | 5,308 | 5,458 | 5,611 | 5,767 | 5,925 | 6,086 | 6,250 | 6,418 |
| 31 | | 5,371 | 5,524 | 5,680 | 5,838 | 6,000 | 6,165 | 6,333 | 6,504 | 6,678 | 6,855 |
| 32 | | 5,726 | 5,890 | 6,057 | 6,227 | 6,400 | 6,576 | 6,755 | 6,937 | 7,122 | 7,309 |
| 33 | | 6,082 | 6,257 | 6,434 | 6,614 | 6,797 | 6,983 | 7,172 | 7,364 | 7,559 | 7,757 |
| 34 | | 6,439 | 6,625 | 6,813 | 7,003 | 7,196 | 7,392 | 7,591 | 7,793 | 7,998 | 8,206 |
| 35 | | 6,797 | 7,000 | 7,205 | 7,413 | 7,624 | 7,838 | 8,055 | 8,275 | 8,497 | 8,722 |
| 36 | | 7,156 | 7,371 | 7,588 | 7,807 | 8,029 | 8,254 | 8,482 | 8,713 | 8,947 | 9,184 |
| 37 | | 7,516 | 7,743 | 7,972 | 8,203 | 8,437 | 8,674 | 8,914 | 9,157 | 9,403 | 9,652 |
| 38 | | 7,877 | 8,116 | 8,358 | 8,603 | 8,851 | 9,102 | 9,356 | 9,613 | 9,873 | 10,136 |
| 39 | | 8,239 | 8,490 | 8,743 | 9,000 | 9,260 | 9,523 | 9,789 | 10,058 | 10,330 | 10,605 |
| 40 | | 8,602 | 8,866 | 9,132 | 9,401 | 9,673 | 9,948 | 10,226 | 10,508 | 10,793 | 11,081 |
| 41 | | 8,966 | 9,243 | 9,522 | 9,804 | 10,089 | 10,377 | 10,668 | 10,962 | 11,260 | 11,561 |
| 42 | | 9,331 | 9,620 | 9,911 | 10,205 | 10,502 | 10,802 | 11,105 | 11,412 | 11,723 | 12,037 |
| 43 | | 9,697 | 10,000 | 10,305 | 10,614 | 10,926 | 11,241 | 11,559 | 11,881 | 12,207 | 12,536 |
| 44 | | 10,064 | 10,380 | 10,698 | 11,019 | 11,343 | 11,671 | 12,002 | 12,337 | 12,675 | 13,017 |
| 45 | | 10,432 | 10,761 | 11,092 | 11,426 | 11,763 | 12,103 | 12,447 | 12,795 | 13,147 | 13,502 |
| 46 | | 10,801 | 11,142 | 11,485 | 11,832 | 12,182 | 12,535 | 12,892 | 13,252 | 13,615 | 13,981 |
| 47 | | 11,171 | 11,525 | 11,881 | 12,240 | 12,602 | 12,967 | 13,335 | 13,707 | 14,082 | 14,460 |
| 48 | | 11,542 | 11,909 | 12,278 | 12,650 | 13,025 | 13,403 | 13,785 | 14,171 | 14,560 | 14,952 |
| 49 | | 11,914 | 12,293 | 12,674 | 13,058 | 13,445 | 13,836 | 14,231 | 14,630 | 15,032 | 15,437 |
| 50 | | 12,287 | 12,678 | 13,071 | 13,467 | 13,866 | 14,268 | 14,674 | 15,084 | 15,497 | 15,913 |
| 51 | | 12,661 | 13,065 | 13,471 | 13,880 | 14,292 | 14,707 | 15,126 | 15,548 | 15,973 | 16,401 |
| 52 | | 13,036 | 13,453 | 13,872 | 14,294 | 14,719 | 15,147 | 15,578 | 16,013 | 16,452 | 16,894 |
| 53 | | 13,412 | 13,842 | 14,274 | 14,709 | 15,147 | 15,588 | 16,033 | 16,482 | 16,935 | 17,391 |
| 54 | | 13,789 | 14,232 | 14,677 | 15,125 | 15,576 | 16,031 | 16,490 | 16,953 | 17,419 | 17,888 |
| 55 | | 14,167 | 14,623 | 15,081 | 15,542 | 16,007 | 16,476 | 16,949 | 17,425 | 17,905 | 18,388 |
| 56 | | 14,546 | 15,015 | 15,486 | 15,960 | 16,437 | 16,918 | 17,403 | 17,892 | 18,384 | 18,879 |
| 57 | | 14,926 | 15,408 | 15,892 | 16,379 | 16,869 | 17,362 | 17,859 | 18,360 | 18,864 | 19,371 |
| 58 | | 15,307 | 15,802 | 16,299 | 16,799 | 17,302 | 17,809 | 18,320 | 18,834 | 19,351 | 19,871 |
| 59 | | 15,689 | 16,197 | 16,707 | 17,220 | 17,736 | 18,256 | 18,780 | 19,307 | 19,837 | 20,370 |
| 60 | | 16,072 | 16,594 | 17,118 | 17,645 | 18,175 | 18,709 | 19,247 | 19,789 | 20,334 | 20,882 |
| 61 | | 16,456 | 17,000 | 17,546 | 18,095 | 18,647 | 19,202 | 19,761 | 20,323 | 20,889 | 21,458 |
| 62 | | 16,841 | 17,398 | 17,957 | 18,519 | 19,084 | 19,652 | 20,224 | 20,800 | 21,379 | 21,961 |
| 63 | | 17,227 | 17,797 | 18,369 | 18,944 | 19,522 | 20,104 | 20,690 | 21,280 | 21,873 | 22,469 |
| 64 | | 17,614 | 18,197 | 18,782 | 19,370 | 19,961 | 20,556 | 21,154 | 21,756 | 22,361 | 22,968 |
| 65 | | 18,002 | 18,600 | 19,199 | 19,802 | 20,408 | 21,017 | 21,630 | 22,246 | 22,865 | 23,487 |
| 66 | | 18,391 | 19,003 | 19,617 | 20,234 | 20,854 | 21,478 | 22,105 | 22,736 | 23,370 | 24,007 |
| 67 | | 18,781 | 19,407 | 20,034 | 20,664 | 21,297 | 21,933 | 22,573 | 23,216 | 23,863 | 24,513 |
| 68 | | 19,172 | 19,813 | 20,456 | 21,103 | 21,753 | 22,406 | 23,063 | 23,724 | 24,389 | 25,057 |
| 69 | | 19,564 | 20,220 | 20,878 | 21,539 | 22,203 | 22,871 | 23,542 | 24,217 | 24,895 | 25,576 |
| 70 | | 19,957 | 20,627 | 21,299 | 21,974 | 22,652 | 23,334 | 24,020 | 24,710 | 25,403 | 26,100 |
| 71 | | 20,351 | 21,036 | 21,723 | 22,413 | 23,107 | 23,805 | 24,507 | 25,213 | 25,922 | 26,634 |
| 72 | | 20,746 | 21,445 | 22,146 | 22,850 | 23,558 | 24,270 | 24,986 | 25,705 | 26,428 | 27,154 |
| 73 | | 21,142 | 21,855 | 22,570 | 23,288 | 24,010 | 24,736 | 25,466 | 26,200 | 26,938 | 27,680 |
| 74 | | 21,539 | 22,267 | 22,997 | 23,730 | 24,467 | 25,208 | 25,953 | 26,702 | 27,455 | 28,212 |
| 75 | | 21,937 | 22,680 | 23,425 | 24,174 | 24,927 | 25,684 | 26,445 | 27,210 | 27,979 | 28,752 |
| 76 | | 22,336 | 23,093 | 23,852 | 24,615 | 25,382 | 26,153 | 26,928 | 27,707 | 28,490 | 29,277 |
| 77 | | 22,736 | 23,507 | 24,280 | 25,057 | 25,838 | 26,623 | 27,412 | 28,205 | 29,002 | 29,803 |
| 78 | | 23,137 | 23,923 | 24,711 | 25,503 | 26,299 | 27,099 | 27,903 | 28,711 | 29,523 | 30,339 |
| 79 | | 23,539 | 24,340 | 25,143 | 25,950 | 26,761 | 27,576 | 28,395 | 29,218 | 30,045 | 30,877 |
| 80 | | 23,942 | 24,757 | 25,574 | 26,395 | 27,220 | 28,049 | 28,882 | 29,719 | 30,561 | 31,407 |
| 81 | | 24,346 | 25,176 | 26,008 | 26,844 | 27,684 | 28,528 | 29,376 | 30,228 | 31,084 | 31,944 |
| 82 | | 24,751 | 25,596 | 26,443 | 27,294 | 28,149 | 29,008 | 29,871 | 30,738 | 31,609 | 32,484 |
| 83 | | 25,157 | 26,017 | 26,879 | 27,745 | 28,615 | 29,489 | 30,367 | 31,249 | 32,135 | 33,025 |
| 84 | | 25,564 | 26,439 | 27,316 | 28,197 | 29,082 | 29,971 | 30,864 | 31,761 | 32,662 | 33,567 |
| 85 | | 25,972 | 26,863 | 27,756 | 28,653 | 29,554 | 30,459 | 31,368 | 32,281 | 33,198 | 34,118 |
| 86 | | 26,381 | 27,287 | 28,195 | 29,107 | 30,023 | 30,943 | 31,867 | 32,795 | 33,727 | 34,663 |
| 87 | | 26,791 | 27,713 | 28,637 | 29,565 | 30,497 | 31,433 | 32,373 | 33,317 | 34,265 | 35,216 |
| 88 | | 27,202 | 28,140 | 29,081 | 30,026 | 30,975 | 31,928 | 32,885 | 33,847 | 34,813 | 35,783 |
| 89 | | 27,614 | 28,570 | 29,529 | 30,492 | 31,459 | 32,430 | 33,405 | 34,385 | 35,369 | 36,357 |
| 90 | | 28,027 | 29,000 | 29,975 | 30,954 | 31,937 | 32,924 | 33,915 | 34,910 | 35,909 | 36,912 |
| 91 | | 28,441 | 29,430 | 30,421 | 31,416 | 32,415 | 33,418 | 34,425 | 35,436 | 36,451 | 37,470 |
| 92 | | 28,856 | 29,860 | 30,866 | 31,876 | 32,890 | 33,908 | 34,930 | 35,955 | 36,984 | 38,017 |
| 93 | | 29,272 | 30,292 | 31,313 | 32,338 | 33,367 | 34,400 | 35,437 | 36,478 | 37,523 | 38,572 |
| 94 | | 29,689 | 30,725 | 31,762 | 32,803 | 33,848 | 34,897 | 35,950 | 37,007 | 38,068 | 39,133 |
| 95 | | 30,107 | 31,159 | 32,212 | 33,270 | 34,332 | 35,398 | 36,469 | 37,544 | 38,623 | 39,706 |
| 96 | | 30,526 | 31,594 | 32,663 | 33,737 | 34,814 | 35,896 | 36,983 | 38,074 | 39,169 | 40,268 |
| 97 | | 30,946 | 32,030 | 33,115 | 34,205 | 35,300 | 36,399 | 37,502 | 38,609 | 39,720 | 40,835 |
| 98 | | 31,367 | 32,466 | 33,567 | 34,673 | 35,784 | 36,899 | 38,018 | 39,141 | 40,268 | 41,399 |
| 99 | | 31,789 | 32,903 | 34,018 | 35,139 | 36,264 | 37,394 | 38,528 | 39,666 | 40,808 | 41,954 |
| 100 | | 32,212 | 33,342 | 34,473 | 35,609 | 36,750 | 37,896 | 39,046 | 40,200 | 41,358 | 42,520 |
| 101 | | 32,636 | 33,781 | 34,927 | 36,076 | 37,227 | 38,383 | 39,544 | 40,709 | 41,878 | 43,050 |
| 102 | | 33,061 | 34,222 | 35,384 | 36,551 | 37,722 | 38,897 | 40,077 | 41,261 | 42,450 | 43,644 |
| 103 | | 33,487 | 34,663 | 35,840 | 37,021 | 38,206 | 39,396 | 40,591 | 41,791 | 42,995 | 44,202 |
| 104 | | 33,914 | 35,105 | 36,300 | 37,500 | 38,704 | 39,913 | 41,127 | 42,346 | 43,570 | 44,798 |
| 105 | | 34,342 | 35,550 | 36,761 | 37,977 | 39,197 | 40,422 | 41,652 | 42,887 | 44,127 | 45,371 |
| 106 | | 34,771 | 36,000 | 37,223 | 38,451 | 39,683 | 40,920 | 42,162 | 43,409 | 44,661 | 45,918 |
| 107 | | 35,201 | 36,445 | 37,693 | 38,946 | 40,202 | 41,461 | 42,724 | 44,000 | 45,273 | 46,543 |
| 108 | | 35,632 | 36,890 | 38,143 | 39,401 | 40,664 | 41,932 | 43,206 | 44,485 | 45,769 | 47,058 |
| 109 | | 36,064 | 37,330 | 38,600 | 39,875 | 41,154 | 42,439 | 43,729 | 45,024 | 46,319 | 47,617 |
| 110 | | 36,497 | 37,780 | 39,055 | 40,340 | 41,624 | 42,913 | 44,203 | 45,498 | 46,798 | 48,100 |
| 111 | | 36,931 | 38,235 | 39,514 | 40,800 | 42,088 | 43,387 | 44,691 | 45,999 | 47,303 | 48,616 |
| 112 | | 37,366 | 38,695 | 40,027 | 41,363 | 42,631 | 43,936 | 45,244 | 46,554 | 47,868 | 49,187 |
| 113 | | | | | | | | | | | |

| Step | Step A | Step B | Step C | Step D | Step E | Step F | Step G | Step H | Step I | Step J | Step K | Step L | Step M | Step N | Step O | Step P | Step Q | Step R | Step S | Step T | Step U | Step V | Step W | Step X | Step Y | Step Z |
|------|--------|--------|--------|--------|--------|--------|----------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 28 | 5,071 | 6,733 | 8,400 | 10,067 | 11,733 | 13,400 | 15,067 | 16,733 | 18,400 | 20,067 | 21,733 | 23,400 | 25,067 | 26,733 | 28,400 | 30,067 | 31,733 | 33,400 | 35,067 | 36,733 | 38,400 | 40,067 | 41,733 | 43,400 | 45,067 | 46,733 |
| 29 | 71,848 | 75,813 | 79,778 | 83,743 | 87,708 | 91,673 | 95,638 | 99,603 | 103,568 | 107,533 | 111,498 | 115,463 | 119,428 | 123,393 | 127,358 | 131,323 | 135,288 | 139,253 | 143,218 | 147,183 | 151,148 | 155,113 | 159,078 | 163,043 | 167,008 | 170,973 |
| 30 | 8,435 | 11,215 | 13,995 | 16,775 | 19,555 | 22,335 | 25,115 | 27,895 | 30,675 | 33,455 | 36,235 | 39,015 | 41,795 | 44,575 | 47,355 | 50,135 | 52,915 | 55,695 | 58,475 | 61,255 | 64,035 | 66,815 | 69,595 | 72,375 | 75,155 | 77,935 |
| 31 | 5,717 | 5,890 | 6,063 | 6,236 | 6,409 | 6,582 | 6,755 | 6,928 | 7,101 | 7,274 | 7,447 | 7,620 | 7,793 | 7,966 | 8,139 | 8,312 | 8,485 | 8,658 | 8,831 | 9,004 | 9,177 | 9,350 | 9,523 | 9,696 | 9,869 | 10,042 |
| 32 | 6,431 | 6,604 | 6,777 | 6,950 | 7,123 | 7,296 | 7,469 | 7,642 | 7,815 | 7,988 | 8,161 | 8,334 | 8,507 | 8,680 | 8,853 | 9,026 | 9,199 | 9,372 | 9,545 | 9,718 | 9,891 | 10,064 | 10,237 | 10,410 | 10,583 | 10,756 |
| 33 | 7,145 | 7,318 | 7,491 | 7,664 | 7,837 | 8,010 | 8,183 | 8,356 | 8,529 | 8,702 | 8,875 | 9,048 | 9,221 | 9,394 | 9,567 | 9,740 | 9,913 | 10,086 | 10,259 | 10,432 | 10,605 | 10,778 | 10,951 | 11,124 | 11,297 | 11,470 |
| 34 | 7,859 | 8,032 | 8,205 | 8,378 | 8,551 | 8,724 | 8,897 | 9,070 | 9,243 | 9,416 | 9,589 | 9,762 | 9,935 | 10,108 | 10,281 | 10,454 | 10,627 | 10,800 | 10,973 | 11,146 | 11,319 | 11,492 | 11,665 | 11,838 | 12,011 | 12,184 |
| 35 | 8,573 | 8,746 | 8,919 | 9,092 | 9,265 | 9,438 | 9,611 | 9,784 | 9,957 | 10,130 | 10,303 | 10,476 | 10,649 | 10,822 | 10,995 | 11,168 | 11,341 | 11,514 | 11,687 | 11,860 | 12,033 | 12,206 | 12,379 | 12,552 | 12,725 | 12,898 |
| 36 | 9,287 | 9,460 | 9,633 | 9,806 | 9,979 | 10,152 | 10,325 | 10,498 | 10,671 | 10,844 | 11,017 | 11,190 | 11,363 | 11,536 | 11,709 | 11,882 | 12,055 | 12,228 | 12,401 | 12,574 | 12,747 | 12,920 | 13,093 | 13,266 | 13,439 | 13,612 |
| 37 | 10,001 | 10,174 | 10,347 | 10,520 | 10,693 | 10,866 | 11,039 | 11,212 | 11,385 | 11,558 | 11,731 | 11,904 | 12,077 | 12,250 | 12,423 | 12,596 | 12,769 | 12,942 | 13,115 | 13,288 | 13,461 | 13,634 | 13,807 | 13,980 | 14,153 | 14,326 |
| 38 | 10,715 | 10,888 | 11,061 | 11,234 | 11,407 | 11,580 | 11,753 | 11,926 | 12,099 | 12,272 | 12,445 | 12,618 | 12,791 | 12,964 | 13,137 | 13,310 | 13,483 | 13,656 | 13,829 | 14,002 | 14,175 | 14,348 | 14,521 | 14,694 | 14,867 | 15,040 |
| 39 | 11,429 | 11,602 | 11,775 | 11,948 | 12,121 | 12,294 | 12,467 | 12,640 | 12,813 | 12,986 | 13,159 | 13,332 | 13,505 | 13,678 | 13,851 | 14,024 | 14,197 | 14,370 | 14,543 | 14,716 | 14,889 | 15,062 | 15,235 | 15,408 | 15,581 | 15,754 |
| 40 | 12,143 | 12,316 | 12,489 | 12,662 | 12,835 | 13,008 | 13,181 | 13,354 | 13,527 | 13,700 | 13,873 | 14,046 | 14,219 | 14,392 | 14,565 | 14,738 | 14,911 | 15,084 | 15,257 | 15,430 | 15,603 | 15,776 | 15,949 | 16,122 | 16,295 | 16,468 |
| 41 | 12,857 | 13,030 | 13,203 | 13,376 | 13,549 | 13,722 | 13,895 | 14,068 | 14,241 | 14,414 | 14,587 | 14,760 | 14,933 | 15,106 | 15,279 | 15,452 | 15,625 | 15,798 | 15,971 | 16,144 | 16,317 | 16,490 | 16,663 | 16,836 | 17,009 | 17,182 |
| 42 | 13,571 | 13,744 | 13,917 | 14,090 | 14,263 | 14,436 | 14,609 | 14,782 | 14,955 | 15,128 | 15,301 | 15,474 | 15,647 | 15,820 | 15,993 | 16,166 | 16,339 | 16,512 | 16,685 | 16,858 | 17,031 | 17,204 | 17,377 | 17,550 | 17,723 | 17,896 |
| 43 | 14,285 | 14,458 | 14,631 | 14,804 | 14,977 | 15,150 | 15,323 | 15,496 | 15,669 | 15,842 | 16,015 | 16,188 | 16,361 | 16,534 | 16,707 | 16,880 | 17,053 | 17,226 | 17,399 | 17,572 | 17,745 | 17,918 | 18,091 | 18,264 | 18,437 | 18,610 |
| 44 | 15,000 | 15,173 | 15,346 | 15,519 | 15,692 | 15,865 | 16,038 | 16,211 | 16,384 | 16,557 | 16,730 | 16,903 | 17,076 | 17,249 | 17,422 | 17,595 | 17,768 | 17,941 | 18,114 | 18,287 | 18,460 | 18,633 | 18,806 | 18,979 | 19,152 | 19,325 |
| 45 | 15,714 | 15,887 | 16,060 | 16,233 | 16,406 | 16,579 | 16,752 | 16,925 | 17,098 | 17,271 | 17,444 | 17,617 | 17,790 | 17,963 | 18,136 | 18,309 | 18,482 | 18,655 | 18,828 | 19,001 | 19,174 | 19,347 | 19,520 | 19,693 | 19,866 | 20,039 |
| 46 | 16,429 | 16,602 | 16,775 | 16,948 | 17,121 | 17,294 | 17,467 | 17,640 | 17,813 | 17,986 | 18,159 | 18,332 | 18,505 | 18,678 | 18,851 | 19,024 | 19,197 | 19,370 | 19,543 | 19,716 | 19,889 | 20,062 | 20,235 | 20,408 | 20,581 | 20,754 |
| 47 | 17,143 | 17,316 | 17,489 | 17,662 | 17,835 | 18,008 | 18,181 | 18,354 | 18,527 | 18,700 | 18,873 | 19,046 | 19,219 | 19,392 | 19,565 | 19,738 | 19,911 | 20,084 | 20,257 | 20,430 | 20,603 | 20,776 | 20,949 | 21,122 | 21,295 | 21,468 |
| 48 | 17,857 | 18,030 | 18,203 | 18,376 | 18,549 | 18,722 | 18,895 | 19,068 | 19,241 | 19,414 | 19,587 | 19,760 | 19,933 | 20,106 | 20,279 | 20,452 | 20,625 | 20,798 | 20,971 | 21,144 | 21,317 | 21,490 | 21,663 | 21,836 | 22,009 | 22,182 |
| 49 | 18,571 | 18,744 | 18,917 | 19,090 | 19,263 | 19,436 | 19,609 | 19,782 | 19,955 | 20,128 | 20,301 | 20,474 | 20,647 | 20,820 | 20,993 | 21,166 | 21,339 | 21,512 | 21,685 | 21,858 | 22,031 | 22,204 | 22,377 | 22,550 | 22,723 | 22,896 |
| 50 | 19,285 | 19,458 | 19,631 | 19,804 | 19,977 | 20,150 | 20,323 | 20,496 | 20,669 | 20,842 | 21,015 | 21,188 | 21,361 | 21,534 | 21,707 | 21,880 | 22,053 | 22,226 | 22,399 | 22,572 | 22,745 | 22,918 | 23,091 | 23,264 | 23,437 | 23,610 |
| 51 | 20,000 | 20,173 | 20,346 | 20,519 | 20,692 | 20,865 | 21,038 | 21,211 | 21,384 | 21,557 | 21,730 | 21,903 | 22,076 | 22,249 | 22,422 | 22,595 | 22,768 | 22,941 | 23,114 | 23,287 | 23,460 | 23,633 | 23,806 | 23,979 | 24,152 | 24,325 |
| 52 | 20,714 | 20,887 | 21,060 | 21,233 | 21,406 | 21,579 | 21,752 | 21,925 | 22,098 | 22,271 | 22,444 | 22,617 | 22,790 | 22,963 | 23,136 | 23,309 | 23,482 | 23,655 | 23,828 | 24,001 | 24,174 | 24,347 | 24,520 | 24,693 | 24,866 | 25,039 |
| 53 | 21,429 | 21,602 | 21,775 | 21,948 | 22,121 | 22,294 | 22,467 | 22,640 | 22,813 | 22,986 | 23,159 | 23,332 | 23,505 | 23,678 | 23,851 | 24,024 | 24,197 | 24,370 | 24,543 | 24,716 | 24,889 | 25,062 | 25,235 | 25,408 | 25,581 | 25,754 |
| 54 | 22,143 | 22,316 | 22,489 | 22,662 | 22,835 | 23,008 | 23,181 | 23,354 | 23,527 | 23,700 | 23,873 | 24,046 | 24,219 | 24,392 | 24,565 | 24,738 | 24,911 | 25,084 | 25,257 | 25,430 | 25,603 | 25,776 | 25,949 | 26,122 | 26,295 | 26,468 |
| 55 | 22,857 | 23,030 | 23,203 | 23,376 | 23,549 | 23,722 | 23,895 | 24,068 | 24,241 | 24,414 | 24,587 | 24,760 | 24,933 | 25,106 | 25,279 | 25,452 | 25,625 | 25,798 | 25,971 | 26,144 | 26,317 | 26,490 | 26,663 | 26,836 | 27,009 | 27,182 |
| 56 | 23,571 | 23,744 | 23,917 | 24,090 | 24,263 | 24,436 | 24,609 | 24,782 | 24,955 | 25,128 | 25,301 | 25,474 | 25,647 | 25,820 | 25,993 | 26,166 | 26,339 | 26,512 | 26,685 | 26,858 | 27,031 | 27,204 | 27,377 | 27,550 | 27,723 | 27,896 |
| 57 | 24,285 | 24,458 | 24,631 | 24,804 | 24,977 | 25,150 | 25,323 | 25,496 | 25,669 | 25,842 | 26,015 | 26,188 | 26,361 | 26,534 | 26,707 | 26,880 | 27,053 | 27,226 | 27,399 | 27,572 | 27,745 | 27,918 | 28,091 | 28,264 | 28,437 | 28,610 |
| 58 | 25,000 | 25,173 | 25,346 | 25,519 | 25,692 | 25,865 | 26,038 | 26,211 | 26,384 | 26,557 | 26,730 | 26,903 | 27,076 | 27,249 | 27,422 | 27,595 | 27,768 | 27,941 | 28,114 | 28,287 | 28,460 | 28,633 | 28,806 | 28,979 | 29,152 | 29,325 |
| 59 | 25,714 | 25,887 | 26,060 | 26,233 | 26,406 | 26,579 | 26,752 | 26,925 | 27,098 | 27,271 | 27,444 | 27,617 | 27,790 | 27,963 | 28,136 | 28,309 | 28,482 | 28,655 | 28,828 | 29,001 | 29,174 | 29,347 | 29,520 | 29,693 | 29,866 | 30,039 |
| 60 | 26,429 | 26,602 | 26,775 | 26,948 | 27,121 | 27,294 | 27,467 | 27,640 | 27,813 | 27,986 | 28,159 | 28,332 | 28,505 | 28,678 | 28,851 | 29,024 | 29,197 | 29,370 | 29,543 | 29,716 | 29,889 | 30,062 | 30,235 | 30,408 | 30,581 | 30,754 |
| 61 | 27,143 | 27,316 | 27,489 | 27,662 | 27,835 | 28,008 | 28,181 | 28,354 | 28,527 | 28,700 | 28,873 | 29,046 | 29,219 | 29,392 | 29,565 | 29,738 | 29,911 | 30,084 | 30,257 | 30,430 | 30,603 | 30,776 | 30,949 | 31,122 | 31,295 | 31,468 |
| 62 | 27,857 | 28,030 | 28,203 | 28,376 | 28,549 | 28,722 | 28,895 | 29,068 | 29,241 | 29,414 | 29,587 | 29,760 | 29,933 | 30,106 | 30,279 | 30,452 | 30,625 | 30,798 | 30,971 | 31,144 | 31,317 | 31,490 | 31,663 | 31,836 | 32,009 | 32,182 |
| 63 | 28,571 | 28,744 | 28,917 | 29,090 | 29,263 | 29,436 | 29,609 | 29,782 | 29,955 | 30,128 | 30,301 | 30,474 | 30,647 | 30,820 | 30,993 | 31,166 | 31,339 | 31,512 | 31,685 | 31,858 | 32,031 | 32,204 | 32,377 | 32,550 | 32,723 | 32,896 |
| 64 | 29,285 | 29,458 | 29,631 | 29,804 | 29,977 | 30,150 | 30,323 | 30,496 | 30,669 | 30,842 | 31,015 | 31,188 | 31,361 | 31,534 | 31,707 | 31,880 | 32,053 | 32,226 | 32,399 | 32,572 | 32,745 | 32,918 | 33,091 | 33,264 | 33,437 | 33,610 |
| 65 | 30,000 | 30,173 | 30,346 | 30,519 | 30,692 | 30,865 | 31,038</ | | | | | | | | | | | | | | | | | | | |

CERTIFICATION OF ORDINANCE

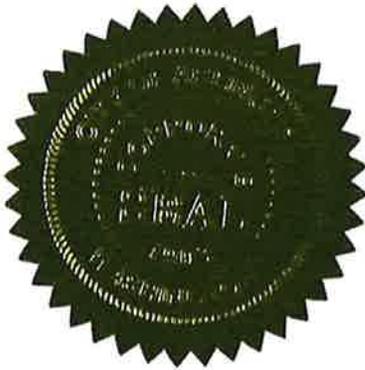
I, Wendy Van Der Meersche, being the duly appointed City Clerk of the City of Arlington, Washington, a municipal corporation, do hereby certify that the following Ordinance No. 2020-029 was approved at the November 16, 2020 City Council meeting.

ORDINANCE NO. 2020-029

"AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BIENNIAL BUDGET
FOR THE YEARS 2021 - 2022"

A true and correct copy of the original ordinance is attached.

Dated this 17th day of November, 2020.



Wendy Van Der Meersche
City Clerk for the City of Arlington

TABLE OF CONTENTS

2021-2022 BIENNIAL BUDGET

| | |
|---|----|
| CITY PROFILE..... | 1 |
| ABOUT THE BUDGET & BUDGET PROCESS..... | 8 |
| BASIS OF ACCOUNTING & BUDGETING..... | 12 |
| EXPLANATION OF REVENUE SOURCES & ASSUMPTIONS..... | 14 |
| EXPENDITURE ASSUMPTIONS..... | 20 |

ORDINANCE

| | |
|--|----|
| ORDINANCE NUMBER 2020-029..... | 21 |
| 2021 BUDGET –EXHIBIT A | 22 |
| 2022-BUDGET – EXHIBIT B | 23 |
| 2021-NON-REPRESENTED EMPLOYEES – EXHIBIT C | 24 |
| 2021 AFSCME PAY PLAN – EXHIBIT D | 25 |

BUDGET SUMMARY – ALL FUNDS

GENERAL FUND

| | |
|--|-------|
| 001-GENERAL FUND REVENUE & EXPENSE SUMMARY | 28 |
| LEGISLATIVE/EXECUTIVE..... | 31 |
| FINANCE..... | 32 |
| INFORMATION TECHNOLOGY..... | 33 |
| POLICE..... | 34 |
| FIRE..... | 34-35 |
| COMMUNITY & ECONOMIC DEVELOPMENT..... | 35-36 |
| GENERAL FUND - BUDGET SUMMARY 2017-2022 | 37-45 |
| 004-MANDATORY RESERVED..... | 46 |
| 005-PROGRAM DEVELOPMENT | 47 |
| 006-CED PERMITTING | 48 |

SPECIAL REVENUE FUNDS

| | |
|--|----|
| 101-STREET FUND | 49 |
| 105-SOCIAL SERVICES FUND | 51 |
| 107-GROWTH FUND | 52 |
| 108-EMS FUND..... | 53 |
| 111-PUBLIC ART FUND | 56 |
| 114-LODGING TAX FUND..... | 57 |
| 116-CEMETERY FUND..... | 58 |
| 180-TRANSPORTATION SALES TAX FUND..... | 60 |

CAPTIAL PROJECTS FUNDS

303-REET I.....62
304-REET II.....63
305-CAPTIAL FACILITIES FUND.....64
306-BOND CONSTRUCTION FUND.....65
310-TRANSPORTATION IMPROVEMENT FUND.....66
311-PARK IMPROVEMENT FUND68
312-LIBRARY CAPITAL FUND.....70
316-CEMETERY CAPITAL FUND.....71
320-EQUIPMENT REPLACEMENT FUND72

ENTERPRISE FUNDS

402-AIRPORT FUND76
403-WATER OPERATING FUND.....79
404-SEWER OPERATING FUND82
405-WATER IMPROVEMENT FUND85
406-SEWER IMPROVEMENT FUND.....87
409-STORM IMPROVEMENT FUND89
410-AIRPORT RESERVE FUND.....91
411-W/S BOND RESERVE FUND92
412-STORM WATER OPERATING FUND93
413-AIRPORT CIP FUND95

INTERNAL SERVICE FUNDS

504-MAINTENANCE & OPERATIONS97

FIDUCIARY- PRIVATE PURPOSE & CUSTODIAL FUNDS

622-CEMETERY PRE-NEED FUND100
633-CITY FIDUCIARY ACTIVITY101

PERMANENT FUNDS

702-CEMETERY ENDOWMENT FUND103

PROFILE

City of Arlington

Arlington, Washington, is a city with a rich farming and timber history, situated amidst natural splendor, with excellent schools, a renowned general aviation airport, and is home to more than 835 thriving businesses. Located just 40 miles from Seattle and nestled in the foothills of the Cascade Mountains, Arlington combines the best of northwest living with easy access to urban centers and outdoor activities.

Situated adjacent to Interstate 5 and convenient to the Seattle metropolitan area, Arlington (Snohomish County) offers industrial, commercial and retail zoning in close proximity to family-oriented residential areas. The city boasts a high jobs-to-population ratio (2.2 jobs per residence), and is home to a wide variety of aerospace, high tech manufacturing, construction and green technology enterprises. The Arlington Marysville Manufacturing and Industrial Center is the second largest concentration of manufacturing businesses in Snohomish County. The community has an exceptional public school system and offers outstanding recreational opportunities. The Arlington Municipal Airport is one of the state's premier general aviation airports, and is the site of the annual Arlington Fly-In, attracting over 50,000 visitors from throughout the United States and Canada.

The City has experienced continued growth over the years, increasing population by 2,674 residents over the last 10 years. The City's estimated population for 2020 is 20,600 and is expected to grow to over 21,000 by 2021. People and businesses are drawn to the area by the availability of suitable property and accessibility to water and sewer services. With the City's proximity to the population centers of Everett and Seattle, continued growth of this area is expected. Arlington was incorporated as a city in 1903. Although always a distinctly separate and independent community, Arlington, borders the City of Marysville and is just north of the City of Everett making it conveniently located for diverse business enterprises.

The City of Arlington is committed to exceptional customer service. Our pledge is to provide you with prompt, courteous, accurate, complete and personalized assistance, whether you are a resident, a visitor, opening a new firm, expanding, or relocating a business. We have a team ready to assist you with answers to your questions and we are prepared to offer you a smooth transition as you begin doing business in Arlington.

Our Vision

The City of Arlington is a community of vibrant businesses and a home for families that combines the best of sustainable development with the highest quality of life in the region. It is a place where the natural world is honored and respected while high value jobs and businesses are encouraged to prosper. The City is recognized throughout the State as the best example of how to preserve the past in concert with preparing for the change inherent in the future. As the vision evolves, the Arlington brand, or identity becomes recognized for its unique ability to set the City apart as a model of civility and community harmony.

OUR MISSION STATEMENT

The City of Arlington provides high quality services that are essential for a safe and vibrant community.

THE SETTING

Arlington is located where the north and south forks of the Stillaguamish River join. The City's western edge adjoins the Stillaguamish River Valley, and its eastern side looks toward the Cascade foothills. Arlington offers multi-modal transportation, with good freight mobility offering Highway, rail and air freight opportunities.

THE ECONOMY

Arlington's future depends on its economic equality. Citizens enjoy the quality of life, good schools, parks and employment opportunities. To secure this quality of life, the city supports a growing retail base and continuing efforts to improve the infrastructure needed to fuel industrial growth.

THE SOCIAL FABRIC

Citizens establish the City's values, sense of place, and quality of life. In return they need cultural opportunities, recreational activities, educational resources, and entertainment for a full life.

MOBILITY

Arlington is continuing its improvements to mobility and access to our county, state and federal transportation system. The ability to move freight and people assist in the development of a sustainable community.

HOUSING

Arlington values its neighborhoods and the creation of diverse housing opportunities for all types of housing needs.

SUMMARY

Because of Arlington's proximity to population centers and the freeway, future growth is inevitable, but not as a bedroom community. Arlington will continue to have a small town identity with an expanding airport, a manufacturing industrial center, a medical community, a growing educated employment base and a pride that most small towns seldom experience. Above all, Arlington is a caring community.

CITY OF ARLINGTON

Mayor

Barbara Tolbert

Arlington City Council

Jesica Stickles

Don Vanney

Debora Nelson

Michele Blythe

Marilyn Oertle

Mike Hopson

Jan Schuette

Arlington City Management Staff

Paul Ellis, City Administrator

Steve Peiffle, City Attorney

Kristin Garcia, Finance Director

Marc Hayes, Community & Economic Development Director

James Trefry, Human Resources Director

James Kelly, Public Works Director

Dave Kraski, Fire Chief

Jonathan Ventura, Police Chief

David Ryan, Airport Director

Bryan Terry, IT Director

Boards, Committees and Commissions
Arlington Airport Commission

The Commission consists of seven members appointed by the City Council. Terms are three years. Duties: to operate and regulate the Airport, subject to City Council approval. Meetings are the 2nd Tuesday of each month at 7:00 pm at the Arlington Municipal Airport Office.

Ruth Gonzales
Gayle Roeber
John Branthoover
John Swizer
Scott Tomkins
Robert Anderson
Don Munson

Arlington Cemetery Advisory Board

The Board consists of five members, appointed by the Mayor and subject to approval of the City Council. Terms are 4 years. Meets quarterly as scheduled. Duties are to advise the Mayor and City Council in all matters relating to long range planning of the Cemetery.

Vacant
Maxine Jenft
Allen E. Ice
Annette Patterson
Leilani Lucrisia

Arlington Civil Service Commission

The Commission consists of three members appointed by the Mayor. Terms are 6 years. Duties are selection, appointment and employment of police officers and fire fighters. Meets on the first Wednesday of the month at 9:00 am at the Police Station, Council Conference Room. There is currently one vacancy on the commission.

Kay Duskin
Thad Hovis
Holly Sloan-Buchanan

Arlington Lodging (Hotel-Motel) Tax Advisory Committee

The Committee consists of five members. One member of the Committee shall be from the City Council. Two are to be representatives of businesses required to collect the tax. The other two are persons involved in activities authorized to be funded from the tax. Terms are for 2 years. The committee meets as needed to provide a recommendation to the full City Council for allocation of the funds collected.

Debora Nelson
Vacant
Vacant
Shirley Case
Amie Verellen-Grubbs

Arlington Library Board

The Board consists of five members appointed by the Mayor, subject to approval of the City Council. State law limits members to two consecutive 5 year terms. Duties are management and control of the Public Library. Board meets on the 3rd Thursday of each month at the Police Station, Council Conference Room.

Dawn Boyden
Stephanie Dickson
Vacant
Vacant
Vacant

Arlington Parks, Arts & Recreation Commission (PARC)

The Commission serves as an advisory commission to the Mayor and City Council with respect to Parks, Arts and Recreation facilities and programs within the city, as well as changes, expansion or new acquisition of both facilities and programs. Terms are 4 years. Meets on the 4th Tuesday of each month at 6:00 pm in the Arlington City Council Chambers.

Heather Logan
Jennifer Egger
Brittany Kleinman
Steve Maisch
Jennifer Harrington
Barbara Butner
Clayton Conway

Arlington Planning Commission

The Commission consists of five members appointed by the Mayor and subject to approval of the City Council. Terms are 6 years. Commission meets 1st and 3rd Tuesdays at 7:00 pm in the Arlington City Council Chambers. The City Council may refer to the Commission, for its recommendation and report, any ordinance, resolution, or other proposal relating to amendments to the City's comprehensive plan, amendments to the City's land use code, or any of the matters and subjects referred to in the Revised Code of Washington (RCW) Chapter 35A.63.

Bruce Angell
Tim Dean
Mike Thomas
Jan Berg
Yvonne Gallardo-Van Ornam

Citizen Salary Commission

The Commission consists of five members appointed by the Mayor and subject to approval of the City Council. Terms are 3 years. The commission meets to review, evaluate and recommend salaries and per diem reimbursement for elected officials. The commission holds at least one public hearing within two months of filing its recommendation with the city clerk.

Chad Clay
Austin DeFreece
Steve Maisch
Sherri McCarthy
Christopher St. John

About the Budget and the Budget Process

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council and Mayor to the staff and community. As a result, the Mayor, the City Council, staff and public are involved in establishing the budget for the City of Arlington.

The budget provides four functions:

1. A Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

2. An Operational Guide

The budget of the City reflects its operations. Activities of each City function and organization have been planned, debated, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.

3. A Link with the General Public

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

4. A Legally Required Financial Planning Tool

The budget is a financial planning tool, which has been its most traditional use. In this light, preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The budget is the legal authority to expend public moneys and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available. The budget takes into account unforeseen contingencies and provides for the need for periodic adjustments.

2021-2022 Budget Process

The budget process for the City of Arlington is, in some respects, an ongoing, year-round activity. The formal budget planning began in January with discussions between the Mayor, City Administrator and City Council during the City Council’s annual retreat. The City Administrator and the Department Directors prepare the preliminary budget based upon the priorities set by the Mayor and City Council. The City Council reviews the preliminary budget between October and December.

The City of Arlington budget procedures are mandated by RCW 35A.34. There are several steps in the budget process. The first requirement is that the city shall submit a proposed preliminary budget to the chief administrative officer on or before the first business day in October. The preliminary budget is first presented to City Council on the first Saturday in October and again presented to the City Council in November. Public hearings are held to obtain taxpayers' comments, and revisions, as applicable, are made. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget not later than December 31. The final operating budget as adopted is published, distributed, and made available on the City’s website or to the public when requested.

The City Administrator is authorized to transfer budgeted amounts within an account; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may do so by ordinance approved by one more than the majority. This is usually performed once a year in December.

| BUDGET PROCESS | JUL | AUG | SEPT | OCT | NOV | DEC |
|---|-----|-----|------|-----|-----|-----|
| Departments prepare initial revenue and expense estimates | | | | | | |
| Departments submit budget estimates to Finance | | | | | | |
| Department budget review | | | | | | |
| Budget review with City Council | | | | | | |
| Preliminary budget submitted to City Clerk, City Council and made available to the public | | | | | | |
| Public hearings are held at City Council meetings | | | | | | |
| Council approves budget by December 31 | | | | | | |

Selected Budget Policies

Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayoral priority direction, and for implementing them once they are approved.

The Finance Department is responsible for coordinating the overall preparation and administration of the City's operating budget and capital improvements. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.

The Finance Department assists department staff in identifying budget issues, formulating solutions and alternatives, and implementing any necessary corrective actions.

Interfund charges will be based on recovery of the direct costs associated with providing those services.

Regular employee positions will normally be budgeted only in the City's operating funds and will be retained in accordance with rules established by the Finance Department.

Budget adjustments requiring City Council approval occur through the ordinance process at the fund level coordinated by the Finance Department and any adjustments to the current year budget are required to occur prior to the end of the current year.

The City's budget presentation will be directed at displaying the City's services plan in a Council/constituent-friendly format.

The City will maintain equipment replacement funds that will receive annually budgeted contributions from the operating expenses of departments owning the capital equipment in an amount necessary to replace the equipment at the end of its useful life. Life cycle assumptions and required contributions are reviewed annually as part of the budget process

Reserve Fund Policies

The City will strive to maintain a Mandatory Reserve Fund with a target balance between eight and sixteen percent (8% - 16%) of the total expected revenue for taxes and licenses & permits. Based on the 2021-2022 budget, the required mandatory reserve for 2021 and 2022 will be \$1,216,039 and \$1,310,590, respectively. The budget reflects 100% compliance with fiscal policy.

The City will also maintain in its general fund, an ending fund balance in an amount equal to one-month operating cash. The 2021-2022 budget projects ending fund balance will be \$3,393,929 in 2021, representing more than 2 months in reserve and \$2,337,026 in 2022 representing slightly less than 1.5 months in reserve. The budget reflects 100% compliance with fiscal policy.

The City maintains a Capital Facilities Building Fund and contributes to it when funding is available. The 2021-2022 budget reflects a contribution in 2022 of \$50,000 into this fund from the general fund. In recent years revenues have been sufficient to contribute in excess of the \$50,000. Additional contributions are approved annually by city council through the budget amendment process.

Each department contributes to an equipment replacement fund to accumulate reserves needed for future replacement of vehicles and equipment. The budget reflects contributions and planned spending for each department in accordance with the equipment replacement schedule which is updated annually. The goal is that no additional funding from operations nor financing will be required to replace or purchase the vehicles and equipment. Based on our current replacement schedules, that goal has been met.

Basis of Accounting and Budgeting

Accounting

Accounting records for the City are maintained, and financial statements are prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the Budgeting, Accounting and Reporting System (BARS) manual in accordance with methods prescribed by the State Auditor, which is a comprehensive basis of accounting (cash basis) other than generally accepted accounting principles.

Basis of Presentation - Fund Accounting

The accounts of the City of Arlington are organized on the basis of funds and account groups, each of which is considered a separate accounting entity and accounted for with a separate set of single entry accounts. Reported are beginning and ending cash and investment balances, cash receipts, and disbursements.

Governmental Fund Types

Governmental fund operating statements focus on measuring changes in cash and investment balances rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in cash.

General Fund

This fund is the general operating fund of the city. It accounts for all financial resources and transactions except those required to be accounted for in another fund.

Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the city. Special Revenue funds include the Street Fund, Social Services Fund, Growth Fund, EMS Fund, Public Art Fund, Lodging Tax Fund, the Cemetery Fund and the Transportation Sales Tax Fund.

Debt Service Funds

These funds account for financial resources which are designated for the retirement of debt. The city does not currently have any debt service funds.

Capital Project Funds

These funds account for financial resources, which are designated for the acquisition or construction of general government capital projects.

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily user charges. The Water Fund, Sewer Fund, Stormwater Management Fund and the Airport Fund, as well as their respective capital improvement funds, are included in this group of funds.

Basis of Accounting and Budgeting

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City. The Maintenance and Operations Fund is an internal service fund.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

Purchases of fixed assets are expensed during the year of acquisition. There is no capitalization of fixed assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Water/Sewer Utility Plant and Depreciation

Major expenses for fixed assets, including major repairs that increase useful lives, are capitalized. Maintenance, repairs and minor renewals are accounted for as expenses when incurred.

Utility plant in service and other fixed assets are stated at cost where the historical cost is known. Where historical cost is not known, assets are recorded at the City's engineers estimated cost. Donations by developers and customers are recorded at the contract price or donor cost.

Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for all funds. These funds are budgeted on the modified cash basis of accounting. The financial statements include budgetary comparisons for those funds.

Budgets are adopted at the fund level that constitutes the legal authority for expenditures. Annual appropriations for all funds lapse at the fiscal period end.

Explanation of Revenue Sources

GENERAL FUND REVENUES:

Property Tax Revenue

Property taxes play an essential role in the finances of the municipal budget. Arlington is a part of the Sno-Isle Regional Library system. This reduces the City's levy limit by \$0.50 per \$1,000. The annual property tax levy amount must be established by ordinance by November 30th for the following levy year. Cities with a population of more than 10,000 are limited to annual increases by the lesser of 1% or the percentage increase in the implicit price deflator (a national inflation index). The City's General Expense levy amount for 2021 is estimated to be \$1.3549 per \$1,000 of assessed valuation and estimated to be \$1.2868 per \$1,000 of assessed valuation for 2022.

Local Retail Sales and Use Tax

The local retail sales and use tax totals 9.2%. Arlington receives 1%*, the State receives 6.5%, Community Transit receives 1.5%, 0.1% goes to Mental Health, and another 0.1% goes to Criminal Justice. *Of the 1% that Arlington receives, Snohomish County receives 15% and the State receives a portion for administration and collection services. The City actually collects about 0.84%.

During 2013, Arlington voters approved a 2/10% sales tax increase to be collected by the Arlington Transportation Benefit District (TBD) to be used to repair and improve 126 selected road segments over a ten year period. The tax went into effect on January 1, 2014. Effective January 1, 2018, the city assumed responsibility of the TBD. The TBD no longer operates as a separate legal entity and is governed by the Arlington City Council.

Local Criminal Justice Sales Tax

Local Sales Tax for Criminal Justice funding is to be used solely for criminal justice purposes. This tax is authorized at 1/10 of 1% of retail sales transacted in the County. Of the total amount collected, the State distributes 10% to the County, with the remainder being distributed by population to cities.

Utility Taxes

The City receives utility taxes from local utilities as a form of a business license to operate the utility in the City. The rates are as follows: Water, Sewer, Stormwater – 5%, Telephone, Natural Gas, Electricity – 6%, Cable TV and Garbage – 8%.

Gambling Tax Revenues

Gambling tax revenues must be spent primarily on law enforcement purposes pertaining to gambling. Funds remaining after necessary expenditures for such enforcement purposes may be used for any general government purpose. Gambling taxes are paid monthly to the City. The City imposes a tax on the following forms of gambling at the following rates: Bingo (5% gross, less prizes); Raffles (5% gross, less prizes); Games (2% gross, less prizes); Punch Boards (5% gross, less prizes); Pull Tabs (5% gross, less prizes); Card games (12% gross in 2017).

Leasehold Excise Tax

Most leases of publicly-owned real and personal property in the state are subject to a leasehold excise tax in lieu of a property tax. Rentals of city property, mostly at the municipal airport, fall into this category and the city collects this tax. The tax is paid to the State which then remits a portion back to the City.

Franchise Fees

This is a fee levied on private utilities for the right to use city streets, alleys, and other public properties and right of ways. The City has two franchise agreements that are paying this 5% fee.

State-Shared Revenues

State-shared revenues are received for gasoline taxes, liquor receipts, marijuana excise tax and motor vehicle excise taxes including travel trailer and camper excise tax. These taxes are collected by the State of Washington and shared with local governments based on population. State-shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

The population figure used in the 2021-2022 budget is 20,600 for 2021 and 21,400 for 2022. Population estimates are determined by the Office of Financial Management for the Washington State. This figure is important when determining distribution of State shared revenues on a per capita basis. 2022 population estimates assumed 4% growth based on recent population trends.

Liquor Board Profits and Liquor Excise Tax

Cities receive a share of both liquor board profits and liquor excise tax receipts. The profits are distributed on the last day of March, June, September, and December. The excise portion is distributed on the last day of January, April, July, and October. To be eligible to receive these revenues, a city must devote at least two percent of the distribution to support an approved alcoholism or drug addiction program.

Marijuana Excise Tax

HB 2136 amended the state's marijuana regulatory and taxation system and provides for revenue sharing with cities and counties. 70% of revenues are distributed on a per capita basis. 30% of revenues (the "retail share") will be distributed based upon the proportional share of revenues generated in the individual jurisdiction.

Service Revenues

Fees are charged for services rendered by the City of Arlington. Most of the fees in the General Fund are protective inspections and permits related to services such as planning, zoning, building, and fire safety inspections.

Fines and Forfeitures

Fines and penalties are collected as a result of Municipal Court rulings and other miscellaneous rule infractions. All court fines and penalties are shared with the State, County, and the City, on average, keeps only 40% of the amount collected.

Recreation Program Fees

The Parks and Recreation Department charges fees for selected recreation programs. These fees offset some of the costs related to providing the program.

Investment Interest

The City invests idle cash holding and earns investment interest on those funds.

OTHER FUND REVENUES

STREET FUND

Gas tax funds are to be used for maintenance and operations and/or capital expenditures related to street and bridge maintenance, construction or repair. The city deposits all gas tax revenue into the Street fund. The city's allocation for the gas tax for 2021 is estimated to be \$20.07 per capita. The city also is also expected to receive \$1.34 per capita for multi-modal funding to which is used to provide pedestrian access and connect pedestrian systems to motorized transportation systems.

EMERGENCY MEDICAL SERVICES FUND:

The EMS levy plays a vital role in funding emergency medical services to the citizens of Arlington. The maximum a city can levy is \$.50 per \$1,000 of assessed valuation. The annual EMS levy amount must be established by ordinance by November 30th for the following levy year. Cities with a population of more than 10,000 are limited to annual increases by the lesser of 1% or the percentage increase in the implicit price deflator (a national inflation index). The City's EMS levy amount for 2021 is estimated to be \$.3208 per \$1,000 of assessed valuation and \$.3046 per \$1,000 of assessed valuation for 2022. On August 6, 2018, the city adopted Ordinance 2018-006 establishing an ambulance utility fee. The fee will be used to enhance public safety services by promoting the health, safety and welfare of the citizens of Arlington.

HOTEL/MOTEL FUND:

This fund receives all revenue resulting from the Hotel/Motel Tax levied upon charges made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and other transient accommodations in the City. The tax rate is 2 percent of the selling price or charge made for the lodging. It is collected and administered by the Washington State Department of Revenue. State law requires that these taxes be credited to a special fund with limitations on use, principally to support the promotion of tourism/convention activities and related facilities, as prescribed by RCW 67.28.310.

REAL ESTATE EXCISE TAX 1 FUND

Under Washington State Law, RCW 82.46.010, the City is allowed to impose an excise tax on each sale of real property at the rate of one-quarter of one percent of the selling price. The revenue generated can be used for operations and maintenance and for financing capital projects as specified in the capital facilities plan under the Growth Management Act.

REAL ESTATE EXCISE TAX 2 FUND

Under Washington State Law, RCW 82.46.010, the City is allowed to impose an additional excise tax on each sale of real property at the rate of one-quarter of one percent of the selling price. The revenue generated can be used for operations and maintenance and for financing public works capital projects as specified in the capital facilities plan under the Growth Management Act. These public works projects are generally limited to road and street construction.

2021 – 2022 Budget

Major Revenue Assumptions

1. State shared revenues used the population estimate of 20,600 for 2021 as determined by the Office of Financial Management for the State of Washington. In 2019 the city's population was 19,740, a 4.3% increase. This figure is important when determining distribution of State shared revenues on a per capita basis. The city used the 4% growth factor to estimate population at 21,400 for 2022.
2. The 2021 Preliminary Estimated Assessed Valuation for Arlington is \$3,007,053,360 as determined by the Snohomish County Assessor's Office. This is an increase of approximately 7% from 2020 and includes new construction, annexations and State assessed utility values.
3. Estimates for general property taxes include a 1% increase plus new construction from last year's levy. The 1% increase is approximately \$43,375.16. EMS taxes are based on a 1% increase plus new construction from last year's levy. The increase is approximately \$10,268.86.
4. COVID-19 impacted the nation's economy in 2020 and with continued uncertainty over how long or how deep the impact's will be or how the pandemic will shape consumer spending over the next twelve to twenty-four months, retail sales tax estimates are conservative but do project some growth from 2019. The 2021 budget assumes 3% growth from 2019 actual revenues and an additional 2% growth in 2022.
5. The budget reflects no rate changes for water, sewer or storm. Estimates for utility taxes are based on tax rates as established by Municipal Code 3.16.040 and historical trend.
6. Airport land rentals are based on appraisal values. Appraisals are completed every 5 years and any increase/decrease from the appraisal is amortized over a 5 year period. In 2021 and 2022 the rate per square foot increases by approximately one cent. Building are based on CPI. The 2021/2022 budget reflects a CPI increase of 2%.
7. In 2020, due to impacts from COVID-19, lodging tax revenues have declined about 27% and until travel and other restrictions return to normal levels, revenues are expected to continue to decline. The 2021 budget reflects a reduction of revenue of 33%, with a 10% increase in revenue in 2022 anticipating some economic recovery.
8. Telephone utility tax revenues have declined 30% in the past five years. The 2021 – 2022 budget reflects a reduction of 21% from what was budgeted in 2019.
9. Fines and Forfeits are based upon 5 year average of actual collections.

10. Building permit and land use fees are estimated by the Community & Economic Development Department and are based upon historical records and adjusted to reflect our current level of development and available land.
11. Real estate excise taxes are based on 5 year average of actual collections, year to date collections as compared to budget and market trends.
12. Motor Vehicle Fuel Tax revenues are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the 2021 Budget Suggestions booklet.
13. Marijuana Excise Tax revenues are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the 2021 Budget Suggestions booklet.
14. In August 2018, the city established an ambulance utility fee. In 2021, the budget reflects a fee of \$15 per month, per billable unit. In 2022, the budget added a dedicated Basic Life Support Unit which will increase the ambulance utility fee to \$30 per month, per billable unit.

Major Expenditure Assumptions

1. In 2020, departments implemented cost saving measures in response to economic impacts resulting from COVID-19. Those reductions were carried over into the 2021/2022 budget.
2. No new discretionary programs have been included in the 2021/2022 budget.
3. The budget was developed in alignment of our 10 year financial plan to meet financial policy and reserve levels.
4. Departments continue to contribute to the equipment replacement fund for the purpose of replacing that equipment when it reaches the end of its useful life.
5. Liability premiums reflect an anticipated premium increase of 4.3% in 2021 and 5% in 2022. Property premium are expected to increase 9% in 2021 and 5% in 2022.
6. In 2019, the city paid, in full, two debt obligations including a loan on police vehicles and a loan on two fire apparatus. The amount of the loan payoffs was nearly \$1.2 million. In 2020, the city refinanced its 2007 and 2010 LTGO bonds and a promissory note resulting in approximately \$700,000 in interest savings over the remaining life of the bonds. The city also issued new bonds in 2020 for the construction of a new fire station. The city's 2021/2022 budget includes principal and interest payments on its new and remaining debt obligations which total \$3.8 million in 2021 and \$3.6 million in 2022.
7. 2021 wage adjustments are per union contracts. All union contracts expire 12/31/2021.
8. The budget reflects an elimination of one position – the shared administrative assistant and two positions that remain unfilled, the communications manager and a position in maintenance & operations. Four public safety positions have been added to the 2022 budget and include a police support officer and 3 FTE's in EMS for a dedicated Basic Life Support Unit.
9. The budget reflects the following increases in employee benefits; Kaiser 7.5%, Regence 7%, LEOFF Trust 7.5%, and a 3% increase in dental premiums. L&I rates are also expected to increase \$.10 per hour for admin/clerical positions, \$.20 per hour for fire and \$.30 per hour for police.
10. Effective January 1, 2019, SB 5975 requires local governments to begin paying premiums to the Employment Security Department for the Paid Family Medical Leave Program. The total premium is .4% of gross wages with 37% paid by the employers.

ORDINANCE NO. 2020-029

AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BIENNIAL BUDGET FOR THE YEARS 2021 – 2022.

WHEREAS, subsequent to due notice and public hearing thereon, the City Council of the City of Arlington has approved the biennial budget for the years 2021 – 2022; NOW, THEREFORE

THE CITY COUNCIL OF THE CITY OF ARLINGTON, WASHINGTON DO ORDAIN AS FOLLOWS:

Section One. The following expenditures budget as set forth in Exhibits A and B, containing the totals set forth for each fund of the years 2021 – 2022 is hereby adopted.

Section Two: The following salary schedules as set forth in Exhibits C and D, representing positions and pay ranges as reflected in the 2021 – 2022 budget is hereby adopted.

Section Three. This Ordinance shall be in full force and effect on January 1, 2021.

PASSED by the City Council of the City of Arlington on this 16th day of November, 2020.

ATTEST:

CITY OF ARLINGTON

Wendy Van Der Meersche, City Clerk

Barbara Tolbert, Mayor

APPROVED AS TO FORM:

Steve Peiffle, City Attorney

2021 - 2022 BIENNIAL BUDGET SUMMARY - ALL FUNDS

| 2021 | BEGINNING FUND | | | ENDING FUND |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | BALANCES | REVENUES | EXPENDITURES | BALANCES |
| GENERAL FUND | \$ 4,000,000 | \$ 18,818,608 | \$ 19,424,679 | \$ 3,393,929 |
| GENERAL FUND MANDATORY RESERVE FUND | 1,124,077 | 91,962 | - | \$ 1,216,039 |
| PROGRAM DEVELOPMENT FUND - GENERAL | 360,000 | 0 | - | \$ 360,000 |
| CED PERMITTING FUND | 1,463,425 | 1,328,500 | 1,000,000 | \$ 1,791,925 |
| STREETS MAINTENANCE FUND | 185,000 | 1,079,871 | 1,065,425 | \$ 199,446 |
| SOCIAL SERVICES FUND | 1,000 | 5,100 | 5,000 | \$ 1,100 |
| GROWTH FUND | 5,730,000 | 262,500 | 3,837,000 | \$ 2,155,500 |
| EMERGENCY MEDICAL SERVICES FUND | 800,000 | 5,025,026 | 5,343,468 | \$ 481,558 |
| PUBLIC ART FUND | 151,000 | 120,500 | 67,500 | \$ 204,000 |
| LODGING TAX FUND | 110,000 | 101,000 | 114,929 | \$ 96,071 |
| CEMETERY FUND | 120,000 | 209,045 | 226,186 | \$ 102,859 |
| TRANSPORTATION SALES TAX FUND | 1,130,000 | 2,144,132 | 2,283,450 | \$ 990,682 |
| REET 1 FUND | 991,663 | 503,000 | 422,238 | \$ 1,072,425 |
| REET 2 FUND | 1,364,707 | 508,000 | 271,150 | \$ 1,601,557 |
| CAPITAL FACILITIES/BUILDING FUND | 2,930,846 | 5,000 | 150,000 | \$ 2,785,846 |
| BOND CONSTRUCTION FUND | 4,500,000 | 1,000 | 4,501,000 | \$ - |
| TRANSPORTATION IMPROVEMENT FUND | 360,000 | 5,379,403 | 5,723,300 | \$ 16,103 |
| PARK IMPROVEMENT | 20,000 | 111,480 | 115,980 | \$ 15,500 |
| LIBRARY CAPITAL IMPROVEMENT FUND | 14,687 | 120 | 14,807 | \$ - |
| CEMETERY CAPITAL IMPROVEMENTS FUND | 31,300 | 10,100 | - | \$ 41,400 |
| EQUIPMENT REPLACEMENT FUND | 2,550,000 | 1,531,107 | 1,866,902 | \$ 2,214,205 |
| AIRPORT FUND | 696,000 | 3,842,190 | 4,128,148 | \$ 410,042 |
| WATER FUND | 475,000 | 3,779,100 | 3,668,752 | \$ 585,348 |
| SEWER FUND | 420,000 | 5,815,650 | 5,773,097 | \$ 462,553 |
| WATER IMPROVEMENT FUND | 8,560,500 | 1,450,000 | 6,028,500 | \$ 3,982,000 |
| SEWER IMPROVEMENT FUND | 5,987,000 | 890,000 | 1,681,404 | \$ 5,195,596 |
| STORM WATER CIP FUND | 895,825 | 1,607,500 | 2,007,500 | \$ 495,825 |
| AIRPORT RESERVE FUND | 2,089,920 | 421,000 | - | \$ 2,510,920 |
| W/S BOND RESERVE FUND | 1,042,546 | - | - | \$ 1,042,546 |
| STORMWATER MANAGEMENT FUND | 146,300 | 1,025,015 | 1,036,906 | \$ 134,409 |
| AIRPORT CIP | 365,000 | 913,800 | 882,000 | \$ 396,800 |
| MAINTENANCE & OPERATIONS FUND | 5,000 | 1,717,108 | 1,698,424 | \$ 23,684 |
| CEMETERY PRE-NEED TRUST FUND | 59,125 | 7,900 | 2,000 | \$ 65,025 |
| CITY FIDUCIARY ACTIVITY FUND | 300 | 137,600 | 137,000 | \$ 900 |
| CEMETERY ENDOWMENT FUND | 322,995 | 12,000 | - | \$ 334,995 |
| GRAND TOTAL ALL FUNDS | \$ 49,003,216 | \$ 58,854,317 | \$ 73,476,745 | \$ 34,380,788 |

2021 - 2021 BIENNIAL BUDGET SUMMARY - ALL FUNDS

| 2022 | BEGINNING FUND | | | ENDING FUND |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | BALANCES | REVENUES | EXPENDITURES | BALANCES |
| GENERAL FUND | \$ 3,393,929 | \$ 18,732,662 | \$ 19,789,565 | \$ 2,337,026 |
| GENERAL FUND MANDATORY RESERVE FUND | 1,216,039 | 94,551 | - | \$ 1,310,590 |
| PROGRAM DEVELOPMENT FUND - GENERAL | 360,000 | - | - | \$ 360,000 |
| CED PERMITTING FUND | 1,791,925 | 1,368,355 | 1,000,000 | \$ 2,160,280 |
| STREETS MAINTENANCE FUND | 199,446 | 1,087,173 | 1,136,280 | \$ 150,339 |
| SOCIAL SERVICES FUND | 1,100 | 5,100 | 5,000 | \$ 1,200 |
| GROWTH FUND | 2,155,500 | 262,500 | 818,333 | \$ 1,599,667 |
| EMERGENCY MEDICAL SERVICES FUND | 481,558 | 6,628,748 | 5,820,422 | \$ 1,289,884 |
| PUBLIC ART FUND | 204,000 | 123,500 | 67,500 | \$ 260,000 |
| LODGING TAX FUND | 96,071 | 111,000 | 157,115 | \$ 49,956 |
| CEMETERY FUND | 102,859 | 209,045 | 229,061 | \$ 82,843 |
| TRANSPORTATION SALES TAX FUND | 990,682 | 1,449,405 | 1,545,500 | \$ 894,587 |
| REET 1 FUND | 1,072,425 | 503,000 | 422,638 | \$ 1,152,787 |
| REET 2 FUND | 1,601,557 | 508,000 | 227,550 | \$ 1,882,007 |
| CAPITAL FACILITIES/BUILDING FUND | 2,785,846 | 55,000 | - | \$ 2,840,846 |
| TRANSPORTATION IMPROVEMENT FUND | 16,103 | 5,039,736 | 5,029,633 | \$ 26,206 |
| PARK IMPROVEMENT | 15,500 | 12,480 | 980 | \$ 27,000 |
| CEMETERY CAPITAL IMPROVEMENTS FUND | 41,400 | 10,100 | - | \$ 51,500 |
| EQUIPMENT REPLACEMENT FUND | 2,214,205 | 1,574,180 | 1,846,474 | \$ 1,941,911 |
| AIRPORT FUND | 410,043 | 3,898,465 | 3,942,508 | \$ 366,000 |
| WATER FUND | 585,348 | 3,877,620 | 3,858,896 | \$ 604,072 |
| SEWER FUND | 462,553 | 5,986,279 | 5,858,077 | \$ 590,755 |
| WATER IMPROVEMENT FUND | 3,982,000 | 1,340,000 | 4,580,000 | \$ 742,000 |
| SEWER IMPROVEMENT FUND | 5,195,596 | 475,200 | 2,992,904 | \$ 2,677,892 |
| STORM WATER CIP FUND | 495,825 | 272,000 | 720,000 | \$ 47,825 |
| AIRPORT RESERVE FUND | 2,510,920 | 423,000 | 350,000 | \$ 2,583,920 |
| W/S BOND RESERVE FUND | 1,042,546 | - | - | \$ 1,042,546 |
| STORMWATER MANAGEMENT FUND | 134,409 | 1,051,910 | 1,041,307 | \$ 145,012 |
| AIRPORT CIP | 396,800 | 3,420,000 | 3,110,110 | \$ 706,690 |
| MAINTENANCE & OPERATIONS FUND | 23,684 | 1,737,830 | 1,752,731 | \$ 8,783 |
| CEMETERY PRE-NEED TRUST FUND | 65,025 | 7,900 | 2,400 | \$ 70,525 |
| CITY FIDUCIARY ACTIVITY | 900 | 137,600 | 137,000 | \$ 1,500 |
| CEMETERY ENDOWMENT FUND | 334,995 | 12,000 | - | \$ 346,995 |
| GRAND TOTAL ALL FUNDS | <u>\$ 34,380,789</u> | <u>\$ 60,414,339</u> | <u>\$ 66,441,984</u> | <u>\$ 28,353,144</u> |

2021 Non-Represented Employees - EXHIBIT C

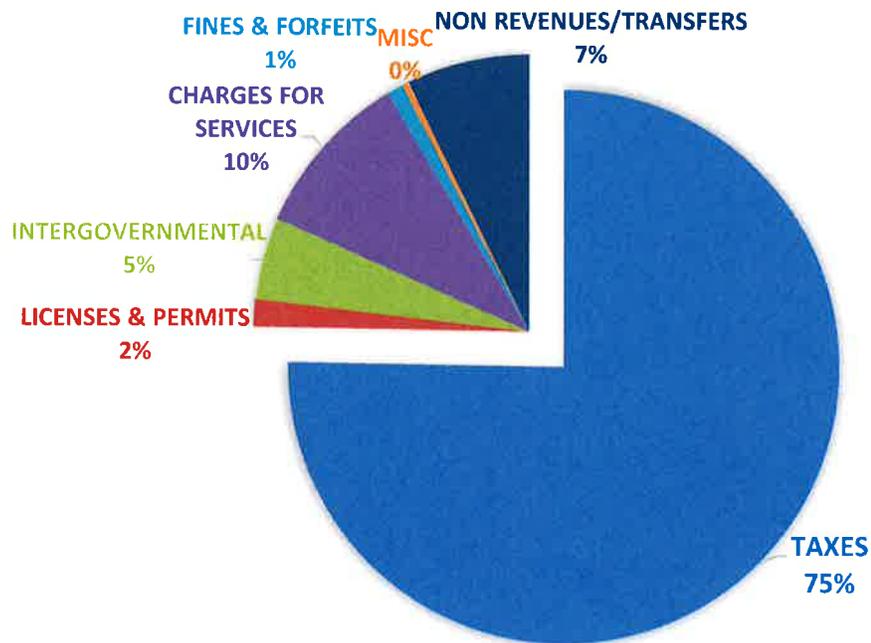
| Pay Grade | Position Title | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 | Step 12 |
|-----------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| AA | Part-time Firefighters/EWMT | 15.00 | 15.50 | 16.00 | 16.50 | 17.00 | | | | | | | |
| A | Seasonal Maintenance Laborers Finance Intern | 4,004 | 4,124 | 4,248 | 4,375 | 4,506 | 4,586 | 4,688 | 4,782 | 4,878 | 4,975 | 5,075 | 5,176 |
| B | | 48,045 | 49,487 | 50,971 | 52,500 | 54,075 | 55,157 | 56,260 | 57,385 | 58,533 | 59,703 | 60,898 | 62,115 |
| G | Executive Analyst | 5,312 | 5,471 | 5,635 | 5,805 | 5,979 | 6,098 | 6,220 | 6,345 | 6,472 | 6,601 | 6,733 | 6,868 |
| G | Deputy Clerk | 63,744 | 65,656 | 67,626 | 69,655 | 71,744 | 73,179 | 74,643 | 76,135 | 77,658 | 79,211 | 80,796 | 82,411 |
| H | | 5,737 | 5,909 | 6,086 | 6,269 | 6,457 | 6,586 | 6,718 | 6,852 | 6,989 | 7,129 | 7,272 | 7,417 |
| H | | 68,843 | 70,909 | 73,036 | 75,227 | 77,484 | 79,933 | 80,614 | 82,226 | 83,871 | 85,548 | 87,259 | 89,004 |
| I | City Clerk/Executive Assistant | 6,196 | 6,382 | 6,573 | 6,770 | 6,974 | 7,113 | 7,255 | 7,400 | 7,548 | 7,699 | 7,853 | 8,010 |
| I | Communications Mgr | 74,351 | 76,481 | 78,679 | 81,245 | 83,682 | 85,356 | 87,063 | 88,804 | 90,581 | 92,392 | 94,240 | 96,125 |
| I | Finance Accountant PW Accountant | | | | | | | | | | | | |
| J | Community Revitalization Project Manager | 6,692 | 6,892 | 7,099 | 7,312 | 7,531 | 7,682 | 7,836 | 7,992 | 8,152 | 8,315 | 8,482 | 8,651 |
| J | Finance Supervisor | 80,299 | 82,708 | 85,189 | 87,745 | 90,377 | 92,185 | 94,028 | 95,909 | 97,827 | 99,783 | 101,779 | 103,815 |
| J | SIS Manager M&O Supervisor | | | | | | | | | | | | |
| K | Police Services Manager | 7,227 | 7,444 | 7,667 | 7,897 | 8,134 | 8,297 | 8,463 | 8,632 | 8,804 | 8,981 | 9,160 | 9,343 |
| K | Airport Operations Manager | 86,723 | 89,324 | 92,004 | 94,764 | 97,607 | 99,559 | 101,550 | 103,581 | 105,653 | 107,766 | 109,921 | 112,120 |
| K | Water Utility Supervisor WW Utility Supervisor | | | | | | | | | | | | |
| L | Assistant Finance Director M&O Manager | 7,805 | 8,039 | 8,280 | 8,529 | 8,785 | 8,960 | 9,140 | 9,322 | 9,509 | 9,699 | 9,893 | 10,091 |
| L | Building Official | 93,660 | 96,470 | 99,364 | 102,345 | 105,416 | 107,524 | 109,675 | 111,868 | 114,105 | 116,387 | 118,715 | 121,090 |
| L | Development Services Manager Natural Resources/SW Manager Utilities Manager | | | | | | | | | | | | |
| M | | 8,429 | 8,682 | 8,943 | 9,211 | 9,487 | 9,677 | 9,871 | 10,068 | 10,269 | 10,475 | 10,684 | 10,898 |
| M | | 101,153 | 104,188 | 107,314 | 110,533 | 113,849 | 116,126 | 118,448 | 120,817 | 123,234 | 125,698 | 128,212 | 130,777 |
| N | City Engineer | 8,935 | 9,203 | 9,479 | 9,764 | 10,057 | 10,258 | 10,463 | 10,672 | 10,886 | 11,103 | 11,325 | 11,552 |
| N | IT Manager Permit Center Manager | 107,223 | 110,439 | 113,762 | 117,165 | 120,680 | 123,094 | 125,555 | 128,066 | 130,628 | 133,240 | 135,905 | 138,623 |
| O | Deputy Fire Chief Deputy Police Chief Information Technology Director Human Resources Director | 10,325 | 10,634 | 10,953 | 11,282 | 11,620 | 11,853 | 12,090 | 12,332 | 12,578 | 12,830 | 13,087 | 13,348 |
| O | | 123,896 | 127,613 | 131,441 | 135,384 | 139,446 | 142,235 | 145,079 | 147,981 | 150,940 | 153,959 | 157,038 | 160,179 |
| P | Airport Director Administrative Services Director | 10,841 | 11,166 | 11,501 | 11,846 | 12,201 | 12,446 | 12,694 | 12,948 | 13,207 | 13,471 | 13,741 | 14,016 |
| P | | 130,090 | 133,993 | 138,013 | 142,153 | 146,418 | 149,346 | 152,333 | 155,380 | 158,487 | 161,657 | 164,890 | 168,188 |
| Q | CEO Director Public Works Director Finance Director | 11,383 | 11,724 | 12,076 | 12,438 | 12,812 | 13,068 | 13,329 | 13,596 | 13,868 | 14,145 | 14,428 | 14,716 |
| Q | | 136,595 | 140,693 | 144,914 | 149,261 | 153,739 | 156,814 | 159,950 | 163,149 | 166,412 | 169,740 | 173,135 | 176,598 |
| R | Fire Chief Police Chief | 11,901 | 12,258 | 12,626 | 13,004 | 13,394 | 13,662 | 13,936 | 14,214 | 14,499 | 14,789 | 15,084 | 15,386 |
| R | | 162,810 | 167,094 | 171,507 | 176,052 | 180,734 | 185,349 | 189,999 | 194,687 | 199,414 | 204,181 | 208,989 | 213,838 |
| S | City Administrator | 13,448 | 13,851 | 14,267 | 14,695 | 15,136 | 15,438 | 15,747 | 16,062 | 16,383 | 16,711 | 17,045 | 17,386 |
| S | | 161,375 | 166,217 | 171,203 | 176,339 | 181,629 | 185,262 | 188,967 | 192,746 | 196,601 | 200,533 | 204,544 | 208,635 |

| 2021 AFSCME Pay Plan - EXHIBIT D | | | | | | | | | | | 2,75 |
|----------------------------------|---|--------|--------|--------|----------|--------|--------|--------|--------|--------|--------|
| Pay Grade | Position Title | Step A | Step B | Step C | Step D | Step E | Step F | Step G | Step H | Step I | Step J |
| | | 3,00% | 3,00% | 3,00% | 3,00% | 3,00% | 3,00% | 3,00% | 3,00% | 3,00% | 3,00% |
| 25 | Intern- Airport Management | 3,261 | 3,359 | 3,460 | 3,563 | 3,670 | 3,780 | 3,894 | 4,011 | 4,131 | 4,255 |
| 25 | | 39,131 | 40,305 | 41,515 | 42,760 | 44,043 | 45,364 | 46,725 | 48,127 | 49,571 | 51,058 |
| 26 | | 3,463 | 3,567 | 3,674 | 3,784 | 3,898 | 4,015 | 4,135 | 4,259 | 4,387 | 4,519 |
| 26 | | 41,598 | 42,804 | 44,088 | 45,411 | 46,773 | 48,177 | 49,622 | 51,111 | 52,644 | 54,223 |
| 27 | | 3,678 | 3,788 | 3,902 | 4,018,88 | 4,139 | 4,264 | 4,392 | 4,523 | 4,659 | 4,799 |
| 27 | | 44,134 | 45,458 | 46,822 | 48,227 | 49,673 | 51,164 | 52,698 | 54,279 | 55,908 | 57,585 |
| 28 | Administrative Technician I | 3,899 | 4,015 | 4,136 | 4,260 | 4,388 | 4,519 | 4,655 | 4,795 | 4,939 | 5,087 |
| 28 | Finance Technician I | 46,782 | 48,186 | 49,631 | 51,120 | 52,654 | 54,233 | 55,860 | 57,536 | 59,262 | 61,040 |
| 29 | | 4,132 | 4,256 | 4,384 | 4,516 | 4,651 | 4,791 | 4,934 | 5,082 | 5,235 | 5,392 |
| 29 | | 49,589 | 51,077 | 52,609 | 54,187 | 55,813 | 57,487 | 59,212 | 60,988 | 62,818 | 64,703 |
| 30 | Finance Technician II | 4,256 | 4,384 | 4,516 | 4,651 | 4,791 | 4,934 | 5,082 | 5,235 | 5,392 | 5,554 |
| 30 | GIS Technician | 51,077 | 52,609 | 54,187 | 55,813 | 57,487 | 59,212 | 60,988 | 62,818 | 64,703 | 66,644 |
| 30 | Permit Technician I | | | | | | | | | | |
| 31 | | 4,384 | 4,516 | 4,651 | 4,791 | 4,934 | 5,082 | 5,235 | 5,392 | 5,554 | 5,720 |
| 31 | | 52,609 | 54,187 | 55,813 | 57,487 | 59,212 | 60,988 | 62,818 | 64,703 | 66,644 | 68,643 |
| 32 | Administrative Specialist II | 4,516 | 4,651 | 4,791 | 4,934 | 5,082 | 5,235 | 5,392 | 5,554 | 5,720 | 5,892 |
| 32 | Finance Technician III | 54,187 | 55,813 | 57,487 | 59,212 | 60,988 | 62,818 | 64,703 | 66,644 | 68,643 | 70,702 |
| 32 | M&O / Cemetery Coordinator | | | | | | | | | | |
| 32 | Maintenance Worker I | | | | | | | | | | |
| 32 | Permit Technician II | | | | | | | | | | |
| 32 | Police Services Technician II | | | | | | | | | | |
| 32 | Wastewater Collection Systems Specialist I | | | | | | | | | | |
| 32 | Water Distribution Specialist I | | | | | | | | | | |
| 33 | Biosolids Compost Facility Operator I | 4,660 | 4,800 | 4,944 | 5,092 | 5,245 | 5,402 | 5,564 | 5,731 | 5,903 | 6,080 |
| 33 | IT Technician | 55,921 | 57,589 | 59,327 | 61,107 | 62,940 | 64,828 | 66,773 | 68,776 | 70,840 | 72,965 |
| 33 | Payroll Finance Coordinator | | | | | | | | | | |
| 33 | Police Support Officer | | | | | | | | | | |
| 33 | Stormwater Technician II | | | | | | | | | | |
| 33 | Wastewater Treatment Plant Operator I | | | | | | | | | | |
| 33 | Water Treatment Plant Operator I | | | | | | | | | | |
| 34 | Airport Operations Specialist | 4,935 | 5,083 | 5,236 | 5,393 | 5,554 | 5,721 | 5,893 | 6,070 | 6,252 | 6,439 |
| 34 | Biosolids Compost Facility Operator II | 59,221 | 60,997 | 62,827 | 64,712 | 66,653 | 68,653 | 70,713 | 72,834 | 75,019 | 77,270 |
| 34 | GIS Analyst I | | | | | | | | | | |
| 34 | Maintenance Worker II | | | | | | | | | | |
| 34 | Plans Examiner/ Building Inspector | | | | | | | | | | |
| 34 | Wastewater Collection System Operator II | | | | | | | | | | |
| 34 | Water Distribution Specialist II | | | | | | | | | | |
| 34 | Water Distribution Spec.- Cross Connection Spec. II | | | | | | | | | | |
| 35 | Wastewater Treatment Plant Operator II | 5,083 | 5,236 | 5,393 | 5,554 | 5,721 | 5,893 | 6,070 | 6,252 | 6,439 | 6,632 |
| 35 | Water Treatment Plant Operator II | 60,997 | 62,827 | 64,712 | 66,653 | 68,653 | 70,713 | 72,834 | 75,019 | 77,270 | 79,588 |
| 36 | | 5,236 | 5,393 | 5,554 | 5,721 | 5,893 | 6,070 | 6,252 | 6,439 | 6,632 | 6,831 |
| 36 | | 62,827 | 64,712 | 66,653 | 68,653 | 70,713 | 72,834 | 75,019 | 77,270 | 79,588 | 81,975 |
| 37 | Airport Operations Coordinator | 5,393 | 5,554 | 5,721 | 5,893 | 6,070 | 6,252 | 6,439 | 6,632 | 6,831 | 7,036 |
| 37 | Central Purchasing Coordinator | 64,712 | 66,653 | 68,653 | 70,713 | 72,834 | 75,019 | 77,270 | 79,588 | 81,975 | 84,435 |
| 37 | Code Compliance Officer | | | | | | | | | | |
| 37 | Engineering Technician II | | | | | | | | | | |
| 37 | M&O Crew Chief | | | | | | | | | | |
| 37 | Stormwater Technician III | | | | | | | | | | |
| 37 | Wastewater Collection Systems Specialist III | | | | | | | | | | |
| 37 | Wastewater Treatment Plant Operator III | | | | | | | | | | |
| 37 | WMTPO/LAB-Pretreatment Specialist | | | | | | | | | | |
| 37 | Water Distribution Specialist III | | | | | | | | | | |
| 37 | Water Treatment Plant Operator III | | | | | | | | | | |
| 38 | GIS Analyst II | 5,716 | 5,888 | 6,064 | 6,246 | 6,434 | 6,627 | 6,825 | 7,030 | 7,241 | 7,458 |
| 38 | | 68,595 | 70,653 | 72,772 | 74,955 | 77,204 | 79,520 | 81,906 | 84,363 | 86,894 | 89,501 |

BUDGET SUMMARY – ALL FUNDS

GENERAL FUND REVENUE SUMMARY

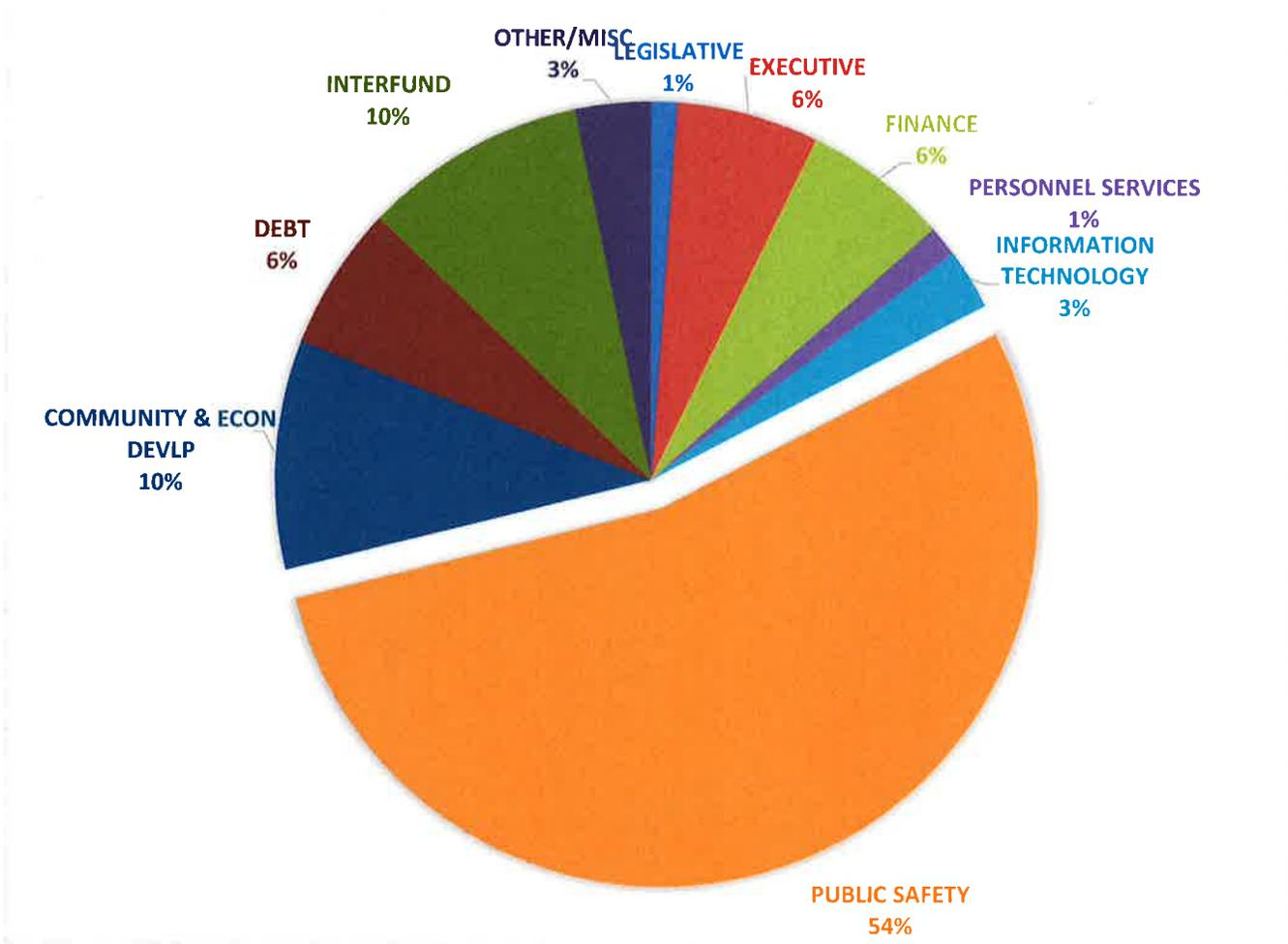
| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres, Beginning Fund Bal. | 1,878,643 | 3,138,377 | 3,757,980 | 4,510,644 | 4,000,000 | 3,393,929 |
| TAXES | 11,993,377 | 12,560,962 | 13,780,504 | 9,841,381 | 14,150,901 | 14,439,914 |
| LICENSES & PERMITS | 318,488 | 289,394 | 313,923 | 231,496 | 303,553 | 303,552 |
| INTERGOVERNMENTAL | 828,966 | 769,763 | 1,081,174 | 1,101,258 | 902,465 | 618,725 |
| CHARGES FOR SERVICES | 940,696 | 1,007,616 | 1,106,655 | 1,842,081 | 1,847,857 | 1,956,239 |
| FINES & FORFEITS | 169,429 | 155,953 | 206,978 | 126,609 | 172,700 | 172,900 |
| MISCELLANEOUS | 109,220 | 174,202 | 275,107 | 211,998 | 74,550 | 81,550 |
| NON-REVENUES/TRANSFERS | 4,900 | 4,900 | 975,207 | 2,469,988 | 1,366,582 | 1,159,782 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 16,243,719 | 18,101,168 | 21,497,528 | 20,335,455 | 22,818,608 | 22,126,591 |



GENERAL FUND EXPENSE SUMMARY

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| LEGISLATIVE | 153,050 | 174,841 | 162,819 | 117,819 | 212,664 | 213,394 |
| EXECUTIVE | 941,590 | 1,000,960 | 1,103,356 | 912,883 | 1,189,813 | 1,241,509 |
| MEMBERSHIPS | 111,274 | 119,458 | 119,789 | 99,135 | 129,806 | 132,200 |
| FINANCE | 869,222 | 957,775 | 1,043,804 | 849,207 | 1,214,925 | 1,244,154 |
| LEGAL | 82,160 | 54,150 | 79,329 | 75,594 | 85,000 | 85,000 |
| PERSONNEL SERVICES | 138,260 | 193,169 | 191,780 | 156,946 | 259,100 | 255,098 |
| INSURANCE/CLAIMS | 71,316 | 66,494 | 50,000 | - | - | - |
| INFORMATION TECHNOLOGY | 360,703 | 431,810 | 538,553 | 366,908 | 504,529 | 524,531 |
| POLICE | 5,835,356 | 6,401,153 | 7,356,711 | 5,270,306 | 7,902,366 | 8,298,322 |
| FIRE | 2,998,010 | 3,026,188 | 2,356,332 | 1,902,095 | 2,572,806 | 2,652,862 |
| SHB 1406 - LOW INCOME ASSIST. | | | | | 42,000 | 42,000 |
| RECYCLING COMMUNITY & ECONOMIC DEVL P | 9,718 | 2,188 | 13,727 | 6,118 | 11,972 | 11,972 |
| REVITALIZATION | 934,204 | 1,286,693 | 1,952,879 | 1,299,611 | 1,910,343 | 1,949,280 |
| MISCELLANEOUS | 34,451 | 12,443 | 33,247 | 59,455 | 212,500 | 5,000 |
| DEBT PRINCIPAL | 37,314 | 60,421 | 81,084 | 346,682 | 29,000 | 43,000 |
| DEBT INTEREST | 730,155 | 756,664 | 1,696,163 | 1,530,000 | 770,741 | 675,928 |
| CAPITAL OUTLAY | 436,555 | 410,596 | 372,266 | 198,876 | 433,652 | 405,264 |
| INTERFUND TRANSFERS | 165,200 | 564,082 | 292,473 | 146,768 | 132,500 | 132,500 |
| INTERFUND TRANSFERS | 400,106 | 1,351,614 | 1,698,810 | 2,366,079 | 1,810,962 | 1,877,551 |
| Total Expenses | 14,308,578 | 16,870,157 | 19,143,122 | 15,704,482 | 19,424,679 | 19,789,565 |
| Unres. Ending Fund Bal. | 1,935,141 | 1,231,010 | 2,354,406 | 4,630,973 | 3,393,929 | 2,337,026 |
| TOTAL EXPENDITURES AND ENDING FUND BALANCE | 16,243,719 | 18,101,168 | 21,497,528 | 20,335,455 | 22,818,608 | 22,126,591 |

General Fund Expense by Department



Overview of Department Expenditures

General Overview

The 2021 – 2022 budget was built with a conservative approach as there is still much uncertainty about possible economic impacts from the COVID-19 pandemic. The budget reflects three major themes; no new discretionary spending, the budget carries forward cost reductions that were implemented in 2020 as a means to mitigate any revenue reductions and the budget maintains financial reserve policies.

There have also been some fund changes since the last biennium. In 2020, the city created a managerial fund to track permit revenues, the new fund is Fund 006 – CED Permitting. Building permits, site civil, plan review and other permit related revenues are now recorded in Fund 006 – and previous year history has been reflected in the new fund. Fund 633 was also created as per GASB 87 requiring that fiduciary related activities be recorded in a fiduciary fund. Fiduciary activities, generally speaking, are those revenues that are collected on behalf of another organization and remitted to them – pass through activity. An example of this is court related fees that the city collects but are

required to submit to the State their portion of the revenue. These revenues were previously recorded in the general fund and have now moved to Fund 633, previous year history is recorded in the new fund.

All budgets reflect wage adjustments as per union contracts, changes in medical premiums, and changes in property/liability insurance premiums.

Legislative

The Arlington City Council is elected to serve a term of four years, with one member selected to serve as Mayor Pro Tem. The Mayor Pro Tem fills in when needed in the Mayor’s absence. The City Council is responsible for establishing city policy, adopting the budget, ordinances, and resolutions.

The 2021 budget is a 2% decrease from the 2020 budget and 0% increase between 2021 and 2022.

Executive

The City of Arlington operates under a Mayor-Council form of government. The Mayor serves as the Chief Executive Officer of the city. The City Administrator, under the Mayor’s direction, oversees all city operations, implements policy, and ensures city services are effectively and efficiently provided. The executive department includes the office of the City Clerk, Human Resources, Communications and Community Revitalization. The 2021 budget decreased 5% from the 2020 budget and increased 4% between 2021 and 2022. Changes to the budget include;

- 1 unfilled position – communications manager.
- An increase to contractual obligation for the embedded social worker position. This position works directly with the police department to assist those in need to find housing, treatment services or meeting other basic needs.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| MAYOR | 1 | 1 | 1 | 1 | 1 | 1 |
| CITY ADMINISTRATOR | 1 | 1 | 1 | 1 | 1 | 1 |
| ASSISTANT CITY ADMINISTRATOR | 1 | 1 | 0 | 0 | 0 | 0 |
| ADMINISTRATIVE SERVICES DIRECTOR* | 0 | 0 | 1 | 1 | 1 | 1 |
| COMMUNICATIONS MANAGER | 1 | 1 | 1 | 1 | 0 | 0 |
| CITY CLERK/EXECUTIVE ASSISTANT | 1 | 1 | 1 | 1 | 1 | 1 |
| COMMUNITY REVITALIZATION MGR | 1 | 1 | 1 | 1 | 1 | 1 |
| DEPUTY CITY CLERK** | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL | 7 | 7 | 7 | 7 | 6 | 6 |

*Previously HR Director **Previously HR Analyst/City Clerk

Finance

The finance department oversees all department activities and coordinates the preparation of the city's annual report and biennial budget. They provide financial planning and analysis to city departments, the Mayor and City Council. Finance staff manage the accounting activities for the city which include; accounts payable, accounts receivable, payroll, purchasing and financial reporting. The department also performs cash receipting, passports and dog licensing. The 2021 budget decreased by 2% from 2020 and increased 2% between 2021 and 2022.

Other changes to the budget include;

- Eliminated the shared administrative assistant position.
- Reduction in print/mail/payment services for utility billing. The city evaluated quotes from a variety of vendors and awarded new contracts which will enhance services and result in cost savings.
- An increase in election costs anticipating a ballot measure for annexation of the fire department into the North County Regional Fire Authority.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-------------------------------|------|------|------|------|------|------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| FINANCE DIRECTOR | 1 | 1 | 1 | 1 | 1 | 1 |
| ASSISTANT FINANCE DIRECTOR | 1 | 1 | 1 | 1 | 1 | 1 |
| FINANCE SUPERVISOR | 0 | 0 | 0 | 0 | 1 | 1 |
| FINANCE ACCOUNTANT | 1 | 1 | 1 | 1 | 0 | 0 |
| PAYROLL/FINANCE COORDINATOR | 0 | 0 | 0 | 0 | 1 | 1 |
| FINANCE TECHNICIAN | 1 | 1 | 1.5 | 1.5 | 0 | 0 |
| FINANCE TECHNICIAN II* | 1 | 1 | 1 | 1 | 2 | 2 |
| FINANCE TECHNICIAN III | 0 | 0 | 1 | 1 | 1 | 1 |
| ADMINISTRATIVE TECHNICIAN | 1 | 1 | 0 | 0 | 0 | 0 |
| PURCHASING COORDINATOR | 1 | 1 | 1 | 1 | 0 | 0 |
| PROCUREMENT/CONTRACTS ANALYST | 0 | 0 | 0 | 0 | 1 | 1 |
| TOTAL | 7 | 7 | 7.5 | 7.5 | 8 | 8 |

*The utility billing position was previously charged to water/sewer/storm but expenses have moved to the finance department as the position is a finance department employee and costs will be recovered through the city's cost allocation plan.

Information Technology

The technology department is responsible for maintaining the city's network, servers, hardware and software applications, ensuring the city's information systems are secure and providing technical support to all city departments.

The 2021 budget decreased by 8% from 2020 and increased 4% between 2021 and 2022.

Changes to the budget include;

- A decrease in travel/training budget.
- A reduction on software licensing in the IT department specific budget - city wide programs that are used by all departments will be cost shared through the IT equipment replacement program.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|---------------------------------|------|------|------|------|------|------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| INFORMATION TECHNOLOGY DIRECTOR | 0 | 0 | 1 | 1 | 1 | 1 |
| INFORMATION TECHNOLOGY MANAGER | 1 | 1 | 0 | 0 | 0 | 0 |
| SYSTEMS ADMINISTRATOR II | 1 | 1 | 1 | 1 | 1 | 1 |
| SYSTEMS ADMINISTRATOR | 0 | 0 | 1 | 1 | 1 | 1 |
| TOTAL | 2 | 2 | 3 | 3 | 3 | 3 |

Other Government Services

These expenses are related to various subscriptions and memberships that the city contributes to. Examples of such memberships are; Association of Washington Cities, Puget Sound Regional Council, Economic Alliance of Snohomish County, Department of Emergency Management, Puget Sound Air Pollution, the Regional Economic Development Agency, the Stillaguamish Senior Center, the Stilly Valley Chamber of Commerce, Alliance for Housing, the National League of Cities and the Arlington Community Resource Center.

Affordable Housing – HB 1406

In 2019, the state legislature approved a local revenue sharing program for local governments by providing a sales tax credit for housing investments. This is not a new tax, the state is giving a portion of what they collect back to local governments to invest in affordable housing programs. The city expects to receive approximately \$42,000 each year in this biennium.

Police Department

The police department provides law enforcement services to the citizens of Arlington 24 hours a day. The department is committed to providing excellent service and reducing crime and disorder by apprehending offenders, targeting top locations and proactive community engagement. The department also provides fingerprinting services, concealed pistol licenses and offers a bicycle registration program.

The police department budget increased 1% from 2020 to 2022 and increased 5% from 2021 to 2022.

Changes to the budget include;

- 1 new FTE – police support officer position in 2022
- Increase to investigative operations for electronic evidence processing equipment.
- Increases for prosecution services, prisoner medical costs, and jail costs.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-------------------------------|------|------|------|------|------|------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| POLICE CHIEF | 1 | 1 | 1 | 1 | 1 | 1 |
| DEPUTY CHIEF | 1 | 1 | 1 | 1 | 1 | 1 |
| SERGEANTS | 5 | 5 | 5 | 5 | 5 | 5 |
| POLICE SERVICES MANAGER | 1 | 1 | 1 | 1 | 1 | 1 |
| PATROL OFFICERS | 17 | 17 | 19 | 20 | 20 | 21 |
| SCHOOL RESOURCE OFFICER | 1 | 1 | 1 | 1 | 0 | 0 |
| AIRPORT/K-9 RESOURCE OFFICERS | 2 | 2 | 2 | 2 | 2 | 2 |
| SUPPORT SERVICES OFFICERS | 1 | 1 | 1 | 1 | 2 | 2 |
| SUPPORT SERVICES TECHNICIANS | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 32 | 32 | 34 | 35 | 35 | 36 |

Fire Department

The Fire Department provides services for fire suppression, fire prevention, and emergency medical services such as advanced life support and basic life support. The fire department provides services to the citizens of Arlington 24 hours per day. The department is committed to saving lives and preservation of property through efficient and effective operations, prevention activities and public education.

The fire department increased 8% between 2020 and 2021 and increased 3% between 2021 and 2022. The increase between 2020 and 2021 was because of a change in the ratio of the number of firefighter positions vs the number of paramedic positions that were budgeted in 2020 as compared to 2021.

Firefighter positions are split 50% general fund and 50% EMS Fund (because EMT’s support the EMS function) and paramedic positions are funded 100% EMS Fund. The number of FTE’s did not change, only the ratio of how they are funded which is based on position type. The total Fire/EMS FTE count remains at 33.

Other changes to the budget include;

- Budget reflects an hourly rate, in lieu of a stipend, for part paid firefighter/EMT’s which allow the city to offer a more competitive wage structure. This change resulted in slight increases to overtime, FICA, Medicare, L&I and retirement expenses.
- Increase to equipment replacement schedule to align replacement timeframe with when vehicles/apparatus reach the end of their useful life.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| FIRE CHIEF | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| DEPUTY FIRE CHIEF | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| CAPTAINS | 6 | 6 | 3 | 3 | 3 | 3 |
| FIREFIGHTER / EMT'S | 9 | 9 | 6.5 | 6.5 | 7.5 | 7.5 |
| EXECUTIVE ASSISTANT | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| | | | | | | |
| *TOTAL | 16.5 | 16.5 | 11 | 11 | 12 | 12 |

*The total reflects a change in ratio between the number of firefighter positions vs paramedic positions that were budgeted between 2021 and 2022. The total number of FTE’s for the department did not change for the 2021 and 2022 budget, the total FTE count remains at 33.

Community & Economic Development

The community and economic development department provides land use planning, permitting, plan review, building inspector and code compliance services to support business and residential development in Arlington.

The budget includes funding for Residential Design Standards that will support implementation of an element within the Housing Action Plan. The Housing Action Plan allows for “missing middle housing” in several residential zones of the city. The Residential Design Standards will help support the Housing Action Plan but will also help to address the jobs/housing ratio by providing housing to retain, within Arlington, the employees that the Cascade Industrial Center is producing jobs for.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| COMM DEVEL. DIRECTOR | 1 | 1 | 1 | 1 | 1 | 1 |
| COMBINATION INSPECTOR | 1 | 1 | 1 | 1 | 1 | 1 |
| CODE COMPLIANCE OFFICER | 0 | 0 | 1 | 1 | 1 | 1 |
| DEVELOPMENT SERVICES MANAGER | 1 | 1 | 1 | 1 | 1 | 1 |
| INSPECTOR | 1 | 1 | 0 | 0 | 0 | 0 |
| BUILDING OFFICIAL | 0 | 0 | 0 | 0 | 1 | 1 |
| PERMIT TECHNICIAN I & II | 2 | 2 | 3 | 3 | 3 | 3 |
| SENIOR PLANNER | 0 | 0 | 1 | 1 | 0 | 0 |
| PLANNER II | 0 | 0 | 0 | 0 | 1 | 1 |
| ASSOCIATE PLANNER | 1 | 1 | 0 | 0 | 0 | 0 |
| ADMINISTRATIVE ASSISTANT (shared) | 0 | 0 | 0.5 | 0.5 | 0 | 0 |
| TOTAL | 7 | 7 | 8.5 | 8.5 | 9 | 9 |

Revitalization

The budget includes \$205,000 for improvements to the city's NWIRC's theLab@Arlington (Innovation Center), pending award of grant funding. Improvements will include, a new roof, concrete on the lot, exterior paint, foyer remodel and heat/air conditioning. The NWIRC theLab@Arlington is a place where entrepreneurs, inventors and innovators can access resources and support that are essential for transforming their ideas into successful businesses.

Debt Service

The general fund pays debt service for LTGO bonds for police department improvements, improvements to fire station 46, and for new construction of fire station 48. Debt payments for Stations 46 and 48 will be split between the general fund and EMS Fund. Principal and interest payments for 2021 will be \$1,203,192 and \$841,132 in 2022.

Debt payments drop significantly between 2021 and 2022 because the principal payments on fire station 46 bonds go from \$450,000 down to \$55,000 in 2022. Those bonds will be paid in 2030 and principal payments range from \$55,000 to \$80,000 for the remaining life of the bonds.

The police station will be paid off in 2034 and fire station 48 will be paid off in 2039.

| Fund | Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|------------------|---------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| General Fund | | | | | | | |
| 001.308.80.00.01 | Unres, Beginning Fund Bal. | 1,878,643 | 3,138,377 | 3,757,980 | 4,510,644 | 4,000,000 | 3,393,929 |
| 001.311.10.00.00 | Real & Personal Property Tax | 4,083,081 | 4,105,339 | 4,228,863 | 2,336,542 | 4,366,604 | 4,437,350 |
| 001.313.11.00.00 | Retail Sales & Use Tax | 4,348,275 | 4,859,867 | 5,882,663 | 4,678,048 | 6,059,143 | 6,180,326 |
| 001.313.25.00.00 | SHB 1406-Low Income Rental | - | - | - | - | 42,000 | 42,000 |
| 001.313.61.00.00 | Natural Gas Use Tax | 16,087 | 11,381 | 13,959 | 8,419 | 15,000 | 15,000 |
| 001.313.71.00.00 | Criminal Justice Sales Tax | 322,259 | 344,887 | 374,645 | 276,254 | 382,138 | 389,789 |
| 001.316.40.00.00 | Utility Tax - Water | 216,324 | 190,599 | 203,029 | 139,676 | 187,455 | 192,381 |
| 001.316.41.00.00 | Utility Tax - Sewer | 287,862 | 281,802 | 298,666 | 218,553 | 289,283 | 297,814 |
| 001.316.42.00.00 | Utility Tax - Storm Water | 47,135 | 44,341 | 52,046 | 35,984 | 50,501 | 50,596 |
| 001.316.43.00.00 | Utility Tax - Natural Gas | 252,586 | 271,008 | 261,901 | 253,236 | 272,377 | 283,273 |
| 001.316.46.00.00 | Utility Tax - Tv Cable | 397,848 | 381,811 | 384,329 | 289,307 | 385,000 | 396,550 |
| 001.316.47.00.00 | Utility Tax - Telephone | 425,972 | 378,723 | 346,531 | 236,321 | 335,000 | 335,000 |
| 001.316.48.00.00 | Utility Tax - Electric | 1,102,052 | 1,153,389 | 1,173,798 | 908,902 | 1,209,012 | 1,245,282 |
| 001.316.49.00.00 | Utility Tax - Garbage | 301,714 | 328,984 | 350,132 | 278,882 | 364,138 | 378,703 |
| 001.316.81.00.00 | Gambling Tax-PB & PT | 62,984 | 84,562 | 83,553 | 64,155 | 63,000 | 63,000 |
| 001.316.83.00.00 | Gambling Taxes - Amusement Garr | 250 | 228 | 370 | 252 | 250 | 250 |
| 001.317.20.00.01 | Leasehold Excise Tax | 128,947 | 124,040 | 126,019 | 116,849 | 130,000 | 132,600 |
| | TAXES | 11,993,377 | 12,560,962 | 13,780,504 | 9,841,381 | 14,150,901 | 14,439,914 |
| 001.321.30.00.00 | Firework Stand Permits | 150 | - | 100 | 375 | - | - |
| 001.321.30.00.01 | Anti-harassment Order | 240 | 720 | 1,040 | 720 | 300 | 300 |
| 001.321.60.00.00 | Occupation Licenses | 590 | 545 | 780 | 175 | 500 | 500 |
| 001.321.91.00.00 | Franchise & Royalties Fees-cab | 238,464 | 220,675 | 220,389 | 166,739 | 220,000 | 220,000 |
| 001.321.91.01.00 | Franchise- PEG Capital Revenue | 11,036 | 10,806 | 11,408 | 8,445 | 11,000 | 11,000 |
| 001.321.99.00.00 | Business License | 55,990 | 42,375 | 66,372 | 50,265 | 60,000 | 60,000 |
| 001.322.30.00.00 | Animal Licenses | 1,210 | 2,620 | 2,835 | 1,070 | 2,000 | 2,000 |
| 001.322.90.00.00 | Gun Permits | 10,809 | 11,653 | 10,999 | 3,707 | 9,753 | 9,752 |
| | LICENSES & PERMITS | 318,488 | 289,394 | 313,923 | 231,496 | 303,553 | 303,552 |
| 001.331.16.11.10 | VOTF- OT- Dept, of Justice | - | - | 2,998 | - | - | - |
| 001.331.16.60.71 | Bullet Proof Vest Grant | 2,608 | - | - | - | 3,000 | 3,000 |
| 001.331.16.71.00 | Cops Grant | 120,669 | 50,417 | 78,915 | - | - | - |
| 001.331.97.08.30 | SAFER Grant -Fire Dept | - | - | 172,310 | 174,778 | 100,000 | 25,000 |
| 001.333.10.66.40 | 2019- DNR Grant | - | - | 5,865 | - | - | - |
| 001.333.10.66.41 | 2019- DNR Grant- Equipment | - | - | 2,506 | - | - | - |
| 001.333.20.60.00 | DOT- Traffic Safety Commission | 2,473 | 1,712 | 5,228 | 825 | 500 | 500 |
| 001.333.21.01.00 | CARES Act Grant- COVID Funding | - | - | - | 358,119 | - | - |
| 001.333.97.02.41 | EFSP Emergency Food & Shelter | - | - | 2,704 | 2,704 | - | - |
| 001.333.97.04.40 | SCBA Grant - Fire Dept | - | - | 131,585 | - | - | - |
| 001.334.01.10.01 | WA Criminal Justice Train Comm | - | 500 | 500 | 750 | 750 | 750 |
| 001.334.01.30.03 | 2017- Wildland Fire Grants | 94,859 | - | - | - | - | - |
| 001.334.01.30.04 | 2018- Wildland Fire Grants | - | 17,437 | 10,064 | - | - | - |
| 001.334.01.30.05 | 2019- Wildland Fire Grants | - | - | 8,735 | - | - | - |
| 001.334.01.30.06 | 2020- Wildland Fire Grants | - | - | - | 19,220 | - | - |
| 001.334.01.80.00 | Ca Wildland Fire - Grant | - | 60,656 | - | 29,658 | - | - |
| 001.334.02.30.01 | 2017 Oregon Wildland Fires - G | 13,148 | - | - | - | - | - |
| 001.334.03.10.05 | Doe Recycle Grant-arlipw-00105 | 7,447 | - | - | - | - | - |
| 001.334.03.10.06 | DOE Recycle Grant | - | - | 8,979 | 3,617 | 8,979 | 8,979 |
| 001.334.03.10.07 | DOE Grant -Shoreline Master Pr | - | - | 14,989 | - | - | - |
| 001.334.03.50.01 | Traffic Safety Commission Gran | - | 1,750 | - | - | - | - |
| 001.334.03.80.01 | TIB- Leadership Academy | - | - | - | 5,000 | 5,000 | - |
| 001.334.04.20.00 | Dept. Commerce- Growth Project | - | - | - | 14,991 | 35,000 | - |
| 001.334.06.90.02 | Grant -Revitalization Phase II | - | - | - | - | 205,000 | - |
| 001.335.00.91.00 | Pud Privilege Tax | 126,913 | 138,781 | 144,680 | 148,233 | 140,000 | 142,000 |
| 001.336.00.99.00 | Streamlined Mitigation | 91,575 | 21,972 | - | - | - | - |
| 001.336.06.20.00 | Criminal Justice - High Crime | 25,257 | 51,798 | 53,650 | 40,821 | 28,000 | 28,000 |
| 001.336.06.21.00 | Criminal Justice - Population | 5,264 | 5,420 | 5,785 | 4,589 | 6,798 | 7,276 |
| 001.336.06.26.00 | Crim Justice-spec Programs | 19,107 | 19,588 | 20,815 | 16,439 | 24,102 | 26,108 |
| 001.336.06.41.00 | Marijuana Enforcement | 27,498 | - | - | - | - | - |
| 001.336.06.42.00 | Marijuana Excise Tax | 15,060 | 101,266 | 82,905 | 60,855 | 40,000 | 45,000 |
| 001.336.06.51.00 | Dui-cities | 2,822 | 2,763 | 2,689 | 2,082 | 2,500 | 2,500 |

| | | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 |
|------------------|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| | Account Title | Actual | Actual | Actual | 9/30/2020 | Budget | Budget |
| 001.336.06.94.00 | Liquor Excise Tax | 89,751 | 94,483 | 105,522 | 89,686 | 116,596 | 124,120 |
| 001.336.06.95.00 | Liquor Profits | 157,206 | 154,864 | 157,329 | 118,841 | 162,740 | 166,492 |
| 001.337.21.00.01 | Sno Co Grant - Public Defender | 15,230 | 18,975 | 21,000 | - | 21,000 | 21,000 |
| 001.337.21.00.02 | Sno Co - Homeless Program | - | - | 8,255 | 2,676 | 2,500 | - |
| 001.337.73.00.00 | Hotel/motel Grant | 12,077 | 27,383 | 33,166 | 7,375 | - | 18,000 |
| | INTERGOVERNMENTAL | 828,966 | 769,763 | 1,081,174 | 1,101,258 | 902,465 | 618,725 |
| 001.341.43.00.00 | Util Billing Lien Search Fee | 10,470 | 9,360 | 9,960 | 6,450 | 9,000 | 9,000 |
| 001.341.43.00.01 | Accounting/admin Svc Fee | - | - | - | 1,035,585 | 957,419 | 1,046,479 |
| 001.341.75.00.00 | Publications & Maps For Sale | 10 | 38 | - | 13 | 50 | 50 |
| 001.341.81.00.00 | Copy Fees | 922 | 925 | 1,296 | 281 | 1,000 | 1,000 |
| 001.341.81.00.01 | CPL- Laminating Fee | 964 | 1,021 | 910 | 474 | 1,000 | 1,000 |
| 001.341.99.00.01 | Passport Fees | 3,575 | 32,250 | 54,180 | 14,555 | 20,000 | 20,000 |
| 001.342.10.00.00 | Police Services | 5,688 | 37,083 | 11,173 | - | 6,000 | 6,000 |
| 001.342.10.00.01 | Police SRO Agreement-ASD | 77,745 | 74,808 | 68,889 | 29,240 | - | - |
| 001.342.10.00.02 | Police & Fire Services-airpt | 806,537 | 825,964 | 836,909 | 692,844 | 851,138 | 870,460 |
| 001.342.21.00.01 | Fire District #21-svc Contra | 29,750 | 21,700 | 120,000 | 61,800 | - | - |
| 001.342.37.00.00 | Fingerprinting | 1,710 | 2,059 | 1,645 | 400 | 1,700 | 1,700 |
| 001.347.30.00.01 | Outdoor City Facility Use Fee | - | - | - | 395 | 500 | 500 |
| 001.347.60.02.00 | Class/recreation Registration | 3,324 | 2,408 | 1,694 | 44 | 50 | 50 |
| | CHARGES FOR SERVICES | 940,696 | 1,007,616 | 1,106,655 | 1,842,081 | 1,847,857 | 1,956,239 |
| 001.353.10.00.00 | Traffic Inf - Court Collected | 163,146 | 154,928 | 195,785 | 123,476 | 170,000 | 170,000 |
| 001.353.10.00.01 | Arl Traffic Viol Bureau Ticket | 5,069 | - | - | - | - | - |
| 001.354.10.00.01 | Parking Infractions | - | 1,025 | 2,050 | 1,450 | 1,500 | 1,700 |
| 001.359.00.00.01 | Lid 21 - Lien Payment | 433 | - | - | - | - | - |
| 001.359.00.00.02 | Penalties On Bus. Licenses | 780 | - | 8,905 | 1,560 | 1,000 | 1,000 |
| 001.359.00.00.04 | Penalties On Gambling Taxes | - | - | 237 | 123 | 200 | 200 |
| | FINES & FORFEITS | 169,429 | 155,953 | 206,978 | 126,609 | 172,700 | 172,900 |
| 001.361.11.00.01 | Investment Interest | 37,416 | 77,087 | 124,034 | 74,390 | 50,000 | 55,000 |
| 001.361.40.00.00 | Sales Tax - Interest | 4,513 | 8,140 | 12,974 | 8,099 | 5,000 | 5,000 |
| 001.361.40.00.01 | Lid 21 - Interest Lien Payment | 702 | - | - | - | - | - |
| 001.367.11.00.00 | Fire Dept Donation-misc | 555 | 6,500 | - | 200 | 100 | 100 |
| 001.367.11.05.00 | Parks & Recr Prog Donation | 2,390 | 9,650 | 500 | 300 | 500 | 500 |
| 001.367.11.21.01 | Police - Rotary Grant | - | 12,176 | - | - | - | - |
| 001.367.11.21.02 | Police - Shop with A Cop | - | - | 10,003 | - | - | - |
| 001.367.11.21.03 | Community Foundation- Homeless | - | - | - | 10,000 | - | - |
| 001.367.11.22.01 | Fire - Memorial Bell Donations | 435 | - | - | - | - | - |
| 001.367.11.22.11 | Support 46-donation | 1,746 | 100 | - | - | - | - |
| 001.367.11.28.00 | Employee Wellness Grant | 360 | 340 | - | 50 | 350 | 350 |
| 001.367.13.00.00 | Abc Events - Reimbursement | 36,339 | - | - | - | - | - |
| 001.367.13.01.01 | Abc - Donations | 635 | - | - | - | - | - |
| 001.367.13.10.05 | N.County Human Svc- Grant | - | - | 3,000 | - | - | - |
| 001.367.21.00.01 | Housing Packs - Cas Valley | - | 2,500 | - | - | - | - |
| 001.367.21.00.02 | Police K-9 Donations | 1,750 | 1,404 | 4,181 | 228 | 1,000 | 1,000 |
| 001.368.10.00.00 | Lid 21 - Lien Payment | 6,283 | - | - | - | - | - |
| 001.369.20.00.00 | Proceed-sales Unclaim Prop | 253 | 2,126 | 1,323 | 314 | 250 | 250 |
| 001.369.30.00.00 | Drug Seizure | 47 | 19,622 | 27,423 | 69,911 | 8,000 | 10,000 |
| 001.369.40.00.01 | Judgements & Settlements | 181 | 2,852 | 200 | 1,000 | 200 | 200 |
| 001.369.81.00.00 | Cashier's Over/shortages | 20 | - | (49) | - | 50 | 50 |
| 001.369.91.00.02 | Other Misc Rev & Nsf Fee | 100 | 3,498 | 3,468 | 403 | 1,000 | 1,000 |
| 001.369.91.00.03 | Permit Cnt - CC Surcharge Fees | - | - | 7,832 | 6,920 | 5,000 | 5,000 |
| 001.369.91.21.00 | Reimbursements -Police Dept | 33 | 8,819 | 16,350 | 6,282 | 1,000 | 1,000 |
| 001.369.91.22.01 | Reimbursement - Fire Dept | - | - | 27,273 | 25 | 1,000 | 1,000 |
| 001.369.91.23.00 | Reimbursements | - | - | 430 | 33,828 | 1,000 | 1,000 |
| 001.995.00.00.00 | Payroll- Yearend carryover | 15,459 | 19,141 | 34,800 | - | - | - |
| 001.389.30.00.01 | Sales Tax Collected | 2 | 246 | 1,366 | 50 | 100 | 100 |
| | MISCELLANEOUS | 109,220 | 174,202 | 275,107 | 211,998 | 74,550 | 81,550 |

| | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Account Title | Actual | Actual | Actual | 9/30/2020 | Budget | Budget |
| 001.392.22.00.01 REFI 2020 -Fire Station/800MHZ | - | - | - | 88,541 | - | - |
| 001.393.22.00.01 REFI 2020 -Fire Station/800MHZ | - | - | - | 1,545,000 | - | - |
| 001.395.20.00.21 Insurance Proceeds - Police | - | - | 14,621 | 3,520 | - | - |
| 001.397.10.00.06 Transfer In - Permitting | - | - | - | 828,027 | 1,000,000 | 1,000,000 |
| 001.397.10.03.03 Transfer In -PW M&O Recycling | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 001.397.22.00.01 Transfer In - Cap Facilities | - | - | 955,686 | - | - | - |
| 001.397.22.00.02 Transfer In - EMS Station #48 | - | - | - | - | 361,682 | 154,882 |
| 001.397.34.00.03 Transfer In - Water Recycling | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 001.397.35.00.03 Transfer In -Sewer Recycling | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| NON-REVENUES/TRANSFERS | 4,900 | 4,900 | 975,207 | 2,469,988 | 1,366,582 | 1,159,782 |
| TOTAL REVENUES AND | | | | | | |
| BEGINNING FUND BALANCE | 16,243,719 | 18,101,168 | 21,497,528 | 20,335,455 | 22,818,608 | 22,126,591 |

Legislative

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| 001.511.30.44.00 Official Publication | 10,721 | 16,201 | 5,725 | 4,396 | 7,500 | 7,500 |
| 001.511.60.10.00 Salaries & Wages | 51,000 | 59,650 | 56,600 | 41,200 | 63,525 | 63,525 |
| 001.511.60.11.00 Extra Meeting Attendance | 30,925 | 27,100 | 36,800 | 26,175 | 50,400 | 50,400 |
| 001.511.60.22.01 FICA-Medicare-L&I-Unemployment | 6,365 | 6,747 | 7,203 | 5,235 | 8,922 | 8,939 |
| 001.511.60.25.01 Medical - Paid family Leave | - | - | 137 | 99 | 150 | 150 |
| 001.511.60.43.00 Travel | 5,259 | 5,340 | 11,645 | 455 | 7,500 | 7,500 |
| 001.511.60.43.01 City Council Retreat | 7,648 | 16,988 | 758 | - | 10,000 | 10,000 |
| 001.511.60.44.02 Transfer - IT Technology | 1,500 | 1,500 | 4,611 | 10,692 | 15,968 | 16,447 |
| 001.511.60.46.00 Insurance - WCIA | - | - | 584 | 1,195 | 4,699 | 4,933 |
| 001.511.60.49.00 Tuition/training Registration | 3,349 | 3,096 | 2,519 | 1,322 | 6,000 | 6,000 |
| 001.511.70.41.00 Prof Services Lobbying | 36,283 | 38,218 | 36,236 | 27,049 | 38,000 | 38,000 |
| LEGISLATIVE | 153,050 | 174,841 | 162,819 | 117,819 | 212,664 | 213,394 |

Administrative

| | | | | | | |
|--|----------------|------------------|------------------|----------------|------------------|------------------|
| 001.513.10.10.00 Salaries & Wages | 586,477 | 605,347 | 660,270 | 482,778 | 640,822 | 663,981 |
| 001.513.10.10.04 Leave Pay out | 12,274 | - | 1,544 | 12,763 | - | - |
| 001.513.10.10.05 Vacation Buy Out City Adm | 12,715 | 13,362 | 14,010 | 14,718 | 15,426 | 16,049 |
| 001.513.10.11.00 Extra Meeting Attendance | 14,825 | 30,850 | 33,735 | 33,889 | 52,500 | 52,500 |
| 001.513.10.11.01 Overtime | - | - | - | - | 1,000 | 1,000 |
| 001.513.10.22.01 FICA-Medicare-L&I Unemploy | 46,620 | 48,006 | 52,350 | 41,958 | 43,427 | 55,457 |
| 001.513.10.23.01 Retirement | 73,510 | 80,477 | 88,554 | 66,034 | 92,267 | 97,560 |
| 001.513.10.25.01 Medical Insurance | 79,393 | 69,562 | 72,910 | 43,750 | 60,908 | 63,960 |
| 001.513.10.31.00 City Hall Office Supplies | 10,398 | 11,585 | 12,367 | 4,964 | 13,000 | 13,000 |
| 001.513.10.32.00 Fuel | 57 | 87 | 129 | 89 | 150 | 150 |
| 001.513.10.41.00 Professional Services | 10,427 | 23,722 | 20,858 | 63,377 | 20,000 | 20,000 |
| 001.513.10.41.02 Social Worker | 22,250 | 31,089 | 60,234 | 94,269 | 160,000 | 166,350 |
| 001.513.10.42.00 Communication | 16,057 | 14,632 | 11,679 | 11,356 | 13,000 | 13,000 |
| 001.513.10.42.10 Tv Access Channel | 554 | 568 | 677 | 166 | 800 | 800 |
| 001.513.10.42.20 Newsletter | 15,235 | 23,627 | 21,235 | 9,622 | 21,000 | 21,000 |
| 001.513.10.43.00 Travel/Training/Per Diem | 12,142 | 13,225 | 14,177 | 1,446 | 12,000 | 12,000 |
| 001.513.10.44.01 Transfer - Equip Replacement | 3,200 | 3,200 | 3,200 | 2,620 | 3,200 | 3,200 |
| 001.513.10.44.02 Transfer - IT Technology | 17,978 | 17,798 | 13,830 | 14,865 | 21,112 | 21,745 |
| 001.513.10.46.00 Insurance - WCIA | 196 | 169 | 9,343 | 9,959 | 11,201 | 11,757 |
| 001.513.10.48.00 Vehicle Repair & Maintenance | 140 | - | 659 | 4 | 500 | 500 |
| 001.513.10.48.01 Office Machine Repair & Maint | - | - | 886 | - | 500 | 500 |
| 001.513.10.49.00 Memberships, Subscriptions | 4,703 | 9,304 | 6,066 | 3,283 | 7,000 | 7,000 |
| 001.513.10.49.02 Registration/training | 2,372 | 3,808 | 4,645 | 973 | - | - |
| EXECUTIVE | 941,590 | 1,000,960 | 1,103,356 | 912,883 | 1,189,813 | 1,241,509 |

Admin Annual Dues

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| 001.513.10.49.50 Arlington Community Pride | 1,806 | 1,091 | - | - | - | - |
| 001.513.11.49.01 Awc-association Of Wa Cities | 11,816 | 12,132 | 14,185 | 14,553 | 15,000 | 15,450 |
| 001.513.11.49.02 Snohomish County Tomorrow | 3,344 | 3,384 | 3,568 | 3,750 | 3,600 | 3,600 |
| 001.513.11.49.03 Stillaguamish Senior Center | 9,167 | 10,000 | 10,000 | 7,500 | 10,000 | 10,000 |
| 001.513.11.49.04 Visitor Information Center | - | 800 | - | - | 800 | 800 |
| 001.513.11.49.05 Puget Sound Reginal Council | 5,962 | 6,158 | 6,381 | 6,511 | 6,500 | 6,700 |
| 001.513.11.49.06 Dept Of Emerg Management | 21,994 | 22,807 | 24,503 | 13,917 | 29,406 | 30,000 |

| Account Title | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 | |
|------------------|--------------------------------|----------------|----------------|------------------|----------------|------------------|------------------|
| | Actual | Actual | Actual | 9/30/2020 | Budget | Budget | |
| 001.513.11.49.07 | Puget Sound Air Pollution | 12,803 | 14,086 | 14,251 | 6,678 | 13,700 | 14,000 |
| 001.513.11.49.08 | Economic Alliance Snohomish Co | 15,000 | 15,000 | 18,500 | 18,500 | 10,000 | 10,000 |
| 001.513.11.49.09 | Arl/sm Pt Chamber Of Comm | 5,000 | 5,000 | 1,500 | 250 | 600 | 600 |
| 001.513.11.49.10 | SCCIT | 500 | 500 | 500 | 500 | 500 | 500 |
| 001.513.11.49.11 | Misc/community Svcs | - | 3,500 | 3,570 | - | 4,000 | 4,000 |
| 001.513.11.49.13 | Snohomish County Cities | - | 400 | - | 200 | 200 | 200 |
| 001.513.11.49.15 | Alliance For Housing (AHA) | - | 1,876 | 1,968 | 2,016 | 2,500 | 2,500 |
| 001.513.11.49.16 | North Sound 2-1-1 | 2,774 | - | - | - | 2,800 | 2,800 |
| 001.513.11.49.17 | Wa State University - SBDC | 1,000 | - | - | - | 1,000 | 1,000 |
| 001.513.11.49.18 | National League Of Cities | 1,489 | 1,534 | 1,563 | - | 1,600 | 1,650 |
| 001.513.11.49.19 | Snoh County Health District | 18,620 | 18,690 | 19,300 | - | - | - |
| 001.513.11.49.20 | AWC - Center For Quality | - | 2,500 | - | - | - | - |
| 001.513.11.49.22 | REDA | - | - | - | - | 2,000 | 2,000 |
| 001.513.11.49.23 | Community Resource Center | - | - | - | 19,760 | 20,600 | 21,400 |
| 001.513.11.49.24 | Greater Seattle Partners | - | - | - | 5,000 | 5,000 | 5,000 |
| | MEMBERSHIPS | 111,274 | 119,458 | 119,789 | 99,135 | 129,806 | 132,200 |
| 001.514.23.10.00 | Salaries & Wages | 526,838 | 580,800 | 624,463 | 502,545 | 717,097 | 739,331 |
| 001.514.23.11.00 | Overtime Pay | - | 1,267 | - | - | - | - |
| 001.514.23.22.01 | FICA-Medicare-L&I-Unemploy | 41,978 | 47,010 | 49,110 | 40,290 | 60,098 | 63,227 |
| 001.514.23.23.01 | Retirement | 64,857 | 75,704 | 80,162 | 63,368 | 93,223 | 98,331 |
| 001.514.23.25.01 | Medical Insurance | 82,314 | 86,012 | 90,650 | 69,772 | 95,446 | 100,105 |
| 001.514.23.31.00 | Office & Operating Supplies | 3,945 | 9,344 | 9,209 | 5,753 | 7,500 | 7,500 |
| 001.514.23.31.01 | Passport Postage Costs | - | 1,728 | 3,223 | 2,976 | 3,400 | 3,400 |
| 001.514.23.31.35 | Small Attractive Fixed Assets | - | - | - | 239 | - | - |
| 001.514.23.41.00 | Professional Services | 1,172 | 1,735 | 1,983 | 3,013 | 2,000 | 2,000 |
| 001.514.23.41.01 | Bank Charges For Services | 10,680 | 8,956 | 6,363 | 4,500 | 8,000 | 10,000 |
| 001.514.23.41.02 | Prof Svcs - Utility Billing | 49,770 | 50,688 | 67,927 | 50,254 | 58,000 | 60,000 |
| 001.514.23.41.03 | Prof Svcs - U/B Webcheck Fee | 4,883 | 4,242 | 5,263 | 2,470 | 5,000 | 5,000 |
| 001.514.23.41.05 | State Examiner | 33,694 | 34,410 | 40,164 | 36,800 | 51,000 | 48,000 |
| 001.514.23.42.00 | Communication | 5,278 | 4,809 | 4,217 | 3,461 | 7,000 | 7,210 |
| 001.514.23.43.00 | Training/Registration/Per Diem | 2,145 | 4,612 | 3,748 | 127 | 2,500 | 3,500 |
| 001.514.23.44.02 | Transfer - IT Technology | 11,700 | 11,838 | 11,839 | 15,850 | 22,547 | 23,223 |
| 001.514.23.45.00 | Operating Rents-leases | 4,741 | 4,576 | 4,743 | 2,702 | 5,260 | 5,260 |
| 001.514.23.46.00 | Insurance - WCIA | - | - | 12,682 | 15,315 | 16,254 | 17,067 |
| 001.514.23.48.00 | Office Maintenance Contracts | 1,452 | 1,458 | 1,493 | 411 | - | - |
| 001.514.23.49.01 | Dues And Memb Fees | 593 | 1,364 | 1,518 | 565 | 600 | 1,000 |
| 001.514.23.49.02 | Registration/training | 1,525 | 3,018 | 3,136 | 210 | - | - |
| 001.514.40.41.00 | Election Cost | - | 3,769 | - | 3,868 | 35,000 | 25,000 |
| 001.514.90.41.06 | Voter Registration Costs | 21,657 | 20,436 | 21,911 | 24,718 | 25,000 | 25,000 |
| | FINANCE | 869,222 | 957,775 | 1,043,804 | 849,207 | 1,214,925 | 1,244,154 |
| 001.515.41.41.01 | Professional Services | 81,210 | 54,124 | 79,329 | 75,594 | 85,000 | 85,000 |
| 001.515.41.41.02 | Professional Services - Holden | 950 | 27 | - | - | - | - |
| | LEGAL | 82,160 | 54,150 | 79,329 | 75,594 | 85,000 | 85,000 |
| 001.517.90.23.11 | LEOFF1 Retiree Med Reimb | 19,110 | 79,777 | 90,113 | 69,502 | 140,000 | 148,400 |
| 001.517.90.25.01 | LEOFF 1 Ret Med Insurance | 24,153 | 26,327 | 28,933 | 18,757 | 26,250 | 27,825 |
| 001.517.90.29.00 | Old Age Survivor Insurance | 50 | 52 | 40 | 57 | 200 | 200 |
| 001.517.90.31.00 | Employee Wellness Supplies | 2,418 | 1,073 | 2,074 | 815 | 2,600 | 2,600 |
| 001.517.90.31.01 | Employee Reognition Prog | 215 | 22 | - | 58 | 2,000 | 200 |
| 001.517.90.31.02 | Volunteer Reognition | 66 | 542 | - | - | 1,000 | 1,000 |
| 001.517.90.31.03 | RETRO Program Fee | 16,637 | 19,998 | 20,381 | 21,031 | 22,050 | 23,373 |
| 001.517.90.31.04 | Tuition Reimbursement Program | - | 594 | 2,454 | 3,920 | - | - |
| 001.517.90.31.05 | FLMA Protected Leave Mgmt Syst | - | - | - | - | - | 1,500 |
| 001.518.10.41.02 | Labor Negotiations | 44,637 | 16,048 | 6,319 | 1,406 | 30,000 | 10,000 |
| 001.518.10.41.03 | Personnel Services | 30,974 | 48,735 | 41,466 | 41,400 | 35,000 | 40,000 |
| | PERSONNEL SERVICES | 138,260 | 193,169 | 191,780 | 156,946 | 259,100 | 255,098 |
| 001.518.30.46.00 | WCIA | 67,316 | 66,494 | - | - | - | - |
| 001.518.61.41.00 | Settlement - Public Records | - | - | 50,000 | - | - | - |
| 001.518.61.42.00 | Settlement - Herdt | 4,000 | - | - | - | - | - |
| | INSURANCE/CLAIMS | 71,316 | 66,494 | 50,000 | - | - | - |

| | Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| 001.518.81.10.00 | Salaries & Wages | 193,848 | 217,612 | 278,880 | 221,989 | 313,005 | 325,823 |
| 001.518.81.22.01 | FICA - Medicare-L&I-Unemploy | 15,560 | 17,322 | 22,253 | 17,575 | 26,503 | 28,152 |
| 001.518.81.23.01 | Retirement | 23,915 | 26,715 | 36,830 | 28,559 | 40,691 | 43,334 |
| 001.518.81.25.01 | Medical Insurance | 28,415 | 28,368 | 38,681 | 30,150 | 42,326 | 44,648 |
| 001.518.81.31.01 | Library & Reference Material | 47 | - | - | - | 250 | 250 |
| 001.518.81.31.02 | Operating Supplies | 8,181 | 8,962 | 10,038 | 10,573 | 9,500 | 9,500 |
| 001.518.81.31.35 | Small Attractive Fixed Assets | - | - | - | - | 500 | 500 |
| 001.518.81.32.00 | Fuel | 204 | 200 | 291 | 48 | 200 | 200 |
| 001.518.81.41.00 | Professional Services | 3,404 | 9,818 | 12,642 | 1,747 | 3,000 | 3,000 |
| 001.518.81.41.01 | IT Security | 26,010 | 35,016 | 30,797 | 26,851 | 30,000 | 30,000 |
| 001.518.81.42.00 | Communications | 8,196 | 6,479 | 8,621 | 4,926 | 6,000 | 6,000 |
| 001.518.81.43.00 | Training/Registration/Per Diem | 5,816 | 7,629 | 6,720 | 585 | 1,000 | 1,000 |
| 001.518.81.44.01 | Transfer Equip Replacement | 2,000 | 2,000 | 6,000 | 4,910 | 6,000 | 6,000 |
| 001.518.81.44.02 | Transfer - IT Technology | 5,149 | 9,870 | 7,947 | 6,011 | 8,656 | 8,916 |
| 001.518.81.46.00 | Insurance - WCIA | 73 | 70 | 3,120 | 3,942 | 6,248 | 6,558 |
| 001.518.81.48.00 | Vehicle Repair & Maintenance | 8 | 174 | 253 | 122 | 250 | 250 |
| 001.518.81.48.01 | Office Machine Repair & Maint | - | - | - | - | 100 | 100 |
| 001.518.81.49.00 | Subscriptions | 73 | - | 240 | 730 | 100 | 100 |
| 001.518.81.49.02 | Software Licensing | 39,652 | 61,501 | 75,166 | 8,115 | 10,000 | 10,000 |
| 001.518.81.49.03 | Profess Memberships-staff | 152 | 75 | 75 | 75 | 200 | 200 |
| | INFORMATION TECHNOLOGY | 360,703 | 431,810 | 538,553 | 366,908 | 504,529 | 524,531 |
| Police | | | | | | | |
| 001.521.10.10.00 | Salaries & Wages | 548,908 | 588,511 | 612,887 | 460,922 | 652,889 | 672,475 |
| 001.521.10.11.00 | Overtime | 128 | - | 910 | 2,252 | 2,000 | 2,000 |
| 001.521.10.22.01 | FICA-Medicare-L&I-Unempl | 45,390 | 47,414 | 48,449 | 38,010 | 55,370 | 57,342 |
| 001.521.10.23.00 | Uniforms/equip/cleaning | 915 | 1,939 | 1,554 | 486 | 2,300 | 2,300 |
| 001.521.10.23.01 | Retirement | 48,987 | 53,777 | 56,043 | 41,458 | 61,173 | 64,673 |
| 001.521.10.25.01 | Medical Insurance | 90,319 | 90,055 | 105,557 | 75,621 | 116,975 | 123,535 |
| 001.521.10.31.00 | Station Operations | 11,618 | 14,586 | 13,208 | 10,421 | 18,000 | 18,000 |
| 001.521.10.31.04 | Volunteer Expenses | 1,311 | 821 | 556 | 830 | 1,500 | 1,500 |
| 001.521.10.31.06 | NW Incident Support- Chaplin | - | - | 2,500 | - | 2,500 | 2,500 |
| 001.521.10.31.35 | Small Attractive Fixed Assets | - | - | - | - | 500 | 500 |
| 001.521.10.41.02 | Medical Waste Disposal | 304 | 269 | 244 | 67 | 250 | 250 |
| 001.521.10.41.10 | Professional Services | 10,394 | 12,789 | 11,882 | 23,397 | 18,000 | 20,000 |
| 001.521.10.43.01 | Professional Development | 4,037 | 2,044 | 4,690 | - | 7,000 | 10,000 |
| 001.521.10.45.00 | Operating Rentals & Leases | 2,772 | 2,116 | 2,310 | 2,848 | 3,500 | 5,000 |
| 001.521.10.46.00 | Insurance - WCIA | 4,064 | 4,449 | 52,201 | 66,672 | 79,820 | 83,554 |
| 001.521.10.49.01 | Weapon Permit Costs | 1,696 | 1,680 | 1,691 | 368 | 6,000 | 6,000 |
| 001.521.10.49.03 | Dues And Membership Fees | 2,438 | 1,960 | 1,905 | 1,295 | 5,000 | 5,000 |
| 001.521.21.31.01 | Narcotics Invest/task Force | 1,354 | 5,011 | 5,266 | 3,045 | 5,500 | 5,500 |
| 001.521.21.31.02 | Drug Buy Money-investigations | - | - | 220 | - | 2,000 | 2,000 |
| 001.521.21.31.04 | Narcotics Fund Exp (seizure Mo | 6,307 | 8,340 | 38,184 | 3,921 | 7,000 | 10,000 |
| 001.521.21.31.05 | Investigative Operations | 8,700 | 8,132 | 14,094 | 10,356 | 15,000 | 15,000 |
| 001.521.21.31.06 | Housing Packs - Residents | - | - | 1,578 | - | - | - |
| 001.521.22.10.00 | Salaries & Wages | 1,994,337 | 2,201,840 | 2,506,365 | 1,889,490 | 2,933,764 | 3,103,033 |
| 001.521.22.10.02 | Recruitment Incentive | - | 16,000 | 12,500 | 20,875 | - | - |
| 001.521.22.10.03 | Holiday Payout | - | 117,736 | 132,178 | 5,820 | 194,991 | 201,971 |
| 001.521.22.10.04 | Leave Payout | 122,304 | 9,437 | 5,722 | 2,168 | 15,000 | 15,000 |
| 001.521.22.10.06 | Comp Time Buyout | 18,666 | 16,856 | 16,837 | 104 | 20,000 | 20,000 |
| 001.521.22.11.00 | Overtime - Patrol | 303,758 | 255,318 | 273,604 | 313,296 | 250,000 | 250,000 |
| 001.521.22.22.01 | FICA-Medicare-L&I-Unemploy | 238,394 | 258,920 | 290,095 | 228,232 | 372,824 | 393,840 |
| 001.521.22.23.00 | Uniform/equip/cleaning | 36,063 | 46,498 | 38,443 | 16,897 | 35,000 | 35,000 |
| 001.521.22.23.01 | Retirement | 138,656 | 147,383 | 162,951 | 122,469 | 206,379 | 228,836 |
| 001.521.22.23.02 | NLEC - State Reimbursement | 704 | 2,493 | 2,326 | 639 | 3,500 | 3,500 |
| 001.521.22.25.01 | Medical/Dental Insurance | 443,054 | 519,410 | 627,708 | 492,259 | 793,561 | 857,227 |
| 001.521.22.31.01 | Patrol Operations | 15,640 | 19,836 | 11,752 | 10,182 | 21,500 | 22,000 |
| 001.521.22.31.02 | Shop with a Cop - Donation | - | - | 10,003 | - | - | - |
| 001.521.22.32.00 | Fuel | 47,368 | 62,141 | 66,740 | 34,981 | 60,000 | 63,600 |
| 001.521.22.41.03 | Public Defender | 229,050 | 256,133 | 253,440 | 168,105 | 250,000 | 260,000 |
| 001.521.22.41.04 | Prosecution Related | 125,427 | 180,270 | 186,701 | 128,201 | 200,000 | 215,000 |
| 001.521.22.41.05 | S.county Public Defen | 17,030 | 18,975 | 28,080 | 7,080 | 15,000 | 20,000 |

| Account Title | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 | |
|------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | 9/30/2020 | Budget | Budget | |
| 001.521.22.41.06 | **Domestic Violence Coord. | - | - | 40,151 | 31,516 | 60,000 | 60,000 |
| 001.521.22.41.08 | Social Services- Client Damage | - | - | 500 | - | - | - |
| 001.521.22.41.09 | Snohomish County 911 | 263,985 | 278,744 | 271,464 | 240,273 | 182,111 | 187,574 |
| 001.521.22.42.00 | Communications | 41,684 | 47,989 | 50,842 | 33,128 | 50,000 | 52,000 |
| 001.521.22.43.00 | Travel | 8,234 | 6,601 | 11,793 | - | 10,000 | 10,000 |
| 001.521.22.43.01 | Profess Development | 19,724 | 13,051 | 10,654 | 1,715 | 16,000 | 16,000 |
| 001.521.22.43.04 | Firearms Training | - | 10,867 | 12,971 | 65 | 12,000 | 12,000 |
| 001.521.22.44.01 | Transfer - Equipment Repl | 117,442 | 120,810 | 225,000 | 204,546 | 250,000 | 250,000 |
| 001.521.22.44.02 | Transfer - IT Replacement | - | - | 53,053 | 82,654 | 125,351 | 129,112 |
| 001.521.22.47.01 | Marysville Jail Svcs | 327,595 | 308,351 | 262,763 | 69,657 | 25,000 | 25,000 |
| 001.521.22.47.02 | Court Filing Fees | 118,814 | 148,368 | 211,392 | 60,193 | 150,000 | 156,000 |
| 001.521.22.47.03 | Sno-Co Jail Svcs | 311,419 | 381,481 | 458,629 | 264,839 | 450,000 | 460,000 |
| 001.521.22.47.04 | Police Crime Analyst | - | - | 288 | - | - | - |
| 001.521.22.47.05 | Prisoner Medical | 10,049 | 20,670 | 41,631 | 40,447 | 50,000 | 50,000 |
| 001.521.22.48.00 | Vehicle Repair & Maintenance | 55,636 | 68,356 | 65,675 | 30,380 | 50,000 | 50,000 |
| 001.521.22.48.01 | WCIA - Vehicle Repairs | - | - | 15,466 | 2,772 | - | - |
| 001.521.23.31.00 | K9 Expenses - Tara | 1,864 | 1,787 | 288 | 1,011 | 3,000 | 3,000 |
| 001.521.23.31.01 | K9 Expenses - Oso | 2,370 | 2,128 | 2,842 | 1,075 | 3,000 | 3,000 |
| 001.521.30.40.02 | Bulletproof Vest Grant | 3,397 | 2,521 | 858 | 9,779 | 6,000 | 6,000 |
| 001.521.40.31.00 | Training Supplies | 1,022 | 93 | 175 | 341 | 1,500 | 1,500 |
| 001.521.40.41.00 | Training Instruction | 35 | - | 300 | 800 | 2,000 | 2,000 |
| 001.521.50.45.01 | Evid Bldg Land Rental - Airpor | 13,600 | 7,936 | 13,608 | 10,206 | 13,608 | - |
| 001.521.50.45.02 | Sp Satelite Stat, Rent | 11,426 | 4,277 | - | - | - | - |
| 001.521.50.45.03 | Sp Office-triple Net Charges | 3,994 | - | - | - | - | - |
| 001.521.50.45.04 | Police Impound/Training Fac | - | - | - | - | - | 20,000 |
| 001.521.61.49.00 | Court Judgement-towing Costs | - | - | - | - | 2,500 | 2,500 |
| 001.554.30.31.01 | Animal Control Supplies | - | 28 | 75 | - | 500 | 500 |
| 001.554.30.41.01 | Control & Shelter Svcs | 2,974 | 3,957 | 4,922 | 2,140 | 6,000 | 6,000 |
| | POLICE | 5,835,356 | 6,401,153 | 7,356,711 | 5,270,306 | 7,902,366 | 8,298,322 |
| Fire Department | | | | | | | |
| 001.522.10.10.00 | Salaries & Wages | 159,116 | 107,604 | 180,287 | 156,414 | 220,164 | 227,571 |
| 001.522.10.10.04 | Leave Payout | 33,651 | - | - | - | - | - |
| 001.522.10.11.00 | Overtime | - | - | 407 | - | - | - |
| 001.522.10.22.01 | FICA-Medicare-L&I-Unemploy | 7,573 | 5,290 | 8,010 | 6,938 | 11,019 | 11,964 |
| 001.522.10.23.00 | Uniforms & Clothing | 1,645 | 17,333 | - | - | 1,200 | - |
| 001.522.10.23.01 | Retirement | 10,246 | 7,732 | 11,994 | 10,084 | 15,355 | 16,356 |
| 001.522.10.25.01 | Medical Insurance | 18,906 | 15,604 | 24,172 | 18,338 | 24,302 | 25,444 |
| 001.522.10.31.00 | Office & Operating Supplies | 1,784 | 1,904 | - | - | - | - |
| 001.522.10.31.03 | Chaplain Services/supplies | 2,000 | 191 | 296 | - | 2,500 | 2,500 |
| 001.522.10.41.00 | Professional Services | 16,350 | 39,403 | 27,391 | 23,030 | 25,000 | 25,000 |
| 001.522.10.41.02 | Sno Co FLex Fund - Grant | - | - | 3,235 | - | - | - |
| 001.522.10.42.00 | Communications/telephone | 11,296 | 13,490 | 11,766 | 7,795 | 7,800 | 7,800 |
| 001.522.10.43.00 | Travel And Training | 2,249 | 7,086 | 33 | - | - | - |
| 001.522.10.45.02 | Fire Dept - Copy Machine Lease | 1,622 | 1,996 | 1,800 | 1,290 | 1,200 | 1,200 |
| 001.522.10.46.00 | Insurance - WCIA | 12,625 | 12,247 | 46,831 | 32,531 | 40,388 | 42,287 |
| 001.522.10.48.01 | Office Machine Maintenance | 1,097 | 1,170 | 1,503 | 974 | 1,500 | 1,500 |
| 001.522.10.49.00 | Membership Dues | 8,590 | 8,751 | 2,189 | 434 | 2,500 | 3,500 |
| 001.522.20.10.00 | Salaries & Wages | 1,418,542 | 1,512,563 | 1,025,667 | 859,189 | 1,083,355 | 1,122,430 |
| 001.522.20.10.03 | Fire Holiday Payout | - | 70,458 | 45,483 | 4,555 | 48,023 | 49,755 |
| 001.522.20.10.04 | Leave Payout | 59,405 | 25,873 | - | 17,160 | 12,500 | 12,500 |
| 001.522.20.10.07 | Volunteer Stipends | 123,588 | 103,975 | 91,850 | 82,307 | 121,500 | 121,500 |
| 001.522.20.11.00 | Overtime | 224,337 | 170,968 | 88,953 | 83,711 | 95,700 | 95,700 |
| 001.522.20.22.01 | FICA-Medicare-L&I-Unemploy | 112,287 | 109,105 | 72,574 | 74,760 | 105,861 | 114,522 |
| 001.522.20.23.00 | Uniform & Clothing | 18,014 | 6,961 | 6,802 | 5,868 | 10,000 | 10,000 |
| 001.522.20.23.01 | Retirement | 91,668 | 92,972 | 59,687 | 58,144 | 86,494 | 91,590 |
| 001.522.20.25.01 | Medical Insurance | 305,339 | 348,768 | 237,928 | 191,931 | 254,352 | 266,214 |
| 001.522.20.31.02 | SCBA's- Supplies & Maint | 7,153 | 2,315 | 4,764 | 5,595 | 10,000 | 10,000 |
| 001.522.20.31.03 | Turn Out Gear-Supplies & Maint | 333 | 14,188 | 63,242 | 7,038 | 20,000 | 20,000 |
| 001.522.20.31.20 | Fire Apparatus Supplies | 7,617 | 1,511 | 9,212 | 4,745 | 8,000 | 8,000 |
| 001.522.20.31.25 | Station - Operating Supplies | 15,696 | 8,237 | 5,054 | 854 | 8,000 | 8,000 |
| 001.522.20.31.26 | Cleaning Supplies-station 47 | 186 | 2,030 | - | - | - | - |

| | | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 |
|------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Account Title | Actual | Actual | Actual | 9/30/2020 | Budget | Budget |
| 001.522.20.31.27 | Fire Donations - Expense | - | - | - | 91 | - | - |
| 001.522.20.31.28 | Wildland Fire Supplies | - | - | - | 2,514 | - | - |
| 001.522.20.31.35 | Small Attractive Fixed Assets | - | - | - | 847 | 3,600 | 3,600 |
| 001.522.20.32.00 | Fuel | 19,539 | 15,149 | 15,891 | 6,968 | 12,300 | 12,300 |
| 001.522.20.35.00 | Small Tools | 553 | 6,266 | - | - | - | - |
| 001.522.20.41.00 | Professional Services | 1,310 | 3,606 | - | - | - | - |
| 001.522.20.41.01 | **24 Command & Control | - | - | 600 | 2,103 | 12,000 | 12,000 |
| 001.522.20.48.00 | Vehicle Repair & Maint | - | 28,150 | - | - | - | - |
| 001.522.20.48.01 | Equipment Repair & Maint | - | 1,258 | - | - | - | - |
| 001.522.22.41.09 | Snohomish County 911 | 48,718 | 58,391 | 59,042 | 42,278 | 56,650 | 56,650 |
| 001.522.22.44.01 | Transfer - Equip Replacement | 125,000 | 125,000 | 100,000 | 110,456 | 135,000 | 135,000 |
| 001.522.22.44.02 | Transfer - IT Technology | 18,071 | 19,354 | 18,310 | 23,823 | 38,956 | 40,125 |
| 001.522.30.49.00 | Fire Prevent/invest/public Ed | - | 2,054 | 2,108 | 151 | 2,000 | 2,000 |
| 001.522.30.49.01 | Fire Investigation | 2,421 | 1,883 | 364 | - | 1,500 | 1,500 |
| 001.522.41.31.00 | Training Supplies | 2,291 | 1,798 | 84 | - | - | - |
| 001.522.41.41.00 | Training Instruction-External | 2,188 | 3,325 | 25 | - | 1,500 | 1,500 |
| 001.522.45.43.00 | Travel - mileage | 2,212 | 2,663 | 965 | 912 | - | - |
| 001.522.45.43.02 | Volunteer Training | 329 | - | - | - | - | - |
| 001.522.45.49.00 | Registration/Training/Per Diem | 1,491 | 7,087 | 14,164 | 3,150 | 14,245 | 14,245 |
| 001.522.45.49.02 | Fire Academy Training | - | - | 21,612 | 398 | 15,000 | 15,000 |
| 001.522.50.45.00 | Airport Rent Fire Station #47 | 8,996 | 8,947 | 2,684 | 2,261 | 2,842 | 2,899 |
| 001.522.50.45.01 | Lease Payment- Stn #48 | 19,085 | 19,512 | 19,512 | 8,780 | - | 10,710 |
| 001.522.50.45.02 | Triple Net Charges-stn #48 | 3,686 | 3,655 | 3,562 | 1,603 | - | - |
| 001.522.50.45.04 | Airport Rent -Fire Station #48 | - | - | - | - | 10,500 | - |
| 001.522.60.48.00 | Vehicle Repair & Main | 69,063 | 5,777 | 66,280 | 42,074 | 50,000 | 50,000 |
| 001.522.60.48.01 | Equipment Repair & M | 143 | 2,589 | - | - | - | - |
| | FIRE | 2,998,010 | 3,026,188 | 2,356,332 | 1,902,095 | 2,572,806 | 2,652,862 |
| 001.551.40.41.01 | SHB 1406 - LOW INCOME ASSIST. | | | | | 42,000 | 42,000 |
| 001.537.90.31.00 | RECYCLING | 9,718 | 2,188 | 13,727 | 6,118 | 11,972 | 11,972 |
| 001.558.50.10.00 | Salaries & Wages | 492,407 | 472,386 | 647,739 | 557,475 | 809,159 | 834,835 |
| 001.558.50.10.01 | Leave Payout | 8,707 | - | - | - | 5,000 | 5,000 |
| 001.558.50.11.00 | Overtime | 5,398 | 3,719 | 2,710 | - | 1,000 | 1,000 |
| 001.558.50.22.01 | FICA-Medicare-L&I-Unemploy | 43,273 | 40,600 | 52,997 | 46,471 | 71,858 | 75,568 |
| 001.558.50.23.00 | Uniforms & Clothing | 734 | 159 | 88 | - | - | - |
| 001.558.50.23.01 | Retirement | 59,816 | 61,824 | 83,544 | 71,715 | 105,321 | 111,166 |
| 001.558.50.25.01 | Medical Insurance | 97,375 | 82,438 | 99,676 | 78,948 | 110,166 | 115,772 |
| 001.558.50.31.01 | Operating Supplies | 5,962 | 5,182 | 5,662 | 2,681 | 6,000 | 6,000 |
| 001.558.50.31.06 | Library & Reference Material | 4,152 | 698 | 1,216 | 107 | 2,500 | 2,500 |
| 001.558.50.31.07 | Records Archives | - | - | - | - | 100 | 100 |
| 001.558.50.31.09 | Reprographics/printing | 363 | 1,398 | 1,149 | 1,036 | 1,000 | 1,000 |
| 001.558.50.31.35 | Small Attractive Fixed Assets | - | - | - | - | 1,000 | 1,000 |
| 001.558.50.32.00 | Fuel | 2,225 | 3,439 | 3,663 | 1,900 | 2,500 | 2,500 |
| 001.558.50.41.00 | Prof Svcs-non Reimb Planng | 40,779 | 16,385 | 2,089 | 77,670 | 60,000 | 60,000 |
| 001.558.50.41.02 | Bank Fee's-c/c Processing | 12,412 | 24,980 | 11,198 | 9,906 | 10,000 | 10,000 |
| 001.558.50.41.05 | Prof Svcs- Building Plan Revie | 560 | 30,034 | - | - | - | - |
| 001.558.50.41.06 | Prof Svcs-reimb/planning | 12,119 | 44,464 | 31,592 | 17,186 | 15,000 | 15,000 |
| 001.558.50.41.07 | Professional Svcs - Marketing | 69,250 | 97,745 | 71,997 | 63,821 | 70,000 | 70,000 |
| 001.558.50.41.08 | Building Consultant-SafeBuilt | - | 337,480 | 855,466 | 251,400 | 500,000 | 500,000 |
| 001.558.50.41.10 | Professional Svcs-civil | 6,220 | - | - | - | 15,000 | 15,000 |
| 001.558.50.41.11 | Planning Work-Grant E2SHB 1923 | - | - | - | 31,617 | - | - |
| 001.558.50.42.00 | Communications | 4,801 | 4,698 | 5,103 | 3,471 | 5,800 | 5,800 |
| 001.558.50.42.01 | Postage-non-reimb | 1,283 | 1,727 | 3,297 | 3,738 | 5,800 | 5,800 |
| 001.558.50.43.00 | Travel | 913 | 1,626 | 1,995 | 671 | 4,000 | 4,000 |
| 001.558.50.43.02 | Grant- Comp Streets Leadership | - | - | - | 735 | 5,000 | - |
| 001.558.50.44.00 | Ad/publishing Non-reimb | 5,494 | 5,094 | 7,226 | 11,449 | 8,000 | 8,000 |
| 001.558.50.44.01 | Transfer - Equipment Rental Re | 6,000 | 6,000 | 6,000 | 4,910 | 7,000 | 8,000 |
| 001.558.50.44.02 | Transfer - IT Technology | 11,674 | 11,674 | 10,289 | 16,929 | 26,289 | 27,078 |
| 001.558.50.45.01 | Operating Leases-copier | 2,650 | 2,628 | 2,546 | 1,783 | 3,000 | 3,000 |

| Account Title | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 |
|--|----------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | 9/30/2020 | Budget | Budget |
| 001.558.50.45.10 Airport- Office Space Rent | 19,603 | 20,093 | 20,717 | 20,502 | 25,557 | 26,069 |
| 001.558.50.46.00 Insurance - WCIA | 244 | 347 | 10,696 | 11,611 | 16,293 | 17,092 |
| 001.558.50.48.00 Vehicle Repair & Maint | 1,328 | 1,255 | 2,366 | 1,084 | 3,000 | 3,000 |
| 001.558.50.48.01 Office Machine Repairs & Maint | 3,520 | 2,868 | 3,229 | 1,971 | 2,500 | 2,500 |
| 001.558.50.48.05 Iworq Support & Maint | 8,923 | 2,888 | 4,558 | 2,944 | 5,500 | 5,500 |
| 001.558.50.49.01 Prof Licenses & Memberships | 2,980 | 100 | 817 | 4,580 | 2,000 | 2,000 |
| 001.558.50.49.02 Registration - Training | 3,038 | 2,763 | 3,254 | 1,300 | 5,000 | 5,000 |
| COMMUNITY & ECON. DEVL | 934,204 | 1,286,693 | 1,952,879 | 1,299,611 | 1,910,343 | 1,949,280 |
| Revitalization | | | | | | |
| 001.558.70.31.01 Abc - Infrastructure Wi-fi | 607 | - | - | - | - | - |
| 001.558.70.31.02 Abc - Employment Maker Space/ | 198 | - | - | - | - | - |
| 001.558.70.31.03 Abc - Community Youth Councils | 3,549 | - | - | - | - | - |
| 001.558.70.31.04 Revitalization Program | - | 3,947 | - | - | - | - |
| 001.558.70.31.06 Abc - Beautification Grants | 599 | - | - | - | - | - |
| 001.558.70.31.07 Abc - Bike Ride | 11,890 | - | - | - | - | - |
| 001.558.70.31.08 Abc - Tourism Plan | 4,577 | - | - | - | - | - |
| 001.558.70.31.09 Abc - Social Media Blitz | 1,945 | - | - | - | - | - |
| 001.558.70.31.10 Abc - Misc Supplies | 4,943 | - | - | - | - | - |
| 001.559.30.31.04 Revitalization Program - Phase II | 6,143 | 8,496 | 929 | - | 5,000 | - |
| 001.559.30.41.00 York Property Demolition | - | - | 635 | - | - | - |
| 001.559.30.41.01 Innovation Center - Prof Serv | - | - | 25,824 | 13,051 | - | - |
| 001.559.30.41.02 NW Innovation Resource Center | - | - | - | 1,250 | 5,000 | 5,000 |
| 001.559.30.41.05 Downtown Corridor - WWU | - | - | - | 27,281 | - | - |
| 001.565.40.31.01 Sno Co - Homeless Program | - | - | 5,241 | 3,061 | 2,500 | - |
| 001.565.40.31.02 EFSP Food & Shelter Grant | - | - | 617 | 4,816 | - | - |
| 001.565.40.31.03 Community Foundation- Homeless | - | - | - | 9,996 | - | - |
| 001.594.59.62.01 Revitalization - Phase II | - | - | - | - | 200,000 | - |
| REVITALIZATION | 34,451 | 12,443 | 33,247 | 59,455 | 212,500 | 5,000 |
| 001.571.90.41.00 Instructor Fees | 2,040 | 700 | 970 | - | 1,000 | 1,000 |
| 001.571.90.41.01 Class Facility Fees | 325 | 230 | 733 | - | 500 | 500 |
| 001.573.60.31.00 Sports Supplies | 700 | 626 | - | - | - | - |
| 001.573.90.31.00 Comm Events-oper Supplies | 5,363 | 2,541 | 138 | - | - | - |
| 001.573.90.41.01 City Events - Hotel Grant | 13,725 | 31,590 | 51,045 | 15,443 | - | 18,000 |
| 001.573.90.41.02 City Events & Activities | 5,140 | 12,216 | 14,219 | 6,054 | 20,000 | 16,000 |
| 001.572.12.41.00 COVID-19 Expenses Prof. Serv. | - | - | - | 319,052 | - | - |
| 001.572.10.46.00 Insurance - WCIA | 695 | 694 | 683 | - | - | - |
| 001.586.00.00.13 2% Alcohol Profits/Taxes | 3,678 | 6,044 | 5,245 | 2,711 | - | - |
| 001.589.30.00.01 Sales Tax Collected - Remit To | 131 | 1,473 | 2,745 | 1,475 | 2,500 | 2,500 |
| 001.589.30.00.21 Gun Permits Remitted To State | 5,518 | 4,307 | 5,307 | 1,946 | 5,000 | 5,000 |
| MISCELLANEOUS | 37,314 | 60,421 | 81,084 | 346,682 | 29,000 | 43,000 |
| 001.591.21.71.00 Principal 2014 LTGO Refi Polic | 85,000 | 90,000 | 90,000 | - | 100,000 | 395,000 |
| 001.591.21.71.01 Principal-2014 Police Veh/equi | 103,653 | 106,187 | 60,920 | - | - | - |
| 001.591.22.70.01 Principal-2010 Ltgo Fire St | 50,000 | 50,000 | 55,000 | 745,000 | - | - |
| 001.591.22.71.00 Principal-2010 Ltgo-2001 Refi | 340,000 | 355,000 | 375,000 | 785,000 | - | - |
| 001.591.22.71.02 Principal-2015 Ltgo - Fire Eng | 151,501 | 155,477 | 1,115,243 | - | - | - |
| 001.591.22.71.04 Prin-2020 LTGO Refi Fire St 46 | - | - | - | - | 450,000 | 55,000 |
| 001.591.22.71.05 Principal-2020 LTGO Fire St 48 | - | - | - | - | 220,741 | 225,928 |
| DEBT PRINCIPAL | 730,155 | 756,664 | 1,696,163 | 1,530,000 | 770,741 | 675,928 |
| 001.592.21.83.02 Interest-2014 Police Veh/equip | 5,907 | 3,373 | 1,078 | - | - | - |
| 001.592.21.83.03 Interest 2014 Ltgo Refi - Poli | 279,200 | 276,650 | 273,950 | 135,625 | 268,400 | 265,400 |
| 001.592.21.89.00 Debt Issue Costs | 1,300 | - | 450 | 450 | 1,200 | 1,200 |
| 001.592.22.80.01 Interest-2010 Ltgo St 46 | 39,850 | 37,850 | 35,850 | 31,838 | - | - |
| 001.592.22.83.00 Interest-2010 Ltgo Bonds 2001 | 74,200 | 60,600 | 46,400 | 20,663 | - | - |
| 001.592.22.83.03 Interest -2015 Fire Eng | 36,099 | 32,123 | 14,538 | - | - | - |
| 001.592.22.83.04 Int-2020 LTGO Refi Fire St 46 | - | - | - | 10,300 | 41,600 | 21,400 |
| 001.592.22.83.05 Interest-2020 LTGO Fire St 48 | - | - | - | - | 122,452 | 117,264 |
| DEBT INTEREST | 436,555 | 410,596 | 372,266 | 198,876 | 433,652 | 405,264 |

| Account Title | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | 9/30/2020 | Budget | Budget |
| 001.594.14.64.01 Capital Expenditures | 1,510 | 1,599 | 532 | - | - | - |
| 001.594.18.64.01 Equipment - PEG Expenses | - | 19,065 | - | 48,590 | 5,000 | 5,000 |
| 001.594.18.75.04 Capitalized Leases-comp | 17,241 | 17,241 | - | - | - | - |
| 001.594.21.64.04 Police Dept - Capital Outlay | 1,250 | 5,052 | 500 | - | 7,500 | 7,500 |
| 001.594.21.64.06 Police - Defibrillator | - | 12,176 | - | - | - | - |
| 001.594.22.64.00 Fire Dept - Capital Outlay | 5,833 | - | - | - | - | - |
| 001.594.22.64.04 2018 - Ambulance Remount | - | 123,611 | - | - | - | - |
| 001.594.22.64.05 SCBA Grant -Fire Dept | - | - | 152,411 | - | - | - |
| 001.594.22.64.14 Oso Slide Donations-expenses | - | 14,588 | - | - | - | - |
| 001.594.22.64.16 Wildland Deployment Expenses | 7,853 | 14,732 | - | - | - | - |
| 001.594.22.64.17 Cap Outlay - Swimmer Prog | - | 2,140 | - | - | - | - |
| 001.594.22.64.20 Fire Dept -DNR Grant Skid Unit | - | - | 15,207 | - | - | - |
| 001.594.22.64.21 Fire Dept -DNR Grant Equipment | - | - | 2,506 | - | - | - |
| 001.594.46.61.04 Land Purchase From A/p- B&g Cl | 96,000 | 96,000 | 120,000 | 98,178 | 120,000 | 120,000 |
| 001.594.58.63.01 Amtech - Asd Machine Shop | 30,000 | - | - | - | - | - |
| 001.594.58.64.03 Capital Outlay- Office Equip | - | - | 1,318 | - | - | - |
| 001.594.71.35.00 Capital Outlay - Recreation | 5,513 | 8,000 | - | - | - | - |
| 001.594.75.41.00 Howell Property - Prof | - | 4,400 | - | - | - | - |
| 001.594.75.61.00 Howell Property Purchase | - | 245,477 | - | - | - | - |
| CAPITAL OUTLAY | 165,200 | 564,082 | 292,473 | 146,768 | 132,500 | 132,500 |
| 001.597.00.00.01 Transfer Out-Gen Mandatory Res | 84,439 | 57,612 | 101,026 | - | 91,962 | 94,551 |
| 001.597.00.00.05 Transfer Out -Public Art Fund | - | - | 119,016 | 66,524 | 120,000 | 123,000 |
| 001.518.30.48.01 Facilities-PW M&O Interfund | 876,078 | 893,077 | 1,000,958 | 904,483 | 1,096,000 | 1,100,000 |
| 001.518.30.48.02 Library-PW M&O Interfnd Pay | 36,000 | 36,000 | 36,000 | 29,456 | 36,000 | 36,000 |
| 001.597.00.00.06 Transfer Out - GF Program Dvp | 30,000 | - | - | - | - | - |
| 001.597.21.00.01 Transfer Out - Police Cars | - | - | 106,472 | - | - | - |
| 001.597.22.00.01 Transfer Out - EMS | 18,146 | 2,958 | - | - | - | - |
| 001.597.22.00.02 Transfer Out - Cap Facil/bldg | 50,000 | 1,050,000 | 1,121,149 | - | - | 50,000 |
| 001.597.22.49.02 Transfer Out -Equip Replacemnt | 28,440 | 8,295 | - | - | - | - |
| 001.597.34.00.01 Transfer Out - Water ENG/GIS | - | - | 20,000 | 16,364 | 30,000 | 30,000 |
| 001.597.35.00.01 Transfer Out - Sewer ENG/GIS | - | - | 20,000 | 16,364 | 30,000 | 30,000 |
| 001.597.36.00.01 Transfer Out -Cemetery | 24,236 | - | - | - | - | - |
| 001.597.38.00.01 Transfer Out -StormWtr ENG/GIS | - | - | 10,000 | 8,182 | 15,000 | 15,000 |
| 001.597.44.00.01 Transfer Out - Street Maint | 382,500 | 382,500 | 382,500 | 312,956 | 387,000 | 394,000 |
| 001.597.57.00.01 Transfer Out -Social Serv Fund | - | - | - | - | 5,000 | 5,000 |
| 001.597.58.00.01 Transfer Out - CED Permitting | - | - | - | 1,011,749 | - | - |
| 001.518.90.41.00 Accounting Admin - contra acct | (1,129,733) | (1,078,828) | (1,218,311) | - | - | - |
| INTERFUND TRANSFERS | 400,106 | 1,351,614 | 1,698,810 | 2,366,079 | 1,810,962 | 1,877,551 |
| Total Expenses | 14,308,578 | 16,870,157 | 19,143,122 | 15,704,482 | 19,424,679 | 19,789,565 |
| 001.508.80.00.01 Unres. Ending Fund Bal. | 1,935,141 | 1,231,010 | 2,354,406 | 4,630,973 | 3,393,929 | 2,337,026 |
| TOTAL EXPENDITURES AND | | | | | | |
| ENDING FUND BALANCE | 16,243,719 | 18,101,168 | 21,497,528 | 20,335,455 | 22,818,608 | 22,126,591 |

MANDATORY RESERVE - 004

Fiscal policy states that the city will strive to maintain a mandatory reserve with a target balance of between 8% - 16% of budgeted taxes and license and permit revenues. The reserves are maintained to address temporary revenue shortfalls, payment of expenditures due to cash flow shortages, reserves for expenditures deemed necessary by the mayor and city council, temporary inter-fund short term loans, and other unanticipated expenses as approved by city council.

An annual contribution will be budgeted from general fund resources, as available, to maintain the target reserve level.

Fiscal policy also states that reserves that fall below the minimum standards will require a financial plan presented to city council within 60 days of the shortfall. Reserves will be restored to the minimum standard within a 3 year period.

The budget includes a target of 9% of taxes, license and permit revenues. The reserve balance totals \$1,216,039 in 2021 and is \$1,310,590 in 2022. The city is 100% compliant with the mandatory reserve policy.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 881,000 | 965,439 | 1,023,051 | 1,124,077 | 1,124,077 | 1,216,039 |
| Transfer In - General Fund | 84,439 | 57,612 | 101,026 | - | 91,962 | 94,551 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 965,439 | 1,023,051 | 1,124,077 | 1,124,077 | 1,216,039 | 1,310,590 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 965,439 | 1,023,051 | 1,124,077 | 1,124,077 | 1,216,039 | 1,310,590 |

PROGRAM DEVELOPMENT - 005

This fund is to be used for unexpected expenses from unanticipated mandates or to pay for programs to ensure the safety and well-being of the community. This fund does not generate its own revenue. Money comes from the general fund, as available. Expenditures from this fund are authorized by city council through the budget and/or budget amendment process.

There are no planned use of funds in this biennium. Fund balance is expected to be and to remain at \$360,000.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 606,674 | 636,674 | 636,674 | 556,206 | 360,000 | 360,000 |
| Transfer In -General Fund | 30,000 | - | - | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 636,674 | 636,674 | 636,674 | 556,206 | 360,000 | 360,000 |
| Fire Dept - Heart Monitor | - | - | 62,138 | - | - | - |
| Fire Dept - LUCAS Device | - | - | 18,330 | - | - | - |
| Transfer Out - Fire Equip | - | - | - | 163,638 | - | - |
| Unres. - Ending Fund Balance | 636,674 | 636,674 | 556,206 | 392,568 | 360,000 | 360,000 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 636,674 | 636,674 | 636,674 | 556,206 | 360,000 | 360,000 |

CED PERMITTING - 006

This fund was created in 2020 as a managerial fund to track permit related fees in accordance with state law. Permit related fees are restricted and can only be used to pay for expenses directly related to the cost of processing a permit. The Community and Economic Development (CED) Department is responsible for processing all building permits, performing plan reviews and other tasks associated with development. Permit and related revenues are recorded in this fund as a means to ensure the revenues are only spent for allowed purposes. All expenses of the CED Department are recorded in the General Fund. An analysis is performed each month to determine the actual amount of costs within the CED Department that were associated with processing permits. That amount is then transferred to the general fund.

Prior year history between 2017 and 2019 was recorded in the general fund but is presented here to offer a historical perspective. 2021 – 2022 revenues remain consistent with previous years. A transfer of \$1,000,000 in revenue is planned each year which represents the expected amount of permit related costs that will be incurred processing permits.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Balance | - | - | - | - | 1,463,425 | 1,791,925 |
| Building Permits | 592,677 | 751,148 | 751,708 | 392,380 | 480,000 | 494,400 |
| Row Permits | 45,478 | 27,729 | 26,324 | 17,200 | 20,000 | 20,600 |
| Grading Permits | 124 | 1,690 | 5,691 | 10,380 | 5,200 | 5,356 |
| Site Civil Permits | 148,547 | 1,094,587 | 878,434 | 379,389 | 385,000 | 396,550 |
| Bldg Plan Review Fees | 349,026 | 579,471 | 402,267 | 230,955 | 369,500 | 380,585 |
| Land Use Permit Processing | 72,932 | 103,718 | 126,639 | 87,061 | 68,800 | 70,864 |
| Transfer In - CED Permitting | - | - | - | 1,011,749 | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 1,208,786 | 2,558,342 | 2,191,063 | 2,129,115 | 2,791,925 | 3,160,280 |
| Trans Out - GF Permitting | - | - | - | 828,027 | 1,000,000 | 1,000,000 |
| Unres. Ending Fund Balance | - | - | - | 1,301,088 | 1,791,925 | 2,160,280 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 1,208,786 | 2,558,342 | 2,191,063 | 2,129,115 | 2,791,925 | 3,160,280 |

STREETS - 101

The Streets fund is a special revenue fund which means that revenues in this fund are restricted as to their use.

The primary revenue source in this fund comes from a state shared distribution of excise tax on each gallon of fuel sold in the state. The revenues are distributed to cities on a per capita basis. The estimated per capita rate for fuel tax in 2021 is \$20.07 and \$19.27 for 2022. Fuel tax must be used to maintain transportation systems within the city (i.e. street repair, sidewalk maintenance, bridge repair).

The state also distributes “multi modal” funding which is used to provide pedestrian access and to connect pedestrian systems to motorized transportation systems. Examples of multi-modal systems include; trails, sidewalks, bus stops, and bike paths. The estimated per capital rate for multi-modal funding in 2021 is \$1.34 and \$1.32 in 2022. Planned uses of multi-modal funding in 2021 are repairs to the 67th Ave/Centennial Trail.

There are no significant changes planned for the 2021- 2022 budget. The budget decreased 5% between 2020 and 2021 because of cost saving measures put into place in 2020 resulting from COVID-19. The budget increases between 2021 – 2022 because of planned projects for annual thermoplastic and other street related repair work.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| PW M&O MANAGER | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| M&O SUPERVISOR | 0.25 | 0.25 | 0 | 0 | 0 | 0 |
| M&O CREW CHIEF | 0 | 0 | 1.25 | 1.25 | 1.25 | 1.25 |
| SR MAINTENANCE WORKER | 3 | 3 | 2 | 2 | 0 | 0 |
| MAINTENANCE WORKERS | 1 | 1 | 0 | 0 | 0 | 0 |
| MAINTENANCE WORKER I | 0 | 0 | 0 | 0 | 1 | 1 |
| MAINTENANCE WORKER II | 0 | 0 | 0 | 0 | 1 | 1 |
| M&O / CEMETERY COORDINATOR | 0 | 0 | 0.35 | 0.35 | 0.35 | 0.35 |
| TOTAL | 4.5 | 4.5 | 3.85 | 3.85 | 3.85 | 3.85 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res. Beginning Fund Bal | 193,997 | 308,052 | 362,202 | 271,034 | 185,000 | 199,446 |
| Multimodal Transpro City | 19,576 | 26,300 | 26,718 | 20,182 | 27,604 | 28,248 |
| Motor Vehicle Fuel Tax | 400,529 | 403,432 | 383,516 | 237,424 | 413,442 | 412,378 |
| MVA Transpo City | 2,726 | 5,752 | 23,379 | 17,660 | 24,102 | 24,824 |
| NCTRS - County Payments | 58,341 | 57,941 | 61,178 | 44,400 | 57,000 | 57,000 |
| Investment Interest | 2,657 | 4,885 | 7,963 | 3,545 | 3,000 | 3,000 |
| Sale of Surplus | 484 | 24 | 152 | 330 | 500 | 500 |
| Insurance Claim Reimbursement | 1,031 | - | - | - | - | - |
| Transfer In -Storm Water Main | 115,549 | 117,223 | 117,223 | 95,911 | 117,223 | 117,223 |
| Transfer In -REET I | 68,000 | 68,000 | 68,000 | 55,638 | 50,000 | 50,000 |
| Transfer In -General Fund | 382,500 | 382,500 | 382,500 | 312,956 | 387,000 | 394,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 1,245,389 | 1,374,109 | 1,432,832 | 1,059,079 | 1,264,871 | 1,286,619 |
| Operating Supplies | 22,811 | 15,406 | 13,508 | 15,530 | 20,500 | 25,000 |
| Professional Services | 16,916 | 18,145 | 8,581 | 10,331 | 55,000 | 65,000 |
| Bridge Maint/repair | - | - | - | - | 5,000 | 5,000 |
| Street - Repair & Maintenance | - | - | - | - | 45,000 | 50,000 |
| Complete Streets Project | - | 54,997 | - | - | - | - |
| BNSF -67th Retaining Wall Main | 8,868 | 9,135 | 9,409 | 9,691 | 9,691 | 10,175 |
| Sidewalk Maintenance | 832 | 1,407 | - | - | - | - |
| Street Lighting | 127,791 | 130,860 | 135,720 | 93,847 | 135,000 | 137,000 |
| Repairs & Maintenance | 247 | 295 | 1,002 | - | - | - |
| Trail Maintenance | 3,852 | 622 | - | - | 20,000 | 20,000 |
| Traffic Control Supplies | 3,884 | 16,044 | 8,694 | 7,178 | 10,000 | 10,000 |
| Traffic Services/Interlocals | 75,519 | 79,239 | 130,892 | 88,786 | 100,000 | 125,000 |
| Snow & Ice Operating Supplies | 3,781 | - | 37,196 | 1,556 | 25,000 | 25,000 |
| Salaries & Wages | 279,701 | 290,257 | 278,009 | 207,310 | 290,824 | 297,710 |
| Leave - Payout | 2,807 | - | 6,989 | - | - | - |
| Overtime | 21,551 | 18,389 | 20,499 | 9,179 | 15,280 | 15,280 |
| FICA-Medicare-L&I-Unemploy | 30,440 | 29,899 | 28,683 | 21,410 | 32,358 | 33,710 |
| Retirement | 37,206 | 39,327 | 38,340 | 27,853 | 39,793 | 41,628 |
| Medical Insurance | 59,444 | 50,417 | 49,945 | 37,987 | 53,033 | 55,840 |
| Uniforms, Clothing & Safety | 352 | 2,670 | 1,118 | 1,074 | 3,500 | 3,500 |
| Operating Supplies | - | - | - | 62 | 1,800 | 1,800 |
| Small Attractive Fixed Assets | - | - | - | - | 1,500 | 1,500 |
| Fuel | 19,613 | 23,942 | 25,445 | 13,371 | 20,000 | 22,000 |
| Small Tools & Equipment | 242 | 769 | 1,015 | - | - | - |
| Software-annual Maint Support | - | 2,250 | - | - | - | - |
| Accounting/administration-cost | 56,765 | 56,212 | 70,745 | 57,672 | 45,648 | 52,693 |
| Communications | 2,416 | 1,925 | 1,798 | 1,129 | 1,500 | 1,500 |
| Insurance - WCIA | 25,558 | 25,237 | 9,594 | 11,736 | 13,170 | 13,685 |
| Vehicle Repair & Maintenance | 18,061 | 11,097 | 48,371 | 11,438 | 12,000 | 12,000 |
| Training/registration | 315 | 3,182 | 2,164 | 1,579 | 2,000 | 2,500 |
| Airport Rent-City Shop Storage | 10,608 | 10,608 | 10,608 | 8,936 | 11,232 | 11,544 |
| Airport Rent - Storage Lot 105 | 11,604 | 11,604 | 11,604 | 9,775 | 12,287 | 12,628 |
| Sales Tax Collected - Remit To | - | - | - | 9 | 50 | 50 |
| Capital Outlay-equipment | 2,206 | 6,683 | 13,929 | - | - | - |
| Asset Mgmt Software - Element | 9,281 | 2,063 | - | - | - | - |
| 173rd ROW - Slash Pile Removal | - | 15,133 | - | - | - | - |
| Burn Road Project | - | - | 18,620 | 27,384 | - | - |
| Tib Grant - Led Streetlight Co | 3,040 | - | - | - | - | - |
| Mechant Parkint Lot - Paving | - | - | 95,888 | 4,112 | - | - |
| Bnsf Railroad Crossing Project | - | 2,000 | - | - | - | - |
| Transfer Out - Equip Street | 75,000 | 75,000 | 75,000 | 61,364 | 75,000 | 75,000 |
| Transfer Out - IT Tech Street | 6,625 | 7,095 | 8,433 | 6,126 | 9,259 | 9,537 |
| Ending Fund Balance | 308,052 | 362,202 | 271,034 | 312,654 | 199,446 | 150,339 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 1,245,389 | 1,374,109 | 1,432,832 | 1,059,079 | 1,264,871 | 1,286,619 |

SOCIAL SERVICES - 105

The purpose of the social services fund is to provide resources in order to remove barriers and/or abate emergency situations to individuals that require immediate basic needs and are homeless, mentally ill and/or drug addicted.

As per city policy, resources in this fund can be used to procure goods and services directly related to the needs of the individuals who are seeking treatment or housing solutions.

An embedded social worker is partnered with a city police officer as a means to connect these individuals to services.

Revenues in this fund have historically come from grants or donations. In 2021 – 2022, the budget reflects contributions of \$5,000 per year from the general fund on an as needed basis.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Balance | 10,000 | 11,779 | 8,800 | 4,953 | 1,000 | 1,100 |
| Investment Interest | - | 91 | 125 | 48 | 100 | - |
| Health Service - Donations | 1,779 | 19 | 3,559 | 100 | - | 100 |
| Transfer In - General Fund | - | - | - | - | 5,000 | 5,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 11,779 | 11,890 | 12,484 | 5,101 | 6,100 | 6,200 |
| Outreach Program | - | 3,090 | 7,531 | 2,325 | 5,000 | 5,000 |
| Unres. Ending Fund Balance | 11,779 | 8,800 | 4,953 | 2,776 | 1,100 | 1,200 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 11,779 | 11,890 | 12,484 | 5,101 | 6,100 | 6,200 |

GROWTH FUND - 107

The source of revenue generated from this fund comes from mitigation fees collected resulting from new construction impacts. The primary source of revenue is from traffic impact fees but the city also collects park and tree mitigation fees. Fees must be used within 10 years of the date collected. These revenues are restricted as to their use. Transportation mitigation fees represent the majority of fees collected, about 63% of the current fund balance. Park mitigation fee represent approximately 28% of the current fund balance. Transportation mitigation fees must be used for public streets and roads addressed in the capital facilities plan element of a comprehensive plan. Park mitigation fees must be used for capital improvements (including acquisition). Funds cannot be used to correct existing deficiencies or for routine maintenance, they must be used to service the community at large and be reasonably related to the new development. Planned uses of the funds in this biennium include \$4.5 million to the transportation improvement fund for a variety of projects including; construction of 173rd, a signal project at 74th/204th and the SR 530 roundabout. Traffic mitigation fees will also be used to meet grant match requirements on projects like Smokey Point Blvd corridor and 40th Ave/SR 531 intersection. There is \$100,000 planned spending of park mitigation fees for improvements to Evans Field.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Reserved Beginning Fund Bal | 2,550,400 | 3,680,769 | 4,961,746 | 6,636,173 | 5,730,000 | 2,155,500 |
| Community Parks- Mitigation | 431,915 | 487,556 | 625,139 | 292,098 | 20,000 | 20,000 |
| Tree Impact Fees | 6,784 | 103,643 | 750 | 2,113 | 2,500 | 2,500 |
| Traffic Mitigation Fees | 858,535 | 1,344,082 | 651,237 | 129,558 | 200,000 | 200,000 |
| Investment Interest | 34,127 | 51,675 | 109,074 | 74,609 | 40,000 | 40,000 |
| Loan Repay From Ems | 288,024 | 504,052 | - | - | - | - |
| Transfer In -Trans/Park Imp | - | 385,000 | 350,000 | 186,340 | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 4,169,785 | 6,562,633 | 6,697,947 | 7,320,891 | 5,992,500 | 2,418,000 |
| Loan Issued To Ems Fund | 312,226 | 472,196 | - | - | - | - |
| Transfer Out -Park Improv | 1,868 | - | 61,773 | 186,340 | 100,000 | - |
| Transfer Out -Trans Improv | 174,922 | 1,122,835 | - | 750,000 | 3,737,000 | 818,333 |
| Reserved Ending Fund Bal. | 3,680,769 | 4,961,746 | 6,636,173 | 6,384,551 | 2,155,500 | 1,599,667 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 4,169,786 | 6,556,777 | 6,697,947 | 7,320,891 | 5,992,500 | 2,418,000 |

EMS - 108

The EMS fund receives revenues from an EMS levy, district contracts, services provided to the airport, transport fees and beginning late 2018, an ambulance utility fee.

The budget reflects the following major revenue assumptions;

- Ems Levy – assumed and increase of 1% plus new construction for both years of the biennium, \$16,928 and \$16,738 respectively.
- In 2022 the city plans to add a dedicated BLS unit resulting in 3 new FTE’s plus an increase to the equipment fund contribution to support and additional Med Unit.
- In 2021, the ambulance utility fee remains at \$15 per month and increases to \$30 per month in 2022 to support the additional BLS unit.
- Debt on Stations 46 and 48 will be split between general fund and EMS Fund.
- District contracts assumed slight increases pending outcome of FCS Study.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| FIRE CHIEF | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| DEPUTY FIRE CHIEF | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| FF/EMT-PARAMEDIC | 12 | 12 | 20.5 | 20.5 | 19.5 | 19.5 |
| ADMINISTRATIVE SPECIALIST | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| | | | | | | |
| *TOTAL | 13.5 | 13.5 | 22 | 22 | 21 | 21 |

*The total reflects a change in ratio between the number of firefighter positions vs paramedic positions that were budgeted between 2021 and 2022. The total number of FTE’s for the department did not change for the 2021 and 2022 budget, the total FTE count remains at 33.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres, Beginning Fund Bal. | 106,883 | 605 | 211,049 | 1,148,210 | 800,000 | 481,558 |
| Ems Levy-arlington | 967,313 | 971,138 | 1,000,460 | 553,008 | 1,033,771 | 1,050,509 |
| Ems Levy-district #24 | 83,416 | 98,737 | 120,222 | 1,372 | - | - |
| Ems Levy-district #21 | 338,325 | 354,589 | 290,000 | 145,000 | 298,700 | 308,000 |
| Ems Levy-district #25 | 56,525 | 32,809 | 81,307 | 29,132 | 59,800 | 61,500 |
| Power Lift Cots - Grant | - | 124,615 | - | - | - | - |
| Cares Act Stimulus- HHS | - | - | - | 26,191 | - | - |
| GEMT Payments | - | 178,771 | 2,221,741 | 734,564 | 750,000 | 750,000 |
| Dept Of Health Grant | 1,270 | 1,222 | 1,266 | 1,260 | 1,300 | 1,300 |
| Ems Services - Interfund | 147,819 | 147,380 | 155,904 | 139,906 | 152,099 | 153,963 |
| Ambulance Services Fee | - | 194,485 | 1,425,212 | 1,090,119 | 1,539,756 | 3,066,876 |
| Transport Fees | 1,052,793 | 992,065 | 1,309,573 | 738,533 | 1,105,000 | 1,150,000 |
| Ems Fest Of The River Ot | 2,500 | 2,500 | 3,200 | - | 2,500 | 2,500 |
| Ems Service For Fire Dist #19 | 103,000 | 103,000 | 65,000 | 32,500 | 67,000 | 69,000 |
| Meltdown Festival - OT | - | - | - | - | 5,000 | 5,000 |
| Ambulance Utility - Late Fee | - | 48 | 6,807 | 3,631 | 6,000 | 6,000 |
| Investment Interest | 471 | 1,275 | 16,731 | 12,852 | 4,000 | 4,000 |
| Medic One - Donations | - | - | 4,590 | - | 100 | 100 |
| Stilly Tribe - Donations | 40,000 | 22,000 | - | - | - | - |
| Loan Rcvd From Growth Fund | 312,226 | 472,196 | - | - | - | - |
| WCIA - Insurance Repairs | - | - | 4,216 | - | - | - |
| Transfer In - General Fund | 18,146 | 2,958 | - | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 3,230,686 | 3,700,393 | 6,917,277 | 4,656,277 | 5,825,026 | 7,110,306 |

| | | | | | | |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Salaries & Wages | 159,116 | 107,603 | 180,287 | 156,413 | 220,164 | 227,571 |
| Overtime | - | - | 407 | - | - | - |
| FICA-Medicare-L&I-Unemploy | 6,792 | 5,272 | 8,000 | 6,927 | 11,019 | 11,964 |
| Retirement | 10,246 | 7,732 | 11,985 | 10,084 | 15,355 | 16,356 |
| NLEC - State Reimbursement | 81 | 73 | 284 | - | - | - |
| Medical Insurance | 19,082 | 15,111 | 24,169 | 18,336 | 24,302 | 25,444 |
| Office & Operating Supplies | 376 | 608 | 22,812 | 8,105 | 19,565 | 19,565 |
| Small Attractive Fixed Assets | - | - | - | - | 2,000 | 2,000 |
| Professional Services | 17,086 | 31,674 | 14,089 | 21,685 | 8,250 | 8,250 |
| GEMT - HCA CY 2017 IGT Payment | - | - | 325,604 | - | - | - |
| Ems Council | - | 21,446 | 14,265 | 14,152 | - | 14,750 |
| Accounting/admin-cost Allocati | 195,332 | 191,710 | 283,929 | 226,307 | 226,088 | 242,814 |
| Communications | 1,064 | 6,155 | 4,480 | 6,009 | 18,200 | 18,200 |
| Insurance - WCIA | 11,923 | 13,518 | 29,925 | 52,108 | 53,585 | 55,962 |
| Subscriptions | - | 1,470 | 2,640 | 2,640 | 10,200 | 6,100 |
| Salaries & Wages | 1,105,408 | 1,119,434 | 1,888,455 | 1,473,304 | 2,155,840 | 2,464,581 |
| EMS Holiday Payout | - | 44,470 | 81,798 | 2,171 | 95,582 | 109,261 |
| Leave Payout | 66,518 | - | - | 7,385 | 12,500 | 12,500 |
| Volunteer Stipends | 178,425 | 196,350 | 194,975 | 181,780 | 283,500 | 361,700 |
| Overtime | 222,861 | 163,774 | 207,659 | 191,242 | 223,300 | 249,900 |
| FICA-Medicare-L&I-Unemploy | 86,356 | 83,989 | 129,555 | 136,165 | 212,355 | 264,689 |
| Uniforms & Clothing | 1,493 | 3,868 | 25,372 | 13,452 | 20,000 | 20,000 |
| Retirement | 73,328 | 68,356 | 111,304 | 108,476 | 179,813 | 218,215 |
| Medical Insurance | 236,813 | 246,533 | 434,638 | 329,615 | 485,917 | 521,701 |
| EMS Supplies | 92,052 | 93,302 | 105,386 | 50,918 | 90,000 | 90,000 |
| Bio Hazard | - | - | - | - | 800 | 800 |
| Fuel | 25,544 | 26,654 | 26,866 | 10,518 | 30,000 | 30,000 |
| Stilly Tribe Donation - Housi | 1,814 | 3,750 | - | - | - | - |
| AUF - Comm Resource Paramedic | - | - | - | - | - | 65,000 |
| Medic School | - | - | - | 9,013 | 15,000 | 15,000 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Communications | 4,123 | 6,662 | - | - | - | - |
| Vehicle Repair & Maint | 68,975 | 28,249 | 42,615 | 15,133 | 48,000 | 48,000 |
| Laundry | - | - | - | - | 600 | 600 |
| Subscriptions | 2,420 | 2,388 | - | - | - | - |
| Transfer Out - Equip Repl | 60,000 | 60,000 | - | - | - | - |
| Transfer Out - IT Repl | 18,071 | 23,405 | - | - | - | - |
| Travel | 1,517 | 299 | 835 | 434 | 2,500 | 2,500 |
| Training/registration | 2,809 | 8,943 | 3,905 | 5,186 | 7,000 | 7,000 |
| Rent Fire Station #47 | - | - | 6,263 | 5,275 | 6,631 | 6,765 |
| Rent Fire Station #48 | 19,085 | 19,512 | 19,512 | 20,488 | 24,500 | - |
| Triple Net Charges Station #48 | 3,686 | 3,655 | 3,562 | 3,740 | - | - |
| Airport Rent Fire Station #48 | - | - | - | - | - | 24,990 |
| Dispatch Services | 135,734 | 130,617 | 134,942 | 114,460 | 135,000 | 135,000 |
| Medical Director Fee's | 21,000 | 21,000 | 21,000 | 15,750 | 25,000 | 25,000 |
| Equipment Contracts | - | 6,962 | 1,625 | 2,554 | 1,000 | 1,000 |
| Billing | 57,899 | 52,314 | 121,463 | 66,919 | 101,000 | 101,000 |
| Loan Repayment To Growth | 286,226 | 498,196 | - | - | - | - |
| Sales Tax To State | - | 3,418 | - | - | - | - |
| Reimburse Medical Payments | 6,571 | 1,760 | 3,263 | 3,160 | 2,500 | 2,500 |
| Interest Paid To Growth Fund | 1,798 | 5,856 | - | - | - | - |
| Stilly Tribe - LUCAS Devise | - | 21,343 | - | - | - | - |
| Capital Outlay | 28,453 | - | - | - | 10,000 | 7,500 |
| FEMA Grant - Power Lift Cots | - | 141,911 | - | - | - | - |
| Transfer Out -Equip EMS | - | - | 150,000 | 122,728 | 150,000 | 175,000 |
| Transfer Out -IT Tech EMS | - | - | 31,198 | 34,435 | 54,720 | 56,362 |
| Transfer Out -Capital Facility | - | - | 1,100,000 | - | - | - |
| Transfer Out - GF Debt #46/#47 | - | - | - | - | 361,682 | 154,882 |
| Unres. Ending Fund Bal. | 605 | 211,049 | 1,148,210 | 1,209,209 | 481,558 | 1,289,884 |
| TOTAL EXPENSES AND ENDING | | | | | | |
| FUND BALANCE | 3,230,683 | 3,700,393 | 6,917,277 | 4,656,277 | 5,825,026 | 7,110,306 |

PUBLIC ART - 111

On March 18, 2019, the city council adopted Ordinance 2019 – 003 establishing a Public Art Fund. The purpose of this fund is to establish a public art program to be funded by 10% of the amounts collected from construction sales tax revenues. Funds may be used for costs associated with the acquisition, installation, addition, improvement, replacement, repair, modification and maintenance of public art and related projects within the city. Projects are approved and funded through the city's budget process or through recommendation from the Parks, Arts and Recreation Commission and thereafter approved by city council. The budget reflects expenditures for the public art program of \$65,000 each year of the biennium.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res. Beginning Fund Bal. | - | - | - | 119,641 | 151,000 | 204,000 |
| Investment Interest | - | - | 625 | 1,446 | 500 | 500 |
| Transfer In - General Fund | - | - | 119,016 | 66,524 | 120,000 | 123,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | - | - | 119,641 | 187,611 | 271,500 | 327,500 |
| Public Art Maintenance | - | - | - | - | 2,500 | 2,500 |
| Art - Projects | - | - | - | 27,839 | 65,000 | 65,000 |
| Reserved Ending Fund Bal. | - | - | 119,641 | 159,772 | 204,000 | 260,000 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | | | 119,641 | 187,611 | 271,500 | 327,500 |

LODGING TAX – 114

Revenues in this fund are generated from a 2% consumer tax charged on overnight stays, for periods of less than 30 days, for hotels, motels, rooming houses, private campgrounds, RV parks and similar facilities.

State law requires that these funds must be used for activities, operations and expenditures related to tourism promotion. Examples include; tourism marketing, marketing and operating a special event or festival, and operations of tourism related facilities.

In 2020, the travel and hospitality industry has been significantly impacted by COVID-10. Revenues are down about 27% and expected to continue to decline until businesses and travel fully reopen. Events planned for 2020 have been cancelled. Lodging tax grants awarded for 2020 will be carried over to 2021. As revenues are not expected to increase to normal levels over the next year, no new grant awards are planned for 2021. Grant awards are expected to resume in 2022 assuming sufficient revenues.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res. Beginning Fund Bal | 84,252 | 66,413 | - | 53,688 | 110,000 | 96,071 |
| Unres. Beginning Fund | - | - | 38,936 | - | - | - |
| Lodging Tax | 140,931 | 140,509 | 151,492 | 74,461 | 100,000 | 110,000 |
| Investment Interest | 1,163 | 1,186 | 1,466 | 844 | 1,000 | 1,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 226,346 | 208,108 | 191,895 | 128,993 | 211,000 | 207,071 |
| Admin/Acct - Cost Allocation | 9,598 | 9,309 | 8,462 | 7,521 | 4,929 | 7,115 |
| Tourism | 150,335 | 159,862 | 129,745 | 23,779 | 110,000 | 150,000 |
| Reserved Ending Fund Bal. | 66,413 | 38,936 | 53,688 | 97,693 | 96,071 | 49,956 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 226,346 | 208,108 | 191,895 | 128,993 | 211,000 | 207,071 |

CEMETERY - 116

Revenues from the cemetery are accounted for in a special revenue fund which means that these revenues are restricted and to be used only for operating and maintaining the cemetery.

Revenues come from a variety of sources related to providing burial services. Some of the major revenues include; lot sales, opening and closing services, sales of headstones, liners urns and vaults.

Revenues are difficult to predict, the 2021 -2022 budget reflect revenues that are consistent with historical trends.

There are no significant deviations in planned use of funds. The only new item is a planned transfer of any excess revenues over expenditures into the Cemetery Capital Fund. The budget estimates that a transfer of \$10,000 per year into the Cemetery Capital Fund. The Cemetery Capital Fund is a reserve account and is used to pay for capital projects at the Cemetery (like a new Niche wall or other improvements to keep the Cemetery functional).

The Cemetery Maintenance Worker position previously allocated to the Cemetery is allocated to the Maintenance & Operations Department in 2021 and 2022.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| CEMETERY MAINTENANCE WORKER | 0.75 | 0.75 | 0.5 | 0.5 | 0 | 0 |
| M&O/ CEMETERY COORDINATOR | 0 | 0 | 0.5 | 0.5 | 0.5 | 0.5 |
| ADMINISTRATIVE SPECIALIST | 0.75 | 0.75 | 0 | 0 | 0 | 0 |
| TOTAL | 1.5 | 1.5 | 1 | 1 | 0.5 | 0.5 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 316 | - | 51,226 | 120,907 | 120,000 | 102,859 |
| Lot Sales | 34,771 | 64,720 | 67,970 | 40,857 | 49,950 | 49,950 |
| Opening & Closing | 36,437 | 56,011 | 72,268 | 43,138 | 50,000 | 50,000 |
| Sale Of Niches | 11,832 | 14,826 | 11,890 | 6,355 | 9,000 | 9,000 |
| Sale Of Liners/urns | 15,410 | 19,900 | 23,496 | 12,220 | 18,000 | 18,000 |
| Sale Of Vaults | 1,295 | 6,155 | 100 | 2,590 | 1,295 | 1,295 |
| Setting Headstones | 15,250 | 14,620 | 15,455 | 10,185 | 16,000 | 16,000 |
| Niche Inscription | 4,830 | 6,119 | 5,351 | 1,852 | 3,000 | 3,000 |
| Service Fee | 150 | 100 | 100 | 73 | 200 | 200 |
| Overtime Service Charges | 7,500 | 8,750 | 10,200 | - | 4,000 | 4,000 |
| Other Offered Service Items | - | 230 | - | - | 100 | 100 |
| Headstone Sales | 44,506 | 39,304 | 46,146 | 35,772 | 43,000 | 43,000 |
| Final Inscription | 5,445 | 3,993 | 6,730 | 3,050 | 5,000 | 5,000 |
| Memorial Sales | 150 | - | - | - | 500 | 500 |
| Investment Interest | 29 | 461 | 2,062 | 1,475 | 500 | 500 |
| Retail - Sales Tax Collected | 16,292 | 21,801 | 25,305 | 8,028 | 8,500 | 8,500 |
| Transfer In -General Fund | 24,236 | - | - | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 218,449 | 256,989 | 338,298 | 286,502 | 329,045 | 311,904 |
| Salaries & Wages | 80,963 | 70,357 | 58,011 | 26,277 | 36,059 | 36,780 |
| Overtime | - | 2,599 | 1,437 | 304 | 400 | 400 |
| FICA-Medicare-L&I-Unemploy | 7,652 | 6,704 | 5,474 | 2,149 | 3,160 | 3,323 |
| Uniforms And Clothing | 489 | - | 262 | - | 300 | 300 |
| Retirement | 9,970 | 9,033 | 7,500 | 3,564 | 4,703 | 4,908 |
| Medical Insurance | 23,904 | 16,452 | 12,531 | 3,229 | 4,518 | 4,746 |
| Office Supplies | 1,055 | 97 | 654 | 149 | 500 | 500 |
| Operating Supplies | 869 | 1,065 | 2,659 | 864 | 1,700 | 1,700 |
| Landscape And Beautification | 570 | - | 44 | - | 700 | 700 |
| Small Attractive Fixed Assets | - | - | 500 | - | 200 | 200 |
| Fuel | 878 | 1,724 | 790 | - | 500 | 500 |
| Purchase Of Liners | 6,071 | 5,875 | 4,752 | 2,468 | 6,000 | 6,000 |
| Purchase Of Headstones | 24,230 | 25,745 | 26,700 | 12,194 | 23,000 | 23,000 |
| Purchase Of Vaults | 1,004 | 4,559 | 1,405 | 2,050 | 2,000 | 2,000 |
| Purchase Of Memorial Items | 250 | - | - | - | - | - |
| Professional Services | 8,405 | 370 | 4,169 | 33,819 | 60,000 | 60,000 |
| Correctional Services | 1,962 | 5,738 | 10,304 | - | 3,000 | 3,000 |
| Admin/Acct - Cost Allocation | 13,465 | 11,718 | 11,772 | 10,359 | 9,522 | 10,873 |
| Communications | 2,051 | 2,230 | 2,760 | 1,489 | 3,000 | 3,000 |
| Travel & Training Registration | 23 | 235 | 221 | 28 | 300 | 300 |
| Insurance - WCIA | 3,042 | 3,001 | 1,927 | 2,243 | 2,440 | 2,559 |
| Utilities | 8,156 | 8,667 | 6,992 | 4,466 | 7,000 | 7,000 |
| Repairs & Maintenance | 475 | 170 | 3,427 | - | 1,000 | 1,000 |
| Turf Care & Repair | 200 | 461 | 285 | 497 | 800 | 800 |
| Vehicle Repair & Maint | 1,511 | 185 | 540 | 197 | 800 | 800 |
| Service Charges To M&o | 7,500 | 7,500 | 7,500 | 29,264 | 32,500 | 32,500 |
| Licenses/memberships | 180 | - | 66 | - | 150 | 150 |
| Training | - | 87 | - | 33 | 300 | 300 |
| Refunds | 1,047 | - | - | - | - | - |
| DOR - Sales Tax Remitted | 11,256 | 15,647 | 15,489 | 5,707 | 8,500 | 8,500 |
| DOR Sales & Use Tax | - | - | - | 770 | 200 | 200 |
| Transfer Out -IT Tech Cemetery | 1,000 | 500 | 1,223 | 2,025 | 2,934 | 3,022 |
| Transfer Out - Equip Cemetery | 268 | 5,042 | 28,000 | 824 | - | - |
| Transfer Out - Cem Capital Fun | - | - | - | - | 10,000 | 10,000 |
| Unres. Ending Fund Bal. | - | 51,226 | 120,907 | 141,535 | 102,859 | 82,843 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 218,449 | 256,989 | 338,298 | 286,502 | 329,045 | 311,904 |

TRANSPORTATION SALES TAX FUND- 180

On April 1, 2013 the Arlington City Council passed Ordinance 2013-005, which created a Transportation Benefit District (TBD) in the City of Arlington. The voters approved a two-tenths of one percent sales tax that would fund repairs and improvements to the 314 road segments throughout the City that are in failing or near failing condition over the next 10 years.

On February 20, 2018, city council adopted Ordinance 2018-001 which authorized the city to assume the rights, responsibilities, powers, and functions of the transportation benefit district. The ordinance did not change what the voter approved sales tax could be used for, the ordinance authorized that the city council, in lieu of a separate board, would be the governing body and financial activities would not have to be reported as a separate legal entity.

These revenues are restricted and are to be used to fund repairs and improvements to road segments as identified in the city's pavement preservation plan. Sales tax revenue growth projections are 3% in 2021 and 2% in 2022. Planned spending for this biennium is \$1.3 million in 2021 and \$1.5 million in 2022 on pavement preservation projects in accordance with the preservation plan. Additionally, the city is applying for a grant to help fund the Smokey Pt Blvd Overlay project. The budget for this project in 2021 is \$942,950.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Reserved Beginning Fund | 228,996 | 733,769 | 765,561 | 1,162,659 | 1,130,000 | 990,682 |
| Retail Sales & Use Tax | 1,033,533 | 1,142,782 | 1,383,513 | 1,099,893 | 1,411,182 | 1,439,405 |
| Grant - Smokey PT. Overlay | - | - | - | - | 717,950 | - |
| STP CMAQ Pavement - Grant | 184,838 | - | - | - | - | - |
| Investment Interest | 6,350 | 13,698 | 22,368 | 17,941 | 15,000 | 10,000 |
| TBD Opening City Fund | - | 733,769 | - | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 1,453,717 | 2,624,019 | 2,171,441 | 2,280,493 | 3,274,132 | 2,440,087 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| WCIA Insurance | 2,500 | - | - | - | - | - |
| Audit Cost | 311 | 3,885 | - | - | - | - |
| Legal Notices | 200 | 63 | - | - | 500 | 500 |
| TBD Close out -Assumed by City | - | 733,769 | - | - | - | - |
| Smokey Pt. Blvd Overlay | 452,591 | - | - | 17,204 | 942,950 | - |
| Road Projects | 246,486 | 1,028,481 | 984,836 | 61,622 | 1,300,000 | 1,500,000 |
| Design/Consultants Services | 17,860 | 92,259 | 23,946 | 68,058 | 40,000 | 45,000 |
| Reserved Ending Fund Bal. | 733,769 | 765,561 | 1,162,659 | 2,133,609 | 990,682 | 894,587 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 1,453,717 | 2,624,019 | 2,171,441 | 2,280,493 | 3,274,132 | 2,440,087 |

REET 1 - 303

The REET 1 fund receives revenue from real estate excise tax. RCW 82.46.010 authorizes all cities and counties to levy a .25% real estate excise tax (REET 1) on all sales of real estate. The tax must be spent on capital projects listed in the capital facilities plan element of the comprehensive plan. Revenue projections consistent with 2019 actuals and expected 2020 revenue level. In 2020, the city refinanced a promissory note which resulted in significant savings in interest costs over the life of the loan. Annual debt service on the refinanced loan is approximately \$222,000 which includes principal and interest. A new item added to the expense budget is \$150,000 per year for fiber conduit installation in coordination with transportation/utility projects.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res. Beginning Fund Bal | 244,022 | 411,797 | 681,229 | 820,758 | 991,663 | 1,072,425 |
| Real Estate Excise Tax | 504,750 | 587,862 | 524,396 | 419,445 | 500,000 | 500,000 |
| Real Estate Excise Tax -state | 357 | 34,479 | 578 | 7,862 | - | - |
| Investment Interest | 3,207 | 7,219 | 14,376 | 10,591 | 3,000 | 3,000 |
| REFI 2020 - Graafsra REFI | - | - | - | 3,272,603 | - | - |
| Transfer In -Park Imprv | 40,402 | - | - | 10,462 | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 792,738 | 1,041,357 | 1,220,580 | 4,541,721 | 1,494,663 | 1,575,425 |
| 800 Mhz Annual Maint. | 82,686 | 89,528 | 89,179 | - | - | - |
| Principal- 2010 Ltgo | 40,000 | 45,000 | 45,000 | 50,000 | - | - |
| Principal - 2020 Graafstra | - | - | - | - | 115,000 | 120,000 |
| REFI 2020 - Costs/Discount | - | - | - | 68,300 | - | - |
| Interest- 2010 Ltgo 800 Mhz | 7,200 | 5,600 | 3,800 | 1,040 | - | - |
| Interest -2020 REFI | - | - | - | 18,373 | 107,238 | 102,638 |
| IT - Fiber Installation Proj | - | - | - | - | 150,000 | 150,000 |
| Transfer Out -O&M Fund | 68,000 | 68,000 | 68,000 | 55,638 | 50,000 | 50,000 |
| Transfer Out -Parks Graafs | 152,000 | 152,000 | 152,000 | 61,129 | - | - |
| Transfer To -Park Imprv. | 31,055 | - | 41,842 | 3,200,000 | - | - |
| Reserved Ending Fund Bal. | 411,797 | 681,229 | 820,758 | 1,087,241 | 1,072,425 | 1,152,787 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 792,738 | 1,041,357 | 1,220,580 | 4,541,721 | 1,494,663 | 1,575,425 |

REET 2 - 304

RCW 82.46.035 authorizes all cities and counties that are planning under the Growth Management Act to levy a second .25% real estate excise tax, known as REET 2. These revenues are also restricted.

Revenue projections consistent with 2019 actuals and expected 2020 revenue level. The only expense item in this fund is debt payments on N. Olympic Ave improvements. Principal and interest payments are approximately \$270,000 in 2021 and \$227,000 in 2022.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res. Beginning Fund Bal | 350,073 | 570,265 | 883,742 | 1,141,869 | 1,364,707 | 1,601,557 |
| Real Estate Excise Tax | 504,750 | 587,862 | 524,396 | 419,445 | 500,000 | 500,000 |
| Real Estate Excise Tax (State) | 357 | - | 578 | - | - | - |
| Investment Interest | 6,056 | 11,337 | 21,174 | 15,374 | 8,000 | 8,000 |
| REFI 2020 - Prem N Olympic | - | - | - | 126,840 | - | - |
| REFI 2020 - Debt N Olympic | - | - | - | 1,620,000 | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 861,236 | 1,169,463 | 1,429,890 | 3,323,528 | 1,872,707 | 2,109,557 |
| Principal - 2007 Ltgo Bonds - | 195,000 | 200,000 | 210,000 | 1,695,000 | - | - |
| Principal - 2020 N Olympic | - | - | - | - | 215,000 | 180,000 |
| Other Debt Service Costs | 500 | - | 300 | 300 | 550 | 550 |
| REFI 2020 - N Olympic Costs | - | - | - | 23,254 | - | - |
| 2007 Ltgo Interest - Olym Interest -2020 REFI N Olympic | 95,471 | 85,721 | 77,721 | 28,586 | - | - |
| | - | - | - | 10,800 | 55,600 | 47,000 |
| Reserved Ending Fund Bal. | 570,265 | 883,742 | 1,141,869 | 1,565,588 | 1,601,557 | 1,882,007 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 861,236 | 1,169,463 | 1,429,890 | 3,323,528 | 1,872,707 | 2,109,557 |

CAPITAL FACILITIES – 305

This is a capital projects fund and does not generate its own revenue. Fund revenues come from transfers of construction sales tax from the general fund. Budgeted transfer amounts are in support of presenting a balanced budget, however, transfers are typically more than anticipated due to increased revenues. Contributions into this fund will be made from available funds as identified in the adopted or amended budget. Financial policy says that the city will maintain a capital facilities building fund to provide funding for future facilities including debt repayment, less proprietary fund projects. The only expense item planned for 2021/2022 is \$150,000 in construction management services in 2021 for Fire Station 48.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 100,004 | 129,285 | 1,146,771 | 3,112,603 | 2,930,846 | 2,785,846 |
| Investment Interest | 130 | 1,457 | 23,138 | 34,274 | 5,000 | 5,000 |
| Sale of Property- 717 E 1st St | - | - | 720,430 | - | - | - |
| Transfer In -General Fund | 50,000 | 1,050,000 | 1,121,149 | - | - | 50,000 |
| Transfer In - EMS | - | - | 1,100,000 | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 150,133 | 1,180,742 | 4,111,488 | 3,146,876 | 2,935,846 | 2,840,846 |
| Storage Building - Library | - | 5,319 | - | - | - | - |
| Fire Station 48 - Design | - | - | 10,285 | 242,454 | - | - |
| Fire Station#48 Constr Mgmt | - | - | - | - | 150,000 | - |
| Fire Station Repairs | - | 28,653 | - | - | - | - |
| Library Parking Lot Expansion | - | - | 9,740 | - | - | - |
| Transfer Out - PW M&O | 20,848 | - | - | - | - | - |
| Transfer Out - General Fund | - | - | 955,686 | - | - | - |
| Transfer Out - Park Imprv | - | - | 23,174 | - | - | - |
| Unres. Ending Fund Bal. | 129,285 | 1,146,771 | 3,112,603 | 2,904,423 | 2,785,846 | 2,840,846 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 150,133 | 1,180,742 | 4,111,488 | 3,146,876 | 2,935,846 | 2,840,846 |

BOND CONSTRUCTION FUND – 306

This fund holds the bond proceeds that were issued in 2020 for the construction of Fire Station 48 and the police impound and M&O facilities. Total bond proceeds issued were \$5,500,000. Construction is expected to begin in 2020 and carryover into 2021. The 2021 budget reflects the expected amount of bond funds carried over and left to spend on those projects in 2021 which is about \$4.5 million. The expectation is that all projects will be complete and bond funds will be exhausted by the end of 2021. This fund would close at the end of 2021.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | - | - | - | - | 4,500,000 | - |
| Investment Interest | - | - | - | 9,697 | 1,000 | - |
| LTGO Bond 2020 -Fire Station | - | - | - | 5,500,000 | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | - | - | - | 5,509,697 | 4,501,000 | - |
| PW M&O Remodel-Shop | - | - | - | - | 751,000 | - |
| Police Impound Facility | - | - | - | - | 750,000 | - |
| Fire Station #48 Construction | - | - | - | - | 3,000,000 | - |
| TOTAL EXPENSES AND ENDING FUND BALANCE | | | | 5,509,697 | 4,501,000 | |

TRANSPORTATION IMPROVEMENT - 310

The transportation improvement fund is a capital projects fund and does not generate its own revenue, with the exception of land rent from the Espresso stand. The majority of revenue to pay for projects come from grants and traffic mitigation fees (from the growth fund).

Planned projects for this biennium total \$10.7 million. The largest projects include; construction of 173rd, 40th Ave/SR 531 intersection and the SR 530 roundabout. These projects will be funded by a combination of grants and accumulated traffic mitigation revenue. The budget includes approximately \$5.8 million in grant funding.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | - | - | 324 | 517,240 | 360,000 | 16,103 |
| Smokey PT Corr-FHWA Grant | - | - | - | - | 480,000 | 320,000 |
| Sidewalk & Trail Grants | - | - | - | - | - | 590,000 |
| TIBComplete Streets Project | - | - | 600,000 | - | - | - |
| Grant - SR 530 Roundabout | - | - | - | - | - | 3,300,000 |
| TIB Arl Valley Rd Grant | - | 1,476,962 | 756,353 | - | - | - |
| TIB - 172nd St (SR 531) | - | - | - | 41,092 | 1,050,000 | - |
| Tib 204th/77th Roundabout | - | - | 61,330 | 172,369 | 100,000 | - |
| Grant Dept Of Commerce- MIC | 45,000 | 14,906 | 35,094 | - | - | - |
| Sno Co Oso Funds | - | 385,000 | 200,000 | - | - | - |
| Investment Interest | 192 | 1,960 | 8,443 | 6,456 | 1,000 | - |
| Espresso Stand Lease | 10,103 | 10,945 | 10,103 | 6,735 | 10,103 | 10,103 |
| Leasehold Tax Collected | 1,297 | 1,405 | 1,297 | 865 | 1,300 | 1,300 |
| Transfer In -Growth Fund | 174,922 | 1,122,835 | - | 750,000 | 3,737,000 | 818,333 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 231,514 | 3,014,013 | 1,672,944 | 1,494,757 | 5,739,403 | 5,055,839 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Professional Services | 10,319 | 15,687 | 259 | - | 20,000 | 20,000 |
| Transportation Comp Plan | 12,234 | - | - | - | - | - |
| Mic Feasibility Study | - | 63,564 | 3,103 | - | - | - |
| Island Cross - Traffic Signal | - | - | 128,782 | 108,918 | 60,000 | - |
| Remittance of Leasehold Tax | 1,297 | 1,297 | 1,641 | 649 | 1,300 | 1,300 |
| Multimodal Plan | 4,859 | - | - | - | - | - |
| Smokey Pt. Blvd Corridor- Eng. | - | - | - | 51,765 | 840,000 | 548,333 |
| Island Crossing Roundabout | - | - | - | 135,574 | - | - |
| 173rd Design | 1,319 | - | 2,751 | 52,803 | - | - |
| 173rd Construction | - | 4,649 | - | - | - | - |
| Purchase Of Land - Arl | - | 389,901 | - | - | - | - |
| 173rd Construction Project | - | - | - | - | 1,900,000 | - |
| ARL Valley Road - State Grant | 186,173 | 2,140,942 | 451,336 | 621 | - | - |
| Arl Valley Road -Federal Grant | 15,313 | 8,608 | - | - | - | - |
| 204th/77th Roundabout | - | - | 172,240 | 285,759 | 500,000 | - |
| 40th Ave/ SR 531 Intersection | - | - | 7 | 81,952 | 1,275,000 | - |
| SR/531 Widening Project | - | - | - | - | 10,000 | 10,000 |
| SR 530 Roundabout Project | - | - | - | - | - | 3,800,000 |
| Complete Streets- Design | - | - | 26,659 | - | 360,000 | - |
| Sidewalk & Trail Grant Project | - | - | - | - | - | 650,000 |
| BNSF 67th Ave Rail/Trail Cross | - | 4,041 | 18,926 | 7,177 | - | - |
| 74th/204th Signal Project | - | - | - | 2,835 | 757,000 | - |
| Transfer Out -Growth Fund | - | 385,000 | 350,000 | - | - | - |
| Unres. Ending Fund Bal. | - | 324 | 517,240 | 766,706 | 16,103 | 26,206 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 231,514 | 3,014,013 | 1,672,944 | 1,494,757 | 5,739,403 | 5,055,839 |

PARK IMPROVEMENT - 311

The park improvement fund is a capital projects fund and does not generate its own revenue except for concession revenue from Haller Park, community garden fees and land rent from the Country Charm lease. Two projects are planned in 2021; \$15,000 for a shelter structure for Haller Park funded from concession revenues and \$100,000 for Evans Field improvements funded by park mitigation revenues. No projects are currently budgeted in 2022.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | - | 5,086 | 397,432 | 58,606 | 20,000 | 15,500 |
| Haller Park -Concession Stand | - | - | 4,163 | - | 5,000 | 6,000 |
| Haller Park - Comm Devp Block | 196,936 | - | - | - | - | - |
| Quake Field - Rec & Conservat | 205,981 | - | - | - | - | - |
| Splash Park- Recreation Grant | - | 154,241 | 345,759 | - | - | - |
| Dept of Comm - Innovation | - | - | - | 266,750 | - | - |
| Dept of Comm - Pocket Park | - | - | - | 44,620 | - | - |
| County Grant-stilly Valley You | 297,177 | - | - | - | - | - |
| County Grant - Haller Park | 50,000 | - | - | - | - | - |
| County Grant - Terrace Park | - | - | 40,000 | - | - | - |
| Community Garden | - | - | 675 | 624 | 600 | 600 |
| Investment Interest | 297 | 5,767 | 2,960 | 511 | 500 | 500 |
| Country Charm-land Rent | 5,000 | 5,000 | 5,000 | - | 5,000 | 5,000 |
| Haller Park-Splash Park Rotary | - | 650,000 | 28,085 | - | - | - |
| Arl Veterans Memorial-plaques | 70 | 780 | 300 | - | 300 | 300 |
| Reimbursements | - | 360 | - | - | - | - |
| Leasehold Tax Collected | - | - | 621 | - | 80 | 80 |
| Transfer In-growth Fund | 1,868 | - | 61,773 | 186,340 | 100,000 | - |
| Transfer In Reet I - Graafstra | 152,000 | 152,000 | 152,000 | 61,129 | - | - |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Trans In-REET1 REFI Graafstra | - | - | - | 3,200,000 | - | - |
| Transfer In - REET I | 31,055 | - | 41,842 | - | - | - |
| Transfer In - Capital Fac | - | - | 23,174 | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 940,383 | 973,233 | 1,103,785 | 3,818,580 | 131,480 | 27,980 |
| Community Garden | - | - | 23,850 | 463 | 600 | 600 |
| Remittance of Leasehold Tax | - | - | 3,406 | 80 | 80 | 80 |
| Graafstra Principal Payment | - | - | - | 3,200,000 | - | - |
| Graafstra Interest Payment | 152,000 | 152,000 | 152,000 | 50,667 | - | - |
| Haller Park - Splash Park Desi | 1,869 | 79,949 | - | - | - | - |
| Haller Park- Splash Park | - | 343,853 | 783,648 | 37,520 | - | - |
| Haller Park Restrooms | 325,962 | - | - | - | - | - |
| Haller Park - Shelter Project | - | - | - | - | 15,000 | - |
| Veterans Memorial Plaques | - | - | 1,080 | - | 300 | 300 |
| Quake Field Project | 415,063 | - | - | - | - | - |
| Terrace Park Improvements | - | - | 81,195 | 3,782 | - | - |
| Evans Park Improvements | - | - | - | - | 100,000 | - |
| Innovation Center/Pocket Park | - | - | - | 311,755 | - | - |
| Transfer To Reet I | 40,402 | - | - | 10,462 | - | - |
| Transfer To Growth Fund | - | - | - | 186,340 | - | - |
| Unres. Ending Fund Balance | 5,086 | 397,432 | 58,606 | 17,511 | 15,500 | 27,000 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 940,383 | 973,233 | 1,103,785 | 3,818,580 | 131,480 | 27,980 |

LIBRARY CAPITAL - 312

The library improvement fund is a capital projects fund and does not generate its own revenue. No revenue, other than interest earnings has been transferred into this account since at least 2004. Maintenance of the library facility is handled through the maintenance and operations fund.

In 2021, the budget has earmarked the entire balance for capital improvements at the library facility. No specific improvements have been identified and are still being considered. The intent is to close out the fund in 2021.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 14,117 | 14,275 | 14,478 | 14,759 | 14,687 | - |
| Investment Interest | 158 | 203 | 281 | 170 | 120 | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 14,275 | 14,478 | 14,759 | 14,929 | 14,807 | - |
| Library - Capital Improvements | - | - | - | - | 14,807 | - |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 14,275 | 14,478 | 14,759 | 14,929 | 14,807 | - |

CEMETERY CAPITAL - 316

The cemetery capital fund is a capital projects fund and does generate its own revenue. The current fund balance comes from transfers of excess fund balance from the cemetery operating fund. The cemetery operating fund is projected to have excess fund balance this biennium so the budget includes a transfer of \$10,000 per year into the cemetery capital fund.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 5,780 | 5,845 | 5,927 | 31,042 | 31,300 | 41,400 |
| Investment Interest | 65 | 82 | 115 | 358 | 100 | 100 |
| Transfer In - Cemetery | - | - | 25,000 | - | 10,000 | 10,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 5,845 | 5,927 | 31,042 | 31,400 | 41,400 | 51,500 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 5,845 | 5,927 | 31,042 | 31,400 | 41,400 | 51,500 |

EQUIPMENT REPLACEMENT – 320

The equipment replacement fund is considered a capital projects fund. Its purpose is to account for department contributions for future capital outlay of vehicles and equipment. Each department has an equipment replacement schedule identifying each vehicle and piece of equipment in their department. The schedule is a 10 year plan on how much funding will be needed and how the money will be spent during this period of time.

Annual contributions made by each department are determined by the amount of money needed to pay for future replacement of equipment/vehicles when they reach the end of their useful life. If equipment/vehicles are added to the schedule and/or replacement occur sooner than originally planned, the annual contribution may need to increase.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 1,611,425 | 1,884,966 | 2,653,945 | 2,763,361 | 2,550,000 | 2,214,205 |
| CED- Technology Fee | 11,475 | 12,775 | 19,488 | 14,326 | 10,000 | 12,000 |
| M&O Prog Fees - Field Use | - | - | 12,243 | 11,223 | 6,500 | 6,500 |
| Investment Interest | - | 31,319 | 57,773 | 34,380 | 30,000 | 31,500 |
| Investment Interest | 19,980 | - | - | - | - | - |
| Interf Rental Fees-replacemt | 559,388 | 671,700 | 340,200 | 327,442 | 401,200 | 402,200 |
| Inter Rental Fees-GF IT Tech | 196,730 | 224,857 | 119,880 | 170,824 | 258,879 | 266,645 |
| Sales Tax Collect - Sa | 223 | 3,471 | 56 | - | - | - |
| Sale Of Fixed Assets-parks | 19 | 7,877 | - | 1,275 | - | - |
| Sale Of Fixed Assets-sewer | - | 1,535 | 500 | 3,585 | - | - |
| Sale Of Fixed Assets - Water | 2,160 | 2,459 | 12,350 | 2,450 | - | - |
| Sale Of Fixed Assets - Airport | - | 11,755 | - | - | - | - |
| Sale Of Fixed Assets - Street | 100 | 16,900 | 100 | 4,377 | - | - |
| Sale Of Fixed Assets - Admin | 77 | 6,147 | 2,341 | - | - | - |
| Sale Of Fixed Assets - Police | - | 5,801 | 9,787 | 13,838 | - | - |
| Sale Of Fixed Assets - IT | 335 | 2,067 | 1,316 | 289 | - | - |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Sale Of Fixed Assets -Fire | 20,241 | 23,360 | - | - | - | - |
| Sale Of Fixed Assets -Storm | - | 1,834 | - | 780 | - | - |
| Sale of Fixed Asset-Facilities | - | - | 2,202 | 2,800 | - | - |
| Insur Reimbursement-police | 15,278 | 507 | 140,109 | 69,861 | - | - |
| Insurance Proceeds- Fire | - | 3,596 | - | - | - | - |
| Transfer In - Equip PW M&O | - | - | 41,000 | 33,546 | 41,000 | 41,000 |
| Transfer In - IT Tech PW M&O | - | - | 16,106 | 15,529 | 22,520 | 23,196 |
| Transfer In - Equip Police | - | - | 106,472 | - | - | - |
| Transfer In - Equip EMS | - | - | 150,000 | 122,728 | 150,000 | 175,000 |
| Transfer In - IT Tech EMS | - | - | 31,198 | 34,435 | 54,720 | 56,362 |
| Transfer In - Wildland Fire Eq | 28,440 | 8,295 | - | - | - | - |
| Transfer In - Prog Develop | - | - | - | 163,638 | - | - |
| Transfer In - Equip Storm | - | - | 40,000 | 32,728 | 15,000 | 15,000 |
| Transfer In - IT Tech Storm | - | - | 9,859 | 7,613 | 11,053 | 11,385 |
| Transfer In - Equip Water | - | - | 41,234 | 28,638 | 25,000 | 25,000 |
| Transfer In - IT Tech Water | - | - | 35,966 | 26,766 | 40,334 | 41,544 |
| Transfer In - Equip Sewer | - | - | 41,600 | 32,728 | 40,000 | 40,000 |
| Transfer In - IT Tech Sewer | - | - | 32,232 | 22,834 | 35,381 | 36,442 |
| Transfer In - Sewer Membrane | 220,000 | 220,000 | 220,000 | 180,000 | 220,000 | 220,000 |
| Transfer In - Equip Cemetery | - | - | 3,000 | 824 | - | - |
| Transfer In - IT Cemetery | - | - | 1,223 | 2,025 | 2,934 | 3,022 |
| Transfer In - Equip Street | - | - | 75,000 | 61,364 | 75,000 | 75,000 |
| Transfer In - IT Tech Street | - | - | 8,433 | 6,126 | 9,259 | 9,537 |
| Transfer In - Equip Airport | - | - | 55,000 | 45,000 | 65,000 | 65,000 |
| Transfer In - IT Tech Airport | - | - | 11,909 | 11,455 | 17,327 | 17,847 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 2,685,873 | 3,141,219 | 4,292,521 | 4,248,788 | 4,081,107 | 3,788,385 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Sales Tax -dor | - | 4,414 | 1,333 | - | - | - |
| IT Tech Equip - Legislative | - | - | 1,420 | 14,649 | 14,210 | 13,487 |
| IT Tech Equip - Executive | 18,423 | 10,134 | 8,585 | 12,061 | 14,210 | 16,733 |
| Equipment - Executive | - | - | 28,059 | - | - | - |
| IT Tech Equip - Finance | 10,543 | 12,899 | 8,908 | 12,088 | 17,917 | 15,465 |
| IT Tech Equip - IT Dept | 8,619 | 6,697 | 7,393 | 3,625 | 9,568 | 9,260 |
| Equipment - IT Dept | - | - | - | - | 30,000 | - |
| Equipment - PW M&O | - | - | 67,485 | - | 52,000 | 27,000 |
| Equipment - Police | 83,312 | 73,878 | 240,620 | 178,006 | 130,000 | 120,100 |
| IT Tech Equip - Police | 46,610 | 56,822 | 32,523 | 62,658 | 154,472 | 98,160 |
| Law Enforce - WCIA Reimb | 16,270 | 507 | 102,444 | - | - | - |
| Law Enforc - Bulletproof | 2,608 | 2,013 | - | - | - | - |
| Equip - Police PROACT | - | 35,795 | 106,472 | - | - | - |
| Equipment - Fire | 59,569 | 56,914 | 27,705 | - | 550,000 | 65,000 |
| IT Tech Equip - Fire | 23,347 | 32,589 | 20,503 | 17,525 | 36,133 | 31,213 |
| Fire Dept - Turn Out Gear | 55,732 | - | - | - | - | - |
| Fire Dept - WCIA Reimb | - | 3,596 | - | - | - | - |
| Fire Dept - Wildland Equip | 1,713 | - | 13,937 | - | - | - |
| Equipment - Water | 26,555 | - | 257,606 | 106,032 | 45,000 | 80,000 |
| IT Tech Equip - Water | 16,094 | 9,187 | 21,164 | 25,243 | 28,827 | 28,797 |
| Equipment - Sewer | - | 29,029 | 113,854 | 148,756 | 250,000 | 1,100,000 |
| IT Tech Equip - Sewer | 14,477 | 8,268 | 20,368 | 25,825 | 24,158 | 25,989 |
| IT Tech Equip - Cemetery | 1,506 | 4,299 | 1,191 | 1,209 | 2,030 | 1,927 |
| Equipment - Stormwater | - | - | 96,927 | 7,757 | - | - |
| IT Tech Equip - Stormwater | 3,013 | 4,306 | 4,162 | 6,745 | 7,917 | 8,235 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| IT Tech Equip - PW Admin | 9,373 | 11,122 | 3,415 | - | - | - |
| Equipment - Streets | 22,211 | - | 180,491 | 76,207 | 138,000 | - |
| IT Tech Equip - Streets | 8,509 | 6,416 | 5,954 | 5,057 | 10,150 | 9,634 |
| Equipment - Airport | 96,491 | 8,632 | 62,690 | - | 25,000 | 60,000 |
| IT Tech Equip - Airport | 12,050 | 11,053 | 10,843 | 12,326 | 20,277 | 17,900 |
| Equipment - CED | 29,916 | 31,051 | - | - | - | - |
| IT Tech Equip - CED | 10,014 | 9,215 | 7,134 | 14,122 | 17,875 | 18,703 |
| Permit Technology - Expenses | - | 1,292 | 803 | 1,021 | 3,000 | 1,000 |
| Equipment -EMS | 158,624 | - | 40,351 | 45,748 | 180,000 | - |
| IT Tech Equip - EMS | 23,347 | 22,152 | 19,325 | 35,836 | 79,982 | 72,831 |
| Equip - Parks Department | 25,414 | 26,310 | - | - | - | - |
| IT Tech Equip - PW M&O | 16,568 | 8,684 | 15,495 | 15,605 | 26,176 | 25,040 |
| Unres. Ending Fund Bal. | 1,884,966 | 2,653,945 | 2,763,361 | 3,420,687 | 2,214,205 | 1,941,911 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 2,685,873 | 3,141,219 | 4,292,521 | 4,248,788 | 4,081,107 | 3,788,385 |

AIRPORT OPERATING FUND - 402

The airport fund is an enterprise fund. Revenues are generated primarily from building and land leases. Revenues in an enterprise fund are restricted as to their use. Revenue generated from the airport can only be used to pay for costs related to operating, maintaining and improving the airport.

Land rents are based on a rate per square foot. Rates are established by a land appraisal conducted every five years. Land rates vary by zoning category, however most land rates in 2021 are \$.36 per square foot and \$.37 per square foot in 2022. Building rates are adjusted annually by CPI. 2021 revenue projections are adjusted by 2%.

There are no signification changes in the airport budget from last biennium. There is \$280,000 in design and construction expenses for development of the West side of the airport property. The airport has one outstanding bond which will be paid in full 12/1/2024. The budget also includes a transfer of excess airport operating revenues to the airport's reserve fund. The reserve fund is used to set aside money to fund future capital projects at the airport and can be used to match grant funding.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| AIRPORT DIRECTOR | 1 | 1 | 1 | 1 | 1 | 1 |
| AIRPORT MANAGER | 0 | 0 | 1 | 1 | 1 | 1 |
| AIRPORT SUPERVISOR | 1 | 1 | 0 | 0 | 0 | 0 |
| AIRPORT OPERATIONS SPECIALIST | 0 | 0 | 0 | 0 | 2 | 2 |
| AIRPORT COORDINATOR | 1 | 1 | 1 | 1 | 0 | 0 |
| ADMIN SPECIALIST | 1 | 1 | 1 | 1 | 1 | 1 |
| INTERN | 0 | 0 | 1 | 1 | 0 | 0 |
| TOTAL | 4 | 4 | 5 | 5 | 5 | 5 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Reserved Beginning Fu | 115,904 | - | - | - | - | - |
| Unres. Beginning Fund Bal. | 669,668 | 710,367 | 711,032 | 584,956 | 696,000 | 410,043 |
| Processing Fee-qtly Billing | 6,925 | 6,795 | 7,575 | 4,501 | 7,500 | 7,500 |
| Sales Of Merchandise | 498 | 597 | 1,075 | 917 | 500 | 500 |
| Rent - Utility Reimbursement | 1,980 | 398 | - | - | - | - |
| Aviation Fuel Fees | 12,607 | 13,232 | 14,862 | 10,087 | 11,000 | 11,000 |
| Aviation Buildings | 114,631 | 126,192 | 111,016 | 83,774 | 136,020 | 138,740 |
| Rental Aviation Sites | 318,914 | 425,835 | 337,670 | 305,568 | 349,670 | 361,758 |
| Industrial Buildings | 133,597 | 86,781 | 70,207 | 60,555 | 72,130 | 74,365 |
| Industrial Land | 1,781,938 | 1,716,183 | 1,735,261 | 1,372,384 | 1,820,900 | 1,865,710 |
| Hangar Rent | 206,600 | 209,525 | 216,161 | 164,290 | 220,000 | 220,000 |
| Commercial Land | 150,957 | 171,347 | 143,696 | 84,400 | 142,654 | 144,349 |
| Rental Sites - M&O Storage | 31,362 | 31,363 | 31,363 | 26,418 | 33,207 | 34,130 |
| Rent Site - Food Bank | 14,144 | 14,144 | 14,144 | 11,914 | 14,976 | 15,301 |
| Rent Sites - Police Impound | 12,467 | 3,400 | - | - | - | - |
| Rent Sites - Fire Station #47 | 8,996 | 8,947 | 8,947 | 7,536 | 9,473 | 9,664 |
| Rent Sites - Fire Station #48 | - | - | - | - | 35,000 | 35,700 |
| Rent Sites - Pw M&O (land) | 21,216 | 21,216 | 21,216 | 17,872 | 22,464 | 23,088 |
| Rent Sites - City Well Site | 9,690 | 9,690 | 9,690 | 8,163 | 10,260 | 10,545 |
| Rent Sites - Pw Compost Facili | 41,609 | 40,475 | 40,475 | 34,092 | 42,856 | - |
| Ced-office Space Rent | 19,603 | 20,093 | 20,717 | 20,502 | 25,557 | 26,069 |
| Programming Fee | - | - | 140 | 101 | - | - |
| Nsf- Fee Collected | 35 | 35 | 140 | 70 | 100 | 100 |
| Penalties | 29,925 | 13,195 | 16,237 | 5,238 | 15,000 | 15,000 |
| Investment Interest | 18,583 | 21,053 | 30,874 | 16,621 | 25,000 | 25,000 |
| Transient Tie Downs | 721 | 1,522 | 651 | 929 | 700 | 700 |
| Tie Down Fees | 32,929 | 32,993 | 34,296 | 22,983 | 30,000 | 30,000 |
| Meeting Room Rental | - | 620 | 735 | 75 | 500 | 500 |
| Land Use - Special Events | 13,394 | 8,117 | 16,131 | 6,952 | 15,000 | 15,000 |
| Mill Site Land | 1,895 | 1,895 | 1,895 | 1,489 | 2,075 | 2,075 |
| Ultra Light Land | 22,044 | 22,284 | 23,912 | 18,714 | 26,000 | 26,000 |
| Aviation T-hangar Land | 136,194 | 215,714 | 222,756 | 229,018 | 262,597 | 286,620 |
| Aviation Land -Industrial Use | 73,139 | 79,080 | 79,105 | 78,382 | 83,000 | 86,000 |
| Land Use - Short Term | - | - | 15,279 | 11,932 | 5,000 | 5,000 |
| Wait List Fee | 375 | 545 | 650 | 370 | 250 | 250 |
| Accounts Receivable-airport | - | 3,851 | 25,611 | (38,910) | - | - |
| Rental Deposit | 831 | 550 | 573 | 184 | 500 | 500 |
| Leasehold Tax Collected | 400,946 | 343,827 | 392,433 | 322,816 | 410,000 | 415,000 |
| Sales Tax Collected | 42 | 53 | 80 | 93 | 50 | 50 |
| Reimbursements | 8,141 | 8,571 | - | - | 100 | 100 |
| Nw Custom Aircraft - Principal | 5,675 | 2,005 | 2,888 | 4,506 | 7,164 | 7,594 |
| Nw Custom Aircraft - Interest | 6,477 | 2,045 | 5,595 | 4,076 | 4,987 | 4,557 |
| 59th Holding - Principal | 11,615 | 4,010 | 481 | - | - | - |
| 59th Holding - Interest | 15,309 | 4,091 | 3,188 | 531 | - | - |
| Proceeds - Sale Of Buildings | - | - | 201,919 | - | - | - |
| Timber Sales - Airport | - | 893 | - | - | - | - |
| Insurance Reimbursements | 1,406 | 7,776 | 2,504 | - | - | - |
| TOTAL REVENUES AND BEGINNING | | | | | | |
| FUND BALANCE | 4,452,981 | 4,391,304 | 4,573,178 | 3,484,099 | 4,538,190 | 4,308,508 |
| Salaries & Wages | 297,560 | 351,158 | 393,299 | 315,178 | 450,445 | 467,423 |
| Leave Payout | 8,971 | 6,951 | - | - | - | - |
| Overtime | 1,651 | 4,715 | 3,582 | 613 | 4,750 | 4,750 |
| FICA-Medicare-L&I-Unemploy | 24,575 | 29,703 | 32,862 | 25,538 | 38,258 | 40,461 |
| Retirement | 36,931 | 45,330 | 50,975 | 40,630 | 59,175 | 62,799 |
| Medical Insurance | 51,001 | 51,951 | 58,702 | 44,805 | 63,147 | 66,597 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Office Supplies | 4,586 | 3,327 | 6,217 | 6,421 | 6,000 | 6,000 |
| Operating Supplies | 20,867 | 37,393 | 29,176 | 24,249 | 32,000 | 34,000 |
| Uniform & Clothing | 1,763 | 3,651 | 1,854 | 1,944 | 2,000 | 2,000 |
| Meeting Materials | 275 | 390 | 1,109 | 164 | 400 | 400 |
| Small Attractive Fixed Assets | - | - | 1,969 | - | 500 | 500 |
| Fuel | 13,523 | 18,292 | 17,249 | 7,406 | 18,000 | 18,500 |
| Small Tools | 98 | 1,337 | 2,152 | - | - | - |
| Professional And Legal Svcs | 133,713 | 111,251 | 104,308 | 65,753 | 120,000 | 120,000 |
| Ems Services | 147,819 | 147,380 | 155,904 | 139,906 | 152,099 | 153,963 |
| Police & Fire Services | 806,537 | 825,964 | 836,909 | 692,844 | 851,138 | 870,460 |
| Marketing | 7,995 | 11,749 | 11,334 | 4,233 | 8,000 | 8,000 |
| Bank/credit Card Proc Fees | 9,533 | 10,322 | 9,482 | 7,858 | 12,000 | 12,000 |
| Master Plan -Stormwater Update | - | - | - | - | 80,000 | - |
| State Service Tax | 481 | 213 | 244 | 80 | 500 | 500 |
| Accounting/admin Cost Allocati | 191,121 | 177,935 | 207,191 | 180,630 | 175,485 | 191,337 |
| Communications & Postage | 8,050 | 9,887 | 10,666 | 8,477 | 12,000 | 12,000 |
| Travel | 3,099 | 4,006 | 6,773 | 1,879 | 10,000 | 10,000 |
| Operating Leases-copier | 2,620 | 4,662 | 2,432 | 1,789 | 2,500 | 2,700 |
| Insurance - WCIA & Other | 46,228 | 46,134 | 42,512 | 34,979 | 39,616 | 38,491 |
| Utilities-PUD,Stormwater,etc | 61,679 | 56,994 | 57,171 | 35,832 | 65,000 | 67,000 |
| Vehicle Repair & Maintenance | 11,451 | 12,923 | 17,326 | 11,771 | 12,000 | 12,000 |
| Office Machine Repair & Maint | - | - | 1,767 | 550 | 1,500 | 1,500 |
| Pw M&O Interfund Payment | 488,308 | 516,959 | 543,095 | 462,187 | 524,858 | 541,480 |
| Dues/memberships/registration | 5,173 | 7,399 | 6,921 | 7,119 | 7,000 | 7,000 |
| Refunds of Deposits | - | 385 | - | 200 | 1,000 | 1,000 |
| Remit off Leasehold Taxes | 401,162 | 397,990 | 416,309 | 131,612 | 410,000 | 415,000 |
| Remittance of Sales Tax | 67 | 93 | 121 | 38 | 50 | 50 |
| Refunds | 383 | - | - | 6,551 | 1,000 | 1,000 |
| 2014 LTGO Refi 2009 -Principal | 50,000 | 50,000 | 50,000 | - | 55,000 | 55,000 |
| 2003 Rev Bond - Principal Cash | 49,457 | 30,123 | - | - | - | - |
| Debt- Issued Cost | - | - | 150 | 150 | 150 | 150 |
| 2003 Rev Bond - Interest | 3,197 | 592 | - | - | - | - |
| 2014 LTGO Bond - Interest | 13,250 | 11,750 | 10,250 | 4,375 | 7,250 | 5,600 |
| Generator - Prof Services | - | 8,674 | 3,665 | - | - | - |
| Building Improvements | 44,822 | 24,076 | 26,582 | - | 65,000 | 70,000 |
| West Side Redvelopment | - | - | - | - | 200,000 | 2,000 |
| Maintenance Projects | 67,554 | 75,580 | 82,247 | 8,470 | 150,000 | 150,000 |
| Rotating Beacon Painting Proje | 6,272 | - | - | - | - | - |
| Airport Office Parking Lot Pav | 3,994 | - | - | - | - | - |
| Sign Construction | 33,332 | 6,842 | - | - | - | - |
| Phone, Computer/tech | - | 556 | - | - | - | - |
| Capital Outlay-equipment | 20,441 | 7,267 | 5,437 | - | 8,000 | 8,000 |
| Airport Office - Generator Pro | - | 3,170 | 113,370 | 5,440 | - | - |
| Transfer Out -Equip Airport | 55,000 | 55,000 | 55,000 | 45,000 | 65,000 | 65,000 |
| Transfer Out -IT Tech Airport | 8,077 | 10,198 | 11,909 | 11,455 | 17,327 | 17,847 |
| Transfer To -A/p Reserve Fund | 600,000 | 500,000 | 600,000 | - | 400,000 | 400,000 |
| Unres. Ending Fund Bal. | 710,367 | 711,032 | 584,956 | 1,147,972 | 410,042 | 366,000 |
| TOTAL EXPENSES AND ENDING FUND | | | | | | |
| BALANCE | 4,452,981 | 4,391,304 | 4,573,178 | 3,484,099 | 4,538,190 | 4,308,508 |

WATER – 403

The water fund is an enterprise fund. Revenues are generated from user charges on water consumption. Revenues in an enterprise fund are restricted as to their use. Revenue generated from water sales can only be used to pay for costs related to providing water service (i.e. operating water treatment plant, maintaining/construction of water lines and other water capital facilities).

Revenue projections are based on a variety of assumptions including; recent revenue trends, number of water customers and the number of customers receiving discounts. The budget reflects decreased revenue projections based on uncertainty of COVID-19 impacts. No rate increases have been included in the budget. Expenses were decreased in line with projected revenue decrease.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| PUBLIC WORKS DIRECTOR | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| CITY ENGINEER | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| GIS MANAGER | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| UTILITY MANAGER | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| UTILITY SUPERVISOR | 1 | 1 | 0 | 0 | 0 | 0 |
| PUBLIC WORKS INSPECTOR | 0 | 0 | 0 | 0 | 0.4 | 0.4 |
| ENGINEERING TECHNICIAN | 0 | 0 | 0.4 | 0.4 | 0 | 0 |
| ENGINEER II - CIVIL ENGINEER | 0 | 0 | 0 | 0 | 0.4 | 0.4 |
| WATER TRMT PLANT OPERATOR III | 0 | 0 | 0 | 0 | 1 | 1 |
| WATER TRMT PLANT OPERATOR I & II | 3 | 3 | 3 | 3 | 2 | 2 |
| WATER QUALITY SPECIALIST | 1 | 1 | 0 | 0 | 0 | 0 |
| WATER RESOURCES PLANNER | 0 | 0 | 1 | 1 | 1 | 1 |
| LEAD WATER DISTRIBUTION SPECIALIST | 1 | 1 | 1 | 1 | 0 | 0 |
| WATER DISTRIBUTION SPECIALIST III | 0 | 0 | 0 | 0 | 1 | 1 |
| WATER DISTRIBUTION SPECIALIST I & II | 2 | 2 | 5 | 5 | 4 | 4 |
| WATER METER SPECIALISTS | 2 | 2 | 0 | 0 | 0 | 0 |
| PUBLIC WORKS ACCOUNTANT | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| ADMINISTRATIVE SPECIALIST II | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| GIS ANALYST II | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| FINANCE TECHNICIAN I & II* | 0.6 | 0.6 | 1 | 1 | 0 | 0 |
| ADMINISTRATIVE SPECIALIST I | 0 | 0 | 0 | 0 | 0.4 | 0.4 |
| TOTAL | 10.6 | 10.6 | 14.2 | 14.2 | 13 | 13 |

*The finance tech I & I position was previously charged to water/sewer/storm but expenses have moved to the finance department as the position is a finance department employee.

| Account Title | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | 9/30/2020 | Budget | Budget |
| Unres. Beginning Fund Balance | 1,697,813 | 2,004,751 | 1,012,161 | 856,030 | 475,000 | 585,348 |
| PW Admin BFB - closed | 256,747 | | | | | |
| Water Sales | 4,072,212 | 3,718,924 | 3,844,737 | 2,743,976 | 3,650,000 | 3,759,500 |
| Hydrant Meter | 3,000 | 1,500 | 4,500 | 2,250 | 3,000 | 3,090 |
| Meter Fee | 106,930 | 72,460 | 42,680 | 16,370 | 45,000 | 32,400 |
| Penalties | 86,952 | 51,364 | 31,916 | 8,787 | 30,000 | 30,900 |
| Recovery of NSF Fees | 4,200 | 2,726 | 4,016 | 2,159 | 2,500 | 2,575 |
| Investment Interest | 32,095 | 33,256 | 31,252 | 12,446 | 15,000 | 15,450 |
| PW Meeting Room Rental | - | - | 6,060 | 1,140 | 3,000 | 3,090 |
| Sale of Scrap & Junk | - | - | 3,617 | 5,171 | 500 | 515 |
| Restitution | - | - | 650 | 350 | 100 | 100 |
| Reimbursements -Water | 1,694 | 1,698 | 2,875 | 262 | - | - |
| Reimbursable | - | - | 1,635 | 779 | - | - |
| Insurance Proceeds - | - | - | 4,934 | - | - | - |
| Transfer In -GF Eng/GIS | - | - | 20,000 | 16,364 | 30,000 | 30,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 6,261,643 | 5,886,679 | 5,011,034 | 3,666,084 | 4,254,100 | 4,462,968 |

| | | | | | | |
|--------------------------------|---------|---------|---------|---------|-----------|-----------|
| Utilities - Salaries | 683,028 | 763,346 | 978,650 | 772,451 | 1,097,255 | 1,128,451 |
| Utili- Salary Seasonals | - | - | 19,024 | - | - | - |
| Leave Payout | 4,413 | 13,087 | 8,151 | 12,138 | 10,000 | 10,000 |
| Overtime | 75,792 | 77,074 | 94,375 | 80,435 | 91,000 | 93,500 |
| FICA -Medicare-L&I-Unemploy | 75,030 | 81,212 | 98,618 | 79,414 | 121,343 | 126,571 |
| Retirement | 92,918 | 106,993 | 138,102 | 109,584 | 154,473 | 162,519 |
| Medical Benefits | 138,241 | 146,028 | 192,071 | 151,974 | 214,555 | 226,095 |
| Operating Supplies | 87,928 | 80,237 | 85,234 | 68,241 | 98,500 | 101,455 |
| Operating Permit | 9,558 | 11,419 | 12,206 | 12,076 | 14,000 | 14,420 |
| Reg Compliance & Equip | 16,470 | 27,977 | 16,122 | 8,082 | 17,000 | 17,510 |
| Safety Equip & Clothing | 3,476 | 6,114 | 4,600 | 2,179 | 4,150 | 4,275 |
| Small Attractive Fixed Assets | 3,244 | 2,328 | 1,801 | 2,314 | 3,500 | 3,605 |
| Fuel | 14,720 | 18,020 | 15,757 | 7,491 | 18,000 | 18,540 |
| Inventory Items | 50,971 | 26,762 | 24,826 | 19,549 | 40,000 | 41,200 |
| Professional Services | 10,778 | 11,877 | 12,570 | 11,526 | 15,000 | 15,450 |
| Software Maint Support | 6,419 | 14,713 | 13,737 | 20,306 | 25,000 | 25,750 |
| Credit Card Fees | 16,481 | 15,707 | 21,304 | 16,624 | 23,000 | 23,690 |
| Utilities Admin | 441,481 | 454,815 | | | | |
| Janitorial/Landscaping | - | - | 9,133 | 5,640 | 9,000 | 9,270 |
| State Taxes | 209,029 | 191,431 | 194,308 | 117,472 | 199,565 | 205,552 |
| City Taxes | 216,324 | 190,599 | 203,029 | 139,676 | 187,455 | 192,381 |
| Acct Cost Allocation | 253,715 | 241,032 | 168,753 | 150,913 | 147,760 | 146,370 |
| Communications | 4,992 | 6,131 | 10,218 | 8,888 | 12,300 | 12,669 |
| Telemetry | 3,289 | 3,654 | 3,582 | 2,028 | 4,000 | 4,120 |
| Travel | 1,114 | 3,809 | 1,823 | 1,679 | 3,000 | 3,090 |
| Copier Lease | - | - | 1,175 | 802 | 1,200 | 1,236 |
| Airport Well Site | 9,690 | 9,690 | 9,690 | 8,163 | 10,260 | 10,545 |
| Airport Rent - Storage Lot 105 | 8,154 | 8,155 | 8,155 | 6,868 | 8,634 | 8,874 |
| Insurance - WCIA | 33,124 | 33,128 | 34,432 | 39,312 | 41,588 | 43,612 |
| PUD & Stormwater | 105,678 | 98,752 | 99,913 | 47,769 | 105,000 | 108,150 |
| PUD Water Bill | 96,914 | 127,469 | 134,628 | 145,768 | 145,000 | 149,350 |
| Repairs & Maintenance | 45,914 | 26,154 | 26,112 | 16,709 | 50,000 | 51,500 |
| IWORKS Annual Support | 906 | 963 | 1,374 | 981 | 1,380 | 1,421 |
| Vehicle Repair & Maint | 7,918 | 11,912 | 2,854 | 5,405 | 10,000 | 10,300 |
| WCI - Vehcile Repairs | - | - | 2,215 | - | - | - |
| Transfer Out -PW M&O | 6,000 | 6,000 | 6,000 | 4,910 | 6,000 | 6,000 |
| Dues/Outreach | 467 | 1,203 | 3,006 | 2,136 | 3,200 | 3,296 |
| Registration | 4,716 | 6,994 | 5,825 | 3,643 | 6,500 | 6,695 |
| Asset management Software | 21,657 | 4,813 | | | | |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Captial Outlay - Machinery | | 3,077 | | | | |
| Sales Tax Collected - Remit To | - | | - | 12 | 100 | 100 |
| Refunds | 2,303 | 2,415 | 12,732 | 2,250 | 3,000 | 3,090 |
| Transfer Out -Equip Water | 25,000 | 125,000 | 41,234 | 28,638 | 25,000 | 25,000 |
| Transfer Out -IT Tech Water | 10,796 | 12,731 | 35,966 | 26,766 | 40,334 | 41,544 |
| Transfer Out -GF Recycling | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| Transfer Out -Water Impr Fund | 1,200,000 | 1,900,000 | 1,400,000 | - | 700,000 | 800,000 |
| Unres. Ending Fund Bal - Water | 2,261,296 | 1,012,161 | 856,030 | 1,523,572 | 585,348 | 604,072 |
| TOTAL EXPENSES AND ENDING | | | | | | |
| FUND BALANCE | 6,261,643 | 5,886,679 | 5,011,034 | 3,666,084 | 4,254,100 | 4,462,968 |

SEWER – 404

The sewer fund is an enterprise fund. Revenues are generated from user charges by providing waste water treatment (sewer) services. Revenues in an enterprise fund are restricted as to their use. Revenue generated from sewer services can only be used to pay for costs related to operating a waste water treatment plant, maintaining/construction of sewer lines and other sewer capital facilities).

Revenue projections are based on a variety of assumptions including; recent revenue trends, the number of sewer customers and considering population growth. Revenue and expense projections are similar to the previous biennium. There are no rate increases included in the budget.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| PUBLIC WORKS DIRECTOR | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| CITY ENGINEER | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| GIS MANAGER | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| UTILITY MANAGER | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| UTILITY SUPERVISOR | 1 | 1 | 0 | 0 | 0 | 0 |
| PUBLIC WORKS INSPECTOR | 0 | 0 | 0 | 0 | 0.4 | 0.4 |
| ENGINEER II - CIVIL ENGINEER | 0 | 0 | 0 | 0 | 0.4 | 0.4 |
| WASTEWATER TREATMNT PLANT OPER. I, II & III | 2 | 2 | 2 | 2 | 2 | 2 |
| LAB/PRETREATMENT SPECIALIST | 1 | 1 | 1 | 1 | 1 | 1 |
| COMPOST FACILITY OPERATOR I | 1 | 1 | 1 | 1 | 1 | 1 |
| COLLECTION SYSTEMS SPECIALIST I, II & III | 4 | 4 | 4 | 4 | 4 | 4 |
| PUBLIC WORKS ACCOUNTANT | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| ENGINEERING TECHNICIAN | 0 | 0 | 0.4 | 0.4 | 0 | 0 |
| ADMINISTRATIVE SPECIALIST II | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| GIS ANALYST II | 0 | 0 | 0.4 | 0.4 | 0.4 | 0.4 |
| FINANCE TECHNICIAN I & II* | 0.3 | 0.3 | 0.7 | 0.7 | 0 | 0 |
| ADMINISTRATIVE SPECIALIST I | 0 | 0 | 0 | 0 | 0.4 | 0.4 |
| TOTAL | 9.3 | 9.3 | 11.9 | 11.9 | 12 | 12 |

*The finance tech I & I position was previously charged to water/sewer/Storm but expenses have moved to the finance department as the position is a finance department employee.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res Beginnng Fund Balance | 355,415 | | | | | |
| Unres. Beginning Fund Balance | 463,442 | 1,050,697 | 741,575 | 787,138 | 420,000 | 462,553 |
| Sewer Service Charges | 5,662,344 | 5,641,972 | 5,894,605 | 4,331,464 | 5,732,300 | 5,904,269 |
| Side Sewer Permits | 19,395 | 8,115 | 4,845 | 3,120 | 6,300 | 3,600 |
| Penalties | 54,908 | 32,480 | 48,860 | 14,594 | 25,000 | 25,750 |
| Investment Interest | 21,235 | 31,674 | 20,866 | 22,048 | 22,000 | 22,660 |
| Sale of Scrap & Junk | 73 | 6,921 | 191 | - | - | - |
| Reimbursements -Wastewater | 100 | 1,554 | 3,945 | 10 | 50 | - |
| Transfer In - GF ENG/GIS | - | - | 20,000 | 16,364 | 30,000 | 30,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 6,576,913 | 6,773,413 | 6,734,887 | 5,174,738 | 6,235,650 | 6,448,832 |

| | | | | | | |
|--------------------------------|---------|---------|---------|---------|---------|---------|
| Salaries | 587,718 | 609,316 | 838,146 | 682,706 | 971,221 | 998,247 |
| Leave Payout | | | 12,976 | 5,175 | 10,000 | 10,000 |
| Overtime | 43,892 | 43,426 | 52,947 | 46,816 | 62,000 | 64,000 |
| FICA - Medicare-L&I-Unemploy | 64,805 | 64,399 | 81,052 | 68,698 | 108,455 | 113,101 |
| Retirement | 77,906 | 83,182 | 113,634 | 93,718 | 134,319 | 141,279 |
| Medical Benefits | 107,389 | 113,520 | 158,748 | 123,216 | 178,136 | 187,753 |
| Operating Supplies | 67,665 | 85,883 | 93,986 | 84,842 | 125,000 | 128,750 |
| DOE Permit | 17,540 | 17,742 | 10,516 | 16,100 | 20,000 | 20,600 |
| Reg Compliance/Equip | 18,954 | 18,706 | 14,830 | 10,952 | 25,000 | 25,750 |
| Safety Equip & Clothing | 3,075 | 3,405 | 4,255 | 2,869 | 3,500 | 3,605 |
| Small Attractive Fixed Assets | 117 | 835 | 357 | 1,715 | 3,000 | 3,090 |
| Fuel | 10,445 | 12,614 | 11,007 | 5,744 | 11,000 | 11,330 |
| Professional Services | 5,414 | 4,320 | 12,304 | 5,917 | 12,000 | 12,360 |
| Software Maint/Support | 4,737 | 10,091 | 11,363 | 18,331 | 20,000 | 20,600 |
| Credit Card Proc Fees | 22,916 | 17,501 | 21,304 | 16,624 | 23,000 | 23,690 |
| Biosolids Hauling | 103,854 | 140,268 | 133,408 | 99,171 | 170,000 | 175,100 |
| Janitorial & Landscaping | - | - | 8,986 | 5,640 | 9,000 | 9,270 |
| Utilities Admin | 441,511 | 454,815 | | | | |
| State Taxes | 106,884 | 107,695 | 111,668 | 79,006 | 110,000 | 115,000 |
| City Taxes | 287,862 | 281,802 | 298,666 | 218,553 | 289,283 | 297,814 |
| Acct Cost Allocation | 224,993 | 213,745 | 314,119 | 264,907 | 232,289 | 268,155 |
| Communications | 4,487 | 5,153 | 9,558 | 8,479 | 10,950 | 11,278 |
| Telemetry | 9,718 | 9,769 | 10,122 | 3,078 | 11,900 | 12,257 |
| Travel | 1,689 | - | 2,940 | 652 | 3,000 | 3,090 |
| Pipeline Lease | 2,855 | 2,941 | 3,029 | 3,120 | 3,200 | 3,296 |
| Copier Lease | - | - | 1,175 | 802 | 1,200 | 1,236 |
| Airport Compost Facility Rent | 40,476 | 40,475 | 40,475 | 34,092 | 42,856 | - |
| Insurance - WCIA | 92,311 | 90,130 | 87,110 | 94,963 | 105,210 | 110,424 |
| PUD/Stormwater Services | 293,055 | 287,776 | 293,088 | 226,480 | 300,000 | 309,000 |
| Repair & Maintenance | 61,736 | 75,544 | 34,607 | 98,515 | 120,000 | 123,600 |
| IWorq System Annual Main | 919 | 963 | 1,374 | 981 | 1,380 | 1,421 |
| Vehicle Rep & Maint | 8,596 | 22,613 | 9,411 | 4,198 | 10,000 | 10,300 |
| Transfer Out - PW M&O | 6,000 | 6,000 | 6,000 | 4,910 | 6,000 | 6,000 |
| Memberships/ UT Undergr | 1,336 | 1,424 | 2,581 | 1,234 | 3,000 | 3,090 |
| Training/Registration | 2,083 | 1,579 | 3,604 | 1,242 | 7,000 | 7,210 |
| Refunds | - | 7 | - | 1,073 | - | - |
| Principal - PWTF III Loan | 393,547 | 393,547 | 393,547 | 393,547 | 393,547 | 393,547 |
| Principal -PWTF #4 Precon Loan | 52,629 | 52,632 | 52,632 | 52,632 | 52,632 | 52,632 |
| Principal -PWTF #5 Loan | 529,411 | 529,412 | 529,412 | 529,412 | 529,412 | 529,412 |
| Principal -DOE Loan L1000024 | 257,594 | 265,164 | 272,957 | 139,472 | 289,237 | 297,737 |
| Principal -DOE Loan L1000025 | 419,273 | 431,595 | 444,278 | 227,012 | 470,776 | 484,612 |
| Interest - PWTF III Loan | 19,677 | 17,710 | 15,742 | 13,774 | 11,807 | 9,839 |
| Interest -PWTF #4 Precon Loan | 2,898 | 2,632 | 2,368 | 2,105 | 1,843 | 1,579 |
| Interest -PWTF #5 Loan | 31,766 | 29,118 | 26,471 | 23,824 | 21,177 | 18,530 |
| DOE Loan L1000024 Inter | 131,612 | 124,042 | 116,249 | 55,131 | 99,970 | 91,470 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Interest -DOE Loan L1000025 | 214,219 | 201,897 | 189,213 | 89,734 | 162,716 | 148,881 |
| Asset Management Software | 21,657 | 4,813 | | | | |
| Capital Outlay - Machinery | 6,288 | 3,370 | | | | |
| Transfer Out - Equip Sewer | 40,000 | 65,000 | 41,600 | 32,728 | 40,000 | 40,000 |
| Transfer Out - IT Tech Sewer | 10,806 | 11,573 | 32,232 | 22,834 | 35,381 | 36,442 |
| Transfer Out - GF Recycling | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| Transfer Out - Sewer Membrane | 220,000 | 220,000 | 220,000 | 180,000 | 220,000 | 220,000 |
| Transfer Out - Sewer Impr Fund | 450,000 | 850,000 | 800,000 | - | 300,000 | 300,000 |
| Unres. Ending Fund Bal - Sewer | 1,050,899 | 741,575 | 787,138 | 1,076,315 | 462,553 | 590,755 |
| TOTAL EXPENSES AND ENDING FUND | | | | | | |
| BALANCE | 6,576,913 | 6,773,413 | 6,734,887 | 5,174,738 | 6,235,650 | 6,448,832 |

WATER IMPROVEMENT – 405

The water improvement fund is a capital projects fund. Revenues come from transfers from the water operating fund and from water connection fees. The purpose of this fund is to accumulate money to pay for capital projects related to providing water services. Planned spending on water improvement projects this biennium is \$10.6 million. Major projects include; annual water main replacements, water treatment plant expansion and reservoir improvements.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 6,252,895 | 7,944,259 | 8,925,333 | 9,518,025 | 8,560,500 | 3,982,000 |
| Capital-water Connection Fee | 1,078,865 | 1,241,268 | 682,065 | 237,642 | 700,000 | 500,000 |
| Investment Interest | 70,664 | 107,434 | 167,573 | 106,403 | 50,000 | 40,000 |
| Interest - Storm Water Loan | 798 | 552 | 305 | 56 | - | - |
| Loan Repayment-stormwater | 49,202 | 49,448 | 49,695 | 11,209 | - | - |
| Maple Leaf Recovery Contract | - | 1,337 | - | - | - | - |
| Transfer In - Water Fund | 1,200,000 | 1,900,000 | 1,400,000 | - | 700,000 | 800,000 |
| Transfer In - PW Admin 407 | - | 114,496 | - | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 8,652,424 | 11,358,793 | 11,224,971 | 9,873,334 | 10,010,500 | 5,322,000 |

| | | | | | | |
|------------------------------|--------|--------|--------|--------|---------|---------|
| Water Comp Plan | 32,066 | - | - | - | - | 175,000 |
| Burn Road Reservoir Demo | 3,287 | - | - | - | - | - |
| New Water Source Develop | 8,443 | 3,100 | 66,127 | 44,909 | 50,000 | - |
| System Analysis/survey | 284 | 6,567 | 21,966 | - | 68,500 | 60,000 |
| State Tax | 16,027 | 18,257 | 10,645 | 1,962 | 10,000 | 10,000 |
| Maple Leaf Recovery C 4 | - | 1,270 | - | - | - | - |
| Water Well System - Design | - | - | - | - | 200,000 | - |
| Water Treatment Exp - Design | - | - | - | - | 425,000 | - |
| 615 Reservoir Prop Purchase | - | - | - | - | 275,000 | - |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| ROW 173rd Water Easement | - | 101,286 | - | - | - | - |
| Water System Replacement | 31,405 | 118,224 | 47,388 | 72,802 | 40,000 | 15,000 |
| CIC Utility Design | - | - | - | 72,507 | - | - |
| South CIC Utility Construction | - | - | - | - | 650,000 | 25,000 |
| Annual Water Main Replacemt | 260,773 | 1,379,249 | 997,286 | 57,978 | 925,000 | 1,025,000 |
| Hydrant Repair & Maint | 3,615 | 5,587 | 3,284 | - | 10,000 | 10,000 |
| Water Treatment Plant Imp | 54,425 | 65,288 | 48,513 | 25,049 | 35,000 | 35,000 |
| Water Iron Repair Program | 11,776 | - | 22,917 | 1,434 | 10,000 | 10,000 |
| Water Haller Well House Impr | - | - | 2,348 | 16,391 | - | - |
| Waterline Extension - 43rd Ave | - | 3,250 | - | - | - | - |
| Water Distribution Sys Repairs | - | - | - | 43,116 | 150,000 | 150,000 |
| Wtr Main Const- Arl Valley Rd | 9,939 | 381,511 | - | - | - | - |
| Hayden Park Utility Extension | 3,017 | - | - | - | - | - |
| Haller Splash Park | - | 21,840 | 73,879 | - | - | - |
| Water Utility Installation | - | - | - | - | 75,000 | 5,000 |
| Temporary Well Drilling Proj | - | - | - | 14,994 | - | - |
| Water Well System Constr | - | - | - | - | 650,000 | 750,000 |
| Water Treatment Plant Expan | - | - | - | - | 1,075,000 | 2,000,000 |
| Reservoir Improvements | - | - | - | - | 1,050,000 | 135,000 |
| SR 530 Roundabout Water | - | - | - | - | - | 150,000 |
| 204th & 74th Intersection | - | - | - | - | 155,000 | - |
| 173rd Street Phase I | - | - | - | - | 150,000 | - |
| New & Replacement Meters | 273,107 | 328,029 | 393,408 | 98,134 | 25,000 | 25,000 |
| Capital Equipment | - | - | 19,185 | - | - | - |
| Unres Ending Fund Bal. | 7,944,259 | 8,925,333 | 9,518,025 | 9,424,058 | 3,982,000 | 742,000 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 8,652,424 | 11,358,793 | 11,224,971 | 9,873,334 | 10,010,500 | 5,322,000 |

SEWER IMPROVEMENT – 406

The sewer improvement fund is a capital projects fund. Revenues come from transfers from the sewer operating fund and from sewer connection fees. The purpose of this fund is to accumulate money to pay for capital projects related to providing sewer services.

Planned spending on sewer improvements for this biennium is \$4.6 million. Major projects include; lift station #11 improvements, sewer main replacements, WRF equalizing basin and MBR (sewer membrane) replacements.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Reserved Beginning Fund Bal. | - | - | - | 1,022,699 | 1,022,000 | 1,022,000 |
| Unres. Beginning Fund Bal. | 4,507,674 | 4,724,293 | 6,264,072 | 6,251,254 | 4,965,000 | 4,173,596 |
| Capital - Sewer Connection | 655,819 | 791,337 | 291,347 | 91,957 | 540,000 | 145,200 |
| Investment Interest | 51,664 | 68,660 | 122,538 | 81,569 | 50,000 | 30,000 |
| Maple Leaf Recovery Contract | - | 2,611 | - | - | - | - |
| Transfer In - Sewer Fund | 450,000 | 850,000 | - | - | - | - |
| Transfer In - PW Admin 407 | - | 114,497 | - | - | - | - |
| Transfer In - Sewer | - | - | 800,000 | - | 300,000 | 300,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 5,665,157 | 6,551,398 | 7,477,957 | 7,447,478 | 6,877,000 | 5,670,796 |

| | | | | | | |
|----------------------------|--------|--------|--------|--------|---------|---------|
| Sewer Comp Plan | 33,884 | - | - | - | - | - |
| System /ls Analysis/survey | 284 | 7,567 | 22,274 | - | 133,500 | 50,000 |
| Sewer Main Repl Design | - | - | - | - | 20,000 | 20,000 |
| Lift Station Design | - | - | - | - | 75,000 | - |
| Sewer Comp Plan | - | - | - | - | - | 175,000 |
| State Tax | 9,728 | 11,616 | 4,661 | 980 | 2,904 | 2,904 |
| Maple Leaf Recovery C 4 | - | 2,481 | - | - | - | - |
| Sewer Replacement Design | - | - | - | 18,313 | - | - |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Lift Station 15 Construction | - | - | 18,323 | 302,737 | - | - |
| CIC Utility Construction | - | - | - | 71,312 | 125,000 | 25,000 |
| Lift Station #11 Improv | - | - | - | - | - | 650,000 |
| Sewer Main Replmnt Rehab | - | 977 | - | 52,604 | 125,000 | 775,000 |
| Compost Facility Improv | - | - | - | - | 25,000 | 5,000 |
| Lift Station Upgrades | 874,611 | 65,103 | - | - | - | - |
| Sewer WRF Equalizing Basin | - | - | 16,422 | 156,796 | 1,000,000 | 150,000 |
| WWTP Improvements | - | 48,131 | 73,364 | 11,422 | 45,000 | 80,000 |
| Sewer Manhole Rehab | 12,417 | - | 31,539 | 1,434 | 10,000 | 10,000 |
| Arlington Valley Road | 9,939 | 131,745 | - | - | - | - |
| Haller Splash Park | - | 19,706 | 21,784 | - | - | - |
| SR 530 Roundabout Sewer | - | - | - | - | - | 150,000 |
| Capital Outlay - Equipment | - | - | 15,636 | - | - | - |
| MBR Replacement | - | - | - | - | 120,000 | 900,000 |
| Unres. Ending Fund Bal. | 4,724,293 | 6,264,072 | 7,273,953 | 6,831,880 | 5,195,596 | 2,677,892 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 5,665,157 | 6,551,398 | 7,477,957 | 7,447,478 | 6,877,000 | 5,670,796 |

STORM IMPROVEMENT – 409

The storm improvement fund is a capital projects fund. Revenues come from transfers from the storm operating fund. The purpose of this fund is to accumulate money to pay for capital projects related to providing storm services. Planned spending for storm improvements for this biennium is \$2.7 million. The main project will be the Prairie Creek Culvert.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 490,002 | 927,411 | 1,112,696 | 1,100,657 | 895,825 | 495,825 |
| FEMA Grant-Prairie Cr Culvert | - | - | - | - | 1,442,500 | - |
| DOE Grant - Clean Water | - | - | - | - | - | 125,000 |
| Investment Interest | 5,330 | 12,436 | 20,341 | 12,439 | 10,000 | 10,000 |
| WCIA Proceeds- Storm Cap | - | - | - | 29,067 | - | - |
| Transfer-in-storm Wtr Utility | 465,000 | 350,000 | 200,000 | 15,650 | 155,000 | 137,000 |
| Transfer In - PW Admin 407 | - | 57,082 | - | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 960,333 | 1,346,929 | 1,333,038 | 1,157,814 | 2,503,325 | 767,825 |

| | | | | | | |
|--------------------------------|--------|---------|---------|--------|---------|--------|
| Utility Impr 4-yr plan -Design | - | - | - | - | 10,000 | 10,000 |
| Smky PT Blvd Corridor | - | - | - | - | 15,000 | 15,000 |
| Storm System Repair & Maint | 4,736 | 1,270 | 117,547 | 8,212 | 110,000 | 90,000 |
| Prairie Creek Drainage Imp | 2,261 | - | - | - | - | - |
| Storm Water Imprv | 16,324 | 5,990 | 24,711 | 3,061 | 10,000 | 10,000 |
| Detent Pond maint/repr | 9,601 | 1,280 | - | - | 40,000 | 40,000 |
| Old Town Wetlands | - | - | 10,907 | 60,695 | 80,000 | 80,000 |
| Arlington Valley Road Storm | - | 209,608 | - | - | - | - |
| Utility Imp 4-year Storm | - | - | 30,875 | 1,625 | 50,000 | 50,000 |
| Haller Splash Park | - | 16,083 | 40,523 | - | - | - |
| 173rd Street Phase I | - | - | - | - | 150,000 | - |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Prairie Creek Culvert | - | - | - | - | 1,492,500 | 200,000 |
| Is. Cross Storage | - | - | - | - | 50,000 | 225,000 |
| Capital Outlay - Equipment | - | - | 7,818 | - | - | - |
| Transfer Out - Storm Mgmt | - | - | - | 15,650 | - | - |
| Unres. Ending Fund Bal. | 927,411 | 1,112,696 | 1,100,657 | 1,068,570 | 495,825 | 47,825 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 960,333 | 1,346,929 | 1,333,038 | 1,157,814 | 2,503,325 | 767,825 |

AIRPORT RESERVE – 410

The airport reserve fund was created as a mechanism to accumulate money to pay for emergency repairs and/or large capital projects at the airport. Revenue in this fund comes from transfers from the airport operating fund. The only planned use of reserve funds is a transfer of \$350,000 in 2022 to the Airport CIP Fund for matching funds on FAA grant.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Reserved Beginning Fund Bal. | 1,476,151 | 2,476,312 | 2,417,238 | 1,889,920 | 2,089,920 | 2,510,920 |
| Investment Interest | 18,101 | 36,705 | 46,875 | 21,514 | 21,000 | 23,000 |
| Sale Of Property - 59th | 382,059 | - | - | - | - | - |
| Proceeds From Sale | - | 148,462 | - | - | - | - |
| Sale of Prop - 19128B 59th | - | - | 222,668 | - | - | - |
| Transfer In -Airport Fund | 600,000 | 500,000 | 600,000 | - | 400,000 | 400,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 2,476,312 | 3,161,478 | 3,286,781 | 1,911,434 | 2,510,920 | 2,933,920 |
| Transfer To Airport CIP | - | 744,240 | 1,396,861 | 90,852 | - | 350,000 |
| Reserved Ending Fund Bal. | 2,476,312 | 2,417,238 | 1,889,920 | 1,820,583 | 2,510,920 | 2,583,920 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 2,476,312 | 3,161,478 | 3,286,781 | 1,911,434 | 2,510,920 | 2,933,920 |

W/S BOND RESERVE – 411

This fund was created to satisfy bond requirements that a reserve be held in order to meet final debt obligations on the waste water treatment plant bonds. No activity will occur in this fund until final debt obligations need to be paid. The bonds have maturity dates ranging from 2026 to 2031.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res Beginning Fund Bal. | 1,465,230 | 1,022,699 | 1,022,699 | 1,042,546 | 1,042,546 | 1,042,546 |
| Investment Interest | - | - | 19,848 | - | - | - |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 1,465,230 | 1,022,699 | 1,042,546 | 1,042,546 | 1,042,546 | 1,042,546 |
| 2007 W/s Bond - Principal | 425,000 | - | - | - | - | - |
| 2007 W/s Bond - Interest | 17,531 | - | - | - | - | - |
| Reserved Ending Fund Bal. | 1,022,699 | 1,022,699 | 1,042,546 | 1,042,546 | 1,042,546 | 1,042,546 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 1,465,230 | 1,022,699 | 1,042,546 | 1,042,546 | 1,042,546 | 1,042,546 |

STORM – 412

The storm fund is an enterprise fund. Revenues are generated from user charges by providing storm water services. Revenues in an enterprise fund are restricted as to their use. Revenue generated from storm services can only be used to pay for costs related to providing storm water services.

Revenue projections are based on a variety of assumptions including; recent revenue trends, number of storm water customers (including anticipated growth), and the number of customers receiving discounts. Revenue and expenses projections similar to prior year with no rate increases included in the budget.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| PUBLIC WORKS DIRECTOR | 0 | 0 | 0.2 | 0.2 | 0.2 | 0.2 |
| CITY ENGINEER | 0 | 0 | 0.2 | 0.2 | 0.2 | 0.2 |
| GIS MANAGER | 0 | 0 | 0.2 | 0.2 | 0.2 | 0.2 |
| PUBLIC WORKS INSPECTOR | 0 | 0 | 0 | 0 | 0.2 | 0.2 |
| STORMWATER MANAGER | 1 | 1 | 0 | 0 | 0 | 0 |
| UTILITIES MANAGER | 0 | 0 | 0.2 | 0.2 | 0.2 | 0.2 |
| ENGINEER II - CIVIL ENGINEER | 0 | 0 | 0 | 0 | 0.2 | 0.2 |
| ENGINEERING TECHNICIAN | 0 | 0 | 0.2 | 0.2 | 0 | 0 |
| GIS ANALYST II | 0 | 0 | 0.2 | 0.2 | 0.2 | 0.2 |
| STORMWATER TECHNICIAN II & III | 1 | 1 | 2 | 2 | 2 | 2 |
| PUBLIC WORKS ACCOUNTANT | 0 | 0 | 0.2 | 0.2 | 0.2 | 0.2 |
| ADMINISTRATIVE SPECIALIST II | 0 | 0 | 0.2 | 0.2 | 0.2 | 0.2 |
| FINANCE TECHNICIAN I & II* | 0.1 | 0.1 | 0.3 | 0.3 | 0 | 0 |
| ADMINISTRATIVE SPECIALIST I | 0 | 0 | 0 | 0 | 0.2 | 0.2 |
| TOTAL | 2.1 | 2.1 | 3.9 | 3.9 | 4 | 4 |

*The finance tech I & I position was previously charged to water/sewer/storm but expenses have moved to the finance department as the position is a finance department employee.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 383,614 | 226,923 | 207,476 | 231,175 | 146,300 | 134,409 |
| DOE-Sweeper Grant | - | - | - | 254,030 | - | - |
| Doe-capacity Grant - G1400224 | 19,587 | - | 50,000 | 8,935 | 25,000 | 25,000 |
| Service Charges | 731,702 | 775,001 | 946,893 | 713,758 | 978,015 | 1,004,910 |
| Surface Water - Msvl Billing | 179,543 | 179,708 | 29,841 | - | - | - |
| Penalties-stormwater | 6,176 | 4,839 | 8,055 | 3,592 | 4,000 | 4,000 |
| Investment Interest | 5,899 | 5,410 | 6,496 | 2,321 | 3,000 | 3,000 |
| Reimbursements - Storm | - | - | 220 | - | - | - |
| WCIA Proceeds- Storm Shelter | - | - | 19,799 | - | - | - |
| Transfer In - Stream Cooridor | - | 21,965 | - | - | - | - |
| Transfer In - Storm Wtr CIP | - | - | - | 15,650 | - | - |
| Transfer In - GF ENG/GIS | - | - | 10,000 | 8,182 | 15,000 | 15,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 1,326,521 | 1,213,846 | 1,278,781 | 1,237,645 | 1,171,315 | 1,186,319 |
| Salaries & Wages | 118,367 | 130,583 | 306,091 | 247,841 | 359,981 | 370,073 |
| Leave Payout | 13,145 | - | 36 | 2,588 | - | - |
| Overtime | - | - | 135 | 43 | - | - |
| FICA-Medicare-L&I-Unemploy | 12,066 | 12,844 | 26,655 | 22,400 | 41,213 | 42,767 |
| Retirement | 14,669 | 16,646 | 38,925 | 31,822 | 46,797 | 49,220 |
| Medical Insurance | 16,504 | 21,221 | 57,152 | 46,681 | 67,834 | 71,524 |
| Operating Supplies | 1,237 | 1,725 | 5,773 | 5,148 | 6,500 | 6,695 |
| NPDES Phase II- Reg Compliance | 12,188 | 11,901 | 8,741 | 14,523 | 18,000 | 18,540 |
| Small Attractive Fixed Asset | - | - | - | 120 | 500 | 515 |
| Fuel | 2,569 | 2,266 | 2,504 | 2,026 | 2,700 | 2,781 |
| Professional Services | 3,542 | 1,859 | 1,775 | 1,411 | 4,500 | 4,635 |
| City Of Marysville Billing | 13,564 | 10,596 | - | - | - | - |
| Pw Utilities-interfund Svcs | 97,663 | 101,070 | - | - | - | - |
| Credit Card Processing | 2,961 | 6,059 | 10,652 | 8,312 | 11,200 | 11,536 |
| Software Annual Maint & Supp | - | 2,250 | 2,245 | 4,638 | 5,000 | 5,150 |
| Storm Janitorial & Landscaping | - | - | 4,606 | 2,952 | 4,800 | 4,944 |
| State Tax | 10,107 | 11,551 | 24,881 | 9,611 | 14,500 | 14,935 |
| City Tax | 47,135 | 44,341 | 52,046 | 35,984 | 50,501 | 52,016 |
| Admin/Acct - Cost Allocation | 38,608 | 36,642 | 52,640 | 56,695 | 43,501 | 43,197 |
| Communications | 1,687 | 1,822 | 3,034 | 2,537 | 3,500 | 3,605 |
| Travel | 17 | - | 719 | - | 1,000 | 1,030 |
| Storm Copier Lease | - | - | 565 | 410 | 500 | 500 |
| Insurance - WCIA | 2,457 | 2,418 | 5,061 | 7,127 | 13,203 | 13,599 |
| Stormwater Utility Fees | 325 | 188 | 1,131 | 1,148 | 1,400 | 1,442 |
| Repair & Maintenance | 2,356 | 1,497 | 1,135 | 8,482 | 3,400 | 3,502 |
| Repairs & Maintenance Wetland | 76 | - | 6,278 | - | 4,500 | 4,635 |
| Vehicle Repairs & Maint | 6,526 | 954 | 3,383 | 3,414 | 4,000 | 4,120 |
| DOE Phase II - Discharge Fee | 3,120 | 6,485 | 3,365 | - | - | - |
| Pub. Education/outreach | 1,670 | 2,280 | 3,577 | 1,755 | 3,100 | 3,193 |
| Storm Capacity - Grant | 15,599 | 7,313 | 5,914 | 5,692 | 25,000 | 25,000 |
| Training/Registration | 33 | 85 | 1,503 | 560 | 1,500 | 1,545 |
| Loan Repayment - Water Impr | 50,000 | 50,000 | 50,000 | 11,265 | - | - |
| Sales Tax - DOR | - | 9 | - | - | - | - |
| Capital Expenditures - Machine | - | - | - | 262,500 | - | - |
| Software/Licensing | 9,282 | 11,381 | - | - | - | - |
| Transfer Out - Storm Water CIP | 465,000 | 350,000 | 200,000 | 15,650 | 155,000 | 137,000 |
| Transfer Out -Equip Stormwater | 20,000 | 40,000 | 40,000 | 32,728 | 15,000 | 15,000 |
| Transfer Out - IT Stormwater | 1,575 | 3,163 | 9,859 | 7,613 | 11,053 | 11,385 |
| Transfer Out - Street Maint | 115,549 | 117,223 | 117,223 | 95,911 | 117,223 | 117,223 |
| Unres. Ending Fund Bal. | 226,923 | 207,476 | 231,175 | 288,058 | 134,409 | 145,012 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 1,326,521 | 1,213,846 | 1,278,781 | 1,237,645 | 1,171,315 | 1,186,319 |

AIRPORT CIP – 413

The airport CIP fund was created to account for capital improvement projects at the airport. Revenues are primarily received from FAA grants, WSDOT grants and transfers the airport reserve fund. Revenue also comes from an interfund loan payment from the general fund to the airport CIP fund. Annual payments on the interfund loan are \$120,000. Planned spending on Airport projects this biennium is about \$4 million with the majority of spending for the Runway 16/34 overlay project in 2022. The FAA is expected to fund 90% of the project with the grant match being paid for from the Airport Reserve Fund.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res. Beginning Fund Bal | 448,725 | - | - | - | - | - |
| Unres. Beginning Fund Bal. | 47,593 | 589,113 | 2 | 27,172 | 365,000 | 396,800 |
| FAA Grant #26 - Taxiway | - | 576,744 | - | - | - | - |
| FAA Grant #25 - Design | 78,315 | - | - | - | - | - |
| FAA Grant #27- Seal Coat Proj | - | 95,913 | 304,673 | 79,164 | - | - |
| FAA- Grant 29- RW 16/34 Light | - | - | - | 95,724 | - | - |
| FAA - Grant 28- TW B Rehab | - | - | - | 64,840 | - | - |
| FAA- Grant 30- TW B Lighting | - | - | - | 63,206 | - | - |
| FAA Grant- Obstruction Survey | - | - | - | - | 150,300 | - |
| FAA Grant- A/P Fencing Project | - | - | - | - | 643,500 | - |
| FAA Grant- 16/34 Mil/Overlay | - | - | - | - | - | 2,800,000 |
| FAA Grant-16/34 Mill/Overlay-I | - | - | - | - | - | 150,000 |
| Wsdot C Lighting Design | 4,205 | - | - | - | - | - |
| WSDOT Grant - 11/29 Overlay | - | - | 67,572 | - | - | - |
| WSDOT Seal Coat Project 2018 | - | 4,511 | 20,960 | 284 | - | - |
| Investment Interest | 6,020 | 6,001 | 4,554 | 479 | - | - |
| Interfund Loan B&G Club | 96,000 | 96,000 | 120,000 | 98,178 | 120,000 | 120,000 |
| Transfer In Airport Reserve | - | 744,240 | 1,396,861 | 90,852 | - | 350,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 680,857 | 2,112,521 | 1,914,622 | 519,900 | 1,278,800 | 3,816,800 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Taxilane Reconstruction Design | - | 126,854 | 13,184 | - | - | - |
| Grant #27 Seal Coat Design | - | 126,272 | 6,393 | - | - | - |
| 11/29 Overlay Proj - Prof Serv | - | 2,685 | 183,330 | - | - | - |
| FAA 16/34 Lighting- Design | - | - | - | 103,261 | - | - |
| FAA Taxiway Bravo Overlay- Des | - | - | - | 102,839 | - | - |
| FAA Taxiway B Light- Design | - | - | - | 73,229 | - | - |
| Non-AIP Design B2/B3/B4 | - | - | - | 2,163 | - | - |
| FAA#25 Grant C-lighting Projec | 84,138 | - | - | - | - | - |
| FAA #26 Grant C-Lighting Proj | - | 642,478 | - | - | - | - |
| Grant #27 2018 Seal Coat Const | 5,107 | 571,371 | 39,455 | - | - | - |
| Taxilane Reconstruction | - | 642,860 | 4,815 | - | - | - |
| Runway 11/29 Pavement Maint | - | - | 1,640,272 | - | - | - |
| FAA - 16/34 Lighting Project | - | - | - | 18,986 | - | - |
| FAA #26 Grant - Taxiway C Ligh | 2,500 | - | - | - | - | - |
| FAA Grant - Obstruction Survey | - | - | - | - | 167,000 | - |
| FAA Grant - A/P Fencing Projec | - | - | - | - | 715,000 | - |
| FAA Grant-16/34 Mill/Overlay | - | - | - | - | - | 3,110,110 |
| Unres. Ending Fund Bal. | 589,113 | 2 | 27,172 | 219,422 | 396,800 | 706,690 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 680,857 | 2,112,521 | 1,914,622 | 519,900 | 1,278,800 | 3,816,800 |

MAINTENANCE AND OPERATIONS – 504

The maintenance and operations fund is an internal service fund. The purpose of this fund is to account for costs related to maintaining city facilities and parks. The majority of its revenue comes from a transfer from the general fund and the airport fund. The airport contributes to this fund to pay for maintenance services performed at airport facilities. Other revenues include ball field and building rentals and transfers from the utility funds to pay for maintenance at water/sewer facilities.

Expenses decreased by \$52,659 (3%) between 2020 and 2021 budgets. Expenses increased \$54,307 (3%) between 2021 and 2022 mostly due to wage adjustments, medical premium increases and general non-discretionary operating cost increases. One maintenance position remains unfilled for 2021 and 2022. Seasonal labor was budgeted consistent with 2020.

| BUDGETED PERSONNEL SUMMARY | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| POSITION | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| M&O SUPERVISOR | 0.75 | 0.75 | 0 | 0 | 0 | 0 |
| M&O CREW CHIEF | | | | | 0.75 | 0.75 |
| PW MAINT & OPER MANAGER | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| LEAD MAINTENANCE WORKER | 1 | 1 | 0.75 | 0.75 | 0 | 0 |
| SENIOR MAINTENANCE WORKERS | 3 | 3 | 0 | 0 | 0 | 0 |
| MAINTENANCE WORKERS I & II | 2.25 | 2.25 | 6.5 | 6.5 | 6 | 6 |
| M&O / CEMETERY COODINATOR | 0 | 0 | 0.15 | 0.15 | 0 | 0 |
| TOTAL | 7.75 | 7.75 | 8.15 | 8.15 | 7.5 | 7.5 |

Total FTE in the M&O Department is 11. 7.5 are charged to the M&O Fund and 3.5 are charged to the Streets Fund.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 132,086 | 85,068 | 35,585 | 8,012 | 5,000 | 23,684 |
| USDA- Arbor Day Grant | - | - | - | 463 | - | - |
| Arbor Day Dnr Grant | - | 500 | - | - | - | - |
| Sno County Tourism Grant | 12,419 | - | - | - | - | - |
| Scheduling Fee | 195 | 128 | - | - | - | - |
| Field Light Fee | 956 | 553 | 588 | - | - | - |
| Evans Field Use | - | 345 | - | - | - | - |
| Quake Field Use | 5,918 | 2,674 | - | - | - | - |
| Twin Rivers Field Use | 2,750 | 1,471 | - | - | - | - |
| Interfund - Facilities | 876,078 | 893,077 | 1,000,958 | 904,483 | 1,096,000 | 1,100,000 |
| Interfund - Cemetery | 7,500 | 7,500 | 7,500 | 29,264 | 32,500 | 32,500 |
| Interfund - Water | 6,000 | 6,000 | 6,000 | 4,910 | 6,000 | 6,000 |
| Interfund - Sewer | 6,000 | 6,000 | 6,000 | 4,910 | 6,000 | 6,000 |
| Interfund - Airport | 488,308 | 516,959 | 543,095 | 462,187 | 524,858 | 541,480 |
| Interfund - Library | 36,000 | 36,000 | 36,000 | 29,456 | 36,000 | 36,000 |
| Recovery Of Nsf Fee | 35 | - | - | - | - | - |
| Investment Interest | 1,287 | 1,362 | 1,656 | 1,169 | 800 | 800 |
| Community Center Rental | 2,530 | 5,815 | 7,090 | 2,185 | 5,800 | 5,800 |
| Visitor Info Center Lease | 4,965 | 4,965 | - | - | - | - |
| Arnot Rental Proceeds | 9,300 | 6,975 | - | - | - | - |
| Donations | 1,208 | 3,948 | 5,102 | 300 | 500 | 600 |
| Donations - Graffiti Removal | 376 | 9 | - | - | 500 | 500 |
| Vehicle Repair - Non-insurance | - | - | 3,376 | - | - | - |
| Reimbursements | - | 140 | 365 | - | 50 | 50 |
| Restitution - Parks | - | 50 | 100 | 200 | 200 | 200 |
| Reimbursements - M&O | - | - | 252 | - | - | - |
| General Service Reimbursement | 1,721 | - | - | 315 | 800 | 800 |
| Utility Reimbursement-sno Isl | 8,824 | 9,066 | 8,785 | 4,761 | 6,000 | 6,000 |
| Ball Field Sales Tax Collected | 862 | 370 | 1,134 | 1,032 | 1,100 | 1,100 |
| Transfer In - Capital Facil | 20,848 | - | - | - | - | - |
| TOTAL REVENUES AND BEGINNING | | | | | | |
| FUND BALANCE | 1,626,166 | 1,588,974 | 1,663,586 | 1,453,647 | 1,722,108 | 1,761,514 |

| | | | | | | |
|--------------------------------|---------|---------|---------|---------|---------|---------|
| Salaries & Wages | 212,665 | 242,938 | 256,255 | 209,070 | 280,714 | 288,326 |
| Part-Time Help | 74,488 | 81,014 | 89,698 | 51,686 | 88,128 | 88,128 |
| Leave Payout | 5,608 | - | 1,052 | 3,745 | - | - |
| Overtime | 5,744 | 9,213 | 15,761 | 9,344 | 12,120 | 12,120 |
| FICA-Medicare-L&I- Unemploy | 35,852 | 35,850 | 38,654 | 29,247 | 43,217 | 44,584 |
| Retirement | 34,073 | 37,108 | 41,518 | 29,530 | 46,979 | 49,076 |
| Medical Insurance | 48,243 | 48,415 | 56,007 | 50,693 | 68,678 | 72,405 |
| Operating Supplies | 45,344 | 47,913 | 52,613 | 37,875 | 28,500 | 28,500 |
| Shop Supplies | 4,041 | 1,437 | 2,729 | 1,217 | 5,000 | 5,250 |
| Uniforms And Clothing | 1,589 | 3,304 | 2,364 | 2,311 | 5,500 | 5,500 |
| Graffiti Removal | 884 | 338 | 72 | 11 | 500 | 500 |
| Facilities - Special Projects | - | - | - | - | 500 | 500 |
| Small Attractive Fixed Assets | 841 | 943 | 1,141 | - | 500 | 600 |
| Fuel | 14,593 | 15,317 | 16,577 | 8,701 | 14,000 | 14,420 |
| Security/Alarm Services | - | - | - | 1,996 | 2,000 | 2,060 |
| Professional Services | 62,758 | 54,117 | 33,800 | 42,139 | 52,500 | 52,500 |
| Prof Services - Misc/DOC | 8,388 | 15,825 | 33,700 | 6,883 | 30,000 | 30,000 |
| Accounting/admin Cost Allocati | 92,106 | 85,713 | 100,700 | 80,581 | 72,197 | 83,925 |
| Communications | 7,558 | 9,049 | 8,506 | 5,889 | 9,000 | 9,000 |
| Travel & Training/Registration | 3,644 | 5,901 | 9,337 | 1,403 | 11,000 | 11,000 |
| Insurance - WCIA | 8,385 | 8,518 | 15,483 | 26,961 | 27,088 | 28,443 |
| Utilities | 202,710 | 202,119 | 200,835 | 133,461 | 201,000 | 207,030 |
| Vehicle Repair & Maint | 8,510 | 8,872 | 8,019 | 8,145 | 8,000 | 8,000 |
| Office Machine Repair & Maint | 911 | 907 | 901 | 951 | 1,000 | 1,000 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Airport Rent- Storage Lot 105 | 11,604 | 11,604 | 11,604 | 9,775 | 12,287 | 12,628 |
| Airport Rent-City Shop Storage | 10,608 | 10,608 | 10,608 | 8,936 | 11,232 | 11,544 |
| Airport Rent - Lot 107 Storage | 3,094 | 3,094 | 3,094 | 2,607 | 3,276 | 3,367 |
| Airport Rent-Lot107 Food Bank | 11,050 | 11,050 | 11,050 | 9,307 | 11,700 | 11,934 |
| Salaries & Wages | 296,187 | 313,017 | 306,947 | 222,679 | 297,556 | 306,448 |
| Part-time Help | 48,532 | 52,569 | 59,798 | 54,268 | 58,752 | 58,752 |
| Leave - Payout | 2,807 | - | - | 3,745 | - | - |
| Overtime | 2,777 | 9,428 | 19,358 | 8,305 | 10,000 | 10,000 |
| FICA-Medicare-L&I-Unemploy | 38,599 | 38,991 | 39,693 | 30,444 | 41,415 | 42,958 |
| Retirement | 42,476 | 44,727 | 46,308 | 36,701 | 45,923 | 48,165 |
| Medical Insurance | 56,930 | 61,097 | 70,990 | 51,293 | 71,212 | 75,156 |
| Insurance - WCIA Liability | - | - | - | 12,421 | 12,403 | 13,023 |
| Holiday/community Events | 20,887 | 10,090 | 13,543 | 16,422 | 17,000 | 17,000 |
| Park Amenities | - | - | 116 | 473 | 10,000 | 10,000 |
| Athletic Fields Maintenance | 11,331 | 2,389 | 1,532 | 9,410 | 14,800 | 15,244 |
| Park Bench-donations | - | - | - | - | 500 | 500 |
| Veterans Memorial Plaques | - | - | - | - | 250 | 250 |
| Insurance - WCIA Parks | 14,142 | 15,151 | 12,451 | 5,234 | 5,227 | 5,449 |
| Public Art - Insurance WCIA | - | - | 287 | 1,500 | 1,500 | 1,500 |
| Public Art Maintenance | 952 | 3,060 | 2,660 | 577 | - | - |
| Reimbursements | - | - | - | 775 | 50 | 50 |
| Athletic Field Sales Tax | 683 | 530 | 1,206 | 0 | 200 | 200 |
| Maintenance Projects | 24,956 | - | - | - | - | - |
| Phone,comp/tech Upgrades | 1,197 | - | - | - | - | - |
| Facilities- Appliance Replacem | 3,606 | 442 | - | - | - | - |
| Sno Co Tourism Grant | 7,419 | - | - | - | - | - |
| Capital Out-equipment | 3,194 | - | - | - | - | - |
| Transfer Out - GF Recycling | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Transfer Out - Equip PW M&O | 41,000 | 41,000 | 41,000 | 33,546 | 41,000 | 41,000 |
| Tranfer Out - IT Facilities | 6,625 | 8,424 | 16,106 | 15,529 | 22,520 | 23,196 |
| Unres. Ending Fund Bal. | 85,075 | 35,393 | 8,012 | 176,359 | 23,684 | 8,783 |
| TOTAL EXPENSES AND ENDING FUND | | | | | | |
| BALANCE | 1,626,166 | 1,588,974 | 1,663,586 | 1,453,647 | 1,722,108 | 1,761,514 |

CEMETERY PRE-NEED - 622

The cemetery pre-need fund is used to account for revenue where individuals have pre-paid for items needed at the time of burial. When the burial time occurs, the pre-paid items are purchased from this fund to use for the burial service.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Unres. Beginning Fund Bal. | 29,506 | 31,087 | 34,861 | 52,042 | 59,125 | 65,025 |
| Investment Interest | 340 | 490 | 821 | 634 | 500 | 500 |
| Sale Of Liners/urns | 1,420 | 5,060 | 13,910 | 10,530 | 6,400 | 6,400 |
| Sale Of Vaults | - | - | 2,590 | - | 1,000 | 1,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 31,266 | 36,637 | 52,182 | 63,205 | 67,025 | 72,925 |
| Purchase Of Liners | 179 | 732 | 140 | 1,945 | 1,000 | 1,400 |
| Purchase Of Vaults | - | 1,044 | - | - | 1,000 | 1,000 |
| Unres. Ending Fund Bal. | 31,087 | 34,861 | 52,042 | 61,260 | 65,025 | 70,525 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 31,266 | 36,637 | 52,182 | 63,205 | 67,025 | 72,925 |

CITY FIDUCIARY ACTIVITY - 633

This is a new fund for 2021 -2022. A new accounting standard, GASB 84, now requires separate accounting for fiduciary activity (generally meaning money that we collect and then remit to another agency). The revenues and expenses shown in this fund were previously recorded in the general fund. They are court related fees the majority of which are remitted to the State. The expenses shown in the fund is the portion that the city is required to remit to the State. The amounts shown for 2017 through 2019 were previously recorded in Fund 001- General Fund but are presented here for historical context.

| Account Title | 2017-17 | 2018-18 | 2019-19 | 2020-20 | 2021-21 | 2022-22 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | 9/30/2020 | Budget | Budget |
| Unreserved Beginning Fund Bal | - | - | - | - | 300 | 900 |
| Investment Interest | - | - | - | 54 | 100 | 100 |
| State Building Code Fees | 1,237 | 3,679 | 2,990 | 1,673 | 2,500 | 2,500 |
| Jis-court Collected | 13,435 | 18,212 | 20,875 | 11,473 | 18,000 | 18,000 |
| Public Safety Ed Assessment | 97,172 | 102,145 | 124,513 | 68,911 | 98,000 | 98,000 |
| Lab - Blood/breath | 195 | 75 | 44 | 174 | 200 | 200 |
| School Zone Safety | 733 | 2,443 | 3,340 | 752 | 1,000 | 1,000 |
| Crime Victims - From Court | 2,340 | 2,341 | 2,845 | 1,610 | 2,000 | 2,000 |
| Ems/trauma Care | 3,027 | 3,995 | 4,512 | 2,564 | 3,500 | 3,500 |
| Auto Theft | 6,009 | 7,945 | 9,020 | 5,116 | 6,500 | 6,500 |
| Trauma Brain Injury | 1,171 | 1,537 | 2,067 | 1,966 | 1,800 | 1,800 |
| Wsp Highway Acct | 1,872 | 1,374 | 2,170 | 2,936 | 2,200 | 2,200 |
| Hwy Safety Acct | 648 | 858 | 1,556 | 2,513 | 1,500 | 1,500 |
| Death Inv Acct | 330 | 242 | 382 | 530 | 300 | 300 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 128,168 | 144,845 | 174,314 | 100,273 | 137,900 | 138,500 |

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| State Bldg & Energy Code Fee | 1,214 | 3,706 | 3,015 | 1,514 | 1,800 | 1,800 |
| Ems/trauma Care | 2,851 | 4,301 | 4,512 | 2,580 | 3,200 | 3,200 |
| Crime Victims Assessment | 2,167 | 2,290 | 2,845 | 828 | 2,500 | 2,500 |
| Traffic Safety Education | 89,591 | 111,824 | 124,513 | 64,725 | 95,000 | 95,000 |
| Judicial Information Sys | 12,365 | 19,594 | 20,941 | 10,905 | 18,000 | 18,000 |
| School Zone Safety | 719 | 2,456 | 3,274 | 606 | 1,000 | 1,000 |
| Crime Lab Analysis Fee | 195 | 75 | 44 | 170 | 200 | 200 |
| Brain Trauma | 1,055 | 1,653 | 2,063 | 1,970 | 1,200 | 1,200 |
| Auto Theft | 5,406 | 8,548 | 9,020 | 4,868 | 6,200 | 6,200 |
| Hwy Safety | 586 | 921 | 1,556 | 2,338 | 6,300 | 6,300 |
| Death Inv. | 316 | 256 | 386 | 492 | 300 | 300 |
| Wsp Highway | 1,793 | 1,454 | 2,170 | 2,719 | 1,300 | 1,300 |
| Unres. Ending Fund Bal. | 9,911 | (12,232) | (25) | 6,556 | 900 | 1,500 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 128,168 | 144,845 | 174,314 | 100,273 | 137,900 | 138,500 |

CEMETERY ENDOWMENT - 702

The cemetery endowment fund is used solely for the improvement, repair, preservation and care of the cemetery, as authorized by RCW 68.52.040. RCW 68.52.040, in summary, states that a specific percentage of proceeds be used in the care of lots, improvement of the cemetery, preservation of structures, repair of fences and walkways or for planting trees, shrubs and flowers. The city puts 10% of lot and niche sales into the endowment fund.

| Account Title | 2017-17 Actual | 2018-18 Actual | 2019-19 Actual | 2020-20 9/30/2020 | 2021-21 Budget | 2022-22 Budget |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Res. Beginning Fund Bal. | 276,155 | 285,964 | 298,952 | 313,758 | 322,995 | 334,995 |
| Investment Interest | 3,134 | 4,113 | 5,896 | 3,640 | 4,000 | 4,000 |
| Endowed Care Funds | 6,674 | 8,875 | 8,910 | 5,265 | 8,000 | 8,000 |
| TOTAL REVENUES AND BEGINNING FUND BALANCE | 285,964 | 298,952 | 313,758 | 322,663 | 334,995 | 346,995 |
| Reserved Ending Fund Bal. | 285,964 | 298,952 | 313,758 | 322,663 | 334,995 | 346,995 |
| TOTAL EXPENSES AND ENDING FUND BALANCE | 285,964 | 298,952 | 313,758 | 322,663 | 334,995 | 346,995 |