

City of Burlington

2019 Adopted Budget Summary

FUND #	FUND NAME	2019 Restricted, Committed or Nonspendable Fund Balance - Beginning	2019 Unassigned Fund Balance or Unrestricted Net Position - Beginning	2019 Estimated Revenues	2019 Transfers In	2019 Total Resources	2019 Operating & Maintenance Expenditures	2019 Capital Expenditures	2019 Transfers Out	2019 Total Expenditures	2019 Unassigned Fund Balance or Unrestricted Net Position - Ending	2019 Restricted or Committed Fund Balance - Ending	2019 Total Uses
	Definitions	Beginning fund balance restricted by external regulation, governing body, or covenants	Fund balance available for spending at the discretion of the governing body			Total of beginning fund balances, estimated revenues and transfers in	Operating expenditures	Capital projects and equipment expenses		Total of operating expenditures, capital expenditures and transfers out	Budgeted ending fund balance (not appropriated)	Ending fund balance restricted by external regulation, governing body, or covenants	Total of expenditures and fund balances
001	GENERAL	\$ -	\$ 4,200,000	\$13,541,825	\$ 467,870	\$18,209,695	\$ 13,468,785	\$ -	\$2,524,260	\$ 15,993,045	\$ 2,216,650	\$ -	\$18,209,695
101	STREET	\$ -	\$ 875,000	\$ 1,130,680	\$ -	\$ 2,005,680	\$ 815,620	\$ -	\$ 130,230	\$ 945,850	\$ 1,059,830	\$ -	\$ 2,005,680
102	ARTERIAL STREET	\$ 1,250,000	\$ 750,000	\$ 3,363,000	\$ -	\$ 5,363,000	\$ -	\$ 4,369,770	\$ -	\$ 4,369,770	\$ 243,230	\$ 750,000	\$ 5,363,000
107	PARK ENDOWMENT	\$ 29,200	\$ -	\$ 400	\$ -	\$ 29,600	\$ 3,050	\$ -	\$ -	\$ 3,050	\$ -	\$ 26,550	\$ 29,600
116	CEMETERY	\$ -	\$ 75,000	\$ 55,250	\$ -	\$ 130,250	\$ 88,380	\$ -	\$ -	\$ 88,380	\$ 41,870	\$ -	\$ 130,250
119	SUBSTANCE ABUSE	\$ 10,000	\$ -	\$ 100	\$ -	\$ 10,100	\$ 2,850	\$ -	\$ -	\$ 2,850	\$ -	\$ 7,250	\$ 10,100
150	EMS - FIRE	\$ 40,000	\$ 325,000	\$ 1,938,300	\$ 2,295,905	\$ 4,599,205	\$ 4,329,090	\$ -	\$ 40,000	\$ 4,369,090	\$ 180,115	\$ 50,000	\$ 4,599,205
197	LODGING TAX	\$ 500,000	\$ -	\$ 300,000	\$ -	\$ 800,000	\$ 429,850	\$ -	\$ -	\$ 429,850	\$ -	\$ 370,150	\$ 800,000
201	DEBT SERVICE	\$ 245,000	\$ -	\$ 7,500	\$ -	\$ 252,500	\$ -	\$ 23,900	\$ -	\$ 23,900	\$ -	\$ 228,600	\$ 252,500
300	GENERAL CAPITAL RESERVE	\$ -	\$ 600,000	\$ 158,500	\$ -	\$ 758,500	\$ -	\$ 305,000	\$ -	\$ 305,000	\$ 453,500	\$ -	\$ 758,500
301	LOCAL CAPITAL IMPROVEMENT	\$ 800,000	\$ -	\$ 245,000	\$ -	\$ 1,045,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,045,000	\$ 1,045,000
311	PARK CAPITAL RESERVE	\$ 1,325,000	\$ 401,095	\$ 335,000	\$ -	\$ 2,061,095	\$ -	\$ 625,000	\$ -	\$ 625,000	\$ 311,095	\$ 1,125,000	\$ 2,061,095
401	SEWER	\$ -	\$ 1,615,000	\$ 3,454,750	\$ -	\$ 5,069,750	\$ 2,092,550	\$ -	\$2,083,865	\$ 4,176,415	\$ 893,335	\$ -	\$ 5,069,750
402	SEWER CAPITAL RESERVE	\$ -	\$ 1,823,500	\$ 215,000	\$ 1,750,000	\$ 3,788,500	\$ -	\$ 2,894,000	\$ -	\$ 2,894,000	\$ 894,500	\$ -	\$ 3,788,500
425	STORM DRAIN	\$ -	\$ 857,800	\$ 1,245,200	\$ -	\$ 2,103,000	\$ 769,125	\$ -	\$ 136,565	\$ 905,690	\$ 1,197,310	\$ -	\$ 2,103,000
426	STORM DRAIN CAPITAL RESERVE	\$ -	\$ 1,165,000	\$ 185,250	\$ -	\$ 1,350,250	\$ -	\$ 447,500	\$ -	\$ 447,500	\$ 902,750	\$ -	\$ 1,350,250
501	EQUIPMENT RENTAL & REPLACEMENT	\$ -	\$ 450,000	\$ 3,900	\$ 401,145	\$ 855,045	\$ -	\$ 677,000	\$ -	\$ 677,000	\$ 178,045	\$ -	\$ 855,045
701	CEMETERY ENDOWMENT	\$ 350,000	\$ -	\$ 6,500	\$ -	\$ 356,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,500	\$ 356,500
	Totals	\$ 4,549,200	\$13,137,395	\$26,186,155	\$ 4,914,920	\$48,787,670	\$ 21,999,300	\$ 9,342,170	\$4,914,920	\$ 36,256,390	\$ 8,572,230	\$ 3,959,050	\$48,787,670

2019 General Fund Revenues and Resources

BARS Code	Account	Budget Notes	2019	2018	
			Proposed Budget	% Change	Adopted Budget
Revenues & Resources					
001 000 308 90 00 00	Unassigned Fund Balance - Beg		4,200,000	-6.7%	4,500,000
Taxes					
001 000 311 10 00 00	Real & Personal Property Tax		2,649,050	3.5%	2,560,135
001 000 311 10 00 00	Real & Personal Property Tax	2018 Levy	2,592,370		
001 000 311 10 00 00	Real & Personal Property Tax	New Construction	56,680		
001 000 313 11 00 00	Sales & Use Tax	2% increase from 2018 actuals - 90% allocation	7,773,255	5.4%	7,377,500
001 000 313 15 00 00	Special Purp Tax - Pub Safety	Trending	350,000	0.0%	350,000
001 000 313 61 00 00	Natural Gas Use Tax	Trending	9,000	-14.3%	10,500
001 000 313 71 00 00	Local Sales Tax Criminal Just	Trending	187,125	0.0%	187,125
001 000 316 41 00 00	Electricity Utility Tax	Trending	400,000	0.0%	400,000
001 000 316 43 00 00	Natural Gas Utility Tax	Trending	95,000	5.6%	90,000
001 000 316 47 00 00	Telephone Utility Tax	Trending	225,000	-8.2%	245,000
001 000 316 81 00 00	Gambling Tax Pnch Bds Pull Tab	Trending	18,000	0.0%	18,000
001 000 317 20 00 00	Leasehold Excise Tax	Trending	1,500	0.0%	1,500
001 000 318 11 00 00	Admissions Tax	Trending	160,000	0.0%	160,000
Total Taxes			11,867,930	4.1%	11,399,760
Licenses & Permits					
001 000 321 70 00 15	Amusements Licenses	Trending	2,750	10.0%	2,500
001 000 321 91 00 00	Comcast Blackrock Franchise	Trending	110,000	0.0%	110,000
001 000 321 91 00 05	Waste Mgmt Franchise Fee	\$5,000 increase ea. year	130,000	4.0%	125,000
001 000 321 99 00 00	Business Licenses & Permits	Trending	115,000	4.5%	110,000
001 000 321 99 00 15	Vendor Licenses & Permits	Moved to Parks & Rec Revenue	100	0.0%	-
001 000 322 10 00 00	Building Permits	No change	100,000	0.0%	100,000
001 000 322 10 00 01	Plumbing & Mechanical Permits	Based on 2017 Actuals	25,000	0.0%	25,000
001 000 322 10 00 02	Miscellaneous Permits	Based on 2017 Actuals	16,000	0.0%	16,000
001 000 322 30 00 00	Animal License Fees	Based on 2017 Actuals	1,600	0.0%	1,600
001 000 322 90 00 00	Gun Permits	Based on 2017 Actuals	1,800	0.0%	1,800
Total Licenses & Permits			502,250	2.1%	491,900
Intergovernmental Revenues					
001 000 331 16 60 02	Natl Inst of Justice Vests	Based on 2017 Actuals	2,750	0.0%	2,750
001 000 333 20 60 02	WASPC Traffic Safety Intx/Rdar	No change	1,000	0.0%	1,000
001 000 334 04 20 00	Dept of Commerce GMA Grant	Automatic Adjustment	5,700	0.0%	5,700
001 000 334 04 90 10	WA State Trauma Care Grant	No change	1,350	0.0%	1,350
001 000 336 00 99 00	Streamlined Mitigation		140,000	0.0%	140,000
001 000 336 01 29 02	State Judicial Salary Contrib	2016 receipts	8,000	0.0%	8,000
001 000 336 06 21 00	Crim Just Violent Crimes/Popul	8,756 x \$0.33	2,885	8.9%	2,650
001 000 336 06 26 00	Crim Just Special Programs	8,756 x \$1.09	9,540	3.8%	9,195
001 000 336 06 41 00	Marijuana Enforcement	8,756 x \$1.17	10,240	241.3%	3,000
001 000 336 06 51 00	DUI & Other Crim Just Assist		1,200	0.0%	1,200
001 000 336 06 94 00	Liquor/Beer Excise Tax	8,756 x \$5.14	45,005	5.4%	42,680
001 000 336 06 95 00	Liquor Control Board Profits	8,756 x \$8.16	71,450	-0.6%	71,915
001 000 337 00 00 00	Skagit Co Econ Dev Funding	No change	7,500	0.0%	7,500
001 000 337 15 00 00	Public Safety Tax Rebate	Based on 2018 Trending	265,000	15.2%	230,000
001 000 337 72 00 04	Skagit County Contribution	Based on 2017 actuals	5,000	0.0%	5,000
001 000 337 72 00 05	Evergreen Consortium Reimb	No change	4,000	0.0%	4,000
Total Intergovernmental Revenues			580,620	8.3%	535,940
Charges for Goods & Services					
001 000 341 32 00 00	Court Records Services	No change	250	0.0%	250
001 000 341 33 00 01	City Diversion Program	No change	900	0.0%	900
001 000 341 33 02 00	Warrant Admin Costs	No change	8,000	0.0%	8,000
001 000 341 33 03 00	Deferred Prosecution	No change	2,000	0.0%	2,000
001 000 341 33 06 00	IT Time Pay Fees	No change	2,000	0.0%	2,000
001 000 341 62 00 00	Court Tape Duplicating Fees	No change	25	0.0%	25
001 000 341 62 00 01	Printing & Duplication	No change	250	0.0%	250
001 000 341 70 00 15	Sales of Merchandise	No change	2,000	0.0%	2,000
001 000 341 81 00 04	Printing & Duplication Library	No change	6,500	0.0%	6,500
001 000 341 91 00 00	Election Candidate Filing Fees	No change	770	0.0%	770
001 000 341 95 00 00	Legal Services Application Fee	No change	700	0.0%	700
001 000 341 95 00 01	Public Def Prog Cost Share MV	No change	13,000	0.0%	13,000
001 000 341 99 00 00	Passport & Naturalization Fees	No change	8,000	0.0%	8,000
001 000 342 10 00 00	Special Patrol Services	No change	4,500	0.0%	4,500
001 000 342 10 00 01	Fingerprints	No change	900	0.0%	900
001 000 342 21 00 10	Fire Protection Services	No change	18,645	0.0%	18,645
001 000 342 33 00 00	Adult Probation Services	No change	1,500	0.0%	1,500
001 000 342 38 01 00	Pretrial Sup CLJ	No change	2,000	0.0%	2,000
001 000 342 40 00 00	Protective Inspection Services	No change	600	0.0%	600
001 000 342 40 00 04	Fire Plan Review	No change	3,500	0.0%	3,500
001 000 343 20 00 00	Fiber Service	No change	7,300	0.0%	7,300

2019 General Fund Revenues and Resources

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019</u>	<u>2018</u>
			<u>Proposed</u> <u>Budget</u>	<u>%</u> <u>Change</u> <u>Adopted</u> <u>Budget</u>
001 000 345 81 00 00	Zoning & Subdivision Fees	No change	10,000	0.0%
001 000 345 83 00 00	Plan Checking Fees	No change	50,000	0.0%
001 000 345 89 00 00	Other Planning & Development	No change	20,000	0.0%
001 000 347 20 00 04	Library Service Fees	No change	21,000	0.0%
Total Charges for Goods & Services			184,340	0.0%
Fines & Penalties				
001 000 352 30 00 00	Proof of MV Insurance	No change	900	0.0%
001 000 353 10 00 00	Traffic Infraction Penalties	No change	72,000	0.0%
001 000 353 70 04 00	Non-Traffic Infractions	No change	200	0.0%
001 000 354 00 00 00	Civil Parking Infrac Penalties	No change	1,200	0.0%
001 000 355 20 00 00	DUI Fines	No change	8,000	0.0%
001 000 355 20 01 00	DUI DP Acct	No change	1,000	0.0%
001 000 355 80 01 00	Criminal Traffic Misdemeanor	No change	14,000	0.0%
001 000 356 90 04 00	Other Criminal Non Traffic	No change	15,000	0.0%
001 000 359 90 00 00	Misc Fines & Penalties Lib	No change	8,000	0.0%
001 000 359 90 00 01	Misc Fines & Penalties Pol	No change	2,500	0.0%
Total Fines & Penalties			122,800	0.0%
Miscellaneous Revenues				
001 000 361 11 00 00	Investment Earnings		40,000	33.3%
001 000 361 40 00 00	Sales & Use Tax Interest		4,500	0.0%
001 000 361 40 01 00	D/M Interest Income Cur Exp		2,400	0.0%
001 000 361 40 03 00	D/M Interest Income Court		2,400	0.0%
001 000 362 00 00 00	Rents & Leases		50,700	0.0%
001 000 367 11 00 02	Private Grant Proj Lifesaver		1,300	0.0%
001 000 369 10 00 00	Sale of Surplus		200	0.0%
001 000 369 40 00 00	Judgements & Settlements		5,000	0.0%
001 000 369 81 00 00	Cash Adjustments		125	0.0%
001 000 369 91 00 00	Miscellaneous Other		2,500	0.0%
Total Miscellaneous Revenues			109,125	10.1%
Parks & Recreation				
001 115 321 99 00 00	PR Vendor Permits	Food & Merchandise Vendors	2,000	0.0%
001 115 341 70 00 00	PR Sales of Merchandise	ACTM T-shirt sales	1,700	-15.0%
001 115 347 30 00 00	PR Concessions Sales	Summer Nights Concessions	200	0.0%
001 115 347 60 00 00	PR Program Fees	Rec Classes	54,000	0.0%
001 115 362 00 00 10	PR Picnic Shelter Rentals		3,500	-20.5%
001 115 362 00 00 11	PR Community/Sr Center Rentals		10,000	-20.0%
001 115 362 00 00 12	PR Pks & Rec Bldg Rentals		960	-4.0%
001 115 362 00 00 13	PR Maiben House Rentals		200	66.7%
001 115 362 00 00 14	PR Skgt Rvr Prk Field Rentals		62,000	24.0%
001 115 362 00 00 15	PR Skgt Rvr Prk Event Rentals		500	-50.0%
001 115 362 00 00 16	PR Park Field Rentals		300	25.0%
001 115 362 00 00 17	PR Park Event Rentals		200	-16.7%
001 115 362 00 00 18	PR Portable Toilets		17,000	13.3%
001 115 362 00 00 97	PR Short Term Rentals		500	-50.0%
001 115 362 00 00 98	PR Long Term Rentals	SRP RC Track	1,200	20.0%
001 115 362 00 00 99	PR Whitmarsh Rental	2019	10,500	950.0%
001 115 367 00 00 00	PR Sponsorship Contributions	Event Sponsors HF/ACTM/Movies/Veterans Parade	10,000	-33.3%
Total Parks & Recreation Revenues			174,760	8.9%
Transfers				
001 000 397 00 01 01	Transfer In - Streets		104,895	55.6%
001 000 397 00 04 01	Transfer In - Sewer		260,405	50.2%
001 000 397 00 04 25	Transfer In - Storm		102,570	37.7%
Total Transfers In			467,870	48.4%
Total General Fund Revenues			14,009,695	5.3%
Total General Fund Revenues & Resources			18,209,695	2.2%
			13,309,650	
			17,809,650	

2019 Legislative

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Expenditures					
Salaries, Wages & Benefits					
001 010 511 60 10 00	Legis Salaries & Wages	Seven Council Members	67,200	3.7%	64,800
001 010 511 60 22 00	Legis L & I		60	9.1%	55
001 010 511 60 23 00	Legis FICA		5,145	3.7%	4,960
Total Salaries, Wages & Benefits			72,405	3.7%	69,815
Supplies & Services					
001 010 511 60 31 00	Legis Office Supplies		1,000	0.0%	1,000
001 010 511 60 35 00	Legis Small Tools & Equip		250	0.0%	250
001 010 511 60 41 00	Legis Professional Services		25,000	150.0%	10,000
001 010 511 60 41 00	Legis Professional Services	10,000			
001 010 511 60 41 00	Legis Professional Service: Strategic Planning Consultant	15,000			
001 010 511 60 41 90	Legis Public Notices		2,000	0.0%	2,000
001 010 511 60 43 00	Legis Travel		750	0.0%	750
001 010 511 60 45 00	Legis Rentals		250	0.0%	250
001 010 511 60 48 00	Legis Repair & Maintenance		300	0.0%	300
001 010 511 60 49 00	Legis Miscellaneous		500	0.0%	500
001 010 511 60 49 10	Legis Dues & Subscriptions		31,570	2.7%	30,735
001 010 511 60 49 10	Legis Dues & Subscription EDASC Dues	7,500			
001 010 511 60 49 10	Legis Dues & Subscription Skagit Council of Govts 2019	14,860			
001 010 511 60 49 10	Legis Dues & Subscription AWC Dues 2019	6,170			
001 010 511 60 49 10	Legis Dues & Subscription NW Clean Air Agency 2018	3,040			
001 010 511 60 49 20	Legis Training & Education	AWC Workshop & Conference Fees	1,000	0.0%	1,000
001 010 511 60 49 90	Legis Code Publishing	Code Publishing - Web Hosting & Code Updates	700	0.0%	700
001 010 511 60 51 00	Legis GMA Admin Support	2019 SCOG est for GMA admin budget	2,140	15.7%	1,850
001 010 514 40 51 00	Legis Election Services	Election expenses	18,500	0.0%	18,500
001 010 589 30 00 00	Legis Public Safety Sales Tax	Jail Sales Tax Pass Through	370,000	0.0%	370,000
001 010 594 11 64 00	Legis Emergency Expenses	Emergency expenses	15,000	0.0%	15,000
001 010 594 18 60 00	Legis Regulatory Actions	Code Enforcement, Land Transactions, Etc.	15,000	0.0%	15,000
Total Supplies & Services			483,960	3.4%	467,835
Total Legislative Expenditures			556,365	3.5%	537,650
Legislative					
2019 Expenditures			###		
2018 Expenditures			###		
Increase / (Decrease)			18,715		
Wages & Benefits Non-Discretionary	Council Member stipends per BMC		2,590		
Supplies & Services Discretionary	Strategic Planning Consultant		15,000		
Non-Discretionary	Dues increases		1,125		
	Increase / (Decrease)		18,715		

**2019 Executive, Indigent Defense
Mental Health and Senior Services**

BARS Code		Account	Executive		Budget Notes	2019	2018
						<u>Proposed Budget</u>	<u>Adopted Budget</u>
						% Change	

**2019 Executive, Indigent Defense
Mental Health and Senior Services**

		Indigent Defense			
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
		Expenditures			
Salaries, Wages & Benefits					
001 025 515 91 10 00	Ind Def Salaries & Wages	0.25 FTE Staff Assistant I	11,475	-35.1%	17,680
001 025 515 91 21 00	Ind Def Retirement		1,475	-34.4%	2,250
001 025 515 91 22 00	Ind Def L & I		70	-44.0%	125
001 025 515 91 23 00	Ind Def FICA		880	-35.1%	1,355
001 025 515 91 24 00	Ind Def Medical Insurance		5,825	-41.9%	10,020
		Total Salaries, Wages & Benefits	19,725	-37.2%	31,430
Supplies & Services					
001 025 515 91 31 00	Ind Def Office Supplies		400	0.0%	400
001 025 515 91 35 00	Ind Def Small Tools & Equip		400	0.0%	400
001 025 515 91 41 00	Ind Def Professional Services		90,000	0.0%	90,000
001 025 515 91 41 10	Ind Def Advertising		400	0.0%	400
001 025 515 91 41 60	Ind Def Indigent Screening		15,000	0.0%	15,000
001 025 515 91 41 65	Ind Def Public Defenders		385,000	0.0%	385,000
001 025 515 91 42 20	Ind Def Postage		100	0.0%	100
001 025 515 91 43 00	Ind Def Travel		100	0.0%	100
		Total Supplies & Services	491,400	0.0%	491,400
		Total Indigent Defense Expenditures	511,125	-2.2%	522,830
Indigent Defense					
		2019 Expenditures	511,125		
		2018 Expenditures	522,830		
		Increase / (Decrease)	(11,705)		
Wages & Benefits Non-Discretionary		0.25 FTE Staff Assistant I (reduced)	(11,705)		
Supplies			-		
Services			-		
		Increase / (Decrease)	(11,705)		
Mental Health & Senior Services					
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
		Expenditures			
001 112 564 41 41 00	Mntd Hlth Skagit Domestic Viol		1,500	0.0%	1,500
001 112 564 41 41 01	Mntd Hlth SDV & SAS Crim Just		3,000	0.0%	3,000
001 112 564 41 41 02	Mntd Hlth Skagit Co CommAction		15,000	114.3%	7,000
001 112 566 41 41 00	Mntd Hlth Alcohol Program		12,000	0.0%	12,000
001 112 569 10 41 70	Sr Svc Senior Services	2018 Charges	25,000	0.0%	-
		Total Services	56,500	140.4%	23,500
		Total Mental Health & Senior Services Expenditures	56,500	140.4%	23,500
Mental Health & Senior Services					
		2019 Expenditures	56,500		
		2018 Expenditures	23,500		
		Increase / (Decrease)	33,000		
Wages & Benefits			-		
Supplies			-		
Services Discretionary		Community Action Operating Expense Contribution	8,000		
Non-Discretionary		Missed in 2018 budget	25,000		
		Increase / (Decrease)	33,000		

2019 Human Resources

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Expenditures					
Salaries, Wages & Benefits					
001 035 518 10 10 00	HR Salaries & Wages	HR Manager 1.0 FTE	87,780	7.4%	81,750
001 035 518 10 10 10	HR Part Time Wages	Civil Service Secretary	18,835	25.6%	15,000
001 035 518 10 21 00	HR Retirement		11,265	8.5%	10,380
001 035 518 10 22 00	HR L & I		355	9.2%	325
001 035 518 10 23 00	HR FICA		8,155	10.2%	7,400
001 035 518 10 24 00	HR Medical Insurance		14,375	-43.0%	25,215
001 035 518 10 29 00	HR Salary Schedule Adj		92,500	0.0%	92,500
Total Salaries, Wages & Benefits			233,265	0.3%	232,570
Supplies & Services					
001 035 518 10 31 00	HR Office Supplies		6,000	0.0%	6,000
001 035 518 10 32 00	HR Fuel Consumed		200	0.0%	200
001 035 518 10 35 00	HR Small Tools & Equip		750	0.0%	750
001 035 518 10 41 00	HR Professional Services		27,500	450.0%	5,000
001 035 518 10 41 60	HR Recruitment Advertising		11,000	0.0%	11,000
001 035 518 10 41 62	HR Background Checks		15,000	200.0%	5,000
001 035 518 10 41 64	HR Physicals & Psychologicals	5 Police Officer Vacancies	28,700	229.9%	8,700
001 035 518 10 41 66	HR Testing		4,000	0.0%	4,000
001 035 518 10 41 68	HR Labor Negotiations	2019 Contract Negotiations (4 CBAs)	40,000	2566.7%	1,500
001 035 518 10 41 69	HR Recruitment Services		20,000	33.3%	15,000
001 035 518 10 42 10	HR Cell Phone		-	-100.0%	710
001 035 518 10 42 20	HR Postage		750	0.0%	750
001 035 518 10 42 30	HR Telephone		500	0.0%	500
001 035 518 10 43 00	HR Travel		1,100	0.0%	1,100
001 035 518 10 43 60	HR Candidate Travel		5,000	0.0%	5,000
001 035 518 10 45 00	HR Rentals		225	0.0%	225
001 035 518 10 48 00	HR Maint & Repairs		850	0.0%	850
001 035 518 10 49 10	HR Dues & Subscriptions		1,175	0.0%	1,175
001 035 518 10 49 20	HR Training & Education		1,675	0.0%	1,675
001 035 518 10 49 50	HR Wellness Program Expenses		10,000	0.0%	10,000
001 035 518 10 49 60	HR Gen Recruitment Expenses		4,000	0.0%	4,000
001 035 517 70 26 00	HR Unemployment Compensation		20,500	0.0%	20,500
Total Supplies & Services			198,925	91.9%	103,635
Total Human Resources Expenditures			432,190	28.5%	336,205
Human Resources					
2019 Expenditures			432,190		
2018 Expenditures			336,205		
Increase / (Decrease)			95,985		
Wages & Benefits Non-Discretionary					
Supplies					
Services Non-Discretionary					
COLA; increase benefits			695		
Labor negotiations (4 contracts); Fire, Police physicals & backgrounds			95,290		
Increase / (Decrease)			95,985		

2019 Lodging Tax

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Revenues & Resources					
197 000 308 30 00 00	Restricted Fund Balance - Beginning		500,000	-33.3%	750,000
197 000 313 31 00 00	Hotel Motel Stadium Tax		290,000	0.0%	290,000
197 000 361 11 00 00	Investment Earnings		10,000	81.8%	5,500
Total Revenues & Resources			800,000	-23.5%	1,045,500
Expenditures & Uses					
197 000 508 30 00 00	Restricted Fund Balance - Ending		370,150	-42.9%	648,605
197 000 557 30 49 00	Lodging Chamber Tourism Promo	2019 Award	125,000	6.8%	117,000
197 000 557 30 49 01	Lodging Chmbr Berry Dairy Days	2019 Award	16,000	45.5%	11,000
197 000 557 30 49 02	Lodging Chmbr Harvest Festival		-	-100.0%	8,000
197 000 557 30 49 03	Lodging McIntyre Hall Prf Arts	2019 Award	16,000	6.7%	15,000
197 000 557 30 49 04	Lodging Lincoln Theater Found	2019 Award	8,000	0.0%	8,000
197 000 557 30 49 05	Lodging Skagit Co Child Museum	2019 Award	88,000	3.5%	85,000
197 000 557 30 49 05	Lodging Skagit Co Child Museum	Museum Passport	3,000		
197 000 557 30 49 05	Lodging Skagit Co Child Museum	Winter Wonderland	50,000		
197 000 557 30 49 05	Lodging Skagit Co Child Museum	Marketing & Operations	35,000		
197 000 557 30 49 07	Lodging City P&R Harv Fest Mkt	2019 Award	12,000	100.0%	-
197 000 557 30 49 09	Lodging Pacific Rush Cup	2019 Award	20,200	100.0%	-
197 000 557 30 49 10	Lodging City P&R Summer Nights	2019 Award	10,000	0.0%	10,000
197 000 557 30 49 11	Lodging City Library Quidditch	2019 Award	42,000	5.0%	40,000
197 000 557 30 49 14	Lodging Little League Playfields		-	-100.0%	27,300
197 000 557 30 49 16	Lodging Tulip Festival	2019 Award	6,500	18.2%	5,500
197 000 557 30 49 19	Lodging City P&R Sprtg Events	2019 Award	68,650	19.2%	57,595
197 000 557 30 49 26	Lodging Celtic Arts Foundation	2019 Award	7,500	200.0%	2,500
197 000 557 30 49 28	Lodging Bald Eagle Awrnss	2019 Award	5,000	0.0%	5,000
197 000 557 30 49 31	Lodging Salmon Festival	2019 Award	5,000	0.0%	5,000
Total Services			429,850	8.3%	396,895
Total Expenditures & Uses			800,000	-23.5%	1,045,500

2019 Debt Service

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Revenues & Resources					
201 000 308 40 00 00	Committed Fund Balance - Beg		245,000	4.7%	234,000
201 000 311 10 00 00	Real & Personal Property Tax		-	-100.0%	25,850
201 000 361 11 00 00	Investment Earnings		7,500	481.4%	1,290
Total Revenues & Resources			252,500	-3.3%	261,140
Expenditures & Uses					
201 000 508 40 00 00	Committed Fund Balance - End		228,600	-3.7%	237,300
201 000 591 18 71 01	Debt Svc 2008 LTGO Principal	2019 8% Principal Payment Due	21,645	2.6%	21,105
201 000 592 18 83 01	Debt Svc 2008 LTGO Interest	2019 8% Interest Payment Due	2,255	-17.6%	2,735
Total Debt Service			23,900	0.3%	23,840
Total Expenditures & Uses			252,500	-3.3%	261,140

2019 Capital Reserve

<u>BARS Code</u>		<u>Account</u>	<u>Budget Notes</u>	<u>2019</u>	<u>2018</u>	
				<u>Proposed</u>	<u>%</u>	<u>Adopted</u>
				<u>Budget</u>	<u>Change</u>	<u>Budget</u>
Revenues & Resources						
300 000 308 90 00 00		Unassigned Fund Balance - Beg		600,000	-18.9%	740,000
300 000 337 00 01 00		GenCap County 0.09 Grant		150,000	-64.7%	425,000
300 000 361 11 00 00		Investment Earnings		8,500	70.0%	5,000
Total Revenues & Resources				758,500	-35.2%	1,170,000
Expenditures & Uses						
300 000 508 90 00 00		Unassigned Fund Balance - End		453,500	-20.0%	567,000
300 000 594 18 60 00		GenCap Bldg&Grds Facility Impr		50,000	-59.3%	123,000
300 000 594 18 60 00		GenCap Bldg&Grds Facility Impr	EMS-Fire Remodel	50,000	-59.3%	123,000
300 000 594 18 65 00		GenCap IT Software	Misc Software	15,000	0.0%	15,000
300 000 594 32 60 01		Fiber Expansion .09 Grant	Fiber Expansion - County 0.09 Grant	150,000	-64.7%	425,000
300 000 594 32 62 00		Fiber Bldg & Structures		40,000	0.0%	40,000
Total Expenditures				305,000	-58.0%	726,000
Total Expenditures & Uses				758,500	-41.3%	1,293,000

2019 Local Capital Improvement

<u>BARS Code</u>		<u>Account</u>	<u>Budget Notes</u>	<u>2019</u>	<u>2018</u>	
				<u>Proposed Budget</u>	<u>% Change</u>	<u>Adopted Budget</u>
Revenues & Resources						
301 000 308 30 00 00	Restricted Fund Balance - Beg			800,000	40.6%	569,000
301 000 318 34 00 00	Real Estate Excise Tax			225,000	0.0%	225,000
301 000 361 11 00 00	Investment Earnings			20,000	233.3%	6,000
Total Revenues & Resources				245,000	6.1%	231,000
301 000 508 30 00 00	Restricted Fund Balance - End			1,045,000	30.6%	800,000

2019 Community Development
Inspections, Code Enforcement, Permitting, Planning, Fire Investigations
Emergency Management

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Inspection Expenditures					
Salaries, Wages & Benefits					
001 060 524 20 10 00	Inspect Salaries & Wages		103,110	-14.2%	120,110
001 060 524 20 10 00	Inspect Salaries & Wages	50% Fire Marshal	42,440		
001 060 524 20 10 00	Inspect Salaries & Wages	55% of 0.5 FTE Cherryholmes	18,320		
001 060 524 20 10 00	Inspect Salaries & Wages	50% Building Inspector	42,350		
001 060 524 20 10 10	Inspect Part Time Wages		52,960	67.1%	31,685
001 060 524 20 10 10	Inspect Part Time Wages	55% Yadon (0.5 FTE)	20,250		
001 060 524 20 10 10	Inspect Part Time Wages	0.5 FTE Avery Fire Inspector	32,710		
001 060 524 20 21 00	Inspect Retirement		20,025	3.9%	19,280
001 060 524 20 22 00	Inspect L & I		3,745	7.2%	3,495
001 060 524 20 23 00	Inspect FICA		11,940	2.8%	11,610
001 060 524 20 24 00	Inspect Medical Insurance		29,980	-15.4%	35,450
001 060 524 20 25 00	Inspect Life Insurance		10	100.0%	-
Total Salaries, Wages & Benefits			221,770	0.1%	221,630
Supplies & Services					
001 060 524 20 31 00	Inspect Office Supplies		800	0.0%	800
001 060 524 20 31 50	Inspect Public Educ Supplies		2,500	0.0%	2,500
001 060 524 20 32 00	Inspect Fuel Consumed		2,500	0.0%	2,500
001 060 524 20 35 00	Inspect Small Tools & Equip	Fire Marshal - shovels, rakes, etc.	1,000	0.0%	1,000
001 060 524 20 42 00	Inspect Communications	Fire Marshal MDT & Spillman	1,050	0.0%	1,050
001 060 524 20 42 10	Inspect Cell Phone		1,410	100.0%	705
001 060 524 20 42 10	Inspect Cell Phone	Avery	705		
001 060 524 20 42 10	Inspect Cell Phone	Blaine	705		
001 060 524 20 42 20	Inspect Postage	Fire Marshal - Notices, Inspections, etc.	500	0.0%	500
001 060 524 20 42 30	Inspect Telephone	Telephone lines/services	630	0.0%	630
001 060 524 20 43 00	Inspect Travel		2,000	66.7%	1,200
001 060 524 20 43 00	Inspect Travel	Code Compliance Training	800		
001 060 524 20 43 00	Inspect Travel	Arson Investigations, Code Update, etc.	1,200		
001 060 524 20 48 00	Inspect Repairs & Maint	Vehicle & Tools Maintenance	2,500	0.0%	2,500
001 060 524 20 49 10	Inspect Dues & Subscriptions	Assoc Dues	200	0.0%	200
001 060 524 20 49 20	Inspect Training & Education		1,200	100.0%	600
001 060 524 20 49 20	Inspect Training & Education	Code Compliance Training	600		
001 060 524 20 49 20	Inspect Training & Education	Fire Marshal - Class fees	600		
Total Supplies & Services			16,290	14.8%	14,185
Total Inspections Expenditures			238,060	1.0%	235,815
<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Code Enforcement Expenditures					
Salaries, Wages & Benefits					
001 060 524 60 10 00	CodeEnf Salaries & Wages	0.22 FTE Cherryholmes	14,395	-55.3%	32,230
001 060 524 60 10 10	CodeEnf Part Time Wages	0.22 FTE Yadon	15,830		
001 060 524 60 21 00	CodeEnf Retirement		2,315	-43.5%	4,095
001 060 524 60 22 00	CodeEnf L & I		795	3.2%	770
001 060 524 60 23 00	CodeEnf FICA		2,315	-6.1%	2,465
001 060 524 60 24 00	CodeEnf Medical Insurance		5,850	-35.1%	9,020
001 060 524 60 25 00	CodeEnf Life Insurance		5	100.0%	-
Total Salaries, Wages & Benefits			41,505	-14.6%	48,580
Supplies & Services					
001 060 524 60 31 00	CodeEnf Office Supplies		150	0.0%	150
001 060 524 60 35 00	CodeEnf Small Tools & Equip		100	0.0%	100
001 060 524 60 42 10	CodeEnf Cell Phone		780	0.0%	780
001 060 524 60 42 30	CodeEnf Telephone		630	0.0%	630
001 060 524 60 43 00	CodeEnf Travel		200	0.0%	200
001 060 524 60 45 00	CodeEnf Rentals		100	0.0%	100
001 060 524 60 48 00	CodeEnf Repair & Maint		150	0.0%	150
001 060 524 60 49 10	CodeEnf Dues & Subscriptions		50	0.0%	50
001 060 524 60 49 20	CodeEnf Training & Education		100	0.0%	100
Total Supplies & Services			2,260	0.0%	2,260
Total Code Enforcement Expenditures			43,765	-13.9%	50,840

2019 Community Development
Inspections, Code Enforcement, Permitting, Planning, Fire Investigations
Emergency Management

<u>BARS Code</u>				<u>Account</u>	<u>Permitting</u>	<u>Budget Notes</u>	<u>2019</u> <u>Proposed</u> <u>Budget</u>	<u>% Change</u>	<u>2018</u> <u>Adopted</u> <u>Budget</u>
<u>Salaries, Wages & Benefits</u>									
001	060	558	50 10 00	Permit Salaries & Wages			145,450	5.3%	138,160
001	060	558	50 10 00	Permit Salaries & Wages	20% Assistant PW Director	21,100			
001	060	558	50 10 00	Permit Salaries & Wages	20% PW Director	26,125			
001	060	558	50 10 00	Permit Salaries & Wages	50% Building Inspector	42,350			
001	060	558	50 10 00	Permit Salaries & Wages	20% Engineering Technician	13,160			
001	060	558	50 10 00	Permit Salaries & Wages	25% Permit Center Manager	17,250			
001	060	558	50 10 00	Permit Salaries & Wages	30% Fire Marshal	25,465			
001	060	558	50 21 00	Permit Retirement			18,690	6.3%	17,580
001	060	558	50 22 00	Permit L & I			1,695	7.3%	1,580
001	060	558	50 23 00	Permit FICA			11,145	5.1%	10,600
001	060	558	50 24 00	Permit Medical Insurance			30,430	3.8%	29,310
					Total Salaries, Wages & Benefits		207,410	5.2%	197,230
<u>Supplies</u>									
001	060	558	50 31 00	Permit Office Supplies			800	0.0%	800
001	060	558	50 31 00	Permit Office Supplies	Miscellaneous Supplies	400			
001	060	558	50 31 00	Permit Office Supplies	File folders, envelopes	100			
001	060	558	50 31 00	Permit Office Supplies	Paper	300			
001	060	558	50 32 00	Permit Fuel Consumed			1,250	0.0%	1,250
001	060	558	50 35 00	Permit Small Tools & Equip			200	0.0%	200
					Total Supplies		2,250	0.0%	2,250
<u>Services</u>									
001	060	558	50 42 10	Permit Cell Phone	Jongsma		805	0.0%	805
001	060	558	50 42 20	Permit Postage			500	0.0%	500
001	060	558	50 42 30	Permit Telephone	Telephone lines/services		680	0.0%	680
001	060	558	50 43 00	Permit Travel			800	0.0%	800
001	060	558	50 45 00	Permit Rentals			1,000	0.0%	1,000
001	060	558	50 48 00	Permit Repair & Maint			6,000	0.0%	6,000
001	060	558	50 49 10	Permit Dues & Subscriptions			200	0.0%	200
001	060	558	50 49 20	Permit Training & Education			1,000	66.7%	600
001	060	558	50 49 95	Permit Bank Service Charges	2017 Actuals	3,000	3,000	0.0%	3,000
					Total Services		13,985	2.9%	13,585
					Total Permitting Expenditures		223,645	5.0%	213,065

2019 Community Development
Inspections, Code Enforcement, Permitting, Planning, Fire Investigations
Emergency Management

<u>BARS Code</u>			<u>Account</u>	<u>Budget Notes</u>		<u>2019</u> <u>Proposed</u> <u>Budget</u>	<u>% Change</u>	<u>2018</u> <u>Adopted</u> <u>Budget</u>
			<u>Expenditures</u>					
<u>Salaries, Wages & Benefits</u>								
001 060 558 60 10 00			Planning Salaries & Wages			168,300	25.0%	134,610
001 060 558 60 10 00			Planning Salaries & Wages	100% Community Development Director	105,070			
001 060 558 60 10 00			Planning Salaries & Wages	75% Permit Center Manager	51,755			
001 060 558 60 10 00			Planning Salaries & Wages	25% Staff Assistant I - Juan	11,475			
001 060 558 60 11 00			Planning Overtime			750	0.0%	750
001 060 558 60 21 00			Planning Retirement			21,690	26.2%	17,190
001 060 558 60 22 00			Planning L & I			560	25.8%	445
001 060 558 60 23 00			Planning FICA			12,935	24.9%	10,355
001 060 558 60 24 00			Planning Medical Insurance			21,075	14.6%	18,385
			<u>Total Salaries, Wages & Benefits</u>			<u>225,310</u>	<u>24.0%</u>	<u>181,735</u>
<u>Supplies</u>								
001 060 558 60 31 00			Planning Office Supplies			2,000	0.0%	2,000
001 060 558 60 31 00			Planning Office Supplies	Envelopes	200			
001 060 558 60 31 00			Planning Office Supplies	Paper for reports	600			
001 060 558 60 31 00			Planning Office Supplies	Binders, dividers, CIP supplies	400			
001 060 558 60 31 00			Planning Office Supplies	General office supplies	800			
001 060 558 60 35 00			Planning Small Tools & Equip			800	0.0%	800
001 060 558 60 35 00			Planning Small Tools & Equip	Filing cabinet	300			
001 060 558 60 35 00			Planning Small Tools & Equip	Miscellaneous Equipment	300			
001 060 558 60 35 00			Planning Small Tools & Equip	Bookcase	200			
			<u>Total Supplies</u>			<u>2,800</u>	<u>0.0%</u>	<u>2,800</u>
<u>Services</u>								
001 060 558 60 41 00			Planning Professional Services			90,000	5.9%	85,000
001 060 558 60 41 00			Planning Professional Service	Planning/Permitting Software	50,000			
001 060 558 60 41 00			Planning Professional Service	Hearing Examiner	10,000			
001 060 558 60 41 00			Planning Professional Services		30,000			
001 060 558 60 41 90			Planning Public Notices	Legal notifications		5,000	0.0%	5,000
001 060 558 60 42 10			Planning Cell Phone	Johnson cell phone		705	0.0%	705
001 060 558 60 42 20			Planning Postage			3,000	0.0%	3,000
001 060 558 60 42 30			Planning Telephone	Telephone lines/service		655	0.0%	655
001 060 558 60 43 00			Planning Travel			2,000	0.0%	2,000
001 060 558 60 45 00			Planning Rentals			3,500	0.0%	3,500
001 060 558 60 48 00			Planning Repair & Maint			6,000	0.0%	6,000
001 060 558 60 49 10			Planning Dues & Subscriptions			1,000	0.0%	1,000
001 060 558 60 49 20			Planning Training & Education			3,500	0.0%	3,500
			<u>Total Services</u>			<u>115,360</u>	<u>4.5%</u>	<u>110,360</u>
			<u>Total Planning Expenditures</u>			<u>343,470</u>	<u>16.5%</u>	<u>294,895</u>

2019 Community Development
Inspections, Code Enforcement, Permitting, Planning, Fire Investigations
Emergency Management

			Fire Investigations				
BARS Code	Account	Budget Notes		2019 Proposed Budget	% Change	2018 Adopted Budget	
			Expenditures				
Salaries, Wages & Benefits							
001 105 522 30 10 00	Fire Inv Salaries & Wages	20% Fire Marshal		16,975	3.2%	16,455	
001 105 522 30 10 10	Fire Inv Part Time Wages	On call coverage & training		5,000	100.0%	-	
001 105 522 30 21 00	Fire Inv Retirement			2,180	4.3%	2,090	
001 105 522 30 22 00	Fire Inv L & I			365	7.4%	340	
001 105 522 30 23 00	Fire Inv FICA			1,300	3.2%	1,260	
001 105 522 30 24 00	Fire Inv Medical Insurance			5,320	-7.7%	5,765	
Total Salaries, Wages & Benefits				31,140	20.2%	25,910	
Supplies							
001 105 522 30 31 50	Fire Inv Clothing & Uniforms			1,500	50.0%	1,000	
001 105 522 30 31 50	Fire Inv Clothing & Uniforms	Fire Inv Clothing	1,000				
001 105 522 30 31 50	Fire Inv Clothing & Uniforms	Asst. Inspector Clothing	500				
Total Supplies				1,500	50.0%	1,000	
Services							
001 105 522 30 43 30	Fire Inv Travel			2,000	0.0%	2,000	
001 105 522 30 43 30	Fire Inv Travel	Pub Ed	1,500				
001 105 522 30 43 30	Fire Inv Travel	Fire Marshal - Arson Investigations	500				
001 105 522 30 45 00	Fire Inv Spec Equip Rentals	Incident Investigation Equipment		2,500	0.0%	2,500	
001 105 522 30 49 10	Fire Inv Dues & Subscriptions	Assoc Dues		200	0.0%	200	
001 105 522 30 49 20	Fire Inv Training & Education			2,300	0.0%	2,300	
001 105 522 30 49 20	Fire Inv Training & Education	2017 Actuals	1,000				
001 105 522 30 49 20	Fire Inv Training & Education	Pub Ed.	1,300				
001 105 522 30 49 30	Fire Inv Specialty Materials	Specialty expert assistance materials		2,500	0.0%	2,500	
Total Services				9,500	0.0%	9,500	
Total Fire Investigations Expenditures				42,140	15.7%	36,410	
			Emergency Management				
BARS Code	Account	Budget Notes		2019 Proposed Budget	% Change	2018 Adopted Budget	
			Expenditures				
001 105 522 20 51 00	Enhanced 911	2019 Fees		190,325	-1.3%	192,910	
001 105 525 20 41 00	Emer Mgt Professional Svcs	EOP Development Phase I		25,800	100.0%	-	
001 105 525 20 51 00	Emergency Services			23,000	0.0%	23,000	
001 105 525 60 51 00	NW Wash Incident Mgmt Team			450	0.0%	450	
Total Expenditures				239,575	10.7%	216,360	
Total Community Development				1,130,655	8.0%	1,047,385	
			Community Development				
			2019 Expenditures	1,130,655			
			2018 Expenditures	1,047,385			
			Increase / (Decrease)	83,270			
Wages & Benefits Non-Discretionary			COLA; increases in benefits	9,105		52,050	
Discretionary			Inspections, Permitting, Code Enforcement - training 0.5 FTE	53,965			
Discretionary			Fire Investigations - training & on call coverage	5,000			
Non-discretionary			Planning - 0.25 FTE Staff Assistant	10,000			
Supplies						500	
Services Discretionary			EOP Development Phase 1			30,720	
			Increase / (Decrease)			83,270	

2019 Engineering

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Expenditures					
Salaries, Wages & Benefits					
001 110 544 20 10 00	Eng Salaries & Wages		264,060	5.2%	251,000
001 110 544 20 10 00	Eng Salaries & Wages	80% Assistant PW Director	84,390		
001 110 544 20 10 00	Eng Salaries & Wages	40% Staff Assistant I	22,560		
001 110 544 20 10 00	Eng Salaries & Wages	80% Engineering Technician	52,625		
001 110 544 20 10 00	Eng Salaries & Wages	80% PW Director	104,485		
001 110 544 20 21 00	Eng Retirement		33,880	6.3%	31,875
001 110 544 20 22 00	Eng L&I		775	6.9%	725
001 110 544 20 23 00	Eng FICA		20,200	5.2%	19,200
001 110 544 20 24 00	Eng Medical Insurance		47,310	26.8%	37,325
001 110 544 20 27 00	Eng Protective Clothing		200	0.0%	200
Total Salaries, Wages & Benefits			366,425	7.7%	340,325
Supplies					
001 110 544 20 31 00	Eng Office Supplies		4,000	-42.9%	7,000
001 110 544 20 32 00	Eng Fuel Consumed		1,500	0.0%	1,500
001 110 544 20 35 00	Eng Small Tools & Equipment		1,000	0.0%	1,000
Total Supplies			6,500	-31.6%	9,500
Services					
001 110 544 20 41 00	Eng Professional Services	Surveying & right-of-way services for future project	7,500	1400.0%	500
001 110 544 20 41 05	Eng Consultant Dev Review		1,000	0.0%	1,000
001 110 544 20 41 10	Eng Advertising		1,000	0.0%	1,000
001 110 544 20 42 10	Eng Cell Phone	Cellular Services	2,150	0.0%	2,150
001 110 544 20 42 20	Eng Postage		500	0.0%	500
001 110 544 20 42 30	Eng Telephone	Telephone lines/services	720	0.0%	720
001 110 544 20 43 00	Eng Travel		2,000	0.0%	2,000
001 110 544 20 45 00	Eng Rentals		200	0.0%	200
001 110 544 20 48 00	Eng Repair & Maint	Copier and blueprint machine maintenance added	7,000	250.0%	2,000
001 110 544 20 49 10	Eng Dues & Subscriptions		1,000	0.0%	1,000
001 110 544 20 49 20	Eng Training & Education		4,000	0.0%	4,000
Total Services			27,070	79.6%	15,070
Total Engineering Expenditures			399,995	9.6%	364,895
Engineering					
			2019 Expenditures		399,995
			2018 Expenditures		364,895
			Increase / (Decrease)		35,100
Wages & Benefits Non-Discretionary			COLA; benefits increases		26,100
Supplies Non-Discretionary			Actuals Trending		(3,000)
Services Non-Discretionary			Repair & Maintenance Blueprint Machine;		
			Actuals Trending		12,000
			Increase / (Decrease)		35,100

2019 Facilities Maintenance

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Expenditures					
Salaries, Wages & Benefits					
001 080 518 31 10 00	Fac Maint Salaries & Wages		306,155	8.1%	283,310
001 080 518 31 10 00	Fac Maint Salaries & Wage Fac Maint Supervisor		82,950		
001 080 518 31 10 00	Fac Maint Salaries & Wage Custodian - 3 FTE		127,665		
001 080 518 31 10 00	Fac Maint Salaries & Wage Utility I - 2.0 FTE (3 staff)		95,540		
001 080 518 31 10 10	Fac Maint Part Time Wages		-	-100.0%	9,950
001 080 518 31 10 15	Fac Maint Seasonal Wages 800 hours x 3 staff		37,580	92.7%	19,500
001 080 518 31 11 00	Fac Maint Overtime		1,500	0.0%	1,500
001 080 518 31 21 00	Fac Maint Retirement		39,470	9.1%	36,170
001 080 518 31 22 00	Fac Maint L & I		11,420	8.9%	10,485
001 080 518 31 23 00	Fac Maint FICA		26,410	9.9%	24,040
001 080 518 31 24 00	Fac Maint Medical Insurance		105,845	-6.7%	113,395
001 080 518 31 25 00	Fac Maint Life Insurance		105	23.5%	85
001 080 518 31 27 00	Fac Maint Prot Clothing	Protective gear covered to provide under the union contract.	3,000	11.1%	2,700
Total Salaries, Wages & Benefits			531,485	6.1%	501,135
Supplies					
001 080 518 31 31 00	Fac Maint Office Supplies	Office supplies and materials for the department.	1,000	33.3%	750
001 080 518 31 31 05	Fac Maint Seasonal Supplies	Hanging flower baskets, various flower pots and holiday light upgrades/repair.	5,000	100.0%	-
001 080 518 31 31 10	Fac Maint Operating Supplies	Essential for daily department operations.	60,000	20.0%	50,000
001 080 518 31 31 40	Fac Maint Janitor Supplies	Custodial supplies for the increase in staffing at the Fire Department/City Events etc.	25,000	25.0%	20,000
001 080 518 31 32 00	Fac Maint Fuel Consumed		5,000	0.0%	5,000
001 080 518 31 35 00	Fac Maint Small Tools & Equip	New tools/upgrades/repairs.	10,000	0.0%	10,000
Total Supplies			106,000	23.6%	85,750
Services					
001 080 518 31 41 00	Fac Maint Professional Svcs	Professional Services, architect, engineer, consultant etc.	10,000	-72.6%	36,500
001 080 518 31 41 10	Fac Maint Alarm Montrg Svcs	Building Fire/Security Monitoring	7,500	100.0%	-
001 080 518 31 42 10	Fac Maint Cell Phone	Staff Cell Phones.	3,200	12.3%	2,850
001 080 518 31 42 30	Fac Maint Telephone		3,000	-37.5%	4,800
001 080 518 31 43 00	Fac Maint Travel		500	0.0%	500
001 080 518 31 45 00	Fac Maint Rentals		1,500	-21.1%	1,900
001 080 518 31 47 00	Fac Maint Util City Hall	Updated new amount to reflect annual cost for City Hall Elevator phone line.	38,000	5.6%	36,000
001 080 518 31 47 01	Fac Maint Util Byways Center	2018 Actual Trending	15,000	20.0%	12,500
001 080 518 31 47 02	Fac Maint Util Library	2018 Actual Trending	35,000	9.4%	32,000
001 080 518 31 47 03	Fac Maint Util Pks & Rec	2018 Actual Trending	16,000	6.7%	15,000
001 080 518 31 47 04	Fac Maint Util Comm Hall	2018 Actual Trending	21,000	5.0%	20,000
001 080 518 31 47 05	Fac Maint Util Police	2018 Actual Trending	45,675	8.7%	42,000
001 080 518 31 47 06	Fac Maint Util Storage	2018 Actual Trending	5,000	11.1%	4,500
001 080 518 31 47 08	Fac Maint Util Fire	2018 Actual Trending	30,000	9.1%	27,500
001 080 518 31 48 00	Fac Maint Repair & Maint	Annual contracted labor, parts and maintenance.	68,500	63.1%	42,000
001 080 518 31 48 02	Fac Maint Vehicle Maint	Annual repair/maintenance and upgrades for an aging fleet.	15,000	0.0%	15,000
001 080 518 31 49 10	Fac Maint Dues & Subscription	2018 \$0 Actual	100	-60.0%	250
001 080 518 31 49 20	Fac Maint Training & Educ	2018 \$0 Actual	2,500	0.0%	2,500
001 080 518 31 49 50	Bldgs & Grds Uniforms & Mats	2018 Actual Trending	4,700	213.3%	1,500
001 080 518 31 49 60	Bldgs & Grds Regulatory Fees		250	-50.0%	500
001 080 518 31 50 99	Fac Maint Dike Assessments	2018 Actual Trending	32,000	18.5%	27,000
Total Services			354,425	9.1%	324,800
Total Facilities Maintenance Expenditures			991,910	8.8%	911,685
Facilities Maintenance					
			2019 Expenditures	991,910	
			2018 Expenditures	911,685	
			Increase / (Decrease)	80,225	
Wages & Benefits Discretionary			0.5 FTE Utility I (cover)	17,670	
Non-Discretionary			COLA; benefits increases	12,680	
Supplies Non-Discretionary			Actuals Trending	20,250	
Services Non-Discretionary			Repair & Maintenance; Actuals Trending	29,625	
			Increase / (Decrease)	80,225	

2019 Streets

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Streets					
Revenues & Resources					
101 000 308 90 00 00	Unassigned Fund Balance - Beginning		875,000	17.4%	745,000
101 000 313 11 00 00	Sales & Use Tax	2% increase from 2018 actuals - 10% allocation	863,695	19.4%	723,060
101 000 322 40 00 00	Street & Curb Permits		20,000	0.0%	20,000
101 000 336 00 71 00	Multimodal Trans City	8,700 x \$1.38	12,000	26.3%	9,500
101 000 336 00 87 00	Motor Vehicle Fuel Tax	8,700 x \$20.73 + 8,700 x \$1.21	190,880	2.0%	187,115
101 000 342 40 00 01	Street Plan Review Fees		2,000	0.0%	2,000
101 000 361 11 00 00	Investment Earnings		8,500	183.3%	3,000
101 000 361 40 00 00	Sales & Use Tax Interest		1,700	0.0%	1,700
101 000 362 00 00 00	Streets Rents and Leases		31,905	100.0%	-
Total Revenues & Resources			2,005,680	18.6%	1,691,375
Expenditures					
101 101 508 90 00 00	Unassigned Fund Balance - Ending		1,068,185	29.4%	825,660
Salaries, Wages & Benefits					
101 101 542 30 10 00	Street Salaries & Wages	3.0 FTE (6 people) 0.2 FTE Staff Assistant	208,170	7.2%	194,105
101 101 542 30 10 15	Street Seasonal Wages	1,600 hours	19,315	0.0%	19,320
101 101 542 30 11 00	Street Overtime		3,000	0.0%	3,000
101 101 542 30 21 00	Street Retirement		26,710	8.4%	24,650
101 101 542 30 22 00	Street L & I		7,100	7.7%	6,590
101 101 542 30 23 00	Street FICA		17,635	6.5%	16,555
101 101 542 30 24 00	Street Medical Insurance		78,905	15.2%	68,515
101 101 542 30 25 00	Street Life Insurance		55	0.0%	55
101 101 542 30 27 00	Street Protective Clothing	2% increase from 2018 budget	2,705	2.1%	2,650
Total Salaries, Wages & Benefits			363,595	8.4%	335,440
Supplies					
101 101 542 30 31 00	Street Office Supplies	Based on 2018 projected year end	200	33.3%	150
101 101 542 30 31 10	Street Operating Supplies	Based on Projected 2017 year end	20,000	12.7%	17,750
101 101 542 30 31 30	Street Vehicle Maint Supplies	2% increase from 2018 budget	15,000	1.7%	14,750
101 101 542 30 31 50	Street Road Repair & Maint Sup	Based on 2018 Projected Year end, Crack seal, signs, crushed rock, posts, etc .	35,000	16.7%	30,000
101 101 542 30 31 51	Street Road Striping Paint Sup	Based on 2018 Projected Year End	12,000	29.7%	9,250
101 101 542 30 31 52	Street Snow & Ice Supplies	Based on Projected 2018 year end, Supplies for snow & ice removal	10,000	66.7%	6,000
101 101 542 30 31 70	Street In-House Sm Project Sup	Supplies for small projects not contracted out	10,000	0.0%	10,000
101 101 542 30 31 71	Street In-House Sidewalk Sup	Projected 2018 Year End, Supplies for sidewalk projects not contracted out	15,000	25.0%	12,000
101 101 542 30 32 00	Street Fuel Consumed	Includes fuel for vegetation operation	25,000	1.6%	24,600
101 101 542 30 35 00	Street Small Tools & Equipment	No change	10,000	0.0%	10,000
Total Supplies			152,200	13.2%	134,500
Services					
101 101 542 30 41 00	Street Professional Services	Based on 2018 year end, consulting, tree assessments....	3,500	27.3%	2,750
101 101 542 30 42 10	Street Cell Phone	Based on 2018 actuals	4,000	6.0%	3,775
101 101 542 30 42 30	Street Telephone	Based on 2018 actuals	525	320.0%	125
101 101 542 30 43 00	Street Travel	No change	1,000	0.0%	1,000
101 101 542 30 45 00	Street Rentals	2% increase from 2018 budget	15,300	2.0%	15,000
101 101 542 30 45 10	Street Contracted Snow Removal	Under utilized Contracted snow removal	1,500	-70.0%	5,000
101 101 542 30 46 00	Street Insurance	2% decrease from 2018 actual	16,195	-4.7%	17,000
101 101 542 30 47 00	Street Utilities	No change	4,000	0.0%	4,000
101 101 542 30 47 10	Street Lighting & Signals Util	2% increase from 2018 budget	142,800	2.0%	140,000
101 101 542 30 47 20	Street Signals Repair & Maint	No change	17,500	0.0%	17,500
101 101 542 30 48 00	Street Flagging Services	Flagging Services when needed	10,000	0.0%	10,000
101 101 542 30 48 10	Street Vehicle Repair & Maint	Based on 2018 actuals	10,000	42.9%	7,000
101 101 542 30 48 50	Street Contract Repair & Maint	Maintenance done under contract	25,000	3.2%	24,230
101 101 542 30 48 52	Street Contr Vegetation Maint	Vegetation removal/maintenance	10,000	-2.9%	10,300
101 101 542 30 48 55	Street Contracted Sidewalks	Under utilized due to in house work Sidewalks contracted out	10,000	-23.1%	13,000
101 101 542 30 49 10	Street Dues & Subscriptions	Costco Membership	55	0.0%	55
101 101 542 30 49 20	Street Training & Education	classes and certifications	1,000	-33.3%	1,500
101 101 542 30 49 50	Street Uniforms & Mats	Uniforms & Mat Cleaning	2,000	0.0%	2,000
101 101 542 30 49 70	Street Debris Disposal	2% increase from 2018 budget	10,200	2.0%	10,000
101 101 542 30 49 72	Street Concrete & Asphalt Dis	Based on 2018 actuals	3,000	500.0%	500
101 101 542 30 49 75	Street Oil Disposal		500	0.0%	500
101 101 542 30 49 90	Street Regulatory Fees	Licensing & Certification	5,000	0.0%	5,000
101 101 542 30 50 99	Street Dike Assessments	Based on 2018 actuals	6,750	-10.0%	7,500
Total Services			299,825	0.7%	297,735
Transfers					
101 101 597 00 00 01	Transfer to - General	Indirect cost allocation - Exec, HR, Finance, Legal	104,895	17.0%	89,650
101 101 597 00 05 01	Transfer to - ER & R	2018 Depreciation Expense	25,335	202.0%	8,390
Total Transfers			130,230	32.8%	98,040
Total Streets Expenditures & Uses			2,014,035	19.1%	1,691,375

2019 Streets

			Arterial Streets				
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget		
Revenues & Resources							
102 000 308 30 00 00	Restricted Fund Balance - Beginning		1,250,000	4.6%	1,195,000		
102 000 308 90 00 00	Unassigned Fund Balance - Beginning		750,000	195.9%	253,500		
102 000 313 11 00 00	Sales & Use Tax		-		-		
102 000 333 20 20 50	WSDOT FHWA Geo Hopper East		86,500		-		
102 000 333 20 20 52	WSDOT FHWA Skagit St Signal	Incremental design costs	40,000	-42.9%	70,000		
102 000 333 20 20 53	WSDOT FHWA Pease Non Motor		-	-100.0%	20,000		
102 000 333 20 21 51	WSDOT FHWA CitySafetySgnl Gnt	Costco Intersec to Burl Blvd Intersec	650,000		-		
102 000 334 03 80 06	TIB Grant East West Connector	Design costs	340,000		-		
102 000 334 03 80 09	TIB Grant Overlay Project	Part of overlay overlay program for 2019	250,000	11.0%	225,250		
102 000 337 00 00 00	SCOG Geo Hopper Interchange		1,730,000	-4.8%	1,816,500		
102 000 337 00 00 01	SCOG Cherry Frhvn Design		-	-100.0%	10,000		
102 000 337 00 00 02	Geo Hopper Signal Safety Grant		-	-100.0%	725,000		
102 000 345 85 00 15	GMA Traffic Impact Fees		250,000	0.0%	250,000		
102 000 361 11 00 00	Investment Earnings		16,500	50.0%	11,000		
Total Revenues & Resources			5,363,000	17.2%	4,576,250		

BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget		
Expenditures & Uses							
102 000 508 30 00 00	Restricted Fund Balance - Ending		750,000	-28.6%	1,050,000		
102 000 508 90 00 00	Unassigned Fund Balance - Ending		243,230	-69.4%	796,100		
Capital Expenditures							
102 102 542 30 41 90	Art St Public Notices		-	-100.0%	1,000		
102 102 589 10 00 00	GMA Impact Fees Refunds		-	0.0%	-		
102 102 591 95 71 00	Principal	92% of Principal Payment Due	248,875	2.5%	242,700		
102 102 592 95 83 00	Interest	92% of Interest Payment Due	25,895	-17.7%	31,450		
102 102 595 10 60 01	Art St Geo Hopper East		100,000	0.0%	100,000		
102 102 595 10 60 02	Art St Roadway Engineering	20K-Blvd signal chg, 20K Railroad overxing, 20K Traffic Engr	60,000	100.0%	-		
102 102 595 10 60 03	Art St Frhaven Chrry Inter Mod		-	-100.0%	800,000		
102 102 595 10 60 04	Art St TIB E-W Connector	Design and right-of-way	400,000	100.0%	-		
102 102 595 30 60 01	Art St Travel Way St Overlays	City funded part of paving program for 2019	400,000	33.3%	300,000		
102 102 595 30 60 02	Art St TIB Overlay	TIB part of overlay for 2019 paving program	300,000	-25.0%	400,000		
102 102 595 30 60 03	Art St Geo Hopper Intrchg		2,000,000	100.0%	-		
102 102 595 64 60 01	Art St SR20/Skagit St Signals	Incremental design costs	50,000	-50.0%	100,000		
102 102 595 64 60 03	Art St Geo Hopper Signal Grant	Safety improvements Costco to Blvd	755,000	0.0%	755,000		
102 102 595 69 60 01	Art St Traffic Safety Program		30,000	100.0%	-		
Total Capital Expenditures			4,369,770	60.1%	2,730,150		
Total Arterial Streets Expenditures & Uses			5,363,000	17.2%	4,576,250		

		Streets	
		2019 Expenditures	5,315,620
		2018 Expenditures	3,595,865
		Increase / (Decrease)	1,719,755
Wages & Benefits	Non-Discretionary	COLA; benefits increase	28,155
Supplies	Non-Discretionary	Actual Trending	17,700
Services	Non-Discretionary	Actual Trending	2,090
Transfers	Non-Discretionary	Depreciation method; Indirect Cost Increase	32,190
Capital Outlay	Non-Discretionary	Geo Hopper Interchange; E-W Connector	1,639,620
		Increase / (Decrease)	1,719,755

2019 Sewer and Sewer Capital

BARS Code		Account	Sewer Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
Revenues & Resources						
401 000 308 89 00 00		Unrestricted Net Position - Beginning		1,615,000	18.3%	1,365,000
401 000 322 10 00 00		Sewer Permits		13,500	0.0%	13,500
401 000 343 50 00 00		Sewer Service	5% rate increase	3,255,000	5.0%	3,100,000
401 000 343 50 00 01		Septage Disposal	5% rate increase	120,750	5.0%	115,000
401 000 343 50 00 02		Sewer Plan Review Fees		5,000	0.0%	5,000
401 000 359 00 00 00		Fines & Penalties		25,000	0.0%	25,000
401 000 361 11 00 00		Investment Earnings		30,000	0.0%	30,000
401 000 369 10 00 00		Sewer Sale of Surplus		500	0.0%	500
401 000 369 91 00 00		Miscellaneous Other		5,000	0.0%	5,000
Total Revenues & Resources				5,069,750	8.8%	4,659,000
BARS Code		Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
Expenditures						
401 401 508 89 00 00		Unrestricted Net Position - Ending		893,335	-32.8%	1,328,670
Salaries, Wages & Benefits						
401 401 535 00 10 00		Sewer Salaries & Wages		689,090	3.6%	665,010
401 401 535 00 10 00		Sewer Salaries & Wages	10.0 FTE (Operator In Training due to staff retirement)	666,535		
401 401 535 00 10 00		Sewer Salaries & Wages	0.4 FTE Staff Assistant I	22,555		
401 401 535 00 10 15		Sewer Seasonal Wages	One Seasonal worker for WWTP up to 800 hrs	9,535	100.0%	-
401 401 535 00 11 00		Sewer Overtime		14,000	0.0%	14,000
401 401 535 00 21 00		Sewer Retirement		90,210	4.6%	86,235
401 401 535 00 22 00		Sewer L & I		19,195	11.6%	17,205
401 401 535 00 23 00		Sewer FICA		54,520	5.0%	51,945
401 401 535 00 24 00		Sewer Medical Insurance		206,745	-12.8%	237,075
401 401 535 00 25 00		Sewer Life Insurance		185	0.0%	185
401 401 535 00 27 00		Sewer Protective Clothing		4,000	0.0%	4,000
Total Salaries, Wages & Benefits				1,087,480	1.1%	1,075,655
Supplies & Services						
401 401 535 00 31 10		Sewer ADMIN Operating Supplies	All operating supplies	7,500	0.0%	7,500
401 401 535 00 42 10		Sewer ADMIN Cell Phone	Crew cell phones	4,000	0.0%	4,000
401 401 535 00 42 20		Sewer ADMIN Postage	60% billing postage & postage from meter	8,500	0.0%	8,500
401 401 535 00 49 95		Sewer ADMIN Bank Svc Charges	Merchant services fees	12,000	0.0%	12,000
401 401 535 00 53 00		Sewer ADMIN Excise Tax	2017 Actuals	60,000	0.0%	60,000
401 401 535 10 31 10		Sewer COLL Operating Supplies	All operating supplies Increased Bioxide treatment	60,000	0.0%	60,000
401 401 535 10 32 00		Sewer COLL Fuel Consumed		13,000	0.0%	13,000
401 401 535 10 35 00		Sewer COLL Small Tools & Equip	Small tools and Equipment for Coll. System	8,500	0.0%	8,500
401 401 535 10 41 00		Sewer COLL Professional Svcs	PLC System Intergration	4,500	80.0%	2,500
401 401 535 10 42 30		Sewer COLL Telephone		6,000	0.0%	6,000
401 401 535 10 43 00		Sewer COLL Travel	Training for operators CEU's	1,000	0.0%	1,000
401 401 535 10 45 00		Sewer COLL Rentals	Equipment Rental	2,000	0.0%	2,000
401 401 535 10 46 00		Sewer COLL Insurance	2% decrease from 2018 actual	36,410	-6.5%	38,940
401 401 535 10 47 00		Sewer COLL Utilities	Power, Gas and Water at pump stations	75,000	0.0%	75,000
401 401 535 10 48 00		Sewer COLL Contr Repair & Main	Sewer Repairs and Pump Rebuilds	55,000	0.0%	55,000
401 401 535 10 49 10		Sewer COLL Dues & Subscription		750	0.0%	750
401 401 535 10 49 20		Sewer COLL Training & Educ	Operator Training	2,500	-58.3%	6,000
401 401 535 10 49 50		Sewer COLL Uniforms & Mats		2,500	-64.3%	7,000
401 401 535 10 50 99		Sewer COLL Dike Assessments	2017 Actuals	1,000	0.0%	1,000
401 401 535 20 31 10		Sewer WWTP Operating Supplies	under funded	230,000	10.3%	208,545
401 401 535 20 32 00		Sewer WWTP Fuel Consumed		3,500	0.0%	3,500
401 401 535 20 35 00		Sewer WWTP Small Tools & Equip	Tools and Equipment for WWTP	9,500	0.0%	9,500
401 401 535 20 41 00		Sewer WWTP Professional Svcs	Includes outside Lab Work and PLC System Intergration	18,000	0.0%	18,000
401 401 535 20 41 50		Sewer WWTP Solids Disposal	Solids spreader	1,000	0.0%	1,000
401 401 535 20 42 30		Sewer WWTP Telephone		7,500	0.0%	7,500
401 401 535 20 43 00		Sewer WWTP Travel	Training for operators CEU's	1,000	0.0%	1,000
401 401 535 20 45 00		Sewer WWTP Rentals	Equipment Rental for WWTP	4,000	0.0%	4,000
401 401 535 20 46 00		Sewer WWTP Insurance	2% decrease from 2018 actual	36,410	-6.5%	38,940
401 401 535 20 47 00		Sewer WWTP Utilities	Power, Gas and Water at the WWTP	250,000	0.0%	250,000
401 401 535 20 48 00		Sewer WWTP Contr Repair & Main	Motors and Pump Rebuilds	55,000	0.0%	55,000
401 401 535 20 49 10		Sewer WWTP Dues & Subscription	WEF and PNCWA	5,000	0.0%	5,000
401 401 535 20 49 20		Sewer WWTP Training & Educ	Operator Training	2,500	-83.3%	15,000
401 401 535 20 49 50		Sewer WWTP Uniforms & Mats		2,500	-87.5%	20,000
401 401 535 20 49 90		Sewer WWTP Regulatory Fees	DOE Treatment plant NPDES Permit fee	15,000	0.0%	15,000
401 401 535 20 49 95		Sewer WWTP Lien Release Fees		1,500	0.0%	1,500
401 401 535 20 50 99		Sewer WWTP Dike Assessments	2017 Actuals	2,500	0.0%	2,500
Total Supplies & Services				1,005,070	-1.9%	1,024,675
Transfers						
401 401 597 00 00 01		Transfer to - General	Indirect cost allocation - Exec, HR, Finance, Legal	260,405	13.2%	230,000
401 401 597 00 04 02		Transfer to - Sewer Capital		1,750,000	75.0%	1,000,000
401 401 597 00 05 01		Transfer to - ER&R	2018 Depreciation Expense	73,460	100.0%	-
Total Transfers				2,083,865	69.4%	1,230,000
Total Sewer Expenditures & Uses				5,069,750	8.8%	4,659,000

2019 Sewer and Sewer Capital

BARS Code	Account	Budget Notes	2019	2018
Sewer Capital Reserve				
			<u>Proposed Budget</u>	<u>% Change</u>
				<u>Adopted Budget</u>
Revenues & Resources				
BARS Code	Account	Budget Notes	2019	2018
402 000 308 89 00 00	Unrestricted Net Position - Beginning		1,823,500	-20.5%
402 000 343 50 00 00	Sewer Connection Fees		200,000	100.0%
402 000 361 11 00 00	Sewer Cap Invest Earnings		15,000	0.0%
402 000 397 00 04 01	Transfer In Sewer		1,750,000	75.0%
	Total Revenues & Resources		3,788,500	14.5%
BARS Code	Account	Budget Notes	2019	2018
			<u>Proposed Budget</u>	<u>% Change</u>
				<u>Adopted Budget</u>
Expenditures				
402 000 508 89 00 00	Unrestricted Net Position - Ending		894,500	-33.4%
Capital Expenditures				
402 000 594 35 41 94	Sewer Capital Engineering	Primary Clarifier, Sharon Ave, Design	105,000	110.0%
402 000 594 35 64 00	Sewer I & I		100,000	0.0%
402 000 594 35 64 10	Sewer Capital Improvements		1,589,000	20.8%
402 000 594 35 64 10	Sewer Capital Improvements	Finish PS# 4	399,000	
402 000 594 35 64 10	Sewer Capital Improvements	Up-grade PS# 9	815,000	
402 000 594 35 64 10	Sewer Capital Improvements	Primary Clarifier	375,000	
402 000 594 35 64 20	Sewer Machinery & Equipment	WWTP Equipment Replacement	225,000	0.0%
402 000 594 35 64 30	Sewer Line Replacement	Sharon Ave. and On Going Line Replacement Program	875,000	218.2%
	Total Expenditures		3,788,500	14.5%
Sewer				
		2019 Expenditures	7,070,415	
		2018 Expenditures	5,295,330	
		Increase / (Decrease)	1,775,085	
Wages & Benefits	Non-Discretionary	COLA; benefits increase	870	
	Discretionary	800 hour seasonal worker	10,955	
Supplies & Services	Non-Discretionary	Actual Trending	(19,605)	
Transfers	Non-Discretionary	Depreciation; Indirect Cost; Capital Repairs	853,865	
Capital Outlay	Non-Discretionary	Capital repairs & improvements	929,000	
		Increase / (Decrease)	1,775,085	

2019 Storm Drain and Storm Drain Capital

		Storm Drain				
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget	
Revenues & Resources						
425 000 308 89 00 00	Unrestricted Net Position - Beginning		857,800	156.1%	335,000	
425 000 334 03 10 01	DOE Stormwater Capacity Grant		-	-100.0%	176,250	
425 000 342 40 00 00	Storm Inspection Fee		6,200	0.0%	6,200	
425 000 343 10 00 00	Storm Plan Review Fees		10,000	0.0%	10,000	
425 000 343 10 00 01	Storm Fees & Charges		1,200,000	20.0%	1,000,000	
425 000 359 00 00 00	Storm Fines & Penalties	**We do not charge late fees for past due storm accounts**	-	0.0%	-	
425 000 361 11 00 00	Investment Earnings		9,000	350.0%	2,000	
425 000 379 10 00 00	Storm Connection Fees		20,000	0.0%	20,000	
Total Revenues & Resources			2,103,000	35.7%	1,549,450	
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget	
Expenditures						
425 425 508 89 00 00	Unrestricted Net Position - Ending		1,197,310	62.2%	738,250	
Salaries, Wages & Benefits						
425 425 531 00 10 00	Storm Salaries & Wages		285,520	19.9%	238,065	
425 425 531 00 10 00	Storm Salaries & Wages	1.0 FTE Engineer I	66,440			
425 425 531 00 10 00	Storm Salaries & Wages	0.4 FTE Staff Assistant I	22,555			
425 425 531 00 10 00	Storm Salaries & Wages	3.0 FTE Streets (6 people)	196,525			
425 425 531 00 11 00	Storm Overtime		5,000	0.0%	5,000	
425 425 531 00 21 00	Storm Retirement		37,275	20.7%	30,870	
425 425 531 00 22 00	Storm L & I		6,025	9.0%	5,530	
425 425 531 00 23 00	Storm FICA		22,225	19.5%	18,595	
425 425 531 00 24 00	Storm Medical Insurance		108,870	11.9%	97,330	
425 425 531 00 25 00	Storm Life Insurance		55	0.0%	55	
Total Salaries, Wages & Benefits			464,970	17.6%	395,445	
Supplies & Services						
425 425 531 00 31 00	Storm Office Supplies		100	0.0%	100	
425 425 531 00 31 10	Storm Operating Supplies		38,505	0.0%	38,505	
425 425 531 00 35 00	Storm Small Tools & Equipment		14,500	0.0%	14,500	
425 425 531 00 35 00	Storm Small Tools & Equipment	Demo Saw	2,000			
425 425 531 00 35 00	Storm Small Tools & Equipment	Trench Box	5,000			
425 425 531 00 35 00	Storm Small Tools & Equipment		5,000			
425 425 531 00 35 00	Storm Small Tools & Equipment	Jumping Jack Compactor	2,500			
425 425 531 00 41 00	Storm Professional Services	Comprehensive Plan & Skagit Conservation District expense	55,000	0.0%	55,000	
425 425 531 00 41 90	Storm NPDES Engineering		75,000	0.0%	75,000	
425 425 531 00 41 90	Storm NPDES Engineering	Permit assistance; Code rewrite	50,000			
425 425 531 00 41 90	Storm NPDES Engineering		25,000			
425 425 531 00 42 20	Storm Postage		5,000	0.0%	5,000	
425 425 531 00 42 30	Storm Telephone		500	0.0%	500	
425 425 531 00 42 99	Storm Billing Services		2,500	100.0%	-	
425 425 531 00 43 00	Storm Travel		5,000	0.0%	5,000	
425 425 531 00 45 00	Storm Rentals	Increased for equipment to work in Gages Slough	10,000	400.0%	2,000	
425 425 531 00 46 00	Storm Insurance	2% decrease from 2018 actuals	14,600	-11.8%	16,550	
425 425 531 00 47 00	Storm Utilities		23,000	0.0%	23,000	
425 425 531 00 48 00	Storm Contr Repair & Maint		10,000	0.0%	10,000	
425 425 531 00 48 10	Storm Equip Repair & Maint	Increased as safeguard for Vactor or Street Sweeper	10,000	233.3%	3,000	
425 425 531 00 49 10	Storm Dues & Subscriptions		250	0.0%	250	
425 425 531 00 49 20	Storm Training & Education		1,000	0.0%	1,000	
425 425 531 00 49 70	Storm Debris Disposal		10,000	0.0%	10,000	
425 425 531 00 49 95	Storm Bank Service Charges	2017 Actuals	9,000	0.0%	9,000	
425 425 531 00 50 99	Storm Dike Assessments		200	0.0%	200	
425 425 531 00 53 00	Storm Excise Tax		20,000	0.0%	20,000	
Total Supplies & Services			304,155	5.4%	288,605	
Transfers						
425 425 597 15 00 01	Transfer to - General	Indirect cost allocation - Exec, HR, Finance, Legal	102,570	6.7%	96,150	
425 425 597 15 05 01	Transfer to - ER & R	2018 Depreciation Expenses	33,995	100.0%	-	
Total Transfers			136,565	42.0%	96,150	
Total Storm Expenditures & Uses			2,103,000	38.5%	1,518,450	

2019 Storm Drain and Storm Drain Capital

Storm Drain Capital Reserve					
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
Revenues & Resources					
426 000 308 89 00 00	Unrestricted Net Position - Beginning		1,165,000	13.7%	1,025,000
426 000 334 03 10 03	WA DOE LID Grant		176,250	0.0%	176,250
426 000 361 11 00 00	Storm Cap Investment Earnings		9,000	15.4%	7,800
Total Revenues & Resources			1,350,250	11.7%	1,209,050
Expenditures & Uses					
426 000 508 89 00 00	Unrestricted Net Position - Ending		902,750	18.5%	761,550
Capital Expenditures					
426 000 594 31 60 10	Storm Cap Bldgs & Structures		30,000	0.0%	30,000
426 000 594 31 60 50	Storm Cap Construction		367,500	0.0%	367,500
426 000 594 31 60 70	Storm Gages Slough Outfall	Acquisition, etc.	50,000	0.0%	50,000
Total Expenditures & Uses			1,350,250	11.7%	1,209,050
Storm Drain					
			2019 Expenditures	1,353,190	
			2018 Expenditures	1,227,700	
			Increase / (Decrease)	125,490	
Wages & Benefits				69,525	
Non-Discretionary					
Supplies & Services					
Non-Discretionary					
Transfers					
Non-Discretionary					
Capital Outlay					
COLA; benefits/changes in coverage increase					
Repairs & Maintenance				15,550	
Depreciation; Indirect Cost				40,415	
Capital repairs & improvements				-	
Increase / (Decrease)				125,490	

2019 Parks and Recreation

BARS Code	Account	Festivals Budget Notes	2019		2018
			Proposed Budget	% Change	Adopted Budget
Expenditures					
Salaries, Wages & Benefits					
001 114 573 90 10 00	Festivals Salaries & Wages		650	0.0%	650
001 114 573 90 10 10	Festivals Part Time Wages		1,130	438.1%	210
001 114 573 90 10 15	Festivals Seasonal Wages		1,350	-8.8%	1,480
001 114 573 90 11 00	Festivals Overtime		8,500	-1.7%	8,650
001 114 573 90 21 00	Festivals Retirement		1,180	-1.7%	1,200
001 114 573 90 22 00	Festivals L & I		310	-40.4%	520
001 114 573 90 23 00	Festivals FICA		890	7.9%	825
001 114 573 90 24 00	Festivals Medical Insurance		1,000	0.0%	1,000
001 114 573 90 25 00	Festivals Life Insurance		15	0.0%	15
Total Salaries, Wages & Benefits			15,025	3.3%	14,550
Supplies					
001 114 573 90 31 10	Festivals Operating Supplies	HF \$1,100 / BDD \$40 / Veterans Parade \$950	2,090	39.3%	1,500
001 114 573 90 35 00	Festivals Small Tools & Equip		600	0.0%	600
Total Supplies			2,690	28.1%	2,100
Services					
001 114 573 90 41 00	Festivals Professional Service	2 Movies \$4,400 / HF \$2100 / Postcard \$150 / Guide \$950 / BDD \$1,300 / VP 1,700 / Printing \$2,325	12,925	1075.0%	1,100
001 114 573 90 41 01	Festivals Advertising		8,775	-3.0%	9,050
001 114 573 90 42 20	Festivals Postage		700	-73.1%	2,600
001 114 573 90 45 00	Festivals Rentals	HF \$9,300 / BDD \$450	9,750	-2.5%	10,000
001 114 573 90 49 00	Festivals Fireworks BDD		10,000	0.0%	10,000
Total Services			42,150	28.7%	32,750
Total Festivals			59,865	21.2%	49,400
Festivals					
2019 Expenditures			59,865		
2018 Expenditures			49,400		
Increase / (Decrease)			10,465		
Wages & Benefits Non-Discretionary			Min Wage & PERS	475	
Supplies Non-Discretionary			Trending of costs	590	
Services Discretionary			Festival Guide/Printing; Movies	9,400	
			Increase / (Decrease)	10,465	

2019 Parks and Recreation

Parks & Recreation					
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
Revenues & Resources					
001 115 321 99 00 00	PR Vendor Permits	Food & Merchandise Vendors	2,000	0.0%	2,000
001 115 341 70 00 00	PR Sales of Merchandise	ACTM T-shirt sales	1,700	-15.0%	2,000
001 115 347 30 00 00	PR Concessions Sales	Summer Nights Concessions	200	100.0%	-
001 115 347 60 00 00	PR Program Fees	Rec Classes	54,000	0.0%	54,000
001 115 362 00 00 10	PR Picnic Shelter Rentals		3,500	-20.5%	4,400
001 115 362 00 00 11	PR Community/Sr Center Rentals		10,000	-20.0%	12,500
001 115 362 00 00 12	PR Pks & Rec Bldg Rentals		960	-4.0%	1,000
001 115 362 00 00 13	PR Malben House Rentals		200	66.7%	120
001 115 362 00 00 14	PR Skgt Rvr Prk Field Rentals		62,000	24.0%	50,000
001 115 362 00 00 15	PR Skgt Rvr Prk Event Rentals		500	-50.0%	1,000
001 115 362 00 00 16	PR Park Field Rentals		300	25.0%	240
001 115 362 00 00 17	PR Park Event Rentals		200	-16.7%	240
001 115 362 00 00 18	PR Portable Toilets		17,000	13.3%	15,000
001 115 362 00 00 97	PR Short Term Rentals		500	-50.0%	1,000
001 115 362 00 00 98	PR Long Term Rentals	SRP RC Track	1,200	100.0%	-
001 115 362 00 00 99	PR Whitmarsh Rental	2019	10,500	950.0%	1,000
001 115 367 00 00 00	PR Sponsorship Contributions	Event Sponsors HF/ACTM/Movies/Veterans Parade	10,000	-33.3%	15,000
Total Revenues & Resources			174,760	9.6%	159,500

2019 Parks and Recreation

Parks & Recreation Administration									
Expenditures									
BARS Code		Account	Budget Notes		2019 Proposed Budget	% Change	2018 Adopted Budget		
Salaries, Wages & Benefits									
001 115 571 10 10 00		PksRecAdm Salaries & Wages			159,545	4.6%	152,515		
001 115 571 10 10 00		PksRecAdm Salaries & Wages	Director (actual Dual Insurance Incentive)	103,075					
001 115 571 10 10 00		PksRecAdm Salaries & Wages	Staff Assistant I (actual Dual Insurance Incentive)	56,470					
001 115 571 10 10 10		PksRecAdm Part Time Wages			39,960	3.4%	38,635		
001 115 571 10 10 10		PksRecAdm Part Time Wages	0.60 FTE Receptionist	21,100					
001 115 571 10 10 10		PksRecAdm Part Time Wages	Receptionist 18 hrs/week	14,060					
001 115 571 10 10 10		PksRecAdm Part Time Wages	400 hours	4,800					
001 115 571 10 11 00		PksRecAdm Overtime			500	0.0%	500		
001 115 571 10 21 00		PksRecAdm Retirement			25,025	5.5%	23,730		
001 115 571 10 22 00		PksRecAdm L & I			2,125	-4.5%	2,225		
001 115 571 10 23 00		PksRecAdm FICA			15,290	4.3%	14,660		
001 115 571 10 24 00		PksRecAdm Medical Insurance			20,770	-7.4%	22,420		
001 115 571 10 27 00		PksRecAdm Uniform & Clothing			200	0.0%	200		
Total Salaries, Wages & Benefits					263,415	3.3%	254,885		
Supplies									
001 115 571 10 31 00		PksRecAdm Office Supplies			3,250	30.0%	2,500		
001 115 571 10 31 00		PksRecAdm Office Supplies	Historical Board	250					
001 115 571 10 31 00		PksRecAdm Office Supplies	P&R Office	3,000					
001 115 571 10 31 10		PksRecAdm Operating Supplies			400	166.7%	150		
001 115 571 10 31 10		PksRecAdm Operating Supplies	Historical Board-Exhibit Supplies	200					
001 115 571 10 31 10		PksRecAdm Operating Supplies	P&R Office	200					
001 115 571 10 32 00		PksRecAdm Fuel Consumed	Impala Fuel		150	-40.0%	250		
001 115 571 10 35 00		PksRecAdm Small Tools & Equip	Office furniture & equipment		3,050	-29.1%	4,300		
Total Supplies					6,850	-4.9%	7,200		
Services									
001 115 571 10 41 00		PksRecAdm Professional Service			5,500	292.9%	1,400		
001 115 571 10 41 00		PksRecAdm Professional Service	P&R Intern Stipend	1,500					
001 115 571 10 41 00		PksRecAdm Professional Service	Translation services; Marketing Services	3,000					
001 115 571 10 41 00		PksRecAdm Professional Service	Historical Board Intern	1,000					
001 115 571 10 41 01		PksRecAdm Advertising	Marketing SVHerald, Rec Guide; promo items		3,900	108.6%	1,870		
001 115 571 10 42 10		PksRecAdm Cell Phone	Director cell phone		720	0.0%	720		
001 115 571 10 42 20		PksRecAdm Postage	Advisory Board packets; neighborhood meetings		350	40.0%	250		
001 115 571 10 42 30		PksRecAdm Telephone	Telephone Lines/Services		685	0.0%	685		
001 115 571 10 43 00		PksRecAdm Travel			2,015	16.1%	1,735		
001 115 571 10 43 00		PksRecAdm Travel	Historical Board Hotel-Training	600					
001 115 571 10 43 00		PksRecAdm Travel	WRPA Conference Fees, Food 2 people	1,415					
001 115 571 10 48 00		PksRecAdm Repair & Maint	Copy machine; Impala maintenance		4,000	0.0%	4,000		
001 115 571 10 49 10		PksRecAdm Dues & Subscriptions	NRPA & WRPA Dues		1,605	0.6%	1,595		
001 115 571 10 49 20		PksRecAdm Training & Education			2,800	87.9%	1,490		
001 115 571 10 49 20		PksRecAdm Training & Education	Historical Board Training	200					
001 115 571 10 49 20		PksRecAdm Training & Education	P&R Dept. Training/WRPA Conference	2,600					
001 115 571 10 49 60		PksRecAdm Software Maintenance	1% transaction fee		2,300	0.0%	2,300		
001 115 571 10 49 95		PksRecAdm Bank Service Charges	Dept of Revenue & Merchant Services Fees		3,500	40.0%	2,500		
Total Services					27,375	47.6%	18,545		
Total Parks & Recreation Administration					297,640	6.1%	280,630		
Parks & Recreation Administration									
				2019 Expenditures	297,640				
				2018 Expenditures	280,630				
				Increase / (Decrease)	17,010				
Wages & Benefits	Non-Discretionary	COLA, PERS, benefit costs increase		8,530					
Supplies	Non-Discretionary	Trending of costs		(350)					
Services	Discretionary	Historical Board Expenses		2,000					
	Non-Discretionary	Increased Marketing		6,830					
				Increase / (Decrease)	17,010				

2019 Parks and Recreation

			Recreation			
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget	
Salaries, Wages & Benefits						
001 115 571 20 10 00	Rec Salaries & Wages	Recreation Coordinator	66,500	3.3%	64,380	
001 115 571 20 10 10	Rec Part Time Wages	Rec Ldr 20 Hrs/wk - 1040 x \$15	15,600	313.8%	3,770	
001 115 571 20 10 15	Rec Seasonal Wages		17,975	8.5%	16,560	
001 115 571 20 10 15	Rec Seasonal Wages	230 hours-Rec II Seasonals-\$14	3,220			
001 115 571 20 10 15	Rec Seasonal Wages	400 hours-Camp Lead-\$16	6,400			
001 115 571 20 10 15	Rec Seasonal Wages	360 hours-Camp Assist-\$14	5,040			
001 115 571 20 10 15	Rec Seasonal Wages	255 hours-Rec 1 Seasonals-\$13	3,315			
001 115 571 20 11 00	Rec Overtime	Rec Coord. OT				
001 115 571 20 21 00	Rec Retirement		1,000	42.9%	700	
001 115 571 20 22 00	Rec L & I		10,660	29.0%	8,265	
001 115 571 20 23 00	Rec FICA		3,120	-8.1%	3,395	
001 115 571 20 24 00	Rec Medical Insurance		7,735	18.4%	6,535	
001 115 571 20 27 00	Rec Uniform & Clothing	Camp Staff/Indoor Play/Rec I, II, OnCalls	26,590	-7.7%	28,815	
			800	100.0%	400	
		Total Salaries, Wages & Benefits	149,980	12.9%	132,820	
Supplies						
001 115 571 20 31 00	Rec Office Supplies	Camp	450	21.6%	370	
001 115 571 20 31 10	Rec Operating Supplies	ACTM/ Dad Daughter Dance/PopUp/Indoor Play/Sum Nights	9,000		8,500	
001 115 571 20 32 00	Rec Fuel Consumed	Pop-up/Summer Camp	1,525	5.9%	1,115	
001 115 571 20 34 00	Rec Supplies for Resale	ACTM/Master ACTM/Sum Nights	3,050	36.8%	2,400	
001 115 571 20 35 00	Rec Small Tools & Equipment	ACTM/PopUp/Indoor Play	7,000	27.1%	3,700	
		Total Supplies	21,025	89.2%	16,085	
Services						
001 115 571 20 41 00	Rec Professional Services					
001 115 571 20 41 00	Rec Professional Services	Instructors	17,000	26.210	21,050	
001 115 571 20 41 00	Rec Professional Services	ACTM/Masters ACTM/DD Dance/PopUp Facebook Ads/Sewer Bill Inserts/Sk Kid	9,210			
001 115 571 20 41 01	Rec Advertising	Insider/Guide	6,500	7.9%	6,025	
001 115 571 20 41 95	Rec YMCA Remittance	2018 Remittance	10,000	0.0%	10,005	
001 115 571 20 42 10	Rec Cell Phone	2017 actuals	1,500	0.0%	1,500	
001 115 571 20 42 20	Rec Postage	Sum Camp/Postcard	800	540.0%	125	
001 115 571 20 42 30	Rec Telephone	Telephone Lines/Services	685	0.0%	685	
001 115 571 20 43 00	Rec Travel	WRPA Conference Hotel & Meals	610	22.0%	500	
001 115 571 20 45 00	Rec Rentals	Dad Daughter Dance	60	0.0%	60	
001 115 571 20 48 00	Rec Repair & Maintenance	Vans maintenance	1,000	0.0%	1,000	
001 115 571 20 49 10	Rec Dues & Subscriptions	Costco/Kiwanis	165	-37.7%	265	
001 115 571 20 49 20	Rec Training & Education	WRPA Conference/Sum Seasonals	650	-31.6%	950	
001 115 571 20 53 00	Rec Excise Tax	2017 Actuals	1,000	0.0%	1,000	
		Total Services	49,180	13.9%	43,165	
		Total Recreation	220,185	14.6%	192,070	
Recreation						
		2019 Expenditures	220,185			
		2018 Expenditures	192,070			
		Increase / (Decrease)	28,115			
Wages & Benefits Discretionary						
		0.5 FTE Rec Leader	5,360			
		PERS; Min Wage; COLA; benefits changes	11,800			
			4,940			
			6,015			
		Increase / (Decrease)	28,115			

2019 Parks and Recreation

				Parks Facilities		
BARS Code	Account	Budget Notes		2019 Proposed Budget	% Change	2018 Adopted Budget
Salaries, Wages & Benefits						
001 115 576 80 10 00	Parks Salaries & Wages			299,150	3.0%	290,365
001 115 576 80 10 00	Parks Salaries & Wages	Lead	69,250			
001 115 576 80 10 00	Parks Salaries & Wages	Parks Supervisor (actual Dual Insurance Incentive)	86,880			
001 115 576 80 10 00	Parks Salaries & Wages	2.4 FTE Utility I	143,020			
001 115 576 80 10 10	Parks Part Time Wages	200 hours avg/year		3,015	0.0%	3,015
001 115 576 80 10 15	Parks Seasonal Wages			11,700	50.0%	7,800
001 115 576 80 10 15	Parks Seasonal Wages	1/2 seasonal staff	3,900			
001 115 576 80 10 15	Parks Seasonal Wages	1 seasonal staff	7,800			
001 115 576 80 11 00	Parks Overtime	On-Call & OT for Monitoring Events		6,000	0.0%	6,000
001 115 576 80 21 00	Parks Retirement			41,040	5.2%	39,015
001 115 576 80 22 00	Parks L & I			8,585	9.2%	7,865
001 115 576 80 23 00	Parks FICA			24,470	4.1%	23,500
001 115 576 80 24 00	Parks Medical Insurance			89,960	8.3%	83,060
001 115 576 80 25 00	Parks Life Insurance			70	0.0%	70
001 115 576 80 27 00	Parks Protective Clothing	clothing per CBA		2,250	28.6%	1,750
	Total Salaries, Wages & Benefits			486,240	5.1%	462,440
Supplies						
001 115 576 80 31 00	Parks Office Supplies			500	0.0%	500
001 115 576 80 31 10	Parks Operating Supplies	General Supplies		2,700	35.0%	2,000
001 115 576 80 31 12	Parks Oper Supplies - Bldg	All RR supplies, paint, light fixtures, etc...		7,700	285.0%	2,000
001 115 576 80 31 14	Parks Oper Supplies - Grounds	Field paint, dirt, gravel, bark, etc..		29,700	41.8%	20,950
001 115 576 80 31 16	Parks Oper Supplies - Vehicle	Oil, filters, truck parts, etc..		2,150	53.6%	1,400
001 115 576 80 31 18	Parks Oper Supplies - Equip	Oil, filters, blades, equipment parts, etc...		6,975	158.3%	2,700
001 115 576 80 32 00	Parks Fuel Consumed	All vehicles & equipment - gas and diesel		13,500	-12.3%	15,400
		Generator, welder, pressure washer, IBS supply, etc...		10,300	30.4%	7,900
001 115 576 80 35 00	Parks Small Tools & Equipment			1,700	-28.4%	2,375
001 115 576 80 35 12	Parks Small Tools - Bldg	Various RR and building repair stuff		3,500	81.3%	1,930
001 115 576 80 35 14	Parks Small Tools - Grounds	Various hand tools, signs, BB Bases, etc...		1,850	76.2%	1,050
001 115 576 80 35 16	Parks Small Tools - Vehicle	Tires & Batteries, etc...		2,550	-13.3%	2,940
001 115 576 80 35 18	Parks Small Tools - Equip	Tires & Batteries, etc...				
	Total Supplies			83,125	35.9%	61,145
Services						
001 115 576 80 41 00	Parks Professional Service	Tree Assessment & Removal / Inspection fees		10,350	-15.2%	12,200
001 115 576 80 42 10	Parks Cell Phone	5 Smart Phones@\$58.55 p/mon		3,515	0.0%	3,515
001 115 576 80 42 20	Parks Postage			45	0.0%	45
001 115 576 80 42 30	Parks Telephone	Telephone Lines/Services		680	0.0%	680
001 115 576 80 43 00	Parks Travel			1,800	118.2%	825
001 115 576 80 43 00	Parks Travel	Playground Safety Certification-Hotel & Meals	600			
001 115 576 80 43 00	Parks Travel	WRPA Conf. Hotel & Meals 2 people	800			
001 115 576 80 43 00	Parks Travel	Spray Class 2 staff	400			
001 115 576 80 45 00	Parks Rentals	Portable Restrooms		28,200	0.0%	28,200
001 115 576 80 46 00	Parks Liability Insurance	2% decrease from 2018 actuals		33,480	-11.3%	37,750
001 115 576 80 47 00	Parks Misc Utilities			10,000	0.0%	10,000
001 115 576 80 47 05	Parks Rotary Utilities			1,130	0.0%	1,130
001 115 576 80 47 06	Parks Mailben Utilities			1,000	0.0%	1,000
001 115 576 80 47 07	Parks River Pk Utilities			45,000	0.0%	45,000
001 115 576 80 47 09	Parks Horseshoe Pits			1,100	0.0%	1,100
001 115 576 80 47 10	Parks Water Park			5,700	0.0%	5,700
001 115 576 80 48 00	Parks Bldgs Repair & Maint			2,500	0.0%	2,500
001 115 576 80 48 01	Parks Grds Repair & Maint	General		1,500	-40.0%	2,500
001 115 576 80 48 02	Parks Vehicle Maint			5,000	0.0%	5,000

2019 Parks and Recreation

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
001 115 576 80 48 03	Parks Equip Repair & Maint		5,000	0.0%	5,000
001 115 576 80 48 03	Parks Equip Repair & Maint	Service 3 water cannons @ \$650 ea.	2,000		
001 115 576 80 48 03	Parks Equip Repair & Maint	Service Equipment/Mowers	3,000		
001 115 576 80 48 05	Parks Turf Maintenance	Fertilizer, seed, top dress, weed kill, etc...	44,350	-20.9%	56,090
001 115 576 80 49 10	Parks Dues & Subscriptions		200	-52.9%	425
001 115 576 80 49 10	Parks Dues & Subscriptions	Costco Membership	55		
001 115 576 80 49 10	Parks Dues & Subscriptions	Pesticide License 3 staff	145		
001 115 576 80 49 20	Parks Training & Education		1,600	-27.9%	2,220
001 115 576 80 49 20	Parks Training & Education	Playground Safety School - 1 staff	600		
001 115 576 80 49 20	Parks Training & Education	WRPA Conference 2 staff	700		
001 115 576 80 49 20	Parks Training & Education	Training	300		
001 115 576 80 49 50	Parks Uniforms & Mats		4,000	-20.0%	5,000
001 115 576 80 49 90	Parks Regulatory Fees		575	0.0%	575
001 115 576 80 50 99	Parks Dike Assessments		7,500	0.0%	7,500
001 115 576 80 53 00	Parks Excise Tax		2,000	0.0%	2,000
Total Services			216,225	-8.4%	235,955
Total Parks Facilities			785,590	3.4%	759,540
Parks Facilities					
			2019 Expenditures		785,590
			2018 Expenditures		759,540
			Increase / (Decrease)		26,050
Wages & Benefits	Discretionary	1/2 seasonal staff	5,000		
	Non-Discretionary	COLA; increase/changes in benefits	18,800		
Supplies	Non-Discretionary	Operating supplies & small tool replacement	21,980		
Services	Non-Discretionary	Decrease turf maintenance costs	(19,730)		
			Increase / (Decrease)		26,050
Total Parks & Recreation Expenditures			1,303,415	5.8%	1,232,240

2019 Parks and Recreation

Parks Endowment					
<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Revenues & Resources					
107 000 308 30 00 00	Restricted Fund Balance - Beginning		29,200	-4.3%	30,500
107 000 361 11 00 00	Investment Earnings		400	100.0%	200
Total Revenues & Resources			29,600	-3.6%	30,700
Expenditures & Uses					
107 000 508 30 00 00	Restricted Fund Balance - Ending		26,550	-4.0%	27,650
107 000 576 80 31 10	Park Endow Operating Supplies		350	0.0%	350
107 000 576 80 47 00	Park Endow Utilities		2,500	0.0%	2,500
107 000 576 80 48 00	Park Endow Repair & Maint		200	0.0%	200
Total Expenditures & Uses			29,600	-3.6%	30,700

Parks Capital Improvement					
<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Revenues & Resources					
311 000 308 30 00 00	Restricted Fund Balance - Beginning		1,325,000	23.8%	1,070,000
311 000 308 90 00 00	Unassigned Fund Balance - Beginning		401,095	1.5%	395,000
311 000 318 35 00 00	Real Estate Excise Tax		225,000	0.0%	225,000
311 000 345 85 00 00	GMA Impact Fees Parks		90,000	0.0%	90,000
311 000 361 11 00 00	Investment Earnings		20,000	344.4%	4,500
Total Revenues & Resources			2,061,095	15.5%	1,784,500
Expenditures & Uses					
311 000 508 30 00 00	Restricted Fund Balance - Ending		1,125,000	29.3%	870,000
311 000 508 90 00 00	Unassigned Fund Balance - Ending		311,095	-11.0%	349,500
311 000 594 76 61 00	Parks Restricted Land & Imp		450,000	0.0%	450,000
311 000 594 76 62 00	Parks Restricted Bldg & Structures		65,000	0.0%	65,000
311 000 594 76 64 20	Parks Mach & Equ Unrestricted		110,000	120.0%	50,000
Total Expenditures & Uses			2,061,095	15.5%	1,784,500

2019 Cemetery

			Cemetery Operations		
BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
Revenues & Resources					
116 000 308 90 00 00	Unassigned Fund Balance - Beginning		75,000	-6.3%	80,000
116 000 343 60 00 01	Grave Openings & Closings		35,000	0.0%	35,000
116 000 343 60 00 02	Marker Settings		3,500	0.0%	3,500
116 000 343 60 00 03	Lot Sales 60 Percent		8,500	0.0%	8,500
116 000 343 60 00 04	Liner & Urn Sales		3,500	0.0%	3,500
116 000 343 60 00 17	Lots Sold 25 Percent		3,750	0.0%	3,750
116 000 361 11 00 00	Investment Interest		1,000	100.0%	500
Total Revenues & Resources			130,250	-3.3%	134,750
Expenditures & Uses					
116 116 508 30 00 00	Unassigned Fund Balance - Ending		41,520	-12.6%	47,495
Salaries, Wages & Benefits					
116 116 536 20 10 00	Cemetery Salaries & Wages	0.6 FTE Utility I	38,145	2.7%	37,130
116 116 536 20 10 15	Cemetery Seasonal Wages	1 seasonal staff	7,800	0.0%	7,800
116 116 536 20 11 00	Cemetery Overtime		500	0.0%	500
116 116 536 20 21 00	Cemetery Retirement		4,960	3.8%	4,780
116 116 536 20 22 00	Cemetery L & I		1,555	6.9%	1,455
116 116 536 20 23 00	Cemetery FICA		3,555	2.3%	3,475
116 116 536 20 24 00	Cemetery Medical Insurance		11,090	-7.8%	12,025
116 116 536 20 25 00	Cemetery Life Insurance		15	0.0%	15
116 116 536 20 27 00	Cemetery Uniform & Clothing	Per CBA	300	20.0%	250
Total Salaries, Wages & Benefits			67,920	0.7%	67,430
Supplies					
116 116 536 20 31 10	Cemetery Operating Supplies		4,350	0.0%	4,350
116 116 536 20 32 00	Cemetery Fuel Consumed		500	150.0%	200
116 116 536 20 34 00	Cemetery Markers Liners Resale		4,750	10.5%	4,300
116 116 536 20 35 00	Cemetery Small Tools & Equip	Signage, Equip/Tools	1,600	45.5%	1,100
Total Supplies			11,200	12.6%	9,950
Services					
116 116 536 20 41 00	Cemetery Professional Services	Tree Services, Graphic Artist/Brochure, Printing	2,500	-16.7%	3,000
116 116 536 20 42 20	Cemetery Postage		100	0.0%	100
116 116 536 20 45 00	Cemetery Rentals		-	-100.0%	100
116 116 536 20 46 00	Cemetery Insurance	2% decrease from 2018 actuals	1,810	-14.8%	2,125
116 116 536 20 47 00	Cemetery Utilities		1,500	0.0%	1,500
116 116 536 20 48 00	Cemetery Bldg & Grounds Maint		500	66.7%	300
116 116 536 20 48 01	Cemetery Eqpt Repair Maint		1,000	0.0%	1,000
116 116 536 20 49 95	Cemetery Bank Service Charges		350	40.0%	250
116 116 536 20 50 99	Cemetery Dike Assessments		500	0.0%	500
116 116 536 20 53 00	Cemetery Excise Taxes		1,000	0.0%	1,000
Total Services			9,260	-6.2%	9,875
Total Expenditures & Uses			129,900	-3.6%	134,750
Cemetery Endowment					
			2019 Proposed Budget	% Change	2018 Adopted Budget
Revenues & Resources					
701 000 308 20 00 00	Nonspendable Fund Balance - Beginning		350,000	1.4%	345,000
701 000 343 60 00 00	Lots Sold 15 Percent		2,000	-20.0%	2,500
701 000 361 11 00 00	Investment Earnings		4,500	87.5%	2,400
Total Revenues & Resources			356,500	1.9%	349,900
701 000 508 20 00 00	Nonspendable Fund Balance - Ending		356,500	1.9%	349,900
Cemetery Operations					
			2019 Expenditures	88,380	
			2018 Expenditures	87,255	
			Increase / (Decrease)	1,125	
Wages & Benefits Non-Discretionary			PERS & Medical Insurance	490	
Supplies Non-Discretionary			Cost of liners & replace tools	1,250	
Services Non-Discretionary			Trending of costs	(615)	
			Increase / (Decrease)	1,125	

2019 Court

<u>BARS Code</u>		<u>Account</u>	<u>Budget Notes</u>	<u>2019</u>	<u>2018</u>	
				<u>Proposed</u>	<u>Adopted</u>	
				<u>Budget</u>	<u>Budget</u>	
				<u>% Change</u>		
<u>Expenditures</u>						
<u>Salaries, Wages & Benefits</u>						
001 020 512 50 10 00		Court Salaries & Wages		189,205	5.3%	179,635
001 020 512 50 10 00		Court Salaries & Wages	1.0 FTE Court Administrator	76,215		
001 020 512 50 10 00		Court Salaries & Wages	2.0 FTE Court Clerk (actual Dual Insurance Incentive)	112,990		
001 020 512 50 11 00		Court Overtime		150	0.0%	150
001 020 512 50 21 00		Court Retirement		24,295	6.4%	22,835
001 020 512 50 22 00		Court L & I		830	9.9%	755
001 020 512 50 23 00		Court FICA		14,485	5.3%	13,755
001 020 512 50 24 00		Court Medical Insurance		39,250	-15.1%	46,230
001 020 512 50 25 00		Court Life Insurance		45	0.0%	45
Total Salaries, Wages & Benefits				268,260	1.8%	263,405
<u>Supplies</u>						
001 020 512 50 31 00		Court Office Supplies		3,925	0.0%	3,925
001 020 512 50 31 00		Court Office Supplies	Printer Cartridges	425		
001 020 512 50 31 00		Court Office Supplies	Paper	1,500		
001 020 512 50 31 00		Court Office Supplies	Basic Office Supplies	500		
001 020 512 50 31 00		Court Office Supplies	Envelopes	1,500		
001 020 512 50 31 10		Court Operating Supplies		500	0.0%	500
001 020 512 50 35 00		Court Small Tools & Equip	Vari Desk, etc.	1,100	0.0%	1,100
001 020 512 50 35 10		Court Furnishings		1,500	0.0%	1,500
001 020 512 50 35 10		Court Furnishings	New Office Chairs	1,050		
001 020 512 50 35 10		Court Furnishings	Furniture, etc.	450		
Total Supplies				7,025	0.0%	7,025
<u>Services</u>						
001 020 512 50 41 00		Court Professional Services	Jury/Witness	4,500	-16.7%	5,400
001 020 512 50 41 50		Court Interpreter	Interpreter	12,000	-14.3%	14,000
001 020 512 50 41 70		Court Confidential Shredding		120	-20.0%	150
001 020 512 50 42 20		Court Postage		7,000	7.7%	6,500
001 020 512 50 42 20		Court Postage	General Postage	3,000		
001 020 512 50 42 20		Court Postage	Jury Summons Postage	2,500		
001 020 512 50 42 20		Court Postage	Passport Postage	1,500		
001 020 512 50 42 30		Court Telephone	Telephone lines/service			
001 020 512 50 43 00		Court Travel		685	0.0%	685
001 020 512 50 45 00		Court Rentals	Copier Lease	950	0.0%	950
001 020 512 50 48 00		Court Repair & Maintenance	Copier Service & Maintenance	2,500	0.0%	2,500
001 020 512 50 49 10		Court Dues & Subscriptions		960	0.0%	960
001 020 512 50 49 10		Court Dues & Subscriptions	NACM Dues	355	0.0%	355
001 020 512 50 49 10		Court Dues & Subscriptions	DMCMA Dues	150		
001 020 512 50 49 10		Court Dues & Subscriptions	Costco Dues	55		
001 020 512 50 49 20		Court Training & Education		2,000	0.0%	2,000
001 020 512 50 49 50		Court Recording Service	AV CaptureAll	1,200	0.0%	1,200
001 020 512 50 49 55		Court Jury Supplies	Jury Expenses - Refreshments	250	-50.0%	500
001 020 512 50 49 95		Court Bank Service Charges		-	-100.0%	1,200
001 020 512 50 51 00		Skagit County District Court		123,390	-1.7%	125,495
001 020 512 50 51 00		Skagit County District Court	2019 Fees	105,890		
001 020 512 50 51 00		Skagit County District Court	Estimated Probation Services	17,500		
Total Services				155,910	-3.7%	161,895
Total Court Expenditures				431,195	-0.3%	432,325
<u>Court</u>						
2019 Expenditures				431,195		
2018 Expenditures				432,325		
Increase / (Decrease)				(1,130)		
Wages & Benefits Non-discretionary		COLA; increase benefits		4,855		
Supplies				-		
Services Non-discretionary		Decrease based on 2018 actuals		(5,985)		
Increase / (Decrease)				(1,130)		

2019 Finance

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Expenditures					
Salaries, Wages & Benefits					
001 040 514 20 10 00	Finance Salaries & Wages		280,000	8.4%	258,250
001 040 514 20 10 00	Finance Salaries & Wages	Director of Budget & Accounting	105,070		
001 040 514 20 10 00	Finance Salaries & Wages	Accounting Technician II 2.0 FTE (actual Dual Insurance Incentive)	102,745		
001 040 514 20 10 00	Finance Salaries & Wages	Accounting Supervisor (actual Dual Insurance Incentive)	72,185		
001 040 514 20 11 00	Finance Overtime		500	0.0%	500
001 040 514 20 21 00	Finance Retirement		35,990	9.5%	32,860
001 040 514 20 22 00	Finance L & I		1,110	9.9%	1,010
001 040 514 20 32 00	Finance FICA		21,460	8.4%	19,795
001 040 514 20 24 00	Finance Medical Insurance		67,495	-23.5%	88,175
001 040 514 20 25 00	Finance Life Insurance		45	0.0%	45
Total Salaries, Wages & Benefits			406,600	1.5%	400,635
Supplies					
001 040 514 20 31 00	Finance Office Supplies		5,000	-16.7%	6,000
001 040 514 20 31 10	Finance Operating Supplies	Check stock, billing paper, etc.	2,500	0.0%	2,500
001 040 514 20 32 00	Finance Fuel Consumed		100	0.0%	100
001 040 514 20 35 00	Finance Small Tools & Equip		500	0.0%	500
Total Supplies			8,100	-11.0%	9,100
Services					
001 040 514 20 41 00	Finance Professional Services		5,750	666.7%	750
001 040 514 20 41 00	Finance Professional Services		750		
001 040 514 20 41 00	Finance Professional Service: CaseWare CPA Consulting Services		5,000		
001 040 514 20 41 70	Finance Confidential Shredding		250	0.0%	250
001 040 514 20 41 80	Finance Software Maintenance		47,090	135.5%	20,000
001 040 514 20 41 80	Finance Software Maintenance: Springbrook Annual Software Maintenance		15,000		
001 040 514 20 41 80	Finance Software Maintenance: CaseWare Software Annual License		2,710		
001 040 514 20 41 80	Finance Software Maintenance: Caselle PR, HR, Timekeeping, Doc Mgt 75% Initial		29,380		
001 040 514 20 41 85	Finance Caselle Software Maint	Caselle Software Maintenance	10,660	1200.0%	820
001 040 514 20 42 10	Finance Cell Phone		710	0.0%	710
001 040 514 20 42 20	Finance Postage		2,500	0.0%	2,500
001 040 514 20 42 30	Finance Telephone	Telephone lines/service	780	0.0%	780
001 040 514 20 43 00	Finance Travel		5,950	0.0%	5,950
001 040 514 20 43 00	Finance Travel	WFOA Annual Conference for 2	1,200		
001 040 514 20 43 00	Finance Travel	GFOA Annual Conference - Los Angeles	2,000		
001 040 514 20 43 00	Finance Travel	WPTA Annual Conference	750		
001 040 514 20 43 00	Finance Travel	BARS, Grants, Payroll training	1,000		
001 040 514 20 43 00	Finance Travel	Caselle Annual Conference for 1	1,000		
001 040 514 20 45 00	Finance Rentals	Copier Lease Payments	3,500	0.0%	3,500
001 040 514 20 48 00	Finance Repair & Maintenance	Copier & Folder / Stuffer Service & Maintenance	4,000	0.0%	4,000
001 040 514 20 49 10	Finance Dues & Subscriptions		510	0.0%	510
001 040 514 20 49 10	Finance Dues & Subscription WPTA - Sinclair		40		
001 040 514 20 49 10	Finance Dues & Subscription WFOA Annual Membership for 2		150		
001 040 514 20 49 10	Finance Dues & Subscription GFOA Annual Membership for 1		320		
001 040 514 20 49 20	Finance Training & Education		3,625	0.0%	3,625
001 040 514 20 49 20	Finance Training & Education: Caselle Annual Conference for 1		750		
001 040 514 20 49 20	Finance Training & Education: BARS, Grants, Payroll training		1,000		
001 040 514 20 49 20	Finance Training & Education: WPTA Annual Conference		225		
001 040 514 20 49 20	Finance Training & Education: GFOA Annual Conference		650		
001 040 514 20 49 20	Finance Training & Education: WFOA Annual Conference for 2		1,000		
001 040 514 20 49 95	Finance Bank Service Charges	Merchant Services Fees - Credit Cards	3,600	-25.0%	4,800
001 040 514 20 51 01	Finance State Auditor Fees	2018 SAO Audit & Single Audit	35,000	0.0%	35,000
Total Services			123,925	49.0%	83,195
Total Finance Expenditures			538,625	9.3%	492,930
Finance					
			2019 Expenditures	538,625	
			2018 Expenditures	492,930	
			Increase / (Decrease)	45,695	
Wages & Benefits			COLA; increase benefits	5,965	
Supplies			Outsource utility billing printing	(1,000)	
Services			Caselle PR/HR/TK; Software Maint	40,730	
			Increase / (Decrease)	45,695	

2019 Information Technology and Fiber

BARS Code		Account	Information Technology		Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
			Expenditures					
Salaries, Wages & Benefits								
001 085 518 81 10 00		IT Salaries & Wages				158,125	4.1%	151,965
001 085 518 81 10 00		IT Salaries & Wages	IT Manager	88,300				
001 085 518 81 10 00		IT Salaries & Wages	IT System Technician	69,825				
001 085 518 81 11 00		IT Overtime				1,500	0.0%	1,500
001 085 518 81 21 00		IT Retirement				20,480	5.1%	19,490
001 085 518 81 22 00		IT L & I				560	9.8%	510
001 085 518 81 23 00		IT FICA				12,215	4.0%	11,740
001 085 518 81 24 00		IT Medical Insurance				53,185	-7.7%	57,630
			Total Salaries, Wages & Benefits			246,065	1.3%	242,835
Supplies								
001 085 518 81 31 00		IT Office Supplies	Misc			500	0.0%	500
001 085 518 81 31 10		IT Operating Supplies				9,000	125.0%	4,000
001 085 518 81 31 10		IT Operating Supplies	Server & NAS hard drive replacements	3,500				
001 085 518 81 31 10		IT Operating Supplies	Removeable hard drives for off site backups	1,500				
001 085 518 81 31 10		IT Operating Supplies	Misc IT HW replacement items, keyboards mice, adapters, cables etc	4,000				
001 085 518 81 32 00		IT Fuel Consumed				250	0.0%	250
001 085 518 81 35 00		IT Small Tools & Equipment				150	0.0%	150
001 085 518 81 35 10		IT Computer Hardware				55,400	91.0%	29,000
001 085 518 81 35 10		IT Computer Hardware	Replacement computers - 12	14,400				
001 085 518 81 35 10		IT Computer Hardware	Streets cameras VIC intersection	5,000				
001 085 518 81 35 10		IT Computer Hardware	PD parking lot cameras	8,000				
			FireEye security appliance replacement upgrade	10,000				
001 085 518 81 35 10		IT Computer Hardware	Door badge control, PD, FD, Lib	15,000				
001 085 518 81 35 10		IT Computer Hardware	PD Wall displays, lobby cameras	3,000				
			Total Supplies			65,300	92.6%	33,900
Services								
001 085 518 81 41 60		IT Web Site Hosting	CivicPlus increased rates			6,500	18.2%	5,500
001 085 518 81 41 62		IT Network Support	IT network security assessment			-	-100.0%	15,000
001 085 518 81 41 64		IT Software Support	Microsoft support, other tech support			5,000	0.0%	5,000
001 085 518 81 42 10		IT Cell Phone	IT cell phones and MIFI			2,100	0.0%	2,100
001 085 518 81 42 20		IT Postage				25	0.0%	25
001 085 518 81 42 30		IT Telephone	Integra services telephone services			725	0.0%	725
001 085 518 81 42 50		IT Network Communications				14,000	0.0%	14,000
001 085 518 81 43 00		IT Travel				4,250	0.0%	4,250
001 085 518 81 43 00		IT Travel	ACCIS conference	1,000				
001 085 518 81 43 00		IT Travel	Evergreen conference	750				
001 085 518 81 43 00		IT Travel	Video & Wireless Comm Conference	2,500				
001 085 518 81 45 00		IT Rentals				50	0.0%	50
001 085 518 81 48 00		IT Repairs & Maintenance				4,500	0.0%	4,500
001 085 518 81 49 10		IT Dues & Subscriptions				250	0.0%	250
001 085 518 81 49 20		IT Training & Education				4,500	0.0%	4,500
001 085 518 81 49 20		IT Training & Education	ACCIS conference registrations (2x per yr)	1,500				
001 085 518 81 49 20		IT Training & Education	Evergreen conference fees	1,500				
001 085 518 81 49 20		IT Training & Education	Wireless Communications Conference fees	1,500				
001 085 518 81 49 60		IT Sftwre Licensing & Support				73,550	175.0%	26,750
001 085 518 81 49 60		IT Sftwre Licensing & Suppo	Server 2016 upgrades	13,000				
001 085 518 81 49 60		IT Sftwre Licensing & Suppo	Windows 10 Licenses - 52	7,500				
001 085 518 81 49 60		IT Sftwre Licensing & Suppo	Software renewals & support	26,750				
001 085 518 81 49 60		IT Sftwre Licensing & Suppo	Logrhythm security SIEM for event logs	15,000				
001 085 518 81 49 60		IT Sftwre Licensing & Suppo	EMS software req'd for new staff	2,500				
001 085 518 81 49 60		IT Sftwre Licensing & Suppo	MS Office upgrade licenses for Office 2016	8,800				
			Total Services			115,450	39.7%	82,650
			Total Information Technology			426,815	18.8%	359,385
Information Technology								
			2019 Expenditures		426,815			
			2018 Expenditures		359,385			
			Increase / (Decrease)		67,430			
Wages & Benefits Non-Discretionary			COLA; changes in benefits		3,230			
Supplies Non-Discretionary			Replace computers hardware		31,400			
Services Non-Discretionary			Software licensing costs		32,800			
			Increase / (Decrease)		67,430			

2019 Information Technology and Fiber

BARS Code	Account	Budget Notes	2019	2018
Supplies		Fiber		
001 085 532 81 31 60	Fiber Conduit	3,000 feet Fiber Conduit; Materials for installation	10,300 347.8%	2,300
001 085 532 81 31 62	Fiber Spools	5,000 foot rolls of 36, 48, 72, 96 count fiber	2,500 0.0%	2,500
001 085 532 81 31 64	Fiber Parts	CWDM, Hardware, Splitters, GPON	7,500 0.0%	7,500
001 085 532 81 31 65	Fiber Vaults	Fiber vaults	1,000 0.0%	1,000
001 085 532 81 35 00	Fiber Small Tools & Equip	Fiber test tools	5,000 -33.3%	7,500
		Total Supplies	26,300 26.4%	20,800
Services				
001 085 532 81 41 00	Fiber Professional Services	Fiber consultant/advisor	10,000 0.0%	10,000
001 085 532 81 41 01	Fiber Advertising	Ads, trade shows	2,000 0.0%	2,000
001 085 532 81 42 60	Fiber Internet Communications	Internet fiber communications	2,400 0.0%	2,400
001 085 532 81 43 00	Fiber Travel	IT fiber conference	4,000 0.0%	4,000
001 085 532 81 48 00	Fiber Repairs & Maintenance	Unplanned fiber repair	15,000 275.0%	4,000
001 085 532 81 49 20	Fiber Training & Education	Fiber conference fees, training	3,500 0.0%	3,500
		Total Services	36,900 42.5%	25,900
		Total Fiber	63,200 35.3%	46,700
		Total IT & Fiber Expenditures	490,015 20.7%	406,085
		Fiber		
		2019 Expenditures	63,200	
		2018 Expenditures	46,700	
		Increase / (Decrease)	16,500	
Wages & Benefits Non-Discretionary				
Supplies Non-Discretionary		Materials	5,500	
Services		Repair & Maintenance	11,000	
		Increase / (Decrease)	16,500	

2019 Legal and Risk Management

		Legal			
Account		Budget Notes		2019 Proposed Budget	2018 Adopted Budget
				% Change	
		Expenditures			
Salaries, Wages & Benefits					
001 050 515 30 10 00	Legal Salaries & Wages			177,705	168,175
001 050 515 30 10 00	Legal Salaries & Wages	City Attorney	118,260	5.7%	
001 050 515 30 10 00	Legal Salaries & Wages	Legal Secretary/Risk Management	59,445		
001 050 515 30 10 10	Legal Part Time Wages	0.5 FTE + 250 hours (no change)		31,590	29,250
001 050 515 30 11 00	Legal Overtime			5,000	5,000
001 050 515 30 21 00	Legal Retirement			27,495	25,710
001 050 515 30 22 00	Legal L & I			865	815
001 050 515 30 23 00	Legal FICA			16,395	15,485
001 050 515 30 24 00	Legal Medical Insurance			41,775	45,255
Total Salaries, Wages & Benefits				300,825	289,690
Supplies					
001 050 515 30 31 00	Legal Office Supplies			700	700
001 050 515 30 32 00	Legal Fuel Consumed			150	150
001 050 515 30 35 00	Legal Small Tools & Equip			100	100
Total Supplies				950	950
Services					
001 050 515 30 41 00	Legal Professional Services			85,000	85,000
001 050 515 30 41 00	Legal Professional Services	General Pro Legal Svcs?	5,000	0.0%	
001 050 515 30 41 00	Legal Professional Services	Pro Legal Svcs - Civil	20,000		
001 050 515 30 41 00	Legal Professional Services	Pro Legal Svcs - Criminal	60,000		
001 050 515 30 42 20	Legal Postage			400	750
001 050 515 30 42 30	Legal Telephone			400	645
001 050 515 30 43 00	Legal Travel			5,000	4,500
001 050 515 30 45 00	Legal Rentals	Postage Meter Cost Allocation	300	0.0%	300
001 050 515 30 48 00	Legal Repair & Maintenance	Copier Maint & Service	500	-41.2%	850
001 050 515 30 49 10	Legal Dues & Subscriptions		2,700	-27.0%	3,700
001 050 515 30 49 10	Legal Dues & Subscriptions	Bar Associations Dues	800		
001 050 515 30 49 10	Legal Dues & Subscriptions	Thompson West Subscription	400		
001 050 515 30 49 10	Legal Dues & Subscriptions	Lexis Nexis Subscription	1,500		
001 050 515 30 49 20	Legal Training & Education	WA City Attorneys Conference		1,000	1,000
Total Services				95,300	96,745
Total Legal				397,075	387,385
Legal					
			2019 Expenditures	397,075	
			2018 Expenditures	387,385	
			Increase / (Decrease)	9,690	
Wages & Benefits Non-Discretionary			COLA; increase benefits	11,135	
Supplies				-	
Services Non-Discretionary			Actuals Trending	(1,445)	
			Increase / (Decrease)	9,690	
Risk Management					
Services					
001 050 518 30 43 00	Risk Mgt Travel			1,000	-
001 050 518 30 46 00	Risk Mgt Prop & Liab Insurance	2% decrease from 2018 actuals		285,580	330,260
001 050 518 30 49 10	Risk Mgt Dues & Subscriptions	PRIMA Dues - WA & Natl		300	300
001 050 518 30 49 20	Risk Mgt Training & Education	PRIMA Conference		2,000	1,500
001 050 518 30 49 95	Risk Mgt Risk Management			10,000	10,000
Total Risk Management				298,880	342,060
Risk Management					
			2019 Expenditures	298,880	
			2018 Expenditures	342,060	
			Increase / (Decrease)	(43,180)	
Services Non-Discretionary			Property & Liability Insurance Premiums	(43,180)	
			Increase / (Decrease)	(43,180)	

2019 Library

BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
Expenditures					
Salaries, Wages & Benefits					
001 104 572 20 10 00	Library Salaries & Wages		408,890	7.7%	379,590
001 104 572 20 10 00	Library Salaries & Wages	1.0 FTE Library Director	93,450		
001 104 572 20 10 00	Library Salaries & Wages	1.0 FTE Children's Librarian	63,465		
001 104 572 20 10 00	Library Salaries & Wages	3.0 FTE Librarians	163,335		
001 104 572 20 10 00	Library Salaries & Wages	1.0 FTE Public Services Associate	42,710		
001 104 572 20 10 00	Library Salaries & Wages	1.0 FTE Senior Library Clerk	45,930		
001 104 572 20 10 10	Library Part Time Wages		143,415	7.3%	133,675
001 104 572 20 10 10	Library Part Time Wages	0.5 FTE Spanish Outreach Coordinator	21,985		
001 104 572 20 10 10	Library Part Time Wages	0.5 FTE Tech Lead	23,630		
001 104 572 20 10 10	Library Part Time Wages	0.5 FTE Tech Services Associate	21,625		
001 104 572 20 10 10	Library Part Time Wages	1.5 FTE Library Assistant (3 staff)	51,215		
001 104 572 20 10 10	Library Part Time Wages	1.0 FTE Library Page (2 staff)	24,960		
001 104 572 20 21 00	Library Retirement		67,660	8.9%	62,150
001 104 572 20 22 00	Library L & I		3,035	10.2%	2,755
001 104 572 20 23 00	Library FICA		42,255	7.6%	39,265
001 104 572 20 24 00	Library Medical Insurance		122,725	-3.3%	126,870
Total Salaries, Wages & Benefits			787,980	5.9%	744,305
Supplies					
001 104 572 20 31 00	Library Office Supplies		5,310	10.4%	4,810
001 104 572 20 31 00	Library Office Supplies	Office Supplies	3,310		
001 104 572 20 31 00	Library Office Supplies	Paper	2,000		
001 104 572 20 31 10	Library Operating Supplies		9,650	18.4%	8,150
001 104 572 20 31 10	Library Operating Supplies	Solid State Hard Drives x 11	550		
001 104 572 20 31 10	Library Operating Supplies	Cataloging Supplies	4,600		
001 104 572 20 31 10	Library Operating Supplies	CD/DVD Cases	2,250		
001 104 572 20 31 10	Library Operating Supplies	Laptops for lab (replacing 3 in 2019)	2,250		
001 104 572 20 35 00	Library Small Tools & Equip		3,325	0.0%	3,325
001 104 572 20 35 00	Library Small Tools & Equip	Desk Chairs (phase 2 in 2019)	2,500		
001 104 572 20 35 00	Library Small Tools & Equip	Unlocks for media	400		
001 104 572 20 35 00	Library Small Tools & Equip	Optical Barcode Scanners (1 in 2018 1 in 2019)	425		
001 104 572 20 39 00	Library Books & Materials		100,000	0.0%	100,000
001 104 572 20 39 00	Library Books & Materials	Entertainment/Documentary DVDs	8,000		
001 104 572 20 39 00	Library Books & Materials	J-Easy Media & Music	3,700		
001 104 572 20 39 00	Library Books & Materials	Teen Fiction	6,450		
001 104 572 20 39 00	Library Books & Materials	Music	1,000		
001 104 572 20 39 00	Library Books & Materials	e-Books	2,400		
001 104 572 20 39 00	Library Books & Materials	J-Easy Fiction	7,750		
001 104 572 20 39 00	Library Books & Materials	Adult Fiction	18,700		
001 104 572 20 39 00	Library Books & Materials	J/Teen/Adult Non-Fiction	15,250		
001 104 572 20 39 00	Library Books & Materials	Tax Reserve & Processing	8,500		
001 104 572 20 39 00	Library Books & Materials	Large Print	6,000		
001 104 572 20 39 00	Library Books & Materials	Easy Non-Fiction	3,300		
001 104 572 20 39 00	Library Books & Materials	Reference	7,250		
001 104 572 20 39 00	Library Books & Materials	Periodicals	4,500		
001 104 572 20 39 00	Library Books & Materials	Spanish/ILL	3,700		
001 104 572 20 39 00	Library Books & Materials	Audio Books	3,500		
001 104 572 20 39 50	Library Skagit Co Contrib	Books & Materials - Skagit County offset- will probably be \$5,000 in 2018	9,000	0.0%	9,000
Total Supplies			127,285	1.6%	125,285
Services					
001 104 572 20 41 00	Library Professional Services		10,150	0.0%	10,150
001 104 572 20 41 00	Library Professional Service	State Auditor	150		
001 104 572 20 41 00	Library Professional Service	Unique Management	1,300		
001 104 572 20 41 00	Library Professional Service	Equinox ESI/Evergreen BPL portion \$4,676 - Consortium is invoiced for balance in December	7,000		
001 104 572 20 41 00	Library Professional Service	Secure Shred	800		
001 104 572 20 41 00	Library Professional Service	CivicPlus Annual Maintenance	900		
001 104 572 20 41 01	Library Advertising		1,565	0.0%	1,565
001 104 572 20 41 01	Library Advertising	Theater Bookmarks	50		
001 104 572 20 41 01	Library Advertising	Professional Printing	440		
001 104 572 20 41 01	Library Advertising	Skagit Bookmarks	100		
001 104 572 20 41 01	Library Advertising	Printwise - City Newsletter Spring	150		
001 104 572 20 41 01	Library Advertising	Program Bookmarks	75		
001 104 572 20 41 01	Library Advertising	Printwise - City Newsletter Winter	150		
001 104 572 20 41 01	Library Advertising	Misc Paid Advertising/Radio	600		
001 104 572 20 42 10	Library Cell Phone	Ward	705	0.0%	705
001 104 572 20 42 20	Library Postage		3,000	36.4%	2,200
001 104 572 20 42 30	Library Telephone	Telephone lines/services	720	0.0%	720
001 104 572 20 42 50	Library Internet Connection	CSS ISP Internet	2,400	0.0%	2,400
001 104 572 20 43 00	Library Travel		5,650	46.8%	3,850
001 104 572 20 43 00	Library Travel	PLA Director Travel - 2019	550		
001 104 572 20 43 00	Library Travel	NW Corner Director's Meeting - Mileage Reimbursement	100		
001 104 572 20 43 00	Library Travel	Incidental Travel - Mileage Reimbursement	800		
001 104 572 20 43 00	Library Travel	WLA Conference - City vehicle and 2 x \$39 x 3 days	850		
001 104 572 20 43 00	Library Travel	Library Director Mtg Winter & Summer - Federal Way	300		
001 104 572 20 43 00	Library Travel	Evergreen Conference for Millissa	1,800		
001 104 572 20 43 00	Library Travel	WLA Conference hotel 2 rooms x 3 nights	650		
001 104 572 20 43 00	Library Travel	PLA Director Hotel-2018 Philadelphia	600		

2019 Library

BARS Code	Account	Budget Notes	2019 Proposed Budget	% Change	2018 Adopted Budget
001 104 572 20 45 00	Library Rentals				
001 104 572 20 45 00	Library Rentals	Postage Meter Rental	470		
001 104 572 20 45 00	Library Rentals	Copier/Scanner lease	1,650		
001 104 572 20 48 00	Library Repair & Maintenance		11,050	13.6%	9,725
001 104 572 20 48 00	Library Repair & Maintenance	Oasys Copier Service & Maint	3,000		
001 104 572 20 48 00	Library Repair & Maintenance	Oasys KB250	750		
001 104 572 20 48 00	Library Repair & Maintenance	Misc appliances/printers, etc.	1,200		
001 104 572 20 48 00	Library Repair & Maintenance	Envisionware Print Mgmt/PC Reservation Software; additional funds for wireless printing	2,500		
001 104 572 20 48 00	Library Repair & Maintenance	JAMEX change machine	300		
001 104 572 20 48 00	Library Repair & Maintenance	Bibliotheca Self Check - renewals in May	2,700		
001 104 572 20 48 00	Library Repair & Maintenance	Dimension tower	300		
001 104 572 20 48 00	Library Repair & Maintenance	Demco Room Reservation Evanced Room Reservation Software	300		
001 104 572 20 49 10	Library Dues & Subscriptions		28,870	7.8%	26,770
001 104 572 20 49 10	Library Dues & Subscriptions	Cengage Gale - Chiltons - Database Subscription	2,500		
001 104 572 20 49 10	Library Dues & Subscriptions	WLA Institutional Membership	400		
001 104 572 20 49 10	Library Dues & Subscriptions	Pronunciator - Database Subscription	800		
001 104 572 20 49 10	Library Dues & Subscriptions	WLA Memberships for Staff Librarians	300		
001 104 572 20 49 10	Library Dues & Subscriptions	Language Express	2,000		
001 104 572 20 49 10	Library Dues & Subscriptions	Overdrive eBooks - Federal Funds \$0 I would like to increase this to \$9,000	7,000		
001 104 572 20 49 10	Library Dues & Subscriptions	Gale 2009 Pkg B - Database Subscription	1,200		
001 104 572 20 49 10	Library Dues & Subscriptions	Wowbrary	300		
001 104 572 20 49 10	Library Dues & Subscriptions	Proquest Database Subscription	190		
001 104 572 20 49 10	Library Dues & Subscriptions	Mango Language Database	2,000		
001 104 572 20 49 10	Library Dues & Subscriptions	Director ALA Membership	150		
001 104 572 20 49 10	Library Dues & Subscriptions	Cengage Gale e-Books Hosting/Access	500		
001 104 572 20 49 10	Library Dues & Subscriptions	ELF Browser	300		
001 104 572 20 49 10	Library Dues & Subscriptions	A to Z Reference - Database Subscription - 3 yr subscription - paid through 2018	950		
001 104 572 20 49 10	Library Dues & Subscriptions	EBSCO Core Inc Novelist - Database Subscription	2,500		
001 104 572 20 49 10	Library Dues & Subscriptions	Tumblebooks - Database Subscription	600		
001 104 572 20 49 10	Library Dues & Subscriptions	Proquest - Ancestry - Database Subscription	1,550		
001 104 572 20 49 10	Library Dues & Subscriptions	Early Learning Public Library Partnership	450		
001 104 572 20 49 10	Library Dues & Subscriptions	Director WLA Membership	130		
001 104 572 20 49 10	Library Dues & Subscriptions	Code Publishing	200		
001 104 572 20 49 10	Library Dues & Subscriptions	OCLC Combined	3,800		
001 104 572 20 49 10	Library Dues & Subscriptions	Proquest - Heritage Quest - Database Subscription	950		
001 104 572 20 49 10	Library Dues & Subscriptions	Director PLA Membership	100		
001 104 572 20 49 20	Library Training & Education		9,935	48.6%	6,685
001 104 572 20 49 20	Library Training & Education	Staff Development Day - 2 grants @ \$2,500 ea. available -only one grant @\$2,500 available	6,000		
001 104 572 20 49 20	Library Training & Education	PLA Conference Fees	255		
001 104 572 20 49 20	Library Training & Education	WALE Conference Fees x 2 staff	330		
001 104 572 20 49 20	Library Training & Education	Evergreen Conference for Millissa	250		
001 104 572 20 49 20	Library Training & Education	WLA Conference Fees for 3 staff	600		
001 104 572 20 49 20	Library Training & Education	Misc workshops	100		
001 104 572 20 49 20	Library Training & Education	Strategic Plan	2,000		
001 104 572 20 49 20	Library Training & Education	Library Director Meeting Fees - Federal Way	200		
001 104 572 20 49 20	Library Training & Education	Other staff training +\$200	200		
001 104 572 20 49 60	Library Software Maintenance		1,600	28.0%	1,250
001 104 572 20 49 60	Library Software Maintenance	Canva, design software	150		
001 104 572 20 49 60	Library Software Maintenance	Evergreen Software - BPL \$720 - remainder billed to consortium members	1,250		
001 104 572 20 49 60	Library Software Maintenance	When to Work	200		
001 104 572 20 49 95	Library Bank Service Charges	Merchant Services Credit Card Fees	800	0.0%	800
Total Services			78,565	14.0%	68,940
Total Library Services			993,830	5.9%	938,530

Library

		2019 Expenditures	993,830
		2018 Expenditures	938,530
		Increase / (Decrease)	55,300
Wages & Benefits	Non-Discretionary	COLA; benefits changes/increase; position change mid-2018	43,675
Supplies	Non-Discretionary	Actual Trending	2,000
Services	Non-Discretionary	Actual Trending	9,625
		Increase / (Decrease)	55,300

2019 Police

BARS Code	Account	Police Budget Notes	2019		2018 Adopted Budget
			Proposed Budget	% Change	
Expenditures					
Salaries, Wages & Benefits					
001 090 521 20 10 00	Police Salaries & Wages		2,571,335	3.7%	2,480,185
001 090 521 20 10 00	Police Salaries & Wages	Chief	124,070		
001 090 521 20 10 00	Police Salaries & Wages	Assistant Chief	119,080		
001 090 521 20 10 00	Police Salaries & Wages	Commander	101,130		
001 090 521 20 10 00	Police Salaries & Wages	Admin Assistant	67,315		
001 090 521 20 10 00	Police Salaries & Wages	Records Clerks - 3.0 FTE	161,050		
001 090 521 20 10 00	Police Salaries & Wages	Evidence Technician	47,260		
001 090 521 20 10 00	Police Salaries & Wages	Community Service Officer	44,550		
001 090 521 20 10 00	Police Salaries & Wages	4 Lead Officer incentive pay	6,600		
		Police Officers - 23 FTE (5 vacant positions)	1,900,280		
001 090 521 20 10 00	Police Salaries & Wages				
001 090 521 20 11 00	Police Overtime	2018	80,000	0.0%	80,000
001 090 521 20 11 01	Police Outside Overtime	2018	4,000	0.0%	4,000
001 090 521 20 12 00	Police Holiday	96 hours x 24 FTE	91,215	4.4%	87,350
001 090 521 20 21 00	Police Retirement		172,840	5.6%	163,610
001 090 521 20 22 00	Police L & I		67,875	22.5%	55,415
001 090 521 20 23 00	Police FICA		210,115	3.6%	202,845
001 090 521 20 24 00	Police Medical Insurance		653,675	-9.1%	719,375
001 090 521 20 24 10	Police Retired LEOFF I Med Ins	2018	56,430	0.0%	56,430
001 090 521 20 25 00	Police Life Insurance		85	0.0%	85
001 090 521 20 27 00	Police Uniform & Clothing	2018	23,500	0.0%	23,500
001 090 521 20 27 10	Police Uniforms - New Officer		13,000	62.5%	8,000
001 090 521 20 27 10	Police Uniforms - New Officer	2018	8,000		
001 090 521 20 27 10	Police Uniforms - New Officer	Plan for 6 hires in 2019. Uniforms, equipment.	5,000		
Total Salaries, Wages & Benefits			3,944,070	1.6%	3,880,795
Supplies					
001 090 521 20 31 00	Police Office Supplies		3,500	40.0%	2,500
001 090 521 20 31 00	Police Office Supplies	General Office Supplies	800		
001 090 521 20 31 00	Police Office Supplies	Toner Cartridges	1,000		
001 090 521 20 31 00	Police Office Supplies	2018 Actuals	1,000		
001 090 521 20 31 00	Police Office Supplies	Envelopes/Letter Head	700		
001 090 521 20 31 10	Police Proj Lifesaver Supplies	Bracelets replacements	1,000	0.0%	1,000
001 090 521 20 31 20	Police General Oper Supplies		31,925	129.3%	13,925
	Police General Oper Supplies	Evidence supplies, case packets, general operating supplies	12,925		
001 090 521 20 31 20	Police General Oper Supplies	New detective supplies	1,000		
001 090 521 20 31 20	Police General Oper Supplies	Evidence Bar Code 1 time expense	18,000		
001 090 521 20 31 30	Police Oper Supplies Firearms		12,500	0.0%	12,500
001 090 521 20 31 30	Police Oper Supplies Firearms	Ammunition	8,500		
001 090 521 20 31 30	Police Oper Supplies Firearms	Holsters, targets, cleaning supplies	4,000		
001 090 521 20 31 40	Police Oper Supplies Training	Training supplies	5,000	0.0%	5,000
001 090 521 20 31 50	Police Oper Supplies Veh Maint	Vehicle parts and maintenance supplies	3,000	0.0%	3,000
001 090 521 20 31 60	Police Oper Supplies Tasers	Taser cartridges and maint supplies	1,800	0.0%	1,800
001 090 521 20 31 70	Police Oper Supplies Unif & Eq		30,000	0.0%	30,000
001 090 521 20 32 00	Police Fuel Consumed	2017 Actuals	40,000	0.0%	40,000
001 090 521 20 35 00	Police Small Tools & Equipment		3,350	0.0%	3,350
001 090 521 20 35 00	Police Small Tools & Equipment	Metal detector	800		
001 090 521 20 35 00	Police Small Tools & Equipment	Small Tools	2,550		
001 090 521 20 35 10	Police Youth Outreach Supplies		12,000	100.0%	6,000
	Police Youth Outreach Supplies	RAD and Community programs and outreach	6,000		
001 090 521 20 35 10	Police Youth Outreach Supplies		6,000		
001 090 521 20 35 20	Police Small Tools Firearms	Firearms replacement	18,000	0.0%	18,000
001 090 521 20 35 30	Police Small Tools Taser	Phase 2 of 3 taser replacement	9,725	0.0%	9,725
001 090 521 20 35 40	Police Small Tools Trning Eqp	Defensive Tactic Training Equip	1,900	0.0%	1,900
001 090 521 20 35 50	Police Small Tools Radios		25,000	25.0%	20,000
001 090 521 20 35 50	Police Small Tools Radios		20,000		
001 090 521 20 35 50	Police Small Tools Radios	2018 Actuals	5,000		
Total Supplies			198,700	17.8%	168,700
Services					
001 090 521 20 41 00	Police Professional Services		13,000	225.0%	4,000
001 090 521 20 41 00	Police Professional Services	Fund Critical Incident Stress Management Services	1,000		
001 090 521 20 41 00	Police Professional Services	Interpreter	500		
001 090 521 20 41 00	Police Professional Services	Vehicle Towing	1,200		
001 090 521 20 41 00	Police Professional Services	Hulk vehicle towing and disposal	8,000		
001 090 521 20 41 00	Police Professional Services	Transunion	150		
001 090 521 20 41 00	Police Professional Services	Polygraph/Psych	1,300		
001 090 521 20 41 00	Police Professional Services	General Prof Services	500		
001 090 521 20 41 00	Police Professional Services	Annual Equip Calibration	350		
001 090 521 20 41 70	Police Confidential Shredding	Confidential Shredding Svcs	250	0.0%	250
001 090 521 20 42 10	Police Cell Phone	Cellular services	18,000	0.0%	18,000
001 090 521 20 42 20	Police Postage		700	0.0%	700
001 090 521 20 42 30	Police Telephone	Telephone lines/services	3,000	0.0%	3,000

2019 Police

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
001 090 521 20 43 00	Police Travel		16,650	0.0%	16,650
001 090 521 20 43 00	Police Travel	2017 Actuals	11,500		
001 090 521 20 43 00	Police Travel	Parking, Tolls, Etc.	150		
001 090 521 20 43 00	Police Travel	Expanded training needs	5,000		
001 090 521 20 45 00	Police Rentals		11,000	83.3%	6,000
001 090 521 20 45 00	Police Rentals	2017 Actuals	6,000		
001 090 521 20 45 00	Police Rentals	MVPD Negotiations Response Unit	5,000		
001 090 521 20 48 00	Police Equip Repair & Maint		18,500	311.1%	4,500
001 090 521 20 48 00	Police Equip Repair & Maint	2017 Actuals	4,500		
001 090 521 20 48 00	Police Equip Repair & Maint	2018 actuals	14,000		
001 090 521 20 48 01	Police Vehicle Maint	2017 Actuals	20,000	0.0%	20,000
001 090 521 20 49 10	Police Dues & Subscriptions		72,060	5.7%	68,175
001 090 521 20 49 10	Police Dues & Subscriptions	Geotime Plotting Software	4,000		
001 090 521 20 49 10	Police Dues & Subscriptions	NAFTO Dues	40		
001 090 521 20 49 10	Police Dues & Subscriptions	NW Regional Council, Law Enforcement	400		
		Regional Council			
001 090 521 20 49 10	Police Dues & Subscriptions	LEIRA Dues	50		
001 090 521 20 49 10	Police Dues & Subscriptions	Spillman 2019	45,885		
001 090 521 20 49 10	Police Dues & Subscriptions	RAD Systems Dues	255		
001 090 521 20 49 10	Police Dues & Subscriptions	Costco Dues	55		
001 090 521 20 49 10	Police Dues & Subscriptions	Cellebrite Subscription	4,000		
001 090 521 20 49 10	Police Dues & Subscriptions	RAD Systems Dues - expanding program	1,200		
		with more instructors in 2018			
001 090 521 20 49 10	Police Dues & Subscriptions	City of MV Wireless Subsc	3,750		
001 090 521 20 49 10	Police Dues & Subscriptions	WA Assoc of Sheriffs & Police	150		
001 090 521 20 49 10	Police Dues & Subscriptions	SNUG Fees	100		
001 090 521 20 49 10	Police Dues & Subscriptions	Lexipol	12,175		
001 090 521 20 49 20	Police Training & Education	\$20,000 Academy Fees	45,000	80.0%	25,000
001 090 521 20 49 55	Police Car Washes		5,400	1250.0%	400
001 090 521 20 49 55	Police Car Washes	Wash and detailing	5,000		
001 090 521 20 49 55	Police Car Washes	Car Washes	400		
001 090 521 20 49 57	Police Dry Cleaning	Dry Cleaning Svcs	1,250	0.0%	1,250
001 090 521 20 49 60	Police Regulatory Fees	Notary renewal, Veh Registrations, etc.	250	0.0%	250
001 090 523 60 51 00	Police Care & Cust of Prisoner		98,000	11.4%	88,000
001 090 523 60 51 00	Police Care & Cust of Prisoner	Per Jail Agreement	40,000		
001 090 523 60 51 00	Police Care & Cust of Prisoner	Prisoner Chain	40,000		
001 090 523 60 51 00	Police Care & Cust of Prisoner	Booking Fees	18,000		
001 090 554 30 31 00	Animal Control Supplies		200	0.0%	200
001 090 554 30 41 00	Animal Control Prof Services		8,000	100.0%	4,000
001 090 554 30 41 00	Animal Control Prof Services		4,000		
001 090 554 30 41 00	Animal Control Prof Services	If Com. Serv. Officer employed	4,000		
001 090 554 30 48 00	Animal Control Maint		150	0.0%	150
001 090 594 21 64 04	Police WASPC Traf Saf Intox		1,000	0.0%	1,000
Total Services			332,410	27.1%	261,525
Total Police			4,475,180	3.8%	4,311,020

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Substance Abuse					
Revenues & Resources					
119 000 308 30 00 00	Restricted Fund Balance - Beginning		10,000	17.6%	8,500
119 000 361 11 00 00	Investment Interest		100	33.3%	75
Total Resources			10,100	17.8%	8,575
119 000 508 30 00 00	Restricted Fund Balance - Ending		7,250	26.6%	5,725
119 000 521 21 49 00	Investigative Fund Misc		350	0.0%	350
119 000 594 21 64 00	SAC Machinery & Equipment		2,500	0.0%	2,500
Total Expenditures			10,100	17.8%	8,575

Police		
	2019 Expenditures	4,478,030
	2018 Expenditures	4,313,870
	Increase / (Decrease)	164,160
Wages & Benefits Discretionary	Lead Officer Stipend	6,600
	26 FTE Officers budgeted (27 authorized); COLA	4,600
Non-Discretionary	1.0 FTE Community Service Officer (not sworn)	80,280
Discretionary	Evidence Bar Code System	30,000
Supplies Non-Discretionary	Inc Towing; Actual trending	42,680
Services Non-Discretionary	Increase / (Decrease)	164,160

2019 EMS-Fire

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Revenues & Resources					
150 150 308 30 00 00	Restricted Fund Balance - Beginning		40,000		-
150 150 308 90 00 00	Unassigned Fund Balance - Beginning		325,000		-
150 150 342 21 00 00	Skagit Co EMS Funding		1,322,800		-
150 150 342 21 00 00	Skagit Co EMS Funding	One Time Start Up Expenses	184,800		-
150 150 342 21 00 00	Skagit Co EMS Funding	Initial Levy Funding Co Budget	1,138,000		-
150 150 342 23 00 00	Skagit Co FLSE Funding	FLSE Funding	55,000		-
150 150 342 25 00 00	EMS Billings	Estimated Insurance / Medicare Billing Revenue	500,000		-
150 150 342 27 00 00	Hub Training Reimbursements	Hub Training Funding	25,000		-
150 150 345 85 00 00	Impact Fees - Fire	Estimated from 2018 receipts	30,000		40,000
150 150 361 11 00 00	Investment Earnings	Estimated	5,000		-
150 150 369 91 00 00	Other Miscellaneous Revenues	Estimated	500		-
150 150 397 00 00 00	Transfer In - General		2,295,905		2,095,905
150 150 397 00 00 00	Transfer In - General	2018 budget + \$200,000 to cover wages/benefits	2,295,905		2,095,905
Total Revenues & Resources			4,599,205		2,135,905
Expenditures					
150 150 508 30 00 00	Restricted Fund Balance - Ending		50,000		-
150 150 508 90 00 00	Unassigned Fund Balance - Ending		180,115		-
	Ambulance Replacement - Capital Commitment	112,670			
Salaries, Wages & Benefits					
150 150 522 20 10 00	EMS Salaries & Wages		2,323,225		977,315
150 150 522 20 10 00	EMS Salaries & Wages	Fire Chief	118,080		-
150 150 522 20 10 00	EMS Salaries & Wages	Assistant Fire Chief (actual Dual Insurance Incentive)	109,055		-
150 150 522 20 10 00	EMS Salaries & Wages	Division Chief EMS	90,575		-
150 150 522 20 10 00	EMS Salaries & Wages	FLSE	75,975		-
150 150 522 20 10 00	EMS Salaries & Wages	Administrative Secretary	59,870		-
150 150 522 20 10 00	EMS Salaries & Wages	14 Firefighter/EMTs (changes in staff)	1,062,360		-
150 150 522 20 10 00	EMS Salaries & Wages	10 Paramedic/Firefighters	807,310		-
150 150 522 20 10 10	EMS Part Time Wages	24 hours x 365 days x 1	131,400		294,300
150 150 522 20 10 20	EMS Hub Training Wages		7,500		-
150 150 522 20 11 00	EMS Overtime		60,000		50,000
150 150 522 20 11 05	EMS Overtime - Training		65,000		25,000
150 150 522 20 11 20	EMS Hub Training Overtime		15,000		-
150 150 522 20 12 00	EMS Holiday Pay	24 x 144 hours x \$32	110,595		35,000
150 150 522 20 21 00	EMS Retirement	PERS & LEOFF	167,075		101,120
150 150 522 20 22 00	EMS L & I		131,765		69,880
150 150 522 20 23 00	EMS FICA/Medicare		64,585		48,275
150 150 522 20 24 00	EMS Medical Insurance		557,775		223,705
150 150 522 20 25 00	EMS Deferred Comp Match		130,260		25,500
Total Salaries, Wages & Benefits			3,764,180		1,850,095
Supplies					
150 150 522 20 31 00	EMS Office Supplies		11,000		6,000
150 150 522 20 31 00	EMS Office Supplies	Fire	6,000		-
150 150 522 20 31 00	EMS Office Supplies	Medical	5,000		-
150 150 522 20 31 10	EMS Fire Operating Supplies		17,500		15,000
150 150 522 20 31 10	EMS Fire Operating Supplies	2018	10,000		-
150 150 522 20 31 10	EMS Fire Operating Supplies	Apparatus & Facilities	5,000		-
150 150 522 20 31 10	EMS Fire Operating Supplies	EMS Apparatus	2,500		-
150 150 522 20 31 15	EMS Medical Operating Supplies	Estimate	60,000		3,750
150 150 522 20 31 20	EMS FLSE Operating Supplies	2018	3,500		3,500
150 150 522 20 31 30	EMS Uniform & Clothing	2018	68,600		43,600
150 150 522 20 31 40	EMS FLSE Uniform & Clothing	Estimate	750		-
150 150 522 20 32 00	EMS Fuel Consumed		25,000		10,000
150 150 522 20 32 00	EMS Fuel Consumed	2018	10,000		-
150 150 522 20 32 00	EMS Fuel Consumed	Medical Estimate	15,000		-
150 150 522 20 35 10	EMS Small Tools & Equip		96,000		16,000
150 150 522 20 35 10	EMS Small Tools & Equip	2018	11,000		-
150 150 522 20 35 10	EMS Small Tools & Equip	2018 Pierce Equipment	75,000		-
150 150 522 20 35 10	EMS Small Tools & Equip	EMS Estimate	10,000		-
Total Supplies			282,350		97,850

2019 EMS-Fire

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019</u>	<u>2018</u>
	Services			
150 150 522 20 41 00	EMS Professional Services		99,500	22,000
150 150 522 20 41 15	EMS Professional Services		19,500	-
150 150 522 20 41 15	EMS Professional Services	City Share of Billing Costs	40,000	-
150 150 522 20 41 15	EMS Professional Services	SDS Billing Processor	40,000	-
150 150 522 20 42 00	EMS Communications	2018 - radio replacement	10,000	6,000
150 150 522 20 42 10	EMS Cell Phone	2018 Cellular	6,750	5,750
150 150 522 20 42 20	EMS Postage	2018	100	100
150 150 522 20 42 30	EMS Telephone	2018	860	860
150 150 522 20 43 00	EMS Travel	2018	15,000	11,000
150 150 522 20 45 10	EMS Rentals	2018	1,500	1,500
150 150 522 20 48 00	EMS Repair & Maintenance	2018	10,000	10,000
150 150 522 20 48 01	EMS Fire Rep & Maint 99 F250	2018	1,000	1,000
150 150 522 20 48 02	EMS Fire Rep & Maint 03 Tahoe	2018	2,500	1,000
150 150 522 20 48 03	EMS Fire Rep & Maint 09 Tahoe	2018	2,500	1,000
150 150 522 20 48 04	EMS Rep & Maint Div Chief		2,500	-
150 150 522 20 48 10	EMS Fire Rep & Maint Hydrants	2018	-	500
150 150 522 20 48 21	EMS Fire Rep & Maint 03 Pierce	2018	10,000	10,000
150 150 522 20 48 22	EMS Fire Rep & Maint 09 Crimson	2018	12,500	12,500
150 150 522 20 48 40	EMS Fire Rep & Maint 96 LTI	2018	10,000	10,000
150 150 522 20 48 41	EMS Fire Rep & Maint 2018 Pierce		10,000	-
150 150 522 20 48 60	EMS Fire Rep & Maint 97 E350		1,000	5,000
150 150 522 20 48 61	EMS Rep & Maint Rsv Amb		2,500	-
150 150 522 20 48 62	EMS Rep & Maint BLS		5,000	-
150 150 522 20 48 63	EMS Rep & Maint ALS		5,000	-
150 150 522 20 49 10	EMS Dues & Subscriptions	Enhanced 911 Fees \$7,225	31,350	16,750
150 150 522 20 49 20	EMS Training & Education		43,000	33,000
	Total Services		282,560	147,960
150 150 597 00 05 01	Transfer to ER & R	Fire Impact Fees	40,000	40,000
	Total Expenditures		4,599,205	2,135,905

2019 Depreciation Expense Data

<u>Department</u>		
Buildings & Grounds	9,315	
Cemetery	1,885	
IT	975	
Fire	96,730	
Parks & Rec	37,305	
Police	78,635	
Fire Marshal	3,510	
	<hr/>	
	228,355	General Fund
	25,335	Streets Fund
	73,460	Sewer Fund
	33,995	Storm Fund
	<hr/>	
	<u>361,145</u>	Total to Transfer to ER &R

2018 Depreciation Schedule

<u>Asset ID</u>	<u>Department</u>	<u>2018 Depreciation</u>
<u>Buildings & Grounds</u>		
080220	E350 Van	\$ 2,000
080229	2500 Pickup	\$ 1,667
080230	Tilt Trailer (Black)	\$ 467
080231	F250 Pickup	\$ 1,441
080232	F350 1 ton dump truck	\$ 1,869
080233	2018 Ram Promaster	\$ 1,873
	Total	<u>\$ 9,315</u>
<u>Cemetery</u>		
116100	Frigid Lowering Device	\$ 313
116107	Holland Tractor	\$ 970
116108	Tractor 2035	\$ 600
	Total	<u>\$ 1,883</u>
<u>IT</u>		
085664	2018 Supermicro Server BCBA2	<u>\$ 972</u>
<u>Fire-EMS</u>		
100101	2009 Chevy Tahoe (1801)	\$ 3,256
100102	1999 Ford F250 (Utility 18)	\$ 1,296
100104	2009 Spartan (1811)	\$ 37,500
100199	2013 Chev Tahoe	\$ 3,700
100195	2018 Veh Extrication Equipment	\$ 3,936
100196	2019 Pierce	\$ 47,040
	Total	<u>\$ 96,728</u>
<u>Parks</u>		
115100	Wireless Top Dresser	\$ 1,960
115101	Tractor 5090	\$ 2,691
115102	1570 Mower	\$ 2,000
115142	Aluminum Bleachers - 5 rows	\$ 256
115143	10' X 6.6' utility trailer	\$ 250
115144	10' X 6.6' utility trailer	\$ 250
115147	1 ton Flatbed Dump Truck	\$ 1,375
115150	Quad Cab Pickup	\$ 2,063
115151	Supercab 4X4	\$ 2,253
115152	Impala	\$ 1,000
115153	Pickup	\$ 1,667
115154	Flatbed Dump Truck	\$ 1,285
115155	Transit Connect - White	\$ 1,921

2018 Depreciation Schedule

115156	Transit Connect - White	\$	1,921
115159	Irrigator	\$	1,396
115160	Irrigator	\$	1,250
115161	Sod Cutter	\$	1,000
115162	5HP 50 Gal Sprayer	\$	375
115163	Groom Master II	\$	763
115165	3105E Backhoe	\$	1,000
115167	997 ZTRAK	\$	750
115168	Gator XUV 625i	\$	753
115169	Tractor 5410	\$	600
115170	Tractor 5520	\$	600
115173	22" Tri Deck Mower	\$	1,233
115174	Tri Deck Mower	\$	1,381
115175	26' Trailer	\$	750
115176	1298 Aerator Toro	\$	1,000
115184	2018 Z997R Mower	\$	1,060
115185	2012 Chev Tahoe	\$	2,500
	Total	\$	<u>37,304</u>

Police

090101	Radar Trailer	\$	407
090104	Impala	\$	2,191
090105	Impala	\$	2,113
090106	Impala	\$	2,055
090107	P78-CVPI	\$	2,555
090108	Tahoe	\$	3,200
090109	Chev P	\$	3,200
090110	Van	\$	1,000
090111	Impala	\$	2,362
090112	Tahoe	\$	3,598
090113	Tahoe	\$	3,598
090114	K8A	\$	3,892
090115	Tahoe	\$	3,893
090116	Tahoe	\$	3,893
090117	Tahoe	\$	4,687
090118	Tahoe	\$	4,687
090119	Tahoe	\$	4,687
090120	Explorer	\$	2,316
090121	Tahoe	\$	2,127
090122	Tahoe	\$	2,086
090123	Radar Trailer	\$	317

2018 Depreciation Schedule

090124	Thermal Imaging Camera	\$ 1,258
090125	Forensic Cell Extraction Device	\$ 985
090385	Patrol Car 67744D	\$ 6,765
090386	Patrol Car 67745D	\$ 6,765
090387	2013 Chev Tahoe 4WD	\$ 4,000
	Total	<u>\$ 78,635</u>

Fire Marshal

060100	2017 Ford F150 Super Crew 5.0 Litre Red	<u>\$ 3,510</u>
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Streets

101111	2008 Ford F350	\$ 2,800
101109	2008 Intl 760 Dump Truck	\$ 8,267
101108	2017 Ford F450 Flatbed	\$ 3,000
101107	2013 Chevrolet Silverado	\$ 3,160
101102	2004 Intl 5 yd Dump Truck	\$ 5,733
101101	Compact Track Loader	\$ 2,375
	Total	<u>\$ 25,335</u>

Sewer

401104	Compact Tractor 4x4	\$ 1,573
401270	F250 Regular Cab Pickup	\$ 2,567
401271	F250 4X4 Pickup	\$ 3,107
401269	F350 Pickup	\$ 1,731
401262	Olympic Tilt Trailer	\$ 344
401113	Septage Receiving Station	\$ 6,124
401268	F250 Pickup	\$ 3,039
401110	M2106 Crane	\$ 7,051
401116	M2106 Dump	\$ 4,391
401108	1984 Hyster Forklift	\$ 500
401103	Mini Excavator	\$ 2,935
401106	Front End Loader	\$ 1,250
401115	2012 Freightliner Vactor 2112	\$ 18,027
401114	Hot Water Pressure Washer	\$ 548
401109	100KW Generator	\$ 2,346
401303	2018 F550 Bucket Truck	\$ 14,886
401305	2009 Ford F250 4x4	\$ 3,039
	Total	<u>\$ 73,459</u>

Storm

425106	2018 Trench Box	\$ 494
101103	Short Sweeper	\$ 21,300
425108	2004 Intl Vactor	\$ 12,200
	Total	<u>\$ 33,994</u>

Proposed Capital Equipment Purchase Requests

311 - Parks Capital Improvement Fund

WAM Mower	63,000
Utility Trailer	6,000
Truck	41,000
	<u>110,000</u>

501 - Equipment Rental and Repair Fund

IT Equipment	Server replacements - 4 servers	50,000
	EMS Equipment	10,000
	AV & Projection System	30,000
Police Vehicles	Ford Explorers - 2	100,000
	Command Vehicle Updates	10,000
Fire Machinery & Equipment	Equip Division Chief Vehicle	15,000
	EMS Equipment	50,000
	2018 Pierce Quint - 10%	190,000
	2018 Pierce Equipping	25,000
Sewer Machinery & Equipment	Forklift	32,000
	Mower	14,000
Streets Machinery & Equipment	Gator with cab for spraying herbicides	25,000
	Boring Tool/Head Attachment	10,000
	Thermal Applicator - Pavement marking	33,000
	Trailer for small equipment transport	6,000
	Air compressor	20,000
Facilities Maintenance Machinery & Equipment	Mower	14,000
	Utility Tractor with Trailer	33,000
Library Machinery & Equipment	Literacy Mobile (re-purpose of old ambulance)	10,000
		<u>677,000</u>

2019 Equipment Rental and Repair

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019 Proposed Budget</u>	<u>% Change</u>	<u>2018 Adopted Budget</u>
Revenues & Resources					
501 000 308 89 00 00	Unrestricted Net Position-Beg		450,000	-70.6%	1,532,500
501 000 361 11 00 00	ER&R Investment Earnings		3,900	0.0%	3,900
501 000 397 00 01 00	ER&R Transfer In - General		228,355	-11.9%	259,165
501 000 397 00 02 00	ER&R Transfer In - Streets		25,335		-
501 000 397 00 03 00	ER&R Transfer In - Sewer		73,460		-
501 000 397 00 04 00	ER&R Transfer In - Storm		33,995		-
501 000 397 00 05 00	ER&R Transfer In - EMS-Fire	Fire impact fees received	40,000	0.0%	40,000
Total Revenues & Resources			855,045	-53.4%	1,835,565
Expenditures & Uses					
501 000 508 89 00 00	Unrestricted Net Position-End		178,045	-60.5%	450,565
501 000 594 18 60 02	ER&R IT Equipment		90,000	100.0%	45,000
		Server replacements BCDC1, BCdiva, BCBA2,			
501 000 594 18 60 02	ER&R IT Equipment	Mitel	50,000		
501 000 594 18 60 02	ER&R IT Equipment	EMS equipment	10,000		
501 000 594 18 60 02	ER&R IT Equipment	AV & Projection System	30,000		
501 000 594 21 60 01	ER&R Police Vehicles		110,000	0.0%	110,000
501 000 594 21 60 01	ER&R Police Vehicles	Ford Explorers x 2	100,000		
501 000 594 21 60 01	ER&R Police Vehicles	Command Vehicle Updates	10,000		
501 000 594 22 60 02	ER&R EMS Fire Mach & Equip		280,000	-72.9%	1,035,000
501 000 594 22 60 02	ER&R EMS Fire Mach & Equip	Equip Division Chief Vehicle	15,000		
501 000 594 22 60 02	ER&R EMS Fire Mach & Equip	EMS Equipment	50,000		
501 000 594 22 60 02	ER&R EMS Fire Mach & Equip	2018 Pierce Payment (10%) + Use Tax?	190,000		
501 000 594 22 60 02	ER&R EMS Fire Mach & Equip	2018 Pierce Equipping	25,000		
501 000 594 24 60 01	ER&R Fire Marshall Vehicle		-	-100.0%	30,000
501 000 594 35 60 02	ER&R Sewer Mach & Equip		46,000	-34.3%	70,000
501 000 594 35 60 02	ER&R Sewer Mach & Equip	Forklift	32,000		
501 000 594 35 60 02	ER&R Sewer Mach & Equip	Mower	14,000		
501 000 594 42 60 01	ER&R Streets Machine & Equip		94,000	34.3%	70,000
501 000 594 42 60 01	ER&R Streets Machine & Equip	Gator with cab for spraying herbicides	25,000		
501 000 594 42 60 01	ER&R Streets Machine & Equip	Boring Tool/Head Attachment	10,000		
501 000 594 42 60 01	ER&R Streets Machine & Equip	Thermal Applicator - Pavement Marking	33,000		
501 000 594 42 60 01	ER&R Streets Machine & Equip	Trailer for small equipment transport	6,000		
501 000 594 42 60 01	ER&R Streets Machine & Equip	Air Compressor	20,000		
501 000 594 59 60 01	ER&R Bldg & Grds Mach & Equip		47,000	88.0%	25,000
501 000 594 59 60 01	ER&R Bldg & Grds Mach & Equip	Mower	14,000		
501 000 594 59 60 01	ER&R Bldg & Grds Mach & Equip	Utility Tractor with Trailer	33,000		
501 000 594 72 60 01	ER&R Library Mach & Equip	Literacy Mobile (re-purpose of old ambulance)	10,000	100.0%	-
Total Expenditures			677,000	-51.1%	1,385,000
Total Expenditures & Uses			855,045	-53.4%	1,835,565

2019 Interfund Transfers

<u>BARS Code</u>	<u>Account</u>	<u>Budget Notes</u>	<u>2019</u>		<u>2018</u>
			<u>Proposed Budget</u>	<u>% Change</u>	<u>Adopted Budget</u>
Interfund Transfers					
001 000 397 00 01 01	Transfer In - Streets	2018 Indirect Cost Allocation Analysis	104,895	55.6%	67,395
001 000 397 00 04 01	Transfer In - Sewer	2018 Indirect Cost Allocation Analysis	260,405	50.2%	173,385
001 000 397 00 04 25	Transfer In - Storm	2018 Indirect Cost Allocation Analysis	102,570	37.7%	74,505
150 150 397 00 00 00	Transfer In - General		2,295,905	9.5%	2,095,905
402 000 397 00 04 01	Transfer In - Sewer		1,750,000	75.0%	1,000,000
501 000 397 00 01 00	Transfer In - General	Depreciation Expense 2018	228,355	-11.9%	259,165
501 000 397 00 02 00	Transfer In - Streets	Depreciation Expense 2018	25,335		-
501 000 397 00 03 00	Transfer In - Sewer	Depreciation Expense 2018	73,460		-
501 000 397 00 04 00	Transfer In - Storm	Depreciation Expense 2018	33,995		-
501 000 397 00 05 00	Transfer In - EMS-Fire	Fire Impact Fees Collected	40,000	0.0%	40,000
		Total Transfers In	4,914,920	32.5%	3,710,355
001 200 597 00 01 50	Transfer to - EMS		2,295,905	9.5%	2,095,905
001 200 597 00 05 01	Transfer to - ER & R	Depreciation Expense to ER&R	228,355	-11.9%	259,165
101 101 597 00 00 01	Transfer to - General	2018 Indirect Cost Allocation Analysis	104,895	55.6%	67,395
101 101 597 00 05 01	Transfer to - ER & R	Depreciation Expense to ER&R	25,335		-
150 150 597 00 05 01	Transfer to - ER & R	Fire Impact Fees Collected	40,000	0.0%	40,000
401 401 597 00 00 01	Transfer to - General	2018 Indirect Cost Allocation Analysis	260,405	50.2%	173,385
401 401 597 00 04 02	Transfer to - Sewer Capital		1,750,000	75.0%	1,000,000
401 401 597 00 05 01	Transfer to - ER & R	Depreciation Expense to ER&R	73,460		-
425 425 597 15 00 01	Transfer to - General	2018 Indirect Cost Allocation Analysis	102,570	37.7%	74,505
425 425 597 15 05 01	Transfer to - ER & R	Depreciation Expense to ER&R	33,995		-
		Total Transfers to	4,914,920	32.5%	3,710,355