

2019 – 2020 BIENNIAL BUDGET



Adopted November 19, 2018

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ORDINANCE NO. 2018-008

AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BIENNIAL BUDGET FOR THE YEARS 2019 – 2020

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 2019 – 2020; 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 2019 – 2020 is hereby adopted.

Section Two. This Ordinance shall be in full force and effect on January 1, 2019.

PASSED by the City Council of the City of Arlington on this 19th day of November, 2018.

ATTEST:

CITY OF ARLINGTON



Kristin Banfield, City Clerk



Barbara Tolbert, Mayor

APPROVED AS TO FORM:



Steve Peiffle, City Attorney

2019 - 2020 BIENNIAL BUDGET SUMMARY - ALL FUNDS

2019	BEGINNING FUND			ENDING FUND
	BALANCES	REVENUES	EXPENDITURES	BALANCES
GENERAL FUND	\$ 3,250,000	\$ 17,665,869	\$ 18,001,060	\$ 2,914,809
GENERAL FUND MANDATORY RESERVE FUND	997,556	54,761	0	\$ 1,052,317
PROGRAM DEVELOPMENT FUND - GENERAL	686,674	0	102,000	\$ 584,674
STREETS MAINTENANCE FUND	310,628	1,071,614	1,188,845	\$ 193,397
SOCIAL SERVICES FUND	9,000	500	5,000	\$ 4,500
GROWTH FUND	2,500,000	244,500	557,225	\$ 2,187,275
EMERGENCY MEDICAL SERVICES FUND	200,000	4,778,825	4,696,218	\$ 282,607
LODGING TAX FUND	23,908	151,000	154,191	\$ 20,717
CEMETERY FUND	5,000	236,478	206,222	\$ 35,256
TRANSPORTATION BENEFIT DISTRICT	647,073	1,090,210	1,141,500	\$ 595,783
REET 1 FUND	400,000	501,300	446,046	\$ 455,254
REET 2 FUND	612,000	506,000	288,272	\$ 829,728
CAPITAL FACILITIES/BUILDING FUND	129,692	50,100	52,500	\$ 127,292
TRANSPORTATION IMPROVEMENT FUND	0	1,240,540	1,230,437	\$ 10,103
PARK IMPROVEMENT	0	688,216	683,216	\$ 5,000
LIBRARY CAPITAL IMPROVEMENT FUND	14,387	100	0	\$ 14,487
CEMETERY CAPITAL IMPROVEMENTS FUND	5,920	75	0	\$ 5,995
EQUIPMENT REPLACEMENT FUND	1,930,500	1,435,327	1,200,944	\$ 2,164,883
AIRPORT FUND	770,000	3,807,532	3,696,774	\$ 880,758
WATER FUND	1,798,700	4,068,200	4,164,542	\$ 1,702,358
SEWER FUND	1,361,700	5,748,600	6,062,316	\$ 1,047,984
WATER IMPROVEMENT FUND	7,261,000	1,609,060	3,304,681	\$ 5,565,379
SEWER IMPROVEMENT FUND	4,900,000	833,600	788,904	\$ 4,944,696
STORM WATER CIP FUND	665,000	157,000	335,000	\$ 487,000
AIRPORT RESERVE FUND	2,644,700	20,000	1,400,000	\$ 1,264,700
WATER/SEWER BOND RESERVE FUND	1,022,699	0	0	\$ 1,022,699
STORMWATER MANAGEMENT FUND	202,975	1,230,300	1,320,348	\$ 112,927
AIRPORT CIP	500,000	1,520,000	1,550,000	\$ 470,000
MAINTENANCE & OPERATIONS FUND	80,000	1,588,179	1,662,179	\$ 6,000
CEMETERY PRE-NEED TRUST FUND	36,000	5,250	2,000	\$ 39,250
CEMETERY ENDOWMENT FUND	298,115	14,000	0	\$ 312,115
GRAND TOTAL ALL FUNDS	<u>\$ 33,263,227</u>	<u>\$ 50,317,136</u>	<u>\$ 54,240,420</u>	<u>\$ 29,339,943</u>

2019 - 2020 BIENNIAL BUDGET SUMMARY - ALL FUNDS

2020	BEGINNING FUND			ENDING FUND
	BALANCES	REVENUES	EXPENDITURES	BALANCES
GENERAL FUND	\$ 2,914,809	\$ 17,722,350	\$ 18,431,255	\$ 2,205,904
GENERAL FUND MANDATORY RESERVE FUND	1,052,317	29,653	0	\$ 1,081,970
PROGRAM DEVELOPMENT FUND - GENERAL	584,674	0	10,000	\$ 574,674
STREETS MAINTENANCE FUND	193,397	1,071,923	1,134,894	\$ 130,426
SOCIAL SERVICES FUND	4,500	500	2,000	\$ 3,000
GROWTH FUND	2,187,275	242,500	1,057,225	\$ 1,372,550
EMERGENCY MEDICAL SERVICES FUND	282,607	4,853,852	4,863,050	\$ 273,409
LODGING TAX FUND	20,717	151,000	149,191	\$ 22,526
CEMETERY FUND	35,256	236,478	212,358	\$ 59,376
TRANSPORTATION BENEFIT DISTRICT	595,783	1,559,470	2,048,000	\$ 107,253
REET 1 FUND	455,254	501,300	447,641	\$ 508,913
REET 2 FUND	829,728	508,000	284,871	\$ 1,052,857
CAPITAL FACILITIES/BUILDING FUND	127,292	50,100	17,500	\$ 159,892
TRANSPORTATION IMPROVEMENT FUND	10,103	4,893,628	4,883,525	\$ 20,206
PARK IMPROVEMENT	5,000	229,113	224,113	\$ 10,000
LIBRARY CAPITAL IMPROVEMENT FUND	14,487	100	0	\$ 14,587
CEMETERY CAPITAL IMPROVEMENTS FUND	5,995	75	0	\$ 6,070
EQUIPMENT REPLACEMENT FUND	2,164,883	1,433,044	1,443,839	\$ 2,154,088
AIRPORT FUND	880,758	3,657,541	3,760,453	\$ 777,846
WATER FUND	1,702,358	4,078,772	4,043,664	\$ 1,737,466
SEWER FUND	1,047,984	5,757,000	6,027,480	\$ 777,504
WATER IMPROVEMENT FUND	5,565,379	1,370,325	2,476,181	\$ 4,459,523
SEWER IMPROVEMENT FUND	4,944,696	733,600	1,092,904	\$ 4,585,392
STORM WATER CIP FUND	487,000	105,000	500,250	\$ 91,750
AIRPORT RESERVE FUND	1,264,700	10,000	0	\$ 1,274,700
WATER/SEWER BOND RESERVE FUND	1,022,699	0	0	\$ 1,022,699
STORMWATER MANAGEMENT FUND	112,927	974,000	982,331	\$ 104,596
AIRPORT CIP	470,000	1,650,555	1,611,111	\$ 509,444
MAINTENANCE & OPERATIONS FUND	6,000	1,720,479	1,726,479	\$ -
CEMETERY PRE-NEED TRUST FUND	39,250	5,250	2,000	\$ 42,500
CEMETERY ENDOWMENT FUND	312,115	14,000	0	\$ 326,115
GRAND TOTAL ALL FUNDS	<u>\$ 29,339,943</u>	<u>\$ 53,559,608</u>	<u>\$ 57,432,315</u>	<u>\$ 25,467,236</u>

CERTIFICATION OF ORDINANCE

I, Kristin Banfield, being the duly appointed and acting Clerk of the City of Arlington, Washington, a municipal corporation, do hereby certify that the following Ordinance No. 2018-008 was approved at the November 19, 2018 City Council meeting.

ORDINANCE NO. 2018-008

“AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BIENNIAL BUDGET FOR THE YEARS 2019 – 2020”

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

Dated this 26th day of November, 2018.




Kristin Banfield
City Clerk for the City of Arlington



November 19, 2018

Honorable City Council and Members of our Community:

On March 7, 2016, City Council approved a biennial budget process which authorizes spending on a two year basis. The city has seen positive results by moving to a biennial budget process. Budgeting on a two year basis provides more time to focus on policy level issues instead of working through budget details every year. In the last two years, the city has been able to focus more time on long term financial planning, developing a sustainable model to fund public safety and identifying programs to help address social issues impacting our community.

The budget process can be challenging in finding a way to balance a variety of priorities within a finite amount of resources. It takes thoughtful discussion, fact finding, sharing ideas, teamwork and sometimes it means making difficult decisions. The budget process is successful because of the level of engagement between the Mayor, City Council and City staff. I want to thank the Council and City staff for their efforts in the budget process and in building a balanced budget that is optimistic but reasonable and moves Arlington forward in the next biennium.

OVERVIEW

The biennial budget includes total City revenues of \$50 million in 2019 and \$53 million in 2020. The \$3 million more in revenue for 2020 reflects anticipated grant receipts that we are able to leverage with City funds to complete major infrastructure work at the airport and in transportation projects.

Total expenditures in 2019 are \$54 million and \$57 million in 2020. The increase in spending between 2019 and 2020 is related to airport improvement and transportation projects. Other priorities in funding for the biennium include an increase in spending for public safety so we can add police officers and firefighters and continued investments to promote economic development.

General fund revenues are projected at \$17.6 million in 2019 and \$17.7 million in 2020. About 70% of the general fund budget is from tax revenue, the majority of which comes from property taxes, retail sales taxes and utility taxes. Population growth and new retail and commercial activity is driving an increase in retail sales tax revenues and construction related revenues such as permit fees.

In relation to the total City budget, general fund expenditures represent about \$18 million. 53% of the general fund budget is spent on public safety, 11% on services from facilities, parks and streets, 7% on debt obligations, 8% on community and economic development and the remainder on executive, administration, legal, human resources, IT and finance.

FISCAL SUSTAINABILITY

The City has been committed to fiscal stewardship and within the last biennium became 100% compliant with its' reserve policies, ahead of projections that requirements would be fully met in 2020. The City Council's diligence in the budget process and sound policy decisions has put the city in a financially viable position. Our current financial position even caught the attention of two credit rating agencies which resulted in a credit rating upgrade for the city. A good credit rating is important because it gives the city access to lower financing rates.

ECONOMIC DEVELOPMENT

The budget includes continued investment in economic development initiatives that will create a vibrant community where we can work, live and play. Creating a vibrant community involves a balance of job creation, housing opportunities and places to recreate. Over the last two years the city has experienced rapid expansion in housing development and the population growth will need services and jobs to sustain that growth. Two initiatives included in the budget are intended to incentivize businesses to locate in Arlington which will open up employment opportunities to the local community. One initiative is completing an environmental impact statement for the Arlington-Marysville Manufacturing Center. This will allow the permitting process to be conducted in a more efficient way for businesses wanting to locate here. Resources are also allocated to continue the city's marketing program which will be expanded into a business recruitment program designed to provide key information to prospective businesses. A third initiative is funding to develop a long term revitalization plan for Arlington's downtown corridor. A revitalization strategy will be key in order to brand Arlington as a destination while preserving its history and culture.

PUBLIC SAFETY

Public safety was a major focus for the biennial budget. Over the past several years, the City Council, the Mayor and staff have been exploring revenue options and other alternatives to find a sustainable path to fund public safety. The outcome of all the research, discussion, a rate study and cost analysis was implementation of an ambulance utility fee. With implementation of this fee, the city's EMS Fund will move into a financially sustainable position which will allow the city to invest additional resources into public safety. In the next biennium, the city will hire 3 additional police officers and 3 additional firefighters. The city will also be able to enhance fire marshal and fire inspection services, contract for domestic violence services, and continue funding the embedded social worker program. The addition of these resources will address concerns regarding response times and social issues such as homelessness, mental illness and substance abuse.

INFRASTRUCTURE

The city will be investing nearly \$22 million over the next two years in a variety of infrastructure projects. Of that amount, approximately \$6 million is expected to be paid for by Federal and State grants. Some of the major projects include;

- Airport pavement maintenance and lighting on Runway 16/34
- Water and sewer main pipe replacements
- Utility extension at 43rd Avenue
- Design and construction of the 204th and 77th St. roundabout
- Construction of 173rd Avenue

- Design and construction of 49th Avenue and SR 531 improvements
- Safety improvements at the 67th Avenue BNSF rail and trail crossing
- Traffic signal Hwy 530

BIENNIAL BUDGET WORKPLANS

The biennial budget contains the following departmental work plans which were developed to achieve council goals of public safety, economic development and fiscal sustainability:

- ▶ Hiring 6 additional public safety positions
- ▶ Hiring a code enforcement position to support public safety
- ▶ Regional partnerships to develop strategies to address issues which impact our citizens
- ▶ Development of a business recruitment program to promote economic development and increase sales tax revenues
- ▶ Investment in city parks for the improvement
- ▶ Maintain required financial reserves

CONCLUSION

I want to thank the City Council and City staff for their continued efforts in good financial management and excellent service to the community. I want to thank the citizens of Arlington for their engagement in city processes. It takes all of us working together to build and maintain a community where we can all thrive. I'm proud to be your Mayor and a citizen of Arlington!

Sincerely,



Mayor Barbara Tolbert

PROFILE

City of Arlington

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

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

The City has experienced continued growth over the years, increasing population by over 7,300 residents since the year 2000. The City's estimated population for 2019 is 19,300. People and businesses are drawn to the area by the availability of suitable property and accessibility to water and sewer services. With the City's proximity to the population centers of Everett and Seattle, continued growth of this area is expected. Arlington was incorporated as a city in 1903. Although always a distinctly separate and independent community, Arlington, borders the City of Marysville and is just north of the City of Everett making it conveniently located for diverse business enterprises.

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

Our Vision

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

OUR MISSION STATEMENT

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

THE SETTING

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

THE ECONOMY

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

THE SOCIAL FABRIC

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

MOBILITY

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

HOUSING

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

SUMMARY

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

CITY OF ARLINGTON

Mayor

Barbara Tolbert

Arlington City Council

Jesica Stickle

Joshua Roundy

Debora Nelson

Sue Weiss

Marilyn Oertle

Mike Hopson

Jan Schuette

Arlington City Management Staff

Paul Ellis, City Administrator

Steve Peiffle, City Attorney

Kristin Garcia, Finance Director

Marc Hayes, Community & Economic Development Director

James Trefry, Human Resources Director

James Kelly, Public Works Director

Dave Kraski, Fire Chief

Jonathan Ventura, Police Chief

David Ryan, Airport Director

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.

Don Munson
John Branthoover
John Swizer
Chris Raezer
Ruth Gonzales
Austin DeFreece
Dary Finck

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 the development and expansion of the Cemetery.

Skip Smith
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 Monday of the month at 9:00 am at the Police Station, Council Conference Room. There is currently one vacancy on the commission.

Kay Duskin
Thad Hovis
Vacant

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
Matthew Rosenthal
Rachel Ralson
Erik Granroth
Jennifer Egger

Arlington Library Board

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

Dawn Boyden
Stephanie Dickson
Sherri McCarthy
Al Jung
Jerrie Inman

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
Tiffany McAuslan
Jennifer Egger
Steve Maisch
Jessica Ronhaar
Lauren Hammond
Nicholas Rieman

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
Mike Thomas
Vernon Beach
Ken Levesque
Aaron MacDonald

Citizen Salary Commission

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

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

About the Budget and the Budget Process

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

The budget provides four functions:

1. A Policy Document

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

2. An Operational Guide

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

3. A Link with the General Public

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

4. A Legally Required Financial Planning Tool

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

2019-2020 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 Mayor and City Administrator submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is 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 of eight percent (8%) of the total expected revenue for taxes and licenses & permits. Based on the 2019-2020 budget, the required mandatory reserve for 2019 and 2020 will be \$1,052,317 and 1,081,970, respectively. The budget reflects 100% compliance with fiscal policy.

The City will also maintain in its general fund, an ending fund balance in an amount equal to one-month operating cash. The 2019-2020 budget projects ending fund balance will be \$2,921,809 in 2019 and \$2,205,904 in 2020 which is 100% of goal.

The City maintains a Capital Facilities Building Fund and contributes to it when funding is available. The 2019-2020 budget reflects contributions of \$50,000 each year into this fund from the general fund. The city will be updating a capital facilities plan and reviewing it with city council at the 2019 spring retreat. Any adjustments to contribution levels will be reviewed and approved by council through the budget process.

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

Basis of Accounting and Budgeting

Accounting

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

Basis of Presentation - Fund Accounting

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

Governmental Fund Types

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

General Fund

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

Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the city. Special Revenue funds include the Street Fund, Program Development Fund, Growth Fund, EMS Fund, Stream Corridor Fund and the Lodging Tax Fund.

Debt Service Funds

These funds account for financial resources which are designated for the retirement of debt.

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 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 Equipment Replacement Fund and The Maintenance and Operations Fund are included in this group of funds.

Basis of Accounting

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

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

Water/Sewer Utility Plant and Depreciation

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

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

Budgets and Budgetary Accounting

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

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

Explanation of Revenue Sources

GENERAL FUND REVENUES:

Property Tax Revenue

Property taxes play an essential role in the finances of the municipal budget. Arlington is a part of the Sno-Isle Regional Library system. This reduces the City's levy limit by \$0.50 per \$1,000. The annual property tax levy amount must be established by ordinance by November 30th for the following levy year. Cities with a population of more than 10,000 are limited to annual increases by the lesser of 1% or the percentage increase in the implicit price deflator (a national inflation index). The City's General Expense levy amount for 2019 is estimated to be \$1.6432 per \$1,000 of AV, and \$.3890 per \$1,000 of AV for Emergency Medical Services (which tax dollars go into the EMS Fund).

Local Retail Sales and Use Tax

The local retail sales and use tax totals 9.1%. Arlington receives 1%*, the State receives 6.5%, Community Transit receives 1.4%, 0.1% goes to Mental Health, and another 0.1% goes to Criminal Justice. *Of the 1% that Arlington receives, Snohomish County receives 15% and the State receives a portion for administration and collection services. The City actually collects about 0.84%.

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

Local Criminal Justice Sales Tax

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

Utility Taxes

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

Gambling Tax Revenues

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

Leasehold Excise Tax

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

Franchise Fees

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

State-Shared Revenues

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

The population figure used in the 2019-2020 budget is 19,300 for 2019 (and a slight increase in revenue estimates for 2020 anticipating continued population growth). 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.

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 2019 is estimated to be \$20.72 per capita. The city also is also expected to receive \$1.38 per capita for multi-modal funding to which is used to provide pedestrian access and connect pedestrian systems to motorized transportation systems.

EMERGENCY MEDICAL SERVICES FUND:

In 2011 the voters approved a permanent \$0.50 maximum per \$1,000 of AV levy for Emergency Medical Services (EMS). The EMS Fund also receives EMS tax dollars from Fire District #21, Fire District #24 and Fire District #25 to provide services to the citizens of those districts. The City is currently negotiating all district contracts. Revenues included in the 2019 – 2020 budget are estimates pending outcome of the negotiations. On August 6, 2018, the city adopted Ordinance 2018-006 establishing an ambulance utility fee. The fee will be used to enhance public safety services by promoting the health, safety and welfare of the citizens of Arlington.

HOTEL/MOTEL FUND:

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

REAL ESTATE EXCISE TAX 1 FUND

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

REAL ESTATE EXCISE TAX 2 FUND

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

2019 – 2020 Budget

Major Revenue Assumptions

1. The population figure used for 2019 is 19,300 as determined by the Office of Financial Management for the State of Washington. A population estimate of 18,620 was used in the 2018 budget which represents a 3.6% increase. This figure is important when determining distribution of State shared revenues on a per capita basis.
2. The 2019 Preliminary Estimated Assessed Valuation for Arlington is \$2,780,543,509 as determined by the Snohomish County Assessor's Office. This is approximately an 11% increase from 2018 and includes new construction, annexations and State assessed utility values.
3. Estimates for property taxes and EMS taxes are based on a 1%, plus new construction increase from last year's levy.
4. Estimates for sales tax receipts are based on historical trend, year-end projections and general economic indicators. Economic indicators are predicting continued consumer confidence and growth in the next 12 to 24 months. The budget reflects increased sales taxes revenues over the next two years.
5. The budget reflects no rate changes for water, sewer or storm. Estimates for utility taxes are based on tax rates as established by Municipal Code 3.16.040 and historical trend. An increase in revenue is expected due to anticipated increases in consumption and new water connections.
6. Gambling tax estimates are based on historical averages and 2017 actual collections.
7. Franchise fees are based upon the current adopted rates.
8. Telephone utility tax revenues have declined 30% in the past five years. The 2019 – 2020 budget reflects a reduction of 15% from what was budgeted in 2018.
9. Liquor excise taxes and liquor profits are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the 2019 Budget Suggestions booklet.
10. Fines and Forfeits are based upon 5 year average of actual collections.
11. 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.

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 2019 Budget Suggestions booklet.
14. Marijuana Excise Tax revenues are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the 2019 Budget Suggestions booklet.
15. In 2017 the city began offering passport services. This budget includes revenue estimates for performing this service. The city expects to average about 100 passports per month. The city collects \$35 per passport application.
16. In August 2018, the city established an ambulance utility fee. The budget reflects a fee of \$15 per billable, per month and is expected to generate \$1.4 million in 2019 and \$1.5 million in 2020.

Major Expenditure Assumptions

1. Departments kept discretionary spending consistent with last year's budget, with exception of incorporating program requests that meet council goals.
2. The budget was developed in alignment of our 10 year financial plan to meet financial policy and reserve levels.
3. Departments continue to contribute to the equipment replacement fund for the purpose of replacing that equipment when it reaches the end of its useful life.
4. Liability premiums reflect an anticipated premium increase of 6%. Property/Auto/Crime premiums are not expected to increase.
5. The general fund reflects principal and interest payments for debt obligations for the purchase of police vehicles/equipment, two fire apparatus and the police and fire station. The police vehicles will be paid off in 2019, the fire apparatus in 2025 and the police station in 2024. A large portion of the fire station debt will be paid in 2021 with the remainder in 2030.
6. Three union contracts are open for negotiation. The budget accounts for anticipated resolution of the labor contracts.
7. The city expects to hire 9 new employees in the next two years. The priority is public safety staffing with an increase of 6 positions, 3 in the police department and 3 in the fire department. The remaining positions are for IT, passport and other administrative services.
8. The city is required to pay medical benefits and premiums for LEOFF 1 retirees. The budget includes an increase anticipating an increase in long term care costs.
9. The budget reflects the following increases in employee benefits; Kaiser 7%, Regence 5.5%, LEOFF Trust 6%, PERS (2/3) 1%, LEOFF 2 1% and no increases expected for L&I premiums. No anticipated increase for dental or vision.
10. Effective January 1, 2019, SB 5975 requires local governments to begin paying premiums to the Employment Security Department for the Paid Family Medical Program. The total premium is .4% of gross wages with 37% paid by the employers.

BUDGET SUMMARY – ALL FUNDS

2019 - 2020 BIENNIAL BUDGET SUMMARY - ALL FUNDS

2019	BEGINNING FUND			ENDING FUND
	BALANCES	REVENUES	EXPENDITURES	BALANCES
GENERAL FUND	\$ 3,250,000	\$ 17,665,869	\$ 18,001,060	\$ 2,914,809
GENERAL FUND MANDATORY RESERVE FUND	997,556	54,761	0	\$ 1,052,317
PROGRAM DEVELOPMENT FUND - GENERAL	686,674	0	102,000	\$ 584,674
STREETS MAINTENANCE FUND	310,628	1,071,614	1,188,845	\$ 193,397
SOCIAL SERVICES FUND	9,000	500	5,000	\$ 4,500
GROWTH FUND	2,500,000	244,500	557,225	\$ 2,187,275
EMERGENCY MEDICAL SERVICES FUND	200,000	4,778,825	4,696,218	\$ 282,607
LODGING TAX FUND	23,908	151,000	154,191	\$ 20,717
CEMETERY FUND	5,000	236,478	206,222	\$ 35,256
TRANSPORTATION BENEFIT DISTRICT	647,073	1,090,210	1,141,500	\$ 595,783
REET 1 FUND	400,000	501,300	446,046	\$ 455,254
REET 2 FUND	612,000	506,000	288,272	\$ 829,728
CAPITAL FACILITIES/BUILDING FUND	129,692	50,100	52,500	\$ 127,292
TRANSPORTATION IMPROVEMENT FUND	0	1,240,540	1,230,437	\$ 10,103
PARK IMPROVEMENT	0	688,216	683,216	\$ 5,000
LIBRARY CAPITAL IMPROVEMENT FUND	14,387	100	0	\$ 14,487
CEMETERY CAPITAL IMPROVEMENTS FUND	5,920	75	0	\$ 5,995
EQUIPMENT REPLACEMENT FUND	1,930,500	1,435,327	1,200,944	\$ 2,164,883
AIRPORT FUND	770,000	3,807,532	3,696,774	\$ 880,758
WATER FUND	1,798,700	4,068,200	4,164,542	\$ 1,702,358
SEWER FUND	1,361,700	5,748,600	6,062,316	\$ 1,047,984
WATER IMPROVEMENT FUND	7,261,000	1,609,060	3,304,681	\$ 5,565,379
SEWER IMPROVEMENT FUND	4,900,000	833,600	788,904	\$ 4,944,696
STORM WATER CIP FUND	665,000	157,000	335,000	\$ 487,000
AIRPORT RESERVE FUND	2,644,700	20,000	1,400,000	\$ 1,264,700
WATER/SEWER BOND RESERVE FUND	1,022,699	0	0	\$ 1,022,699
STORMWATER MANAGEMENT FUND	202,975	1,230,300	1,320,348	\$ 112,927
AIRPORT CIP	500,000	1,520,000	1,550,000	\$ 470,000
MAINTENANCE & OPERATIONS FUND	80,000	1,588,179	1,662,179	\$ 6,000
CEMETERY PRE-NEED TRUST FUND	36,000	5,250	2,000	\$ 39,250
CEMETERY ENDOWMENT FUND	298,115	14,000	0	\$ 312,115
GRAND TOTAL ALL FUNDS	\$ 33,263,227	\$ 50,317,136	\$ 54,240,420	\$ 29,339,943

2019 - 2020 BIENNIAL BUDGET SUMMARY - ALL FUNDS

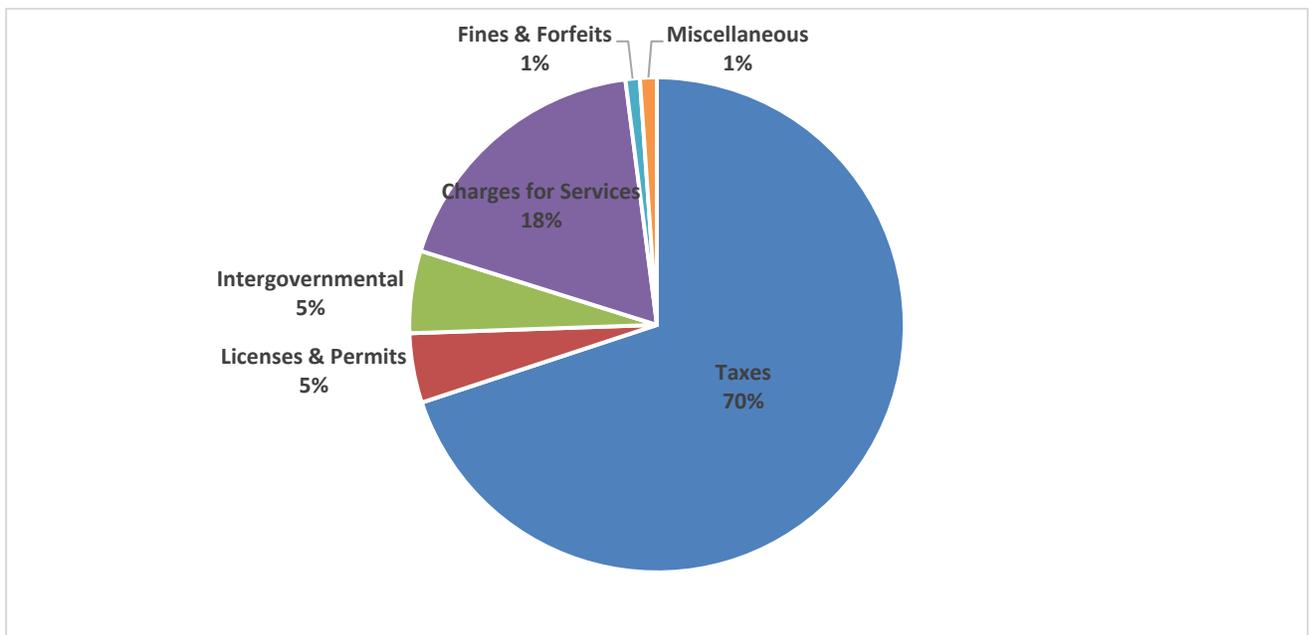
2020	BEGINNING FUND			ENDING FUND
	BALANCES	REVENUES	EXPENDITURES	BALANCES
GENERAL FUND	\$ 2,914,809	\$ 17,722,350	\$ 18,431,255	\$ 2,205,904
GENERAL FUND MANDATORY RESERVE FUND	1,052,317	29,653	0	\$ 1,081,970
PROGRAM DEVELOPMENT FUND - GENERAL	584,674	0	10,000	\$ 574,674
STREETS MAINTENANCE FUND	193,397	1,071,923	1,134,894	\$ 130,426
SOCIAL SERVICES FUND	4,500	500	2,000	\$ 3,000
GROWTH FUND	2,187,275	242,500	1,057,225	\$ 1,372,550
EMERGENCY MEDICAL SERVICES FUND	282,607	4,853,852	4,863,050	\$ 273,409
LODGING TAX FUND	20,717	151,000	149,191	\$ 22,526
CEMETERY FUND	35,256	236,478	212,358	\$ 59,376
TRANSPORTATION BENEFIT DISTRICT	595,783	1,559,470	2,048,000	\$ 107,253
REET 1 FUND	455,254	501,300	447,641	\$ 508,913
REET 2 FUND	829,728	508,000	284,871	\$ 1,052,857
CAPITAL FACILITIES/BUILDING FUND	127,292	50,100	17,500	\$ 159,892
TRANSPORTATION IMPROVEMENT FUND	10,103	4,893,628	4,883,525	\$ 20,206
PARK IMPROVEMENT	5,000	229,113	224,113	\$ 10,000
LIBRARY CAPITAL IMPROVEMENT FUND	14,487	100	0	\$ 14,587
CEMETERY CAPITAL IMPROVEMENTS FUND	5,995	75	0	\$ 6,070
EQUIPMENT REPLACEMENT FUND	2,164,883	1,433,044	1,443,839	\$ 2,154,088
AIRPORT FUND	880,758	3,657,541	3,760,453	\$ 777,846
WATER FUND	1,702,358	4,078,772	4,043,664	\$ 1,737,466
SEWER FUND	1,047,984	5,757,000	6,027,480	\$ 777,504
WATER IMPROVEMENT FUND	5,565,379	1,370,324	2,476,181	\$ 4,459,522
SEWER IMPROVEMENT FUND	4,944,696	733,600	1,092,904	\$ 4,585,392
STORM WATER CIP FUND	487,000	105,000	500,250	\$ 91,750
AIRPORT RESERVE FUND	1,264,700	10,000	0	\$ 1,274,700
WATER/SEWER BOND RESERVE FUND	1,022,699	0	0	\$ 1,022,699
STORMWATER MANAGEMENT FUND	112,927	974,000	982,331	\$ 104,596
AIRPORT CIP	470,000	1,650,555	1,611,111	\$ 509,444
MAINTENANCE & OPERATIONS FUND	6,000	1,720,479	1,726,479	\$ -
CEMETERY PRE-NEED TRUST FUND	39,250	5,250	2,000	\$ 42,500
CEMETERY ENDOWMENT FUND	312,115	14,000	0	\$ 326,115
GRAND TOTAL ALL FUNDS	\$ 29,339,943	\$ 53,559,607	\$ 57,432,315	\$ 25,467,235

GENERAL FUND

GENERAL FUND REVENUE SUMMARY

GENERAL FUND - 001	2017	2018	2018	2019	2020
Account Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
BEGINNING FUND BALANCE	1,878,643	3,138,377	1,305,488	3,250,000	2,914,809
TAXES	11,993,377	7,085,740	11,778,127	12,352,312	12,712,497
LICENSES & PERMITS	956,768	364,504	691,324	801,653	812,137
INTERGOVERNMENTAL	829,326	420,215	793,900	950,464	614,976
CHARGES FOR SERVICES	2,645,045	2,450,021	2,329,162	3,201,540	3,222,840
FINES & FORFEITS	168,995	86,373	191,100	166,000	166,000
MISCELLANEOUS	93,366	84,114	40,650	55,700	55,700
NON-REVENUES	128,203	81,914	154,700	133,300	133,300
INTERFUND TRANSFERS	4,900	4,900	4,900	4,900	4,900
TOTAL REVENUES AND BEGINNING BALANCE	18,698,624	13,716,158	17,289,351	20,915,869	20,637,159

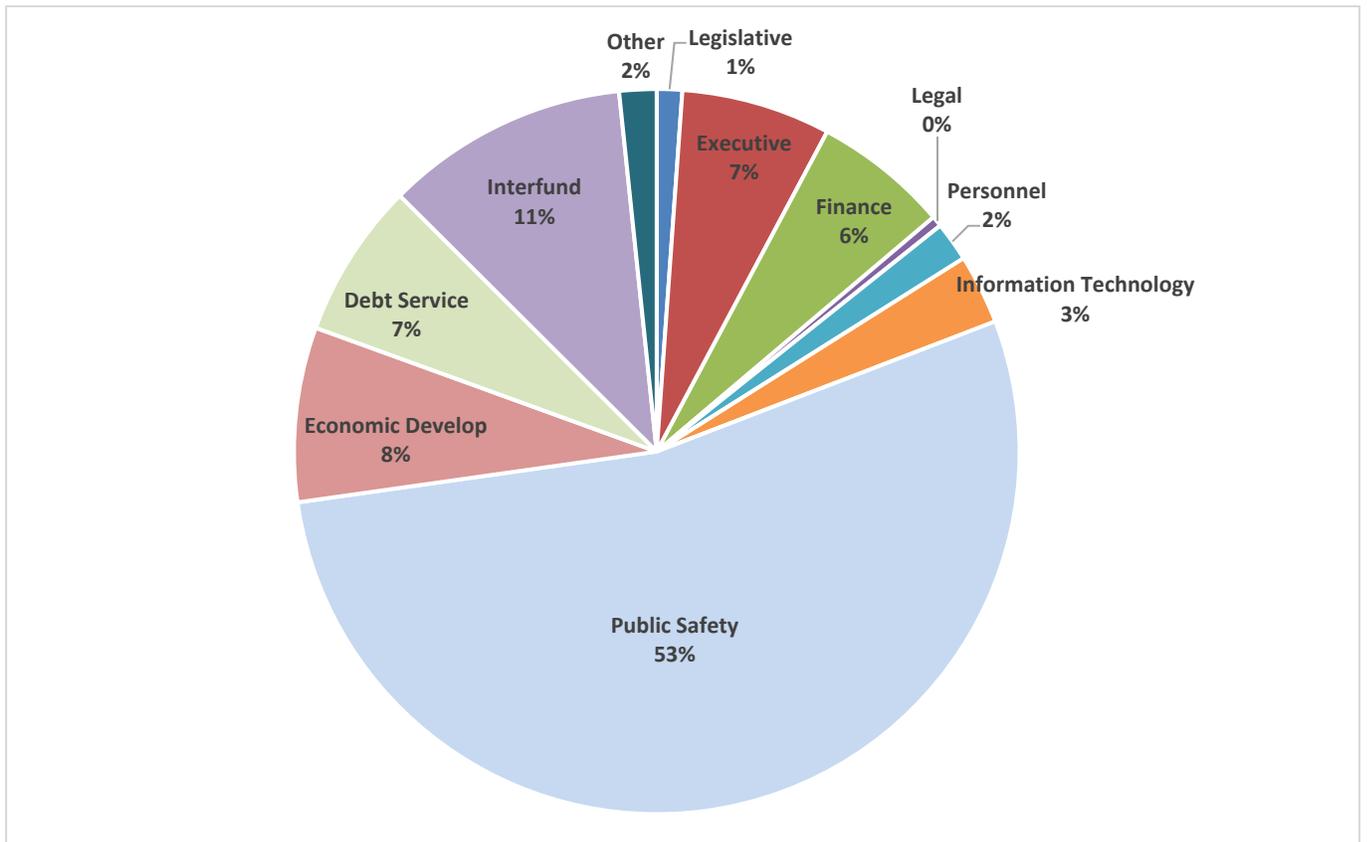
General Fund Revenue by Type



GENERAL FUND EXPENSE SUMMARY

GENERAL FUND - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
LEGISLATIVE		153,050	101,641	182,740	202,864	208,002
EXECUTIVE		976,136	603,789	1,104,398	1,198,292	1,271,703
FINANCE		870,731	548,467	1,035,383	1,084,261	1,161,290
LEGAL		86,160	25,247	85,000	85,000	85,000
PERSONNEL/EMPLOYEE BENEFIT PROGRAMS		138,260	74,299	187,800	316,800	299,800
INFORMATION TECHNOLOGY		377,945	268,528	423,626	558,812	588,686
GOVERNMENT SERVICES		180,462	138,642	162,862	133,775	134,025
POLICE		5,836,605	3,493,121	6,096,006	7,217,765	7,704,682
FIRE		3,011,698	1,723,963	2,879,250	2,436,043	2,331,156
RECYCLING		9,718	1,091	19,300	11,972	11,972
COMMUNITY & ECONOMIC DEVL P		934,205	685,077	1,094,732	1,280,307	1,335,840
REVITALIZATION		34,451	4,377	14,300	120,000	0
LIBRARY INSURANCE		695	694	475	700	700
CAPITAL OUTLAY		30,000	249,877	0	0	0
AGENCY DISBURSEMENTS		127,584	74,959	154,095	152,045	152,045
DEBT SERVICE		1,262,710	392,130	1,264,166	1,246,705	1,180,100
INTERFUND TRANSFERS		1,529,839	797,208	1,461,578	1,955,719	1,966,254
ENDING FUND BALANCE		3,138,377	4,533,048	1,123,640	2,914,809	2,205,904
TOTAL GENERAL FUND EXPENDITURES		18,698,624	13,716,158	17,289,351	20,915,869	20,637,159

General Fund Expense by Department



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.

The budget reflects an increase to extra meeting attendance due to the results of the salary commission decision to increase the number of reimbursable meetings from 10 per month to 12 per month effective 1/1/2019. The reimbursement rate did not change.

Increases are also reflected for travel and training for professional development and to provide for attendance at key regional, state and national conferences which help further the city's key economic development and legislative initiatives.

Executive

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

Changes to the budget include;

- Increase to professional services for miscellaneous programs that include social services or revitalization.
- Software for monitoring of social media which will allow the city to be more responsive to citizen comments.
- Budgeting for the full cost of the embedded social worker in 2020 as a contingency pending continuance of cost sharing with Snohomish County.
- Increase in travel/training budget for professional development
- Funding for city events such as; summer entertainment series, Eagle Festival and tree lighting for downtown.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
MAYOR	1.00	1.00	1.00	1.00
CITY ADMINISTRATOR	1.00	1.00	1.00	1.00
ASSISTANT CITY ADMINISTRATOR	1.00	1.00	0.00	0.00
HR DIRECTOR	0.00	0.00	1.00	1.00
COMMUNICATIONS	1.00	1.00	1.00	1.00
HR ANALYST/CITY CLERK	1.00	1.00	1.00	1.00
COMMUNITY REVITALIZATION MGR	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00
TOTAL	7.00	7.00	7.00	7.00

Finance

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

Changes to the budget include;

- Added part time administrative assistant level position to meet the demands of passport processing and customer service.
- Increase in travel/training budget for professional development.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
FINANCE DIRECTOR	1.00	1.00	1.00	1.00
ASSISTANT FINANCE DIRECTOR	1.00	1.00	1.00	1.00
FINANCE ACCOUNTANT	1.00	1.00	1.00	1.00
FINANCE SPECIALIST	0.00	0.00	0.00	0.00
FINANCE TECHNICIAN	1.00	1.00	1.50	1.50
FINANCE TECHNICIAN II	1.00	1.00	1.00	1.00
FINANCE TECHNICIAN III	0.00	0.00	1.00	1.00
ADMINISTRATIVE TECHNICIAN	1.00	1.00	0.00	0.00
PURCHASING COORDINATOR	1.00	1.00	1.00	1.00
HR ANALYST (moved to executive)	0.00	0.00	0.00	0.00
TOTAL	7.00	7.00	7.50	7.50

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.

Changes to the budget include;

- Planned promotion of IT audit manager to IT director to enhance the overall strategic direction of the city’s information system infrastructure.
- Added full time IT technician position to meet helpdesk and other workload demands.
- Increase in travel/training budget for professional development.
- Software license renewals increased due to the new server and software applications.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
INFORMATION TECHNOLOGY DIRECTOR	0.00	0.00	1.00	1.00
INFORMATION TECHNOLOGY MANAGER	1.00	1.00	0.00	0.00
SYSTEMS ADMINISTRATOR II	1.00	1.00	1.00	1.00
SYSTEMS ADMINISTRATOR	0.00	0.00	1.00	1.00
TOTAL	2.00	2.00	3.00	3.00

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, and the Stillaguamish Senior Center.

Changes to the budget include;

- Funding for the Snohomish County Health District.
- Funding for the Affordable Housing Alliance.
- Funding for the Regional Economic Development Agency.
- WCIA premium payments have been previously expensed in a generic line item within the other government services. In the 2019/2020 budget, premiums are charged directly to each department.

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.

Changes to the budget include;

- Funding for Northwest Incident Support (Chaplain Services).
- 3 additional patrol officers, recruiting 2 positions in 2018.
- Funding for comp time payout. The police collective bargaining agreement requires payout of comp time at the end of every calendar year.
- Funding for a Domestic Violence Coordinator.
- Increase to travel/training for professional development.
- Increased costs related to jail services.
- Increased contribution to the police equipment replacement fund because of 3 additional cars and reducing the replacement rotation from 7 – 9 years to 5 years.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
POLICE CHIEF	1.00	1.00	1.00	1.00
DEPUTY CHIEF	1.00	1.00	1.00	1.00
SERGEANTS	5.00	5.00	5.00	5.00
POLICE SERVICES MANAGER	1.00	1.00	1.00	1.00
PATROL OFFICERS	17.00	17.00	19.00	20.00
SCHOOL RESOURCE OFFICER	1.00	1.00	1.00	1.00
AIRPORT/K-9 RESOURCE OFFICERS	2.00	2.00	2.00	2.00
SUPPORT SERVICES OFFICERS	1.00	1.00	1.00	1.00
SUPPORT SERVICES TECHNICIANS	3.00	3.00	3.00	3.00
TOTAL	32.00	32.00	34.00	35.00

Fire Department

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

In 2016, the city hired FCS group to conduct a cost for service study. The study looked at the total cost of providing fire and emergency medical services and what percent of costs were attributed to providing fire services and what percent attributed to emergency medical services. The study concluded that the cost to provide fire services represented about 30% of the total department budget. 70% of the department budget was for providing emergency medical services. Department costs for the 2019 - 2020 budget were allocated based on the cost framework as identified in the FSC study which means that approximately 30% of the department budget is reflected in the fire department budget and 70% of the costs are reflected in the emergency medical services (EMS) budget. The EMS budget is accounted for in a different fund called the EMS Fund.

Changes to the budget include;

- Adding 3 FTE's (costs split with EMS). Partial funding in 2019, 2020 and 2021 through the SAFER grant.
- Funding for fire marshal and fire inspection services.
- Evaluating pay structure for part paid firefighters.
- Funding for fire academy training for 3 new personnel.
- Funding for 24 hour command and control.
- Increase to equipment replacement schedule to align replacement timeframe with when vehicles/apparatus reach the end of their useful life.

The budgeted personnel summary reflects the shift in how we're accounting for Fire related costs versus EMS related costs. Overall, costs are allocated 30% to Fire and 70% to EMS. The 2019 - 2020 personnel budget was built to reflect this cost allocation, therefore in the budgeted personnel summary for the Fire Department, you will see a decrease in FTE's even though 3 additional were added to the department. You will see an increase in FTE's in the EMS Fund. Total department FTE count (EMS/Fire combined) went from 30 in 2018 to 33 in 2019/2020.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
FIRE CHIEF	0.50	0.50	0.50	0.50
DEPUTY FIRE CHIEF	0.50	0.50	0.50	0.50
CAPTAINS	6.00	6.00	3.00	3.00
FIREFIGHTER / EMT'S	9.00	9.00	6.50	6.50
EXECUTIVE ASSISTANT	0.50	0.50	0.50	0.50
*TOTAL	16.50	16.50	11.00	11.00

*See EMS budgeted personnel summary under EMS Executive Summary for full department FTE count.

Community & Economic Development

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

The budget reflects continued investment in economic development initiatives that will promote job creation and business development. The budget includes funding for an environmental impact statement for the Arlington-Marysville Manufacturing Industrial Center. The impact statement provides for a comprehensive approach to environmental concerns, addresses mitigation measures and will expedite the permitting process. The budget includes funding to develop a business recruitment program. The city also plans to develop a long term revitalization plan for Arlington's downtown corridor.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
COMM DEVEL. DIRECTOR	1.00	1.00	1.00	1.00
COMBINATION INSPECTOR	1.00	1.00	1.00	1.00
CODE COMPLIANCE OFFICER	0.00	0.00	1.00	1.00
DEVELOPMENT SERVICES MANAGER	1.00	1.00	1.00	1.00
PERMIT TECHNICIAN I & II	2.00	2.00	3.00	3.00
SENIOR PLANNER	0.00	0.00	1.00	1.00
ASSOCIATE PLANNER	1.00	1.00	0.00	0.00
INSPECTOR	1.00	1.00	0.00	0.00
ADMINISTRATIVE ASSISTANT (shared)	0.00	0.00	0.50	0.50
TOTAL	7.00	7.00	8.50	8.50

Debt Service

The general fund pays debt service for LTGO bonds for police department improvements, improvements to fire station 46, purchase of 8 police vehicles and 2 fire apparatus. Principal and interest payments for 2019 will be \$1,246,705 and \$1,180,100 in 2020.

The police station will be paid off in 2024, a large portion of the fire station debt will be paid in 2021 with the remainder in 2030. The police vehicles will be paid in full in 2019 and the fire apparatus paid off in 2025.

GENERAL FUND REVENUES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
308 80 00 01	Beginning Fund Balance	1,878,643	3,138,377	1,305,488	3,250,000	2,914,809
311 10 00 00	Real & Personal Property Tax	4,083,081	2,178,993	4,085,315	4,173,928	4,238,452
313 11 00 00	Retail Sales & Use Tax	4,348,275	2,734,282	4,105,463	4,565,689	4,793,974
313 61 00 00	Natural Gas Use Tax	16,087	6,755	24,717	25,000	25,250
313 71 00 00	Criminal Justice Sales Tax	322,259	194,672	322,000	328,440	341,578
316 40 00 00	Utility Tax - Water	216,324	107,332	204,095	202,185	202,713
316 41 00 00	Utility Tax - Sewer	287,862	166,792	286,030	286,430	286,850
316 42 00 00	Utility Tax - Storm Water	47,135	26,048	46,300	46,390	46,950
316 43 00 00	Utility Tax - Natural Gas	252,586	203,597	254,906	260,000	265,200
316 46 00 00	Utility Tax - TV Cable	397,848	221,462	404,914	400,000	400,000
316 47 00 00	Utility Tax - Telephone	425,972	223,229	504,553	425,000	425,000
316 48 00 00	Utility Tax - Electric	1,102,052	703,778	1,050,020	1,130,000	1,163,900
316 49 00 00	Utility Tax - Garbage	301,714	189,413	283,894	316,000	325,480
316 81 00 00	Gambling Tax-PB & PT	62,984	48,723	62,620	63,000	63,000
316 83 00 00	Gambling Taxes - Games	250	153	500	250	250
317 20 00 01	Leasehold Excise Tax	128,947	80,511	142,800	130,000	133,900
TAXES		11,993,377	7,085,740	11,778,127	12,352,312	12,712,497
321 30 00 00	Firework Stand Permits	150	-	300	300	300
321 30 00 01	Anti-Harassment Order	240	400	300	300	300
321 60 00 00	Occupation Licenses	590	230	800	500	500
321 91 00 00	Franchise Fees - Cable	238,464	128,997	242,000	237,642	240,018
321 91 01 00	Cable TV Franch Fee-Peg	11,036	7,983	10,400	10,806	10,914
321 99 00 00	Business License	55,990	33,025	57,772	58,000	58,000
322 10 00 00	Building Permits	592,677	170,819	342,000	457,000	465,000
322 30 00 00	Animal Licenses	1,210	1,680	1,352	1,352	1,352
322 40 00 01	ROW Permits	45,478	12,943	20,800	20,800	20,800
322 40 01 01	Grading Permits	124	1,089	5,200	5,200	5,200
322 90 00 00	Gun Permits	10,809	7,338	10,400	9,753	9,753
LICENSES & PERMITS		956,768	364,504	691,324	801,653	812,137
331 16 60 71	Bullet Proof Vest Grant	2,608	-	3,451	3,000	3,000
331 16 71 00	COPS Grant	120,669	50,417	120,000	60,000	-
331 97 04 40	SCBA Grant - Fire Dept	-	-	-	173,000	-
331 97 08 30	SAFER Grant - Fire Dept	-	-	-	86,625	93,107
333 20 60 00	Speed Control Grant	2,473	-	1,000	-	-
334 01 80 00	Wildland Fire - Grant	108,007	63,036	35,000	-	-
334 03 10 05	DOE Recycle Grant-ArliPW-00105	7,447	-	13,500	-	-
334 03 10 06	DOE Recycle Grant - ArliPW-00079	-	-	-	8,979	8,979
334 06 90 01	Econ. Dev. Grant - Downtown	-	-	-	100,000	-
335 00 91 00	PUD Privilege Tax	126,913	-	120,201	126,913	130,720
336 00 99 00	Streamlined Mitigation	91,575	21,527	98,000	-	-
336 06 20 00	Criminal Justice - High Crime	25,257	38,323	-	25,000	25,000
336 06 21 00	Criminal Justice - Population	5,264	4,034	6,018	6,369	6,400
336 06 26 00	Crim Justice-Spec Programs	19,107	14,592	19,934	21,037	21,500
336 06 42 00	Marijuana Excise Distribution	42,558	60,096	110,000	42,581	43,000
336 06 51 00	DUI-Cities	2,822	2,072	3,000	3,000	3,000
336 06 94 00	Liquor Excise Tax	89,751	68,857	90,645	99,202	100,000
336 06 95 00	Liquor Profits	157,206	77,439	156,651	157,488	158,000
337 21 00 01	Sno Co Grant - Public Defend. Prog	15,230	-	-	7,920	7,920
337 73 00 00	Hotel/Motel Grant	12,077	19,483	16,000	29,000	14,000
367 11 28 00	Employee Wellness Grant	360	340	500	350	350
INTERGOVERNMENTAL		829,326	420,215	793,900	950,464	614,976

GENERAL FUND REVENUES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
341 43 00 00	Util Billing Lien Search Fee	10,470	5,130	7,000	10,000	10,000
341 43 00 01	Accounting/Admin Svc Fee	1,133,844	685,042	1,174,358	1,265,706	1,265,706
341 75 00 00	Publications & Maps For Sale	10	38	200	50	50
341 81 00 00	Copy Fees	922	735	1,000	1,000	1,000
341 81 00 01	CPL- Laminating Fee	964	582	1,000	1,000	1,000
341 82 00 01	Site Civil	148,547	678,951	85,000	367,000	375,000
341 99 00 01	Passport Fees	3,575	20,560	-	42,000	42,000
342 10 00 00	Police Services	5,688	32,164	6,000	6,000	6,000
342 10 00 01	SRO Agreement-ASD	77,745	45,800	72,000	97,000	103,000
342 10 00 02	Police & Fire Services-Airpt	806,537	474,749	823,404	823,404	823,404
342 21 00 01	Fire District #21-Svc Contra	29,750	21,700	20,000	181,680	181,680
342 37 00 00	Fingerprinting	1,710	1,175	1,700	1,700	1,700
345 83 00 00	Bldg Plan Review Fees	349,026	405,019	95,000	340,000	346,000
345 89 02 00	Land Use Permit Processing	72,932	76,637	35,000	65,000	66,300
347 60 02 00	Class/Recreation Registration	3,324	1,740	7,500	-	-
CHARGES FOR SERVICES		2,645,045	2,450,021	2,329,162	3,201,540	3,222,840
353 10 00 00	Traffic Inf - Court Collected	163,146	85,623	165,000	165,000	165,000
353 10 00 01	Arl Traffic Viol Bureau Ticket	5,069	750	24,000	-	-
359 00 00 02	Penalties On Bus. Licenses	780	-	2,000	1,000	1,000
359 00 00 04	Penalties On Gambling Taxes	-	-	100	-	-
FINES & FORFEITS		168,995	86,373	191,100	166,000	166,000
361 11 00 01	Investment Interest	37,416	45,760	20,000	42,000	42,000
361 40 00 00	Sales Tax - Interest	4,513	3,834	2,500	2,500	2,500
361 40 00 01	LID 21 - Interest Lien Payment	702	-	-	-	-
367 00 00 21	Police K-9 Donations	1,750	290	6,000	1,000	1,000
367 11 00 00	Fire Dept Donation-Misc	555	6,500	100	100	100
367 11 05 00	Parks & Recr Prog Donation	2,390	9,650	1,500	1,500	1,500
367 11 21 01	Police - Rotary Grant	-	12,176	-	-	-
367 11 22 01	Fire - Memorial Bell Donations	435	-	-	-	-
367 11 22 11	Support 46-Donations	1,746	100	-	100	100
367 13 00 00	ABC Events - Reimbursement	36,339	-	-	-	-
367 13 01 01	ABC - Donations	635	-	-	-	-
368 10 00 00	Principal Lien Payment	6,283	-	-	-	-
369 20 00 00	Proceed-Sales Unclaim Prop	253	126	1,500	250	250
369 30 00 00	Drug Seizure	47	5,561	7,000	8,000	8,000
369 40 00 01	Restitution- Court Settlement	181	-	1,000	100	100
369 81 00 00	Cashier's Over/Shortages	20	-	50	50	50
369 91 00 02	Other Misc Rev & NSF Fee	100	117	1,000	100	100
MISCELLANEOUS		93,366	84,114	40,650	55,700	55,700
369 91 21 00	Reimbursements	33	1,000	5,000	1,000	1,000
386 00 01 00	State Building Code Fees	1,237	1,159	200	200	200
386 00 02 00	JIS-court Collected	13,435	10,375	18,000	18,000	18,000
386 00 03 00	Public Safety Ed Assessment	97,172	57,598	110,000	98,000	98,000
386 00 04 00	Lab - Blood/Breath	195	-	1,000	200	200
386 00 05 00	School Zone Safety	733	1,171	2,000	1,000	1,000
386 12 00 00	Crime Victims - From Court	2,340	1,347	3,200	2,400	2,400
386 83 00 00	EMS/Trauma Care	3,027	2,273	3,800	3,000	3,000
386 83 07 00	Auto Theft	6,009	4,517	8,000	6,000	6,000
386 83 32 00	Trauma Brain Injury	1,171	874	1,200	1,200	1,200
386 89 09 00	WSP Highway Acct	1,872	725	1,500	1,500	1,500
386 89 14 00	Hwy Safety Acct	648	499	500	500	500

GENERAL FUND REVENUES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
386 89 15 00	Death Inv Acct	330	128	300	300	300
389 00 04 01	Snohomish County ROW Fee	-	247	-	-	-
389 30 00 01	Sales Tax Collected	2	-	-	-	-
NON-REVENUES		128,203	81,914	154,700	133,300	133,300
397 10 03 03	Transfer-In-PW M&O - Recyc	1,500	1,500	1,500	1,500	1,500
397 30 03 03	Transfer In - Utilities Water	1,700	1,700	1,700	1,700	1,700
397 40 03 03	Transfer-In-Sewer-Recycling	1,700	1,700	1,700	1,700	1,700
INTERFUND TRANSFERS		4,900	4,900	4,900	4,900	4,900
TOTAL REVENUES AND BEGINNING BALANCE		18,698,624	13,716,158	17,289,351	20,915,869	20,637,159

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
511 30 44 00	Official Publication	10,721	2,445	7,500	7,500	7,500
511 60 10 00	Salaries & Wages	51,000	36,650	58,400	61,600	61,600
511 60 11 00	Extra Meeting Attendance	30,925	16,025	52,500	59,675	59,675
511 60 22 01	FICA	5,079	3,538	5,859	7,519	7,520
511 60 22 02	Medicare	1,188	491	1,370	1,758	1,760
511 60 22 03	L&I	97	68	111	117	125
511 60 43 00	Travel	5,259	2,346	5,000	7,500	7,500
511 60 43 01	City Council Retreat	7,648	15,889	10,000	10,000	15,000
511 60 46 00	Legislative - Insurance	-	-	-	584	619
511 60 49 00	Tuition/Training Registration	3,349	2,096	4,500	6,000	6,000
511 60 52 00	Transfer - Technology Equip Repl	1,500	875	1,500	4,611	4,703
511 70 41 00	Prof Services Lobbying	36,283	21,218	36,000	36,000	36,000
LEGISLATIVE		153,050	101,641	182,740	202,864	208,002
513 10 10 00	Salaries & Wages	586,477	344,765	697,945	671,018	699,000
513 10 10 04	Leave Payout	12,274	-	-	-	-
513 10 10 05	Vaca/Sick Buy Out	12,715	13,362	-	14,074	15,000
513 10 11 00	Extra Meeting Attendance	14,825	18,200	30,000	33,000	33,000
513 10 22 01	FICA	34,981	25,011	41,175	44,522	46,300
513 10 22 02	Medicare	8,977	3,557	9,835	10,412	10,830
513 10 22 03	L&I	1,485	828	1,796	1,743	1,830
513 10 23 01	Retirement	73,511	45,763	83,294	98,379	109,760
513 10 25 01	Medical Insurance	59,262	31,114	74,353	70,420	74,540
513 10 25 02	Dental/Vision/Life Insur	9,393	5,375	13,587	10,666	10,770
513 10 27 01	Unemployment	1,177	698	1,372	1,316	1,375
513 10 28 01	Disability Insur	2,859	1,777	3,330	4,127	4,306
513 10 29 01	Other Benefits	7,880	1,252	3,740	3,705	3,705
513 10 31 00	City Hall Office Supplies	10,381	6,013	13,000	13,000	13,000
513 10 32 00	Fuel	57	46	80	100	100
513 10 41 00	Professional Services	10,427	12,625	2,165	21,000	21,000
513 10 41 02	Social Worker	22,250	972	30,000	60,235	120,470
513 10 42 00	Communication	16,057	7,505	12,000	12,000	12,000
513 10 42 10	TV Access Channel	554	223	500	600	500
513 10 42 20	Newsletter	15,235	13,214	9,000	9,000	9,000
513 10 43 00	Travel	9,342	4,376	4,300	6,500	6,500
513 10 45 01	Operating Rentals & Leases	-	-	3,000	3,000	3,000
513 10 46 00	Insurance-WCIA	196	169	278	9,345	9,897

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
513 10 48 00	Vehicle Repair & Maintenance	140	-	100	200	200
513 10 48 01	Office Machine Repair & Maint	-	-	500	500	500
513 10 49 00	Memberships, Subscriptions	4,703	6,489	6,150	5,600	5,600
513 10 49 02	Registration/Training	5,172	2,590	4,700	4,700	4,700
513 10 49 50	Arlington Community Pride	1,806	1,091	2,500	-	-
513 10 51 00	Transfer - Equip Rental Repl	3,200	1,867	3,200	3,200	3,200
513 10 52 00	Transfer - Technology Equip Repl	17,978	10,381	17,798	13,830	15,520
571 90 31 00	Recr & Classes - Office Supp	17	27	200	-	-
571 90 41 00	Instructor Fees	2,040	-	2,000	1,000	1,000
571 90 41 01	Class Facility Fee	325	-	500	500	500
573 60 31 00	Sports Supplies	700	626	2,000	-	-
573 90 31 00	Comm Events-Oper Supplies	5,363	452	3,000	-	-
573 90 41 01	City Projects - Lodging Tax Grant	13,725	31,544	16,000	48,600	18,600
573 90 41 02	City Events & Activities	5,140	11,879	5,000	16,000	16,000
594 71 35 00	Capital Outlay - Recreation	5,513	-	6,000	6,000	-
EXECUTIVE		976,136	603,789	1,104,398	1,198,292	1,271,703
514 23 10 00	Salaries & Wages	526,838	341,932	575,420	624,602	648,805
514 23 10 01	Finance - Leave Payout	-	-	-	-	9,536
514 23 22 01	FICA	31,846	23,359	34,193	39,318	40,817
514 23 22 02	Medicare	7,448	3,119	8,106	9,056	9,408
514 23 22 03	L&I	1,629	1,030	2,118	2,157	2,265
514 23 23 01	Retirement	64,857	44,986	78,646	85,571	96,776
514 23 25 01	Medical Insurance	54,727	35,375	70,169	70,214	74,129
514 23 25 02	Dental/Vision/Life	13,856	8,190	14,223	15,864	16,018
514 23 27 01	Unemployment	1,055	709	3,118	1,269	1,317
514 23 28 01	Disability Insur	2,678	1,825	2,884	3,988	4,164
514 23 29 01	Other Benefits	11,053	6,004	7,940	10,226	10,226
514 23 31 00	Office & Operating Supplies	3,945	5,581	2,100	6,000	6,000
514 23 31 01	Passport Postage	-	1,018	-	2,000	2,000
514 23 41 00	Professional Services	1,172	714	2,200	2,200	2,200
514 23 41 01	Bank Charges For Services	10,680	5,286	35,000	25,000	25,000
514 23 41 02	Prof Svcs - Utility Billing	49,770	24,553	62,000	62,000	62,000
514 23 41 03	Prof Svcs - U/B Webcheck Fee	4,883	2,214	4,000	5,000	5,000
514 23 42 00	Communication	5,278	2,014	5,000	7,000	7,000
514 23 43 00	Travel	2,145	1,115	2,200	3,760	3,760
514 23 45 00	Operating Rents-Leases	4,741	2,206	3,000	4,800	4,800
514 23 46 00	WCIA Insurance	-	-	-	12,947	13,543
514 23 48 00	Office Machine Maintenance	1,452	737	1,600	1,600	1,600
514 23 49 01	Dues - Memb -Subscription Fees	593	1,244	1,350	1,350	1,350
514 23 49 02	Registration/Training	1,525	2,543	4,500	5,000	5,000
514 23 51 00	State Examiner	33,694	-	45,000	45,000	45,000
514 23 52 00	Transfer - Technology Repl	11,700	6,909	11,838	11,839	12,076
514 40 41 00	Election Cost	-	3,769	32,278	-	25,000
514 90 51 00	Voter Registration Costs	21,657	20,436	25,000	25,000	25,000
594 14 64 01	Capital Expenditures	1,510	1,599	1,500	1,500	1,500
FINANCE		870,731	548,467	1,035,383	1,084,261	1,161,290
515 30 41 00	Professional Services	86,160	25,247	85,000	85,000	85,000
LEGAL		86,160	25,247	85,000	85,000	85,000

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
518 10 41 02	Labor Negotiations	44,637	2,472	40,000	60,000	45,000
518 10 41 03	Personnel Services	30,974	16,939	35,000	35,000	35,000
517 90 31 03	RETRO Program Fee	16,637	17,926	15,000	18,000	18,000
517 90 31 04	Tuition Reimbursement	-	594	10,000	10,000	10,000
517 90 23 11	LEOFF 1 Retiree Med Reimb	19,110	20,647	28,000	160,000	160,000
517 90 25 01	LEOFF 1 Ret Med Insurance	24,153	15,357	25,000	25,000	25,000
517 90 29 00	Old Age Survivor Insurance	50	52	200	200	200
517 90 31 00	Employee Wellness Supplies	2,418	182	1,500	2,000	2,000
517 90 31 01	Employee Recognition Prog	215	-	2,100	2,100	2,100
517 90 31 02	Volunteer Recognition	66	130	1,000	1,000	1,000
518 10 10 01	Leave Payout	-	-	30,000	-	-
594 17 64 01	FMLA Protected Leave Mgmt System	-	-	-	3,500	1,500
PERSONNEL/EMPLOYEE BENEFIT PROGRAMS		138,260	74,299	187,800	316,800	299,800
518 81 10 00	Salaries & Wages	193,848	122,473	193,450	291,859	310,903
518 81 10 01	Part Time Help	-	-	21,700	-	-
518 81 22 01	FICA	11,897	8,142	11,994	18,095	19,276
518 81 22 02	Medicare	2,782	1,055	2,805	4,232	4,509
518 81 22 03	L&I	493	284	519	863	907
518 81 23 01	Retirement	23,915	15,554	23,756	39,985	45,703
518 81 25 01	Medical Insurance	22,558	14,227	40,840	47,345	50,340
518 81 25 02	Dental/Vision/Life Insur	2,960	1,690	4,276	5,489	5,545
518 81 27 01	Unemployment	388	245	387	584	622
518 81 28 01	Disability Insur	1,024	636	1,098	1,850	1,966
518 81 29 01	Other Benefits	1,873	-	40	-	-
518 81 31 01	Library & Reference Material	47	-	250	250	250
518 81 31 02	Operating Supplies	8,181	6,360	8,000	10,000	10,000
518 81 32 00	Fuel	204	78	200	200	200
518 81 41 00	Professional Services	3,404	1,125	3,000	3,000	3,000
518 81 41 01	Support Contracts	26,010	16,958	28,000	30,000	30,000
518 81 42 00	Communications	8,196	3,051	6,800	6,800	6,800
518 81 43 00	Travel And Training	5,816	3,392	7,500	10,000	10,000
518 81 46 00	Insurance-WCIA	73	70	104	3,121	3,804
518 81 48 00	Vehicle Repair & Maintenance	8	168	500	500	250
518 81 48 01	Office Machine Repair & Maint	-	-	250	250	100
518 81 49 00	Subscriptions	73	-	100	100	100
518 81 49 01	Safety	-	-	100	-	-
518 81 49 02	Software Licensing Renewals	39,652	51,316	43,000	67,000	67,000
518 81 49 03	Profess Memberships-Staff	152	75	200	200	200
518 81 51 00	Transfer Equip Rental - Repl	2,000	1,167	2,000	6,000	6,000
518 81 52 00	Transfer - Technology Equip Repl	5,149	3,220	5,515	6,089	6,211
594 18 64 01	Equipment - PEG Expenses	-	-	-	5,000	5,000
594 18 75 04	Capitalized Leases-Comp	17,241	17,241	17,242	-	-
INFORMATION TECHNOLOGY		377,945	268,528	423,626	558,812	588,686
513 11 49 01	AWC-Association Of Wa Cities	11,816	12,132	12,500	13,000	13,250
513 11 49 02	Snohomish County Tomorrow	3,344	3,384	3,600	3,600	3,600
513 11 49 03	Stillaguamish Senior Center	9,167	5,000	10,000	10,000	10,000
513 11 49 04	Visitor Information Center	-	800	800	800	800
513 11 49 05	PSRC-Puget Sound Reg Cncl	5,962	-	6,000	6,000	6,000
513 11 49 06	Dept Of Emerg Management	21,994	11,404	22,000	25,000	25,000
513 11 49 07	Puget Sound Air Pollution	12,803	10,852	13,500	13,500	13,500
513 11 49 08	Econ. Alliance Snohomish Co.	15,000	15,000	15,000	15,000	15,000
513 11 49 09	Arl/Sm Pt Chamber Of Comm	5,000	5,000	600	600	600
513 11 49 10	SCCIT	500.00	500.00	500.00	500.00	500.00
513 11 49 11	Community Svcs	0.00	0.00	500.00	4,000.00	4,000.00
513 11 49 12	Youth Programs	0.00	3,500.00	3,500.00	0.00	0.00

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
513 11 49 13	Snohomish County Cities	-	200	200	200	200
513 11 49 14	Wash Areospace Partnership	-	-	2,500	-	-
513 11 49 15	Alliance For Housing (AHA)	-	1,876	2,000	14,475	14,475
513 11 49 16	North Sound 2-1-1	2,774	-	2,800	2,800	2,800
513 11 49 17	Washington State University - SBDC	1,000	-	-	1,000	1,000
513 11 49 18	National League Of Cities	1,489	-	-	1,500	1,500
513 11 49 19	Snohomish Co Health District	18,620	-	-	19,300	19,300
513 11 49 20	AWC - Center For Quality Communities	-	2,500	-	-	-
513 11 49 21	Econ Alliance - Choose Washington	-	-	-	-	-
513 11 49 22	REDA	-	-	-	2,500	2,500
518 30 46 00	Wash Cities Insurance (WCIA)	67,316	66,494	66,862	-	-
GOVERNMENT SERVICES		180,462	138,642	162,862	133,775	134,025
521 10 10 00	Salaries & Wages - Admin	548,908	349,165	582,861	610,123	632,538
521 10 11 00	Overtime	128	-	3,000	3,000	3,000
521 10 22 01	FICA	32,076	23,670	32,991	37,830	39,218
521 10 22 02	Medicare	7,729	2,969	8,132	8,847	9,172
521 10 22 03	L&I	4,487	2,516	6,781	8,310	8,724
521 10 23 00	Uniforms/Equip/Cleaning	915	1,620	3,000	3,000	3,000
521 10 23 01	Retirement	48,987	33,567	45,344	61,555	70,077
521 10 25 01	Medical Insurance	76,561	45,278	81,928	80,174	84,975
521 10 25 02	Dental/Vision/Life Insur	9,581	5,567	10,516	9,471	9,563
521 10 27 01	Unemployment	1,098	721	1,222	1,221	1,265
521 10 28 01	Disability Insur	2,777	1,871	2,894	3,900	4,052
521 10 29 01	Other Benefits	1,400	1,752	8,250	1,200	1,200
521 10 31 00	Station Operations	11,618	9,353	15,000	17,000	18,000
521 10 31 03	NW Incident Support - Chaplin Serv.	-	-	-	2,500	2,500
521 10 31 04	Volunteer Expenses	1,311	821	1,000	1,500	1,500
521 10 41 02	Medical Waste Disposal	304	96	-	250	250
521 10 41 10	Professional Services	10,394	11,126	15,000	17,000	18,000
521 10 43 01	Professional Development	4,037	1,204	6,000	6,000	7,000
521 10 45 00	Operating Rentals & Leases	2,772	962	3,000	3,000	3,500
521 10 46 00	Insurance-WCIA	4,064	4,449	4,785	52,241	55,152
521 10 49 01	Weapon Permit Costs	1,696	780	6,000	6,000	6,000
521 10 49 03	Dues And Membership Fees	2,438	4,361	5,000	5,000	5,000
521 10 51 00	Sno-Pac Services	263,985	163,141	271,410	275,000	283,000
521 61 49 00	Court Judgement-Towing Costs	-	-	2,500	2,500	2,500
521 21 31 01	Narcotics Invest/task Force	1,354	2,038	5,000	5,000	5,000
521 21 31 02	Drug Buy Money-Investigations	-	-	1,000	1,000	2,000
521 21 31 04	Narcotics Fund Exp (Seizure Money)	6,307	2,539	7,000	7,000	7,000
521 21 31 05	Investigative Operations	8,700	2,298	10,000	10,000	10,000
521 22 10 00	Salaries & Wages - Patrol	1,994,337	1,261,996	2,296,802	2,405,896	2,498,723
521 22 10 01	** Salaries & Wages - NEW	-	-	-	166,440	271,894
521 22 10 02	Recruitment Incentive	-	5,000	30,000	35,000	35,000
521 22 10 03	Holiday Pay	105,684	-	135,855	154,112	160,160
521 22 10 04	Leave Payout	16,619	-	7,828	23,077	25,000
521 22 10 06	Comp Time Buyout	18,666	1,660	-	22,000	22,000
521 22 11 00	Overtime	303,758	136,260	152,058	181,910	189,190
521 22 22 01	FICA	148,332	93,746	146,436	170,310	176,891
521 22 22 02	Medicare	35,047	12,954	35,742	37,193	38,627
521 22 22 03	L&I	50,121	31,544	62,570	64,529	67,755
521 22 23 00	Uniform/Equip/Cleaning	36,063	18,665	30,000	40,000	35,000
521 22 23 01	Retirement	138,656	78,355	151,276	181,785	217,296
521 22 23 02	NLEC - State Reimbursement	704	1,598	-	3,000	3,500
521 22 25 01	Medical Insurance	302,157	208,580	352,790	400,711	474,717
521 22 25 02	Dental/Vision/Life Insur	41,649	23,340	44,839	43,437	43,417
521 22 26 00	**Benefits - NEW	-	-	-	84,750	137,413

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
521 22 27 01	Unemployment	4,894	2,819	10,737	5,495	5,707
521 22 28 01	Disability Insur	9,332	6,376	12,221	14,845	15,731
521 22 29 01	Other Benefits	89,916	59,790	89,580	104,292	104,292
521 22 31 01	Patrol Operations	15,640	5,357	20,000	21,000	21,000
521 22 32 00	Fuel	47,368	27,190	53,000	55,000	60,000
521 22 41 03	Public Defender	229,050	112,645	261,000	250,000	250,000
521 22 41 04	Prosecution Related	125,427	89,760	170,000	180,000	180,000
521 22 41 05	Sno Co Grant - Public Defender Prg	17,030	-	-	15,000	15,000
521 22 41 06	**Domestic Violence Coordinator	-	-	-	50,000	50,000
521 22 42 00	Communications	41,684	22,422	45,125	48,000	50,000
521 22 43 00	Travel	8,234	2,907	9,000	10,000	10,000
521 22 43 01	Profess Development	19,724	6,660	15,000	16,000	16,000
521 22 43 04	Firearms Training	-	-	-	8,000	8,000
521 22 48 00	Vehicle Repair & Maintenance	55,636	34,160	38,000	50,000	50,000
521 22 51 00	Marysville Jail Svcs	327,595	180,930	340,000	340,000	350,000
521 22 51 01	Court Filing Fees	118,814	60,656	125,000	150,000	150,000
521 22 51 02	Sno-Co Jail Svcs	311,419	223,343	130,000	310,000	310,000
521 22 51 03	Police Crime Analyst	-	-	-	-	-
521 22 51 04	Transfer - Equipment Repl	70,000	40,833	70,000	225,000	250,000
521 22 51 05	Prisoner Medical	10,049	14,332	20,000	20,000	20,000
521 22 52 00	Transfer - Technology Repl	47,442	29,638	50,810	53,053	60,575
521 23 31 00	K9 Expenses - Tara	1,864	1,683	3,000	3,000	3,000
521 23 31 01	K9 Expenses - Oso	2,370	1,829	3,000	3,000	3,000
521 30 40 02	Bulletproof Vest Grant	3,397	1,935	3,451	6,000	6,000
521 40 31 00	Training Supplies	1,022	-	1,000	1,200	1,500
521 40 41 00	Training Instruction	35	-	2,000	2,000	2,000
521 50 45 01	2BRND - Police Impound Bldg C	13,600	3,400	13,600	13,608	13,608
521 50 45 02	SP Satelite Stat. Rent	11,426	4,412	11,472	-	-
521 50 45 03	SP Office-Trippl Net Charges	3,994	(135)	3,700	-	-
554 30 31 01	Animal Control Supplies	-	-	500	500	500
554 30 51 00	Control & Shelter Svcs	2,974	1,934	6,000	6,000	6,000
594 21 64 04	Capital Outlay	1,250	508	3,000	3,000	3,000
594 21 64 06	Police - Defibrillators Rotary Grant	-	12,176	-	-	-
POLICE		5,836,605	3,493,121	6,096,006	7,217,765	7,704,682
522 10 10 00	Salaries & Wages - Admin	159,116	60,376	178,979	190,595	202,738
522 10 10 04	Leave Payout	33,651	-	-	-	-
522 10 22 01	FICA	1,837	1,220	9,194	6,477	6,841
522 10 22 02	Medicare	2,750	523	2,595	2,699	2,869
522 10 22 03	L&I	2,614	1,050	2,963	5,425	5,697
522 10 23 00	Uniforms & Clothing	1,645	1,615	2,000	600	600
522 10 23 01	Retirement	10,246	4,220	12,204	14,583	17,442
522 10 25 01	Medical Insurance	16,242	6,319	18,541	23,566	25,010
522 10 25 02	Dental/Vision/Life Insur	1,949	756	2,130	2,116	2,137
522 10 27 01	Unemployment	372	116	458	372	396
522 10 28 01	Disability	715	322	924	1,171	1,246
522 10 29 01	Other Benefits	-	825	60	1,650	1,650
522 10 31 00	Office & Operating Supplies	1,784	826	2,500	-	-
522 10 31 03	NW Incident Support - Chaplin Service	2,000	18	2,000	2,500	2,500
522 10 41 00	Professional Services	17,661	14,764	2,500	55,225	55,225
522 10 42 00	Communications/telephone	11,296	5,811	15,000	7,800	7,800
522 10 46 00	Insurance-WCIA	12,625	12,247	12,940	49,203	51,741
522 10 48 01	Office Machine Maintenance	1,097	586	1,000	1,000	1,000
522 10 49 00	Membership Dues	8,590	7,399	3,500	3,500	3,500
522 10 49 01	ESCA	-	-	3,500	-	-
522 10 51 00	Fire Dispatch Sno-pac	48,718	32,583	63,600	55,000	56,650
522 20 10 00	Salaries & Wages -Fire suppression	1,418,542	878,849	1,435,362	907,296	934,119

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
522 20 10 03	Holiday Pay	59,405	417	56,574	40,150	41,304
522 20 10 04	Leave Payout	-	25,455	8,549	23,903	25,000
522 20 10 07	Volunteer Stipends	123,588	63,138	105,000	115,223	115,223
522 20 11 00	Overtime	224,337	100,653	123,000	75,175	77,060
522 20 22 01	FICA	9,967	11,465	6,377	7,144	7,145
522 20 22 02	Medicare	26,253	9,364	25,001	14,654	15,026
522 20 22 03	L&I	72,554	42,047	56,540	46,120	48,426
522 20 23 00	Uniform & Clothing	18,014	6,370	15,000	6,900	6,900
522 20 23 01	Retirement	91,668	52,533	103,454	78,192	91,100
522 20 25 01	Medical Insurance	212,015	141,300	203,970	173,085	183,068
522 20 25 02	Dental/Vision/Life Insur	24,673	15,096	25,413	15,387	16,518
522 20 27 01	Unemployment	3,513	2,057	3,648	2,172	2,227
522 20 28 01	Disability Insurance	289	201	-	1,325	1,480
522 20 29 01	Other Benefits	68,362	41,791	67,032	37,245	37,245
522 20 31 02	SCBA's - Supplies & Maint	7,153	2,307	6,000	6,000	6,000
522 20 31 03	Turn Out Gear - Supplies & Maint	333	4,961	5,000	5,000	5,000
522 20 31 04	Haz Mat Supplies	-	-	2,500	2,500	2,500
522 20 31 20	Foams & Nozzles	7,617	1,469	4,000	4,000	4,000
522 20 31 25	Operating Supplies	18,727	11,048	14,800	8,385	8,385
522 20 32 00	Fuel	19,539	6,035	19,000	12,300	12,300
522 20 41 01	** 24 Command & Control	-	-	-	12,000	12,000
522 20 51 00	Transfer - Equip Replacement	125,000	72,917	125,000	125,000	150,000
522 20 52 00	Transfer - Technology Repl	18,071	11,291	19,354	13,948	15,631
522 60 48 00	Vehicle Repair & Maint	69,206	10,029	46,000	26,250	26,250
522 30 49 00	Fire Prevent/invest/Public Ed	-	610	2,000	2,000	2,000
522 30 49 01	Fire Investigation	2,421	889	1,500	1,500	1,500
522 41 41 00	Training Instruction	2,188	3,325	1,500	1,500	1,500
522 45 43 00	Travel	2,212	2,606	1,500	1,500	1,500
522 45 49 00	Registration/Training	4,068	2,208	12,745	12,745	12,745
522 45 49 02	Fire Academy Training	-	-	-	21,000	-
522 50 45 00	Rent Fire Station #47	8,996	5,219	8,947	2,684	2,684
522 50 45 01	Lease Payment- Stn #48	19,085	13,008	23,196	13,918	13,918
522 50 45 02	Triple Net Charges-Stn #48	3,686	2,458	3,500	2,100	2,100
594 22 64 05	SCBA Grant - Fire Dept	-	-	-	190,000	-
594 22 64 14	OSO Slide Donations-Expenses	-	14,588	-	-	-
594 22 64 00	Capital Outlay	5,833	2,140	10,000	3,600	3,600
594 22 64 16	2017-Wildland Fire Expenses	7,853	13,755	-	-	-
594 22 66 02	Copy Machine Lease	1,622	790	1,200	660	660
FIRE		3,011,698	1,723,963	2,879,250	2,436,043	2,331,156
537 90 31 00	Recycling Efforts	9,718	1,091	19,300	11,972	11,972
RECYCLING		9,718	1,091	19,300	11,972	11,972
558 50 10 00	Salaries & Wages	492,407	253,097	626,928	659,053	689,713
558 50 10 04	Leave Pay Out	8,707	-	-	-	-
558 50 11 00	Overtime	5,398	1,610	2,000	3,215	3,380
558 50 22 01	FICA	30,732	17,459	34,158	41,061	42,972
558 50 22 02	Medicare	7,187	2,232	7,988	9,556	10,000
558 50 22 03	L&I	4,341	2,054	3,818	2,445	2,568
558 50 23 00	Uniforms & Clothing	734	-	1,000	1,000	1,000
558 50 23 01	Retirement	59,816	33,488	78,654	90,731	101,885
558 50 25 01	Medical Insurance	81,282	37,454	109,465	137,341	145,340
558 50 25 02	Dental/Vision/Life Insur	9,910	4,639	10,621	15,995	16,150
558 50 27 01	Unemployment	1,013	526	1,102	1,325	1,390
558 50 28 01	Disability	2,435	1,317	2,843	4,258	4,440

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
558 50 29 01	Other Benefits	3,748	822	2,540	1,524	1,524
558 50 31 01	Operating Supplies	5,962	2,007	5,000	5,500	5,500
558 50 31 06	Library & Reference Material	4,152	200	1,500	2,500	2,500
558 50 31 07	Records Archives	-	-	100	100	100
558 50 31 09	Reprographics/printing	363	-	1,000	1,000	1,000
558 50 32 00	Fuel	2,225	1,590	1,500	2,500	2,500
558 50 41 00	Prof Svcs-Non Reimb Planng	40,779	9,885	45,000	113,000	113,000
558 50 41 02	Bank Fee's-C/C Processing	12,412	7,946	4,800	10,000	10,000
558 50 41 05	Building Plan Review	560	30,034	-	-	-
558 50 41 06	Prof Svcs-Reimb/Planning	12,119	25,506	10,000	10,000	10,000
558 50 41 07	Professional Svcs - Marketing	69,250	72,745	60,000	70,000	70,000
558 50 41 08	Professional Svcs-Inspections	-	143,701	-	-	-
558 50 41 10	Professional Svcs-Civil	6,220	-	15,000	15,000	15,000
558 50 42 00	Communications	4,801	2,187	5,800	5,800	5,800
558 50 42 01	Postage-Non-Reimb	1,283	1,696	500	1,500	1,500
558 50 43 00	Travel	913	18	3,000	4,000	4,000
558 50 44 00	Ad/publishing Non-reimb	5,494	2,996	4,000	4,000	4,000
558 50 45 01	Operating Leases-Copier	2,650	1,515	3,000	3,000	3,000
558 50 45 10	Airport- Office Space Rent	19,603	11,721	20,093	20,093	20,696
558 50 46 00	Insurance-WCIA	244	347	328	10,701	11,319
558 50 48 00	Vehicle Repair & Maint	1,328	220	2,000	3,000	3,000
558 50 48 01	Office Machine Repairs & Maint	3,520	1,070	2,000	2,000	2,000
558 50 48 05	IWorQ Support & Maint	8,923	2,888	5,000	5,000	5,000
558 50 49 01	Prof Licenses & Memberships	2,980	65	1,500	2,000	2,000
558 50 49 02	Registration - Training	3,038	1,733	4,000	5,000	5,000
558 50 51 00	Transfer - Equipment Rental Repl	6,000	3,500	6,000	6,000	6,000
558 50 52 00	Transfer - Technology Equip Repl	11,674	6,811	11,674	10,289	11,743
594 58 64 03	Capital Outlay- Office Equip	-	-	820	820	820
COMMUNITY & ECONOMIC DEVELOPMENT		934,205	685,077	1,094,732	1,280,307	1,335,840
558 70 31 01	ABC Grant	28,308	-	-	-	-
558 70 31 04	Revitalization Program	6,143	4,377	14,300	120,000	-
REVITALIZATION		34,451	4,377	14,300	120,000	-
572 10 46 00	Insurance-WCIA Library	695	694	475	700	700
LIBRARY INSURANCE		695	694	475	700	700
594 58 63 01	AMTECH - Machine Shop	30,000	-	-	-	-
594 75 41 00	Howell Property - Prof Services	-	4,400	-	-	-
594 75 61 00	Howell Property - Property Purchase	-	245,477	-	-	-
CAPITAL OUTLAY		30,000	249,877	-	-	-
586 00 00 00	State Bldg & Energy Code Fee	1,214	182	200	600	600
586 00 00 02	EMS/Trauma Care	2,851	1,930	3,800	3,800	3,800
586 00 00 03	Crime Victims Assessment	2,167	915	3,200	3,200	3,200
586 00 00 04	Traffic Safety Education	89,591	50,195	105,450	109,000	109,000
586 00 00 05	Judicial Information Sys	12,365	8,775	18,000	14,000	14,000
586 00 00 06	School Zone Safety	719	901	2,000	1,000	1,000
586 00 00 07	Crime Lab Analysis Fee	195	-	1,000	500	500
586 00 00 08	Brain Trauma	1,055	742	200	1,200	1,200
586 00 00 09	Auto Theft	5,406	3,829	8,000	6,200	6,200
586 00 00 10	Hwy Safety	586	387	500	500	500
586 00 00 11	Death Inv.	316	94	300	300	300

GENERAL FUND EXPENSES - 001		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
586 00 00 12	WSP Highway	1,793	536	1,500	1,800	1,800
586 00 00 13	2% Alcohol Profits/Taxes	3,678	3,777	4,945	4,945	4,945
589 30 00 21	Gun Permits Remitted To State	5,518	2,658	5,000	5,000	5,000
589 30 00 01	Sales Tax Collected - Remit To DOR	131	38	-	-	-
AGENCY DISBURSEMENTS		127,584	74,959	154,095	152,045	152,045
591 21 71 00	Principal 2014 LTGO Refi - Police Station	85,000	-	90,000	90,000	95,000
591 21 71 01	Principal-2014 Veh/Equipment	103,653	52,848	106,187	60,921	-
591 22 70 01	Principal-2010 LTGO Fire St	50,000	-	50,000	55,000	55,000
591 22 71 00	Principal-2010 LTGO-2001 ReFi	340,000	-	355,000	375,000	385,000
591 22 71 02	Principal-2015 LTGO - Fire Eng	151,501	77,235	155,477	159,557	163,744
592 21 83 02	Interest-2014 Veh/Equipment	5,907	1,932	3,378	1,083	-
592 21 83 03	Interest 2014 LTGO Refi	279,200	138,325	276,650	273,950	271,250
592 21 89 00	Debt Issue Costs	1,300	-	900	900	1,200
592 22 80 01	Interest-2010 LTGO St 46	39,850	18,925	37,850	35,850	33,650
592 22 83 00	Interest-2010 LTGO Bonds 2001	74,200	30,300	60,600	46,400	31,400
592 22 83 03	Interest -2015 Fire Eng	36,099	16,565	32,124	28,044	23,856
594 46 61 04	Land Purchase From A/P- B&G Club	96,000	56,000	96,000	120,000	120,000
DEBT SERVICE		1,262,710	392,130	1,264,166	1,246,705	1,180,100
597 22 49 02	Transfer To Equip Replacement	28,440	-	-	-	-
597 36 00 01	Transfer To - Cemtery	24,236	-	-	-	-
597 00 00 01	Transf To Gen Manatory Res	84,439	32,117	50,000	54,761	29,653
597 00 00 06	Transfer To G.F Program Dvp	30,000	-	50,000	-	-
597 18 00 01	Transfer To M&O Library	36,000	21,000	36,000	36,000	36,000
597 22 00 01	Transfer To EMS	18,146	-	-	300,000	300,000
597 22 62 01	Transfer To Cap Facil/Bldg	50,000	-	50,000	50,000	50,000
597 34 00 01	Transfer Out - Water Eng/GIS	-	-	-	20,000	20,000
597 35 00 01	Transfers Out - Sewer Eng/GIS	-	-	-	20,000	20,000
597 38 00 01	Transfer Out - Stormwater Eng/GIS	-	-	-	10,000	10,000
597 44 55 00	Transfer To Street Maint	382,500	223,125	382,500	382,500	382,500
597 82 60 02	Transfer Out - Police Cars	-	-	-	130,000	65,000
597 84 18 20	Transfer Out - Facilities	360,711	222,115	380,761	406,487	466,487
597 84 76 01	Transfer To - PW M&O	515,367	298,851	512,317	545,971	586,614
INTERFUND TRANSFERS		1,529,839	797,208	1,461,578	1,955,719	1,966,254
508 80 00 01	Ending Fund Balance	3,138,377	4,533,048	1,123,640	2,914,809	2,205,904
TOTAL EXPENDITURES AND FUND BALANCE		18,698,624	13,716,158	17,289,351	20,915,869	20,637,159

MANDATORY RESERVE - 004

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

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

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

In 2019 the minimum mandatory reserve is equal to \$1,052,317 and is \$1,081,970 for 2020. The city is 100% compliant with the mandatory reserve policy.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	881,000	965,439	510,000	997,556	1,052,317
Transfer In - GF	84,439	32,117	50,000	54,761	29,653
TOTAL REVENUES AND BEGINNING BALANCE	965,439	997,556	560,000	1,052,317	1,081,970
Ending Fund Balance	965,439	997,556	560,000	1,052,317	1,081,970
TOTAL EXPENDITURES AND FUND BALANCE	965,439	997,556	560,000	1,052,317	1,081,970

PROGRAM DEVELOPMENT - 005

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

Planned expenditures for 2019 and 2020 include two equipment purchases for the fire/EMS department, a heart monitor and a LUCAS CPR device. Additional expenses include maintenance repairs in city parks. This list is a general scope of work identifying the areas in need of repair or replacement to improve safety in city parks.

- Terrace Park - replace fence, restroom door and BBQ
 - Jensen Park – ADA improvements
 - Zimmerman Trail – pavement replacement
 - York Park – repairs to play equipment, add wood chips and replace basketball nets
 - Wedgewood – replace concrete curbs, install ADA ramps, additional wood chips, update play equipment and stripe parking lot
- Woodway – ADA striping, additional wood chips, update/repair plan equipment
 - Forest Trail – ADA striping, install ADA ramps into play area, additional wood chips, update/repair play equipment
 - Quake – replace drinking fountain, install shade trees, replace gravel with wood chips, replace restroom doors, paved path from parking lot
 - Evans – replace gravel with wood chips and update/add play equipment

	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	606,674	636,674	580,000	686,674	584,674
Transfer In - General Fund	30,000	-	50,000	-	-
TOTAL REVENUES AND BEGINNING BALANCE	636,674	636,674	630,000	686,674	584,674
Fire Dept - Heart Monitor Equipment	-	-	-	72,000	-
Fire Dept - LUCAS Device	-	-	-	20,000	-
Transfers Out - PW M&O Parks	-	-	-	10,000	10,000
Ending Fund Balance	636,674	636,674	630,000	584,674	574,674
TOTAL EXPENDITURES AND FUND BALANCE	636,674	636,674	630,000	686,674	584,674

SPECIAL REVENUE FUNDS

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.

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.

State revenues represent about 42% of the Streets budget which does not cover the full cost of providing street related services. The general fund makes a contribution to pay for street lighting, salaries/benefits and to pay for other costs that aren’t covered by state revenues. The stormwater fund also makes a contribution to pay for services performed on the city’s stormwater system.

A general summary of operational maintenance items to be completed in 2019/2020 include; crack sealing, replace gravel, PD parking lot, asphalt repairs, street sweeping, traffic markings, guardrail repairs, trail maintenance and bridge and signal inspections.

Capital projects to be completed in 2019 include paving of the merchants and masons parking lot and grant match funding for the BNSF 67th Ave rail project.

The FTE count changed from last budget season due to the retirement of the M&O Manager, restructuring to 2 crew chiefs (leads) and restructuring of the cemetery coordinator position to provide street and maintenance services.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
PW M&O MANAGER	0.25	0.25	0.25	0.25
M&O SUPERVISOR	0.25	0.25	0.00	0.00
LEAD MAINTENANCE WORKER	0.00	0.00	1.25	1.25
SR MAINTENANCE WORKER	3.00	3.00	2.00	2.00
MAINTENANCE WORKERS	1.00	1.00	0.00	0.00
M&O / CEMETERY COORDINATOR	0.00	0.00	0.35	0.35
TOTAL	4.50	4.50	3.85	3.85

STREETS FUND - 101	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	193,997	308,052	64,888	310,628	193,397
WSDOT Grant - BNSF RR Crossing	-	-	240,000	-	-
Multimodal Transportation - City	19,576	13,151	26,516	26,634	26,700
Motor Vehicle Fuel Tax	400,529	224,446	392,293	399,904	400,000
MVA Transpo City	2,726	-	23,319	23,353	23,500
NCTRS	58,341	41,924	46,200	52,000	52,000
Investment Interest	2,657	3,004	500	1,500	1,500
Sale Of Scrap And Junk	484	-	500	500	500
Insurance Claim Reimbursement	1,031	-	-	-	-
Transfer-In-Storm Wtr Main	115,549	68,383	117,223	117,223	117,223
Transfer In - GF Merchant Parking Lot	-	-	-	-	-
Transfer-In-General Fund	382,500	223,125	382,500	382,500	382,500
Transfer-In-REET1	68,000	39,669	68,000	68,000	68,000
TOTAL REVENUES AND BEGINNING BALANCE	1,245,389	921,755	1,361,939	1,382,242	1,265,320

Operating Supplies	22,775	14,195	12,500	25,000	25,000
Professional Services	14,277	484	30,000	78,500	78,500
Bridge Repair/Maint	-	-	5,000	4,000	5,000
Complete Streets Project - Design	-	41,034	50,000	-	-
Sidewalk Maintenance	832	-	6,000	-	-
Contracted Annual Maintenance	-	-	-	-	-
BNSF- 67th Retaining Wall Maint	8,868	9,135	9,135	9,409	9,691
Street Lighting	127,791	57,442	115,000	130,000	130,000
Street Lights Repair/Maint	247	-	5,000	5,000	5,000
Trail Maintenance	3,852	-	10,000	15,000	15,000
Traffic Operating Supplies	3,884	9,833	7,000	10,000	10,000
Professional Services	32,587	114	50,000	125,000	125,000
Interlocal Services	42,931	6,260	60,000	-	-
Operating Supplies	3,781	-	25,000	24,400	25,000
Professional Services	2,640	-	6,000	-	-
Salaries & Wages	279,701	171,852	281,884	294,195	303,233
Leave - Payout	2,807	-	-	-	8,420
Overtime	21,551	13,166	26,615	22,000	22,000
On-call	-	-	-	-	-
FICA	18,442	12,338	18,607	19,319	20,432
Medicare	4,313	1,664	5,053	4,266	4,397
L&I	7,077	3,598	8,031	7,466	7,840
Retirement	37,206	23,497	35,796	42,688	48,445
Medical Insurance	48,565	23,832	57,840	43,649	46,635
Dental/Vision/Life Insur	6,501	3,304	7,375	5,437	5,490
Unemployment	608	370	850	623	660
Disability Insurance	1,416	836	1,661	1,870	1,975
Other Benefits	2,962	1,546	3,090	2,681	2,681
Office Supplies	36	-	300	300	300
Uniforms, Clothing & Safety	352	2,458	2,000	2,500	2,500
Fuel	19,613	10,536	16,500	20,000	20,000
Small Tools & Equipment	242	240	1,000	1,500	1,500
Software - Annual Maint Support	-	-	1,000	-	-
Accounting/Admin-Cost Allocation	56,765	34,339	58,866	70,486	70,486
Communications	2,416	880	3,000	3,000	3,000
Travel	120	-	1,000	-	-
Insurance-WCIA	25,558	25,237	26,000	9,911	10,327
Vehicle Repair & Maintenance	18,061	5,015	8,000	10,000	10,000
Ref Materials, Subscrip, Etc	-	27	300	-	-

STREETS FUND - 101	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Travel/Training	195	2,924	2,000	4,000	4,000
Airport Rent- City Shop Lot 106	10,608	6,188	10,608	10,608	10,608
Airport Rent - Storage Lot 105	11,604	6,769	11,604	11,604	11,604
Capital Outlay-	2,206	384	1,000	6,000	6,000
Asset Mgmt Software - Element	9,281	2,063	-	-	-
TIB Grant - LED Streetlight Conversion	3,040	-	-	-	-
Merchant Parking Lot - Paving	-	-	-	75,000	-
BNSF Railroad Crossing Project	-	-	250,000	-	-
Transfers-Out -Trans - BNSF Crossing	-	-	-	10,000	-
Transfer Out - IT Tech Street	6,625	4,137	7,095	8,433	9,170
Transfer Out - Equip Street	75,000	43,750	75,000	75,000	75,000
Ending Fund Balance	308,052	382,309	49,229	193,397	130,426
TOTAL EXPENDITURES AND FUND BALANCE	1,245,389	921,755	1,361,939	1,382,242	1,265,320

SOCIAL SERVICES - 105

This fund was created as a result of a donation from the Cascade Valley Hospital Foundation. The donation was to be used for specific purposes so the money in this fund is restricted.

As per city policy, this fund can be used for providing immediate basic needs to opiate addicted individuals that are seeking and/or being transported to treatment. Allowable uses of this money include; meals, clothes, transportation costs, shelter and hygiene needs.

The funds are accessed by the police department through the officer working with the embedded social worker. The purpose is to connect addicted individuals to services.

Currently, the only source of continued revenue for this fund is from private donations.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	10,000	11,779	5,000	9,000	4,500
Interest		39			
Health Service - Donations	1,779	(214)	-	500	500
TOTAL REVENUES AND BEGINNING BALANCE	11,779	11,604	5,000	9,500	5,000
Supplies & Services	-	903	5,000	5,000	2,000
Ending Fund Balance	11,779	10,702	-	4,500	3,000
TOTAL EXPENDITURES AND FUND BALANCE	11,779	11,604	5,000	9,500	5,000

GROWTH FUND - 107

The source of revenue generated from this fund comes from mitigation fees collected resulting from new construction impacts. The primary source of revenue is from traffic impact fees but the city also collects park and tree mitigation fees. Fees must be used within 10 years of the date collected.

These revenues are restricted as to their use. Transportation mitigation fees represent the majority of fees collected, about 82% of fund revenues.

Transportation mitigation fees must be used for public streets and roads addressed in the capital facilities plan element of a comprehensive plan. Funds cannot be used to correct existing deficiencies, they must be used to service the community at large and be reasonably related to the new development.

Planned uses of these funds included in the 2019/2020 budget are;

- \$25,000 transferred to the park improvement fund as partial funding for the Terrace Park Capital Project
- \$1.589 million transferred to the transportation improvement fund to meet match requirements on grant funding. Transportation projects are budgeted in the Transportation Improvement Fund. Major projects included in the transportation improvement budget are;
 - 173rd design and construction
 - 204th/77th roundabout
 - Design and right of way for 40th Ave/SR 531 intersection
 - Design SR 531 widening
 - BNSF 67th rail/trail crossing project
 - 74th/204th signal

GROWTH FUND - 107	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	2,550,400	3,680,769	1,884,966	2,500,000	2,187,275
Community Parks- Mitigation	431,915	14,054	10,000	20,000	20,000
Tree Impact Fees	6,784	-	-	2,500	2,500
Traffic Mitigation Fees	858,535	528,379	200,000	200,000	200,000
Investment Interest	34,127	29,869	18,000	22,000	20,000
Interest Rcvd - EMS Loan	1,798	1,171	-	-	-
Loan Repay From EMS	286,226	165,478	-	-	-
Transfer From Trans Imp Fund	-	385,000	-	-	-
TOTAL REVENUES AND BEGINNING BALANCE	4,169,786	4,804,720	2,112,966	2,744,500	2,429,775
Loan Issued To EMS Fund	312,226	472,196	223,915	-	-
Transfer To Park Improvement	1,868	-	10,000	25,000	-
Transfer To Trans Improvement	174,922	772,450	1,718,409	532,225	1,057,225
Ending Fund Balance	3,680,769	3,560,074	160,642	2,187,275	1,372,550
TOTAL EXPENDITURES AND FUND BALANCE	4,169,786	4,804,720	2,112,966	2,744,500	2,429,775

EMS - 108

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

The budget reflects the following major revenue assumptions;

- Increase EMS levy by 1% plus new construction.
- District contract revenues are estimates as contract negotiations are still pending. The city is using a cost for service model to estimate revenues for 2019 and 2020.
- Transport fees were based on 2017 actuals and include a 1% increase for 2020 to account for an expected increase in call volume.
- Ambulance utility revenues were based on \$15 per billable unit, per month. Billable units are estimated at 8,155. 2020 assumes an increase of 200 billable units.

The budget reflects the following major expense assumptions;

In 2016, the city hired FCS group to conduct a cost for service study. The study looked at the total cost of providing fire and emergency medical services and what percent of costs were attributed to providing fire services and what percent attributed to emergency medical services. The study concluded that the cost to provide fire services represented about 30% of the total department budget. 70% of the department budget was for providing emergency medical services. Department costs for the 2019 - 2020 budget were allocated based on the cost framework as identified in the FSC study which means that approximately 30% of the department budget is reflected in the fire department budget and 70% of the costs are reflected in the emergency medical services (EMS) budget. The EMS budget is accounted for in a different fund called the EMS Fund.

- Adding 3 FTE's (costs split with Fire). Partial funding in 2019, 2020 and 2021 through the SAFER grant.
- Includes funding for a Community Resource Paramedic.

- Increase contributions to the equipment replacement to provide funding levels that will allow replacement of equipment at the end of its useful. Current schedules reflect replacement of vehicles beyond their estimated useful life.
- Anticipating a change in pay structure for part paid positions.

The budgeted personnel summary reflects the shift in how we’re accounting for Fire related costs versus EMS related costs. Overall, costs are allocated 30% to Fire and 70% to EMS. The 2019 - 2020 personnel budget was built to reflect this cost allocation, therefore in the budgeted personnel summary for the Fire Department, you will see a decrease in FTE’s even though 3 additional were added to the department. You will see an increase in FTE’s in the EMS Fund. Total department FTE count (EMS/Fire combined) went from 30 in 2018 to 33 in 2019/2020.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
FIRE CHIEF	0.50	0.50	0.50	0.50
DEPUTY FIRE CHIEF	0.50	0.50	0.50	0.50
FF/EMT-PARAMEDIC	12.00	12.00	20.50	20.50
ADMINISTRATIVE SPECIALIST	0.50	0.50	0.50	0.50
*TOTAL	13.50	13.50	22.00	22.00

*See Fire Department budgeted personnel summary in the General Fund.

EMS FUND - 108	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	106,883	605	-	200,000	282,607
EMS Levy-Arlington	967,313	515,545	993,425	988,193	998,613
EMS Levy-District #24	83,416	52,890	86,361	102,577	103,603
EMS Levy-District #21	338,325	177,294	339,161	357,588	358,134
EMS Levy-District #25	56,525	32,809	49,339	51,011	51,612
SAFER Grant - EMS	-	-	-	169,085	181,666
Dept Of Health Grant	1,270	1,222	1,500	1,300	1,300
EMS Services - Interfund	147,819	84,695	145,191	146,643	148,590
Ambulance Services Fee	-	-	-	1,467,900	1,503,900
Transport Fees	1,052,793	631,265	1,010,000	1,052,000	1,062,520
EMS Fest Of The River OT	2,500	-	2,500	2,500	2,500
EMS Service For Fire Dist #19	103,000	51,500	105,000	138,628	140,014
Investment Interest	471	683	500	1,300	1,300
EMS-donations	40,000	-	-	100	100
Loan Rcvd From Growth Fund	312,226	472,196	223,915	-	-
Transfer-In-General Fund	18,146	-	-	300,000	300,000
TOTAL REVENUES AND BEGINNING BALANCE	3,230,686	2,020,704	2,956,892	4,978,825	5,136,459

Salaries & Wages - Fire Admin	159,116	58,648	178,979	190,595	202,738
FICA	1,626	1,220	9,194	6,477	6,842
Medicare	2,262	523	2,595	2,699	2,870
L&I	2,605	1,050	2,963	5,425	5,697
Retirement	10,246	4,220	12,204	14,583	17,442
Medical Insurance	16,242	6,319	18,541	23,566	25,010
Dental/Vision/Life Insur	1,938	756	2,130	2,116	2,140
Unemployment	299	116	358	372	400
Disability Insur	715	321	924	1,171	1,250
Other Benefits	268	1,138	60	1,650	1,650
Office & Operating Supplies	377	446	10,650	19,565	19,565
Professional Services	17,086	12,784	8,250	8,250	8,250
Acct./Admin-Cost Allocation	195,332	100,151	171,688	276,597	276,597
Communications	5,187	9,579	11,000	18,200	18,200
Insurance-WCIA	11,923	13,518	13,307	29,439	31,025
Subscriptions	2,420	3,099	3,600	3,600	3,600
EMS Council	-	21,446	11,275	14,300	14,750
Salaries & Wages - Firefighters	1,105,408	659,615	1,242,965	2,050,898	2,118,294
Holiday Pay	51,219	-	47,850	90,051	93,000
Leave Payout	15,299	-	-	-	-
Volunteer Stipends	178,425	113,013	210,000	268,853	268,853
Overtime	222,861	80,408	104,500	197,612	203,606
FICA	11,044	11,116	11,160	16,669	16,670
Medicare	22,672	8,169	22,197	33,234	34,190
L&I	49,628	27,154	44,032	97,095	101,950
Uniforms & Clothing	1,493	3,868	8,000	16,100	16,100
Retirement	73,328	37,996	91,849	179,626	209,846
Medical Insurance	165,655	106,758	158,332	358,395	378,508
Dental/Vision/Life Insur	20,094	11,481	19,509	32,710	34,470
Unemployment	3,012	1,624	4,062	4,980	5,123
Disability	-	-	6,248	2,995	3,394
Other Benefits	51,064	30,897	50,820	75,510	75,510
EMS Supplies	92,052	53,837	75,000	75,000	75,000
Bio Hazard	-	-	800	800	800

EMS FUND - 108	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Fuel	25,544	12,412	22,000	28,700	30,000
Stilly Tribe Donation - Housing	1,814	3,251	-	-	-
Community Resource Paramedic	-	-	-	30,000	30,000
Vehicle Repair & Maint	68,975	13,329	41,500	61,250	63,000
Laundry	-	-	600	600	600
Travel	1,517	299	2,500	2,500	2,500
Training/Registration	2,809	7,167	5,000	5,000	5,000
Rent Fire Station #47	-	-	-	6,263	6,263
Rent Fire Station #48	19,085	13,008	23,196	32,474	32,474
Triple Net Charges Station #48	3,686	2,458	3,500	4,900	4,900
Dispatch Services	135,734	76,779	126,700	126,700	128,000
Medical Director Fee's	21,000	14,000	22,000	22,000	25,000
Equipment Contracts	-	6,613	1,000	1,000	1,000
System Design -EMS Billing	57,899	30,284	70,000	70,000	70,000
Loan Repayment To Growth	286,226	165,478	-	-	-
Reimburse Medical Payments	6,571	1,000	2,500	2,500	2,500
Interest Paid To Growth Fund	1,798	1,171	-	-	-
Capital Outlay	28,453	-	2,000	2,000	2,000
Transfer Out - IT Tech EMS	18,071	11,291	19,354	31,198	36,473
Transfer Out - Equip EMS	60,000	35,000	60,000	150,000	150,000
Sales Tax To State	-	3,418	-	-	-
Ending Fund Balance	605	242,480	-	282,607	273,409
TOTAL EXPENDITURES AND FUND BALANCE	3,230,686	2,020,704	2,956,892	4,978,825	5,136,459

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.

Revenues for 2019/2020 are slightly below what was budgeted for 2018. The revenue decrease is reflective of new hotels in the surrounding area competing with hotels within City of Arlington limits.

The amount budgeted for distribution to grant recipients also decreased in the 2019/2020 budget. In 2017/2018, the amount budgeted for distribution was increased because fund balance was accumulating. The increased distribution in the last budget was intentional. The primary goal in the last budget was to invest the lodging tax dollars and reduce fund balance to a level needed only for cash flow purposes.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	84,252	66,413	41,979	23,908	20,717
Lodging Tax	140,931	70,141	160,000	150,000	150,000
Investment Interest	1,163	736	900	1,000	1,000
TOTAL REVENUES AND BEGINNING BALANCE	226,346	137,290	202,879	174,908	171,717
Admin/Accounting-Cost Allocation	9,598	4,956	8,496	9,191	9,191
Tourism	150,335	36,828	170,000	145,000	140,000
Ending Fund Balance	66,413	95,506	24,383	20,717	22,526
TOTAL EXPENDITURES AND FUND BALANCE	226,346	137,290	202,879	174,908	171,717

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.

Projected revenues are showing a decrease from the last budget. Activity is unpredictable and makes it challenging to predict revenues, however trends seems to indicate people are seeking alternative burial options which make predicting revenues even more difficult.

Two slight changes in budgeted personnel was moving a total of .5 FTE to the maintenance and operations department which is a better reflection of work being performed.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
CEMETERY MAINTENANCE WORKER	0.75	0.75	0.50	0.50
M&O/ CEMETERY COORDINATOR	0.00	0.00	0.50	0.50
ADMINISTRATIVE SPECIALIST	0.75	0.75	0.00	0.00
TOTAL	1.50	1.50	1.00	1.00

CEMETERY FUND - 116	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	316	-	11,251	5,000	35,256
Lot Sales	34,771	45,470	50,400	50,400	50,400
Opening & Closing	36,437	38,685	60,000	55,000	55,000
Sale Of Niches	11,832	11,729	6,500	11,000	11,000
Sale Of Liners/urns	15,410	11,460	26,000	20,000	20,000
Sale Of Vaults	1,295	2,590	1,295	1,295	1,295
Setting Headstones	15,250	9,275	20,000	16,000	16,000
Niche Inscription	4,830	4,830	3,200	4,000	4,000
Service Fee	150	100	300	200	200
Overtime Service Charges	7,500	6,000	7,000	8,000	8,000
Pressure Washing-service	-	230	100	100	100
Headstone Sales	44,506	23,494	48,000	43,000	43,000
Final Inscription	5,445	2,904	6,500	5,000	5,000
Memorial Sales	150	-	6,500	2,000	2,000
Investment Interest	29	205	100	100	100
Sales Tax Collected	16,292	14,726	20,911	20,383	20,383
Transfer In - General Fund	24,236	-	-	-	-
TOTAL REVENUES AND BEGINNING BALANCE	218,449	171,698	268,057	241,478	271,734

Salaries & Wages	80,963	43,796	92,328	66,422	68,532
Overtime	-	64	-	600	623
FICA	4,862	2,884	4,293	4,155	4,288
Medicare	1,137	390	1,004	963	995
L&I	1,489	742	400	1,939	2,037
Uniforms And Clothing	489	-	500	500	500
Retirement	9,970	5,570	8,503	9,181	10,166
Medical Insurance	20,955	9,017	23,010	13,049	13,963
Dental/Vision/Life Insur	2,533	1,099	2,650	1,578	1,594
Unemployment	164	88	150	134	139
Disability Insur	416	219	457	425	445
Other Benefits	-	150	40	200	200
Office Supplies	1,055	-	500	1,000	1,000
Operating Supplies	869	589	1,500	1,500	1,500
Landscape And Beautification	570	-	700	700	700
Fuel	878	1,114	1,600	1,500	1,500
Purchase Of Liners	6,071	2,705	6,500	6,000	6,000
Purchase Of Headstones	24,230	13,532	24,000	26,000	26,000
Purchase Of Vaults	1,004	779	800	800	800
Purchase Of Memorial Items	250	-	-	-	-
Small Tools	-	-	200	200	200
Professional Services	8,405	298	12,000	12,000	12,000
Correctional Services	1,962	2,096	3,000	3,000	3,000
Accounting/Admin-Cost Allocation	13,465	10,442	17,900	12,661	12,661
Communications	2,051	885	2,500	3,000	3,000
Travel	23	147	300	300	300
Insurance-WCIA	3,042	3,001	2,890	2,111	2,201
Utilities	8,156	2,916	8,000	8,000	8,000
Repairs & Maintenance	475	170	700	600	600
Turf Care & Repair	200	241	400	400	400
Vehicle Repair & Maint	1,511	14	1,000	1,500	1,500
Licenses/memberships	180	-	150	150	150
Training	-	19	300	300	300

CEMETERY FUND - 116	2017	2018	2018	2019	2020
		Thru 7/31		Proposed	Proposed
Title	Actual	Actual	Budget	Budget	Budget
State Taxes	11,256	9,407	14,115	14,500	16,000
Refund - Preneeds	1,047	-	-	-	-
Transfer Out - IT Tech Cemetery	268	168	287	354	564
Transfer Out - Equip Cemetery	1,000	500	3,000	3,000	3,000
Transfer Out - PW M&O	7,500	4,375	7,500	7,500	7,500
Ending Fund Balance	-	54,281	24,880	35,256	59,376
TOTAL EXPENDITURES AND FUND BALANCE	218,449	171,698	268,057	241,478	271,734

TRANSPORATION BENEFIT DISTRICT - 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. A TBD is a quasi-municipal corporation and independent taxing district created for the sole purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the City limits 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.

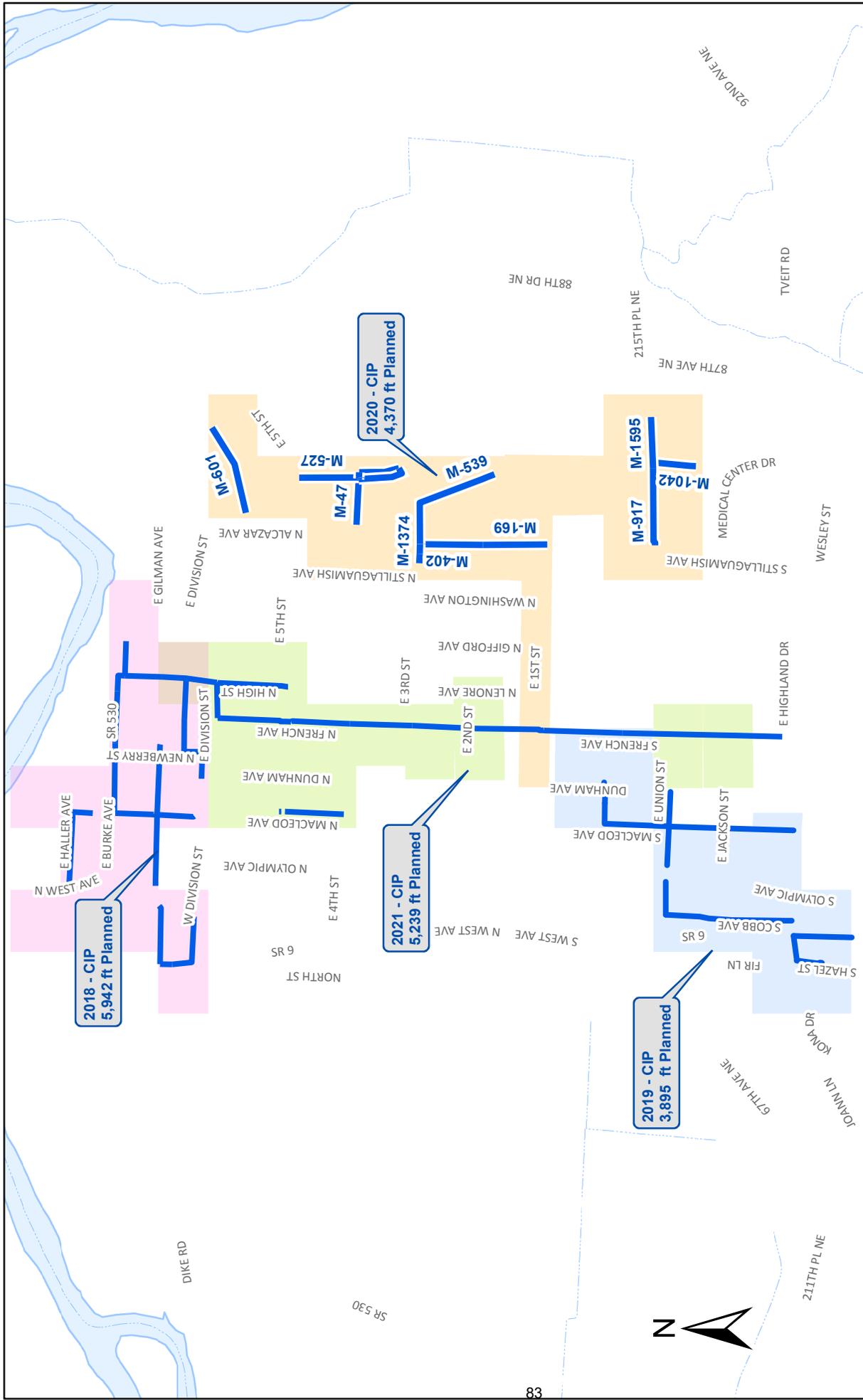
On February 20, 2018, city council adopted Ordinance 2018-001 which authorized the city to assume the rights, responsibilities, powers, and functions of the transportation benefit district. The ordinance did not change what the voter approved sales tax could be used for, the ordinance authorized that 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.

Revenues generated from the voter approved sale tax are to be used for pavement preservation purposes, meaning that roads rated as failing or near failing, will be repaired, resurfaced or rebuilt.

Expenditures are budgeted for pavement preservation as identified in the attached workplan.

TRANSPORTATION BENEFIT

DISTRICT - 180	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	228,996	733,769	504,700	647,073	595,783
Retail Sales & Use Tax	1,033,533	642,897	952,481	1,085,210	1,139,470
WSDOT NHS Grant Broadway/Division	-	-	-	-	340,000
STP CMAQ Pavement Grant	184,838	-	-	-	75,000
Investment Interest	6,350	9,003	3,000	5,000	5,000
TOTAL REVENUES AND BEGINNING BALANCE	1,453,717	1,385,670	1,460,181	1,737,283	2,155,253
WCIA Insurance	2,500	-	2,500	-	-
Audit Cost	311	-	4,000	-	-
Legal Notices	200	-	-	500	500
Road Projects	246,486	505	1,000,000	1,100,000	1,576,500
Design/Consultants Services	17,860	38,880	310,000	41,000	46,000
Broadway & Division Preservation Proj	452,591	-	-	-	425,000
Ending Fund Balance	733,769	1,346,284	143,681	595,783	107,253
TOTAL EXPENDITURES AND FUND BALANCE	1,453,717	1,385,670	1,460,181	1,737,283	2,155,253



City of Arlington
Utility Improvements
Planning Map
(2018 - 2021)

Sheet:	na	Scale:	1 inch = 920 feet
Date:	10/10/2017	File:	UTIL_2018_Vicinity8.5x11_18

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CAPITAL PROJECT FUNDS

REET 1 - 303

The REET 1 fund receives revenue from real estate excise tax. The 2019/2020 budget anticipates an increase over the 2017/2018 budgeted revenues. Projections are based on the average revenues over the past 5 years and economic forecasts indicate home prices and the housing market to be strong the next 12 to 24 months.

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. Planned uses for 2019/2020 are; debt obligations on the purchase of park land, debt obligation on public safety radio equipment and park improvements.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	244,022	411,797	163,045	400,000	455,254
Real Estate Excise Tax	504,750	330,548	320,000	500,000	500,000
Real Estate Excise Tax -State	357	18,495	-	-	-
Investment Interest	3,207	3,989	1,300	1,300	1,300
Transfer In - Park Improvement	40,402	-	-	-	-
TOTAL REVENUES AND BEGINNING BALANCE	792,738	764,829	484,345	901,300	956,554
800 Mhz Annual Maintenance	82,686	89,528	87,000	96,528	103,528
Principal- 2010 LTGO- 800 Mhz	40,000	-	45,000	45,000	50,000
Interest- 2010 LTGO 800 Mhz	7,200	2,800	5,600	3,800	2,000
Transfer To Str Fund O&M	68,000	39,669	68,000	68,000	68,000
Transfer To Park Imp- Graafstra Payment	152,000	88,669	152,000	152,000	224,113
Transfer To Park Improvement	31,055	-	-	80,718	-
Ending Fund Balance	411,797	544,163	126,745	455,254	508,913
TOTAL EXPENDITURES AND FUND BALANCE	792,738	764,829	484,345	901,300	956,554

REET 2 - 304

The REET 2 fund receives revenues from real estate excise tax revenue. The 2019/2020 budget anticipates an increase over the 2017/2018 budgeted revenues. Projections are based on the average revenues over the past 5 years and economic forecasts indicate home prices and the housing market to be strong the next 12 to 24 months.

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.

Planned uses for 2019/2020 are debt obligations on the N. Olympic Avenue improvements.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	350,073	570,265	228,228	612,000	829,728
Real Estate Excise Tax	504,750	330,548	320,000	500,000	500,000
Real Estate Excise Tax (stat	357	-	-	-	-
Investment Interest	6,056	6,397	1,200	6,000	8,000
Transfer-In-General Fund	-	-	-	-	-
TOTAL REVENUES AND BEGINNING BALANCE	861,236	907,209	549,428	1,118,000	1,337,728
Principal - 2007 LTGO Bonds	195,000	-	200,000	210,000	215,000
Other Debt Service Costs	500	-	500	550	550
2007 LTGO Debt Interest	95,471	42,861	85,722	77,722	69,321
Ending Fund Balance	570,265	864,348	263,206	829,728	1,052,857
TOTAL EXPENDITURES AND FUND BALANCE	861,236	907,209	549,428	1,118,000	1,337,728

CAPITAL FACILITIES – 305

This is a capital projects fund and does not generate its own revenue. Revenue comes from transfers from the general fund. Financial policy says that the city will maintain a capital facilities building fund to provide funding for future facilities including debt repayment, less proprietary fund projects. Contributions into this fund will be made from available funds as identified in the adopted or amended budget. The 2019/2020 budget includes a transfer, from the general fund, of \$50,000 per year. A capital facilities plan is currently being updated and will be presented to council at the 2019 Spring retreat.

Planned uses of the funds included in the 2019/2020 budget are;

- City hall improvements
- Police department improvements
- City shop improvements

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	100,004	129,285	100,004	129,692	127,292
Investment Interest	130	562	-	100	100
Transfer-In Gen Fund	50,000	-	50,000	50,000	50,000
TOTAL REVENUES AND BEGINNING BALANCE	150,133	129,847	150,004	179,792	177,392
City Hall/Police Improvements	-	-	-	35,000	-
City Shop Improvements	-	-	-	17,500	17,500
Transfer Out - PW M&O	20,848	-	-	-	-
Ending Fund Balance	129,285	129,847	150,004	127,292	159,892
TOTAL EXPENDITURES AND FUND BALANCE	150,133	129,847	150,004	179,792	177,392

TRANSPORTATION IMPROVEMENT - 310

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

In 2019/2020 the city is anticipating approximately \$4.5 million in transportation related grants, they include;

- WSDOT – BNSF 67th Avenue Rail Project
- Sidewalks and trails
- FHWA Repurpose - AVR
- Legislative ask – 40th/SR 531 intersection
- TIB – 204th/77th Roundabout

Major projects included in the transportation improvement budget include;

- 173rd design and construction
- 204th/77th roundabout
- Design and right of way for 40th Ave/SR 531 intersection
- Design SR 531 widening
- BNSF 67th rail/trail crossing project
- 74th/204th signal
- Sidewalk and trail projects

TRANSPORTATION IMPROVEMENT

FUND - 310

	2017	2018	2018	2019	2020
		Thru 7/31		Proposed	Proposed
Title	Actual	Actual	Budget	Budget	Budget
Beginning Fund Balance	-	-	295,603	-	10,103
WSDOT Grant - BNSF 67th Ave Rail Proj	-	-	-	385,000	-
FHWA Repurpose - AVR	-	-	791,912	91,912	700,000
Legislative Ask - (40th/SR 531 Intersection	-	-	-	-	925,000
Sidewalk & Trail Grants	-	-	1,043,200	-	715,000
TIB - Arl Valley Rd Grant	-	59,708	2,360,000	-	-
TIB - 204th/77th Roundabout	-	-	2,589,091	210,000	1,485,000
Dept Of Commerce - MIC Grant	45,000	5,809	-	-	-
Sno-County OSO Funds	-	385,000	500,000	-	-
Investment Interest	192	35	500	-	-
Espresso Stand Lease	10,103	5,893	10,103	10,103	10,103
Leasehold Tax Collected	1,297	757	1,300	1,300	1,300
Transfer-In-Growth Fund	174,922	772,450	1,718,409	532,225	1,057,225
Transfer -In Street - BNSF RR Crossing Proj	-	-	-	10,000	-
Transf In-AP - 173rd Constr	-	-	-	-	-
TOTAL REVENUES AND BEGINNING BALANCE	231,514	1,229,653	9,310,118	1,240,540	4,903,731
Professional Services	10,319	5,285	-	70,000	75,000
Transportation Comp Plan	12,234	-	-	-	-
MIC Feasibility Study	-	22,248	-	-	-
Remittance Of Leasehold Tax	1,297	324	1,300	1,300	1,300
Purchase Of Land - Arl Valley Road	-	386,664	-	-	-
Multimodal Plan	4,859	-	-	-	-
173rd Design	-	-	-	75,000	-
Arlington Valley Road	186,173	421,207	3,126,000	-	-
Arlington Valley Road - Federal Grant	15,313	8,608	-	-	-
204th/77th Roundabout	-	-	4,346,660	300,000	2,250,000
40th Ave / SR 531 Intersection	-	-	-	72,225	997,225
SR -531 Widening Project	-	-	-	10,000	10,000
Sidewalk & Trail Grant Projects	-	-	1,304,000	-	825,000
BNSF 67th Ave Rail/Trail Crossing Proj	-	-	-	395,000	-
74th/204th Signal	-	-	-	156,912	725,000
173rd Design	1,319	-	-	-	-
173rd Construction	-	-	-	150,000	-
Transfer To Growth Fund	-	385,000	-	-	-
Ending Fund Balance	-	317	532,158	10,103	20,206
TOTAL EXPENDITURES AND FUND BALANCE	231,514	1,229,653	9,310,118	1,240,540	4,903,731

PARK IMPROVEMENT - 311

The park improvement fund is a capital projects fund and does not generate its own revenue with the exception of an annual land rent payment from the Country Charm lease. The annual land rent is \$5,000. Revenues for park improvements come from grants and/or donations.

Planned projects for the 2019/2020 budget include;

- Budget carryover for the Haller Park Splash Pad. This project was originally budgeted in 2017 but due to bidding delays, the project is expected to be completed early 2019. Budget approved in the prior year will need to be carried over into 2019.
- The Terrace Park Improvements will be made to the terraces, amphitheater and creating of ADA seating.
- The Evans Park project improvements will be made to the restrooms, bleachers, outfield and creating accessible paths.

PARK IMPROVEMENT FUND - 311	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	-	5,086	10,000	-	5,000
Haller Park - Comm Devp Block Grant	196,936	-	-	-	-
Quake Field - Rec & Conservation Grant	205,981	-	-	-	-
RCO - Youth Facilities Grant	-	-	-	45,498	-
County Grant-Stilly Valley Youth Grant	297,177	-	-	-	-
County Grant - Haller Park	50,000	-	-	-	-
Investment Interest	297	3,949	-	-	-
Country Charm-Land Rent	5,000	-	-	5,000	5,000
Haller Park - Splash Park Rotary Donation	-	650,000	-	380,000	-
Arl Veterans Memorial-Plaques	70	-	-	-	-
Transfer In-Growth Fund	1,868	-	10,000	25,000	-
Transfer In REET 1 - Graafstra Payment	152,000	88,669	152,000	152,000	224,113
Transfer-In REET 1	31,055	-	-	80,718	-
TOTAL REVENUES AND BEGINNING BALANCE	940,383	747,703	172,000	688,216	234,113
Graafstra Principal Payment	-	-	-	-	73,265
Graafstra Interest Payment	152,000	101,333	152,000	152,000	150,848
Haller Park - Splash Park Design	1,869	79,949	-	-	-
Haller Park - Splash Park	-	3,917	-	380,000	-
Haller Park Restrooms	325,962	-	-	-	-
Terrace Park Improvements	-	-	-	85,000	-
Evans Park Improvements	-	-	-	66,216	-
Quake Field Project	415,063	-	-	-	-
Transfer To REET I	40,402	-	-	-	-
Ending Fund Balance	5,086	562,504	20,000	5,000	10,000
TOTAL EXPENDITURES AND FUND BALANCE	940,383	747,703	172,000	688,216	234,113

LIBRARY CAPITAL - 312

The library improvement fund is a capital projects fund and does not generate its own revenue. No revenue, other than interest earnings has been transferred into this account since at least 2004. There are no planned uses of the fund balance. Maintenance of the library facility is handled through the maintenance and operations fund. Future capital improvements will be considered during the capital facility planning process.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	14,117	14,275	14,200	14,387	14,487
Investment Interest	158	129	100	100	100
TOTAL REVENUES AND BEGINNING BALANCE	14,275	14,404	14,300	14,487	14,587
Ending Fund Balance	14,275	14,404	14,300	14,487	14,587
TOTAL EXPENDITURES AND FUND BALANCE	14,275	14,404	14,300	14,487	14,587

CEMETERY CAPITAL - 316

The cemetery improvement fund is a capital projects fund and does not generate its own revenue. The current fund balance came from transfers from the Cemetery operating fund in 2012 and 2013. No transfers since then have been made into this fund. Due to the fluctuating financial condition of the cemetery, there are no additional transfers budgeted in the next biennium. There are no planned uses of the fund balance. Future capital improvements will be considered during the capital facility planning process.

Account	Title	2017	2018	2018	2019	2020
		Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
308 80 03 16	Beginning Fund Balance	5,780	5,845	5,835	5,920	5,995
361 11 03 16	Investment Interest	65	51	50	75	75
TOTAL REVENUES AND BEGINNING BALANCE		5,845	5,896	5,885	5,995	6,070
508 80 03 16	Ending Fund Balance	5,845	5,896	5,885	5,995	6,070
TOTAL EXPENDITURES AND FUND BALANCE		5,845	5,896	5,885	5,995	6,070

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.

EQUIPMENT REPLACEMENT FUND - 320	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	1,611,425	1,884,966	1,814,872	1,930,500	2,164,883
CED - Technology Fee	11,475	5,625	-	5,000	5,000
Investment Interest	19,980	18,959	11,713	18,000	20,000
Equip - General Fund	559,388	392,033	674,200	365,200	415,200
IT Tech - General Fund	196,730	120,673	206,863	113,659	126,459
Sewer - Membrane	220,000	128,333	220,000	-	-
Insur Reimbursement-Police/Fire	15,278	3,596	-	-	-
Sales Tax Collect - Sale Of Fixed Assets	223	3,362	-	-	-
Sale Of Fixed Assets-Parks	19	7,769	-	-	-
Sale Of Fixed Assets-Sewer	-	1,535	-	-	-
Sale Of Fixed Assets - Water	2,160	2,459	-	-	-
Sale Of Fixed Assets - Airport	-	11,750	-	-	-
Sale Of Fixed Assets - Street	100	16,900	-	-	-
Sale Of Fixed Asset - Admin	77	6,147	-	-	-
Sale Of Fixed Assets - Police	-	5,801	-	-	-
Sale Of Fixed Assets - It	335	985	-	-	-
Sale Of Fixed Assets - Fire	20,241	9,860	-	-	-
Sale Of Fixed Assets - Stormwater	-	1,834	-	-	-
Transfer In - Wildland Fire	28,440	-	-	-	-
Transfer In - IT Tech Sewer	-	-	-	32,232	30,865
Transfer In - IT Tech Parks	-	-	-	6,861	7,705
Transfer In - IT Tech Cemetery	-	-	-	354	564
Transfer In - IT Tech Airport	-	-	-	11,731	13,884
Transfer In - IT Tech	-	-	-	8,433	9,170
Transfer In - IT Tech EMS	-	-	-	31,198	36,473
Transfer In - Water	-	-	-	35,966	34,327
Transfer In - IT Tech Stormwater	-	-	-	9,859	9,397
Transfer In - Equip Water	-	-	-	41,234	35,000
Transfer In - Equip - Police	-	-	-	130,000	65,000
Transfer In - Equip Sewer	-	-	-	41,600	40,000
Transfer In - Sewer Membrane	-	-	-	220,000	220,000
Transfer In - Equip PW M&O	-	-	-	41,000	41,000
Transfer In - Equip Cemetery	-	-	-	3,000	3,000
Transfer In - Equip Airport	-	-	-	55,000	55,000
Transfer In - Equip Street	-	-	-	75,000	75,000
Transfer In - Equip EMS	-	-	-	150,000	150,000
Transfer In - Equip Stormwater	-	-	-	40,000	40,000
TOTAL REVENUES AND BEGINNING BALANCE	2,685,873	2,622,586	2,927,648	3,365,827	3,597,927
Sales Tax -DOR	-	2,748	-	-	-
Equip - Exec	-	-	-	-	25,000
Equip - Police	83,312	54,489	85,000	235,900	260,100
Law Enforcement - Bulletproof Vest	2,608	1,427	3,451	-	-
Equip - Police PROACT	-	-	-	130,000	65,000
Equip - Fire Dept	59,569	-	72,500	-	350,000
Equip - Fire Turn Out Gear	55,732	-	23,175	25,000	25,000
Fire Dept - WCIA Reimb	-	3,596	-	-	-
Fire Dept - Wildand Fires Equip	-	-	-	25,000	-
Equip - PW M&O	-	-	-	80,000	17,800
Equip - Water	26,555	-	250,000	36,000	80,000
Equip - Sewer	-	-	101,000	197,000	115,000
Equip - Stormwater	-	-	75,000	5,000	-
Equip - Street	22,211	-	255,000	230,000	50,000
Equip - Airport	96,491	-	30,000	-	92,000

EQUIPMENT REPLACEMENT FUND - 320	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Community Development	29,916	-	30,000	-	-
Permit Technology - Expenses	-	261	-	750	750
Equip - EMS	158,624	-	20,000	20,600	210,000
Parks Department	25,414	-	30,000	-	-
Law Enforcement-WCIA Reimb	16,270	-	-	-	-
Fire Dept -Wildland Fire Equip Reim	1,713	-	-	-	-
IT Tech - Legislative	-	-	-	5,424	7,945
IT Tech - Exec	18,423	10,134	7,022	4,796	7,663
IT Tech - Finance	10,543	12,899	8,022	4,596	7,494
IT Tech - IT Dept	8,619	6,697	7,965	1,507	1,184
IT - Accounting Software	-	-	50,000	50,000	-
IT Tech - Police	46,610	48,643	27,732	33,847	46,159
IT Tech - Fire Dept	23,347	31,327	10,112	14,659	11,960
IT Tech - Water	16,094	9,187	12,459	28,065	7,461
IT Tech - Sewer	14,477	8,268	7,818	23,494	11,876
IT Tech - Cemetery	1,506	4,299	1,146	564	330
IT Tech - Stormwater	3,013	4,306	3,292	3,575	902
IT Tech - PW Admin	9,373	11,122	1,876	4,192	12,637
IT Tech - Street	8,509	6,416	2,981	4,940	2,497
IT Tech - Airport	12,050	11,053	6,168	9,443	7,721
IT Tech - CED	10,014	9,215	4,876	6,233	7,003
IT Tech - EMS	23,347	22,152	9,612	14,659	11,960
IT Tech - PW M&O	16,568	8,684	5,105	5,700	8,397
Ending Fund Balance	1,884,966	2,355,661	1,786,336	2,164,883	2,154,088
TOTAL EXPENDITURES AND FUND BALANCE	2,685,873	2,622,586	2,927,648	3,365,827	3,597,927

ENTERPRISE FUNDS

AIRPORT - 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. An appraisal is due in 2019. Land rates vary by zoning category, however most land rates in 2019 are \$.34 per square foot and were adjusted slightly for 2020 assuming land rates will increase. Building rates are adjusted annually by CPI. 2019 revenue projections are based on 2017 and 2018 actuals and adjusted by 3% for 2020.

The budget includes the following changes from the previous budget;

- Includes an intern position
- Professional services to conduct land appraisal
- Program requests for software and equipment to conduct airport inspections

The airport has two outstanding bonds, one was paid off 8/1/2018, the other will be paid 12/1/2024.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
AIRPORT DIRECTOR	1.00	1.00	1.00	1.00
AIRPORT MANAGER	0.00	0.00	1.00	1.00
AIRPORT SUPERVISOR	1.00	1.00	0.00	0.00
AIRPORT COORDINATOR	1.00	1.00	1.00	1.00
ADMIN SPECIALIST	1.00	1.00	1.00	1.00
INTERN	0.00	0.00	1.00	1.00
TOTAL	4.00	4.00	5.00	5.00

AIRPORT OPERATIONS FUND - 402	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	785,572	710,367	157,409	770,000	880,758
Aviation Buildings	114,631	73,415	129,699	129,699	130,000
Aviation Land	318,914	333,944	348,061	350,000	360,500
Industrial Buildings	133,597	58,270	136,900	60,000	61,800
Industrial Land	1,781,938	1,314,750	1,700,968	1,717,978	1,751,000
Hangar Rent	206,600	123,742	202,836	208,458	210,000
Commercial Land	150,957	102,958	137,572	137,572	138,000
Rental Sites - M&O Storage	31,362	18,295	31,363	31,363	31,363
Rental Sites - Lot 107 A/B	14,144	8,251	14,144	14,144	14,144
Rent Sites - Police Impound	12,467	3,400	13,600	-	-
Rent Sites - Fire Station #47	8,996	5,219	8,947	8,947	8,947
Rent Sites - City Shop Lot 106	21,216	12,376	21,216	21,216	21,216
Rent Sites - City Well Site	9,690	5,653	9,690	9,690	9,690
Rent Sites - PW Compost Facility	41,609	23,610	40,475	40,475	40,475
CED-Office Space Rent	19,603	11,721	20,093	20,093	20,696
Land Use - Special Events	13,394	4,917	15,000	15,000	15,000
Mill Site Land	1,895	1,421	1,895	1,895	1,895
Ultra Light Land	22,044	12,570	23,893	23,893	23,893
Aviation T-Hangar Land	136,194	189,049	212,570	212,570	218,570
Aviation Land (Industrial Use)	73,139	76,118	79,105	79,105	81,000
Land Use - Short Term	-	-	15,902	3,000	3,000
NSF- Fee Collected	35	-	-	-	-
Processing Fee-Qtly Billing	6,925	4,679	5,500	6,100	6,100
Sales Of Merchandise	498	322	500	500	500
Aviation Fuel Fees	12,607	7,069	11,500	11,500	11,500
Penalties	29,925	9,770	13,856	27,000	27,000
Investment Interest	18,583	13,346	14,000	18,000	20,000
Transient Tie Downs	721	729	1,000	700	700
Tie Down Fees	32,929	18,819	28,000	30,000	30,000
Meeting Room Rental	-	350	100	500	500
Wait List Fee	375	300	250	250	250
PUD Rebate	8,141	-	-	-	-
Misc		10,000			
Rent - Utility Reimbursement	1,980	398	1,000	-	-
Rental Deposit	831	414	1,500	500	500
Leasehold Tax Collected	400,946	239,848	405,083	405,083	407,000
Sales Tax Collected	42	28	50	50	50
Reimbursements-Copies	-	8,321	100	100	100
Insurance Reimbursements	1,406	-	1,000	-	-
NW Custom Aircraft - Principal	5,675	2,005	6,015	6,376	6,759
NW Custom Aircraft - Interest	6,477	2,045	6,136	5,775	5,393
59th Holding - Principal	11,615	1,504	-	-	-
59th Holding - Interest	15,309	1,534	-	-	-
Proceeds - Sale Of Building	-	-	200,000	210,000	-
TOTAL REVENUES AND BEGINNING BALANCE	4,452,982	3,411,527	4,016,928	4,577,532	4,538,299
Salaries & Wages	297,560	201,720	383,945	404,326	422,674
Leave Payout	8,971	-	6,592	-	-
Overtime	1,651	2,063	3,000	2,767	2,881
FICA	18,662	13,872	19,775	25,240	26,385

AIRPORT OPERATIONS FUND - 402	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Medicare	4,365	1,845	4,625	5,863	6,130
L&I	932	583	1,340	1,438	1,510
Retirement	36,931	25,881	39,166	55,772	62,557
Medical Insurance	44,552	25,816	72,882	53,691	57,231
Dental/Vision/Life Insur	4,917	2,886	6,432	6,211	6,270
Unemployment	616	420	738	814	852
Disability Insur	1,532	1,068	1,646	2,590	2,720
Other Benefits	-	-	2,480	-	-
Office Supplies	4,586	1,336	6,000	4,000	4,000
Operating Supplies	20,867	30,230	27,000	27,000	27,000
Uniform & Clothing	1,763	3,197	1,800	1,800	1,800
Meeting Materials	275	215	600	600	600
Fuel	13,523	7,359	17,000	17,000	17,500
Small Tools	98	1,065	500	500	500
Professional And Legal Svcs	133,713	50,988	140,000	140,000	140,000
EMS Services	147,819	84,695	145,191	145,191	145,191
Police & Fire Services	806,537	474,749	823,404	823,404	823,404
Marketing	7,995	7,383	11,000	11,000	11,000
Bank/Credit Card Proc Fees	9,533	7,621	11,000	12,000	12,500
Accounting/Admin Cost Allocation	191,121	123,210	211,217	220,770	220,770
Communications & Postage	8,050	4,642	12,000	8,000	8,000
Travel	3,099	2,290	18,000	12,000	12,000
Operating Leases-Copier	2,620	2,211	2,465	2,465	2,465
WCIA & Airport Insurance	46,228	46,134	48,000	52,432	53,436
Utilities-Pud,Stormwater,etc	61,679	29,768	80,000	80,000	80,000
Vehicle Repair & Maintenance	11,451	6,164	12,000	12,000	12,000
Dues/Memberships/Registration	5,173	2,527	7,000	8,000	7,000
State Service Tax	481	157	500	500	500
Refunds Of Deposits	-	-	1,000	1,000	1,000
Remittance Of Sales Tax	67	83	50	100	50
Refunds	383	-	-	-	-
Remittance Of Leasehold Tax	401,162	136,727	405,083	405,083	407,000
2014 LTGO Principal- ReFi 2009	50,000	-	50,000	50,000	50,000
2003 Rev Bond - Principal Cashmere	49,457	25,803	30,125	-	-
2003 Rev Bond - Interest	3,197	523	591	-	-
2014 LTGO Bond Interest	13,250	5,875	11,750	10,250	8,750
Building Improvements	44,822	24,076	75,000	75,000	75,000
West Side Development	-	-	250,000	250,000	250,000
Maintenance Projects	67,554	22,421	150,000	150,000	150,000
Rotating Beacon Painting Project	6,272	-	-	-	-
Airport Office Parking Lot Paving	3,994	-	-	-	-
Airport Observation Area	-	-	65,000	-	-
Sign Construction	33,332	-	-	-	-
Phone, Computer/TEch Upgrades	-	556	10,000	5,000	5,000
Capital Outlay-Equipment	20,441	7,169	11,000	13,000	11,000
Transfer To A/P Reserve Fund	600,000	-	-	-	-
Transfer Out - IT Tech Airport	8,077	5,047	8,650	11,731	13,884
Transfer Out - Equip Airport	55,000	32,083	55,000	55,000	55,000
Transfer Out - PW M&O	488,308	301,559	516,959	533,236	564,893
Ending Fund Balance	710,367	1,687,508	259,422	880,758	777,846
TOTAL EXPENDITURES AND FUND BALANCE	4,452,982	3,411,527	4,016,928	4,577,532	4,538,299

WATER – 403

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

Revenue projections are based on a variety of assumptions including; recent revenue trends, number of water customers (including anticipated growth) and the number of customers receiving discounts. Revenue projections are considered conservative but reasonable.

There are no significant changes to expense budget as compared to 2017/2019. The budget does anticipate an increase in ending funding balance and includes a transfer of \$1.2 million to the water improvement fund.

The personnel summary reflects the distribution of FTE that was previously accounted for in the public works utilities admin fund. The public works utilities admin fund is being closed as the sole purpose of the fund was to account for administrative costs of the utilities department. Administrative costs can be accounted for in a different way without having a separate fund. The administrative costs of the department will be charged directly to water, sewer and storm based on an allocation of 40%, 40% and 20%, respectively. The portion of admin FTE (40%), for the water department, is included here. The budget also reflects two new FTE, an administrative assistant position and engineering tech.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
PUBLIC WORKS DIRECTOR	0.00	0.00	0.40	0.40
CITY ENGINEER	0.00	0.00	0.40	0.40
GIS MANAGER	0.00	0.00	0.40	0.40
UTILITY MANAGER	0.00	0.00	0.40	0.40
UTILITY SUPERVISOR	1.00	1.00	0.00	0.00
ENGINEERING TECHNICIAN	0.00	0.00	0.40	0.40
WATER TRMT PLANT OPERATOR I & II	3.00	3.00	3.00	3.00
WATER QUALITY SPECIALIST	1.00	1.00	0.00	0.00
WATER RESOURCES PLANNER	0.00	0.00	1.00	1.00
LEAD WATER DISTRIBUTION SPECIALIST	1.00	1.00	1.00	1.00
WATER DISTRIBUTION SPECIALIST I & II	2.00	2.00	5.00	5.00
WATER METER SPECIALISTS	2.00	2.00	0.00	0.00
PUBLIC WORKS ACCOUNTANT	0.00	0.00	0.40	0.40
ADMINISTRATIVE SPECIALIST II	0.00	0.00	0.40	0.40
GIS ANALYST II	0.00	0.00	0.40	0.40
FINANCE TECHNICIAN I & II	0.60	0.60	1.00	1.00
TOTAL	10.60	10.60	14.20	14.20

WATER OPERATIONS FUND - 403	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	1,697,813	1,967,397	722,853	1,798,700	1,702,358
Water Sales	4,072,212	2,076,567	3,950,000	3,911,800	3,922,372
Hydrant Meter - Water	3,000	3,750	1,500	1,500	1,500
Water Meter Fee	106,930	26,200	32,400	32,400	32,400
Penalties - Water	86,952	31,554	70,000	70,000	70,000
Recovery Of NSF Fees	4,200	1,417	2,500	2,500	2,500
Investment Interest	32,095	20,113	25,000	25,000	25,000
PW Meeting Room Rental	-	-	-	4,500	4,500
Sale Of Scrap And Junk	73	3,450	500	500	500
Transfer In - GF Eng/GIS	-	-	-	20,000	20,000
Misc/restitution	1,794	1,334			
TOTAL REVENUES AND BEGINNING BALANCE	6,005,068	4,131,782	4,804,753	5,866,900	5,781,130

Salaries & Wages	683,028	451,559	758,181	1,070,691	1,107,672
Leave Payout	4,413	11,724	6,180	8,654	8,654
Overtime	75,792	39,618	82,742	85,600	88,200
FICA-Medicare-L&I-Unemployment	75,022	47,533	86,908	108,680	112,748
Retirement	92,918	62,341	105,640	153,897	170,802
Medical Benefits	138,241	81,961	161,519	205,518	219,128
Office/Operating Supplies	87,928	39,888	96,900	104,000	101,670
Operating Permits	9,558	9,542	16,015	18,000	18,000
Regulatory Compliance & Equip	16,470	9,078	12,300	23,000	23,000
Safety Equipment & Clothing	3,476	1,315	3,500	4,000	4,000
Fuel	14,720	7,732	21,000	20,440	20,462
Inventory Items & Misc Parts	50,971	15,334	30,000	51,000	52,500
Small Tools	3,244	1,407	3,500	3,500	3,500
Consultants - Prof Services	10,778	7,772	10,500	14,500	19,200
Software Maintenance Support	6,419	7,110	9,500	16,600	16,680
Credit Card Processing Fees	16,481	8,729	-	17,000	17,000
Janitorial & Landscaping Svc	-	-	-	9,400	9,870
Utilities Admin Interfund	441,481	265,309	454,815		
Accounting - Cost Allocation	253,715	162,349	278,313	184,449	184,449
Comm/Postage/Publications	4,992	2,543	7,000	9,520	10,146
Water Utilities - Telemetry	3,289	1,641	6,630	6,000	6,000
Water Utilities - Travel	1,114	2,102	1,500	4,000	4,050
Copier Lease	-	-	-	1,240	1,290
Water Utilities - Airport Well Site	9,690	5,652	9,690	9,690	9,690
Water Utilities - Shop Land Storage	8,154	4,757	8,155	8,155	8,155
Water Utilities - WCIA Insurance	33,124	33,128	35,638	39,514	40,986
Water Utilities - PUD & Storm	105,678	37,458	109,140	114,600	116,730
Water Utilities - PUD Water Bill	96,914	27,171	102,000	106,000	110,000
Water Utilities - Repairs & Maint	45,914	8,079	40,000	51,510	51,586
Water Utilities - Iwork Annual Maint	906	962	1,000	1,364	1,380
Water Utilities - Vehicle Repairs	7,918	4,453	12,500	13,480	14,504
Dues/Outreach/Ut Undergrounds	467	1,134	1,800	3,600	3,390
Water Utilities - Registration	4,716	4,585	6,000	8,100	8,180
Water Utilities - City Taxes	216,324	107,331	204,095	202,185	202,715
Water Utilities - State Taxes	209,029	105,537	201,665	198,755	199,300
Refund Deposits	2,303	2,344	-	1,000	1,000
Auto Cad Licenses	-	-	-	2,000	-
Capital Outlay - Elements	21,657	4,813			

WATER OPERATIONS FUND - 403	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Transfers Out Technology - Water	10,796	7,427	12,731	35,966	34,327
Transfers Out - Equip Replace	25,000	72,917	125,000	41,234	35,000
Transfers Out - Water Impr Fund	1,200,000		1,000,000	1,200,000	1,000,000
Transfers Out - PW M&O	6,000	3,500	6,000	6,000	6,000
Transfers Out - Recycling	1,700	1,700	1,700	1,700	1,700
Ending Fund Balance	2,004,729	2,462,247	774,996	1,702,358	1,737,466
TOTAL EXPENDITURES AND FUND BALANCE	6,005,068	4,131,782	4,804,753	5,866,900	5,781,130

SEWER – 404

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

Revenue projections are based on a variety of assumptions including; recent revenue trends, number of sewer customers (including anticipated growth), consideration of the rate restructure to commercial accounts and the number of customers receiving discounts. Revenue projections are considered conservative but reasonable.

There are no significant changes to expense budget as compared to 2017/2019. The budget does anticipate an increase in ending funding balance and includes a transfer of \$600,000 to the sewer improvement fund.

The personnel summary reflects the distribution of FTE that was previously accounted for in the public works utilities admin fund. The public works utilities admin fund is being closed as the sole purpose of the fund was to account for administrative costs of the utilities department. Administrative costs can be accounted for in a different way without having a separate fund. The administrative costs of the department will be charged directly to water, sewer and storm based on an allocation of 40%, 40% and 20%, respectively. The portion of admin FTE (40%), for the sewer department, is included here. The budget also reflects two new FTE, an administrative assistant position and engineering tech.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
PUBLIC WORKS DIRECTOR	0.00	0.00	0.40	0.40
CITY ENGINEER	0.00	0.00	0.40	0.40
GIS MANAGER	0.00	0.00	0.40	0.40
UTILITY MANAGER	0.00	0.00	0.40	0.40
UTILITY SUPERVISOR	1.00	1.00	0.00	0.00
WASTEWATER TREATMNT PLANT OPER. I, II & III	2.00	2.00	2.00	2.00
LAB/PRETREATMENT SPECIALIST	1.00	1.00	1.00	1.00
COMPOST FACILITY OPERATOR	1.00	1.00	1.00	1.00
COLLECTION SYSTEMS SPECIALIST I, II & III	4.00	4.00	4.00	4.00
PUBLIC WORKS ACCOUNTANT	0.00	0.00	0.40	0.40
ENGINEERING TECHNICIAN	0.00	0.00	0.40	0.40
ADMINISTRATIVE SPECIALIST II	0.00	0.00	0.40	0.40
GIS ANALYST II	0.00	0.00	0.40	0.40
FINANCE TECHNICIAN I & II	0.30	0.30	0.70	0.70
TOTAL	9.30	9.30	11.90	11.90

SEWER OPERATIONS - 404	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	818,858	1,088,051	512,478	1,361,700	1,047,984
Sewer Service Charges	5,662,344	3,293,248	5,655,000	5,663,400	5,671,800
Side Sewer Permits	19,395	3,900	7,200	7,200	7,200
Penalties - Sewer	54,908	23,651	40,000	40,000	40,000
Investment Interest	21,235	18,531	18,000	18,000	18,000
Transfer In - GF Eng/GIS	-	-	-	20,000	20,000
Sale of Scrap			400		
TOTAL REVENUES AND BEGINNING BALANCE	6,576,741	4,427,381	6,233,078	7,110,300	6,804,984
Sewer - Salaries & Wages	587,718	358,746	661,680	914,535	945,934
Sewer - Leave Payout	-	-	6,180	16,916	8,654
Sewer - Overtime	43,892	24,611	50,152	44,600	46,000
FICA - Medicare - L&I - Unemployment	64,553	37,004	69,362	91,595	94,465
Retirement	77,906	48,725	90,729	130,660	143,751
Medical Benefits	107,389	65,924	113,618	183,829	196,503
Sewer Office/Operating Supplies	67,665	53,387	102,000	115,000	118,125
Sewer DOE Permit	17,540	8,850	25,750	25,000	25,000
Regulatory Compliance & Equip	18,954	10,418	27,800	27,800	29,000
Sewer Safety Equipment & Clothing	3,076	663	3,200	3,200	3,500
Sewer - Fuel	10,445	5,701	12,600	13,040	13,662
Sewer - Small Tools	117	49	1,500	1,000	1,000
Sewer - Professional Services	4,988	2,413	15,000	14,000	14,200
Sewer - Software Maint Support	4,988	4,841	8,100	14,950	15,430
Sewer - Credit Card Processing Fees	22,916	10,524	-	23,000	23,000
Sewer - Biosolids Hauling & Dis	103,854	76,811	104,600	131,675	131,675
Janitorial & Landscaping Svc	-	-	-	9,400	9,870
Sewer - Accounting Cost Allocation	224,993	143,970	246,806	323,773	323,773
Sewer - Utilities Admin Interfund	441,511	265,309	454,815		
Sewer - Communications	4,487	2,321	7,650	10,120	10,646
Sewer - Telemetry	9,718	1,994	11,016	11,000	11,500
Sewer - Travel	1,689	-	1,500	3,000	3,050
Sewer - Pipeline Lease	2,855	2,941	2,627	3,000	3,000
Copier Lease	-	-	-	1,240	1,290
Sewer - Airport Rent - Compost Facility	40,476	23,610	40,475	40,475	40,475
Sewer - WCIA Insurance	92,311	90,130	89,209	123,570	124,677
PUD & Stormwater Services	293,055	158,149	300,900	312,600	322,730
Sewer - Repairs & Maintenance	61,736	42,131	107,100	101,510	101,586
Sewer - Iworq System Annual Maint	919	963	1,000	1,364	1,380
Sewer - Veh Repairs & Maintenance	8,595	4,082	20,500	20,480	20,504
Dues, Membership, UT Underground	1,336	1,205	2,250	4,100	4,180
Sewer - Training/Registration	2,083	1,015	3,500	5,100	5,300
Sewer - City Taxes	287,862	166,792	286,030	286,430	286,850
Sewer - State Taxes	106,884	61,371	107,409	107,950	108,110
Refunds of deposits			1,000		
PWTF III Loan - Principal	393,547	393,547	393,547	393,547	393,547
PWTF #4 Precon Loan - Principal	52,629	52,632	52,632	52,632	52,632
PWTF #5 Loan -Principal	529,411	529,412	592,412	529,412	529,412
DOE Loan L1000024 - Principal	257,594	131,622	265,165	272,957	280,979
DOE Loan L1000025 - Principal	419,273	214,235	431,595	444,279	457,335
PWTF III Loan - Interest	19,677	17,710	17,710	15,742	13,775

SEWER OPERATIONS - 404	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
PWTF #4 Precon Loan - Interest	2,898	2,632	2,632	2,369	2,106
PWTF #5 Loan - Interest	31,766	29,118	29,118	26,471	23,824
DOE Loan L1000024 - Interest	131,612	62,981	124,043	116,250	108,228
DOE Loan L1000025 - Interest	214,219	102,511	201,898	189,213	176,157
Debt service costs	427				
Auto Cad Licenses	-	-	-	2,000	2,100
Capital Outlay - Elements	21,657	4,813			
Capital Outlay -	6,288				
Transfer Out - GF Recycling	1,700	1,700	1,700	1,700	1,700
Transfers Out - Technology Sewer	10,806	6,748	11,573	32,232	30,865
Transfers Out - PW M&O	6,000	3,500	6,000	6,000	6,000
Transfers Out - Sewer Equipment	40,000	37,917	65,000	41,600	40,000
Transfers Out - Sewer Membrane	220,000	128,333	220,000	220,000	220,000
Transfer Out - Sewer Impr Fund	450,000	-	400,000	600,000	500,000
Ending Fund Balance	1,050,727	1,033,326	441,995	1,047,984	777,504
TOTAL EXPENDITURES AND FUND BALANCE	6,576,741	4,427,381	6,233,078	7,110,300	6,804,984

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.

Major projects planned for 2019/2020 include;

- New water source development study
- Water main replacements
- Haller well house improvements
- 43rd Avenue extension
- 520 Zone booster station install
- Water meter replacements

WATER IMPROVEMENT FUND - 405	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	6,252,895	7,944,259	5,259,537	7,261,000	5,565,379
Investment Interest	70,664	71,648	40,000	50,000	50,000
Interest - Storm Water Loan	798	-	552	305	56
Capital-Water Connection Fee	1,078,865	254,264	309,060	309,060	309,060
Loan Repayment-Stormwater	49,202	-	49,449	49,695	11,209
Maple Leaf Recovery Contract	-	1,337	-	-	-
Transfer In - Utilities Water	1,200,000	-	1,000,000	1,200,000	1,000,000
TOTAL REVENUES AND BEGINNING BALANCE	8,652,424	8,271,507	6,658,598	8,870,060	6,935,704
Burn Road Reservoir Demolition	3,287	-	-	-	-
New Water Source Development Study	8,443	-	600,000	525,000	75,000
System Analysis/Survey	284	530	50,000	145,000	285,000
Water Utilities - Reservoir Maintenance	-	-	-	25,000	25,000
Water Comp Plan	32,066	-	-	-	-
State Tax	16,027	3,040	4,636	6,181	6,181
Maple Leaf Recovery Contract	-	1,270	-	-	-
Haller Park	-	14,773	-	-	-
Water System Replace Design	31,405	36,507	257,000	105,000	15,000
Annual Water Main Replacemt	260,773	1,280	1,200,000	925,000	1,025,000
Hydrant Repair & Maint	3,615	-	25,000	25,000	25,000
Water Treatment Plant Imp	54,425	47,281	40,000	143,500	60,000
Utility Iron Repair Program	11,776	-	10,000	10,000	10,000
Haller Well House Improvements	-	-	-	45,000	200,000
43rd Ave Extension	-	-	-	-	425,000
Water Distribution System Unplanned Repairs	-	-	-	250,000	250,000
Arlington Valley Road	9,939	-	300,000	-	-
520 Zone Booster Station Install	3,017	-	-	650,000	-
Water Utility Installation	-	-	-	-	75,000
New & Replacement Meters/Services	273,107	231,999	300,000	450,000	-
Ending Fund Balance	7,944,259	7,934,827	3,871,962	5,565,379	4,459,523
TOTAL EXPENDITURES AND FUND BALANCE	8,652,424	8,271,507	6,658,598	8,870,060	6,935,704

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.

Major projects planned for 2019/2020 include;

- Design on sewer replacement lines
- Sewer line replacements
- Compost facility improvements
- Lift station upgrades
- WRF equalizing basins

SEWER IMPROVEMENT FUND - 406	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	4,507,674	4,724,293	3,170,696	4,900,000	4,944,696
Investment Interest	51,664	43,108	28,000	40,000	40,000
Capital - Sewer Connection	655,819	111,319	193,600	193,600	193,600
Maple Leaf Recovery Contract	-	2,611	-	-	-
Transfer-In-Sewer Fund	450,000	-	400,000	600,000	500,000
TOTAL REVENUES AND BEGINNING BALANCE	5,665,157	4,881,332	3,792,296	5,733,600	5,678,296
Sewer Main Replacement Design	-	-	-	82,500	70,000
Sewer Comp Plan	33,884	-	-	-	-
State Tax	9,728	1,416	2,904	2,904	2,904
Maple Leaf Recovery Contract	-	2,481	-	-	-
System /LS Analysis/Survey	284	1,530	50,000	80,000	225,000
Sewer Main Replmnt Rehab Pro	-	-	450,000	125,000	575,000
Compost Facility Improvement	-	-	10,000	35,000	130,000
Lift Station Upgrades	874,611	65,103	300,000	300,000	-
WRF Equalizing Basin	-	-	-	100,000	-
Wwtp Improvements	-	2,110	35,000	53,500	80,000
Sewer Manhole Rehab	12,417	-	10,000	10,000	10,000
Arlington Valley Road	9,939	82	300,000	-	-
Ending Fund Balance	4,724,293	4,808,611	2,634,392	4,944,696	4,585,392
TOTAL EXPENDITURES AND FUND BALANCE	5,665,157	4,881,332	3,792,296	5,733,600	5,678,296

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.

Major projects planned for 2019/2020 include;

- Utility improvements 4 year plan – design and construction
- 211th and 1st St. storm system repair/maintenance
- Smokey Point corridor planning
- Storm water comp plan
- Detention pond maintenance/cleaning
- Old Town wetlands

STORM IMPROVEMENT - 409	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	490,002	927,411	542,000	665,000	487,000
Investment Interest	5,330	8,402	2,000	7,000	5,000
Transfer-In-Storm Wtr Utility	465,000	-	188,000	150,000	100,000
TOTAL REVENUES AND BEGINNING BALANCE	960,333	935,813	732,000	822,000	592,000
Stream Corridor Expenses	-	-	-	5,000	5,000
Utility Imp 4-Year Plan - Design	-	-	-	10,000	10,000
Smky Pt. Blvd Corridor Planning	-	-	-	15,000	15,000
Storm System Repair & Maintenance	4,736	-	175,000	145,000	245,000
Prairie Creek Drainage Improvements	2,261	-	-	-	-
Auto Cad Licenses	-	-	-	-	5,250
Storm Water Comp Plan	-	-	-	10,000	-
Storm Water Improvements	16,324	-	10,000	10,000	55,000
Detent Pond Clean/Maint/Repr	9,601	-	30,000	40,000	40,000
Old Town Wetlands	-	-	35,000	50,000	75,000
Arlington Valley Road Storm	-	-	70,400	-	-
Utility Imp 4-Year Plan - Construction	-	-	-	50,000	50,000
Ending Fund Balance	927,411	935,813	411,600	487,000	91,750
TOTAL EXPENDITURES AND FUND BALANCE	960,333	935,813	732,000	822,000	592,000

AIRPORT RESERVE – 410

The airport reserve fund was created as a mechanism to accumulate money to pay for emergency repairs and/or large capital projects at the airport. Revenue in this fund comes from transfers from the airport operating fund. The budget reflects a transfer out to the airport capital project fund of \$1.4 million to pay for the 11/29 runway pavement project.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	1,476,151	2,476,312	2,082,000	2,644,700	1,264,700
Investment Interest	18,101	23,082	7,000	20,000	10,000
Sale Of Property - 59th Holdings LLC	382,059	-	-	-	-
Proceeds From Tri0B Sale	-	-	100,000	-	-
Proceeds From Sale - Tri B Lot 77	-	148,462	-	-	-
Transfer-In-Airport Fund	600,000	-	-	-	-
TOTAL REVENUES AND BEGINNING BALANCE	2,476,312	2,647,855	2,189,000	2,664,700	1,274,700
Transfer To - Airport CIP	-	-	1,715,000	1,400,000	-
Ending Fund Balance	2,476,312	2,647,855	474,000	1,264,700	1,274,700
TOTAL EXPENDITURES AND FUND BALANCE	2,476,312	2,647,855	2,189,000	2,664,700	1,274,700

W/S BOND RESERVE – 411

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

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	1,465,230	1,022,699	1,059,469	1,022,699	1,022,699
TOTAL REVENUES AND BEGINNING BALANCE	1,465,230	1,022,699	1,059,469	1,022,699	1,022,699
2007 W/S Bond - Principal	425,000	-	-	-	-
2007 W/S Bond - Interest	17,531	-	-	-	-
Ending Fund Balance	1,022,699	1,022,699	1,059,469	1,022,699	1,022,699
TOTAL EXPENDITURES AND FUND BALANCE	1,465,230	1,022,699	1,059,469	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), and the number of customers receiving discounts. Revenue projections are considered conservative but reasonable.

There are no significant changes to the expense budget except for the purchase of a sweeper truck for \$262,500. This purchase was originally budgeted in 2018 so this is a carryover into 2019 and is pending grant acceptance. The city is anticipating a Department of Ecology grant to pay for the purchase.

The personnel summary reflects the distribution of FTE that was previously accounted for in the public works utilities admin fund. The public works utilities admin fund is being closed as the sole purpose of the fund was to account for administrative costs of the utilities department. Administrative costs can be accounted for in a different way without having a separate fund. The administrative costs of the department will be charged directly to water, sewer and storm based on an allocation of 40%, 40% and 20%, respectively. The portion of admin FTE (20%), for the water department, is included here. The budget also reflects two new FTE, an administrative assistant position and engineering tech.

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
PUBLIC WORKS DIRECTOR	0.00	0.00	0.20	0.20
CITY ENGINEER	0.00	0.00	0.20	0.20
GIS MANAGER	0.00	0.00	0.20	0.20
STORMWATER MANAGER	1.00	1.00	0.00	0.00
UTILITIES MANAGER	0.00	0.00	0.20	0.20
ENGINEERING TECHNICIAN	0.00	0.00	0.20	0.20
GIS ANALYST II	0.00	0.00	0.20	0.20
STORMWATER TECHNICIAN II & III	1.00	1.00	2.00	2.00
PUBLIC WORKS ACCOUNTANT	0.00	0.00	0.20	0.20
ADMINISTRATIVE SPECIALIST II	0.00	0.00	0.20	0.20
FINANCE TECHNICIAN I & II	0.10	0.10	0.30	0.30
TOTAL	2.10	2.10	3.90	3.90

STORM OPERATIONS FUND - 412	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Beginning Fund Balance	383,614	226,923	118,985	202,975	112,927
DOE-Sweeper Grant	-	-	250,000	262,500	-
DOE-Capacity Grant - G1400224	19,587	-	25,000	30,000	25,000
Storm Water Service Charges	731,702	424,994	739,800	918,800	930,000
Surface Water - Msvl Billing	179,543	89,813	179,000	-	-
Penalties-Stormwater	6,176	2,666	3,700	5,000	5,000
Investment Interest	5,899	2,938	3,500	4,000	4,000
Transfer In - GF Eng/GIS	-	-	-	10,000	10,000
TOTAL REVENUES AND BEGINNING BALANCE	1,326,521	747,335	1,319,985	1,433,275	1,086,927
Salaries & Wages	118,367	61,848	190,699	318,442	328,405
Leave Payout	13,145	-	-	-	-
FICA- Medicare- L&I- Unemployment	12,065	6,056	18,944	29,753	30,773
Retirement	14,669	7,855	23,418	43,627	48,276
Medical Insurance	16,505	8,201	32,149	61,976	66,250
Operating Supplies	1,237	1,214	3,000	7,000	7,000
NPDES Phase II Reg Compli	12,188	11,901	12,875	13,500	14,175
Fuel	2,569	513	2,200	2,720	2,720
Professional Services	3,542	1,528	6,000	7,000	7,250
City Of Marysville Billing S	13,564	14,128	13,800	-	-
PW Utilities-Interfund Svcs	97,663	58,958	101,070	-	-
Credit Card Processing Fees	2,961	2,571	-	3,500	3,700
Software - Annual Maint & Support	-	-	1,500	2,300	2,300
Janitorial & Landscaping SVC	-	-	-	4,700	-
Accounting/Admin Cost Allocation	38,608	25,081	42,996	69,293	69,293
Communications	1,687	725	2,100	3,360	3,360
Travel / Training	17	-	800	1,300	1,300
Copier Lease	-	-	-	620	-
Insurance-WCIA	2,457	2,418	2,721	5,279	5,279
Stormwater Utility Fees	325	188	250	1,650	1,650
Repair & Maintenance	2,356	1,364	2,000	3,450	3,450
Repairs & Maintenance Wetland	76	-	4,000	4,000	4,200
Vehicle Repairs & Maint	6,526	-	4,000	5,240	5,500
DOE Phase II Discharge Fee	3,120	3,120	5,700	5,700	6,000
Pub. Education/Outreach	1,670	873	2,500	3,700	3,025
Storm Capacity-Grant	15,599	1,300	25,000	30,000	25,000
Travel/Registration	33	85	800	1,800	1,850
State Tax	10,107	6,318	11,155	11,155	11,715
City Tax	47,135	26,048	46,300	47,500	49,875
Transfer - Equip Rental Replacment	20,000	23,333	40,000	-	-
Transfer - Technology Equip Replacemnt	1,575	980	1,677	-	-
Loan Repayment-Wtr Imp	49,202	-	49,449	49,696	11,209
Interest On Interfund Loan	798	-	552	305	56
Sales Tax - DOR	-	9	-	100	-
Capital Expenditures - Machinery & Equip	-	-	250,000	262,500	-
Computer Software	9,282	2,063	-	2,100	2,100
Transfer To Storm Water CIP	465,000	-	188,000	150,000	100,000
Oper Transf Out - Street Fund	115,549	68,383	117,223	117,223	117,223
Transfer Out - IT Tech	-	-	-	9,859	9,397
Transfer Out - Equip Stormwater	-	-	-	40,000	40,000
Ending Fund Balance	226,923	410,275	117,107	112,927	104,596
TOTAL EXPENDITURES AND FUND BALANCE	1,326,521	747,335	1,319,985	1,433,275	1,086,927

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. In 1999, the city adopted a resolution which committed the city to annual payments to the airport for a release of restrictions on airport land. The land is 24.4 acres and is where the Boys & Girls Club is currently located. The total principal to be paid is \$3,454,308 and expected maturity is 2042. Annual payments are \$120,000. Planned projects included in the 2019/2029 budget are pavement design and construction on runway 11/29 and lighting on runway 16/34.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	496,318	589,113	457,881	500,000	470,000
AIP Grant #26 - Taxiway C Construction	-	529,620	-	-	-
AIP Grant #25	78,315	-	-	-	-
FAA - Grant Fog Seal Runway 16/34	-	-	270,000	-	-
FAA - Runway 16/34 Lighting					1,450,000
WSDOT - Runway 16/34					80,555
WSDOT C Lighting Design	4,205	-	-	-	-
WSDOT Grant - 11/29 Overlay	-	-	25,000	-	-
WSDOT Fog Deal Runway 16/34	-	-	25,000	-	-
Investment Interest	6,020	3,849	4,000	-	-
Interfund Loan Princ-BG Club	56,594	33,679	57,736	64,426	66,385
Interfund Loan Interest-BG Club	39,406	22,321	38,264	55,574	53,615
Transfer In - Airport Reserve	-	-	1,715,000	1,400,000	-
TOTAL REVENUES AND BEGINNING BALANCE	680,857	1,178,581	2,592,881	2,020,000	2,120,555

AIRPORT CIP - 413	2017	2018	2018	2019	2020
Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
Runway 11/29 Pavement Maintenance - Design	-	-	70,000	70,000	-
11/29 Overlay Proj - Prof Services Contract	-	-	80,000	80,000	-
FAA #25 Grant C-Lighting Project Design	84,138	-	-	-	-
FAA #26 Grant C-Lighting Project- Const.	-	645,163	-	-	-
Fog & Crack Seal 16/34	5,107	-	300,000	-	-
Taxilane Reconstruction	-	-	765,000	-	-
Runway 11/29 Pavement Maintenance Project	-	-	1,200,000	1,400,000	-
Runway 16/34 Lighting					1,611,111
FAA #26 Grant - Taxiway C Lighting Project	2,500	-	-	-	-
Ending Fund Balance	589,113	533,418	177,881	470,000	509,444
TOTAL EXPENDITURES AND FUND BALANCE	680,857	1,178,581	2,592,881	2,020,000	2,120,555

INTERNAL SERVICE FUND

MAINTENANCE AND OPERATIONS – 504

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

The majority of expense increases are related to; truing up the budget to reflect actual costs of utilities, WCIA liability premium costs, anticipated employee retirements and general increases in wages and benefits.

The budget reflects the following items;

- Routine maintenance for janitorial services, security, police department elevator, electrical, plumbing and HVAC systems
- Funding for safety and maintenance repairs at city parks
- Funding for maintenance of city art work
- Maintenance for city ball fields and other parks
- Supplies for city holiday and community events
- Funding for graffiti removal

BUDGETED PERSONNEL SUMMARY				
POSITION	2017	2018	2019	2020
M&O SUPERVISOR	0.75	0.75	0.00	0.00
PW MAINT & OPER MANAGER	0.75	0.75	0.75	0.75
LEAD MAINTENANCE WORKER	1.00	1.00	0.75	0.75
SENIOR MAINTENANCE WORKERS	3.00	3.00	0.00	0.00
MAINTENANCE WORKERS I & II	2.25	2.25	6.50	6.50
M&O / CEMETERY COODINATOR	0.00	0.00	0.15	0.15
TOTAL	7.75	7.75	8.15	8.15

MAINTENANCE & OPERATIONS FUND -

504		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
308 80 05 04	Beginning Fund Balance	132,086	85,068	71,508	80,000	6,000
334 02 30 01	Arbor Day DNR Grant	-	500	-	-	-
337 30 76 01	Sno County Tourism Grant	12,419	-	100	-	-
347 30 01 00	Scheduling Fee	195	45	100	150	150
347 30 02 00	Field Light Fee	956	526	1,000	1,000	1,000
347 30 10 00	Evans Field Use	-	94	500	500	500
347 30 11 00	Quake Field Use	5,918	2,273	1,000	2,000	2,000
347 30 12 00	Twin Rivers Field Use	2,750	1,208	2,000	2,000	2,000
347 60 00 01	Registration - Sports Leagues	-	-	-	1,800	1,800
389 30 00 19	Utility Reim - Sno Isle Library	8,824	4,368	5,000	6,000	6,000
359 30 00 05	Recovery Of NSF Fee - Rental	35	-	-	-	-
361 11 05 04	Investment Interest	1,287	1,061	1,000	1,200	1,200
362 40 00 01	Community Center Rental	2,530	2,915	8,000	5,800	5,800
362 50 03 02	Visitor Info Center Lease	4,965	4,965	4,965	4,965	4,965
362 60 00 01	Arnot Rental Proceeds	9,300	5,425	9,300	9,300	9,300
367 11 05 04	Park Donations	1,208	3,300	500	500	500
367 18 00 00	Donations - Graffiti Removal	376	9	1,500	500	500
369 40 00 02	Restitution-Court Settlement	-	140	200	50	50
389 30 00 18	General Service Reimbursement	1,721	-	800	800	800
389 30 00 20	Ball Field Sales Tax Collected	862	277	420	420	420
397 18 00 01	Transfer In - Library	36,000	21,000	36,000	36,000	36,000
397 18 00 02	Transfer In - Capital Facilities	20,848	-	-	-	-
397 76 00 04	Transfer In - Parks Amenities	-	-	-	10,000	10,000
397 76 55 00	Interfund Charges-Parks	515,367	298,851	512,317	545,971	586,614
397 82 00 04	Transfer In - Utilities Sewer	6,000	3,500	6,000	6,000	6,000
397 84 00 01	Transfer In - Utilities Water	6,000	3,500	6,000	6,000	6,000
397 84 00 10	Transfer In - Cemetery	7,500	4,375	7,500	7,500	7,500
397 84 00 18	Transfer In - Airport	488,308	301,559	516,959	533,236	564,893
397 84 18 20	Transfer In - Facilities	360,711	222,115	369,711	406,487	466,487
TOTAL REVENUES AND BEGINNING BALANCE		1,626,166	967,074	1,562,380	1,668,179	1,726,479
518 30 10 00	Salaries & Wages	212,665	145,037	250,131	266,846	276,586
518 30 10 01	Part-Time Help	74,488	43,173	81,840	81,840	81,840
518 30 10 04	Leave Payout	5,615	-	5,150	-	4,210
518 30 11 00	Overtime	5,743	7,591	3,000	4,879	5,026
518 30 22 01	FICA- Medicare- L&I- Unemployment	35,852	19,704	37,017	40,930	42,328
518 30 23 01	Retirement	34,073	21,043	37,318	50,001	55,111
518 30 25 01	Medical Insurance	48,244	24,769	49,058	60,938	64,500
518 30 31 00	Operating Supplies	45,344	38,996	52,600	50,000	50,000
518 30 31 01	Shop Supplies	4,041	-	5,000	6,000	6,000
518 30 31 02	Uniforms And Clothing	1,589	3,172	2,400	3,000	5,500
518 30 31 13	Graffiti Removal	884	-	2,500	1,000	1,000
518 30 31 14	Facilities - Special Projects	-	-	-	2,500	2,500
518 30 32 00	Fuel	14,593	6,797	13,703	13,500	14,000
518 30 35 00	Small Tools	841	799	2,000	2,000	3,000
518 30 41 11	Prof Svcs-service Agreements	62,758	31,287	91,000	50,000	50,000
518 30 41 12	Prof -Misc & DOC	8,905	8,803	10,000	30,000	30,000
518 30 41 99	Accounting/Admin Cost Allocation	92,106	48,168	82,574	98,487	98,487
518 30 42 00	Communications	7,559	4,367	7,000	8,000	8,000
518 30 43 00	Travel & Training	703	3,513	4,000	3,000	6,000
518 30 46 13	Insurance-WCIA	22,527	23,669	19,889	38,035	38,667

MAINTENANCE & OPERATIONS FUND -

504		2017	2018	2018	2019	2020
Account	Title	Actual	Thru 7/31 Actual	Budget	Proposed Budget	Proposed Budget
518 30 47 13	Utilities	202,193	82,241	162,000	170,000	170,000
518 30 48 00	Vehicle Repair & Maint	8,510	5,281	6,000	6,500	6,500
518 30 48 05	Office Machine Repair & Main	911	485	1,000	1,000	1,000
518 30 49 00	Training/Registration Fees	2,941	777	4,500	5,000	5,000
518 50 45 00	Airport Rent - Storage Lot 105	11,604	6,769	11,604	11,604	11,604
518 50 45 01	Airport Rent - City Shop Lot 106	10,608	6,188	10,608	10,608	10,608
518 50 45 02	Airport Rent - Lot 107 A/B (B-Storage)	3,094	1,805	3,094	3,094	3,094
518 50 45 03	Airport Rent -Lot 107 A/B (A-Food B	11,050	6,446	-	11,050	11,050
589 30 00 18	Reimbursements	-	-	50	50	50
589 30 00 20	Sales Tax - DOR	683	473	420	420	420
576 80 31 04	Park Amenities	-	-	-	10,000	10,000
576 80 31 09	Athletic Fields Maint & Supplies	11,331	1,271	11,703	12,800	14,800
576 80 34 00	Park Bench-Donations	-	-	500	500	500
576 80 48 01	Public Art Maintenance	952	752	2,500	2,500	2,500
594 18 64 02	Phone,Comp/Tech Upgrades	1,197	-	1,000	1,000	1,000
594 18 64 15	Facilities- Appliance Replacement	3,606	-	1,000	2,000	2,000
594 76 64 02	Capital Out-Equipment	3,194	26,694	2,000	3,500	1,500
594 18 62 00	Maintenance Projects	24,956	-	-	-	-
597 00 05 04	Transfer To Recycling	1,500	1,500	1,500	1,500	1,500
597 81 60 07	Transfer Out - IT Tech Facilities	6,625	3,857	6,625	6,861	7,705
597 82 60 06	Transfer Out - Equip	41,000	23,917	41,000	41,000	41,000
546 10 10 00	Salaries & Wages	296,187	191,475	315,329	304,359	315,855
546 10 10 01	Part-time Help	48,532	27,342	56,400	59,760	59,760
546 10 10 02	Leave - Payout	2,807	-	-	-	9,210
546 10 11 02	Overtime	2,777	7,811	800	9,105	9,470
546 10 22 01	FICA- Medicare-L&I- Unemployment	38,599	22,930	42,726	41,440	42,983
546 10 23 01	Retirement	42,476	26,659	44,407	51,132	56,608
546 10 25 01	Medical Insurance	56,929	33,747	57,293	67,440	71,007
594 76 63 01	Sno Co Tourism Grant	7,419	-	100	-	-
573 90 31 01	Holiday/Community Events	20,887	1,534	17,000	17,000	17,000
508 80 05 04	Ending Fund Balance	85,068	56,229	5,041	6,000	-
TOTAL EXPENDITURES AND FUND BALANCE		1,626,166	967,074	1,562,380	1,668,179	1,726,479

AGENCY AND TRUST FUNDS

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.

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	29,506	31,087	32,250	36,000	39,250
Sale Of Liners/Urns	1,420	5,060	4,000	4,000	4,000
Sale Of Vaults	-	-	1,000	1,000	1,000
Investment Interest	340	305	250	250	250
TOTAL REVENUES AND BEGINNING BALANCE	31,266	36,452	37,500	41,250	44,500
Purchase Of Liners	179	-	2,000	1,000	1,000
Purchase Of Vaults	-	-	1,000	1,000	1,000
Ending Fund Balance	31,087	36,452	34,500	39,250	42,500
TOTAL EXPENDITURES AND FUND BALANCE	31,266	36,452	37,500	41,250	44,500

CEMETERY ENDOWMENT - 702

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

Title	2017 Actual	2018 Thru 7/31 Actual	2018 Budget	2019 Proposed Budget	2020 Proposed Budget
Beginning Fund Balance	276,155	285,964	293,000	298,115	312,115
Endowed Care Funds	6,674	6,385	14,000	11,000	11,000
Investment Interest	3,134	2,617	2,500	3,000	3,000
TOTAL REVENUES AND BEGINNING BALANCE	285,964	294,966	309,500	312,115	326,115
Ending Fund Balance	285,964	294,966	309,500	312,115	326,115
TOTAL EXPENDITURES AND FUND BALANCE	285,964	294,966	309,500	312,115	326,115

