

ORDINANCE NO. 1596

AN ORDINANCE FOR THE CITY OF LYNDEN  
ADOPTING THE 2020 BUDGET  
FOR THE CITY OF LYNDEN, WASHINGTON

WHEREAS, the preliminary budget of the City of Lynden for the year 2020 has been heretofore filed in the office of the City Clerk of the City of Lynden; and

WHEREAS, a notice of such filing and that the City Council would, on the 2<sup>nd</sup> of December, 2019 meet for the purpose of adopting the final budget, and has been duly published by law; and

WHEREAS, the City Council of the City of Lynden has considered said budget and has resolved and determined the separate items thereof,

NOW, THEREFORE, THE CITY OF LYNDEN, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section A. That the final budget including addendums A through M be and the same is hereby adopted and that the appropriation totals be allowed as follows:

**GENERAL FUND**

CURRENT EXPENSE \$ 15,831,019

**SPECIAL REVENUE FUNDS**

BERTHUSEN PARK \$ 111,939  
HOTEL/MOTEL TAX 206,410  
DRUG BUY IMPREST 16,400  
PUBLIC FACILITIES PROTECTIVE INSPECTIONS 125,000  
TRANSPORTATION BENEFIT DISTRICT 2,022,000

**CAPITAL FACILITIES/IMPROVEMENT FUNDS**

IMPACT FEES – TRANSPORTATION \$ 1,805,000  
IMPACT FEES – FIRE 211,000  
IMPACT FEE – PARK 668,000  
STREETS CAPITAL CONSTRUCTION 11,311,585  
CITY TRAIL 528,200  
BENSON ROAD/PEPIN CREEK 478,455

**RESERVE FUNDS**

GENERAL GOV. CAPITAL RESERVE \$ 183,750  
POLICE (STATE) SEIZURES/FORFEITURES 5,615  
PARKS CAPITAL RESERVE 1,882,605  
POLICE CAPITAL (1/10<sup>th</sup>) of 1% 594,000  
FIRE/EMS CAPITAL RESERVE 179,000

**DEBT FUNDS**

CITY OF LYNDEN NOTE REDEMPTION, A	\$ 2,932,892
CITY OF LYNDEN NOTE REDEMPTION, B	5,266,428
PUBLIC WORK TRUST LOAN – STREETS	130,714
LTGO BOND REDEMPTION 2017 (2005)	590,000
UTGO BOND REDEMPTION 2017 (2007)	383,900
WHATCOM COUNTY EDI LOAN	145,536
PUBLIC WORKS TRUST LOAN - 17TH ST	33,422
2012 LTGO BOND REDEMPTION	747,000
COMMUNITY ECONOMIC REVITALIZATION BOARD	70,083

**UTILITY FUNDS**

WATER	\$ 11,752,950
SEWER	11,319,607
STORMWATER	3,854,054
AIRPORT	367,101
USDA RURAL DEV. WATER REV BOND GUARANTY	429,693
WA/SE REV REFUNDING BOND, 2017B (2008-1)	209,773
WA/SE REV REFUNDING GUARANTY, 2017B (2008-1)	147,311
2017-A GUARANTY (2003 W/S REV BOND)	147,127
WATER SOURCE	4,153,224
WATER TREATMENT PLANT IMPROVEMENT	3,022,000

**TOTAL 2020 BUDGET**

Less anticipated cash on hand	\$ 25,068,274	
Anticipated receipts to be raised by taxes, service fees and bond issues	<u>56,794,519</u>	\$ 81,862,793

Section B. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The council hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional.

Section C. This ordinance shall take effect and be in force from and after its passage by the Council and after its approval by the Mayor, if approved, otherwise, as provided by law and five (5) days after the date of its publication.

PASSED BY THE CITY COUNCIL BY AN AFFIRMATIVE VOTE, 7 IN FAVOR 0 AGAINST,  
AND SIGNED BY THE MAYOR THIS 2<sup>nd</sup> DAY OF DECEMBER 2019.

ATTEST:

Pamela D. Brown  
CITY CLERK

Scott Korchus  
MAYOR

APPROVED AS TO FORM:

Robt C. [Signature]  
CITY ATTORNEY



# CITY OF LYNDEN 2020 BUDGET

## ADDENDUM A

### Water Rates

The following rates are adopted with the budget with an effective date of June 1, 2020.

CUSTOMER CATEGORY	MONTHLY BASE CHARGE <sup>2</sup> (Per Unit)	VOLUME CHARGE <5ccf <sup>1</sup>	VOLUME CHARGE 5-18 ccf <sup>1</sup>	VOLUME CHARGE >18ccf <sup>1</sup>
<b>Single Family &amp; Duplex (w/ Separate Meters)</b>				
¾"	\$ 31.85	\$ 1.57	\$ 2.07	\$ 3.15
1"	48.36	1.57	2.07	3.15
1.5"	94.64	1.57	2.07	3.15
2"	150.68	1.57	2.07	3.15
Low Income Senior Discount	7.35			

CUSTOMER CATEGORY	MONTHLY BASE CHARGE <sup>2</sup> (per Unit)	VOLUME CHARGE (per ccf <sup>1</sup> )
<b>Multi-Family, including Duplex (w/ Single, Shared Meter)</b>		
<b>Business/Commercial/Industrial</b>		
¾"	\$ 31.85	\$ 1.95
1"	52.56	1.95
1.5"	102.67	1.95
2"	163.07	1.95
3"	325.09	1.95
4"	505.97	1.95
6"	1,009.31	1.95
8"	1,613.60	1.95
<b>Grounds (Irrigation) Meter</b>		
¾"	\$ 31.85	\$ 2.62
1"	52.56	2.62
1.5"	102.67	2.62
2"	163.07	2.62
3"	325.09	2.62
4"	505.97	2.62
Hydrant Meters	\$163.07	\$ 3.15
<b>Outside City Limits Multiplier</b>		<b>1.5</b>

<b>Associations (Wholesale)</b> (multiplier already included in rate)		
Berthusen (4-inch)	\$ 758.96	\$ 2.13
Twin Ditch (1½-inch)	154.00	2.13
Meadowbrook (Northwood 2")	244.60	2.13

**NOTES:**

1. The volume charge is for each hundred cubic feet (ccf) - approximately 748 gallons.
2. In addition to charges levied herein, an additional charge of 6.5% shall be assessed, which shall be paid into the Water Debt Reduction Fund to be used exclusively for debt reduction for construction debt.
3. In addition to charges levied herein, an additional charge of a 2% Utility Tax shall be assessed per City Ordinance.

# CITY OF LYNDEN 2020 BUDGET

## ADDENDUM A

### Water Rates, Continued

#### Classification Information:

- A. Single Family shall include Mobile Homes.
- B. Business/Commercial/Industrial(Non-Permit) covers all non-residential uses, including: Offices and Retail Stores, Churches, Recreation Centers, Service/Gas Stations, Fairgrounds, Hotels/Motels, Nursing Homes, Assisted Living Facilities (without full kitchens, including oven and cooktop), Food and Beverage Establishments, Laundromats, Car Washes, Schools, and Industries which the City has determined do not require a NPDES Permit.
- C. Grounds services shall be for all non-potable uses, including irrigation.

# CITY OF LYNDEN 2020 BUDGET

## ADDENDUM B

### Water General Facility Capital Improvement (FCI) Charges

The following rates are adopted with the budget and become effective January 1, 2020. The rate table below revises the charges for outside City Limits connections and incorporates meter installation fees already in effect.

#### Residential:

	<u>FCI Charge</u>	<u>Meter Installation Fee</u>
Single Family (1 ERU)	\$ 5,095	\$ 309
Duplex (per unit) <sup>1</sup>	\$ 5,095	309
Multi-family (3+ units, per unit) <sup>2</sup>	\$ 3,821	Same as Commercial below

#### Commercial (Non-Residential) and Industrial:

<u>Meter Size</u>	<u>FCI Charge</u>	<u>Meter Installation Fee</u>
3/4-inch*	\$ 5,095	\$ 309
1-inch	8,503	\$ 432
1-1/2-inch	16,984	\$1,625
2-inch	27,218	\$1,846
3-inch	54,436	\$2,289
4-inch	85,026	time & material <sup>3</sup>
6-inch	169,838	time & material <sup>3</sup>
8-inch	271,740	time & material <sup>3</sup>

#### Additional Information:

- A. When a service is changed from a smaller meter to a larger meter, the fee calculation shall be the difference between the two.
- B. When a service is changed from a larger meter to a smaller meter, there will be no fee credit adjustment.
- C. Water Associations identified by the Washington State Department of Health (WSDOH) as having a contaminated groundwater source and which agree to connect to the City of Lynden for wholesale water supply will not be charged a General Facilities Charge per the terms of WSDOH loans provided to the City in 2013.
- D. Water connections outside the City Limits will have a 1.5 multiplier applied to the above connection charges. New connections outside the City Limits are only allowed with City Council approval.

<sup>1</sup> Both units must be metered unless authorized by Public Works Director

<sup>2</sup> Multifamily charges are based on 75% of Single Family ERU

<sup>3</sup> Actual Cost. Estimate to be provide by City, upon request, prior to installation

# CITY OF LYNDEN 2020 BUDGET

## ADDENDUM C

### Sewer Rates

The following rates are adopted with the budget with an effective date of June 1, 2020. A Late Payment Fee has been added for Industrial Users.

CONSUMER CATEGORY	MONTHLY BASE CHARGE	CHARGE PER UNIT
<b>Single Family, Duplex, and/or a Multi-Family Dwelling Unit with a Separate Individual Meter</b>	\$ 49.85	N/A
<b>Multi-Family (Including Duplex) with a Connected Single Meter Serving All Units</b>		
First dwelling unit	\$ 49.85	N/A
Each additional dwelling unit	\$ 37.38	N/A
<b>Business/Commercial/Industrial – NPDES <sup>1</sup> Not Required</b>		
Basic Charge	\$ 49.85	
Volume Charge: per 100 cubic feet (ccf)		\$ 2.77
<b>Industrial Users – NPDES <sup>3</sup> Permitted</b>		
Basic Charge	\$ 99.70	\$ 2.16
Volume Charge: per 100 cubic feet (ccf)		\$ .73
BOD Charge: per pound (lb)		\$ .72
TSS Charge: per pound (lb)		
BOD Testing Fee (per sample) <sup>2</sup>	\$ 52.70 ea	
TSS Testing Fee (per sample) <sup>3</sup>	\$ 19.00 ea	
<b>Outside City Limits Multiplier<sup>3</sup></b>	1.5	

**Additional Information:**

- A. Business/Commercial/Industrial (Non-NPDES Permit) covers all non-residential uses, including: Offices and Retail Stores, Churches, Recreation Centers, Service/Gas Stations, Fairgrounds, Hotels/Motels, Nursing Homes, Assisted Living Facilities (without full kitchens, including oven and cooktop), Food and Beverage Establishments, Laundromats, Car Washes, Schools, and Industries which the City has determined do not require an NPDES Permit.
- B. Multi-Family shall include apartments, duplexes, Independent Living Facilities, and multiple condominium units served by a single meter.
- C. Mixed Use (with a single meter). Consumer Category to be determined by Public Works.
- D. A non-representative sample will be billed as if 100% of the Daily Maximum Demand was delivered.
- E. If an Industrial User exceeds the permit limit for Flow, BOD or TSS; it will result in a rate 3-times the established per unit rate, for each violation over the permit or contract limit.
- F. A pH reading outside the permit limit will result in a rate 3-times the established rate for flow for the period of violation.
- G. A concentration level in mg/l over the permit or contract level will result in a rate three (3) times the established per unit rate for the permit or contract charge.

<sup>1</sup> National Pollution Discharge Elimination System (NPDES)

<sup>2</sup> A late payment charge 5% will be added to payments not made within 30 days of invoice

<sup>3</sup> Residential Outside City Limits Multiplier applied to Base Rate; Commercial Outside City Limits Multiplier applied to Base Rate and Unit Volume; and installation of flow meter(s) will be required.

**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM D**

**Sewer General Facility Capital Improvement Charges (FCI)**

The following rates are adopted with the budget and become effective January 1, 2020. There is no increase over the 2019 charges

The general FCI charges applicable to all areas served by the City are shown in the table below in the "All Areas" column and those additional FCI charges only applicable to the East Lynden/ Line Road Sub-Basin, per Ordinance No. 1447, are shown in the "East Lynden" column:

<b>Consumer Category</b>	<b>Unit</b>	<b>All Areas</b>	<b>East Lynden</b>
<b>Single Family Residential Unit</b>		<b>\$ 6,986</b>	<b>\$ 5,196</b>
<b>Duplex</b>	Per unit	6,986	5,196
<b>Multi-Family</b>			
3 or 4 unit building	Per unit	5,175	3,730
5 or more unit building	Per unit	4,377	3,137
<b>Mobile Home Parks</b>			
First 4 pads	Per pad	5,175	3,730
5 or more pads	Per pad	4,377	3,137
	<b>Meter Size</b>	<b>All Areas</b>	<b>East Lynden</b>
<b>Business, Commercial and Industrial Users</b>	¾-inch	\$ 5,175	\$ 3,730
	1-inch	\$ 8,625	\$ 6,211
	1½-inch	\$ 17,240	\$ 12,409
	2-inch	\$ 27,381	\$ 19,859
	3-inch	\$ 55,147	\$ 39,708
	4-inch	\$ 86,153	\$ 62,034
	6-inch	\$ 172,296	\$ 124,050
	8-inch	\$ 275,667	\$ 177,564

**Classification Information:**

1. Single Family shall include Mobile Homes.
2. Business and Commercial covers all non-residential uses, including: Offices and Retail Stores (with or without public restrooms), Industrial Users (not requiring an NPDES Permit), Churches, Recreation Centers, Service/Gas Stations, Fairgrounds, Nursing Homes, Assisted Living Facilities, without full kitchen (including oven and cooktop) Food and Beverage Establishments, Laundromats, Car Washes, and Schools.
3. Where a property owner is eliminating a septic system and connecting to the City's sanitary sewer system, the "All Areas" FCI charges shown above may be waived, Per LMC 13.12.55.



**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM E**

**Stormwater Rates**

The following stormwater rates reflect a 10% adjustment effective June 1, 2020.

<b><u>Customer Category</u></b>	<b><u>Monthly Base Rate Per Residential Unit</u></b>	<b><u>Monthly Increment Rate</u></b>
Single Family, Duplex and/or Multi-Family Dwelling Unit with Individual Meter	\$ 8.80	N/A
Non Single Family (NSF)	<b><u>Monthly Base Rate</u></b> (up to 10,000 sf Impervious Surface Area)	<b><u>Monthly Increment Rate</u></b> (over 10,000 sf Impervious Surface Area)
Non-Single Family	\$ 13.70	\$ 6.71 per each 5,000 sf
NSF w/ Provision of Water Quality	\$ 13.70	\$ 5.50 per each 5,000 sf
NSF w/ Provision of Water Quality & Detention	\$ 13.70	\$ 3.41 per each 5,000 sf
NSF w/ Provision of Water Quality & Retention	\$ 13.70	\$ 1.79 per each 5,000 sf

# CITY OF LYNDEN 2020 BUDGET

## ADDENDUM F

### Stormwater Management General Facility Capital Improvement Charges (FCI)

The following (New Stormwater Connection) rates reflect a 10% adjustment effective January 1, 2020.

<b>Customer Category</b>	<b>Base Fee</b>	<b>Increment over 10,000 SF</b>
Single Family, Duplex and/or Multi-Family Dwelling Unit with Individual Meter <sup>1</sup>	\$ 330.00 /unit	
Non-Single Family (up to 10,000 sf)	\$ 657.00	Additional \$ 284.00 for each 5,000 sf over 10,000 sf
Non-Single Family w/ Water Quality Treatment	\$ 657.00	Additional \$ 212.00 for each 5,000 sf over 10,000 sf
Non-Single Family w/ Detention and Water Quality Treatment (up to 10,000 sf)	\$ 657.00	Additional \$ 142.00 for each 5,000 sf over 10,000 sf
Non-Single Family w/ Retention and Water Quality Treatment (up to 10,000 sf)	\$ 657.00	Additional \$ 71.00 for each 5,000 sf over 10,000 sf

<sup>1</sup> Platted Subdivisions that have constructed City approved stormwater facilities that meet City Standards for water quality and quantity as part of the plat are exempt from General Facility Improvement Charges.

# CITY OF LYNDEN 2020 BUDGET

## ADDENDUM G

### Compost Fees and City Equipment Rates

Section 1: Compost Fees (The following rates will be effective January 1, 2020)

Note: A 5% increase is reflected in the City Labor and Equipment Rates

Category	Amount	Fee
Citizens	Self-serve – Limited Quantities (under ½ Yard Per Visit)	No Charge
Any customer	1 <sup>st</sup> yard free, then per yard charge up to 50 cubic yards/Year	\$13.00/cubic yard + tax
Any customer	50 to 100 cubic yards/Year	\$ 10.00/cubic yard + tax
Any customer	100 to 299 cubic yards/Year	\$ 7.00/cubic yard + tax
*Double Screened	N/A	10% additional cost per cubic yard
**Fall Clearance	N/A	20% discount per cubic yard  October 1 – December 31

Section 2: Rates for City Equipment – Amending Section 3 of Resolution No. 845:

1	Vactor	\$136.50
2	Sweeper	\$105.00
3	Backhoe	\$ 36.75
4	Tractor/Mower	\$ 31.50
5	Mini Excavator	\$ 31.50
6	Flat bed or Dump Truck	\$ 31.50
7	Bucket Truck	\$ 78.75
8	Utility Truck	\$ 31.50
9	Asphalt Roller	\$ 31.50
10	Jumping Jack Compactor	\$ 15.75
11	Sewer Camera	\$ 84.00

Labor for Operating Equipment – Per Person, Per Hour \$ 36.75

CITY OF LYNDEN 2020 BUDGET

ADDENDUM H

Lynden Municipal Airport Fees

The following fees will be effective January 1, 2020:

Fuel Profit Margin ----- Variable  
Fuel price adjustments will be established upon approval of the Public Works Director (or designee) to reflect current market conditions.

Access Fees (Residential Access from Adjacent Parcels) -----\$ 43.00 /month or \$ 430.00 per year if paid prior to January 15th of current year

Off Premises Access Fee – Commercial (Jansen Hangers)-----\$ 280.00 /month if 8 or more planes are stored (less than 8 planes - price will be negotiated with Public Works Director).  
  
\$2,800.00 /annually if paid prior to January 15th of current year

Off Premises Access Fee – **Lot 6 Milky Way Addition** \$ 43.00 /month or  
(Property owner located adjacent to the airport is granted \$ 430.00 per year if paid prior to  
access; This lot is grand-fathered into the airport overlay January 15th of current year  
zone.)

Off Premises Access Fee – **Lot 5 Milky Way Addition** \$ 92.00 /month or  
(Property owner located adjacent to the airport is granted \$ 920.00 per year if paid prior to  
access. This lot is grand-fathered into the airport overlay January 15th of current year.

Vehicle Parking

Daily ----- \$ 6.00/day  
Monthly ----- \$ 32.00/month  
Yearly ----- \$ 315.00/year\*

\* Plus effective leasehold excise tax rate

Note: If Tie-Down Agreement executed, one vehicle may be parked at no charge.

Tie-down Fee

Single/Multi Engine Aircrafts  
First night ----- \$ 11.00\*  
Each additional night ----- \$ 6.00  
Per Month----- \$ 42.00/month\*\*

\* Plus effective leasehold excise tax rate

Note: \*First night at no charge with fuel purchase

Late Payment Penalty

For airport fees not paid in full when due, there will be a late fee as follows:

Less than \$200 ----- \$ 11.00  
\$200 or greater ----- 5% of the outstanding balance

**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM I**

**Police Department Services - Fees**

	<b>Current Fee (2019)</b>	<b>Proposed Fee (2020)</b>
Motor Vehicle Accident Reports	\$8.00	\$0.00 (Omit)
Requests for incident reports and Public Disclosure Requests	\$0.15 per page	\$0.15 per page
Fingerprinting	\$12 (1 or 2 cards) \$6 each additional card	\$15 per card for Residents \$20 per card for Non-Residents \$10 each additional card
Investigation Photos	\$5.00 per photo for 33mm film \$2.00 per photo for digital prints	\$0.00 (Omit both)
Concealed Pistol Licenses	As set by the Revised Code of Washington (RCW)	As set by the Revised Code of Washington (RCW)
<b>Animal Control Fees</b>	<b>Current Fee (2019)</b>	<b>Proposed Fee (2020)</b>
License Fees	\$15.00 – Neutered or spayed	\$15.00 – Neutered or spayed
	\$30.00 – NOT Neutered or spayed	\$30.00 – NOT Neutered or spayed
	\$5.00 Replacement or Transferred license	\$5.00 Replacement or Transferred license
Impound Fees	\$25.00 First offense	\$25.00 First offense
	\$50.00 Second offense	\$50.00 Second offense
	\$75.00 Third offense	\$75.00 Third offense
Kennel/Boarding Fees	\$10.00 per day	\$10.00 per day

**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM J**

**Land Use and Development Fees**

<b>Application Type</b>	<b>Current Fee (2019)</b>	<b>Proposed Fee (2020)</b>
<b>Type 1 Administrative Approvals including Design Review and Historic Preservation</b>		
Pre-Application Meeting	\$0.00	\$0.00
Lot Line Adjustment	100.00 + 50.00 per lot	250.00
Clearing, Grading & Fill – Type A	75.00	100.00
Clearing, Grading & Fill – Type B	75.00	100.00
SEPA Environmental Checklist	300.00	350.00
Shoreline exemption	75.00	100.00
Design Review (Projects)	100.00	200.00
Design Review (Detached ADU)		100.00
Design Review (Signs)		50.00
Site Plan Approval (excluding SF)	250.00	250.00
Historic Preservation – Special Valuation Applications	0.00	300.00
Critical Area Review (by consultant)	500.00	100.00 + cost of City's consultant review if required
<b>Type 2 Development Approvals</b>		
Planned Residential Development	\$500.00 + 100.00 per lot	\$600.00 + 100.00 per lot
Short Plat	250.00 + 100.00 per lot	300.00 + 120.00 per lot
Subdivision Plat – Preliminary	300.00 + 100.00 per lot	350.00 + 120.00 per lot
Subdivision Plat – Final	50.00 per lot	70.00 per lot
General Binding Site Plan	300.00 + 100.00 per lot	350.00 + 120.00 per lot
Specific Binding Site Plan	250.00 + 50.00 per lot	300.00 + 100.00 per lot
Development Agreements		200.00 + legal review fees
Shoreline Substantial Development	550.00	550.00
Shoreline Conditional Use	500.00	500.00
Shoreline Variance	500.00	1,000.00

**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM J**

**Land Use and Development Fees Continued**

<b>Type 3 Land Use, Variance and Amendment Applications (See note 1)</b>		
Conditional Use Permit	\$350.00 + Base fee or FRC	\$400.00
Variance (Board of Adjustment)	300.00 + Base fee or FRC	400.00
Variance to Design Standards (Design Review Board)		150.00
Fence Variance		150.00
Development Standards Variance (per variance)	300.00 + Base fee or FRC	350.00
Rezone	375.00 + Base fee or FRC	450.00
Comprehensive Plan Amendment	500.00 + Base fee or FRC	600.00
Plat Amendment (Major)	0.00	400.00
Plat Amendment (Prior to final plat or plat expiration)	0.00	200.00
Amendment to a Planned Residential Development (PRD) or Master PRD	225.00 + FRC	400.00
CC&R modifications of PRD's	Legal fees	100.00 + legal fees
Zoning Text Amendment	350.00 + Base fee or FRC	400.00
Vacation of Right-of-Way or Easement	0.00	300.00
<p><b>Note 1 – The term Final Review Cost (FRC) meant the total cost of reviewing the application or request, including without limitation, all legal fees and costs, inspection and testing charges, plan review, and %100 of all staff time spent on said review, calculated hourly, based on salary, benefits and other employment costs. The intent was that the Fee for Type 3 Applications must be either the Base fee or the FRC, whichever is greater.</b></p> <p><b>FRC's were not successfully implemented and subsequently proposed to be removed from the land use and development fee schedule beginning in Budget year 2020.</b></p>		

**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM J**

**Land Use and Development Fees Continued**

<b>Application Type</b>	<b>Current Fee (2019)</b>	<b>Proposed Fee (2020)</b>
<b>Type 4 Applications</b>		
Home Occupation	\$50.00	\$100.00
Request to Petition for Annexation	0.00	100.00
Annexation	150.00 + 50.00 per lot	300.00 + legal review fees
Appeal of Administrative Decision (non-SEPA)	100.00	200.00
Appeal of Administrative Decision - SEPA	100.00	500.00
Cell Towers Constructed	Building permit fees	1,000.00 + cost of outside review if needed + building permit fees
Cell Tower Revision	Building permit fees	400.00 + building permit fees
ADU Covenant	0.00	100.00
Covenant to Remove an ADU	0.00	100.00
Zoning Verification Letter	0.00	200.00
HBD Commercial Parking – Payment in lieu of on-site parking	Unknown - \$2,333.00 per stall by recent easement agreement	2,350.00 per required stall
Downtown Residential Parking Permit	240.00 by recent agreement	240.00 per year
Public Sidewalk / Outdoor Dining Application	0.00	10.00 + 2.00 per square foot of sidewalk used



# CITY OF LYNDEN 2020 BUDGET

## ADDENDUM K

### Non Represented Salaries

3% Between Steps and Ranges	Base Annual
3.25% COLA	Base Monthly
Increase effective 1-1-2020	Base Hourly Rate

Position (+Step Placement)		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Range 1	Parks & Public Works Seasonal (Step Varies)	\$37,391.64	\$38,513.39	\$39,668.79	\$40,858.85	\$42,084.62	\$43,347.16	\$44,647.57	\$45,987.00	\$47,366.61	\$48,787.61
		\$3,115.97	\$3,209.45	\$3,305.73	\$3,404.90	\$3,507.05	\$3,612.26	\$3,720.63	\$3,832.25	\$3,947.22	\$4,065.63
		\$17.98	\$18.52	\$19.07	\$19.64	\$20.23	\$20.84	\$21.47	\$22.11	\$22.77	\$23.46
Range 2		\$38,513.39	\$39,668.79	\$40,858.85	\$42,084.62	\$43,347.16	\$44,647.57	\$45,987.00	\$47,366.61	\$48,787.61	\$50,251.24
		\$3,209.45	\$3,305.73	\$3,404.90	\$3,507.05	\$3,612.26	\$3,720.63	\$3,832.25	\$3,947.22	\$4,065.63	\$4,187.60
		\$18.52	\$19.07	\$19.64	\$20.23	\$20.84	\$21.47	\$22.11	\$22.77	\$23.46	\$24.16
Range 3	Civil Service Secretary* (S-5) (*Temp-Steps 1-5 Only)	\$39,668.79	\$40,858.85	\$42,084.62	\$43,347.16	\$44,647.57	\$45,987.00	\$47,366.61	\$48,787.61	\$50,251.24	\$51,758.77
		\$3,305.73	\$3,404.90	\$3,507.05	\$3,612.26	\$3,720.63	\$3,832.25	\$3,947.22	\$4,065.63	\$4,187.60	\$4,313.23
		\$19.07	\$19.64	\$20.23	\$20.84	\$21.47	\$22.11	\$22.77	\$23.46	\$24.16	\$24.88
Range 4		\$40,858.85	\$42,084.62	\$43,347.16	\$44,647.57	\$45,987.00	\$47,366.61	\$48,787.61	\$50,251.24	\$51,758.77	\$53,311.54
		\$3,404.90	\$3,507.05	\$3,612.26	\$3,720.63	\$3,832.25	\$3,947.22	\$4,065.63	\$4,187.60	\$4,313.23	\$4,442.63
		\$19.64	\$20.23	\$20.84	\$21.47	\$22.11	\$22.77	\$23.46	\$24.16	\$24.88	\$25.63
Range 5		\$42,084.62	\$43,347.16	\$44,647.57	\$45,987.00	\$47,366.61	\$48,787.61	\$50,251.24	\$51,758.77	\$53,311.54	\$54,910.88
		\$3,507.05	\$3,612.26	\$3,720.63	\$3,832.25	\$3,947.22	\$4,065.63	\$4,187.60	\$4,313.23	\$4,442.63	\$4,575.91
		\$20.23	\$20.84	\$21.47	\$22.11	\$22.77	\$23.46	\$24.16	\$24.88	\$25.63	\$26.40
Range 6		\$43,347.16	\$44,647.57	\$45,987.00	\$47,366.61	\$48,787.61	\$50,251.24	\$51,758.77	\$53,311.54	\$54,910.88	\$56,558.21
		\$3,612.26	\$3,720.63	\$3,832.25	\$3,947.22	\$4,065.63	\$4,187.60	\$4,313.23	\$4,442.63	\$4,575.91	\$4,713.18
		\$20.84	\$21.47	\$22.11	\$22.77	\$23.46	\$24.16	\$24.88	\$25.63	\$26.40	\$27.19
Range 7		\$44,647.57	\$45,987.00	\$47,366.61	\$48,787.61	\$50,251.24	\$51,758.77	\$53,311.54	\$54,910.88	\$56,558.21	\$58,254.96
		\$3,720.63	\$3,832.25	\$3,947.22	\$4,065.63	\$4,187.60	\$4,313.23	\$4,442.63	\$4,575.91	\$4,713.18	\$4,854.58
		\$21.47	\$22.11	\$22.77	\$23.46	\$24.16	\$24.88	\$25.63	\$26.40	\$27.19	\$28.01
Range 8		\$45,987.00	\$47,366.61	\$48,787.61	\$50,251.24	\$51,758.77	\$53,311.54	\$54,910.88	\$56,558.21	\$58,254.96	\$60,002.61
		\$3,832.25	\$3,947.22	\$4,065.63	\$4,187.60	\$4,313.23	\$4,442.63	\$4,575.91	\$4,713.18	\$4,854.58	\$5,000.22
		\$22.11	\$22.77	\$23.46	\$24.16	\$24.88	\$25.63	\$26.40	\$27.19	\$28.01	\$28.85
Range 9	Parks Admin. Assistant (S-10)	\$47,366.61	\$48,787.61	\$50,251.24	\$51,758.77	\$53,311.54	\$54,910.88	\$56,558.21	\$58,254.96	\$60,002.61	\$61,802.68
		\$3,947.22	\$4,065.63	\$4,187.60	\$4,313.23	\$4,442.63	\$4,575.91	\$4,713.18	\$4,854.58	\$5,000.22	\$5,150.22
		\$22.77	\$23.46	\$24.16	\$24.88	\$25.63	\$26.40	\$27.19	\$28.01	\$28.85	\$29.71
Range 10	Computer Support Tech. (S-10)	\$48,787.61	\$50,251.24	\$51,758.77	\$53,311.54	\$54,910.88	\$56,558.21	\$58,254.96	\$60,002.61	\$61,802.68	\$63,656.76
		\$4,065.63	\$4,187.60	\$4,313.23	\$4,442.63	\$4,575.91	\$4,713.18	\$4,854.58	\$5,000.22	\$5,150.22	\$5,304.73
		\$23.46	\$24.16	\$24.88	\$25.63	\$26.40	\$27.19	\$28.01	\$28.85	\$29.71	\$30.60
Range 11	Parks Maintenance Worker (S-8/9/10)	\$50,251.24	\$51,758.77	\$53,311.54	\$54,910.88	\$56,558.21	\$58,254.96	\$60,002.61	\$61,802.68	\$63,656.76	\$65,566.47
		\$4,187.60	\$4,313.23	\$4,442.63	\$4,575.91	\$4,713.18	\$4,854.58	\$5,000.22	\$5,150.22	\$5,304.73	\$5,463.87
		\$24.16	\$24.88	\$25.63	\$26.40	\$27.19	\$28.01	\$28.85	\$29.71	\$30.60	\$31.52
Range 12	GIS Analyst (S-10)	\$51,758.77	\$53,311.54	\$54,910.88	\$56,558.21	\$58,254.96	\$60,002.61	\$61,802.68	\$63,656.76	\$65,566.47	\$67,533.46
		\$4,313.23	\$4,442.63	\$4,575.91	\$4,713.18	\$4,854.58	\$5,000.22	\$5,150.22	\$5,304.73	\$5,463.87	\$5,627.79
		\$24.88	\$25.63	\$26.40	\$27.19	\$28.01	\$28.85	\$29.71	\$30.60	\$31.52	\$32.47
Range 13		\$53,311.54	\$54,910.88	\$56,558.21	\$58,254.96	\$60,002.61	\$61,802.68	\$63,656.76	\$65,566.47	\$67,533.46	\$69,559.46
		\$4,442.63	\$4,575.91	\$4,713.18	\$4,854.58	\$5,000.22	\$5,150.22	\$5,304.73	\$5,463.87	\$5,627.79	\$5,796.62
		\$25.63	\$26.40	\$27.19	\$28.01	\$28.85	\$29.71	\$30.60	\$31.52	\$32.47	\$33.44
Range 14		\$54,910.88	\$56,558.21	\$58,254.96	\$60,002.61	\$61,802.68	\$63,656.76	\$65,566.47	\$67,533.46	\$69,559.46	\$71,646.25
		\$4,575.91	\$4,713.18	\$4,854.58	\$5,000.22	\$5,150.22	\$5,304.73	\$5,463.87	\$5,627.79	\$5,796.62	\$5,970.52
		\$26.40	\$27.19	\$28.01	\$28.85	\$29.71	\$30.60	\$31.52	\$32.47	\$33.44	\$34.45
Range 15	Street/Utility Technician (S-8)	\$56,558.21	\$58,254.96	\$60,002.61	\$61,802.68	\$63,656.76	\$65,566.47	\$67,533.46	\$69,559.46	\$71,646.25	\$73,795.64
		\$4,713.18	\$4,854.58	\$5,000.22	\$5,150.22	\$5,304.73	\$5,463.87	\$5,627.79	\$5,796.62	\$5,970.52	\$6,149.64
		\$27.19	\$28.01	\$28.85	\$29.71	\$30.60	\$31.52	\$32.47	\$33.44	\$34.45	\$35.48
Range 16		\$58,254.96	\$60,002.61	\$61,802.68	\$63,656.76	\$65,566.47	\$67,533.46	\$69,559.46	\$71,646.25	\$73,795.64	\$76,009.51
		\$4,854.58	\$5,000.22	\$5,150.22	\$5,304.73	\$5,463.87	\$5,627.79	\$5,796.62	\$5,970.52	\$6,149.64	\$6,334.13
		\$28.01	\$28.85	\$29.71	\$30.60	\$31.52	\$32.47	\$33.44	\$34.45	\$35.48	\$36.54
Range 17		\$60,002.61	\$61,802.68	\$63,656.76	\$65,566.47	\$67,533.46	\$69,559.46	\$71,646.25	\$73,795.64	\$76,009.51	\$78,289.79
		\$5,000.22	\$5,150.22	\$5,304.73	\$5,463.87	\$5,627.79	\$5,796.62	\$5,970.52	\$6,149.64	\$6,334.13	\$6,524.15
		\$28.85	\$29.71	\$30.60	\$31.52	\$32.47	\$33.44	\$34.45	\$35.48	\$36.54	\$37.64
Range 18		\$61,802.68	\$63,656.76	\$65,566.47	\$67,533.46	\$69,559.46	\$71,646.25	\$73,795.64	\$76,009.51	\$78,289.79	\$80,638.48
		\$5,150.22	\$5,304.73	\$5,463.87	\$5,627.79	\$5,796.62	\$5,970.52	\$6,149.64	\$6,334.13	\$6,524.15	\$6,719.87
		\$29.71	\$30.60	\$31.52	\$32.47	\$33.44	\$34.45	\$35.48	\$36.54	\$37.64	\$38.77
Range 19		\$63,656.76	\$65,566.47	\$67,533.46	\$69,559.46	\$71,646.25	\$73,795.64	\$76,009.51	\$78,289.79	\$80,638.48	\$83,057.64
		\$5,304.73	\$5,463.87	\$5,627.79	\$5,796.62	\$5,970.52	\$6,149.64	\$6,334.13	\$6,524.15	\$6,719.87	\$6,921.47
		\$30.60	\$31.52	\$32.47	\$33.44	\$34.45	\$35.48	\$36.54	\$37.64	\$38.77	\$39.93
Range 20	Building Official (S-5)	\$65,566.47	\$67,533.46	\$69,559.46	\$71,646.25	\$73,795.64	\$76,009.51	\$78,289.79	\$80,638.48	\$83,057.64	\$85,549.37
		\$5,463.87	\$5,627.79	\$5,796.62	\$5,970.52	\$6,149.64	\$6,334.13	\$6,524.15	\$6,719.87	\$6,921.47	\$7,129.11
		\$31.52	\$32.47	\$33.44	\$34.45	\$35.48	\$36.54	\$37.64	\$38.77	\$39.93	\$41.13
Range 21	City Clerk (S-3)	\$67,533.46	\$69,559.46	\$71,646.25	\$73,795.64	\$76,009.51	\$78,289.79	\$80,638.48	\$83,057.64	\$85,549.37	\$88,115.85
		\$5,627.79	\$5,796.62	\$5,970.52	\$6,149.64	\$6,334.13	\$6,524.15	\$6,719.87	\$6,921.47	\$7,129.11	\$7,342.99
		\$32.47	\$33.44	\$34.45	\$35.48	\$36.54	\$37.64	\$38.77	\$39.93	\$41.13	\$42.36

3% Between Steps and Ranges	Base Annual
3.25% COLA	Base Monthly
Increase effective 1-1-2020	Base Hourly Rate

Position (+Step Placement)		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Range 22		\$69,559.46	\$71,646.25	\$73,795.64	\$76,009.51	\$78,289.79	\$80,638.48	\$83,057.64	\$85,549.37	\$88,115.85	\$90,759.32
		\$5,796.62	\$5,970.52	\$6,149.64	\$6,334.13	\$6,524.15	\$6,719.87	\$6,921.47	\$7,129.11	\$7,342.99	\$7,563.28
		\$33.44	\$34.45	\$35.48	\$36.54	\$37.64	\$38.77	\$39.93	\$41.13	\$42.36	\$43.63
Range 23		\$71,646.25	\$73,795.64	\$76,009.51	\$78,289.79	\$80,638.48	\$83,057.64	\$85,549.37	\$88,115.85	\$90,759.32	\$93,482.10
		\$5,970.52	\$6,149.64	\$6,334.13	\$6,524.15	\$6,719.87	\$6,921.47	\$7,129.11	\$7,342.99	\$7,563.28	\$7,790.18
		\$34.45	\$35.48	\$36.54	\$37.64	\$38.77	\$39.93	\$41.13	\$42.36	\$43.63	\$44.94
Range 24	Network Administrator (S-8), Human Resources Manager (S-8)	\$73,795.64	\$76,009.51	\$78,289.79	\$80,638.48	\$83,057.64	\$85,549.37	\$88,115.85	\$90,759.32	\$93,482.10	\$96,286.57
		\$6,149.64	\$6,334.13	\$6,524.15	\$6,719.87	\$6,921.47	\$7,129.11	\$7,342.99	\$7,563.28	\$7,790.18	\$8,023.88
		\$35.48	\$36.54	\$37.64	\$38.77	\$39.93	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29
Range 25	PW Program Manager (S-10)	\$76,009.51	\$78,289.79	\$80,638.48	\$83,057.64	\$85,549.37	\$88,115.85	\$90,759.32	\$93,482.10	\$96,286.57	\$99,175.16
		\$6,334.13	\$6,524.15	\$6,719.87	\$6,921.47	\$7,129.11	\$7,342.99	\$7,563.28	\$7,790.18	\$8,023.88	\$8,264.60
		\$36.54	\$37.64	\$38.77	\$39.93	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68
Range 26		\$78,289.79	\$80,638.48	\$83,057.64	\$85,549.37	\$88,115.85	\$90,759.32	\$93,482.10	\$96,286.57	\$99,175.16	\$102,150.42
		\$6,524.15	\$6,719.87	\$6,921.47	\$7,129.11	\$7,342.99	\$7,563.28	\$7,790.18	\$8,023.88	\$8,264.60	\$8,512.53
		\$37.64	\$38.77	\$39.93	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
Range 27	Parks & Rec. Director (S-10)	\$80,638.48	\$83,057.64	\$85,549.37	\$88,115.85	\$90,759.32	\$93,482.10	\$96,286.57	\$99,175.16	\$102,150.42	\$105,214.93
		\$6,719.87	\$6,921.47	\$7,129.11	\$7,342.99	\$7,563.28	\$7,790.18	\$8,023.88	\$8,264.60	\$8,512.53	\$8,767.91
		\$38.77	\$39.93	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11	\$50.58
Range 28	Planning & Community Dev. Dir. (S-7)	\$83,057.64	\$85,549.37	\$88,115.85	\$90,759.32	\$93,482.10	\$96,286.57	\$99,175.16	\$102,150.42	\$105,214.93	\$108,371.38
		\$6,921.47	\$7,129.11	\$7,342.99	\$7,563.28	\$7,790.18	\$8,023.88	\$8,264.60	\$8,512.53	\$8,767.91	\$9,030.95
		\$39.93	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11	\$50.58	\$52.10
Range 29		\$85,549.37	\$88,115.85	\$90,759.32	\$93,482.10	\$96,286.57	\$99,175.16	\$102,150.42	\$105,214.93	\$108,371.38	\$111,622.52
		\$7,129.11	\$7,342.99	\$7,563.28	\$7,790.18	\$8,023.88	\$8,264.60	\$8,512.53	\$8,767.91	\$9,030.95	\$9,301.88
		\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11	\$50.58	\$52.10	\$53.66
Range 30		\$88,115.85	\$90,759.32	\$93,482.10	\$96,286.57	\$99,175.16	\$102,150.42	\$105,214.93	\$108,371.38	\$111,622.52	\$114,971.20
		\$7,342.99	\$7,563.28	\$7,790.18	\$8,023.88	\$8,264.60	\$8,512.53	\$8,767.91	\$9,030.95	\$9,301.88	\$9,580.93
		\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11	\$50.58	\$52.10	\$53.66	\$55.27
Range 31	Assistant Fire Chief (S-) Finance Director(S-10)	\$90,759.32	\$93,482.10	\$96,286.57	\$99,175.16	\$102,150.42	\$105,214.93	\$108,371.38	\$111,622.52	\$114,971.20	\$118,420.33
		\$7,563.28	\$7,790.18	\$8,023.88	\$8,264.60	\$8,512.53	\$8,767.91	\$9,030.95	\$9,301.88	\$9,580.93	\$9,868.36
		\$43.63	\$44.94	\$46.29	\$47.68	\$49.11	\$50.58	\$52.10	\$53.66	\$55.27	\$56.93
Range 32	Public Works Director (S-10)	\$93,482.10	\$96,286.57	\$99,175.16	\$102,150.42	\$105,214.93	\$108,371.38	\$111,622.52	\$114,971.20	\$118,420.33	\$121,972.94
		\$7,790.18	\$8,023.88	\$8,264.60	\$8,512.53	\$8,767.91	\$9,030.95	\$9,301.88	\$9,580.93	\$9,868.36	\$10,164.41
		\$44.94	\$46.29	\$47.68	\$49.11	\$50.58	\$52.10	\$53.66	\$55.27	\$56.93	\$58.64
Range 33		\$96,286.57	\$99,175.16	\$102,150.42	\$105,214.93	\$108,371.38	\$111,622.52	\$114,971.20	\$118,420.33	\$121,972.94	\$125,632.13
		\$8,023.88	\$8,264.60	\$8,512.53	\$8,767.91	\$9,030.95	\$9,301.88	\$9,580.93	\$9,868.36	\$10,164.41	\$10,469.34
		\$46.29	\$47.68	\$49.11	\$50.58	\$52.10	\$53.66	\$55.27	\$56.93	\$58.64	\$60.40
Range 34		\$99,175.16	\$102,150.42	\$105,214.93	\$108,371.38	\$111,622.52	\$114,971.20	\$118,420.33	\$121,972.94	\$125,632.13	\$129,401.10
		\$8,264.60	\$8,512.53	\$8,767.91	\$9,030.95	\$9,301.88	\$9,580.93	\$9,868.36	\$10,164.41	\$10,469.34	\$10,783.42
		\$47.68	\$49.11	\$50.58	\$52.10	\$53.66	\$55.27	\$56.93	\$58.64	\$60.40	\$62.21
Range 35		\$102,150.42	\$105,214.93	\$108,371.38	\$111,622.52	\$114,971.20	\$118,420.33	\$121,972.94	\$125,632.13	\$129,401.10	\$133,283.13
		\$8,512.53	\$8,767.91	\$9,030.95	\$9,301.88	\$9,580.93	\$9,868.36	\$10,164.41	\$10,469.34	\$10,783.42	\$11,106.93
		\$49.11	\$50.58	\$52.10	\$53.66	\$55.27	\$56.93	\$58.64	\$60.40	\$62.21	\$64.08
Range 36	Fire Chief (S-6), Police Chief (S-8)	\$105,214.93	\$108,371.38	\$111,622.52	\$114,971.20	\$118,420.33	\$121,972.94	\$125,632.13	\$129,401.10	\$133,283.13	\$137,281.62
		\$8,767.91	\$9,030.95	\$9,301.88	\$9,580.93	\$9,868.36	\$10,164.41	\$10,469.34	\$10,783.42	\$11,106.93	\$11,440.14
		\$50.58	\$52.10	\$53.66	\$55.27	\$56.93	\$58.64	\$60.40	\$62.21	\$64.08	\$66.00
Range 37		\$108,371.38	\$111,622.52	\$114,971.20	\$118,420.33	\$121,972.94	\$125,632.13	\$129,401.10	\$133,283.13	\$137,281.62	\$141,400.07
		\$9,030.95	\$9,301.88	\$9,580.93	\$9,868.36	\$10,164.41	\$10,469.34	\$10,783.42	\$11,106.93	\$11,440.14	\$11,783.34
		\$52.10	\$53.66	\$55.27	\$56.93	\$58.64	\$60.40	\$62.21	\$64.08	\$66.00	\$67.98
Range 38	City Administrator (S-10)	\$111,622.52	\$114,971.20	\$118,420.33	\$121,972.94	\$125,632.13	\$129,401.10	\$133,283.13	\$137,281.62	\$141,400.07	\$145,642.07
		\$9,301.88	\$9,580.93	\$9,868.36	\$10,164.41	\$10,469.34	\$10,783.42	\$11,106.93	\$11,440.14	\$11,783.34	\$12,136.84
		\$53.66	\$55.27	\$56.93	\$58.64	\$60.40	\$62.21	\$64.08	\$66.00	\$67.98	\$70.02
Range 39		\$114,971.20	\$118,420.33	\$121,972.94	\$125,632.13	\$129,401.10	\$133,283.13	\$137,281.62	\$141,400.07	\$145,642.07	\$150,011.33
		\$9,580.93	\$9,868.36	\$10,164.41	\$10,469.34	\$10,783.42	\$11,106.93	\$11,440.14	\$11,783.34	\$12,136.84	\$12,500.94
		\$55.27	\$56.93	\$58.64	\$60.40	\$62.21	\$64.08	\$66.00	\$67.98	\$70.02	\$72.12
Range 40		\$118,420.33	\$121,972.94	\$125,632.13	\$129,401.10	\$133,283.13	\$137,281.62	\$141,400.07	\$145,642.07	\$150,011.33	\$154,511.67
		\$9,868.36	\$10,164.41	\$10,469.34	\$10,783.42	\$11,106.93	\$11,440.14	\$11,783.34	\$12,136.84	\$12,500.94	\$12,875.97
		\$56.93	\$58.64	\$60.40	\$62.21	\$64.08	\$66.00	\$67.98	\$70.02	\$72.12	\$74.28
Range 41		\$121,972.94	\$125,632.13	\$129,401.10	\$133,283.13	\$137,281.62	\$141,400.07	\$145,642.07	\$150,011.33	\$154,511.67	\$159,147.02
		\$10,164.41	\$10,469.34	\$10,783.42	\$11,106.93	\$11,440.14	\$11,783.34	\$12,136.84	\$12,500.94	\$12,875.97	\$13,262.25
		\$58.64	\$60.40	\$62.21	\$64.08	\$66.00	\$67.98	\$70.02	\$72.12	\$74.28	\$76.51
Range 42		\$125,632.13	\$129,401.10	\$133,283.13	\$137,281.62	\$141,400.07	\$145,642.07	\$150,011.33	\$154,511.67	\$159,147.02	\$163,921.44
		\$10,469.34	\$10,783.42	\$11,106.93	\$11,440.14	\$11,783.34	\$12,136.84	\$12,500.94	\$12,875.97	\$13,262.25	\$13,660.12
		\$60.40	\$62.21	\$64.08	\$66.00	\$67.98	\$70.02	\$72.12	\$74.28	\$76.51	\$78.81

Non-Represented Longevity Pay Policy	
AD-24, approved Aug. 20, 2018	
\$40.00/mo. beginning 6th year.	
Additional \$6.00/ mo. for each year after six.*	
Amount / mo.	Beginning "n th" year of employment...
\$40.00	6th year
\$46.00	7th year
\$52.00	8th year
\$58.00	9th year
\$64.00	10th year
\$70.00	11th year
\$76.00	12th year
\$82.00	13th year
\$88.00	14th year
\$94.00	15th year
\$100.00	16th year
\$106.00	17th year
\$112.00	18th year
\$118.00	19th year
\$124.00	20th year
\$130.00	21st year
\$136.00	22nd year
\$142.00	23rd year
\$148.00	24th year
\$154.00	25th year
\$160.00	26th year
\$166.00	27th year
\$172.00	28th year
\$178.00	29th year
\$184.00	30th year
\$190.00	31st year
\$196.00	32nd year
\$202.00	33rd year
\$208.00	34th year
\$214.00	35th year**

\*Until end of continuous of employment with the City.  
\*\*No current employee exceeds 35 yrs.

Non-Represented Employees		
Longevity Compensation as of 1/1/2019*		
Range	Position	Amount / mo.
9	Parks Administrative Assistant	\$118.00
10	Computer Support Technician	\$0.00
11	Parks Maint. Worker [A]	\$118.00
11	Parks Maint. Worker [B]	\$82.00
11	Parks Maint. Worker [C]	\$76.00
11	Parks Maint. Worker [D]	\$58.00
12	GIS Analyst	\$0.00
15	Street/Utility Technician	\$88.00
20	Building Official	\$0.00
21	City Clerk	\$40.00
24	Network Administrator	\$64.00
24	Human Resources Manager	\$0.00
25	PW Program Manager	\$118.00
27	Parks & Recreation Director	\$202.00
28	Planning & Community Dev. Dir.	\$0.00
30	Finance Director	\$0.00
32	Public Works Director	\$46.00
36	Fire Chief	\$0.00
36	Police Chief**	\$250.00
38	City Administrator	\$40.00

\*Longevity increases in month of employee anniversary date.  
\*\*Police Chief longevity rate "grandfathered" from former CBA.

Non-Represented Employees			
Other Compensation as of 1/1/2019			
Range	Position	Type	Amount / mo.
36	Police Chief*	Deferred Comp.	\$33.00
36	Fire Chief**	Deferred Comp.	\$630.19
38	City Administrator	Car Allowance	\$250.00

\*Police Chief Deferred Comp. "grandfathered" from former CBA.  
\*\*Fire Chief Deferred Comp. is social security replacement (6.2%).

Non-Represented Positions		
Annual Clothing Allowance as of 1/1/2020		
Range	Position	Amount / year
11	Parks Maintenance Worker	\$450
15	Street Utility Technician	\$450
20	Building Official	\$450
25	PW Program Manager	\$450
32	Assistant Fire Chief	Per Quartermaster
36	Fire Chief	Per Quartermaster
36	Police Chief	\$900

**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM L**

**Fire Facilities Mitigation Fund – Fees**

As addressed in Lynden Municipal Code (LMC) Title 3, Chapter 3.44 and further described in Ordinance 1330, in consideration of the impacts of property development on fire service facilities.

<b>Residential Applications</b>	<b>Current Fee (2019)</b>	<b>Proposed Fee (2020)</b>
Single Family Unit or each Lot	\$517.00	\$517.00
Duplex Unit (each)	\$517.00	\$517.00
Mobile Home Unit on its own Lot	\$517.00	\$517.00
Multi-family Dwelling Unit (3 or more per building)	\$389.00	\$389.00
Mobile Home Unit within a MH Park	\$389.00	\$389.00
<b>Non-Residential Application</b>	<b>Current Fee (2019)</b>	<b>Proposed Fee (2020)</b>
Each Square Foot of Additional Floor Space on a Lot of Record	\$0.28 / square foot	\$0.28 / square foot
<p><b>Note – Fees and formulas previously appeared within Chapter 3.44 of the LMC. Addendum L of the 2020 Budget is proposed concurrently with Ordinance 1594 which amends LMC Title 3 to note fees by reference and implements an impact fee deferral option as required by RCW 82.02.050.</b></p>		

**CITY OF LYNDEN 2020 BUDGET**

**ADDENDUM M**

**Public Parks, Recreation Facilities, and Open Spaces Mitigation Assessments**

As required in Lynden Municipal Code (LMC) Title 3, Chapter 3.40 and further described in Ordinance 1197, this addendum addressed the impacts of property development on public parks, recreation facilities, and open spaces. When the dedication of land does not meet the criteria established under the Park and Trail Master Plan, the following mitigation assessment shall be applied.

<b>Residential Applications</b>	<b>Current Fee (2019) (established in 2004)</b>	<b>Proposed Fee (2020)</b>
Single Family Unit or each Lot	\$936.00	\$936.00
Duplex Unit (each)	\$936.00	\$936.00
Mobile Home Unit on its own Lot	\$936.00	\$936.00
Multi-family Dwelling Unit (3 or more per building)	\$546.00	\$546.00
<b>Non-Residential Application</b>	<b>Current Fee (2019)</b>	<b>Proposed Fee (2020)</b>
Each Square Foot of Additional Floor Space on a Lot of Record		
General Commercial	\$234.00 / 1000 square feet	\$234.00 / 1000 square feet
Retail	\$140.00 / 1000 square feet	\$140.00 / 1000 square feet
Manufacturing or Warehouse Space	\$94.00 / 1000 square feet	\$94.00 / 1000 square feet
Assembly (i.e. schools, churches)	\$47.00 / 1000 square feet	\$47.00 / 1000 square feet
<p><b>Note – Fees and formulas previously appeared within “Exhibit A” of Chapter 3.40.080 of the LMC. Addendum M of the 2020 Budget is proposed concurrently with Ordinance 1594 which amends LMC Title 3 to note fees by reference, and implements an impact fee deferral option as required by RCW 82.02.050.</b></p>		

001	CURRENT EXPENSE REVENUE	2018 ACTUAL	2019 BUDGET	2020 BUDGET
3081001	Beginning Cash - Reserved	\$2,350	\$3,050	\$3,050
3088001	Beginning Cash - Unreserved	1,495,907	2,000,000	1,650,000
3088002	Investment - Unreserved	640,436	400,000	650,000
3088003	Investment - Unreserved (unallocated contingency)	600,000	700,000	700,000
3111000	Real/Personal Property Taxes	2,580,174	2,662,580	2,729,145
3131100	Local Retail Sales & Use Taxes	2,677,000	2,800,000	2,870,000
3131500	Local Sales Tax - Public Safety	190,622	170,775	189,420
3164100	Electric Utility Occupation Tax	510,782	491,625	528,659
3164200	Water Utility Occupation Tax	242,519	217,350	249,795
3164300	Gas Utility Occupation Tax	260,946	258,750	268,774
3164400	Sewer Utility Occupation Tax	218,891	212,175	225,458
3164500	Garbage/Solid Waste Utility Occupation Tax	114,892	113,850	118,339
3164600	TV Cable Utility Occupation Tax	238,543	227,700	245,699
3164700	Telephone Utility Occupation Tax	309,501	346,725	318,786
3164800	Storm Drainage Utility Occupation Tax	36,988	36,225	38,098
3164900	Fire Suppression Tax	84,498	77,625	87,033
3172000	Leasehold Tax	1,339	1,553	1,400
3183400	Real Estate Excise Tax (REET)	216,252	200,000	206,000
3183500	Real Estate Excise Tax (REET) II	432,505	400,000	412,000
3213001	Fireworks/Explosives Permit	200	200	200
3218000	Concessions	750	1,000	750
3219110	TV Cable Franchise	187,979	227,700	200,000
3219900	Business Licenses	4,450	2,000	3,000
3221001	Building Permits - Commercial	78,969	60,000	61,800
3221002	Building Permits - Residential	220,318	205,000	211,150
3221003	Plumbing Permits	19,316	15,000	15,000
3221004	Miscellaneous Building Permits	2,460	2,000	2,000
3221005	Mechanical Permits	25,810	20,000	27,000
3221007	Public Safety Permit	32,627	20,000	20,000
3223000	Animal Licenses	9,950	9,000	9,000
3224000	Street and Curb Permits	3,255	2,500	2,500
3229000	Other Non-Business Licenses	510	300	400
3331590	FI - Dept. of Archaeology & Historic	12,952	0	0
3332060	FI - WASPC Traffic Safety Grant	2,000	0	0
3339706	WC Sheriff's Office DEM	28,235	20,000	30,000
3340120	Judicial Agency Grant (AOC)	2,143	0	0
3340131	Washington State Patrol	0	0	0
3340350	Washington Traffic Safety Comm.	0	0	0
3340380	TIB	498,476	0	0
3340420	Department of Commerce	0	0	0
3340494	DOH EMS & Trauma Care	1,806	1,500	1,800
3360071	Multimodal Transportation	19,165	12,000	15,000
3360087	Motor Vehicle Fuel Tax City Streets	296,925	280,000	305,833
3360099	Streamlined Mitigation	41,278	32,525	0

001	CURRENT EXPENSE REVENUE	2018 ACTUAL	2019 BUDGET	2020 BUDGET
3360621	Criminal Justice - Population	3,949	4,200	4,200
3360626	Criminal Justice - Special Programs	14,275	14,000	16,000
3360651	DUI and Other Criminal Justice	2,013	2,000	2,000
3360694	Liquor Excise Taxes	70,600	65,000	75,000
3360695	Liquor Board Profits	118,764	115,000	120,000
3370000	WC Community Center Interlocal Agreement	60,072	61,874	63,730
3370701	Port Grant	17,308	20,000	10,000
3417501	Sales of Non Taxable Merchandise	0	0	0
3419900	Passport Services	0	0	7,000
3421000	Law Enforcement Services	22,853	15,000	15,000
3422100	Fire Protection and EMS	8,048	5,000	5,000
3423000	Detention & Correction Services (Adult Probation)	53,461	50,000	55,000
3426000	Ambulance Services	226,805	225,000	350,000
3426002	Ambulance Utility	460,473	450,000	455,000
3452300	Animal Shelter Fees	695	500	500
3458100	Zoning/Subdivision	21,500	20,000	20,000
3458301	Plan Check Fees - Building	190,767	200,000	180,000
3458900	Other Planning and Development	4,200	3,000	3,500
3479001	Other Fee - First Aid/CPR	0	0	0
3505000	Municipal Court Fines	130,750	120,000	120,000
3590000	Non-Court Fines and Penalties	2,103	1,500	2,000
3611100	Investment Interest	29,511	20,000	40,000
3614000	Interest Accounts Receivable	4,844	2,000	4,000
3624000	Facility Rentals	5,155	4,500	4,500
3624010	Field Use	32,804	20,000	25,000
3625000	Space/Facility Lease L/T	0	0	0
3670001	Donations from Private Sources	2,640	0	0
3699100	Miscellaneous	349,933	120,000	30,000
3892001	Retainage Deposits	0	0	0
3893001	Agency Deposits	40,163	10,000	10,000
3899000	Other Non-Revenue	700	0	0
3917001	Other Note Proceeds	0	0	0
3951000	Proceeds of Sale of Capital Assets	42,241	0	0
3970001	Operating Transfer - Police Cap Reserve (Crim Justice) (#357)	21,338	180,000	0
3970001	Operating Transfer - Police Cap Reserve (Crim Justice) (#357)	0	0	150,000
3973401	Operating Transfer - TBD (#163) - Liberty St - \$12,500; Cedar Dr - \$24,000	40,000	55,000	36,500
3974201	Operating Transfer - Transportation Impact (#302) - Line Rd	0	0	300,000
3978301	Operating Transfer - Ut Admin Fees Water (#401/401 & 411), Sewer (#405/405 & 419), Stormwater (#410)	868,745	1,187,962	1,330,000
	<b>TOTAL REVENUE</b>	<b>\$15,190,429</b>	<b>\$15,202,244</b>	<b>\$15,831,019</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/002 GENERAL GOVERNMENT</b>				
5081001	Ending Cash/Investment - Reserved	\$3,050	\$3,050	\$3,050
5088001	Ending Cash/Investment - Unreserved	2,141,360	2,052,724	1,480,708
5088003	Ending Cash/Investment - Unreserved (unallocated contingency)	600,000	725,000	800,000
<b>TOTAL ENDING CASH/INVESTMENT</b>		<b>\$2,744,410</b>	<b>\$2,780,774</b>	<b>\$2,283,758</b>
<b>Assn. of Washington Cities/Council of Governments</b>				
5112040	Professional Services	\$16,945	\$18,705	\$19,442
	AWC - \$10,545 COG - \$8,897			
<b>TOTAL AWC/COG</b>		<b>\$16,945</b>	<b>\$18,705</b>	<b>\$19,442</b>
<b>Legislative</b>				
5116010	Salaries	\$88,896	\$85,296	\$94,230
5116012	Salaries - Overtime	0	0	0
5116020	Benefits	11,049	16,000	11,308
5116030	Supplies	381	500	500
5116041	Professional Services	0	11,000	10,000
5116043	Travel	2,457	2,500	2,500
5116049	Miscellaneous	1,200	1,000	1,000
<b>TOTAL LEGISLATIVE</b>		<b>\$103,983</b>	<b>\$116,296</b>	<b>\$119,538</b>
<b>Municipal Court</b>				
5125010	Salaries	\$125,217	\$118,015	\$133,356
5125012	Salaries - Overtime	0	0	0
5125020	Benefits	53,200	53,107	58,677
5125030	Supplies	569	1,500	1,000
5125035	Small Tools - Printer	3,173	4,500	0
5125041	Professional Services - (incl. Interpreter)	5,683	5,000	3,500
5125042	Communications	1,356	1,000	1,000
5125043	Travel	72	4,000	2,500
5125046	Insurance	2,173	2,200	1,524
5125048	Repairs & Maintenance	788	1,000	1,000
5125049	Miscellaneous	257	1,000	1,000
<b>TOTAL MUNICIPAL COURT</b>		<b>\$192,488</b>	<b>\$191,322</b>	<b>\$203,557</b>



001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/002 GENERAL GOVERNMENT</b>				
<b>Administrative</b>				
5131010	Salaries	\$381,549	\$309,750	\$327,238
5131012	Salaries - Overtime	0	0	0
5131020	Benefits	89,486	86,730	91,067
5131030	Supplies	1,555	3,000	2,000
5131035	Small Tools	1,838	0	0
5131041	Professional Services - (incl. Kara Turner, Gov't Affairs)	46,805	42,900	44,000
5131042	Communications	1,009	1,000	1,000
5131043	Travel	4,949	4,000	4,500
5131046	Insurance	5,069	5,100	3,528
5131048	Repairs & Maintenance	788	1,000	750
5131049	Miscellaneous	3,608	4,000	9,700
<b>TOTAL ADMINISTRATIVE</b>		<b>\$536,656</b>	<b>\$457,480</b>	<b>\$483,783</b>
<b>Finance</b>				
5142010	Salaries	\$382,485	\$357,000	\$391,340
5142012	Salaries - Overtime	869	5,000	2,500
5142020	Benefits	123,025	142,800	148,709
5142030	Supplies	9,302	8,000	7,000
5142041	Professional Services	25,067	24,000	22,000
5142042	Communications	1,095	1,100	1,200
5142043	Travel	2,914	5,000	6,000
5142046	Insurance	8,690	7,300	4,036
5142048	Repairs & Maintenance	26,498	30,000	25,000
5142049	Miscellaneous	3,173	5,000	5,000
5941464	Capital Outlay	0	0	20,000
5970001	Operating Transfer	100,000	2,000	0
<b>TOTAL FINANCE</b>		<b>\$683,118</b>	<b>\$587,200</b>	<b>\$632,785</b>
<b>Auditing</b>				
5142340	Professional Services	\$10,467	\$45,342	\$25,000
<b>TOTAL AUDITING</b>		<b>\$10,467</b>	<b>\$45,342</b>	<b>\$25,000</b>
<b>Election</b>				
5144040	Professional Services	\$18,171	\$6,000	\$18,000
<b>TOTAL ELECTION</b>		<b>\$18,171</b>	<b>\$6,000</b>	<b>\$18,000</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/002 GENERAL GOVERNMENT</b>				
<b>Legal Services</b>				
5154141	Professional Services - Attorney	\$194,780	\$186,000	\$180,000
<b>TOTAL LEGAL SERVICES</b>		<b>\$194,780</b>	<b>\$186,000</b>	<b>\$180,000</b>
<b>Indigent Defense</b>				
5159141	Professional Services - Public Defender	\$38,375	\$30,000	\$75,000
<b>TOTAL INDIGENT DEFENSE</b>		<b>\$38,375</b>	<b>\$30,000</b>	<b>\$75,000</b>
<b>Wellness Committee</b>				
5179030	Supplies	\$2,627	\$3,200	\$3,000
5179041	Professional Services	462	500	500
5179043	Travel	3,824	1,000	1,000
5179049	Miscellaneous	270	500	500
<b>TOTAL WELLNESS COMMITTEE</b>		<b>\$7,183</b>	<b>\$5,200</b>	<b>\$5,000</b>
<b>Property Management Services</b>				
5182041	Professional Services - Mitigation(Landfill) - \$30,500	\$0	\$30,500	\$30,500
5182047	Public Utility Services	136	150	150
5941861	Capital Outlay - Landfill Seep Mitigation	0	100,000	100,000
<b>TOTAL PROPERTY MANAGEMENT SERVICES</b>		<b>\$136</b>	<b>\$130,650</b>	<b>\$130,650</b>
<b>Central Charges &amp; Services (City Hall/Facilities)</b>				
5183010	Salaries	\$6,728	\$11,500	\$10,000
5183012	Salaries - Overtime	75	150	150
5183020	Benefits	0	2,000	0
5183030	Supplies	21,268	10,000	10,000
5183041	Professional Services (janitorial)	39,826	37,750	39,100
5183042	Communications	847	1,800	1,500
5183043	Travel	7	0	0
5183044	Taxes & Operating Assessments	10	10	10
5183045	Operating Rentals & Leases (Postage Meter)	3,154	2,900	3,000
5183046	Insurance	47,926	38,500	21,701
5183047	Public Utility Services	55,072	48,000	49,000
5183048	Repairs & Maintenance (incl. HVAC Maint & Elevator Contract)	40,351	60,000	65,000
5183049	Miscellaneous	1,186	1,000	1,000
5911873	Principal - Central Services (Devine Property)	832	832	832
5921883	Interest & Other Debt	301	251	201
5941864	Capital Outlay - Equipment	9,638	0	0
<b>TOTAL CENTRAL CHARGES &amp; SERVICES</b>		<b>\$227,221</b>	<b>\$214,693</b>	<b>\$201,494</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/002 GENERAL GOVERNMENT</b>				
<b>Information Technology Services</b>				
5188010	Salaries	\$140,989	\$140,000	\$150,153
5188012	Salaries - Overtime	0	0	0
5188020	Benefits	46,886	56,000	52,554
5188030	Supplies	3,550	2,500	3,700
5188035	Small Tools - Switches for WWTP Comp, Lab, Maint, PW Shop, & Annex	11,295	10,000	15,000
5188041	Professional Services	0	0	0
5188042	Communications	90,795	90,000	92,000
5188043	Travel	177	1,000	1,000
5188046	Insurance	2,897	2,900	2,210
5188048	Repairs & Maintenance	19,033	20,000	20,000
5188049	Miscellaneous	27,674	40,000	39,250
5941864	Capital Outlay - Workstations/Laptops/Car Laptop Replacements - \$35,500 HP 5406 zl Switch (City Hall Second Floor) - \$10,000 Management Server - \$10,000, HP Server (Scada Wtp) - \$2,500 (1/2) Van - \$40,000	171,090	144,000	98,000
5970001	Operating Transfer - Gen Gov Cap Reserve (#350)	70,000	19,000	50,000
<b>TOTAL INFORMATION TECHNOLOGY SERVICES</b>		<b>\$584,386</b>	<b>\$525,400</b>	<b>\$523,867</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/002 GENERAL GOVERNMENT</b>				
<b>Fire Suppression Infrastructure</b>				
5222510	Salaries	\$1,218	\$1,000	\$1,000
5222512	Salaries - Overtime	0	0	0
5222520	Benefits	0	0	0
5222530	Supplies	3,926	4,000	2,000
5222544	Taxes & Operating Assessments	1,274	1,000	1,200
5222548	Repairs and Maintenance	0	1,000	0
5942264	Capital Outlay - <i>Darigold Hydrants South Side - \$20,000; S. Park - \$20,000</i>	16,305	15,000	40,000
<b>TOTAL FIRE SUPPRESSION INFRASTRUCTURE</b>		<b>\$22,723</b>	<b>\$22,000</b>	<b>\$44,200</b>
<b>Detention and/or Corrections</b>				
5236040	Professional Services	\$166,509	\$120,000	\$170,000
<b>TOTAL DETENTION AND/OR CORRECTIONS</b>		<b>\$166,509</b>	<b>\$120,000</b>	<b>\$170,000</b>
<b>Pollution Control</b>				
5537040	Professional Services	\$4,683	\$4,767	\$4,910
<b>TOTAL POLLUTION CONTROL</b>		<b>\$4,683</b>	<b>\$4,767</b>	<b>\$4,910</b>
<b>Trade &amp; Tourism (CofC/DBA)</b>				
5573030	Supplies	\$0	\$0	\$0
5573041	Professional Services	137,029	129,000	131,750
	Chamber of Commerce - <i>\$76,000</i>			
	Downtown Business Assoc. - <i>\$55,750</i>			
<b>TOTAL TRADE &amp; TOURISM</b>		<b>\$137,029</b>	<b>\$129,000</b>	<b>\$131,750</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/002 GENERAL GOVERNMENT</b>				
<b>Planning</b>				
5586010	Salaries	\$376,329	\$222,696	\$229,934
5586012	Salaries - Overtime	3,613	2,500	2,500
5586020	Benefits	87,833	89,078	80,477
5586030	Supplies	954	2,000	1,500
5586035	Small Tools	321	2,000	2,000
5586041	Professional Services - Planning Srvc	26,893	54,300	45,000
5586042	Communications	940	2,000	1,500
5586043	Travel	577	1,500	1,500
5586046	Insurance	2,897	2,900	2,012
5586048	Repairs & Maintenance	2,228	2,000	2,500
5586049	Miscellaneous	1,800	1,000	2,000
5970001	Operating Transfer - Gen Gov Cap Reserve (#350) - Printer	3,000	7,000	3,750
<b>TOTAL PLANNING</b>		<b>\$507,385</b>	<b>\$388,974</b>	<b>\$374,673</b>
<b>Housing &amp; Property Development</b>				
5593010	Salaries	\$110,973	\$106,000	\$118,186
5593012	Salaries - Overtime	3	0	0
5593020	Benefits	89,470	50,880	92,185
5593030	Supplies	2,942	2,500	2,000
5593035	Small Tools	2,994	1,000	500
5593041	Professional Services	675	1,000	1,000
5593042	Communications	2,850	2,000	2,500
5593043	Travel	79	2,500	1,000
5593046	Insurance	2,897	2,900	2,012
5593048	Repairs & Maintenance	3,161	2,500	2,500
5593049	Miscellaneous	883	1,500	2,200
<b>TOTAL HOUSING &amp; PROPERTY DEVELOPMENT</b>		<b>\$216,927</b>	<b>\$172,780</b>	<b>\$224,083</b>
5893001	Agency Disbursements	\$0	\$0	\$10,000
<b>TOTAL AGENCY DISBURSEMENTS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>
<b>Miscellaneous</b>				
5970001	Operating Transfer - Police Cap Rsrvc (CJ) (#357)	\$215,841	\$56,000	\$62,000
5975401	Operating Transfer - Airport (#420)	0	19,000	22,051
<b>TOTAL MISCELLANEOUS</b>		<b>\$215,841</b>	<b>\$75,000</b>	<b>\$84,051</b>
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$6,629,416</b>	<b>\$6,207,583</b>	<b>\$5,945,541</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/003 POLICE DEPARTMENT</b>				
<b>Legal Services</b>				
5154141	Professional Services - Attorney	\$2,348	\$1,000	\$1,500
<b>TOTAL LEGAL SERVICES</b>		<b>\$2,348</b>	<b>\$1,000</b>	<b>\$1,500</b>
<b>Other Services</b>				
5172020	Benefits - LEOFF 1 Medical Benefits Retirees	\$54,629	\$50,000	\$55,000
<b>TOTAL OTHER SERVICES</b>		<b>\$54,629</b>	<b>\$50,000</b>	<b>\$55,000</b>
<b>Administration</b>				
5211010	Salaries	\$301,135	\$395,000	\$435,226
5211012	Salaries - Overtime	1,230	2,000	2,000
5211020	Benefits	92,053	110,600	134,920
5211030	Supplies	6,108	2,500	2,500
5211035	Small Tools	240	500	500
5211041	Professional Services	1,081	11,550	2,500
5211042	Communications	5,481	5,000	6,000
5211043	Travel	1,116	2,000	3,000
5211046	Insurance	0	0	0
5211048	Repairs & Maintenance	38,790	44,500	32,500
5211049	Miscellaneous	2,245	3,000	2,300
<b>TOTAL ADMINISTRATION</b>		<b>\$449,479</b>	<b>\$576,650</b>	<b>\$621,446</b>
<b>Investigations</b>				
5212110	Salaries	\$91,285	\$95,000	\$98,588
5212112	Salaries - Overtime	25,204	5,000	7,500
5212120	Benefits	39,077	39,900	39,435
5212130	Supplies	3,742	2,700	8,300
5212140	Other Services and Charges	5,651	5,000	5,000
5942164	Capital Outlay - Equipment - <i>Vehicle - \$59,000</i>	0	0	59,000
<b>TOTAL INVESTIGATIONS</b>		<b>\$164,959</b>	<b>\$147,600</b>	<b>\$217,823</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/003 POLICE DEPARTMENT</b>				
<b>Operations</b>				
5212210	Salaries	\$1,041,020	\$1,274,200	\$1,330,168
5212212	Salaries - Overtime	264,283	60,000	60,000
5212220	Benefits	417,782	509,680	532,067
5212230	Supplies	24,068	25,000	30,000
5212232	Fuel	24,081	24,000	25,000
5212235	Small Tools - Taser 360 Plan - \$7,200, Moving Radar - \$1,500, Hand Held Radars \$1,500, Portable Breath Testers - \$1,500	13,800	8,800	20,700
5212241	Professional Services	39,269	165,000	135,000
5212242	Communications	15,158	15,000	15,200
5212243	Travel	1,873	5,500	20,000
5212246	Insurance	27,519	26,100	14,128
5212248	Repairs & Maintenance	15,223	25,000	15,000
5212249	Miscellaneous	6,116	15,000	7,500
5942164	Capital Outlay - Equipment - Patrol Vehicles (2) - \$60,000/ea.	44,833	67,000	120,000
5970001	Operating Transfer - Police Capital Reserve (#351)	20,000	8,000	0
<b>TOTAL OPERATIONS</b>		<b>\$1,955,025</b>	<b>\$2,228,280</b>	<b>\$2,324,763</b>
<b>Facilities</b>				
5215010	Salaries	\$4,674	\$4,000	\$4,000
5215012	Salaries - Overtime	0	0	0
5215020	Benefits	0	0	0
5215030	Supplies	2,378	5,000	3,500
5215041	Professional Services	15,075	13,500	15,200
5215042	Communications	0	0	0
5215046	Insurance	19,336	17,900	10,455
5215047	Public Utility Services	28,186	23,000	25,000
5215048	Repairs & Maintenance	13,602	10,500	13,000
5942164	Capital Outlay - A/Visual Equip Interview Rooms - \$15,000	0	0	15,000
5970001	Operating Transfer	50,000	0	0
<b>TOTAL FACILITIES</b>		<b>\$133,251</b>	<b>\$73,900</b>	<b>\$86,155</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/003 POLICE DEPARTMENT</b>				
<b>Animal Control</b>				
5543010	Salaries	\$53,779	\$49,712	\$57,275
5543012	Salaries - Overtime	67	0	0
5543020	Benefits	20,937	20,879	22,910
5543030	Supplies	1,965	2,000	2,000
5543041	Professional Services	423	1,000	500
5543042	Communications	776	1,300	1,000
5543043	Travel	0	500	250
5543046	Insurance	255	240	164
5543048	Repairs & Maintenance	544	500	500
5543049	Miscellaneous	50	300	100
<b>TOTAL CODE ENFORCEMENT</b>		<b>\$78,796</b>	<b>\$76,431</b>	<b>\$84,699</b>
<b>Mental &amp; Physical Health</b>				
5646440	Professional Services	\$1,807	\$2,500	\$3,000
<b>TOTAL MENTAL/PHYSICAL HEALTH</b>		<b>\$1,807</b>	<b>\$2,500</b>	<b>\$3,000</b>
5655140	Domestic Violence	\$17,104	\$19,248	\$19,825
<b>TOTAL DOMESTIC VIOLENCE</b>		<b>\$17,104</b>	<b>\$19,248</b>	<b>\$19,825</b>
5893001	Agency Disbursements	\$8,911	\$7,500	\$9,000
<b>TOTAL AGENCY DISBURSEMENTS</b>		<b>\$8,911</b>	<b>\$7,500</b>	<b>\$9,000</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>\$2,866,309</b>	<b>\$3,183,109</b>	<b>\$3,423,211</b>



001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/005 FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT</b>				
<b>Legal Services</b>				
5154141	Professional Services - Attorney	\$0	\$1,500	\$1,000
<b>TOTAL LEGAL SERVICES</b>		<b>\$0</b>	<b>\$1,500</b>	<b>\$1,000</b>
<b>Administration</b>				
5221010	Salaries	\$207,695	\$284,600	\$310,984
5221012	Salaries - Overtime	11,517	500	0
5221020	Benefits	60,373	79,688	87,076
5221030	Supplies	14,079	17,000	14,600
5221041	Professional Services	22,276	23,050	22,500
5221042	Communications	11,621	4,500	10,000
5221043	Travel	2,769	5,000	3,000
5221046	Insurance	0	0	0
5221048	Repairs & Maintenance	125	0	110
5221049	Miscellaneous	2,960	3,500	3,200
<b>TOTAL ADMINISTRATION</b>		<b>\$333,415</b>	<b>\$417,838</b>	<b>\$451,470</b>
<b>Fire Suppression and EMS</b>				
5222010	Salaries	\$1,040,483	\$1,071,200	\$1,114,048
5222012	Salaries - Overtime	191,071	80,000	110,000
5222020	Benefits	353,357	407,056	423,338
5222030	Supplies (Crewsense \$1800-2000, EMS supplies, Quarter Master supplies, etc)	21,560	20,000	20,000
5222032	Fuel	11,840	10,000	10,000
5222035	Small Tools - (Gear, Gas Det, Generators, Lighting, hose, saws, etc)	31,320	70,000	50,000
5222041	Professional Services	191,889	160,000	150,000
5222042	Communications	10,403	8,500	10,000
5222043	Travel	295	1,500	500
5222045	Operating Rentals & Leases	2,530	2,000	2,000
5222046	Insurance	21,725	20,300	11,100
5222048	Repairs & Maintenance	1,059	1,000	1,000
5222049	Miscellaneous	679	1,000	500
5942264	Capital Outlay - LifePak-15 Defibrillator - \$21,000, Thermal Imager- \$8,000	0	214,000	29,000
5970001	Operating Transfer - Fire/EMS Capital Reserve (#358)	50,000	25,000	0
5977701	Operating Transfer - COL Note B (#222)	0	0	0
<b>TOTAL FIRE SUPPRESSION AND EMS</b>		<b>\$1,928,211</b>	<b>\$2,091,556</b>	<b>\$1,931,486</b>
<b>Fire Prevention and Investigation</b>				
5223030	Supplies	\$1,697	\$2,000	\$1,000
5223035	Small Tools	18	500	250
5223041	Professional Services	0	0	250
5223043	Travel	0	250	0
5223047	Public Utility Services	0	0	0
5223049	Miscellaneous	0	250	0
<b>TOTAL FIRE PREVENTION AND INVESTIGATION</b>		<b>\$1,715</b>	<b>\$3,000</b>	<b>\$1,500</b>

001	CURRENT EXPENSE EXPENDITURES	2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/005</b>	<b>FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT</b>			
	<b>Training (Provided to Employees)</b>			
5224510	Salaries	\$14,031	\$12,000	\$12,000
5224512	Salaries - Overtime	0	0	0
5224520	Benefits	0	0	0
5224530	Supplies	5,252	4,000	2,500
5224532	Fuel	868	500	500
5224535	Small Tools	1,554	3,000	2,000
5224541	Professional Services	771	4,000	500
5224542	Communications	1,655	1,650	1,650
5224543	Travel	2,214	5,000	2,000
5224546	Insurance	0	0	0
5224547	Public Utility Services	0	0	0
5224549	Miscellaneous	8,454	8,000	8,000
	<b>TOTAL TRAINING</b>	<b>\$34,799</b>	<b>\$38,150</b>	<b>\$29,150</b>
	<b>Facilities</b>			
5225010	Salaries	\$1,368	\$2,500	\$2,000
5224512	Salaries - Overtime	0	0	0
5225020	Benefits	0	0	0
5225030	Supplies	16,236	18,000	10,000
5225041	Professional Services	0	500	0
5225042	Communications	0	0	0
5225045	Operating Rentals & Leases	0	0	0
5225046	Insurance	21,103	13,300	9,243
5225047	Public Utility Services	13,742	14,000	14,000
5225048	Repairs & Maintenance	1,764	5,000	2,000
5225049	Miscellaneous	5	2,000	0
5942262	Capital Outlay - Fire Station	10,781	0	450,000
	<b>TOTAL FACILITIES</b>	<b>\$64,999</b>	<b>\$55,300</b>	<b>\$487,243</b>
	<b>Vehicles and Equipment Maintenance</b>			
5226230	Supplies	\$10,880	\$20,000	\$10,000
5226248	Repairs & Maintenance	41,147	45,000	45,000
	<b>TOTAL VEHICLE &amp; EQUIPMENT MAINTENANCE</b>	<b>\$52,027</b>	<b>\$65,000</b>	<b>\$55,000</b>
	<b>Disaster Services</b>			
5256030	Supplies - EOC	\$0	\$0	\$0
5256040	Professional Services	33,523	43,668	44,978
5942560	Capital Outlay	0	0	0
	<b>TOTAL DISASTER SERVICES</b>	<b>\$33,523</b>	<b>\$43,668</b>	<b>\$44,978</b>
	<b>TOTAL FIRE AND EMERGENCY MEDICAL SERVICES DEPT.</b>	<b>\$2,448,689</b>	<b>\$2,716,012</b>	<b>\$3,001,827</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/011 STREETS</b>				
<b>Legal Services</b>				
5154141	Professional Services - Attorney	\$9,860	\$3,000	\$7,500
<b>TOTAL LEGAL SERVICES</b>		<b>\$9,860</b>	<b>\$3,000</b>	<b>\$7,500</b>
<b>Roadways</b>				
5423010	Salaries	\$195,007	\$185,400	\$190,962
5423012	Salaries - Overtime	738	1,000	1,000
5423020	Benefits	124,720	129,780	114,577
5423030	Supplies	29,819	15,000	15,000
5423032	Fuel	9,527	6,500	8,000
5423035	Small Tools	3,394	4,000	1,000
5423041	Professional Services	3,460	51,000	20,000
5423042	Communications	2,850	1,600	1,600
5423043	Travel (paying portion of GIS)	3,145	1,500	1,500
5423044	Taxes & Operating Assessments	68	250	250
5423045	Operating Rentals & Leases	0	0	0
5423046	Insurance	11,933	11,600	7,949
5423047	Public Utility Services	894	600	600
5423048	Repairs & Maint.	122,352	90,000	200,000
5423049	Miscellaneous	2,144	1,000	1,000
5944264	Capital Outlay - Equipment - <b>Dump Truck (30%) - \$33,000</b> <b>Int'l Bucket Truck (1/3) - \$21,666, Bearcat Chipper - \$53,000, Hole Hog - \$10,300</b> <b>Backhoe - \$21,000</b>	49,452	68,500	138,966
5951063	Capital Outlay - Engineering - <b>Cedar Dr - \$54,000; Liberty Street - \$25,000</b>	25,780	50,000	79,000
5953063	Capital Outlay - Infrastructure - <b>Line Rd - \$300,000</b>	0	0	300,000
<b>TOTAL ROADWAYS</b>		<b>\$585,283</b>	<b>\$617,730</b>	<b>\$1,081,404</b>
<b>Structures</b>				
5425030	Supplies	\$0	\$0	\$0
5425041	Professional Services	0	2,500	2,500
<b>TOTAL STRUCTURES</b>		<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/011 STREETS</b>				
<b>Sidewalks</b>				
5426110	Salaries	\$17,610	\$15,000	\$17,500
5426112	Salaries - Overtime	0	0	0
5426120	Benefits	0	2,200	0
5426130	Supplies	7,071	2,500	3,500
5426141	Professional Services	969	2,000	1,000
5426145	Operating Rentals & Leases	0	0	0
5426146	Insurance	0	0	0
5426148	Repairs & Maintenance	17,565	30,000	20,000
<b>TOTAL SIDEWALKS</b>		<b>\$43,215</b>	<b>\$51,700</b>	<b>\$42,000</b>
<b>Street Lighting</b>				
5426310	Salaries	\$0	\$0	\$0
5426312	Salaries - Overtime	0	0	0
5426320	Benefits	0	0	0
5426330	Supplies	336	500	10,000
5426341	Professional Services	0	0	0
5426346	Insurance	0	0	0
5426347	Public Utility Services	185,514	200,000	110,000
5426348	Repairs & Maintenance	0	0	0
5956363	Capital Outlay	451,199	80,000	0
<b>TOTAL STREET LIGHTING</b>		<b>\$637,049</b>	<b>\$280,500</b>	<b>\$120,000</b>
<b>Traffic Control Devices</b>				
5426410	Salaries	\$12,730	\$5,000	\$5,000
5426412	Salaries - Overtime	0	0	0
5426420	Benefits	0	1,900	1,900
5426430	Supplies (Sign Retro reflectivity)	24,593	20,000	20,000
5426441	Professional Services	2,616	3,500	1,500
5426443	Travel	0	0	0
5426447	Public Utility Services	2,299	2,500	2,500
5426448	Repairs & Maint. - Street Striping, Signal Improvements	29,710	40,000	95,000
<b>TOTAL TRAFFIC CONTROL DEVICES</b>		<b>\$71,948</b>	<b>\$72,900</b>	<b>\$125,900</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/011 STREETS</b>				
<b>Parking Facilities</b>				
5426530	Supplies	\$0	\$200	\$2,000
5426541	Professional Services	0	0	0
5426547	Public Utility Services	221	250	250
5426548	Repairs & Maintenance	0	1,000	1,000
<b>TOTAL PARKING FACILITIES</b>		<b>\$221</b>	<b>\$1,450</b>	<b>\$3,250</b>
<b>Snow/Ice Control</b>				
5426610	Salaries	\$5,653	\$20,000	\$20,000
5426612	Salaries - Overtime	1,766	5,000	5,000
5426620	Benefits	0	0	0
5426630	Supplies	8,647	15,000	20,000
5426641	Professional Services	1,083	1,000	500
5426645	Operating Rentals & Leases	0	2,500	1,000
5426648	Repairs & Maintenance	1,879	2,500	70,000
5944264	Capital Outlay	0	15,000	0
<b>TOTAL SNOW/ICE CONTROL</b>		<b>\$19,028</b>	<b>\$61,000</b>	<b>\$116,500</b>
<b>Street Cleaning</b>				
5426710	Salaries	\$30,970	\$28,160	\$31,899
5426712	Salaries - Overtime	1,810	0	0
5426720	Benefits	0	0	0
5426730	Supplies	6,433	7,500	7,500
5426741	Professional Services	20,323	16,000	25,000
5426743	Travel	0	0	0
5426746	Insurance	500	0	0
5426748	Repairs & Maintenance	143	0	0
<b>TOTAL STREET CLEANING</b>		<b>\$60,179</b>	<b>\$51,660</b>	<b>\$64,399</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/011 STREETS</b>				
<b>Roadside Development</b>				
5427010	Salaries	\$59,197	\$39,500	\$40,000
5427012	Salaries - Overtime	75	0	0
5427020	Benefits	0	0	0
5427030	Supplies	11,634	5,000	5,000
5427032	Fuel	64	250	250
5427035	Small Tools	694	2,000	1,000
5427041	Professional Services	9,653	7,500	2,500
5427043	Travel	95	250	250
5427046	Insurance	0	0	0
5427047	Public Utility Services	5,739	5,500	5,500
5427048	Repairs & Maintenance	10,488	5,000	15,000
5427049	Miscellaneous	1,240	800	1,000
5951063	Capital Outlay - Engineering	0	0	0
5953063	Capital Outlay	0	0	0
<b>TOTAL ROADSIDE DEVELOPMENT</b>		<b>\$98,879</b>	<b>\$65,800</b>	<b>\$70,500</b>
<b>Maintenance Administration</b>				
5429010	Salaries	\$110,555	\$75,000	\$116,083
5429012	Salaries - Overtime	3	0	0
5429020	Benefits	17,350	15,750	24,377
5429030	Supplies	7	500	250
5429032	Fuel	229	200	200
5429035	Small Tools	0	0	0
5429041	Professional Services	25	0	0
5429042	Communications	262	750	100
5429043	Travel	0	250	100
5429048	Repairs & Maintenance	819	750	500
5429049	Miscellaneous	152	0	0
5944264	Capital Outlay - Equipment	8,128	0	0
<b>TOTAL MAINTENANCE ADMINISTRATION</b>		<b>\$137,530</b>	<b>\$93,200</b>	<b>\$141,610</b>

001	CURRENT EXPENSE EXPENDITURES	2018 ACTUAL	2019 BUDGET	2020 BUDGET
001/011	<b>STREETS</b>			
	<b>Facilities</b>			
5435010	Salaries	\$1,333	\$2,500	\$2,500
5435012	Salaries - Overtime	0	0	0
5435020	Benefits	0	0	0
5435030	Supplies (paint)	3,277	3,000	2,500
5435041	Professional Services	0	0	0
5435042	Communications	0	0	0
5435044	Taxes & Operating Assessments	0	0	0
5435045	Operating Rentals & Leases	0	0	0
5435046	Insurance	11,753	11,600	12,370
5435047	Public Utility Services	6,771	7,500	7,500
5435048	Repairs & Maintenance	0	700	750
5435049	Miscellaneous	0	0	0
5944462	Capital Outlay - Residing - \$60,000	2,218	10,000	60,000
	<b>TOTAL FACILITIES/EQUIPMENT</b>	<b>\$25,352</b>	<b>\$35,300</b>	<b>\$85,620</b>
	<b>Debt, Operating Transfers</b>			
5893001	Agency Disbursements	\$0	\$0	\$0
5919573	ULID Principal	41,473	41,473	41,473
5929583	ULID Interest	15,005	12,505	10,004
5970001	Operating Transfer - Streets Cap Const (#310) - 7th St - \$105,000	118,434	134,611	105,000
5972101	Operating Transfer - PWTL Streets (#227)	131,989	131,352	130,714
5973601	Operating Transfer - PW Vehicle & Equipment Reserve (#349)	0	45,540	0
5976301	Operating Transfer - WC EDI Loan Fund (#237)	64,327	64,327	64,327
5976401	Operating Transfer - PWTL 17th Street Culvert (#238)	35,000	34,211	33,422
5977701	Operating Transfer - COL Note B (#222)	0	0	0
	<b>TOTAL ROAD/STREET DEBT</b>	<b>\$406,228</b>	<b>\$464,019</b>	<b>\$384,940</b>
	<b>TOTAL STREETS</b>	<b>\$2,094,772</b>	<b>\$1,800,759</b>	<b>\$2,246,123</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/013 PARKS</b>				
<b>Legal Services</b>				
5154141	Professional Services - Attorney	\$0	\$0	\$0
<b>TOTAL LEGAL SERVICES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>City Parks</b>				
5768010	Salaries	\$77,187	\$61,079	\$81,911
5768012	Salaries - Overtime	0	0	0
5768020	Benefits	28,655	24,432	32,764
5768030	Supplies	18,034	11,000	11,000
5768032	Fuel	2,352	2,500	2,500
5768035	Small Tools	730	2,000	2,000
5768041	Professional Services	142	700	500
5768042	Communications	300	500	250
5768044	Taxes & Operating Assessments	706	750	750
5768045	Operating Rentals & Leases	91	250	250
5768046	Insurance	27,628	25,100	17,450
5768047	Public Utility Services	14,153	18,000	15,000
5768048	Repairs & Maintenance (Heusinkveld Property Maint)	15,680	10,000	10,000
5768049	Miscellaneous	0	0	0
5893001	Agency Disbursements	96	250	250
5947664	Capital Outlay - <b>Truck - \$12,500</b>	0	5,500	12,500
5970001	Operating Transfers - Parks Capital Reserve (#356)	0	2,000	2,000
<b>TOTAL CITY PARKS</b>		<b>\$185,754</b>	<b>\$164,061</b>	<b>\$189,125</b>
<b>Bender Field</b>				
5768310	Salaries	\$153,358	\$140,080	\$157,959
5768312	Salaries - Overtime	0	0	25,000
5768320	Benefits	97,507	100,858	113,730
5768330	Supplies	19,268	18,000	18,000
5768332	Fuel	5,449	3,500	3,500
5768335	Small Tools	115	5,000	5,000
5768341	Professional Services	15	400	400
5768342	Communications	299	500	500
5768344	Taxes & Operating Assessments	2,854	2,600	2,600
5768345	Operating Rentals & Leases	653	1,500	1,500
5768346	Insurance	12,427	10,500	7,258
5768347	Public Utility Services	37,816	52,500	40,000
5768348	Repairs & Maintenance	35,789	7,000	5,000
5768349	Miscellaneous	0	0	0
5947664	Capital Outlay - <b>Top Dresser - \$24,000</b>	0	18,000	24,000
5970001	Operating Transfers - Parks Capital Reserve (#356)	0	0	10,000
<b>TOTAL BENDER FIELD</b>		<b>\$365,550</b>	<b>\$360,438</b>	<b>\$414,447</b>



001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/013 PARKS</b>				
<b>City Owned Facilities</b>				
5768410	Salaries	\$17,347	\$15,000	\$17,867
5768412	Salaries - Overtime	0	0	0
5768420	Benefits	0	0	0
5768430	Supplies	1,084	1,500	1,500
5768432	Fuel	760	1,000	1,000
5768435	Small Tools	0	750	750
5768442	Communications	299	0	250
5768444	Taxes & Operating Assessments	0	0	0
5768448	Repairs & Maintenance	432	0	0
<b>TOTAL CITY OWNED FACILITIES</b>		<b>\$19,922</b>	<b>\$18,250</b>	<b>\$21,367</b>
<b>Lynden Park and Recreation District</b>				
5768610	Salaries	\$16,732	\$15,000	\$17,234
5768612	Salaries - Overtime	0	0	0
5768620	Benefits	812	0	0
5768630	Supplies	2,615	3,500	3,500
5768632	Fuel	1,564	2,000	2,000
5768641	Professional Services	0	0	0
5768645	Operating Rentals & Leases	0	500	250
5768647	Public Utility Services	4,892	3,750	3,500
5768648	Repairs & Maintenance	1,848	0	0
<b>TOTAL LYNDEN PARK AND RECREATION DISTRICT</b>		<b>\$28,463</b>	<b>\$24,750</b>	<b>\$26,484</b>
<b>Park Administration</b>				
5768710	Salaries	\$151,525	\$153,010	\$162,132
5768712	Salaries - Overtime	0	0	0
5768720	Benefits	52,984	61,204	64,853
5768730	Supplies	1,032	2,000	1,000
5768735	Small Tools	1,758	1,000	500
5768741	Professional Services	0	0	0
5768742	Communications	759	750	500
5768743	Travel	0	250	250
5768748	Repairs & Maintenance	231	250	250
5768749	Miscellaneous	0	5,000	1,000
<b>TOTAL PARK ADMINISTRATION</b>		<b>\$208,289</b>	<b>\$223,464</b>	<b>\$230,485</b>
<b>TOTAL PARKS</b>		<b>\$807,978</b>	<b>\$790,963</b>	<b>\$881,908</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/130 COMMUNITY SERVICES</b>				
<b>Project Hope</b>				
5651041	Professional Services	\$25,000	\$30,000	\$40,000
<b>TOTAL PROJECT HOPE</b>		<b>\$25,000</b>	<b>\$30,000</b>	<b>\$40,000</b>
<b>Library</b>				
5722010	Salaries	\$4,784	\$3,500	\$3,500
5722012	Salaries - Overtime	267	0	0
5722020	Benefits	0	0	0
5722030	Supplies	1,154	2,000	2,000
5722041	Professional Services	1,088	0	0
5722042	Communications	0	250	250
5722046	Insurance	21,873	20,300	14,090
5722047	Public Utility Services	1,850	1,750	1,750
5722048	Repairs & Maintenance - Windows	20,146	15,050	16,000
<b>TOTAL LIBRARY</b>		<b>\$51,162</b>	<b>\$42,850</b>	<b>\$37,590</b>
<b>Community Events</b>				
5739010	Salaries	\$6,680	\$9,000	\$9,000
5739012	Salaries - Overtime	80	0	0
5739020	Benefits	0	0	0
5739030	Supplies	0	0	0
5739047	Public Utility Services	0	0	0
5739049	Miscellaneous	0	0	0
<b>TOTAL COMMUNITY EVENTS</b>		<b>\$6,760</b>	<b>\$9,000</b>	<b>\$9,000</b>
<b>Lynden Heritage Museum</b>				
5753010	Salaries	\$1,230	\$5,000	\$5,000
5753012	Salaries - Overtime	0	0	0
5753020	Benefits	0	0	0
5753030	Supplies	1,405	1,000	1,000
5753041	Professional Services - City of Lynden - \$28,000	28,000	28,000	28,000
5753042	Communications	0	0	0
5753044	Taxes & Operating Assessments	5	5	5
5753046	Insurance	17,490	16,200	11,267
5753048	Repairs & Maintenance	3,606	5,050	5,050
<b>TOTAL LYNDEN HERITAGE MUSEUM</b>		<b>\$51,736</b>	<b>\$55,255</b>	<b>\$50,322</b>

001 CURRENT EXPENSE EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>001/130 COMMUNITY SERVICES</b>				
<b>Community Center</b>				
5755010	Salaries	\$2,127	\$3,500	\$3,500
5755012	Salaries - Overtime	0	0	0
5755020	Benefits	0	0	0
5755030	Supplies	425	1,800	1,800
5755041	Professional Services - City of Lynden - \$50,904	48,480	50,904	50,904
5755041	Professional Services - Whatcom Co pass thru	65,078	61,874	61,874
5755044	Taxes & Operating Assessments	10	10	10
5755046	Insurance	15,797	14,600	10,177
5755048	Repairs & Maintenance	8,517	9,025	9,025
<b>TOTAL COMMUNITY CENTER</b>		<b>\$140,434</b>	<b>\$141,713</b>	<b>\$137,290</b>
<b>Lynden YMCA</b>				
5768210	Salaries	\$5,554	\$8,000	\$8,000
5768212	Salaries - Overtime	0	0	0
5768220	Benefits	0	0	0
5768230	Supplies	12,073	10,000	10,000
5768241	Professional Services	144	0	0
5768243	Travel	4	0	0
5768246	Insurance	23,608	22,000	15,207
5768248	Repairs & Maintenance - HVAC Repairs	26,790	185,000	25,000
<b>TOTAL LYNDEN YMCA</b>		<b>\$68,173</b>	<b>\$225,000</b>	<b>\$58,207</b>
<b>TOTAL COMMUNITY SERVICES</b>		<b>\$343,265</b>	<b>\$503,818</b>	<b>\$332,409</b>
<b>TOTAL CURRENT EXPENSE EXPENDITURES</b>		<b>\$15,190,429</b>	<b>\$15,202,244</b>	<b>\$15,831,019</b>

<b>105 BERTHUSEN PARK REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$3,988	\$4,000	\$4,000
3088002	Investment	1,558	4,510	4,500
3111000	Real/Personal Property Taxes	43,500	65,000	65,000
3611100	Investment Interest	63	40	100
3624000	Facility Rentals	10,560	10,000	10,000
3624010	Field Use S/T	305	100	250
3625000	Land Lease	20,439	20,789	20,789
3625100	House Rent	8,254	3,600	3,600
3699100	Miscellaneous	11,732	0	0
3893001	Agency Deposits	3,743	3,702	3,700
<b>TOTAL REVENUE</b>		<b>\$104,142</b>	<b>\$111,741</b>	<b>\$111,939</b>
<b>BERTHUSEN PARK EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$4,417	\$25,440	\$10,323
5768110	Salaries	49,563	38,300	51,050
5768112	Salaries - Overtime	0	0	0
5768120	Benefits	5,128	18,001	23,994
5768130	Supplies	9,322	7,500	7,500
5768141	Professional Services	278	250	250
5768142	Communications	328	500	500
5768144	Taxes & Operating Assessments	1,077	900	1,000
5768145	Operating Rentals & Leases	340	500	500
5768146	Insurance	10,980	10,100	7,072
5768147	Public Utility Services	1,761	2,000	1,500
5768148	Repairs & Maintenance	18,064	3,500	3,500
5768149	Miscellaneous	0	250	250
5893001	Agency Disbursements	2,884	4,500	4,500
5947664	Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$104,142</b>	<b>\$111,741</b>	<b>\$111,939</b>

<b>110 HOTEL/MOTEL TAX REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$42,189	\$40,000	\$40,000
3081002	Investment	58,846	60,000	85,110
3133100	Motel/Hotel Transient	87,643	75,000	80,000
3611100	Investment Interest	1,368	500	1,300
<b>TOTAL REVENUE</b>		<b>\$190,046</b>	<b>\$175,500</b>	<b>\$206,410</b>
<b>HOTEL/MOTEL TAX EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$135,370	\$89,263	\$85,351
5573010	Salaries	0	250	258
5573012	Salaries - Overtime	0	0	0
5573020	Benefits	0	0	0
5573030	Supplies - Restroom	2,199	2,500	803
5573041	Professional Services	38,192	70,137	105,194
	Museum - \$7,000; Chamber - \$50,000; COL Planning Dept (Wayfinding) - \$22,000 Custodial and Cleaning - \$10,444; PSATMA - \$9,750; Lynden Farmers Mrkt - \$6,000			
5573046	Insurance	1,915	1,800	2,057
5573047	Public Utility Services	6,183	6,300	6,490
5573048	Repairs & Maintenance	187	250	257
5573049	Miscellaneous - Bellingham/W.C. Convention & Visitors	6,000	5,000	6,000
<b>TOTAL EXPENDITURES</b>		<b>\$190,046</b>	<b>\$175,500</b>	<b>\$206,410</b>

117 DRUG BUY IMPREST FUND REVENUE		2018 ACTUAL	2019 BUDGET	2020 BUDGET
3081001	Beginning Cash	\$0	\$150	\$2,000
3081002	Investment	15,395	15,500	13,000
3565003	Investigative Assessments	1,377	1,300	1,300
3611100	Investment Interest	297	100	100
<b>TOTAL REVENUE</b>		<b>\$17,069</b>	<b>\$17,050</b>	<b>\$16,400</b>
<b>DRUG BUY IMPREST FUND EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$15,041	\$16,800	\$9,000
5212130	Supplies	2,028	250	2,400
5942164	Capital Outlay - Equipment - <i>A/V Interview Room - \$5,000</i>	0	0	5,000
<b>TOTAL EXPENDITURES</b>		<b>\$17,069</b>	<b>\$17,050</b>	<b>\$16,400</b>

<b>119 PUBLIC FAC. PROTECTIVE INSPECTIONS REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	0	0	0
3970001	Operating Transfer	123,994	160,000	125,000
<b>TOTAL REVENUE</b>		<b>\$123,994</b>	<b>\$160,000</b>	<b>\$125,000</b>
<b><u>PUBLIC FAC. PROTECTIVE INSPECTIONS EXPENDITURES</u></b>				
5088001	Ending Cash/Investment	\$0	\$0	\$0
5318041	Professional Services - Stormwater	6,509	0	0
5358041	Professional Services - Sewer	0	0	0
5951041	Professional Services - Streets	117,485	160,000	125,000
<b>TOTAL EXPENDITURES</b>		<b>\$123,994</b>	<b>\$160,000</b>	<b>\$125,000</b>

<b>163 TRANSPORTATION BENEFIT DISTRICT REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$0	\$0	\$400,000
3081002	Investment	776,813	608,579	1,000,000
3132100	Public Transportation Tax	629,201	500,000	600,000
3611100	Investment Interest	15,283	5,000	22,000
3695000	Special Items	0	0	0
<b>TOTAL REVENUE</b>		<b>\$1,421,297</b>	<b>\$1,113,579</b>	<b>\$2,022,000</b>
<b>TRANSPORTATION BENEFIT DISTRICT EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$995,138	\$0	\$668,014
5973401	Operating Transfer - CE (#001) - Liberty St - \$12,500; Cedar Dr - \$24,000 CERB (#241) - \$32,622; Streets Cap Const (#310) - 7th St - \$505,158; 17th St - \$617,680; Foxtail St - \$50,000; int & wire fees - \$112,026	426,159	1,113,579	1,353,986
<b>TOTAL EXPENDITURES</b>		<b>\$1,421,297</b>	<b>\$1,113,579</b>	<b>\$2,022,000</b>



		2018	2019	2020
221	<u>CITY OF LYNDEN NOTE REDEMPTION, A REVENUE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	0	0	0
3977601	Operating Transfer - Stormwater (#410) - Darigold Storm Line - \$310,000; Decant Facility - \$844,063; Judson St - \$120,000; NW Fairgrounds - \$97,314; Int & Wire -\$43,790 Airport (#420) - \$140,600; Inte & Wire - \$4,651 Water Source (#450) - Industrial Condensate from Riverview to Outfall - \$1,330,000; Int & Wire Fees - \$42,474	195,568	1,626,719	2,932,892
	<b>TOTAL REVENUE</b>	<b>\$195,568</b>	<b>\$1,626,719</b>	<b>\$2,932,892</b>
	<b><u>CITY OF LYNDEN NOTE REDEMPTION, A EXPENDITURES</u></b>			
5088001	Ending Cash/Investment	\$0	\$0	\$0
5913171	Principal	71,931	562,314	1,371,377
5913472	Principal	122,845	1,060,000	1,330,000
5913572	Principal	0	0	0
5914672	Principal	0	0	140,600
5923181	Interest	397	585	43,610
5923481	Interest	365	3,820	42,294
5923581	Interest	0	0	0
5924681	Interest	0	0	4,471
5923189	Other Debt Service Costs	18	0	180
5923489	Other Debt Service Costs	12	0	180
5924689	Other Debt Service Costs	0	0	180
	<b>TOTAL EXPENDITURES</b>	<b>\$195,568</b>	<b>\$1,626,719</b>	<b>\$2,932,892</b>

<b>222 CITY OF LYNDEN NOTE REDEMPTION, B REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	0	0	0
3977701	Operating Transfer -	1,685,022	8,981,769	5,266,428
	Benson Rd (#343) - Pepin Crk Benson Intercept Ditch - \$32,870;			
	Pepin Crk (Commerce Grant) - \$200,000; Int & Wire - \$7,585			
	Parks Cap Res (3356) Pepin Crk - Grant - Dickinson Pmt - \$500,000, Int & Wire - \$1,340			
	Streets Cap Const (#310) - Riverview Rd Gap - \$38,925; 7th St - \$700,000;			
	W. Main St - \$56,225; W. Front - \$2,820,000; E Grover St - \$ 769,860;			
	Int & wire - \$139,623			
	<b>TOTAL REVENUE</b>	<b>\$1,685,022</b>	<b>\$8,981,769</b>	<b>\$5,266,428</b>
<b>CITY OF LYNDEN NOTE REDEMPTION, B EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$0	\$0	\$0
5912271	Principal	0	0	0
5917671	Principal	0	0	500,000
5919571	Principal	1,679,062	8,959,829	4,617,880
5922281	Interest on ST External Debt	0	0	0
5927681	Interest on ST External Debt	0	0	1,325
5929581	Interest on ST External Debt	5,736	21,940	146,848
5922289	Other Debt Service Costs	0	0	0
5927689	Other Debt Service Costs	0	0	15
5929589	Other Debt Service Costs	224	0	360
	<b>TOTAL EXPENDITURES</b>	<b>\$1,685,022</b>	<b>\$8,981,769</b>	<b>\$5,266,428</b>

<b>227 PW TRUST LOAN - STREETS REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	0	0	0
3972101	Operating Transfer - CE (#001/011)	131,989	131,352	130,714
<b>TOTAL REVENUE</b>		<b>\$131,989</b>	<b>\$131,352</b>	<b>\$130,714</b>
<b>PW TRUST LOAN - STREETS EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$0	\$0	\$0
5919578	Principal	127,526	127,526	127,526
5929583	Interest	4,463	3,826	3,188
5929589	Other Debt Service Costs	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$131,989</b>	<b>\$131,352</b>	<b>\$130,714</b>

<b>229 LTGO BOND REDEMPTION 2017 (2005) REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$135,270	\$173,920	\$250,000
3088002	Investment	220,329	226,080	200,000
3611100	Investment Interest	5,093	2,800	8,000
3911000	General Obligation Bond Proceeds	0	0	0
3973001	Operating Transfer - Police Cap Rsrv (1/10th of 1%) (#357)	330,145	256,000	132,000
<b>TOTAL REVENUE</b>		<b>\$690,837</b>	<b>\$658,800</b>	<b>\$590,000</b>
<b>LTGO BOND REDEMPTION 2017 (2005) EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$497,967	\$470,580	\$401,130
5912171	Principal	155,000	155,000	160,000
5922183	Interest	37,840	33,190	28,540
5922189	Other Debt Service Costs	30	30	330
<b>TOTAL EXPENDITURES</b>		<b>\$690,837</b>	<b>\$658,800</b>	<b>\$590,000</b>

<b>236 UTGO BOND REDEMPTION 2017 (2007) REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$31,202	\$0	\$0
3088002	Investment	111,132	145,000	156,900
3111001	Real/Personal Property - Voted Tax Levy	241,052	225,000	225,000
3611100	Investment Interest	2,445	1,500	2,000
3911000	General Obligation Bond Proceeds	0	0	0
<b>TOTAL REVENUE</b>		<b>\$385,831</b>	<b>\$371,500</b>	<b>\$383,900</b>
<b>UTGO BOND REDEMPTION 2017 (2007) EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$161,001	\$139,970	\$140,670
5911871	Principal	110,000	120,000	135,000
5921883	Interest	114,800	111,500	107,900
5921889	Other Debt Service Costs	30	30	330
<b>TOTAL EXPENDITURES</b>		<b>\$385,831</b>	<b>\$371,500</b>	<b>\$383,900</b>

<b>237 WHATCOM COUNTY EDI LOAN REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	0	0	0
3976301	Operating Transfer - CE (#001/011) - <b>\$64,327</b> , Water (#401/417) - <b>\$26,793</b> Sewer (#405/418) - <b>\$29,238</b> , Stormwater (#410) - <b>\$25,178</b>	145,536	145,536	145,536
<b>TOTAL REVENUE</b>		<b>\$145,536</b>	<b>\$145,536</b>	<b>\$145,536</b>
<b>WHATCOM COUNTY EDI LOAN EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$0	\$0	\$0
5913178	Principal - Stormwater	23,026	23,372	23,722
5913478	Principal - Water	24,503	24,871	25,244
5913578	Principal - Sewer	26,740	27,141	27,548
5919578	Principal - Street	58,830	59,712	60,608
5923183	Interest - Stormwater	2,152	1,806	1,456
5923189	Other Debt Service Costs - Stormwater	0	0	0
5923483	Interest - Water	2,290	1,922	1,549
5923489	Other Debt Service Costs - Water	0	0	0
5923583	Interest - Sewer	2,498	2,097	1,690
5923589	Other Debt Service Costs - Sewer	0	0	0
5929583	Interest - Street	5,497	4,615	3,719
5929589	Other Debt Service Costs - Street	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$145,536</b>	<b>\$145,536</b>	<b>\$145,536</b>

<b>238 PW TRUST LOAN - 17TH STREET REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	0	0	0
3976401	Operating Transfer - CE (#001/011)	35,000	34,211	33,422
<b>TOTAL REVENUE</b>		<b>\$35,000</b>	<b>\$34,211</b>	<b>\$33,422</b>
<b>PW TRUST LOAN - 17TH STREET EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$0	\$0	\$0
5919578	Principal	26,316	26,316	26,316
5929583	Interest on Long Term External Debt	8,684	7,895	7,106
<b>TOTAL EXPENDITURES</b>		<b>\$35,000</b>	<b>\$34,211</b>	<b>\$33,422</b>

<b>240 2012 LTGO BOND REDEMPTION REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$76,518	\$0	\$0
3088002	Investment	95,676	186,000	194,000
3111000	Real/Personal Property Taxes	550,000	550,000	550,000
3611100	Investment Interest	3,132	1,500	3,000
<b>TOTAL REVENUE</b>		<b>\$725,326</b>	<b>\$737,500</b>	<b>\$747,000</b>
<b>2012 LTGO BOND REDEMPTION EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$187,996	\$190,795	\$201,970
5911871	Principal	450,000	465,000	470,000
5921883	Interest on Long Term External Debt	87,300	81,675	74,700
5921889	Other Debt Service Costs	30	30	330
<b>TOTAL EXPENDITURES</b>		<b>\$725,326</b>	<b>\$737,500</b>	<b>\$747,000</b>



<b>241 COMMUNITY ECONOMIC REVITALIZATION BOARD</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	35,405	35,800	36,761
3611100	Investment Interest	680	400	700
3973401	Operating Transfer - TBD (#163)	32,622	32,622	32,622
<b>TOTAL REVENUE</b>		<b>\$68,707</b>	<b>\$68,822</b>	<b>\$70,083</b>
<b>COMMUNITY ECONOMIC REVITALIZATION BOARD</b>				
5088001	Ending Cash/Investment	\$36,085	\$36,200	\$37,461
5919578	Principal	22,393	22,841	23,297
5929583	Interest on Long Term External Debt	10,229	9,781	9,325
5929589	Other Debt Service Costs	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$68,707</b>	<b>\$68,822</b>	<b>\$70,083</b>

<b>302 TRANSPORTATION IMPACT REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$80,518	\$0	\$200,000
3081002	Investment	218,907	650,000	1,000,000
3458500	Impact Fees	711,879	500,000	600,000
3611100	Investment Interest	5,817	1,500	5,000
<b>TOTAL REVENUE</b>		<b>\$1,017,121</b>	<b>\$1,151,500</b>	<b>\$1,805,000</b>
<b>TRANSPORTATION IMPACT EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$985,955	\$201,344	\$340,584
5974201	Operating Transfer - Benson Rd/Pepin Creek (#343) - \$5,130, Int - \$7,585 Streets Cap Const (#310) - 7th St - \$351,434, 17th St Ext - \$617,680; Riverview Rd - \$6,075; W Main St Corridor - \$8,775; E Grover St - \$140,140; Int & Wire Fees - \$27,597; CE (#001/011) - Line Rd - \$300,000	31,166	950,156	1,464,416
<b>TOTAL EXPENDITURES</b>		<b>\$1,017,121</b>	<b>\$1,151,500</b>	<b>\$1,805,000</b>

<b>305 FIRE IMPACT REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$6,026	\$0	\$80,000
3081002	Investment	49,928	130,000	50,000
3458500	Impact Fees	152,094	100,000	80,000
3611100	Investment Interest	1,245	400	1,000
<b>TOTAL REVENUE</b>		<b>\$209,293</b>	<b>\$230,400</b>	<b>\$211,000</b>
<b>FIRE IMPACT EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$209,293	\$50,400	\$211,000
5942264	Capital Outlay - Equipment	0	0	0
5970001	Operating Transfer - CE (#001)	0	180,000	0
<b>TOTAL EXPENDITURES</b>		<b>\$209,293</b>	<b>\$230,400</b>	<b>\$211,000</b>

<b>306 PARK IMPACT REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$77,865	\$0	\$100,000
3081002	Investment	324,627	250,000	440,000
3458500	Impact Fees	183,723	85,000	120,000
3611100	Investment Interest	6,678	1,200	8,000
<b>TOTAL REVENUE</b>		<b>\$592,893</b>	<b>\$336,200</b>	<b>\$668,000</b>
<b>PARK IMPACT EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$423,961	\$336,200	\$668,000
5970001	Operating Transfer	168,932	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$592,893</b>	<b>\$336,200</b>	<b>\$668,000</b>

<b>310 STREETS CAPITAL CONSTRUCTION REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$70,153	\$0	\$0
3081002	Investment	0	0	0
3332020	Federal Indirect Grant - STP-R Riverview Road Gap - \$38,925 STP-R W Main - \$56,225	526,938	1,423,425	95,150
3340380	Transportation Imp. Board - 7th St - \$700,000; E Grover - \$769,860	7,751	697,411	1,469,860
3340420	Dept of Commerce/Trade/Economic Development	493,745	0	0
3370701	Interlocal Grant - Port of Bellingham	0	0	0
3370703	Interlocal Grant - WC EDI Grant - W.Front St	0	0	2,820,000
3611100	Investment Interest	17	0	0
3699100	Miscellaneous	1,032	0	0
3917001	Other Note Proceeds	1,632,201	2,120,836	4,385,010
3970001	Operating Transfer - CE - Streets (#001/011) - \$105,000	555,482	676,672	105,000
3973401	Operating Transfer - TBD (#163)	325,370	1,025,957	1,284,864
3974201	Operating Transfer - Transportation Impact (#302)	8,671	553,726	1,151,701
<b>TOTAL REVENUE</b>		<b>\$3,621,360</b>	<b>\$6,498,027</b>	<b>\$11,311,585</b>
<b>STREETS CAPITAL CONSTRUCTION EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$283	\$0	\$0
5951063	Capital Outlay - Engineering - Riverview Road Gap - \$15,000 7th St - \$201,592; W Main St - \$15,000; 17th St Ext - \$143,360; W Front St - \$660,000; E Grover St - \$210,000; Foxtail St - \$50,000	323,724	1,024,751	1,294,952
5952061	Capital Outlay - ROW - W Main St - \$50,000	1,922	150,000	50,000
5953041	Professional Services	11,387	0	0
5953063	Capital Outlay - Riverview Rd Gap - \$30,000; 7th St - \$1,460,000 17th St Ext - \$1,092,000; W Front St - \$2,160,000; E Grover St - \$700,000;	2,173,082	3,200,000	5,442,000
5956363	Capital Expenditures	0	0	0
5977701	Operating Transfer - COL Note B (#222)	1,110,962	2,123,276	4,524,633
<b>TOTAL EXPENDITURES</b>		<b>\$3,621,360</b>	<b>\$6,498,027</b>	<b>\$11,311,585</b>

<b>311 CITY TRAIL REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$356,726	\$250,000	\$320,000
3088002	Investment	141,967	40,000	200,000
3332020	Federal Indirect Grant	194,291	854,400	0
3340420	Dept of Commerce/Trade/Economic Dev	261,900	0	0
3360087	Motor Vehicle Fuel Tax	1,252	1,200	1,200
3611100	Investment Interest	3,814	1,800	7,000
3917001	Other Note Proceeds	485,291	854,400	0
3970001	Operating Transfer - Park Impact (#306)	293,082	717,045	0
<b>TOTAL REVENUE</b>		<b>\$1,738,323</b>	<b>\$2,718,845</b>	<b>\$528,200</b>
<b>311/311 CITY TRAIL</b>				
5088001	Ending Cash/Investment	\$470,518	\$268,000	\$528,200
5956241	Professional Services	138,393	25,000	0
5956244	Taxes & Operating Assessments	0	0	0
5956261	Capital Outlay	525	0	0
5956263	Capital Outlay	533,085	0	0
5977701	Operating Transfer - COL Note B (#222)	458,420	0	0
<b>TOTAL CITY TRAIL</b>		<b>\$1,600,941</b>	<b>\$293,000</b>	<b>\$528,200</b>
<b>311/339 CITY TRAIL - DEPOT TO MAIN/PINE ST EXPENDITURES</b>				
5956241	Professional Services	\$137,382	\$378,050	\$0
5956263	Capital Outlay - Infrastructure	0	1,187,000	0
5977701	Operating Transfer - COL Note B (#222)	0	860,795	0
<b>TOTAL CITY TRAIL - DEPOT TO MAIN/PINE ST</b>		<b>\$137,382</b>	<b>\$2,425,845</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$1,738,323</b>	<b>\$2,718,845</b>	<b>\$528,200</b>

<b>343 BENSON RD/PEPIN CRK (PROJ #2010-05) REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$6	\$0	\$0
3088002	Investment	0	0	0
3332020	Federal Indirect Grant - WSDOT - FHWA - <b>\$32,870</b> Commerce Grant - <b>\$200,000</b>	54,253	3,082,000	232,870
3340420	Department of Ecology	46,800	2,902,593	0
3370705	Whatcom County Flood	46,859	0	0
3611100	Investment Interest	0	0	0
3699100	Miscellaneous	9	0	0
3917001	Other Note Proceeds	139,688	5,984,593	232,870
3970001	Operating Transfer	167,553	60,175	0
3973401	Operating Transfer - TBD (#163)	28,167	0	0
3974201	Operating Transfer - Transportation Impact (#302)	22,496	396,430	12,715
<b>TOTAL REVENUE</b>		<b>\$505,831</b>	<b>\$12,425,791</b>	<b>\$478,455</b>
<b><u>BENSON RD/PEPIN CRK (PROJ #2010-05) EXPENDITURES</u></b>				
5088001	Ending Cash/Investment	\$1,921	\$0	\$0
5586041	Planning	140,600	0	0
5951063	Capital Outlay - Engineering - Pepin Ditch CM - <b>\$8,000</b> Pepin Creek (Commerce Grant) - <b>\$200,000</b>	230,632	1,578,759	208,000
5952041	Professional Services	15,195	0	0
5952061	Capital Outlay	0	390,000	0
5953041	Professional Services	1,843	0	0
5953063	Capital Outlay - Construction - Pepin Ditch CM - <b>\$30,000</b>	0	4,459,334	30,000
5977701	Operating Transfer - COL Note B (#222)	115,640	5,997,698	240,455
<b>TOTAL EXPENDITURES</b>		<b>\$505,831</b>	<b>\$12,425,791</b>	<b>\$478,455</b>

<b>349 PW VEHICLE &amp; EQUIPMENT RESERVE REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$0	\$0	\$0
3081002	Investment	0	0	0
3973601	Operating Transfer	0	228,800	0
<b>TOTAL REVENUE</b>		<b>\$0</b>	<b>\$228,800</b>	<b>\$0</b>
<b><u>PW VEHICLE &amp; EQUIPMENT RESERVE EXPENDITURES</u></b>				
5081001	Ending Cash/Investment	\$0	\$228,800	\$0
5943164	Capital Outlay - Stormwater	0	0	0
5943464	Capital Outlay - Water	0	0	0
5943564	Capital Outlay - Sewer	0	0	0
5944264	Capital Outlay - Street	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$0</b>	<b>\$228,800</b>	<b>\$0</b>



<b>350 GENERAL GOV CAPITAL RESERVE REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$146,768	\$318,000	\$115,000
3081002	Investment	13,350	13,500	13,500
3370701	Interlocal Grant	5,714	0	0
3611100	Investment Interest	1,050	100	1,500
3699100	Miscellaneous	0	0	0
3970001	Operating Transfer - CE (#001/002) - Planning - \$3,750; IT - \$50,000	173,000	28,000	53,750
<b>TOTAL REVENUE</b>		<b>\$339,882</b>	<b>\$359,600</b>	<b>\$183,750</b>
<b>GENERAL GOV CAPITAL RESERVE EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$331,461	\$344,600	\$161,250
5182030	Supplies	0	0	0
5182041	Professional Services	8,421	0	0
5182048	Repairs & Maintenance	0	0	0
5941464	Capital Outlay	0	0	0
5941864	Capital Outlay - New Website - \$20,000, WTP Scada Server - \$2,500	0	15,000	22,500
<b>TOTAL EXPENDITURES</b>		<b>\$339,882</b>	<b>\$359,600</b>	<b>\$183,750</b>

<b>351 POLICE CAPITAL RESERVE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$0	\$0	\$0
3081002	Investment	0	70,000	0
3611100	Investment Interest	137	0	0
3970001	Operating Transfer - CE (#001/003)	70,000	8,000	0
<b>TOTAL REVENUE</b>		<b>\$70,137</b>	<b>\$78,000</b>	<b>\$0</b>
<b>POLICE CAPITAL RESERVE</b>				
5081001	Ending Cash/Investment	\$70,137	\$78,000	\$0
5942164	Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$70,137</b>	<b>\$78,000</b>	<b>\$0</b>

<b>354 STREETS CAPITAL RESERVE REVENUE (Closed in 2018)</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$0	\$0	\$0
3081002	Investment	15,138	0	0
3611100	Investment Interest	0	0	0
3970001	Operating Transfer	0	0	0
<b>TOTAL REVENUE</b>		<b>\$15,138</b>	<b>\$0</b>	<b>\$0</b>
<b>STREETS CAPITAL RESERVE EXPENDITURES (Closed in 2018)</b>				
5081001	Ending Cash/Investment	\$0	\$0	\$0
5970001	Operating Transfer	15,138	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$15,138</b>	<b>\$0</b>	<b>\$0</b>

<b>355 POLICE SEIZURES/FORFEITURES (STATE) REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3088001	Beginning Cash	\$0	\$0	\$0
3088002	Investment	4,679	5,400	5,515
3611100	Investment Interest	93	50	100
3693000	Confiscated & Forfeited Property	578	0	0
3893001	Agency Deposits	139	0	0
<b>TOTAL REVENUE</b>		<b>\$5,489</b>	<b>\$5,450</b>	<b>\$5,615</b>
<b><u>POLICE SEIZURES/FORFEITURES (STATE) EXPENDITURES</u></b>				
5088001	Ending Cash/Investment	\$5,414	\$5,450	\$5,615
5211030	Supplies	0	0	0
5893001	Agency Disbursements	75	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$5,489</b>	<b>\$5,450</b>	<b>\$5,615</b>

<b>356 PARKS CAPITAL RESERVE REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$267,617	\$270,000	\$130,000
3081002	Investment	503,031	500,000	500,000
3183400	Real Estate Excise Tax (REET)	216,252	200,000	206,000
3340310	Department of Ecology - DOE Grant for Dickinson	0	0	500,000
3340420	State Grant - Dept of Comm/Trade/Econ Dev.	0	0	0
3611100	Investment Interest	10,554	7,000	7,000
3614000	Interest Accounts Receivable	0	0	0
3625000	Space/Fac/Parking Lease L/T	14,025	14,025	14,025
3625100	House Rent	10,440	10,440	10,440
3671100	Contributions & Donations	0	0	0
3699100	Miscellaneous	7	0	0
3893001	Agency Deposits	3,141	3,140	3,140
3917000	Other Note Proceeds	0	0	500,000
3918001	Intergovernmental Loan	0	0	0
3970001	Operating Transfer - CE - Parks (#001) - \$12,000	0	20,500	12,000
<b>TOTAL REVENUE</b>		<b>\$1,025,067</b>	<b>\$1,025,105</b>	<b>\$1,882,605</b>
<b>PARKS CAPITAL RESERVE EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$798,253	\$93,408	\$408,614
5768035	Small Tools	0	0	0
5768048	Repairs & Maintenance	0	0	0
5768341	Professional Services	0	0	0
5893001	Agency Disbursements	3,141	3,141	3,140
5947661	Capital Outlay	550	100,000	0
5947662	Capital Outlay - Berthusen Restrooms	0	0	300,000
5947663	Capital Outlay - Infrastructure - North Prairie Park - \$25,000 Tennis Court Refurbishing - \$30,000; Rotary Proj. - \$40,000	2,434	55,000	95,000
5947664	Capital Outlay - Equipment	40,033	0	0
5947671	Capital Outlay - Land (Heusinkveld & Dickinson Property Payments)	43,496	44,289	547,287
5947683	Capital Outlay - Interest (Land Instllmnt Purch) - Heusinkveld & Dickinson	12,865	12,072	27,074
5947689	Capital Outlay - Other Debt Service Costs	145	150	150
5970001	Operating Transfer	124,150	717,045	0
5977701	Operating Transfer - COL Note B (#222)	0	0	501,340
<b>TOTAL EXPENDITURES</b>		<b>\$1,025,067</b>	<b>\$1,025,105</b>	<b>\$1,882,605</b>

<b>357 POLICE CAP RESERVE (1/10 of 1%) REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$52,367	\$0	\$70,000
3088002	Investment	77,188	130,000	200,000
3137100	Local Sales Tax - Criminal Justice	266,660	200,000	260,000
3611100	Investment Interest	1,647	500	2,000
3970001	Operating Transfer - Current Expense (#001/002)	63,534	56,000	62,000
<b>TOTAL REVENUE</b>		<b>\$461,396</b>	<b>\$386,500</b>	<b>\$594,000</b>
<b>POLICE CAP RESERVE (1/10 of 1%) EXPENDITURES</b>				
5088001	Ending Cash/Investment	\$131,251	\$130,500	\$312,000
5970001	Operating Transfer - CE (#001)	0	0	150,000
5973001	Operating Transfer - 2005 LTGO (#229)	330,145	256,000	132,000
<b>TOTAL EXPENDITURES</b>		<b>\$461,396</b>	<b>\$386,500</b>	<b>\$594,000</b>

<b>358 FIRE/EMS CAPITAL RESERVE REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$59,415	\$51,000	\$110,000
3081002	Investment	41,006	100,000	68,000
3611100	Investment Interest	1,072	400	1,000
3970001	Operating Transfer - CE - Fire (#001/005)	50,000	25,000	0
<b>TOTAL REVENUE</b>		<b>\$151,493</b>	<b>\$176,400</b>	<b>\$179,000</b>
<b><u>FIRE/EMS CAPITAL RESERVE EXPENDITURES</u></b>				
5081001	Ending Cash/Investment	\$151,493	\$176,400	\$179,000
5942260	Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$151,493</b>	<b>\$176,400</b>	<b>\$179,000</b>

<b>401 WATER REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$512,181	\$1,350,000	\$500,000
3081002	Investment	5,438,024	4,750,000	5,600,000
3434000	Water Sales	4,230,441	3,950,000	4,315,050
3434002	Water Utility Occupation Tax	243,304	230,000	248,170
3434100	Water Connection Charges	61,870	50,000	63,107
3434400	Water Debt Reduction Tax	274,630	250,000	280,123
3458101	Latecomer Application Fees	0	0	0
3593400	Water Penalty Charge	27,412	20,000	25,000
3611100	Investment Interest	109,586	50,000	95,000
3673400	Water FCI Charges	663,770	500,000	625,000
3699100	Miscellaneous	1,536	1,500	1,500
3893001	Agency Deposits	0	0	0
<b>TOTAL REVENUE</b>		<b>\$11,562,754</b>	<b>\$11,151,500</b>	<b>\$11,752,950</b>



401 WATER EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>401/401 Operations</b>				
5081001	Ending Cash/Investment	\$5,997,894	\$4,636,153	\$3,896,995
5348010	Salaries	245,959	232,365	240,498
5348012	Salaries - Overtime	7,989	4,500	5,000
5348020	Benefits	118,693	116,183	117,844
5348030	Supplies	137,868	125,000	122,000
5348035	Small Tools and Equipment	4,892	6,000	5,000
5348041	Professional Services - QCC Booster Pump Stations	53,885	82,000	80,000
5348042	Communications	3,552	5,000	5,000
5348043	Travel	239	2,000	2,000
5348044	Taxes & Operating Assessments	207,055	190,000	205,000
5348045	Operating Rentals & Leases	0	0	0
5348046	Insurance	11,374	10,560	7,315
5348047	Public Utility Services	222,171	200,000	200,000
5348048	Repairs & Maint (Incl 1/6 ESRI & Asset Mgmt)	48,330	245,000	50,000
5348049	Miscellaneous (incl. cert. training, laundry srvc)	15,226	15,000	20,000
5943462	Capital Outlay - 3mg Reservoir	0	0	379,500
5943463	Capital Outlay - System Pressure Improvements	0	0	50,000
5943464	Capital Outlay - Equipment - River Intake/Booster PS PLC Upgrade - \$100,000 3W Water Chlorinator - \$20,000, Filter Effluent Turbidimeters - \$20,000 Heat Pump 3MG BPS - \$44,000, Heat Pump 6MG BPS - \$44,000	15,836	26,500	228,000
5970001	Operating Transfer	0	0	0
5973601	Operating Transfer - PW Vehicle & Equipment Reserve (#349)	0	0	0
5978301	Operating Transfer - Utility Administration Fees (#001)	202,434	287,400	319,200
<b>TOTAL OPERATIONS</b>		<b>\$7,293,397</b>	<b>\$6,183,661</b>	<b>\$5,933,352</b>
<b>401/403 Water Capital Redemption</b>				
5977201	Operating Transfer - USDA Rural Dev. Wtr Rev Guaranty (#431)	\$9,358	\$9,358	\$9,358
<b>TOTAL WATER CAPITAL REDEMPTION</b>		<b>\$9,358</b>	<b>\$9,358</b>	<b>\$9,358</b>

401 WATER EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>401/411 Water System</b>				
5348010	Salaries	\$228,547	\$225,548	\$233,442
5348012	Salaries - Overtime	4,180	2,500	2,500
5348020	Benefits	86,270	78,942	81,705
5348030	Supplies	29,892	45,000	40,000
5348041	Professional Services - Misc. Engineering Proj. E. Lynden	24,081	73,000	60,000
5348042	Communications	13,105	10,000	10,000
5348043	Travel	2,919	2,000	2,000
5348044	Taxes & Operating Assessments	34,920	21,500	20,000
5348045	Operating Rentals & Leases	0	2,500	2,500
5348046	Insurance	231,226	213,263	137,733
5348047	Public Utility Services	6,519	7,500	7,500
5348048	Repairs & Maintenance (Incl. 1/6 ESRI & Asset Mgmt Annual Software Maint.)	16,793	25,000	25,000
5348049	Miscellaneous - Utility Occupation Tax	248,145	200,000	253,108
5893001	Agency Disbursements	0	0	0
5943462	Capital Outlay - Structure - Residing - \$60,000	2,218	10,000	60,000
5943463	Capital Outlay - Infrastructure (Water Meters)	83,213	75,000	75,000
5943464	Capital Outlay - Equipment - Dump Truck (30%) - \$33,000 Bucket Truck (1/3) - \$21,667; Backhoe - \$21,000	64,971	21,000	75,667
5970001	Operating Transfer	0	0	0
5973601	Operating Transfer - PW Veh. & Equip. Reserve (#349)	0	65,240	0
5978301	Operating Transfer - Utility Administration Fees (#001)	202,434	287,400	319,200
<b>TOTAL WATER SYSTEM</b>		<b>\$1,279,433</b>	<b>\$1,365,393</b>	<b>\$1,405,355</b>

401 WATER EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>401/412 Water Capital Construction</b>				
5348041	Professional Services	\$46,647	\$70,000	\$0
5943461	Capital Outlay	0	190,000	0
5943463	Capital Outlay - Infrastructure - 7th St - \$178,408, 17th St - \$128,800 W. Front St - \$120,000; S Park Water Line - \$20,000	177,089	130,000	447,208
5970001	Operating Transfer - Water Source (#450) - Industrial Condensate Riverview to Outfall - \$1,410,000 Int & Wire Fees - \$42,474	185,968	680,748	1,452,474
<b>TOTAL WATER CAPITAL CONSTRUCTION</b>		<b>\$409,704</b>	<b>\$1,070,748</b>	<b>\$1,899,682</b>
<b>401/417 Water Debt</b>				
5913478	Principal - PWTL Drinking Water - \$169,771 USDA Rural Development - \$102,662; WTP PC12-951-023 (\$9.2 million) - \$500,640 WTP Drinking Water (\$6.0 million) - \$303,000 WTP Drinking Water (\$12.12 Million) - \$606,000 WTP Drinking Water (3.5 million) - \$130,009, W.C. EDI - \$189,158	\$1,989,475	\$1,995,261	\$2,001,240
5923483	Interest on LT External Debt - PWTL Drinking Water - \$8,489 USDA Rural Development - \$209,260; WTP PC12-951-023 (\$9.2 million) - \$30,039 WTP Drinking Water (\$6.0 million) - \$48,480 WTP Drinking Water (\$12.12 Million) - \$103,020 WTP Drinking Water (3.5 million) - \$23,402, W.C. EDI - \$32,645	532,759	478,451	455,335
5923489	Other Debt Service Costs	0	0	0
5976301	Operating Transfer - WC EDI Loan Fund (#237)	26,793	26,793	26,793
<b>TOTAL WATER DEBT</b>		<b>\$2,549,027</b>	<b>\$2,500,505</b>	<b>\$2,483,368</b>
<b>401/444 Water Facilities Capital Improvement</b>				
5977201	Operating Transfer - USDA Rural Dev. Water Rev Guaranty (#431)	\$21,835	\$21,835	\$21,835
<b>TOTAL WATER FACILITIES CAPITAL IMP.</b>		<b>\$21,835</b>	<b>\$21,835</b>	<b>\$21,835</b>
<b>TOTAL EXPENDITURES</b>		<b>\$11,562,754</b>	<b>\$11,151,500</b>	<b>\$11,752,950</b>

<b>405 SEWER REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$497,983	\$350,000	\$2,400,000
3081002	Investment	3,127,293	3,050,000	3,500,000
3340310	Department of Ecology - SRF Loan Outfall (1.5%)	0	1,387,560	0
3435000	Sewer Service Charges	4,089,615	3,950,000	4,171,407
3435002	Sewer Utility Occupation Tax	219,946	200,000	210,000
3435100	Sewer Service Connections	5,500	6,000	6,000
3435200	Compost Sales - Wholesale	3,000	5,000	5,000
3435201	Compost Sales - Retail	2,066	2,000	2,000
3435400	Solid Processing Fee	0	0	0
3435600	Industrial User Capacity Fee	0	0	0
3458101	Latecomer Application Fees	12,377	0	0
3593500	Sewer Penalty Charge	29,561	25,000	25,000
3611100	Investment Interest	66,500	20,000	65,000
3673500	Sewer FCI Charges	1,103,796	850,000	850,000
3673503	E. Lynden Sewer Sub-Basin FCI	369,980	50,000	40,000
3699100	Miscellaneous	53,685	50,000	45,000
3893001	Agency Deposits	134	150	200
3912000	Revenue Bonds Issued	0	0	0
3917000	Other Note Proceeds	0	0	0
3970001	Operating Transfer	0	0	0
<b>TOTAL REVENUE</b>		<b>\$9,581,436</b>	<b>\$9,945,710</b>	<b>\$11,319,607</b>

405 SEWER EXPENDITURES		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>405/405 Operations</b>				
5081001	Ending Cash/Investment	\$5,108,357	\$3,759,284	\$5,263,460
5358010	Salaries	422,948	419,357	437,751
5358012	Salaries - Overtime	6,288	5,000	5,500
5358020	Benefits	184,818	184,517	192,610
5358030	Supplies	123,222	150,000	150,000
5358041	Professional Services	79,692	50,250	50,000
5358042	Communications	3,360	5,000	5,000
5358043	Travel	751	3,000	3,000
5358044	Taxes & Operating Assessments	36,829	41,000	38,000
5358045	Operating Rentals & Leases	103	1,000	1,000
5358046	Insurance	71,288	65,296	44,322
5358047	Public Utility Services	295,450	230,000	230,000
5358048	Repairs & Maintenance (incl. 1/6 ESRI & Asset Mgmt Annual Software Maint.)	39,725	45,000	40,000
5358049	Miscellaneous	18,936	20,000	20,000
5943563	Capital Outlay - Infrastructure	751,060	418,000	400,000
	PS 13 Upgrade Pumps & Control Panel- \$120,000			
	Digester 2 Clean/Inspect - \$250,000			
	WWTP Effluent Filter Fabric - \$30,000			
5943564	Capital Outlay Equipment	60,303	7,500	0
5973601	Operating Transfer - PW Veh. & Equip. Reserve (#349)	0	0	0
5978301	Operating Transfer - Utility Administration Fees (#001)	201,619	271,685	305,900
<b>TOTAL SEWER OPERATIONS</b>		<b>\$7,404,749</b>	<b>\$5,675,889</b>	<b>\$7,186,543</b>
<b>405/414 BioSolids Management</b>				
5358010	Salaries	\$39,292	\$43,613	\$45,139
5358012	Salaries - Overtime	90	0	0
5358020	Benefits	0	0	0
5358030	Supplies	99,104	80,000	70,000
5358035	Small Tools	0	1,000	1,000
5358041	Professional Services (Boulder Park Biosolids Disp. & clean digesters)	141,002	160,000	150,000
5358042	Communications	0	0	0
5358043	Travel	480	1,000	500
5358045	Operating Rentals & Leases	0	500	500
5358046	Insurance	11,680	10,967	8,357
5358048	Repairs & Maintenance	11,620	10,000	5,000
5358049	Miscellaneous	6,796	5,000	5,000
5893001	Agency Disbursements	134	75	150
<b>TOTAL BIOSOLIDS MANAGEMENT</b>		<b>\$310,198</b>	<b>\$312,155</b>	<b>\$285,646</b>

		2018 ACTUAL	2019 BUDGET	2020 BUDGET
<b>405 SEWER EXPENDITURES</b>				
<b>405/415 Sewer Capital Construction</b>				
5358041 Professional Services		\$42,091	\$403,660	\$0
5943563 Capital Outlay - Infrastructure - 17th St - \$80,500; Cedar Dr - \$16,000; W. Front St - \$120,000; Sewer Pump Station - Guide - \$1,450,000 Cured in Place Pipe - \$345,000		0	1,794,400	2,011,500
5970001 Operating Transfer		203,239	62,200	0
5977601 Operating Transfer - COL Note A (#221)		0	0	0
<b>TOTAL SEWER CAPITAL CONSTRUCTION</b>		<b>\$245,330</b>	<b>\$2,260,260</b>	<b>\$2,011,500</b>
<b>405/418 Sewer Debt Expenditures</b>				
5913572 Principal - Wtr/Swr Rev Refunding Bond, 2017A (ref 03) - \$195,000		\$190,000	\$190,000	\$195,000
5913578 Principal - PWTL SRF - \$372,885, PWTL E Lyn Sewer - \$19,428 PWTL Kok/PS No. 2 - \$42,105		422,086	428,886	434,418
5923583 Interest on LT External Debt - Wtr/Swr Rev Rfndg Bond, 2017A(ref 03) - \$16,524, PWTL SRF - \$21,490 PWTL E. Lyn Sewer - \$583, PWTL Kok/PS No 2 - \$1,264		60,349	49,470	39,861
5923589 Other Debt Service Costs		0	0	0
5970001 Operating Transfer - 2017-A Guaranty (#435)		0	0	0
5976301 Operating Transfer - WC EDI Loan Fund (#237)		29,238	29,238	29,238
<b>TOTAL SEWER DEBT</b>		<b>\$701,673</b>	<b>\$697,594</b>	<b>\$698,517</b>
<b>405/419 Sewer System</b>				
5358010 Salaries		\$183,442	\$172,769	\$178,816
5358012 Salaries - Overtime		291	500	500
5358020 Benefits		79,123	65,652	67,950
5358030 Supplies		25,044	20,000	20,000
5358041 Professional Services		30,276	30,000	30,000
5358042 Communications		10,960	6,000	6,000
5358043 Travel		1,456	2,500	2,500
5358044 Taxes & Operating Assessments		50,509	48,000	48,000
5358045 Operating Rentals & Leases		0	2,000	2,000
5358046 Insurance		34,422	30,965	26,230
5358047 Public Utility Services		7,380	8,500	8,500
5358048 Repairs & Maintenance (incl. 1/6 ESRI Asset Mgmt Annual Software Maint)		14,300	25,000	15,000
5358049 Miscellaneous		220,867	220,000	220,000
5893001 Agency Disbursements		0	0	0
5943562 Capital Outlay - Buildings - Decant Facility - \$70,338, Residing - \$60,000		2,218	10,000	130,338
5943564 Capital Outlay - Equipment - Dump Truck (30%) - \$33,000, Bucket Truck (1/3) - \$21,667; Backhoe - \$21,000		57,579	21,000	75,667
5973601 Operating Transfer - PW Veh. & Equip. Reserve (#349)		0	65,240	0
5978301 Operating Transfer - Utility Administration Fees (#001)		201,619	271,686	305,900
<b>TOTAL SEWER SYSTEM</b>		<b>\$919,486</b>	<b>\$999,812</b>	<b>\$1,137,401</b>
<b>TOTAL EXPENDITURES</b>		<b>\$9,581,436</b>	<b>\$9,945,710</b>	<b>\$11,319,607</b>

410 STORMWATER REVENUE		2018 ACTUAL	2019 BUDGET	2020 BUDGET
3081001	Beginning Cash	\$78,870	\$200,000	\$275,000
3081002	Investment	50,150	75,000	100,000
3339703	Federal Indirect - WA ST Military	0	0	0
3340310	DOE Grant - Decant - \$844,063, Judson St - \$120,000; NW Fairgrounds - \$97,314	32,920	317,314	1,061,377
3340360	Department of Transportation Grant	113,584	0	0
3340420	State Commerce Funding - Ind. Condensate Storm to Fishtrap - \$310,000	0	345,000	310,000
3431000	Drainage Service Charges	625,076	600,000	690,000
3431002	Storm Drainage Utility Occupation Tax	37,584	35,000	38,000
3458101	Latecomer Application Fees	0	0	0
3593100	Drainage Service Penalty Charge	4,699	4,500	4,500
3611100	Investment Interest	1,559	2,000	3,800
3625000	Land Lease	0	0	0
3917000	Other Note Proceeds	0	562,314	1,371,377
3918001	Intergovernmental Loan	0	0	0
3951000	Proceeds of Sale of Capital Assets	0	0	0
<b>TOTAL REVENUE</b>		<b>\$944,442</b>	<b>\$2,141,128</b>	<b>\$3,854,054</b>
<b>STORMWATER EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$280,272	\$174,640	\$25,000
5318010	Salaries	90,454	102,106	96,334
5318012	Salaries - Overtime	73	500	500
5318020	Benefits	19,261	49,011	46,240
5318030	Supplies	7,622	14,000	15,000
5318041	Professional Services (Incl. NPDES Phase II, Consultants, W Lyn Pond)	172,576	395,000	323,365
5318042	Communications	8,109	5,000	7,000
5318043	Travel	764	1,000	1,000
5318044	Taxes & Operating Assessments	10,546	9,524	10,000
5318045	Operating Rentals & Leases	0	2,000	2,000
5318046	Insurance	2,267	1,454	600
5318047	Public Utility Services	85	750	750
5318048	Repairs & Maintenance	21,592	6,000	6,000
5318049	Miscellaneous (DOE Stormwater Construction Permit)	56,206	36,000	38,000
5893001	Agency Disbursements	0	1,500	0
5943162	Capital Outlay - Structure - Decant Facility - \$1,055,079; Residing - \$20,000	854	10,000	1,075,079
5943163	Capital Outlay - Ind. Condensate - Darigold Stormwater to Fishtrap - \$310,000 17th St - \$137,340; Judson St - \$120,000; NW Fairgrounds - \$97,314	28,933	300,000	664,654
5943164	Capital Outlay - Equip - Dump Truck (10%) - \$11,000; Backhoe - \$7,000	19,193	54,500	18,000
5943171	Capital Outlay - Heusinkveld Loan Pymnt (Principal)	3,390	3,528	3,528
5943183	Capital Outlay - Heusinkveld Loan Pymnt (Interest)	997	859	859
5970001	Operating Transfer	63,087	262,108	0
5973601	Operating Transfer - PW Veh. & Equip. Rsrv (#349)	0	52,780	0
5976301	Operating Transfer - WC EDI Loan Fund (#237)	25,178	25,178	25,178
5977601	Operating Transfer - COL Note A (#221)	72,345	563,899	1,415,167
5978301	Operating Transfer - Utility Administration Fees (#001)	60,638	69,791	79,800
<b>TOTAL EXPENDITURES</b>		<b>\$944,442</b>	<b>\$2,141,128</b>	<b>\$3,854,054</b>

		2018	2019	2020
		ACTUAL	BUDGET	BUDGET
<b>420</b>	<b>LYNDEN AIRPORT REVENUE</b>			
3088001	Beginning Cash	\$3,996	\$2,500	\$2,500
3088002	Investment	0	0	0
3340361	WA St DOT - Aviation Runway Overlay	2,463	50,000	140,600
3445000	Fuel Sales	53,106	47,000	50,000
3446000	Access Fees - Airport Service Fees	8,654	8,900	9,000
3611100	Investment Interest	50	25	50
3623000	Short Term Parking - LHET Exempt	0	0	0
3624020	Space/Facility Leases - S/T Tie Downs	245	100	100
3625010	Space/Facility Leases - L/T Tie Downs	1,897	1,800	2,000
3699100	Miscellaneous	0	0	0
3893001	Agency Deposits	213	100	200
3917000	Other Note Proceeds	0	0	140,600
3975401	Operating Transfer - Current Expense (#001/002)	0	19,000	22,051
	<b>TOTAL REVENUE</b>	<b>\$70,624</b>	<b>\$129,425</b>	<b>\$367,101</b>
<b>420/430</b>	<b>LYNDEN AIRPORT EXPENDITURES</b>			
5088001	Ending Cash\Investment	\$2,685	\$13,283	\$15,599
5468010	Salaries	4,741	4,242	5,049
5468012	Salaries - Overtime	0	0	0
5468020	Benefits	0	0	0
5468030	Supplies	3,782	1,250	1,250
5468032	Fuel	43,640	37,000	35,000
5468041	Professional Services	44	6,000	0
5468042	Communications	0	0	0
5468044	Taxes & Operating Assessments	4,582	2,500	2,500
5468045	Operating Rentals & Leases	2,539	0	4,040
5468046	Insurance	4,458	4,400	5,662
5468047	Public Utility Services	2,990	3,000	2,500
5468048	Repairs & Maintenance	0	1,000	500
5468049	Miscellaneous (Stormwater Industrial Permit)	978	1,500	1,500
5893001	Agency Disbursement	185	250	250
5944663	Capital Outlay - Runway Overlay & Match	0	55,000	148,000
5977601	Operating Transfer - COL Note A (#221)	0	0	145,251
	<b>TOTAL EXPENDITURES</b>	<b>\$70,624</b>	<b>\$129,425</b>	<b>\$367,101</b>



<b>431 USDA RURAL DEV. WATER REV BOND GUARANTY</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$0	\$0	\$0
3081002	Investment - Reserved	334,690	372,000	392,000
3611100	Investment Interest	6,510	2,500	6,500
3977201	Operating Transfer - Water (#401/403, #401/444)	31,192	31,193	31,193
<b>TOTAL REVENUE</b>		<b>\$372,392</b>	<b>\$405,693</b>	<b>\$429,693</b>
<b>USDA RURAL DEV. WATER REV BOND GUARANTY EXP</b>				
5081001	Ending Cash/Investment	\$372,392	\$405,693	\$429,693
<b>TOTAL EXPENDITURES</b>		<b>\$372,392</b>	<b>\$405,693</b>	<b>\$429,693</b>

<b>432 WA/SE REV REFUNDING BOND, 2017B (ULID NO. 2008-1) REVE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$0	\$5,000	\$3,000
3081002	Investment	170,140	130,000	0
3590004	ULID 2008-1 Penalties	395	100	0
3611100	Investment Interest	2,660	1,800	1,400
3614004	ULID 2008-1 Interest	47,642	37,000	30,000
3681004	ULID 2008-1 Special Assessment Principal	129,595	103,000	103,000
3912000	Revenue Bonds Issued	0	0	0
3970001	Operating Transfer	0	0	72,373
<b>TOTAL REVENUE</b>		<b>\$350,432</b>	<b>\$276,900</b>	<b>\$209,773</b>
<b>WA/SE REV REFUNDING BOND, 2017B (ULID NO. 2008-1) EXPENDITURE</b>				
5081001	Ending Cash/Investment	\$56,412	\$61,349	\$0
5913173	Principal	270,000	195,000	195,000
5923183	Interest	24,020	20,201	14,673
5923189	Other Debt Service Costs	0	350	100
<b>TOTAL EXPENDITURES</b>		<b>\$350,432</b>	<b>\$276,900</b>	<b>\$209,773</b>

433 <u>WA/SE REV REFUNDING BOND, 2017B (ULID NO. 2008-1) GUA</u>		2018 ACTUAL	2019 BUDGET	2020 BUDGET
3081001	Beginning Cash	\$0	\$0	\$0
3081002	Investment	138,628	142,000	144,811
3611100	Investment Interest	2,663	1,300	2,500
<b>TOTAL REVENUE</b>		<b>\$141,291</b>	<b>\$143,300</b>	<b>\$147,311</b>
<b><u>WA/SE REV REFUNDING BOND, 2017B (ULID NO. 2008-1)</u></b>				
5081001	Ending Cash/Investment	\$141,291	\$143,300	\$74,938
5970001	Operating Transfer	0	0	72,373
<b>TOTAL EXPENDITURES</b>		<b>\$141,291</b>	<b>\$143,300</b>	<b>\$147,311</b>

<b>435 2017-A GUARANTY (2003 W/S REV BONDS) REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$0	\$0	\$0
3081002	Investment	138,450	142,000	144,627
3611100	Investment Interest	2,660	1,200	2,500
3970001	Operating Transfer - Sewer (#405/418)	0	0	0
<b>TOTAL REVENUE</b>		<b>\$141,110</b>	<b>\$143,200</b>	<b>\$147,127</b>
<b><u>2017-A GUARANTY (2003 W/S REV BONDS) EXPENDITURES</u></b>				
5081001	Ending Cash/Investment	\$141,110	\$143,200	\$147,127
5970001	Operating Transfer	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$141,110</b>	<b>\$143,200</b>	<b>\$147,127</b>

<b>450 WATER SOURCE REVENUE (PROJ #2002-05)</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$28,165	\$20,000	\$31,000
3081002	Investment	57,770	0	9,000
3340420	State Commerce Funding - <i>Ind. Cond. Riverview to Outfall - \$1,330,000</i>	173,197	1,060,000	1,330,000
3611100	Investment Interest	483	500	750
3917000	Other Note Proceeds	298,293	1,060,000	1,330,000
3970001	Operating Transfer - <i>Water (#401) - \$1,452,474</i>	0	402,820	1,452,474
<b>TOTAL REVENUE</b>		<b>\$557,908</b>	<b>\$2,543,320</b>	<b>\$4,153,224</b>
<b>WATER SOURCE EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$31,368	\$20,500	\$40,750
5348041	Professional Services	148,224	400,000	0
5943461	Capital Outlay - <i>Industrial Condensate (Riverview to Outfall) - ROW - \$60,000</i>	0	60,000	60,000
5943463	Capital Outlay - <i>Industrial Condensate (Riverview to Outfall) - \$2,680,000</i>	255,093	1,000,000	2,680,000
5977601	Operating Transfer - COL Note A (#221)	123,223	1,062,820	1,372,474
<b>TOTAL EXPENDITURES</b>		<b>\$557,908</b>	<b>\$2,543,320</b>	<b>\$4,153,224</b>

<b>451 WATER TREATMENT PLANT IMP. REVENUE</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
3081001	Beginning Cash	\$574,414	\$625,000	\$450,000
3081002	Investment	2,368,055	2,400,000	2,525,000
3611100	Investment Interest	47,846	35,000	47,000
3699100	Miscellaneous	0	0	0
3918009	Drinking Water State Revolving Fund Loan	0	0	0
<b>TOTAL REVENUE</b>		<b>\$2,990,315</b>	<b>\$3,060,000</b>	<b>\$3,022,000</b>
<b>WATER TREATMENT PLANT IMP. EXPENDITURES</b>				
5081001	Ending Cash/Investment	\$2,975,226	\$2,278,000	\$2,997,000
5348030	Supplies	0	0	0
5348041	Professional Services	15,089	102,000	25,000
5943462	Capital Outlay - Structure - Demolition	0	680,000	0
<b>TOTAL EXPENDITURES</b>		<b>\$2,990,315</b>	<b>\$3,060,000</b>	<b>\$3,022,000</b>