



2023 – 2024 BIENNIAL BUDGET



MAYOR'S 2023 - 2024 BUDGET MESSAGE



November 7, 2022

Honorable City Council and Members of our Community:

The previous biennial budget was developed during the height of the pandemic when the world, the nation and the local economy was facing much uncertainty. Businesses across the globe faced negative financial impacts and unprecedented job and revenue losses. In response to the uncertainty, the City of Arlington took a conservative approach building that budget and implemented hiring freezes and cuts to operational budgets. At that same time the City was experiencing a construction boom and while the pandemic caused temporary business closures and supply chain issues, City revenues did not decline and, in fact, revenues experienced a period of growth. The City saw increases in sales tax and construction related revenues, which has put the City in a unique position for the next biennial period to make significant investments in public safety, including transportation improvement and traffic calming programs. The City also plans to invest in public health and economic recovery programs through the use of COVID-19 funding.

Another key part of the transportation budget for this biennium is that the City's transportation sales tax (previously known as the transportation benefit district) sunsets on December 31, 2023 unless the voters renew the tax. The tax is a 2 tenths of one percent sales tax and helps support the city's transportation system. Several of the transportation programs planned for next year such as the traffic calming program, trail improvements and preservation of roads are contingent upon renewal of the transportation sales tax.

BUDGET OVERVIEW

The biennial budget includes total projected City revenues of \$63 million in 2023 and \$78 million in 2024. Revenues include approximately \$25 million in anticipated grant funding and despite national indicators of a possible recession, the City expects continued growth in sales tax and construction related revenues.

Total expenditures in 2023 are \$78 million and \$89 million in 2024. The biennial budget includes approximately \$60 million of investment in transportation improvements, traffic calming programs, construction of two new parks, other park improvements, and investments in city infrastructure such as the airport and utility systems.

General fund revenues are projected at \$19 million in 2023 and \$20 million in 2024. General fund expenses are projected at about \$21 million per year. About 75% of the general fund budget is from tax revenue, the majority of which comes from property taxes, retail sales taxes and utility taxes. 43% of the general fund budget is spent on public safety.

Financial policies require the general fund's ending fund balance to be equivalent to two month's worth operating expenses. The fund balance is currently at five months, so there is an opportunity in the next biennium to hire additional staff and reinstate positions that were placed on hiring freezes during the pandemic, without impacting reserve policies. Staff positions will focus on public safety and technology.

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PUBLIC SAFETY

Public safety is the focus of the next biennium. Public safety is a critical part of infrastructure that ensures a community remains vibrant and healthy. The City recognizes public safety also constitutes a broad range of programs. While traditional policing is still vital to public safety, the City has taken a holistic approach to how it views public safety, as police officers alone are challenged to address all the aspects of what public safety entails. This biennial budget includes a variety of initiatives that contribute to a well-rounded public safety program such as:

- \$30 million investment in transportation to make sure roadways can move people safely and efficiently from one place to another. Transportation is also crucial to effectively transport goods and to ensure households have access to employment, education and healthcare, both of which keeps the economy moving forward. Some of the key transportation projects are;
 - Island Crossing Roundabout
 - 173rd Street Phase II
 - 169th Street Segment
 - Roundabouts at both 188th Street and 180th Street and Smokey Point Blvd
- \$1.2 million for the improvement and maintenance of pedestrian systems such as trails and sidewalks, which are an important part of the transportation system to move people safely and efficiently alongside roads and streets and connecting neighborhoods and business districts.
- \$770,000 in social service programs to connect individuals to services that may need assistance with housing, mental health or opioid treatment.
- \$700,000 in traffic calming programs that will mitigate impacts of traffic flow through new and existing neighborhoods.
- \$1.3 million investment in information technology infrastructure including; completing a fiber ring to limit external entry points into the city's IT backbone, cybersecurity training and monitoring programs to detect and prevent external threats, and ongoing updates to technology equipment and software systems.
- Hiring of two additional police officers.
- Hiring of two maintenance and operations staff.

AMERICAN RESCUE PLAN ACT

In 2021, the City of Arlington was allocated \$5.7 million in COVID relief funding. The City will use approximately \$4.8 million for economic recovery by:

- Investing in two park projects: the construction of Smokey Point Blvd park so the community has a clean and safe space to recreate, and construction of a food truck park to provide an opportunity for food service providers to open or expand their business and provide a place for local workforce and community to dine in the Cascade Industrial Center.
- Implementation of tourism programs and expanded winter festival to boost the local economy.

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- Capacity funding to the Arlington Community Resource Center so that they can better assist households impacted by the pandemic.
- Technical support, communications and training to businesses that will provide strategies and tools to help them be innovative and resilient.

\$800,000 of that funding is for public health measures by hiring a maintenance position to clean public facilities to limit exposure of COVID-19, funding for a cold weather shelter program to provide temporary shelter to unhoused individuals, and additional cyber security and utility system improvements to reduce risk of interruption to critical infrastructure.

CONCLUSION

I appreciate the collaboration of staff and City Council to create a budget that provides the foundation of a dynamic future for the citizens of Arlington. My priority is always to the citizens of Arlington by providing high quality services, opportunities to access housing, healthcare, employment and recreation to ensure all citizens can live their best life. It is with upmost gratitude that I have the ability to serve you, thank you so much for your continued confidence and support for this community.

Sincerely,

A handwritten signature in blue ink that reads "Barbara Tolbert". The signature is written in a cursive, flowing style.

Mayor Barbara Tolbert

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ORDINANCE NO. 2022-036

AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BIENNIAL BUDGET FOR THE YEARS 2023 – 2024.

WHEREAS, subsequent to due notice and public hearing thereon, the City Council of the City of Arlington has approved the biennial budget for the years 2023 – 2024; NOW, THEREFORE

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

Section One. The following expenditures budget as set forth in Exhibits A and B, containing the totals set forth for each fund of the years 2023 – 2024 is hereby adopted.

Section Two: The following salary schedules as set forth in Exhibit C and Exhibit D representing positions and pay ranges as reflected in the 2023 – 2024 budget is hereby adopted.

Section Three. This Ordinance shall be in full force and effect on January 1, 2023.

PASSED by the City Council of the City of Arlington on this 7th day of November, 2022.

ATTEST:

CITY OF ARLINGTON

Wendy Van Der Meersche, City Clerk

Barbara Tolbert, Mayor

APPROVED AS TO FORM:

Steve Peiffle, City Attorney

2023 - 2024 BIENNIAL BUDGET SUMMARY - ALL FUNDS

2023	BEGINNING FUND			ENDING FUND
	BALANCES	REVENUES	EXPENDITURES	BALANCES
GENERAL FUND	6,500,000	19,013,216	21,454,583	4,058,633
GENERAL FUND MANDATORY RESERVE FUND	1,578,295	220,544	-	1,798,839
PROGRAM DEVELOPMENT FUND - GENERAL	448,996	-	45,000	403,996
CED PERMITTING FUND	4,000,000	1,700,000	1,106,563	4,593,437
AMERICAN RESCUE PLAN ACT	3,311,334	-	2,990,851	320,483
STREETS MAINTENANCE FUND	373,000	799,806	935,854	236,952
GROWTH FUND	4,500,000	547,500	1,285,487	3,762,013
PUBLIC ART FUND	223,400	134,700	205,000	153,100
LODGING TAX FUND	229,521	131,000	211,107	149,414
CEMETERY FUND	240,000	343,150	454,210	128,940
TRANSPORTATION SALES TAX FUND	3,080,000	2,108,320	2,660,555	2,527,765
REET 1 FUND	1,995,104	660,000	1,084,700	1,570,404
REET 2 FUND	2,348,446	650,000	1,092,161	1,906,285
CAPITAL FACILITIES/BUILDING FUND	6,500,000	478,500	2,614,745	4,363,755
BOND CONSTRUCTION FUND	1,000,000	1,575,000	2,575,000	-
TRANSPORTATION IMPROVEMENT FUND	-	5,134,210	5,134,210	-
PARK IMPROVEMENT	18,000	3,874,923	3,889,871	3,052
CEMETERY CAPITAL IMPROVEMENTS FUND	51,223	20,170	-	71,393
EQUIPMENT REPLACEMENT FUND	1,400,000	1,577,015	1,440,498	1,536,517
AIRPORT FUND	300,000	4,309,609	4,334,047	275,562
WATER FUND	1,047,700	4,481,194	4,507,766	1,021,128
SEWER FUND	1,145,000	6,655,496	6,876,992	923,504
WATER IMPROVEMENT FUND	8,552,600	1,240,000	5,410,000	4,382,600
SEWER IMPROVEMENT FUND	4,753,278	794,400	2,395,000	3,152,678
STORM WATER CIP FUND	657,300	1,695,500	1,702,500	650,300
AIRPORT RESERVE FUND	2,600,000	465,000	-	3,065,000
W/S BOND RESERVE FUND	1,022,699	-	-	1,022,699
STORMWATER MANAGEMENT FUND	286,958	1,179,687	1,320,353	146,292
AIRPORT CIP	50,000	123,500	-	173,500
MAINTENANCE & OPERATIONS FUND	230,000	2,793,690	2,741,581	282,109
CEMETERY PRE-NEED TRUST FUND	84,516	9,300	4,000	89,816
CITY FIDUCIARY ACTIVITY	1,500	147,350	147,450	1,400
CEMETERY ENDOWMENT FUND	372,648	27,200	-	399,848
GRAND TOTAL ALL FUNDS	<u>\$ 58,901,518</u>	<u>62,889,980</u>	<u>78,620,084</u>	<u>43,171,414</u>

2023 - 2024 BIENNIAL BUDGET SUMMARY - ALL FUNDS

2024	BEGINNING FUND			ENDING FUND	
	BALANCES	REVENUES	EXPENDITURES	BALANCES	
GENERAL FUND	4,058,633	\$ 20,067,891	\$ 21,800,174	\$	2,326,350
GENERAL FUND MANDATORY RESERVE FUND	1,798,839	126,626	-	\$	1,925,465
PROGRAM DEVELOPMENT FUND - GENERAL	403,996	-	26,000	\$	377,996
CED PERMITTING FUND	4,593,437	1,700,000	1,586,235		4,707,202
AMERICAN RESCUE PLAN ACT	320,483	-	320,483		-
STREETS MAINTENANCE FUND	236,952	837,318	976,091	\$	98,179
GROWTH FUND	3,762,013	532,500	2,987,500	\$	1,307,013
PUBLIC ART FUND	153,100	140,700	205,000	\$	88,800
LODGING TAX FUND	149,414	134,000	211,479	\$	71,935
CEMETERY FUND	128,940	376,635	481,656	\$	23,919
TRANSPORTATION SALES TAX FUND	2,527,765	1,834,653	2,615,000	\$	1,747,418
REET 1 FUND	1,570,404	605,000	520,538	\$	1,654,866
REET 2 FUND	1,906,285	595,000	525,400	\$	1,975,885
CAPITAL FACILITIES/BUILDING FUND	4,363,755	476,000	1,874,744	\$	2,965,011
TRANSPORTATION IMPROVEMENT FUND	-	19,232,500	19,232,500	\$	-
PARK IMPROVEMENT	3,052	51,200	52,100	\$	2,152
CEMETERY CAPITAL IMPROVEMENTS FUND	71,393	15,175	-	\$	86,568
EQUIPMENT REPLACEMENT FUND	1,536,517	1,602,599	961,529	\$	2,177,587
AIRPORT FUND	275,562	4,401,635	4,353,130	\$	324,067
WATER FUND	1,021,128	4,621,485	4,672,314	\$	970,299
SEWER FUND	923,504	6,859,265	7,132,923	\$	649,846
WATER IMPROVEMENT FUND	4,382,600	1,060,000	2,310,000	\$	3,132,600
SEWER IMPROVEMENT FUND	3,152,678	784,400	1,760,000	\$	2,177,078
STORM WATER CIP FUND	650,300	142,000	675,000	\$	117,300
AIRPORT RESERVE FUND	3,065,000	715,000	2,215,500	\$	1,564,500
W/S BOND RESERVE FUND	1,022,699	-	-	\$	1,022,699
STORMWATER MANAGEMENT FUND	146,292	1,218,048	1,285,707	\$	78,633
AIRPORT CIP	173,500	6,788,000	6,951,500	\$	10,000
MAINTENANCE & OPERATIONS FUND	282,109	2,968,604	3,018,836	\$	231,877
CEMETERY PRE-NEED TRUST FUND	89,816	9,300	4,000	\$	95,116
CITY FIDUCIARY ACTIVITY	1,400	147,350	147,450	\$	1,300
CEMETERY ENDOWMENT FUND	399,848	27,200		\$	427,048
GRAND TOTAL ALL FUNDS	<u>\$ 43,171,414</u>	<u>\$ 78,070,084</u>	<u>\$ 88,902,789</u>	<u>\$</u>	<u>32,338,709</u>

Jan 2023 Non-Represented Employees														EXHIBIT C			
		Step 1	Step 2	Step 3	Step 4	Step 5M	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12				
	Pay Grade																
	A	Seasonal Maintenance Laborers	17.00	17.50	18.00	18.50	19.00										
	A	Finance Intern															
	A	GIS Seasonal Worker															
	B		3.00%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%				
			4,312	4,441	4,574	4,711	4,853	5,049	5,150	5,253	5,358	5,465	5,574				
			51,739	53,291	54,890	56,536	58,232	59,397	61,797	63,033	64,293	65,579	66,891				
	G	Communications Specialist	5,720	5,892	6,069	6,251	6,438	6,567	6,698	6,969	7,108	7,250	7,395				
	G	Deputy Clerk	68,643	70,702	72,823	75,008	77,258	78,804	80,380	83,627	85,299	87,005	88,746				
	G	Executive Analyst															
	H	Police Services Supervisor	6,178	6,363	6,554	6,751	6,953	7,092	7,234	7,379	7,677	7,830	7,987				
			74,134	76,359	78,649	81,009	83,439	85,108	86,810	88,546	90,317	92,123	93,966				
	I	City Clerk/Executive Assistant	6,672	6,872	7,078	7,291	7,510	7,660	7,813	7,969	8,291	8,457	8,626				
	I	Finance/Payroll Accountant	80,065	82,467	84,941	87,489	90,114	91,916	93,755	95,630	97,542	99,493	101,483				
	I	PW Accountant											103,513				
	J	Finance Supervisor	7,206	7,422	7,645	7,874	8,110	8,272	8,438	8,607	8,954	9,133	9,316				
	J	GIS Manager	86,470	89,065	91,737	94,489	97,323	99,270	101,255	103,280	107,453	109,602	111,794				
	J	M&O Supervisor															
	K	Police Services Manager	7,782	8,016	8,256	8,504	8,759	8,934	9,113	9,295	9,671	9,864	10,061				
	K	Airport Operations Manager	93,388	96,190	99,075	102,048	105,109	107,211	109,356	111,543	116,049	118,370	120,737				
	K	Planning Manager															
	K	Water Utility Supervisor															
	K	WW Utility Supervisor															
	L	Assistant Finance Director	8,405	8,657	8,917	9,184	9,460	9,649	9,842	10,039	10,240	10,444	10,653				
	L	M&O Manager	100,859	103,885	107,001	110,212	113,518	115,788	118,104	120,466	122,875	125,333	127,840				
	L	Building Official											130,396				
	L	Development Services Manager															
	L	Natural Resources/ SW Manager															
	L	Utilities Manager															
	M	Community Engagement Director	9,077	9,350	9,630	9,919	10,217	10,421	10,629	10,842	11,059	11,280	11,506				
	M	Enterprise Data and Tech Mgr	108,928	112,196	115,562	119,028	122,599	125,051	127,552	130,103	132,705	135,360	138,067				
													140,828				
	N	City Engineer	9,622	9,911	10,208	10,514	10,830	11,046	11,267	11,492	11,722	11,957	12,196				
	N	IT Manager	115,464	118,927	122,495	126,170	129,955	132,554	135,205	137,910	140,668	143,481	145,278				
	N	Permit Center Manager															
	N	Police Lieutenant															
	O	Deputy Public Works Director	10,584	10,902	11,229	11,566	11,913	12,151	12,394	12,642	12,895	13,152	13,415				
	O		127,010	130,820	134,745	138,787	142,951	145,810	148,726	151,701	154,735	157,829	160,986				
	O																
	P	Deputy Police Chief	11,119	11,452	11,796	12,150	12,514	12,764	13,020	13,280	13,546	13,817	14,093				
	P	Information Technology Director	133,424	137,427	141,549	145,796	150,170	153,173	156,237	159,361	162,549	165,800	169,116				
	P	Human Resources Director											172,498				
	Q	Airport Director	11,675	12,025	12,386	12,757	13,140	13,403	13,671	13,944	14,223	14,507	14,798				
													15,094				

Q	Administrative Services Director	140,095	144,298	148,627	153,086	157,678	160,832	164,048	167,329	170,676	174,090	177,571	181,123
R	CED Director	12,258	12,626	13,005	13,395	13,797	14,073	14,354	14,641	14,934	15,233	15,537	15,848
R	Public Works Director	147,100	151,513	156,058	160,740	165,562	168,873	172,251	175,696	179,210	182,794	186,450	190,179
R	Finance Director												
S	Police Chief	12,816	13,201	13,597	14,004	14,425	14,713	15,007	15,308	15,614	15,926	16,244	16,569
S		153,793	158,407	163,159	168,054	173,095	176,557	180,088	183,690	187,364	191,111	194,933	198,832
T	City Administrator	14,482	14,917	15,364	15,825	16,300	16,626	16,958	17,297	17,643	17,996	18,356	18,723
		173,786	179,000	184,370	189,901	195,598	199,510	203,500	207,570	211,721	215,956	220,275	224,680

July 2023 Non-Represented Employees											EXHIBIT C	
Pay Grade	Step 1	Step 2	Step 3	Step 4	Step 5M	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Seasonal Maintenance Laborers	17.00	17.50	18.00	18.50	19.00							
Finance Intern												
GIS Seasonal Worker												
		3.00%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
B	4,419	4,552	4,688	4,829	4,974	5,073	5,175	5,278	5,384	5,492	5,602	5,714
	53,032	54,623	56,261	57,949	59,688	60,882	62,099	63,341	64,608	65,900	67,218	68,563
G	5,862	6,038	6,219	6,405	6,597	6,729	6,864	7,001	7,141	7,284	7,430	7,578
G	70,341	72,451	74,624	76,863	79,169	80,752	82,367	84,015	85,695	87,409	89,157	90,940
G												
Executive Analyst												
H	6,331	6,521	6,716	6,918	7,125	7,268	7,413	7,561	7,713	7,867	8,024	8,185
	75,968	78,247	80,594	83,012	85,502	87,213	88,957	90,736	92,551	94,402	96,290	98,215
I	6,837	7,042	7,253	7,471	7,695	7,849	8,006	8,166	8,330	8,496	8,666	8,839
I	82,045	84,507	87,042	89,653	92,343	94,190	96,073	97,995	99,955	101,954	103,993	106,073
I												
PW Accountant												
J	7,384	7,606	7,834	8,069	8,311	8,477	8,647	8,820	8,996	9,176	9,359	9,547
J	88,609	91,267	94,005	96,825	99,730	101,725	103,759	105,834	107,951	110,110	112,312	114,559
J												
M&O Supervisor												
K	7,975	8,214	8,460	8,714	8,976	9,155	9,338	9,525	9,716	9,910	10,108	10,310
K	95,698	98,569	101,526	104,571	107,708	109,863	112,060	114,301	116,587	118,919	121,297	123,723
K												
Planning Manager												
K												
Water Utility Supervisor												
K												
WW Utility Supervisor												
L	8,613	8,871	9,137	9,411	9,694	9,888	10,085	10,287	10,493	10,703	10,917	11,135
L	103,353	106,454	109,648	112,937	116,325	118,652	121,025	123,445	125,914	128,432	131,001	133,621
L												
Building Official												
L												
Development Services Manager												
L												
Natural Resources/SW Manager												
L												
Utilities Manager												
M	9,302	9,581	9,868	10,164	10,469	10,679	10,892	11,110	11,332	11,559	11,790	12,026
M	111,622	114,970	118,419	121,972	125,631	128,144	130,707	133,321	135,987	138,707	141,481	144,311
N	9,860	10,156	10,460	10,774	11,097	11,319	11,546	11,777	12,012	12,252	12,497	12,747
N	118,319	121,869	125,525	129,290	133,169	135,832	138,549	141,320	144,146	147,029	149,970	152,969
N												
Permit Center Manager												
N												
Police Lieutenant												
O	10,846	11,171	11,506	11,852	12,207	12,451	12,700	12,954	13,213	13,478	13,747	14,022
O	130,151	134,055	138,077	142,219	146,486	149,416	152,404	155,452	158,561	161,732	164,967	168,266
O												
P	11,394	11,735	12,087	12,450	12,824	13,080	13,342	13,609	13,881	14,158	14,441	14,730
P	136,723	140,825	145,050	149,401	153,883	156,961	160,100	163,302	166,568	169,900	173,298	176,764
P												
Human Resources Director												
Q	11,963	12,322	12,692	13,073	13,465	13,734	14,009	14,289	14,575	14,866	15,164	15,467
Airport Director												

Q	Administrative Services Director	143,560	147,866	152,302	156,872	161,578	164,809	168,105	171,468	174,897	178,395	181,963	185,602
R	CED Director	12,561	12,938	13,326	13,726	14,138	14,421	14,709	15,003	15,303	15,610	15,922	16,240
R	Public Works Director	150,738	155,260	159,918	164,715	169,657	173,050	176,511	180,041	183,642	187,315	191,061	194,882
R	Finance Director												
S	Police Chief	13,133	13,527	13,933	14,351	14,781	15,077	15,378	15,686	16,000	16,320	16,646	16,979
S		157,596	162,324	167,194	172,210	177,376	180,923	184,542	188,233	191,997	195,837	199,754	203,749
T	City Administrator	14,840	15,286	15,744	16,216	16,703	17,037	17,378	17,725	18,080	18,441	18,810	19,186
		178,084	183,426	188,929	194,597	200,435	204,443	208,532	212,703	216,957	221,296	225,722	230,237

Jan 2024 Non-Represented Employees														EXHIBIT D			
		Step 1	Step 2	Step 3	Step 4	Step 5M	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12				
Pay Grade																	
	A	Seasonal Maintenance Laborers	17.00	17.50	18.00	18.50	19.00										
	A	Finance Intern															
A	GIS Seasonal Worker																
B		4,508	4,643	4,782	4,926	5,073	5,175	5,278	5,384	5,492	5,602	5,714	5,828				
		54,093	55,715	57,387	59,109	60,882	62,099	63,341	64,608	65,900	67,218	68,563	69,934				
G	Communications Specialist	5,979	6,158	6,343	6,533	6,729	6,864	7,001	7,141	7,284	7,430	7,578	7,730				
G	Deputy Clerk	71,747	73,900	76,117	78,400	80,752	82,367	84,015	85,695	87,409	89,157	90,940	92,759				
G	Executive Analyst																
H	Police Services Supervisor	6,457	6,651	6,851	7,056	7,268	7,413	7,561	7,713	7,867	8,024	8,185	8,348				
		77,487	79,812	82,206	84,672	87,213	88,957	90,736	92,551	94,402	96,290	98,216	100,180				
I	City Clerk/Executive Assistant	6,974	7,183	7,399	7,621	7,849	8,006	8,166	8,330	8,496	8,666	8,839	9,016				
I	Finance/Payroll Accountant	83,686	86,197	88,783	91,446	94,190	96,073	97,995	99,955	101,954	103,993	106,073	108,194				
I	PW Accountant																
J	Finance Supervisor	7,532	7,758	7,990	8,230	8,477	8,647	8,820	8,996	9,176	9,359	9,547	9,737				
J	GIS Manager	90,381	93,093	95,885	98,762	101,725	103,759	105,834	107,951	110,110	112,312	114,559	116,850				
J	M&O Supervisor																
K	Police Services Manager	8,134	8,378	8,630	8,889	9,155	9,338	9,525	9,716	9,910	10,108	10,310	10,516				
K	Airport Operations Manager	97,612	100,540	103,556	106,663	109,863	112,060	114,301	116,587	118,919	121,297	123,723	126,198				
K	Planning Manager																
K	Water Utility Supervisor																
K	WW Utility Supervisor																
L	Assistant Finance Director	8,785	9,049	9,320	9,600	9,888	10,085	10,287	10,493	10,703	10,917	11,135	11,358				
L	M&O Manager	105,421	108,583	111,841	115,196	118,652	121,025	123,445	125,914	128,432	131,001	133,621	136,294				
L	Building Official																
L	Development Services Manager																
L	Natural Resources/ SW Manager																
L	Utilities Manager																
M	Community Engagement Director	9,488	9,772	10,066	10,368	10,679	10,892	11,110	11,332	11,559	11,790	12,026	12,266				
M	Enterprise Data and Tech Mgr	113,854	117,270	120,788	124,412	128,144	130,707	133,321	135,987	138,707	141,481	144,311	147,197				
N	City Engineer	10,057	10,359	10,670	10,990	11,319	11,546	11,777	12,012	12,252	12,498	12,747	13,002				
N	IT Manager	120,685	124,306	128,035	131,876	135,833	138,549	141,320	144,147	147,029	149,970	152,969	156,029				
N	Permit Center Manager																
N	Police Lieutenant																
O	Deputy Public Works Director	11,063	11,395	11,737	12,089	12,451	12,700	12,954	13,213	13,478	13,747	14,022	14,303				
O		132,754	136,737	140,839	145,064	149,416	152,404	155,452	158,561	161,732	164,967	168,266	171,632				
O																	
P	Deputy Police Chief	11,622	11,970	12,329	12,699	13,080	13,342	13,609	13,881	14,158	14,441	14,730	15,025				
P	Information Technology Director	139,458	143,642	147,951	152,390	156,961	160,100	163,302	166,569	169,900	173,298	176,764	180,299				
P	Human Resources Director																
Q	Airport Director	12,203	12,569	12,946	13,334	13,734	14,009	14,289	14,575	14,866	15,164	15,467	15,776				

Q	Administrative Services Director	146,431	150,824	155,349	160,009	164,809	168,106	171,468	174,897	178,395	181,963	185,602	189,314
R	CFD Director	12,813	13,197	13,593	14,001	14,421	14,709	15,003	15,303	15,610	15,922	16,240	16,565
R	Public Works Director	153,752	158,365	163,116	168,010	173,050	176,511	180,041	183,642	187,315	191,061	194,882	198,780
R	Finance Director												
S	Police Chief	13,396	13,798	14,211	14,638	15,077	15,379	15,686	16,000	16,320	16,646	16,979	17,319
S		160,748	165,571	170,538	175,654	180,924	184,542	188,233	191,998	195,837	199,754	203,749	207,824
T	City Administrator	15,137	15,591	16,059	16,541	17,037	17,378	17,725	18,080	18,441	18,810	19,186	19,570
		181,646	187,095	192,708	198,489	204,444	208,532	212,703	216,957	221,296	225,722	230,237	234,841

July 2024 Non-Represented Employees														EXHIBIT D			
		Step 1	Step 2	Step 3	Step 4	Step 5M	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12				
	Pay Grade																
	A	Seasonal Maintenance Laborers	17.00	17.50	18.00	18.50	19.00										
	A	Finance Intern															
	A	GIS Seasonal Worker															
	B		3.00%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%				
			4,598	4,736	4,878	5,024	5,175	5,278	5,384	5,492	5,602	5,714	5,828				
			55,175	56,830	58,535	60,291	62,100	63,342	64,608	65,901	67,219	68,563	69,934				
	G	Communications Specialist	6,099	6,281	6,470	6,664	6,864	7,001	7,141	7,284	7,430	7,578	7,730				
	G	Deputy Clerk	73,182	75,378	77,639	79,968	82,367	84,014	85,695	87,409	89,157	90,940	92,759				
	G	Executive Analyst															
	H	Police Services Supervisor	6,586	6,784	6,987	7,197	7,413	7,561	7,713	7,867	8,024	8,185	8,348				
			79,037	81,408	83,850	86,365	88,956	90,736	92,550	94,401	96,289	98,215	100,179				
	I	City Clerk/Executive Assistant	7,113	7,327	7,546	7,773	8,006	8,166	8,330	8,496	8,666	8,839	9,016				
	I	Finance/Payroll Accountant	85,360	87,920	90,558	93,275	96,073	97,994	99,954	101,953	103,992	106,072	108,194				
	I	PW Accountant															
	J	Finance Supervisor	7,682	7,913	8,150	8,395	8,647	8,819	8,996	9,176	9,359	9,547	9,737				
	J	GIS Manager	92,188	94,954	97,803	100,737	103,759	105,834	107,951	110,110	112,312	114,558	116,849				
	J	M&O Supervisor															
	K	Police Services Manager	8,297	8,546	8,802	9,066	9,338	9,525	9,716	9,910	10,108	10,310	10,516				
	K	Airport Operations Manager	99,563	102,550	105,627	108,796	112,059	114,301	116,587	118,918	121,297	123,723	126,197				
	K	Planning Manager															
	K	Water Utility Supervisor															
	K	WW Utility Supervisor															
	L	Assistant Finance Director	8,961	9,230	9,506	9,792	10,085	10,287	10,493	10,703	10,917	11,135	11,358				
	L	M&O Manager	107,528	110,754	114,077	117,499	121,024	123,445	125,914	128,432	131,000	133,621	136,293				
	L	Building Official															
	L	Development Services Manager															
	L	Natural Resources/ SW Manager															
	L	Utilities Manager															
	M	Community Engagement Director	9,678	9,968	10,267	10,575	10,892	11,110	11,332	11,559	11,790	12,026	12,266				
	M	Enterprise Data and Tech Migr	116,131	119,615	123,203	126,899	130,706	133,320	135,987	138,706	141,481	144,310	147,196				
	N	City Engineer	10,258	10,566	10,883	11,209	11,546	11,777	12,012	12,252	12,497	12,747	13,002				
	N	IT Manager	123,099	126,792	130,595	134,513	138,549	141,319	144,146	147,029	149,969	152,969	156,028				
	N	Permit Center Manager															
	N	Police Lieutenant															
	O	Deputy Public Works Director	11,284	11,623	11,971	12,330	12,700	12,954	13,213	13,478	13,747	14,022	14,303				
	O		135,408	139,471	143,655	147,964	152,403	155,451	158,560	161,732	164,966	168,266	171,631				
	O																
	P	Deputy Police Chief	11,854	12,209	12,576	12,953	13,342	13,608	13,881	14,158	14,441	14,730	15,025				
	P	Information Technology Director	142,247	146,514	150,909	155,437	160,100	163,302	166,568	169,899	173,297	176,763	180,298				
	P	Human Resources Director															
	Q	Airport Director	12,447	12,820	13,205	13,601	14,009	14,289	14,575	14,866	15,163	15,467	15,776				
													16,092				

Q	Administrative Services Director	149,359	153,840	158,455	163,208	168,105	171,467	174,896	178,394	181,962	185,601	189,313	193,099
R	CED Director	13,069	13,461	13,865	14,281	14,709	15,003	15,303	15,609	15,922	16,240	16,565	16,896
R	Public Works Director	156,827	161,532	166,378	171,369	176,510	180,040	183,641	187,314	191,060	194,881	198,779	202,754
R	Finance Director												
S	Police Chief	13,664	14,073	14,496	14,931	15,378	15,686	16,000	16,320	16,646	16,979	17,319	17,665
S		163,962	168,881	173,948	179,166	184,541	188,232	191,997	195,837	199,753	203,748	207,823	211,980
T	City Administrator	15,440	15,903	16,380	16,871	17,378	17,725	18,080	18,441	18,810	19,186	19,570	19,961
		185,278	190,836	196,561	202,458	208,552	212,702	216,956	221,295	225,721	230,236	234,840	239,537

PROFILE

City of Arlington

Arlington, Washington, is a city with a rich farming and timber history, situated amidst natural splendor, with excellent schools, a renowned general aviation airport, and is home to more than 997 thriving businesses. Located just 40 miles from Seattle and nestled in the foothills of the Cascade Mountains, Arlington combines the best of northwest living with easy access to urban centers and outdoor activities.

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

The City has experienced continued growth over the years, increasing population by 3,492 residents over the last 10 years. The City's estimated population for 2022 is 21,260 and is expected to grow to over 22,000 by 2024. People and businesses are drawn to the area by the availability of suitable property and accessibility to water and sewer services. With the City's proximity to the population centers of Everett and Seattle, continued growth of this area is expected. Arlington was incorporated as a city in 1903. Although always a distinctly separate and independent community, Arlington, borders the City of Marysville and is just north of the City of Everett making it conveniently located for diverse business enterprises.

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

Our Vision

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

OUR MISSION STATEMENT

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

THE SETTING

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

THE ECONOMY

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

THE SOCIAL FABRIC

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

MOBILITY

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

HOUSING

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

SUMMARY

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

CITY OF ARLINGTON

Mayor

Barbara Tolbert

Arlington City Council

Michele Blythe

Yvonne Gallardo

Heather Logan

Debora Nelson

Marilyn Oertle

Jan Schuette

Don Vanney

Arlington City Management Staff

Paul Ellis, City Administrator

Steve Peiffle, City Attorney

Kristin Garcia, Finance Director

Marc Hayes, Community & Economic Development Director

James Trefry, Human Resources Director

James Kelly, Public Works Director

Jonathan Ventura, Police Chief

David Ryan, Airport Director

Bryan Terry, IT Director

Boards, Committees and Commissions

Arlington Airport Commission

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

Ruth Gonzales
John Branthoover
Eric Hansen
Scott Tomkins
Robert Anderson
Clinton Blankenship
Stephanie Day

Arlington Cemetery Advisory Board

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

DeAnn Bennett
Maxine Jenft
Allen E. Ice
Annette Patterson
Leilani Lucrisia

Arlington Civil Service Commission

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

Kay Duskin
Holly Sloan-Buchanan
Jonathan Reichert

Arlington Lodging (Hotel-Motel) Tax Advisory Committee

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

Debora Nelson
Sarah Arney
Cristy Brubaker
Rachel Ralson
Vacant

Arlington Parks, Arts & Recreation Commission (PARC)

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

Brittany Kleinman
Steve Maisch
Jennifer Harrington
Rick Sloan
Sarah Arney
Christa Dietz

Citizen Salary Commission

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

Carla Gastineau
Steve Maisch
Heather Logan
Steve Maisch

Arlington Planning Commission

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

Bruce Angell
Tim Dean
Mike Thomas
Melissa Johnson
Gayle Roeber

Arlington Youth Council

The Arlington Youth Council is to advise the mayor and city council on matters relating to and affecting the youth in our community and provide youth perspectives on a range of community issues and projects. The youth council is structured to create an essential link among the city's teens, the community and city government.

Grace Saenz
Laura Meno
Jenna Estep
Kimberly Leach
Sera Sabol
Mariska Lebahn

About the Budget and the Budget Process

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

The budget provides four functions:

1. A Policy Document

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

2. An Operational Guide

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

3. A Link with the General Public

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

4. A Legally Required Financial Planning Tool

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

2023-2024 Budget Process

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

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

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

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

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

Selected Budget Policies

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

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

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

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

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

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

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

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

Reserve Fund Policies

The City will strive to maintain a Mandatory Reserve Fund with a target balance between ten and sixteen percent (10% - 16%) of the total expected revenue for taxes and licenses & permits. Based on the 2023-2024 budget, the mandatory reserve balances for 2023 and 2024 will be \$1,798,839 and \$1,925,465, respectively. These balances represent a target of 11% in 2023 and 12% in 2024.

The City will also maintain in its general fund, an ending fund balance in an amount equal to two-month operating cash. The 2023-2024 budget projects ending fund balance will be \$4,058,633 in 2023, representing more than 2 months in reserve and \$2,326,350 in 2024 representing slightly less than 2 months in reserve.

The City maintains a Capital Facilities Building Fund and contributes to it when funding is available. In 2021 the city conducted a capital facilities needs assessment to determine long term fund requirements to maintain and improve city facilities. A contribution of \$470,000 will be required each year to fund maintenance and capital improvements over the next 20 years. Additional contributions are approved annually by city council through the budget amendment process.

Each department contributes to an equipment replacement fund to accumulate reserves needed for future replacement of vehicles and equipment. The budget reflects contributions and planned spending for each department in accordance with the equipment replacement schedule which is updated annually.

Basis of Accounting and Budgeting

Accounting

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

Basis of Presentation - Fund Accounting

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

Governmental Fund Types

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

General Fund

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

Special Revenue Funds

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

Capital Project Funds

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

Enterprise Funds

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

Basis of Accounting and Budgeting

Internal Service Funds

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

Basis of Accounting

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

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

Water/Sewer Utility Plant and Depreciation

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

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

Budgets and Budgetary Accounting

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

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

Explanation of Revenue Sources

GENERAL FUND REVENUES:

Property Tax Revenue

Property taxes play an essential role in the finances of the municipal budget. Arlington is a part of the Sno-Isle Regional Library system and North County Regional Fire Authority. This reduces the City's levy limit by \$.50 per \$1,000 and \$1.50 per \$1,000, respectively. The annual property tax levy amount must be established by ordinance by November 30th for the following levy year. Cities with a population of more than 10,000 are limited to annual increases by the lesser of 1% or the percentage increase in the implicit price deflator (a national inflation index). On August 1, 2021 the city annexed its fire and EMS department into North County Regional Fire Authority and subsequently reduced its 2022 general property tax levy to a rate of about \$.75 per \$1000. The City's General Expense levy amount for 2023 is estimated to be \$.6079 per \$1,000 of assessed valuation and estimated to be \$.5799 per \$1,000 of assessed valuation for 2024.

Local Retail Sales and Use Tax

The local retail sales and use tax totals 9.3%. Arlington receives 1.05% (.85% regular sales tax and .2% for transportation), the State receives 6.5% and Snohomish County receives 1.75%* **Of the .1% that Snohomish County receives for criminal justice, the City collects about .84%, the County keeps about 15% and the rest goes to the State for administrative services.*

Local Criminal Justice Sales Tax

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

Utility Taxes

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

Gambling Tax Revenues

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

Leasehold Excise Tax

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

Franchise Fees

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

State-Shared Revenues

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

The population figures used in the 2023/2024 budget is 21,260 for 2023 and 21,898 for 2024 (*2024 assumed a 3% increase from 2023 population estimate*). Population estimates are determined by the Office of Financial Management for the Washington State. This figure is important when determining distribution of State shared revenues on a per capita basis.

Liquor Board Profits and Liquor Excise Tax

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

Marijuana Excise Tax

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

Affordable Housing Tax

SHB 1406 allows participating agencies to receive a sales tax credit against the 6.5% the State receives. This is not a new tax, the State is giving a portion of what they collect to participating agencies to be used for affordable housing. The city will receive .0073% of the taxable retail sales in our jurisdiction up to the annual maximum amount. Annual estimates are approximately \$50,000.

Service Revenues

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

Fines and Forfeitures

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

Recreation Program Fees

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

Investment Interest

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

OTHER FUND REVENUES

STREET FUND

Gas tax funds are to be used for maintenance and operations and/or capital expenditures related to street and bridge maintenance, construction or repair. The city deposits all gas tax revenue into the Street fund. The city's allocation for the gas tax for 2023 is estimated to be \$18.20 per capita. The city also is also expected to receive \$1.30 per capita for multi-modal funding to which is used to provide pedestrian access and connect pedestrian systems to motorized transportation systems. Per capita estimates for 2024 are \$18.11 and \$1.28 respectively.

EMERGENCY MEDICAL SERVICES FUND:

On February 9, 2021 the voters approved annexation of the city's fire and EMS department into North County Regional Fire Authority. The annexation was effective August 1, 2021, therefore the city no longer operates a fire or EMS department and the EMS fund will be closed effective 12/31/2022.

LODGING TAX FUND:

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

TRANSPORTATION SALES TAX FUND

During 2013, Arlington voters approved a .2% sales tax increase to be collected by the Arlington Transportation Benefit District (TBD) to be used to repair and improve 126 selected road segments over a ten year period. In 2018 the city dissolved the TBD and created the Transportation Sales Tax Fund. Usage of the funds are restricted and are to be used in accordance with the voter approved ballot measure. The tax originally went into effect on January 1, 2014 and sunsets on 12/31/2023 unless the voters pass a ballot measure to continue the tax. The 2023/2024 biennial budget reflects a voter approved ballot measure.

REAL ESTATE EXCISE TAX 1 FUND

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

REAL ESTATE EXCISE TAX 2 FUND

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

Major Revenue Assumptions

1. State shared revenues used the population estimate of 21,260 for 2023 as determined by the Office of Financial Management for the State of Washington which is an increase of 3% from 2022. This figure is important when determining distribution of State shared revenues on a per capita basis. The city used the 3% growth factor to estimate population at 21,898 for 2024.
2. The 2023 Preliminary Estimated Assessed Valuation for Arlington is \$4,681,413,704 as determined by the Snohomish County Assessor's Office. This is an increase of approximately 28% from 2022 and includes new construction, annexations and State assessed utility values.
3. Estimates for general property taxes include a 1% increase plus new construction from last year's levy. The 1% increase is approximately \$95,930 mostly due to the increase in new construction values.
4. Estimates for utility taxes are based on tax rates as established by Municipal Code 3.16.040 and historical trend.
5. Estimates for utility revenues are based on rates as established by Municipal Code 13.12.040 and expected increases in population and commercial/residential buildings.
6. Airport land rentals are based on appraisal values. Appraisals are completed every 5 years and any increase/decrease from the appraisal is amortized over a 5 year period. In 2023 the rate per square foot is expected to increase by one cent and 2024 the rate per square foot is expected to remain the same. Building rates are adjusted by CPI. The 2021/2022 budget reflects a CPI increase of 2%.
7. Lodging tax revenues are currently 30% above budget and have recovered from pandemic related impacts. Significant levels of construction activity have contributed to the increase in revenues as construction employees have increased overnight hotel stays. Revenues are projected conservatively at a 6% increase over prior year.
8. Telephone utility tax revenues have been decreasing about 14% on average per year since 2017. 2022 revenues were reduced to address the downward trend. The 2023/2024 budget reflects an additional reduction of \$125,000.
9. Fines and Forfeits are based upon 5 year average of actual collections.
10. Building permit and land use fees are estimated by the Community & Economic Development Department and are based upon historical records and adjusted to reflect our current level of development and available land.

11. Traffic and park mitigation revenues are based on current construction activity level and pending projects. In the last biennium, the city experienced significant growth which resulted in an increase of revenue. The next biennium is expected to see similar levels of activity.
12. Real estate excise taxes are based on 5 year average of actual collections, year to date collections as compared to budget and market trends.
13. Motor Vehicle Fuel Tax revenues are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the 2021 Budget Suggestions booklet.
14. Marijuana Excise Tax revenues are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the 2021 Budget Suggestions booklet.

Major Expenditure Assumptions

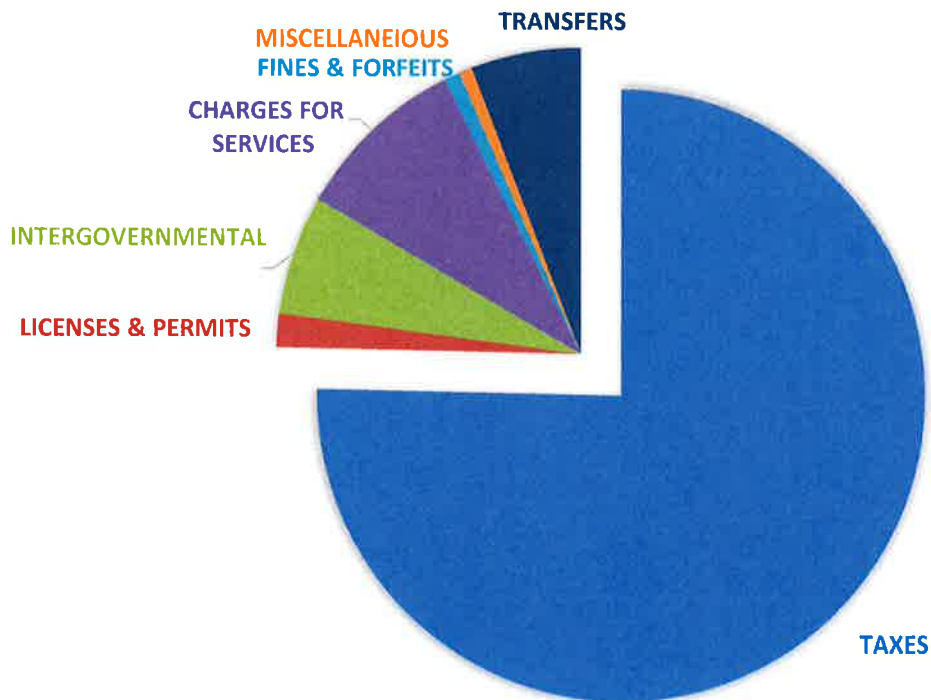
1. The budget was developed in alignment of our 10 year financial plan to meet financial policy and reserve levels.
2. Effective August 1, 2022, per a voter approved ballot measure, the fire and EMS department was annexed into North County Regional Fire Authority. Therefore the budget does not include fire and EMS related expenses with exception of residual liability premiums in 2023 which are based on 2021 worker hours. The EMS fund will be closed 12/31/2022.
3. In 2021, the city was allocated \$5.7 million of American Rescue Plan Act (ARPA) funding in response to COVID-19. Funding is to be used for public health, assistance to impacted industries, businesses and/or household and for economic recovery. The city began implementing programs late 2021 and some of the programs will carry forward into the next biennium. The budget reflects approximately \$3.3 million in spending with the majority of funding to invest in a food truck park near the airport and construction of a park in Smokey Point.
4. The next biennium includes a capital budget of approximately \$60 million (including the park projects funded by ARPA). These projects include investments in technology, parks, transportation, traffic calming, facilities, improvements to the airport and improvements to the city's utility systems.
5. The city plans to invest \$400,000 in public art projects and another \$400,000 in tourism grants.
6. In the last biennium the city engaged consultants to provide a long term capital facilities needs assessment and a park master plan. Based on the results of each plan, the city is investing \$600,000 into park maintenance projects and is setting aside \$470,000 each year into the capital facilities fund.
7. Wage adjustments in the biennial budget are per union contracts. All union contracts expire 12/31/2024.
8. The biennial budget includes 8 new FTE's including; two police officers, two information technology positions, two maintenance positions, a fire inspection position and a utility locate position.

9. The budget reflects the following increases in employee benefits; 6% for medical premiums, a 1% increase in dental and vision premiums and retirement contributions increase 2% in 2023 and 1% in 2024.
10. Liability premiums reflect an anticipated premium increase of 34% in 2023 and 20% in 2024.
11. Departments continue to contribute to the equipment replacement fund for the purpose of replacing vehicles and equipment when it reaches the end of its useful life. Contributions toward technology replacements are increasing this biennium due to a significant investment in cybersecurity, system updates, virtual environment technology, secondary system for disaster recovery and general cost increase. Additionally, the city will be moving into a vehicle leasing program to update the city's fleet with safe and more fuel efficient vehicles and to save fuel and maintenance costs in the long term.
12. Three discretionary projects are included in this biennial budget; funding for evidence processing technology, records management storage and funding to integrate between the financial and permitting system.

GENERAL FUND REVENUE SUMMARY

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Beginning Fund Balance	4,510,644	4,095,750	5,522,311	7,922,547	6,500,000	4,058,633
TAXES	14,385,200	17,208,948	13,562,564	11,235,363	14,315,800	14,931,324
LICENSES & PERMITS	301,232	343,319	313,552	258,378	339,000	339,000
INTERGOVERNMENTAL	623,793	706,059	978,725	814,569	1,199,961	789,733
CHARGES FOR SVCS	870,509	869,633	1,741,425	1,262,012	1,757,165	1,848,889
FINES & FORFEITS	158,576	114,999	171,900	57,643	156,800	156,800
MISCELLANEOUS	258,248	310,740	75,450	125,263	133,025	411,010
TRANSFERS	1,204,900	3,242,045	2,504,900	1,434,048	1,111,463	1,591,135
General Fund Revenues	22,313,103	26,891,494	24,870,827	23,109,822	25,513,214	24,126,523

Revenues related to fire and/or one time revenues that will not be budgeted in the next biennium have been removed from prior years

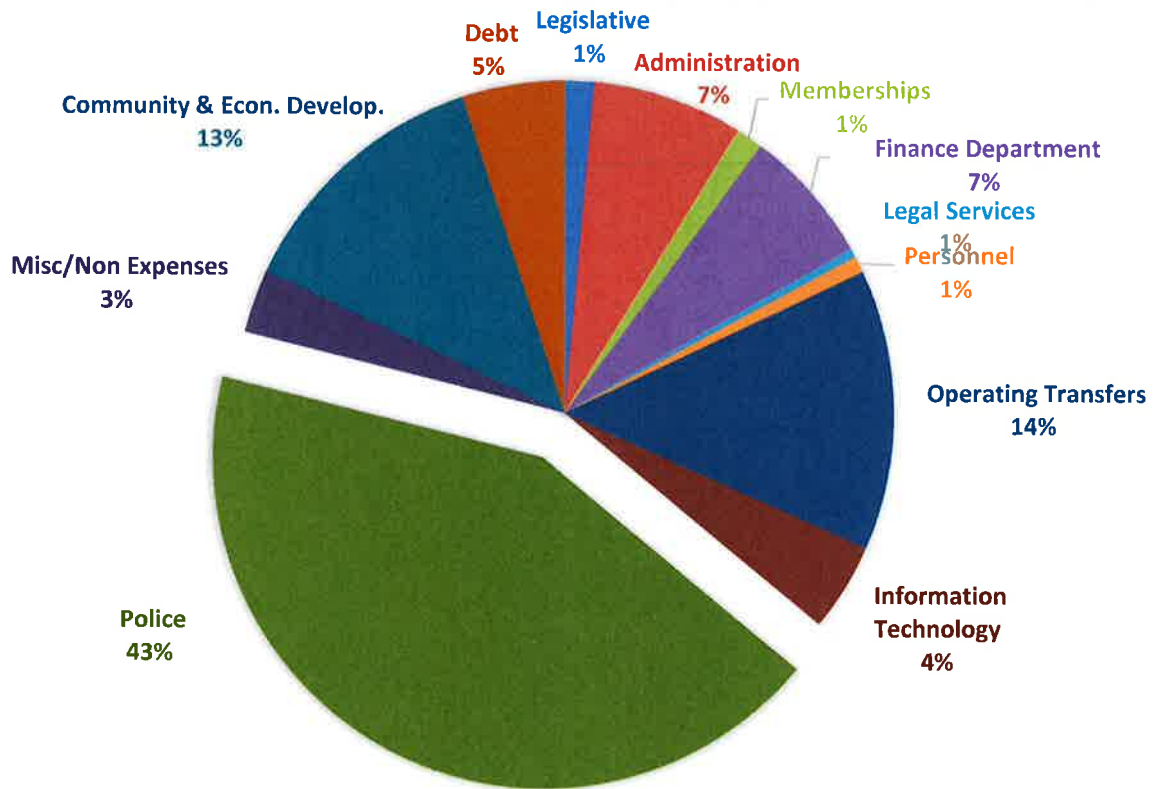


GENERAL FUND EXPENSE SUMMARY

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Legislative	123,170	188,655	164,926	132,492	301,960	321,590
Administration	1,175,217	1,244,136	1,193,661	1,040,122	1,585,921	1,678,558
Memberships	134,730	151,807	125,600	90,312	276,697	280,913
Finance Department	1,096,691	1,218,148	1,268,036	885,624	1,459,492	1,563,768
Legal Services	118,885	97,913	85,000	47,144	91,000	91,000
Personnel	200,753	184,972	255,098	191,940	174,000	228,200
M&O Facilities Transfer	1,105,475	1,366,000	1,211,000	999,820	1,643,359	1,717,415
Information Technology	479,398	499,662	664,746	383,167	926,043	992,427
Police	7,397,199	7,725,762	8,441,255	5,579,440	9,181,519	9,616,220
Police Animal Control	2,860	2,180	6,500	1,352	3,500	3,500
Miscellaneous	44,343	49,760	116,396	115,332	222,212	78,860
Community & Econ. Develop.	1,857,953	3,370,684	1,881,046	1,881,394	2,771,405	2,665,368
Community Engagement	3,750	5,000	-	2,500	30,000	30,000
Non Expenses	11,870	139,986	325,000	263,832	239,080	16,200
Recreation/Admin	27,078	18,278	35,500	20,035	40,175	40,175
Non Expenses	12,085	2,844	2,500	16	50	50
Debt	1,256,091	1,203,791	1,081,192	144,500	1,084,691	1,090,891
Capital Outlay	168,590	123,848	125,000	99,377	138,000	138,000
Operating Transfers	640,166	926,771	661,551	383,730	1,285,479	1,247,039
General Fund Expenses	17,280,983	19,847,834	18,850,199	12,506,006	21,454,581	21,800,173
Unassigned Ending Balance	5,032,120	7,043,660	6,020,628	10,603,816	4,058,633	2,326,350

Expenses related to fire and/or one time expenses that will not be budgeted the next biennium have been removed from prior years

General Fund Expense by Department



General Overview

General fund revenues were not significantly impacted by the pandemic so the 2023-2024 budget reflects a reinstatement of training budgets and other operating expenses that were put on hold for possible negative impacts from the pandemic. Positions that were in a hiring freeze since 2020 have been filled and additional FTE's are being added to police, maintenance & operations and information technology in order to support a public safety focused budget.

On February 9, 2021 the voters approved an annexation of the city's fire and EMS department into North County Regional Fire Authority effective August 1, 2021. As a result of the annexation, the city no longer operates a fire and EMS department so those expenses have been removed from the budget. Additionally, in 2022 the city reduced its general property tax levy to a rate of approximately \$.75 to mitigate potential financial impacts the taxpayers may have experienced from the annexation.

All budgets reflect wage adjustments as per union contracts, changes in medical premiums, and changes in property/liability insurance premiums. Liability premiums were the most significant increases as premiums increased about 34%. Contributions into the technology equipment replacement fund also significant increased in order to better protect our network, increase

monitoring from external threats, enhance internal training and enhancement of virtual environments.

Overview of Department Expenditures

Legislative

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

There is only one major change since the last biennium; a restructure of how elected officials are paid, moving from a per diem payment system to salary.

Executive

The City of Arlington operates under a Mayor-Council form of government. The Mayor serves as the Chief Executive Officer of the city. The City Administrator, under the Mayor's direction, oversees all city operations, implements policy, and ensures city services are effectively and efficiently provided. The executive department includes the office of the City Clerk, Human Resources, Communications and Community Engagement.

Major changes since the last biennium;

- In 2022, filled the vacation communications manager position with a communications specialist. This position was left vacant in 2020 anticipating negative financial impacts from COVID-19.
- Slight increase to public communication budget for enhanced social media and third mailing of newsletter

POSITION	2019	2020	2021	2022	2023	2024
MAYOR	1	1	1	1	1	1
CITY ADMINISTRATOR	1	1	1	1	1	1
ADMINISTRATIVE SERVICES DIRECTOR	1	1	1	1	1	1
COMMUNICATIONS MANAGER	1	1	0	0	0	0
CITY CLERK/EXECUTIVE ASSISTANT	1	1	1	1	1	1
COMMUNITY ENGAGEMENT DIRECTOR*	1	1	1	1	1	1
DEPUTY CITY CLERK	1	1	1	1	1	1
COMMUNICATION SPECIALIST	0	0	0	0	1	1
TOTAL	7	7	6	6	7	7

*previously community revitalization manager

Finance

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

Major changes since the last biennium include;

- An increase in election costs anticipating a ballot measure for renewal of the transportation sales tax (formally known as the TBD).
- Adding budget for leave payout as a contingency for employee turnover. Turnover in 2022 was 38%.
- Increase in audit costs due to federal audit of the American Rescue Plan Act funding.
- Reinstatement of shared administrative position 50% finance/50% Maintenance & Operations

POSITION	2019	2020	2021	2022	2023	2024
FINANCE DIRECTOR	1	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	1	1	1	1	1	1
FINANCE SUPERVISOR	0	0	1	1	1	1
FINANCE ACCOUNTANT	1	1	0	0	0	0
PAYROLL/FINANCE COORDINATOR	0	0	1	1	1	1
FINANCE TECHNICIAN I	1.5	1.5	0	0	0	0
FINANCE TECHNICIAN II	1	1	2	2	2.5	2.5
FINANCE TECHNICIAN III	1	1	1	1	1	1
PURCHASING COORDINATOR	1	1	0	0	0	0
PROCUREMENT/CONTRACTS ANALYST	0	0	1	1	1	1
TOTAL	7.5	7.5	8	8	8.5	8.5

Information Technology

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

Major changes since last biennium include;

- 2 additional FTE's
- Added budget for overtime as IT staff are on call and respond during non-business hours

Information Technology Cont'd

POSITION	2019	2020	2021	2022	2023	2024
INFORMATION TECHNOLOGY DIRECTOR	1	1	1	1	1	1
INFORMATION TECHNOLOGY MANAGER	0	0	0	0	1	1
SYSTEMS ADMINISTRATOR II	1	1	1	1	1	1
IT ANALYST	0	0	0	0	1	1
SYSTEMS ADMINISTRATOR	1	1	1	1	1	1
TOTAL	3	3	3	3	5	5

Other Government Services

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

Major changes since the last biennium;

- Marketing programs such as Arlington Awaits were previously expensed to the Community & Economic Development department but were moved to memberships as they are city-wide programs and not specific to one department
- Increase to the Stilly Valley Center contract (Senior Center) to support the older adult population within our community
- Increase to the Arlington Community Resource Center for additional capacity to assist the City's social service program
- Added funding to a pilot program that will assist with regional and statewide public safety legislative issues

Affordable Housing – HB 1406

In 2019, the state legislature approved a local revenue sharing program for local governments by providing a sales tax credit for housing investments. This is not a new tax, the state is giving a portion of what they collect back to local governments to invest in affordable housing programs. The city contracts with the Arlington Community Resource Center for \$50,000 per year to provide affordable housing services to eligible citizens within our community.

Police Department

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

The police department's expense budget can generally be broken down as follows; about 70% of department expenses are for personnel costs, 20% are for intergovernmental services which include jail costs, public defense and prosecution and the remaining expenses are for supplies, other services and contributions into vehicle and equipment reserves. Additionally, the city, along with State and grant resources, contributes approximately \$660,000 annually on social service programs in an effort to connect individuals to services that are experiencing homelessness, mental illness and/or drug addiction.

Major changes since the last biennium;

- Restructured police administration – eliminated deputy chief position and replaced with two lieutenants
- Adding two police officers
- Added a support technician III position for managing public records requests
- Reinstating the school resource officer program
- Implemented take home car program increasing the amount needed for equipment replacement contributions

POSITION	2019	2020	2021	2022	2023	2024
POLICE CHIEF	1	1	1	1	1	1
DEPUTY CHIEF	1	1	1	1	0	0
LIEUTENANT	0	0	0	0	2	2
SERGEANTS	5	5	5	5	5	5
POLICE SERVICES SUPERVISOR*	1	1	1	1	1	1
PATROL OFFICERS	19	20	20	21	21	22
SCHOOL RESOURCE OFFICER	1	1	0	0	1	1
AIRPORT/K-9 RESOURCE OFFICERS	2	2	2	2	2	2
SUPPORT SERVICES OFFICERS**	1	1	2	2	1	1
SUPPORT SERVICES TECHNICIANS	3	3	3	3	4	4
TOTAL	34	35	35	36	38	39

*previously police services manager

**in 2021/2022 filled second position with police officer

Community & Economic Development

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

Major changes since the last biennium;

- Grant funding for sub area plan for Smokey Point Blvd
- Funding to create manufacturing industrial development standards
- Added two FTE's; a planning manager and a fire inspection
- Grant funding for housing action plan implementation (HAPI)
- Funding for the comprehensive plan update

POSITION	2019	2020	2021	2022	2023	2024
COMM DEVEL. DIRECTOR	1	1	1	1	1	1
DEVELOPMENT SERVICES MANAGER	1	1	1	1	1	1
PLANNING MANAGER	0	0	0	0	1	1
COMBINATION INSPECTOR	1	1	1	1	1	1
CODE COMPLIANCE OFFICER	1	1	1	1	1	1
BUILDING OFFICIAL	0	0	1	1	1	1
PERMIT TECHNICIAN I & II	3	3	3	3	3	3
SENIOR PLANNER	1	1	0	0	0	0
FIRE INSPECTOR	0	0	0	0	1	1
PLANNER II	0	0	1	1	1	1
ASSOCIATE PLANNER	0	0	0	0	0	0
ADMINISTRATIVE ASSISTANT (shared)	0.5	0.5	0	0	0	0
TOTAL	8.5	8.5	9	9	11	11

Revitalization/Community Engagement

The budget includes funding for continued operational support of the Northwest Innovation Resource Center and \$25,000 in funding to support unexpected community programs and/or business support.

Debt Service

The general fund pays debt service for LTGO bonds for police department improvements, improvements to fire station 46, fire station 48 and the police impound and M&O facilities. Principal and interest payments for 2023 will be \$1,084,691 and \$1,090,891 in 2024. Beginning 2024, North County Regional Fire Authority will be paying their portion of station 48 debt, expected to be \$277,985 per year until the debt is paid in full in 2039.

The bonds for N. Olympic Improvements will be paid in 2027, fire station 46 will be paid in 2030 and police station improvements will be paid in 2034.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
	4,510,644	4,095,750	5,522,311	7,922,547	6,500,000	4,058,633
Real & Personal Property Tax	4,308,151	4,864,827	2,750,000	1,545,706	2,845,930	2,932,140
Retail Sales & Use Tax	6,362,602	8,375,193	6,980,326	6,771,596	7,429,230	7,800,692
Affordable & Sup. Housing Tax	9,764	73,077	42,000	14,000	50,000	50,000
Natural Gas Use Tax	11,376	12,624	15,000	10,081	15,000	15,000
Criminal Justice Sales Tax	379,356	458,228	389,789	325,492	450,000	472,500
Utility Tax - Water	189,689	200,792	192,381	136,911	220,436	226,961
Utility Tax - Sewer	291,755	299,093	297,814	212,373	329,556	339,255
Utility Tax - Storm Water	48,064	50,076	50,596	36,987	55,975	57,648
Utility Tax - Natural Gas	306,882	320,661	283,273	330,017	339,900	360,294
Utility Tax - Tv Cable	385,143	391,380	396,550	267,427	395,294	399,247
Utility Tax - Telephone	295,998	234,198	335,000	149,317	210,000	210,000
Utility Tax - Electric	1,178,195	1,214,916	1,245,282	875,848	1,275,661	1,339,444
Utility Tax - Garbage	375,687	418,588	378,703	302,085	439,518	461,493
Gambling Tax-PB & PT	99,056	155,240	73,000	129,557	112,000	112,000
Gambling Taxes - Amusement Gam	276	154	250	307	300	300
Leasehold Excise Tax	143,205	139,902	132,600	127,659	147,000	154,350
	14,385,200	17,208,948	13,562,564	11,235,363	14,315,800	14,931,324
Anti-harassment Order	1,040	560	300	240	500	500
Occupation Licenses	395	710	500	380	500	500
Franchise & Royalties Fees-cab	222,947	229,552	220,000	156,128	230,000	230,000
Franchise- PEG Capital Revenue	11,216	10,789	11,000	8,083	11,500	11,500
Business License	59,595	89,975	70,000	84,745	85,000	85,000
Animal Licenses	1,530	1,070	2,000	900	1,500	1,500
Gun Permits	4,510	10,663	9,752	7,903	10,000	10,000
	301,232	343,319	313,552	258,378	339,000	339,000
Bullet Proof Vest Grant	-	3,845	3,000	-	3,000	3,000
COPS Grant						93,000
DOT- Traffic Safety Commission	825	1,132	500	1,000	1,000	1,000
WA Criminal Justice Train Comm	2,050	2,750	750	3,100	2,000	2,000
DOE Recycle Grant	5,820	6,459	8,979	4,276	10,305	11,250
WA State HCA- Mobile Health	-	22,780	375,000	352,220	287,500	
Dept of Comm Grant - CED					125,000	
Dept of Comm Grant - CED					100,000	
Pud Privilege Tax	148,233	148,849	142,000	155,885	155,000	155,000
Criminal Justice - High Crime	55,178	61,273	38,000	32,096	60,000	60,000
Criminal Justice - Population	6,184	6,695	7,276	5,280	7,654	8,321
Crim Justice-spec Programs	22,132	23,841	26,108	18,737	27,000	28,905
Marijuana Excise Tax	80,078	88,626	45,000	49,723	83,000	83,000
DUI- Cities	2,869	3,332	2,500	1,688	2,500	2,500
Liquor Excise Tax	124,423	142,413	124,120	107,119	145,844	149,563
Liquor Profits	158,452	162,758	166,492	80,242	162,639	164,673
Sno Co Grant - Public Defender	6,120	13,200	21,000	-	2,520	2,520
Sno Co - Homeless Program	4,053	7,977	-	3,204	5,000	5,000
Hotel / Motel Grant	7,375	10,129	18,000	-	20,000	20,000
	623,793	706,059	978,725	814,569	1,199,961	789,733
Util Billing Lien Search Fee	9,030	12,390	9,000	7,050	9,000	9,000
Acct/Admin Cost Allocation Fee	-	-	803,665	630,153	901,512	963,504
Publications & Maps For Sale	13	-	50	1,250	500	500
Copy Fees	350	761	1,000	745	300	300
CPL- Laminating Fee	491	961	1,000	761	500	500
Police Services	7,795	37,965	6,000	19,860	20,000	20,000
Police SRO Agreement-ASD	29,240	42,377	48,000	47,154	123,000	128,000
Interfund- Police Airport Svc	822,611	774,068	870,460	552,655	700,653	725,385
Fingerprinting	400	989	1,700	1,936	1,000	1,000
Outdoor City Facility Use Fee	534	123	500	179	200	200
Class/recreation Registration	44	-	50	271	500	500
	870,509	869,633	1,741,425	1,262,012	1,757,165	1,848,889

Traffic Inf - Court Collected	156,628	113,699	170,000	56,528	155,000	155,000
Parking Infractions	1,825	1,300	1,700	1,075	1,700	1,700
Penalties On Gambling Taxes	123	-	200	40	100	100
	158,576	114,999	171,900	57,643	156,800	156,800
Investment Interest	101,566	126,628	55,000	75,959	100,000	100,000
Sales Tax - Interest	10,056	5,534	5,100	4,567	10,000	10,000
NCRFA - Fire Station 48 payment						277,985
Parks & Recr Prog Donation	300	700	500	1,050	300	300
Holiday Heroes - Donation	5,000	5,018	-	-	5,000	5,000
Employee Wellness Grant	100	740	350	-	500	500
Police K-9 Donations	7,750	355	1,000	603	1,000	1,000
Police-Unclaimed prop 5+ years	528	2,920	250	6,167	1,000	1,000
Police Unclaimed Property-Cash	71,896	16,627	10,000	917	10,000	10,000
Police Seizure - Proceeds Sale	15,933	94	-	-	200	200
Judgements & Settlements	1,200	1,064	200	-	1,000	1,000
Cashier's Over/shortages	(0)	(1)	50	(1)	25	25
Other Misc Rev & Nsf Fee	403	3,773	1,000	1,385	1,000	1,000
Reimbursements -Police Dept	7,246	5,401	1,000	30,948	2,000	2,000
Reimbursements	36,270	141,888	1,000	3,666	1,000	1,000
	258,248	310,740	75,450	125,263	133,025	411,010
Transfer In - Permitting	1,200,000	3,237,145	2,500,000	1,434,048	1,106,563	1,586,235
Transfer In -PW M&O Recycling	1,500	1,500	1,500	-	1,500	1,500
Transfer In - Water Recycling	1,700	1,700	1,700	-	1,700	1,700
Transfer In -Sewer Recycling	1,700	1,700	1,700	-	1,700	1,700
	1,204,900	3,242,045	2,504,900	1,434,048	1,111,463	1,591,135
General Fund Total Revenues*	22,313,103	26,891,494	24,870,827	23,109,822	25,513,214	24,126,523

Official Publication	7,429	5,695	7,500	564	7,500	7,500
Salaries & Wages	57,750	105,078	63,525	72,441	176,106	183,199
FICA-Medicare-L&I-Unemployment	7,851	10,235	8,939	5,632	16,053	16,608
Dental/Vision - PFML	149	2,237	150	3,537	7,134	8,579
Travel	505	75	7,500	90	10,000	7,500
City Council Retreat	-	4,482	10,000	19,158	5,000	15,000
Interfund - IT Replacement	13,066	17,071	16,447	8,972	30,555	31,470
Insurance - WCIA	1,195	4,699	6,865	6,865	5,612	6,734
Tuition/training Registration	2,176	3,082	6,000	233	6,000	7,000
Prof Services Lobbying	33,049	36,000	38,000	15,000	38,000	38,000
Legislative Budget	123,170	188,655	164,926	132,492	301,960	321,590

Salaries & Wages	635,858	695,949	663,981	607,791	888,883	930,851
Vacation Buy Out City Adm	14,718	15,426	16,049	-	17,536	18,062
Overtime	-	-	1,000	2,361	1,500	1,500
FICA-Medicare-L&I Unemploy	51,930	54,044	55,457	47,916	65,969	69,240
Retirement - DRS/DC Match	87,279	84,102	97,560	62,243	111,036	134,552
Health Insurance Benefit	58,290	70,304	63,960	75,224	104,638	109,232
City Hall Office Supplies	7,853	11,283	13,000	6,012	13,000	13,000
Fuel	118	121	150	-	200	200
Professional Services	123,051	36,589	20,000	8,198	30,000	30,000
Social Worker	133,874	164,992	166,350	136,170	199,468	213,431
Communications/IT contracts	15,117	35,029	13,000	19,775	12,500	12,500
Comm/Prof Serv Agreements					20,000	20,000
Communication Marketing					2,500	2,500
TV Access Channel	766	2,001	800	202	800	800
Newsletter/Postage	9,622	24,299	21,000	16,472	27,000	27,000
Travel/Training/Per Diem	1,579	8,002	12,000	14,984	18,000	17,000
Interfund - Equip Replacement	3,200	3,200	3,200	2,620	2,200	2,200
Interfund - IT Replacement	18,167	21,112	21,745	17,793	39,270	40,448
Insurance - WCIA	9,959	11,238	16,409	16,397	23,221	27,842
Vehicle Repair & Maintenance	19	7	500	179	500	500

Office Machine Repair & Maint	-	-	500	-	200	200
Memberships, Subscriptions	3,816	6,439	7,000	5,786	7,500	7,500
Administration Budget	1,175,217	1,244,136	1,193,661	1,040,122	1,585,921	1,678,558

Awc-association Of Wa Cities	21,231	15,352	15,450	16,489	17,818	18,353
Snohomish County Tomorrow	3,750	4,032	3,600	4,207	5,086	6,103
Stillaguamish Senior Center	10,000	10,000	10,000	5,000	25,000	25,000
Puget Sound Regional Council	6,511	6,969	6,700	-	7,200	7,200
Dept Of Emerg Management	27,833	26,417	30,000	21,266	30,000	31,800
Puget Sound Air Pollution	6,678	13,681	14,000	10,875	15,273	16,037
Economic Alliance Snohomish Co	18,500	15,000	10,000	10,000	5,000	5,000
Arl/Sm Pt Chamber Of Comm	250	-	600	-	600	600
SCCIT	500	500	500	-	500	500
Misc/Community Svcs	-	200	4,000	126	4,000	4,000
Snohomish County Cities	200	-	200	200	200	200
Alliance For Housing (AHA)	2,016	2,042	2,500	2,150	2,500	2,500
National League Of Cities	1,563	1,604	1,650	-	1,700	1,800
Community Resource Center	19,760	19,760	21,400	20,000	42,520	42,520
Greater Seattle Partners	5,000	5,000	5,000	-	5,000	5,000
Prof Services - Marketing					60,000	60,000
Economic Devp - Arl Awaits	10,938	31,250	-	-	46,800	46,800
Criminal Justice Consortium					7,500	7,500
Memberships Budget	134,730	151,807	125,600	90,312	276,697	280,913

Salaries & Wages	648,927	715,976	739,331	548,367	855,997	894,706
Finance - Leave Payout	9,862	-	-	13,001		12,573
FICA-Medicare-L&I-Unemploy	52,020	56,719	63,227	44,537	67,261	71,142
Retirement - DRS/DC Match	83,633	83,865	98,331	55,675	104,860	127,261
Health Insurance Benefits	90,520	83,944	100,105	58,373	95,584	136,490
Office & Operating Supplies	4,645	7,135	7,500	5,870	7,500	7,700
Small Attractive Fixed Assets	522	545	-	-	500	500
Professional Services	2,024	2,628	2,000	2,890	5,620	5,800
Bank/DOR Sales Tax/CrCard Fees	6,970	9,638	10,000	6,964	8,000	8,240
Utility Billing Proc/Mailing	73,142	63,292	60,000	57,029	65,000	65,000
U/B Webcheck Fee	4,272	6,118	5,000	3,381	6,000	6,200
State Examiner	41,013	60,579	68,000	9,002	72,000	74,000
Communication/Internet	9,331	7,818	7,210	4,192	7,400	7,600
Training/Registration/Per Diem	127	4,819	3,500	3,585	6,500	6,700
Interfund - IT Replacement	19,372	22,547	23,223	19,001	40,868	42,095
Operating Rents-leases	5,100	6,023	5,260	3,243	6,000	6,000
Insurance - WCIA	15,315	16,140	24,349	22,402	33,902	40,261
Dues And Memb Fees	1,309	940	1,000	1,359	1,500	1,500
Election Cost	3,868	48,072	25,000	6,023	50,000	25,000
Voter Registration Costs	24,718	21,351	25,000	20,730	25,000	25,000
Finance Department Budget	1,096,691	1,218,148	1,268,036	885,624	1,459,492	1,563,768

Professional Services- Peiffle	118,885	97,913	85,000	45,302	90,000	90,000
Professional Services - other	-	-	-	1,842	1,000	1,000
Legal Services Budget	118,885	97,913	85,000	47,144	91,000	91,000

LEOFF1 Retiree Medical Reimb	93,512	102,128	148,400	50,661	50,000	50,000
LEOFF1 Med Insurance Premiums	25,408	18,275	27,825	12,506	28,000	30,000
Old Age Survivor Insurance	57	60	200	495	200	200
Employee Wellness Supplies	2,590	3,000	2,600	83	2,800	3,000
Employee Recognition Prog	58	-	200	-	2,000	2,000
Volunteer Recognition	444	-	1,000	-	1,000	1,000
RETRO Program Fee	21,031	26,399	23,373	25,726	30,000	35,000
Tuition Reimbursement Program	4,770	-	-	-	12,000	15,000
FLMA Protected Leave Mgmt Syst	-	-	1,500	-	3,000	2,000
Labor Negotiations	1,406	2,235	10,000	3,402	5,000	30,000

Personnel Services	51,477	32,874	40,000	99,068	40,000	45,000
Recruitment Incentive						15,000
Personnel Budget	200,753	184,972	255,098	191,940	174,000	228,200

Interfund - PW M&O Facilities					800,000	800,000
Interfund - PW M&O Facilities	1,105,475	1,366,000	1,211,000	999,820	843,359	917,415
M&O Facilities Transfer	1,105,475	1,366,000	1,211,000	999,820	1,643,359	1,717,415

Salaries & Wages	296,423	312,397	421,823	248,345	594,807	628,756
Overtime	-	-	-	3,000	5,200	5,400
FICA - Medicare-L&I-Unemploy	23,466	24,568	36,152	19,961	47,645	50,046
Retirement - DRS/DS Match	38,216	36,613	54,334	25,783	73,501	89,997
Health Insurance Benefit	40,198	42,121	67,648	28,142	78,465	86,588
Operating Supplies	13,280	19,733	9,500	4,157	20,000	22,000
Small Attractive Fixed Assets	-	-	500	-	500	500
Fuel	129	411	200	253	450	450
Professional Services	1,747	5,556	3,000	592	5,000	5,000
IT Security	29,423	19,904	30,000	11,516	30,000	30,000
DOR - Sales & Use Tax Paid	-	-	-	18	25	25
Communications	6,593	9,051	6,000	3,507	9,800	10,000
Training/Registration/Per Diem	585	1,359	1,000	3,380	10,000	10,000
Interfund - Equip Replacement	6,000	6,000	6,000	4,910	5,000	5,000
Interfund - IT Replacement	7,345	8,656	8,916	7,296	22,776	23,460
Insurance - WCIA	3,942	6,273	9,423	9,234	11,824	14,155
Vehicle Repair & Maintenance	122	187	250	649	250	250
Software Licensing	11,931	6,834	10,000	12,425	10,800	10,800
IT Budget	479,398	499,662	664,746	383,167	926,043	992,427

Salaries & Wages	620,397	646,974	737,475	508,947	904,503	947,937
Leave Pay-Out	3,686	-	-	13,803		
Overtime	2,624	2,068	2,000	1,515	2,000	2,000
FICA-Medicare-L&I-Unempl	49,020	50,810	63,042	44,504	76,978	80,572
Admin Uniforms/equip/cleaning	642	462	2,300	321	1,000	1,000
Retirement - DRS/DC Match	55,957	54,378	71,973	37,321	110,802	134,590
Medical Heath Benefits	95,227	78,281	148,535	65,749	109,854	114,651
Station Operations	12,563	14,478	18,000	6,348	18,000	18,000
Volunteer Expenses	830	142	1,500	223	1,500	1,500
NW Incident Support- Chaplin	2,500	5,000	2,500	5,000	5,000	5,000
Small Attractive Fixed Assets	-	-	500	-	500	500
Medical Waste Disposal	134	134	250	68	250	250
DOR - Sales & Use Tax Paid	-	11	-	110	100	100
Professional Services	23,558	18,229	20,000	23,122	26,000	28,000
Admin Staff- Training/Per Diem	300	2,844	10,000	2,238	11,000	12,000
Operating Rentals & Leases	3,618	3,811	5,000	3,266	4,000	4,000
Insurance - WCIA	66,672	82,606	121,417	115,205	153,327	182,094
Weapon Permit Costs	472	22	6,000	4,500	10,000	10,000
Dues And Membership Fees	1,570	1,703	5,000	1,764	5,000	5,000
Narcotics Invest/task Force	5,730	3,815	5,500	3,815	5,000	5,000
Drug Buy Money-investigations	-	-	2,000	-	2,000	2,000
Seizure Money Exp - Restricted	18,787	58,749	10,000	16,171	25,000	10,000
Investigative Operations	12,462	7,120	15,000	5,183	15,000	15,000
Evidence Impound Fees	-	1,431	-	1,614	1,500	1,500

Salaries & Wages	2,563,243	2,738,404	3,132,033	1,745,760	3,120,907	3,272,889
Recruitment Incentive	18,125	8,313	-	17,500	46,062	46,543
Holiday Payout	138,512	140,489	201,971	11,017	227,857	239,077
Leave Payout	6,514	11,413	15,000	10,319	15,000	15,000
Comp Time Buyout	26,683	24,215	20,000	3,718	20,000	20,000
Overtime - Patrol	391,083	334,776	250,000	449,672	300,000	300,000
FICA-Medicare-L&I-Unemploy	313,484	327,278	398,840	236,641	407,923	420,956
Retirement - DRS/DC Match	172,249	175,624	228,836	118,217	301,353	383,610
NLEC - State Reimbursement	938	2,461	3,500	1,358	2,500	2,500
Health Insurance Benefits	674,107	726,548	857,227	465,869	764,431	795,732

Uniform/equip/cleaning	39,026	41,326	35,000	48,361	35,000	35,000
Patrol Operations	18,238	16,856	22,000	21,884	22,000	22,000
Holiday Heroes - Donation	5,164	5,018	-	-	5,000	5,000
Fuel	57,217	77,607	63,600	58,517	70,000	72,100
Public Defender	252,720	254,220	260,000	162,709	260,000	260,000
Prosecution Related	192,302	219,000	225,570	155,705	232,337	239,307
County Public Defen	13,200	20,280	20,000	8,280	10,800	10,800
Domestic Violence Coord.	45,652	46,693	60,000	34,337	66,000	66,000
Snohomish County 911	318,765	303,969	187,574	233,898	323,117	326,967
Communications	47,787	53,616	52,000	42,158	55,000	55,000
Patrol- Prof Devp/Training	1,456	6,790	10,000	6,999	26,000	26,000
Firearms Training	65	4,217	12,000	10,319	15,000	20,000
Interfund - Equip Replacement	250,000	250,000	250,000	204,546	300,000	300,000
Interfund - IT Replacement	101,020	125,351	129,112	105,637	220,918	227,545
Marysville Jail Svcs	52,609	3,014	25,000	55	10,000	5,000
Court Filing Fees	133,977	98,896	156,000	44,896	150,000	150,000
Sno-Co Jail Svcs	446,848	543,318	460,000	450,175	550,000	577,500
Prisoner Medical	46,325	57,441	50,000	23,754	55,000	60,000
Vehicle Repair & Maintenance	65,788	51,956	50,000	33,842	50,000	50,000
K9 Expenses - Reece	1,262	3,308	3,000	1,125	3,000	3,000
K9 Expenses -	1,456	1,573	3,000	569	3,000	3,000
Bulletproof Vest Grant	8,747	3,032	6,000	-	5,000	5,000
Training Supplies	341	309	1,500	-	1,500	1,500
Training Instruction	1,939	1,774	2,000	-	2,000	2,000
Evid Bldg Land Rental - Airport	13,608	13,608	-	10,818	15,000	15,000
Court Judgement-towing Costs	-	-	2,500	-	1,500	1,500
Police Budget	7,397,199	7,725,762	8,441,255	5,579,440	9,181,519	9,616,220

Animal Control Supplies	-	-	500	32	500	500
Control & Shelter Svcs	2,860	2,180	6,000	1,320	3,000	3,000
Police Animal Control Services	2,860	2,180	6,500	1,352	3,500	3,500

Insurance - Fire/EMS WCIA	32,531	42,182	62,424	59,277	157,007	12,710
Recycling Efforts	11,811	7,578	11,972	6,055	15,205	16,150
SHB 1406 - Low Income Asst	-	-	42,000	50,000	50,000	50,000
Miscellaneous	44,343	49,760	116,396	115,332	222,212	78,860

Salaries & Wages	751,039	769,358	834,835	630,779	1,111,409	1,173,956
Overtime	64	485	1,000	429	1,000	1,000
FICA-Medicare-L&I-Unemploy	62,196	64,077	75,568	53,145	94,577	97,401
Uniforms & Clothing	-	310	-	-	1,500	1,500
Retirement - DRS/DC Match	96,840	89,363	111,166	64,743	136,148	166,715
Health Insurance Benefits	105,859	130,054	115,772	105,436	203,333	216,862
Operating Supplies	3,105	6,924	6,000	1,954	6,700	6,700
Library & Reference Material	107	1,151	2,500	787	2,500	2,500
Records Archives	-	-	100	1,474	1,000	1,000
Reprographics/printing	1,521	1,498	1,000	-	2,000	2,000
Small Attractive Fixed Assets	-	-	1,000	-	1,000	1,000
Fuel	2,690	4,678	2,500	4,751	5,000	5,000
Prof Svcs-non Reimb Planng	88,395	36,187	60,000	6,274	215,000	90,000
Bank Fee's/DOR Use/CrCard Fees	13,174	31,390	10,000	15,715	25,000	25,000
Prof Svcs-reimb/planning	20,336	14,840	15,000	7,138	16,000	16,000
Building Consultant-SafeBuilt	560,993	2,109,282	500,000	882,695	500,000	500,000
Professional Svcs-civil	-	-	15,000	218	20,000	20,000
Planning Work-Grant E2SHB 1923	46,136	3,783	-	-	100,000	-
Prof Services - Janitorial	-	-	-	3,728	7,500	7,500
Prof Svcs - 2024 Comp Plan	-	-	-	-	140,000	140,000
Communications	4,844	7,690	5,800	6,509	6,200	6,400
Postage-non-reimb	3,738	398	5,800	1,099	5,800	6,000
Travel/Training/Registration	671	490	4,000	441	12,500	12,500
Ad/publishing Non-reimb	13,202	2,467	8,000	2,823	8,000	8,000
Interfund - Equip Replacement	6,000	7,000	8,000	6,546	8,000	8,000
Interfund - IT Replacement	20,689	26,289	27,078	22,156	57,400	59,122

Operating Leases-copier	2,752	6,245	3,000	5,851	7,000	7,000
Interfund- Rent Office/Airport	25,056	25,557	26,069	21,913	27,317	27,863
Insurance - WCIA	11,611	16,457	23,858	23,524	34,521	41,349
Vehicle Repair & Maint	1,258	449	3,000	379	1,000	1,000
Office Machine Repairs & Maint	2,829	2,214	2,500	172	2,500	2,500
Iworq Support & Maint	6,708	6,808	5,500	6,643	7,000	7,000
Prof Licenses & Memberships	4,695	4,311	2,000	943	4,500	4,500
Registration - Training	1,445	929	5,000	3,132		
CED Budget	1,857,953	3,370,684	1,881,046	1,881,394	2,771,405	2,665,368
NW Innovation Resource Center	3,750	5,000	-	2,500	5,000	5,000
Community Engagement-Resources					25,000	25,000
Community Engagement Budget	3,750	5,000	-	2,500	30,000	30,000
Grant - HCA Mental Health (WA)	-	127,757	325,000	257,875	222,980	
Sno Co - Homeless Program	6,219	6,147	-	2,907	10,000	10,000
2% Alcohol Profits/taxes	5,652	6,082	-	3,051	6,100	6,200
Non Expenses	11,870	139,986	325,000	263,832	239,080	16,200
Instructor Fees	-	100	1,000	-	1,000	1,000
Class Facility Fees	-	153	500	-	500	500
City Events - Hotel Grant	15,443	8,026	18,000	1,800	18,000	18,000
City Events & Activities	11,635	9,999	16,000	13,486	16,000	16,000
Prof Svcs -Tourism Analytics	-	-	-	2,175	2,175	2,175
Youth Leadership Summit	-	-	-	2,574	2,500	2,500
Recreation/Admin Budget	27,078	18,278	35,500	20,035	40,175	40,175
DOR - Use Tax on Retail Sales	12,085	2,844	2,500	16	50	50
Non Expenses	12,085	2,844	2,500	16	50	50
Principal 2014 LTGO Refi Polic	95,000	100,000	395,000	-	415,000	435,000
Prin-2020 LTGO Refi Fire St 46	505,000	450,000	55,000	-	55,000	60,000
Principal-2020 LTGO Fire St 48	289,337	220,740	225,928	-	231,237	236,671
Interest 2014 Ltgo Refi - Poli	271,250	268,400	265,400	132,700	249,600	233,000
Debt Issue Costs	450	600	1,200	-	500	500
Int-2020 LTGO Refi Fire St 46	41,200	41,600	21,400	11,800	21,400	19,200
Interest-2020 LTGO Fire St 48	53,854	122,451	117,264	-	111,954	106,520
Debt Budget	1,256,091	1,203,791	1,081,192	144,500	1,084,691	1,090,891
Equipment - PEG Expenses	48,590	3,848	5,000	1,195	18,000	18,000
Interfund Loan B&G Club	120,000	120,000	120,000	98,182	120,000	120,000
Capital Outlay	168,590	123,848	125,000	99,377	138,000	138,000
Transfer Out-Gen Mandatory Res	24,744	429,474	94,551	-	220,544	126,626
Transfer Out -Public Art Fund	132,922	35,296	48,000	-	134,000	140,000
Transfer Out - Cap Facil/bldg	50,000	-	50,000	-	470,000	470,000
Transfer Out - Water ENG/GIS	20,000	30,000	30,000	24,546	64,374	74,165
Transfer Out - Sewer ENG/GIS	20,000	30,000	30,000	24,546	64,374	74,165
Transfer Out -StormWtr ENG/GIS	10,000	15,000	15,000	12,274	32,187	37,083
Transfer Out - Street Maint	382,500	387,000	394,000	322,364	300,000	325,000
Operating Transfers	640,166	926,771	661,551	383,730	1,285,479	1,247,039
Total General Fund Expenses*	17,280,983	19,847,834	18,850,199	12,506,006	21,454,581	21,800,173
Unassigned Ending Balance	5,032,120	7,043,660	6,020,628	10,603,816	4,058,633	2,326,350

**all fire related revenues and expenses and one-time revenue and expenses that won't be budgeted for in the biennial budget have been removed from prior year data.*

MANDATORY RESERVE - 004

Financial policy requires between 10% - 16% of budgeted taxes and permit/license revenue be set aside in the mandatory reserve fund. The reserves are maintained to address temporary revenue shortfalls, payment of expenditures due to cash flow shortages, reserves for expenditures deemed necessary by the mayor and city council, temporary inter-fund short term loans, and other unanticipated expenses as approved by city council. An annual contribution will be budgeted from general fund resources, as available, to maintain the target reserve level.

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

The fund balance is currently at the minimum point of our policy requirement of 10%. 2023 reserves are set at 11% and 2024 reserves are set at 12%.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Committed Beginning Fund Bal.	1,124,077	1,148,821	1,553,551	1,578,295	1,578,295	1,798,839
Transfer In - General Fund	24,744	429,474	94,551		220,544	126,626
Committed Ending Fund Balance	1,148,821	1,578,295	1,648,102	1,578,295	1,798,839	1,925,465

PROGRAM DEVELOPMENT - 005

This fund is to be used for unexpected expenses from unanticipated mandates or to pay for programs to ensure the safety and well-being of the community. This fund does not generate its own revenue. Money comes from the general fund, as available.

Departments submit program requests during the budget development process to access funding. Expenditures from this fund are authorized by city council through the budget and/or budget amendment process.

Projects planned to be funded in the next biennium include; evidence processing technology, funding for records management storage and integration of the permitting module into the accounting system.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	556,206	317,597	443,979	448,996	448,996	403,996
Transfers In		200,000				
Total Revenues	556,206	517,597	443,979	448,996	448,996	403,996
Smartsheet				49,738		
Police-Evidence Proc Tech						25,000
Records Mgmt Storage					20,000	
Permit/financial integration					25,000	1,000
Total Expenses	238,609	68,600		49,738	45,000	26,000
Assigned Ending Balance	317,597	448,997	443,979	399,258	403,996	377,996

CED PERMITTING - 006

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

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Restricted Beginning Bal.	-	1,706,379	1,874,665	4,360,794	4,000,000	4,593,437
Transfer In	1,011,749					
Building Permits	559,055	3,117,774	2,000,400	635,414	700,000	700,000
Row Permits	22,076	94,125	20,600	52,998	55,000	55,000
Grading Permits	15,730	56,310	5,356	1,276	50,000	50,000
Site Civil Permits	759,409	753,608	396,550	496,424	300,000	300,000
Bldg Plan Review Fees	424,083	1,731,186	880,585	572,522	500,000	500,000
Land Use Permit	114,276	110,914	70,864	102,072	80,000	80,000
Permit Cnt - CC Surcharge	-	27,644	-	10,087	15,000	15,000
Total Revenues	2,906,379	7,597,939	5,249,020	6,231,587	5,700,000	6,293,437
Trans Out - GF Permitting	1,200,000	3,237,145	2,500,000	1,434,048	1,106,563	1,586,235
Restricted Ending Fun Bal.	1,706,379	4,360,794	2,749,020	4,797,539	4,593,437	4,707,202

AMERICAN RESCUE PLAN ACT (ARPA) - 007

This fund is used to account for how the American Rescue Plan Act (ARPA) funding is being used. Funding was provided by the U.S. Treasury in response to the COVID-19 pandemic and is to be used for economic recovery and to mitigate public health risks. Funding must be fully obligated no later than December 31, 2024. At the 2022 spring retreat, city council fully obligated all ARPA funds. Some of the projects will be completed by December 2022 and some of the projects are multi-year projects and will be funded through 2024. The budget estimates using \$2.9 million in 2023 and \$320,483 in 2024. The two largest projects planned for 2023 are construction of the food truck park and the Smokey Point Blvd Park. The budget assumes fully exhausting funds in 2024.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Restricted Beg Fund Bal.	-	-	2,004,477	2,537,390	3,311,334	320,483
American Rescue Plan Grant		2,867,275				
Salaries- M&O Sanitization Emp	-	-	82,000	32,181	69,919	74,178
FICA- M&O Sanitization Emp	-	-	-	3,740	7,726	8,058
Retirement - M&O Sanitization	-	-	-	3,440	8,565	10,514
Benefits- M&O Sanitization Emp	-	-	-	5,079	9,293	9,733
American Rescue Plan Supplies	-	5,577	-	2,660	4,000	4,000
Payment Kiosks	-	-	100,000	-	-	-
Workforce Devp	-	-	25,000	-	25,000	-
Arl Community Resource Center	-	-	120,000	70,756	96,000	96,000
NW Innovation Center	-	-	25,000	3,475	8,000	8,000
Internet Support	-	-	90,000	-	-	-
Communications Contract	-	-	-	18,084	60,000	60,000
Touchless Access Control Sys.	-	176,947	-	67,018	-	-
Laptops for Remote/Field Use	-	-	-	306	-	-
Cyber Security Upgrades	-	-	47,000	55,961	-	-
Utility Credit Program	-	12,260	100,000	17,046	50,000	50,000

Utility System Security Improv	-	14,494	237,310	-	200,000	
Food Trucks - Design	-		-	200,000	-	1,191,625
Tourism Event Funding	-	43,792	50,000	40,701	60,000	
After School Program					77,000	
Winter Festival	-	33,210	-	83	50,000	
Parklets for Outdoor Eating	-		-	-	119,847	
Legion Park Electrical Upgrade	-	43,605	-	5,659		
Food Distribution					60,000	
Transfer out - Park Impv (311)					1,013,723	
Expenses		329,885	1,076,310	446,036	2,990,851	320,483
Restricted Ending Fund Balance	-	2,537,390	928,167	2,091,354	320,483	-

STREETS - 101

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

The primary revenue source in this fund comes from a state shared distribution of excise tax on each gallon of fuel sold in the state. The revenues are distributed to cities on a per capita basis. The estimated per capita rate for fuel tax in 2023 is \$18.20 and \$18.11 for 2024. Fuel tax must be used to maintain transportation systems within the city (i.e. street repair, sidewalk maintenance, bridge repair).

The state also distributes “multi modal” funding which is used to provide pedestrian access and to connect pedestrian systems to motorized transportation systems Examples of multi-modal systems include; trails, sidewalks, bus stops, and bike paths. The estimated per capital rate for multi-modal funding in 2023 is \$1.30 and \$1.28 in 2024.

Most of the expenses are routine and include; sidewalk repair, bridge maintenance and inspection, annual striping and snow and ice removal. A new line item was created to separately track sidewalk maintenance with an annual budget of \$50,000. The budget also includes repairs to 67th Ave Centennial Trail. Salaries and benefits were moved to the maintenance & operations fund (M&O) and will be cost allocated based on services performed. A transfer to the M&O fund was created to capture the planned level of work, and associated costs, to be performed by maintenance and operations staff.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Restricted Beginning Fund Bal.	271,034	349,370	199,446	495,255	373,000	236,952
Multimodal Transpro City	26,909	27,334	28,248	13,627	27,638	30,219
Motor Vehicle Fuel Tax	340,076	363,678	412,378	245,261	386,932	396,573
MVA Transpo City	23,546	23,918	24,824	11,924	24,236	24,526
NCTRS - County Payments	61,750	66,901	57,000	54,050	57,000	57,000
Investment Interest	4,708	4,833	3,000	2,121	3,500	3,500
Sale of Surplus	330	1,183	500	587	500	500
Transfer In -Storm Water Main	123,041	116,448	117,223	95,911		
Transfer In -REET	68,000	50,000	50,000	40,910		

Transfer In -General Fund	382,500	387,000	394,000	322,364	300,000	325,000
Total Revenues	1,301,893	1,390,664	1,286,619	1,282,010	1,172,806	1,074,270
Salaries	291,035	293,934	312,990	210,907		
Benefits	114,715	112,278	131,178	81,108		
Operating Supplies	19,142	13,264	26,800	8,665	27,500	32,500
Professional Services	11,778	57,889	65,000	209	55,000	55,000
Sidewalk Program					50,000	50,000
Bridge Maint/repair		- -	5,000	-	5,000	5,000
Street - Repair & Maintenance		- -	50,000	-	50,000	50,000
BNSF -67th Retaining Wall Main	9,691	9,982	10,175	10,281	10,500	10,500
Street Lighting	139,281	124,309	137,000	38,080	130,000	130,000
Trail Maintenance		- 670	20,000	432	25,000	25,000
Traffic Control Supplies	8,487	15,646	10,000	8,041	20,000	20,000
Traffic Services/Interlocals	91,282	20,344	125,000	2,976	150,000	150,000
Snow & Ice Operating Supplies	16,976	19,529	25,000	25,789	30,000	35,000
Uniforms, Clothing & Safety	1,074	3,104	3,500	2,310	10,000	10,000
Small Attractive Fixed Assets	30	1,101	1,500	1,920	5,000	5,000
Fuel	19,327	26,049	22,000	11,578	22,000	22,000
Acct/Admin Cost Allocation Fee	45,628	43,834	52,693	28,371	36,002	37,988
Communications	1,455	1,853	1,500	1,075	2,000	2,000
Per Diem Travel/Training	5,609	2,760	2,500	1,562	5,000	7,500
Insurance - WCIA	11,736	15,839	13,685	22,396	12,237	12,849
Vehicle Repair & Maintenance	28,431	25,245	12,000	6,929	15,000	15,000
Interfund -Rent/Street-Airport	10,920	11,232	11,544	6,299	11,856	11,856
Interfund-Rent/Storage Lot#105	11,945	12,287	12,628	6,888	12,969	12,969
Interfund M&O					219,092	238,331

Sales Tax Collected - Remit To	-	-	50	-	50	50
Road Projects	31,496					
Transfer Out - Equip Street	75,000	75,000	75,000	40,910	15,000	20,400
Transfer Out - IT Tech Street	7,486	9,259	9,537	5,202	16,648	17,148
Total Expenses	952,524	895,409	1,136,280	521,929	935,854	976,091
Restricted Ending Fund Balance	349,369	495,255	150,339	760,081	236,952	98,179

GROWTH FUND - 107

The source of revenue generated from this fund comes from traffic, park and other mitigation fees resulting from new construction impacts. Fees must be used within 10 years of the date collected. These revenues are restricted as to their use. Transportation mitigation fees must be used for public streets and roads addressed in the capital facilities plan element of a comprehensive plan. Park mitigation fees must be used for capital improvements (including acquisition). Funds cannot be used to correct existing deficiencies or for routine maintenance, they must be used to service the community at large and be reasonably related to the new development.

Projected revenues are hard to predict and are based on construction related activity. Revenue projections are based on current activity level and pending projects. \$4.2 million of traffic mitigation for the biennium is scheduled to be used for a variety of transportation projects, the largest being 173rd Phase II.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Restricted Beg. Bal.	6,636,173	6,090,380	4,004,880	6,089,030	4,500,000	3,762,013
Community Parks- Mitigation	300,682	1,133,483	20,000	8,584	15,000	15,000
Tree Impact Fees	3,013	1,800	2,500	124,305	2,500	2,500
Traffic Mitigation Fees	349,459	809,981	200,000	766,426	300,000	300,000
PA CIC-SR531/43rd Ave- 67th	-	28,856	-	-	75,000	75,000
PA CIC-SR 531/ 67th & SR 9	-	41,065	-	-	70,000	60,000
PA CIC- 67th Ave/188th St	-	41,065	-	-	60,000	60,000
Transfer In Park Impv	186,340	20,788		370,163		
Investment Interest	97,199	67,740	40,000	24,065	25,000	20,000
Total Revenue	7,572,867	8,235,160	4,267,380	7,382,573	5,047,500	4,294,513
Transfer Out -Park Improv	187,486	131,288	-	-		
Transfer Out -Trans Improv	1,295,000	2,014,841	3,063,926	1,676,663	1,285,487	2,987,500
Total Expenses	1,482,486	2,146,130	3,063,926	1,676,663	1,285,487	2,987,500
Restricted Ending Balance	6,090,380	6,089,030	1,203,454	5,705,910	3,762,013	1,307,013

PUBLIC ART - 111

On March 18, 2019, the city council adopted Ordinance 2019 – 003 establishing a Public Art Fund. The purpose of this fund is to establish a public art program to be funded by 10% of the amounts collected from construction sales tax revenues. The ordinance caps the fund balance at \$200,000.

The budget assumes a 10% contribution each year into the fund based on historical trend of construction sales tax. Funds may be used for costs associated with the acquisition, installation, addition, improvement, replacement, repair, modification and maintenance of public art and related projects within the city. Projects are approved and funded through the city's budget process or through recommendation from the Parks, Arts and Recreation Commission and thereafter approved by city council.

The budget reflects expenditures for the public art program of \$200,000 each year of the biennium.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Committed Beginning Bal.	119,641	217,258	204,000	173,416	223,400	153,100
Investment Interest	2,087	2,219	500	657	700	700
Transfer In - General Fund	132,922	35,296	198,000	-	134,000	140,000
Total Revenue	254,650	254,774	402,500	174,072	358,100	293,800
Public Art Maintenance	1,668	2,131	2,500	607	5,000	5,000
Art - Projects	35,724	79,227	65,000	46,381	200,000	200,000
Total Expenses	37,392	81,358	67,500	46,989	205,000	205,000
Committed Ending Balance	217,258	173,416	335,000	127,084	153,100	88,800

LODGING TAX – 114

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

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

Current revenues are 30% above budget and appear to have recovered from pandemic related impacts. The 2022 grant budget was \$150,000 and only \$97,086 was eligible to be awarded. Less grants applications were received than budgeted, combined with revenues exceeding budget, has resulted in a healthy fund balance. Each year of the biennium reflects a grant budget of \$200,000, well above our traditional budget of \$150,000.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Restricted Beginning Bal.	53,688	127,022	96,071	194,722	229,521	149,414
Lodging Tax	97,437	123,154	110,000	49,321	130,000	133,000
Investment Interest	1,215	1,709	1,000	680	1,000	1,000
Total Revenue	152,340	251,885	207,071	244,723	360,521	283,414
Acct/Admin Cost Allocation	1,539	2,892	7,115	5,888	11,107	11,479
Tourism	23,779	54,271	150,000	2,570	200,000	200,000
Total Expenses	25,318	57,163	157,115	8,458	211,107	211,479
Restricted Ending Fund Bal.	127,022	194,722	49,956	236,265	149,414	71,935

CEMETERY - 116

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

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

Revenues are difficult to predict, the 2023 -2024 budget reflect revenues that are consistent with historical trends.

The expense budget is relatively consistent with exception of two changes;

- Allocating 1 FTE to the cemetery (moving a portion of their assigned FTE from the M&O/Streets Fund to 100% Cemetery Fund). This position will also provide administrative support to the public works department. Hours will be tracked and reimbursement of salary/benefit costs attributable to public works are reflected in the budget as “transfer in from water/sewer”.
- An increase in the transfer to the M&O fund as their service level to the Cemetery has increased because of the number of burials. M&O salary/benefit costs are allocated based on the number of hours provided to each department. The biennial budget expects an increase in the level of service to the Cemetery than has been previously budgeted.

POSITION	2019	2020	2021	2022	2023	2024
CEMETERY MAINTENANCE WORKER	0.5	0.5	0	0	0	0
M&O/ CEMETERY COORDINATOR	0.5	0.5	0.5	0.5	1	1
ADMINISTRATIVE SPECIALIST	0	0	0	0	0	0
TOTAL	1	1	0.5	0.5	1	1

	2020	2021	2022	2022	2023	2023
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Fund Bal.	120,907	110,333	82,752	241,691	240,000	128,940
Lot Sales	56,292	101,845	49,950	69,560	88,000	96,800
Lots Sales-Endowment Care Fund	6,413	18,750	10,000	16,860	22,000	24,200
Opening & Closing	55,813	98,290	50,000	40,800	65,000	71,500
Sale Of Niches	11,571	19,842	9,000	3,680	6,000	6,600
Niche Sales - Endowment Funds	1,157	4,230	1,800	1,525	1,200	1,320
Sale Of Liners/urns	17,150	36,410	18,000	16,675	25,000	27,500
Sale Of Vaults	2,590	390	1,295	1,400	1,400	1,540
Setting Headstones	15,960	18,096	16,000	11,420	18,000	19,800
Niche Inscription	4,067	8,054	3,000	1,325	3,000	3,300
Service Fee	73	337	200	150	200	220
Overtime Service Charges	4,250	10,700	4,000	9,100	9,800	10,780
Other Offered Service Items	-	6,825	100	5,600	8,750	9,625
Headstone Sales	59,902	61,910	43,000	39,863	60,000	66,000
Final Inscription	4,502	8,414	5,000	3,000	7,000	7,700
Investment Interest	1,987	1,658	8,500	924	1,000	1,100
Transfer in - Water Hours worked					13,400	14,325
Transfer in - Sewer Hours worked					13,400	14,325
	362,635	506,083	302,597	463,573	583,150	505,575
Salaries & Wages	35,051	36,018	36,780	16,826	78,762	81,124
Overtime	443	1,021	400	618	2,000	2,700
FICA-Medicare-L&I-Unemploy	2,871	2,995	3,323	1,415	6,659	6,898
Uniforms And Clothing	-	-	300	-	300	330
Retirement - DRS/DC Match	4,720	4,338	4,908	1,788	9,893	14,196
Health Insurance Benefits	4,231	4,181	4,746	2,200	9,258	9,686

Office Supplies	149	463	500	-	500	540
Operating Supplies	984	5,294	1,700	666	2,000	2,160
Landscape And Beautification	180	832	700	674	1,000	1,080
Small Attractive Fixed Assets	-	-	200	-	200	216
Fuel	-	429	500	-	500	540
Purchase Of Liners	5,534	9,500	6,000	4,427	10,725	11,583
Purchase Of Headstones	25,154	34,618	23,000	20,482	35,000	37,800
Purchase Of Vaults	3,250	-	2,000	642	1,000	1,080
Professional Services	58,874	57,478	62,000	15,284	66,000	71,280
DOR Sales & Use Tax	2,692	8,542	8,700	2,925	8,000	8,640
Acct/Admin Cost Allocation Fee	10,168	12,573	10,873	5,473	18,415	19,996
Communications	2,433	2,895	3,000	1,163	3,000	3,240
Per Diem Travel/Training/Reg	28	-	300	22	600	724
Insurance - WCIA	2,243	2,491	2,559	3,663	5,183	4,991
Utilities	6,474	6,855	7,000	1,514	7,500	8,100
Repairs & Maintenance	-	171	1,000	-	1,000	1,080
Turf Care & Repair	685	820	800	418	1,000	1,080
Vehicle Repair & Maint	256	2,879	800	61	800	864
Interfund - PW M&O Facilities	67,657	32,500	32,500	17,730	132,712	144,366
Licenses/memberships	-	30	450	-	150	162
Transfer Out -IT Tech Cemetery	2,473	2,934	3,022	1,652	4,853	5,000
Transfer Out - Equip Cemetery	824	-	-	-	4,000	4,000
Transfer Out -Cem Capital Fund	15,000	3,985	10,000	-	20,000	15,000
Trans Out - Cem Endowment	-	30,550	11,800	19,585	23,200	23,200
	252,369	264,392	239,861	119,226	454,210	481,656
Assigned Ending Fund Balance	110,265	241,691	62,736	344,347	128,940	23,919

TRANSPORTATION SALES TAX FUND- 180

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

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

The current voter approved tax expires on 12/31/2023 so a ballot measure must be approved by the voters by August 2023 or the tax will sunset on 12/31/2023. This biennial budget assumes a voter approved ballot measure. These revenues are restricted in accordance with whatever is stated in the ballot measure.

Sales tax revenue growth projections reflect a 5% increase each year. If the ballot measure is successful, \$3 million is planned for road projects, \$130,000 for design work, \$100,000 on pedestrian projects, \$300,000 on rehabilitation of Burn Rd., \$700,000 on traffic calming projects, \$400,000 on the 74th St trail pavement project and \$645,000 on rehabilitation of Broadway and Division.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Restricted Beginning Fund Bal.	1,162,659	1,584,328	990,682	2,156,543	3,080,000	2,527,765
Retail Sales & Use Tax	1,496,220	1,970,256	1,439,405	1,056,937	1,737,765	1,824,653
Grant		270,930				
WSDOT Grant -Broadway/Div	-	-	-	-	360,555	
Investment Interest	25,291	21,972	10,000	8,671	10,000	10,000
Total Revenue	2,684,170	3,847,487	2,440,087	3,222,151	5,188,320	4,362,418
Broadway/Division Rehab					645,555	
74th St Trail Pavement						400,000

Road Projects	1,033,961	1,674,535	1,500,000	-	1,500,000	1,500,000
Non-Motorized Ped Projects					50,000	50,000
Burn Road Rehabilitation					50,000	250,000
Traffic Calming Program					350,000	350,000
Design/Consultants Services	65,881	16,408	45,500	68,859	65,000	65,000
Total Expenses	1,099,842	1,690,943	1,545,500	68,859	2,660,555	2,615,000
Restricted Ending Balance	1,584,328	2,156,543	894,587	3,153,292	2,527,765	1,747,418

REET 1 - 303

The REET 1 fund receives revenue from real estate excise tax. RCW 82.46.010 authorizes all cities and counties to levy a .25% real estate excise tax (REET 1) on all sales of real estate. The tax must be spent on capital projects listed in the capital facilities plan element of the comprehensive plan.

Revenue projections are based on trend and assumes some slowdown in the market in 2024. Planned uses for 2023/2024 include principal and interest payments on the Graafstra refinanced debt and a transfer to the transportation fund for the 169th street segment project and acquisition of right of way for the 173rd and 188th/Smokey Pt projects.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Restricted Beg Bal.	820,758	1,097,596	1,072,425	1,707,742	1,995,104	1,570,404
Real Estate Excise Tax	568,410	849,295	500,000	522,017	630,000	575,000
Real Estate Excise Tax -state	7,862	18,461	-	12,407	15,000	15,000
Transfer In Park Impv	10,462					
Debt Refinance	3,247,103					
Investment Interest	14,461	14,627	3,000	7,276	15,000	15,000
Total Revenue	4,669,057	1,979,979	1,575,425	2,249,442	2,655,104	2,175,404
Principal - 2020 Graafstra	75,000	115,000	120,000	-	120,000	125,000
Debt Costs	43,840					
Interest -2020 Graafstra	73,492	107,238	102,638	51,319	97,838	93,038
Fiber Installation			150,000			
Transfers Out	129,129	50,000	50,000	40,910		
Debt Refinance	3,250,000					
Transfer Out - 310					866,862	302,500
Total Expenses	3,571,460	272,238	422,638	92,229	1,084,700	520,538
Restricted Ending Balance	1,097,596	1,707,742	1,152,787	2,157,213	1,570,404	1,654,866

REET 2 - 304

RCW 82.46.035 authorizes all cities and counties that are planning under the Growth Management Act to levy a second .25% real estate excise tax, known as REET 2. These revenues are also restricted and must be spent on eligible projects listed in the city's capital facilities plan element of the comprehensive plan.

Revenue projections are based on trend and assumes some slowdown in the market in 2024. Planned uses for 2023/2024 include principal and interest payments on the N. Olympic refinanced debt and a transfer to the transportation fund for the 169th street segment project and acquisition of right of way for the 173rd and 188th/Smokey Pt projects. Funding for these projects split between REET 1 and REET 2 Funds.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Restricted Beg Bal.	1,141,869	1,457,562	1,601,557	2,055,446	2,348,446	1,906,285
Real Estate Excise Tax	568,410	849,295	500,000	522,017	630,000	575,000
Real Estate Excise Tax (State)				12,407		
Debt Refinance	1,746,840					
Investment Interest	20,783	19,189	8,000	8,774	20,000	20,000
Total Revenue	3,477,902	2,326,046	2,109,557	2,598,644	2,998,446	2,501,285
Principal - 2020 N Olympic	230,000	215,000	180,000	-	185,000	190,000
Other Debt Service Costs	300	-	550	-	500	500
Debt Refinance	1,746,840					
Interest – 2020 N Olympic	43,200	55,600	47,000	23,500	39,800	32,400
Transfer out - 310					866,861	302,500
Total Expenses	2,020,340	270,600	227,550	23,500	1,092,161	525,400
Restricted Ending Balance	1,457,562	2,055,446	1,882,007	2,575,144	1,906,285	1,975,885

CAPITAL FACILITIES – 305

This is a capital projects fund and does not generate its own revenue. Fund revenues come from transfers of construction sales tax from the general fund as authorized in the adopted budget. In 2021 the city conducted a capital facility needs assessment to determine the amount of reserves that should be set aside every year in order to pay for long term maintenance and improvements on city facilities. Based on the results of the capital facilities needs assessment, the city should set aside approximately \$470,000 each year to proactively fund building improvements over the next 20 years.

The biennial budget includes \$4.5 million in spending for a fiber feasibility study and fiber installation, funding to complete improvements to the police impound and M&O facilities, funding to support several transportation projects, funding for maintenance of parks, Jensen Park restrooms improvements, HVAC system replacement at the police department building and updates to fire suppression systems in city facilities.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Assigned Beginning Bal.	3,112,603	2,937,235	2,713,927	2,734,195	6,500,000	4,363,755
Investment Interest	44,634	30,103	5,000	7,692	8,500	6,000
Transfer In -General Fund	50,000	15,052	50,000	4,781,489	470,000	470,000
Total Revenue	3,207,236	2,982,391	2,768,927	7,523,376	6,978,500	4,839,755
IT - Fiber Installation Proj		104,914	-	77,350	220,000	150,000
Fire Station 48/M&O Shop	270,002	119,652		2,672		
Facility Maintenance Plan		23,630		75,179	299,745	299,744
Transfer/306- M&O Facility/Police					1,375,000	
Transfer/310- 59th Complete Streets					220,000	1,425,000
Transfer to EMS			500,000	540,380		
Transfer to 311-Park Improv					500,000	
Total Expenses	270,002	248,195	500,000	695,581	2,614,745	1,874,744
Assigned Ending Fund Balance	2,937,235	2,734,195	2,268,927	6,827,796	4,363,755	2,965,011

BOND CONSTRUCTION FUND – 306

This fund holds the bond proceeds that were issued in 2020 for the construction of Fire Station 48, police impound and M&O facilities. Station 48 is complete and approximately \$1 million is remaining in bond proceeds to put toward the police impound and M&O facility. The 2023 budget includes \$2.5 million to complete both of those projects. A transfer from the capital facilities fund (construction sales tax) will pay for expenses after all bond proceeds are exhausted. This fund is expected to be closed at the end of 2023.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Restricted Beg. Balance	-	4,434,178	1,392,074	1,107,812	1,000,000	
Bond Proceeds	5,500,000					
Transfer In/ Fund 305					1,375,000	
Transfer In - (405) BCF Facility					75,000	
Transfer In -(406) BCF Facility	28,414	28,547	7,926	3,581	125,000	
Total Revenue	5,528,414	4,462,725	1,400,000	1,111,393	2,575,000	-
Fire station 48	1,094,236	3,354,913				
PW M&O Remodel-Shop	-	-	700,000	32,279	1,325,000	
Police Impound Facility	-	-	700,000	-	1,250,000	
Total Expenses	1,094,236	3,354,913	1,400,000	32,279	2,575,000	-
Restricted Ending Balance	4,434,178	1,107,812	-	1,079,114	-	

TRANSPORTATION IMPROVEMENT - 310

The transportation improvement fund is a capital projects fund and does not generate its own revenue. The majority of revenue to pay for projects comes from grants and traffic mitigation fees transferred from the growth fund.

A significant investment in transportation projects is planned for this biennium. A total investment of \$24 million is planned in order to improve the condition of our roads and to improve safety and traffic flow. The largest projects include; Island Crossing Roundabout, 188th/Smokey Point Blvd Roundabout, 180th/Smokey Point Blvd Roundabout, 169th Street Segment, 211th Place improvements and 173rd Phase II.

Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Actual 9/30	2023 Budget	2024 Budget
Assigned Beginning Fund Bal.	517,240	891,366	217,177	460,153	-	-
Grants	993,656	1,177,383	1,450,000	1,139,583		
Interest/Misc	18,141	19,218	11,403	1,907		
Smokey PT Corri-FHWA Grant	10,924	145,731	600,000	207,138	245,000	245,000
WSDOT Grant - 74th Ave Trail	-	-	590,000	63,528		590,000
FHWA Grant - 169th St Project					850,000	3,050,000
PSRC Grant 188th Roundabout					500,000	1,580,000
PSRC Grant 180th Roundabout						2,200,000
Grant - SR 530 Roundabout						4,650,000
TIB - 211th Pl Proj - Grant					300,000	1,900,000
Transfer In REET I					866,862	302,500
Transfer In REET II					866,861	302,500
Transfer in Const. Tax/Other				55,769	220,000	1,425,000
Transfer In -Growth Fund	1,295,000	2,014,841	3,063,926	1,676,663	1,285,487	2,987,500
Total Revenue	2,834,961	4,248,539	5,932,506	3,604,741	5,134,210	19,232,500

Transportation Projects	1,599,333	3,394,612	2,826,300	3,173,607		
Professional Services	-	19,314	100,000	98	50,000	
Smokey Pt. Blvd Corridor- Eng.	149,905	167,784	985,000	151,468	430,000	362,500
Island Crossing Roundabout	187,112	181,429	25,000	41,962		4,775,000
Highland Drive Design						100,000
Non-Motorized /Ped Projects					100,000	50,000
ROW Purchase - 173rd Ph 2					925,000	
ROW Purchase - 188th RAB					500,000	
SR/531 Widening Project	-	-	10,000	-		75,000
211th Pl Improvements	-	-	200,000	-	395,487	2,200,000
169th Street Segment	-	-	360,000	48,308	1,158,723	3,655,000
188th / Sm Pt Blvd Roundabout					500,000	2,380,000
180th / Sm Pt Blvd Roundabout						2,800,000
180th St Connector					10,000	
188th & 67th Ave Intersection					100,000	150,000
Sidewalk/Trail Project -Grant	-	-	650,000	-	45,000	650,000
74th/204th Signal Project	7,245	25,248	750,000	20,875	775,000	
59th Complete Streets Prog					120,000	
WSDOT Coordinated Projects					25,000	10,000
173rd Phase II						2,025,000
Total Expenses	1,943,595	3,788,386	5,906,300	3,436,318	5,134,210	19,232,500
Committed Ending Balance	891,366	460,153	26,206	168,423	-	-

PARK IMPROVEMENT - 311

The park improvement fund is a capital projects fund and does not generate its own revenue except nominal revenue from concessions at Haller Park and community garden fees. Revenues to pay for projects typically come from grants and/or park mitigation fees transferred from the growth fund.

Park improvement projects this biennium include; acquisition/construction of the Smokey Point Blvd Park for \$3.3 million, Jensen Park restrooms for \$100,000 and \$400,000 in funding to do safety and other improvements to city parks like; replace play equipment, fix restrooms, add sidewalks and add signage. A federal grant has been applied for to fund the Smokey Point Park construction, a state grant of \$270,000 has been awarded for the project, and the remaining funds will come from park mitigation and/or the American Rescue Plan Act (ARPA). Construction sales tax will fund the other improvements.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	58,606	4,061	6,000	18,353	18,000	3,052
Grants	311,370	40,000				
Bonds Refinance	3,261,129					
Federal Grant - Smky Pt Park					2,040,000	
State Grant- Smky Pt Park					270,000	
County Grant - Parks					50,000	50,000
Community Garden	624	549	600	729	700	700
Investment Interest/Misc	5,580	98	11,880	75	200	200
Arl Veteransl-plaques	60	-		-	300	300
Trans In/305 Jensen Restrooms					500,000	
Transfer In- ARPA Smky Pt Park					1,013,723	
Trans In - Park Mitigation	187,486	131,288				
Total Revenue	3,824,855	175,996	18,480	19,157	3,892,923	54,252
Community Garden	581	403	600	582	600	600

Bonds Refinance	3,250,667					
Misc	722		80			
Veterans Memorial Plaques	-	-	300	-	1,500	1,500
Park Improvements	372,022	136,452			64,048	50,000
Transfers	196,802	20,788				
Jensen Park Restrooms					100,000	
Parks Project - Per Plan					400,000	
Smky Pt Park Purch/Improv					3,323,723	
Total Expenses	3,820,794	157,643	980	582	3,889,871	52,100
Assigned Ending Balance	4,061	18,353	17,500	18,575	3,052	2,152

CEMETERY CAPITAL - 316

The cemetery capital fund is a capital projects fund and does generate its own revenue. The current fund balance comes from transfers of excess fund balance from the cemetery operating fund. The cemetery operating fund is projected to have excess fund balance this biennium so the budget includes a transfer of \$20,000 in 2023 and a transfer of \$15,000 in 2024.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Fund Bal.	31,042	46,511	41,400	51,058	51,223	71,393
Investment Interest	469	562	100	165	170	175
Transfer In - Cemetery	15,000	3,985	10,000	-	20,000	15,000
Total Revenue	46,511	51,058	51,500	51,223	71,393	86,568
Assigned Ending Fund Balance	46,511	51,058	51,500	51,223	71,393	86,568

EQUIPMENT REPLACEMENT – 320

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

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

Beginning in 2023, the city will be moving into a leasing program for its standard vehicles. Vehicles will move into the leasing program based on their original scheduled replacement date. The benefits of the leasing program are that the city will have safer and more fuel efficient vehicles, the ability to move to hybrid/electric vehicles more quickly and save fuel and maintenance costs in the long term. Other equipment such as mowers and tractors will continue to follow the same replacement program with departments making contributions into their replacement fund each year to save up money to purchase them.

Approximately \$861,000 will be invested in technology hardware and software to make sure our systems are up to date and secure, \$853,000 will be invested replacing obsolete equipment such as mowers, backhoes and a tug to tow aircraft.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Fund Bal.	2,763,361	3,544,307	1,550,512	2,239,581	1,400,000	1,536,517
CED- Technology Fee	19,551	23,900	12,000	20,375	20,000	20,000
M&O Program Fees - Field Use	11,743	9,419	6,500	18,595	20,000	20,000
Investment Interest	46,751	30,104	31,500	9,228	25,000	25,000
Misc/Insurance Proceeds	96,433	12,815		1,000		
Interf Rental Fees-GF replacemt	400,200	266,200	267,200	218,622	315,200	315,200
Inter Rental Fees-GF IT Tech	208,774	246,588	226,520	185,340	411,786	424,140
Sale Of Fixed Assets-parks	1,275	-	-	-	200	200
Sale Of Fixed Assets-Sewer	3,585	1,175	-	-	200	200

Sale Of Fixed Assets - Water	2,450	13,105	-	-	200	200
Sale Of Fixed Assets - Street	4,377	-	-	-	200	200
Sale Of Fixed Assets - Police	15,974	-	-	-	200	200
Sale Of Fixed Assets - Fire		12,100				
Sale Of Fixed Assets - IT	6,595	6,344	-	5,184	3,500	3,500
Sale of Fixed Assets - CED	-	12,800	-	-	200	200
Sale Of Fixed Assets -Storm	780	-	-	-	200	200
Sale of Fixed Asset-Facilities	2,800	-	-	-	200	200
	3,584,649	4,178,856	2,094,232	2,697,925	2,197,086	2,345,960
Transfer In EMS/Prg Dvlp	392,087	46,187				
Transfer In - Equip PW M&O	41,000	41,000	41,000	33,546	35,000	35,000
Transfer In - Equip Stormwater	40,000	15,000	15,000	12,274	30,000	30,000
Transfer In - Equip Water	35,000	25,000	25,000	20,456	30,000	30,000
Transfer In - Equip Sewer	40,000	40,000	40,000	32,728	40,000	40,000
Transfer In - Cemetery	824				4,000	4,000
Transfer In - Equip Street	75,000	75,000	75,000	61,364	15,000	20,400
Transfer In - Equip Airport	55,000	65,000	65,000	53,182	40,000	40,000
Transfer In - Sewer Membrane	220,000	342,000	2,566,000	40,000	325,000	325,000
	898,911	649,187	2,827,000	253,550	519,000	524,400
Transfer In - IT Tech PW M&O	18,979	27,231	23,196	18,980	39,745	40,937
Transfer In - IT Tech StormWtr	9,303	11,053	11,385	9,315	23,200	23,896
Transfer In - IT Tech Water	32,714	40,334	41,544	33,992	74,486	76,720
Transfer In - IT Tech Sewer	27,908	35,381	36,442	29,818	66,197	68,183
Transfer In - IT Tech Cemetery	2,473	2,934	3,022	2,474	4,853	5,000
Transfer In - IT Tech Street	7,486	9,259	9,537	7,803	16,648	17,148
Transfer In - IT Tech Airport	13,999	21,111	17,847	14,603	35,800	36,875

	112,862	147,304	142,973	116,985	260,929	268,759
Total Revenue	4,596,422	4,975,347	5,064,205	3,068,460	2,977,015	3,139,116
IT Tech Equip - Legislative	14,963	21,542	15,094	11,434	16,940	21,841
IT Tech Equip - Executive	12,485	24,375	22,582	16,393	28,593	23,474
IT Tech Equip - Finance	12,480	30,041	26,486	17,041	37,846	26,531
IT Tech Equip - IT Dept	3,782	15,801	26,143	10,149	31,055	11,518
IT Tech Equip - Police	72,326	161,363	157,064	152,044	173,095	126,563
IT Equip Fire/EMS	55,447	88,190				
IT Tech Equip - CED	14,567	29,887	22,783	18,683	31,985	30,189
IT Tech Equip - Cemetery	1,262	3,451	4,052	1,753	4,903	3,492
IT Tech Equip - Streets	5,259	16,760	12,951	8,384	12,960	13,587
IT Tech Equip - Airport	12,588	23,591	22,003	18,698	31,182	31,116
IT Tech Equip - Water	25,986	55,122	34,297	45,592	53,678	44,438
IT Tech Equip - Sewer	26,485	37,958	31,234	41,158	42,712	40,256
IT Tech Equip - Stormwater	6,950	12,735	12,124	9,381	16,276	12,520
IT Tech Equip - PW M&O	16,032	30,797	26,561	22,814	46,687	32,602
	280,610	551,613	413,374	373,525	527,912	418,127
Equipment - Police	192,077	258,489	120,100	167,058	160,000	163,200
Equipment Fire/EMS	239,655		65,000			
Equipment Storm	7,757		25,000			
Equipment Streets	76,207	113,421				
Equipment IT		34,184				
Equipment - PW M&O			27,000	69,914	28,000	8,000
Equipment - Water	106,032	4,475	80,000		92,000	
Equipment - WW	148,756	3,474	1,100,000		150,000	

Equipment - Cemetery						37,000
Equipment - Airport			60,000		200,000	
Sewer Membrane		782,855	2,346,000	479,145		
Transfer Out		983,152				
Permit Technology - Expenses	1,021	4,105	1,000	3,485	7,500	7,500
Principal	771,505	2,184,153	3,824,100	719,602	637,500	215,700
Lease Vehicles - Admin					-	-
Lease Vehicles - IT	-				6,039	6,039
Lease Vehicles - PW M&O					52,290	52,290
Lease Vehicles - Police					129,316	129,316
Lease Vehicles - Stormwater					5,400	10,800
Lease Vehicles - Water					27,852	40,020
Lease Vehicles - WW					16,416	22,452
Lease Vehicles - Streets					15,000	20,400
Lease Vehicles - Airport					15,354	31,554
Lease Vehicles - CED					7,416	14,832
	-	-	-	-	275,083	327,703
Total Expenses	1,052,115	2,735,766	4,237,474	1,093,127	1,440,498	961,529
Assigned Ending Fund Balance	3,544,307	2,239,581	826,731	1,975,334	1,536,517	2,177,587

AIRPORT OPERATING FUND - 402

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

Land rents are based on a rate per square foot. Rates are established by a land appraisal conducted every five years. Land rates vary by zoning category, however most land rates in 2023 will be \$.38 per square foot, an increase of 1 cent per square foot from 2022. The land rates for 2024 are expected to remain the same at \$.38 per square foot. Building rates are adjusted annually by CPI. The budget estimates a CPI increase of 2%.

No significant changes in operating expenses since the last biennium except for; reinstatement of the intern position, an additional \$30,000 to complete an airport development plan and \$70,000 for a land appraisal. Capital expenses include; \$180,000 each year for routine maintenance projects, \$120,000 for fiber along 188th/Airport Blvd and \$250,000 for airport restrooms near the food truck/observation area.

POSITION	2019	2020	2021	2022	2023	2024
AIRPORT DIRECTOR	1	1	1	1	1	1
AIRPORT MANAGER	1	1	1	1	1	1
AIRPORT SUPERVISOR	0	0	0	0	0	0
AIRPORT OPERATIONS SPECIALIST	0	0	2	2	2	2
AIRPORT OFFICE LEAD	0	0	0	0	1	1
AIRPORT COORDINATOR	1	1	0	0	0	0
ADMIN SPECIALIST	1	1	1	1	0	0
INTERN	1	1	0	0	1	1
TOTAL	5	5	5	5	6	6

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	584,956	799,354	410,043	777,477	300,000	275,562
Sales Of Merchandise	1,123	1,326	8,000	1,585	750	750
Grants		114,220	160,000	76,524		
Aviation Fuel Fees	12,367	11,048	11,000	6,825	9,500	9,500
AR Accounts - Unapplied	(39,462)	(17,917)	50,000	(6,120)	10,000	10,000
Aviation Buildings	102,909	119,946	138,740	86,248	120,000	120,000
Rental Aviation Sites	372,551	416,613	361,758	282,621	391,535	391,535
Industrial Buildings	80,745	72,349	74,365	63,511	76,272	77,797
Industrial Land	1,795,680	1,759,709	1,865,710	1,506,858	2,193,008	2,268,639
Hangar Rent	217,270	226,421	220,000	164,254	231,036	235,195
Commercial Land	166,731	100,512	144,349	113,495	147,594	147,744
Processing Fee - Statements	6,214	5,577	10,000	5,961	5,500	5,500
Interfund-Storage Lot#105	32,284	33,208	34,130	27,926	35,052	35,052
Interfund Food Bank #107	14,560	14,976	15,301	12,594	15,808	15,808
Interfund -Rent PW M&O Land	21,840	22,464	23,088	18,892	23,712	23,712
Interfund Rent Station 47/48	9,210	9,473	45,364			
Interfund-Well Site Water	9,975	10,260	10,545	8,629	10,830	10,830
Interfund- PW Compost Fac	41,666	42,856	-	35,064	45,237	45,237
Interfund - CED Rent/Office Sp	25,056	25,557	26,069	21,913	27,317	27,863
NSF- Fee Collected/Misc	282	250	250	-	100	100
Penalties	6,554	11,313	15,000	12,484	15,000	15,000
Investment Interest	20,489	14,283	25,000	6,520	20,000	20,000
Transient Tie Downs	1,115	1,860	700	1,088	2,000	2,000
Tie Down Fees	29,704	32,300	30,000	17,818	32,000	32,000
Meeting Room Rental	75	-	500	-	500	500
Land Use - Special Events	10,572	10,545	15,000	7,772	10,000	10,000

Mill Site Land	1,986	2,076	2,075	1,557	2,076	2,076
Ultra Light Land	24,952	25,991	26,000	19,493	25,991	25,991
Aviation T-hangar Land	318,784	269,072	286,620	192,709	314,029	314,029
Aviation Land -Industrial Use	81,432	83,758	86,000	82,861	88,411	88,411
Land Use - Short Term	14,973	10,795	5,000	5,767	3,214	3,214
Wait List Fee	605	610	250	540	385	400
Reimbursements	-	9,716	-	678	100	100
Accounts Receivable- Airport	17,917	6,120	-	16,977	10,000	10,000
Rental Deposit	508	1,662	500	1,581	500	500
Leasehold Tax - Collected	424,069	415,376	415,000	324,890	430,000	440,000
Nw Custom Aircraft - Principal	6,793	6,567	7,594	5,696	8,050	8,533
Nw Custom Aircraft - Interest	6,372	4,572	4,557	3,418	4,102	3,619
Total Revenue	4,422,853	4,674,818	4,528,508	3,906,106	4,609,609	4,677,197
Salaries & Wages	421,561	445,679	467,423	361,476	565,757	597,201
Leave Payout				-	19,590	
Overtime	683	1,690	4,750	5,564	1,700	1,800
FICA-Medicare-L&I-Unemploy	33,831	35,415	40,461	29,334	45,567	47,648
Retirement - DRS/DC Match	54,437	52,378	62,799	37,655	69,514	84,983
Health Insurance Benefits	59,735	66,301	66,597	62,338	87,201	91,368
Office Supplies	7,045	6,254	6,000	2,571	6,000	6,100
Operating Supplies	29,487	24,217	34,000	15,169	32,000	34,000
Uniform & Clothing	1,944	1,022	2,000	-	3,000	3,100
Meeting Materials	164	1,204	400	9	600	600
Small Attractive Fixed Assets	-	-	500	2,733	2,500	2,500
Fuel	9,752	17,562	18,500	20,521	20,000	21,000
Professional And Legal Svcs	97,594	108,902	120,000	55,439	150,000	190,000

Interfund EMS	158,078	96,578	153,963			
Interfund - Police Serv Airp	822,611	774,068	870,460	552,655	700,653	725,385
Marketing	6,312	3,490	8,000	3,547	6,000	6,000
Bank/credit Card Proc Fees	9,406	11,339	12,000	9,275	12,000	12,500
Sales Tax - DOR Remittance	131	3,596	500	348	500	500
Acct/Admin Cost Allocation Fee	151,237	164,566	191,337	154,765	126,540	124,390
Communications & Postage	11,841	13,659	12,000	8,116	14,000	14,500
Travel/Training	1,879	2,063	10,000	496	10,000	10,000
Operating Leases-copier	3,207	4,749	2,700	2,702	2,100	2,200
Insurance - WCIA & Other	35,035	40,842	58,886	65,564	72,514	79,645
Utilities-PUD,Stormwater,etc	53,975	53,709	67,000	45,300	67,000	67,000
Vehicle Repair & Maintenance	17,575	9,966	12,000	8,815	6,000	6,000
Office Machine Repair & Maint	550	14	1,500	-	750	750
Interfund - PW M&O Facilities	438,136	368,751	553,480	452,848	657,361	715,085
Annual Dues/Memberships	7,927	4,715	7,000	5,801	7,000	7,000
Refunds of Deposits	6,856	1,867	2,050	761	500	500
Leasehold Tax -DOR Remittance	405,541	418,554	415,000	144,004	430,000	440,000
2014 LTGO Refi 2009 -Principal	50,000	55,000	55,000	-	60,000	25,000
2014 LTGO Bond - Interest	8,900	7,250	5,750	2,800	3,400	1,000
Building Improvements	1,557	-	70,000	-	70,000	70,000
Maintenance Projects	9,779	84,249	150,000	169,693	180,000	180,000
Projects			557,000	136,684		
Fiber 188th/AP Blvd				-	120,000	
Airport Restrooms					250,000	
Capital Outlay-Equipment	37,735	131,583	8,000	-	8,500	8,500
Transfer Out -Equip Airport	55,000	65,000	65,000	53,182	40,000	40,000
Transfer Out -IT Tech Airport	13,999	21,111	17,847	14,603	35,800	36,875

Transfer To -A/P Reserve Fund	600,000	800,000	388,000	-	450,000	700,000
Total Expenses	3,623,500	3,897,340	4,517,903	2,424,767	4,334,047	4,353,130
Assigned Ending Balance	799,354	777,478	10,605	1,481,339	275,562	324,067

WATER – 403

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

Water operating revenues show an increase based on a possible rate increase for 2023/2024, an increase in commercial/residential space due to current construction activity levels and an expected population increase.

Operating expenses remain relatively stable other than an increase of 2.13 FTE which includes the utility locate position, a GIS analyst 1, creation of the deputy public works director and an additional water treatment plant operator.

POSITION	2019	2020	2021	2022	2023	2024
PUBLIC WORKS DIRECTOR	0.4	0.4	0.4	0.4	0.4	0.4
DEPUTY PUBLIC WORKS DIRECTOR	0	0	0	0	0.4	0.4
CITY ENGINEER	0.4	0.4	0.4	0.4	0	0
ENTERPRISE DATA AND TECH MANAGER*	0.4	0.4	0.4	0.4	0.4	0.4
UTILITY MANAGER	0.4	0.4	0.4	0.4	0.4	0.4
PUBLIC WORKS INSPECTOR	0	0	0.4	0.4	0.4	0.4
ENGINEERING TECHNICIAN	0.4	0.4	0	0	0	0
ENGINEER II - CIVIL ENGINEER	0	0	0.4	0.4	0.8	0.8
PUBLIC WORKS ACCOUNTANT	0.4	0.4	0.4	0.4	0.4	0.4
WATER TRMT PLANT OPERATOR III	0	0	1	1	1	1
WATER TRMT PLANT OPERATOR I & II	3	3	2	2	3	3
WATER RESOURCES PLANNER	1	1	1	1	1	1
LEAD WATER DISTRIBUTION SPECIALIST	1	1	0	0	0	0
WATER DISTRIBUTION SPECIALIST III	0	0	1	1	1	1
WATER DISTRIBUTION SPECIALIST I & II	5	5	4	4	4	4
UTILITY LOCATE SPECIALIST	0	0	0	0	0.33	0.33
ADMINISTRATIVE SPECIALIST II	0.4	0.4	0.4	0.4	0.8	0.8
GIS ANALYST II	0.4	0.4	0.4	0.4	0.4	0.4
GIS ANALYST I	0	0	0	0	0.4	0.4
FINANCE TECHNICIAN I & II*	1	1	0	0	0	0
ADMINISTRATIVE SPECIALIST I	0	0	0.4	0.4	0	0
TOTAL	14.2	14.2	13	13	15.13	15.13

*previously titled GIS Supervisor

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Fund Bal.	856,030	663,343	585,348	1,044,405	1,047,700	1,021,128
Water Sales	3,727,759	3,894,165	3,759,500	2,811,702	4,350,000	4,480,500
Meter Fee	27,380	88,430	32,400	115,620	36,420	36,420
Penalties	8,792	6	30,900	12,633	10,000	10,000
Recovery of NSF Fees	2,587	2,494	2,575	2,507	2,300	2,300
Investment Interest	18,241	11,589	15,450	4,876	10,000	10,000
PW Meeting Room Rental	1,140	1,095	3,090	2,212	3,000	3,000
Sale of Scrap & Junk	5,171	1,946	515	-	500	500
Restitution	550	618	100	275	100	100
Reimbursements	1,559	5,749		1,264		
Hydrant Meter - Deposit	750	9,750	3,090	2,250	4,500	4,500
Transfer In -GF Eng/GIS	20,000	30,000	30,000	24,546	64,374	74,165
Total Revenue	4,669,959	4,709,185	4,462,968	4,022,289	5,528,894	5,642,613
Utilities - Salaries	1,014,284	1,065,217	1,128,451	857,270	1,384,816	1,448,480
Leave Payout	12,138	-	10,000	-	20,000	10,000
Overtime	106,983	97,606	93,500	72,607	95,600	105,700
FICA -Medicare-L&I-Unemploy	103,102	103,266	126,571	85,069	140,093	144,955
Retirement - DRS/DC Match	144,356	135,686	162,519	93,277	181,351	227,752
Health Insurance Benefits	200,914	200,167	226,095	156,657	251,485	267,362
Operating Supplies	93,942	102,081	101,455	67,653	105,000	113,400
Operating Permit	13,952	13,169	14,420	13,184	14,500	15,660
Reg Compliance & Equip	11,660	15,351	17,510	7,473	17,000	18,360
Safety Equip & Clothing	2,685	5,370	4,275	1,748	5,000	5,400
Small Attractive Fixed Assets	2,314	1,540	3,605	1,305	3,000	3,240
Fuel	10,722	14,869	18,540	12,896	18,000	19,440

Inventory Items	21,671	86,356	41,200	59,596	80,000	86,400
Professional Services	20,549	26,076	15,450	17,840	28,000	30,240
Software Maint Support	22,009	22,253	25,750	13,596	18,000	19,440
Cr Card Fees/DOR Sales/Use Tax	22,557	23,828	23,690	18,885	25,000	27,000
Janitorial/Landscaping	8,875	5,555	9,270	4,242	9,000	9,720
State Taxes	189,012	198,816	205,552	129,102	218,762	225,324
City Taxes	189,702	200,792	192,381	136,911	220,436	226,961
Acct/Admin Cost Allocation Fee	133,396	149,744	146,370	114,631	195,474	207,652
Communications	12,195	13,569	12,669	10,904	14,000	15,120
Telemetry	3,100	3,594	4,120	2,663	4,000	4,320
Per Diem Travel/Registration	11,302	17,851	9,785	4,615	13,000	13,240
Copier Lease	1,133	991	1,236	688	1,200	1,296
Interfund-Rent Water Well Site	9,975	10,260	10,545	8,629	10,830	10,830
Interfund-Rent/Storage Lot#105	8,394	8,634	8,874	7,262	9,114	9,114
Insurance - WCIA	39,312	42,579	43,612	64,343	76,769	88,297
PUD & Stormwater	95,685	103,080	108,150	48,600	105,000	113,400
PUD Water Bill	191,873	243,359	149,350	191,031	257,250	264,965
Repairs & Maintenance	21,617	71,027	51,500	23,990	50,000	50,000
IWORKS Annual Support	981	981	1,421	-	1,000	1,000
Vehicle Repair & Maint	6,655	10,104	10,300	3,737	8,000	8,000
Dues/Outreach	2,635	2,754	3,296	2,929	3,000	3,000
Meter Fee - Refund Deposit	1,523	6,000	3,190	2,250	4,500	4,500
Transfer M&O	6,000	2,499	6,000	4,910		
Transfer Out -Cemetery Hours					13,400	14,325
Transfer Out -Equip Water	35,000	25,000	25,000	20,456	30,000	30,000
Transfer Out -IT Tech Water	32,714	40,334	41,544	33,992	74,486	76,720
Transfer Out -GF Recycling	1,700	1,700	1,700	-	1,700	1,700

Transfer Out -Water Impr Fund	1,200,000	592,720	800,000	-	800,000	750,000
Total Expenses	4,006,616	3,664,780	3,858,896	2,294,942	4,507,766	4,672,314
Assigned Ending Balance	663,343	1,044,405	604,072	1,727,347	1,021,128	970,299

SEWER – 404

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

Sewer operating revenues show an increase based on a possible rate increase for 2023/2024, an increase in commercial/residential space due to current construction activity levels and an expected population increase. Operating expenses remain relatively stable other than an increase of 2.13 FTE which includes the utility locate position, a GIS analyst 1, creation of the deputy public works director and an additional water treatment plant operator. The budget also increased the amount put aside for future sewer membrane replacement and increased the amount going into sewer capital reserves.

POSITION	2019	2020	2021	2022	2023	2024
PUBLIC WORKS DIRECTOR	0.4	0.4	0.4	0.4	0.4	0.4
DEPUTY PUBLIC WORKS DIRECTOR	0	0	0	0	0.4	0.4
CITY ENGINEER	0.4	0.4	0.4	0.4	0	0
ENTERPRISE DATA AND TECH MANAGER*	0.4	0.4	0.4	0.4	0.4	0.4
UTILITY MANAGER	0.4	0.4	0.4	0.4	0.4	0.4
PUBLIC WORKS ACCOUNTANT	0.4	0.4	0.4	0.4	0.4	0.4
PUBLIC WORKS INSPECTOR	0	0	0.4	0.4	0.4	0.4
ENGINEER II - CIVIL ENGINEER	0	0	0.4	0.4	0.8	0.8
WASTEWATER TREATMNT PLANT OPER. I, II & III	2	2	2	2	4	4
LAB/PRETREATMENT SPECIALIST	1	1	1	1	1	1
COMPOST FACILITY OPERATOR I	1	1	1	1	1	1
COLLECTION SYSTEMS SPECIALIST I, II & III	4	4	4	4	3	3
ENGINEERING TECHNICIAN	0.4	0.4	0	0	0	0
ADMINISTRATIVE SPECIALIST II	0.4	0.4	0.4	0.4	0.8	0.8
GIS ANALYST II	0.4	0.4	0.4	0.4	0.4	0.4
GIS ANALYST I	0	0	0	0	0.4	0.4
UTILITY LOCATE SPECIALIST	0	0	0	0	0.33	0.33
FINANCE TECHNICIAN I & II*	0.7	0.7	0	0	0	0
ADMINISTRATIVE SPECIALIST I	0	0	0.4	0.4	0	0
TOTAL	11.9	11.9	12	12	14.13	14.13

*previously titled GIS Manager

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	787,138	648,918	462,553	797,564	1,145,000	923,504
Sewer Service Charges	5,786,007	5,952,758	5,904,269	4,495,982	6,550,000	6,746,500
Side Sewer Permits	5,100	9,270	3,600	22,695	6,120	3,600
Penalties	14,606	2	25,750	22,461	15,000	15,000
Investment Interest	29,561	19,831	22,660	8,223	20,000	20,000
Transfer In WS Bond		19,847				
Transfer In - GF ENG/GIS	20,000	30,000	30,000	24,546	64,374	74,165
Total Revenues	6,642,412	6,680,626	6,448,832	5,371,470	7,800,496	7,782,769
Salaries	910,495	973,493	998,247	803,932	1,276,040	1,337,178
Leave Payout	5,175	-	10,000	8,402	10,000	10,000
Overtime	64,084	67,027	64,000	58,677	65,600	73,700
FICA - Medicare-L&I-Unemploy	90,713	93,613	113,101	81,372	128,086	133,378
Retirement - DRS/DC Match	125,460	121,454	141,279	88,378	164,351	207,694
Health Insurance Benefits	164,695	170,764	187,753	152,156	239,238	250,617
Operating Supplies	118,400	139,968	128,750	92,275	135,600	146,448
DOE Permit	23,662	18,335	20,600	18,115	22,000	23,760
Reg Compliance/Equip	16,301	13,721	25,750	22,396	25,000	27,000
Safety Equip & Clothing	3,683	8,629	3,605	1,722	9,000	9,720
Small Attractive Fixed Assets	2,452	513	3,090	732	2,500	2,700
Fuel	9,068	12,985	11,330	11,317	15,000	16,200
Professional Services	12,572	16,778	12,360	19,603	16,000	17,280
Software Maint/Support	20,034	19,421	20,600	22,240	18,000	19,440
Cr Card Fees/DOR Sales/Use Tax	22,557	23,828	23,690	18,878	25,000	27,000
Biosolids Hauling	168,051	173,025	175,100	120,029	176,000	190,080
Janitorial & Landscaping	8,875	5,611	9,270	4,242	9,000	9,720

State Taxes	120,754	125,019	115,000	87,444	137,753	141,831
City Taxes	294,796	299,093	297,814	212,373	329,556	339,255
Acct/Admin Cost Allocation Fee	254,980	277,924	268,155	200,041	326,021	349,750
Communications	11,509	12,345	11,278	9,215	13,000	14,040
Telemetry	9,759	3,877	12,257	8,117	13,000	14,040
Per Diem Training/Registration	6,499	7,806	10,300	5,054	9,000	9,720
Pipeline Lease	3,120	3,213	3,296	3,310	3,350	3,618
Copier Lease	1,133	991	1,236	688	1,245	1,345
Interfund-A/P Rent Compost Fac	41,666	42,856	-	35,064	45,237	45,237
Insurance - WCIA	94,963	108,575	110,424	106,017	133,259	148,224
PUD/Stormwater Services	312,380	350,544	309,000	244,604	320,000	345,600
Repair & Maintenance	131,377	120,330	123,600	71,920	125,000	135,000
IWorq System Annual Main	981	981	1,421	-	1,000	1,080
Vehicle Rep & Maint	6,486	14,147	10,300	12,727	11,000	11,880
Memberships/ UT Undergr	2,125	2,245	3,090	1,543	2,500	2,700
Refunds	1,090					
Principal - PWTF III Loan	393,547	393,547	393,547	393,547	393,547	393,547
Principal -PWTF #4 Precon Loan	52,632	52,632	52,632	52,632	52,632	52,632
Principal -PWTF #5 Loan	529,412	529,412	529,412	529,412	529,412	529,412
Principal -DOE Loan L1000024	280,979	289,236	297,737	147,790	306,487	315,494
Principal -DOE Loan L1000025	457,335	470,776	484,612	240,551	498,853	513,514
Interest - PWTF III Loan	13,774	11,806	9,839	9,839	7,871	5,903
Interest -PWTF #4 Precon Loan	2,105	1,842	1,579	1,579	1,316	1,053
Interest -PWTF #5 Loan	23,824	21,176	18,530	18,529	15,882	13,235
DOE Loan L1000024 Inter	108,227	99,970	91,470	46,813	82,720	73,712
Interest -DOE Loan L1000025	176,156	162,716	148,881	76,195	134,639	119,978
Capital Outlay		38,509		4,731		

Transfer Out - Equip Sewer	40,000	40,000	40,000	32,728	40,000	40,000
Transfer Out - IT Tech Sewer	27,908	35,381	36,442	29,818	66,197	68,183
Transfer M&O	6,000	2,499	6,000	4,910		
Transfer Out - Cemetery Hours					13,400	14,325
Transfer Out - GF Recycling	1,700	1,700	1,700	-	1,700	1,700
Transfer Out - Sewer Membrane	220,000	342,000	220,000	40,000	325,000	325,000
Transfer Out - Sewer Impr Fund	600,000	160,749	300,000	-	600,000	600,000
Total Expenses	5,993,494	5,883,063	5,858,077	4,151,654	6,876,992	7,132,923
Assigned Ending Balance	648,918	797,563	590,755	1,219,816	923,504	649,846

WATER IMPROVEMENT – 405

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

Water infrastructure improvements for the next biennium total \$7.7 million. \$2.4 million is planned for annual water main replacements, \$1.1 million is planned for a water well system construction at Haller well South/North and \$1 million is planned for reservoir improvements.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Fund Bal.	9,518,025	9,413,776	3,982,000	9,652,538	8,552,600	4,382,600
Capital-Water Connection Fee	392,631	1,885,967	500,000	1,251,990	400,000	300,000
Other Increases	11,209			13,863		
Investment Interest	138,617	91,570	40,000	39,903	40,000	10,000
Transfer In - Water Fund	1,200,000	592,720	800,000	-	800,000	750,000
Total Revenues	11,260,482	11,984,033	5,322,000	10,958,294	9,792,600	5,442,600
 Water Projects	 1,846,762	 2,331,494	 180,000	 78,175		
Water Comp Plan	-	-	175,000	-	75,000	
System Analysis/Survey			70,000		150,000	50,000
615 Reservoir Prop Purchase					275,000	15,000
Water System Replace. Desig			15,000	154,488	70,000	145,000
Annual Water Main Replacemt			1,025,000	59,539	1,200,000	1,200,000
Hydrant Repair & Maint			10,000	13,423	15,000	15,000
Water Treatment Plant Imp			35,000	7,030	310,000	100,000
Water Iron Repair Program			10,000	5,002	10,000	10,000
Water Distribution Sys Repairs			150,000	45,294	100,000	100,000
520 Zone Booster Stat Install				11,804	750,000	

Water Well System Construction			750,000	10,950	1,050,000	100,000
Water Treatment Plant Expan			2,000,000		150,000	150,000
Reservoir Improvements			135,000	17,983	1,000,000	50,000
204th & 74th Intersection					155,000	50,000
211th Place Rehab						300,000
New & Replacement Meters			25,000	13,437	25,000	25,000
Transfer/Fund 306 for BCF Fac.					75,000	
Total Expenses	1,846,762	2,331,494	4,580,000	417,123	5,410,000	2,310,000
Assigned Ending Balance	9,413,720	9,652,538	742,000	10,541,171	4,382,600	3,132,600

SEWER IMPROVEMENT – 406

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

Sewer infrastructure improvements for the next biennium total \$4.1 million. \$1.75 million is set aside for the sewer main replacement program (including 67th Ave plus lift station 14 force main), \$740,000 for sewer treatment plant improvements and \$200,000 for a system analysis on the Smokey Pt Corridor.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	7,273,953	7,925,653	5,652,627	8,068,550	4,753,278	3,152,678
Capital - Sewer Connection	425,485	1,318,895	145,200	815,537	169,400	169,400
Other/Reimbursements	336,951					
Investment Interest	106,684	94,767	30,000	32,520	25,000	15,000
Transfer In - Sewer	600,000	160,749	300,000	-	600,000	600,000
Total Revenue	8,743,073	9,500,064	6,127,827	8,916,607	5,547,678	3,937,078
 Sewer Projects	 194,334	 1,080,252	 155,000	 19,700		
CIC Design/Construction	122,567	135,803	25,000	427,342		
Sewer WRF Equalizing Basin			150,000	1,153,265		
System /Is Analysis/survey			50,000		150,000	50,000
Sewer Main Repl Design	1,195		20,000		30,000	30,000
Sewer Comp Plan			175,000		45,000	
State Tax			2,904		15,000	
Lift Station Improvements	360,689	3,478	650,000	58,603	75,000	850,000
Sewer Main Replmnt Rehab	52,604	24,011	775,000	42,091	1,505,000	280,000
WWTP Improvements	84,596	187,635	80,000	58,245	320,000	420,000

Sewer System Repairs					20,000	20,000
Collection System Repairs					100,000	100,000
Sewer Manhole Rehab	1,434	335	10,000	10,472	10,000	10,000
Transfer Fund 306 BCF			2,346,000		125,000	
MBR Replacement			900,000	2,268,124		
Total Expenses	817,420	1,431,514	5,338,904	4,037,842	2,395,000	1,760,000
Assigned Ending Balance	7,925,654	8,068,550	788,923	4,878,765	3,152,678	2,177,078

STORM IMPROVEMENT – 409

The storm improvement fund is a capital projects fund. Revenues come from transfers from the storm operating fund. The purpose of this fund is to accumulate money to pay for capital projects related to providing storm services. Stormwater improvements in the next biennium total \$2.3 million with the major project being the prairie creek culvert. The budget assumes a FEMA grant to fund about 85% of the project costs.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	1,100,657	969,115	495,825	664,046	657,300	650,300
FEMA Grant-Prairie Cr Culvert					1,442,500	
Other /Grants	29,067		125,000	81,112		
Investment Interest	16,183	8,661	10,000	2,611	5,000	2,000
Transfer In-Storm Wtr Utility	135,650	164,000	137,000	-	248,000	140,000
Total Revenue	1,281,558	1,141,776	767,825	747,768	2,352,800	792,300
Storm Projects		100,425		22,089		
Smky PT Blvd Corr Planning			15,000		10,000	-
Storm Water Improv	210,911	276,053	10,000	9,064	15,000	15,000
Storm System Repair & Maint	23,529	40,797	90,000	5,971	25,000	25,000
Detent Pond Clean/maint			40,000		20,000	20,000
Old Town Wetlands	60,695	7,400	80,000		40,000	40,000
Utility Imp 4-year Storm	1,625	7,082	60,000	364	50,000	50,000
Prairie Creek Culvert	32	40,974	200,000	105,489	1,492,500	200,000
Is. Cross Compensatory Storage		5,000	225,000		50,000	225,000
211th Place Rehab						100,000
Transfer Out	15,650					
Total Expenses	312,443	477,730	720,000	142,977	1,702,500	675,000
Assigned Ending Balance	969,115	664,046	47,825	604,792	650,300	117,300

AIRPORT RESERVE – 410

The airport reserve fund is used to accumulate excess operating revenues from the airport's operating fund. The reserve funds are used for future capital projects and/or used to meet grant matching requirements. \$2.2 million is scheduled in 2024 to be transferred into the airport CIP fund as match for the Taxiway Alpha project, the master plan and fencing project.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	1,889,920	1,427,041	2,510,920	2,241,908	2,600,000	3,065,000
Investment Interest	27,973	14,867	23,000	8,980	15,000	15,000
Transfer In -Airport Fund	600,000	800,000	388,000	-	450,000	700,000
Total Revenue	2,517,893	2,241,908	2,921,920	2,250,888	3,065,000	3,780,000
Transfer To Airport CIP	1,090,852	-	350,000	-	-	2,215,500
Assigned Ending Bal.	1,427,041	2,241,908	2,571,920	2,250,888	3,065,000	1,564,500

W/S BOND RESERVE – 411

This fund was created to satisfy bond requirements that a reserve be held in order to meet final debt obligations on the waste water treatment plant bonds. No activity will occur in this fund until final debt obligations need to be paid. The bonds have maturity dates ranging from 2026 to 2029.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Restricted Beg. Bal.	1,042,546	1,042,546	1,022,696	1,022,699	1,022,699	1,022,699
Restricted Ending Bal.	1,042,546	1,042,546	1,022,696	1,022,699	1,022,699	1,022,699

STORM – 412

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

Revenue projections are based on a variety of assumptions including; recent revenue trends, number of storm water customers, including anticipated growth. Expenses are consistent with prior year with general cost increases. Operating expenses do include an increase of .73 FTE which includes the utility locate position, a GIS analyst 1, creation of the deputy public works director and an additional water treatment plant operator.

POSITION	2019	2020	2021	2022	2023	2024
PUBLIC WORKS DIRECTOR	0.2	0.2	0.2	0.2	0.2	0.2
DEPUTY PUBLIC WORKS DIRECTOR	0	0	0	0	0.2	0.2
CITY ENGINEER	0.2	0.2	0.2	0.2	0	0
ENTERPRISE DATA AND TECH MGR*	0.2	0.2	0.2	0.2	0.2	0.2
PUBLIC WORKS INSPECTOR	0	0	0.2	0.2	0.2	0.2
STORMWATER MANAGER	0	0	0	0	0	0
UTILITIES MANAGER	0.2	0.2	0.2	0.2	0.2	0.2
PUBLIC WORKS ACCOUNTANT	0.2	0.2	0.2	0.2	0.2	0.2
ENGINEER II - CIVIL ENGINEER	0	0	0.2	0.2	0.4	0.4
ENGINEERING TECHNICIAN	0.2	0.2	0	0	0	0
GIS ANALYST II	0.2	0.2	0.2	0.2	0.2	0.2
GIS ANALYST I	0	0	0	0	0.2	0.2
STORMWATER TECHNICIAN II & III	2	2	2	2	2	2
UTILITY LOCATE SPECIALIST	0	0	0	0	0.33	0.33
ADMINISTRATIVE SPECIALIST II	0.2	0.2	0.2	0.2	0.4	0.4
FINANCE TECHNICIAN I & II*	0.3	0.3	0	0	0	0
ADMINISTRATIVE SPECIALIST I	0	0	0.2	0.2	0	0
TOTAL	3.9	3.9	4	4	4.73	4.73

*previously titled GIS Manager

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	231,175	232,668	134,409	245,272	286,958	146,292
DOE Capacity Grant	274,478	30,364	25,000	4,730	25,000	25,000
Service Charges	954,108	996,728	1,004,910	776,793	1,115,500	1,148,965
Penalties-stormwater	3,735	1,585	4,000	4,233	4,000	4,000
Reimbursements	2,036	1,000				
Investment Interest	3,369	3,215	3,000	1,111	3,000	3,000
Transfers In - GF/Storm	25,650	15,000	15,000	12,274	32,187	37,083
Total Revenue	1,494,550	1,280,560	1,186,319	1,044,413	1,466,645	1,364,340
Salaries & Wages	333,110	351,590	370,073	287,308	456,801	475,148
Overtime	183	313	-	31	300	400
FICA-Medicare-L&I-Unemploy	29,313	30,268	42,767	25,546	41,628	43,004
Retirement - DRS/DC Match	42,540	40,986	49,220	29,420	55,995	78,302
Health Insurance Benefit	62,405	63,026	71,524	42,041	65,482	68,452
Operating Supplies	6,037	9,191	6,695	2,494	9,500	10,260
NPDES Phase II- Reg Compl.	17,903	18,295	18,540	14,918	19,500	21,060
Small Attractive Fixed Asset	120	-	515	-	500	540
Fuel	2,957	4,693	2,781	4,604	6,500	7,020
Professional Services	3,593	13,031	4,635	4,149	12,000	12,960
Cr Card Fees/DOR/Use Tax	11,278	11,974	11,536	9,443	12,100	13,068
Software Annual Maint & Supp	5,490	5,741	5,150	3,821	7,000	7,560
Storm Janitorial & Landscaping	4,628	2,821	4,944	2,260	4,800	5,184
State Tax	15,936	36,688	14,935	11,161	17,000	18,360
City Tax	48,064	50,076	52,016	36,987	56,125	57,809
Acct/Admin Cost Allocation	59,109	42,647	43,197	33,889	46,018	50,658
Communications	3,397	3,514	3,605	2,665	3,700	3,996

Per Diem Travel/Registration	636	813	2,575	1,170	3,500	540
Storm Copier Lease	575	496	500	344	500	540
Insurance - WCIA	7,127	13,895	13,599	18,809	19,589	22,945
Stormwater Utility Fees	1,622	1,561	1,442	1,068	1,600	1,728
Repair & Maintenance	8,916	986	3,502	471	3,500	3,780
Repairs & Maint Wetland	-	1,996	4,635	801	2,000	2,160
Vehicle Repairs & Maint	7,196	4,942	4,120	2,518	6,000	6,480
Interfund Loan Repay	11,265					
Interfund - M&O/Streets	123,041	116,448	117,223	95,911	139,415	151,657
Pub. Education/outreach	1,923	2,587	3,193	2,998	3,100	3,200
Capital Outlay	262,500					
Storm Capacity - Grant	6,062	16,655	25,000	4,253	25,000	25,000
Transfer Out - Storm Water CIP	135,650	164,000	137,000	-	248,000	140,000
Transfer Out -Equip Storm	40,000	15,000	15,000	12,274	30,000	30,000
Transfer Out - IT Stormwater	9,303	11,053	11,385	9,315	23,200	23,896
Total Expenses	1,261,882	1,035,287	1,041,307	660,669	1,320,353	1,285,707
Assigned Ending Balance	232,669	245,272	145,012	383,744	146,292	78,633

AIRPORT CIP – 413

The airport CIP fund was created to account for capital improvement projects at the airport. Revenues are primarily received from FAA grants, WSDOT grants and transfers the airport reserve fund. Revenue also comes from an interfund loan payment from the general fund to the airport CIP fund. Annual payments on the interfund loan are \$120,000. Planned spending on airport projects this biennium is about \$7 million with all the projects scheduled in 2024. \$5.3 million is for the Taxiway Alpha project, \$790,000 is budgeted for perimeter fencing and \$820,000 for the master plan.

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Bal.	27,172	389,332	396,800	726,566	50,000	173,500
FAA Grants	2,447,396	377,859	2,950,000	420,159		711,000
WSDOT Grants	284			170		
Airport Master Plan						738,000
Taxiway Alpha Project						3,000,000
Investment Interest/Reimb	1,059	16,483	-	4,035	3,500	3,500
Interfnd Loan B&G Club Pri.	84,423	103,142	87,865	84,388	89,639	91,448
Interfnd Loan B&G Club Int.	35,577	16,858	32,135	13,794	30,361	28,552
Transfer In - Airport Reserve	1,090,852		350,000	-		2,215,500
Total Revenue	3,686,763	903,674	3,816,800	1,249,111	173,500	6,961,500
 RW 16/34	 1,024,210	 147,473	 3,310,110	 104,127		
Taxiway Bravo	2,098,283	23,423				
Non AIP projects	174,939	6,211				
FAA - Perimeter Fencing						790,000
Airport Master Plan						820,000
Taxiway Alpha Project						5,341,500
 Total Expenses	 3,297,431	 177,107	 3,310,110	 104,127	 -	 6,951,500
 Assigned Ending Balance	 389,332	 726,567	 506,690	 1,144,984	 173,500	 10,000

MAINTENANCE AND OPERATIONS – 504

This fund is a central service fund to account for maintenance & operations activities and maintenance employee salary/benefits. The majority of its revenue comes from other departments that pay for services. In this biennial budget, we wanted to provide better transparency and accountability for how those costs are allocated and paid for. This biennial budget reflects a restructure of how M&O salaries/benefits are charged to each fund. Previously, FTE's were split among several funds depending on planned work hours for each department. The previous system became cumbersome to track hours to make sure each fund paid for actual hours worked.

In the 2023/2024 budget, all M&O employee salaries/benefits will be charged to the M&O fund. Each department will be charged a cost based on the number of planned hours worked at each department. Hours will be tracked and reconciled each month to make sure actual costs are aligned with budget. No other significant items to note in this fund.

The budget reflects the addition of two FTE's, one in each year of the biennium. Operating expenses also increased based on general cost increases, to plan for unforeseen repairs and additional supplies needed with the addition of Haller Park (previous budgets didn't adequately capture the budget needed to maintain the splash park).

POSITION	2019	2020	2021	2022	2023	2024
MAINT & OPER MANAGER	0.75	0.75	0.75	0.75	1	1
M&O SUPERVISOR	0	0	0	0	1	1
M&O CREW CHIEF	0	0	0.75	0.75	2	2
LEAD MAINTENANCE WORKER	0.75	0.75	0	0	0	0
SENIOR MAINTENANCE WORKERS	0	0	0	0	0	0
MAINTENANCE WORKERS I & II*	6.5	6.5	6	6	10	11
M&O / CEMETERY COODINATOR	0.15	0.15	0	0	0	0
Finance Technician II					.5	.5
TOTAL	8.15	8.15	7.5	7.5	14.5	15.5

* 1 FTE is charged to ARPA fund for COVID prevention

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Assigned Beginning Fund Bal.	8,012	33,878	48,566	21,189	230,000	282,109
Misc/Grant	1,545	826	1,900	4,373		
Field Light Fee/Rentals	2,203	666	5,800	574	600	600
Interfund - GF/Facilities	1,105,475	1,366,000	1,211,000	990,820	843,360	917,415
Interfund - GF/Facilities					800,000	800,000
Interfund - Cemetery	67,657	32,500	32,500	26,592	132,712	144,366
Interfund - Water	6,000	2,499	6,000	4,910	-	-
Interfund - Sewer	6,000	2,499	6,000	4,910	-	-
Interfund - Storm					139,415	151,657
Interfund - Streets					219,092	238,331
Interfund - Airport	438,136	368,751	553,480	452,848	657,361	715,085
Interfund Library	36,000	19,640				
Investment Interest	1,910	1,004	800	214	200	200
Donations	300	-	600	-	200	200
Donations - Graffiti Removal	-	-	500	-	200	200
Reimbursements	9,431	6,020	6,250	264	200	200
Reimbursements - M&O	345	1,687	-	2,633	350	350
Total Revenue	1,683,013	1,835,969	1,873,396	1,509,327	3,023,690	3,250,713
Salaries & Wages	572,026	629,580	659,589	505,181	1,112,387	1,218,198
Part-Time Help	122,393	140,590	157,345	116,971	177,840	187,200
Leave Payout	7,490	7,826	-	16,102		8,000
Overtime	22,793	48,818	22,120	64,763	67,000	73,000
FICA-Medicare-L&I- Unemploy	76,225	83,968	87,542	73,607	135,783	147,606
Retirement - DRS/DC Match	87,066	92,448	97,241	69,301	166,260	217,026
Health Insurance Benefits	135,067	156,527	147,561	130,634	248,276	276,870

Operating Supplies	60,238	70,050	63,500	57,992	86,000	88,500
Shop Supplies	2,674	4,567	5,250	6,104	5,250	6,000
Uniforms And Clothing	3,037	3,741	5,500	6,192	10,000	10,000
Graffiti Removal	11	805	500	862	1,000	1,000
Facilities - Special Projects	-		500		5,000	5,000
Small Attractive Fixed Assets	-	131	600	3,186	5,000	5,000
Fuel	12,166	16,379	14,420	15,176	14,500	15,000
Professional Services	74,747	72,491	84,560	76,150	75,000	77,250
Sales & Use Tax - DOR	0	797	200	84	200	200
Acct/Admin Cost Allocation Fee	77,941	87,895	83,925	70,166	141,934	161,591
Communications	8,190	8,951	9,000	8,884	9,500	10,000
Travel & Training/Registration	6,024	967	29,123	3,152	12,000	12,500
Insurance - WCIA	39,383	41,037	32,719	52,970	86,273	100,666
Utilities	196,878	201,597	207,030	109,867	207,645	213,874
Vehicle Repair & Maint	8,552	4,791	8,000	6,175	8,000	6,000
Office Machine Repair & Maint	1,332	1,163	1,000	220	1,500	1,500
Interfund-Rent/Storage Lot#105	11,945	12,287	12,628	10,332	12,969	12,969
Interfnd -M&O Shop Lot 106	10,920	11,232	11,544	9,446	11,856	11,856
Interfnd Storage 107/food bank	14,560	14,976	15,301	12,594	15,808	15,808
Holiday/community Events	17,073	12,147	17,000	6,595	20,000	25,000
Park Amenities	473	2,161	10,000		2,500	2,500
Athletic Fields Maintenance	9,352	8,694	15,244	6,408	15,000	20,000
Park Bench-donations	-		750		500	500
Insurance - WCIA Parks	5,234	6,267	5,449	7,921	8,405	8,825
Public Art - Insurance	1,500	1,605	1,500	1,640	1,700	1,700
Public Art Maintenance	1,669	436		171	200	210

Reimbursements	700	125	50	-	50	50
Transfer Out - GF Recycling	1,500	1,500	1,500	-	1,500	1,500
Transfer Out - Equip PW M&O	41,000	41,000	41,000	33,546	35,000	35,000
Transfer Out - IT Facilities	18,979	27,231	23,196	18,980	39,745	40,937
Total Expenses	1,649,135	1,814,780	1,872,387	1,501,372	2,741,581	3,018,836
Assigned Ending Fund Bal.	33,878	21,189	1,009	7,955	282,109	231,877

CEMETERY PRE-NEED - 622

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

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Restricted Beginning Bal.	52,042	63,388	65,025	79,023	84,516	89,816
Investment Interest	852	-	500	327	300	300
Sale Of Liners/Urns	12,440	17,314	6,400	7,775	8,000	8,000
Sale Of Vaults	-	-	1,000	-	1,000	1,000
Total Revenue	65,333	80,702	72,925	87,125	93,816	99,116
Purchase Of Liners	1,945	1,384	1,400	2,010	3,000	3,000
Purchase of Vaults		295	1,000		1,000	1,000
Total Expenses	1,945	1,679	2,400	2,010	4,000	4,000
Assigned Ending Balance	63,388	79,023	70,525	85,115	89,816	95,116

CITY FIDUCIARY ACTIVITY - 633

This fund is used to account for money collected on behalf of another government (like court related fees that are required to be submitted to the state). This fund does not generate revenue, it is a pass through fund (monies collected locally and remitted to other organizations).

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Nonspendable Beginning Bal.	-	12,680	900	1,352	1,500	1,400
State Building Code Fees	2,290	3,594	2,500	2,102	3,000	3,000
Jis-court Collected	13,956	9,204	18,000	3,508	10,000	10,000
Trafic Safety Edu Assess	86,580	72,550	98,000	33,470	100,000	100,000
Crime Lab - Blood/Breath Fee	184	70	200	22	200	200
School Zone Safety	804	25	1,000	98	250	250
Crime Victims - From Court	2,047	1,702	2,000	798	2,000	2,000
Ems/Trauma Care	3,108	2,036	3,500	764	2,500	2,500
Auto Theft	6,209	4,083	6,500	1,554	4,500	4,500
Brain Injury	2,362	1,634	1,800	606	1,800	1,800
WSP Highway Acct	3,860	1,693	2,200	921	2,000	2,000
HWY Safety Acct	3,236	1,281	1,500	904	1,500	1,500
Death Inv Acct	685	298	300	161	300	300
DV Previous State	-	-	-	30	100	100
Police Laminating - Sales Tax	-	81	-	79	150	150
General Fund - Sales Tax	630	356	100	309	500	500
Cemetery - Sales Tax	11,745	14,428	-	13,089	15,000	15,000
PW M&O - Sales Tax	-	60	-	1,764	2,100	2,100
Water - Sales Tax	-	101	-	184	150	150

Airport - Sales Tax	-	974	-	826	1,000	1,000
Police Seizure-Retail Sales	-	3	-	-	100	100
LET Espresso	1,189	865				
LET - Comm Garden	-	71	-	93	100	100
Leasehold Tax - CED ROW	-	8	-	14	100	100
Total Revenues	138,886	127,797	138,500	62,647	148,850	148,750
State Building Code Fees	1,969	3,915	1,800	1,978	3,000	3,000
Ems/Trauma Care	3,056	2,234	3,200	615	2,500	2,500
Crime Victims Assessment	828	2,920	2,500	699	2,000	2,000
Traffic Safety Educ Assess	80,053	78,931	95,000	26,097	100,000	100,000
Judicial Information Sys	13,037	10,124	18,000	2,999	10,000	10,000
School Zone Safety	804	25	1,000	97	250	250
Crime Lab - Blood/Breath Fee	181	69	200	3,472	200	200
Brain Injury	2,304	1,693	1,200	525	1,800	1,800
Auto Theft	5,812	4,480	6,200	1,329	4,500	4,500
HWY Safety Acct	2,965	1,552	6,300	820	1,500	1,500
Death Inv Acct	628	355	300	144	300	300
WSP Highway Acct	3,540	2,014	1,300	816	2,000	2,000
Police Laminating - DOR	-	71	-	101	150	150
General Fund - Remit DOR	-	9	-	572	500	500
Fixed Assets - Remit to DOR	27	666	-	17	200	200
Cemetery - Remit to DOR	9,814	15,335	-	11,439	15,000	15,000
PW M&O - Sales Tax DOR	-	60	-	1,763	2,100	2,100
Water - Remit to DOR	-	94	-	138	150	150
Airport - Remit to DOR	-	952	-	579	1,000	1,000
Police - Seizure Property-DOR	-	3	-	-	100	100

LET Espresso	1,189	865				
LET - Comm Garden		- 71		- 93	100	100
Leasehold Tax - CED Row		- 8		- 14	100	100
Total Expenses	126,206	126,446	137,000	54,306	147,450	147,450
Nonspendable Ending Balance	12,680	1,351	1,500	8,341	1,400	1,300

CEMETERY ENDOWMENT - 702

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

	2020	2021	2022	2022	2023	2024
Account Title	Actual	Actual	Budget	Actual 9/30	Budget	Budget
Nonspendable - Beg Fund Bal.	313,758	318,546	367,435	352,590	372,648	399,848
Investment Interest	4,788	3,495	4,000	1,456	4,000	4,000
Endowment Funds	-	30,550	19,800	27,705	23,200	23,200
Total Revenues	318,546	352,590	391,235	381,751	399,848	427,048
Nonspendable Ending Bal	318,546	352,590	391,235	381,751	399,848	427,048