



Governmental - General Type Funds

General Fund - 001

- Revenue Sources
 - Property Tax (% shared with Street Fund)
 - Sales Tax
 - Utility Taxes
 - Licenses
 - State Shared
- Very few restrictions on uses

General Reserve Managerial Fund - 002

- Revenue Sources
 - Transfers from General Fund
 - Restricted
 - Uncashed Checks
- Same restrictions as GF
- Previously Earmarked for Infrastructure & Economic Development

Permits - Managerial Fund - 003

- Revenue Sources
 - Building Permits
 - Land Use Permits
- Restricted
 - Cover "processing applications, inspecting and reviewing plans, or preparing detailed (environmental) statements"

Governmental - Special Revenue Funds

Street Fund - 101

- Revenue Sources
 - General Fund Shared Revenues
 - Property Tax (% shared from GF)
 - Fuel Tax (MVFT)
 - ROW Permits
- No restrictions on GF shared revenues
- MVFT restricted to Street related expenses

Street Reserve Fund - 103

- Revenue Source
 - Transfer from Street Fund
- Use restricted to Street related expenses

Drug Seizure & Forfeiture Fund - 111

- Revenue Sources
 - Proceeds from the seizure and sale of drug related property
- Use restricted to improving drug enforcement

Municipal Arts Fund - 112

- Revenue Sources
 - 1% of Construction Costs
 - Transfers from General Fund
- Uses restricted to municipal arts

Proprietary – Enterprise Funds

Sewer Fund - 401	Storm & Surface Water Management Fund - 410
<ul style="list-style-type: none"> • "Self Sustaining Fund" • Revenue Sources <ul style="list-style-type: none"> • Sewer District Debt Repayment • Utility Agreement Fee • Restricted Uses <ul style="list-style-type: none"> • Debt Service Payments • Sewer related expenses only 	<ul style="list-style-type: none"> • "Self Sustaining Fund" • Revenue Sources <ul style="list-style-type: none"> • Surface Water Management Fees • State Grants • Debt Financing • Restricted Uses <ul style="list-style-type: none"> • Storm & Surface Water related expenses only - direct and based on allocation

Proprietary – Internal Service Funds

Unemployment Fund - 501	Computer Equipment Fund - 510	Vehicle Replacement Fund - 515
<ul style="list-style-type: none"> • Revenue Sources <ul style="list-style-type: none"> • Contributions from General, Street, and Storm Water funds based on allocation % • City uses a "pay as you go method" • Funds are reserved for payment of unemployment benefits as needed 	<ul style="list-style-type: none"> • Revenue Sources <ul style="list-style-type: none"> • Contributions from General, Street, and Storm Water funds based on allocation % • Reserved for purchase and replacement of technology hardware/software and includes ongoing renewals 	<ul style="list-style-type: none"> • Revenue Sources <ul style="list-style-type: none"> • Annual contribution from General Fund • Reserved for the purchase and replacement of Planning & Community Development Vehicles
Police Vehicle Fund - 520	Public Works Equipment Fund - 530	Aerator Equipment Fund -540
<ul style="list-style-type: none"> • Revenue Sources <ul style="list-style-type: none"> • Annual contribution from General Fund • Sale of Surplus Vehicles • Reserved for the purchase and replacement of Police vehicles and Police boats 	<ul style="list-style-type: none"> • Revenue Sources <ul style="list-style-type: none"> • Contributions from General, Street, and Storm Water funds based on allocation % • Reserved for purchase and replacement of PW equipment 	<ul style="list-style-type: none"> • Revenue Sources <ul style="list-style-type: none"> • Annual Surface Water contribution (87%) • Annual Snohomish County SWM contribution (13%) • Originally reserved for major repair of the Aerator • Reserved for potential decommissioning of Aerator and approved Lake Maintenance Costs

Governmental - Capital Project Funds

REET I - 303

- Restricted Use
 - Financing capital projects that are specified in a capital facilities plan element of a comprehensive plan
 - RCW 82.46.010(6)
- Planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and/or judicial facilities; river and/or waterway flood control projects; and technology infrastructure that is integral to the capital project.
- Majority of Expenses are Debt Service Related

REET II - 304

- Restricted Use
 - Financing capital projects that are specified in a capital facilities plan element of a comprehensive plan
 - RCW 82.46.035(5)
- Planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.
- Can utilize funds for REET I allowable uses with additional analysis and reporting.
- Debt Service Payments
- Capital Projects

Governmental - Capital Project Funds (Con't)

Traffic Mitigation Fund - 301

- Street System Capacity Improvements not project improvements
- Revenue Sources
 - Traffic Mitigation
 - Interest
- Uses restricted by TIP and/or zones
 - Misc Traffic Improvement Program areas
 - Small "pots of funding" dispersed over numerous TIPs
 - 20th Street Area (GMA)
 - TIZ 1
 - TIZ 2
 - TIA 3

Park Mitigation Fund - 302

- Revenue Sources
 - Park Mitigation
 - Tree Mitigation
 - Interest
- Uses restricted by revenue source

Sidewalk Capital Project Fund - 309

- Revenue Source
 - Transfer from Street Fund
 - Grant Reimbursements
- Reserved for Sidewalks
- Used for grant matches

Fiduciary – Agency/Trust Funds

Refunable Deposits - 621

- "Funds are held in trust until refundable"
- Money does not belong to the City
- Revenue Sources
 - Retainage held on building maintenance and public works projects
- Restricted Use
 - Repayment/Reimbursement to Contractor

Treasurer Trust Fund - 633

- "Funds are held in trust until passed - thru to final recipient"
- Money does not belong to the City
- Revenue Sources
 - Court Fees
 - State Building Permit Fees
 - Fire Fees
- Restricted Use
 - Pass-thru to "other" agency recipients