



Governmental - General Type Funds

General Managerial - Permit Fund

- Revenue Sources
 - Land Use Fees
 - Building Permits
- Restricted to Permit related costs (must be externally permitted not internal city work)

General Managerial - Pandemic Recovery Fund

- Revenue Sources
 - Replacement of Lost Revenues Due to COVID
 - *Not Grant Funds*
 - Replaced non-restricted funds for Grant Funds
- Same restrictions as GF
- Earmarked by City Council for specific purposes

General Fund

- Revenue Sources
 - Property Tax (72%)
 - Sales Tax
 - Utility Taxes
 - Licenses & Permits
 - State Shared
- Very few restrictions on uses

General Reserve Fund

- Revenue Sources
 - Construction Sales Tax (after first \$300,000 to GF)
- Same restrictions as GF
- Earmarked for Infrastructure & Economic Development

Governmental - Special Revenue Funds

Street Fund

- Revenue Sources
 - General Fund Shared Revenues
 - Property Tax (28%)
 - Garbage Utility Tax
 - Fuel Tax (MVFT)
 - ROW Permits
- No restrictions on GF shared revenues
- MVFT restricted to Street related expenses

Drug Seizure & Forfeiture Fund

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

Municipal Arts Fund

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

Proprietary – Enterprise Funds

Sewer Fund

- "Self Sustaining Fund"
- Revenue Sources
 - Sewer District Debt Repayment
 - Utility Agreement Fee
- Restricted Uses
 - Debt Service Payments
 - Sewer related expenses only based on allocation

Storm & Surface Water Management Fund

- "Self Sustaining Fund"
- Revenue Sources
 - Surface Water Management Fees
- Restricted Uses
 - Storm & Surface Water related expenses only - direct and based on allocation

Proprietary – Internal Service Funds

Public Works Equipment Fund

- Revenue Sources
 - Contributions from Street and Storm Water funds based on allocation %
- Reserved for purchase and replacement of PW equipment

Community Development Equipment Fund

- Revenue Sources
 - Annual Contribution from General Fund
 - \$5,000 per Vehicle Used by the Dept
- Reserved for purchase and replacement of Vehicles

Unemployment Fund

- Revenue Sources
 - 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

Computer Equipment Fund

- Revenue Sources
 - Contributions from General, Street, and Storm Water funds based on allocation %
- Reserved for purchase and replacement of technology hardware/software and includes ongoing renewals

Police Equipment Fund

- Revenue Sources
 - Annual contribution from General Fund
 - Sale of Surplus Vehicles
- Reserved for the replacement of:
 - Police vehicles
 - Boat Replacment
 - Firearms
 - Tasers
 - Body Worn Cameras

Governmental - Capital Project Funds

REET I

- 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

- 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.
- Debt Service Payment

Sidewalk Capital Project Fund

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

Other Capital Project Funds

- Revenue Source
 - Grants
 - Bonds
- Reserved for Capital Project Costs

Governmental - Capital Project Funds (Con't)

Developer Contribution Fund

- Revenue Sources
 - Park Mitigation
 - Traffic Mitigation
 - Interest
- Uses restricted by revenue source
- Timeframes to spending
 - Parks - 6 Years
 - GMA Traffic - 10 Years

Park Mitigation

- Restricted to park acquisition or improvement

Traffic Mitigation

- Street System Capacity Improvements not project improvements
- Uses restricted by TIP and/or zones
 - TIZ 1
 - TIZ 2
 - TIZ 3

Fiduciary – Agency/Trust Funds

Treasurer Trust Fund

- "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