



# **City of Lake Stevens**

## **2022 Digital Budget Book**





# TABLE OF CONTENTS

---

<b>Introduction</b>	<b>3</b>
Transmittal Letter	4
Mission, Vision & Values	7
Elected Officials	8
History of City	13
Organization Chart	14
Budget Process	15
<b>Funding Sources</b>	<b>16</b>
Taxes	17
Property Taxes	23
Sales Tax	25
Utility Taxes	26
Real Estate Excise Tax	28
State Shared Revenues	30
Grants	33
<b>Departments</b>	<b>39</b>
Legislative and Executive	40
Administration	44
City Clerk	48
Finance	52
Human Resources	56
Information Technology	60
Community Development	65
Law Enforcement	71
Parks	77
General Government	82
Public Works	93
Streets	103
Storm & Surface Water	112
<b>Appendix</b>	<b>120</b>
Glossary	121



---

# INTRODUCTION

---



## Mayor's Message

Brett Gailey, Mayor

November 1<sup>st</sup>, 2021

Honorable City Council Members,

The 2022 budget is an opportunity for the city of Lake Stevens to take a pause in operations and look to work on our internal processes. Because the city has grown so quickly in the last decade, it is time to bring how we do business up to current-day standards. This budget looks to focus on the city by conducting American Public Works Association (APWA) Accreditation, completing current capital projects, implementing a citywide Geographic Information System (GIS) Enterprise System, and starting a true Parks and Recreation Department.

The accreditation of our Public Works (PW) department not only standardizes the systems of that department but also provides a check on process and procedures citywide. APWA accreditation requires the city to adhere to industry standard policies and procedures. This checklist of how to do business correctly in public works creates an opportunity for the city to implement best practices. Additionally, the checklist requires the sponsoring city to ensure city policies and procedures are in place to support the PW department. It will be a challenging 18-24 month process to obtain accreditation but a process which will set public works and the city up for years of success in the future.

This next year will already see capital project challenges throughout the city. The Washington Department of Transportation will continue the SR 9/204 project. This will include constructing 2 large roundabouts on SR 9 at the SR9/204 intersection and just north of that roundabout at N. Davies Rd and Vernon Rd. Additionally, a roundabout will be built in late summer of 2022 at S. Lake Stevens Rd and SR 9 as part of the Costco project.

The city will continue work on started capital projects. These projects include finishing the Festival Street project in North Cove Park, Davies Beach Pier, Frontier Heights Park, some Sunset Park restoration, and work on the 20<sup>th</sup> Street Powerline Trail section. Additionally, we are excited to ask the Legislature for a grant of \$250,000 to conduct structural improvements to the recently acquired property in the Cedarwood neighborhood. We are purposely limiting the capital projects to give Public Works time to focus on accreditation.

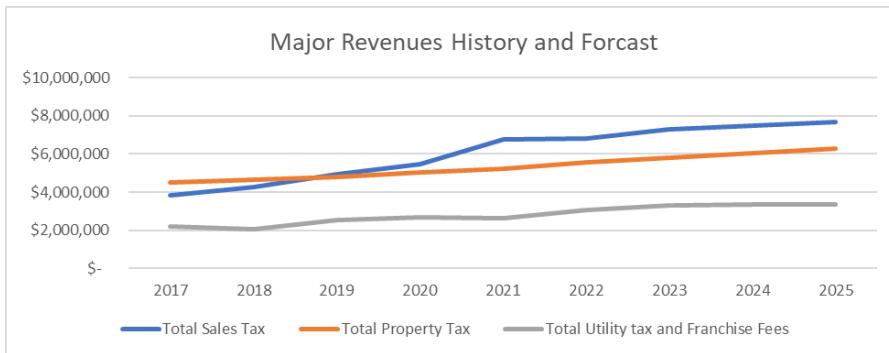
A shaping effort of the accreditation process is to implement a GIS Enterprise system. This system creates an asset management and maintenance program based on city assets found throughout the city. The systems will allow the city to better schedule services on assets including storm water, streets, and capital facilities owned by the city. The system will include permitting and licensing services which will tie into the GIS systems, helping to better integrate the city.

The creation and improvement of parks throughout the city continues to be a priority for this city. Lake Stevens is largely populated by residents who enjoy the outdoors, recreational activities, and sports. In this budget there is the new position of Parks Director. This director's tasks will include building a new Parks and Recreation Department, planning out future park facilities, and bringing funding resources to Lake Stevens. This position will work toward providing a return on the investment in this position by attracting outside visitors to our city.

### REVENUES

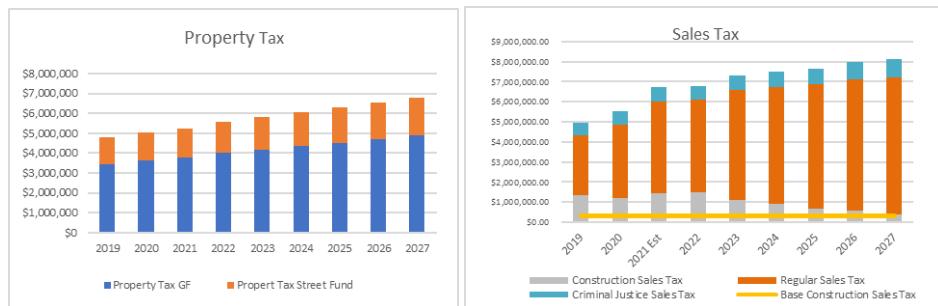
Lake Stevens has enjoyed significant revenue growth over the past 6 years and we can expect some revenues to continue to grow, while others flatten out. Using reasonable assumptions, we foresee overall growth of 4% per year for all revenue combined.





The assumptions used to make these projections are:

- Sales Tax will increase by 6% a year until 2026, then a 5% increase thereafter.
- Property Tax increase of 1% plus estimated new construction and annexation assessments.
- Utility Tax increased by 2% per year.



Lake Stevens continues to see new retail and redevelopment, which signals a strong economy and reinforces the city's revenue projections.

The city continues to allocate \$300,000 of construction sales tax revenue into the general fund for operating purposes. Any remaining construction sales tax is allocated to our capital reserves for future infrastructure needs.

## 2022 Priorities

Our budget priorities for 2022 are:

- I. Achieve American Public Work Association (APWA) accreditation.
- II. Complete capital projects in process.
- III. Streamline citywide processes to increase levels of service.
- IV. Enhance transportation program funding.
- V. Enhance Park & Recreation program & funding.

## The Baseline Budget

We start with the baseline budget that grows due to inflation (average of 3% per year), market forces and other factors increasing the cost of doing business in the Puget Sound Region. The primary upward cost drivers for 2022 are:

1. Salary and benefit increases
2. Normal inflationary increases in all goods and services.

## Proposed Operating Budget

Our proposed budget is structured to fund the highest priority needs of the city while being watchful of our reserves. The city continues to look toward the future with continued economic development on 20<sup>th</sup> St SE and potential Transportation Benefit District funding. In the meantime, the 2022 budget strategically funds department needs.

The specific budget position requests are:

1. Cost of Living Adjust for Non-Represented employees equal to 90% of CPI-W | \$305,382
2. Add Emergency/Risk Manager Position | \$141,858



3. Add Civil Plan Reviewer to Community Development | \$55,807
4. Add Park & Recreation Director to support creation of Department | \$98,014
5. Add Park Field Supervisor | \$131,406
6. Add Police Records Supervisor | \$118,768
7. Add two Patrol Officers | \$253,799
8. Add Storm/Surface Water Manager to Public Works Department | \$125,074
9. Add Public Works Office Assistant | \$68,008
10. Add Passport Division Staff | \$71,070

To address budget concerns, some positions are budgeted to start in mid-2022.

To address the needs of the PW Department and in support of APWA accreditation, the City is upgrading or replacing various pieces of equipment estimated at \$1,028,000, including the following:

1. Backhoe | \$260,000
2. Roll-Off Truck | \$150,000
3. Remote Control Mower – Retention Pond Clearing | \$150,000
4. Concrete Cleaning Machine (Mini Street Sweeper) | \$260,000
5. 2 Replacement Crew Trucks | \$120,000

## **SUMMARY**

The 2022 budget continues to build the city we all live in and enjoy. At the end of the year, there will be many changes completed which will make our city look and function more efficiently. I am excited to enter 2022 knowing the challenges of change, improvement, and foundation building are parts to the budget priorities.

I appreciate the hard work of our staff, city council, and the community in not only building this budget, but also in building a community we all call home.

Respectfully,  
Brett Gailey, Mayor



# Mission, Vision & Values

## **Mission:**

The City of Lake Stevens' mission is not only to preserve the natural beauty that attracted so many of its citizens, but to enhance and harmonize with the environment to accommodate new people who desire to live here. Through shared, active participation among Citizen, Mayor, Council, and City Staff, we commit ourselves to quality living for this and future generations. Growth in our community is inevitable. The City will pursue an active plan on how, when, and where it shall occur to properly plan for needed services, ensure public safety, and maintain the unique ambience that is Lake Stevens.

## **Vision and Values:**

By 2030, we are a sustainable community around the lake with a vibrant economy, unsurpassed infrastructure and exceptional quality of life. Our Values:

- Integrity – Promoting honesty and professional ethics
- Respect – Caring about customers and employees being trustworthy and openly trusting of others
- Service – Providing excellent service, responsive to customer needs
- Creativity – Encouraging entrepreneurial spirit within the organization
- Partnership – Creating a team atmosphere, both inside and outside the organization



## Elected Officials

The City of Lake Stevens operates under the mayor-council system. The city's motto, "One Community Around the Lake", embodies its quality of life, top-ranked school district, and the City Council's commitment to providing excellent services and amenities for its citizens. Here you can find answers to your questions about leadership and upcoming projects, and discover how our government departments work together to maintain this beautiful city and provide the services on which we rely.

Through shared, active participation among residents, the Mayor, City Council, and City staff, we commit ourselves to quality living for this and future generations.

### Councilmember Kim Daughtry, Position #1

#### Biography

Originally from Puyallup, Kim Daughtry and his wife, Debbie, moved to Lake Stevens in 2000 after retiring with 25 years in the US Navy. They have been married for 34 years and have two grown sons, one living in Bellevue and the other in South Carolina with the US Air Force.

Following the Navy he was recruited by the Strategy and Technology Consulting Firm, Booz Allen Hamilton to further facilitate the process improvement and perform cost benefit analysis for several entities including the San Diego School District, the California Space Consortium, the California State Department of Finance, San Diego County Waste Management Board, and the US Navy.



Kim next became the Chief Information Officer for Teligistics, a telecommunications cost analysis firm where he designed and implemented a database and cost analysis system that analyzed business phone bills and recommended improvements for cutting a client's telecommunications costs and recovering overcharges by their suppliers. After Teligistics, Kim started his own business as a home restoration and rehabilitation specialist in and around Lake Stevens and also has a business designing and maintaining websites for small businesses and non-profit groups.

For relaxation Kim enjoys woodworking and working around their pond and yard.

#### Special Projects

Serves on the board of the Snohomish Health District.

#### Council liaison to:

- Lake Stevens School District
- Community Transit Board of Directors
- Lake Stevens Family Center
- Puget Sound Regional Transportation Board
- Snohomish County Cities
- Member of the Lake Stevens Chamber of Commerce

### Councilmember Gary Petershagen, Position #2



## **Biography**

Gary has been a lifelong resident of the Everett/Lake Stevens area, settling full time in Lake Stevens since 1995. Gary is married to his wife Jeanne and together they have two children, both proud graduates of Lake Stevens Schools. Having been involved in various aspects of the real estate industry in the past 38+ years, his experiences include banking, land entitlement/development and 12 years in homebuilding. Currently Gary is the principal owner of Alexander Reed, LLC, specializing in land development and CD21S, LLC which provides the construction industry with inspection services and due diligence. Gary is also a licensed Real Estate Broker in the State of Washington. With past business activities primarily in the Marysville area, Gary was involved in Marysville Noon Rotary Club for 18 years earning a Paul Harris Award for Community Service. He also served as the Chairman of the Board in '04-'05 for the Marysville Tulalip Chamber of Commerce. Other activities involved the Economic Development Council of Snohomish County along with his service of 6 years on the Lake Stevens Planning Commission. Having served on the City Council since January of 2017, Gary was re-elected in 2021 to serve another 4 year term.



## **Councilmember Shawn Frederick, Position #3**

### **Biography**

Originally from New Orleans, LA, Shawn moved to Lake Stevens in 2009 while on active duty in the United States Navy. In 2011, after 20 years of dedicated service he retired. His three children Kaitlyn, Annalise, and Michael each graduated from Lake Stevens High School.

Following the Navy, Shawn was recruited by Community Health Center of Snohomish County to serve as a medical practice manager in their Lynnwood Clinic. He would in time go on to manage their medical and dental clinics in Arlington and help establish new dental services in Edmonds and walk in services Lynnwood.



Snohomish Health District next recruited Shawn to work as the Health Care Coalition coordinator, working with members from the healthcare industry across Snohomish, Skagit, Whatcom, San Juan and Island counties to develop regional emergency and disaster response plans. In 2017, he was promoted to Administrative Service Director, providing leadership and oversight to the agency's Finance, Human Resources, Information System, Facility and Fleet, Privacy and Public Records departments and programs. In 2019 he was appointed the Administrative Officer for Snohomish Health District, responsible for the day to day operations of the agency.

Shawn serves as a commissioner of the Lake Stevens Veterans Association and is a member of the Lake Stevens Rotary.

## **Councilmember Mary Dickinson, Position #4**



## Biography

**Mary Dickinson** was born and raised in Lititz, Pennsylvania. She was one of six children. She taught Spanish and English as a Second Language. Married 52 years, Mary and her husband Phil have two children. Their son and his family live in Round Rock, Texas, and their daughter and her wife live in Seattle. The birth of her first son with Downs' Syndrome in 1973 galvanized her to become involved with her community in all aspects. Her community activities have included: Girl Scout Neighborhood Director (FL), Down Syndrome Congress founding member (MD), Hispanic League Middle School Achievers coordinator (NC), preparing meals for Cocoon House (WA), helping with both Lake Stevens' Library YES campaigns and joining the Lake Stevens Senior Center, Lake Stevens Friends of the Library and the Lake Stevens Kiwanis Club. She received the Winston-Salem Foundation's annual ECHO award for her work with Crossing 52 Initiative encouraging racial dialog, her teaching of English to immigrants, and her service as coordinator with the Hispanic League.



Mary is grateful to have the opportunity to apply her energies to Lake Stevens. She will work diligently to help the City of Lake Stevens realize its potential. As in her campaign, she will continue to listen to concerns and suggestions of residents.

## Councilmember Anji Jorstad, Position #5

## Biography

**Anji Jorstad** is a Pacific Northwest native. Born in Washington and raised in Eastern Oregon, she was drawn to the natural beauty of Snohomish County in 1993 to pursue her career in community mental health. Anji and her husband Jesse moved to Lake Stevens in 2011, excited to raise their family in a tight-knit, friendly community with a distinguished school district. Their children attend Lake Stevens High School and Mount Pilchuck Elementary. Anji is a graduate of Pacific University in Forest Grove, Oregon with a double major in Psychology/Social Work. She earned her Master's Degree in Social Work from Eastern Washington University and is a Licensed Social Worker with experience in both the public and non-profit sectors. Anji currently works for Snohomish County as a Behavioral Health supervisor in the Human Services Department, overseeing innovative programs that bring law enforcement, corrections, behavioral health and housing systems together to address service gaps throughout Snohomish County. Anji leverages over 25 years of experience in community organizing, project development, and budget oversight to the work of the Council. She is committed to creating opportunities to bring the ideas in our community to City Hall, where open dialogue and transparency are necessary to move us forward.

Anji spends her free time with her husband and family cooking delicious meals and discovering new restaurants, playing card and board games, and finding new ways to enjoy Lake Stevens and the Pacific Northwest.



## Councilmember Steve Ewing, Position #6

### Biography

Washington natives Steve and his wife Athena, have been happily married since 2000, and have been in Lake Stevens since 2005. They were won over by the excellent schools coupled with its proximity to recreational and employment opportunities. Each of their five children are/have been blessed to have received their education within the Lake Stevens School District.

Steve graduated from college and began his career with the State of Washington in 2002. He has worked as a Mental Health Counselor, Community Corrections Officer, and has served many years as an Administrative Hearings Officer in both the prison and community settings. Steve finds his service oriented professional work both rewarding and challenging.



Serving his community and others has long been part of Steve's life. He served a two-year mission for his church to Milan, Italy, and has served in many church leadership positions since. He has also served many years as the President of his 136 member Homeowners Association. Prior to joining the City Council in 2019, Steve served on the City's Planning Commission for two years. Steve is a regular blood donor and is proud to have his 8 gallon pin!

In his free time Steve loves to garden, and hikes in the gorgeous mountains that surround us. He is proud of his fig trees and other garden produce that he and his family enjoy every season.

## Councilmember Marcus Tageant, Position #7

### Biography

Marcus Tageant grew up in Lake Stevens and graduated from the Lake Stevens School District. After graduation Marcus joined the United States Marines where he fought in the Persian Gulf War. After serving in the Marines he attended college at Washington State University. He then relocated back to Lake Stevens.

Marcus has owned and operated Task Properties / Impact Property Management in the Lake Stevens community for the past 12 years. His companies manage Condominium Associations, Home Owner Associations, residential properties and commercial properties in Snohomish and King counties. Working and living in the Lake Stevens community he has established great working relationships with many community members.



Mr. Tageant belongs to, and volunteers in, many community groups such as the Lake Stevens Kiwanis, the Greater Lake Stevens Chamber of Commerce, and the American Legion. He feels that it is important to give back to the community in which he lives and works.

Special Projects

Liaison To:



- Lake Stevens School Board
- Chamber of Commerce
- Lake Stevens Aquafest



## One Community Around the Lake



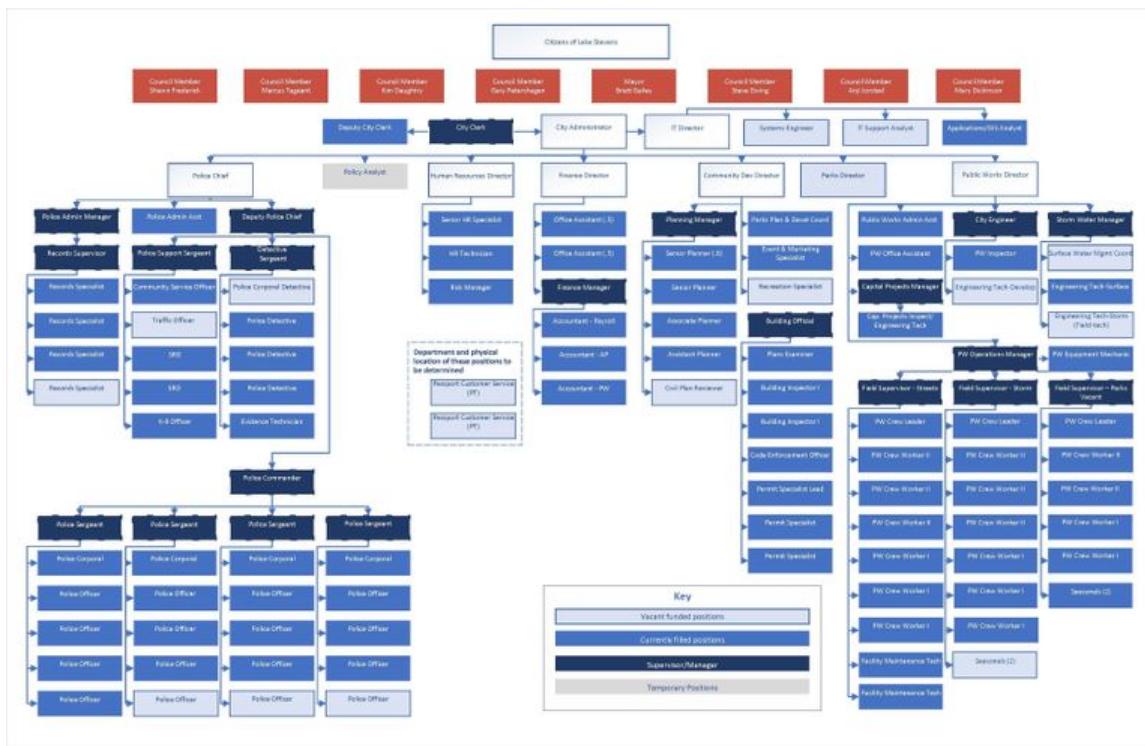
Since settling in 1886, Lake Stevens has been home to families who set their sights on pioneering a better way of life for western Washington and beyond. Encompassing approximately nine miles of Snohomish County, and surrounding one of the region's most coveted recreational lakes, the City of Lake Stevens has emerged as one of the most desirable places in the state to call home.

Just 10 minutes east of Everett, and 34 minutes from downtown Seattle, Lake Stevens is home to hardworking families and retirees. Our growth is outpacing the rest of Snohomish County. In 2022, the city had more than 35,000 residents and forecasts that by 2035 Lake Stevens will experience 40% growth to exceed a population of 40,000.

The City was incorporated in 1960 and operates with a mayor-council form of government. The City is a general-purpose governmental entity that provides services to its residents including health and social services, public safety, street improvement, parks and recreation, and general administrative services.

Fire service is provided by Snohomish County Regional Fire & Rescue. Sewage collection and treatment service is provided by Lake Stevens Sewer District under a Unified Sewer Agreement.

## Organization Chart



## Budget Process

In the City of Lake Stevens, annual budgeting begins with a six-year financial forecast and general direction provided by the City Council. The city budget process serves the function of creating a framework to implement the policies set forth by that body to administer the city organization and deliver the various services to the community.

Under the general guidance of the mayor and chief administrative officer, department directors have primary responsibility for formulating budget proposals in line with the mayor and City Council priorities.

The budget document sets forth the city's financial plan for the upcoming fiscal year.



---

## **FUNDING SOURCES**

---

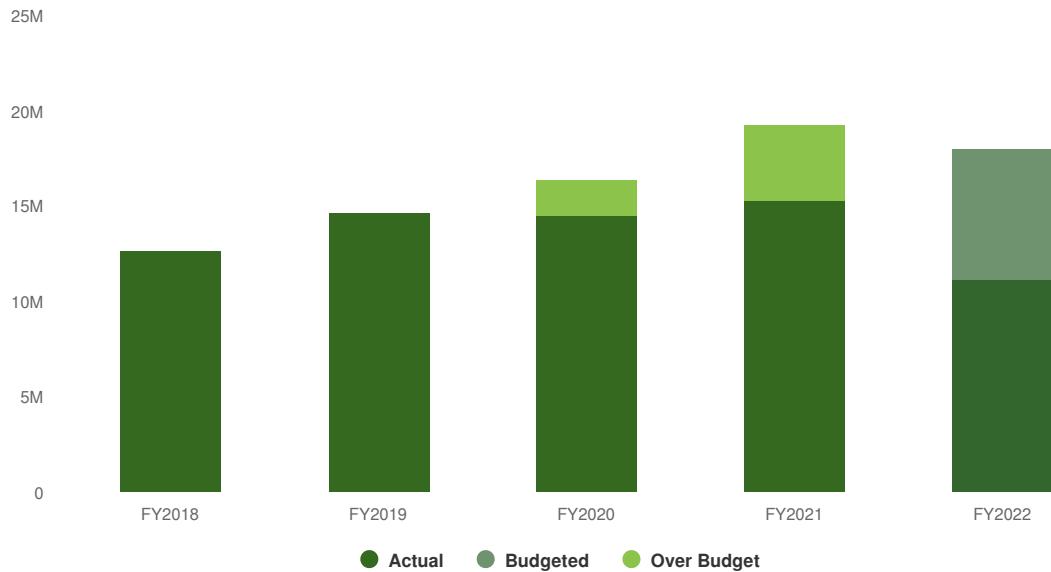
## Taxes Summary

**\$18,023,050**

**\$2,797,203**

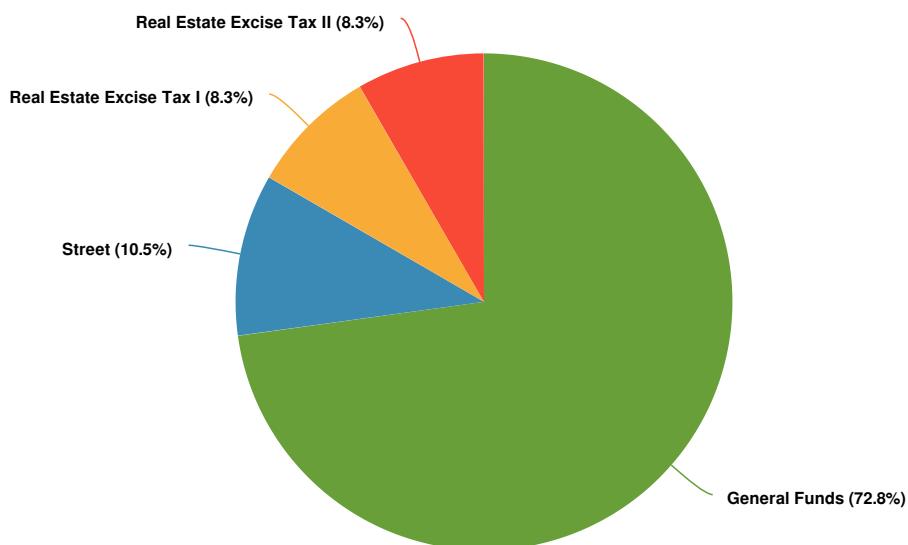
(18.37% vs. prior year)

### Taxes Proposed and Historical Budget vs. Actual

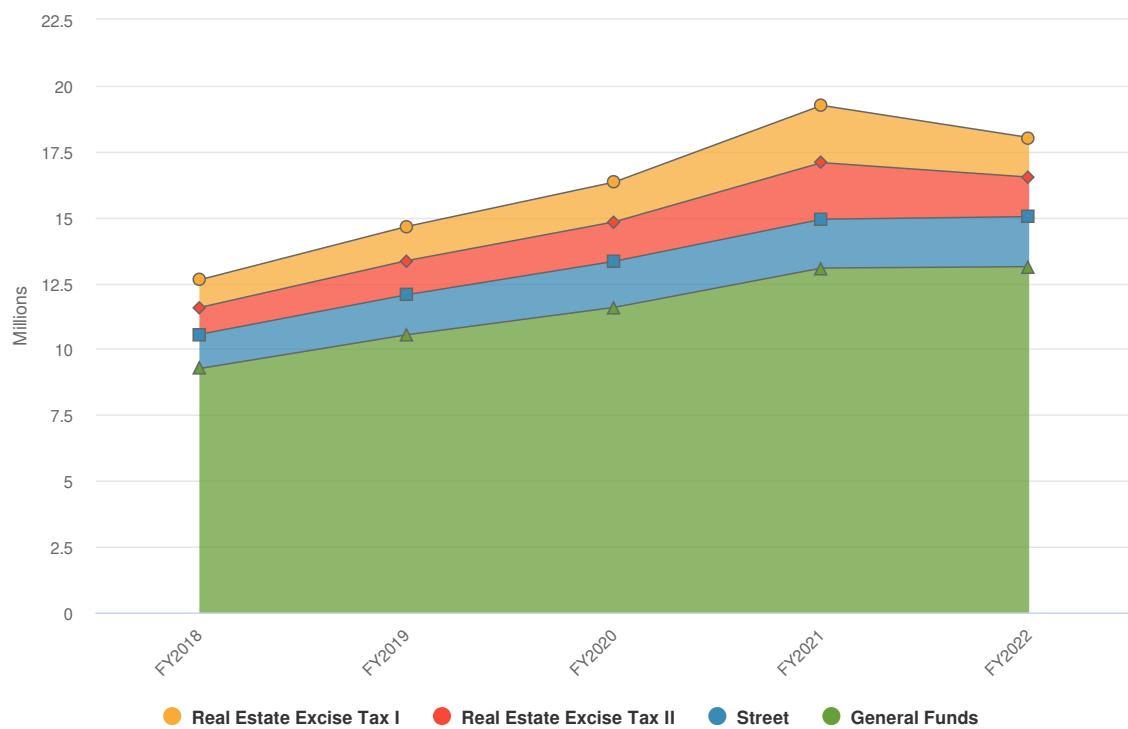


## Revenue by Fund

### 2022 Revenue by Fund



## Budgeted and Historical 2022 Revenue by Fund



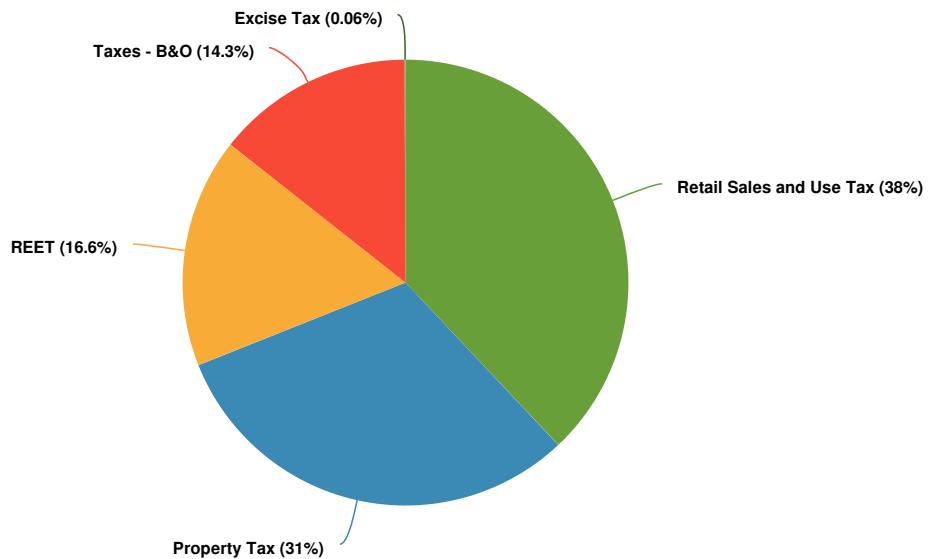
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>General Funds</b>					
<b>General</b>					
<b>Taxes</b>					
Real & Personal Property Tax	001-000-311-10-00-00	\$3,791,957	\$3,795,352	\$4,021,000	5.9%
Local Retail Sales-Use Tax	001-000-313-11-00-00	\$4,567,117	\$3,500,000	\$4,600,000	31.4%
Construction Sales & Use Tax	001-000-313-11-00-01	\$300,000	\$300,000	\$300,000	0%
Affordable & Sup. Housing	001-000-313-27-00-00	\$50,761	\$400	\$46,000	11,400%
Criminal Justice Sales-Use Tax	001-000-313-71-00-00	\$776,053	\$610,000	\$700,000	14.8%
Local Construction Sales Tax	002-000-313-11-00-00	\$1,263,523	\$800,000	\$1,200,000	50%
Utility Tax - Electric	001-000-316-40-00-00	\$1,118,093	\$997,000	\$1,100,000	10.3%
Utility Tax - Gas	001-000-316-40-00-01	\$486,938	\$452,000	\$490,000	8.4%
Utility Tax - Telephone	001-000-316-40-00-02	\$239,271	\$346,000	\$240,000	-30.6%
Utility Tax - Water	001-000-316-40-00-03	\$447,771	\$395,000	\$400,000	1.3%

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Gambling Tx - Punch-Pull Tabs	001-000-316-81-00-00	\$22,286	\$20,000	\$17,000	-15%
Gambling Tx - Amuse Games	001-000-316-83-00-00	\$89	\$125	\$50	-60%
Leasehold Excise Tax	001-000-317-20-00-00	\$8,217	\$11,000	\$10,000	-9.1%
<b>Total Taxes:</b>		<b>\$13,072,076</b>	<b>\$11,226,877</b>	<b>\$13,124,050</b>	<b>16.9%</b>
<b>Total General:</b>		<b>\$13,072,076</b>	<b>\$11,226,877</b>	<b>\$13,124,050</b>	<b>16.9%</b>
<b>Total General Funds:</b>		<b>\$13,072,076</b>	<b>\$11,226,877</b>	<b>\$13,124,050</b>	<b>16.9%</b>
<b>Street</b>					
<b>Taxes</b>					
Real & Personal Property Tax	101-000-311-10-00-00	\$1,474,650	\$1,475,970	\$1,564,000	6%
Utility Tax - Garbage	101-000-316-40-00-00	\$377,591	\$323,000	\$335,000	3.7%
<b>Total Taxes:</b>		<b>\$1,852,241</b>	<b>\$1,798,970</b>	<b>\$1,899,000</b>	<b>5.6%</b>
<b>Total Street:</b>		<b>\$1,852,241</b>	<b>\$1,798,970</b>	<b>\$1,899,000</b>	<b>5.6%</b>
<b>Real Estate Excise Tax I</b>					
<b>Taxes</b>					
REET1-1st Quarter Percent	303-000-318-34-00-00	\$2,172,429	\$1,100,000	\$1,500,000	36.4%
<b>Total Taxes:</b>		<b>\$2,172,429</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Total Real Estate Excise Tax I:</b>		<b>\$2,172,429</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Real Estate Excise Tax II</b>					
<b>Taxes</b>					
REET2- 2nd Quarter Percent	304-000-318-35-00-00	\$2,147,809	\$1,100,000	\$1,500,000	36.4%
<b>Total Taxes:</b>		<b>\$2,147,809</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Total Real Estate Excise Tax II:</b>		<b>\$2,147,809</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Total:</b>		<b>\$19,244,555</b>	<b>\$15,225,847</b>	<b>\$18,023,050</b>	<b>18.4%</b>

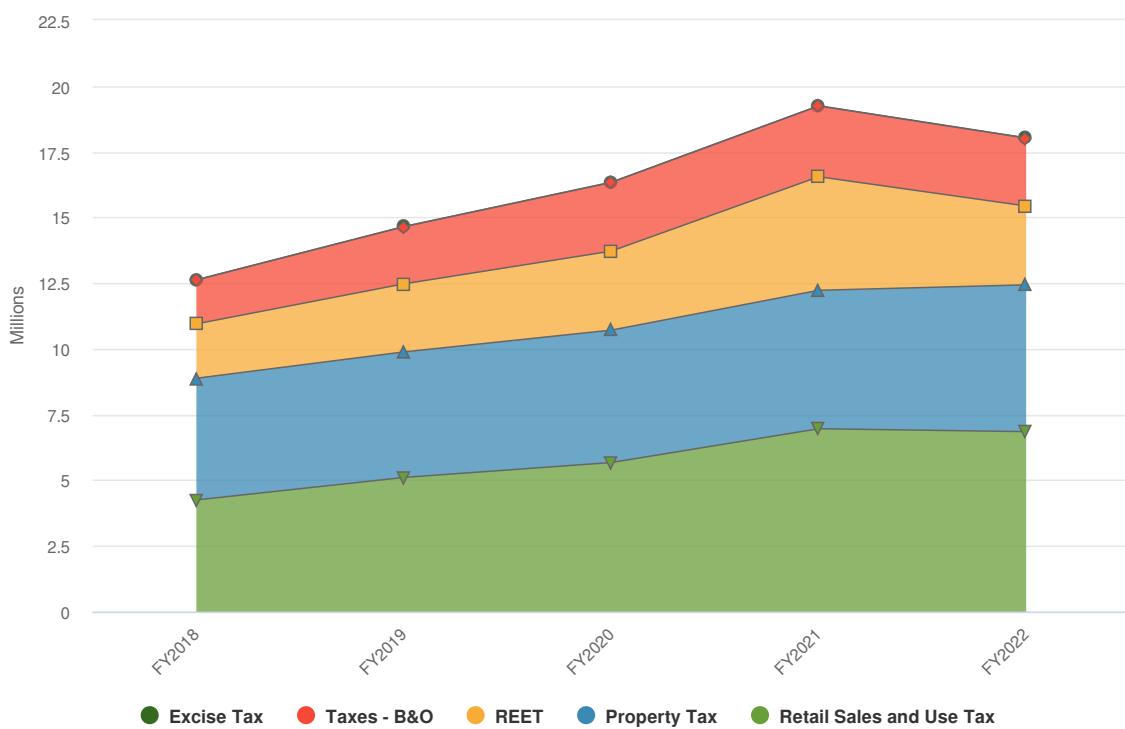


## Revenues by Source

### Projected 2022 Revenues by Source



### Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source					

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Taxes</b>					
<b>Property Tax</b>					
Real & Personal Property Tax	001-000-311-10-00-00	\$3,791,957	\$3,795,352	\$4,021,000	5.9%
Real & Personal Property Tax	101-000-311-10-00-00	\$1,474,650	\$1,475,970	\$1,564,000	6%
<b>Total Property Tax:</b>		<b>\$5,266,607</b>	<b>\$5,271,322</b>	<b>\$5,585,000</b>	<b>6%</b>
<b>Retail Sales and Use Tax</b>					
Local Retail Sales-Use Tax	001-000-313-11-00-00	\$4,567,117	\$3,500,000	\$4,600,000	31.4%
Construction Sales & Use Tax	001-000-313-11-00-01	\$300,000	\$300,000	\$300,000	0%
Affordable & Sup. Housing	001-000-313-27-00-00	\$50,761	\$400	\$46,000	11,400%
Criminal Justice Sales-Use Tax	001-000-313-71-00-00	\$776,053	\$610,000	\$700,000	14.8%
Local Construction Sales Tax	002-000-313-11-00-00	\$1,263,523	\$800,000	\$1,200,000	50%
<b>Total Retail Sales and Use Tax:</b>		<b>\$6,957,454</b>	<b>\$5,210,400</b>	<b>\$6,846,000</b>	<b>31.4%</b>
<b>Taxes - B&amp;O</b>					
Utility Tax - Electric	001-000-316-40-00-00	\$1,118,093	\$997,000	\$1,100,000	10.3%
Utility Tax - Gas	001-000-316-40-00-01	\$486,938	\$452,000	\$490,000	8.4%
Utility Tax - Telephone	001-000-316-40-00-02	\$239,271	\$346,000	\$240,000	-30.6%
Utility Tax - Water	001-000-316-40-00-03	\$447,771	\$395,000	\$400,000	1.3%
Gambling Tx - Punch-Pull Tabs	001-000-316-81-00-00	\$22,286	\$20,000	\$17,000	-15%
Gambling Tx - Amuse Games	001-000-316-83-00-00	\$89	\$125	\$50	-60%
Utility Tax - Garbage	101-000-316-40-00-00	\$377,591	\$323,000	\$335,000	3.7%
<b>Total Taxes - B&amp;O:</b>		<b>\$2,692,039</b>	<b>\$2,533,125</b>	<b>\$2,582,050</b>	<b>1.9%</b>
<b>Excise Tax</b>					
Leasehold Excise Tax	001-000-317-20-00-00	\$8,217	\$11,000	\$10,000	-9.1%
<b>Total Excise Tax:</b>		<b>\$8,217</b>	<b>\$11,000</b>	<b>\$10,000</b>	<b>-9.1%</b>
<b>REET</b>					
REET 1-1st Quarter Percent	303-000-318-34-00-00	\$2,172,429	\$1,100,000	\$1,500,000	36.4%
REET 2- 2nd Quarter Percent	304-000-318-35-00-00	\$2,147,809	\$1,100,000	\$1,500,000	36.4%



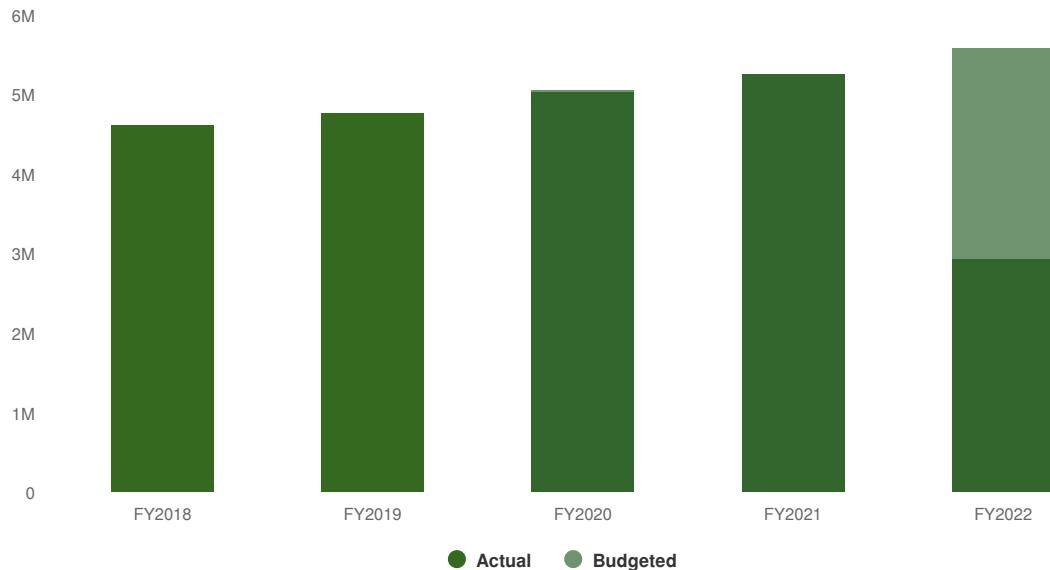
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Total REET:</b>		<b>\$4,320,238</b>	<b>\$2,200,000</b>	<b>\$3,000,000</b>	<b>36.4%</b>
<b>Total Taxes:</b>		<b>\$19,244,555</b>	<b>\$15,225,847</b>	<b>\$18,023,050</b>	<b>18.4%</b>
<b>Total Revenue Source:</b>		<b>\$19,244,555</b>	<b>\$15,225,847</b>	<b>\$18,023,050</b>	<b>18.4%</b>



## Property Taxes Summary

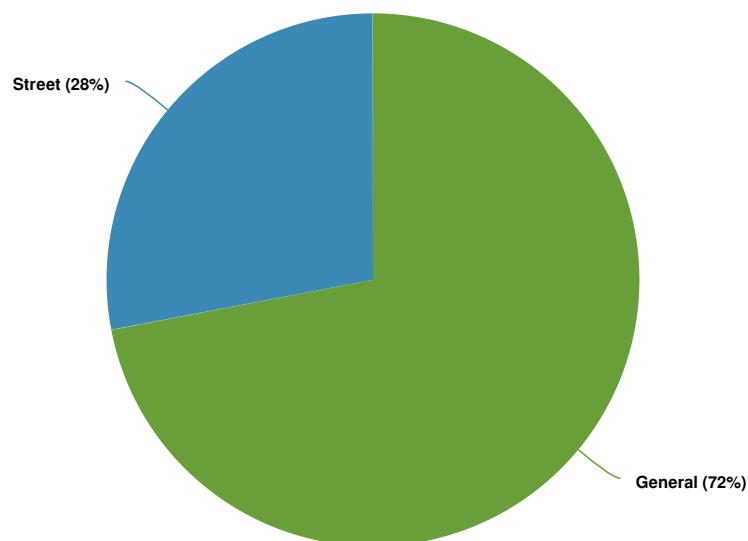
**\$5,585,000** **\$313,678**  
(5.95% vs. prior year)

### Property Taxes Proposed and Historical Budget vs. Actual

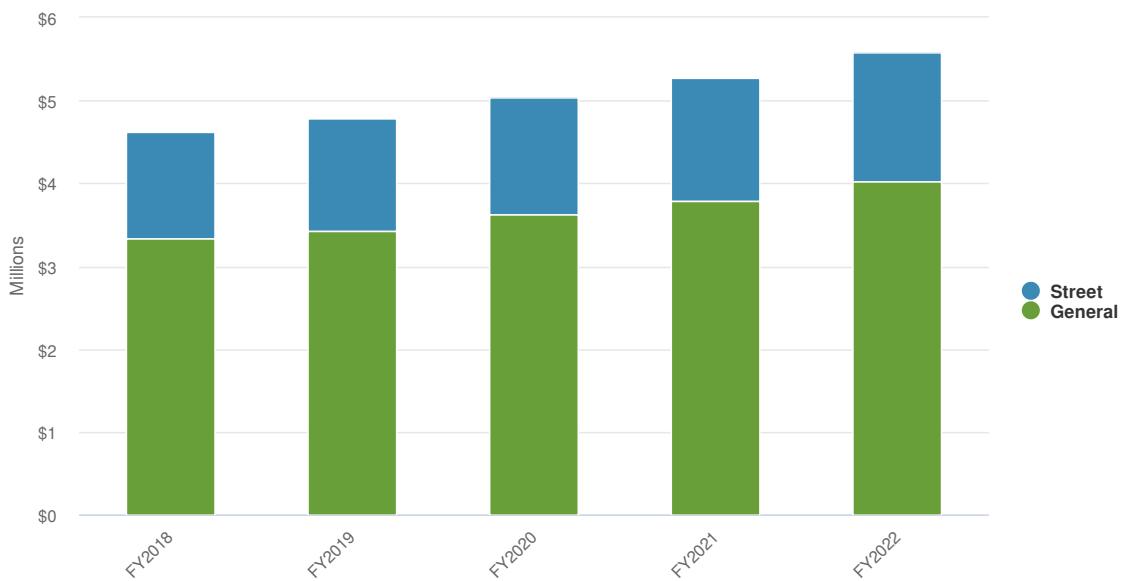


## Revenue by Fund

### 2022 Revenue by Fund



## Budgeted and Historical 2022 Revenue by Fund



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>General</b>					
Real & Personal Property Tax	001-000-311-10-00-00	\$3,791,957	\$3,795,352	\$4,021,000	5.9%
<b>Total General:</b>		<b>\$3,791,957</b>	<b>\$3,795,352</b>	<b>\$4,021,000</b>	<b>5.9%</b>
 <b>Street</b>					
Real & Personal Property Tax	101-000-311-10-00-00	\$1,474,650	\$1,475,970	\$1,564,000	6%
<b>Total Street:</b>		<b>\$1,474,650</b>	<b>\$1,475,970</b>	<b>\$1,564,000</b>	<b>6%</b>
<b>Total:</b>		<b>\$5,266,607</b>	<b>\$5,271,322</b>	<b>\$5,585,000</b>	<b>6%</b>

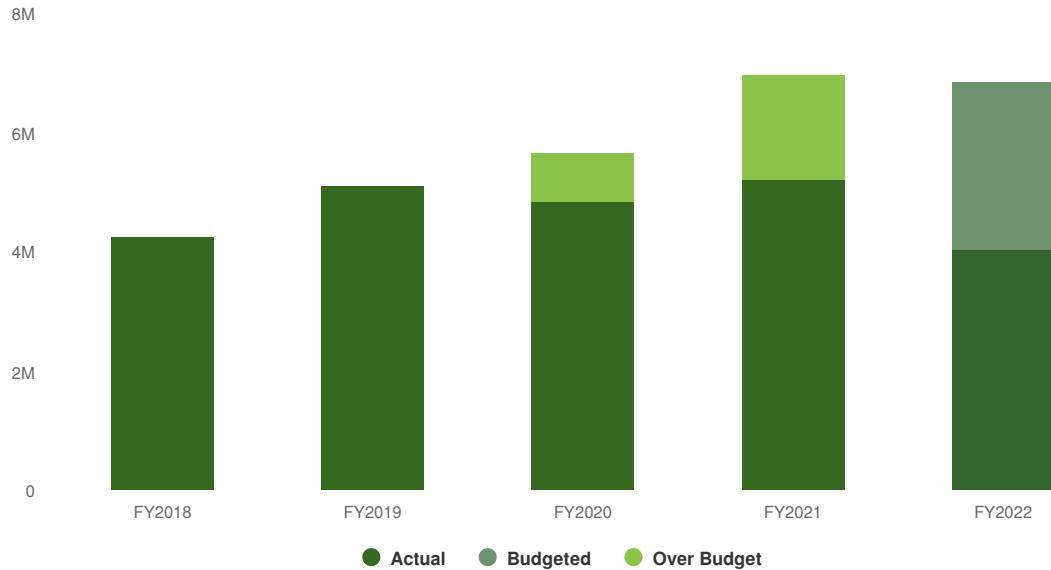
## Sales Tax Summary

**\$6,846,000**

**\$1,635,600**

(31.39% vs. prior year)

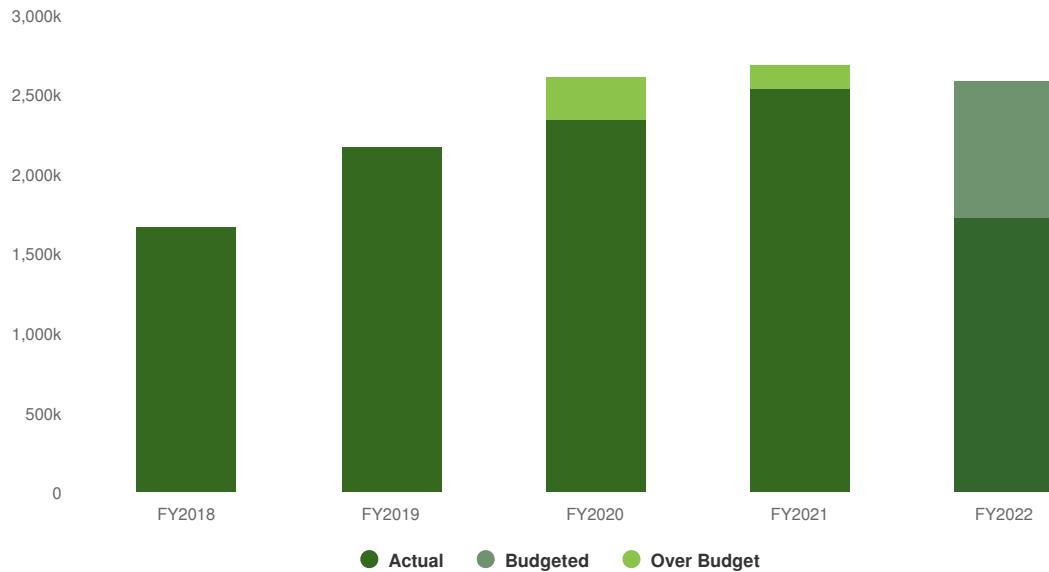
### Sales Tax Proposed and Historical Budget vs. Actual



## Utility Taxes Summary

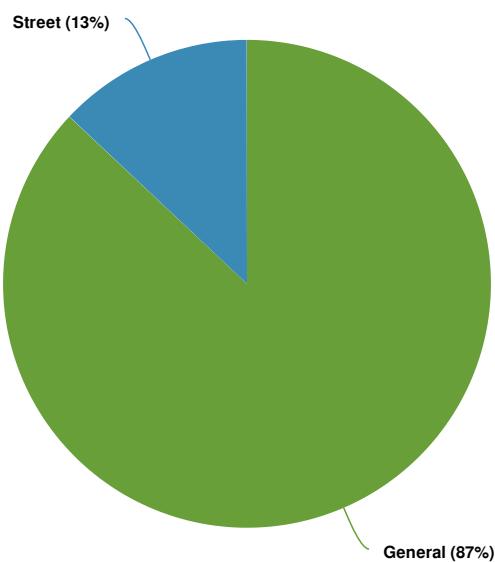
**\$2,582,050** **\$48,925**  
(1.93% vs. prior year)

### Utility Taxes Proposed and Historical Budget vs. Actual

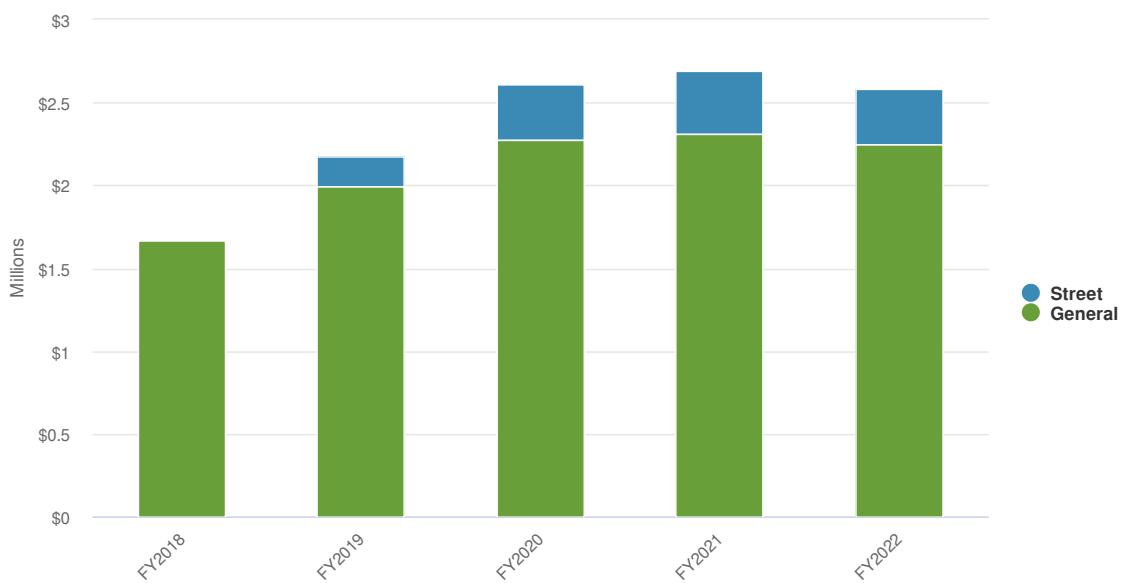


## Revenue by Fund

### 2022 Revenue by Fund



## Budgeted and Historical 2022 Revenue by Fund



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>General</b>					
<b>Taxes</b>					
Utility Tax - Electric	001-000-316-40-00-00	\$1,118,093	\$997,000	\$1,100,000	10.3%
Utility Tax - Gas	001-000-316-40-00-01	\$486,938	\$452,000	\$490,000	8.4%
Utility Tax - Telephone	001-000-316-40-00-02	\$239,271	\$346,000	\$240,000	-30.6%
Utility Tax - Water	001-000-316-40-00-03	\$447,771	\$395,000	\$400,000	1.3%
Gambling Tx - Punch-Pull Tabs	001-000-316-81-00-00	\$22,286	\$20,000	\$17,000	-15%
Gambling Tx - Amuse Games	001-000-316-83-00-00	\$89	\$125	\$50	-60%
<b>Total Taxes:</b>		<b>\$2,314,448</b>	<b>\$2,210,125</b>	<b>\$2,247,050</b>	<b>1.7%</b>
<b>Total General:</b>		<b>\$2,314,448</b>	<b>\$2,210,125</b>	<b>\$2,247,050</b>	<b>1.7%</b>
<b>Street</b>					
<b>Taxes</b>					
Utility Tax - Garbage	101-000-316-40-00-00	\$377,591	\$323,000	\$335,000	3.7%
<b>Total Taxes:</b>		<b>\$377,591</b>	<b>\$323,000</b>	<b>\$335,000</b>	<b>3.7%</b>
<b>Total Street:</b>		<b>\$377,591</b>	<b>\$323,000</b>	<b>\$335,000</b>	<b>3.7%</b>
<b>Total:</b>		<b>\$2,692,039</b>	<b>\$2,533,125</b>	<b>\$2,582,050</b>	<b>1.9%</b>

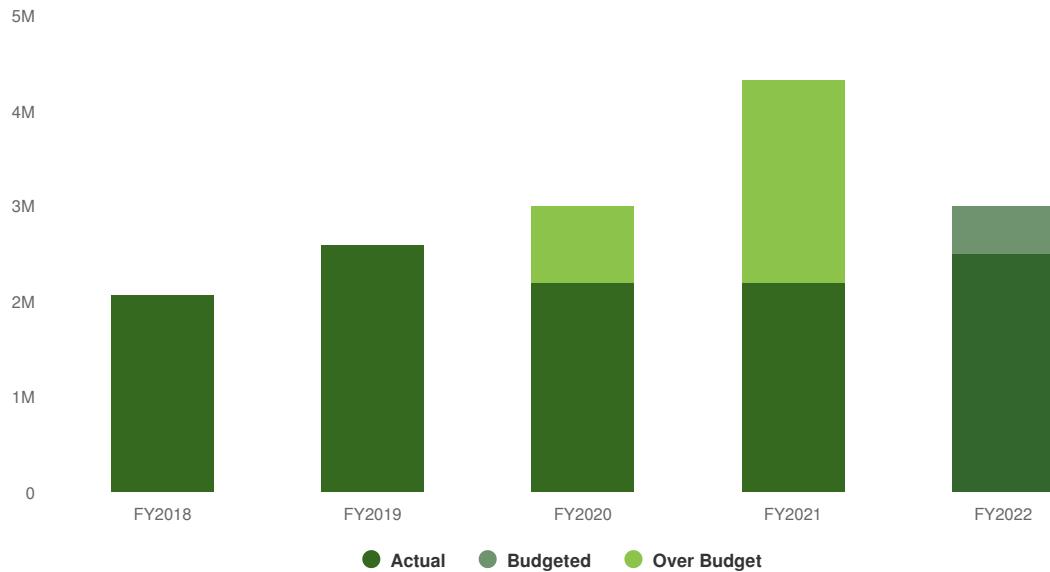
## Real Estate Excise Tax Summary

**\$3,000,000**

**\$800,000**

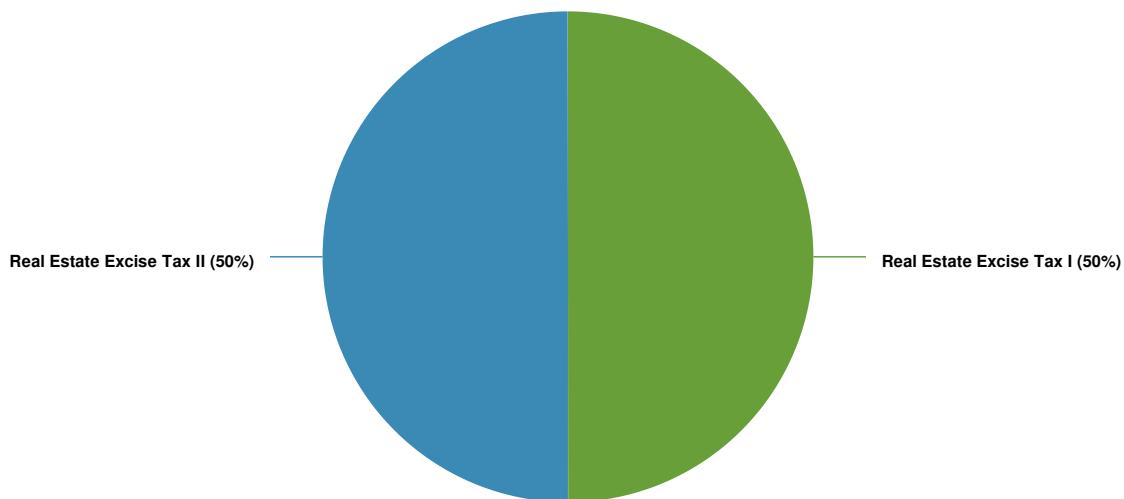
(36.36% vs. prior year)

### Real Estate Excise Tax Proposed and Historical Budget vs. Actual

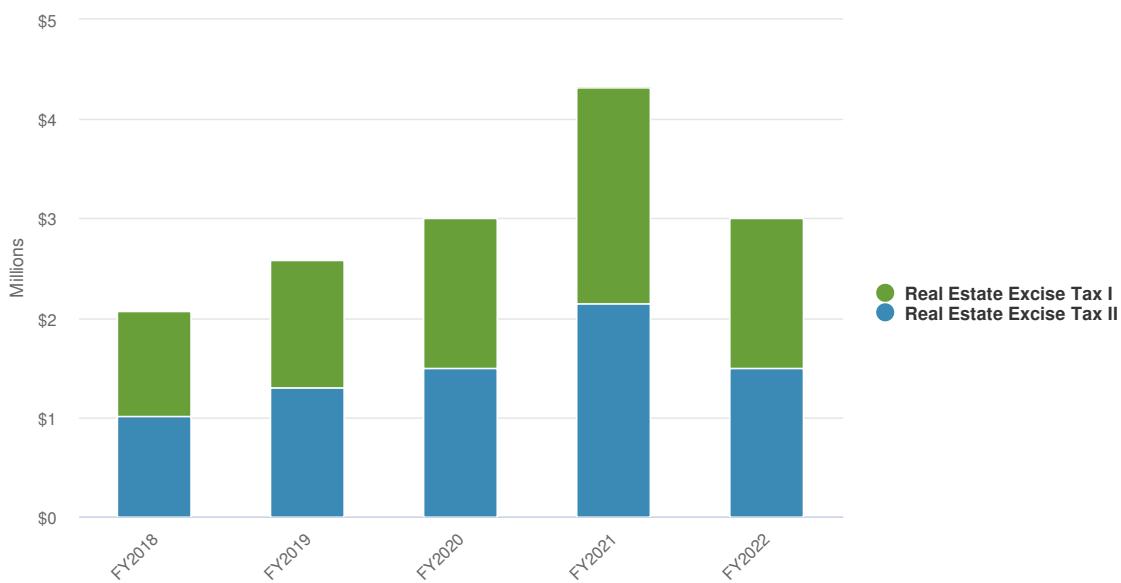


### Revenue by Fund

#### 2022 Revenue by Fund



## Budgeted and Historical 2022 Revenue by Fund



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Real Estate Excise Tax I</b>					
<b>Taxes</b>					
REET1-1st Quarter Percent	303-000-318-34-00- 00	\$2,172,429	\$1,100,000	\$1,500,000	36.4%
<b>Total Taxes:</b>		<b>\$2,172,429</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Total Real Estate Excise Tax I:</b>		<b>\$2,172,429</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Real Estate Excise Tax II</b>					
<b>Taxes</b>					
REET2-2nd Quarter Percent	304-000-318-35-00- 00	\$2,147,809	\$1,100,000	\$1,500,000	36.4%
<b>Total Taxes:</b>		<b>\$2,147,809</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Total Real Estate Excise Tax II:</b>		<b>\$2,147,809</b>	<b>\$1,100,000</b>	<b>\$1,500,000</b>	<b>36.4%</b>
<b>Total:</b>		<b>\$4,320,238</b>	<b>\$2,200,000</b>	<b>\$3,000,000</b>	<b>36.4%</b>

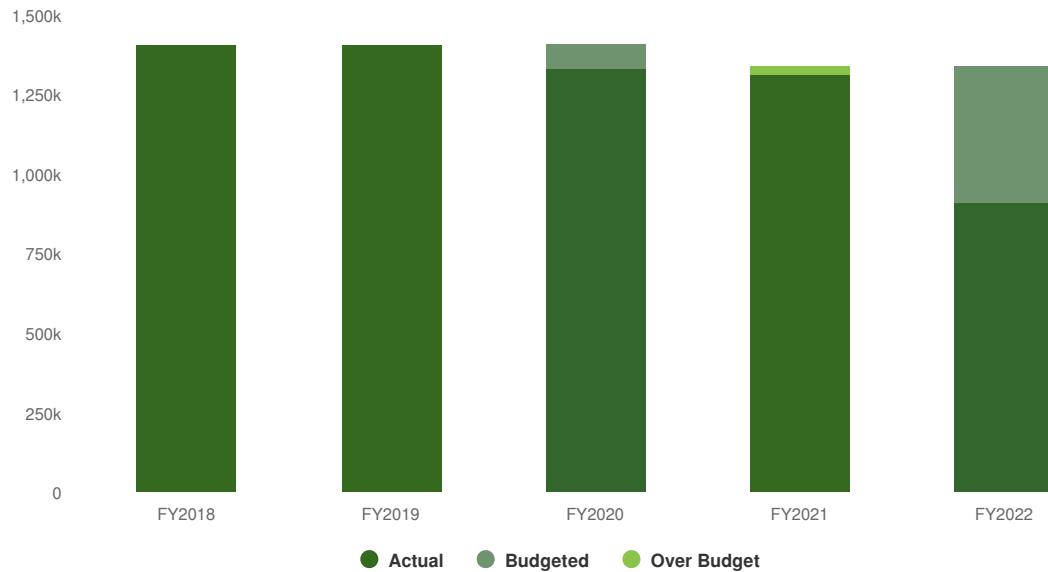
## State Shared Revenues Summary

**\$1,338,000**

**\$26,000**

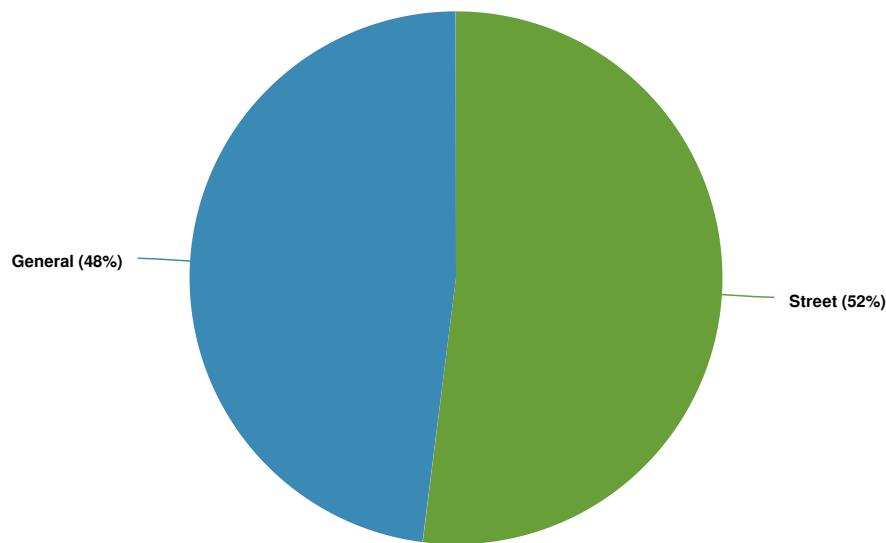
(1.98% vs. prior year)

### State Shared Revenues Proposed and Historical Budget vs. Actual

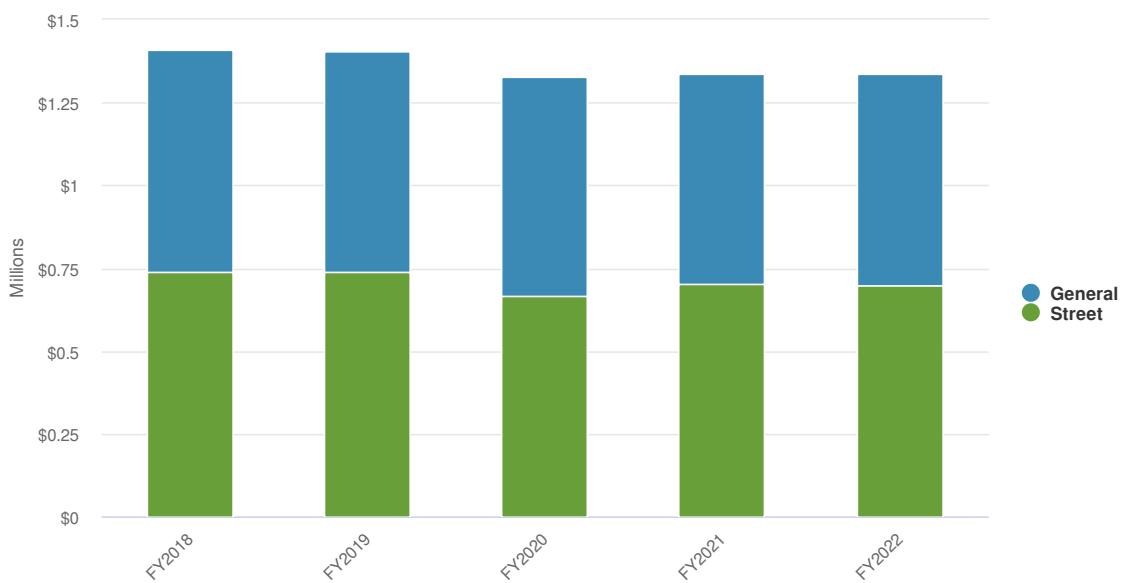


## Revenue by Fund

### 2022 Revenue by Fund



## Budgeted and Historical 2022 Revenue by Fund



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>General</b>					
<b>Intergovernmental</b>					
Vessel Registration Fees	001-000-336-00-84-00	\$11,928	\$10,000	\$12,000	20%
City-County Assistance	001-000-336-00-98-00	\$0	\$92,000	\$0	-100%
Crim Jus - Violent Crimes-Pop	001-000-336-06-21-00	\$11,328	\$11,300	\$11,500	1.8%
Crim Jus - Special Programs	001-000-336-06-26-00	\$40,338	\$39,900	\$40,500	1.5%
Marijuana Excise Tax	001-000-336-06-42-00	\$55,351	\$46,700	\$53,000	13.5%
DUI & Other Crim Jus Assist	001-000-336-06-51-00	\$5,639	\$4,400	\$5,500	25%
Liquor-Beer Excise Tax	001-000-336-06-94-00	\$241,212	\$193,000	\$250,000	29.5%
Liquor Control Board Profits	001-000-336-06-95-00	\$269,889	\$269,700	\$269,700	0%
<b>Total Intergovernmental:</b>		<b>\$635,685</b>	<b>\$667,000</b>	<b>\$642,200</b>	<b>-3.7%</b>
<b>Total General:</b>		<b>\$635,685</b>	<b>\$667,000</b>	<b>\$642,200</b>	<b>-3.7%</b>
<b>Street</b>					
<b>Intergovernmental</b>					
Multimodal Transportation	101-000-336-00-71-00	\$46,221	\$45,000	\$45,800	1.8%
MVFT - City Streets	101-000-336-00-87-00	\$656,508	\$600,000	\$650,000	8.3%
<b>Total Intergovernmental:</b>		<b>\$702,729</b>	<b>\$645,000</b>	<b>\$695,800</b>	<b>7.9%</b>

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Total Street:</b>		<b>\$702,729</b>	<b>\$645,000</b>	<b>\$695,800</b>	<b>7.9%</b>
<b>Total:</b>		<b>\$1,338,414</b>	<b>\$1,312,000</b>	<b>\$1,338,000</b>	<b>2%</b>



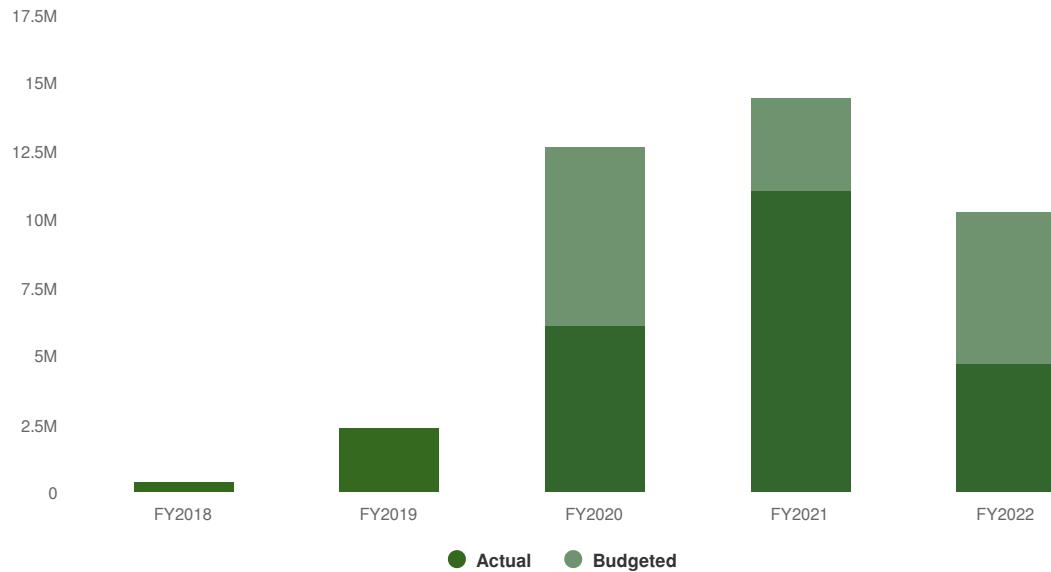
## Grants Summary

**\$10,315,914**

**-\$4,148,798**

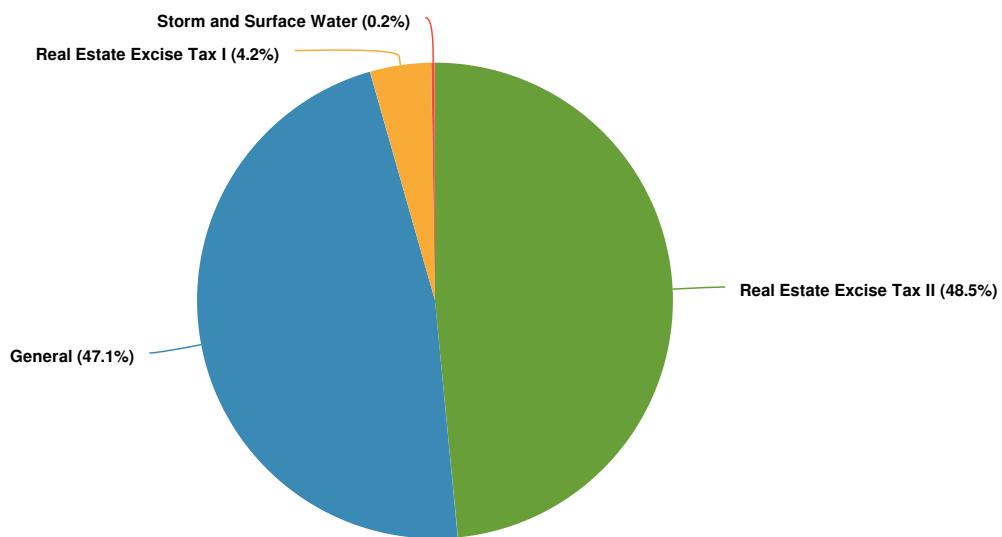
(-28.68% vs. prior year)

### Grants Proposed and Historical Budget vs. Actual

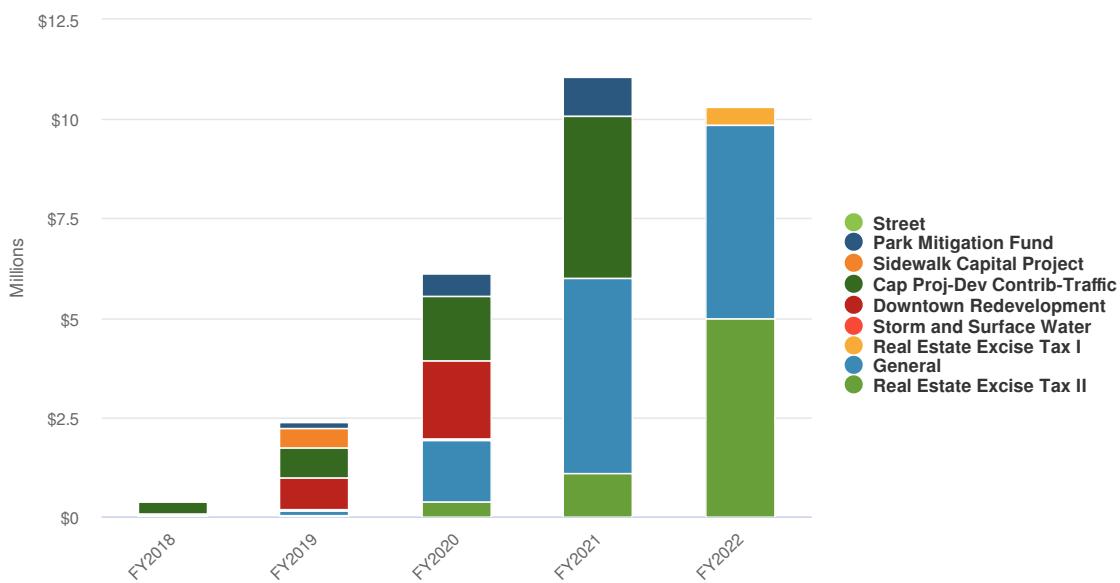


## Revenue by Fund

### 2022 Revenue by Fund



## Budgeted and Historical 2022 Revenue by Fund



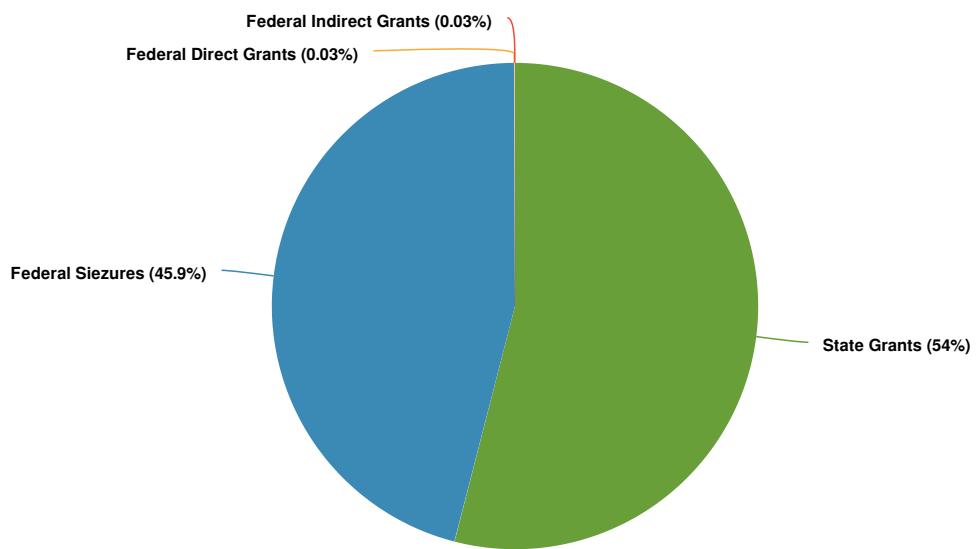
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>General</b>					
<b>Intergovernmental</b>					
DOJ Fed Dir 16.607 BPV Grant	001-000-331-16-60-70	\$1,175	\$3,000	\$3,000	0%
Equitable sharing program - DOJ	001-000-331-16-92-20	\$3,000	\$0	\$0	0%
ARPA - LFR Funds	004-000-332-92-10-19	\$4,737,716	\$4,733,093	\$4,737,714	0.1%
DOT Fed Ind 20.600 Hwy Safety	001-000-333-20-60-00	\$3,300	\$4,000	\$3,000	-25%
TREAS Fed Ind 21.019 SC CARES	001-000-333-21-01-91	\$107,235	\$107,325	\$0	-100%
DHS Fed Ind 97.012 Boat Safety	001-000-333-97-01-21	\$11,130	\$1,000	\$0	-100%
WA OPD - Social Worker	001-000-334-01-20-00	\$8,800	\$22,000	\$18,000	-18.2%
State Commerce - Grants	001-000-334-04-20-00	\$7,000	\$0	\$100,000	N/A
LnI Stay at Work Grant	001-000-334-06-90-00	\$2,224	\$0	\$0	0%
SNO911 Opt-Out Payment	001-000-337-00-00-01	\$26,447	\$0	\$0	0%
<b>Total Intergovernmental:</b>		<b>\$4,908,027</b>	<b>\$4,870,418</b>	<b>\$4,861,714</b>	<b>-0.2%</b>
<b>Total General:</b>		<b>\$4,908,027</b>	<b>\$4,870,418</b>	<b>\$4,861,714</b>	<b>-0.2%</b>
<b>Cap Proj-Dev Contrib-Traffic</b>					
<b>Intergovernmental</b>					

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
TIB - 20th St SE Grant	301-000-334-03-80-01	\$4,051,842	\$4,051,842	\$0	-100%
<b>Total Intergovernmental:</b>		<b>\$4,051,842</b>	<b>\$4,051,842</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Cap Proj-Dev Contrib-Traffic:</b>		<b>\$4,051,842</b>	<b>\$4,051,842</b>	<b>\$0</b>	<b>-100%</b>
<b>Park Mitigation Fund</b>					
<b>Intergovernmental</b>					
State Commerce -DT Grant	302-000-334-04-20-01	\$980,000	\$980,000	\$0	-100%
<b>Total Intergovernmental:</b>		<b>\$980,000</b>	<b>\$980,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Park Mitigation Fund:</b>		<b>\$980,000</b>	<b>\$980,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Real Estate Excise Tax I</b>					
<b>Intergovernmental</b>					
RCO - Eagle Ridge Grant	303-000-334-02-70-00			\$429,200	N/A
<b>Total Intergovernmental:</b>				<b>\$429,200</b>	<b>N/A</b>
<b>Total Real Estate Excise Tax I:</b>				<b>\$429,200</b>	<b>N/A</b>
<b>Real Estate Excise Tax II</b>					
<b>Intergovernmental</b>					
WSDOT Grant - Trestle/HOV	304-000-334-03-60-01	\$939,372	\$1,414,982	\$0	-100%
TIB - 17005 24th/91st	304-000-334-03-80-00			\$3,000,000	N/A
Commerce- Frontier Hgts Plygrd	304-000-334-04-20-00	\$121,250	\$121,250	\$0	-100%
Commerce - Festival Street Grt	304-000-334-04-20-01			\$2,000,000	N/A
SnoCo Parks Grants	304-000-337-00-00-00	\$20,000	\$0	\$0	0%
<b>Total Intergovernmental:</b>		<b>\$1,080,622</b>	<b>\$1,536,232</b>	<b>\$5,000,000</b>	<b>225.5%</b>
<b>Total Real Estate Excise Tax II:</b>		<b>\$1,080,622</b>	<b>\$1,536,232</b>	<b>\$5,000,000</b>	<b>225.5%</b>
<b>Infrastructure Capital Project</b>					
<b>Intergovernmental</b>					
TIB - Grant	307-000-334-03-80-00	\$0	\$3,000,000	\$0	-100%
<b>Total Intergovernmental:</b>		<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Infrastructure Capital Project:</b>		<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Storm and Surface Water</b>					
<b>Intergovernmental</b>					
DOE - Capacity Grants	410-000-334-03-10-11	\$26,220	\$26,220	\$25,000	-4.7%

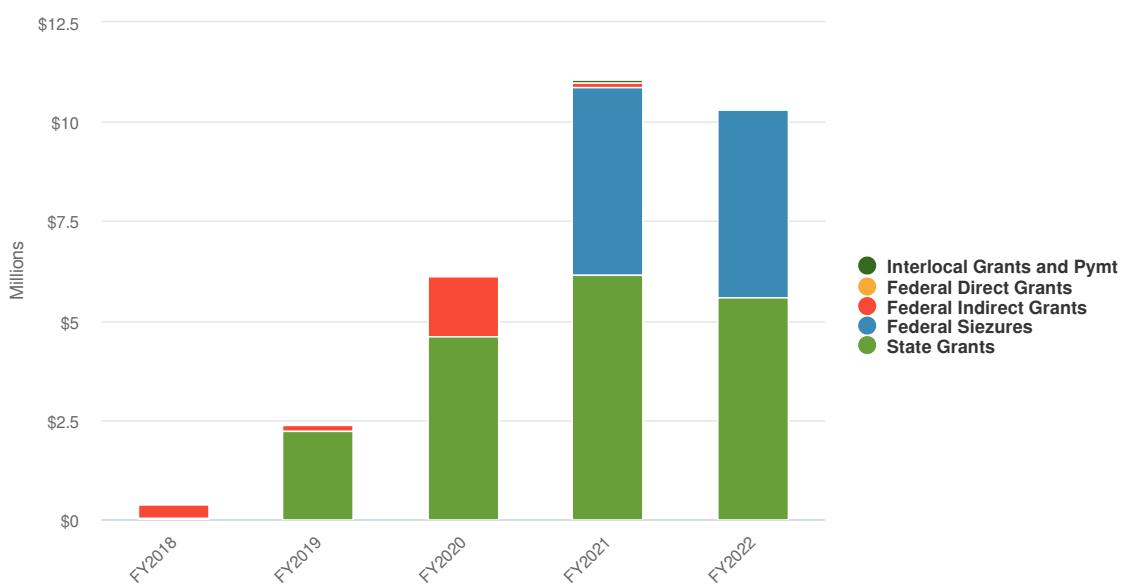
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total Intergovernmental:		\$26,220	\$26,220	\$25,000	-4.7%
Total Storm and Surface Water:		\$26,220	\$26,220	\$25,000	-4.7%
<b>Total:</b>		<b>\$11,046,711</b>	<b>\$14,464,712</b>	<b>\$10,315,914</b>	<b>-28.7%</b>

## Revenues by Source

### Projected 2022 Revenues by Source



### Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
<b>Federal Direct Grants</b>					
DOJ Fed Dir 16.607 BPV Grant	001-000-331-16-60-70	\$1,175	\$3,000	\$3,000	0%
Equitable sharing program - DOJ	001-000-331-16-92-20	\$3,000	\$0	\$0	0%
<b>Total Federal Direct Grants:</b>		<b>\$4,175</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
<b>Federal Seizures</b>					
ARPA - LFR Funds	004-000-332-92-10-19	\$4,737,716	\$4,733,093	\$4,737,714	0.1%
<b>Total Federal Seizures:</b>		<b>\$4,737,716</b>	<b>\$4,733,093</b>	<b>\$4,737,714</b>	<b>0.1%</b>
<b>Federal Indirect Grants</b>					
DOT Fed Ind 20.600 Hwy Safety	001-000-333-20-60-00	\$3,300	\$4,000	\$3,000	-25%
TREAS Fed Ind 21.019 SC CARES	001-000-333-21-01-91	\$107,235	\$107,325	\$0	-100%
DHS Fed Ind 97.012 Boat Safety	001-000-333-97-01-21	\$11,130	\$1,000	\$0	-100%
<b>Total Federal Indirect Grants:</b>		<b>\$121,665</b>	<b>\$112,325</b>	<b>\$3,000</b>	<b>-97.3%</b>
<b>State Grants</b>					
WA OPD - Social Worker	001-000-334-01-20-00	\$8,800	\$22,000	\$18,000	-18.2%
State Commerce - Grants	001-000-334-04-20-00	\$7,000	\$0	\$100,000	N/A
LnI Stay at Work Grant	001-000-334-06-90-00	\$2,224	\$0	\$0	0%
TIB - 20th St SE Grant	301-000-334-03-80-01	\$4,051,842	\$4,051,842	\$0	-100%
State Commerce - DT Grant	302-000-334-04-20-01	\$980,000	\$980,000	\$0	-100%
RCO - Eagle Ridge Grant	303-000-334-02-70-00			\$429,200	N/A
WSDOT Grant - Trestle/HOV	304-000-334-03-60-01	\$939,372	\$1,414,982	\$0	-100%
TIB - 17005 24th/91st	304-000-334-03-80-00			\$3,000,000	N/A
Commerce- Frontier Hgts Plygrd	304-000-334-04-20-00	\$121,250	\$121,250	\$0	-100%
Commerce - Festival Street Grt	304-000-334-04-20-01			\$2,000,000	N/A
TIB - Grant	307-000-334-03-80-00	\$0	\$3,000,000	\$0	-100%
DOE - Capacity Grants	410-000-334-03-10-11	\$26,220	\$26,220	\$25,000	-4.7%



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Total State Grants:</b>		<b>\$6,136,708</b>	<b>\$9,616,294</b>	<b>\$5,572,200</b>	<b>-42.1%</b>
<b>Interlocal Grants and Pymt</b>					
SNO911 Opt-Out Payment	001-000-337-00-00-01	\$26,447	\$0	\$0	0%
SnoCo Parks Grants	304-000-337-00-00-00	\$20,000	\$0	\$0	0%
<b>Total Interlocal Grants and Pymt:</b>		<b>\$46,447</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Intergovernmental:</b>		<b>\$11,046,711</b>	<b>\$14,464,712</b>	<b>\$10,315,914</b>	<b>-28.7%</b>
<b>Total Revenue Source:</b>		<b>\$11,046,711</b>	<b>\$14,464,712</b>	<b>\$10,315,914</b>	<b>-28.7%</b>



---

## **DEPARTMENTS**

---

## Legislative and Executive

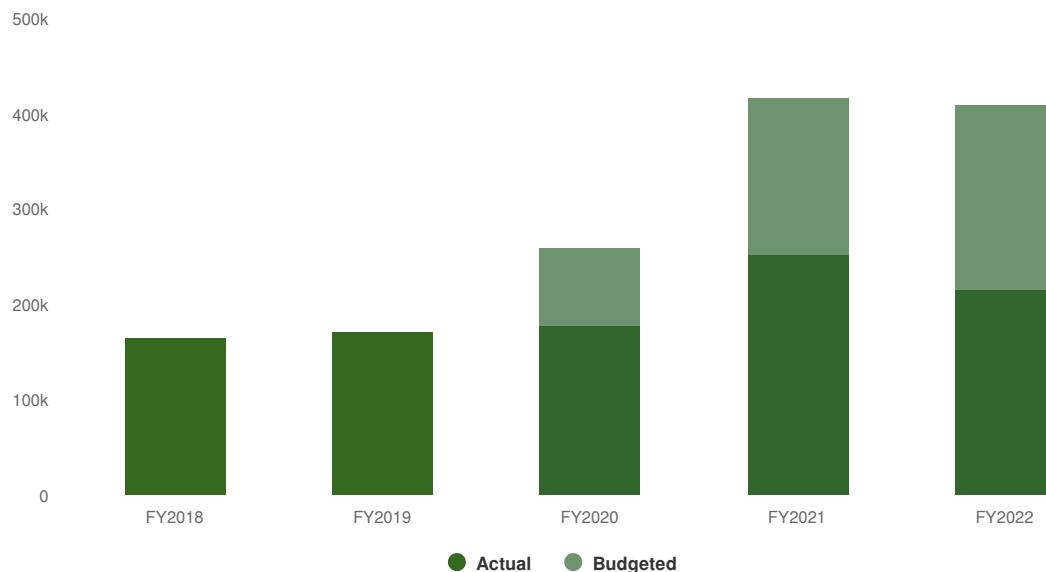
The City's executive, legislative and policy-making body is the City Council, composed of seven Council members who are elected to serve staggered four-year terms. The Mayor is elected at large for a term of four years and serves as full-time chief executive. The current City Council members and their terms of office are listed in the following table:

Elected Official	Position	Term Expires (12/31)
Brett Gailey	Mayor	2025
Kim Daughtry	Council Member	2025
Gary Petershagen	Council Member	2025
Shawn Frederick	Council Member	2023
Mary Dickinson	Council Member	2023
Anji Jorstad	Council Member	2023
Steve Ewing	Council Member	2023
Marcus Tageant	Council Member	2025

## Expenditures Summary

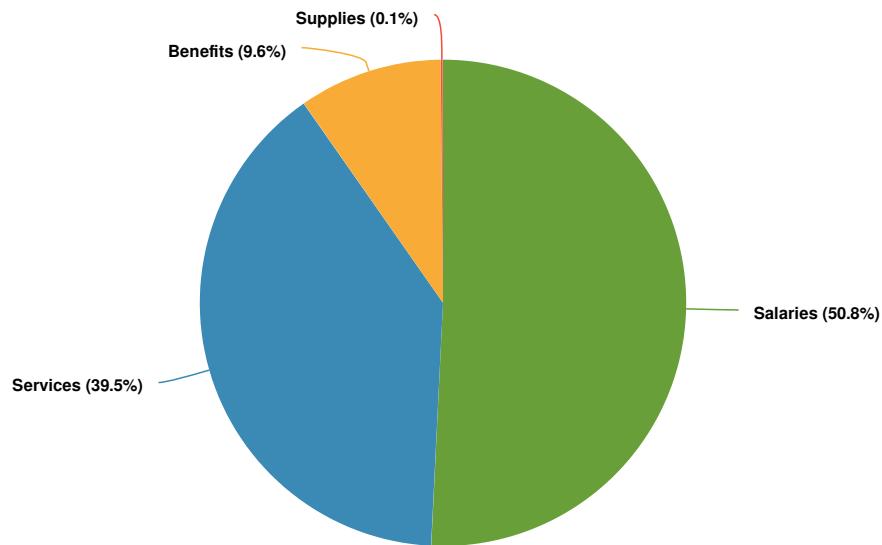
**\$408,575** **-\$8,776**  
(-2.10% vs. prior year)

### Legislative and Executive Proposed and Historical Budget vs. Actual

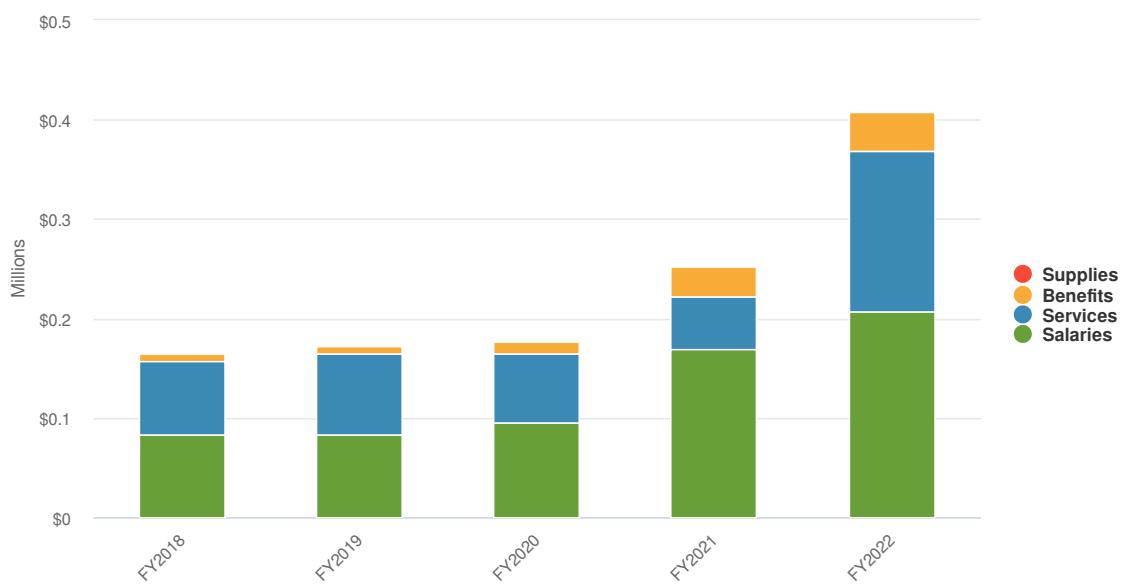


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



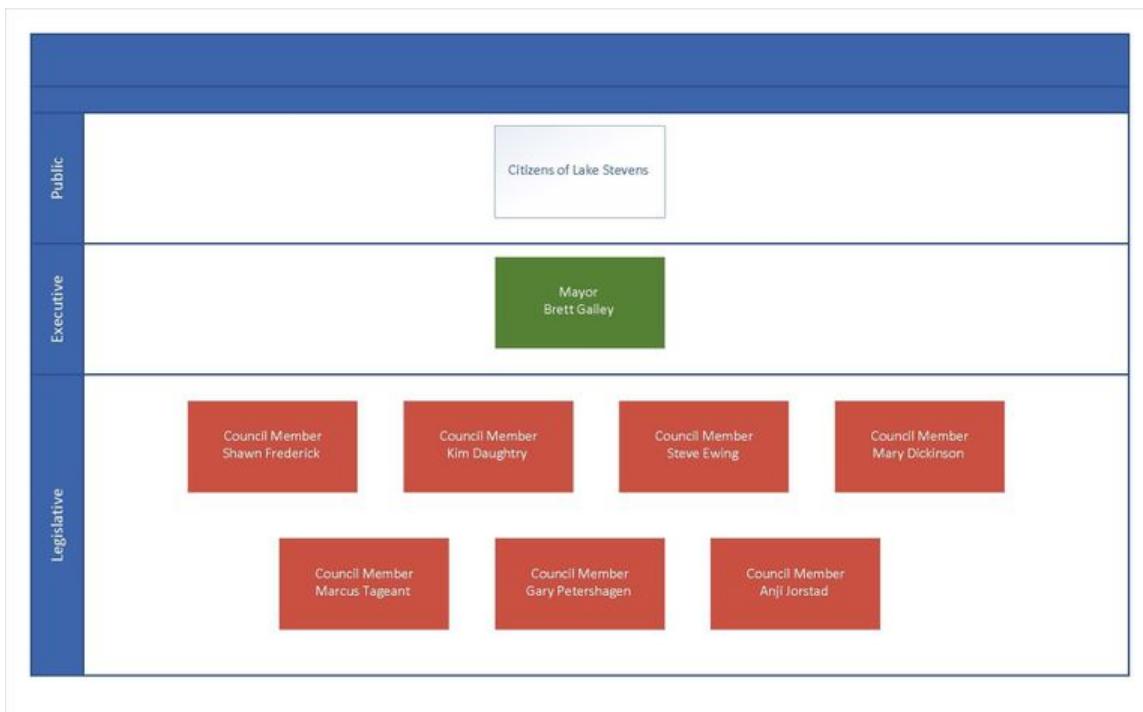
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
Salaries						

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
Legislative - Salaries	001-001-511-60-11-00	\$58,953	\$75,085	\$81,000	7.9%	
Executive - Salaries	001-001-513-10-11-00	\$110,517	\$118,097	\$126,500	7.1%	
EX-Overtime	001-001-513-10-12-00	\$50	\$0	\$0	0%	
<b>Total Salaries:</b>		<b>\$169,520</b>	<b>\$193,182</b>	<b>\$207,500</b>	<b>7.4%</b>	
<b>Benefits</b>						
Legislative - Benefits	001-001-511-60-20-00	\$87	\$113	\$100	-11.5%	
Legislative - Social Security	001-001-511-60-21-00	\$4,509	\$5,744	\$5,000	-13%	
Legislative - Workers Comp	001-001-511-60-24-00	\$97	\$237	\$200	-15.6%	
Executive - Benefits	001-001-513-10-20-00	\$4,172	\$31,733	\$10,600	-66.6%	
Executive - Social Security	001-001-513-10-21-00	\$8,127	\$6,872	\$9,700	41.2%	
Executive - Retirement	001-001-513-10-22-00	\$12,245	\$11,685	\$13,100	12.1%	
Executive - Workers Comp	001-001-513-10-24-00	\$305	\$335	\$350	4.5%	
<b>Total Benefits:</b>		<b>\$29,542</b>	<b>\$56,719</b>	<b>\$39,050</b>	<b>-31.2%</b>	
<b>Supplies</b>						
Legislative - Operating Costs	001-001-511-60-31-00	\$0	\$790	\$400	-49.4%	
Executive - Supplies	001-001-513-10-31-00	\$0	\$200	\$200	0%	
<b>Total Supplies:</b>		<b>\$0</b>	<b>\$990</b>	<b>\$600</b>	<b>-39.4%</b>	
<b>Services</b>						
Legislative - Communication	001-001-511-60-42-00	\$3,446	\$4,500	\$4,500	0%	
Legislative - Travel & Mtgs	001-001-511-60-43-00	\$0	\$20,000	\$20,000	0%	
Legislative - Prof. Developmen	001-001-511-60-49-01	\$725	\$10,000	\$5,000	-50%	
Legislative - C.C.Retreat	001-001-511-60-49-02	\$0	\$5,000	\$5,000	0%	
Executive - Communication	001-001-513-10-42-00	\$464	\$600	\$600	0%	
Executive - Travel & Mtgs	001-001-513-10-43-00	\$2,776	\$4,435	\$4,400	-0.8%	
Executive - Miscellaneous	001-001-513-10-49-00	\$264	\$100	\$100	0%	
Executive - Prof. Development	001-001-513-10-49-01	\$6,604	\$1,325	\$1,325	0%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
Executive - Board/Staff Apprec	001-001-513-10-49-05	\$500	\$500	\$500	0%	
Legislative - Election Costs	001-001-514-40-40-00	\$0	\$75,000	\$75,000	0%	
Legislative - Voter Reg Fees	001-001-514-90-40-00	\$37,813	\$45,000	\$45,000	0%	
<b>Total Services:</b>		<b>\$52,592</b>	<b>\$166,460</b>	<b>\$161,425</b>	<b>-3%</b>	
<b>Total Expense Objects:</b>		<b>\$251,654</b>	<b>\$417,351</b>	<b>\$408,575</b>	<b>-2.1%</b>	

## Organizational Chart



# Administration

**Gene Brazel**  
City Administrator

The Administration Department is responsible for assisting in the coordination of activities and services the City provides to its customers and assists in the translation of Mayor/Council goals and policies into action.

The major responsibility of the Administration Department is the coordination and supervision of the work of all other departments. Additional responsibilities include, contract negotiations and management; participation with other departments in the pursuit of grant funds; preparing regular and special management reports; processing citizen inquiries and service requests; and working with other regional governments.

Administration of the City is performed under the direction of the City Administrator. The City Administrator is hired by, is responsible to, and serves at the pleasure of the Mayor as confirmed by the City Council. City officials are appointed by the City Administrator.

Gene Brazel has been the City Administrator of the City of Lake Stevens since January 1, 2017. Prior to being hired by the City, Mr. Brazel had numerous leadership positions at the City of Monroe, Washington, including serving as the City Administrator for 7 years. Mr. Brazel has 32 years of municipal government experience. Mr. Brazel is responsible for coordinating and directing all City operations, projects and programs, and administering all policies and laws adopted by the City Council on behalf of the Mayor.

## Organizational Chart

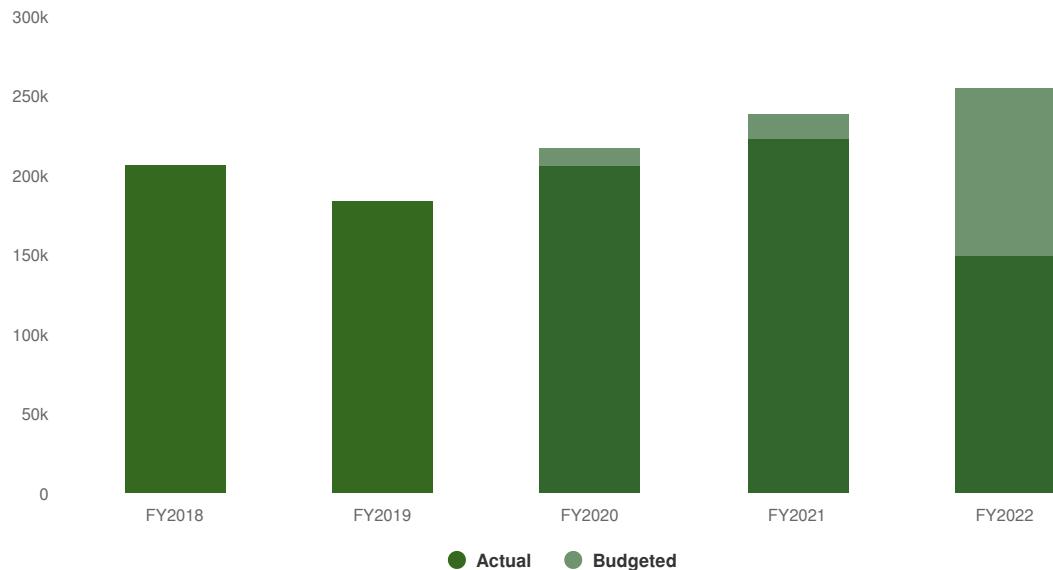


## Expenditures Summary

**\$255,008** **\$16,213**  
(6.79% vs. prior year)

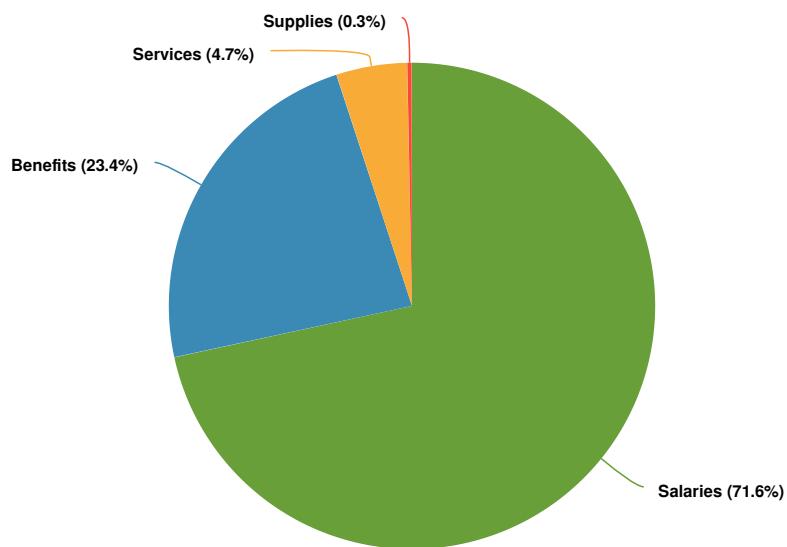


## Administration Proposed and Historical Budget vs. Actual

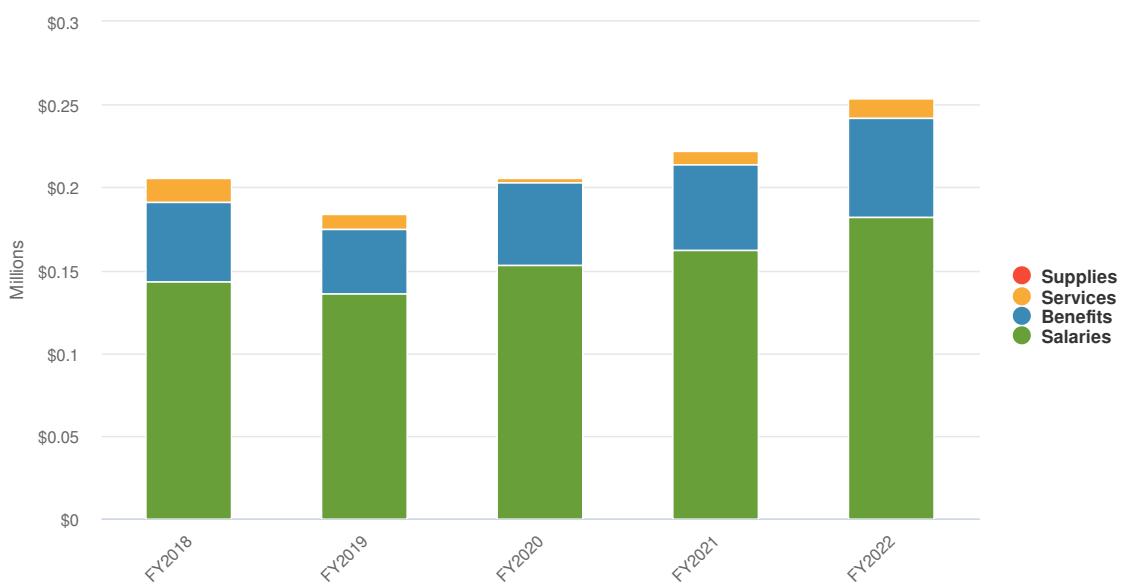


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salaries</b>						
AD-Salaries	001-002-513-11-11-00	\$162,352	\$167,121	\$181,608	8.7%	
AD-Overtime	001-002-513-11-12-00	\$50	\$1,000	\$1,000	0%	
<b>Total Salaries:</b>		<b>\$162,402</b>	<b>\$168,121</b>	<b>\$182,608</b>	<b>8.6%</b>	
<b>Benefits</b>						
AD-Benefits	001-002-513-11-20-00	\$15,853	\$15,561	\$20,000	28.5%	
AD-Social Security	001-002-513-11-21-00	\$9,471	\$12,764	\$13,300	4.2%	
AD-Retirement	001-002-513-11-22-00	\$25,541	\$28,696	\$26,000	-9.4%	
AD-Workers Comp	001-002-513-11-24-00	\$191	\$503	\$300	-40.4%	
<b>Total Benefits:</b>		<b>\$51,056</b>	<b>\$57,524</b>	<b>\$59,600</b>	<b>3.6%</b>	
<b>Supplies</b>						
AD-Office Supply	001-002-513-11-31-00	\$161	\$790	\$800	1.3%	
<b>Total Supplies:</b>		<b>\$161</b>	<b>\$790</b>	<b>\$800</b>	<b>1.3%</b>	
<b>Services</b>						

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
AD-Professional Services	001-002-513-11-41-00	\$122	\$1,000	\$500	-50%	
AD-Communications	001-002-513-11-42-00	\$1,289	\$1,200	\$1,300	8.3%	
AD-Travel & Meetings	001-002-513-11-43-00	\$2,739	\$5,725	\$5,700	-0.4%	
AD-Staff Development	001-002-513-11-49-00	\$1,115	\$2,435	\$2,500	2.7%	
AD-Miscellaneous	001-002-513-11-49-01	\$3,327	\$2,000	\$2,000	0%	
<b>Total Services:</b>		<b>\$8,592</b>	<b>\$12,360</b>	<b>\$12,000</b>	<b>-2.9%</b>	
<b>Total Expense Objects:</b>		<b>\$222,211</b>	<b>\$238,795</b>	<b>\$255,008</b>	<b>6.8%</b>	



## City Clerk

The City Clerk's Office serves the Mayor and the City Council, all administrative departments, and the public. This office is called upon to provide information about the community, maintain the record of ordinances and laws of the city, prepare and distribute City Council agenda materials, and attend City Council meetings and prepare the official minutes of actions taken. The City Clerk's office processes contracts, deeds, and easements. Appointments to volunteer boards and commissions are also coordinated through this office, and staff supports the various boards and commissions by attending meetings and preparing minutes.

### About the City Clerk's Office

The City Clerk's Office is comprised of two employees, Kelly Chelin, City Clerk, and Caitlin Weaver, Deputy City Clerk. It might not sound very exciting to some, but in the City Clerk's office they love records and they kind of have to because they are responsible for A LOT of paper and official records. It's very important that all records are filed, stored, and maintained. For example, this department accurately recording and preserving the actions of the City Council, safeguard vital, historic, and permanent records of the City. Oftentimes, the City Clerk's office is seen as a general information center for the public by making all of these records accessible to the public. All public records requests start in the City Clerk's office, although you can find a lot of information on the City's website.

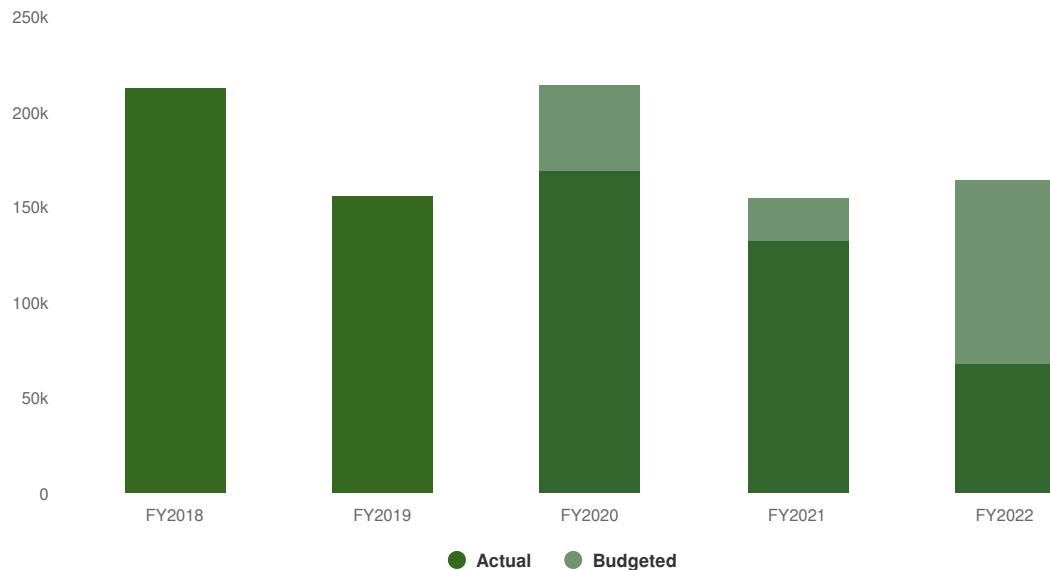
*"I really enjoy being a City Clerk. I think of the clerk role as the center of government and serves as the direct link between city residents and the government." – Kelly Chelin, City Clerk*



### Expenditures Summary

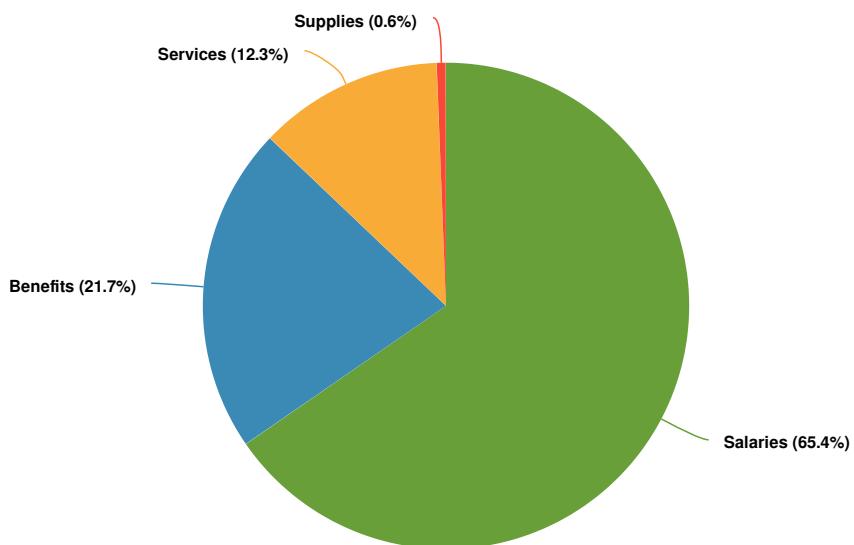
**\$164,543** **\$9,726**  
(6.28% vs. prior year)

## City Clerk Proposed and Historical Budget vs. Actual

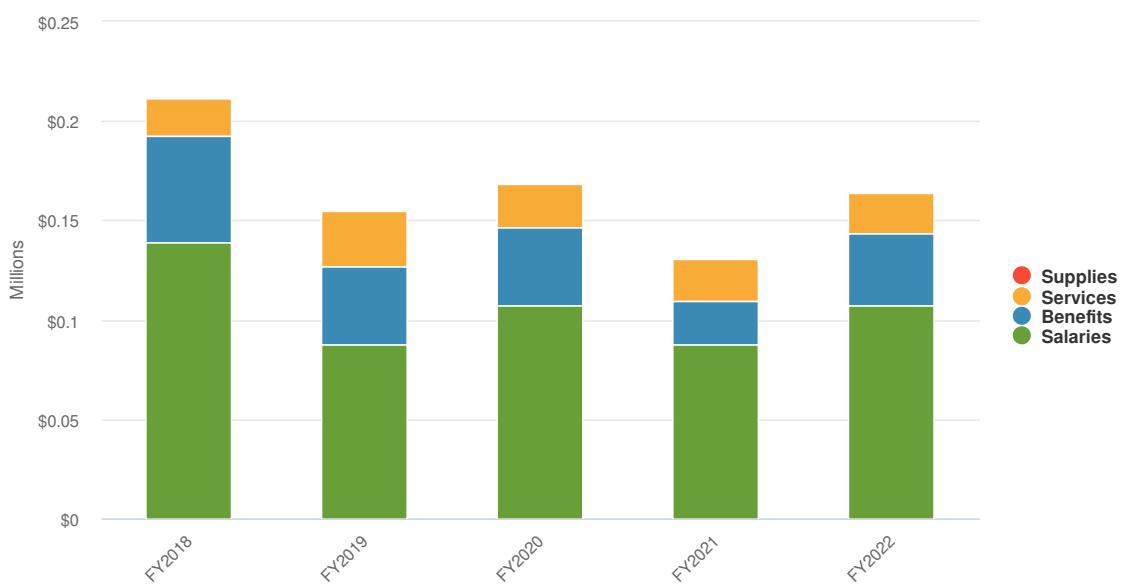


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salaries</b>						
CC-Salaries	001-003-514-20-11-00	\$87,319	\$101,318	\$106,593	5.2%	
CC-Overtime	001-003-514-20-12-00	\$0	\$1,000	\$1,000	0%	
<b>Total Salaries:</b>		<b>\$87,319</b>	<b>\$102,318</b>	<b>\$107,593</b>	<b>5.2%</b>	
<b>Benefits</b>						
CC-Benefits	001-003-514-20-20-00	\$5,402	\$9,841	\$16,100	63.6%	
CC-Social Security	001-003-514-20-21-00	\$6,390	\$7,723	\$7,800	1%	
CC-Retirement	001-003-514-20-22-00	\$10,042	\$13,140	\$11,500	-12.5%	
CC-Workers Comp	001-003-514-20-24-00	\$214	\$495	\$350	-29.3%	
<b>Total Benefits:</b>		<b>\$22,048</b>	<b>\$31,199</b>	<b>\$35,750</b>	<b>14.6%</b>	
<b>Supplies</b>						
CC-Office Supply	001-003-514-20-31-00	\$1,276	\$1,180	\$1,000	-15.3%	
<b>Total Supplies:</b>		<b>\$1,276</b>	<b>\$1,180</b>	<b>\$1,000</b>	<b>-15.3%</b>	
<b>Services</b>						

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
CC-Professional Services	001-003-514-20-41-00	\$17,827	\$10,870	\$10,000	-8%	
CC-Communications	001-003-514-20-42-00	\$2,233	\$1,000	\$2,000	100%	
CC-Travel & Meetings	001-003-514-20-43-00	\$613	\$5,450	\$5,400	-0.9%	
CC-Miscellaneous	001-003-514-20-49-00	\$182	\$600	\$600	0%	
CC-Staff Development	001-003-514-20-49-02	\$200	\$2,200	\$2,200	0%	
<b>Total Services:</b>		<b>\$21,055</b>	<b>\$20,120</b>	<b>\$20,200</b>	<b>0.4%</b>	
<b>Total Expense Objects:</b>		<b>\$131,698</b>	<b>\$154,817</b>	<b>\$164,543</b>	<b>6.3%</b>	



# Finance



**Barb Stevens**  
Director

The purpose of the Finance Department is to provide administrative support and information services to the public and City departments, maintain financial information in accordance with general accounting principles, and to ensure compliance to legal and prudent fiscal requirements in all financial and procedural operations.

The Finance Department has many areas of responsibility. The following gives a brief description of each:

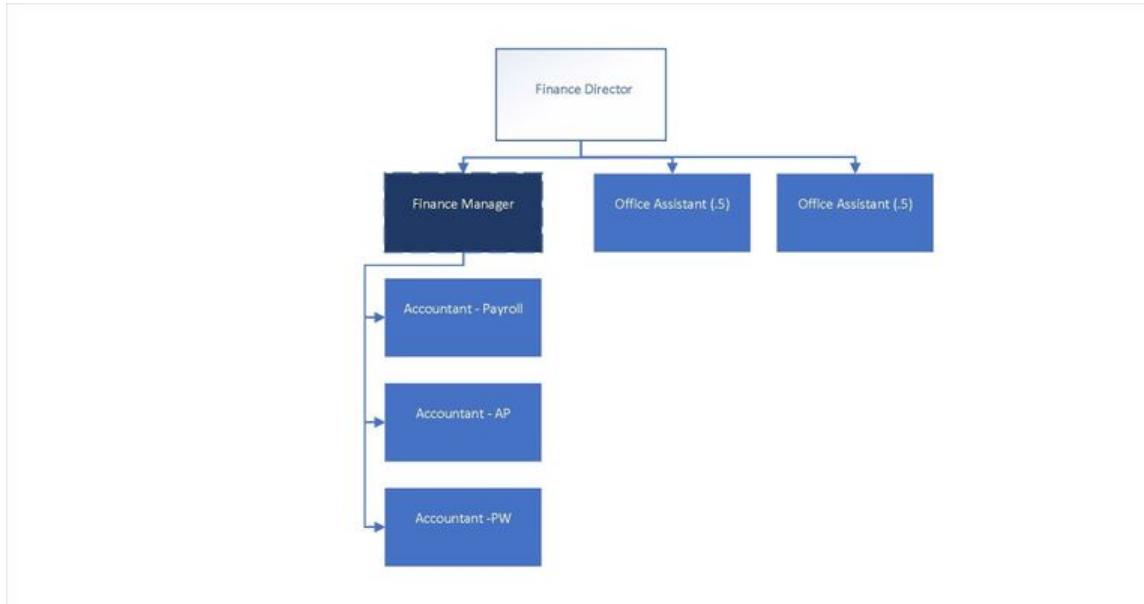
- **Administration:** To provide planning, organization, and control over the Finance Department functions and overall City financial matters.
- **Treasury:** Responsible for cashiering and cash control, investment of City funds, and debt service payment processing. Financing services include issuance of bonds, interfund loans, etc.
- **Budget Accounting and Reporting:** Provides for financial record keeping including budgeting, accounting, reporting, audit assistance, grant accounting, ongoing balancing, and control.
- **Personnel Services:** Responsible for payroll processing, federal and state reporting of taxes, retirement, insurance, and other deductions.
- **Purchasing:** Provides coordination of purchasing by the departments, processes vendor payments, handles insurance claims, assists in obtaining competitive bids for the best prices.
- **Data Processing:** Responsible for financial systems data processing including budgeting, accounting and payroll.

The Finance Director is appointed by the City Administrator and acts as the City Treasurer.

## Finance Director

Barb Stevens began her career as Finance Director for the City on February 9, 2009. Prior to joining the City, Ms. Stevens was an Assistant Audit Manager with the Washington State Auditor's Office. As a member of the senior executive team, Ms. Stevens is responsible for controlling the City's finances and establishing strategies for the long-term financial health of the City.

## Organizational Chart

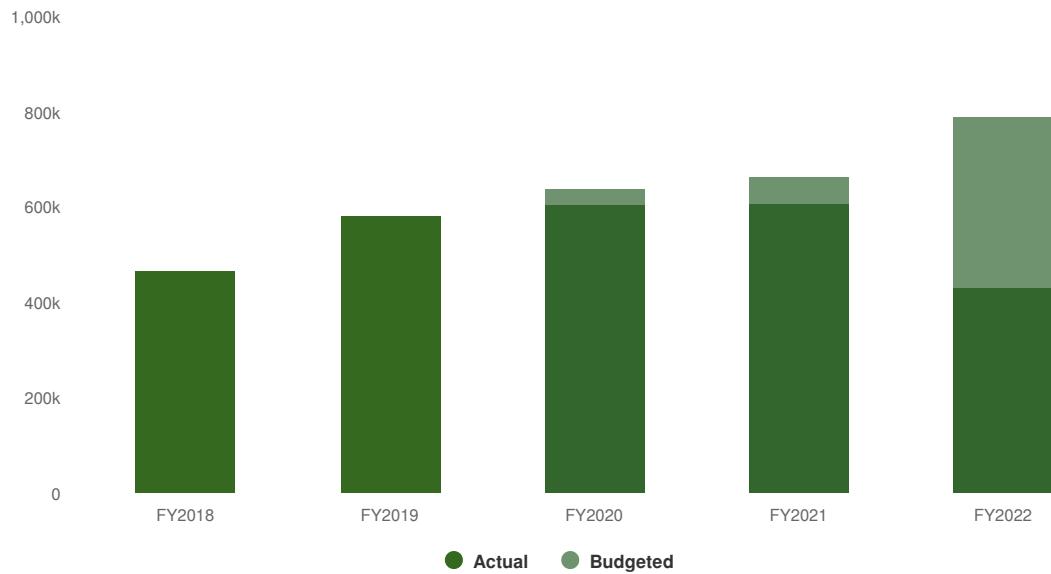


## Expenditures Summary



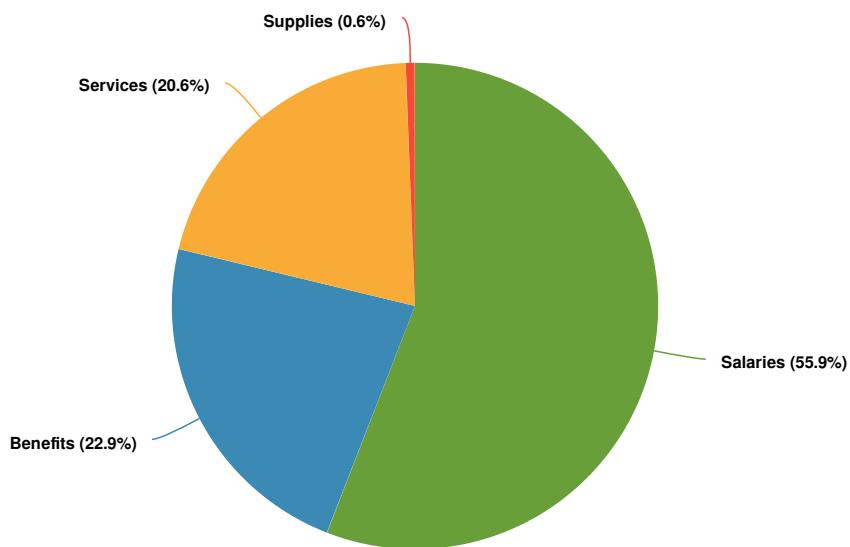
**\$789,348** **\$124,846**  
(18.79% vs. prior year)

**Finance Proposed and Historical Budget vs. Actual**

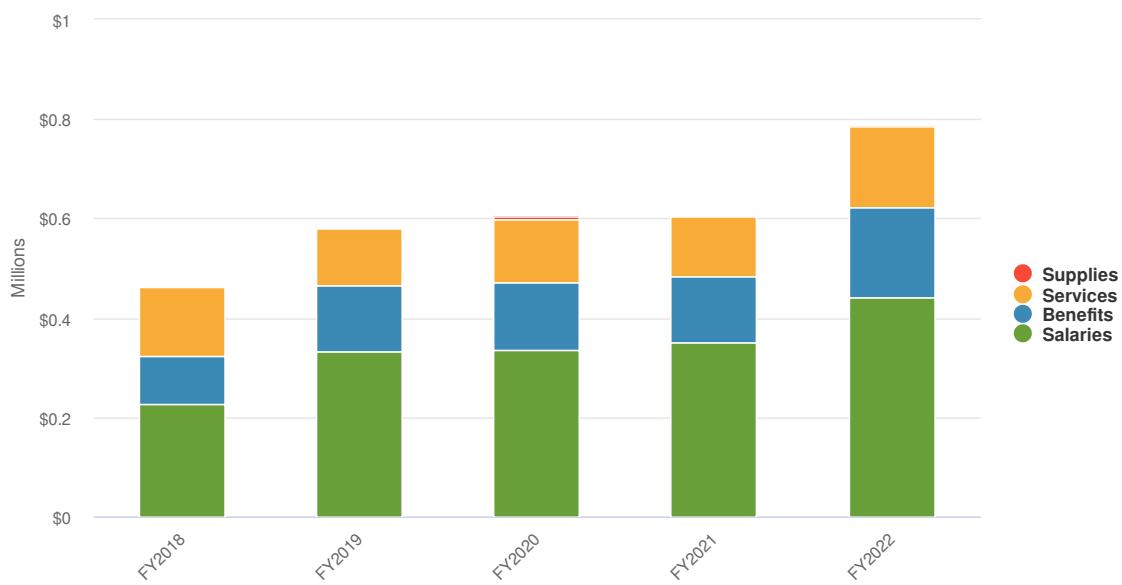


**Expenditures by Expense Type**

**Budgeted Expenditures by Expense Type**



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salaries</b>						
FI-Salaries	001-004-514-23-11-00	\$343,503	\$360,663	\$437,601	21.3%	
FI-Overtime	001-004-514-23-12-00	\$6,097	\$3,700	\$3,700	0%	
<b>Total Salaries:</b>		<b>\$349,600</b>	<b>\$364,363</b>	<b>\$441,301</b>	<b>21.1%</b>	
<b>Benefits</b>						
FI-Benefits	001-004-514-23-20-00	\$64,422	\$72,821	\$100,000	37.3%	
FI-Social Security	001-004-514-23-21-00	\$26,610	\$27,574	\$32,000	16.1%	
FI-Retirement	001-004-514-23-22-00	\$41,946	\$46,777	\$47,200	0.9%	
FI-Workers Comp	001-004-514-23-24-00	\$963	\$1,772	\$1,300	-26.6%	
<b>Total Benefits:</b>		<b>\$133,941</b>	<b>\$148,944</b>	<b>\$180,500</b>	<b>21.2%</b>	
<b>Supplies</b>						
FI-Office Supplies	001-004-514-23-31-00	\$4,969	\$2,500	\$4,800	92%	
<b>Total Supplies:</b>		<b>\$4,969</b>	<b>\$2,500</b>	<b>\$4,800</b>	<b>92%</b>	
<b>Services</b>						

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
FI-Professional Service	001-004-514-23-41-00	\$38,253	\$50,000	\$61,747	23.5%	
FI-Advertising	001-004-514-23-41-01	\$150	\$100	\$100	0%	
FI-Communications	001-004-514-23-42-00	\$1,982	\$800	\$1,800	125%	
FI-Travel & Meetings	001-004-514-23-43-00	\$290	\$5,800	\$5,800	0%	
FI-Insurance	001-004-514-23-46-00	\$96	\$100	\$100	0%	
FI-Software Maint	001-004-514-23-48-00	\$468	\$0	\$500	N/A	
FI-Miscellaneous	001-004-514-23-49-00	\$551	\$1,245	\$1,200	-3.6%	
FI-Staff Development	001-004-514-23-49-01	\$1,300	\$3,150	\$4,000	27%	
FI-Banking Services	001-004-514-23-49-02	\$2,670	\$2,500	\$2,500	0%	
FI-Credit Card Services	001-004-514-23-49-03	\$74,013	\$85,000	\$85,000	0%	
<b>Total Services:</b>		<b>\$119,773</b>	<b>\$148,695</b>	<b>\$162,747</b>	<b>9.5%</b>	
<b>Total Expense Objects:</b>		<b>\$608,283</b>	<b>\$664,502</b>	<b>\$789,348</b>	<b>18.8%</b>	



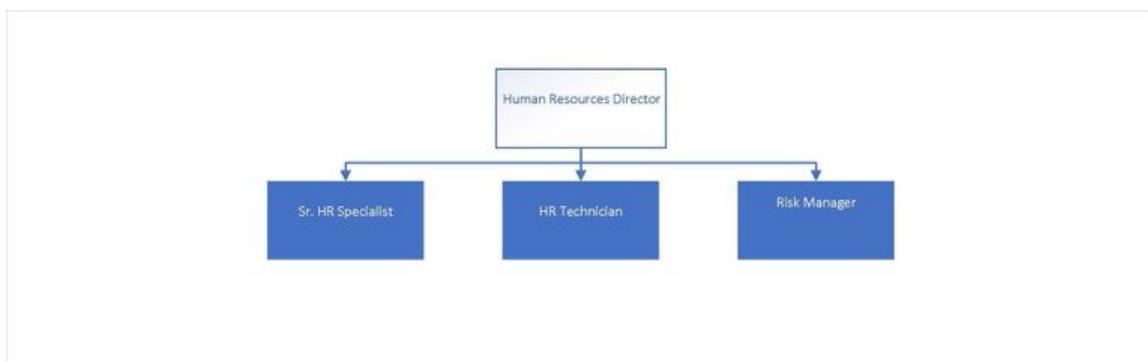
## Human Resources

**Anya Warrington**  
Human Resources Director

The Human Resources department is a central hub where all aspects of employee management are overseen. Services include risk and emergency management, occupational safety, organizational development, human resources legal compliance, policy development and application, recruitment and selection, classification and compensation, benefits, labor relations, employee development and training, and employee engagement.

The City of Lake Stevens Human Resources department prides itself on the diversity it brings and educates every city employee on their rights, responsibilities, and benefits as an employee. This department also manages training and development programs to promote constant growth of all employees. As our city employees grow in innovation and wellness, so does our community.

## Organizational Chart

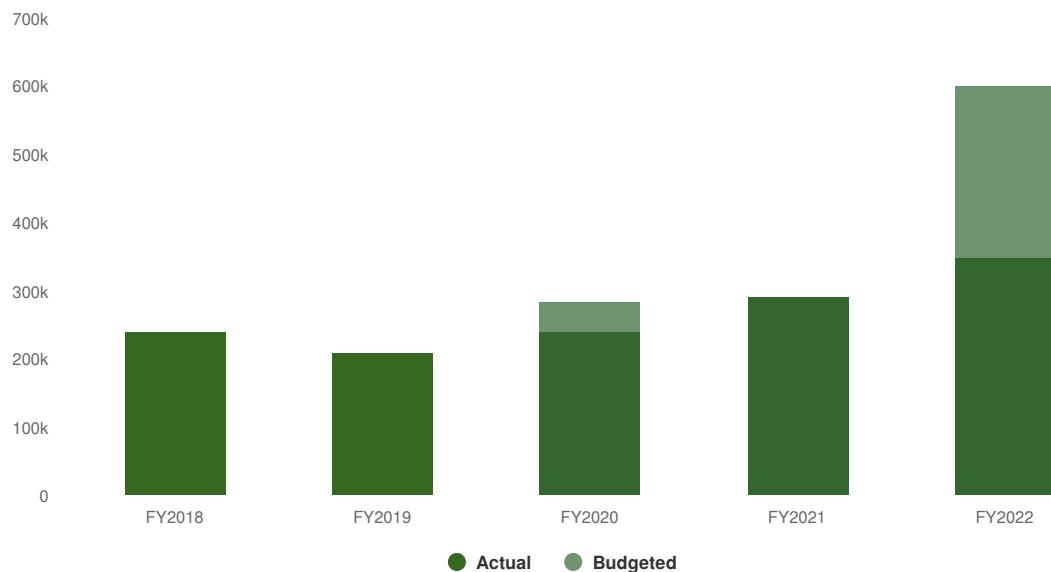


## Expenditures Summary

**\$600,444** **\$309,760**  
(106.56% vs. prior year)

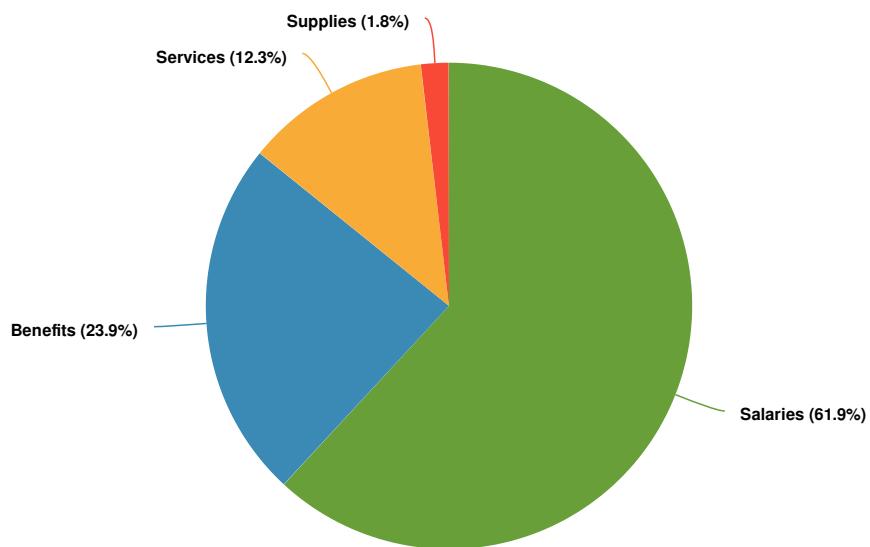


## Human Resources Proposed and Historical Budget vs. Actual

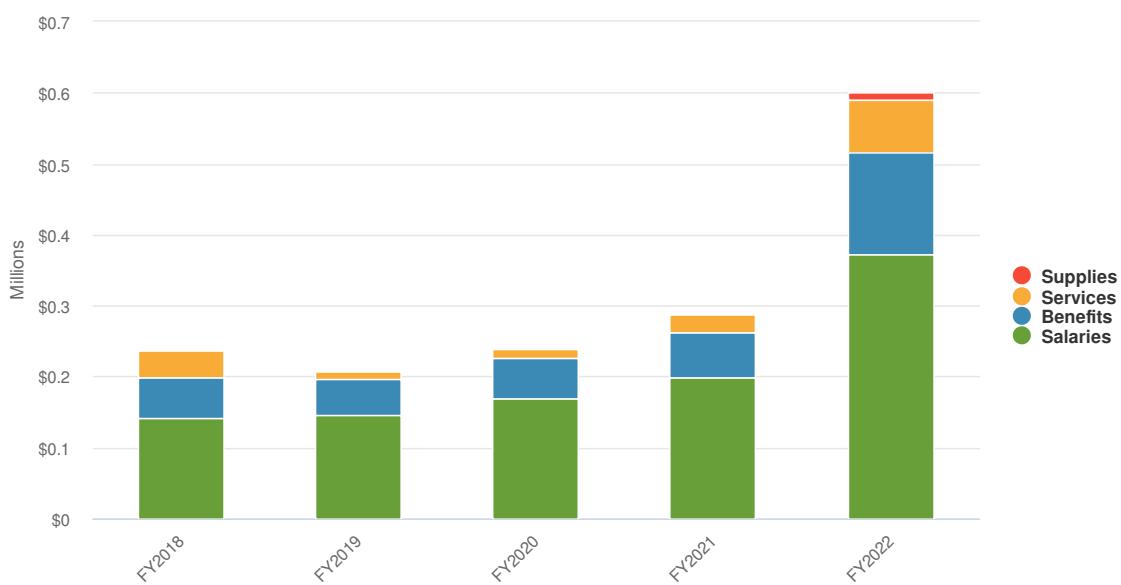


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salaries</b>						
HR-Salaries	001-005-518-10-11-00	\$198,050	\$189,711	\$370,299	95.2%	
HR-Overtime	001-005-518-10-12-00	\$101	\$0	\$1,300	N/A	
<b>Total Salaries:</b>		<b>\$198,151</b>	<b>\$189,711</b>	<b>\$371,599</b>	<b>95.9%</b>	
<b>Benefits</b>						
HR-Benefits	001-005-518-10-20-00	\$26,810	\$27,714	\$93,445	237.2%	
HR-Soc Security	001-005-518-10-21-00	\$14,829	\$14,007	\$20,000	42.8%	
HR-Retirement	001-005-518-10-22-00	\$22,815	\$24,605	\$29,500	19.9%	
HR-Workers Comp	001-005-518-10-24-00	\$416	\$1,594	\$700	-56.1%	
<b>Total Benefits:</b>		<b>\$64,870</b>	<b>\$67,920</b>	<b>\$143,645</b>	<b>111.5%</b>	
<b>Supplies</b>						
HR-Safety Program	001-005-517-60-31-00	\$107	\$2,000	\$5,000	150%	
HR-Office Supplies	001-005-518-10-31-00	\$1,151	\$3,453	\$1,500	-56.6%	
HR-Operating Cost	001-005-518-10-31-01	\$943	\$1,500	\$4,600	206.7%	
<b>Total Supplies:</b>		<b>\$2,201</b>	<b>\$6,953</b>	<b>\$11,100</b>	<b>59.6%</b>	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
<b>Services</b>						
HR-Wellness Program	001-005-517-90-41-00	\$1,686	\$2,000	\$2,000	0%	
HR-Professional Services	001-005-518-10-41-00	\$13,438	\$3,500	\$3,500	0%	
HR - Advertising/Marketing	001-005-518-10-41-01			\$35,500	N/A	
HR-Communications	001-005-518-10-42-00	\$1,932	\$1,500	\$1,700	13.3%	
HR-Travel & Meetings	001-005-518-10-43-00	\$714	\$8,000	\$8,000	0%	
HR-Miscellaneous	001-005-518-10-49-00	\$444	\$1,100	\$1,400	27.3%	
HR-Staff Development	001-005-518-10-49-01	\$1,575	\$5,000	\$7,000	40%	
HR-Employee Recognition	001-005-518-10-49-02	\$4,854	\$5,000	\$5,000	0%	
HR - Tuition Reimbursement CW	001-005-518-10-49-03			\$10,000	N/A	
<b>Total Services:</b>		<b>\$24,643</b>	<b>\$26,100</b>	<b>\$74,100</b>	<b>183.9%</b>	
<b>Total Expense Objects:</b>		<b>\$289,865</b>	<b>\$290,684</b>	<b>\$600,444</b>	<b>106.6%</b>	



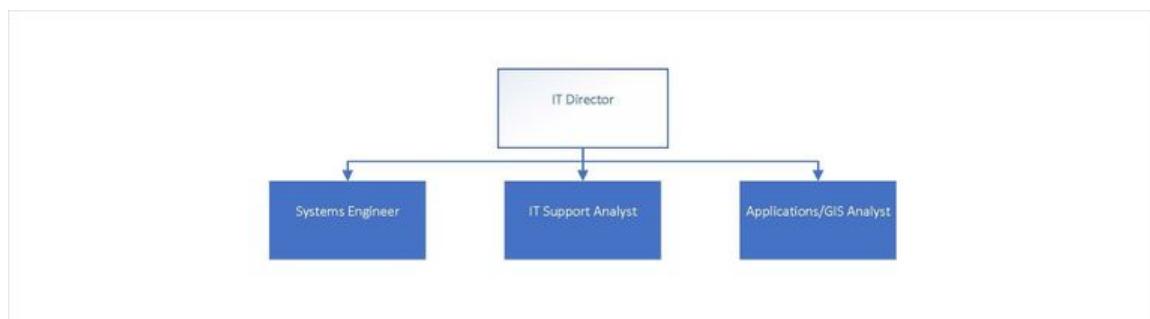
# Information Technology



**Troy Stevens**  
IT Director

The Information Technology Department (ITD) is responsible for providing strategic technology solutions to business units and residents supporting the city's mission. The ITD is responsible for procuring all technology used in the city, inventory management, and software license compliance functions. The ITD consists of a Client Services division responsible for all desktop support functions, an Infrastructure Services division responsible for the server, network, and cybersecurity functions, and an Application Services division responsible for supporting enterprise applications and business preprocess. The ITD has partnered with Critical Informatics, which provides 24/7 monitoring of cybersecurity threats

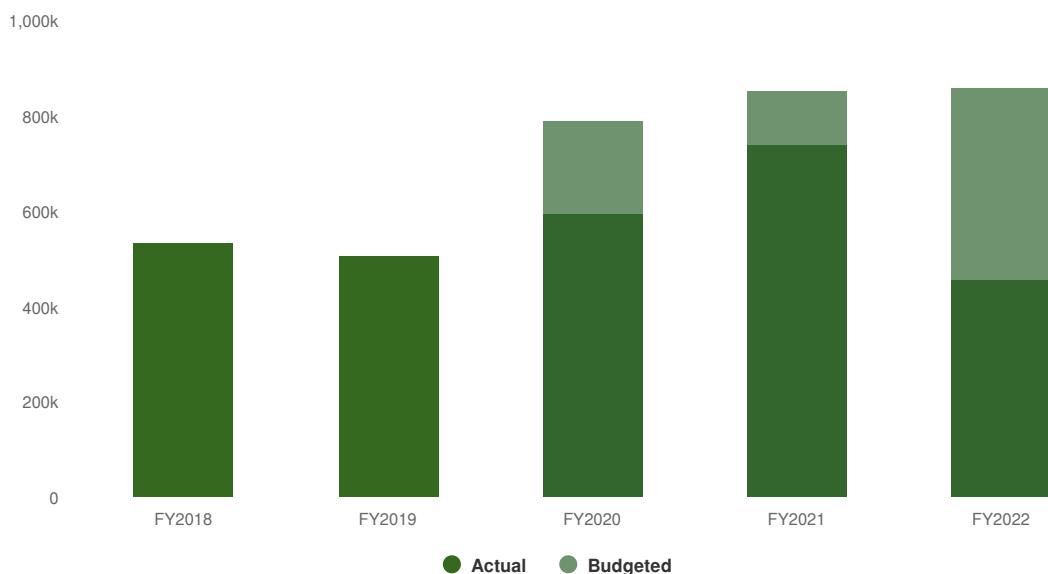
## Organizational Chart



## Expenditures Summary

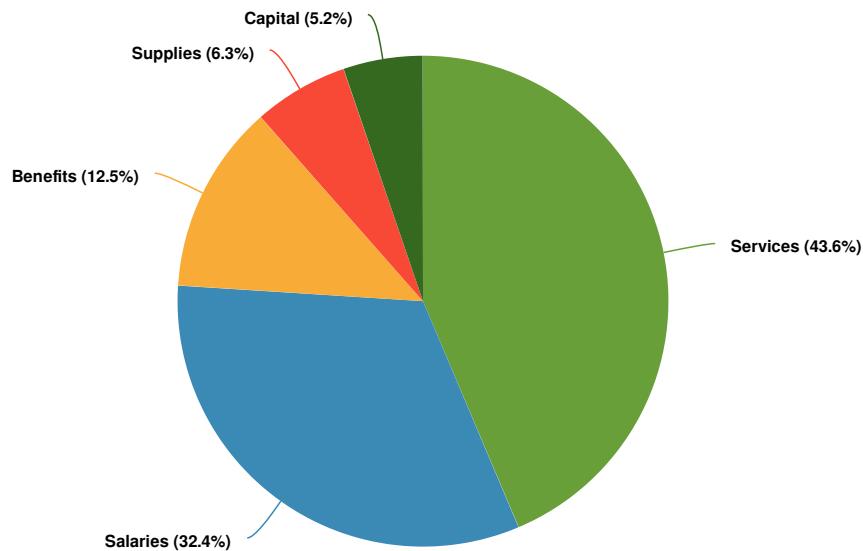
**\$858,238** **\$6,869**  
(0.81% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual

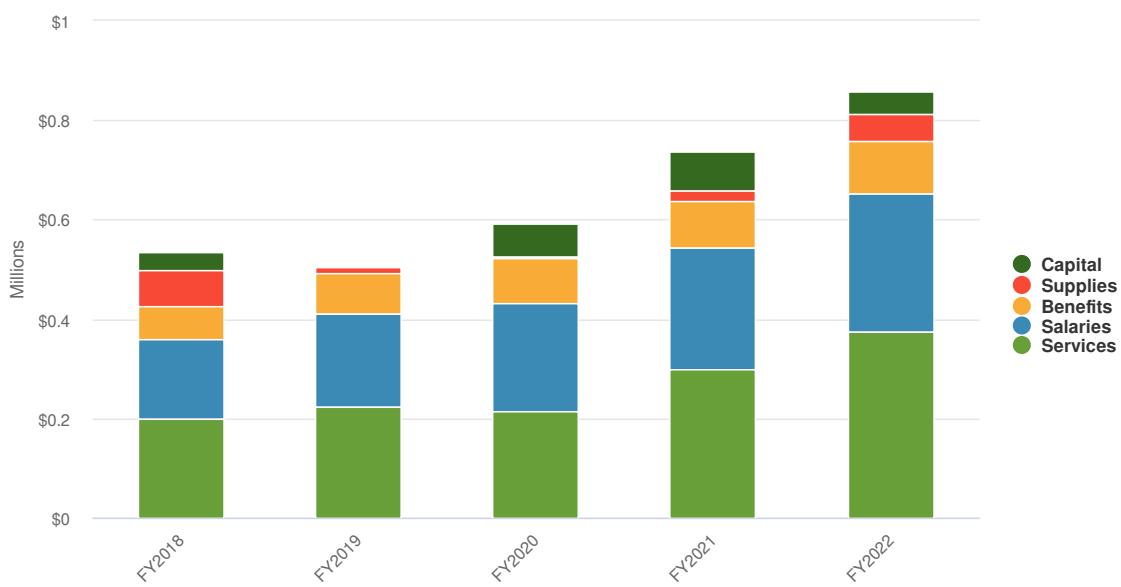


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salaries</b>						
IT-Salaries	001-006-518-80-11-00	\$244,975	\$230,292	\$276,918	20.2%	
IT-Overtime	001-006-518-80-12-00	\$317	\$21,780	\$1,000	-95.4%	
<b>Total Salaries:</b>		<b>\$245,292</b>	<b>\$252,072</b>	<b>\$277,918</b>	<b>10.3%</b>	
<b>Benefits</b>						
IT-Benefits	001-006-518-80-20-00	\$47,782	\$50,222	\$56,000	11.5%	
IT-Soc Security	001-006-518-80-21-00	\$18,569	\$19,354	\$20,300	4.9%	
IT-Retirement	001-006-518-80-22-00	\$28,108	\$32,778	\$30,000	-8.5%	
IT-Workers Comp	001-006-518-80-24-00	\$562	\$1,121	\$750	-33.1%	
<b>Total Benefits:</b>		<b>\$95,021</b>	<b>\$103,475</b>	<b>\$107,050</b>	<b>3.5%</b>	
<b>Supplies</b>						
IT-Office Supplies	001-006-518-80-31-00	\$6,668	\$6,500	\$6,500	0%	
IT-Fuel	001-006-518-80-32-00	\$0	\$200	\$200	0%	
Purchase Computer Equipment	510-006-518-80-31-00	\$14,018	\$26,236	\$47,000	79.1%	
<b>Total Supplies:</b>		<b>\$20,686</b>	<b>\$32,936</b>	<b>\$53,700</b>	<b>63%</b>	
<b>Services</b>						
IT-Professional Services	001-006-518-80-41-00	\$32,555	\$25,000	\$25,000	0%	
IT-Communications	001-006-518-80-42-00	\$6,245	\$4,200	\$5,400	28.6%	
IT-Travel & Meetings	001-006-518-80-43-00	\$321	\$5,000	\$5,000	0%	
IT-Miscellaneous	001-006-518-80-49-00	\$0	\$200	\$200	0%	
IT-Staff Development	001-006-518-80-49-01	\$2,824	\$4,800	\$4,800	0%	
LR - Lansweeper	510-006-518-80-49-02	\$806	\$1,000	\$820	-18%	
LR - Adobe Pro	510-006-518-80-49-03	\$8,681	\$10,650	\$10,650	0%	
LR - WaveBroadband Fiber Lease	510-006-518-80-49-04	\$7,592	\$36,705	\$7,600	-79.3%	
LR - Smarsh	510-006-518-80-49-05	\$8,760	\$7,872	\$8,800	11.8%	
LR - Laserfiche	510-006-518-80-49-06	\$17,220	\$18,033	\$18,200	0.9%	



<b>Name</b>	<b>Account ID</b>	<b>FY2021 Actual</b>	<b>FY2021 Budgeted</b>	<b>FY2022 Budgeted</b>	<b>FY2021 Budgeted vs. FY2022 Budgeted (% Change)</b>	<b>Notes</b>
LR - Civic Plus Website	510-006-518-80-49-07	\$18,702	\$21,201	\$5,500	-74.1%	
LR - TrendMicro Antivirus	510-006-518-80-49-08	\$2,427	\$4,200	\$2,500	-40.5%	
LR - Social Media Archive	510-006-518-80-49-09	\$2,388	\$2,388	\$3,000	25.6%	
LR - Datacenter Rack Spc SnoCo	510-006-518-80-49-12	\$5,197	\$5,200	\$5,300	1.9%	
LR - Firewall Security Subscri	510-006-518-80-49-13	\$2,514	\$3,800	\$3,800	0%	
LR - Barracuda Email Archive	510-006-518-80-49-14	\$8,689	\$7,425	\$58,800	691.9%	
LR - Quest Backup Solution	510-006-518-80-49-15	\$2,695	\$3,120	\$4,500	44.2%	
LR - GoDaddy SSL - 3 yr	510-006-518-80-49-16	\$393	\$600	\$600	0%	
LR - .GOV Domain	510-006-518-80-49-17	\$849	\$436	\$0	-100%	
LR - Microsoft Enterprise Agmt	510-006-518-80-49-18	\$54,849	\$54,537	\$61,000	11.9%	
LR - NextRequest - PRR	510-006-518-80-49-19	\$0	\$9,700	\$9,700	0%	
LR - Log360 SIEM	510-006-518-80-49-24	\$2,294	\$2,500	\$2,500	0%	
LR - Bomgar Cloud Remote Admin	510-006-518-80-49-25	\$2,618	\$2,500	\$2,800	12%	
LR - KnowBe4 Cyber Security Tr	510-006-518-80-49-26	\$1,751	\$2,000	\$1,800	-10%	
LR - Springbrook	510-006-518-80-49-29	\$20,689	\$21,000	\$21,000	0%	
LR - NEOGOV	510-006-518-80-49-30	\$27,959	\$11,400	\$11,500	0.9%	
LR - ESRI - ArcGIS	510-006-518-80-49-31	\$1,308	\$6,400	\$11,000	71.9%	
LR - Permit Trax	510-006-518-80-49-32	\$10,900	\$10,900	\$11,000	0.9%	
LR - Vue Works	510-006-518-80-49-33	\$0	\$11,000	\$6,500	-40.9%	
LR - NovaTime	510-006-518-80-49-34	\$5,886	\$14,000	\$14,000	0%	
LR - AutoDesk Civil 3D	510-006-518-80-49-35	\$4,757	\$5,000	\$5,000	0%	
LR - Fortivoice	510-006-518-80-49-37	\$921	\$1,050	\$1,000	-4.8%	
LR - DUO 2 Factor	510-006-518-80-49-38	\$2,520	\$2,750	\$3,500	27.3%	
LR - CI.Security (MDR)	510-006-518-80-49-40	\$21,344	\$21,344	\$22,000	3.1%	
LR - Genetec VMS	510-006-518-80-49-41	\$0	\$1,225	\$2,000	63.3%	
LR - ClearGov	510-006-518-80-49-43	\$11,227	\$11,659	\$11,800	1.2%	

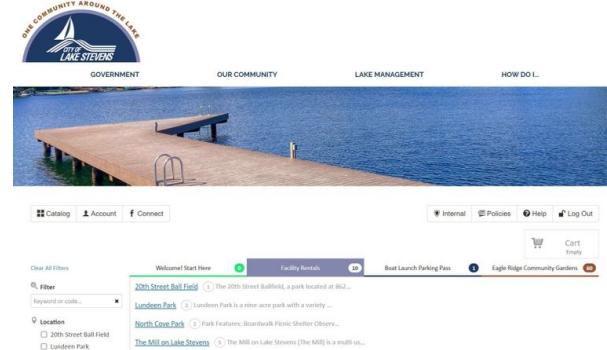


Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
LR - Bitwarden Password Keeper	510-006-518-80-49-44			\$6,000		N/A
<b>Total Services:</b>		<b>\$297,881</b>	<b>\$350,795</b>	<b>\$374,570</b>	<b>6.8%</b>	
<b>Capital</b>						
Capital - Purch Computer Equip	510-006-594-18-64-00	\$79,513	\$112,091	\$45,000	-59.9%	
<b>Total Capital:</b>		<b>\$79,513</b>	<b>\$112,091</b>	<b>\$45,000</b>	<b>-59.9%</b>	
<b>Total Expense Objects:</b>		<b>\$738,393</b>	<b>\$851,369</b>	<b>\$858,238</b>	<b>0.8%</b>	

## Goal #1

### Implementation of CivicRec

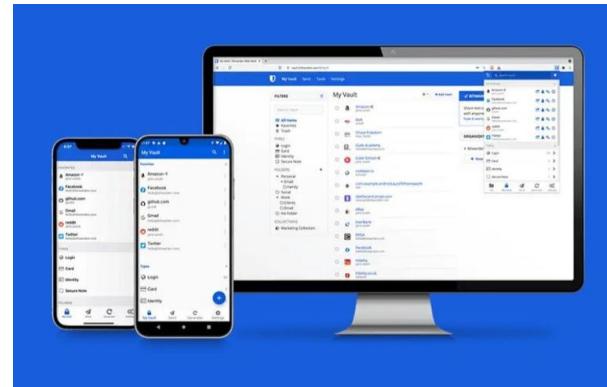
One of the Mayor's goals is the evaluation of city processes and software by making improvements to existing processes and better leveraging existing software tools. The current process of renting out city facilities is time-consuming and manual. The City has purchased an additional module to our existing web content management solution to provide a better self-serve method for citizens to find rentals and make reservations.



## Goal #2

### Enterprise Password Manager

The ITD has seen an increase in requests for better tools for our employees to manage the many different passwords they must maintain. The ITD will be deploying an enterprise-wide password manager Bitwarden. This will help to improve our security posture and provide new methods for staff and teams to share and work with passwords in their daily duties.



# Community Development

## Russ Wright

Planning and Community Development Director

The goal of the Department of Planning and Community Development (DPCD) is to efficiently provide effective and fair administration of land use planning, development permitting, coordination of economic development, parks and recreation services, and building and fire services.

The DPCD has many different areas of responsibility. The following is a brief description of each:

- **Operational Planning and Long Range Planning:** Provide comprehensive planning services including administering, maintaining and updating the Comprehensive Plan and Land Use Code; preparing local and regional facility plans; conducting interlocal agreement negotiations; and coordinating annexations. Write grants as appropriate. Develop and maintain the City's Geographic Information System (GIS) and Permit Tracking software. Review and comment on State, Federal and Snohomish County regulation changes and land use permit applications in the Lake Stevens Urban Growth Area. Coordinate legal issues with the City Attorney. Coordinate with and represent the City at various groups including Snohomish County Tomorrow's Planning Advisory Committee, and the AWC Planning Director's Association.
- **Development Review:** Administer the land use code, coordinate review on all land use applications, review business licenses, conduct pre-application conferences, monitor fees and deposits. Implement the City's permit tracking system. Manage the City's Land Use, Subdivision, SEPA, Shorelines, and Critical Areas codes and other land use processes. Provide staff support for the Hearing Examiner, Planning Commission, Park Board and Design Review Board.
- **Code Enforcement:** Assist in code enforcement activities, particularly as related to the Land Use, Building and Fire Codes.
- **Support Functions:** Provide staff support for City Council, Planning Commission, Park Board, Snohomish County Tomorrow, and various *ad hoc* committees.
- **Building:** Review building permit applications, issue building permits, conduct plan review, and administer the Uniform Building Code, Uniform Plumbing Code, Uniform Mechanical Code, etc. Monitor building permit fees, perform inspections, and perform code enforcement activities, particularly with regard to the building code enforcement activities, particularly with regard to the building code.
- **Parks:** The Parks Division acts as Liaison to the Parks Board, coordinates parks and recreation planning for policy development, recreation programs and capital projects with affected departments and stakeholders. Write grants as appropriate.
- **Economic Development:** The Economic Development Division is responsible for recruiting new businesses into the city in support of the city planning efforts, coordinating with the Chamber of Commerce on business retention and expansion opportunities, and promoting opportunities for tourism and special events. Write grants as appropriate.

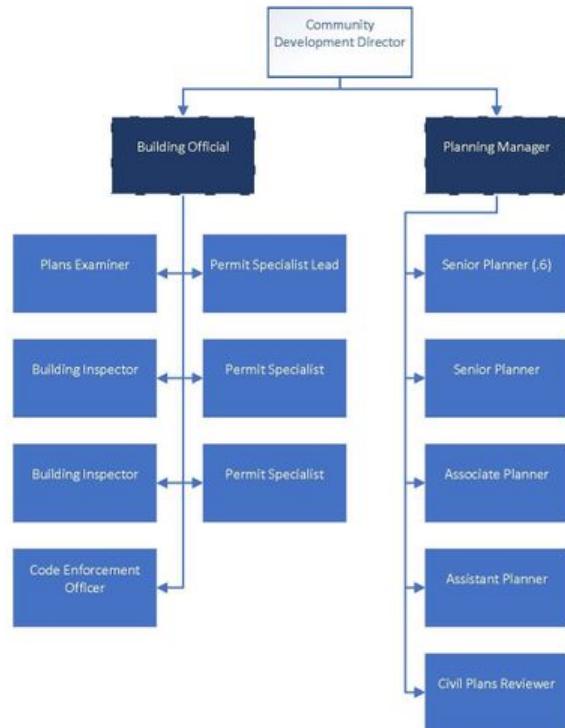
The Planning and Community Development Director is appointed by the City Administrator.

## Director

Russ Wright has been the Community Development Director for the City since November 2015 and has worked for Lake Stevens since April 2011. Between 2003 and 2011, Mr. Wright worked as a professional planner for the cities of Monroe and Mukilteo in Washington. Prior to that, Mr. Wright worked for the WA Department of Fish and Wildlife for nine years. Mr. Wright is responsible for directing all development, environmental and permitting operations in the city; coordinating with other agencies, departments and interested stakeholders on planning and economic development; ensuring that the City's Comprehensive Plan and Development Regulations comply with the Growth Management Act and other state legislation; and is responsible for the oversight of parks planning and recreation in the community.



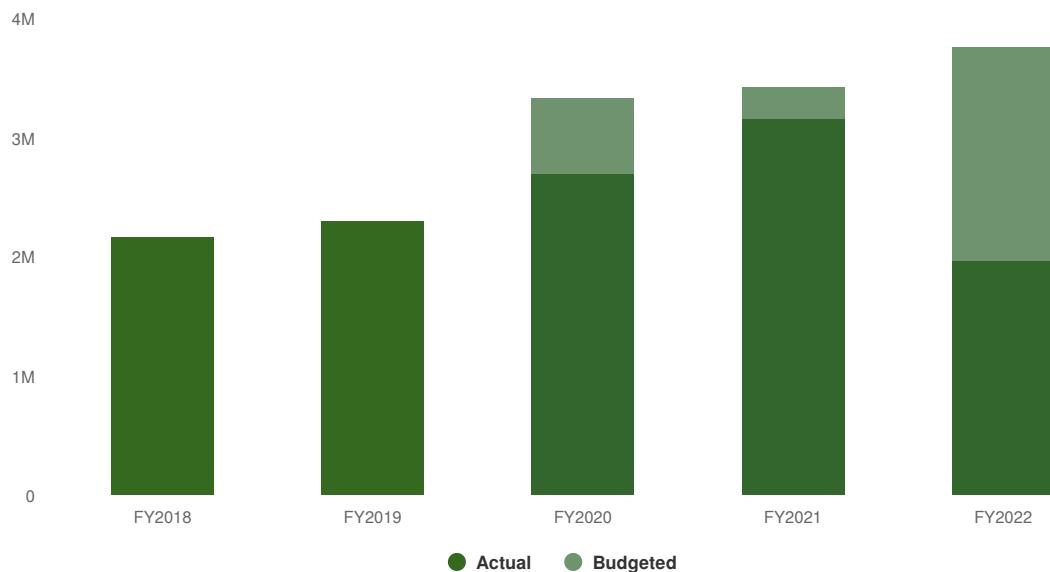
## Organizational Chart



## Expenditures Summary

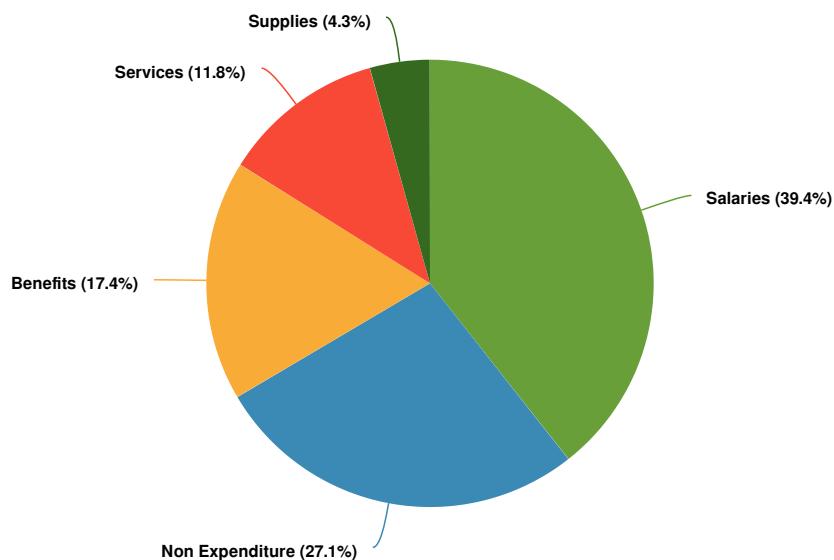
**\$3,758,115** **\$334,468**  
(9.77% vs. prior year)

## Community Development Proposed and Historical Budget vs. Actual

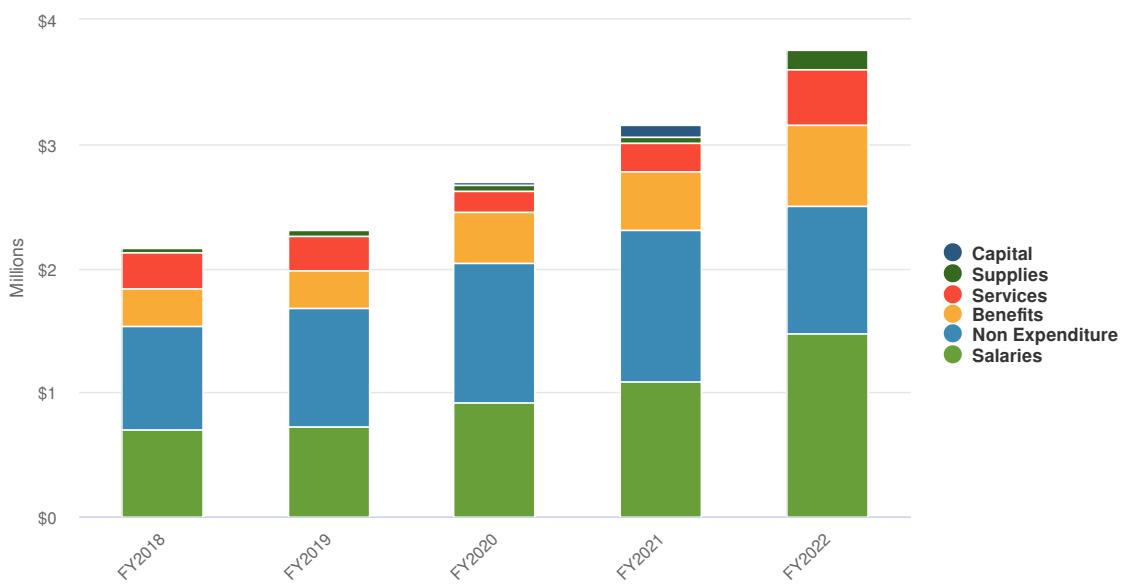


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Non Expenditure</b>						
Interfund Transfer Out	003-007-597-00-00-00	\$1,229,397	\$1,000,000	\$1,020,000	2%	
<b>Total Non Expenditure:</b>		<b>\$1,229,397</b>	<b>\$1,000,000</b>	<b>\$1,020,000</b>	<b>2%</b>	
<b>Salaries</b>						
PL-Salaries	001-007-558-50-11-00	\$683,676	\$807,138	\$926,000	14.7%	
PL-Overtime	001-007-558-50-12-00	\$329	\$1,200	\$1,200	0%	
PB-Salaries	001-007-559-30-11-00	\$396,738	\$453,961	\$544,121	19.9%	
PB-Overtime	001-007-559-30-12-00	\$2,853	\$9,000	\$9,000	0%	
<b>Total Salaries:</b>		<b>\$1,083,596</b>	<b>\$1,271,299</b>	<b>\$1,480,321</b>	<b>16.4%</b>	
<b>Benefits</b>						
PL-Benefits	001-007-558-50-20-00	\$162,430	\$197,040	\$227,000	15.2%	
PL-Social Security	001-007-558-50-21-00	\$55,989	\$61,746	\$68,000	10.1%	
PL-Retirement	001-007-558-50-22-00	\$87,888	\$105,021	\$100,000	-4.8%	
PL-Workers Comp	001-007-558-50-24-00	\$2,196	\$3,957	\$2,700	-31.8%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
PB-Benefits	001-007-559-30-20-00	\$93,998	\$120,105	\$157,908	31.5%	
PB-Social Security	001-007-559-30-21-00	\$24,986	\$34,499	\$38,000	10.1%	
PB-Retirement	001-007-559-30-22-00	\$33,648	\$58,352	\$48,500	-16.9%	
PB-Workers Comp	001-007-559-30-24-00	\$6,985	\$8,276	\$10,500	26.9%	
<b>Total Benefits:</b>		<b>\$468,120</b>	<b>\$588,996</b>	<b>\$652,608</b>	<b>10.8%</b>	
<b>Supplies</b>						
PL-Office Supplies	001-007-558-50-31-00	\$2,068	\$4,000	\$4,000	0%	
PL-Operating Costs	001-007-558-50-31-01	\$310	\$1,000	\$6,000	500%	
PL-Permit Related Op. Costs	001-007-558-50-31-02	\$16,406	\$21,245	\$22,000	3.6%	
PL-Fuel	001-007-558-50-32-00	\$34	\$0	\$0	0%	
PL - Citywide Beautification	001-007-558-70-31-00	\$18,693	\$110,000	\$100,307	-8.8%	
PB-Office Supplies	001-007-559-30-31-00	\$4,981	\$5,605	\$5,600	-0.1%	
PB-Operating Cost	001-007-559-30-31-01	\$493	\$730	\$3,629	397.1%	
PB-Clothing	001-007-559-30-31-02	\$210	\$156	\$150	-3.8%	
PB-Fuel	001-007-559-30-32-00	\$621	\$1,629	\$1,000	-38.6%	
PL-Park & Recreation	001-007-571-00-30-00	\$16,289	\$20,000	\$20,000	0%	
<b>Total Supplies:</b>		<b>\$60,105</b>	<b>\$164,365</b>	<b>\$162,686</b>	<b>-1%</b>	
<b>Services</b>						
PL-Professional Servic	001-007-558-50-41-00	\$14,777	\$45,000	\$220,000	388.9%	
PL-Advertising	001-007-558-50-41-03	\$3,891	\$15,000	\$5,000	-66.7%	
Permit Related Professional Sr	001-007-558-50-41-04	\$112,625	\$145,000	\$145,000	0%	
PL-Communication	001-007-558-50-42-00	\$10,831	\$4,000	\$9,000	125%	
PL-Travel & Mtgs	001-007-558-50-43-00	\$163	\$6,000	\$6,000	0%	
PL-Repairs & Maint.	001-007-558-50-48-00	\$1,245	\$1,500	\$1,500	0%	
PL-Miscellaneous	001-007-558-50-49-00	\$1,470	\$700	\$700	0%	
PL-Staff Development	001-007-558-50-49-01	\$1,684	\$6,000	\$6,000	0%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
PL-Printing and Bindin	001-007-558-50-49-02	\$0	\$1,000	\$1,000	0%	
PL-UGA-RUTA-Annexation	001-007-558-60-41-00	\$44,514	\$39,700	\$10,000	-74.8%	
PL-Prof Serv-Hearing E	001-007-558-60-41-02	\$4,000	\$2,000	\$2,000	0%	
PL-Economic Devel	001-007-558-70-41-00	\$0	\$10,000	\$10,000	0%	
PL - Contrib to Vehicle Replac	001-007-559-30-40-01	\$15,000	\$15,000	\$15,000	0%	
PB-Professional Srv	001-007-559-30-41-00	\$1,974	\$818	\$1,500	83.4%	
PB-Advertising	001-007-559-30-41-01	\$0	\$85	\$0	-100%	
PB-Communication	001-007-559-30-42-00	\$4,885	\$4,955	\$5,000	0.9%	
PB-Travel & Mtgs	001-007-559-30-43-00	\$1,013	\$0	\$1,000	N/A	
PB-Repair & Maintenance	001-007-559-30-48-00	\$1,246	\$955	\$1,000	4.7%	
PB-Miscellaneous	001-007-559-30-49-00	\$0	\$0	\$500	N/A	
PB-Staff Development	001-007-559-30-49-01	\$2,751	\$274	\$2,300	739.4%	
Miscellaneous	003-007-558-50-49-00	\$0	\$1,000	\$0	-100%	
<b>Total Services:</b>		<b>\$222,069</b>	<b>\$298,987</b>	<b>\$442,500</b>	<b>48%</b>	
<b>Capital</b>						
PL-Capital Outlay	001-007-594-58-63-00	\$1,129	\$0	\$0	0%	
Permit Capital	003-007-594-58-63-00	\$95,432	\$100,000	\$0	-100%	
<b>Total Capital:</b>		<b>\$96,561</b>	<b>\$100,000</b>	<b>\$0</b>	<b>-100%</b>	
<b>Total Expense Objects:</b>		<b>\$3,159,848</b>	<b>\$3,423,647</b>	<b>\$3,758,115</b>	<b>9.8%</b>	



## Law Enforcement



**Jeffrey Beazizo**  
Chief of Police

The Lake Stevens Police Department is a full-service law enforcement agency, providing a full range of community policing services. The City enjoys a low violent crime rate because of our partnerships with the residents, other city departments, other area law enforcement agencies, and the City Council.

The Police Department is divided into four main divisions:

### The Office of the Chief

The Chief of Police is responsible for planning, organizing, and leading the Police Department, through working with the Command Team, which is made up of the Chief, Deputy Chief, Administrative Manager, Operations Commander, and Administrative Assistant.

This division directs personnel-related activities, including the organization of functional areas, approval of plans and activities, performance appraisal, counseling and disciplining and the hiring of staff and promotions. The Chief also serves as the police liaison with other agencies, regional service providers, and community groups.

### Administration Division

The Police Administrative Manager oversees the Administration Division which includes the Police Records Unit and office volunteers. This division is responsible for the department budget, accreditation, and policy manual, public disclosure, Concealed Pistol License, firearm transfers, Child ID Kits and case management and records retention. The Records Supervisor oversees the day-to-day management of the office. Records Specialists are the face of the department when citizens call our office or enter the lobby.

### Operations Division Operations

The Deputy Chief oversees the Operations Division which is managed by the Operations Commander. This division consists of the Patrol Unit. The Patrol function is the most visible service provided by the Police Department. Police officers provide public safety services that include responding to calls for service from the public; investigating criminal activity; responding to community needs; education; traffic safety services; boating safety services; and crime prevention.

### Support Services Division

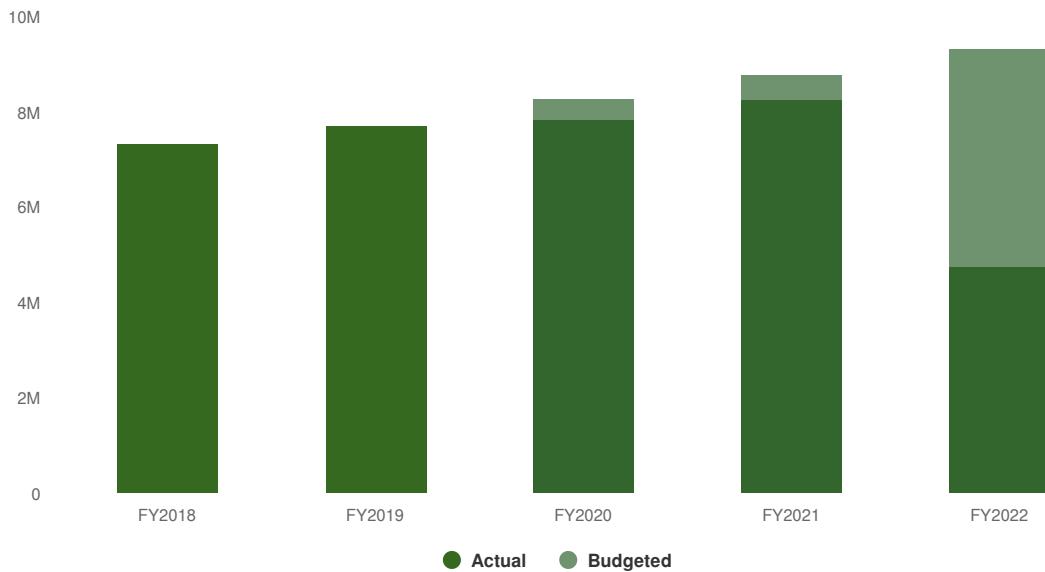
Support Services are overseen by the Deputy Chief. This division is responsible for the multitude of services that are required to support our law enforcement functions. These include all department training, public information, fleet management, community event liaison, IT functions, and administrative investigations. Also included in this division are the departments' traffic functions, evidence management, school safety, marine safety, the Criminal Investigations Unit, and animal control functions. Police Detectives are the main investigations unit in the Police Department. They are highly trained and investigate a wide range of crimes committed in Lake Stevens. They also act as liaisons with other agencies as they investigate crimes that are regional in nature.

## Expenditures Summary

**\$9,308,160**    **\$525,144**  
(5.98% vs. prior year)

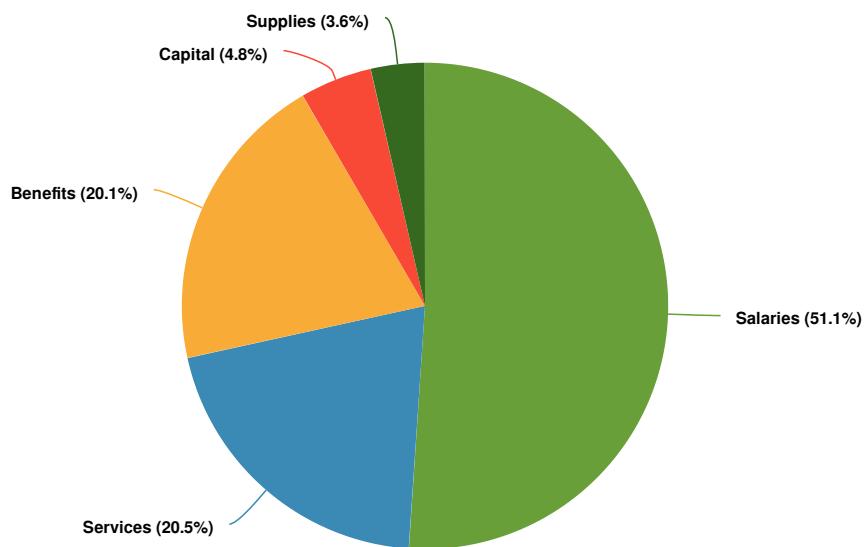


## Law Enforcement Proposed and Historical Budget vs. Actual

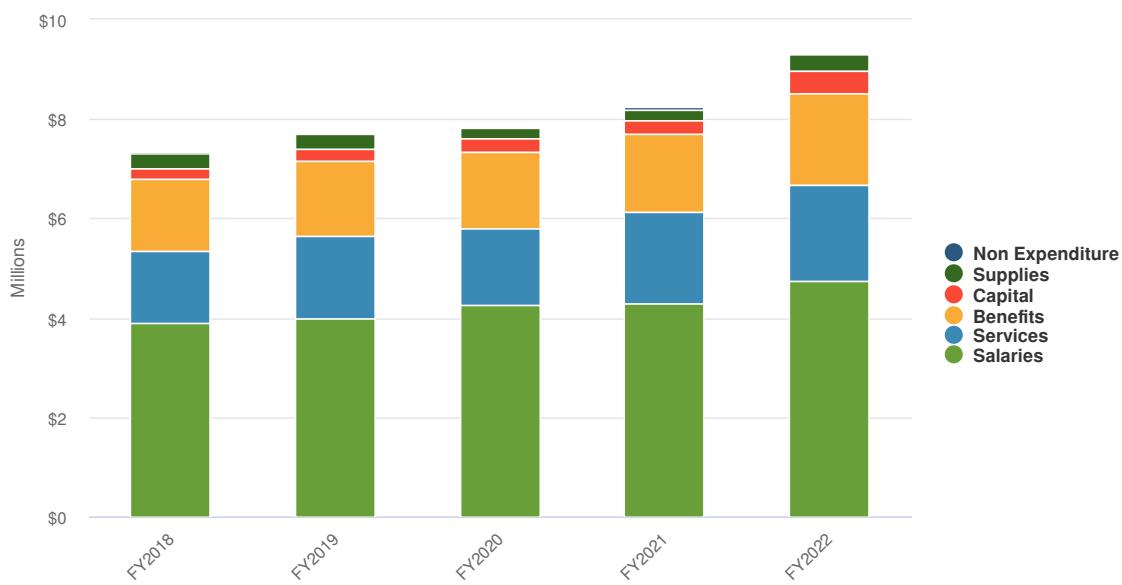


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Non Expenditure</b>						
Transfer Out	111-008-597-00-00-00	\$48,901	\$50,000	\$0	-100%	
<b>Total Non Expenditure:</b>		<b>\$48,901</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-100%</b>	
<b>Salaries</b>						
LE-Salaries	001-008-521-20-11-00	\$3,867,372	\$4,046,318	\$4,254,239	5.1%	
LE-Overtime	001-008-521-20-12-00	\$298,837	\$300,000	\$300,000	0%	
LE-Holiday Cashout	001-008-521-20-15-00	\$108,276	\$80,000	\$110,000	37.5%	
LE - Signing Bonus	001-008-521-20-16-00	\$0	\$20,000	\$20,000	0%	
LE-Boating Salaries Local	001-008-521-21-11-00	\$19,713	\$20,000	\$20,000	0%	
LE-Boating - Other Salaries	001-008-521-21-11-01	\$8,787	\$50,000	\$50,000	0%	
<b>Total Salaries:</b>		<b>\$4,302,985</b>	<b>\$4,516,318</b>	<b>\$4,754,239</b>	<b>5.3%</b>	
<b>Benefits</b>						
LE-Benefits	001-008-521-20-20-00	\$841,438	\$904,957	\$1,135,918	25.5%	
LE-Social Security	001-008-521-20-21-00	\$325,426	\$307,529	\$314,000	2.1%	

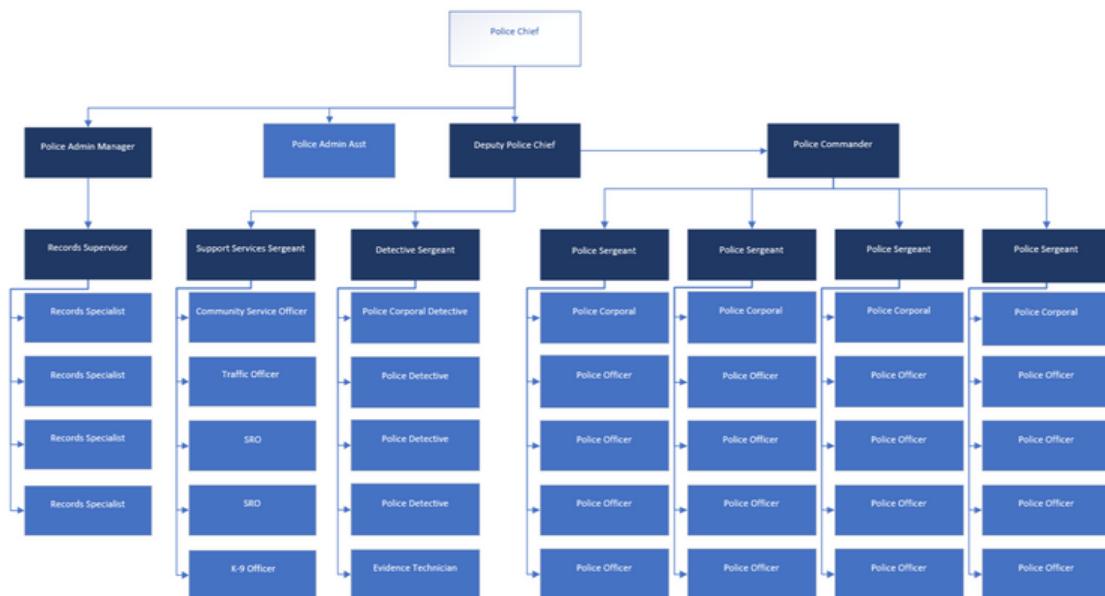
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
LE-Retirement	001-008-521-20-22-00	\$260,544	\$261,694	\$252,000	-3.7%	
LE-Workers Comp	001-008-521-20-24-00	\$100,275	\$123,986	\$125,000	0.8%	
LE-Clothing Allowance	001-008-521-20-26-00	\$27,900	\$28,000	\$28,000	0%	
LE-Boating Benefit Local	001-008-521-21-20-00	\$8,125	\$8,200	\$8,200	0%	
LE-Boat Other Benefits	001-008-521-21-20-01	\$1,703	\$3,100	\$3,100	0%	
LE-Boating Clothing	001-008-521-21-26-00	\$114	\$500	\$500	0%	
<b>Total Benefits:</b>		<b>\$1,565,525</b>	<b>\$1,637,966</b>	<b>\$1,866,718</b>	<b>14%</b>	
<b>Supplies</b>						
LE-Office Supplies	001-008-521-20-31-00	\$14,740	\$17,000	\$17,000	0%	
LE-Fixed Minor Equipment	001-008-521-20-31-01	\$55,285	\$78,000	\$78,000	0%	
LE-Minor Equipment	001-008-521-20-31-02	\$30,543	\$29,700	\$29,700	0%	
LE-Donation Exp - Other	001-008-521-20-31-04	\$6,469	\$14,553	\$1,500	-89.7%	
LE-Equipment - New Officers	001-008-521-20-31-05	\$11,243	\$28,010	\$84,732	202.5%	
LE-Emergency Mgmt Supplies	001-008-521-20-31-06	\$8,386	\$8,000	\$5,000	-37.5%	
LE-Fuel	001-008-521-20-32-00	\$56,588	\$72,000	\$72,000	0%	
LE-Boating Minor Equipment	001-008-521-21-31-00	\$5,169	\$9,500	\$9,500	0%	
LE-Boating-Fuel	001-008-521-21-32-00	\$825	\$2,500	\$2,500	0%	
LE-Community Outreach Supplies	001-008-521-30-31-00	\$5,897	\$5,000	\$5,000	0%	
LE-Facilities Supplies	001-008-521-50-30-00	\$4,883	\$5,200	\$10,200	96.2%	
LE-Facilities Minor Equipment	001-008-521-50-30-01	\$2,540	\$3,000	\$3,000	0%	
LE-Fleet Minor Equipment	001-008-521-50-30-02	\$3,725	\$5,000	\$5,000	0%	
Drug Seize - Operating Costs	111-008-521-20-31-00	\$3,392	\$5,000	\$7,000	40%	
Drug Seize - Canine Supplies	111-008-521-20-31-01	\$1,595	\$4,500	\$4,500	0%	
<b>Total Supplies:</b>		<b>\$211,280</b>	<b>\$286,963</b>	<b>\$334,632</b>	<b>16.6%</b>	
<b>Services</b>						
LE - Judgments & Settlements	001-008-518-61-40-00	\$47,679	\$47,680	\$0	-100%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
LE - Contrib to Vehicle Repl	001-008-521-10-40-00	\$218,000	\$218,000	\$250,000	14.7%	
LE - Contrib to Boat Repl	001-008-521-10-40-01	\$8,000	\$8,000	\$8,000	0%	
LE-Contrib toTaser Repl	001-008-521-10-40-02	\$21,300	\$21,300	\$24,000	12.7%	
LE - Contrib to Firearm Repl	001-008-521-10-40-03	\$0	\$0	\$20,000	N/A	
LE-Professional Services	001-008-521-20-41-00	\$28,274	\$37,500	\$37,500	0%	
LE-Professional Serv-Fixed	001-008-521-20-41-01	\$61,083	\$65,300	\$68,300	4.6%	
LE-Advertising	001-008-521-20-41-03	\$0	\$1,500	\$1,500	0%	
LE-Communication	001-008-521-20-42-00	\$64,855	\$49,000	\$60,000	22.4%	
LE-Travel & Per Diem	001-008-521-20-43-00	\$21,964	\$44,500	\$44,500	0%	
LE-Business Meetings	001-008-521-20-43-01	\$1,506	\$5,000	\$5,000	0%	
LE-Insurance	001-008-521-20-46-00	\$313,810	\$313,810	\$302,408	-3.6%	
LE-Repair & Maintenance Equip	001-008-521-20-48-00	\$77,094	\$100,000	\$80,000	-20%	
LE-Dues & Memberships	001-008-521-20-49-00	\$4,135	\$4,000	\$4,000	0%	
LE-Boating-Travel & Per Diem	001-008-521-21-43-00	\$0	\$6,000	\$6,000	0%	
LE-Boating Repair & Maint	001-008-521-21-48-00	\$2,673	\$5,500	\$5,500	0%	
LE-Drug Task Force	001-008-521-30-41-00	\$6,393	\$11,000	\$6,500	-40.9%	
LE-Registration Fees	001-008-521-40-49-01	\$38,962	\$36,000	\$36,000	0%	
LE-Staff Development - BLEA	001-008-521-40-49-03	\$0	\$3,100	\$3,100	0%	
LE-Finance Charges	001-008-521-40-49-04	\$103	\$0	\$100	N/A	
LE-Tuition Program	001-008-521-40-49-05	\$2,500	\$10,000	\$0	-100%	
LE-Boating- Registration Fees	001-008-521-41-49-01	\$0	\$3,000	\$3,000	0%	
LE-Facility Utilities	001-008-521-50-47-00	\$26,333	\$29,000	\$29,000	0%	
LE-Facility Repair & Maint	001-008-521-50-48-00	\$33,211	\$31,000	\$36,000	16.1%	
LE-Jail	001-008-523-60-41-00	\$468,714	\$480,000	\$480,000	0%	
LE - SNO911	001-008-528-00-41-00	\$362,570	\$362,570	\$379,215	4.6%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
LE - Animal Control	001-008-554-30-41-00	\$17,878	\$20,000	\$15,000	-25%	
Drug Seize - Canine Prof Serv	111-008-521-20-40-00	\$2,763	\$3,072	\$3,500	13.9%	
<b>Total Services:</b>		<b>\$1,829,800</b>	<b>\$1,915,832</b>	<b>\$1,908,123</b>	<b>-0.4%</b>	
<b>Capital</b>						
LE-Capital Boating	001-008-594-21-60-00	\$0	\$0	\$54,000	N/A	
LE-Capital Outlays Equipment	001-008-594-21-63-00	\$53,486	\$94,537	\$142,717	51%	
LE-Capital Outlay - Facilities	001-008-594-21-63-01	\$0	\$0	\$41,000	N/A	
Vehicles - Capital Equip	520-008-594-21-63-00	\$220,074	\$263,600	\$172,931	-34.4%	
Taser - Capital Equip	520-008-594-21-63-02	\$17,738	\$17,800	\$21,300	19.7%	
Firearm - Capital Equip	520-008-594-21-63-03	\$0	\$0	\$12,500	N/A	
<b>Total Capital:</b>		<b>\$291,298</b>	<b>\$375,937</b>	<b>\$444,448</b>	<b>18.2%</b>	
<b>Total Expense Objects:</b>		<b>\$8,249,789</b>	<b>\$8,783,016</b>	<b>\$9,308,160</b>	<b>6%</b>	

## Organizational Chart



# Parks

**Sarah Garceau**  
Parks Director

Parks are a shared responsibility between Planning & Community Development (PCD) and Public Works. In 2022, the City Council approved funding the reorganization of Parks function to create a Parks & Recreation Department under one director, to be hired mid-year.

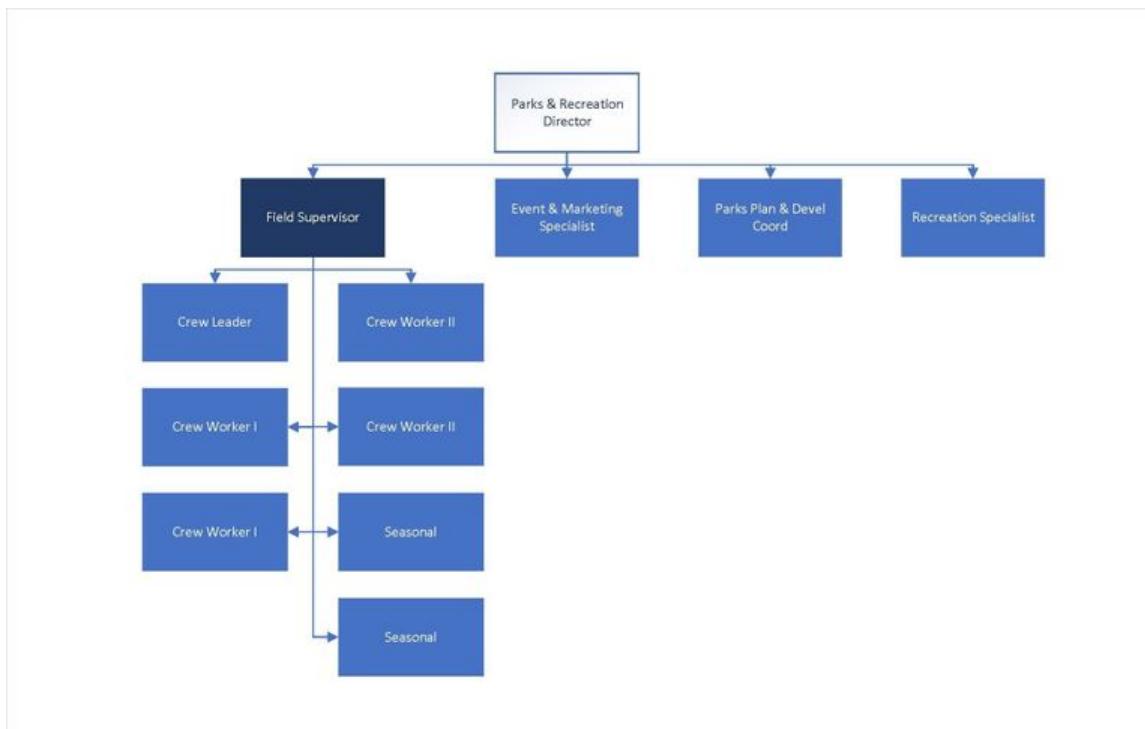
PCD is responsible for the following:

- Park planning and development
- Recreation programming (teen/youth recreation services)
- Representing the City's interests in regional park development and recreation programming
- Interagency coordination with adjacent jurisdictions and Snohomish County on regional park planning
- Pursues funding for parks through grants and other sources

Public Works is responsible for

- Park maintenance including turf management, playground inspection/repair, facilities maintenance, garbage collection and landscaping
- Park capital projects
- Buoy maintenance
- Responding to acts of vandalism at park facilities
- Event support

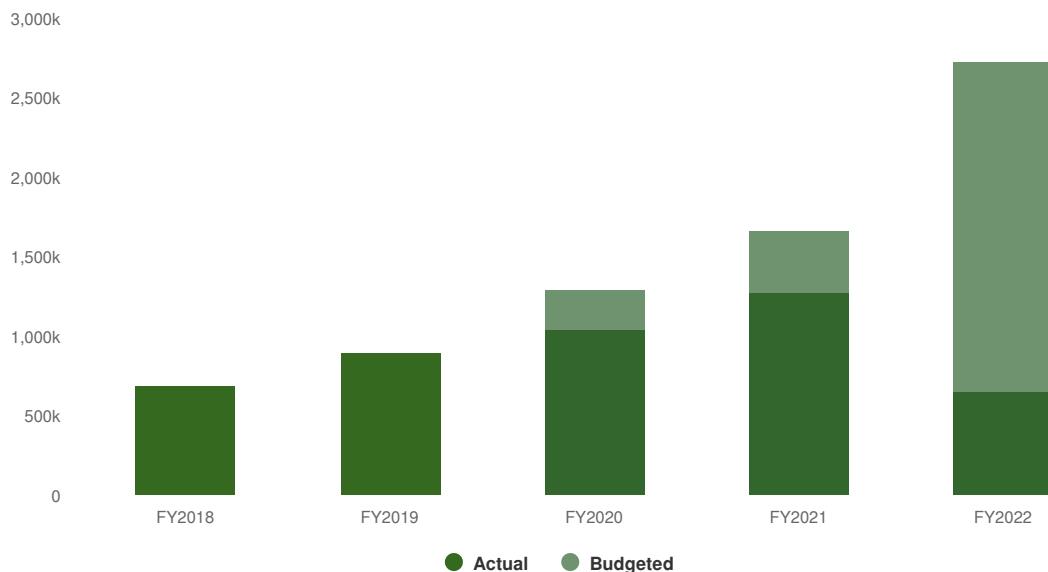
## Organizational Chart



## Expenditures Summary

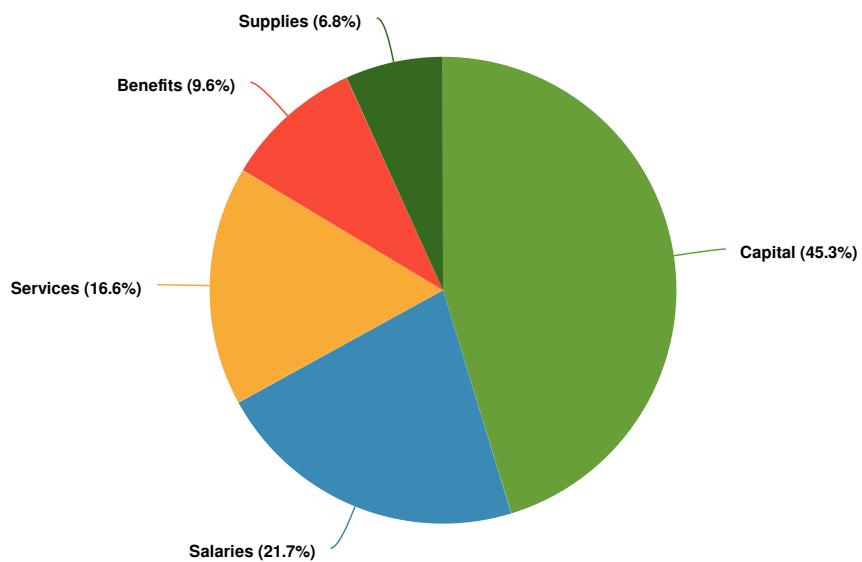
**\$2,725,378** **\$1,065,324**  
(64.17% vs. prior year)

#### Parks Proposed and Historical Budget vs. Actual

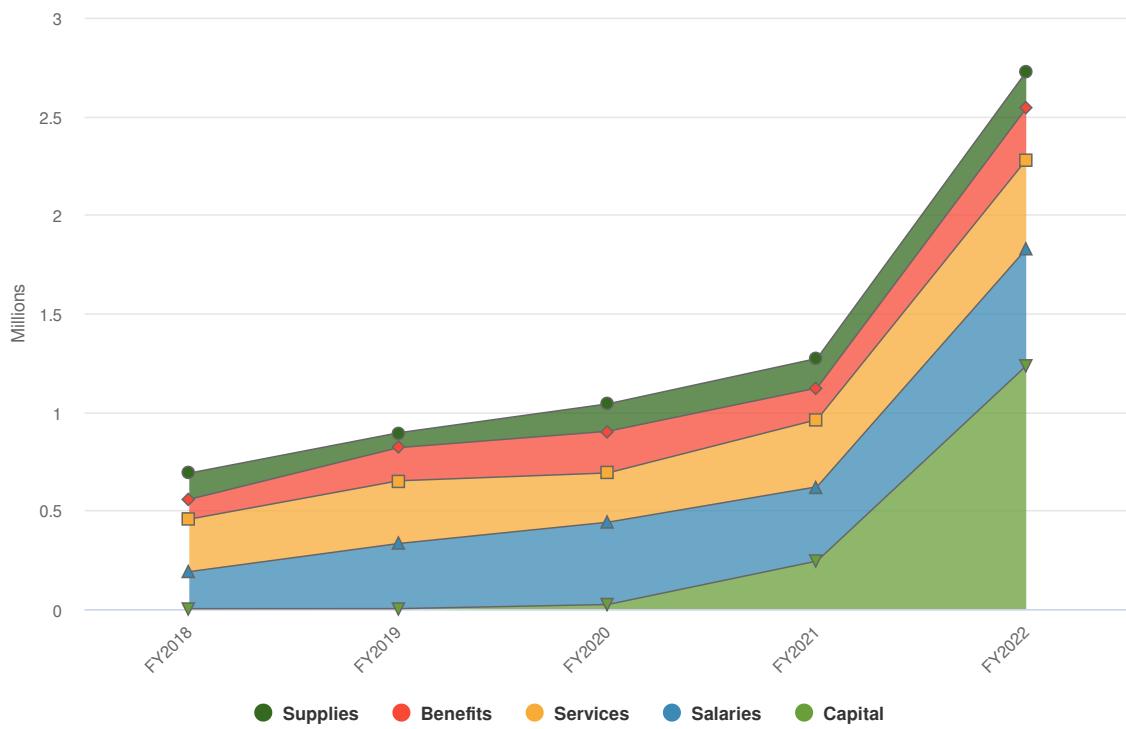


#### Expenditures by Expense Type

##### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salaries</b>						
PK-Salaries	001-010-576-80-11-00	\$345,592	\$536,197	\$572,451	6.8%	
PK-Overtime	001-010-576-80-12-00	\$24,034	\$16,000	\$16,000	0%	
Park CP Salaries	001-010-594-76-11-00	\$6,944	\$0	\$4,000	N/A	
<b>Total Salaries:</b>		<b>\$376,570</b>	<b>\$552,197</b>	<b>\$592,451</b>	<b>7.3%</b>	
<b>Benefits</b>						
PK-Benefits	001-010-576-80-20-00	\$76,290	\$164,369	\$177,922	8.2%	
PK-Social Security	001-010-576-80-21-00	\$29,421	\$40,759	\$31,000	-23.9%	
PK-Retirement	001-010-576-80-22-00	\$43,202	\$65,859	\$40,100	-39.1%	
PK-Workers Comp	001-010-576-80-24-00	\$8,207	\$14,980	\$12,000	-19.9%	
PK-Clothing - Boot Allowance	001-010-576-80-26-00	\$1,149	\$2,000	\$0	-100%	
Park CP Benefits	001-010-594-76-20-00	\$2,306	\$0	\$1,000	N/A	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
<b>Total Benefits:</b>		<b>\$160,575</b>	<b>\$287,967</b>	<b>\$262,022</b>		-9%
<b>Supplies</b>						
PK-Operating Costs	001-010-576-80-31-00	\$120,215	\$120,000	\$135,000		12.5%
PK-Ops-Clothing	001-010-576-80-31-01	\$1,567	\$2,700	\$4,700		74.1%
PK - Lake Safety	001-010-576-80-31-06	\$11,371	\$4,000	\$4,000		0%
PK - Boat Launch Expenses	001-010-576-80-31-10	\$3,266	\$6,000	\$21,000		250%
PK-Fuel Costs	001-010-576-80-32-00	\$13,372	\$21,000	\$20,000		-4.8%
<b>Total Supplies:</b>		<b>\$149,791</b>	<b>\$153,700</b>	<b>\$184,700</b>		<b>20.2%</b>
<b>Services</b>						
PK - Contrib to PW Equpt	001-010-576-80-40-02	\$40,000	\$40,000	\$40,000		0%
PK-Professional Services	001-010-576-80-41-00	\$22,790	\$100,000	\$100,000		0%
PK -Professional Tree Srv	001-010-576-80-41-01	\$106,594	\$150,000	\$150,000		0%
PK - Row Club Discount on Rent	001-010-576-80-41-02	\$2,991	\$2,500	\$2,500		0%
PK-Communication	001-010-576-80-42-00	\$14,152	\$8,300	\$9,000		8.4%
PK-Travel & Meetings	001-010-576-80-43-00	\$1,763	\$200	\$200		0%
PK-Equipment Rental	001-010-576-80-45-00	\$35,270	\$8,000	\$8,000		0%
PK- Dumpster Service	001-010-576-80-45-01	\$2,583	\$5,000	\$3,500		-30%
PK-Insurance	001-010-576-80-46-00	\$40,019	\$40,020	\$52,565		31.3%
PK-Utilities	001-010-576-80-47-00	\$47,590	\$40,000	\$40,000		0%
PK-Storm Drainage	001-010-576-80-47-01	\$21,221	\$20,764	\$23,490		13.1%
PK-Repair & Maintenance	001-010-576-80-48-00	\$2,884	\$4,400	\$19,400		340.9%
PK-Miscellaneous	001-010-576-80-49-00	\$137	\$150	\$150		0%
PK-Staff Development	001-010-576-80-49-01	\$2,601	\$3,400	\$3,400		0%
<b>Total Services:</b>		<b>\$340,595</b>	<b>\$422,734</b>	<b>\$452,205</b>		<b>7%</b>
<b>Capital</b>						
PK-Capital Outlay	001-010-594-76-64-00	\$243,456	\$243,456	\$0		-100%



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
PR - Davies Pier Restoration	004-010-594-76-60-00			\$50,000	N/A	
PR - Eagle Ridge Park	004-010-594-76-60-01			\$459,000	N/A	
PR - Frontier Heights Park P2	004-010-594-76-60-02			\$225,000	N/A	
PR - Powerline Trail	004-010-594-76-60-03			\$500,000	N/A	
<b>Total Capital:</b>		<b>\$243,456</b>	<b>\$243,456</b>	<b>\$1,234,000</b>	<b>406.9%</b>	
<b>Total Expense Objects:</b>		<b>\$1,270,987</b>	<b>\$1,660,054</b>	<b>\$2,725,378</b>	<b>64.2%</b>	

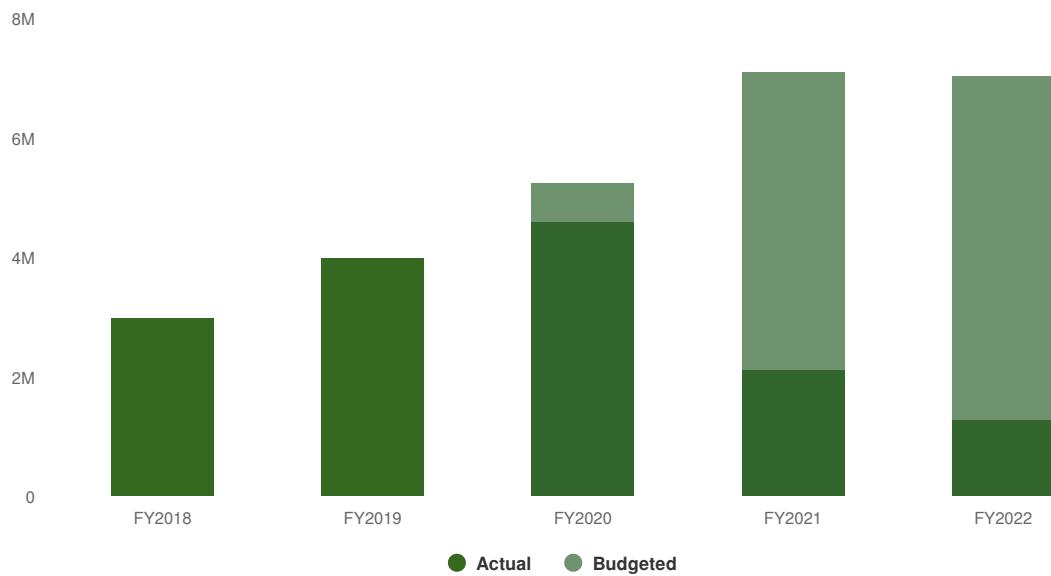


## General Government

### Expenditures Summary

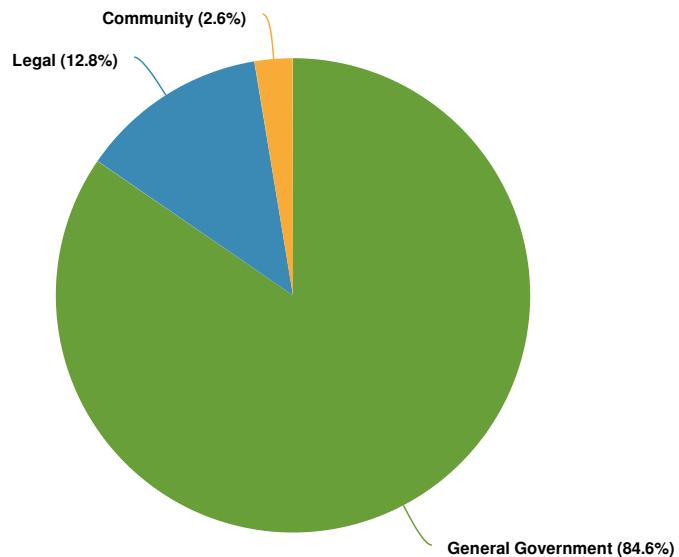
**\$7,033,940** **-\$94,461**  
(-1.33% vs. prior year)

#### General Government Proposed and Historical Budget vs. Actual

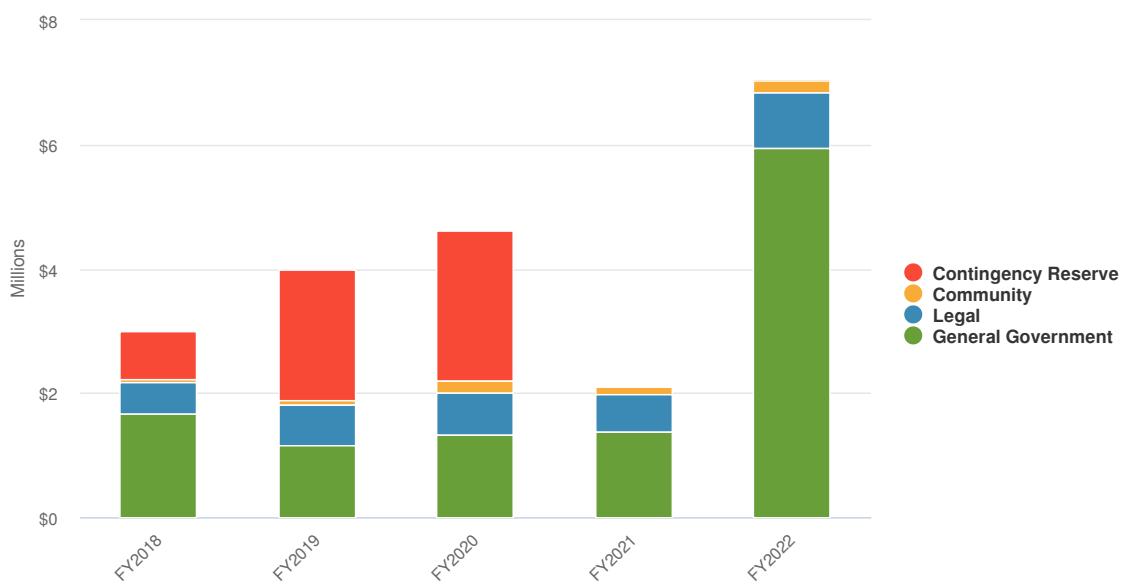


## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Expenditures						
Legal						

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
Ext Consultation - City Atty	001-011-515-41-41-00	\$148,025	\$325,000	\$328,000	0.9%	
Ext Consult - PRA	001-011-515-41-41-01	\$12,895	\$32,800	\$20,000	-39%	
Ext Consult - Prosecutor Svcs	001-011-515-41-41-02	\$166,344	\$160,000	\$170,000	6.3%	
Ext Consult - Labor Relations	001-011-515-41-41-03	\$2,271	\$25,000	\$25,000	0%	
Ext Attorney - Sewer	001-011-515-41-41-04	\$8,560	\$15,000	\$50,000	233.3%	
Ext Litigation - City Atty	001-011-515-45-41-00	\$24,054	\$20,000	\$5,000	-75%	
Ext Litigation - Sewer	001-011-515-45-41-02	\$97,683	\$65,000	\$140,000	115.4%	
LG-General Public Defender	001-011-515-91-41-00	\$134,993	\$130,000	\$135,000	3.8%	
Social Worker Program (Grant)	001-011-515-91-41-01	\$13,070	\$13,520	\$13,870	2.6%	
Grant Exp - Arlington	001-011-518-63-40-00	\$0	\$13,200	\$14,400	9.1%	
<b>Total Legal:</b>		<b>\$607,895</b>	<b>\$799,520</b>	<b>\$901,270</b>	<b>12.7%</b>	
<b>Community</b>						
CS- Visitor Center	001-012-557-30-31-00	\$486	\$0	\$0	0%	
CS- Senior Services-Supplies	001-012-569-00-31-00	\$11	\$250	\$250	0%	
CS- Library-Office & Operating	001-012-572-20-31-00	\$733	\$500	\$500	0%	
Arts - Operating Cost	001-012-573-20-31-00	\$3,449	\$11,000	\$0	-100%	
CS- Aquafest	001-012-573-90-31-00	\$0	\$3,500	\$3,500	0%	
CS- Museum - Operating	001-012-575-30-31-00	\$1,332	\$100	\$100	0%	
CS- The Mill- Ops	001-012-575-50-31-00	\$19,554	\$10,000	\$37,000	270%	
CS- Grimm House - Operating	001-012-575-51-31-00	\$66	\$0	\$50,000	N/A	
CS- VIC Utilities	001-012-557-30-40-01	\$1,289	\$1,300	\$1,300	0%	
CS- VIC Professional Services	001-012-557-30-40-02	\$56	\$0	\$0	0%	
CS- Human Services	001-012-565-10-49-00	\$20,000	\$20,000	\$20,000	0%	
CS- Veteran Services	001-012-565-20-40-00	\$83	\$3,498	\$3,414	-2.4%	
CS- Senior Services-Utilities	001-012-569-00-47-00	\$28	\$0	\$0	0%	
CS- Senior Services R&M	001-012-569-00-48-00	\$7,741	\$1,500	\$1,500	0%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
CS- Special Event-Equip Rent	001-012-571-20-45-00	\$0	\$1,500	\$1,500	0%	
CS- Library-Utilities	001-012-572-20-47-00	\$7,232	\$7,300	\$10,000	37%	
CS- Library Storm Drainage	001-012-572-20-47-01	\$1,464	\$1,465	\$2,147	46.6%	
CS- Library-Repair & Maint	001-012-572-20-48-00	\$5,406	\$1,500	\$1,500	0%	
CS- Museum - Communications	001-012-575-30-42-00	\$3,781	\$2,900	\$3,500	20.7%	
CS- Museum - Utilities	001-012-575-30-47-00	\$2,463	\$0	\$1,500	N/A	
CS- The Mill- Janitorial	001-012-575-50-41-00	\$2,196	\$5,000	\$5,000	0%	
CS- The Mill- Communication	001-012-575-50-42-00	\$806	\$2,000	\$500	-75%	
CS- The Mill- Utilities	001-012-575-50-47-00	\$17,119	\$10,000	\$20,000	100%	
CS- The Mill - R & M	001-012-575-50-48-00	\$0	\$2,000	\$2,000	0%	
CS- Grimm House Utilities	001-012-575-51-47-00	\$862	\$775	\$1,500	93.5%	
CS- The Mill - Capital	001-012-594-75-64-00	\$5,283	\$40,000	\$0	-100%	
Art - Public Art Acquisition	112-012-594-73-63-00	\$12,328	\$35,000	\$16,180	-53.8%	
<b>Total Community:</b>		<b>\$113,768</b>	<b>\$161,088</b>	<b>\$182,891</b>	<b>13.5%</b>	
<b>General Government</b>						
Refund	001-013-582-10-00-00	\$100	\$200	\$200	0%	
Refund of Retainage Deposits	001-013-582-20-00-00	\$1,377	\$0	\$0	0%	
GF - Transfer Out	001-013-597-00-00-07	\$3,345	\$0	\$11,000	N/A	
GG-Salaries Regular	001-013-518-30-11-00	\$222,884	\$270,441	\$399,721	47.8%	
GG-Salaries Overtime	001-013-518-30-12-00	\$16,519	\$11,000	\$11,000	0%	
GG-Benefits	001-013-518-30-20-00	\$59,658	\$71,526	\$170,072	137.8%	
GG-Social Security	001-013-518-30-21-00	\$19,482	\$20,559	\$26,500	28.9%	
GG-Retirement	001-013-518-30-22-00	\$30,232	\$34,856	\$36,500	4.7%	
GG-Deferred Match Program	001-013-518-30-22-01	\$0	\$17,400	\$0	-100%	
GG-Workers Comp	001-013-518-30-24-00	\$4,441	\$6,063	\$10,400	71.5%	
GG-Clothing-Boot Allowance	001-013-518-30-26-00	\$0	\$1,000	\$1,000	0%	



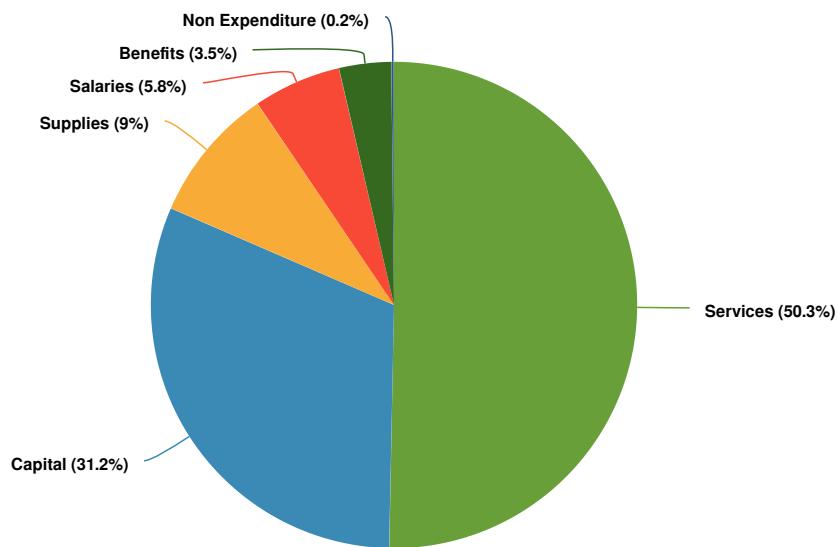
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
GG-Operating Costs	001-013-518-20-31-00	\$19,738	\$15,000	\$17,400	16%	
GG-Fuel	001-013-518-20-32-00	\$0	\$500	\$500	0%	
RR - Supplies	004-013-518-20-30-00	\$111	\$0	\$525,000	N/A	
Lobbying Services	001-013-511-70-40-00	\$58,459	\$55,000	\$65,000	18.2%	
GG-Municipal Court Fees	001-013-512-50-41-00	\$124,459	\$200,000	\$0	-100%	
GG - Municipal Court Fees 2022	001-013-512-52-40-00	\$0	\$0	\$200,000	N/A	
GG-Professional Service	001-013-518-20-41-00	\$95,463	\$90,000	\$141,000	56.7%	
GG-Communication	001-013-518-20-42-00	\$5,293	\$3,350	\$4,800	43.3%	
GG-Rental & Services	001-013-518-20-45-00	\$2,211	\$2,500	\$2,500	0%	
GG-Dumpster Service	001-013-518-20-45-01	\$0	\$4,000	\$0	-100%	
GG-Insurance	001-013-518-20-46-00	\$106,132	\$106,132	\$160,991	51.7%	
GG-Utilities	001-013-518-20-47-00	\$25,715	\$18,500	\$18,500	0%	
GG-Storm Drainage	001-013-518-20-47-01	\$23,823	\$23,519	\$29,611	25.9%	
GG-Utilities for Rentals	001-013-518-20-47-02	\$19,899	\$2,600	\$30,000	1,053.8%	
GG-Repair & Maintenance	001-013-518-20-48-00	\$8,235	\$30,000	\$90,000	200%	
GG-Miscellaneous	001-013-518-20-49-00	\$1,329	\$1,000	\$1,000	0%	
GG-Advertising	001-013-518-30-41-01	\$2,228	\$5,000	\$4,000	-20%	
GG-Judgments & Settlements	001-013-518-61-49-00	\$16,200	\$16,200	\$0	-100%	
GG - Contrib to Computer	001-013-518-90-40-01	\$254,100	\$254,100	\$254,100	0%	
GG-PSRC	001-013-518-90-49-00	\$11,237	\$12,000	\$12,000	0%	
GG-Chamber of Commerce	001-013-518-90-49-01	\$18,200	\$18,000	\$18,000	0%	
GG-Economic Alliance	001-013-518-90-49-02	\$3,000	\$3,000	\$3,000	0%	
GG-Visitor Center - SnoCo Contr	001-013-518-90-49-03	\$0	\$800	\$800	0%	
GG-AWC	001-013-518-90-49-04	\$25,614	\$25,000	\$28,000	12%	
GG-SnoCo Tomorrow	001-013-518-90-49-05	\$6,684	\$6,684	\$7,000	4.7%	
GG-Excise Tax	001-013-518-90-49-06	\$1,325	\$1,200	\$1,000	-16.7%	



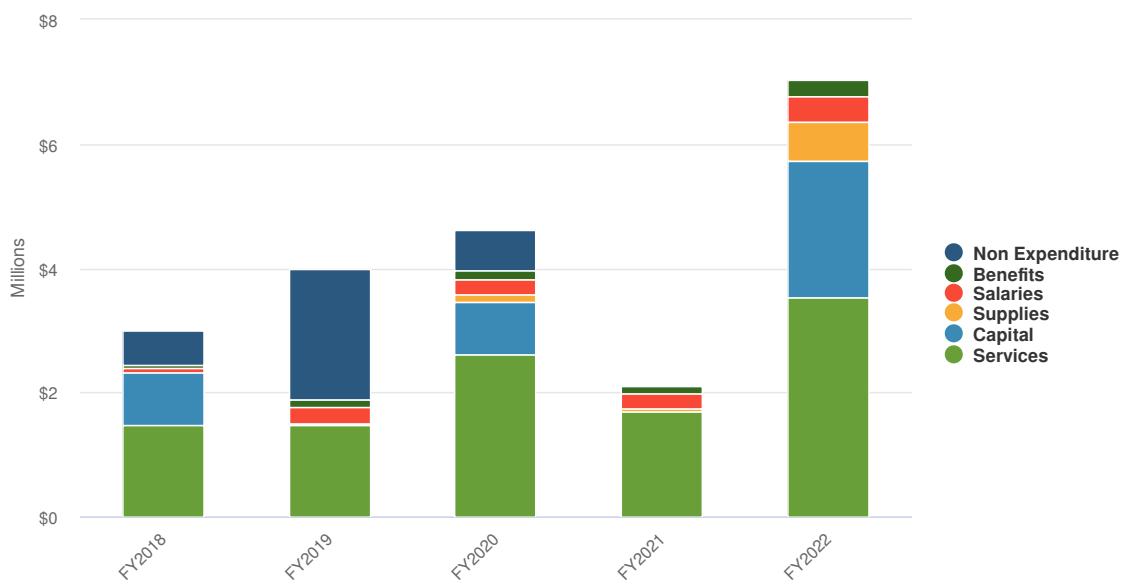
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
GG-Snohomish Health District	001-013-518-90-49-09	\$34,150	\$34,500	\$39,000	13%	
GG-Emergency	001-013-525-10-41-00	\$43,794	\$41,750	\$44,000	5.4%	
GG - Air Pollution	001-013-553-70-41-00	\$22,716	\$22,720	\$23,000	1.2%	
GG - Liquor Tax to SnoCo	001-013-566-00-41-00	\$10,222	\$8,600	\$10,000	16.3%	
RR - Professional Services	004-013-518-20-40-00	\$86,452	\$0	\$795,400	N/A	
RR - Service Org Contributions	004-013-518-63-40-00	\$0	\$0	\$30,000	N/A	
PR - Food Bank Service Org	004-013-518-63-40-01			\$500,000	N/A	
PR - VOA Service Org	004-013-518-63-40-02			\$50,000	N/A	
RR - Capital Purchases	004-013-594-18-60-01	\$0	\$4,733,093	\$2,177,784	-54%	
<b>Total General Government:</b>		<b>\$1,384,827</b>	<b>\$6,167,793</b>	<b>\$5,949,779</b>	<b>-3.5%</b>	
<b>Total Expenditures:</b>		<b>\$2,106,490</b>	<b>\$7,128,401</b>	<b>\$7,033,940</b>	<b>-1.3%</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Non Expenditure</b>						
Refund	001-013-582-10-00-00	\$100	\$200	\$200	0%	
Refund of Retainage Deposits	001-013-582-20-00-00	\$1,377	\$0	\$0	0%	
GF - Transfer Out	001-013-597-00-00-07	\$3,345	\$0	\$11,000	N/A	
<b>Total Non Expenditure:</b>		<b>\$4,822</b>	<b>\$200</b>	<b>\$11,200</b>	<b>5,500%</b>	
<b>Salaries</b>						
GG-Salaries Regular	001-013-518-30-11-00	\$222,884	\$270,441	\$399,721	47.8%	
GG-Salaries Overtime	001-013-518-30-12-00	\$16,519	\$11,000	\$11,000	0%	
<b>Total Salaries:</b>		<b>\$239,403</b>	<b>\$281,441</b>	<b>\$410,721</b>	<b>45.9%</b>	
<b>Benefits</b>						
GG-Benefits	001-013-518-30-20-00	\$59,658	\$71,526	\$170,072	137.8%	
GG-Social Security	001-013-518-30-21-00	\$19,482	\$20,559	\$26,500	28.9%	
GG-Retirement	001-013-518-30-22-00	\$30,232	\$34,856	\$36,500	4.7%	
GG-Deferred Match Program	001-013-518-30-22-01	\$0	\$17,400	\$0	-100%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
GG-Workers Comp	001-013-518-30-24-00	\$4,441	\$6,063	\$10,400	71.5%	
GG-Clothing-Boot Allowance	001-013-518-30-26-00	\$0	\$1,000	\$1,000	0%	
<b>Total Benefits:</b>		<b>\$113,813</b>	<b>\$151,404</b>	<b>\$244,472</b>	<b>61.5%</b>	
<b>Supplies</b>						
CS- Visitor Center	001-012-557-30-31-00	\$486	\$0	\$0	0%	
CS- Senior Services-Supplies	001-012-569-00-31-00	\$11	\$250	\$250	0%	
CS- Library-Office & Operating	001-012-572-20-31-00	\$733	\$500	\$500	0%	
Arts - Operating Cost	001-012-573-20-31-00	\$3,449	\$11,000	\$0	-100%	
CS- Aquafest	001-012-573-90-31-00	\$0	\$3,500	\$3,500	0%	
CS- Museum - Operating	001-012-575-30-31-00	\$1,332	\$100	\$100	0%	
CS- The Mill- Ops	001-012-575-50-31-00	\$19,554	\$10,000	\$37,000	270%	
CS- Grimm House - Operating	001-012-575-51-31-00	\$66	\$0	\$50,000	N/A	
GG-Operating Costs	001-013-518-20-31-00	\$19,738	\$15,000	\$17,400	16%	
GG-Fuel	001-013-518-20-32-00	\$0	\$500	\$500	0%	
RR - Supplies	004-013-518-20-30-00	\$111	\$0	\$525,000	N/A	
<b>Total Supplies:</b>		<b>\$45,480</b>	<b>\$40,850</b>	<b>\$634,250</b>	<b>1,452.6%</b>	
<b>Services</b>						
Ext Consultation - City Atty	001-011-515-41-41-00	\$148,025	\$325,000	\$328,000	0.9%	
Ext Consult - PRA	001-011-515-41-41-01	\$12,895	\$32,800	\$20,000	-39%	
Ext Consult - Prosecutor Svs	001-011-515-41-41-02	\$166,344	\$160,000	\$170,000	6.3%	
Ext Consult - Labor Relations	001-011-515-41-41-03	\$2,271	\$25,000	\$25,000	0%	
Ext Attorney - Sewer	001-011-515-41-41-04	\$8,560	\$15,000	\$50,000	233.3%	
Ext Litigation - City Atty	001-011-515-45-41-00	\$24,054	\$20,000	\$5,000	-75%	
Ext Litigation - Sewer	001-011-515-45-41-02	\$97,683	\$65,000	\$140,000	115.4%	
LG-General Public Defender	001-011-515-91-41-00	\$134,993	\$130,000	\$135,000	3.8%	
Social Worker Program (Grant)	001-011-515-91-41-01	\$13,070	\$13,520	\$13,870	2.6%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
Grant Exp - Arlington	001-011-518-63-40-00	\$0	\$13,200	\$14,400	9.1%	
CS- VIC Utilities	001-012-557-30-40-01	\$1,289	\$1,300	\$1,300	0%	
CS- VIC Professional Services	001-012-557-30-40-02	\$56	\$0	\$0	0%	
CS- Human Services	001-012-565-10-49-00	\$20,000	\$20,000	\$20,000	0%	
CS- Veteran Services	001-012-565-20-40-00	\$83	\$3,498	\$3,414	-2.4%	
CS- Senior Services- Utilities	001-012-569-00-47-00	\$28	\$0	\$0	0%	
CS- Senior Services R&M	001-012-569-00-48-00	\$7,741	\$1,500	\$1,500	0%	
CS- Special Event-Equip Rent	001-012-571-20-45-00	\$0	\$1,500	\$1,500	0%	
CS- Library-Utilities	001-012-572-20-47-00	\$7,232	\$7,300	\$10,000	37%	
CS- Library Storm Drainage	001-012-572-20-47-01	\$1,464	\$1,465	\$2,147	46.6%	
CS- Library-Repair & Maint	001-012-572-20-48-00	\$5,406	\$1,500	\$1,500	0%	
CS- Museum - Communications	001-012-575-30-42-00	\$3,781	\$2,900	\$3,500	20.7%	
CS- Museum - Utilities	001-012-575-30-47-00	\$2,463	\$0	\$1,500	N/A	
CS- The Mill- Janitorial	001-012-575-50-41-00	\$2,196	\$5,000	\$5,000	0%	
CS- The Mill- Communication	001-012-575-50-42-00	\$806	\$2,000	\$500	-75%	
CS- The Mill- Utilities	001-012-575-50-47-00	\$17,119	\$10,000	\$20,000	100%	
CS- The Mill - R & M	001-012-575-50-48-00	\$0	\$2,000	\$2,000	0%	
CS- Grimm House Utilities	001-012-575-51-47-00	\$862	\$775	\$1,500	93.5%	
Lobbying Services	001-013-511-70-40-00	\$58,459	\$55,000	\$65,000	18.2%	
GG-Municipal Court Fees	001-013-512-50-41-00	\$124,459	\$200,000	\$0	-100%	
GG - Municipal Court Fees 2022	001-013-512-52-40-00	\$0	\$0	\$200,000	N/A	
GG-Professional Service	001-013-518-20-41-00	\$95,463	\$90,000	\$141,000	56.7%	
GG-Communication	001-013-518-20-42-00	\$5,293	\$3,350	\$4,800	43.3%	
GG-Rental & Services	001-013-518-20-45-00	\$2,211	\$2,500	\$2,500	0%	
GG-Dumpster Service	001-013-518-20-45-01	\$0	\$4,000	\$0	-100%	
GG-Insurance	001-013-518-20-46-00	\$106,132	\$106,132	\$160,991	51.7%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
GG-Utilities	001-013-518-20-47-00	\$25,715	\$18,500	\$18,500	0%	
GG-Storm Drainage	001-013-518-20-47-01	\$23,823	\$23,519	\$29,611	25.9%	
GG-Utilities for Rentals	001-013-518-20-47-02	\$19,899	\$2,600	\$30,000	1,053.8%	
GG-Repair & Maintenance	001-013-518-20-48-00	\$8,235	\$30,000	\$90,000	200%	
GG-Miscellaneous	001-013-518-20-49-00	\$1,329	\$1,000	\$1,000	0%	
GG-Advertising	001-013-518-30-41-01	\$2,228	\$5,000	\$4,000	-20%	
GG-Judgments & Settlements	001-013-518-61-49-00	\$16,200	\$16,200	\$0	-100%	
GG - Contrib to Computer	001-013-518-90-40-01	\$254,100	\$254,100	\$254,100	0%	
GG-PSRC	001-013-518-90-49-00	\$11,237	\$12,000	\$12,000	0%	
GG-Chamber of Commerce	001-013-518-90-49-01	\$18,200	\$18,000	\$18,000	0%	
GG-Economic Alliance	001-013-518-90-49-02	\$3,000	\$3,000	\$3,000	0%	
GG-Visitor Center - SnoCo Contr	001-013-518-90-49-03	\$0	\$800	\$800	0%	
GG-AWC	001-013-518-90-49-04	\$25,614	\$25,000	\$28,000	12%	
GG-SnoCo Tomorrow	001-013-518-90-49-05	\$6,684	\$6,684	\$7,000	4.7%	
GG-Excise Tax	001-013-518-90-49-06	\$1,325	\$1,200	\$1,000	-16.7%	
GG-Snohomish Health District	001-013-518-90-49-09	\$34,150	\$34,500	\$39,000	13%	
GG-Emergency	001-013-525-10-41-00	\$43,794	\$41,750	\$44,000	5.4%	
GG - Air Pollution	001-013-553-70-41-00	\$22,716	\$22,720	\$23,000	1.2%	
GG - Liquor Tax to SnoCo	001-013-566-00-41-00	\$10,222	\$8,600	\$10,000	16.3%	
RR - Professional Services	004-013-518-20-40-00	\$86,452	\$0	\$795,400	N/A	
RR - Service Org Contributions	004-013-518-63-40-00	\$0	\$0	\$30,000	N/A	
PR - Food Bank Service Org	004-013-518-63-40-01			\$500,000	N/A	
PR - VOA Service Org	004-013-518-63-40-02			\$50,000	N/A	
<b>Total Services:</b>		<b>\$1,685,361</b>	<b>\$1,846,413</b>	<b>\$3,539,333</b>	<b>91.7%</b>	
<b>Capital</b>						
CS- The Mill - Capital	001-012-594-75-64-00	\$5,283	\$40,000	\$0	-100%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
Art - Public Art Acquisition	112-012-594-73-63-00	\$12,328	\$35,000	\$16,180	-53.8%	
RR - Capital Purchases	004-013-594-18-60-01	\$0	\$4,733,093	\$2,177,784	-54%	
<b>Total Capital:</b>		<b>\$17,611</b>	<b>\$4,808,093</b>	<b>\$2,193,964</b>	<b>-54.4%</b>	
<b>Total Expense Objects:</b>		<b>\$2,106,490</b>	<b>\$7,128,401</b>	<b>\$7,033,940</b>	<b>-1.3%</b>	



## Public Works



**Aaron Halverson**  
Public Works Director

The Lake Stevens Public Works Department has four divisions; streets/facilities, parks, stormwater and engineering. The department has 38 full-time employees and four seasonal employees who operate and maintain:

- 17.6 acres of parks
- 227 miles of roadway
- 114 miles of sidewalks
- 10 facilities (Public Works Shop, Decant Facility, Mill, City Hall, Police Station, Library, Senior Center, Food Bank Building, Visitor Information Center, South Lake Stevens Road Commercial Building)
- 5,500 catchbasins
- 95 stormwater ponds/facilities
- 130 miles of stormwater pipe

The department is also responsible for capital project planning/design/construction, reviewing private developer plans for compliance with design standards and stormwater controls, managing lake health and implementing the National Pollutant Discharge Elimination Phase II Permit.



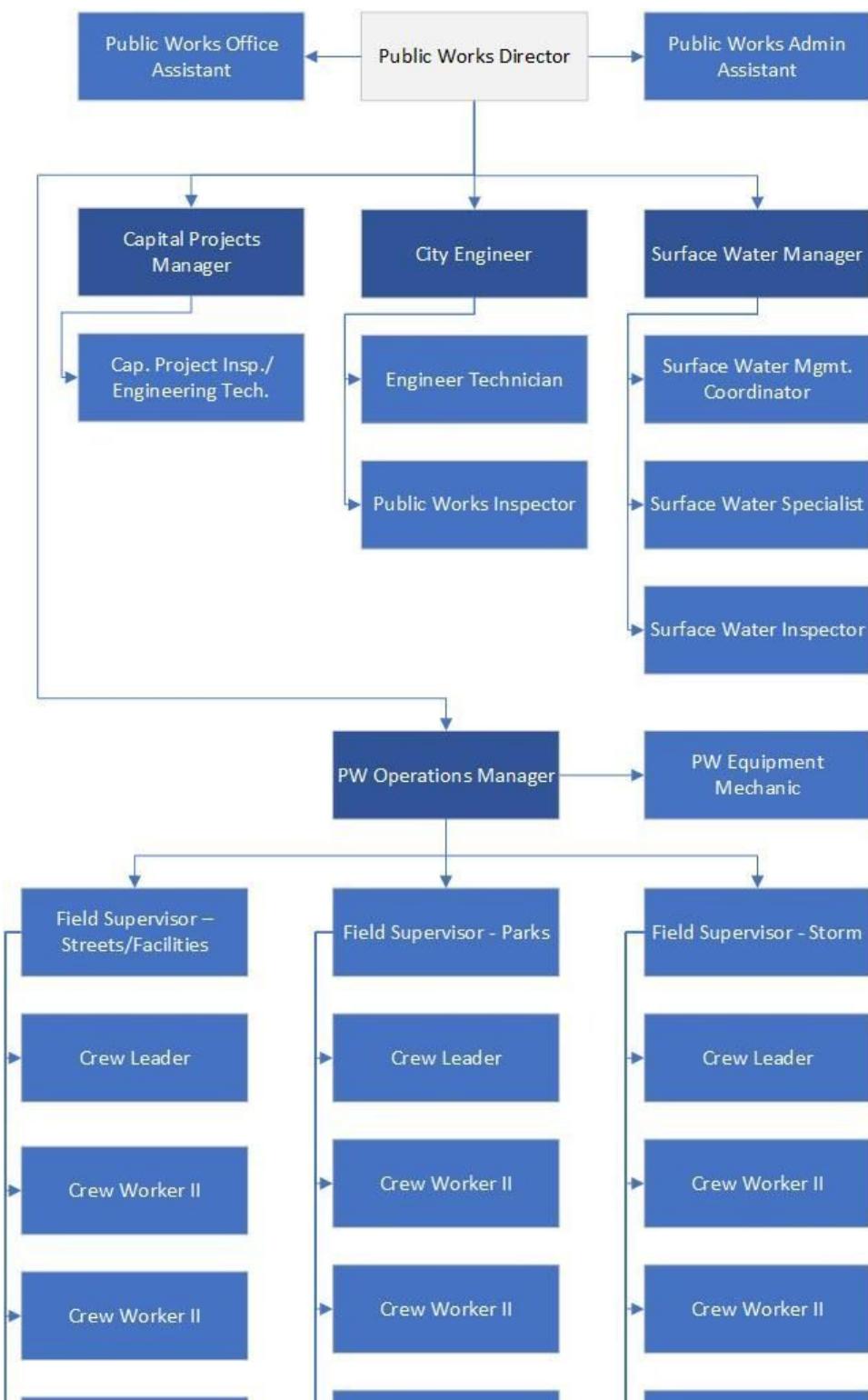
# Public Works Organization

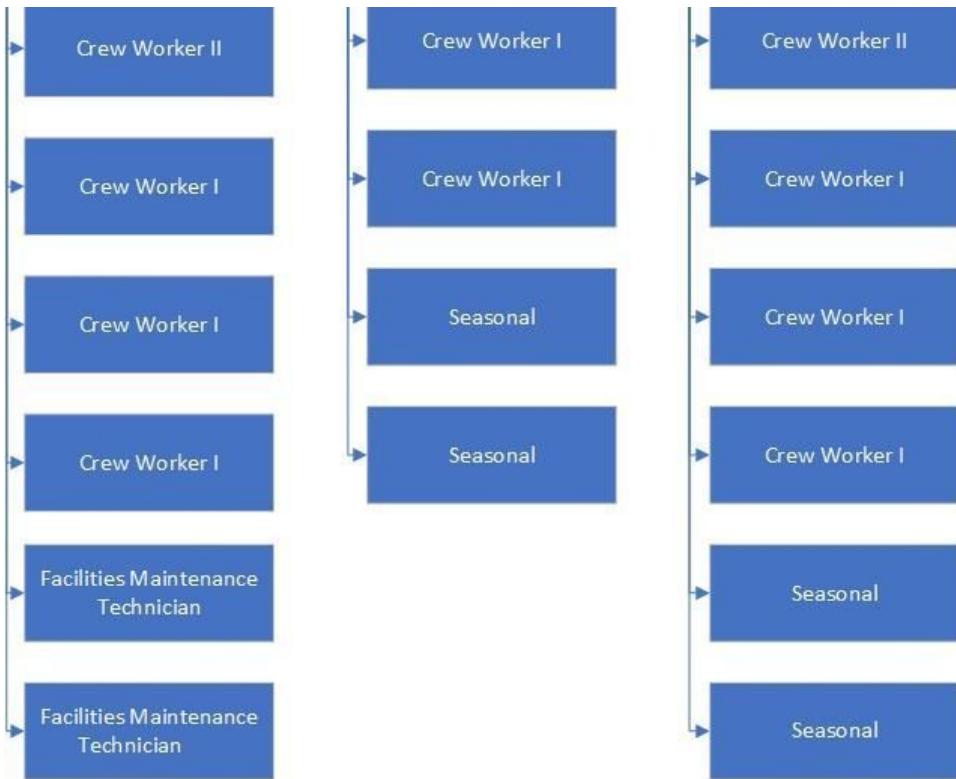
## OUR MISSION

We serve the Lake Stevens community by providing consistent maintenance and operations for the City through professional public works services, organizational excellence, and community interaction.

## OUR VISION

The Lake Stevens Public Works Department is a trusted, safety-minded, and qualified group of dedicated public works professionals. As a team, we work tirelessly to set the standard for public works operations and maintenance.



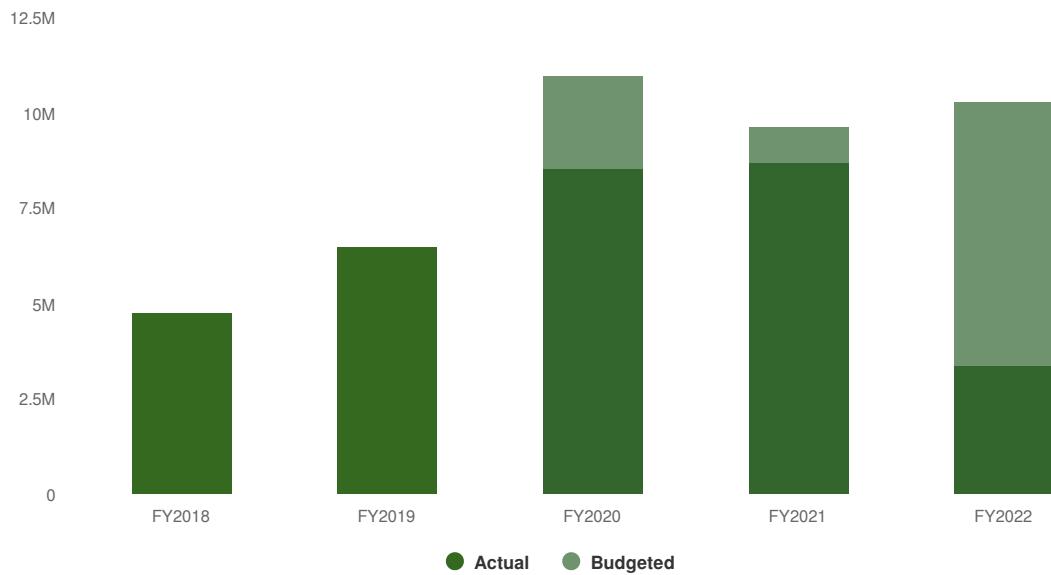


## Expenditures Summary

**\$10,284,689** **\$648,515**

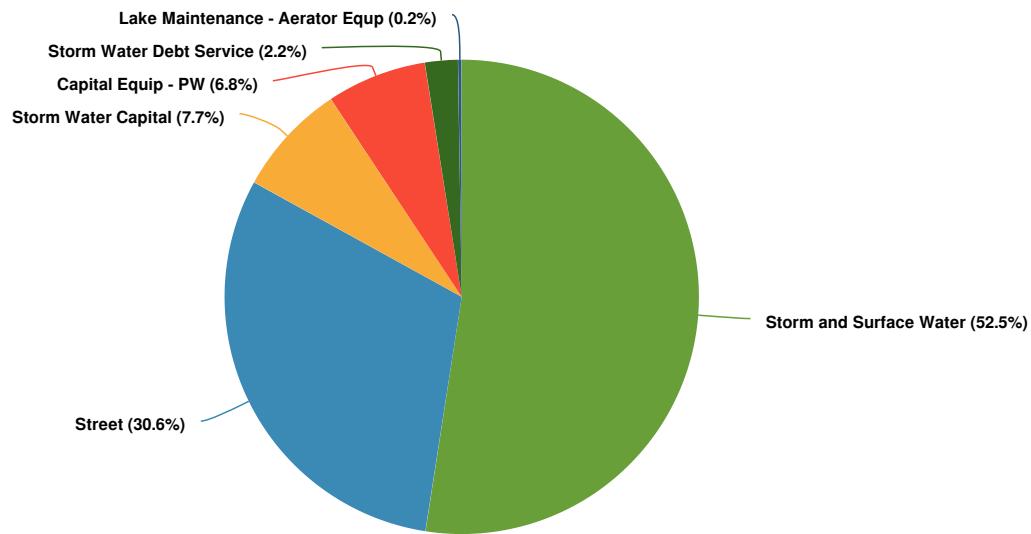
(6.73% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

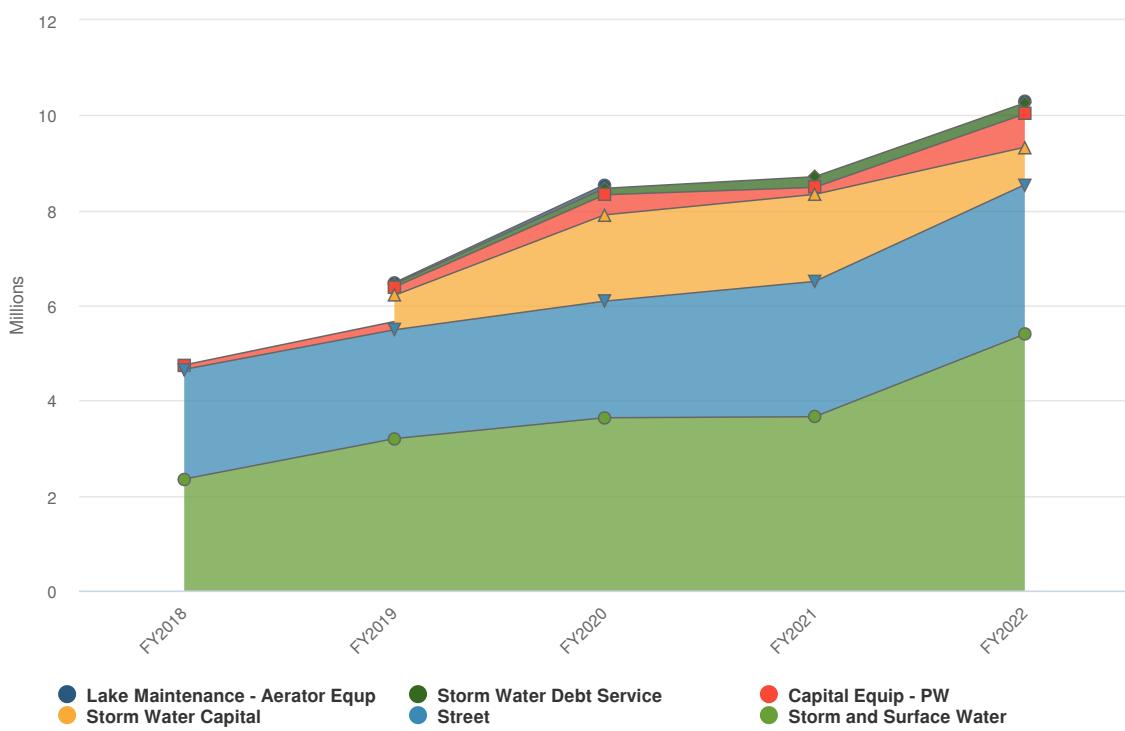


## Expenditures by Fund

### 2022 Expenditures by Fund

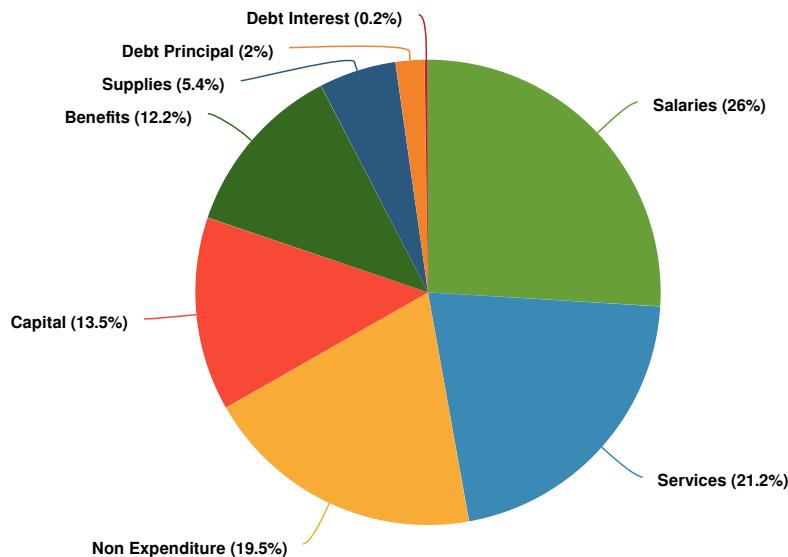


### Budgeted and Historical 2022 Expenditures by Fund

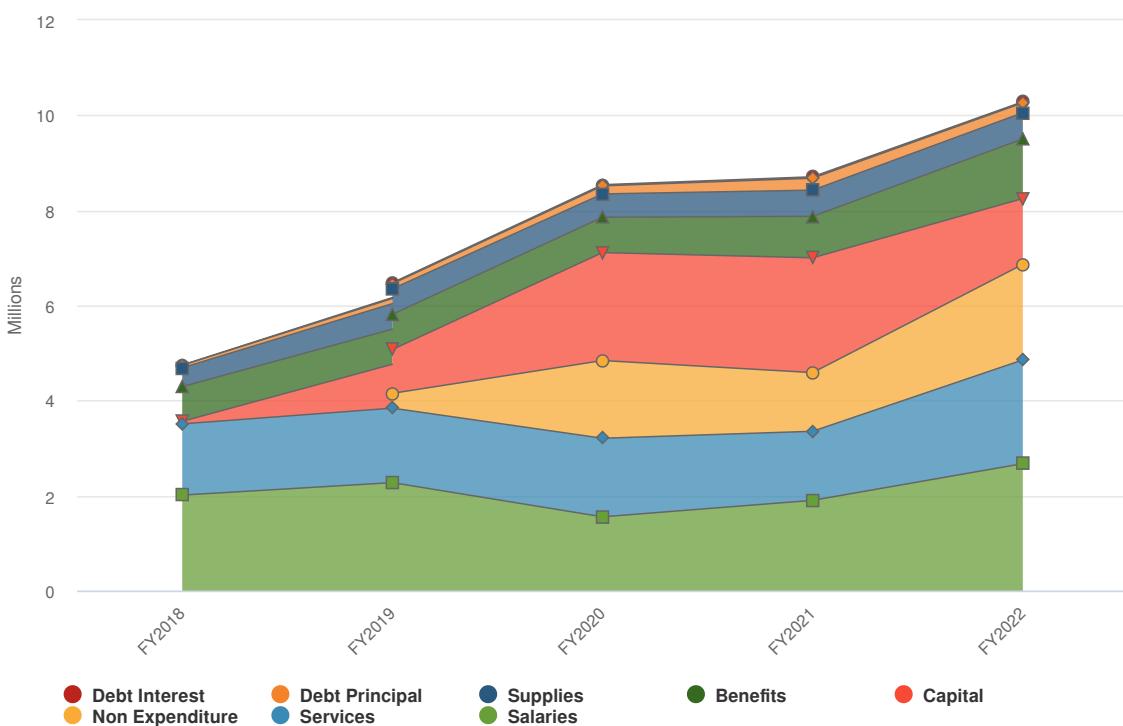


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
<b>Expense Objects</b>						
<b>Non Expenditure</b>						
PW Retainage Release	101-016-582-20-00-00	\$7,397	\$25,000	\$25,000	0%	
SW- Transfer to SWM Capital	410-016-597-00-00-05	\$1,000,000	\$1,000,000	\$1,750,000	75%	
SW - Transfer to SWM Debt	410-016-597-00-00-06	\$223,916	\$223,918	\$230,334	2.9%	
Retainage Release	411-016-582-20-00-00	\$2,754	\$0	\$5,000	N/A	
<b>Total Non Expenditure:</b>		<b>\$1,234,067</b>	<b>\$1,248,918</b>	<b>\$2,010,334</b>	<b>61%</b>	
<b>Salaries</b>						
ST-Salaries	101-016-542-30-11-00	\$741,207	\$985,749	\$980,942	-0.5%	
ST-Overtime	101-016-542-30-12-00	\$46,640	\$30,000	\$30,000	0%	
Street CP Salaries	101-016-594-44-11-00	\$13,889	\$0	\$8,000	N/A	
SW-Salaries	410-016-531-10-11-00	\$994,118	\$1,061,146	\$1,532,380	44.4%	
SW-Overtime	410-016-531-10-12-00	\$48,533	\$30,000	\$40,000	33.3%	
SWM CP Salaries	411-016-594-31-11-00	\$54,676	\$0	\$80,000	N/A	
<b>Total Salaries:</b>		<b>\$1,899,063</b>	<b>\$2,106,895</b>	<b>\$2,671,322</b>	<b>26.8%</b>	
<b>Benefits</b>						
ST-Benefits	101-016-542-30-20-00	\$190,111	\$245,573	\$275,002	12%	
ST-Social Security	101-016-542-30-21-00	\$61,156	\$74,841	\$73,500	-1.8%	
ST-Retirement	101-016-542-30-22-00	\$95,975	\$128,242	\$103,000	-19.7%	
ST-Workers Comp	101-016-542-30-24-00	\$11,576	\$19,701	\$18,500	-6.1%	
ST - Clothing - Boot Allowance	101-016-542-30-26-00	\$1,531	\$3,500	\$0	-100%	
Street CP Benefits	101-016-594-44-20-00	\$4,612	\$0	\$2,000	N/A	
SW-Benefits	410-016-531-10-20-00	\$264,777	\$293,907	\$468,076	59.3%	
SW-Social Security	410-016-531-10-21-00	\$80,538	\$80,575	\$109,500	35.9%	
SW-Retirement	410-016-531-10-22-00	\$125,189	\$137,510	\$150,000	9.1%	
SW-Workers Comp	410-016-531-10-24-00	\$16,068	\$20,039	\$30,000	49.7%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
SW - Clothing - Boot Allowance	410-016-531-10-26-00	\$5,352	\$5,000	\$5,000	0%	
SWM CP Benefits	411-016-594-31-20-00	\$15,504	\$0	\$20,000	N/A	
<b>Total Benefits:</b>		<b>\$872,389</b>	<b>\$1,008,888</b>	<b>\$1,254,578</b>	<b>24.4%</b>	
<b>Supplies</b>						
ST-Fuel	101-016-542-30-32-00	\$32,799	\$27,000	\$35,000	29.6%	
ST-Traffic Control - Supply	101-016-542-64-31-00	\$32,051	\$30,000	\$30,000	0%	
ST-Snow & Ice - Sply	101-016-542-66-31-00	\$20,432	\$30,800	\$20,000	-35.1%	
ST-Roadside - Supply	101-016-542-70-31-00	\$0	\$0	\$10,000	N/A	
ST Beautification Street Signs	101-016-542-70-31-01	\$2,553	\$0	\$2,000	N/A	
ST-Clothing	101-016-542-90-31-01	\$1,912	\$3,500	\$7,000	100%	
ST-Office Supplies	101-016-544-90-31-01	\$8,467	\$2,448	\$1,000	-59.2%	
ST-Operating Cost	101-016-544-90-31-02	\$154,174	\$100,000	\$135,000	35%	
SW - Clothing	410-016-531-10-31-00	\$3,130	\$5,000	\$5,000	0%	
SW - Office Supplies	410-016-531-10-31-01	\$5,406	\$5,448	\$6,000	10.1%	
SW - Operating Costs	410-016-531-10-31-02	\$232,722	\$198,470	\$225,000	13.4%	
SW - Fuel	410-016-531-10-32-00	\$33,208	\$27,692	\$35,000	26.4%	
SW - Small Tools	410-016-531-10-35-00	\$0	\$0	\$15,000	N/A	
DOE - Capacity Exp 17-19	410-016-531-50-31-16	\$24,089	\$25,000	\$25,000	0%	
<b>Total Supplies:</b>		<b>\$550,943</b>	<b>\$455,358</b>	<b>\$551,000</b>	<b>21%</b>	
<b>Services</b>						
ST-Pavement Preservation	101-016-542-30-41-00	\$338,915	\$500,000	\$561,000	12.2%	
ST-Advertising	101-016-542-30-41-01	\$108	\$1,000	\$1,000	0%	
ST-Professional Service	101-016-542-30-41-02	\$43,222	\$30,000	\$95,000	216.7%	
ST-Rentals-Leases	101-016-542-30-45-00	\$2,670	\$3,000	\$3,000	0%	
ST-Dumpster Service	101-016-542-30-45-01	\$1,579	\$3,000	\$3,000	0%	
ST-Repair & Maintenance	101-016-542-30-48-00	\$14,509	\$20,000	\$25,000	25%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
ST-Miscellaneous	101-016-542-30-49-00	\$657	\$1,000	\$1,000	0%	
ST-Staff Development	101-016-542-30-49-01	\$2,151	\$7,500	\$5,000	-33.3%	
ST-Storm Drainage	101-016-542-40-41-00	\$6,787	\$6,787	\$7,262	7%	
ST-SWM Road Bond Debt	101-016-542-40-41-01	\$14,918	\$6,600	\$7,500	13.6%	
ST-Sidewalk R&M	101-016-542-61-48-00	\$0	\$25,000	\$25,000	0%	
ST-Lighting - Utilities	101-016-542-63-47-00	\$178,818	\$184,000	\$180,000	-2.2%	
ST-Lighting - R&M	101-016-542-63-48-00	\$2,447	\$2,000	\$10,000	400%	
ST-Traffic Control -Utility	101-016-542-64-47-00	\$4,935	\$3,300	\$3,600	9.1%	
ST-Traffic Control - R&M	101-016-542-64-48-00	\$18,565	\$12,000	\$20,000	66.7%	
ST-Traf Control - Guardrail	101-016-542-64-48-01	\$25,864	\$25,000	\$40,000	60%	
ST-Traffic Control - Striping	101-016-542-64-48-02	\$0	\$52,605	\$120,000	128.1%	
ST - Contrib to PW Equipt	101-016-543-10-40-00	\$80,000	\$80,000	\$80,000	0%	
ST - Contrib to Computer	101-016-543-10-40-02	\$39,600	\$39,600	\$39,600	0%	
ST-Communications	101-016-543-30-42-00	\$11,148	\$7,600	\$11,000	44.7%	
ST-Travel & Meetings	101-016-543-30-43-00	\$292	\$4,000	\$4,000	0%	
ST-Insurance	101-016-543-30-46-00	\$80,724	\$80,724	\$119,026	47.4%	
ST-Utilities	101-016-543-50-47-00	\$7,971	\$6,000	\$7,000	16.7%	
ST-Prof Srv - Engineering	101-016-544-20-41-00	\$906	\$20,000	\$20,000	0%	
SW - Professional Services	410-016-531-10-41-01	\$34,656	\$45,000	\$57,000	26.7%	
SW - Milfoil Treatment	410-016-531-10-41-02	\$41,638	\$80,000	\$80,000	0%	
SW - Street Cleaning	410-016-531-10-41-03	\$5,015	\$30,000	\$30,000	0%	
SW - Software Maint & Support	410-016-531-10-41-04	\$3,500	\$0	\$0	0%	
SW - Advertising	410-016-531-10-41-05	\$108	\$0	\$0	0%	
SW - Billing Fees	410-016-531-10-41-07	\$27,939	\$33,200	\$34,000	2.4%	
SW - DOE Annual Permit	410-016-531-10-41-08	\$42,300	\$40,000	\$55,000	37.5%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
SW - Communications	410-016-531-10-42-00	\$11,148	\$7,700	\$10,500	36.4%	
SW - Travel & Meetings	410-016-531-10-43-00	\$1,582	\$1,077	\$1,000	-7.1%	
SW-Excise Taxes	410-016-531-10-44-00	\$67,249	\$49,000	\$71,025	44.9%	
SW - Dumpster Service	410-016-531-10-45-00	\$9,870	\$5,400	\$7,500	38.9%	
SW - Rentals-Leases	410-016-531-10-45-01	\$35,203	\$5,000	\$20,000	300%	
SW-Insurance	410-016-531-10-46-00	\$67,427	\$67,428	\$75,480	11.9%	
SW - Utilities	410-016-531-10-47-00	\$7,971	\$5,600	\$7,000	25%	
SW - Drainage	410-016-531-10-47-01	\$6,040	\$6,041	\$6,240	3.3%	
SW - Repairs & Maintenance	410-016-531-10-48-00	\$44,299	\$15,000	\$35,000	133.3%	
SW - Miscellaneous	410-016-531-10-49-00	\$255	\$300	\$300	0%	
SW - Staff Development	410-016-531-10-49-01	\$12,084	\$7,800	\$7,500	-3.8%	
SW - Alum Treatment	410-016-531-16-48-00	\$0	\$77,500	\$110,000	41.9%	
SW - SnoCo Lake Monitoring	410-016-531-20-41-00	\$11,938	\$13,000	\$15,000	15.4%	
SW - Contrib to PW Equipt	410-016-531-30-40-00	\$80,000	\$80,000	\$80,000	0%	
SW - Contrib to Computer	410-016-531-30-40-02	\$36,300	\$36,300	\$36,300	0%	
SW-Diking District Contrib	410-016-553-50-41-00	\$30,000	\$30,000	\$30,000	0%	
Lake Maintenance Expenditures	540-016-531-20-48-00	\$0	\$25,455	\$25,566	0.4%	
<b>Total Services:</b>		<b>\$1,453,308</b>	<b>\$1,781,517</b>	<b>\$2,182,399</b>	<b>22.5%</b>	
<b>Capital</b>						
ST-Capital Expenditures	101-016-594-42-64-00	\$506,056	\$506,056	\$0	-100%	
ST-Capital Equipment	101-016-594-42-64-01	\$36,768	\$50,000	\$0	-100%	
SW - Capital Expenditure	410-016-594-31-60-01	\$13,047	\$39,761	\$0	-100%	
Decant Facility Project	411-016-594-31-60-00	\$772,274	\$559,412	\$0	-100%	
SWC - PW Shop Remodel	411-016-594-31-60-01	\$543,398	\$543,398	\$0	-100%	
SWC - Capital Purchases	411-016-594-31-60-02	\$15,614	\$25,000	\$0	-100%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Callow Road Drainage	411-016-594-31-60-04	\$0	\$34,739	\$0	-100%	
Catherine Creek/36th St Bridge	411-016-594-31-60-05	\$42,903	\$304,614	\$304,615	0%	
Wier Replacement Scope Design	411-016-594-31-60-07	\$295,693	\$425,000	\$204,307	-51.9%	
Capital Equipment	411-016-594-31-60-08	\$88,009	\$80,000	\$0	-100%	
10th/79th Storm Line Repl	411-016-594-31-60-09			\$100,000	N/A	
99th/4th SE Culvert	411-016-594-31-60-10			\$75,000	N/A	
Purchase Of Capital Equipment	530-016-594-48-60-00	\$97,182	\$180,000	\$700,800	289.3%	
Sales Tax on Capital Lease	530-016-594-48-60-01	\$4,223	\$4,500	\$0	-100%	
<b>Total Capital:</b>		<b>\$2,415,167</b>	<b>\$2,752,480</b>	<b>\$1,384,722</b>	<b>-49.7%</b>	
<b>Debt Principal</b>						
SW-Parkway Crossing Det Pond	410-016-591-31-78-01	\$10,700	\$10,700	\$0	-100%	
2019 LTGO Bond - Principal	412-016-591-31-70-00	\$120,000	\$118,000	\$123,000	4.2%	
LP_2020B - Principal	412-016-591-31-70-01	\$74,139	\$76,140	\$84,426	10.9%	
Capital Lease Principal	530-016-594-48-70-00	\$46,815	\$46,000	\$0	-100%	
<b>Total Debt Principal:</b>		<b>\$251,654</b>	<b>\$250,840</b>	<b>\$207,426</b>	<b>-17.3%</b>	
<b>Debt Interest</b>						
2019 LTGO Bond - Interest	412-016-592-31-80-00	\$9,679	\$9,680	\$6,824	-29.5%	
LP_2020B Interest	412-016-592-31-80-01	\$20,097	\$20,098	\$16,084	-20%	
Capital Lease Interest	530-016-594-48-80-00	\$117	\$1,500	\$0	-100%	
<b>Total Debt Interest:</b>		<b>\$29,893</b>	<b>\$31,278</b>	<b>\$22,908</b>	<b>-26.8%</b>	
<b>Total Expense Objects:</b>		<b>\$8,706,484</b>	<b>\$9,636,174</b>	<b>\$10,284,689</b>	<b>6.7%</b>	



## Streets and Facilities



**Curtis Clifton**  
Public Works Operations Manager

The Streets and Facilities Division is one of four Public Works divisions. There are nine employees who are responsible for maintaining all of the public roadways and facilities in the city, including:

- 227 roadway miles
- 114 miles of sidewalks
- 810 miles of roadway striping
- 3500 roadway signs
- 10 facilities (Public Works Shop, Decant Facility, Mill, City Hall, Police Station, Library, Senior Center, Food Bank Building, Visitor Information Center, South Lake Stevens Road Commercial Building)

The Streets Division also leads the city's snow and ice response during the winter storms experienced several times each year. Efforts include applying deicer solution to roadways when conditions indicate ice may form, maintaining the snow and ice response plan and deploying crewmembers when snow/ice events occur.

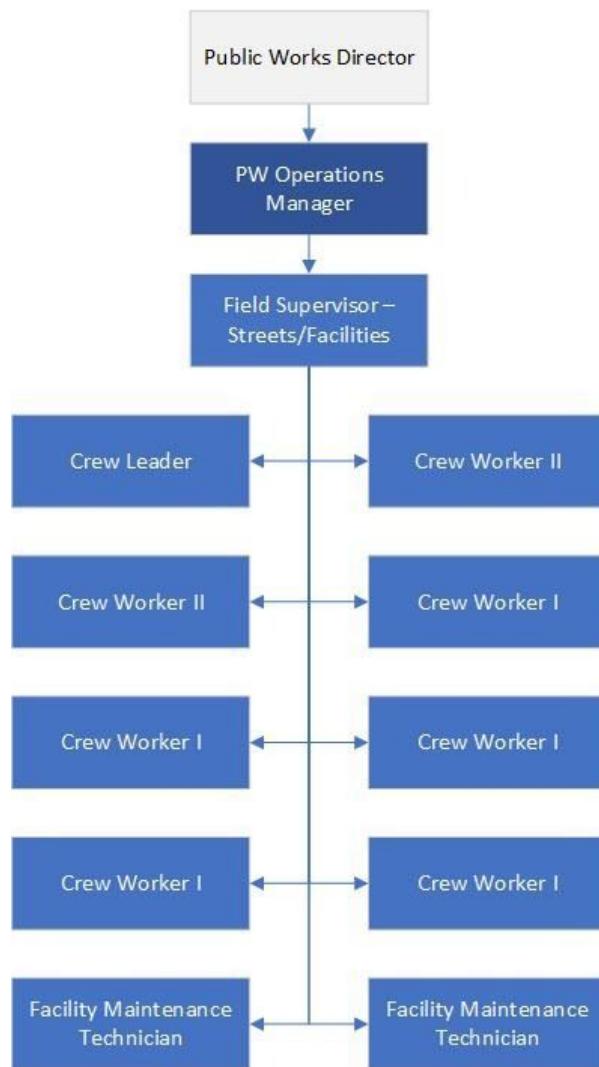
# Organizational Chart

## OUR MISSION

We serve the Lake Stevens community by providing consistent maintenance and operations for the City through professional public works services, organizational excellence, and community interaction.

## OUR VISION

The Lake Stevens Public Works Department is a trusted, safety-minded, and qualified group of dedicated public works professionals. As a team, we work tirelessly to set the standard for public works operations and maintenance.

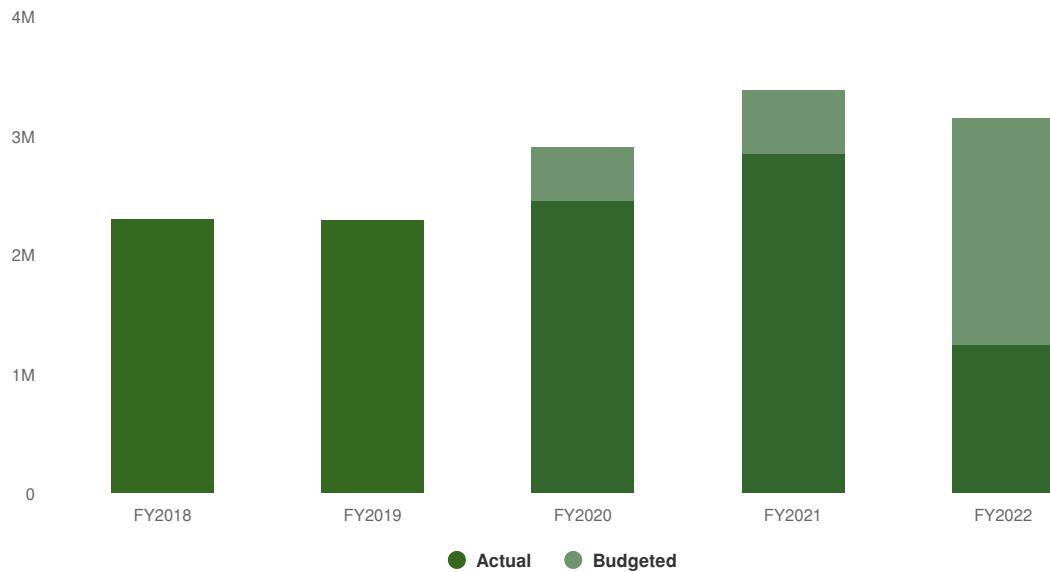


## Expenditures Summary

**\$3,143,932** **-\$239,194**  
(-7.07% vs. prior year)

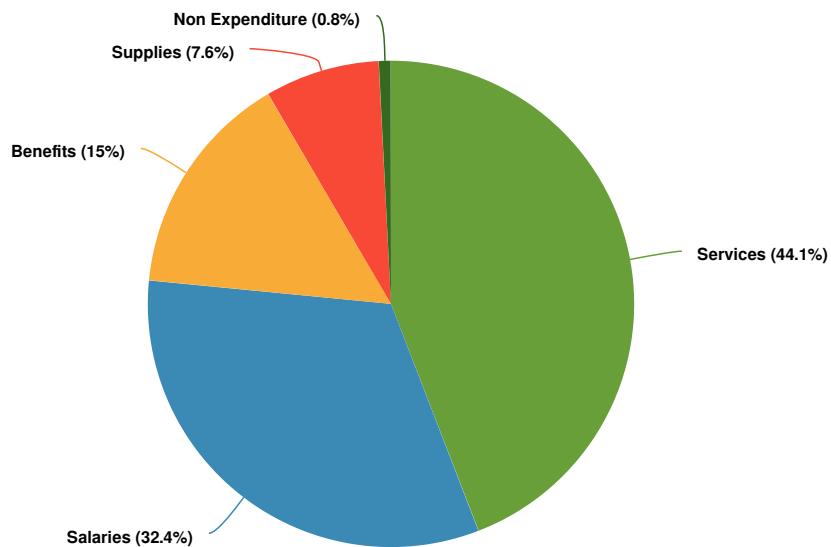


### Streets Proposed and Historical Budget vs. Actual

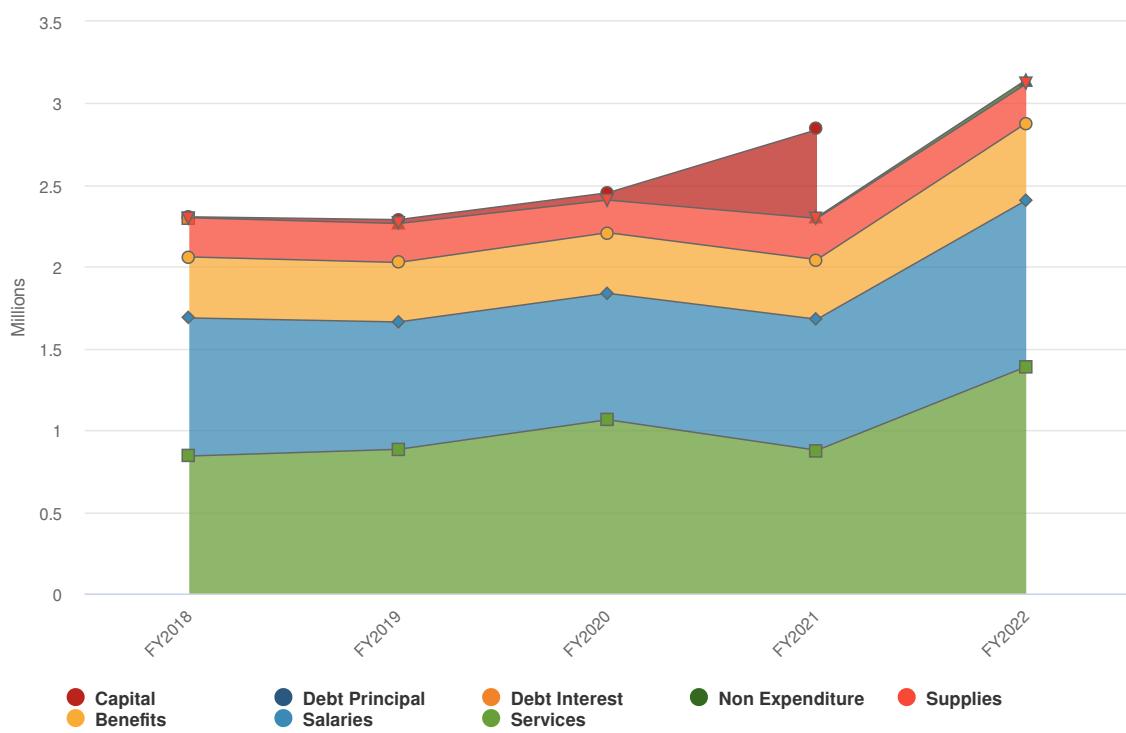


### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Non Expenditure</b>						
PW Retainage Release	101-016-582-20-00-00	\$7,397	\$25,000	\$25,000	0%	
<b>Total Non Expenditure:</b>		<b>\$7,397</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>	
<b>Salaries</b>						
ST-Salaries	101-016-542-30-11-00	\$741,207	\$985,749	\$980,942	-0.5%	
ST-Overtime	101-016-542-30-12-00	\$46,640	\$30,000	\$30,000	0%	
Street CP Salaries	101-016-594-44-11-00	\$13,889	\$0	\$8,000	N/A	
<b>Total Salaries:</b>		<b>\$801,736</b>	<b>\$1,015,749</b>	<b>\$1,018,942</b>	<b>0.3%</b>	
<b>Benefits</b>						
ST-Benefits	101-016-542-30-20-00	\$190,111	\$245,573	\$275,002	12%	
ST-Social Security	101-016-542-30-21-00	\$61,156	\$74,841	\$73,500	-1.8%	
ST-Retirement	101-016-542-30-22-00	\$95,975	\$128,242	\$103,000	-19.7%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
ST-Workers Comp	101-016-542-30-24-00	\$11,576	\$19,701	\$18,500	-6.1%	
ST - Clothing - Boot Allowance	101-016-542-30-26-00	\$1,531	\$3,500	\$0	-100%	
Street CP Benefits	101-016-594-44-20-00	\$4,612	\$0	\$2,000	N/A	
<b>Total Benefits:</b>		<b>\$364,961</b>	<b>\$471,857</b>	<b>\$472,002</b>	<b>0%</b>	
<b>Supplies</b>						
ST-Fuel	101-016-542-30-32-00	\$32,799	\$27,000	\$35,000	29.6%	
ST-Traffic Control - Supply	101-016-542-64-31-00	\$32,051	\$30,000	\$30,000	0%	
ST-Snow & Ice - Sply	101-016-542-66-31-00	\$20,432	\$30,800	\$20,000	-35.1%	
ST-Roadside - Supply	101-016-542-70-31-00	\$0	\$0	\$10,000	N/A	
ST Beautification Street Signs	101-016-542-70-31-01	\$2,553	\$0	\$2,000	N/A	
ST-Clothing	101-016-542-90-31-01	\$1,912	\$3,500	\$7,000	100%	
ST-Office Supplies	101-016-544-90-31-01	\$8,467	\$2,448	\$1,000	-59.2%	
ST-Operating Cost	101-016-544-90-31-02	\$154,174	\$100,000	\$135,000	35%	
<b>Total Supplies:</b>		<b>\$252,388</b>	<b>\$193,748</b>	<b>\$240,000</b>	<b>23.9%</b>	
<b>Services</b>						
ST-Pavement Preservation	101-016-542-30-41-00	\$338,915	\$500,000	\$561,000	12.2%	
ST-Advertising	101-016-542-30-41-01	\$108	\$1,000	\$1,000	0%	
ST-Professional Service	101-016-542-30-41-02	\$43,222	\$30,000	\$95,000	216.7%	
ST-Rentals-Leases	101-016-542-30-45-00	\$2,670	\$3,000	\$3,000	0%	
ST-Dumpster Service	101-016-542-30-45-01	\$1,579	\$3,000	\$3,000	0%	
ST-Repair & Maintenance	101-016-542-30-48-00	\$14,509	\$20,000	\$25,000	25%	
ST-Miscellaneous	101-016-542-30-49-00	\$657	\$1,000	\$1,000	0%	
ST-Staff Development	101-016-542-30-49-01	\$2,151	\$7,500	\$5,000	-33.3%	
ST-Storm Drainage	101-016-542-40-41-00	\$6,787	\$6,787	\$7,262	7%	
ST-SWM Road Bond Debt	101-016-542-40-41-01	\$14,918	\$6,600	\$7,500	13.6%	
ST-Sidewalk R&M	101-016-542-61-48-00	\$0	\$25,000	\$25,000	0%	



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
ST-Lighting - Utilities	101-016-542-63-47-00	\$178,818	\$184,000	\$180,000	-2.2%	
ST-Lighting - R&M	101-016-542-63-48-00	\$2,447	\$2,000	\$10,000	400%	
ST-Traffic Control -Utility	101-016-542-64-47-00	\$4,935	\$3,300	\$3,600	9.1%	
ST-Traffic Control - R&M	101-016-542-64-48-00	\$18,565	\$12,000	\$20,000	66.7%	
ST-Traf Control - Guardrail	101-016-542-64-48-01	\$25,864	\$25,000	\$40,000	60%	
ST-Traffic Control - Striping	101-016-542-64-48-02	\$0	\$52,605	\$120,000	128.1%	
ST - Contrib to PW Equip	101-016-543-10-40-00	\$80,000	\$80,000	\$80,000	0%	
ST - Contrib to Computer	101-016-543-10-40-02	\$39,600	\$39,600	\$39,600	0%	
ST-Communications	101-016-543-30-42-00	\$11,148	\$7,600	\$11,000	44.7%	
ST-Travel & Meetings	101-016-543-30-43-00	\$292	\$4,000	\$4,000	0%	
ST-Insurance	101-016-543-30-46-00	\$80,724	\$80,724	\$119,026	47.4%	
ST-Utilities	101-016-543-50-47-00	\$7,971	\$6,000	\$7,000	16.7%	
ST-Prof Srv - Engineering	101-016-544-20-41-00	\$906	\$20,000	\$20,000	0%	
<b>Total Services:</b>		<b>\$876,786</b>	<b>\$1,120,716</b>	<b>\$1,387,988</b>	<b>23.8%</b>	
<b>Capital</b>						
ST-Capital Expenditures	101-016-594-42-64-00	\$506,056	\$506,056	\$0	-100%	
ST-Capital Equipment	101-016-594-42-64-01	\$36,768	\$50,000	\$0	-100%	
<b>Total Capital:</b>		<b>\$542,824</b>	<b>\$556,056</b>	<b>\$0</b>	<b>-100%</b>	
<b>Total Expense Objects:</b>		<b>\$2,846,092</b>	<b>\$3,383,126</b>	<b>\$3,143,932</b>	<b>-7.1%</b>	

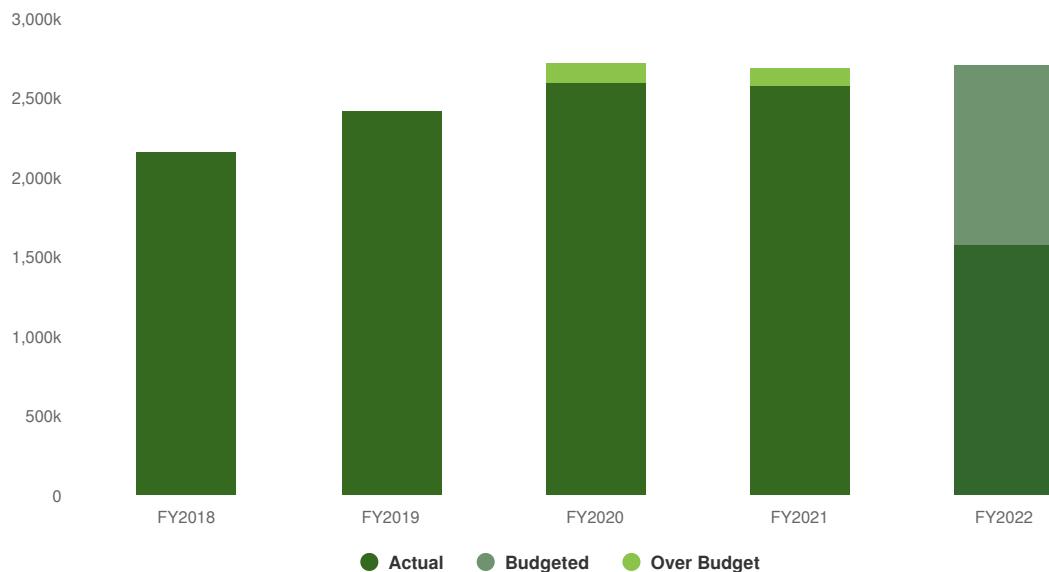
## Revenues Summary

**\$2,703,800      \$125,330**

(4.86% vs. prior year)

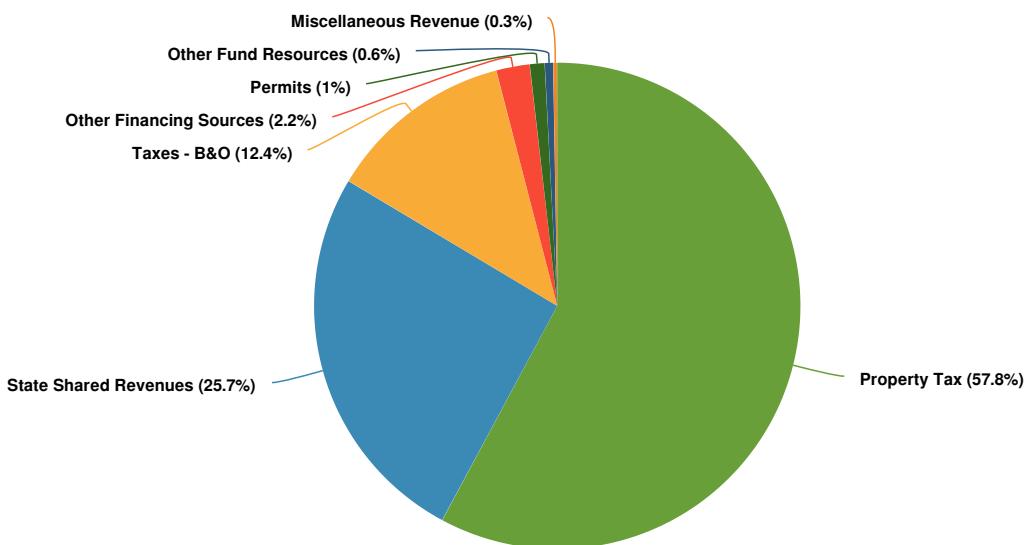


## Streets Proposed and Historical Budget vs. Actual



## Revenues by Source

### Projected 2022 Revenues by Source



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Revenue Source</b>						
<b>Taxes</b>						
<b>Property Tax</b>						
Real & Personal Property Tax	101-000-311-10-00-00	\$1,474,650	\$1,475,970	\$1,564,000	6%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
<b>Total Property Tax:</b>		<b>\$1,474,650</b>	<b>\$1,475,970</b>	<b>\$1,564,000</b>		<b>6%</b>
<b>Taxes - B&amp;O</b>						
Utility Tax - Garbage	101-000-316-40-00-00	\$377,591	\$323,000	\$335,000		3.7%
<b>Total Taxes - B&amp;O:</b>		<b>\$377,591</b>	<b>\$323,000</b>	<b>\$335,000</b>		<b>3.7%</b>
<b>Total Taxes:</b>		<b>\$1,852,241</b>	<b>\$1,798,970</b>	<b>\$1,899,000</b>		<b>5.6%</b>
<b>Licenses and Permits</b>						
<b>Permits</b>						
Other Non-Bus. ROW Permits	101-000-322-40-00-00	\$32,736	\$27,000	\$27,000		0%
<b>Total Permits:</b>		<b>\$32,736</b>	<b>\$27,000</b>	<b>\$27,000</b>		<b>0%</b>
<b>Total Licenses and Permits:</b>		<b>\$32,736</b>	<b>\$27,000</b>	<b>\$27,000</b>		<b>0%</b>
<b>Intergovernmental</b>						
<b>State Shared Revenues</b>						
Multimodal Transportation	101-000-336-00-71-00	\$46,221	\$45,000	\$45,800		1.8%
MVFT - City Streets	101-000-336-00-87-00	\$656,508	\$600,000	\$650,000		8.3%
<b>Total State Shared Revenues:</b>		<b>\$702,729</b>	<b>\$645,000</b>	<b>\$695,800</b>		<b>7.9%</b>
<b>Total Intergovernmental:</b>		<b>\$702,729</b>	<b>\$645,000</b>	<b>\$695,800</b>		<b>7.9%</b>
<b>Charges for Services</b>						
<b>Transportation</b>						
Street - PW Charge for Service	101-000-344-10-00-00	\$1,235	\$0	\$0		0%
<b>Total Transportation:</b>		<b>\$1,235</b>	<b>\$0</b>	<b>\$0</b>		<b>0%</b>
<b>Total Charges for Services:</b>		<b>\$1,235</b>	<b>\$0</b>	<b>\$0</b>		<b>0%</b>
<b>Miscellaneous Revenue</b>						
<b>Interest Earnings</b>						
Investment Interest	101-000-361-10-00-00	\$1,944	\$25,000	\$2,500		-90%
<b>Total Interest Earnings:</b>		<b>\$1,944</b>	<b>\$25,000</b>	<b>\$2,500</b>		<b>-90%</b>
<b>Special Assessments</b>						
Street Op Special Assessment	101-000-368-51-00-01	\$7,032	\$2,500	\$4,500		80%
<b>Total Special Assessments:</b>		<b>\$7,032</b>	<b>\$2,500</b>	<b>\$4,500</b>		<b>80%</b>
<b>Total Miscellaneous Revenue:</b>		<b>\$8,976</b>	<b>\$27,500</b>	<b>\$7,000</b>		<b>-74.5%</b>



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
<b>Other Fund Resources</b>						
<b>Deposits/Retainage</b>						
PW - Retainage	101-000-382-20-00-00	\$18,523	\$20,000	\$15,000	-25%	
<b>Total Deposits/Retainage:</b>		<b>\$18,523</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>-25%</b>	
<b>Total Other Fund Resources:</b>		<b>\$18,523</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>-25%</b>	
<b>Other Financing Sources</b>						
<b>Transfer In</b>						
Interfund Transfer In	101-000-397-00-00-00	\$68,451	\$60,000	\$60,000	0%	
<b>Total Transfer In:</b>		<b>\$68,451</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>0%</b>	
<b>Total Other Financing Sources:</b>		<b>\$68,451</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>0%</b>	
<b>Total Revenue Source:</b>		<b>\$2,684,891</b>	<b>\$2,578,470</b>	<b>\$2,703,800</b>	<b>4.9%</b>	



## Storm & Surface Water



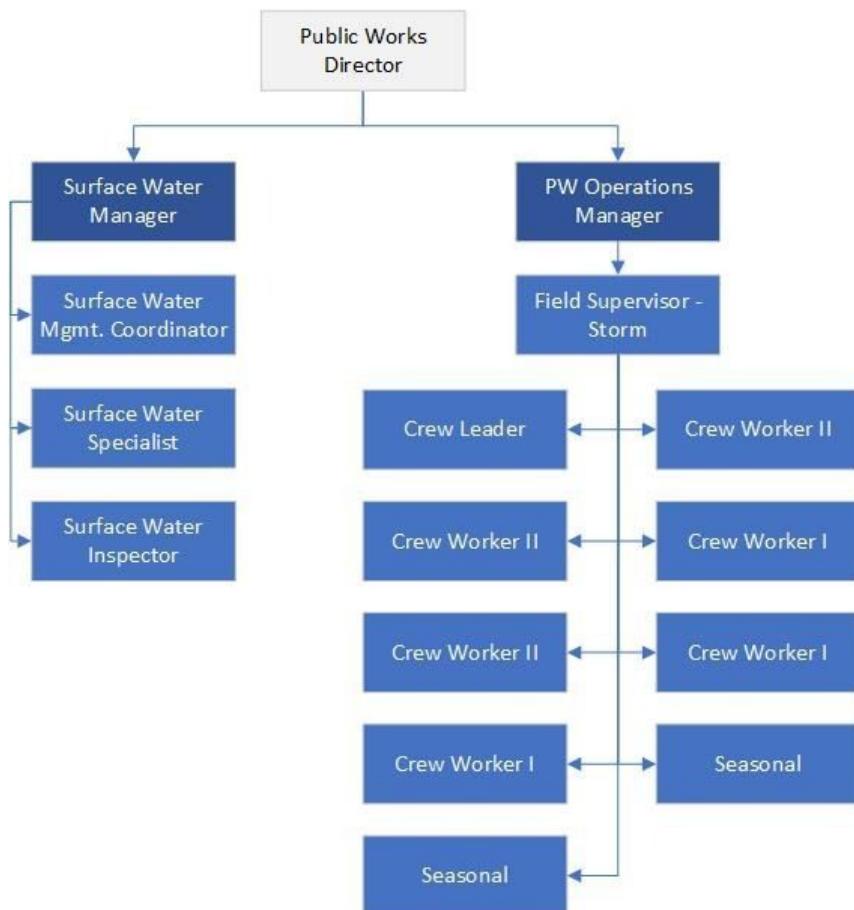
**Aaron Halverson**  
Public Works Director

The Storm & Surface Water Division is one of four Public Works divisions. The department includes 16 employees who are responsible for maintaining the city's surface water infrastructure, including:

- 5,500 catchbasins
- 95 stormwater ponds/facilities
- 130 miles of stormwater pipe

The Storm and Surface Water Deivision is also responsible for surface water capital project planning/design/construction, reviewing private developer plans for compliance with design standards and stormwater controls, managing lake health and implementing the National Pollutant Discharge Elimination Phase II Permit.

### Organizational Chart

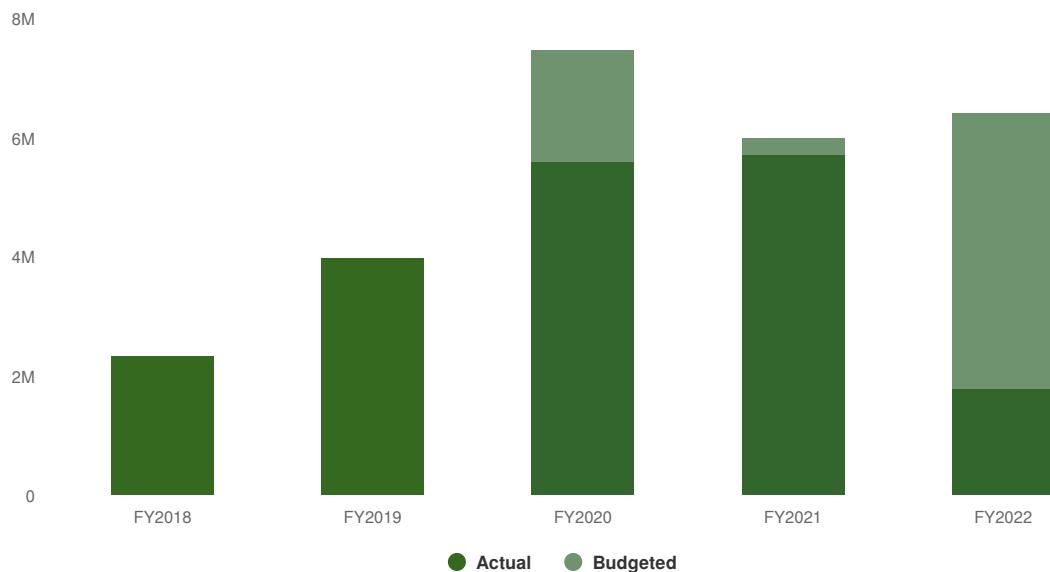


### Expenditures Summary

**\$6,414,391** **\$418,798**  
(6.99% vs. prior year)

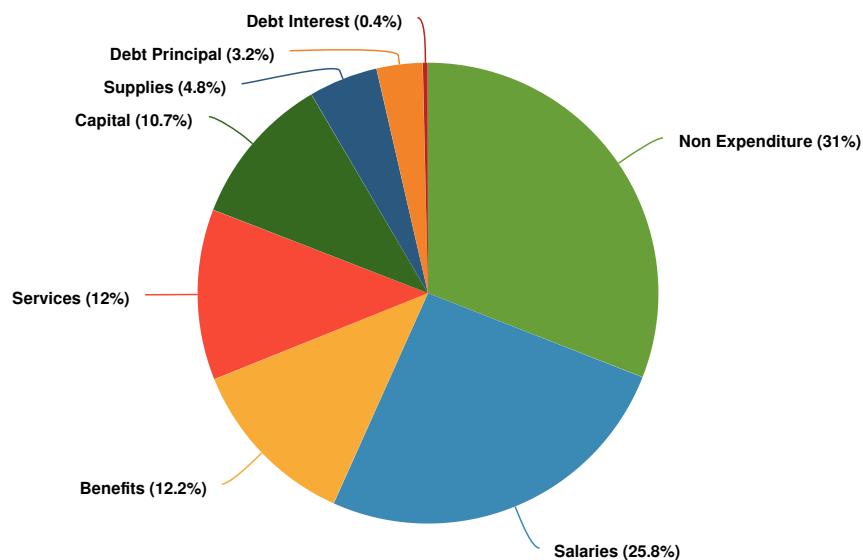


## Storm & Surface Water Proposed and Historical Budget vs. Actual

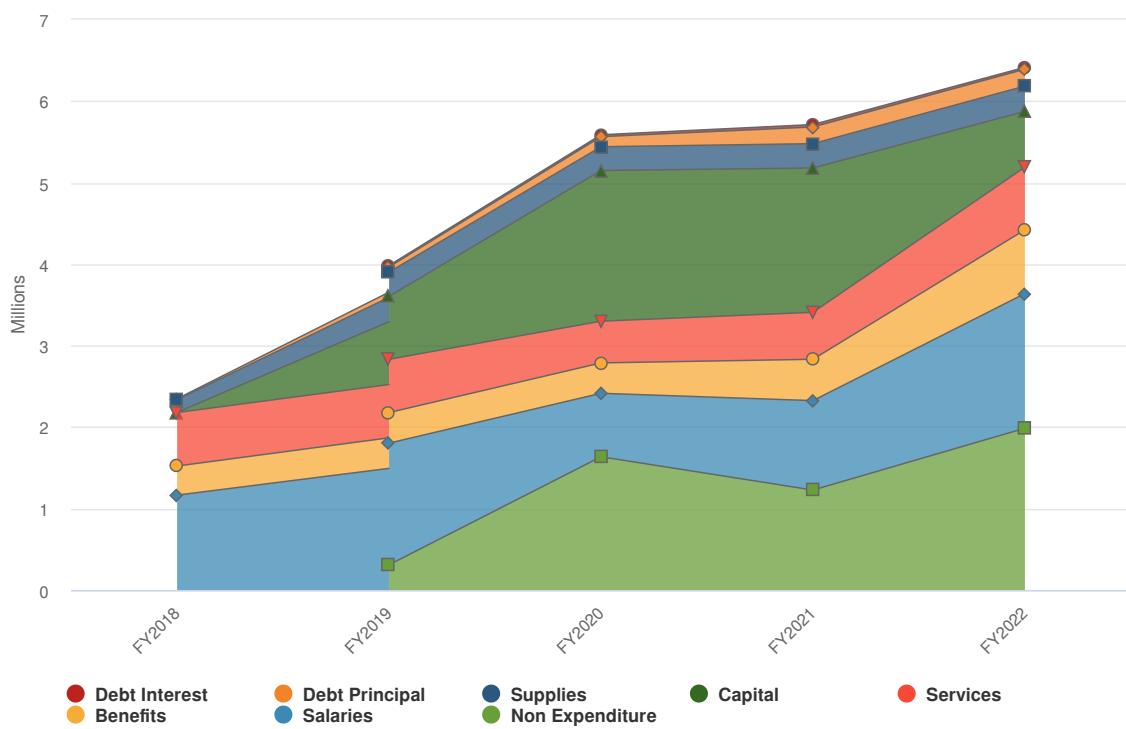


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Non Expenditure</b>						
SW- Transfer to SWM Capital	410-016-597-00-00-05	\$1,000,000	\$1,000,000	\$1,750,000	75%	
SW - Transfer to SWM Debt	410-016-597-00-00-06	\$223,916	\$223,918	\$230,334	2.9%	
Retainage Release	411-016-582-20-00-00	\$2,754	\$0	\$5,000	N/A	
<b>Total Non Expenditure:</b>		<b>\$1,226,670</b>	<b>\$1,223,918</b>	<b>\$1,985,334</b>	<b>62.2%</b>	
<b>Salaries</b>						
SW-Salaries	410-016-531-10-11-00	\$994,118	\$1,061,146	\$1,532,380	44.4%	
SW-Overtime	410-016-531-10-12-00	\$48,533	\$30,000	\$40,000	33.3%	
SWM CP Salaries	411-016-594-31-11-00	\$54,676	\$0	\$80,000	N/A	
<b>Total Salaries:</b>		<b>\$1,097,327</b>	<b>\$1,091,146</b>	<b>\$1,652,380</b>	<b>51.4%</b>	
<b>Benefits</b>						
SW-Benefits	410-016-531-10-20-00	\$264,777	\$293,907	\$468,076	59.3%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
SW-Social Security	410-016-531-10-21-00	\$80,538	\$80,575	\$109,500	35.9%	
SW-Retirement	410-016-531-10-22-00	\$125,189	\$137,510	\$150,000	9.1%	
SW-Workers Comp	410-016-531-10-24-00	\$16,068	\$20,039	\$30,000	49.7%	
SW - Clothing - Boot Allowance	410-016-531-10-26-00	\$5,352	\$5,000	\$5,000	0%	
SWM CP Benefits	411-016-594-31-20-00	\$15,504	\$0	\$20,000	N/A	
<b>Total Benefits:</b>		<b>\$507,428</b>	<b>\$537,031</b>	<b>\$782,576</b>	<b>45.7%</b>	
<b>Supplies</b>						
SW - Clothing	410-016-531-10-31-00	\$3,130	\$5,000	\$5,000	0%	
SW - Office Supplies	410-016-531-10-31-01	\$5,406	\$5,448	\$6,000	10.1%	
SW - Operating Costs	410-016-531-10-31-02	\$232,722	\$198,470	\$225,000	13.4%	
SW - Fuel	410-016-531-10-32-00	\$33,208	\$27,692	\$35,000	26.4%	
SW - Small Tools	410-016-531-10-35-00	\$0	\$0	\$15,000	N/A	
DOE - Capacity Exp 17-19	410-016-531-50-31-16	\$24,089	\$25,000	\$25,000	0%	
<b>Total Supplies:</b>		<b>\$298,555</b>	<b>\$261,610</b>	<b>\$311,000</b>	<b>18.9%</b>	
<b>Services</b>						
SW - Professional Services	410-016-531-10-41-01	\$34,656	\$45,000	\$57,000	26.7%	
SW - Milfoil Treatment	410-016-531-10-41-02	\$41,638	\$80,000	\$80,000	0%	
SW - Street Cleaning	410-016-531-10-41-03	\$5,015	\$30,000	\$30,000	0%	
SW - Software Maint & Support	410-016-531-10-41-04	\$3,500	\$0	\$0	0%	
SW - Advertising	410-016-531-10-41-05	\$108	\$0	\$0	0%	
SW - Billing Fees	410-016-531-10-41-07	\$27,939	\$33,200	\$34,000	2.4%	
SW - DOE Annual Permit	410-016-531-10-41-08	\$42,300	\$40,000	\$55,000	37.5%	
SW - Communications	410-016-531-10-42-00	\$11,148	\$7,700	\$10,500	36.4%	
SW - Travel & Meetings	410-016-531-10-43-00	\$1,582	\$1,077	\$1,000	-7.1%	
SW-Excise Taxes	410-016-531-10-44-00	\$67,249	\$49,000	\$71,025	44.9%	
SW - Dumpster Service	410-016-531-10-45-00	\$9,870	\$5,400	\$7,500	38.9%	

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
SW - Rentals-Leases	410-016-531-10-45-01	\$35,203	\$5,000	\$20,000	300%	
SW-Insurance	410-016-531-10-46-00	\$67,427	\$67,428	\$75,480	11.9%	
SW - Utilities	410-016-531-10-47-00	\$7,971	\$5,600	\$7,000	25%	
SW - Drainage	410-016-531-10-47-01	\$6,040	\$6,041	\$6,240	3.3%	
SW - Repairs & Maintenance	410-016-531-10-48-00	\$44,299	\$15,000	\$35,000	133.3%	
SW - Miscellaneous	410-016-531-10-49-00	\$255	\$300	\$300	0%	
SW - Staff Development	410-016-531-10-49-01	\$12,084	\$7,800	\$7,500	-3.8%	
SW - Alum Treatment	410-016-531-16-48-00	\$0	\$77,500	\$110,000	41.9%	
SW - SnoCo Lake Monitoring	410-016-531-20-41-00	\$11,938	\$13,000	\$15,000	15.4%	
SW - Contrib to PW Equipt	410-016-531-30-40-00	\$80,000	\$80,000	\$80,000	0%	
SW - Contrib to Computer	410-016-531-30-40-02	\$36,300	\$36,300	\$36,300	0%	
SW-Diking District Contrib	410-016-553-50-41-00	\$30,000	\$30,000	\$30,000	0%	
<b>Total Services:</b>		<b>\$576,522</b>	<b>\$635,346</b>	<b>\$768,845</b>	<b>21%</b>	
<b>Capital</b>						
SW - Capital Expenditure	410-016-594-31-60-01	\$13,047	\$39,761	\$0	-100%	
Decant Facility Project	411-016-594-31-60-00	\$772,274	\$559,412	\$0	-100%	
SWC - PW Shop Remodel	411-016-594-31-60-01	\$543,398	\$543,398	\$0	-100%	
SWC - Capital Purchases	411-016-594-31-60-02	\$15,614	\$25,000	\$0	-100%	
Callow Road Drainage	411-016-594-31-60-04	\$0	\$34,739	\$0	-100%	
Catherine Creek/36th St Bridge	411-016-594-31-60-05	\$42,903	\$304,614	\$304,615	0%	
Wier Replacement Scope Design	411-016-594-31-60-07	\$295,693	\$425,000	\$204,307	-51.9%	
Capital Equipment	411-016-594-31-60-08	\$88,009	\$80,000	\$0	-100%	
10th/79th Storm Line Repl	411-016-594-31-60-09			\$100,000	N/A	
99th/4th SE Culvert	411-016-594-31-60-10			\$75,000	N/A	
<b>Total Capital:</b>		<b>\$1,770,938</b>	<b>\$2,011,924</b>	<b>\$683,922</b>	<b>-66%</b>	
<b>Debt Principal</b>						

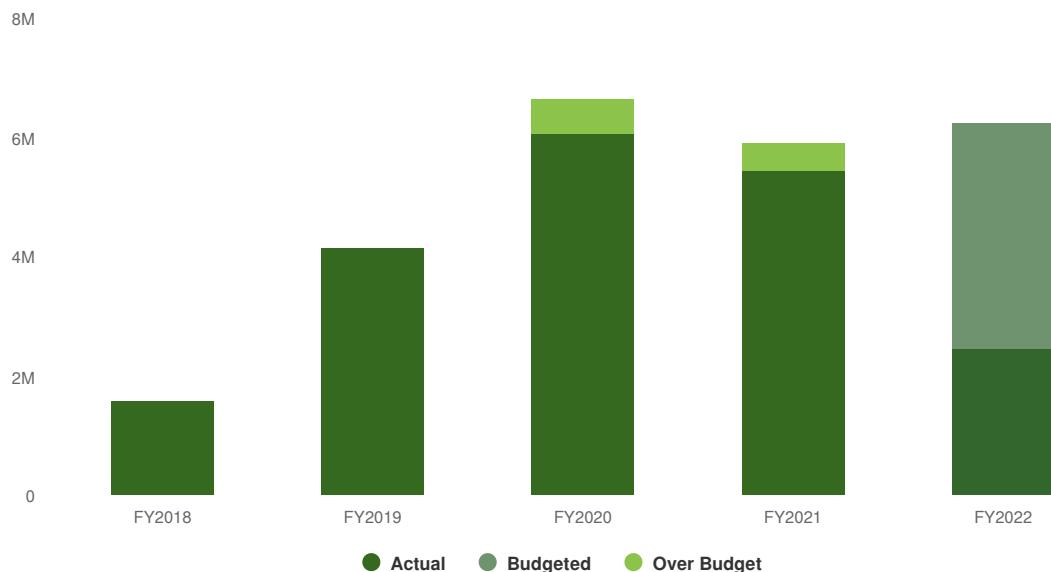
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
SW-Parkway Crossing Det Pond	410-016-591-31-78-01	\$10,700	\$10,700	\$0	-100%	
2019 LTGO Bond - Principal	412-016-591-31-70-00	\$120,000	\$118,000	\$123,000	4.2%	
LP_2020B - Principal	412-016-591-31-70-01	\$74,139	\$76,140	\$84,426	10.9%	
<b>Total Debt Principal:</b>		<b>\$204,839</b>	<b>\$204,840</b>	<b>\$207,426</b>	<b>1.3%</b>	
<b>Debt Interest</b>						
2019 LTGO Bond - Interest	412-016-592-31-80-00	\$9,679	\$9,680	\$6,824	-29.5%	
LP_2020B Interest	412-016-592-31-80-01	\$20,097	\$20,098	\$16,084	-20%	
<b>Total Debt Interest:</b>		<b>\$29,776</b>	<b>\$29,778</b>	<b>\$22,908</b>	<b>-23.1%</b>	
<b>Total Expense Objects:</b>		<b>\$5,712,055</b>	<b>\$5,995,593</b>	<b>\$6,414,391</b>	<b>7%</b>	

## Revenues Summary

**\$6,247,101    \$818,476**

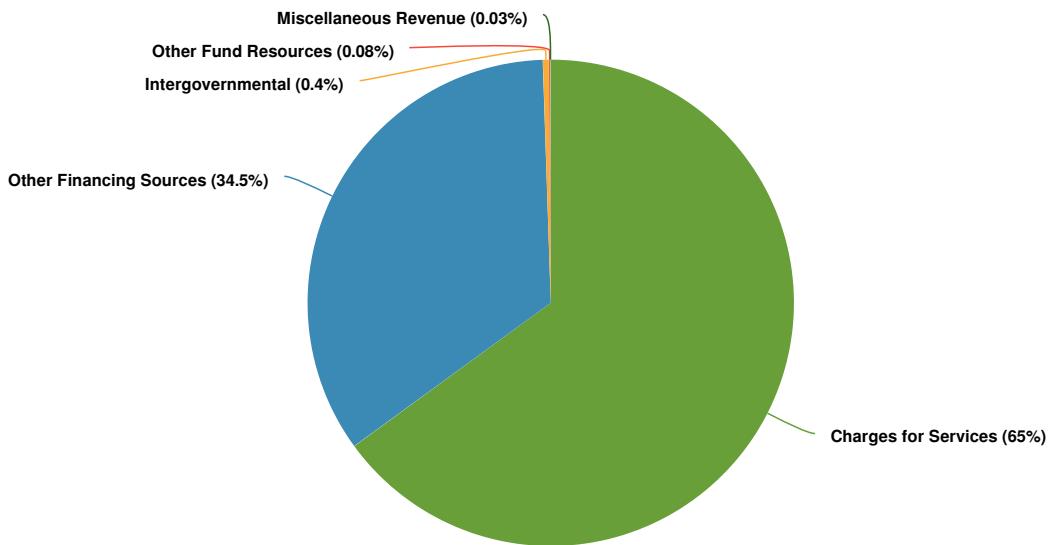
(15.08% vs. prior year)

### Storm & Surface Water Proposed and Historical Budget vs. Actual



## Revenues by Source

### Projected 2022 Revenues by Source



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
<b>Revenue Source</b>						
<b>Intergovernmental</b>						
<b>State Grants</b>						
DOE - Capacity Grants	410-000-334-03-10-11	\$26,220	\$26,220	\$25,000	-4.7%	
<b>Total State Grants:</b>		<b>\$26,220</b>	<b>\$26,220</b>	<b>\$25,000</b>	<b>-4.7%</b>	
<b>Total Intergovernmental:</b>		<b>\$26,220</b>	<b>\$26,220</b>	<b>\$25,000</b>	<b>-4.7%</b>	
<b>Charges for Services</b>						
<b>Utilities</b>						
Storm Drainage Charges	410-000-343-10-00-00	\$3,902,661	\$3,542,617	\$4,059,667	14.6%	
Charge for Services -Sewer	411-000-343-11-00-00	\$615,048	\$540,070	\$0	-100%	
<b>Total Utilities:</b>		<b>\$4,517,709</b>	<b>\$4,082,687</b>	<b>\$4,059,667</b>	<b>-0.6%</b>	
<b>Natural and Economic</b>						
SnoCo Weed Abate Contrib.	410-000-345-16-00-00	\$0	\$20,000	\$0	-100%	
<b>Total Natural and Economic:</b>		<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>-100%</b>	
<b>Total Charges for Services:</b>		<b>\$4,517,709</b>	<b>\$4,102,687</b>	<b>\$4,059,667</b>	<b>-1%</b>	
<b>Miscellaneous Revenue</b>						
<b>Interest Earnings</b>						

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (%) Change)	Notes
Investment Interest	410-000-361-10-00-00	\$1,347	\$15,000	\$1,500	-90%	
Investment Interest	411-000-361-10-00-00	\$465	\$600	\$600	0%	
<b>Total Interest Earnings:</b>		<b>\$1,812</b>	<b>\$15,600</b>	<b>\$2,100</b>	<b>-86.5%</b>	
<b>Miscellaneous Revenue</b>						
Miscellaneous Revenues - Storm	410-000-369-91-00-00	\$5,502	\$200	\$0	-100%	
<b>Total Miscellaneous Revenue:</b>		<b>\$5,502</b>	<b>\$200</b>	<b>\$0</b>	<b>-100%</b>	
<b>Total Miscellaneous Revenue:</b>		<b>\$7,314</b>	<b>\$15,800</b>	<b>\$2,100</b>	<b>-86.7%</b>	
<b>Other Fund Resources</b>						
<b>Other Increases Fund Resources</b>						
Asset Allocation -Disolve DD8	410-000-385-00-00-00	\$63,039	\$0		N/A	
<b>Total Other Increases Fund Resources:</b>		<b>\$63,039</b>	<b>\$0</b>		<b>N/A</b>	
<b>Deposits/Retainage</b>						
Retainage	411-000-382-20-00-00	\$2,754	\$0	\$5,000	N/A	
<b>Total Deposits/Retainage:</b>		<b>\$2,754</b>	<b>\$0</b>	<b>\$5,000</b>	<b>N/A</b>	
<b>Total Other Fund Resources:</b>		<b>\$65,793</b>	<b>\$0</b>	<b>\$5,000</b>	<b>N/A</b>	
<b>Other Financing Sources</b>						
<b>Transfer In</b>						
Interfund Transfer In	410-000-397-00-00-00	\$64,339	\$60,000	\$175,000	191.7%	
Transfer In	411-000-397-00-00-00	\$1,000,000	\$1,000,000	\$1,750,000	75%	
Interfund Transfer In	412-000-397-00-00-00	\$223,916	\$223,918	\$230,334	2.9%	
<b>Total Transfer In:</b>		<b>\$1,288,255</b>	<b>\$1,283,918</b>	<b>\$2,155,334</b>	<b>67.9%</b>	
<b>Total Other Financing Sources:</b>		<b>\$1,288,255</b>	<b>\$1,283,918</b>	<b>\$2,155,334</b>	<b>67.9%</b>	
<b>Total Revenue Source:</b>		<b>\$5,905,291</b>	<b>\$5,428,625</b>	<b>\$6,247,101</b>	<b>15.1%</b>	

## Goal #1

## Goal #2



---

## APPENDIX

---

## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

