# Finance & Personnel Committee
# Meeting Agenda
# Thursday, October 27th, 2022 | 6:00 PM

Stanwood-Camano School District
Administration Building Board Room
26920 Pioneer Highway, Stanwood, WA 98292

This meeting will also be conducted via Zoom or Telephone
log-in information is posted below and the City Website
https://www.stanwoodwa.org

**Agenda**

1. Q3 Finance Report
2. City Attorney Contract
3. Risk Management Annual Update
4. Leak Adjustment-Discussion Item

**Join Zoom Meeting**

Passcode: 527154

Or Telephone: +1 253 215 8782

Webinar ID: 828 3720 8994

**CITY OF STANWOOD**
**CITY COUNCIL**
**AGENDA STAFF REPORT**

| | |
|---|---|
| **ITEM NUMBER:** | 1 |
| **DATE:** | October 27, 2022 |
| **SUBJECT:** | 3rd Quarter 2022 Financial Report |
| **CONTACT PERSON:** | David A. Hammond, Finance Director |
| **ATTACHMENTS:** | A – Budget vs. Actual Reports for quarter ending September 30, 2022 |

## PURPOSE

The third quarter 2022 financial report is hereby submitted to City Council.

## DISCUSSION

Attachment A is a year-to-date (January thru September) budget versus actual revenue and expenditures report with ending fund balance for all funds as of September 30, 2022. Key messages regarding the city's 2022 financial performance thus far:

- Tax collections, which include property, real estate excise tax (REET), local sales taxes and utility taxes are on target, with some taxes exceeding budgeted forecasts year-to-date. Note, the majority of property taxes are received in May and November each year.

- Operating expenditures in the General Fund, Streets and Utilities are all on target, staying under 75% of budget at the end of the 3rd quarter. Operating funds include salary & benefit line expenditures which are very stable costs and represent the largest portion of spending for delivering services.

- Although the COVID-19 Pandemic continues into 2022 our expected financial outlook remains stable with strong projected ending fund balances.

- Nationwide, economic conditions have worsened over the last quarter. Inflation continues its sharp turn upward, while the Federal reserve continued to raise interest rates to attempt to curb the rise.

## Investment Performance:

The table on the following page provides monthly and quarterly investment portfolio performance compared to the required benchmark within Financial Policy, which is the two-year average of the two-year US Treasury Bond. The table below provides a detailed listing of holdings in the city's investment portfolio as of September 30, 2022.

| INVESTMENT PERFORMANCE - Q3 2022 | | | | |
|---|---|---|---|---|
| | July | August | September | Quarter Average |
| Amount Invested | $ 29,822,193 | $ 31,408,654 | $ 33,664,789 | $ 31,631,879 |
| Return (average percentage yield) | 1.87% | 1.85% | 2.62% | 2.11% |
| | | | | |
| Benchmark* | 0.81% | 0.95% | 1.10% | 0.95% |
| *Per Finance Policy, Two Year Average of Two-Year Treasury Note | | | | |

| Investment Category/Accounts | Amount | Current Allocation | September APY |
|---|---|---|---|
| **CASH** | | | |
| Cash (Treasurer's Checking) | $ 1,608,421 | 5% | 0 |
| **INVESTMENTS** | | | |
| Washington Federal Public Funds | $ 1,310 | 0.0% | 1.97% |
| WA State LGIP | $ 5,300,147 | 15% | 2.56% |
| Snohomish County Inv. Pool | $ 8,818,020 | 25% | 1.59% |
| US Bank Muni Invstr | $ 129,149 | 0% | 0.00% |
| U.S. Agency Securities | $ 19,416,163 | 55% | 3.08% |
| Total | $ 35,273,211 | | |

| Detailed Investment Holdings | | | | | | |
|---|---|---|---|---|---|---|
| **Investments** | **Maturity Date** | **Return (APY)** | **Balance** | **% of total balance** | **Weighted rate** | **Duration Years** |
| WA Federal Public Funds | N/A | 1.967% | $ 1,310 | 0.00% | 0.000% | 0.00 |
| WA LGIP | N/A | 2.561% | $ 5,300,147 | 15.74% | 0.40% | 0.03 |
| Snoh. County Inv. Pool | N/A | 1.593% | $ 8,818,020 | 26.19% | 0.42% | 0.52 |
| US Bank Muni Invstr | N/A | | $ 129,149 | 0.38% | | 0.00 |
| **U.S. Notes & Securities:** | | | | | | |
| Fed National Mortgage Assn | 1/19/2023 | 1.629% | $ 1,022,940 | 3.04% | 0.05% | 0.30 |
| Fed National Mortgage Assn | 7/10/2023 | 2.264% | $ 977,105 | 2.90% | 0.07% | 0.78 |
| FHLB (5/5/22) | 9/8/2023 | 2.580% | $ 1,010,394 | 3.00% | 0.08% | 0.94 |
| U.S. Treasury Notes | 12/31/2023 | 2.720% | $ 968,329 | 2.88% | 0.08% | 1.25 |
| FHLB (9/15/2022) | 3/15/2024 | 3.700% | $ 1,000,000 | 2.97% | 0.11% | 1.46 |
| FHLB (9/29/22) | 4/29/2024 | 4.000% | $ 1,000,000 | 2.97% | 0.12% | 1.58 |
| FHLB (9/20/2022) | 6/20/2024 | 3.541% | $ 1,001,050 | 2.97% | 0.11% | 1.72 |
| U.S. Treasury Notes | 6/30/2024 | 2.730% | $ 979,640 | 2.91% | 0.08% | 1.75 |
| U.S. Treasury Notes | 8/15/2024 | 2.880% | $ 988,906 | 2.94% | 0.08% | 1.88 |
| FHLB (9/13/22) | 9/13/2024 | 3.700% | $ 2,000,000 | 5.94% | 0.22% | 1.96 |
| U.S. Treasury Notes | 12/31/2024 | 2.878% | $ 984,063 | 2.92% | 0.08% | 2.25 |
| FHLB (5/6/2022) | 3/14/2025 | 2.920% | $ 998,754 | 2.97% | 0.09% | 2.45 |
| U.S. Treasury Notes | 6/30/2025 | 2.830% | $ 923,125 | 2.74% | 0.08% | 2.75 |
| U.S. Treasury Notes | 6/30/2025 | 2.865% | $ 923,560 | 2.74% | 0.08% | 2.75 |
| U.S. Treasury Notes | 8/31/2025 | 3.450% | $ 909,618 | 2.70% | 0.09% | 2.92 |
| U.S. Treasury Notes | 8/31/2025 | 3.538% | $ 907,344 | 2.70% | 0.10% | 2.92 |
| U.S. Treasury Notes | 12/31/2025 | 2.860% | $ 914,773 | 2.72% | 0.08% | 3.25 |
| FHLB (9/12/22) | 3/12/2026 | 4.000% | $ 1,000,000 | 2.97% | 0.12% | 3.45 |
| U.S. Treasury Notes | 6/30/2026 | 3.506% | $ 906,563 | 2.69% | 0.09% | 3.75 |
| **Subtotal U.S. Notes & Securities** | | | $ 19,416,163 | | | |
| | | Investment Total | $ 33,664,789 | Weighted Return | 2.62% | |
| | | Cash (Treasurer's Checking) | $ 1,608,421 | | | |
| | | Total Cash and Investments | $ 35,273,211 | Average Weighted Duration | | 1.77 |
| | | Total Interest Earned July | $ 46,473 | | | |
| | | Total Interest Earned August | $ 48,422 | | | |
| | | Total Interest Earned Sept | $ 73,384 | | | |
| | | Total Interest Earned Q3 | $ 168,279 | | | |

# General Fund

## General Fund Revenue

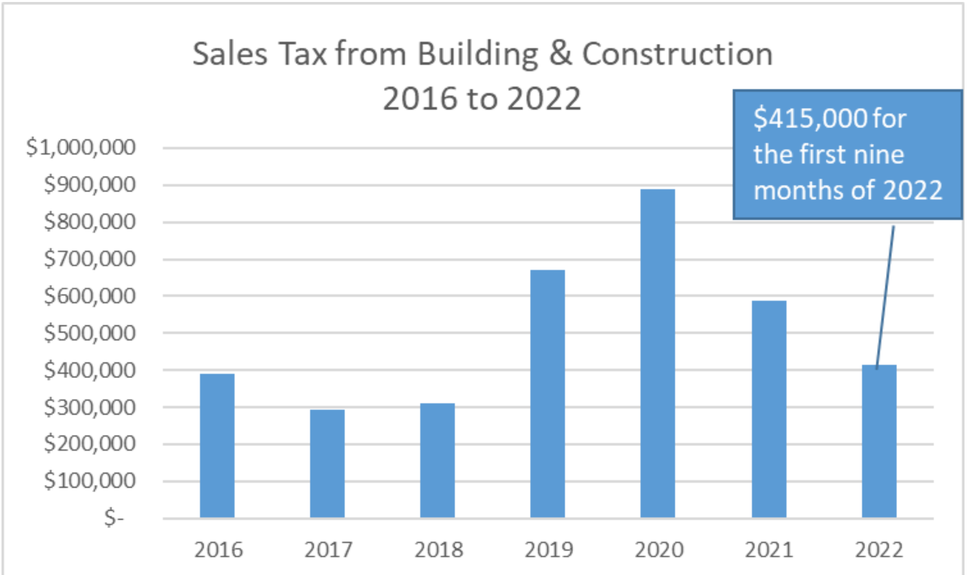
At the end of the third quarter, general fund revenues were 89% of the annual budget. Overall taxes collected are at 80%. Details are provided below and in Attachment A.

Sales Tax

Sales tax received for the nine months ending September 30 are 92% of the budget for 2022 or $1,775,746. The third quarter's collections were $586,697 which is a 6% decrease from the third quarter 2021. The chart below compares the first nine months of 2021 and 2022:

| 2022 through September | | | | |
|---|---|---|---|---|
| **Retail Sales Tax** | | | | |
| **Industry Category** | **2022 YTD** | **2021 Same Period** | **Dollar Change** | **Percent Change** |
| Convenience & Grocers | $ 80,153 | $ 76,286 | $ 3,867 | 5.1% |
| Auto/RV Dealer | $ 151,118 | $ 151,551 | $ (433) | -0.3% |
| Department Store | $ 90,011 | $ 86,993 | $ 3,018 | 3.5% |
| Specialty Retail | $ 434,592 | $ 442,296 | $ (7,705) | -1.7% |
| Restaurants | $ 219,561 | $ 192,050 | $ 27,511 | 14.3% |
| Building & Construction | $ 415,073 | $ 461,723 | $ (46,650) | -10.1% |
| All Other Sales & Use Tax | $ 385,238 | $ 352,437 | $ 32,801 | 9.3% |
| **Total** | $1,775,746 | $1,763,336 | $ 12,411 | 0.7% |
| | | | | |
| **Other Sales Taxes** | | | | |
| Criminal Justice | $ 142,335 | $ 117,174 | $ 25,161 | 21.5% |
| Affordable Housing | $ 9,324 | $ 14,276 | $ (4,952) | -34.7% |
| Transportation Benefit District | $ 417,740 | $ 414,835 | $ 2,905 | 0.7% |

The graph on the following page presents sales tax from the construction industry, by year since 2016, and demonstrates the cyclical nature and indicates a typical year at this point.




<u>Licenses & Permits</u>

Through the 3rd quarter the city has received $292,320 or 65%, of budgeted License and Permit Revenues. The building permit revenue budget for 2022 is $312,595 and to date the City has collected $178,959 or 58% of budget. Staff will continue to monitor this trend carefully.

<u>State Generated Revenues</u>

State Generated revenues include the city's share of liquor excise tax and liquor board profits, PUD Privilege Tax, reimbursement for the school resource officer, along with other miscellaneous state shared revenues. For the nine months of 2022 receipts were $271,141 which were 82% of budget. This is excluding the $1,018,069 received in 2022 for ARPA.

<u>Charges for Services</u>

Charges for Services are primarily development-related fees that the city collects and are at 90% of estimates.

**General Fund Expenditures**

General fund expenditures through September 30, 2022, are on track at $4,818,640 or 64.2% of budget. This is well within budget. Individual departmental expenditure summary performance is included in Attachment A.

**Street Operating Fund**

Beginning in 2021, in lieu of receiving 8% of the property tax directly, the Street operating fund was budgeted to receive transfers from the General Fund and the Transportation Benefit Fund to support operations. The other major revenue the street fund relies on is unrestricted motor vehicle excise tax (MVFT), or “fuel tax”. The City received $121,734 in the first nine months of the fiscal year in fuel taxes, which is 81.4% of budget. Expenditures for street operations and maintenance are well within budget at 61.6%. See Attachment A for further detail.

**Special Revenue Funds**

Special Revenue Funds are separate from the General Fund and are used to account for revenues that may only be used for a specific purpose, such as impact fees, Real Estate Excise Taxes (REET) and other sources. REET funds continue to be strong. In the nine months of 2022, the City collected 101% and 96.5% of the REET revenue budgets for the year. Expenditures in these funds are usually transfers out to other funds in support of capital projects. Please see Attachment A for details.

**Capital Project Funds**

Capital Project Funds are utilized to track project sources and uses. Most capital projects span multiple years and often do not align with the biennial budget cycle. The amounts budgeted may change as projects move through design, permitting and construction phases. Capital project funds are meant to be spent to build and invest in city infrastructure. Sources of revenue are transfers from other special revenue funds or the general fund, but the primary source for some capital projects is grants and are reliant on our ability to seek out opportunities and ultimately be awarded the funding. Capital budgets are included in Attachment A in the Street Construction Fund, Park and Trail Improvement Fund, and the Utilities Construction Funds. Significant projects underway this year in Streets are the City Beautification project, various overlay and sidewalk projects, and the engineering of the next phase of Viking Way.

**Utility Funds**
Utility Funds are proprietary funds or "business-like funds". The City has separated utility activity into funds for utility operations, capital, and debt-related reserves. Utility fund detail through the third quarter, 2022 are shown in Attachment A.

**Sewer Fund**
Year-to date 2022 sewer operating revenues are $2,287,896 which is 77.9% of the 2022 budget. Sewer rates were increased 6.5% effective January 1, 2022. Operating expenditures are at 72.7% of the budget. Water and Sewer Revenue and Refunding bonds were completed in October 2021 and $4,503,999 proceeds were received. The refunding bonds achieved total net savings of $281,972 over the remaining 10 years. Capital expenditures in the Sewer Construction fund for the nine months ending September 30 are $1,735,244 or 37.7% of project budgets. The Main Lift Station project, the Sewer System Plan update, and the Church Creek Collection System project are currently underway and are partially funded with the new bond proceeds.

**Drainage Fund**
Drainage charges for services collected through September 30, 2022 are $1,058,797 or 83.2% of expected revenues for 2022. Drainage rates were increased by 9.2% effective January 1, 2022. Drainage fund operating expenditures year-to-date are $1,205,507 or 67.7% of budget. Water and Sewer Revenue Bonds, 2022 were completed in August of 2022 and September 1 proceeds of $3,402,292 were received. The Irvine Slough project, the pump station from 92nd to Stillaguamish River, and the reroute of existing conveyance from Heritage Park south to new conveyance at 92nd St, are the three projects that will be partially funded by the bond proceeds. The 2022 capital budget projects are the Irvine Slough Stormwater Separator and the Flood Wall.

**Water Fund**

Water operating revenue year-to-date is $1,905,561 or 82.5% of budget targets. Water rates were increased 3% effective January 1, 2022. Operating expenditures for the Water Fund are $1,794,323 or 65.2% of budget. The Water System plan update is currently underway.

## Contracts Executed By Mayor for 3rd Quarter 2022

| NUMBER | CONTRACT/AGREEMENT | AMOUNT |
|---|---|---|
| 2022-65 | Coating Applicators LLP | $34,877.72 |
| 2022-66 | MacKenzie - Supplemental 6 | $311,295.54 |
| 2022-67 | MacKenzie - Supplemental 7 | $341,095.54 |
| 2022-71 | JA Brennan - Task Order 2022-17.02 | $70,000.00 |
| 2022-72 | Shred-it - Stericycle | see invoice |
| 2022-73 | Hamsen - Task Order 2021-33.04 | $1,050.00 |
| 2022-74 | Hamsen - Task Order 2021-33.05 | $875.00 |
| 2022-75 | Hamsen - Task Order 2021-33.06 | $700.00 |
| 2022-76 | ABS Valuation | $4,600.00 |
| 2022-78 | Hamsen - Task Order 2021-33.07 | $525.00 |
| 2022-83 | Bonner Electric - Task Order 2022-36.01 | $7,673.53 |
| 2022-84 | Transpo Group USA - Task Order 2021-05.12 | $5,000.00 |
| 2022-85 | Transpo Group USA - Task Order 2021-05.13 | $7,500.00 |

# MONTHLY EXPENSE & REVENUE REPORT

City Of Stanwood | Time: 16:29:19 | Date: 10/12/2022 | Page: 1

## 001 General Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 00 01 | Restricted Beg Cash & Invest | 55,196.00 | 0.00 | 55,196.00 | 0.00 | 0.0% |
| 308 91 00 01 | Unassigned Beg Cash & Invest | 5,078,443.89 | 0.00 | 5,078,443.89 | 0.00 | 0.0% |
| 308 91 00 02 | Unassigned Beg Cash & Invest | 590.00 | 0.00 | 590.00 | 0.00 | 0.0% |
| 308 Beginning Balances | | 5,134,229.89 | 0.00 | 5,134,229.89 | 0.00 | 0.0% |
| **310 Taxes** | | | | | | |
| 311 10 00 00 | Property Tax | 1,854,111.00 | 14,428.19 | 1,075,333.40 | 778,777.60 | 42.0% |
| 311 10 10 00 | EMS. Levy | 0.00 | (23.45) | 197.62 | (197.62) | 0.0% |
| 313 11 00 00 | Sales Tax | 1,938,000.00 | 189,195.26 | 1,775,744.36 | 162,255.64 | 8.4% |
| 313 27 00 00 | Affordable/Supportiv Housing Sales Tax | 15,300.00 | 1,616.80 | 9,323.58 | 5,976.42 | 39.1% |
| 313 31 00 00 | Hotel/Motel Lodging Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 313 61 00 00 | Natural Gas Tax | 2,525.00 | 0.00 | 0.00 | 2,525.00 | 100.0% |
| 313 71 00 00 | Sales Tax Criminal Justice | 121,200.00 | 16,851.21 | 142,334.58 | (21,134.58) | 0.0% |
| 316 43 00 00 | Gas Utility Tax | 95,950.00 | 4,137.92 | 117,555.36 | (21,605.36) | 0.0% |
| 316 45 00 00 | Garbage Utility Tax | 85,850.00 | 12,948.13 | 97,929.87 | (12,079.87) | 0.0% |
| 316 46 00 00 | Cable Tv Utility Tax | 36,360.00 | 0.00 | 26,805.02 | 9,554.98 | 26.3% |
| 316 47 00 00 | Telephone Utility Tax | 126,250.00 | 3,381.35 | 70,653.61 | 55,596.39 | 44.0% |
| 316 48 00 00 | Electric Utility Tax | 328,250.00 | 27,712.86 | 268,524.96 | 59,725.04 | 18.2% |
| 316 49 10 00 | Water/Sewer/Drainage Utility Tax | 414,100.00 | 45,644.63 | 404,015.03 | 10,084.97 | 2.4% |
| 316 81 00 00 | Gambling Tax | 32,030.00 | 0.00 | 22,530.04 | 9,499.96 | 29.7% |
| 337 00 00 00 | Local Grants, Entitlements, And Other Payments | 1,010.00 | 0.16 | 25,704.37 | (24,694.37) | 0.0% |
| 310 Taxes | | 5,050,936.00 | 315,893.06 | 4,036,651.80 | 1,014,284.20 | 20.1% |
| **320 Licenses & Permits** | | | | | | |
| 321 60 00 00 | Professional & Occupational Lic & Permit | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 321 91 00 00 | Cable Tv Franchise Fee | 60,600.00 | 2,214.75 | 40,101.25 | 20,498.75 | 33.8% |
| 321 99 00 00 | Business Lic & Permits | 60,600.00 | 4,737.49 | 49,529.14 | 11,070.86 | 18.3% |
| 322 10 00 00 | Building Permits | 222,200.00 | 23,283.20 | 130,865.96 | 91,334.04 | 41.1% |
| 322 10 00 01 | Mechanical Permits | 25,250.00 | 3,564.00 | 10,644.60 | 14,605.40 | 57.8% |
| 322 10 00 02 | Plumbing Permits | 25,250.00 | 590.00 | 3,341.45 | 21,908.55 | 86.8% |
| 322 10 00 03 | Grading Permit | 2,020.00 | 0.00 | 3,000.00 | (980.00) | 0.0% |
| 322 10 00 04 | Demolition Permit | 1,515.00 | 0.00 | 650.00 | 865.00 | 57.1% |
| 322 10 00 05 | Roofing Permits | 3,030.00 | 391.25 | 2,704.20 | 325.80 | 10.8% |
| 322 10 00 06 | Sign Permit | 3,030.00 | 440.00 | 3,085.00 | (55.00) | 0.0% |
| 322 10 00 07 | 5% Permit Technology Fee | 30,300.00 | 5,042.43 | 24,667.58 | 5,632.42 | 18.6% |
| 322 30 00 00 | Animal Licenses | 505.00 | 10.00 | 820.00 | (315.00) | 0.0% |
| 322 40 00 00 | Parking Permits | 50.00 | 0.00 | 0.00 | 50.00 | 100.0% |
| 322 90 00 00 | Gun Permits | 7,575.00 | 657.00 | 6,909.00 | 666.00 | 8.8% |
| 322 90 00 01 | Right Of Way And Utility Admin | 6,060.00 | 1,731.35 | 10,961.41 | (4,901.41) | 0.0% |
| 322 90 00 02 | Other Licenses & Permits | 2,020.00 | 697.50 | 5,040.00 | (3,020.00) | 0.0% |
| 320 Licenses & Permits | | 450,005.00 | 43,358.97 | 292,319.59 | 157,685.41 | 35.0% |
| **330 Intergovernmental Revenues** | | | | | | |
| 331 10 10 00 | USDA - Farmers' Market | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 332 92 10 00 | COVID 19 ARPA | 0.00 | 0.00 | 1,018,069.00 | (1,018,069.00) | 0.0% |
| 333 11 00 00 | COVID Indirect Fed DOC | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

001 General Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 330 Intergovernmental Revenues | | | | | | |
| 333 16 80 00 | Dept Of Justice State Passth | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 20 60 00 | Dept. Of Transportation - NHTSA | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 97 00 00 | F E M A | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 00 30 01 | Other State Grants | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 00 30 10 | Unanticipated Grants | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 01 80 01 | State Grant Military Dept | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 10 00 | Department Of Ecology | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 50 00 | Traffic Safety Commission | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 60 10 | WSDOT | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 04 20 00 | Dept of Commerce | 62,500.00 | 0.00 | 0.00 | 62,500.00 | 100.0% |
| 335 00 91 00 | Pud Privilege Tax | 37,370.00 | 0.00 | 41,933.70 | (4,563.70) | 0.0% |
| 335 04 01 00 | Biennium One-Time Allocation2022-23 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 336 06 20 00 | Criminal Justice-high Crime | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 336 06 21 00 | Criminal Justice-population | 2,222.00 | 0.00 | 2,035.34 | 186.66 | 8.4% |
| 336 06 25 00 | Contracted Police Services | 14,140.00 | 0.00 | 12,164.23 | 1,975.77 | 14.0% |
| 336 06 26 00 | Criminal Justice Special Pro | 8,080.00 | 0.00 | 7,222.42 | 857.58 | 10.6% |
| 336 06 42 00 | Marijuana Excise Tax Distribution | 5,000.00 | 2,539.47 | 5,544.71 | (544.71) | 0.0% |
| 336 06 51 00 | Crim Justice--dui Cities | 1,313.00 | 0.00 | 650.42 | 662.58 | 50.5% |
| 336 06 94 00 | Liquor Excise Tax | 35,451.00 | 0.00 | 41,292.46 | (5,841.46) | 0.0% |
| 336 06 95 00 | Liquor Board Profits | 56,257.00 | 15,472.30 | 46,421.09 | 9,835.91 | 17.5% |
| 342 10 00 00 | School Resource Officer Reim | 110,000.00 | 0.00 | 113,877.00 | (3,877.00) | 0.0% |
| 330 Intergovernmental Revenues | | 332,333.00 | 18,011.77 | 1,289,210.37 | (956,877.37) | 0.0% |
| 340 Charges For Services | | | | | | |
| 341 43 00 00 | School Impact Admin. Fee | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 341 43 00 01 | Credit Card Proc Fee | 30,000.00 | 149.05 | 3,735.64 | 26,264.36 | 87.5% |
| 341 43 00 02 | Credit Card Proc Fee-CD DONOTUSE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 341 43 00 03 | Credit Card Proc Fee-City Clerk DONOTUSE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 341 43 00 04 | Credit Card Proc Fee-Law Enf DONOTUSE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 341 43 00 05 | Credit Card Proc Fee-PW DONOTUSE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 341 81 00 00 | Services | 505.00 | 61.86 | 127.22 | 377.78 | 74.8% |
| 341 81 00 01 | Services-PD | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 341 99 00 00 | Passport / Naturalization Fe | 30,300.00 | 0.00 | 0.00 | 30,300.00 | 100.0% |
| 342 10 90 00 | Law Enforcement - Other Fees | 2,525.00 | 0.00 | 17.00 | 2,508.00 | 99.3% |
| 344 10 51 00 | TBD Management Fee | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 345 23 00 00 | Animal Control And Shelter Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 345 60 00 00 | Tourism Services - POS Discover Stanwood Camano | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 345 60 00 01 | Tourism Services - Snohomish County Economic Development | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 345 60 00 02 | Tourism Services-Port Of Seattle | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 345 81 00 00 | Zoning/inspection Fees | 141,400.00 | 48,989.00 | 282,767.16 | (141,367.16) | 0.0% |
| 345 81 00 01 | Engineering Fees | 10,100.00 | 0.00 | 0.00 | 10,100.00 | 100.0% |
| 345 83 00 00 | Plan Checking Fees | 171,700.00 | 5,905.15 | 70,462.33 | 101,237.67 | 59.0% |
| 345 89 00 00 | Environmental Fees | 2,020.00 | 900.00 | 5,850.00 | (3,830.00) | 0.0% |

001 General Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **340 Charges For Services** | | | | | | |
| 345 89 00 01 | Other Planning & Development Fees | 35,350.00 | 1,062.77 | 16,199.15 | 19,150.85 | 54.2% |
| 347 30 00 00 | Park Fees | 12,320.00 | 262.50 | 10,346.75 | 1,973.25 | 16.0% |
| 347 30 00 01 | Park Fees- Tourn/Comm Use | 0.00 | 0.00 | 600.00 | (600.00) | 0.0% |
| 347 30 00 02 | Park Fees- Energy | 0.00 | 0.00 | 120.00 | (120.00) | 0.0% |
| 347 30 00 03 | Park Fees- Staff | 0.00 | 308.00 | 1,748.00 | (1,748.00) | 0.0% |
| 347 30 00 04 | Park Fees- Picnic Area/Meeting Rooms | 0.00 | 30.00 | 170.00 | (170.00) | 0.0% |
| 347 30 00 05 | Park Fees - Sales Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 369 91 00 01 | Interfund/interdepart Charge | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 340 Charges For Services | | 436,220.00 | 57,668.33 | 392,143.25 | 44,076.75 | 10.1% |
| **350 Fines & Forfeitures** | | | | | | |
| 353 10 00 00 | Court Fines | 12,000.00 | 749.72 | 5,648.92 | 6,351.08 | 52.9% |
| 354 00 00 00 | Parking Fines | 500.00 | 60.00 | 60.00 | 440.00 | 88.0% |
| 355 20 00 00 | Dui Recoveries | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 356 90 00 00 | Other Criminal Non-Traffic Fines | 0.00 | 0.00 | 180.00 | (180.00) | 0.0% |
| 357 30 00 00 | Witness Fees/crt Reimb | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 359 00 00 00 | Traffic Fines & Penalties | 1,600.00 | 332.92 | 1,209.37 | 390.63 | 24.4% |
| 359 90 00 00 | Misc Fines & Penalties | 0.00 | 0.00 | 25.00 | (25.00) | 0.0% |
| 350 Fines & Forfeitures | | 14,600.00 | 1,142.64 | 7,123.29 | 7,476.71 | 51.2% |
| **360 Misc Revenues** | | | | | | |
| 361 11 00 01 | State Pool/cd Interest | 60,600.00 | 10,295.58 | 43,561.45 | 17,038.55 | 28.1% |
| 361 30 00 01 | Gain/Loss on Sale of Invest | 0.00 | (29,569.37) | (29,569.37) | 29,569.37 | 100.0% |
| 361 40 00 01 | Sales Tax Interest | 2,060.00 | 359.04 | 1,456.37 | 603.63 | 29.3% |
| 361 40 20 01 | Property Tax Interest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 362 00 00 01 | Rents And Leases | 0.00 | 1,615.00 | 3,465.00 | (3,465.00) | 0.0% |
| 367 00 10 10 | Donations | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 367 00 10 11 | Touch A Truck Donations | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 369 81 00 00 | Cashier's Overage/shortage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 369 91 00 00 | Misc. | 3,105.00 | 390.07 | 7,643.40 | (4,538.40) | 0.0% |
| 369 91 10 00 | Auction Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 398 10 00 00 | Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 66,265.00 | (16,909.68) | 26,556.85 | 39,708.15 | 59.9% |
| **380 Non Revenues** | | | | | | |
| 382 10 00 01 | Deposits Refundable | 0.00 | 0.00 | 235.00 | (235.00) | 0.0% |
| 382 30 00 01 | Court Funds | 0.00 | 1,346.75 | 8,240.00 | (8,240.00) | 0.0% |
| 388 50 00 01 | Prior Period Adj Acctging Change | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 389 90 00 01 | Payroll Deductions Clearing | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 1,346.75 | 8,475.00 | (8,475.00) | 0.0% |
| **390 Other Revenues** | | | | | | |
| 395 10 00 01 | Sales Of Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

001 General Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 397 Interfund Transfers | | | | | | |
| 397 04 02 05 | Transfer In from Debt Service (205) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 10 00 20 | Trfr In From Fire Station Constr | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 10 00 30 | Trfr In From Phys Fit Fund | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 10 01 05 | Transfer In From Fire Impact Fee | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Revenues: | | 11,484,588.89 | 420,511.84 | 11,186,710.04 | 297,878.85 | 2.6% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 511 Clerk & City Council | | | | | | |
| 511 60 10 00 | Salaries & Wages | 134,886.00 | 11,283.00 | 94,827.77 | 40,058.23 | 29.7% |
| 511 60 11 00 | Overtime | 510.00 | 0.00 | 0.00 | 510.00 | 100.0% |
| 511 60 20 00 | Social Security | 8,078.00 | 860.37 | 7,234.30 | 843.70 | 10.4% |
| 511 60 21 00 | Retirement | 8,763.00 | 815.70 | 6,771.42 | 1,991.58 | 22.7% |
| 511 60 22 00 | Medical Benefits | 20,942.00 | 1,346.51 | 9,468.48 | 11,473.52 | 54.8% |
| 511 60 23 00 | L & I | 436.00 | 0.00 | 185.41 | 250.59 | 57.5% |
| 511 60 24 00 | Unemployment & PFMLA | 138.00 | 0.00 | 153.30 | (15.30) | 0.0% |
| 511 60 31 00 | Supplies | 1,000.00 | 38.31 | 879.81 | 120.19 | 12.0% |
| 511 60 32 00 | Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 511 60 35 00 | Small Equipment | 1,500.00 | 0.00 | 1,148.78 | 351.22 | 23.4% |
| 511 60 41 00 | Professional Services | 345,965.00 | 466.01 | 45,390.08 | 300,574.92 | 86.9% |
| 511 60 42 00 | Communications | 500.00 | 86.63 | 284.77 | 215.23 | 43.0% |
| 511 60 44 00 | Advertising | 3,000.00 | 165.00 | 1,559.29 | 1,440.71 | 48.0% |
| 511 60 45 00 | Operating Rentals | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 511 60 48 00 | Repair/maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 511 60 49 00 | Miscellaneous | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 511 60 49 01 | Meetings, Training & Travel | 3,500.00 | 177.04 | 3,633.41 | (133.41) | 0.0% |
| 511 60 49 05 | Credit Card Bank Fees-Clerk | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 511 60 49 06 | Dues | 500.00 | 0.00 | 275.00 | 225.00 | 45.0% |
| 511 60 49 10 | Wellness Program | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 514 40 41 05 | Election Service | 3,500.00 | 0.00 | 2,562.23 | 937.77 | 26.8% |
| 514 40 41 06 | Voter Registration Service | 10,000.00 | 0.00 | 8,075.97 | 1,924.03 | 19.2% |
| 511 Clerk & City Council | | 543,718.00 | 15,238.57 | 182,450.02 | 361,267.98 | 66.4% |
| 512 Judical | | | | | | |
| 512 50 49 01 | Cascade Court Costs | 17,000.00 | 1,362.40 | 5,982.08 | 11,017.92 | 64.8% |
| 512 Judical | | 17,000.00 | 1,362.40 | 5,982.08 | 11,017.92 | 64.8% |
| 513 Executive Activities | | | | | | |
| 513 10 10 00 | Salaries & Wages | 150,410.00 | 13,430.76 | 109,940.19 | 40,469.81 | 26.9% |
| 513 10 20 00 | Social Security | 6,739.00 | 1,022.07 | 8,364.60 | (1,625.60) | 0.0% |
| 513 10 21 00 | Retirement | 7,962.00 | 1,119.47 | 9,354.22 | (1,392.22) | 0.0% |
| 513 10 22 00 | Medical Benefits | 11,919.00 | 2,222.87 | 18,894.08 | (6,975.08) | 0.0% |
| 513 10 23 00 | L & I | 160.00 | 0.00 | 164.71 | (4.71) | 0.0% |
| 513 10 24 00 | Unemployment & PFMLA | 126.00 | 0.00 | 150.40 | (24.40) | 0.0% |
| 513 10 31 00 | Supplies | 500.00 | 0.00 | 19.36 | 480.64 | 96.1% |
| 513 10 35 00 | Small Equipment | 0.00 | 0.00 | 33.84 | (33.84) | 0.0% |

001 General Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **513 Executive Activities** | | | | | | |
| 513 10 41 00 | Professional Services | 16,450.00 | 1,896.50 | 7,205.20 | 9,244.80 | 56.2% |
| 513 10 42 00 | Communications | 700.00 | 32.18 | 439.40 | 260.60 | 37.2% |
| 513 10 42 01 | Mayor's Newsletter DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 513 10 49 00 | Miscellaneous | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 513 10 49 01 | Meetings, Training & Travel | 2,500.00 | 0.00 | 1,080.75 | 1,419.25 | 56.8% |
| 513 10 49 02 | Volunteer Appreciation | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 100.0% |
| 513 Executive Activities | | 200,966.00 | 19,723.85 | 155,646.75 | 45,319.25 | 22.6% |
| **514 Administration** | | | | | | |
| 514 23 10 00 | Salaries & Wages | 448,645.00 | 39,831.91 | 322,785.51 | 125,859.49 | 28.1% |
| 514 23 10 99 | Salaries Indirect Cost Allocation | (318,449.00) | (79,613.00) | (238,839.00) | (79,610.00) | 0.0% |
| 514 23 11 00 | Overtime | 1,080.00 | 0.00 | 536.80 | 543.20 | 50.3% |
| 514 23 20 00 | Social Security | 37,556.00 | 3,030.66 | 24,851.90 | 12,704.10 | 33.8% |
| 514 23 21 00 | Retirement | 57,094.00 | 4,021.13 | 35,438.43 | 21,655.57 | 37.9% |
| 514 23 22 00 | Medical Benefits | 112,558.00 | 9,254.71 | 79,901.50 | 32,656.50 | 29.0% |
| 514 23 22 99 | Benefits Indirect Cost Allocation | (144,336.00) | (36,084.00) | (108,252.00) | (36,084.00) | 0.0% |
| 514 23 23 00 | L & I | 1,596.00 | 0.00 | 692.17 | 903.83 | 56.6% |
| 514 23 23 01 | Awc Retro Program | 1,720.00 | 0.00 | 0.00 | 1,720.00 | 100.0% |
| 514 23 24 00 | Unemployment & PFMLA | 891.00 | 0.00 | 605.11 | 285.89 | 32.1% |
| 514 23 31 00 | Supplies | 3,000.00 | 60.51 | 3,351.10 | (351.10) | 0.0% |
| 514 23 31 99 | Supplies Indirect Cost Allocation | (11,926.00) | (2,981.00) | (8,943.00) | (2,983.00) | 0.0% |
| 514 23 32 00 | Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 514 23 35 00 | Small Equipment | 1,000.00 | 0.00 | 371.60 | 628.40 | 62.8% |
| 514 23 41 00 | Professional Services | 19,450.00 | 723.77 | 40,186.96 | (20,736.96) | 0.0% |
| 514 23 41 01 | Payroll Leave Contingency | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 514 23 41 02 | Budget Adjustment Placeholde | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 514 23 41 03 | Unanticipated Grants | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 514 23 41 04 | Clean Sweep- Clean Up Day | 5,100.00 | 0.00 | 2,250.52 | 2,849.48 | 55.9% |
| 514 23 41 07 | State Audit | 35,000.00 | 0.00 | 2,295.93 | 32,704.07 | 93.4% |
| 514 23 41 99 | Services Indirect Cost Allocation | (248,051.00) | (62,013.00) | (186,039.00) | (62,012.00) | 0.0% |
| 514 23 42 00 | Communications | 2,500.00 | 506.07 | 1,408.89 | 1,091.11 | 43.6% |
| 514 23 44 00 | Advertising | 500.00 | 86.63 | 140.26 | 359.74 | 71.9% |
| 514 23 45 00 | Operating Rentals | 16,500.00 | 738.88 | 7,134.52 | 9,365.48 | 56.8% |
| 514 23 48 00 | Repair/maintenance | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 100.0% |
| 514 23 49 00 | Miscellaneous | 200.00 | 0.00 | 0.00 | 200.00 | 100.0% |
| 514 23 49 01 | Meetings, Training & Travel | 5,500.00 | 1,396.62 | 6,918.64 | (1,418.64) | 0.0% |
| 514 23 49 04 | Credit Card Fees-Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 514 23 49 05 | Credit Card Bank Fees | 55,000.00 | 455.32 | 5,039.82 | 49,960.18 | 90.8% |
| 514 23 49 06 | Dues | 1,100.00 | 0.00 | 876.75 | 223.25 | 20.3% |
| 514 Administration | | 87,228.00 | (120,584.79) | (7,286.59) | 94,514.59 | 108.4% |
| **515 Legal Services** | | | | | | |
| 515 41 41 21 | External Legal Services-Advice | 90,000.00 | 7,428.38 | 66,236.63 | 23,763.37 | 26.4% |
| 515 45 41 22 | External Legal Serv-Claims & Litigation | 12,500.00 | 0.00 | 0.00 | 12,500.00 | 100.0% |
| 515 93 41 23 | Adult Misdemeanor Public Def | 34,000.00 | 0.00 | 16,695.00 | 17,305.00 | 50.9% |
| 515 93 41 24 | Adult Misdemeanor Prosecuting Attrny | 0.00 | 0.00 | 2,504.66 | (2,504.66) | 0.0% |
| 515 Legal Services | | 136,500.00 | 7,428.38 | 85,436.29 | 51,063.71 | 37.4% |

001 General Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 518 Centralized Services | | | | | | |
| 518 10 10 00 | Salaries & Wages | 28,071.00 | 5,019.50 | 42,527.50 | (14,456.50) | 0.0% |
| 518 10 11 00 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 518 10 20 00 | Social Security | 2,118.00 | 379.75 | 3,217.31 | (1,099.31) | 0.0% |
| 518 10 21 00 | Retirement | 3,644.00 | 514.50 | 4,359.08 | (715.08) | 0.0% |
| 518 10 22 00 | Medical Benefits | 7,634.00 | 1,087.17 | 9,240.79 | (1,606.79) | 0.0% |
| 518 10 23 00 | L & I | 58.00 | 0.00 | 63.36 | (5.36) | 0.0% |
| 518 10 24 00 | Unemployment & PFMLA | 56.00 | 0.00 | 69.10 | (13.10) | 0.0% |
| 518 10 31 00 | Supplies | 1,000.00 | 0.00 | 885.59 | 114.41 | 11.4% |
| 518 10 35 00 | Small Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 518 10 41 00 | Professional Services | 1,420.00 | 148.00 | 8,554.12 | (7,134.12) | 0.0% |
| 518 10 42 00 | Communications | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 518 10 44 00 | Advertsing | 10,000.00 | 0.00 | 4,176.00 | 5,824.00 | 58.2% |
| 518 10 48 00 | Repairs & Maintenance | 1,000.00 | 0.00 | 245.58 | 754.42 | 75.4% |
| 518 10 49 01 | Meetings, Training & Travel | 2,000.00 | 0.00 | 125.55 | 1,874.45 | 93.7% |
| 518 10 49 02 | Training-All EE Annual | 5,000.00 | 0.00 | 1,065.64 | 3,934.36 | 78.7% |
| 518 10 49 06 | Dues | 500.00 | 0.00 | 12.35 | 487.65 | 97.5% |
| 518 10 49 10 | Wellness Program | 2,000.00 | 170.23 | 1,768.00 | 232.00 | 11.6% |
| | 010 Personnel Services | 64,501.00 | 7,319.15 | 76,309.97 | (11,808.97) | 0.0% |
| 518 30 10 00 | Salaries & Wages | 82,190.00 | 3,136.43 | 33,278.65 | 48,911.35 | 59.5% |
| 518 30 11 00 | Overtime | 550.00 | 39.65 | 373.03 | 176.97 | 32.2% |
| 518 30 20 00 | Social Security | 7,190.00 | 242.27 | 2,718.10 | 4,471.90 | 62.2% |
| 518 30 21 00 | Retirement | 11,509.00 | 380.63 | 4,151.34 | 7,357.66 | 63.9% |
| 518 30 22 00 | Medical Benefits | 22,707.00 | 762.88 | 7,902.04 | 14,804.96 | 65.2% |
| 518 30 23 00 | L & I | 806.00 | 0.00 | 429.33 | 376.67 | 46.7% |
| 518 30 24 00 | Unemployment & PFMLA | 179.00 | 0.00 | 82.11 | 96.89 | 54.1% |
| 518 30 31 00 | Supplies | 6,038.00 | 1,126.99 | 8,411.56 | (2,373.56) | 0.0% |
| 518 30 31 05 | Uniforms | 1,600.00 | 7.80 | 562.77 | 1,037.23 | 64.8% |
| 518 30 32 00 | Fuel | 2,520.00 | 420.49 | 2,383.54 | 136.46 | 5.4% |
| 518 30 35 00 | Small Tools | 450.00 | 0.00 | 0.00 | 450.00 | 100.0% |
| 518 30 41 00 | Professional Services | 39,500.00 | 100.91 | 15,441.95 | 24,058.05 | 60.9% |
| 518 30 42 00 | Communications | 600.00 | 24.04 | 224.27 | 375.73 | 62.6% |
| 518 30 44 00 | Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 518 30 46 00 | Insurance | 120,500.00 | 0.00 | 120,498.00 | 2.00 | 0.0% |
| 518 30 47 00 | Utilities | 18,060.00 | 470.34 | 9,520.10 | 8,539.90 | 47.3% |
| 518 30 47 02 | Rental Expense | 300.00 | 0.00 | 0.00 | 300.00 | 100.0% |
| 518 30 48 00 | Repairs/maintenance | 10,000.00 | 540.17 | 9,912.59 | 87.41 | 0.9% |
| 518 30 49 01 | Meetings, Training & Travel | 500.00 | 50.47 | 1,630.19 | (1,130.19) | 0.0% |
| | 030 Buildings & Grounds | 325,199.00 | 7,303.07 | 217,519.57 | 107,679.43 | 33.1% |
| 518 61 41 01 | Judgements & Settlements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 518 63 41 01 | COVID19 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| | 060 Covid19 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 518 90 31 90 | General Gov't Supplies & Matl's | 6,000.00 | 234.47 | 3,611.77 | 2,388.23 | 39.8% |
| 518 90 35 90 | Other General Governmental Services (SA) - Small Tools And Minor Equipment | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 518 90 42 00 | General Gov't Communications | 35,000.00 | 0.00 | 2,010.00 | 32,990.00 | 94.3% |
| 518 90 42 02 | Passport Postage | 2,000.00 | 0.00 | 31.95 | 1,968.05 | 98.4% |
| 518 90 49 01 | B & O Tax | 500.00 | 14.20 | 51.51 | 448.49 | 89.7% |
| 518 90 49 02 | AWC Membership | 6,000.00 | 0.00 | 6,800.50 | (800.50) | 0.0% |

001 General Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 518 Centralized Services | | | | | | |
| 518 90 49 03 | Puget Sound Regnl Council | 2,500.00 | 2,673.00 | 5,048.00 | (2,548.00) | 0.0% |
| 518 90 49 04 | SnoCo Tomorrow | 1,500.00 | 0.00 | 1,623.00 | (123.00) | 0.0% |
| 518 90 49 05 | Puget Sound Clean Air | 5,000.00 | 0.00 | 4,974.00 | 26.00 | 0.5% |
| 518 90 49 06 | OMWBE | 200.00 | 0.00 | 0.00 | 200.00 | 100.0% |
| 518 90 49 07 | Snohomish Health Dist. | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 518 90 49 08 | Senior Center Life EAP | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 090 General Gov't Services | | 59,700.00 | 2,921.67 | 24,150.73 | 35,549.27 | 59.5% |
| 518 Centralized Services | | 449,400.00 | 17,543.89 | 317,980.27 | 131,419.73 | 29.2% |
| 521 Law Enforcement | | | | | | |
| 521 10 10 00 | Salaries & Wages | 150,381.00 | 11,455.00 | 95,594.44 | 54,786.56 | 36.4% |
| 521 10 11 00 | Overtime | 0.00 | 0.00 | 6,891.91 | (6,891.91) | 0.0% |
| 521 10 20 00 | Social Security | 11,504.00 | 876.31 | 7,991.75 | 3,512.25 | 30.5% |
| 521 10 21 00 | Retirement | 19,179.00 | 1,425.74 | 12,756.62 | 6,422.38 | 33.5% |
| 521 10 22 00 | Medical Benefits | 53,647.00 | 4,258.36 | 37,311.80 | 16,335.20 | 30.4% |
| 521 10 23 00 | L & I | 756.00 | 0.00 | 309.58 | 446.42 | 59.1% |
| 521 10 24 00 | Unemployment & PFMLA | 301.00 | 0.00 | 210.38 | 90.62 | 30.1% |
| 521 10 31 00 | Supplies | 2,300.00 | 254.01 | 3,972.56 | (1,672.56) | 0.0% |
| 521 10 31 01 | Supplies - Nat'l Night Out | 3,500.00 | 1,390.92 | 5,095.12 | (1,595.12) | 0.0% |
| 521 10 31 02 | Training Supplies | 275.00 | 0.00 | 0.00 | 275.00 | 100.0% |
| 521 10 32 00 | Fuel | 175.00 | 0.00 | 0.00 | 175.00 | 100.0% |
| 521 10 33 50 | Small Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 521 10 35 01 | Uniforms | 450.00 | 0.00 | 0.00 | 450.00 | 100.0% |
| 521 10 41 00 | Professional Services | 400.00 | 0.00 | 111.95 | 288.05 | 72.0% |
| 521 10 44 00 | Advertising | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 521 10 45 00 | Rentals And Leases | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 521 10 47 00 | Utilities | 10,000.00 | 689.99 | 6,088.56 | 3,911.44 | 39.1% |
| 521 10 48 03 | Repair\maintenance | 1,000.00 | 0.00 | 425.79 | 574.21 | 57.4% |
| 521 10 49 00 | Miscellaneous | 1,000.00 | 182.68 | 182.68 | 817.32 | 81.7% |
| 521 10 49 02 | Dues | 700.00 | 0.00 | 50.55 | 649.45 | 92.8% |
| 521 10 49 03 | Meeting, Training & Travel | 2,000.00 | 0.00 | 359.00 | 1,641.00 | 82.1% |
| 521 10 49 05 | Credit Card Bank Fees-Law Enf | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 521 10 49 06 | Narcotics Task Force | 1,360.00 | 1,357.00 | 1,357.00 | 3.00 | 0.2% |
| 521 10 49 07 | Intergovernmental Agreements | 1,944,372.00 | 161,464.50 | 1,130,251.50 | 814,120.50 | 41.9% |
| 521 10 49 08 | Sno911&SERS (wasDispatch) | 137,912.00 | 18,362.22 | 82,629.99 | 55,282.01 | 40.1% |
| 521 10 49 09 | SERS Maint&OpDONOTUSE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 521 10 49 10 | Animal Control | 3,630.00 | 0.00 | 2,085.00 | 1,545.00 | 42.6% |
| 521 Law Enforcement | | 2,345,842.00 | 201,716.73 | 1,393,676.18 | 952,165.82 | 40.6% |
| 522 Fire Control | | | | | | |
| 522 22 10 00 | Salaries & Wages | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 11 00 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 20 00 | Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 21 00 | Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 22 00 | Medical Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 23 00 | L & I | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 24 00 | Unemployment & PFMLA | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 31 00 | Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 32 00 | Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

001 General Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 522 Fire Control | | | | | | |
| 522 22 35 00 | Small Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 35 01 | Uniforms | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 41 00 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 42 00 | Communications | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 44 00 | Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 45 00 | Rentals | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 47 00 | Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 48 00 | Repair/maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 48 07 | Vehicle Repair/maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 49 01 | Meetings, Training & Travel | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 49 02 | Dues | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 22 49 03 | Administrative Service Contract | 239,780.00 | 0.00 | 158,917.97 | 80,862.03 | 33.7% |
| 522 Fire Control | | 239,780.00 | 0.00 | 158,917.97 | 80,862.03 | 33.7% |
| 523 Jail Costs | | | | | | |
| 523 50 49 03 | County Jail | 55,000.00 | 5,541.27 | 14,244.37 | 40,755.63 | 74.1% |
| 523 Jail Costs | | 55,000.00 | 5,541.27 | 14,244.37 | 40,755.63 | 74.1% |
| 525 Emergency Services | | | | | | |
| 525 10 49 00 | 2010 Flood Emergency | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 525 10 49 01 | Emergency Services - Prof Svcs | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 525 10 49 03 | Emergency Services-SnoCo DEM | 10,110.00 | 0.00 | 8,202.00 | 1,908.00 | 18.9% |
| 525 Emergency Services | | 10,110.00 | 0.00 | 8,202.00 | 1,908.00 | 18.9% |
| 551 Public Housing Services | | | | | | |
| 551 10 49 09 | Resource Cntr-Housing | 15,000.00 | 0.00 | 6,818.82 | 8,181.18 | 54.5% |
| 551 10 49 10 | Alliance For Housing Authority | 1,740.00 | 0.00 | 1,780.00 | (40.00) | 0.0% |
| 551 Public Housing Services | | 16,740.00 | 0.00 | 8,598.82 | 8,141.18 | 48.6% |
| 558 Community Planning & Economic Development | | | | | | |
| 558 60 10 00 | Salaries & Wages | 475,292.00 | 37,472.80 | 371,995.32 | 103,296.68 | 21.7% |
| 558 60 11 00 | Overtime | 570.00 | 252.68 | 1,306.31 | (736.31) | 0.0% |
| 558 60 20 00 | Social Security | 45,975.00 | 2,886.00 | 28,883.85 | 17,091.15 | 37.2% |
| 558 60 21 00 | Retirement | 71,230.00 | 4,093.71 | 39,237.35 | 31,992.65 | 44.9% |
| 558 60 22 00 | Medical Benefits | 114,720.00 | 5,739.32 | 58,661.70 | 56,058.30 | 48.9% |
| 558 60 23 00 | L & I | 1,332.00 | 0.00 | 1,416.51 | (84.51) | 0.0% |
| 558 60 24 00 | Unemployment & PFMLA | 1,098.00 | 0.00 | 745.95 | 352.05 | 32.1% |
| 558 60 31 00 | Supplies | 4,000.00 | 1,840.78 | 5,574.34 | (1,574.34) | 0.0% |
| 558 60 32 00 | Fuel | 700.00 | 137.89 | 826.69 | (126.69) | 0.0% |
| 558 60 35 00 | Small Equipment | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 100.0% |
| 558 60 41 00 | Professional Services | 463,050.00 | 74,752.52 | 245,641.47 | 217,408.53 | 47.0% |
| 558 60 41 01 | Economic Development-DSC DO NOT USE | 0.00 | 347.89 | 347.89 | (347.89) | 0.0% |
| 558 60 41 03 | Tourism Promotion & Marketing-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 558 60 41 09 | Prof Serv-Reimbursable | 40,000.00 | 3,337.50 | 27,315.23 | 12,684.77 | 31.7% |
| 558 60 42 00 | Communications | 2,000.00 | 172.46 | 1,508.20 | 491.80 | 24.6% |
| 558 60 44 00 | Advertising | 3,000.00 | 495.01 | 3,470.43 | (470.43) | 0.0% |

001 General Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 558 Community Planning & Economic Development | | | | | | |
| 558 60 45 00 | Rentals | 3,600.00 | 194.42 | 1,936.45 | 1,663.55 | 46.2% |
| 558 60 48 00 | Repairs & Maintenance | 400.00 | 104.41 | 498.36 | (98.36) | 0.0% |
| 558 60 49 00 | Meetings, Training & Travel | 8,000.00 | 1,045.00 | 3,350.33 | 4,649.67 | 58.1% |
| 558 60 49 01 | Meetings, Training & Travel-DON'T USE | 0.00 | 0.00 | 37.93 | (37.93) | 0.0% |
| 558 60 49 02 | Dues | 13,500.00 | 0.00 | 11,179.68 | 2,320.32 | 17.2% |
| 558 60 49 03 | Printing | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 558 60 49 05 | Credit Card Bank Fees-CD | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 558 60 49 80 | Interfund Payment for Eng Service | 0.00 | 0.00 | 12,161.33 | (12,161.33) | 0.0% |
| 060 Community Development | | 1,251,967.00 | 132,872.39 | 816,095.32 | 435,871.68 | 34.8% |
| 558 70 10 00 | Salaries & Wages | 93,087.00 | 7,639.00 | 66,519.00 | 26,568.00 | 28.5% |
| 558 70 11 00 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 558 70 20 00 | Social Security | 7,004.00 | 584.39 | 5,088.75 | 1,915.25 | 27.3% |
| 558 70 21 00 | Retirement | 12,083.00 | 783.00 | 6,818.22 | 5,264.78 | 43.6% |
| 558 70 22 00 | Medical Benefits | 30,637.00 | 1,555.31 | 19,197.12 | 11,439.88 | 37.3% |
| 558 70 23 00 | L & I | 231.00 | 0.00 | 171.95 | 59.05 | 25.6% |
| 558 70 24 00 | Unemployment & PFMLA | 186.00 | 0.00 | 132.88 | 53.12 | 28.6% |
| 558 70 31 00 | Supplies | 4,000.00 | 13.83 | 358.46 | 3,641.54 | 91.0% |
| 558 70 35 00 | Small Equipment | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 100.0% |
| 558 70 41 00 | Professional Services | 25,000.00 | 0.00 | 1,365.00 | 23,635.00 | 94.5% |
| 558 70 42 00 | Communications | 1,500.00 | 42.18 | 308.04 | 1,191.96 | 79.5% |
| 558 70 44 00 | Advertising | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 558 70 48 00 | Repair & Maintenance | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 558 70 49 00 | Meetings, Training & Travel | 2,500.00 | 175.00 | 1,415.87 | 1,084.13 | 43.4% |
| 558 70 49 02 | Dues | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 100.0% |
| 558 70 49 03 | Printing | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 070 Economic Development | | 185,228.00 | 10,792.71 | 101,375.29 | 83,852.71 | 45.3% |
| 558 Community Planning & Economic | | 1,437,195.00 | 143,665.10 | 917,470.61 | 519,724.39 | 36.2% |
| 562 Public Health Services | | | | | | |
| 562 10 49 07 | Snohomish Health District | 7,000.00 | 0.00 | 0.00 | 7,000.00 | 100.0% |
| 562 Public Health Services | | 7,000.00 | 0.00 | 0.00 | 7,000.00 | 100.0% |
| 566 Substance Abuse | | | | | | |
| 566 00 49 05 | Liquor Board Excise Tax | 1,602.00 | 0.00 | 1,726.17 | (124.17) | 0.0% |
| 566 Substance Abuse | | 1,602.00 | 0.00 | 1,726.17 | (124.17) | 0.0% |
| 569 Aging And Disability Services | | | | | | |
| 569 10 49 08 | Sr Center LEAP | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 0.0% |
| 569 Aging And Disability Services | | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 0.0% |
| 572 Libraries | | | | | | |
| 572 10 47 00 | Utilities | 12,360.00 | 2,030.20 | 9,472.59 | 2,887.41 | 23.4% |
| 572 10 48 00 | Repair/maintenance | 2,500.00 | 0.00 | 253.45 | 2,246.55 | 89.9% |

001 General Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 572 Libraries | | | | | | |
| 572 Libraries | | 14,860.00 | 2,030.20 | 9,726.04 | 5,133.96 | 34.5% |
| 576 Park Facilities | | | | | | |
| 576 80 10 00 | Salaries & Wages | 262,892.00 | 23,151.05 | 170,276.72 | 92,615.28 | 35.2% |
| 576 80 11 00 | Overtime | 2,019.00 | 1,110.13 | 2,323.79 | (304.79) | 0.0% |
| 576 80 20 00 | Social Security | 22,640.00 | 1,845.35 | 13,115.79 | 9,524.21 | 42.1% |
| 576 80 21 00 | Retirement | 29,171.00 | 2,684.10 | 18,946.90 | 10,224.10 | 35.0% |
| 576 80 22 00 | Medical Benefits | 62,600.00 | 5,541.29 | 40,133.35 | 22,466.65 | 35.9% |
| 576 80 23 00 | L & I | 2,898.00 | 0.00 | 1,454.13 | 1,443.87 | 49.8% |
| 576 80 24 00 | Unemployment & PFMLA | 530.00 | 0.00 | 292.42 | 237.58 | 44.8% |
| 576 80 31 00 | Supplies | 11,025.00 | 2,713.26 | 17,916.86 | (6,891.86) | 0.0% |
| 576 80 32 00 | Fuel | 6,825.00 | 997.95 | 5,655.23 | 1,169.77 | 17.1% |
| 576 80 35 00 | Small Equipment | 1,150.00 | 0.00 | 2,521.08 | (1,371.08) | 0.0% |
| 576 80 35 01 | Uniforms | 1,600.00 | 0.00 | 458.82 | 1,141.18 | 71.3% |
| 576 80 41 00 | Professional Services | 17,540.00 | 652.66 | 12,665.53 | 4,874.47 | 27.8% |
| 576 80 41 01 | Summer Concert Series-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 41 02 | Movies In The Park-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 41 03 | Light Up Your Holidays-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 41 04 | CPG Grant - Clean Up Day | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 41 05 | Touch A Truck-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 41 06 | Snow Goose/Glass Quest-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 41 07 | Haunted Halloween At Ovenell-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 41 10 | Park Events-DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 42 00 | Communications | 1,000.00 | 196.97 | 1,031.61 | (31.61) | 0.0% |
| 576 80 45 06 | Rent | 2,500.00 | 23.20 | 455.54 | 2,044.46 | 81.8% |
| 576 80 47 00 | Utilities | 15,750.00 | 324.48 | 17,620.41 | (1,870.41) | 0.0% |
| 576 80 48 00 | Repair/maintenance | 10,000.00 | 1,122.23 | 46,944.68 | (36,944.68) | 0.0% |
| 576 80 48 01 | Field Maint - User Fees | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 49 01 | Meetings, Training & Travel | 1,250.00 | 0.00 | 25.00 | 1,225.00 | 98.0% |
| 576 80 49 02 | Dues | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 80 49 05 | Credit Card Bank Fees-PW | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 576 Park Facilities | | 451,390.00 | 40,362.67 | 351,837.86 | 99,552.14 | 22.1% |
| 580 Non Expeditures | | | | | | |
| 582 10 00 01 | Refund Of Deposits | 0.00 | 0.00 | 350.00 | (350.00) | 0.0% |
| 582 30 00 01 | Court Collections | 0.00 | 2,363.87 | 6,626.16 | (6,626.16) | 0.0% |
| 589 00 00 10 | Change Fund | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 589 00 09 98 | ASP Clearing | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 589 90 00 01 | Payroll EE Deductions Clearing | 0.00 | (2,109.80) | (203.09) | 203.09 | 100.0% |
| 589 90 00 02 | Payroll Draw Clearing | 0.00 | 0.00 | 10,250.00 | (10,250.00) | 0.0% |
| 580 Non Expeditures | | 0.00 | 254.07 | 17,023.07 | (17,023.07) | 0.0% |
| 594 Capital Expenditures | | | | | | |
| 594 18 64 01 | Machinery & Equipment | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 100.0% |
| 594 21 64 01 | Equipment - Grant Funded | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

001 General Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 594 25 60 00 | Emergency Services - Machinery & Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 58 64 00 | Equipment - Software | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 00 01 | Transfer To 101-Share Of St Lighting | 340,000.00 | 85,000.00 | 255,000.00 | 85,000.00 | 25.0% |
| 597 00 01 07 | Transfer To Equip Replacemen | 90,343.00 | 22,586.00 | 67,758.00 | 22,585.00 | 25.0% |
| 597 00 01 15 | Transfer Out To Tourism & Promotion DSC | 25,000.00 | 6,250.00 | 18,750.00 | 6,250.00 | 25.0% |
| 597 01 01 09 | Trfr Out-contingency Fund (1 | 50,000.00 | 12,500.00 | 37,500.00 | 12,500.00 | 25.0% |
| 597 01 01 10 | Transfer To Build Impr Fund | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 01 02 05 | Transfer To Debt Serv(Parks) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 01 03 00 | Transfer Out To Streets 103 | 285,000.00 | 0.00 | 285,000.00 | 0.00 | 0.0% |
| 597 01 04 21 | Trsfr Out To Water Operating | 100,000.00 | 25,000.00 | 75,000.00 | 25,000.00 | 25.0% |
| 597 05 01 04 | Transfer Out To Parks Improvement | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 10 04 11 | Transfer To Drainage Constr | 564,000.00 | 141,000.00 | 423,000.00 | 141,000.00 | 25.0% |
| 597 Interfund Transfers | | 1,454,343.00 | 292,336.00 | 1,162,008.00 | 292,335.00 | 20.1% |
| **999 Ending Balance** | | | | | | |
| 508 31 00 01 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 508 91 00 01 | Unassigned End Cash & Invest | 3,997,360.00 | 0.00 | 0.00 | 3,997,360.00 | 100.0% |
| 508 91 00 02 | Unassigned End Cash & Invest | 590.00 | 0.00 | 0.00 | 590.00 | 100.0% |
| 999 Ending Balance | | 3,997,950.00 | 0.00 | 0.00 | 3,997,950.00 | 100.0% |
| Fund Expenditures: | | 11,505,624.00 | 626,618.34 | 4,818,639.91 | 6,686,984.09 | 58.1% |
| Fund Excess/(Deficit): | | (21,035.11) | (206,106.50) | 6,368,070.13 | | |

101 Street Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 308 Beginning Balances | | | | | | |
| 308 51 01 01 | Assigned Beg Cash & Invest | 149,312.87 | 0.00 | 149,312.87 | 0.00 | 0.0% |
| 308 Beginning Balances | | 149,312.87 | 0.00 | 149,312.87 | 0.00 | 0.0% |
| 310 Taxes | | | | | | |
| 311 10 01 01 | Property Taxes - Street 8% | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 310 Taxes | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 320 Licenses & Permits | | | | | | |
| 321 91 00 10 | WM - Street Maintenance Fee | 18,685.00 | 0.00 | 7,106.00 | 11,579.00 | 62.0% |
| 322 90 00 03 | Right Of Way And Utility Permits | 1,010.00 | 0.00 | 0.00 | 1,010.00 | 100.0% |
| 320 Licenses & Permits | | 19,695.00 | 0.00 | 7,106.00 | 12,589.00 | 63.9% |
| 330 Intergovernmental Revenues | | | | | | |
| 336 00 71 00 | Multimodal Transportation | 9,494.00 | 2,627.58 | 7,883.46 | 1,610.54 | 17.0% |
| 336 00 87 00 | Mvft Unrestricted Fuel Tax | 140,000.00 | 14,735.57 | 113,850.04 | 26,149.96 | 18.7% |
| 330 Intergovernmental Revenues | | 149,494.00 | 17,363.15 | 121,733.50 | 27,760.50 | 18.6% |
| 340 Charges For Services | | | | | | |
| 344 10 00 00 | Adopt A Street Fees | 0.00 | 30.00 | 30.00 | (30.00) | 0.0% |
| 344 10 00 01 | Misc. Charges For Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 344 10 51 01 | TBD Management Fee | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 349 00 00 01 | Interfund Charge - TBD | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 340 Charges For Services | | 0.00 | 30.00 | 30.00 | (30.00) | 0.0% |
| 360 Misc Revenues | | | | | | |
| 361 11 01 01 | State Pool/cd Interest | 2,020.00 | 234.89 | 1,182.10 | 837.90 | 41.5% |
| 361 30 01 01 | Gain/Loss on Sale of Invest | 0.00 | (674.16) | (674.16) | 674.16 | 100.0% |
| 369 91 01 01 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 398 10 01 01 | Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 2,020.00 | (439.27) | 507.94 | 1,512.06 | 74.9% |
| 380 Non Revenues | | | | | | |
| 382 20 01 01 | Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | | | | | |
| 397 00 00 00 | Transfer In From GF | 340,000.00 | 85,000.00 | 255,000.00 | 85,000.00 | 25.0% |
| 397 00 01 03 | Trfr From Street Const (103) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 00 02 03 | Transfer In From Lid Guarantee | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 01 01 20 | Transfer In From Reet (120) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 02 01 21 | Transfer In From Reet (121) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 07 06 77 | Transfer In From TBD | 200,000.00 | 50,000.00 | 150,000.00 | 50,000.00 | 25.0% |
| 397 Interfund Transfers | | 540,000.00 | 135,000.00 | 405,000.00 | 135,000.00 | 25.0% |

101 Street Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| Fund Revenues: | | 860,521.87 | 151,953.88 | 683,690.31 | 176,831.56 | 20.5% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 542 Streets - Maintenance | | | | | | |
| 542 30 10 00 | Salaries & Wages | 281,141.00 | 22,636.72 | 183,079.59 | 98,061.41 | 34.9% |
| 542 30 10 99 | Engineering Sal & Ben Allocation | 0.00 | 0.00 | (56,191.50) | 56,191.50 | 100.0% |
| 542 30 11 00 | Overtime | 2,062.00 | 346.76 | 1,847.34 | 214.66 | 10.4% |
| 542 30 20 00 | Social Security | 23,290.00 | 1,749.83 | 14,116.72 | 9,173.28 | 39.4% |
| 542 30 21 00 | Retirement | 31,549.00 | 2,428.47 | 20,160.75 | 11,388.25 | 36.1% |
| 542 30 22 00 | Medical Benefits | 69,060.00 | 5,328.05 | 40,879.75 | 28,180.25 | 40.8% |
| 542 30 23 00 | L & I | 2,954.00 | 0.00 | 1,414.17 | 1,539.83 | 52.1% |
| 542 30 24 00 | Unemployment & PFMLA | 570.00 | 0.00 | 324.98 | 245.02 | 43.0% |
| 542 30 31 00 | Supplies | 22,500.00 | 2,423.93 | 37,279.40 | (14,779.40) | 0.0% |
| 542 30 31 03 | Uniforms | 1,600.00 | 19.50 | 802.06 | 797.94 | 49.9% |
| 542 30 32 00 | Fuel | 4,700.00 | 1,068.05 | 6,047.83 | (1,347.83) | 0.0% |
| 542 30 35 00 | Small Tools & Equipment | 1,850.00 | 0.00 | 0.00 | 1,850.00 | 100.0% |
| 542 30 35 01 | Adopt A Street Signs | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 542 30 41 00 | Professional Services | 18,341.00 | 310.44 | 13,621.40 | 4,719.60 | 25.7% |
| 542 30 42 00 | Communications | 1,200.00 | 78.88 | 662.73 | 537.27 | 44.8% |
| 542 30 44 00 | Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 542 30 45 00 | Rentals | 1,800.00 | 18.16 | 79.55 | 1,720.45 | 95.6% |
| 542 30 46 00 | Insurance | 16,870.00 | 0.00 | 16,870.00 | 0.00 | 0.0% |
| 542 30 46 10 | Payments To Claimants | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 542 30 47 00 | Utilities | 66,500.00 | 5,008.65 | 41,826.31 | 24,673.69 | 37.1% |
| 542 30 47 01 | Street Lighting DO NOT USE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 542 30 48 00 | Repair/maintenance | 80,000.00 | 208.70 | 64,196.31 | 15,803.69 | 19.8% |
| 542 30 48 01 | SnoCo PW Striping | 16,000.00 | 0.00 | 0.00 | 16,000.00 | 100.0% |
| 542 30 49 00 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 542 30 49 01 | Meetings, Training & Travel | 1,500.00 | 0.00 | 2,007.58 | (507.58) | 0.0% |
| 542 30 49 03 | Dues | 100.00 | 0.00 | 524.41 | (424.41) | 0.0% |
| 542 Streets - Maintenance | | 643,587.00 | 41,626.14 | 389,549.38 | 254,037.62 | 39.5% |
| 580 Non Expeditures | | | | | | |
| 582 20 01 01 | Refund Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | | | | | |
| 595 30 63 00 | Misc Capital Projects - TBD | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 10 | Right Of Way Const. & Repair | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 64 01 | Machinery & Equipment | 3,250.00 | 0.00 | 0.00 | 3,250.00 | 100.0% |
| 594 Capital Expenditures | | 3,250.00 | 0.00 | 0.00 | 3,250.00 | 100.0% |
| 597 Interfund Transfers | | | | | | |
| 597 01 01 07 | Transfer Out To Equip Resrv | 67,857.00 | 16,964.00 | 50,892.00 | 16,965.00 | 25.0% |
| 597 Interfund Transfers | | 67,857.00 | 16,964.00 | 50,892.00 | 16,965.00 | 25.0% |
| 999 Ending Balance | | | | | | |
| 508 51 01 01 | Assigned End Cash & Invest | 145,828.00 | 0.00 | 0.00 | 145,828.00 | 100.0% |

101 Street Fund

| Expenditures | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|
| 999 Ending Balance | | | | | |
| 999 Ending Balance | 145,828.00 | 0.00 | 0.00 | 145,828.00 | 100.0% |
| Fund Expenditures: | 860,522.00 | 58,590.14 | 440,441.38 | 420,080.62 | 48.8% |
| Fund Excess/(Deficit): | (0.13) | 93,363.74 | 243,248.93 | | |

## 102 Street Impact Fee Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 02 | Restricted Beg Cash & Invest | 861,213.24 | 0.00 | 861,213.24 | 0.00 | 0.0% |
| 308 Beginning Balances | | 861,213.24 | 0.00 | 861,213.24 | 0.00 | 0.0% |
| **330 Intergovernmental Revenues** | | | | | | |
| 333 20 20 00 | Fhwa And Wsdot Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 97 01 02 | Wsdot Arra Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 00 20 00 | Puget Sound Reg Council Gran | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 00 | Tib - 267th St Nw | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 330 Intergovernmental Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **340 Charges For Services** | | | | | | |
| 345 85 01 02 | Street Impact Fees | 209,665.00 | 103,327.15 | 191,202.19 | 18,462.81 | 8.8% |
| 340 Charges For Services | | 209,665.00 | 103,327.15 | 191,202.19 | 18,462.81 | 8.8% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 02 | State Pool/cd Interest | 9,000.00 | 1,339.18 | 6,410.50 | 2,589.50 | 28.8% |
| 361 30 01 02 | Gain/Loss on Sale of Invest | 0.00 | (3,843.65) | (3,843.65) | 3,843.65 | 100.0% |
| 369 91 01 02 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 9,000.00 | (2,504.47) | 2,566.85 | 6,433.15 | 71.5% |
| **397 Interfund Transfers** | | | | | | |
| 397 00 01 21 | Transfer In From Reet (121) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **Fund Revenues:** | | 1,079,878.24 | 100,822.68 | 1,054,982.28 | 24,895.96 | 2.3% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 595 10 41 00 | Prof Serv 267th & Pioneer | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 41 01 | Engineering Pioneer Hwy Slid | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 41 02 | Prof Serv 270th Reconstructi | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 41 03 | St-1 68th Wetland Mitig | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 41 04 | St-5 72nd Ave (272nd To 268th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 41 05 | Engineering 272nd | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 63 01 | Engineering 68th St Sidewalk Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 20 61 00 | 267th St Nw - Land & Land Im | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 44 00 | Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 15 | St-1 68th Ave Nw 270th St | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 30 | St-2 267th St Nw Reconstruct | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 40 | St-4 270th Recon 97th-94th | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 50 | St-3 SR532 & 98th-104th | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 60 | Pioneer Hwy Slide Fhwa Const | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 70 | St-5 72nd Ave (272nd To 268th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 80 | St-17 68th Sidewalk Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 61 63 01 | 80th Ave Reconst Sidewals/Paths | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

102 Street Impact Fee Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 594 Capital Expenditures | | | | | | |
| 595 90 00 10 | Salaries And Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | | | | | |
| 597 01 01 03 | Transfer Out To St Const (103) | 99,600.00 | 0.00 | 99,600.00 | 0.00 | 0.0% |
| 597 Interfund Transfers | | 99,600.00 | 0.00 | 99,600.00 | 0.00 | 0.0% |
| 999 Ending Balance | | | | | | |
| 508 31 01 02 | Restricted End Cash & Invest | 980,278.00 | 0.00 | 0.00 | 980,278.00 | 100.0% |
| 999 Ending Balance | | 980,278.00 | 0.00 | 0.00 | 980,278.00 | 100.0% |
| Fund Expenditures: | | 1,079,878.00 | 0.00 | 99,600.00 | 980,278.00 | 90.8% |
| Fund Excess/(Deficit): | | 0.24 | 100,822.68 | 955,382.28 | | |

## 103 Street Construction Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 03 | Restricted Beg Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 308 51 01 03 | Assigned Beg Cash & Invest | 144,944.58 | 0.00 | 144,944.58 | 0.00 | 0.0% |
| 308 Beginning Balances | | 144,944.58 | 0.00 | 144,944.58 | 0.00 | 0.0% |
| **330 Intergovernmental Revenues** | | | | | | |
| 333 04 20 00 | US Dept Of Commerce - Safe Routes | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 20 00 00 | FHWA/WSDOT Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 20 00 03 | WSDOT / FHA 90th Ave NW | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 20 00 04 | RTCC - Viking Way | 432,500.00 | 0.00 | 172,721.08 | 259,778.92 | 60.1% |
| 333 20 00 05 | Viking Way Grant Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 97 01 03 | WSDOT ARRA Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 60 00 | State Grants-WSDOT | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 60 01 | WSDOT SR 532 Beautification Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 60 02 | WSDOT Safe Routes | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 01 | TIB - 68th Sidewalk Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 02 | TIB - 276th Sidewalk Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 03 | TIB - CHAP | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 04 | TIB 88th Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 05 | TIB 271st St 94th-SR532 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 06 | TIB Pioneer Hwy/72nd-City Limits | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 80 07 | Transportation Improvement Board (TIB) | 330,000.00 | 0.00 | 355,888.00 | (25,888.00) | 0.0% |
| 334 04 20 01 | Dept Of Commerce - SRTS | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 04 20 02 | Future Dept Of Commerce Grant - Viking Way Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 337 00 00 05 | WCIA Sidewalk Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 330 Intergovernmental Revenues | | 762,500.00 | 0.00 | 528,609.08 | 233,890.92 | 30.7% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 03 | State Pool/cd Interest | 11,900.00 | 1,318.53 | 2,816.95 | 9,083.05 | 76.3% |
| 361 30 01 03 | Gain/Loss on Sale of Invest | 0.00 | (3,784.30) | (3,784.30) | 3,784.30 | 100.0% |
| 369 40 00 00 | Judgments And Settlements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 369 91 01 03 | Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 11,900.00 | (2,465.77) | (967.35) | 12,867.35 | 108.1% |
| **380 Non Revenues** | | | | | | |
| 382 20 01 03 | Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 01 01 02 | Transfer In From St Impact (102) | 99,600.00 | 0.00 | 99,600.00 | 0.00 | 0.0% |
| 397 01 01 03 | Transfer From TBD | 984,600.00 | 0.00 | 634,600.00 | 350,000.00 | 35.5% |
| 397 01 03 01 | Transfer In From GF | 285,000.00 | 0.00 | 285,000.00 | 0.00 | 0.0% |
| 397 01 04 12 | Transfer In From Drainage PIF | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 03 04 22 | Transfer In From Water Constr (422) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

103 Street Construction Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 397 Interfund Transfers | | | | | | |
| 397 04 14 03 | Transfer In From Sewer Const | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 04 24 22 | Transfer In From Water Construc | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 1,369,200.00 | 0.00 | 1,019,200.00 | 350,000.00 | 25.6% |
| Fund Revenues: | | 2,288,544.58 | (2,465.77) | 1,691,786.31 | 596,758.27 | 26.1% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 580 Non Expeditures | | | | | | |
| 582 20 01 03 | Refund Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | | | | | |
| 595 10 41 06 | St-1 68th Wetland Mitigation | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 61 06 | Sidewalk Installation | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 61 07 | Sidewalk Repair | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 63 02 | Eng 68th St Sidewalk | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 63 03 | Downtown Street & Sidewalk Imp. | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 63 04 | Wayfinding Signs | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 63 07 | 276th Sidewalk | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 10 63 08 | Viking Way Eng | 205,000.00 | 81.68 | 192,617.81 | 12,382.19 | 6.0% |
| 595 10 63 09 | Viking Way ROW | 300,000.00 | 6.63 | 2,829.13 | 297,170.87 | 99.1% |
| 595 30 63 05 | Misc Capital Projects | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 06 | Right Of Way Const & Repair | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 07 | 64th & SR532 Intersection | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 08 | SR 532 Beautification | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 09 | Cross Walk Flashing Lights | 50,000.00 | 0.00 | 30,835.34 | 19,164.66 | 38.3% |
| 595 30 63 11 | Saratoga Right Of Way | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 12 | Pioneer Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 13 | Viking Way Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 14 | Pioneer Hwy Overlay-CHAP | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 16 | 271st St 94th-SR532 TIB | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 17 | 88th/SR532-Florence (84th Ave) TIB | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 18 | Pioneer Hwy Overlay/72nd-City Limits TIB | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 19 | Cedarhome Dr. Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 22 | 92nd Ave Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 23 | 102nd Ave Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 24 | SR 532/Ovenell Access | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 25 | Downtown Conn Study | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 26 | SR 532/Corridor Study | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 27 | 102nd Ave Sidewalk | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 28 | 92nd Ave Sidewalk | 200,000.00 | 0.00 | 24,508.30 | 175,491.70 | 87.7% |
| 595 30 63 29 | 72nd Ave Sidewalk ROW | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 31 | 72nd Overlay (SR 532 To Pioneer Hwy) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 32 | 276th St Overlay (73rd To City Limit) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 33 | 276th St Overlay (80th To 73rd) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 34 | 276th St (Lover's Lane) ChipSeal | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

## 103 Street Construction Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 595 30 63 35 | 68th Ave Overlay | 175,000.00 | 0.00 | 172,785.36 | 2,214.64 | 1.3% |
| 595 30 63 36 | 80th Ave Reconstruction (phase one) | 100,000.00 | 0.00 | 15,716.22 | 84,283.78 | 84.3% |
| 595 30 63 37 | 72nd Ave Overlay (272nd to 276th) | 175,000.00 | 0.00 | 173,198.47 | 1,801.53 | 1.0% |
| 595 30 63 38 | 272nd Pl 99th To 102nd Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 39 | Pavement Inventory | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 41 | 72nd Ave Sidewalk Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 42 | 273rd Pl Sidewalk | 180,000.00 | 0.00 | 26,530.97 | 153,469.03 | 85.3% |
| 595 30 63 43 | SR 532 Flood Berm/Bike Path | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 44 | 90th Ave 271st To 272nd | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 45 | 102nd Ave Sidewalk | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 46 | SR532 Corridor Access Study | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 47 | 101st Reconstruct Design & Eng | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 48 | 101st Reconstruct Construction | 0.00 | 0.00 | 9,105.00 | (9,105.00) | 0.0% |
| 595 30 63 49 | City Beautification | 560,000.00 | 39,710.54 | 244,558.55 | 315,441.45 | 56.3% |
| 595 30 63 51 | 106th Bypass Design & Eng | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 54 | SR532 Intersection Improvs Dsgn & Eng | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 55 | 72nd Ave Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 1,945,000.00 | 39,798.85 | 892,685.15 | 1,052,314.85 | 54.1% |
| **597 Interfund Transfers** | | | | | | |
| 597 01 01 01 | Trfr Out To Streets (101) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 01 03 05 | Trfr Out To Fund 305 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 03 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 508 51 01 03 | Assigned End Cash & Invest | 343,545.00 | 0.00 | 0.00 | 343,545.00 | 100.0% |
| 999 Ending Balance | | 343,545.00 | 0.00 | 0.00 | 343,545.00 | 100.0% |
| Fund Expenditures: | | 2,288,545.00 | 39,798.85 | 892,685.15 | 1,395,859.85 | 61.0% |
| Fund Excess/(Deficit): | | (0.42) | (42,264.62) | 799,101.16 | | |

## 104 Park And Trail Improvement Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 04 | Restricted Beg Cash & Invest | 84,182.00 | 0.00 | 84,182.00 | 0.00 | 0.0% |
| 308 51 01 04 | Assigned Beg Cash & Invest | 1,369,901.64 | 0.00 | 1,369,901.64 | 0.00 | 0.0% |
| | 308 Beginning Balances | 1,454,083.64 | 0.00 | 1,454,083.64 | 0.00 | 0.0% |
| **330 Intergovernmental Revenues** | | | | | | |
| 334 02 40 00 | ALEA Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 02 70 00 | RCO-WWRP Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 02 70 71 | RCO-YAF | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 02 70 72 | RCO | 448,000.00 | 0.00 | 0.00 | 448,000.00 | 100.0% |
| 334 03 10 10 | DOE-Floodplains By Design | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 10 12 | Dept Of Ecology | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 04 20 04 | DOC | 927,160.00 | 0.00 | 0.00 | 927,160.00 | 100.0% |
| 337 00 00 01 | Hamilton Conservation Futures | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 337 00 00 02 | Ovenell Conservation Futures | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 337 00 00 03 | Johnson Conservation Futures | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 337 00 00 04 | Grant Sno-Co (Church Creek) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 337 00 00 06 | SnoCo Heritage Park Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| | 330 Intergovernmental Revenues | 1,375,160.00 | 0.00 | 0.00 | 1,375,160.00 | 100.0% |
| **340 Charges For Services** | | | | | | |
| 345 85 01 04 | Park Impact Fees | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| | 340 Charges For Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 04 | State Pool/cd Interest | 5,400.00 | 2,781.32 | 12,594.66 | (7,194.66) | 0.0% |
| 361 30 01 04 | Gain/Loss on Sale of Invest | 0.00 | (7,982.76) | (7,982.76) | 7,982.76 | 100.0% |
| 362 00 01 04 | Rents And Leases | 20,500.00 | 1,400.00 | 11,100.00 | 9,400.00 | 45.9% |
| 367 00 00 01 | Contributions & Donations | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| | 360 Misc Revenues | 25,900.00 | (3,801.44) | 15,711.90 | 10,188.10 | 39.3% |
| **380 Non Revenues** | | | | | | |
| 382 10 01 04 | Deposits Refundable | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 382 20 01 04 | Retainage | 0.00 | 0.00 | 3,168.75 | (3,168.75) | 0.0% |
| 388 50 01 04 | Prior Period Adj Acctging Change | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| | 380 Non Revenues | 0.00 | 0.00 | 3,168.75 | (3,168.75) | 0.0% |
| **390 Other Revenues** | | | | | | |
| 391 10 00 01 | Long Term Debt Proceeds-Parks | 378,840.00 | 0.00 | 0.00 | 378,840.00 | 100.0% |
| 391 80 00 02 | Intergovtl Loan Sno-Co | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| | 390 Other Revenues | 378,840.00 | 0.00 | 0.00 | 378,840.00 | 100.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 00 10 06 | Transfer In From Park Impact Fees | 140,000.00 | 35,000.00 | 105,000.00 | 35,000.00 | 25.0% |
| 397 00 10 20 | Transfer In From REET (120) | 200,000.00 | 50,000.00 | 150,000.00 | 50,000.00 | 25.0% |
| 397 00 10 21 | Transfer In From REET (121) | 445,000.00 | 102,916.00 | 342,083.00 | 102,917.00 | 23.1% |

## 104 Park And Trail Improvement Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **397 Interfund Transfers** | | | | | | |
| 397 04 01 08 | Transfer In from TBD (108) | 100,000.00 | 25,000.00 | 75,000.00 | 25,000.00 | 25.0% |
| 397 05 00 01 | Transfer In From Gen Fund | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 885,000.00 | 212,916.00 | 672,083.00 | 212,917.00 | 24.1% |
| Fund Revenues: | | 4,118,983.64 | 209,114.56 | 2,145,047.29 | 1,973,936.35 | 47.9% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **580 Non Expeditures** | | | | | | |
| 582 10 01 04 | Refund Of Deposits | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 582 20 01 04 | Refund Retainage | 0.00 | 0.00 | 86,150.75 | (86,150.75) | 0.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 86,150.75 | (86,150.75) | 0.0% |
| **594 Capital Expenditures** | | | | | | |
| 594 76 61 01 | Hamiliton | 90,000.00 | 34,877.73 | 45,227.77 | 44,772.23 | 49.7% |
| 594 76 61 02 | Ovenell | 200,000.00 | 0.00 | 14,764.64 | 185,235.36 | 92.6% |
| 594 76 61 03 | Johnson Easement Purch | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 61 21 | Hamilton Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 01 | River Access/Launch | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 02 | City Hall Park | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 03 | Downtown Park | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 04 | Neighborhood Park | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 05 | Johnson Farm Improvements | 0.00 | 1,116.28 | 2,156.28 | (2,156.28) | 0.0% |
| 594 76 63 15 | Park Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 16 | Skate Park | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 17 | Church Creek Restrooms | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 18 | Heritage Park Improvemments | 0.00 | 3,138.40 | 7,266.65 | (7,266.65) | 0.0% |
| 594 76 63 19 | Stanwood Port Susan Trail | 1,080,000.00 | 29,844.35 | 62,601.87 | 1,017,398.13 | 94.2% |
| 594 76 63 20 | Downtown Park | 340,000.00 | 16,781.25 | 18,781.25 | 321,218.75 | 94.5% |
| 594 76 63 21 | Acquisition Heritage Park | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 76 63 22 | Church Creek | 455,000.00 | 532.02 | 10,460.32 | 444,539.68 | 97.7% |
| 594 Capital Expenditures | | 2,165,000.00 | 86,290.03 | 161,258.78 | 2,003,741.22 | 92.6% |
| **597 Interfund Transfers** | | | | | | |
| 597 05 02 05 | Transfer To Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 04 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 508 51 01 04 | Assigned End Cash & Invest | 1,953,984.00 | 0.00 | 0.00 | 1,953,984.00 | 100.0% |
| 999 Ending Balance | | 1,953,984.00 | 0.00 | 0.00 | 1,953,984.00 | 100.0% |
| Fund Expenditures: | | 4,118,984.00 | 86,290.03 | 247,409.53 | 3,871,574.47 | 94.0% |

104 Park And Trail Improvement Fund

| | | | |
|---|---|---|---|
| Fund Excess/(Deficit): | (0.36) | 122,824.53 | 1,897,637.76 |

## 105 Fire Impact Fees

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 308 Beginning Balances | | | | | | |
| 308 31 01 05 | Restricted Beg Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 308 Beginning Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 340 Charges For Services | | | | | | |
| 345 85 01 05 | Fire Impact Fees | 0.00 | 3,723.39 | 3,723.39 | (3,723.39) | 0.0% |
| 340 Charges For Services | | 0.00 | 3,723.39 | 3,723.39 | (3,723.39) | 0.0% |
| 360 Misc Revenues | | | | | | |
| 361 11 01 05 | State Pool/cd Interest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Revenues: | | 0.00 | 3,723.39 | 3,723.39 | (3,723.39) | 0.0% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 594 Capital Expenditures | | | | | | |
| 594 85 64 01 | Machinery & Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | | | | | |
| 597 04 02 05 | Trsf Out To Debt Srvc Fire S | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 10 00 01 | Transfer To Gen Fund | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 999 Ending Balance | | | | | | |
| 508 31 01 05 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 999 Ending Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Expenditures: | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Excess/(Deficit): | | 0.00 | 3,723.39 | 3,723.39 | | |

## 106 Park Impact Fees

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 06 | Restricted Beg Cash & Invest | 79,456.73 | 0.00 | 79,456.73 | 0.00 | 0.0% |
| 308 Beginning Balances | | 79,456.73 | 0.00 | 79,456.73 | 0.00 | 0.0% |
| **340 Charges For Services** | | | | | | |
| 345 85 01 06 | Park Impact Fees | 81,135.00 | 53,546.00 | 97,508.00 | (16,373.00) | 0.0% |
| 340 Charges For Services | | 81,135.00 | 53,546.00 | 97,508.00 | (16,373.00) | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 06 | State Pool/cd Interest | 3,000.00 | 84.11 | 333.32 | 2,666.68 | 88.9% |
| 361 30 01 06 | Gain/Loss on Sale of Invest | 0.00 | (241.38) | (241.38) | 241.38 | 100.0% |
| 360 Misc Revenues | | 3,000.00 | (157.27) | 91.94 | 2,908.06 | 96.9% |
| Fund Revenues: | | 163,591.73 | 53,388.73 | 177,056.67 | (13,464.94) | 0.0% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **597 Interfund Transfers** | | | | | | |
| 597 00 00 04 | Transfer To Park Improvement | 140,000.00 | 35,000.00 | 105,000.00 | 35,000.00 | 25.0% |
| 597 Interfund Transfers | | 140,000.00 | 35,000.00 | 105,000.00 | 35,000.00 | 25.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 06 | Restricted End Cash & Invest | 23,592.00 | 0.00 | 0.00 | 23,592.00 | 100.0% |
| 999 Ending Balance | | 23,592.00 | 0.00 | 0.00 | 23,592.00 | 100.0% |
| Fund Expenditures: | | 163,592.00 | 35,000.00 | 105,000.00 | 58,592.00 | 35.8% |
| Fund Excess/(Deficit): | | (0.27) | 18,388.73 | 72,056.67 | | |

107 Equipment Reserve Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 308 Beginning Balances | | | | | | |
| 308 51 01 07 | Assigned Beg Cash & Invest | 549,238.27 | 0.00 | 549,238.27 | 0.00 | 0.0% |
| 308 Beginning Balances | | 549,238.27 | 0.00 | 549,238.27 | 0.00 | 0.0% |
| 330 Intergovernmental Revenues | | | | | | |
| 334 00 30 00 | State Equipment Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 330 Intergovernmental Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | | | | | |
| 361 11 01 07 | State Pool/cd Interest | 4,900.00 | 904.26 | 4,128.11 | 771.89 | 15.8% |
| 361 30 01 07 | Gain/Loss on Sale of Invest | 0.00 | (2,595.30) | (2,595.30) | 2,595.30 | 100.0% |
| 360 Misc Revenues | | 4,900.00 | (1,691.04) | 1,532.81 | 3,367.19 | 68.7% |
| 390 Other Revenues | | | | | | |
| 395 10 01 07 | Proceeds From Sales Of Asset | 0.00 | 0.00 | 22,611.00 | (22,611.00) | 0.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 22,611.00 | (22,611.00) | 0.0% |
| 397 Interfund Transfers | | | | | | |
| 397 01 00 01 | Transfer In From GF | 90,343.00 | 22,586.00 | 67,758.00 | 22,585.00 | 25.0% |
| 397 01 01 01 | Transfer In From Streets | 67,857.00 | 16,964.00 | 50,892.00 | 16,965.00 | 25.0% |
| 397 01 01 09 | Transfer In Contingency (109) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 04 04 01 | Transfer In From Drainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 158,200.00 | 39,550.00 | 118,650.00 | 39,550.00 | 25.0% |
| Fund Revenues: | | 712,338.27 | 37,858.96 | 692,032.08 | 20,306.19 | 2.9% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 594 Capital Expenditures | | | | | | |
| 594 00 64 02 | Machinery & Equipment-police | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 00 64 03 | Machinery & Equipment-fire | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 18 64 07 | Machinery & Equipment - Admin | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 18 64 08 | Machinery & Equipment - Parks | 68,700.00 | 0.00 | 25,715.71 | 42,984.29 | 62.6% |
| 594 18 64 09 | Machinery & Equipment - Street | 77,700.00 | 0.00 | 25,716.99 | 51,983.01 | 66.9% |
| 594 18 64 10 | Machinery & Equipment - B&G | 38,700.00 | 0.00 | 25,705.47 | 12,994.53 | 33.6% |
| 594 18 64 20 | Machinery & | 0.00 | 0.00 | 19.20 | (19.20) | 0.0% |
| 594 Capital Expenditures | | 185,100.00 | 0.00 | 77,157.37 | 107,942.63 | 58.3% |
| 999 Ending Balance | | | | | | |
| 508 51 01 07 | Assigned End Cash & Invest | 527,238.00 | 0.00 | 0.00 | 527,238.00 | 100.0% |
| 999 Ending Balance | | 527,238.00 | 0.00 | 0.00 | 527,238.00 | 100.0% |
| Fund Expenditures: | | 712,338.00 | 0.00 | 77,157.37 | 635,180.63 | 89.2% |

107 Equipment Reserve Fund

| | | | |
|---|---|---|---|
| Fund Excess/(Deficit): | 0.27 | 37,858.96 | 614,874.71 |

## 108 Transportation Sales Tax Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 08 | Restricted Beg Cash & Invest | 845,599.40 | 0.00 | 845,599.40 | 0.00 | 0.0% |
| 308 Beginning Balances | | 845,599.40 | 0.00 | 845,599.40 | 0.00 | 0.0% |
| **310 Taxes** | | | | | | |
| 313 21 01 08 | Public Transportation Systems Sales Tax | 468,000.00 | 44,519.26 | 417,740.22 | 50,259.78 | 10.7% |
| 310 Taxes | | 468,000.00 | 44,519.26 | 417,740.22 | 50,259.78 | 10.7% |
| **330 Intergovernmental Revenues** | | | | | | |
| 334 03 80 08 | TIB Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 330 Intergovernmental Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **360 Misc Revenues** | | | | | | |
| 361 10 01 08 | Interest Income | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 361 11 01 08 | State Pool/cd Interest | 7,500.00 | 687.84 | 5,396.68 | 2,103.32 | 28.0% |
| 361 30 01 08 | Gain/Loss on Sale of Invest | 0.00 | (1,974.21) | (1,974.21) | 1,974.21 | 100.0% |
| 360 Misc Revenues | | 7,500.00 | (1,286.37) | 3,422.47 | 4,077.53 | 54.4% |
| Fund Revenues: | | 1,321,099.40 | 43,232.89 | 1,266,762.09 | 54,337.31 | 4.1% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **543 Streets Admin & Overhead** | | | | | | |
| 543 30 10 08 | Salaries & Wages | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 11 08 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 20 08 | Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 21 08 | Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 22 08 | Medical Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 23 08 | L & I | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 24 08 | Unemployment & PFMLA | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 41 08 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 44 08 | Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 30 49 08 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 543 Streets Admin & Overhead | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **594 Capital Expenditures** | | | | | | |
| 595 30 63 20 | 272nd (72nd - 86th) Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 595 30 63 21 | Safe Routes To Schools | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 04 01 04 | Transfer to Park & Trail Impr (104) | 100,000.00 | 25,000.00 | 75,000.00 | 25,000.00 | 25.0% |
| 597 07 01 01 | Transfer To Street Operating | 200,000.00 | 50,000.00 | 150,000.00 | 50,000.00 | 25.0% |
| 597 07 03 05 | Transfer To Fund 305 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 07 03 07 | Transfer To Street Construction | 634,600.00 | 0.00 | 634,600.00 | 0.00 | 0.0% |

108 Transportation Sales Tax Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **597 Interfund Transfers** | | | | | | |
| 597 Interfund Transfers | | 934,600.00 | 75,000.00 | 859,600.00 | 75,000.00 | 8.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 08 | Restricted End Cash & Invest | 386,499.00 | 0.00 | 0.00 | 386,499.00 | 100.0% |
| 999 Ending Balance | | 386,499.00 | 0.00 | 0.00 | 386,499.00 | 100.0% |
| Fund Expenditures: | | 1,321,099.00 | 75,000.00 | 859,600.00 | 461,499.00 | 34.9% |
| Fund Excess/(Deficit): | | 0.40 | (31,767.11) | 407,162.09 | | |

## 109 Contingency Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 01 09 | Assigned Beg Cash & Invest | 425,889.04 | 0.00 | 425,889.04 | 0.00 | 0.0% |
| 308 Beginning Balances | | 425,889.04 | 0.00 | 425,889.04 | 0.00 | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 09 | State Pool/cd Interest | 5,400.00 | 710.63 | 3,288.50 | 2,111.50 | 39.1% |
| 361 30 01 09 | Gain/Loss on Sale of Invest | 0.00 | (2,039.60) | (2,039.60) | 2,039.60 | 100.0% |
| 360 Misc Revenues | | 5,400.00 | (1,328.97) | 1,248.90 | 4,151.10 | 76.9% |
| **397 Interfund Transfers** | | | | | | |
| 397 02 00 01 | Transfer In From General Fun | 50,000.00 | 12,500.00 | 37,500.00 | 12,500.00 | 25.0% |
| 397 Interfund Transfers | | 50,000.00 | 12,500.00 | 37,500.00 | 12,500.00 | 25.0% |
| Fund Revenues: | | 481,289.04 | 11,171.03 | 464,637.94 | 16,651.10 | 3.5% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **597 Interfund Transfers** | | | | | | |
| 597 00 01 21 | Transfer Out To REET1 (121) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 01 00 01 | Contingency Transfer Out | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 01 09 | Assigned End Cash & Invest | 481,289.00 | 0.00 | 0.00 | 481,289.00 | 100.0% |
| 999 Ending Balance | | 481,289.00 | 0.00 | 0.00 | 481,289.00 | 100.0% |
| Fund Expenditures: | | 481,289.00 | 0.00 | 0.00 | 481,289.00 | 100.0% |
| Fund Excess/(Deficit): | | 0.04 | 11,171.03 | 464,637.94 | | |

## 110 Building Improvement Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 10 | Restricted Beg Cash & Invest | 2,746.00 | 0.00 | 2,746.00 | 0.00 | 0.0% |
| 308 51 01 10 | Assigned Beg Cash & Invest | 2,864,440.86 | 0.00 | 2,864,440.86 | 0.00 | 0.0% |
| 308 Beginning Balances | | 2,867,186.86 | 0.00 | 2,867,186.86 | 0.00 | 0.0% |
| **310 Taxes** | | | | | | |
| 313 11 01 10 | Sales Tax Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 310 Taxes | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **330 Intergovernmental Revenues** | | | | | | |
| 333 01 80 00 | Hazard Mitigation Program Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 333 01 80 01 | DOC - New CH Design | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 01 80 02 | DEM - State | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 04 20 05 | DOC City Hall | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 330 Intergovernmental Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 10 | State Pool/cd Interest | 16,800.00 | 4,504.40 | 21,409.90 | (4,609.90) | 0.0% |
| 361 30 01 10 | Gain/Loss on Sale of Invest | 0.00 | (12,928.16) | (12,928.16) | 12,928.16 | 100.0% |
| 367 00 01 10 | Contributions & Donations | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 16,800.00 | (8,423.76) | 8,481.74 | 8,318.26 | 49.5% |
| **380 Non Revenues** | | | | | | |
| 382 20 01 10 | Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 388 50 01 10 | Prior Period Adj Acctging Change | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 02 01 20 | Transfer In REET 1 (120) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 04 00 01 | Transfer In From General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **Fund Revenues:** | | 2,883,986.86 | (8,423.76) | 2,875,668.60 | 8,318.26 | 0.3% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **580 Non Expeditures** | | | | | | |
| 582 20 01 10 | Refund Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **594 Capital Expenditures** | | | | | | |
| 594 18 62 10 | Building Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 18 62 11 | Police/City Hall Design | 200,000.00 | 11,265.47 | 21,031.87 | 178,968.13 | 89.5% |
| 594 18 62 12 | City Hall HVAC | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 18 62 13 | Police/City Hall Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

## 110 Building Improvement Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 594 18 62 14 | Library Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 18 62 15 | Fire Station Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 18 62 16 | Police Station Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 200,000.00 | 11,265.47 | 21,031.87 | 178,968.13 | 89.5% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 01 20 | Transfer Out To Reet (120) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 05 01 21 | Transfer Out To REET (121) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 10 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 508 51 01 10 | Assigned End Cash & Invest | 2,683,987.00 | 0.00 | 0.00 | 2,683,987.00 | 100.0% |
| 999 Ending Balance | | 2,683,987.00 | 0.00 | 0.00 | 2,683,987.00 | 100.0% |
| Fund Expenditures: | | 2,883,987.00 | 11,265.47 | 21,031.87 | 2,862,955.13 | 99.3% |
| Fund Excess/(Deficit): | | (0.14) | (19,689.23) | 2,854,636.73 | | |

## 115 Tourism And Promotion

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 15 | Restricted Beg Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 308 51 01 15 | Assigned Beg Cash & Invest | 1,850.68 | 0.00 | 1,850.68 | 0.00 | 0.0% |
| 308 Beginning Balances | | 1,850.68 | 0.00 | 1,850.68 | 0.00 | 0.0% |
| **310 Taxes** | | | | | | |
| 313 31 00 50 | Lodging Tax | 1,000.00 | 0.00 | 128.08 | 871.92 | 87.2% |
| 310 Taxes | | 1,000.00 | 0.00 | 128.08 | 871.92 | 87.2% |
| **330 Intergovernmental Revenues** | | | | | | |
| 333 11 01 15 | COVID Indirect Fed DOC | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 337 00 00 50 | Grant Sno-Co DSC | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 100.0% |
| 337 00 00 51 | Grant Summer Arts Jam | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 337 00 00 52 | Grant PortofSeattle | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 330 Intergovernmental Revenues | | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 100.0% |
| **340 Charges For Services** | | | | | | |
| 345 60 00 50 | Advertising | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| 340 Charges For Services | | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| **360 Misc Revenues** | | | | | | |
| 367 00 00 50 | Donations | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 100.0% |
| 367 00 00 51 | Sponsorships | 45,000.00 | 200.00 | 2,150.00 | 42,850.00 | 95.2% |
| 360 Misc Revenues | | 50,000.00 | 200.00 | 2,150.00 | 47,850.00 | 95.7% |
| **397 Interfund Transfers** | | | | | | |
| 397 00 01 01 | Transfer In From General Fund | 25,000.00 | 6,250.00 | 18,750.00 | 6,250.00 | 25.0% |
| 397 Interfund Transfers | | 25,000.00 | 6,250.00 | 18,750.00 | 6,250.00 | 25.0% |
| **Fund Revenues:** | | 110,850.68 | 6,450.00 | 22,878.76 | 87,971.92 | 79.4% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **557 Community Services** | | | | | | |
| 557 30 31 00 | Supplies | 1,000.00 | 457.61 | 457.61 | 542.39 | 54.2% |
| 557 30 41 00 | Professional Services | 40,000.00 | 1,209.00 | 42,819.15 | (2,819.15) | 0.0% |
| 557 30 41 03 | Tourism Grants | 21,000.00 | 0.00 | 6,956.00 | 14,044.00 | 66.9% |
| 557 30 44 00 | Advertising | 10,000.00 | 3,781.38 | 8,867.08 | 1,132.92 | 11.3% |
| 557 30 49 01 | Meetings, Training & Travel | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 557 30 49 02 | Dues | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 100.0% |
| 557 30 49 03 | Printing | 10,000.00 | 0.00 | 1,704.24 | 8,295.76 | 83.0% |
| 557 Community Services | | 84,000.00 | 5,447.99 | 60,804.08 | 23,195.92 | 27.6% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 15 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

115 Tourism And Promotion

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 999 Ending Balance | | | | | | |
| 508 51 01 15 | Assigned End Cash & Invest | 26,851.00 | 0.00 | 0.00 | 26,851.00 | 100.0% |
| 999 Ending Balance | | 26,851.00 | 0.00 | 0.00 | 26,851.00 | 100.0% |
| Fund Expenditures: | | 110,851.00 | 5,447.99 | 60,804.08 | 50,046.92 | 45.1% |
| Fund Excess/(Deficit): | | (0.32) | 1,002.01 | (37,925.32) | | |

## 120 REET - Capital Improvements

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 20 | Restricted Beg Cash & Invest | 1,193,674.88 | 0.00 | 1,193,674.88 | 0.00 | 0.0% |
| 308 Beginning Balances | | 1,193,674.88 | 0.00 | 1,193,674.88 | 0.00 | 0.0% |
| **310 Taxes** | | | | | | |
| 318 34 00 00 | REET 1 - 1st Quarter Percent | 301,000.00 | 25,195.99 | 302,505.55 | (1,505.55) | 0.0% |
| 310 Taxes | | 301,000.00 | 25,195.99 | 302,505.55 | (1,505.55) | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 20 | State Pool/cd Interest | 9,300.00 | 2,160.41 | 9,770.94 | (470.94) | 0.0% |
| 361 30 01 20 | Gain/Loss on Sale of Invest | 0.00 | (6,200.65) | (6,200.65) | 6,200.65 | 100.0% |
| 360 Misc Revenues | | 9,300.00 | (4,040.24) | 3,570.29 | 5,729.71 | 61.6% |
| **397 Interfund Transfers** | | | | | | |
| 397 01 01 10 | Transfer In From Bldg Impr 1 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Revenues: | | 1,503,974.88 | 21,155.75 | 1,499,750.72 | 4,224.16 | 0.3% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 594 76 61 20 | Sebranke Property Purchase | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 01 04 | Transfer Out To Park Imp (104) | 200,000.00 | 50,000.00 | 150,000.00 | 50,000.00 | 25.0% |
| 597 00 01 10 | Transfer Out To Bldg (110) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 02 02 05 | Trfr Out-1995 G.o. Bonds (20 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 03 01 01 | Transfer Out To Street (101) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 200,000.00 | 50,000.00 | 150,000.00 | 50,000.00 | 25.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 20 | Restricted End Cash & Invest | 1,303,975.00 | 0.00 | 0.00 | 1,303,975.00 | 100.0% |
| 999 Ending Balance | | 1,303,975.00 | 0.00 | 0.00 | 1,303,975.00 | 100.0% |
| Fund Expenditures: | | 1,503,975.00 | 50,000.00 | 150,000.00 | 1,353,975.00 | 90.0% |
| Fund Excess/(Deficit): | | (0.12) | (28,844.25) | 1,349,750.72 | | |

## 121 REET - Growth Management

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 01 21 | Restricted Beg Cash & Invest | 1,360,859.71 | 0.00 | 1,360,859.71 | 0.00 | 0.0% |
| 308 Beginning Balances | | 1,360,859.71 | 0.00 | 1,360,859.71 | 0.00 | 0.0% |
| **310 Taxes** | | | | | | |
| 318 35 00 00 | REET 2 - 2nd Quarter Percent | 301,000.00 | 25,195.99 | 290,449.62 | 10,550.38 | 3.5% |
| 310 Taxes | | 301,000.00 | 25,195.99 | 290,449.62 | 10,550.38 | 3.5% |
| **360 Misc Revenues** | | | | | | |
| 361 11 01 21 | State Pool/cd Interest | 14,500.00 | 2,186.01 | 10,164.84 | 4,335.16 | 29.9% |
| 361 30 01 21 | Gain/Loss on Sale of Invest | 0.00 | (6,274.10) | (6,274.10) | 6,274.10 | 100.0% |
| 360 Misc Revenues | | 14,500.00 | (4,088.09) | 3,890.74 | 10,609.26 | 73.2% |
| **397 Interfund Transfers** | | | | | | |
| 397 00 01 10 | Transfer In From Bldg Imp (110) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 02 01 09 | Transfer In From Cont (109) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **Fund Revenues:** | | 1,676,359.71 | 21,107.90 | 1,655,200.07 | 21,159.64 | 1.3% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **591 Debt Service** | | | | | | |
| 591 28 78 00 | Principal - 800 Megahertz | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 28 83 00 | Interest - 800 Megahertz | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 00 05 | Transfers-Out Park Imprv (104) | 445,000.00 | 102,916.00 | 342,083.00 | 102,917.00 | 23.1% |
| 597 00 01 02 | Transfer Out To Street Const | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 02 01 01 | Transfer Out To Street (101) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 03 02 05 | Trfr Out-1995 G.o. Bonds (20 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 445,000.00 | 102,916.00 | 342,083.00 | 102,917.00 | 23.1% |
| **999 Ending Balance** | | | | | | |
| 508 31 01 21 | Restricted End Cash & Invest | 1,231,360.00 | 0.00 | 0.00 | 1,231,360.00 | 100.0% |
| 999 Ending Balance | | 1,231,360.00 | 0.00 | 0.00 | 1,231,360.00 | 100.0% |
| **Fund Expenditures:** | | 1,676,360.00 | 102,916.00 | 342,083.00 | 1,334,277.00 | 79.6% |
| **Fund Excess/(Deficit):** | | (0.29) | (81,808.10) | 1,313,117.07 | | |

205 Debt Service Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 308 Beginning Balances | | | | | | |
| 308 51 02 05 | Assigned Beg Cash & Invest | 21,035.71 | 0.00 | 21,035.71 | 0.00 | 0.0% |
| 308 Beginning Balances | | 21,035.71 | 0.00 | 21,035.71 | 0.00 | 0.0% |
| 310 Taxes | | | | | | |
| 311 10 22 00 | G.o. Bond 2000 - Fire Statio | 0.00 | (57.19) | (55.98) | 55.98 | 100.0% |
| 311 10 22 10 | G.o. Bond 2007 Ref 1994/2000 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 310 Taxes | | 0.00 | (57.19) | (55.98) | 55.98 | 100.0% |
| 360 Misc Revenues | | | | | | |
| 361 11 02 05 | State Pool/cd Interest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | | | | | |
| 397 00 01 04 | Transfer In From Fund 104 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 00 01 05 | Trsf From Fund 105 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 00 01 20 | Transfer In From Fund (120) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 01 01 21 | Transfer In From Fund 121 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 01 02 03 | Transfer In From Fund 203 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 03 00 01 | Transfer In From Gen Fund | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Revenues: | | 21,035.71 | (57.19) | 20,979.73 | 55.98 | 0.3% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 591 Debt Service | | | | | | |
| 591 22 71 00 | Go Bond Principal-fire Stati | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 22 71 01 | 1993-1995 Go Bond Princ-2007 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 76 00 01 | Long Term Debt-Parks | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 22 83 10 | G.o.bond Interest-fire Stati | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 22 83 20 | 1993-1995 Go Bond Int-2007 R | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 22 89 00 | Professional Services | 381.00 | 0.00 | 0.00 | 381.00 | 100.0% |
| 592 76 00 01 | Long Term Debt-Parks | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 Debt Service | | 381.00 | 0.00 | 0.00 | 381.00 | 100.0% |
| 597 Interfund Transfers | | | | | | |
| 597 04 00 01 | Transfer to GF | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 999 Ending Balance | | | | | | |
| 508 51 02 05 | Assigned End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 999 Ending Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Expenditures: | | 381.00 | 0.00 | 0.00 | 381.00 | 100.0% |

205 Debt Service Fund

| | | | |
|---|---|---|---|
| Fund Excess/(Deficit): | 20,654.71 | (57.19) | 20,979.73 |

## 401 Sewer Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 01 | Assigned Beg Cash & Invest | 1,956,620.21 | 0.00 | 1,956,620.21 | 0.00 | 0.0% |
| 308 Beginning Balances | | 1,956,620.21 | 0.00 | 1,956,620.21 | 0.00 | 0.0% |
| **340 Charges For Services** | | | | | | |
| 343 50 04 01 | Sewer Service Charges | 2,722,334.00 | 214,695.24 | 2,136,951.83 | 585,382.17 | 21.5% |
| 343 50 50 01 | Sewer - Other Fees | 1,100.00 | 0.00 | 196.00 | 904.00 | 82.2% |
| 340 Charges For Services | | 2,723,434.00 | 214,695.24 | 2,137,147.83 | 586,286.17 | 21.5% |
| **360 Misc Revenues** | | | | | | |
| 359 90 51 01 | Late Penalties | 24,000.00 | 1,514.06 | 15,514.74 | 8,485.26 | 35.4% |
| 361 11 04 01 | State Pool/cd Interest | 27,300.00 | 2,723.61 | 14,326.15 | 12,973.85 | 47.5% |
| 361 30 04 01 | Gain/Loss on Sale of Invest | 0.00 | (7,817.08) | (7,817.08) | 7,817.08 | 100.0% |
| 369 91 04 01 | Miscellaneous | 500.00 | 0.00 | 6,372.25 | (5,872.25) | 0.0% |
| 388 10 00 01 | Prior Period Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 51,800.00 | (3,579.41) | 28,396.06 | 23,403.94 | 45.2% |
| **380 Non Revenues** | | | | | | |
| 382 20 04 01 | Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 388 50 04 01 | Prior Period Adj Acctging Change | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 389 35 00 00 | PUT Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 00 04 05 | Trfr From Plant Invest Fee (405) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 00 55 01 | Transfer In From WWTP | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 03 04 21 | Transfer In from Water Op (421) | 163,135.00 | 40,784.00 | 122,352.00 | 40,783.00 | 25.0% |
| 397 Interfund Transfers | | 163,135.00 | 40,784.00 | 122,352.00 | 40,783.00 | 25.0% |
| **Fund Revenues:** | | 4,894,989.21 | 251,899.83 | 4,244,516.10 | 650,473.11 | 13.3% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **535 Sewer** | | | | | | |
| 535 80 10 00 | Salaries & Wages | 530,144.00 | 42,438.96 | 344,880.99 | 185,263.01 | 34.9% |
| 535 80 11 00 | Overtime | 5,480.00 | 518.69 | 1,942.87 | 3,537.13 | 64.5% |
| 535 80 20 00 | Social Security | 47,587.00 | 3,278.75 | 26,350.84 | 21,236.16 | 44.6% |
| 535 80 21 00 | Retirement | 76,440.00 | 5,033.26 | 39,291.03 | 37,148.97 | 48.6% |
| 535 80 22 00 | Medical Benefits | 151,715.00 | 14,881.44 | 98,991.56 | 52,723.44 | 34.8% |
| 535 80 23 00 | L & I | 7,342.00 | 0.00 | 4,542.75 | 2,799.25 | 38.1% |
| 535 80 24 00 | Unemployment & PFMLA | 1,199.00 | 0.00 | 689.83 | 509.17 | 42.5% |
| 535 80 31 00 | Supplies | 36,500.00 | 4,758.50 | 32,448.28 | 4,051.72 | 11.1% |
| 535 80 31 03 | Uniforms | 5,250.00 | 72.07 | 2,963.91 | 2,286.09 | 43.5% |
| 535 80 32 00 | Fuel | 10,000.00 | 704.35 | 6,736.40 | 3,263.60 | 32.6% |
| 535 80 35 00 | Small Equipment | 5,000.00 | 0.00 | 8,131.38 | (3,131.38) | 0.0% |
| 535 80 41 00 | Professional Services | 127,757.00 | 6,185.51 | 81,784.90 | 45,972.10 | 36.0% |
| 535 80 41 01 | Bio-solid Removal | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 535 80 42 00 | Communications | 22,500.00 | 2,095.16 | 13,204.29 | 9,295.71 | 41.3% |

## 401 Sewer Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **535 Sewer** | | | | | | |
| 535 80 43 00 | Permits | 9,750.00 | 0.00 | 9,325.90 | 424.10 | 4.3% |
| 535 80 44 00 | Advertising | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 535 80 45 00 | Rentals | 3,800.00 | 167.74 | 733.95 | 3,066.05 | 80.7% |
| 535 80 46 00 | Insurance | 50,000.00 | 0.00 | 45,789.00 | 4,211.00 | 8.4% |
| 535 80 47 00 | Utilities | 155,000.00 | 8,897.78 | 88,734.96 | 66,265.04 | 42.8% |
| 535 80 48 00 | Repair/maintenance | 92,500.00 | 23,682.77 | 82,954.55 | 9,545.45 | 10.3% |
| 535 80 49 00 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 535 80 49 01 | B & O Tax | 45,000.00 | 5,924.86 | 45,832.48 | (832.48) | 0.0% |
| 535 80 49 03 | Meetings, Training & Travel | 9,500.00 | 459.00 | 2,313.03 | 7,186.97 | 75.7% |
| 535 80 49 05 | Credit Card Bank Fees | 12,000.00 | 1,144.34 | 10,587.89 | 1,412.11 | 11.8% |
| 535 80 49 06 | Dues | 650.00 | 0.00 | 835.63 | (185.63) | 0.0% |
| 535 80 49 80 | Interfund Payment For Servic | 272,291.00 | 68,073.00 | 204,219.00 | 68,072.00 | 25.0% |
| 535 Sewer | | 1,677,905.00 | 188,316.18 | 1,153,285.42 | 524,619.58 | 31.3% |
| **580 Non Expeditures** | | | | | | |
| 582 20 04 01 | Refund Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 589 35 00 00 | PUT Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **591 Debt Service** | | | | | | |
| 591 35 78 00 | Pwtf Principal - Sewer Imprv | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 35 78 01 | Pwtf Principal-wwtp Design | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 35 78 02 | Srf Principal-treatment Plan | 465,029.00 | 0.00 | 465,029.34 | (0.34) | 0.0% |
| 591 35 78 03 | Pwtf Principal-271st Trunkli | 106,921.00 | 0.00 | 106,921.06 | (0.06) | 0.0% |
| 591 35 78 04 | 2021 Revenue Bond Principal | 145,000.00 | 0.00 | 0.00 | 145,000.00 | 100.0% |
| 592 35 83 00 | Pwtf Interest - Sewer Imprvt | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 35 83 01 | Pwtf Interest-wwtp Design | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 35 83 03 | Pwtf Interest-271st Trunk Co | 2,673.00 | 0.00 | 2,673.03 | (0.03) | 0.0% |
| 592 35 83 04 | 2021 Revenue Bond Interest | 130,800.00 | 0.00 | 89,700.00 | 41,100.00 | 31.4% |
| 591 Debt Service | | 850,423.00 | 0.00 | 664,323.43 | 186,099.57 | 21.9% |
| **594 Capital Expenditures** | | | | | | |
| 594 35 64 03 | Machinery & Equipment | 13,250.00 | 0.00 | 0.00 | 13,250.00 | 100.0% |
| 594 Capital Expenditures | | 13,250.00 | 0.00 | 0.00 | 13,250.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 04 51 | Transfer To Bond Reserve (45 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 00 04 57 | Transfer To Equip Replacemen | 105,211.00 | 26,303.00 | 78,909.00 | 26,302.00 | 25.0% |
| 597 01 04 03 | Transfer Out To Sewer Const (403) | 1,145,485.00 | 286,371.00 | 859,114.00 | 286,371.00 | 25.0% |
| 597 Interfund Transfers | | 1,250,696.00 | 312,674.00 | 938,023.00 | 312,673.00 | 25.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 01 | Assigned End Cash & Invest | 1,102,716.00 | 0.00 | 0.00 | 1,102,716.00 | 100.0% |
| 999 Ending Balance | | 1,102,716.00 | 0.00 | 0.00 | 1,102,716.00 | 100.0% |

401 Sewer Fund

| Expenditures | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|
| Fund Expenditures: | 4,894,990.00 | 500,990.18 | 2,755,631.85 | 2,139,358.15 | 43.7% |
| Fund Excess/(Deficit): | (0.79) | (249,090.35) | 1,488,884.25 | | |

## 403 Sewer Construction Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 04 03 | Restricted Beg Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 308 51 04 03 | Assigned Beg Cash & Invest | 5,114,416.15 | 0.00 | 5,114,416.15 | 0.00 | 0.0% |
| 308 Beginning Balances | | 5,114,416.15 | 0.00 | 5,114,416.15 | 0.00 | 0.0% |
| **340 Charges For Services** | | | | | | |
| 343 50 00 00 | Sewer Connection Fees | 30,000.00 | 12,500.00 | 23,000.00 | 7,000.00 | 23.3% |
| 340 Charges For Services | | 30,000.00 | 12,500.00 | 23,000.00 | 7,000.00 | 23.3% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 03 | State Pool/cd Interest | 27,800.00 | 6,463.68 | 33,456.74 | (5,656.74) | 0.0% |
| 361 30 04 03 | Gain/Loss on Sale of Invest | 0.00 | (18,551.52) | (18,551.52) | 18,551.52 | 100.0% |
| 361 40 00 02 | Interest From Interfund Loan | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 100.0% |
| 360 Misc Revenues | | 29,300.00 | (12,087.84) | 14,905.22 | 14,394.78 | 49.1% |
| **380 Non Revenues** | | | | | | |
| 381 12 03 05 | Interfund Loan Repayment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 381 12 04 11 | Interfund Loan Repayment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 382 20 04 03 | Retainage | 0.00 | 4,182.12 | 45,463.12 | (45,463.12) | 0.0% |
| 380 Non Revenues | | 0.00 | 4,182.12 | 45,463.12 | (45,463.12) | 0.0% |
| **390 Other Revenues** | | | | | | |
| 391 20 04 03 | Revenue Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 01 04 05 | Trfr In From Sewer Plant Inv | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 02 04 01 | Transfer In From Sewer (401) | 1,145,485.00 | 286,371.00 | 859,114.00 | 286,371.00 | 25.0% |
| 397 61 55 10 | Trfr In From 271st St NW Trunkline | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 1,145,485.00 | 286,371.00 | 859,114.00 | 286,371.00 | 25.0% |
| **Fund Revenues:** | | 6,319,201.15 | 290,965.28 | 6,056,898.49 | 262,302.66 | 4.2% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **580 Non Expeditures** | | | | | | |
| 581 10 03 05 | Interfund Loan Issued | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 581 10 04 11 | Interfund Loan Issued | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 582 20 04 03 | Refund Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **594 Capital Expenditures** | | | | | | |
| 594 35 41 00 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 41 05 | Sewer System Plan Update | 430,000.00 | 0.00 | 78,880.14 | 351,119.86 | 81.7% |
| 594 35 41 06 | Bio-solids Removal | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

403 Sewer Construction Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 594 Capital Expenditures | | | | | | |
| 594 35 41 20 | Wastewater Rate Study | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 41 25 | Ex9 Modificatn Headworks Stu | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 62 00 | Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 62 01 | Biosolids Processing Facility | 2,300,000.00 | 0.00 | 0.00 | 2,300,000.00 | 100.0% |
| 594 35 63 00 | Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 01 | Wash Water System | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 07 | Infastructure Access Cctv | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 13 | Collector/Int Syst Flow | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 14 | Ex4b Pioneer Highway | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 15 | Ex10b 80th Easement Sewer | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 16 | Pioneer/Cedarhome To 267th | 0.00 | 1,227.50 | 3,225.50 | (3,225.50) | 0.0% |
| 594 35 63 17 | Basin 1 Pipe Eval/Repair/Replace | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 18 | Ex 10a 261st Street | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 19 | Viking Way Sewer Improve | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 20 | 90th Street Sewer Improve | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 21 | Pioneer Hwy Swr Main Repl | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 22 | 72nd SMR | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 23 | SR 532 @ 64th Extension | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 24 | 271st (94th - 99th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 25 | 270th (94th - 96th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 26 | Sheetpile Walls (50/50 W Drainage) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 27 | Misc Pipe Replacement (EX1) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 28 | Collector/Int Flow Monitor & Video(Ex2) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 29 | Main Lift Station Upgrades | 850,000.00 | 534.03 | 636,315.17 | 213,684.83 | 25.1% |
| 594 35 63 31 | Sewer Plant Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 32 | Pioneer 77th-267th | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 33 | UV Energy Efficiency Upgrades | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 34 | 272nd/101st-99th(Ex13) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 35 | Upper Pioneer Hwy/85th-CedarhomeDesign | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 36 | Lower Pioneer Hwy (Ex18) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 37 | UV Disinfection | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 38 | Church Creek Collection System (Ex5A) | 1,025,000.00 | 92,119.61 | 1,016,823.19 | 8,176.81 | 0.8% |
| 594 35 63 39 | 72nd Ave & 261st Interceptor | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 40 | Grit Removal Unit Install (EX9) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 63 41 | Telemetry System Upgrade | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 64 01 | Telemetry Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 64 32 | Pioneer 77th - 267th | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 64 33 | Smoke Testing/Camera/Flow Meter Basin 1 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 35 65 09 | Ex3c Basin4a Grav Main Replm | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 4,605,000.00 | 93,881.14 | 1,735,244.00 | 2,869,756.00 | 62.3% |
| 597 Interfund Transfers | | | | | | |
| 597 00 35 00 | Trsfr To 305 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 04 11 03 | Transfer To Street Constr | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

403 Sewer Construction Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 999 Ending Balance | | | | | | |
| 508 31 04 03 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 508 51 04 03 | Assigned End Cash & Invest | 1,714,201.00 | 0.00 | 0.00 | 1,714,201.00 | 100.0% |
| 999 Ending Balance | | 1,714,201.00 | 0.00 | 0.00 | 1,714,201.00 | 100.0% |
| Fund Expenditures: | | 6,319,201.00 | 93,881.14 | 1,735,244.00 | 4,583,957.00 | 72.5% |
| Fund Excess/(Deficit): | | 0.15 | 197,084.14 | 4,321,654.49 | | |

# MONTHLY EXPENSE & REVENUE REPORT



## 405 Sewer Plant Investment Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 05 | Assigned Beg Cash & Invest | 387,698.26 | 0.00 | 387,698.26 | 0.00 | 0.0% |
| 308 Beginning Balances | | 387,698.26 | 0.00 | 387,698.26 | 0.00 | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 05 | State Pool/cd Interest | 5,000.00 | 700.00 | 3,097.97 | 1,902.03 | 38.0% |
| 361 30 04 05 | Gain/Loss on Sale of Invest | 0.00 | (2,009.07) | (2,009.07) | 2,009.07 | 100.0% |
| 368 10 04 05 | Plant Investment Fees | 150,000.00 | 79,737.00 | 136,317.00 | 13,683.00 | 9.1% |
| 360 Misc Revenues | | 155,000.00 | 78,427.93 | 137,405.90 | 17,594.10 | 11.4% |
| Fund Revenues: | | 542,698.26 | 78,427.93 | 525,104.16 | 17,594.10 | 3.2% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **597 Interfund Transfers** | | | | | | |
| 597 00 04 01 | Transfer Out to Sewer Oper | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 00 04 03 | Transfer To Sewer Constructi | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 05 | Assigned End Cash & Invest | 542,698.00 | 0.00 | 0.00 | 542,698.00 | 100.0% |
| 999 Ending Balance | | 542,698.00 | 0.00 | 0.00 | 542,698.00 | 100.0% |
| Fund Expenditures: | | 542,698.00 | 0.00 | 0.00 | 542,698.00 | 100.0% |
| Fund Excess/(Deficit): | | 0.26 | 78,427.93 | 525,104.16 | | |

## 410 Drainage Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 10 | Assigned Beg Cash & Invest | 663,433.49 | 0.00 | 663,433.49 | 0.00 | 0.0% |
| 308 Beginning Balances | | 663,433.49 | 0.00 | 663,433.49 | 0.00 | 0.0% |
| **340 Charges For Services** | | | | | | |
| 343 10 00 00 | Drainage Service Charges | 1,258,000.00 | 114,412.33 | 1,050,439.40 | 207,560.60 | 16.5% |
| 343 10 00 10 | Drainage - Other Fees | 200.00 | 0.00 | (1,041.90) | 1,241.90 | 621.0% |
| 343 10 10 00 | Drainage Service Surcharge | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 340 Charges For Services | | 1,258,200.00 | 114,412.33 | 1,049,397.50 | 208,802.50 | 16.6% |
| **360 Misc Revenues** | | | | | | |
| 359 90 51 02 | Late Penalties | 9,000.00 | 953.40 | 6,812.95 | 2,187.05 | 24.3% |
| 361 11 04 10 | State Pool/cd Interest | 5,100.00 | 1,118.14 | 5,795.27 | (695.27) | 0.0% |
| 361 30 04 10 | Gain/Loss on Sale of Invest | 0.00 | (3,209.18) | (3,209.18) | 3,209.18 | 100.0% |
| 369 91 41 00 | Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 388 10 00 02 | Prior Period Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 14,100.00 | (1,137.64) | 9,399.04 | 4,700.96 | 33.3% |
| **380 Non Revenues** | | | | | | |
| 389 36 00 00 | B & O Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **Fund Revenues:** | | 1,935,733.49 | 113,274.69 | 1,722,230.03 | 213,503.46 | 11.0% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **531 Natural Resources** | | | | | | |
| 531 50 10 00 | Salaries & Wages | 212,339.00 | 16,474.85 | 142,113.93 | 70,225.07 | 33.1% |
| 531 50 11 00 | Overtime | 2,019.00 | 346.76 | 1,823.08 | 195.92 | 9.7% |
| 531 50 20 00 | Social Security | 24,144.00 | 1,283.93 | 10,900.98 | 13,243.02 | 54.9% |
| 531 50 21 00 | Retirement | 31,363.00 | 1,639.79 | 14,514.78 | 16,848.22 | 53.7% |
| 531 50 22 00 | Medical Benefits | 68,428.00 | 3,650.52 | 31,847.33 | 36,580.67 | 53.5% |
| 531 50 23 00 | L & I | 3,432.00 | 0.00 | 1,411.94 | 2,020.06 | 58.9% |
| 531 50 24 00 | Unemployment & PFMLA | 592.00 | 0.00 | 276.14 | 315.86 | 53.4% |
| 531 50 31 00 | Supplies | 6,500.00 | 2,000.26 | 6,618.38 | (118.38) | 0.0% |
| 531 50 31 03 | Uniforms | 1,050.00 | 36.56 | 1,040.49 | 9.51 | 0.9% |
| 531 50 32 00 | Fuel | 5,500.00 | 1,068.05 | 6,047.83 | (547.83) | 0.0% |
| 531 50 35 00 | Small Equipment | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 100.0% |
| 531 50 41 00 | Professional Services | 43,744.00 | 1,087.19 | 16,505.54 | 27,238.46 | 62.3% |
| 531 50 42 00 | Communications | 1,500.00 | 78.88 | 662.73 | 837.27 | 55.8% |
| 531 50 43 00 | Permits | 600.00 | 0.00 | 0.00 | 600.00 | 100.0% |
| 531 50 45 00 | Rentals | 10,500.00 | 50.97 | 436.08 | 10,063.92 | 95.8% |
| 531 50 46 00 | Insurance | 20,000.00 | 0.00 | 19,280.00 | 720.00 | 3.6% |
| 531 50 47 00 | Utilities | 10,000.00 | 2,567.95 | 8,390.05 | 1,609.95 | 16.1% |
| 531 50 48 00 | Repairs And Maintenance | 30,000.00 | 0.00 | 23,396.53 | 6,603.47 | 22.0% |
| 531 50 48 01 | Drainage System Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 531 50 49 00 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 531 50 49 01 | B & O Tax | 12,000.00 | 1,897.14 | 16,331.00 | (4,331.00) | 0.0% |
| 531 50 49 02 | Dues | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

## 410 Drainage Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **531 Natural Resources** | | | | | | |
| 531 50 49 03 | Meetings, Training & Travel | 1,000.00 | 0.00 | 1,578.34 | (578.34) | 0.0% |
| 531 50 49 05 | Credit Card Bank Fees | 4,000.00 | 632.37 | 5,462.90 | (1,462.90) | 0.0% |
| 531 50 49 50 | Interfund Payment For Servic | 151,499.00 | 37,875.00 | 113,625.00 | 37,874.00 | 25.0% |
| 531 Natural Resources | | 642,710.00 | 70,690.22 | 422,263.05 | 220,446.95 | 34.3% |
| **580 Non Expeditures** | | | | | | |
| 589 36 00 00 | B & O Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **591 Debt Service** | | | | | | |
| 591 31 78 01 | SnoCo PW Assist Fund Princ | 51,260.00 | 0.00 | 51,258.95 | 1.05 | 0.0% |
| 591 31 78 02 | 2022 Revenue Bond Principal | 87,500.00 | 0.00 | 0.00 | 87,500.00 | 100.0% |
| 592 31 83 01 | SnoCo PW Assist Fund Interest | 13,840.00 | 0.00 | 13,900.79 | (60.79) | 0.0% |
| 592 31 83 02 | 2022 Revenue Bonds Interest | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| 591 Debt Service | | 177,600.00 | 0.00 | 65,159.74 | 112,440.26 | 63.3% |
| **594 Capital Expenditures** | | | | | | |
| 594 38 64 01 | Machinery & Equipment | 3,250.00 | 0.00 | 0.00 | 3,250.00 | 100.0% |
| 594 Capital Expenditures | | 3,250.00 | 0.00 | 0.00 | 3,250.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 42 20 | Transfer To WCF (422) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 01 04 11 | Transfer To DCF (411) | 909,405.00 | 227,351.00 | 682,054.00 | 227,351.00 | 25.0% |
| 597 01 04 57 | Transfer To Equip Replacemen | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 03 04 58 | Trsfr To 458 Equip Repl | 48,041.00 | 12,010.00 | 36,030.00 | 12,011.00 | 25.0% |
| 597 04 01 07 | Transfer To Equip Res (107) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 957,446.00 | 239,361.00 | 718,084.00 | 239,362.00 | 25.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 10 | Assigned End Cash & Invest | 154,727.00 | 0.00 | 0.00 | 154,727.00 | 100.0% |
| 999 Ending Balance | | 154,727.00 | 0.00 | 0.00 | 154,727.00 | 100.0% |
| **Fund Expenditures:** | | 1,935,733.00 | 310,051.22 | 1,205,506.79 | 730,226.21 | 37.7% |
| **Fund Excess/(Deficit):** | | 0.49 | (196,776.53) | 516,723.24 | | |

## 411 Drainage Construction Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 04 11 | Restricted Beg Cash & Invest | 47,386.00 | 0.00 | 47,386.00 | 0.00 | 0.0% |
| 308 51 04 11 | Assigned Beg Cash & Invest | 802,548.16 | 0.00 | 802,548.16 | 0.00 | 0.0% |
| 308 Beginning Balances | | 849,934.16 | 0.00 | 849,934.16 | 0.00 | 0.0% |
| **330 Intergovernmental Revenues** | | | | | | |
| 333 97 03 60 | FEMA | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 01 80 00 | State Fema | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 03 10 01 | Department Of Ecology | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 04 20 11 | DOC - Stormwater Separation Grant | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 04 20 12 | DOC - Berm 532 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 334 04 20 13 | DOC-Sheet Pile Walls | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 330 Intergovernmental Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **340 Charges For Services** | | | | | | |
| 343 10 04 11 | Drainage Connection Fees | 12,000.00 | 1,200.00 | 1,400.00 | 10,600.00 | 88.3% |
| 343 10 04 12 | Drainage Development Fee | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 345 14 00 00 | Drainage Services - Stilly Tribe | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 340 Charges For Services | | 12,000.00 | 1,200.00 | 1,400.00 | 10,600.00 | 88.3% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 11 | State Pool/cd Interest | 3,000.00 | 2,256.02 | 8,481.72 | (5,481.72) | 0.0% |
| 361 30 04 11 | Gain/Loss on Sale of Invest | 0.00 | (6,475.07) | (6,475.07) | 6,475.07 | 100.0% |
| 369 40 00 11 | Judgments And Settlements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 3,000.00 | (4,219.05) | 2,006.65 | 993.35 | 33.1% |
| **380 Non Revenues** | | | | | | |
| 381 10 00 02 | Interfund Loans Received | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 382 20 04 11 | Retainage | 0.00 | 20,561.75 | 20,561.75 | (20,561.75) | 0.0% |
| 380 Non Revenues | | 0.00 | 20,561.75 | 20,561.75 | (20,561.75) | 0.0% |
| **390 Other Revenues** | | | | | | |
| 391 20 04 11 | Revenue Bond Proceeds | 3,500,000.00 | 3,440,000.00 | 3,440,000.00 | 60,000.00 | 1.7% |
| 391 80 00 01 | Intergovtl Loan Sno-Co | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 390 Other Revenues | | 3,500,000.00 | 3,440,000.00 | 3,440,000.00 | 60,000.00 | 1.7% |
| **397 Interfund Transfers** | | | | | | |
| 397 01 04 10 | Transfer From Drainage (410) | 909,405.00 | 227,351.00 | 682,054.00 | 227,351.00 | 25.0% |
| 397 02 04 12 | Transfer In From Drainage PIF | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 10 00 01 | Transfer In From Gen Fund | 564,000.00 | 141,000.00 | 423,000.00 | 141,000.00 | 25.0% |
| 397 Interfund Transfers | | 1,473,405.00 | 368,351.00 | 1,105,054.00 | 368,351.00 | 25.0% |
| **Fund Revenues:** | | 5,838,339.16 | 3,825,893.70 | 5,418,956.56 | 419,382.60 | 7.2% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|

## 411 Drainage Construction Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **580 Non Expeditures** | | | | | | |
| 581 20 00 02 | Interfund Loan Principal Payback | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 582 20 04 11 | Refund Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 38 82 02 | Interfund Loan Interest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **591 Debt Service** | | | | | | |
| 592 31 83 03 | 2022 Rev Bond Cost of Issuance | 0.00 | 37,708.00 | 37,708.00 | (37,708.00) | 0.0% |
| 591 Debt Service | | 0.00 | 37,708.00 | 37,708.00 | (37,708.00) | 0.0% |
| **594 Capital Expenditures** | | | | | | |
| 594 31 63 01 | Irvine Slough Stormwtr Sep & Pump Station | 1,450,000.00 | 472,791.90 | 616,240.95 | 833,759.05 | 57.5% |
| 594 31 63 02 | SR 532 Flood Berm | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 31 63 17 | 101st,102nd,103rd Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 41 24 | Drainage Rate Study | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 00 | Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 03 | Florence Rd Drainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 04 | Sd-6 Seven Tube Tide Gate Re | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 05 | Retention Pond Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 06 | Enclose Ditch Lovers' Lane | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 07 | Flood By-Pass WWTP Lagoon | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 08 | Irvine Slough Erosion Control | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 09 | 270th Drainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 10 | 85th Drainage (Pioneer Hwy To 276th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 11 | Stormwater Separation | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 12 | 270th (Florence To 88th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 13 | Sheetpile Walls (50/50 W Sewer) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 14 | Flood Wall | 564,000.00 | 8,984.00 | 18,992.66 | 545,007.34 | 96.6% |
| 594 38 63 15 | 270th Street (Florence To 88th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 38 63 16 | Fort Freeberg - FEMA | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 2,014,000.00 | 481,775.90 | 635,233.61 | 1,378,766.39 | 68.5% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 04 05 | Trsfer To 305 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 04 11 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 508 51 04 11 | Assigned End Cash & Invest | 3,824,339.00 | 0.00 | 0.00 | 3,824,339.00 | 100.0% |
| 999 Ending Balance | | 3,824,339.00 | 0.00 | 0.00 | 3,824,339.00 | 100.0% |
| **Fund Expenditures:** | | 5,838,339.00 | 519,483.90 | 672,941.61 | 5,165,397.39 | 88.5% |

411 Drainage Construction Fund

| | | | |
|---|---|---|---|
| Fund Excess/(Deficit): | 0.16 | 3,306,409.80 | 4,746,014.95 |

## 412 Drainage Plant Investment Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 12 | Assigned Beg Cash & Invest | 57,349.26 | 0.00 | 57,349.26 | 0.00 | 0.0% |
| 308 Beginning Balances | | 57,349.26 | 0.00 | 57,349.26 | 0.00 | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 12 | State Pool/cd Interest | 700.00 | 165.75 | 509.87 | 190.13 | 27.2% |
| 361 30 04 12 | Gain/Loss on Sale of Invest | 0.00 | (475.73) | (475.73) | 475.73 | 100.0% |
| 368 10 04 12 | Plant Investment Fees | 80,000.00 | 57,974.00 | 106,050.00 | (26,050.00) | 0.0% |
| 360 Misc Revenues | | 80,700.00 | 57,664.02 | 106,084.14 | (25,384.14) | 0.0% |
| Fund Revenues: | | 138,049.26 | 57,664.02 | 163,433.40 | (25,384.14) | 0.0% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **597 Interfund Transfers** | | | | | | |
| 597 02 01 03 | Transfer Out To Streets Const (103) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 02 04 11 | Transfer Out Drainage Const | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 02 42 20 | Transfer Out WCF (422) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 12 | Assigned End Cash & Invest | 138,049.00 | 0.00 | 0.00 | 138,049.00 | 100.0% |
| 999 Ending Balance | | 138,049.00 | 0.00 | 0.00 | 138,049.00 | 100.0% |
| Fund Expenditures: | | 138,049.00 | 0.00 | 0.00 | 138,049.00 | 100.0% |
| Fund Excess/(Deficit): | | 0.26 | 57,664.02 | 163,433.40 | | |

## 421 Water Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 21 | Assigned Beg Cash & Invest | 1,096,615.91 | 0.00 | 1,096,615.91 | 0.00 | 0.0% |
| 308 Beginning Balances | | 1,096,615.91 | 0.00 | 1,096,615.91 | 0.00 | 0.0% |
| **340 Charges For Services** | | | | | | |
| 343 40 00 21 | Water - Other Fees | 7,000.00 | (1,806.80) | (15,407.36) | 22,407.36 | 320.1% |
| 343 40 04 21 | Water Service Charges | 2,150,000.00 | 222,404.04 | 1,808,191.97 | 341,808.03 | 15.9% |
| 340 Charges For Services | | 2,157,000.00 | 220,597.24 | 1,792,784.61 | 364,215.39 | 16.9% |
| **360 Misc Revenues** | | | | | | |
| 359 90 51 00 | Late Penalties | 21,000.00 | 1,582.69 | 16,378.22 | 4,621.78 | 22.0% |
| 361 11 04 21 | State Pool/cd Interest | 22,000.00 | 1,909.22 | 12,915.92 | 9,084.08 | 41.3% |
| 361 30 04 21 | Gain/Loss on Sale of Invest | 0.00 | (5,479.71) | (5,479.71) | 5,479.71 | 100.0% |
| 369 91 04 21 | Miscellaneous | 200.00 | 0.00 | 0.00 | 200.00 | 100.0% |
| 398 10 04 21 | Insurance Recoveries | 0.00 | 0.00 | 6,462.36 | (6,462.36) | 0.0% |
| 360 Misc Revenues | | 43,200.00 | (1,987.80) | 30,276.79 | 12,923.21 | 29.9% |
| **380 Non Revenues** | | | | | | |
| 389 34 00 00 | PUT Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 00 00 01 | Transfer In From GF (hydrants) | 100,000.00 | 25,000.00 | 75,000.00 | 25,000.00 | 25.0% |
| 397 00 04 23 | Transfer In From Cederhome PIF(423) | 10,000.00 | 2,500.00 | 7,500.00 | 2,500.00 | 25.0% |
| 397 00 04 24 | Trfr From Water Plant Inv 42 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 110,000.00 | 27,500.00 | 82,500.00 | 27,500.00 | 25.0% |
| **Fund Revenues:** | | 3,406,815.91 | 246,109.44 | 3,002,177.31 | 404,638.60 | 11.9% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **534 Water Utilities** | | | | | | |
| 534 80 10 00 | Salaries & Wages | 515,595.00 | 37,840.85 | 342,621.39 | 172,973.61 | 33.5% |
| 534 80 11 00 | Overtime | 7,640.00 | 741.84 | 2,362.41 | 5,277.59 | 69.1% |
| 534 80 20 00 | Social Security | 48,423.00 | 2,944.97 | 26,208.72 | 22,214.28 | 45.9% |
| 534 80 21 00 | Retirement | 75,973.00 | 4,488.20 | 39,139.10 | 36,833.90 | 48.5% |
| 534 80 22 00 | Medical Benefits | 160,818.00 | 9,507.78 | 86,551.16 | 74,266.84 | 46.2% |
| 534 80 23 00 | L & I | 6,072.00 | 0.00 | 3,560.18 | 2,511.82 | 41.4% |
| 534 80 24 00 | Unemployment & PFMLA | 1,109.00 | 0.00 | 675.54 | 433.46 | 39.1% |
| 534 80 31 00 | Supplies | 40,000.00 | 1,858.99 | 36,840.50 | 3,159.50 | 7.9% |
| 534 80 31 05 | Uniforms | 4,200.00 | 37.13 | 2,613.44 | 1,586.56 | 37.8% |
| 534 80 31 08 | Chemicals | 7,500.00 | 1,093.97 | 11,304.84 | (3,804.84) | 0.0% |
| 534 80 32 00 | Fuel | 12,000.00 | 1,352.21 | 8,714.04 | 3,285.96 | 27.4% |
| 534 80 35 00 | Small Equipment | 8,000.00 | 1,540.96 | 1,710.35 | 6,289.65 | 78.6% |
| 534 80 35 01 | Meters/installs | 20,000.00 | 0.00 | 749.80 | 19,250.20 | 96.3% |
| 534 80 41 00 | Professional Services | 142,508.00 | 12,132.70 | 103,868.45 | 38,639.55 | 27.1% |
| 534 80 42 00 | Communications | 7,500.00 | 959.86 | 5,109.74 | 2,390.26 | 31.9% |

421 Water Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **534 Water Utilities** | | | | | | |
| 534 80 43 00 | Permits | 5,500.00 | 0.00 | 4,575.20 | 924.80 | 16.8% |
| 534 80 44 00 | Advertising | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 534 80 45 00 | Rentals | 2,500.00 | 50.98 | 4,235.00 | (1,735.00) | 0.0% |
| 534 80 46 00 | Insurance | 40,000.00 | 0.00 | 38,558.00 | 1,442.00 | 3.6% |
| 534 80 47 00 | Utilities | 86,000.00 | 7,101.43 | 59,596.23 | 26,403.77 | 30.7% |
| 534 80 48 00 | Repair/maintenance | 75,000.00 | 1,088.82 | 70,734.54 | 4,265.46 | 5.7% |
| 534 80 49 01 | B & O Tax | 95,000.00 | 10,643.91 | 85,780.85 | 9,219.15 | 9.7% |
| 534 80 49 05 | Credit Card Bank Fees | 11,000.00 | 1,234.69 | 11,035.61 | (35.61) | 0.0% |
| 534 80 49 06 | Dues | 1,100.00 | 0.00 | 617.01 | 482.99 | 43.9% |
| 534 80 49 09 | Meetings, Training & Travel | 7,000.00 | 0.00 | 3,535.89 | 3,464.11 | 49.5% |
| 534 80 49 80 | Interfund Payments For Servi | 298,972.00 | 74,743.00 | 224,229.00 | 74,743.00 | 25.0% |
| 534 Water Utilities | | 1,679,910.00 | 169,362.29 | 1,174,926.99 | 504,983.01 | 30.1% |
| **580 Non Expeditures** | | | | | | |
| 582 34 72 00 | 2011 Revenue Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 588 10 00 01 | Prior Period Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 589 34 00 00 | PUT Tax | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **591 Debt Service** | | | | | | |
| 591 34 78 01 | Pwtf Principal - Water Imprv | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 34 78 02 | Pwtf Principal-emerg'cy Repa | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 34 78 03 | Pwtf Principal-cedarhome Rsr | 139,519.00 | 0.00 | 139,519.10 | (0.10) | 0.0% |
| 591 34 78 04 | Pwtf Princ Water Trtmnt Plan | 172,385.00 | 0.00 | 172,384.52 | 0.48 | 0.0% |
| 591 34 78 05 | Pwtf Princ - Water Comp Plan | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 34 78 06 | 2019 Revenue Bond Principal | 133,000.00 | 0.00 | 0.00 | 133,000.00 | 100.0% |
| 591 34 78 11 | 2021 Revenue Bond Principal | 115,000.00 | 0.00 | 0.00 | 115,000.00 | 100.0% |
| 592 34 83 03 | Pwtf Interest - Water Imprvt | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 34 83 04 | Pwtf Interest-emergency Repair | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 34 83 05 | Pwtf Interest-cedarhome Rsrv | 2,790.00 | 0.00 | 2,790.38 | (0.38) | 0.0% |
| 592 34 83 06 | Pwtf Int Water Trtmnt Plant | 4,310.00 | 0.00 | 4,309.61 | 0.39 | 0.0% |
| 592 34 83 07 | 2011 Revenue Bond Interest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 34 83 09 | 2019 Revenue Bond Interest | 77,596.00 | 0.00 | 38,798.20 | 38,797.80 | 50.0% |
| 592 34 83 11 | 2021 Revenue Bond Interest | 48,600.00 | 0.00 | 0.00 | 48,600.00 | 100.0% |
| 591 Debt Service | | 693,200.00 | 0.00 | 357,801.81 | 335,398.19 | 48.4% |
| **594 Capital Expenditures** | | | | | | |
| 594 34 64 02 | Machinery & Equipment | 31,250.00 | 0.00 | 0.00 | 31,250.00 | 100.0% |
| 594 Capital Expenditures | | 31,250.00 | 0.00 | 0.00 | 31,250.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 04 22 | Transfer to Capital (422) | 112,040.00 | 28,010.00 | 84,030.00 | 28,010.00 | 25.0% |
| 597 00 04 59 | Transfer To Water Equip REs | 73,616.00 | 18,404.00 | 55,212.00 | 18,404.00 | 25.0% |
| 597 02 04 57 | Transfer To Equip Replacemen | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 03 04 01 | Transfer Out to Sewer Op (401) | 163,135.00 | 40,784.00 | 122,352.00 | 40,783.00 | 25.0% |
| 597 10 04 51 | Transfer To WS Bond Res (451) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 348,791.00 | 87,198.00 | 261,594.00 | 87,197.00 | 25.0% |

421 Water Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 999 Ending Balance | | | | | | |
| 508 51 04 21 | Assigned End Cash & Invest | 653,665.00 | 0.00 | 0.00 | 653,665.00 | 100.0% |
| 999 Ending Balance | | 653,665.00 | 0.00 | 0.00 | 653,665.00 | 100.0% |
| Fund Expenditures: | | 3,406,816.00 | 256,560.29 | 1,794,322.80 | 1,612,493.20 | 47.3% |
| Fund Excess/(Deficit): | | (0.09) | (10,450.85) | 1,207,854.51 | | |

## 422 Water Construction Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 04 22 | Restricted Beg Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 308 51 04 22 | Assigned Beg Cash & Invest | 2,315,698.19 | 0.00 | 2,315,698.19 | 0.00 | 0.0% |
| 308 Beginning Balances | | 2,315,698.19 | 0.00 | 2,315,698.19 | 0.00 | 0.0% |
| **340 Charges For Services** | | | | | | |
| 343 40 00 00 | Water Connection Fees | 36,000.00 | 5,500.00 | 8,600.00 | 27,400.00 | 76.1% |
| 340 Charges For Services | | 36,000.00 | 5,500.00 | 8,600.00 | 27,400.00 | 76.1% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 22 | State Pool/cd Interest | 8,800.00 | 3,519.23 | 16,968.95 | (8,168.95) | 0.0% |
| 361 30 04 22 | Gain/Loss on Sale of Invest | 0.00 | (10,100.61) | (10,100.61) | 10,100.61 | 100.0% |
| 369 91 04 22 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 8,800.00 | (6,581.38) | 6,868.34 | 1,931.66 | 22.0% |
| **380 Non Revenues** | | | | | | |
| 382 20 04 22 | Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **390 Other Revenues** | | | | | | |
| 391 20 04 22 | Revenue Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 01 04 21 | Transfer In From Water Fund | 112,040.00 | 28,010.00 | 84,030.00 | 28,010.00 | 25.0% |
| 397 01 04 24 | Trfr In From Water Plant Inv | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 01 41 00 | Transfer In From Drainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 01 41 20 | Transfer In From DCF (412) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 112,040.00 | 28,010.00 | 84,030.00 | 28,010.00 | 25.0% |
| **Fund Revenues:** | | 2,472,538.19 | 26,928.62 | 2,415,196.53 | 57,341.66 | 2.3% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **580 Non Expeditures** | | | | | | |
| 582 20 04 22 | Refund Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 580 Non Expeditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **594 Capital Expenditures** | | | | | | |
| 594 34 41 00 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 41 05 | Water System Plan Update | 258,000.00 | 9,363.04 | 96,960.34 | 161,039.66 | 62.4% |
| 594 34 41 19 | Water Rate Study | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 41 20 | F4 Ch Well Water Right Trsfr | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 41 21 | M1 Devel System Wide Flushin | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 41 22 | M2 Dist System Corrosion Stu | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

422 Water Construction Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 594 34 41 23 | Water Use Effeciency Program | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 41 25 | Cross Connection Control Program | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 00 | Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 06 | Pz-1 297 Zone To 400 Zone | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 13 | Wm13 16" 84th Dr To Tc Foods | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 16 | Bryant Well #3 (2011 Bond) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 17 | F9 Hatt Slough Collection Bo | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 18 | Waterline Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 19 | City Valve Repair | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 20 | Wsdot Utility Relocation | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 21 | Water Main Upgrd 267th Pione | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 22 | Bryant Well Treatment Facili | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 23 | Bailey Reservoir Altitude Va | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 24 | Cross Connection Control Prg | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 25 | Pioneer Hwy (64th-72nd) Water Main | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 26 | Cedar Home Well (Pipe/Bldg) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 27 | Knittle Res. Sensors | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 28 | PZI - 125 & 242 To 245 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 29 | Bailey Res To Hatt Slough Telemetry | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 30 | Wellhead Protection Program | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 31 | Bryant Well #2 Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 32 | PZ-2 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 33 | F11 Hatt Slough Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 34 | WMR 52 98th Ave | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 35 | SR 532 @ 64th Ext Water | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 36 | Pressure Relief Valve - Zone 245 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 37 | Knittle Res #2 Recoating | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 39 | 92nd Ave Water Main | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 40 | 270th Street (Florence To 88th) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 41 | Cedarhome Well Pump | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 42 | Viking Way Water Main | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 43 | Long Term Water Supply Study | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 44 | Decommision Fure Well | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 45 | Bryant Well Monitor | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 46 | 297 Zone Reservoir Construction | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 34 63 47 | Telemetry Upgrades | 180,000.00 | 0.00 | 344.92 | 179,655.08 | 99.8% |
| 594 34 64 01 | Water Meter Replacement Program | 5,000.00 | 0.00 | 54,650.00 | (49,650.00) | 0.0% |
| 594 34 64 04 | Cedarhome Generator | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 443,000.00 | 9,363.04 | 151,955.26 | 291,044.74 | 65.7% |
| **597 Interfund Transfers** | | | | | | |
| 597 00 03 05 | Trsfr To 305 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 03 01 03 | Transfer Out To Streets Const (103) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 04 21 03 | Transfer To Street Construc | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

422 Water Construction Fund

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 999 Ending Balance | | | | | | |
| 508 31 04 22 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 508 51 04 22 | Assigned End Cash & Invest | 2,029,538.00 | 0.00 | 0.00 | 2,029,538.00 | 100.0% |
| 999 Ending Balance | | 2,029,538.00 | 0.00 | 0.00 | 2,029,538.00 | 100.0% |
| Fund Expenditures: | | 2,472,538.00 | 9,363.04 | 151,955.26 | 2,320,582.74 | 93.9% |
| Fund Excess/(Deficit): | | 0.19 | 17,565.58 | 2,263,241.27 | | |

## 423 Cedar Home Plant Investment

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 23 | Assigned Beg Cash & Invest | 337,253.02 | 0.00 | 337,253.02 | 0.00 | 0.0% |
| 308 Beginning Balances | | 337,253.02 | 0.00 | 337,253.02 | 0.00 | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 23 | State Pool/cd Interest | 2,100.00 | 523.75 | 2,482.91 | (382.91) | 0.0% |
| 361 30 04 23 | Gain/Loss on Sale of Invest | 0.00 | (1,503.21) | (1,503.21) | 1,503.21 | 100.0% |
| 368 10 04 23 | Plant Investment Fees | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 100.0% |
| 360 Misc Revenues | | 12,100.00 | (979.46) | 979.70 | 11,120.30 | 91.9% |
| **380 Non Revenues** | | | | | | |
| 382 80 04 23 | Pwtf Loan Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 380 Non Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Revenues: | | 349,353.02 | (979.46) | 338,232.72 | 11,120.30 | 3.2% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 594 34 63 01 | Cedarhome Reservoir Constr. | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **597 Interfund Transfers** | | | | | | |
| 597 02 04 21 | Transfer Out Water Oper (421 | 10,000.00 | 2,500.00 | 7,500.00 | 2,500.00 | 25.0% |
| 597 Interfund Transfers | | 10,000.00 | 2,500.00 | 7,500.00 | 2,500.00 | 25.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 23 | Assigned End Cash & Invest | 339,353.00 | 0.00 | 0.00 | 339,353.00 | 100.0% |
| 999 Ending Balance | | 339,353.00 | 0.00 | 0.00 | 339,353.00 | 100.0% |
| Fund Expenditures: | | 349,353.00 | 2,500.00 | 7,500.00 | 341,853.00 | 97.9% |
| Fund Excess/(Deficit): | | 0.02 | (3,479.46) | 330,732.72 | | |

## 424 Water Plant Investment Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 24 | Assigned Beg Cash & Invest | 740,970.18 | 0.00 | 740,970.18 | 0.00 | 0.0% |
| 308 Beginning Balances | | 740,970.18 | 0.00 | 740,970.18 | 0.00 | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 24 | State Pool/cd Interest | 5,000.00 | 1,225.80 | 5,609.80 | (609.80) | 0.0% |
| 361 30 04 24 | Gain/Loss on Sale of Invest | 0.00 | (3,518.16) | (3,518.16) | 3,518.16 | 100.0% |
| 368 10 04 24 | Plant Investment Fees | 200,000.00 | 71,401.00 | 108,242.00 | 91,758.00 | 45.9% |
| 360 Misc Revenues | | 205,000.00 | 69,108.64 | 110,333.64 | 94,666.36 | 46.2% |
| Fund Revenues: | | 945,970.18 | 69,108.64 | 851,303.82 | 94,666.36 | 10.0% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **597 Interfund Transfers** | | | | | | |
| 597 00 04 21 | Trfr Out Water Oper (421) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 01 04 22 | Transfer To Water Const. (42 | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 24 | Assigned End Cash & Invest | 945,970.00 | 0.00 | 0.00 | 945,970.00 | 100.0% |
| 999 Ending Balance | | 945,970.00 | 0.00 | 0.00 | 945,970.00 | 100.0% |
| Fund Expenditures: | | 945,970.00 | 0.00 | 0.00 | 945,970.00 | 100.0% |
| Fund Excess/(Deficit): | | 0.18 | 69,108.64 | 851,303.82 | | |

## 451 Water Bond Reserve

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 308 Beginning Balances | | | | | | |
| 308 31 04 51 | Restricted Beg Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 308 Beginning Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | | | | | |
| 361 11 04 51 | State Pool/cd Interest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 390 Other Revenues | | | | | | |
| 391 20 04 51 | Revenue Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | | | | | |
| 397 00 04 01 | Transfer In From Sewer (401) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 10 04 21 | Transfer From Water (421) | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Revenues: | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 591 Debt Service | | | | | | |
| 591 34 72 01 | 2011 Revenue Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 34 72 02 | 2019 Revenue Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 34 83 08 | 2011 Rev Bond Interest & Debt Cost | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 592 34 83 10 | 2019 Rev Bond Interest & Debt Cost | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 591 Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 999 Ending Balance | | | | | | |
| 508 31 04 51 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 999 Ending Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Expenditures: | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Excess/(Deficit): | | 0.00 | 0.00 | 0.00 | | |

452 Sewer Bond Reserve

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 308 Beginning Balances | | | | | | |
| 308 31 04 52 | Restricted Beg Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 308 Beginning Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | | | | | |
| 361 11 04 52 | State Pool/cd Interest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Revenues: | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 999 Ending Balance | | | | | | |
| 508 31 04 52 | Restricted End Cash & Invest | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 999 Ending Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Expenditures: | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| Fund Excess/(Deficit): | | 0.00 | 0.00 | 0.00 | | |

## 457 Sewer Equipment Reserve

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 57 | Assigned Beg Cash & Invest | 661,121.73 | 0.00 | 661,121.73 | 0.00 | 0.0% |
| 308 Beginning Balances | | 661,121.73 | 0.00 | 661,121.73 | 0.00 | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 57 | State Pool/cd Interest | 7,200.00 | 1,127.79 | 5,185.55 | 2,014.45 | 28.0% |
| 361 30 04 57 | Gain/Loss on Sale of Invest | 0.00 | (3,236.89) | (3,236.89) | 3,236.89 | 100.0% |
| 369 91 04 57 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 360 Misc Revenues | | 7,200.00 | (2,109.10) | 1,948.66 | 5,251.34 | 72.9% |
| **390 Other Revenues** | | | | | | |
| 395 10 04 57 | Proceeds From Sale Of Assets | 0.00 | 0.00 | 1,875.00 | (1,875.00) | 0.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 1,875.00 | (1,875.00) | 0.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 00 04 10 | Transfer In From Drainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 00 04 21 | Transfer In From Water | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 01 04 01 | Transfer In From Sewer | 105,211.00 | 26,303.00 | 78,909.00 | 26,302.00 | 25.0% |
| 397 Interfund Transfers | | 105,211.00 | 26,303.00 | 78,909.00 | 26,302.00 | 25.0% |
| **Fund Revenues:** | | 773,532.73 | 24,193.90 | 743,854.39 | 29,678.34 | 3.8% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 594 35 64 02 | Machinery & Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 57 | Assigned End Cash & Invest | 773,533.00 | 0.00 | 0.00 | 773,533.00 | 100.0% |
| 999 Ending Balance | | 773,533.00 | 0.00 | 0.00 | 773,533.00 | 100.0% |
| **Fund Expenditures:** | | 773,533.00 | 0.00 | 0.00 | 773,533.00 | 100.0% |
| **Fund Excess/(Deficit):** | | (0.27) | 24,193.90 | 743,854.39 | | |

## 458 Drainage Equipment Reserve

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 51 04 58 | Assigned Beg Cash & Invest | 286,290.66 | 0.00 | 286,290.66 | 0.00 | 0.0% |
| 308 Beginning Balances | | 286,290.66 | 0.00 | 286,290.66 | 0.00 | 0.0% |
| **360 Misc Revenues** | | | | | | |
| 361 11 04 58 | State Pool/cd Interest | 3,600.00 | 505.23 | 2,206.81 | 1,393.19 | 38.7% |
| 361 30 04 58 | Gain/Loss on Sale of Invest | 0.00 | (1,450.02) | (1,450.02) | 1,450.02 | 100.0% |
| 360 Misc Revenues | | 3,600.00 | (944.79) | 756.79 | 2,843.21 | 79.0% |
| **390 Other Revenues** | | | | | | |
| 395 10 04 58 | Proceeds From Sale Of Assets | 0.00 | 0.00 | 1,994.00 | (1,994.00) | 0.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 1,994.00 | (1,994.00) | 0.0% |
| **397 Interfund Transfers** | | | | | | |
| 397 03 04 10 | Trfr In From Drainage | 48,041.00 | 12,010.00 | 36,030.00 | 12,011.00 | 25.0% |
| 397 04 04 59 | Transfer In from Water Equip Res (459) | 68,150.00 | 17,038.00 | 51,113.00 | 17,037.00 | 25.0% |
| 397 Interfund Transfers | | 116,191.00 | 29,048.00 | 87,143.00 | 29,048.00 | 25.0% |
| **Fund Revenues:** | | 406,081.66 | 28,103.21 | 376,184.45 | 29,897.21 | 7.4% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **594 Capital Expenditures** | | | | | | |
| 594 31 64 02 | Machinery & Equipment | 77,700.00 | 0.00 | 25,697.77 | 52,002.23 | 66.9% |
| 594 Capital Expenditures | | 77,700.00 | 0.00 | 25,697.77 | 52,002.23 | 66.9% |
| **999 Ending Balance** | | | | | | |
| 508 51 04 58 | Assigned End Cash & Invest | 328,382.00 | 0.00 | 0.00 | 328,382.00 | 100.0% |
| 999 Ending Balance | | 328,382.00 | 0.00 | 0.00 | 328,382.00 | 100.0% |
| **Fund Expenditures:** | | 406,082.00 | 0.00 | 25,697.77 | 380,384.23 | 93.7% |
| **Fund Excess/(Deficit):** | | (0.34) | 28,103.21 | 350,486.68 | | |

## 459 Water Equipment Reserve

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 308 Beginning Balances | | | | | | |
| 308 51 04 59 | Assigned Beg Cash & Invest | 431,010.22 | 0.00 | 431,010.22 | 0.00 | 0.0% |
| 308 Beginning Balances | | 431,010.22 | 0.00 | 431,010.22 | 0.00 | 0.0% |
| 360 Misc Revenues | | | | | | |
| 361 11 04 59 | State Pool/cd Interest | 2,600.00 | 683.79 | 3,283.05 | (683.05) | 0.0% |
| 361 30 04 59 | Gain/Loss on Sale of Invest | 0.00 | (1,962.55) | (1,962.55) | 1,962.55 | 100.0% |
| 360 Misc Revenues | | 2,600.00 | (1,278.76) | 1,320.50 | 1,279.50 | 49.2% |
| 390 Other Revenues | | | | | | |
| 395 10 04 59 | Proceeds From Sale Of Assets | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 390 Other Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 397 Interfund Transfers | | | | | | |
| 397 02 04 21 | Transfer In From Water (421) | 73,616.00 | 18,404.00 | 55,212.00 | 18,404.00 | 25.0% |
| 397 Interfund Transfers | | 73,616.00 | 18,404.00 | 55,212.00 | 18,404.00 | 25.0% |
| Fund Revenues: | | 507,226.22 | 17,125.24 | 487,542.72 | 19,683.50 | 3.9% |

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 594 Capital Expenditures | | | | | | |
| 594 34 64 03 | Machinery & Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 594 Capital Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 597 Interfund Transfers | | | | | | |
| 597 04 04 58 | Transfer to Drainage Equip Res (458) | 68,150.00 | 17,038.00 | 51,113.00 | 17,037.00 | 25.0% |
| 597 Interfund Transfers | | 68,150.00 | 17,038.00 | 51,113.00 | 17,037.00 | 25.0% |
| 999 Ending Balance | | | | | | |
| 508 51 04 59 | Assigned End Cash & Invest | 439,076.00 | 0.00 | 0.00 | 439,076.00 | 100.0% |
| 999 Ending Balance | | 439,076.00 | 0.00 | 0.00 | 439,076.00 | 100.0% |
| Fund Expenditures: | | 507,226.00 | 17,038.00 | 51,113.00 | 456,113.00 | 89.9% |
| Fund Excess/(Deficit): | | 0.22 | 87.24 | 436,429.72 | | |

## 630 Agency Fund

| Revenues | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| **308 Beginning Balances** | | | | | | |
| 308 31 06 30 | Restricted Beg Cash & Invest | 55.56 | 0.00 | 55.56 | 0.00 | 0.0% |
| 308 Beginning Balances | | 55.56 | 0.00 | 55.56 | 0.00 | 0.0% |
| **380 Non Revenues** | | | | | | |
| 389 10 00 00 | Customer Deposits DONOTUSE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 389 20 00 00 | Retainage DONOTUSE | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 389 30 00 02 | Gun Permits | 0.00 | 537.00 | 7,921.75 | (7,921.75) | 0.0% |
| 389 30 00 03 | Building Fee St. Surcharge | 0.00 | 136.50 | 1,267.50 | (1,267.50) | 0.0% |
| 389 30 00 04 | Park Sales Tax And Other Sales Tax | 0.00 | 53.05 | 1,108.28 | (1,108.28) | 0.0% |
| 389 30 00 05 | Leasehold Excise Tax | 0.00 | 387.13 | 1,870.15 | (1,870.15) | 0.0% |
| 380 Non Revenues | | 0.00 | 1,113.68 | 12,167.68 | (12,167.68) | 0.0% |
| Fund Revenues: | | 55.56 | 1,113.68 | 12,223.24 | (12,167.68) | 0.0% |
| **Expenditures** | | **Amt Budgeted** | **September** | **YTD** | **Remaining** | |
| **580 Non Expeditures** | | | | | | |
| 588 50 06 30 | Prior Period Adj Acctging Change | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 589 10 00 00 | Customer Deposits | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 589 20 00 00 | Retainage | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 589 30 00 02 | Gun Permits | 0.00 | 2,393.00 | 7,967.25 | (7,967.25) | 0.0% |
| 589 30 00 03 | Building Fee St. Surcharge | 0.00 | 190.00 | 1,131.00 | (1,131.00) | 0.0% |
| 589 30 00 04 | Park Sales Tax And Other Sales Tax | 0.00 | 280.40 | 1,000.90 | (1,000.90) | 0.0% |
| 589 30 00 05 | Leasehold Excise Tax | 0.00 | 0.00 | 1,084.98 | (1,084.98) | 0.0% |
| 580 Non Expeditures | | 0.00 | 2,863.40 | 11,184.13 | (11,184.13) | 0.0% |
| **999 Ending Balance** | | | | | | |
| 508 31 06 30 | Restricted End Cash & Invest | 56.00 | 0.00 | 0.00 | 56.00 | 100.0% |
| 999 Ending Balance | | 56.00 | 0.00 | 0.00 | 56.00 | 100.0% |
| Fund Expenditures: | | 56.00 | 2,863.40 | 11,184.13 | (11,128.13) | 0.0% |
| Fund Excess/(Deficit): | | (0.44) | (1,749.72) | 1,039.11 | | |

| Fund | | Revenue | September | Received | | Expenditures | September | Spent | |
|---|---|---|---|---|---|---|---|---|---|
| 001 | General Fund | 11,484,588.89 | 420,511.84 | 11,186,710.04 | 2.6% | 11,505,624.00 | 626,618.34 | 4,818,639.91 | 58.1% |
| 101 | Street Fund | 860,521.87 | 151,953.88 | 683,690.31 | 20.5% | 860,522.00 | 58,590.14 | 440,441.38 | 48.8% |
| 102 | Street Impact Fee Fund | 1,079,878.24 | 100,822.68 | 1,054,982.28 | 2.3% | 1,079,878.00 | 0.00 | 99,600.00 | 90.8% |
| 103 | Street Construction Fund | 2,288,544.58 | -2,465.77 | 1,691,786.31 | 26.1% | 2,288,545.00 | 39,798.85 | 892,685.15 | 61.0% |
| 104 | Park And Trail Improvement Fund | 4,118,983.64 | 209,114.56 | 2,145,047.29 | 47.9% | 4,118,984.00 | 86,290.03 | 247,409.53 | 94.0% |
| 105 | Fire Impact Fees | 0.00 | 3,723.39 | 3,723.39 | 0.0% | 0.00 | 0.00 | 0.00 | 100.0% |
| 106 | Park Impact Fees | 163,591.73 | 53,388.73 | 177,056.67 | 0.0% | 163,592.00 | 35,000.00 | 105,000.00 | 35.8% |
| 107 | Equipment Reserve Fund | 712,338.27 | 37,858.96 | 692,032.08 | 2.9% | 712,338.00 | 0.00 | 77,157.37 | 89.2% |
| 108 | Transportation Sales Tax Fund | 1,321,099.40 | 43,232.89 | 1,266,762.09 | 4.1% | 1,321,099.00 | 75,000.00 | 859,600.00 | 34.9% |
| 109 | Contingency Fund | 481,289.04 | 11,171.03 | 464,637.94 | 3.5% | 481,289.00 | 0.00 | 0.00 | 100.0% |
| 110 | Building Improvement Fund | 2,883,986.86 | -8,423.76 | 2,875,668.60 | 0.3% | 2,883,987.00 | 11,265.47 | 21,031.87 | 99.3% |
| 115 | Tourism And Promotion | 110,850.68 | 6,450.00 | 22,878.76 | 79.4% | 110,851.00 | 5,447.99 | 60,804.08 | 45.1% |
| 120 | REET - Capital Improvements | 1,503,974.88 | 21,155.75 | 1,499,750.72 | 0.3% | 1,503,975.00 | 50,000.00 | 150,000.00 | 90.0% |
| 121 | REET - Growth Management | 1,676,359.71 | 21,107.90 | 1,655,200.07 | 1.3% | 1,676,360.00 | 102,916.00 | 342,083.00 | 79.6% |
| 205 | Debt Service Fund | 21,035.71 | -57.19 | 20,979.73 | 0.3% | 381.00 | 0.00 | 0.00 | 100.0% |
| 401 | Sewer Fund | 4,894,989.21 | 251,899.83 | 4,244,516.10 | 13.3% | 4,894,990.00 | 500,990.18 | 2,755,631.85 | 43.7% |
| 403 | Sewer Construction Fund | 6,319,201.15 | 290,965.28 | 6,056,898.49 | 4.2% | 6,319,201.00 | 93,881.14 | 1,735,244.00 | 72.5% |
| 405 | Sewer Plant Investment Fund | 542,698.26 | 78,427.93 | 525,104.16 | 3.2% | 542,698.00 | 0.00 | 0.00 | 100.0% |
| 410 | Drainage Fund | 1,935,733.49 | 113,274.69 | 1,722,230.03 | 11.0% | 1,935,733.00 | 310,051.22 | 1,205,506.79 | 37.7% |
| 411 | Drainage Construction Fund | 5,838,339.16 | 3,825,893.70 | 5,418,956.56 | 7.2% | 5,838,339.00 | 519,483.90 | 672,941.61 | 88.5% |
| 412 | Drainage Plant Investment Fund | 138,049.26 | 57,664.02 | 163,433.40 | 0.0% | 138,049.00 | 0.00 | 0.00 | 100.0% |
| 421 | Water Fund | 3,406,815.91 | 246,109.44 | 3,002,177.31 | 11.9% | 3,406,816.00 | 256,560.29 | 1,794,322.80 | 47.3% |
| 422 | Water Construction Fund | 2,472,538.19 | 26,928.62 | 2,415,196.53 | 2.3% | 2,472,538.00 | 9,363.04 | 151,955.26 | 93.9% |
| 423 | Cedar Home Plant Investment | 349,353.02 | -979.46 | 338,232.72 | 3.2% | 349,353.00 | 2,500.00 | 7,500.00 | 97.9% |
| 424 | Water Plant Investment Fund | 945,970.18 | 69,108.64 | 851,303.82 | 10.0% | 945,970.00 | 0.00 | 0.00 | 100.0% |
| 451 | Water Bond Reserve | 0.00 | 0.00 | 0.00 | 100.0% | 0.00 | 0.00 | 0.00 | 100.0% |
| 452 | Sewer Bond Reserve | 0.00 | 0.00 | 0.00 | 100.0% | 0.00 | 0.00 | 0.00 | 100.0% |
| 457 | Sewer Equipment Reserve | 773,532.73 | 24,193.90 | 743,854.39 | 3.8% | 773,533.00 | 0.00 | 0.00 | 100.0% |
| 458 | Drainage Equipment Reserve | 406,081.66 | 28,103.21 | 376,184.45 | 7.4% | 406,082.00 | 0.00 | 25,697.77 | 93.7% |
| 459 | Water Equipment Reserve | 507,226.22 | 17,125.24 | 487,542.72 | 3.9% | 507,226.00 | 17,038.00 | 51,113.00 | 89.9% |
| 630 | Agency Fund | 55.56 | 1,113.68 | 12,223.24 | 0.0% | 56.00 | 2,863.40 | 11,184.13 | 0.0% |
| | | 57,237,627.50 | 6,099,373.61 | 51,798,760.20 | 9.5% | 57,238,009.00 | 2,803,657.99 | 16,525,549.50 | 71.1% |

**CITY OF STANWOOD**
**CITY COUNCIL**
**AGENDA STAFF REPORT**

**ITEM NUMBER:** 2

**DATE:** October 27th, 2022

**SUBJECT:** City Attorney Contract 2023-2026

**CONTACT PERSON:** David Hammond, Finance Director

**ATTACHMENTS:** A – Thompson, Guildner & Assoc. Proposal
B – Professional Services Agreement

---

## PURPOSE

The purpose of this item is whether the Council should authorize the mayor to sign a four-year professional services agreement with Thompson, Guildner & Associates, Inc. P.S. to provide general municipal attorney services.

## BACKGROUND

The law firm of Weed, Graafstra, and Associates, P.S. provided municipal attorney services to the city since from 2004 to April of 2021, when Weed, Graafstra, and Associates changed their name to Thompson, Guildner & Associates, Inc. P.S. With the current City Attorney contract expiring on December 31, 2022, staff issued a Request for Proposals (RFP) on August 23, 2022. Proposals were due on September 23, 2022, the city received one proposal from Thompson, Guildner & Associates.

The Mayor and staff reviewed the proposal and found it responsive to the RFP. Considering the city's satisfaction with work performed by Thompson, Guildner & Associates over the past eighteen months, recommend entering into this proposed contract.

## DISCUSSION

The municipal attorney is an essential member of the municipal team for purposes of managing legal affairs, risk management and assisting the city in making legally sound policy decisions. The selection and continuity of the city attorney is one of the most important decisions for a City Council. General municipal attorney services include attending council meetings, legal services to the Mayor, City Council and staff, preparation and review of ordinances, resolutions, agreements and other legislative documents, and legal representation in civil matters such as land use hearings and appeals.

Although the firm name has changed, the history and service of the attorneys have not. The firm has specialized in providing municipal law services for cities, towns, and special purpose districts since the 1960s. Nikki Thompson, the city's primary attorney, has been in practice since 2006 and her practice has been public agency focused since 2011. She has broad experience in all areas of municipal law. Emily Guildner and Noel Treat, the city's designated secondary attorneys both have extensive experience in all areas of municipal law. Emily also specializes in public records request fulfillment and Noel has extensive human resources and employment law experience.

## ANALYSIS

The following rates will apply under the agreement.

| Description | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|
| Hourly Rate | $250 | $258 | $266 | $274 |
| Investigator Services Per Hour Rate | $190 | $196 | $202 | $208 |
| Paralegal Services Per Hour Rate | $168 | $173 | $178 | $183 |

## RECOMMENDATION

**Staff Recommendation:**

1. Review and discuss the Professional Services Agreement with Thompson, Guildner & Associates.
2. Provide a recommendation to the full Council regarding the proposed city attorney retainer agreement (Attachment A) for calendar years 2023-2026.

Trusted Guidance

**THOMPSON GUILDNER & ASSOCIATES INC. P.S.**
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(1) Cover Letter

*Thompson, Guildner & Associates, Inc.*, P.S. is pleased to submit this proposal for City Attorney Services. Previously known as *Weed, Graafstra & Associates, Inc.*, P.S., our Firm has been in the business of providing legal services to municipalities, ports, sewer and water utilities, fire districts, utility districts, and other special purpose districts for over 50 years. Many of our current and former municipal clients have functional similarities to the City of Stanwood. Our attorneys bring a wealth of experience in the field of municipal law and are well qualified to continue providing City Attorney Services to the City of Stanwood.

For the purposes of this submittal, please contact Nikki Thompson as follows:

Nikki Thompson, Partner
Thompson, Guildner & Associates, Inc. P.S.
110 Cedar Ave, Suite 102
Snohomish, WA 98290
(360) 568-3119 phone & fax
nikkit@trustedguidancelaw.com

Respectfully,

Nikki Thompson

Nikki Thompson
Partner
Thompson, Guildner & Associates, Inc. P.S.

Enclosed:
(2) Description of Our Firm
(3) Provision of Required Legal Services
(4) Compensation

(5) References
(6) Disclosure
(7) Description of Experience with Unions, Human Resources, Employment Law, etc.
(8) Description of Experience with Public Records Requests
(9) Description of Experience Reducing Liability/Exposure to the City
(10) Statement of Contract Compliance
(11) Certification

Trusted Guidance

THOMPSON GUILDNER
& ASSOCIATES INC. P.S.
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(2) Description of Our Firm

**Firm Overview**

While *Thompson, Guildner & Associates, Inc.*, P.S. is physically located in Snohomish, our clients are geographically diverse. We utilize technology to drive down the costs of our representation and to represent clients throughout the state in a cost effective and efficient manner.

The majority of our Firm's work is, and always has been, on behalf of municipal clients. The Firm represented the City of Marysville from 1972-2015, and the City of Snohomish continuously since 1974. The Firm also represents the Cities of Granite Falls, Sedro-Woolley, and Leavenworth, as well as the Towns of Coupeville and Darrington, Olympic View Water & Sewer District, Highland Water District, the Port of Coupeville, and the Snohomish Health District. We have in the past provided and continue to provide municipal representation on special projects to the Cities of Sultan, Edmonds, Mountlake Terrace, Sumner, Tumwater, Wenatchee, Chelan, Issaquah, and the Snohomish County Public Utility District.

By virtue of our roles as city attorneys, we collectively spend a great deal of time immersed in every aspect of our clients' municipal codes. The Firm can perform any municipal legal need including contract review, ordinance drafting, labor relations and personnel issues, public works bidding and purchasing, real estate transactions, acquisitions and condemnations, open public meetings and public records requests, code enforcement, and land use matters.

The primary assigned attorney for the City of Stanwood would be Partner Nikki Thompson. Nikki has an established history serving as primary general counsel for public clients both in-house and with our Firm, and has extensive experience in all areas of municipal law, with an additional focus on labor relations and personnel matters. The secondary assigned attorneys for the City of Stanwood would be Partner Emily Guildner and Of Counsel Attorney Noel Treat. Emily has extensive experience in all areas of municipal law and also specializes in public records requests fulfillment. Noel also has significant municipal law experience, in addition to extensive human resources and employment law experience in the public sector.

*Thompson, Guildner & Associates, Inc.* P.S. has a dedicated team of attorneys who each have considerable experience in all areas of municipal and public entity law. Our biographies below demonstrate the depth of our municipal experience and our ability to perform the requested City Attorney Services.

### Identification of Attorneys and staff who would provide City Attorney Services to the City of Stanwood

| | |
|---|---|
| Designated Primary Attorney: | Nikki Thompson, Partner |
| Designated Secondary Attorneys: | Emily Guildner, Partner and Noel Treat, Of Counsel |
| Additional Attorney Team: | Thom H. Graafstra, Of Counsel<br>Erin Lewis, Senior Associate<br>Anna Thompson, Senior Associate<br>Tara Kalar, Senior Associate |
| Support Staff Team: | Lisa Powers, Legal Investigator<br>Karen LeClaire, Billing Specialist<br>Sarah Crow, Paralegal<br>Mara Powers, Paralegal<br>Lisa Felix, Business Development Coordinator |

**Nikki Thompson.** Nikki Thompson has been in practice since 2006. Her practice has been public agency focused since 2011 when she became the prosecutor for the City of Oak Harbor. Nikki has broad experience in all areas of municipal law, including contract review, ordinance drafting, labor relations and personnel issues, public works bidding and purchasing, real estate transactions, open public meetings and public records, code enforcement, and land use matters. Nikki spent the five years preceding her employment with *Thompson, Guildner & Associates, Inc.*, P.S. as the City of Oak Harbor's City Attorney. Nikki served as counsel for all departments, including Public Works, Development Services, Finance, Administration, Police, Fire, Human Resources, Marina, Senior Services, and City Council. Nikki currently serves as the City Attorney for the City of Sedro-Woolley, the City Attorney for the City of Stanwood, and shares responsibility for the representation of the City of Snohomish, Town of Darrington, Town of Coupeville, and the Snohomish Health District. She also represents municipalities in pending litigation and assists municipalities in the implementation of risk management best practices. Nikki prides herself on working effectively and collaboratively with department heads, staff, elected officials, and members of the public.

Professional Organizations:

- Washington State Bar Association
- Washington Association of Municipal Attorneys (WSAMA)
- Snohomish County Bar Association

Education:
- University of Washington, B.A. 2002
- Seattle University, J.D. 2006

**Emily Guildner.** Emily Guildner currently serves as the City of Snohomish City Attorney and shares responsibility for the representation of Olympic View Water and Sewer District and the City of Carnation. Her practice focuses on assisting municipal clients with a variety of matters including complex public records requests, contract review, first amendment issues, and code enforcement. She handles litigation for municipal clients and private clients on matters related to real estate, land use, code enforcement and contract disputes. Emily recently took on the extensive task of reviewing the City of Snohomish's municipal code for changes required due to a change in the form of government. She has also assisted in auditing, advising and revising several clients' sign codes in the wake of Reed v. Town of Gilbert, including the City of Leavenworth and the City of Snohomish. In addition, Emily serves as lead enforcement counsel for the Snohomish Health District, and as Thom H. Graafstra's assistant counsel to the City of Leavenworth, the City of Granite Falls, and Eastmont Parks District.

Professional Organizations:
- Contributing author, Violations of the Right to Access Clean Water and Sanitation in Belize, International Human Rights Clinic Willamette University College of Law (2013)
- Washington State Bar Association
- Washington State Association of Municipal Attorneys (WSAMA)
- Snohomish County Bar Association
- WSAMA Speaker April 2019

Education:
- Pacific Lutheran University, B.A. 2009
- Willamette University College of Law, J.D. 2013

**Noel Treat.** Noel Treat joined *Thompson, Guildner & Associates, Inc.* P.S. as Of Counsel in June of 2022. Noel has over 25 years of extensive experience in the legal, management, and policy issues facing local governments. He has held several senior legal counsel roles including General Counsel to Seattle Public Schools, Senior Civil Deputy and Section Head for the King County Prosecuting Attorney's Office, and City Attorney for several cities. He also has deep leadership experience in local government including serving as the City Manager for Mercer Island, Chief Human Resource Officer for Seattle Public Schools, and Chief of Staff for the King County Executive, among other positions. Noel has broad experience advising local government in everything from complex real estate transactions, employment law issues, politically sensitive investigations, contracts, Open Public Meetings Act questions, and much more. Noel is the Firm's lead attorney for Olympic View Water and Sewer District and Marysville Fire District. He also provides general counsel work for Northshore School District, in addition to conflict counsel work for multiple school districts. He is a member of the Council of School Attorneys and a past member of several city manager associations. Noel was admitted to practice in Washington State in 1995.

Professional Organizations:

- Washington State Bar Association
- Council of School Attorneys

Education:

- Colorado College, B.A. cum laude 1992
- University of Arizona, J.D. 1995

**Thom H. Graafstra.** Thom H. Graafstra's practice focuses on all areas of municipal law, including land use, open public meetings, public records, and tort and litigation defense. Thom also represents private clients in real estate and commercial matters. Thom currently serves as City Attorney for the Cities of Leavenworth and Granite Falls, Attorney for Eastmont Parks and Recreation District, and as special counsel for other business and government agencies as needed. He has done many large projects over his career, including twice serving as Counsel for the City of Everett Charter Review Commission. He also has done work for numerous other cities and special purpose districts in Washington over his 42-year career.

Professional Organizations:

- Washington State Bar Association
- Washington State Association of Municipal Attorneys (WSAMA)
- Real Property and Probate Section
- Snohomish County Bar Association

Education:

- University of Washington, B.A. 1973
- University of Washington, J.D. 1976

**Erin Lewis.** Erin Lewis joined the Firm as a Senior Associate in January 2022. She started her career in 2006 as a Rule 9 prosecutor for the City of Spokane. Erin was hired by the Island County Prosecutors Office where she worked in the District Court division before advancing to managing juvenile court matters, felony matters, therapeutic courts, paternity establishment, child support actions, and civil commitments. From 2013 to 2021, Erin served the City of Oak Harbor as City Prosecutor/Assistant City Attorney. During her time with Oak Harbor, Erin handled prosecution, advised law enforcement on legal updates, and served as a member of the multi-agency domestic violence task force. Additionally, Erin has experience in contract review, land use, code enforcement, and complex public records requests.

Professional Organizations:

- Washington State Bar Association

Education:

- Montana State University, B.S. 2001
- Gonzaga University, J.D. 2007

**Anna Thompson.** Anna Thompson joined the Firm as a Senior Associate in March 2022. Anna began practicing family law in Island and Skagit Counties in 2012. In 2014, she transitioned to employment with the City of Oak Harbor, serving in multiple roles including City Clerk, Public Records Officer, and Assistant City Attorney. In 2021, she accepted a Deputy Prosecuting Attorney position at Skagit County Prosecutor's Office. Anna has a wide range of experience in the civil, criminal, and municipal law fields. Oak Harbor presented a plethora of legal and municipal experiences where she handled municipal business functions involving public meetings, records retention, public records requests, business licensing, project management, and city legal matters including legal research and writing, contract review, drafting ordinances and resolutions, legal memos, and litigation. Her unique combination of work experience that involves diverse practice areas as well as municipal experience working directly with elected officials and face-to-face communication with the public adds creative and interpersonal qualities to the firm. Anna was admitted to practice in Washington State in 2012. Although they share a surname, Partner Nikki Thompson and Anna are not related.

Professional Organizations:

- Washington State Bar Association
- Island County Bar Association
- Washington State Association of Municipal Attorneys (WSAMA)
- International Institute of Municipal Clerks

Education:

- Pensacola Christian College, B.S. 2007
- Liberty University School of Law, J.D. 2011

**Tara Kalar.** Tara Kalar joined the Firm as a Senior Associate in May 2022. Tara has experience in the legal offices of the Minnesota Department of Revenue, the Minnesota Department of Transportation, the Minnesota Department of Human Services and the University of Minnesota Humphrey School of Public Affairs Roy Wilkins Center for Human Relations and Social Justice. Tara has a wide range of experience in administrative law including advising state agencies with regard to records retention, public records requests, and state agency legal matters including legal research and writing, contract review, drafting proposed legislation, and legal memos. Tara was a recipient of the 2016 Governor's Award for Continuous Improvement in State Government presented by Minnesota Governor Mark Dayton. Tara is admitted in Minnesota and Washington.

Professional Organizations:

- Washington State Bar Association
- American Bar Association
- FBI Human Rights and Special Prosecutions Section Volunteer Attorney

Education:

- University of Minnesota, Twin Cities, B.A. 2007
- William Mitchell College of Law, J.D. 2012

**Support Staff.** The Firm currently employs four support staff members who support the attorneys and clients directly. We also employ a former police detective who serves as a legal investigator in support of our attorney's investigative work for our clients. Paralegal and legal investigator hours are billed as described in attachment (4) Compensation.

Trusted Guidance

THOMPSON GUILDNER
& ASSOCIATES INC. P.S.
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(3) Provision of Required Legal Services

*Thompson, Guildner & Associates, Inc.*, P.S. understands the scope of work for City Attorney Services for the City of Stanwood to be as follows:

> SCOPE OF WORK: CITY ATTORNEY
> The City Attorney provides legal advice, counsel, services, consultation, and opinions to the Mayor, City Council, City Administrator, and other City Management staff, on the full scope of civil municipal legal assignments, including but not limited to: all matters related to the Stanwood Municipal Code; state statutes and rules related to Code cities; ordinances and resolutions of the Council; land use planning; compliance with City, state and federal regulatory requirements; intergovernmental agreements; laws against discrimination; public private development partnerships; construction of public works; utility regulations and operations; purchasing and procurement; leasing; purchase and sale of property; employment legal matters; public disclosure issues; Open Public Meetings Act requirements; municipal risk and tort law. Support of the code enforcement and nuisance abatement function is also included in the City Attorney scope. The City Attorney's advice includes methods to avoid civil litigation.

1. Furnishes legal representation at all regular City Council meetings, and at other meetings when requested.
2. Appears before courts and administrative agencies to represent the City's interests. Furnishes legal representation at all regular City Council meetings, and at other meetings when requested.
3. Advises Code Enforcement on the interpretation and applicability of code provisions, the conduct of investigations, civil infraction preparation, nuisance abatement, and related matters.
4. Prepares and reviews ordinances and resolutions, and other documents for legal correctness and acceptability.

5. Assists City officials and employees to maintain awareness of ethical standards and appearance of fairness standards, and to avoid potential conflicts of interest, prohibited transactions and the appearance of prohibited transactions.
6. Assists City officials and employees to understand the legal roles and duties of their respective offices and interrelationships with others.
7. Provides the Mayor and City Council with guidance as to Robert's Rules of Order and related procedural matters relating to Council meetings.
8. Prepares legal opinions and memoranda at the request of the City or the Council.
9. Provides the Mayor, City Council, and administration a legal perspective and advice on various governmental issues.
10. Maintain knowledge of issues facing the City and be prepared to offer timely legal opinions within a pre-established response process.
11. Reviews and/or draft contracts, in whole or in part, and activities incidental or related thereto, including, but not necessarily limited to, real-estate transactions, interlocal agreements, labor agreements, professional services, purchasing, service or product contracts, as requested. May assist in negotiation of such contracts and/or agreements as requested.
12. Performs other legal services and tasks, as assigned by the Mayor or Designee.

Our Firm is committed to fulfilling these services and being fully available to serve the City of Stanwood. While our physical office is located an approximate 45-minute drive from Stanwood City Hall, we are always available remotely. We adapted our practices during the COVID-19 pandemic to make the best use of the available technology, and are able to attend meetings and communicate with staff fully remotely when necessary. Our Firm believes in providing legal services to our clients as a team. While Partner Nikki Thompson will be the primary assigned attorney, the other attorneys in the Firm are available at a moment's notice to step in and provide the same high caliber level of service. Over the course of the past year, each member of our team has done work for the City of Stanwood. Our team approach is intended to help the City feel confident and comfortable reaching out to any of us to receive a quick response.

Trusted Guidance

**THOMPSON • GUILDNER & ASSOCIATES INC. P.S.**
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(4) Compensation

*Thompson, Guildner & Associates, Inc.,* P.S. offers an hourly rate to our regular municipal clients. Our Attorneys' services shall be charged at the rate of $250.00 per hour for 2023 to provide the requested City Attorney Services to the City of Stanwood. This proposed hourly rate applies to all attorneys in the Firm.

If our legal investigator is used for interviews and other related investigative work, the rate will be charged at $190.00 per hour for 2023. If one of our paralegals is used for research, compilation and organization of data, drafting documents, or assistance in preparation of reports, the paralegal rate will be charged at $168.00 per hour for 2023. Our Firm uses paralegals whenever appropriate to keep costs low. All time shall be accounted for and billed to the tenth (1/10) of the hour for attorneys, our legal investigator, and paralegals.

These hourly rates for attorneys, our legal investigator, and paralegals are valid for the year 2023. Rates will increase at a rate of three percent (3%) per annum, rounded to the nearest whole dollar amount. The rates therefore for the following years would be:

**2023** $ 250.00 per hour attorney services
$ 190.00 per hour legal investigator services
$ 168.00 per hour paralegal services

**2024** $ 258.00 per hour attorney services
$ 196.00 per hour legal investigator services
$ 173.00 per hour paralegal services

**2025** $ 266.00 per hour attorney services
$ 202.00 per hour legal investigator services
$ 178.00 per hour paralegal services

**2026** $ 274.00 per hour attorney services
$ 208.00 per hour legal investigator services
$ 183.00 per hour paralegal services

The Firm will request reimbursement of direct expenses incurred and costs advanced, including but not limited to court costs, filing fees, witness fees, recording fees, copying expenses at cost, legal research fees, the cost of travel (billed one way at the hourly rate), lodging and tuition relating to meetings of the Association of Washington Cities and Association of Municipal Attorneys which shall be pro-rated. The cost of travel applies to regular reoccurring meetings held at the City's primary offices and all other travel as required during the normal course of City Attorney services and representation. Ordinary law office operating expenses, such as rent and secretarial services, shall not be compensated or reimbursed.

If third party costs are incurred by either the City or our Firm, paralegals will obtain multiple quotes whenever possible to obtain a cost-effective service from third parties. Costs over $300.00 will be discussed with and approved by the appropriate City representative prior to being incurred. This will ensure that there are no disputes over costs charged or incurred for the City.

Our Firm's billing system provides clear and easy to understand invoicing, with separate accounts for administrative billing, litigation billing, and public records billing. We can open as many separate accounts as needed to ensure that billing is simple for the City representatives to apply appropriate funds. This system paired with our straightforward rates will reduce or remove any uncertainty with bills received by our office.

Our Firm will be able to attend in-person meetings held at the City's primary offices. If the City prefers the use of technology to save travel time fees, we are happy to accommodate virtual attendance as well. Our office is equipped with video conferencing capability so that our attendance can be either in person or virtual as requested by the City.

In conclusion, we are excited about this opportunity and are confident that we can provide cost-effective and high-quality legal services to the City of Stanwood.

Trusted Guidance

**THOMPSON GUILDNER**
**& ASSOCIATES INC. P.S.**
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(5) References

*Thompson, Guildner & Associates, Inc.*, P.S. provides service to each of the following clients. Please feel free to contact anyone of the following clients to request a reference for our Firm.

- City of Sedro-Woolley
  - 325 Metcalf Street
    Sedro-Woolley, WA 98284
  - Julia Johnson, Mayor, 360-855-3160, swmayor@sedro-woolley.gov
- City of Snohomish
  - P.O. Box 1589
    116 Union Avenue
    Snohomish, WA 98291
  - Linda Redmon, Mayor, 360-282-3154, redmon@snohomishwa.gov
- Town of Darrington
  - 1005 Cascade St.
    PO Box 397
    Darrington, WA 98241
  - Dan Rankin, Mayor, 360-436-1131, dan.rankin@darringtonwa.us

**Active Clients:**
- Active government clients: 18
  - ✓ Of which are Washington State City/Town clients: 12
- Private/corporate clients: 39
- **Total Active Clients: 57**

THOMPSON GUILDNER
& ASSOCIATES INC. P.S.
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(6) Disclosure

There are no judgments or lawsuits against *Thompson, Guildner & Associates, Inc.*, P.S., or any attorney of the Firm. There is no anticipated or pending litigation or judgments involving our Firm or attorneys. There are no anticipated or pending complaints to the Washington State Bar Association. The Firm, its attorneys, and its employees have no current or foreseeable material assignments or relationships with any entity, state, or local government, elected official, or other person or entity that may constitute or create the appearance of a conflict of interest.

Trusted Guidance

THOMPSON GUILDNER
& ASSOCIATES INC. P.S.
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(7) Description of Experience with Unions, Human Resources, Employment Law, etc.

The attorneys of *Thompson, Guildner & Associates, Inc.*, P.S., have extensive experience with collective bargaining unit negotiations, human resource and employment law, and addressing employee grievances. Our proposed lead attorney Partner Nikki Thompson worked extensively with public works, police, and fire unions during her tenure as an in-house city attorney prior to joining our Firm, and has continued to spearhead union negotiations with our public clients. Nikki serves as legal advisor to the Human Resources departments in Snohomish and Sedro-Woolley. Frequent legal issues addressed include union contract interpretation and advice, disciplinary processes, grievance processing, separation agreements, intersecting leave law questions (FMLA/PFML/PSL), pay and benefit questions, and much more. She recently negotiated on behalf of management during AFSCME and Teamsters negotiations and is currently bargaining with IAFF and a police guild. Nikki recently worked with co-counsels on negotiating the separation of a long-time public employee who had retained counsel due to grievances against the public employer. Of Counsel Attorney Noel Treat previously served as the Chief Human Resource Officer for Seattle Public Schools, and has extensive experience in employment investigations, labor relations and negotiations. Noel is currently serving as conflict counsel for multiple school districts and performing sensitive investigation work related to employee misconduct.

The Firm works in conjunction with the Association of Washington Cities, the Washington Cities Insurance Authority, and the Municipal Research and Services Center, and utilizes their training and education tools to benefit our public clients. We advise our clients on trainings to be taken by employees and managers, both from a risk management perspective and a corrective action perspective. We also customize training topics based upon our clients request related to employee relations and supervisor training. We recognize the importance of keeping our clients abreast of updates to employment law and providing the most up-to-date advice regarding this sensitive topic.

Trusted Guidance

**THOMPSON GUILDNER & ASSOCIATES INC. P.S.**
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(8) Description of Experience with Public Records Requests

*Thompson, Guildner & Associates, Inc.*, P.S., has substantial experience in the specialized field of public records requests. The State laws and best practices regarding public records requests have changed drastically throughout the Firm's history, and we have made it a priority to keep up to date on the latest laws, trends, and technology. Our Firm has served as the public records office for Snohomish County Public Facilities District for seven years, and we have served our public clients in their need to fulfill public records requests since our Firm's founding in the 1970s.

Each member of our Firm is trained to handle and advise clients on public records issues. Each attorney typically advises the clients for which they are the primary attorney on public records searches, responses, best practices, and litigation. Today, our Partner Emily Guildner is the public records specialist and oversees the fulfilment of many of our clients' requests. Paralegal Mara Powers assists Emily in searching client and Firm records and fulfilling requests. Senior Associate Attorney Anna Thompson previously served as an in-house Public Records Officer and works with Emily on fulfilling client public records requests. Many of our clients make use of GovQA public records software and we are trained in using this platform to fulfill public records requests.

Our Firm has assisted in more than ten public records requests in the past calendar year and has applied necessary redactions to more than 50,000 pages of documents and reviewed thousands more that did not require redactions. We provide the redacted documents with an explanation and redaction log for the monthly installments required by the cities we serve.

Trusted Guidance

**THOMPSON GUILDNER & ASSOCIATES INC. P.S.**
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(9) Description of Experience Reducing Liability/Exposure to the City

*Thompson, Guildner & Associates, Inc.*, P.S., prides ourselves on our Firm's focus on preemptive work with our clients to avoid litigation as much as possible. For our public clients, this often means projects such as code amendments, which will benefit the client in the long-term by staying in front of forthcoming legislative changes or case laws. When major Supreme Court cases come out, we complete code overhauls to ensure compliance. An example of these types of preemptive code amendments is Partner Emily Guildner has worked with clients on revising their sign codes in the wake of Reed v. Town of Gilbert. The Firm has also completed many code updates for the City of Sedro-Woolley in the past two years. In addition to code amendments, our Firm also works with clients on policy revisions such as public records policies, procurement policies, personnel policies, social media policies, wellness policies, special events permitting, and other specialized areas that allow us to help our clients avoid potential pitfalls.

Reducing our clients' liability and exposure is also a primary focus of our attendance at meetings, both public and staff. Whether we are attending in-person or remotely, we are preemptive in preparing for the meeting's agenda and what items may cause our clients undo exposure, and how to navigate those items. During open public meetings, when appropriate we counsel our clients in executive session as permitted by law, and help our clients avoid the dangers of discussing items during executive sessions that do not qualify.

The general counsel we offer our clients is perhaps our best tool in reducing their liability and exposure. We keep abreast of changes at the national, state, and county levels and work to make sure our clients stay informed of any statutory or case law changes that will impact them. Our regular counsel to our public clients' leadership is supplemented by trainings that we offer, either upon our clients' requests, or based on a need that we foresee. An example of training that we provide to leadership is Open Public Meetings Act (OPMA) and Public Records Act (PRA) training. We also provide training to elected officials on understanding their roles and responsibilities. We firmly believe that having strong policies, updated code, and training on both provide the foundation of a strong municipality.

THOMPSON GUILDNER
& ASSOCIATES INC. P.S.
110 Cedar Ave, Ste 102
Snohomish, WA 98290
360.568.3119
www.trustedguidancelaw.com

September 23, 2022

City of Stanwood
Attn: City Clerk
10220 270th St. NW
Stanwood, WA 98292

RE: Response to RFP for City Attorney Services
(10) Statement of Contract Compliance

Upon execution of a Professional Services Agreement between the City of Stanwood and *Thompson, Guildner & Associates, Inc., P.S.*, our Firm will provide proof of comprehensive insurance coverage. We will provide policy documentation and other proof of coverage as required.

# CERTIFICATION

I have read the Request for Proposal (RFP) for Legal Services and fully understand its intent. I understand that our ability to meet the criteria and provide the required services shall be reviewed by the City, which will develop a recommendation for City Council consideration regarding the selection of the firm that the City feels best matches the needs of the City. It is understood that all information included in, attached to, or required by this RFP shall become public record upon delivery to the City.

With my signature, I certify the following:

1. I am authorized to commit my firm to this Proposal and that the information herein is valid for 90 days from this date.
2. That all information presented herein is accurate and complete and that the services and equipment can be delivered as presented in this Proposal upon the City's request.
3. That I have had an opportunity to ask questions regarding this RFP and that those questions have been answered.
4. That I understand that any material omission of required forms or information may result in rejection of this Proposal as non-responsive.
5. That this Proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting an offer for this Proposal, and is in all respects fair and without collusion or fraud.
6. That the completion of the Proposal is a binding commitment to provide Legal Services as proposed therein.

Proposer Signature: ________________ Date: _23 September 2022 ____

Address: _110 Cedar Avenue, Suite 102, Snohomish, WA 98290______________

Print Name: _Nikki Thompson___________ Title: _Partner________________________

Phone: _360-568-3119 ________ Email: NikkiT@trustedguidancelaw.com

# PROFESSIONAL SERVICES AGREEMENT BETWEEN CITY OF STANWOOD, WASHINGTON AND THOMPSON, GUILDNER & ASSOCIATES, INC. P.S. FOR LEGAL SERVICES

**THIS AGREEMENT** ("Agreement") is made and entered into by and between the City of Stanwood, Washington, a Washington State municipal corporation ("City"), and Thompson, Guildner & Associates, Inc., P.S., a Washington Professional Services Corporation ("Consultant").

**NOW, THEREFORE**, in consideration of the terms, conditions, covenants and performances contained herein, the parties hereto agree as follows:

## ARTICLE I. PURPOSE

The purpose of this Agreement is to provide the City with general municipal legal services, as described in Article II. The general terms and conditions of the relationship between the City and the Consultant are specified in this Agreement.

## ARTICLE II. SCOPE OF SERVICES

The Scope of Services is attached hereto as **Exhibit "A"** and incorporated herein by this reference ("Scope of Services"). All services and materials necessary to accomplish the tasks outlined in the Scope of Services shall be provided by the Consultant unless noted otherwise in the Scope of Services or this Agreement. All such services shall be provided in accordance with the standards of the Consultant's profession.

## ARTICLE III. OBLIGATIONS OF THE CONSULTANT

**III.1 MINOR CHANGES IN SCOPE**. The Consultant shall accept minor changes, amendments, or revision in the detail of the Scope of Services as may be required by the City when such changes will not have any impact on the service costs or proposed delivery schedule. Extra work, if any, involving substantial changes and/or changes in cost or schedules will be addressed as follows:

> **Extra Work**. The City may desire to have the Consultant perform work or render services in connection with each project in addition to or other than work provided for by the expressed intent of the Scope of Services in the scope of services. Such work will be considered as extra work and will be specified in a written supplement to the scope of services, to be signed by both parties, which will set forth the nature and the scope thereof. All proposals for extra work or services shall be prepared by the Consultant at no cost to the City. Work under a supplemental agreement shall not proceed until executed in writing by the parties.

**III.2 WORK PRODUCT AND DOCUMENTS**. The work product and all documents produced under this Agreement shall be furnished by the Consultant to the City, and upon completion of the work shall become the property of the City, except that the Consultant may retain one copy of the work product and documents for its records. The Consultant will be responsible for the accuracy of the work, even though the work has been accepted by the City.

In the event that the Consultant shall default on this Agreement or in the event that this Agreement shall be terminated prior to its completion as herein provided, all work product of the Consultant, along with a summary of work as of the date of default or termination, shall become the property of the City. Upon request, the Consultant shall tender the work product and summary to the City. Tender of said work product shall be a prerequisite to final payment under this Agreement. The summary of work done shall be prepared at no additional cost to the City.

Consultant will not be held liable for reuse of documents produced under this Agreement or modifications thereof for any purpose other than those authorized under this Agreement without the written authorization of Consultant.

**III.3 TERM.** The term of this Agreement shall commence on **January 1, 2023 and shall terminate at midnight, December 31, 2026**. The parties may extend the term of this Agreement by written mutual agreement for two additional two-year terms (not to exceed eight years for the entire Agreement).

**III.4 NONASSIGNABLE**. The services to be provided by the Consultant shall not be assigned or subcontracted without the express written consent of the City.

**III.5 EMPLOYMENT**.

a. The term "employee" or "employees" as used herein shall mean any officers, agents, or employee of the of the Consultant.

b. Any and all employees of the Consultant, while engaged in the performance of any work or services required by the Consultant under this Agreement, shall be considered employees of the Consultant only and not of the City, and any and all claims that may or might arise under the Workman's Compensation Act on behalf of any said employees while so engaged, and any and all claims made by any third party as a consequence of any negligent act or omission on the part of the Consultant or its employees while so engaged in any of the work or services provided herein shall be the sole obligation of the Consultant.

c. Consultant represents, unless otherwise indicated below, that all employees of Consultant that will provide any of the work under this Agreement have not ever been retired from a Washington State retirement system, including but not limited to Teacher (TRS), School District (SERS), Public Employee (PERS), Public Safety (PSERS), law enforcement and fire fighters (LEOFF), Washington State Patrol (WSPRS), Judicial Retirement System (JRS), or otherwise. *(Please indicate No or Yes below)*

______ No employees supplying work have ever been retired from a Washington state retirement system.

______ Yes employees supplying work have been retired from a Washington state retirement system.

In the event the Consultant indicates "no", but an employee in fact was a retiree of a Washington State retirement system, and because of the misrepresentation the City is required to defend a claim by the Washington State retirement system, or to make contributions for or on account of the employee, or reimbursement to the Washington State retirement system for benefits paid, Consultant hereby agrees to save, indemnify, defend and hold City harmless from and against all expenses and costs, including reasonable attorney's fees incurred in defending the claim of the Washington State retirement system and from all contributions paid or required to be paid, and for all reimbursement required to the Washington

State retirement system. In the event Consultant affirms that an employee providing work has ever retired from a Washington State retirement system, said employee shall be identified by Consultant, and such retirees shall provide City with all information required by City to report the employment with Consultant to the Department of Retirement Services of the State of Washington.

**III.6 INSURANCE**.

a. **Insurance Term.** The Consultant shall procure and maintain for the duration of the Agreement, malpractice/professional liability insurance against damages and legal defense based upon alleged errors, omissions, or mistakes which may arise from or in connection with the performance of the work hereunder by the Consultant, its agents, representatives, or employees.

b. **No Limitation.** Consultant's maintenance of insurance as required by the agreement shall not be construed to limit the liability of the Consultant to the coverage provided by such insurance, or otherwise limit the City's recourse to any remedy available at law or in equity.

c. **Minimum Scope of Insurance - Consultant shall obtain insurance of the types described below:**

(1) Malpractice insurance for attorneys and/or law firms.

(2) Network Security, Cyber Crimes, Privacy, and Data Breach Response insurance.

(a) shall include, but not be limited to, coverage, including defense, for the following losses or services:

Liability arising from theft, dissemination, and/or use of City confidential and personally identifiable information, including but not limited to, any information about an individual maintained by the City, including (i) any information that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and (ii) any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information regardless of how or where the information is stored or transmitted.

Network security liability arising from (i) the unauthorized access to, use of, or tampering with computer systems, including hacker attacks; or (ii) the inability of an authorized third party to gain access to supplier systems and/or City data, including denial of service, unless caused by a mechanical or electrical failure; (iii) introduction of any unauthorized software computer code or virus causing damage to the City or any other third party data.

Lawfully insurable fines and penalties resulting or alleging from a data breach.

Event management services and first-party loss expenses for a data breach response including crisis management services, credit monitoring for individuals, public relations, legal service advice, notification of affected parties, independent information security forensics firm, and costs to resecure, re-create and restore data or systems.

d. **The minimum insurance limits shall be as follows:**
Consultant shall maintain the following insurance limits:

(1) Malpractice. $2,000,000 per claim and $2,000,000 as an annual aggregate.

(2) Network Security (Cyber) and Privacy Insurance shall be written with limits no less than $2,000.000 per claim $2,000,000 policy aggregate for network security and privacy coverage, $100,000 per claim for regulatory action (fines and penalties), and $100,000 per claim for event management services.

e. **Notice of Cancellation**. In the event that the Consultant receives notice (written, electronic or otherwise) that any of the above required insurance coverage is being cancelled and/or terminated, the Consultant shall immediately (within forty-eight (48) hours) provide written notification of such cancellation/termination to the City.

f. **Acceptability of Insurers**. Insurance to be provided by Consultant shall be with insurers with a current A.M. Best rating of no less than A:VII, or if not rated by Best, with minimum surpluses the equivalent of Best VII rating.

g. **Verification of Coverage.** In signing this agreement, the Consultant is acknowledging and representing that required insurance is active and current. Consultant shall furnish the City with original certificates and a copy of the amendatory endorsements, including but not necessarily limited to the additional insured endorsement, evidencing the insurance requirements of the Consultant before commencement of the work. Further, throughout the term of this Agreement, the Consultant shall provide the City with proof of insurance upon request by the City.

h. **Insurance shall be Primary - Other Insurance Provision**. The Consultant's insurance coverage shall be primary insurance as respect the City. Any Insurance, self-insurance, or self-insured pool coverage maintained by the City shall be excess of the Consultant's insurance and shall not contribute with it.

i. **Claims-made Basis**. Unless approved by the City all insurance policies shall be written on an "Occurrence" policy as opposed to a "Claims-made" policy. The City may require an extended reporting endorsement on any approved "Claims-made" policy.

j. **Failure to Maintain Insurance.** Failure on the part of the Consultant to maintain the insurance as required shall constitute a material breach of contract, upon which the City may, after giving five business days' notice to the Consultant to correct the breach, immediately terminate the contract or, at its discretion, procure or renew such insurance and pay any and all premiums in connection therewith, with any sums so expended to be repaid to the City on demand, or at the sole discretion of the City, offset against funds due the Consultant from the City.

k. **Public Entity Full Availability of Consultant Limits.** If the Consultant maintains higher insurance limits than the minimums shown above, the City shall be insured for the full available limits of Commercial General and Excess or Umbrella liability maintained by the Consultant, irrespective of whether such limits maintained by the Consultant are greater than those required by this contract or whether any certificate of insurance furnished to the Public Entity evidences limits of liability lower than those maintained by the Consultant.

l. **Safeguarding of Personal Information.** The Consultant shall not use or disclose Personal Information, as defined in RCW 19.255.010, in any manner that would constitute a violation of federal law or applicable provisions of Washington State law. Consultant agrees to comply with all federal and state laws and regulations, as currently enacted or revised, regarding data security and electronic data interchange of Personal Information.

The Consultant shall ensure its directors, officers, employees, subcontractors or agents use Personal Information solely for the purposes of accomplishing the services set forth in the Agreement.

The Consultant shall protect Personal Information collected, used, or acquired in connection with the Agreement, against unauthorized use, disclosure, modification or loss.

The Consultant and its sub-consultants agree not to release, divulge, publish, transfer, sell or otherwise make Personal Information known to unauthorized persons without the express written consent of City or as otherwise authorized by law.

The Consultant agrees to implement physical, electronic, and managerial policies, procedures, and safeguards to prevent unauthorized access, use, or disclosure of Personal Information.

The Consultant shall make the Personal Information available to amend as directed by City and incorporate any amendments into all the copies maintained by the Consultant or its subcontractors. Consultant shall certify its return or destruction upon expiration or termination of the Agreement and the Consultant shall retain no copies. If Consultant and City mutually determine that return or destruction is not feasible, the Consultant shall not use the Personal Information in a manner other than those permitted or authorized by state and federal laws.

The Consultant shall notify City in writing immediately upon becoming aware of any unauthorized access, use or disclosure of Personal Information. Consultant shall take necessary steps to mitigate the harmful effects of such use or disclosure. Consultant is financially responsible for notification of any unauthorized access, use or disclosure. The details of the notification must be approved by City. Any breach of this clause may result in termination of the Agreement and the demand for return of all Personal Information.

**III.6 DISCRIMINATION PROHIBITED AND COMPLIANCE WITH EQUAL OPPORTUNITY LEGISLATION**. The Consultant agrees to comply with equal opportunity employment and not to discriminate against client, employee, or applicant for employment or for services because of race, creed, color, religion, national origin, marital status, sex, sexual orientation, age or handicap except for a bona fide occupational qualification with regard, but not limited to, the following: employment upgrading; demotion or transfer; recruitment or any recruitment advertising; layoff or terminations; rates of pay or other forms of compensation; selection for training, rendition of services. The Consultant further agrees to maintain (as appropriate) notices, posted in conspicuous places, setting forth the provisions of this nondiscrimination clause. The Consultant understands and agrees that if it violates this nondiscrimination provision, this Agreement may be terminated by the City, and further that the Consultant will be barred from performing any services for the City now or in the future, unless a showing is made satisfactory to the City that discriminatory practices have been terminated and that recurrence of such action is unlikely.

**III.7 UNFAIR EMPLOYMENT PRACTICES**. During the performance of this Agreement, the Consultant agrees to comply with RCW 49.60.180, prohibiting unfair employment practices.

**III.10 LEGAL RELATIONS**. The Consultant shall comply with all federal, state and local laws and ordinances applicable to work to be done under this Agreement. The Consultant represents that the firm and all employees assigned to work on any City project are in full compliance with the statutes of the State of Washington governing activities to be performed and that all personnel to be assigned to the work required under this Agreement are fully qualified and properly licensed to perform the work to which they will be assigned. This Agreement shall be interpreted and construed in accordance with the laws of Washington. Venue for any litigation commenced relating to this Agreement shall be in Snohomish County Superior Court.

**III.11 INDEPENDENT CONTRACTOR**.

a. The Consultant and the City understand and expressly agree that the Consultant is an independent contractor in the performance of each and every part of this Agreement. The Consultant expressly represents, warrants and agrees that his status as an independent contractor in the performance of the work and services required under this Agreement is consistent with and meets the six-part independent contractor test set forth in RCW 51.08.195 or as hereafter amended. The Consultant, as an independent contractor, assumes the entire responsibility for carrying out and accomplishing the services required under this Agreement. The Consultant shall make no claim of City employment nor shall claim any related employment benefits, social security, and/or retirement benefits.

b. The Consultant shall be solely responsible for paying all taxes, deductions, and assessments, including but not limited to federal income tax, FICA, social security tax, assessments for unemployment and industrial injury, and other deductions from income which may be required by law or assessed against either party as a result of this Agreement. In the event the City is assessed a tax or assessment as a result of this Agreement, the Consultant shall pay the same before it becomes due.

c. The City may, during the term of this Agreement, engage other independent contractors to perform the same or similar work that the Consultant performs hereunder.

d. Prior to commencement of work, the Consultant shall obtain a business license from the City.

**III.12 CONFLICTS OF INTEREST.** The Consultant agrees to and shall notify the City of any potential conflicts of interest in Consultant's client base and shall obtain written permission from the City prior to providing services to third parties where a conflict or potential conflict of interest is apparent. If the City determines in its sole discretion that a conflict is irreconcilable, the City reserves the right to terminate this Agreement.

**III.13 CITY CONFIDENCES.** The Consultant agrees to and will keep in strict confidence, and will not disclose, communicate or advertise to third parties without specific prior written consent from the City in each instance, the confidences of the City or any information regarding the City or services provided to the City.

**III.14 SUBCONTRACTORS/SUBCONSULTANTS**.

a. The Consultant shall be responsible for all work performed by subcontractors/subconsultants pursuant to the terms of this Agreement.

b. The Consultant must verify that any subcontractors/subconsultants they directly hire meet the responsibility criteria for the project. Verification that a subcontractor/subconsultant has proper license and bonding, if required by statute, must be included in the verification process. The Consultant will use the following Subcontractors/Subconsultants or as set forth in Exhibit ____:

______________________________________________

______________________________________________

______________________________________________

c. The Consultant may not substitute or add subcontractors/subconsultants without the written approval of the City.

d. All Subcontractors/Subconsultants shall have the same insurance coverages and limits as set forth in this Agreement and the Consultant shall provide verification of said insurance coverage.

## ARTICLE IV. OBLIGATIONS OF THE CITY

**IV.1 PAYMENTS**.

a. The Consultant shall be paid by the City for services rendered under this Agreement as described in the Scope of Services and as provided in this section. Such payment shall be full compensation for work performed and services rendered and for all labor, materials, supplies, equipment and incidentals necessary to complete the work. In the event the City elects to expand the scope of services from that set forth in Exhibit A, the City shall pay Consultant a mutually agreed amount**.**

b. The City will pay timely submitted and approved invoices received before the 20th of each month within thirty (30) days of receipt.

**IV.2 CITY APPROVAL**. Notwithstanding the Consultant's status as an independent contractor, results of the work performed pursuant to this Agreement must meet the approval of the City, which shall not be unreasonably withheld if work has been completed in compliance with the Scope of Services and City requirements.

**IV.3 MAINTENANCE/INSPECTION OF RECORDS**.

a. The Consultant shall maintain all books, records, documents and other evidence pertaining to the costs and expenses allowable under this Agreement in accordance with generally accepted accounting practices. All such books and records required to be maintained by this Agreement shall be subject to inspection and audit by representatives of the City and/or the Washington State Auditor at all reasonable times, and the Consultant shall afford the proper facilities for such inspection and audit. Representatives of the City and/or the Washington State Auditor may copy such books, accounts and records where necessary to conduct or document an audit. The Consultant shall preserve and make available all such books of account and records for a period of three (3) years after final payment under this Agreement. In the event that any audit or inspection identifies any discrepancy in such financial records, the Consultant shall provide the City with appropriate clarification and/or financial adjustments within thirty (30) calendar days of notification of the discrepancy.

b. **Public Records.** The parties agree that this Agreement and records related to the performance of the Agreement are with limited exception, public records subject to disclosure under the Public Records Act RCW 42.56. Further, in the event of a Public Records Request to the City, the City may provide the Consultant with a copy of the Records Request and the Consultant shall provide copies of any City records in Consultant's possession, necessary to fulfill that Public Records Request. If the Public Records Request is large the Consultant will provide the City with an estimate of reasonable time needed to fulfill the records request.

## ARTICLE V. GENERAL

**V.1 NOTICES**. Notices shall be sent to the following address:

| | |
|---|---|
| City of Stanwood<br>Shawn Smith, City Administrator<br>10220 270th Street NW<br>Stanwood, WA 98292 | Thompson, Guildner & Associates, Inc., P.S.<br>Nikki Thompson, Partner<br>110 Cedar Ave, Suite 102<br>Snohomish, WA 98290 |

Receipt of any notice shall be deemed effective three (3) days after deposit of written notice in the U.S. mail with proper postage and address.

**V.2 TERMINATION**. The right is reserved by the City to terminate this Agreement in whole or in part at any time upon ten (10) calendar days' written notice to the Consultant.

If this Agreement is terminated in its entirety by the City for its convenience, the City shall pay the Consultant for satisfactory services performed through the date of termination in accordance with payment provisions of Section IV.1.

**V.3 DISPUTES**. The parties agree that, following reasonable attempts at negotiation and compromise, any unresolved dispute arising under this Agreement may be resolved by a mutually agreed-upon alternative dispute resolution of arbitration or mediation.

**V.4 EXTENT OF AGREEMENT/MODIFICATION**. This Agreement, together with attachments or addenda, represents the entire and integrated Agreement between the parties and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended, modified or added to only by written instrument properly signed by both parties.

**V.5 SEVERABILITY**

a. If a court of competent jurisdiction holds any part, term or provision of this Agreement to be illegal or invalid, in whole or in part, the validity of the remaining provisions shall not be affected, and the parties' rights and obligations shall be construed and enforced as if the Agreement did not contain the particular provision held to be invalid.

b. If any provision of this Agreement is in direct conflict with any statutory provision of the State of Washington, that provision which may conflict shall be deemed inoperative and null and void insofar as it may conflict, and shall be deemed modified to conform to such statutory provision.

**V.6 NONWAIVER**. A waiver by either party hereto of a breach by the other party hereto of any covenant or condition of this Agreement shall not impair the right of the party not in default to avail itself of any subsequent breach thereof. Leniency, delay or failure of either party to insist upon strict performance of any agreement, covenant or condition of this Agreement, or to exercise any right herein given in any one or more instances, shall not be construed as a waiver or relinquishment of any such agreement, covenant, condition or right.

**V.7 FAIR MEANING**. The terms of this Agreement shall be given their fair meaning and shall not be construed in favor of or against either party hereto because of authorship. This Agreement shall be deemed to have been drafted by both of the parties.

**V.8 GOVERNING LAW.** This Agreement shall be governed by and construed in accordance with the laws of the State of Washington.

**V.9 VENUE.** The venue for any action to enforce or interpret this Agreement shall lie in the Superior Court of Washington for Snohomish County, Washington.

**V.10 COUNTERPARTS**. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same Agreement.

**V.11 AUTHORITY TO BIND PARTIES AND ENTER INTO AGREEMENT**. The undersigned represent that they have full authority to enter into this Agreement and to bind the parties for and on behalf of the legal entities set forth below.

DATED this ______ day of ________________, 2022.

CITY OF STANWOOD

By________________________________
Sid Roberts, Mayor

THOMPSON, GUILDNER & ASSOCIATES, INC. P.S.

By ________________________________
Nikki Thompson, Partner

Approved as to form:

________________________________
Nikki Thompson, City Attorney

Attest:

________________________________
Lisa Sokolik, City Clerk

**Exhibit A**
**Scope of Services**

**CITY OF STANWOOD**
**FINANCE COMMITTEE**
**AGENDA STAFF REPORT**

**ITEM NUMBER:** 3

**DATE:** October 27, 2022

**SUBJECT:** Insurance Coverage Review

**CONTACT PERSON:** David A. Hammond, Finance Director

**ATTACHMENTS:** A – Washington City Insurance Authority Annual Review

## ISSUE

The issue for the finance committee is to review the city's insurance coverage for 2023.

## RECOMMENDATION

Review the city's insurance coverage and provide any recommendation to change the city's coverage for 2023.

## SUMMARY

The city is a member of Washington Cities Insurance Pool. The Washington Cities Insurance Authority (WCIA) is a municipal organization of Washington public entities that join together for the purpose of providing liability and property financial protection to its members. There are other city insurance pools operating in Washington State including Cities Insurance Authority of Washington (CIAW). However, the city has a long relationship with WCIA and has compared the cost of moving to another pool, which did not equate to projected savings.

WCIA was formed in 1981, as the first liability risk pool in Washington State. WCIA was created in 1981 by Interlocal Agreement, as authorized under RCW 48.62 and 39.34, by nine Puget Sound cities. The Pool now serves over 150 members. Membership solely consists of local government entities and their related regional interlocal agencies (such as Transportation Benefit Districts); allowing strategic and short-term expertise to respond specifically to member needs. Each member appoints a delegate representative to the WCIA Board of Directors. Delegates elect pool officers and Executive Committee members on a merit basis. David Hammond is the city's delegate.

The pool offers the largest self-insurance layer of any Washington State Pool consistently funded at above 95% actuarial level. WCIA offers members additional services such as risk management education and comprehensive risk field services. These services combined with claims and litigation assistance, allows the WCIA team to respond effectively to member needs. WCIA intentionally assumes the "working layer of losses" with limited reliance upon reinsurance for catastrophic losses. All of this makes for a complete pre and post loss management program.

Within the Pool, members are divided into actuarial groups based on city population and number of employees. The city's insurance rates are partially based on the number of claims and losses experienced by the group, as well as by the claims experience of the city. This ensures the city is not underwriting larger cities with different loss experiences. There are 38 members in the city's actuarial group including La Conner, Snohomish, Woodinville, Leavenworth, Brier and Kenmore.

Each year, Pool members adopt a "Compact" outlining minimum member requirements and annual "audit" topics. The purpose of the Compact is to ensure members are doing everything possible to reduce member risk and claims.

The annual Compact also requires city staff and the city attorney to attend three WCIA educational sessions. Each year city staff must take one class from the CORE topics including: employment; land use; and contract insurance and indemnification requirements. City staff attended seven qualified trainings. Additional trainings have been reimbursed by WCIA including pesticide certification, certified playground safety and the APWA public works essentials course.

**FISCAL IMPACT**

Since 2012, the City has maintained a $25,000 the property insurance deductible. The cost savings to maintain this level in 2023 is $9,233, as compared to reducing it to $5,000. The insured value of city property is over $54 million. For auto (and equipment) the city has a $5,000 deductible. The city could increase the auto deductible from $5,000 to $25,000. The majority of insured city vehicles are valued between $35,000 and $75,000. Although this would reduce the annual cost by approximately $7,138 the city would be taking on the risk of replacing many vehicles at 50 percent or more of the cost. City staff do not recommend making any changes to the city's insurance deductibles at this time. City staff reviewed the automobile schedule and twenty-four vehicles with total value over $2,500,000.

The chart highlights significant increases in premiums in 2022 and 2023. This is primarily driven by a general increase in the cost of liability insurance in Washington State, but is also partly the result of an increase in worker hours, which is factored on a two-year lag, so the increased worker hours resulted from hiring in 2020 and 2021. Also, the city's risk risk profile increased due to the group we are assigned to having extensive public safety claims history the past few years. Given that Stanwood contracts for public safety, the city has requested the WCIA re-evaluate whether this grouping is equitable, the pool has agreed to look at this during 2023.

| Coverage/Program | 2021 Assessment | 2022 Assessment | 2023 Assessment |
|---|---|---|---|
| Auto Physical Damage | $ 7,519 | $ 10,373 | $ 11,307 |
| Boiler and Machinery | 2,135 | 3,421 | 3,678 |
| Crime/Fidelity | 262 | 266 | 286 |
| Liability | 133,439 | 153,238 | 246,356 |
| Property | 47,046 | 73,697 | 83,278 |
| **Total** | $190,401 | $240,995 | $344,905 |

**RECOMMENDED ACTION**

Review the city's insurance coverage and consider whether to provide any recommendations to change the city's coverage limits for 2023.

# The City of Stanwood

# Annual Review

## Presented by

## Carlene Brown
## Sr. Risk Management Representative

WA cities
Insurance Authority

# WASHINGTON CITIES INSURANCE AUTHORITY

PO Box 88030
Tukwila, WA 98138
(206) 575-6046
Fax (206) 575-7426
www.wciapool.org

## Administration:

| | | |
|---|---|---|
| Ann Bennett, Executive Director | (206) 687-7889 | AnnB@wciapool.org |
| Rob Roscoe, Deputy Director | (206) 687-7892 | RobR@wciapool.org |
| Jared Burbidge, Finance/Admin. Services Mgr. | (206) 687-7894 | JaredB@wciapool.org |
| Kellyn Popp, Accountant I | (206) 687-7906 | KellynP@wciapool.org |
| Peter Kang, IT Administrator | (206) 687-7890 | PeterK@wciapool.org |
| Michele Neumann, Administrative Services Asst. | (206) 687-7896 | MicheleN@wciapool.org |
| Tiffany Woods, Programs & IT Coordinator | (206) 687-7905 | TiffanyW@wciapool.org |
| Jennifer Lawson, Receptionist | (206) 575-6046 | JenniferL@wciapool.org |

## Member Services/Training:

| | | |
|---|---|---|
| Patti Crane, Member Services Manager | (206) 687-7901 | PattiC@wciapool.org |
| Maria Orozco, Member Services Coordinator | (206) 687-7895 | MariaO@wciapool.org |
| Katie Madsen, Member Services Assistant | (206) 687-7897 | KatieM@wciapool.org |

## Risk Services:

| | | |
|---|---|---|
| Robin Aronson, Risk Services Manager | (206) 687-7900 | RobinA@wciapool.org |
| Debbi Sellers, Senior Risk Management Rep | (206) 687-7891 | DebbiS@wciapool.org |
| Lisa Knapton, Senior Risk Management Rep | (206) 687-7899 | LisaK@wciapool.org |
| Tanya Crites, Senior Risk Management Rep | (206) 687-7904 | TanyaC@wciapool.org |
| Carlene Brown, Senior Risk Management Rep | (206) 687-7908 | CarleneB@wciapool.org |

## Claims:

| | | |
|---|---|---|
| Harlan Stientjes, Claims Manager | (206) 687-7902 | HarlanS@wciapool.org |
| Drew Brian, Senior Claims Adjuster | (206) 687-7903 | DrewB@wciapool.org |
| Sierra Wright, Claims Adjuster | (206) 687-7907 | SierraW@wciapool.org |
| Jessica Dedman, Claims Adjuster | (206) 687-7893 | JessicaD@wciapool.org |
| Rachel Roberts, Claims Representative | (206) 687-7898 | RachelR@wciapool.org |

# 2022 PROPERTY/AUTO RATES COMPARISON

## PROPERTY PROGRAM: Replacement Cost Coverage

| Deductible | Rate per $100 | Property Value per $100 | Annual Cost |
|---|---|---|---|
| $1,000 | $0.246 | $543,087 | $133,599 |
| $5,000 | $0.183 | $543,087 | $99,385 |
| $25,000 | $0.136 | $543,087 | $73,860 |
| $50,000 | $0.119 | $543,087 | $64,627 |

| | | |
|---|---|---|
| ***Current City Values*** | | |
| Property Values | **$54,308,681** | |
| Divide Value by | 100 | |
| | **$ 543,087** | Value per $100 |

## AUTO PHYSICAL DAMAGE:

**Optional Replacement Cost Coverage on Vehicles $50,000 or Higher**

| Deductible | Rate per $100 | Auto Value per $100 | Annual Cost |
|---|---|---|---|
| $250 | $1.279 | $24,786 | $31,702 |
| $500 | $0.831 | $24,786 | $20,597 |
| $1,000 | $0.581 | $24,786 | $14,401 |
| $5,000 | $0.419 | $24,786 | $10,385 |
| $25,000 | $0.131 | $24,786 | $3,247 |

| | | |
|---|---|---|
| ***Current Auto Values*** | | |
| Auto Values | **$2,478,637** | |
| Divide by | 100 | |
| | **$ 24,786.37** | Value per $100 |

# CLAIMS AND LITIGATION

## Incidents:

Definition

- Something that happens that may result in a person alleging that the WCIA Member or an employee of the Member was negligent in some way

Why WCIA is Interested in Incidents

- Incidents often become claims. WCIA Members may be viewed as a deep pocket.
- Member personnel may be the first persons at the scene – you are our eyes and ears
- Victims are more apt to tell the truth about their injuries and the conditions immediately after an incident has occurred
- Preservation of the scene/evidence. Three-year statute of limitations

What Members Should Do

- Give assistance as directed by Member policies
- Ask the person what happened
- DO NOT ADMIT LIABILITY
- Do not tell them to file a claim – Do tell them the process for filing a claim
- Get witness information. Their memories are much more accurate immediately after the event
- Take photographs or make drawings
- Fill out an incident report. See the claims manual
- Notify your supervisor and/or the claims contact
- The claims department may open a claims file, may assign a defense attorney and/or ask you to collect additional information
- Contact Sedgwick Claim Services if assistance is required after hours or on the weekend (1-800-235-8784) referencing account number 2501 and Washington Cities Insurance Authority

What to Put in the Incident Report

- FACTS only – No personal opinions (Lighting poor, hazardous condition)
- REMEMBER that the report may be turned over to the claimant's attorney if a lawsuit is filed
- Names and addresses of the injured party and any witnesses
- Be accurate and observant
- Do not discuss with other people
- Call the adjuster or tell your supervisor about information you do not want to commit to paper

**Claims:**

Definition

- Where a person asks for payment of damages based on allegations of negligence on the part of the Member or a Member employee. State law requires that a claim for damages be filed with the City (or someone designated for this responsibility if other than a city). RCW 4.96.020

Once a Claim is Filed

- The Claims Contact or Delegate must send the claim to WCIA promptly
- A claims adjuster will be assigned either in-house (WCIA) or field (Sedgwick Claim Service)
- The Claims Contact or Delegate sends a “comments form” to the department involved. That form needs to be completed and sent back to the Claims Contact or Delegate within three days. The adjusters rely on the information on the form.
- The comments sheet or the cover sheet should be used to comment on the merits of the claim based on the facts – i.e., impossible for the sweeper to have done this damage because...
- Send additional information as soon as available, such as police reports and certificates of insurance
- Do not write anything you would not like the claimant to read. If there is information you do not want to put in writing, contact the adjuster by telephone

Adjustment

- Copies of all communications go to the delegate and/or the claims contact
- WCIA needs Member input
- Payment is made if liability is established

Small Claims Court

- If a claim has been denied and the amount of damages claimed is under $10,000, the claimant can file in Small Claims Court provided 60 days has elapsed since the original claim was filed
- WCIA is not permitted to appear and argue the case on behalf of the Member. You must send a representative to argue the case. We will offer assistance in the preparation

**Lawsuits:**

If a claim is not resolved within 60 days, a lawsuit may be initiated, asking a judge or jury to resolve the dispute. A complaint is filed with either a State or Federal Court and will name the City and/or individual City employees.

When a Member or a Member's employee receives a Summons & Complaint, immediate action must be taken. THE "DATE RECEIVED" SHOULD BE NOTED ON THE FACE OF BOTH THE SUMMONS AND THE COMPLAINT, AND SIGNED BY THE PERSON SERVED.

A copy should be sent to the City Attorney in order for him/her to put in a Notice of Appearance. There are usually only 20 days from receipt of a Summons & Complaint to respond to insure against a default judgment.

A copy should also be sent to WCIA for a coverage review. The attorney assigned by WCIA will contact the employee and be in constant communication during discovery, depositions, trial, etc. The defense attorney will always prepare the employee for each upcoming legal action. The employee should feel free to ask any questions and be completely truthful in his/her relationship with the defense attorney. Cooperation between the City and defense counsel is crucial.

# 2022 COMPACT Training Topics List

Members are required to attend three WCIA approved trainings in any of the categories below. This is a summarized guide of COMPACT qualified programs and may be subject to change.
Core training topics will be identified when education programs are advertised.

**2022 WCIA Compact Audit Topics**
Any WCIA co-sponsored or approved training in the risk management topic areas of:
***Police Liability– New for 2022***
***Homelessness and Fleet Liability***

**Personnel**

- WCIA – Human Resource Forums, Supervisory and Continuing Education Programs
- ***Personnel/Employment Institutes and Certifications – **Co-sponsored/Reimbursed***

**Public Officials**

- WCIA - Council Do's and Don'ts, Land Use Decision Making Programs
- ***Public Official Workshops and Institutes – **Co-sponsored/Reimbursed***

**Public Safety**

- WCIA – Police Chiefs Forums and Fire and 911 Communications Programs
- ***Public Safety Accreditation and Certification Programs – **Co-sponsored/Reimbursed***

**Parks & Recreation**

- WCIA - Risk Management Trainings - Volunteers, Special Events or Sr. Center Programs
- ***Parks & Rec - Accreditation & Certification Programs - **Co-sponsored/Reimbursed***

**Public Works**

- WCIA – Public Works Forums and Risk Managing Road Design
- ***Public Works Accreditation and Certification Programs - **Co-sponsored/Reimbursed***

**WCIA Staff Trainings**

- **Delegate/Alternate Trainings** which include Claims Basics, Introduction to Risk Management Essentials, WCIA Coverage Programs from A to U - Auto Physical Damage to Underground Tank Liability and Taking the Mystery out of Insurance and Indemnification Requirements for Contracts
- **Orientations** for Delegate, Alternate, Police, City Attorney & Human Resources and Executive Management
- **Risk Management 101 Courses** for Fleet, Parks and Public Works

**WCIA Online Academy**
WCIA Trainings and LocalGovU videos; Member entity must have an account to access.

For details on Trainings and Co-sponsored/Reimbursed Programs visit www.wciapool.org, click **Member Training and Education** to locate program offerings.
Questions? Contact Member Services at memberservices@wciapool.org

# 2022 COMPACT REQUIREMENTS SUMMARY

**Organizational Attentiveness Requirements:**

- Attend one of the three Full Board Meetings held annually
- Pay Assessments on Time – by January 30th per the bylaws
- Appoint a WCIA Delegate and Alternate – update when changes occur
- Report Claims in a timely manner – per the Claims Manual policies online
- Complete requests for underwriting data accurately and in a timely manner

**Education Requirements:**

- Attend three WCIA education sessions
    - One session in a core topic area; core topics are correlated to areas of loss experience and/or best risk management practices.
      Core Topics include Employment, Law Enforcement, Land Use or specified WCIA staff trainings.
    - The Delegate or Alternate must complete one of four WCIA staff trainings: Risk Management Essentials, Coverage Basics, Contracts/Insurance Requirements, or Claims Basics.
    - One additional session in any topic area of the member's choice selecting from WCIA offerings as well as any of the Reimbursement Programs.

**2022 Annual Audit:**

Members will work with their assigned Risk Management Representative to select from one of three options that best meets the member's needs.
**Option 1**: Traditional Audit covering Fleet, Police Liability, or Homelessness.
**Option 2**: Targeted Risk Management Review to include a review of all or part of the following: Contracts/Right of Way Ordinances; Special Events/Facility Use Agreements; Public Works ;and/or Premises walk through and inspection for liability exposures.
**Option 3**: Loss and Exposure Reduction Plan: The member will work with their assigned Risk Management Rep to review their risk profile and loss runs to identify the member's top priorities, and then develop an action plan addressing 1-3 issues.

**2022 Annual Review:**

The Risk Management Representative reviews the following information:

- WCIA Liability, Auto, Property, Boiler and Machinery, Crime and Fidelity coverages, rates and deductibles, and any special programs
- Property & Auto Schedules
- Risk Profile and/or Current Liability Loss Runs
- COMPACT Status Report/WCIA Services/Stewardship Report
- Analysis of Loss History providing specific direction for training and/or consulting

**Please note: Non-compliance with the COMPACT requirements may result in a penalty of 2.5% of the member's assessment with a minimum penalty of $1,000.**

# RISK MANAGEMENT SERVICES AND PROGRAMS

WCIA Risk Services Department provides an assortment of risk management services and programs to assist the Membership. The following provides an overview of the various types of services and programs available:

**On-Site Analysis:**

- Your assigned Risk Management Representative is available for on-site analysis of risk management exposures common to municipal government, such as playground and building inspections. They are also available to attend meetings with department heads and/or staff to discuss your agency's particular risk management issues, and to provide New Member, New Delegate or New Department Head Orientations.

**Liability Inquiries:**

- If you have a liability question or concern, your assigned Risk Management Representative is available to research and respond to you either by phone, email or video.

**Legal Consultations:**

- Legal consultations are available to the Membership on a limited basis. These consultations may include legal review of personnel policies or practices, land use issues, or other general liability issues that are not particular to a potential claim, but that require the assistance of an attorney.
- Funding for the program comes from the WCIA Administrative Budget. Legal consultation costs are not included in any individual Member assessment calculation.
- **Procedure**: WCIA Member Delegate notifies the WCIA Risk Management Representative or Risk Services Manager of the consultation request, either by phone or email. Any documents for review should be forwarded via email.
  The WCIA Risk Services Manager will determine if the Consultation Program applies and will assign the issue to the appropriate Defense Attorney.
  The assigned Attorney will contact the WCIA Member and work directly with them until the situation is resolved.

**WCIA Risk Reduction Grant Program**:

WCIA has two types of risk reduction grants available to members, Risk Mitigation grants and Staff Development grants. The grants are designed to assist members with risk reduction projects or provide opportunities for delegates and alternates to learn more about risk management techniques with the hope that losses for the individual member and the pool as a whole can be reduced.

Risk Mitigation grants have in the past been provided in amounts ranging from $1,500-$30,000 with an average of $10,000-$12,000 being awarded. Staff Development grants are typically provided for costs associated with PRIMA and AGRIP conferences. Staff Development grants are available to delegates, alternates, and claim contacts.

Electronic Applications via the Origami portal, along with information on eligibility, are available to delegates in January of each year. Applications are due back in early March with awards made by April. Consideration is given in particular to those projects linked to potential loss exposures and loss history. A list of past projects awarded grants can be found on the WCIA website under Risk Management.

# PRE-DEFENSE REVIEW PROGRAM

In 1989, WCIA implemented a program to assist Members with potential sensitive exposures. Our pre-emptive “damage control” perspective produced a program called Pre-Defense Review.

**Program Description:**

- Participation is voluntary. WCIA strongly encourages program use, but it is not yet a requirement for coverage and/or defense.
- Funding for the program comes from the WCIA Administrative Budget. Pre-Defense Review monies are not included in any individual member assessment calculation or loss cost.
- Discretion of the use of the program lies solely with the Risk Services Manager. The Risk Services Manager makes determination of the Pre-Defense progression, from incident to claim or litigation status. The program ends once a formal claims status is recognized. The Risk Services Manager controls assignment of the Pre-Defense Attorney. The same attorney may continue as the Defense Attorney in any resulting litigation for the purpose of continuity.
- Communication and cooperation among team members are required for program success – the team includes the City Attorney, Member Human Resources staff, and particular Department staff, Risk Services Manager and Defense Attorney.

**Procedure:**

- WCIA Member Delegate notifies the WCIA of the request for help. Initial contact may be by phone but should always be followed up with a written request including all backup materials, correspondence, etc.
- The WCIA Risk Services Manager will determine if the Pre-Defense Program applies
- WCIA will assign the issue to the appropriate Defense Attorney.
- The assigned Attorney will contact the WCIA Member and work directly with them until the situation is resolved.

**Examples of Program Usage:**

Harassment Complaint

Disability Accommodation Issues

Potential Termination

For questions, please contact Robin Aronson, Risk Services Manager, at 206-687-7900.