CITY OF EDGEWOOD
COUNCIL STUDY SESSION AGENDA

Tuesday, June 29, 2021 – 7:00 PM ♦ City Hall – 2224 104th Avenue East ♦ Edgewood, WA

1. **CALL TO ORDER**
   Roll Call, Pledge of Allegiance
2. **COUNCIL BUSINESS**
   - **A.** Discussion – Equity, Diversity and Inclusion (Trainings, Planning, etc.)
   - **B.** Discussion – Resolution – Chrisella Rd. Alternative Analysis
   - **C.** Discussion - Annual Report
   - **D.** Discussion - 1st Qtr Financial Statements
3. **OTHER COUNCIL ITEMS**
4. **ADJOURN**

Study Sessions are meetings for Council to review upcoming and pertinent business of the City, no action is taken by the City Council. Study Sessions are open to the public, but public input is reserved for the regular Council meetings

This meeting is accessible to persons with disabilities. For individuals who may require special accommodations, please contact City Hall at (253) 952.3299, 24 hours in advance.

City Of Edgewood
Council Agenda Summary Sheet

Subject: Discussion – Equity, Diversity and Inclusion (Trainings, Planning, etc.)	**Agenda Item #: 2.A**
	For Agenda of: 6/29/2021
	Prepared by: Daryl Eidinger
Attachments (list):	

Approval of Materials:		**Expenditure Required:**
Daryl Eidinger		**Amount Budgeted:**
Rachel Pitzel	6/22/2021	
Dave Gray	6/22/2021	**Timeline:** Topic to be added to all future Study Sessions (see item history below)
Daryl Eidinger	6/22/2021	

Summary Statement:
City Council is committed to creating a stronger and more inclusive community and believe that equity, diversity and inclusion is essential for our present and our future.

Item History:
The Subcommittee requested bringing forward items from the 21 Day Racial Equity Habit Building Challenge. This is a comprehensive list of resources, and it is their hope that sharing an item from each discussion will help Council continue to have important conversations as they work to build a framework for the city.
The committee would like Council to watch the 9 minute video titled "Intergroup Anxiety: Can You Try Too Hard to Be Fair?" produced by the Christian Science Monitor
https://www.youtube.com/watch?v=UsBpGmUeAsI

Council has asked that this topic be a discussion item at all future study sessions for the foreseeable future.
Council has discussed Equity, Diversity and Inclusion trainings and planning at the following meetings:
09/01/2020 Study Session
09/15/2020 Study Session
09/29/2020 Study Session
10/06/2020 Study Session
10/20/2020 Study Session
11/03/2020 Study Session
11/24/2020 Study Session
12/05/2020 Part l - National League of Cities - REAL Action: Advancing Racial Equity in Edgewood
12/12/2020 Part ll - National League of Cities - REAL Action: Advancing Racial Equity in Edgewood
01/05/2021 Study Session
01/19/2021 Study Session
02/08/2021 Council Subcommittee Meeting
02/16/2021 Study Session
03/08/2021 Council Subcommittee Meeting

03/16/2021 Study Session
03/30/2021 Study Session
04/06/2021 Study Session
04/12/2021 Council Subcommittee Meeting
04/20/2021 Study Session
05/04/2021 Study Session
05/10/2021 Council Subcommittee Meeting
05/11/2021 Regular Council Meeting to discuss alternates to Subcommittee
05/18/2021 Study Session
06/01/2021 Study Session
06/08/2021 Council Subcommittee Meeting
06/15/2021 Study Session

Recommended Action:
N/A

Fiscal Note/Consideration:
N/A

City Of Edgewood
Council Agenda Summary Sheet

Subject: Discussion – Resolution – Chrisella Rd. Alternative Analysis	**Agenda Item #: 2.B**
	For Agenda of: 6/29/2021
	Prepared by: Rachel Pitzel

Attachments (list):
1. Chrisella Road Alternatives Assessment Memo - Final

Approval of Materials:		**Expenditure Required:**
Rachel Pitzel		TBD
Rachel Pitzel	6/22/2021	**Amount Budgeted:**
Dave Gray	6/22/2021	N/A
Daryl Eidinger	6/22/2021	**Timeline:** ~~06/15/2021 SS~~ ~~06/22/2021 RCM PH~~ 06/29/2021 SS 07/13/2021 RCM

Summary Statement:
The City's on-call traffic engineering consultant, Transpo Group, recently completed the attached study of design alternatives to alleviate concerns related to pedestrian and driver safety, multimodal connectivity and traffic operations at the existing intersection of Meridian Ave E (SR-161), 36th St E and Chrisella Rd E. The four alternatives evaluated are:

1) No-Build - keep existing conditions with no changes;
2) Realignment of Chrisella Rd E - relocate the north end of Chrisella to the east, making 36th & Meridian a four-leg intersection;
3) 5-leg Roundabout - keep five-leg intersection, but replace the signal with a roundabout to eliminate left-turn conflicts; and
4) Traffic Signal Modification with Minor Realignment - include Chrisella as a separate phase in the signal timing at the existing intersection

Based on the attached analysis, Alternative 2 (Realignment) scored highest, but all the alternatives scored very closely. Staff is seeking Council direction on their preferred alternative, upon which to develop a future capital project. A draft resolution will be prepared for potential Council action as soon as the July 13, 2021 Regular Council Meeting.

Item History:
N/A

Recommended Action:
Hold a discussion and provide staff guidance regarding Discussion – Resolution – Chrisella Rd. Alternative Analysis

Fiscal Note/Consideration:
Alternative 2 (Realignment of Chrisella Rd E) is one of the alternatives described in recent updates to the City's Comprehensive Plan, including the Functional Classification System and Meridian Corridor Collector Street Classifications maps, as well as the Transportation Projects and Programs list. Therefore, said work is considered in the current Capital Improvement Plan (CIP) under Project T-10 - Meridian Parallel Road Network Construction (TIP No. 11), which could be funded in part by Traffic Impact Fees.

MEMORANDUM

Date:	April 28, 2021	**TG:**	18149.00
To:	Jeremy Metzler, Public Works Director, City of Edgewood		
From:	Brett Schock, PE, AICP, RSP2i, Transpo Group		
Subject:	36th Street E/Chrisella Road E/SR 161 (Meridian Ave E) Alternatives Evaluation		

The City of Edgewood is seeking to alleviate concerns related to pedestrian and driver safety, multimodal connectivity and traffic operations at the existing intersection of 36th Street E, Chrisella Road E, and SR 161 (Meridian Ave E). Several alternatives are being evaluated and the following memorandum documents an alternatives assessment at the intersection.

Evaluation Summary

The purpose of the alternatives evaluation is to further assist the City in evaluating the preferred approach to addressing safety, connectivity, and traffic operations at the existing intersection. The four alternatives that were evaluated are:

- **Alternative 1: No-Build**
  Alternative 1 makes no changes and maintains the existing configuration at the intersection.
- **Alternative 2: Realignment of Chrisella Road E**
  Alternative 2 relocates the roadway alignment of Chrisella Road E to a new stop-controlled tee intersection with 36th Street E approximately 400 feet east of the existing intersection. Chrisella Road E would deviate from the current alignment approximately 600 feet south of 36th Street E.
- **Alternative 3: 5-leg Roundabout**
  Alternative 3 replaces the existing signalized intersection with a 5-leg roundabout. The roundabout would be a two-lane approach in the north/south direction. The east-west approaches and Chrisella Road E would remain single-lane approaches to the roundabout. Chrisella Road E would stay in the existing alignment, except for required deviations at the immediate approach to the roundabout.
- **Alternative 4: Traffic Signal Modification with Minor Realignment**
  Alternative 4 realigns the northern 100 feet of Chrisella Road E, relocating the northwestbound approach, the southbound entry and northbound right turns from Meridian Avenue E. Chrisella Road E is provided with a dedicated traffic signal phase and added signal heads. The east-west phases for 36th Street E would also be split to accommodate the realigned approach of Chrisella Road E.

Each of the four alternatives were compared on the basis of criteria that align with the City's goals for the study of a realignment of Chrisella Road E. The criteria were discussed with City Staff for input and equally weighted. Criteria include:

- Traffic Operations
- Traffic Safety
- Pedestrian Connectivity and Safety
- Property Impacts
- Coordination with the City's Parallel Roads Ordinance

- Project Costs

The assessment of alternatives against the criteria identified Alternative 2, the realignment of Chrisella Road E, as the preferred alternative to address the City's goals of addressing safety, connectivity and operations.

Existing Conditions

The existing 36th Street E, Chrisella Road E, and SR 161 (Meridian Ave E) intersection is signalized with approaches from the north and south (Meridian Ave E), east and west (36th Street E) and a fifth northwesterly approach (Chrisella Road E) in the southeast corner of the intersection. The southeastern movement to Chrisella Road E, perpendicular to 36th Street E, is stop controlled. Meridian Ave E has two lanes in the northbound direction and one lane in the southbound direction, with dedicated left turn lanes at the intersection. 36th Street E is a single lane in each direction. 36th Street E does not outlet west of Meridian Ave E.

The parcels south of 36th Street E on both sides of Meridian Ave E near the intersection are developed, with existing buildings and parking lots. 36th Street E east of Meridian Ave E is developed on the south side with a mix of residential and commercial properties, and currently undeveloped on the north. 36th Street E has large lot single family residential development on both sides west of Meridian Ave E. The parcels north of 36th Street E are generally undeveloped, but the northeast corner is being developed by the City into a new park as of the writing of this memo. Meridian Ave E is undeveloped south of 36th Street E, with steep topography and a winding horizontal alignment. Chrisella Road E is only developed on the east side with single family residential, and also has steep topography and a winding horizontal alignment.

The signal currently operates with protected lefts for the north/south approach and permissive lefts for the east/west approach. The existing signal system consists of single mast arms poles serving the southbound and westbound direction while the northbound and eastbound directions are served by a single double mast arm pole. Existing overhead utilities cross the intersection in the east/west direction and the north/south direction, with two poles near the intersection. The signal has pedestrian signal heads, but the pushbuttons are not fully APS.

Sidewalks are present at the southwest corner of the intersection and along the south side of 36th Street, with separated pathways to be constructed at the northeast corner in conjunction with the proposed park. There are marked crosswalks on the western, northern, and eastern legs of the intersection. The eastern crosswalk is 90 feet in length and crosses both the eastern leg of the intersection and the northwestern approach of Chrisella Road E, without provision of a pedestrian refuge area or physical barrier to Meridian Ave E. The existing design of the crosswalk leads to longer crossing times for pedestrians, and potential conflicts with vehicles turning left and right onto two different roadways. In particular, the left turn onto Chrisella Road E is very shallow, which could lead to higher turning speeds through the crosswalk.

Based on 2021 traffic volumes, the intersection operates at LOS C – meeting the City of Edgewood's LOS E or better standard for intersections along Meridian Avenue E. However, the stop-controlled approach of Chrisella Road E, directly east of the intersection may be impacted by westbound queues, which extend approximately 80 feet (three to four car lengths) from the intersection. This may result in difficulty turning left from Chrisella Road E to 36th Street E, which is the predominant move at this approach.

While there were no recorded collisions directly at the intersection between 2014 and 2018, there were several collisions along Chrisella Road E, directly south of the intersection along the

roadways horizontal curve. Two crashes involved drivers who were impaired, and two crashes involved drivers who were exceeding a reasonably safe speed.

Evaluation of Alternatives

To understand the high-level impacts, improvements, and areas of concern related to the intersection alternatives, several criteria were defined for evaluation. These criteria best capture the goals of the project in relation to existing concerns at the intersection as well as the desired future development of the surrounding area. The following section defines the evaluation criteria and summarizes the evaluation of each intersection alternative.

Evaluation Criteria

The evaluation methods for each criterion are described below.

Traffic Operations

PM peak hour levels of service (LOS), delays, queues and as applicable, volume-to-capacity (v/c) ratios were calculated for each intersection alternative, to determine each alternative's compliance with the City of Edgewood's LOS E or better standard for intersections along Meridian Avenue E and LOS D or better standard for all other intersections. As a basis for this analysis, 2021 existing volumes were grown by 1 percent annually to develop 2023 traffic volumes – the assumed project completion date.

For alternatives including signals and stop-controlled intersections, operations were evaluated using *Synchro 10* software and for alternatives including a roundabout, operations were evaluated using *Sidra 8*. Sidra model settings used for roundabout analyses were based on the guidelines in the *WSDOT Sidra Policy Settings*, October 2019.

In addition to LOS results, the potential for future traffic growth and the ability to address existing traffic operations concerns were considered in the evaluation.

Traffic Safety

Evaluation of traffic safety used crash data from the City's Local Road Safety Plan (LRSP) as a baseline and assessed each alternative based on Crash Modification Factors, priority risk factors from the LRSP and a qualitative assessment of safety impacts for each alternative.

Pedestrian Connectivity and Safety

Each alternative was evaluated based on its qualitative impact on pedestrian connectivity and safety, including improvements from existing conditions, connections to the existing and future roadway network and planned park, and proven safety countermeasures.

Property Impacts

Each alternative was evaluated based on the potential impacts to surrounding properties and associated right-of-way needs.

Coordination with the City's Parallel Roads Ordinance

The alternatives were evaluated based on their adherence with the City of Edgewood's Parallel Roads Ordinance, as updated in 2019, which was developed to address a vision for alternative access to parcels that would develop in the future, with frontage on Meridian Avenue. The primary goals of the ordinance are as follows:

1. Encouragement of efficient multimodal transportation systems
2. Balance the transportation needs of community and the region and maintain LOS
3. Limit access points to Meridian Avenue for safety and efficiency

Project Cost

The planning-level estimated cost, which is based on known project elements, and recent bid results, with lump sum estimates used to address elements that are not designed at the 10% level used for the concepts in the study, was used to compare each alternative. Costs were escalated to represent likely costs in 2023.

Alternatives Evaluation

Based on the above criteria, the four intersection alternatives were evaluated:

Alternative 1: No Build

Traffic operations would generally remain consistent with existing conditions. As such, Alternative 1 meets the City's LOS standards, but does not address westbound queues and the impacts to vehicles turning left onto 36th Street E from Chrisella Road E. Under this alternative there would be no implementation of traffic safety improvements, pedestrian connectivity and safety improvements, or measures to address the City's Parallel Road Ordinance. This alternative does not result in any impacts to adjacent properties and there are no associated project costs.

Alternative 2: Realignment of Chrisella Road E

This alternative involves relocating the roadway alignment of Chrisella Road E, through three parcels not currently designated as right of way, to a new tee intersection at 36th Street E approximately 400 feet east of the existing intersection. The proposed roadway cross section includes a single 12-foot lane in each direction with a 6-foot sidewalk behind the curb. The existing Chrisella Road E approach at the 36th Street E and Meridian Ave E intersection would be redesigned to remove the Chrisella Road E approach. The north end of the existing Chrisella Road E would be terminated in a cul-de-sac, hammerhead or other turnaround, north of the deviation point from the existing alignment, to serve the residents and emergency access along Chrisella Road E. The existing signalized intersection would be configured to a traditional four-legged intersection. A preliminary concept is provided in Attachment A.

Traffic Operations

Under Alternative 2, the intersection of Meridian Avenue and 36th Street E operates at LOS C, consistent with existing conditions. The realignment of Chrisella Road E results in a new stop-controlled intersection with 36th Street E approximately 400 feet east of the existing intersection. The new intersection would be side-street stop-controlled with the Chrisella Road approach operating at LOS B and free-flowing traffic along 36th Street E. The intersection would likely not meet warrants for an all-way stop. Both intersections meet the City's LOS standards, while also addressing westbound queues at the signal and the impacts to vehicles turning left onto 36th Street E from Chrisella Road E.

Traffic Safety

One of the high priority risk factors identified in the City's LRSP is the existing presence of sharp horizontal and vertical curves, such as those that exist along Chrisella Road E approaching 36th Street E/Meridian Avenue. The City has plans to implement hardscape improvements along Chrisella Road E south of the 36th Street to address existing issues, and the realignment of Chrisella Road E would further advance the effectiveness of these improvements by softening an existing sharp horizontal curve that has observed multiple crashes over the last several years.

Pedestrian Connectivity and Safety
The realigned segment of Chrisella Road E would include a 6-foot sidewalk, providing a dedicated pedestrian walkway where one does not currently exist. Additionally, a north-south crosswalk along 36th Street E would be installed to provide access to the planned park at the northeast corner of Meridian Avenue E and 36th Street E. The crosswalk would be recommended for enhancement with a Rectangular Rapid Flashing Beacon (RRFB) to increase safety, comfort and visibility for crossing pedestrians.

The existing intersection of Meridian Avenue/36th Street E would be redesigned such that the crosswalk along the eastern leg of the intersection is shortened and pedestrian connectivity at the intersection is improved. Additionally, APS pushbuttons would be installed at each corner.

Property Impacts
To construct Alternative 2, three properties (3621 Chrisella Road E, 3703 Chrisella Road E, and 10218 36th Street E) would be affected and approximately 42,000 square feet of right-of-way would need to be acquired. Relocations would be required as part of the right of way acquisition.

Coordination with City's Parallel Road Ordinance
While the realignment of Chrisella Road E is not directly defined in the recommended Parallel Road network, Alternative 2 effectively meets the goals of the ordinance by reducing direct access from Meridian Avenue.

Project Cost
The planning-level cost estimate for Alternative 2, escalated to 2023 costs is $4,100,000.

Alternative 3: 5-leg roundabout

Alternative 3 removes the existing signalized intersection and replaces it with a 5-leg roundabout. The roundabout would consist of two-lane approaches in the north and south directions, and single lane approaches on other legs. Chrisella Road E would not be realigned with Alternative 3, except for the required changes to meet the roundabout entry point and deflection angles. A preliminary concept for Alternative 3 is included in Attachment A. As a 5-leg roundabout, access to Chrisella Road E is still restricted from some approaches, due to the circulation paths as shown in Attachment A. Removing the access to Chrisella Road entirely, and creating a 4-leg roundabout intersection could reduce property impacts and cost. A reduced size, 4-leg roundabout was not designed for this analysis.

Traffic Operations
The 5-leg roundabout is projected to operate at LOS A with a maximum v/c of 0.61 in the southbound direction. The design would adequately accommodate all 95th percentile vehicular queues. Overall, the intersection would experience improved vehicular operations over existing conditions.

Traffic Safety
Roundabouts are considered safer than traffic signals as they have fewer conflict points, lower speeds, and only require crossing one direction of traffic at a time. However, some of the safety benefits are diluted as additional legs are added to the roundabout; particularly if optimal entry angles aren't achievable, which is the case for the 5-leg roundabout alternative. A roundabout at the intersection would result in traffic safety improvements over existing conditions, but safety could be improved by considering other alternatives such as a 4-leg roundabout.

Pedestrian Connectivity and Safety
The roundabout alternative would provide significant safety improvements for pedestrians. Sidewalks, crosswalks and ADA-compliant curb ramps would be provided at the splitter islands

along all approaches, resulting in a pedestrian crossing along the southern leg where one does not currently exist and improved pedestrian connectivity.

Property Impacts
To construct Alternative 3, right-of-way would need to be acquired at all corners of the intersection, totaling approximately 29,000 square feet. Relocations may be avoidable, depending on the final layout of the Alternative 3 roundabout. In order to minimize impact to the existing properties on the southwest and southeast corners, the overall roundabout footprint would be shifted north. Notably, this would result in design impacts to the planned park at the northeast corner of the intersection. Addressing restricted access to some legs of a 5-leg roundabout would increase the size of the roundabout and property impacts. A 4-leg roundabout could reduce the impact.

Coordination with City's Parallel Road Ordinance
This alternative does not preclude the development of recommended parallel roadways; however, it does not further the goals of the ordinance.

Project Cost
The planning-level cost estimate for Alternative 3, as shown in Attachment A, escalated to 2023 costs is more than $7,000,000. Eliminating the 5th leg of the intersection could reduce the size and cost of the roundabout by as much as 20%.

Alternative 4: Chrisella Road Traffic Signal Modification

Alternative 4 realigns approximately 100 feet of Chrisella Road E northbound approach such that the approach is brought into the signal at Meridian and 36th as a standalone roadway with a new, separate phase. For vehicles turning right onto 36th Street E from Chrisella Road E, a channelized, stop-controlled turn lane would be constructed on Chrisella Road E such that vehicles do not enter the signalized intersection. The pedestrian crossing along the eastern leg would be divided into two shorter crossings with improved delineation and northbound right turns onto Chrisella Road E would be restricted by physical channelization devices. A preliminary concept is included in Attachment A.

Traffic Operations
The 5-leg signalized intersection is projected to operate at LOS C. The intersection would meet the City's LOS standards, while also addressing impacts to vehicles turning left onto 36th Street E from Chrisella Road E by bringing the approach into the intersection; however, the addition of a standalone phase results in increased overall delay compared to existing conditions and increased delay for vehicles along SR 161. Additionally, a standalone phase for Chrisella Road E limits flexibility in signal timing adjustments to accommodate future growth.

Traffic Safety
While the alternative more actively controls vehicular traffic traveling to and from Chrisella Road E, a 5-legged signalized intersection has its own traffic safety considerations. It results in less efficient operations and creates additional conflict points within the intersection. Additionally, this alternative does not adequately address existing vertical sight distance challenges or the long distance between signal heads and the stop bars for vehicles traveling northbound. The northbound right-turn restriction, while addressing these conditions to an extent, also leads to the potential for violation by drivers used to make the turn, which could be a safety concern.

Pedestrian Connectivity and Safety
Alternative 4 addresses the existing crosswalk issue along the eastern leg of the intersection by bisecting the crosswalk and adding a pedestrian refuge space in the middle. This design also improves predictability at the intersection as it relates to vehicle-pedestrian conflict points. APS pushbuttons would be installed at each corner.

Property Impacts
Alternative 4 could be constructed within the existing right-of-way and would not result in impacts to adjacent properties. However, the design includes the restriction of northbound right turns onto Chrisella Road E which may impact access to small number of homes and businesses.

Coordination with City's Parallel Road Ordinance
Alternative 4 does not preclude the development of recommended parallel roadways; however, it does not further the goals of the ordinance.

Project Cost
The planning-level cost estimate for Alternative 4, escalated to 2023 costs is $470,000.

Evaluation Matrix

To help select the most desirable alternative, a three-point scale was developed based on the information provided above for each alternative and the evaluation methodology for each criteria, as follows:

- Traffic Operations
  - Degradation from existing conditions – 1 point
  - Limited or no change from existing conditions – 2 points
  - Improvement from existing conditions – 3 points
- Traffic Safety + Pedestrian Connectivity and Safety
  - Limited or no change from existing conditions – 1 point
  - Minor improvement from existing conditions – 2 points
  - Significant improvement from existing conditions – 3 points
- Property Impacts
  - Significant ROW acquirement necessary – 1 point
  - Minor access impacts – 2 points
  - No access impacts or ROW needed – 3 points
- Parallel Road Ordinance
  - In opposition to ordinance – 1 point
  - Does not preclude, but does not support ordinance – 2 points
  - Meets at least one ordinance goal – 3 points
- Project Cost
  - Cost above $1 million – 1 point
  - Cost below $1 million – 2 points
  - No cost – 3 points

. A summary of the ranking for each alternative is shown in Table 1.

Table 1. High Level Evaluation of Alternatives

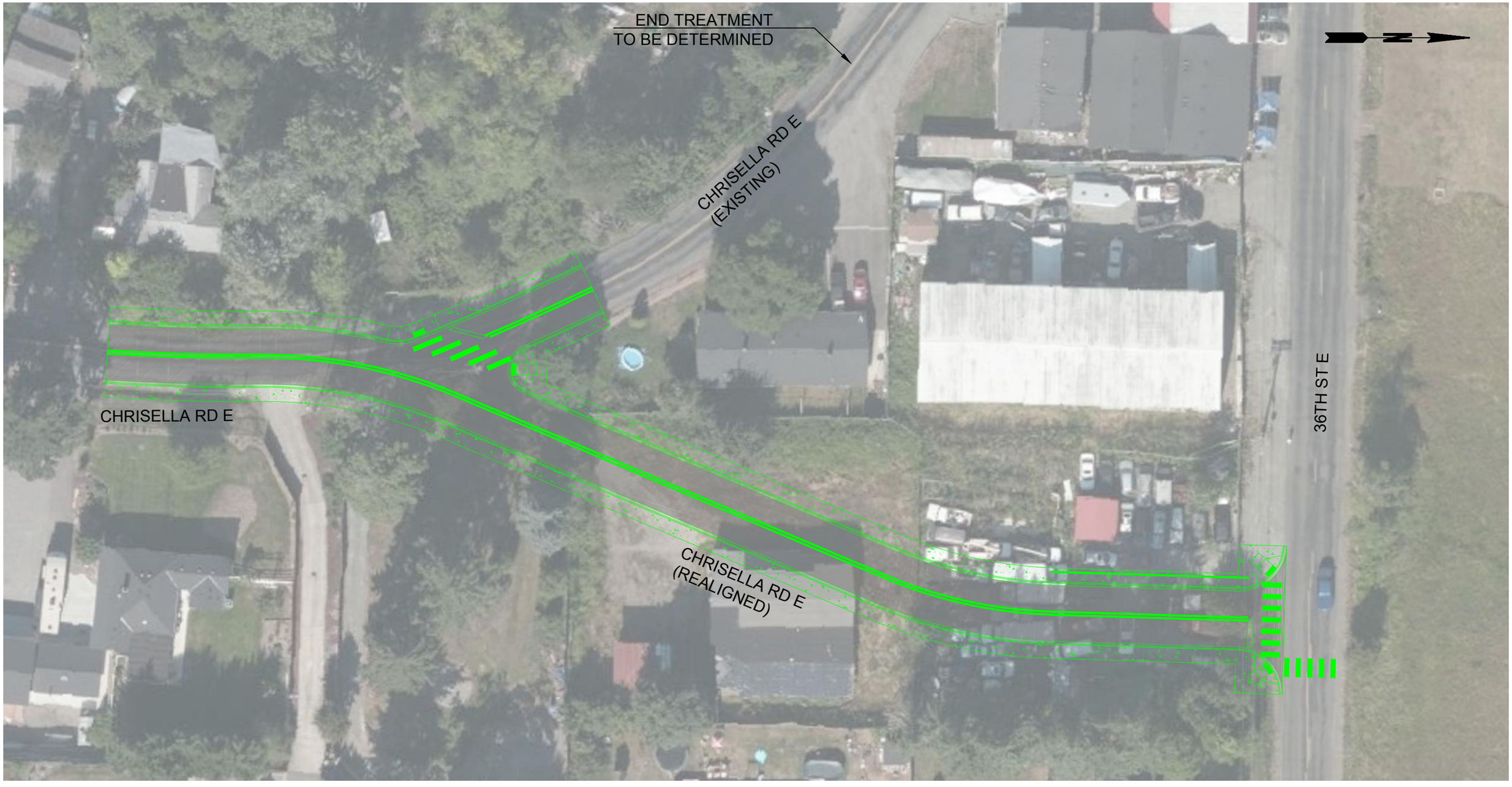
Alternative	Traffic Operations	Traffic Safety	Pedestrian Connectivity and Safety	Property Impacts	Parallel Roads Ordinance	Project Cost	Total
Alternative 1 *No Build*	2	1	1	3	2	3	**12**
Alternative 2 *Chrisella Realignment*	3	3	3	1	3	1	**14**
Alternative 3 *5-Leg Roundabout*	3	2	3	1	2	1	**12**
Alternative 4 *Traffic Signal Mod*	2	2	2	2	2	2	**12**

Selection of a Preferred Alternative

Based on the above analysis, the preferred alternative is Alternative 2, the realignment of Chrisella Road E in a new right of way. The preferred alternative meets the City's goals, and most satisfies the evaluation criteria. Most notably, the alternative addresses key vehicular and pedestrian safety concerns, while improving overall traffic operations. By realigning Chrisella Road E to the east of its existing location, left turns from Chrisella Road E to 36th Street E will no longer be impacted by vehicle queues leading up to the traffic signal, the existing horizontal curve along Chrisella Road E is significantly lessened, pedestrian safety and connectivity is improved at the intersection of Meridian Ave and 36th Street E by removing the Chrisella Road E approach, and additional pedestrian connectivity to the planned park is achieved,

Attachment A

Chrisella Road E Realignment Concepts



Alternative 2 - Chrisella Rd E / 36th St E / SR 161 (Meridian Ave E) Traffic Signal Modification Concept

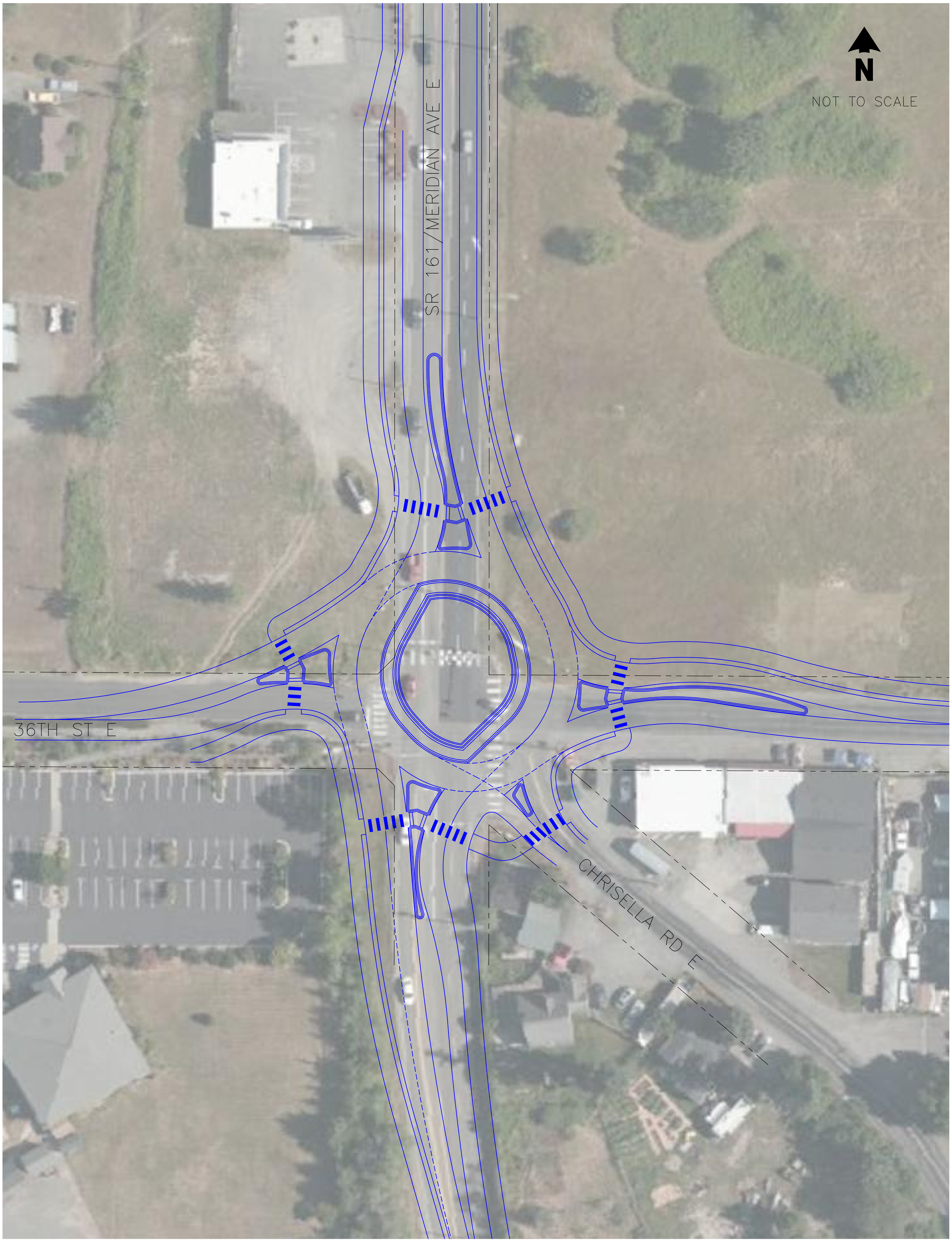
May 4, 2021

1.18149.00 - 2018 City of Edgewood On-Call

FIGURE
1

transpogroup
WHAT TRANSPORTATION CAN BE.

May 04, 2021 - 1:34pm tuann M:\18\1.18149.00 - 2018 City of Edgewood On-Call\Task 23 - Chrisella Road Realignment\Engineering\CAD\Conceptual\Chrisella Road Realigned Roadway.dwg Layout: Alternative C



LEGEND

DESCRIPTION	SYMBOL
RIGHT–OF–WAY	
PROPOSED FEATURE	

Alternative 3

SR 161/Meridian Ave E & 36th St E - Roundabout Concept - 5-Leg Option

April 23, 2021

FIGURE 2

City of Edgewood On-Call

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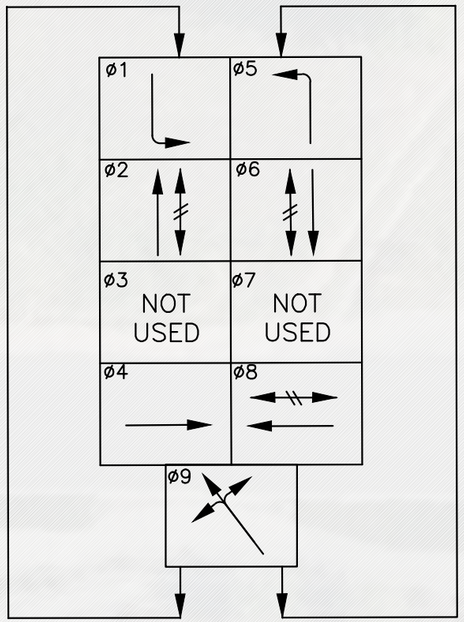
transpogroup
WHAT TRANSPORTATION CAN BE.

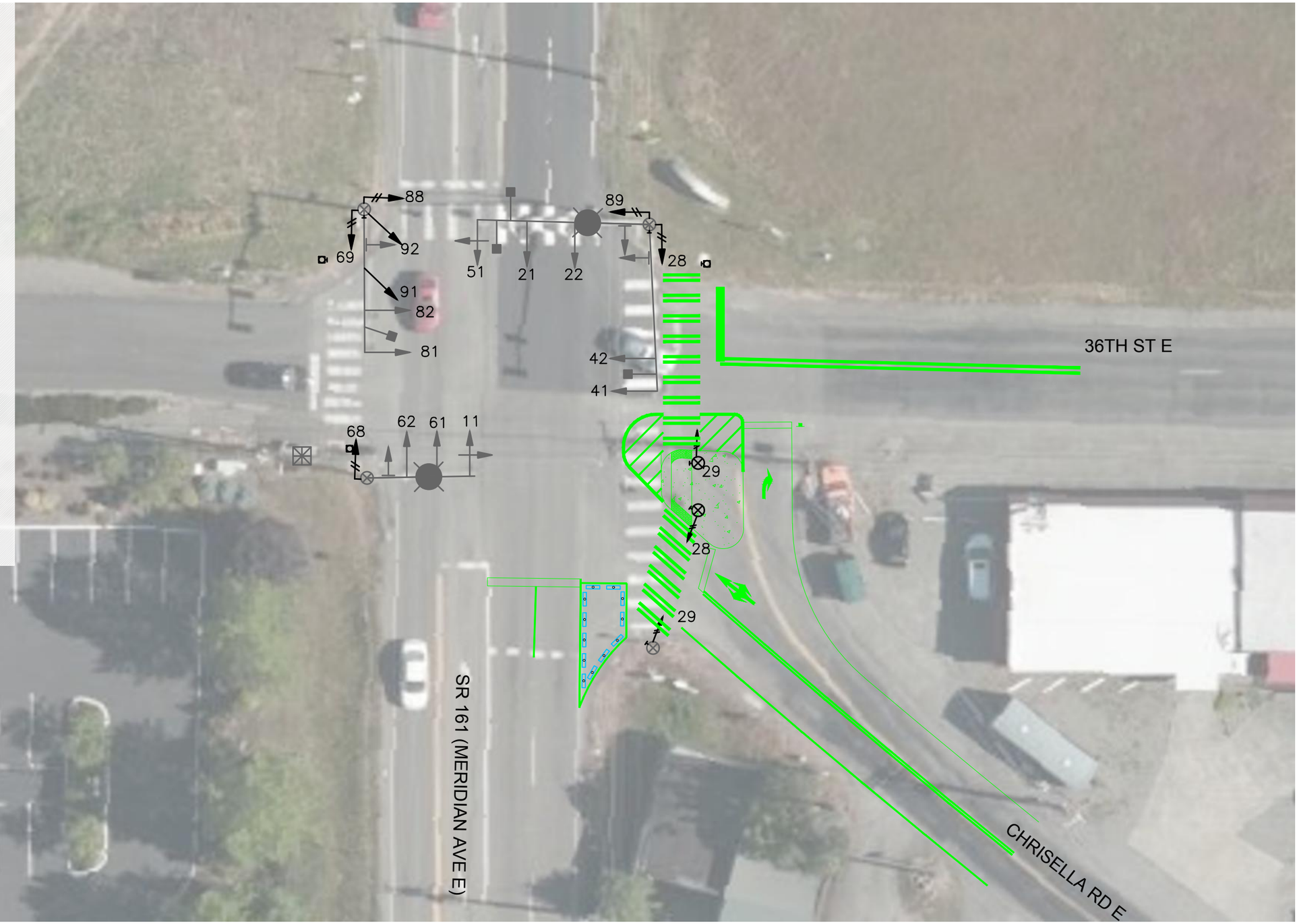
PROPOSED SIGNAL PHASING



VEHICLE MOVEMENT

PROTECTED TURN

PEDESTRIAN MOVEMENT



Alternative 4 - Chrisella Rd E / 36th St E / SR 161 (Meridian Ave E) Traffic Signal Modification Concept

March 12, 2021

1.18149.00 - 2018 City of Edgewood On-Call

Mar 30, 2021 - 1:39pm tuann M:\18\1.18149.00 - 2018 City of Edgewood On-Call\Task 23 - Chrisella Road Realignment\Engineering\CAD\Conceptual\Chrisella Road Signal Concept.dwg Layout: Alternative B

transpogroup
WHAT TRANSPORTATION CAN BE.

FIGURE
3

City Of Edgewood
Council Agenda Summary Sheet

Subject: Discussion - Annual Report	**Agenda Item #: 2.C**
	For Agenda of: 6/29/2021
	Prepared by: Stephanie Goff, Dave Gray

Attachments (list):
1. 2020 SAO Annual Report Package

Approval of Materials:	**Expenditure Required:**
Stephanie Goff, Dave Gray Rachel Pitzel 6/24/2021 Dave Gray 6/24/2021 Daryl Eidinger 6/24/2021	N/A This is a required public statement of the City's financial position due by the 150th day of the year submitted by the City to the Washington State Auditor's Office for use in the City's annual audit as well as internal State Financial reporting to the State Legislature, various State Agencies and the public at large.
	Amount Budgeted: N/A
	Timeline: SS 06/29/2021 First Publication for Review by Council RCM 07/13/2021 Council Action to release the Report to the Public as an official unaudited statement of the City's Financial position as of 12/31/2020

Summary Statement:
This is the annual report of unaudited financial positions of the City overall and each fund specifically. This report lists the sources and uses of all financial activity within the city for the fiscal year beginning January 1, 2020 and ending December 31, 2020. It itemizes the beginning and ending fund balances and discloses how the city operates financial, levels and nature of revenues, expenditures and debt as well as full disclosure of existing or potential risks that may have a substantive financial impact of the city or upon the cities ability to maintain it's continuity of governance (meet it's operational service model needs). Later in the year, generally in the month of August, the Washington State Auditor's Office will perform a field audit resulting in a published audited set of financial statements as well as any control or transparency recommendations to staff and to the City Council and Mayor.

Item History:

Recommended Action:

Discuss the Financial position of the City.

Fiscal Note/Consideration:
N/A

City of Edgewood
2020 ANNUAL REPORT

Unaudited Financial Statements

City of Edgewood
2224 104th Avenue East
Edgewood WA 98372
www.cityofedgewood.org

City of Edgewood, Washington
2020 Annual Report
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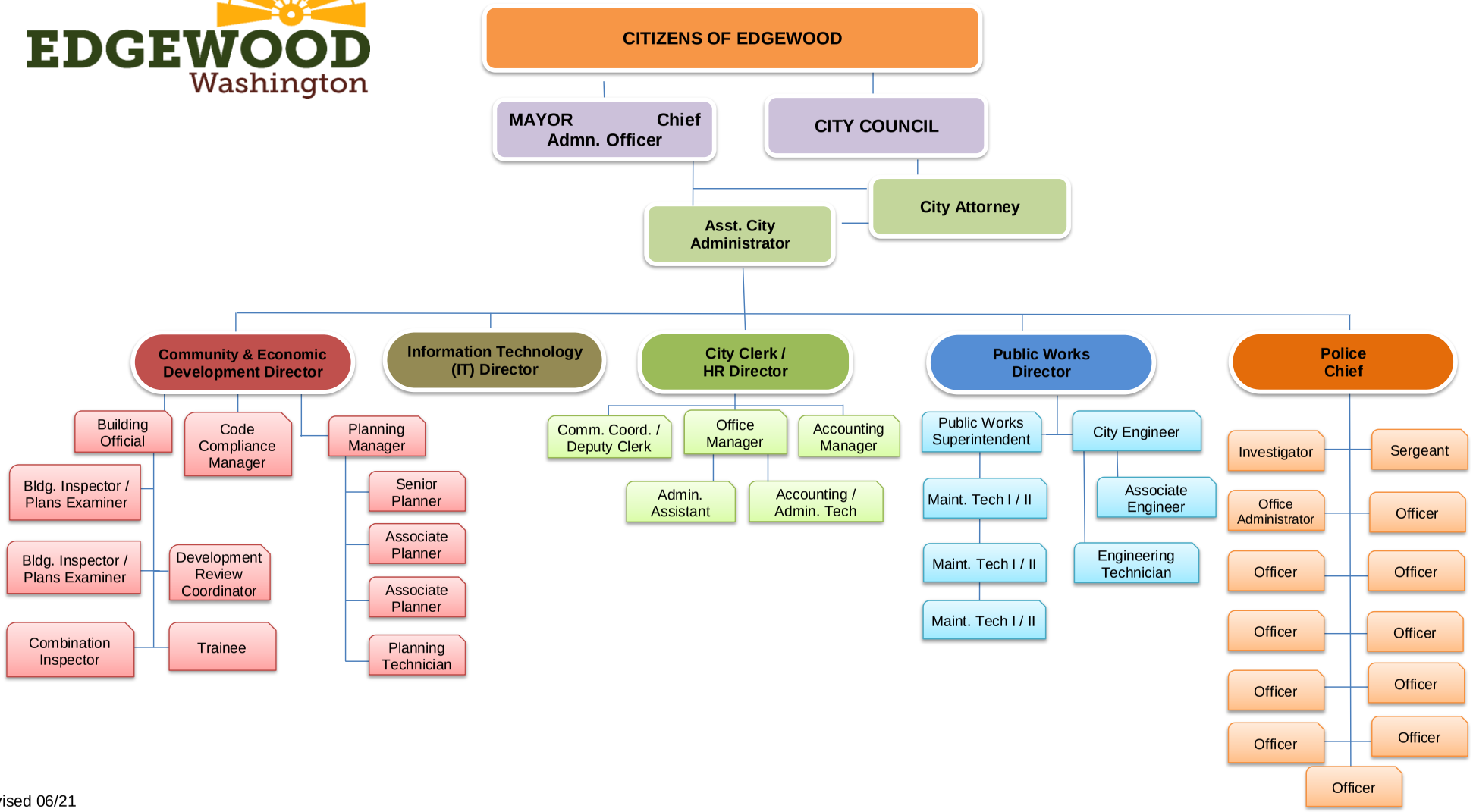
EDGEWOOD
Washington

ORGANIZATIONAL CHART



Revised 06/21

City of Edgewood, Washington
2020 City Officials

Elected City Councilmembers:

Mayor Daryl Eidinger	December 31, 2023
Councilmember Tyron Christopherson.	December 31, 2021
Councilmember Ryan Day	December 31, 2024
Councilmember Nate Lowry	December 31, 2024
Councilmember Colleen Weiss	December 31, 2021
Councilmember John West	December 31, 2021
Deputy Mayor Mark Creley	December 31, 2024
Councilmember Rosanne Tomyn	December 31, 2021

Appointed Staff:

Police Chief (Contracted)	Micah Lundborg
City Clerk	Rachel Pitzel
City Attorney (Contracted)	Ann Marie Soto

ANNUAL REPORT CERTIFICATION

City of Edgewood

(Official Name of Government)

1111

MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2020

GOVERNMENT INFORMATION:

Official Mailing Address	2224 104th Ave E
	Edgewood, WA 98372
Official Website Address	www.cityofedgewood.org
Official E-mail Address	dave@cityofedgewood.org
Official Phone Number	253-952-3299

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	Dave Gray Assistant City Administrator
Contact Phone Number	
Contact E-mail Address	dave@cityofedgewood.org

I certify 30th day of May, 2021, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Dave Gray (dave@cityofedgewood.org)

City of Edgewood
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 Current Expense Fund	101 Street Fund	110 Park Impact Fee
Beginning Cash and Investments					
308	Beginning Cash and Investments	15,366,939	4,473,146	52,107	2,639,368
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	6,338,351	4,867,902	130,830	-
320	Licenses and Permits	779,641	779,141	500	-
330	Intergovernmental Revenues	1,140,260	802,466	225,587	-
340	Charges for Goods and Services	3,719,048	764,460	-	452,648
350	Fines and Penalties	403,417	396,648	-	-
360	Miscellaneous Revenues	1,033,559	118,078	651	-
Total Revenues:		13,414,276	7,728,695	357,568	452,648
Expenditures					
510	General Government	1,569,465	1,569,465	-	-
520	Public Safety	2,991,160	2,991,160	-	-
530	Utilities	1,164,309	-	-	-
540	Transportation	891,133	-	891,133	-
550	Natural/Economic Environment	2,224,160	2,224,160	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	279,688	279,688	-	-
Total Expenditures:		9,119,915	7,064,473	891,133	-
Excess (Deficiency) Revenues over Expenditures:		4,294,361	664,222	(533,565)	452,648
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,591,659	501,659	610,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	54,402	54,402	-	-
Total Other Increases in Fund Resources:		1,646,061	556,061	610,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,397,538	317,601	46,052	-
591-593, 599	Debt Service	1,425,363	-	-	-
597	Transfers-Out	1,090,000	120,000	-	100,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	319,848	319,848	-	-
Total Other Decreases in Fund Resources:		4,232,749	757,449	46,052	100,000
Increase (Decrease) in Cash and Investments:		**1,707,673**	**462,834**	**30,383**	**352,648**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	9,304,847	-	82,490	2,992,016
50841	Committed	4,184,258	1,350,473	-	-
50851	Assigned	236,213	236,213	-	-
50891	Unassigned	3,349,294	3,349,294	-	-
Total Ending Cash and Investments		**17,074,612**	**4,935,980**	**82,490**	**2,992,016**

The accompanying notes are an integral part of this statement.

City of Edgewood
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		111 Traffic Impact Fee	130 Municipal Capital Reserver REET1	132 Municipal Capital Reserver REET	201 Debt Service
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,654,242	78,400	93,304	159,679
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	669,810	669,809	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	680,307	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		680,307	669,810	669,809	-
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	-
Excess (Deficiency) Revenues over Expenditures:		680,307	669,810	669,809	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	230,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	230,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	379,803
597	Transfers-Out	150,000	230,000	490,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		150,000	230,000	490,000	379,803
Increase (Decrease) in Cash and Investments:		**530,307**	**439,810**	**179,809**	**(149,803)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	4,184,549	518,210	273,114	-
50841	Committed	-	-	-	9,876
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**4,184,549**	**518,210**	**273,114**	**9,876**

The accompanying notes are an integral part of this statement.

City of Edgewood
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		202 LID Debt Service	203 LID Debt Service Reserve Fund	310 Capital Parks Fund	340 Capital Roads Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	2,272,453	610,994	304,591	92,021
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	45,467	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	6,769	-	-	-
360	Miscellaneous Revenues	893,094	3,812	1,900	574
Total Revenues:		899,863	3,812	47,367	574
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	4,793	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		4,793	-	-	-
Excess (Deficiency) Revenues over Expenditures:		895,070	3,812	47,367	574
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	100,000	150,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	100,000	150,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	417,494	206,554
591-593, 599	Debt Service	1,031,977	-	-	13,583
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,031,977	-	417,494	220,137
Increase (Decrease) in Cash and Investments:		**(136,907)**	**3,812**	**(270,127)**	**(69,563)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	34,464	22,460
50841	Committed	2,135,546	614,806	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**2,135,546**	**614,806**	**34,464**	**22,460**

The accompanying notes are an integral part of this statement.

City of Edgewood
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		341 Capital Roads - Meridian Ave Ph	350 Capital TIB Fund	401 Sewer Utility Fund	410 Surface Water Utility Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	255,694	-	298,034	225,956
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	31,777	-	34,963
340	Charges for Goods and Services	-	-	179,050	1,642,583
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,595	-	1,860	-
Total Revenues:		1,595	31,777	180,910	1,677,546
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	2,635	1,156,881
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	2,635	1,156,881
Excess (Deficiency) Revenues over Expenditures:		1,595	31,777	178,275	520,665
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	257,183	-	55,798	1,467
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		257,183	-	55,798	1,467
Increase (Decrease) in Cash and Investments:		**(255,588)**	**31,777**	**122,477**	**519,198**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	106	31,777	420,510	745,151
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**106**	**31,777**	**420,510**	**745,151**

The accompanying notes are an integral part of this statement.

City of Edgewood
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		501 Equipment Replacement Fund
Beginning Cash and Investments		
308	Beginning Cash and Investments	156,950
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	11,995
Total Revenues:		11,995
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		-
Excess (Deficiency) Revenues over Expenditures:		11,995
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	95,389
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		95,389
Increase (Decrease) in Cash and Investments:		**(83,394)**
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	73,557
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		**73,557**

The accompanying notes are an integral part of this statement.

City of Edgewood
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	848,788	848,788
388 & 588	Net Adjustments	-	-
310-390	Additions	16,735	16,735
510-590	Deductions	518,419	518,419
	Net Increase (Decrease) in Cash and Investments:	(501,684)	(501,684)
508	Ending Cash and Investments	347,104	347,104

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements
For year ended December 31, 2020

Note 1 - Summary of Significant Accounting Policies

The City of Edgewood was incorporated on February 28, 1996 and operates under the laws of the state of Washington applicable to a code city. The City is a general purpose government and provides law enforcement, emergency management, community planning, economic development, street, sewer and surface water maintenance and improvements, parks and general administrative services. Many services are provided through contract or interlocal agency agreements. Since incorporation the City has received Public Works, Court, Jail, Emergency Management and Law Enforcement services from Pierce County. East Pierce Fire & Rescue provides Fire Suppression, Education and Inspection as well as Emergency Medical Services. The City is a member of Pierce County Metro services providing animal control through the Sumner Police Department on a membership consortium basis. In 2019 the City ended its interlocal affiliation with the City of Fife for Information Technology services and hired an in-house IT Director.

The City of Edgewood reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information disclosed in these financial statement notes.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. Two managerial funds 005 Strategic Reserves and 006 Assignments are listed separately in the adoption of the budget. For 2020, the 005 Strategic Reserve fund is listed separately for financial presentation as restricted and the 006 Assignment fund as Non-Spendable in the General Fund (Fund 001).

The following are the fund types used by the City:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Funds

This fund is the primary operating fund of the City. It accounts for all financial resources except those required by law or elected to be accounted for in another fund. The City utilizes a General Fund Management fund which represents the restricted by local government action portion of the General Fund and as such is rolled into the General Fund Balance as the restricted portion of the General Fund for reporting purposes. The City also uses a management fund for assignments which is also rolled into the General Fund Balance as the assigned portion of the General Fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the City.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others. In 2020 the City continues to account for assigned funds for pass through State and Local revenue collections and funds held on behalf of others as surety or deposits in Funds 641 (Deposits) $345,778.13, 642 (Retention) $1,350.83 and 650 (Agency) $16,734.77. The City reclassified the Assignment of Funds to a Management Fund (006) which rolls up into the General Fund (001) as the Non-Spendable General Fund Ending Balance as of 12/31/2020.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus directed under the Washington State Budget, Accounting, and Reporting System (BARS) for Cities. Revenues are recognized when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

All restricted revenues are booked directly to the appropriate fund (street, surface water, etc.).

In accordance with state law the City also recognizes expenditures paid twenty days after the close of the fiscal year for claims incurred during the previous period. These expenditures are classified as thirteenth period expenditures and so designated in the financial statements.

City wide (not fund specific) expenditures for labor, benefits, goods and services are initially charged to Central Services, a segregated cost center within the General Fund, and then allocated to all funds and cost centers within funds to reflect their allocated share of said costs. This system allows management and accounting the ability to examine and balance labor, benefit, and large service provider expenditures in total while capturing the fully absorbed cost of each activity in the proper fund/cost center. Allocations are based upon personnel deployment. Cost of a direct nature are charged to their fund/cost center directly (election, law enforcement contract costs, street preservation, etc.)

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

C. Cash and Investments

See Note 2, *Deposits and Investments*.

D. Capital Assets

Purchases of capital assets are expensed in the year of acquisition. There is no capitalization of assets, nor allocation of depreciation expense. Inventory is expensed when purchased. City assets are tracked in spreadsheets, including small and attractive asset details such as model and serial numbers, at cost, by location, to ensure adequate controls against theft or misappropriation and to assist in budgeting for timely replacement or repair. This activity is extraneous to the financial statements.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and unpaid balances are payable upon separation or retirement. Compensatory time can be accrued up to 40 hours. It is accrued at the rate of 1.5 hours per hour worked. It is paid for unused balances upon separation. Payments are recognized as expenditures when paid. Sick leave may be accumulated indefinitely. Upon separation or retirement employees do not receive payment for unused sick leave.

F. Long-Term Debt

See Note 5, *Debt Service Requirements*.

G. Nonspendable, Restricted, Committed and Assigned Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as nonspendable when they are held in trust on behalf of non City entity, restricted when they are subject to legislated restrictions for use by either the State or Local Government Legislative Regulation, committed when the local government has "ear-marked" the funds for a specific use but not otherwise restricted, or assigned when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the City Council. When expenditures that meet restrictions are incurred, the City intends to use restricted resources first before using unassigned amounts.

Reservations of Ending Cash and Investments consist of:

- 005 Strategic Reserve Fund ($1,350,473); is an internal Management Fund. The Fund balance represents transfers from the General Fund as a commitment by the City Council for emergency and/or other longer term operating reserves. These monies may be expended by resolution of the City Council. For reporting purposes the Strategic Reserve Fund Balance is combined with Fund 001 General Fund, and listed as the restricted portion of the General Fund in the Financial Statements.
- 101 Street Fund ($82,490); are unexpended monies collected by the State and represent payment in-lieu of construction and gas taxes. They are used for City road, pedestrian and intermodal infrastructure maintenance and improvements. Unexpended General Fund Transfers, while not technically restricted in origin, are combined and listed as restricted for future street fund use.
- 110 Park Impact Fees ($2,992,016) balance represents unspent monies collected as a development permitting requirement to maintain concurrency of park access as population increases. Expenditures are restricted for park acquisition and improvements outlined in the City's Capital Improvement Plan for increasing capacity and must be expended on a legislated timeline. This fund has grown exponentially as a result of rapid development in the City since late 2015.
- 111 Traffic Impact Fees ($4,184,549) are collected on a concurrency basis as a development permitting requirement to pay for projects identified in the City's Capital Improvement Plan. They are restricted for use to maintain or increase traffic capacity as a result of growth and must be expended on a legislated timeline. This fund has grown exponentially as a result of rapid development in the City since late 2015.
- 130 REET1 ($518,210) and 132 REET2 ($273,114); represent unexpended monies generated by real estate excise taxes collected by the County for sales of real property within the jurisdictional boundaries of the City. The Growth Management Act (GMA) restricts projects funded from REET1 and REET2 to those capital projects outlined in the City's Capital Improvement Plan for specific purposes. The City uses the majority of REET1 to retire the City Hall Civic Center debt and the majority of REET2 to extend the useful life of city infrastructures for road preservation and surface water mitigation.
- 201 Debt Service Fund ($9,876); represents unexpended monies used to retire scheduled debt and make annual interest payments for General Government real property. The accumulated balance represents a scheduled reduction in debt payments due to a refinanced lower mortgage for City Hall.

- 202 Debt Service Fund (2,135,546); is the unexpended portion of the collection of a 20 year LID assessment against parcels serviced by a sanitary sewer constructed in 2011. Annual payment of principal and interest are paid on a contractual schedule to retire a 20 year USDA RD loan of approximately 18 million dollars executed in 2014. The majority of the balance represents prepayments of assessments, generally as a result of development lending institutions mandating the retirement of the assessment (which is in first position against the parcel) as a loan covenant. The City makes interim prepayments to USDA to reduce the outstanding loan balance relative to these prepayments.
- 203 Debt Service Reserve Fund ($614,806); represents a USDA loan covenant requirement imposing the establishment and annual funding of a debt reserve to cover unanticipated individual assessment defaults over the life of the loan. This is a safety net loan provision common to LID financing vehicles. The reserve provision of the current USDA loans call for arriving at a ten percent reserve within the first ten years of debt servicing. The current USDA loan principal balance is $8,857,174 so the required reserve balance is $885,2717. At the current funding level of $118,000 per year the reserve will be fully funded on or before the eighth year of debt service. It is likely both the reserve requirement and outstanding principal debt will continue to diminish as assessments continue to be prepaid as a result of the City's high growth rate. Due to the dramatic reduction in interest rates and the City's excellent credit rating the City refinanced this debt, paying off the USDA Note 2 & 3 and placing the remaining $8,857,174 debt with Pacific Premier Bank in January 2021. The effect was to lower the interest rate from 4.25% to 2.1%. The City has passed this savings on to the parcel owners whose property is assessed annually for the debt service. The cash accumulation in the debt service fund was used to reduce the outstanding loan balance and the reserve fund was set at an initial amount not to exceed $600,000.
- 310 Capital Parks Fund ($34,464); is used for capital parks projects, primarily funded by grant dollars, Park Impact Fees, REET 1 or the General Fund as identified in the City's Capital Improvement Plan. Fund transfers occur from the revenue origination fund to the capital project funds (parks, road and surface water) when the Capital Improvement Plan and current year public works plans estimate the appropriation will be expended. Timelines are challenging due to third party vendor, weather, and City of Edgewood personnel availability and it is not uncommon to have substantive ending fund balances. The City maintains a FIFO (first in first out) Fund analysis extraneous to these financial statements to show the flow from the revenue origination fund to the capital fund to ensure restricted uses are monitored and in compliance and that funds are expended within legislated mandated timelines (impact fees). The City received two RCO State Funding Only grants of $500,000 each, to build a park at 36th & Meridian. The park broke ground in late 2020 and is expected to be in service by the fall of 2021. Capital expenditures covered by the grants is detailed in Schedule 15.
- 340 Capital Roads ($22,460); is used for capital roads projects, primarily funded by grant dollars, Park Impact Fees, REET 2 or the General Fund as identified in the City's Capital Improvement Plan. Fund transfers occur from the revenue origination fund to the capital project funds (parks, road and surface water) when the Capital Improvement Plan and current year public works plans estimate the appropriation will be expended. Timelines are challenging due to third party vendor, weather, and City of Edgewood personnel availability and it is not uncommon to have substantive ending fund balances. The City maintains a FIFO (first in first out) Fund analysis extraneous to these financial statements to show the flow from the revenue origination fund to the capital fund to ensure restricted uses are monitored and in compliance and that funds are expended within legislated mandated timelines (impact fees).
- 341 Capital Roads-Project Fund ($106); represents monies reserved for a capital roads projects for tracking purposes.
- 350 TIB Fund ($31,777); represents monies funded by the Transportation Improvement Board

utilized for Transportation Improvement Plan projects granted by the State. The City currently has two funded projects for sidewalks and road safety improvements breaking ground in late 2020 with the bulk of construction occurring in 2021.

- 401 Sewer ($420,510) and 410 Surface Water ($745,151) Funds are used to support the operations and maintenance of the respective utility. General Fund transfers to these restricted funds are considered restricted and identified as such in the financial statements. The City has not experienced a year wherein any "claw back" of contributed General Funds to its Enterprise Funds have occurred.
- 501 Equipment Replacement Fund ($73,557) Funds collected represent an internal commitment for replacing or purchasing capital equipment set aside from the General Fund.

H. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consist of operating transfers-in and operating transfers-out and Interfund loans where appropriate and approved through resolution of the City Council. The City appropriated $5,320,283 in transferred funds for 2020. Due to slow starts on various capital projects actual transfers were $1,090,000. The two largest project representing the reduced need for transfers were the 36 & Meridian Park and the Sidewalk/Street Improvement Projects..

I. Health and Welfare

The City of Edgewood is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2020, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current

members. The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2020, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of $1.5 million through Life Map, and Kaiser ISL at $1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers' contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or town.

The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in this report. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Note 2 – Budget Compliance

A. Budgets

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund	Final Appropriated Budget	Actual Expenditures	Variance
001 General Fund	$12,991,323	$7,821,922	$5,169,401
005 Strategic Reserve Fund	$1,491,071	$0	$1,491,071
101 Street Fund	$1,307,034	$937,185	$369,849
110 Park Impact Fund	$2,594,964	$100,000	$2,494,964
111 Traffic Impact Fee Fund	$3,439,002	$150,000	$3,289,002
130 REET 1 Fund	$314,361	$230,000	$84,361
132 REET 2 Fund	$694,431	$490,000	$204,431
201 Debt Service F Gov. Fund	$429,248	$379,803	$49,445
202 Debt Service Fund LID	$3,107,036	$1,036,770	$2,070,266
203 Debt Service Fund Res Fund	$715,504	$0	$715,504
310 Capital Park Fund	$3,471,002	$417,494	$3,053,508
340 Capital Road Fund	$1,865,467	$477,320	$1,388,147
350 Capital TIB Fund	$918,635	$0	$918,635
401 Sewer Fund	$285,854	$55,798	$230,056
410 Surface Water Fund	$2,036,271	$1,158,348	$877,923
501 Equipment Replacement Fund	$252,362	$95,389	$156,973
	$35,913,565	$13,350,029	$22,563,536

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect specific authorized employee positions (job descriptions) or salary ranges (annual salary schedule) must be approved by the City's legislative body.

The City budgets a Strategic Reserve Fund 005 for purposes of cash flow and unexpected emergencies. For reporting purposes, Fund 005 is an internal management fund and reported as part of Fund 001 General Fund (current expense fund) as a restricted cash balance due to internal legislative restrictions for its use.

Note 3 – Deposits and Investments

It is the City of Edgewood's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds of the City.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City or its agent in the government's name.

Investments are presented as collected balances. Bonds are stated at original coupon purchase. Net gains or losses are booked upon redemption. Current US Securities are managed through US Bank Safekeeping.
Investments by type at December 31, 2020 are as follows:

Type of Investment	City's Own Investments	Investments held by City as an agent for other local Governments, individuals or private organizations.	Total
L.G.I.P.	$2,203,035	$0.00	$2,203,035
U.S. Government Securities	$1,347,514	$0.00	$1,347,514
Total	**$3,550,549**	**$0.00**	**$3,550,549**

Note 4 Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed around the 10th of each month.

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2020 was $.876 per $1,000 on an assessed valuation of $2,280,297,881 for a total regular levy of $1,998,027.82.

Note 5 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2020.

The debt service requirements for general obligation bonds, revenue bonds, special assessment bonds, and loans including both principal and interest, are as follows:

	General Obligation Bonds	Revenue Bonds	Other Debt	Total Debt
2021	355,636		1,045,379	$1,401,015
2022	340,253		1,045,199	$1,385,452
2023	349,408		1,045,199	$1,394,607
2024	358,157		1,045,199	$1,403,356

2025	358,157		1,045,199	$1,403,356
2026 – 2028	362,739		3,193,717	$3,556,456
2029 – 2031	0		437,282	$437,282
Totals	**$2,124,350**	**$0**	**$8,857,174**	**$10,981,524**

Other Debt represents annual principal and interest payments to the Public Works Trust Fund Loans and the LID No.1.

Note 6 – Pension Plans

A. State Sponsored Pension Plans

Substantially all of the City's full-time and qualifying part-time employees participate in the Public Employees Retirement System (PERS) administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2020 (the measurement date of the plans), the City's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	$17,613	.002430%	$85,792
PERS 1 (UAAL)	$88,497	.012211%	$431,114
PERS 2/3	$147,248	.015984%	$204,426

Note 7– Risk Management

Risk Management

The city of Edgewood is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 162 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are $4 million per occurrence in the self-insured layer, and $21 million in limits above the self-insured layer is provided by reinsurance. Total limits are $25 million per occurrence subject to aggregates and sublimit. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to $750,000, for all perils other than flood and earthquake, and insured above that to $400 million per occurrence subject to aggregates and sublimit. Automobile physical damage coverage is self-funded from the members' deductible to $250,000 and insured above that to $100 million per occurrence subject to aggregates and sublimit.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Note 8 - Other Disclosures

A. Mt. View Edgewood Water Company Franchise Agreement: The City of Edgewood has a long term Franchise Agreement with Mt. View Edgewood Water Company, a not for profit private corporation operating in the area since the early 1940's. Mountain View supplies between 70 and 80 percent of all City of Edgewood water uses. Other water uses include Lakehaven Water & Sewer District, the City of Milton, and various other private localized well systems.

B. East Pierce Fire & Rescue Lease: The City executed a three-year lease with East Pierce Fire & Rescue for a large open space used for office cubicles at City Hall. Estimated annual revenue is expected to be approximately $48,000. The City has notified East Pierce Fire & Rescue it will not renew the lease beyond the original three year term expiring May 31, 2021.

C. Accounting Changes: In 2020 the City, pursuant to instructions from the State Auditor's Office, moved the 640 (Assignment in Lieu of Bonds) funds to a Management Fund (006) which roles up into the General Fund and is represented in the General Fund Beginning and Ending Balances as Non-Spendable Funds. The management fund allows the city to transparently track fund activity and easily identify non City funds for internal management reporting purposes while adhering to the State BARS code implementation of GASB.

D. COVID-19: In February 2020 the Covid-19 Pandemic hit the Greater Seattle Metropolitan area and spread throughout Washington. With the Governor's Proclamation on March 23, many normal activities in the state and worldwide ceased and the public was required to shelter in place. This had an extreme impact on financial activity in almost all sectors of the economy. The City of Edgewood has not seen substantive reductions in revenue as of December 31, 2020. Our actual revenue, including fees for services, which is a substantial source of revenue due to our robust development activity, was about 5% higher than budget. Sales taxes, also a substantial sustained revenue stream to the City was approximately 8% above budget. This has remained the case for 2021 through May ending, at the time of this report. The City does not have a large amount of retail businesses and most of our sales tax comes from on-line purchases. Amazon is one of our largest sales tax sources and if anything during the stay at home period, has increased. The City has remained operational by converting to 100% on-line, including virtual inspection for construction sites that were securing their existing operations or exempt from the stay at home order (critical infrastructure activity). We did not lay off or furlough any employees, filled open positions and are on track to increase our Strategic Reserve Fund by another $333,333.00 dollars in 2020. The City chose, with the 2020 budget to not budget REET or Impact Fee Revenue in 2020 or future years, appropriating only banked funds, which will enable the City to execute budgeted Capital Improvement Projects regardless of current year revenues for REET or Impact Fees. Year to Date in 2020, REET has continued to be robust and we estimate will allow the City to continue on schedule with our 2021 Capital Improvements. The City had recently completed implementing its Emergency Management Plan, which included annual expenditures to place emergency supplies on site (including supplies of hand sanitizer and N95 masks) in 2018 and 2019. The City has made supplemental expenditures for PPE and a thermal mounted camera to take the temperature of both staff and members of the public entering City Hall. We have accounted for these expenditures separately and received reimbursement via the CARES Act channeled to the City from the Washington State Department of Commerce in the total of $512,550. This amount is identified in Schedule 16.

City of Edgewood

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	001	Current Expense Fund	3084100	Committed Cash and Investments - Beginning	$1,350,473
1111	001	Current Expense Fund	3089100	Unassigned Cash and Investments - Beginning	$3,122,673
1111	001	Current Expense Fund	3111000	Property Tax	$1,845,321
1111	001	Current Expense Fund	3113000	Sale of Tax Title Property	$615
1111	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	$1,522,600
1111	001	Current Expense Fund	3131710	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	$129,249
1111	001	Current Expense Fund	3137100	Criminal Justice Sales and Use Tax	$226,747
1111	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	$131,526
1111	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	$449,940
1111	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	$125,721
1111	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	$216,724
1111	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	$124,859
1111	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	$94,469
1111	001	Current Expense Fund	3172000	Leasehold Excise Tax	$131
1111	001	Current Expense Fund	3219100	Franchise Fees and Royalties	$180,626
1111	001	Current Expense Fund	3219900	Other Business Licenses and Permits	$37,180
1111	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	$436,858
1111	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	$53,681
1111	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	$63,086
1111	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	$5,730
1111	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	$1,980
1111	001	Current Expense Fund	3332100	Federal Indirect Grant from Department of Treasury	$512,550
1111	001	Current Expense Fund	3360098	City-County Assistance	$86,783
1111	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	$3,568
1111	001	Current Expense Fund	3360625	Criminal Justice - Contracted Services	$21,921

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	$12,770
1111	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	$1,655
1111	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	$71,792
1111	001	Current Expense Fund	3360695	Liquor Control Board Profits	$91,427
1111	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$89
1111	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$11,400
1111	001	Current Expense Fund	3458100	Zoning and Subdivision Services	$8,610
1111	001	Current Expense Fund	3458100	Zoning and Subdivision Services	$24,100
1111	001	Current Expense Fund	3458100	Zoning and Subdivision Services	$5,320
1111	001	Current Expense Fund	3458100	Zoning and Subdivision Services	$4,590
1111	001	Current Expense Fund	3458100	Zoning and Subdivision Services	$4,700
1111	001	Current Expense Fund	3458300	Plan Checking Services	$492,811
1111	001	Current Expense Fund	3458300	Plan Checking Services	$2,328
1111	001	Current Expense Fund	3458300	Plan Checking Services	$210
1111	001	Current Expense Fund	3458300	Plan Checking Services	$29,088
1111	001	Current Expense Fund	3458500	Growth Management Act (GMA) Impact Fees	$34,099
1111	001	Current Expense Fund	3458500	Growth Management Act (GMA) Impact Fees	$13,325
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$9,402
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$16,500
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$1,680
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$6,150
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$8,490
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$27,335
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$3,750
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$43,980
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$1,300
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$4,225
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$4,368
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$320

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$1,300
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$360
1111	001	Current Expense Fund	3458900	Other Planning and Development Services	$4,550
1111	001	Current Expense Fund	3473000	Activity Fees	$80
1111	001	Current Expense Fund	3531000	Traffic Infraction Penalties	$395,039
1111	001	Current Expense Fund	3565000	Investigative Fund Assessments	$1,109
1111	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	$500
1111	001	Current Expense Fund	3611100	Investment Earnings	$1,526
1111	001	Current Expense Fund	3611100	Investment Earnings	$5,650
1111	001	Current Expense Fund	3611100	Investment Earnings	$19,926
1111	001	Current Expense Fund	3614000	Other Interest	$2,093
1111	001	Current Expense Fund	3625000	Rents and Leases	$50,400
1111	001	Current Expense Fund	3691000	Sale of Surplus	$11,616
1111	001	Current Expense Fund	3699100	Miscellaneous Other	$25,385
1111	001	Current Expense Fund	3699100	Miscellaneous Other	$1,482
1111	101	Street Fund	3083100	Restricted Cash and Investments - Beginning	$52,107
1111	101	Street Fund	3176000	Transportation Benefit District Vehicle Fees	$130,830
1111	101	Street Fund	3224000	Street and Curb Permits	$500
1111	101	Street Fund	3340180	State Grant from Military Department	$250
1111	101	Street Fund	3360071	Multimodal Transportation - Cities	$15,527
1111	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	$94,679
1111	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	$115,131
1111	101	Street Fund	3694000	Judgments and Settlements	$651
1111	110	Park Impact Fee	3083100	Restricted Cash and Investments - Beginning	$2,639,368
1111	110	Park Impact Fee	3458500	Growth Management Act (GMA) Impact Fees	$452,648
1111	111	Traffic Impact Fee	3083100	Restricted Cash and Investments - Beginning	$3,654,242
1111	111	Traffic Impact Fee	3458500	Growth Management Act (GMA) Impact Fees	$680,307
1111	130	Municipal Capital Reserver REET1	3083100	Restricted Cash and Investments - Beginning	$78,400
1111	130	Municipal Capital Reserver REET1	3183400	REET 1 - First Quarter Percent	$669,810
1111	132	Municipal Capital Reserver REET 2	3083100	Restricted Cash and Investments - Beginning	$93,304
1111	132	Municipal Capital Reserver REET 2	3183400	REET 1 - First Quarter Percent	$669,809
1111	201	Debt Service	3084100	Committed Cash and Investments - Beginning	$159,679

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	202	LID Debt Service	3084100	Committed Cash and Investments - Beginning	$2,272,453
1111	202	LID Debt Service	3590000	Non-Court Fines and Penalties	$6,769
1111	202	LID Debt Service	3614000	Other Interest	$205,254
1111	202	LID Debt Service	3681000	Special Assessments - Capital	$687,792
1111	202	LID Debt Service	3699100	Miscellaneous Other	$48
1111	203	LID Debt Service Reserve Fund	3084100	Committed Cash and Investments - Beginning	$610,994
1111	203	LID Debt Service Reserve Fund	3611100	Investment Earnings	$3,812
1111	310	Capital Parks Fund	3083100	Restricted Cash and Investments - Beginning	$304,591
1111	310	Capital Parks Fund	3340270	State Grant from Recreation and Conservation Office	$45,467
1111	310	Capital Parks Fund	3611100	Investment Earnings	$1,900
1111	340	Capital Roads Fund	3083100	Restricted Cash and Investments - Beginning	$92,021
1111	340	Capital Roads Fund	3611100	Investment Earnings	$574
1111	341	Capital Roads - Meridian Ave Ph II	3083100	Restricted Cash and Investments - Beginning	$255,694
1111	341	Capital Roads - Meridian Ave Ph II	3611100	Investment Earnings	$1,595
1111	350	Capital TIB Fund	3340380	State Grant from Transportation Improvement Board (TIB)	$31,777
1111	401	Sewer Utility Fund	3083100	Restricted Cash and Investments - Beginning	$298,034
1111	401	Sewer Utility Fund	3435000	Sewer/Reclaimed Water Sales and Services	$91,326
1111	401	Sewer Utility Fund	3435000	Sewer/Reclaimed Water Sales and Services	$87,724
1111	401	Sewer Utility Fund	3611100	Investment Earnings	$1,860
1111	410	Surface Water Utility Fund	3083100	Restricted Cash and Investments - Beginning	$225,956
1111	410	Surface Water Utility Fund	3340310	State Grant from Department of Ecology	$24,638
1111	410	Surface Water Utility Fund	3370000	Local Grants, Entitlements and Other Payments	$10,325
1111	410	Surface Water Utility Fund	3431000	Storm Drainage Sales and Services	$1,581,883
1111	410	Surface Water Utility Fund	3458300	Plan Checking Services	$16,100
1111	410	Surface Water Utility Fund	3458900	Other Planning and Development Services	$44,600
1111	501	Equipment Replacement Fund	3084100	Committed Cash and Investments - Beginning	$156,950
1111	501	Equipment Replacement Fund	3620000	Rents and Leases	$11,995
1111	640	Assignment of Funds	3082100	Nonspendable Cash and Investments - Beginning	$501,659
1111	641	Fiduciary Deposits Fund	3082100	Nonspendable Cash and Investments - Beginning	$345,778

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	650	Agency Funds-Transitory	3082100	Nonspendable Cash and Investments - Beginning	$1,351
1111	001	Current Expense Fund	5084100	Committed Cash and Investments - Ending	$1,350,473
1111	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	$236,213
1111	001	Current Expense Fund	5089100	Unassigned Cash and Investments - Ending	$3,349,294
1111	001	Current Expense Fund	5116010	Legislative Activities	$63,558
1111	001	Current Expense Fund	5116020	Legislative Activities	$1,945
1111	001	Current Expense Fund	5116040	Legislative Activities	$1,054
1111	001	Current Expense Fund	5116040	Legislative Activities	$4,706
1111	001	Current Expense Fund	5116040	Legislative Activities	$315
1111	001	Current Expense Fund	5131010	Executive Office	$213,390
1111	001	Current Expense Fund	5131020	Executive Office	$84,024
1111	001	Current Expense Fund	5131030	Executive Office	$24,125
1111	001	Current Expense Fund	5131030	Executive Office	$23
1111	001	Current Expense Fund	5131040	Executive Office	$50,356
1111	001	Current Expense Fund	5131040	Executive Office	$1,410
1111	001	Current Expense Fund	5131040	Executive Office	$419
1111	001	Current Expense Fund	5131040	Executive Office	$118
1111	001	Current Expense Fund	5143040	Recording Services	$2,280
1111	001	Current Expense Fund	5182010	Property Management Services	$2,513,505
1111	001	Current Expense Fund	5182020	Property Management Services	$36,447
1111	001	Current Expense Fund	5182020	Property Management Services	$144,461
1111	001	Current Expense Fund	5182020	Property Management Services	$288,709
1111	001	Current Expense Fund	5182020	Property Management Services	$16,530
1111	001	Current Expense Fund	5182020	Property Management Services	$12,583
1111	001	Current Expense Fund	5182020	Property Management Services	$467,904
1111	001	Current Expense Fund	5182030	Property Management Services	$39,265
1111	001	Current Expense Fund	5182030	Property Management Services	$891
1111	001	Current Expense Fund	5182030	Property Management Services	$1,983
1111	001	Current Expense Fund	5182030	Property Management Services	$13,191
1111	001	Current Expense Fund	5182030	Property Management Services	$1,450
1111	001	Current Expense Fund	5182040	Property Management Services	$1,857
1111	001	Current Expense Fund	5182040	Property Management Services	$5,595
1111	001	Current Expense Fund	5182040	Property Management Services	$2,312

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	001	Current Expense Fund	5182040	Property Management Services	$1,188
1111	001	Current Expense Fund	5182040	Property Management Services	$854
1111	001	Current Expense Fund	5182040	Property Management Services	$392
1111	001	Current Expense Fund	5182040	Property Management Services	$8,920
1111	001	Current Expense Fund	5182040	Property Management Services	$25,745
1111	001	Current Expense Fund	5182040	Property Management Services	$446
1111	001	Current Expense Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	$11,763
1111	001	Current Expense Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	$14,455
1111	001	Current Expense Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	$1,129
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$25,686
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$13,802
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$232
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$38,872
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$4,526
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$268
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,470
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$53,292
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$6,281
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,185
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$125,939
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$469
1111	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	$9,357

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	001	Current Expense Fund	5188040	Information Technology Services	$57,456
1111	001	Current Expense Fund	5188530	Information Technology Services	$6,989
1111	001	Current Expense Fund	5188530	Information Technology Services	$28,491
1111	001	Current Expense Fund	5188540	Information Technology Services	$7,075
1111	001	Current Expense Fund	5188540	Information Technology Services	$89,073
1111	001	Current Expense Fund	5188540	Information Technology Services	$34
1111	001	Current Expense Fund	5189010	Other Centralized Services	($2,513,505)
1111	001	Current Expense Fund	5189020	Other Centralized Services	($966,634)
1111	001	Current Expense Fund	5189030	Other Centralized Services	($276,984)
1111	001	Current Expense Fund	5189040	Other Centralized Services	($578,142)
1111	001	Current Expense Fund	5189040	Other Centralized Services	$80,588
1111	001	Current Expense Fund	5189040	Other Centralized Services	$8,040
1111	001	Current Expense Fund	5189040	Other Centralized Services	$4,405
1111	001	Current Expense Fund	5189040	Other Centralized Services	$500
1111	001	Current Expense Fund	5113040	Official Publication Services	$7,120
1111	001	Current Expense Fund	5125040	Municipal Court	$18,000
1111	001	Current Expense Fund	5142040	Financial Services	$2,692
1111	001	Current Expense Fund	5142040	Financial Services	$3,244
1111	001	Current Expense Fund	5142040	Financial Services	$2,267
1111	001	Current Expense Fund	5142340	Financial Services	$18,130
1111	001	Current Expense Fund	5149040	Voters Registration Services	$19,859
1111	001	Current Expense Fund	5154140	External Legal Services - Advice	$142,895
1111	001	Current Expense Fund	5154140	External Legal Services - Advice	$9,158
1111	001	Current Expense Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	$212,000
1111	001	Current Expense Fund	5188540	Information Technology Services	$3,561
1111	001	Current Expense Fund	5189010	Other Centralized Services	$462,305
1111	001	Current Expense Fund	5189020	Other Centralized Services	$182,037
1111	001	Current Expense Fund	5189030	Other Centralized Services	$52,267
1111	001	Current Expense Fund	5189030	Other Centralized Services	$334

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	001	Current Expense Fund	5189040	Other Centralized Services	$109,095
1111	001	Current Expense Fund	5189040	Other Centralized Services	$35,126
1111	001	Current Expense Fund	5189040	Other Centralized Services	$140
1111	001	Current Expense Fund	5189040	Other Centralized Services	$1,172
1111	001	Current Expense Fund	5256030	Disaster Preparedness	$31,957
1111	001	Current Expense Fund	5256040	Disaster Preparedness	$175
1111	001	Current Expense Fund	5543040	Animal Control	$52,498
1111	001	Current Expense Fund	5211040	Administration	$3,255
1111	001	Current Expense Fund	5211040	Administration	$360
1111	001	Current Expense Fund	5212030	Police Operations	$728
1111	001	Current Expense Fund	5212030	Police Operations	$117
1111	001	Current Expense Fund	5212030	Police Operations	$458
1111	001	Current Expense Fund	5212040	Police Operations	$2,789,778
1111	001	Current Expense Fund	5212040	Police Operations	$40,194
1111	001	Current Expense Fund	5212040	Police Operations	$428
1111	001	Current Expense Fund	5213030	Crime Prevention	$931
1111	001	Current Expense Fund	5215040	Facilities	$2,116
1111	001	Current Expense Fund	5217030	Traffic Policing	$96
1111	001	Current Expense Fund	5217040	Traffic Policing	$118,056
1111	001	Current Expense Fund	5236040	Care and Custody of Prisoners	$2,511
1111	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	$796,233
1111	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	$313,524
1111	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	$90,020
1111	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	$9,619
1111	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	$364
1111	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	$187,896
1111	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	$78,970
1111	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	$5,092
1111	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	$105
1111	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	$890
1111	001	Current Expense Fund	5586010	Planning	$283,704
1111	001	Current Expense Fund	5586020	Planning	$111,711
1111	001	Current Expense Fund	5586030	Planning	$32,075
1111	001	Current Expense Fund	5586030	Planning	$340
1111	001	Current Expense Fund	5586030	Planning	$1
1111	001	Current Expense Fund	5586030	Planning	$1,585

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	001	Current Expense Fund	5586040	Planning	$66,949
1111	001	Current Expense Fund	5586040	Planning	$23,955
1111	001	Current Expense Fund	5586040	Planning	$58,095
1111	001	Current Expense Fund	5586040	Planning	$12,748
1111	001	Current Expense Fund	5586040	Planning	$1,034
1111	001	Current Expense Fund	5586040	Planning	$50,000
1111	001	Current Expense Fund	5586040	Planning	$1,918
1111	001	Current Expense Fund	5586040	Planning	$2,496
1111	001	Current Expense Fund	5587040	Economic Development	$6,000
1111	001	Current Expense Fund	5587040	Economic Development	$36,338
1111	001	Current Expense Fund	5768010	General Parks	$123,967
1111	001	Current Expense Fund	5768020	General Parks	$48,813
1111	001	Current Expense Fund	5768030	General Parks	$14,015
1111	001	Current Expense Fund	5768030	General Parks	$16,423
1111	001	Current Expense Fund	5768030	General Parks	$67
1111	001	Current Expense Fund	5768030	General Parks	$383
1111	001	Current Expense Fund	5768030	General Parks	$43
1111	001	Current Expense Fund	5768030	General Parks	$745
1111	001	Current Expense Fund	5768030	General Parks	$2,422
1111	001	Current Expense Fund	5768030	General Parks	$4,851
1111	001	Current Expense Fund	5768040	General Parks	$29,254
1111	001	Current Expense Fund	5768040	General Parks	$11,105
1111	001	Current Expense Fund	5768040	General Parks	$13,188
1111	001	Current Expense Fund	5768040	General Parks	$55
1111	001	Current Expense Fund	5768040	General Parks	$10,824
1111	001	Current Expense Fund	5768040	General Parks	$605
1111	001	Current Expense Fund	5768040	General Parks	$2,928
1111	101	Street Fund	5083100	Restricted Cash and Investments - Ending	$82,490
1111	101	Street Fund	5423030	Roadway	$3,902
1111	101	Street Fund	5423030	Roadway	$30,007
1111	101	Street Fund	5423040	Roadway	$1,333
1111	101	Street Fund	5423040	Roadway	$110
1111	101	Street Fund	5423840	Roadway	$297,982
1111	101	Street Fund	5424040	Drainage	$5,598
1111	101	Street Fund	5426430	Traffic Control Devices	$80
1111	101	Street Fund	5426430	Traffic Control Devices	$6,510
1111	101	Street Fund	5426440	Traffic Control Devices	$22,920
1111	101	Street Fund	5426440	Traffic Control Devices	$11,044
1111	101	Street Fund	5426640	Snow and Ice Control	$53,726
1111	101	Street Fund	5427030	Roadside	$257
1111	101	Street Fund	5427040	Roadside	$9,224
1111	101	Street Fund	5427040	Roadside	$1,978
1111	101	Street Fund	5427040	Roadside	$60,013

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	101	Street Fund	5429010	Maintenance Administration and Overhead	$211,920
1111	101	Street Fund	5429020	Maintenance Administration and Overhead	$83,446
1111	101	Street Fund	5429030	Maintenance Administration and Overhead	$23,959
1111	101	Street Fund	5429030	Maintenance Administration and Overhead	$1,466
1111	101	Street Fund	5429030	Maintenance Administration and Overhead	$243
1111	101	Street Fund	5429040	Maintenance Administration and Overhead	$50,009
1111	101	Street Fund	5429040	Maintenance Administration and Overhead	$155
1111	101	Street Fund	5429040	Maintenance Administration and Overhead	$256
1111	101	Street Fund	5429040	Maintenance Administration and Overhead	$300
1111	101	Street Fund	5429040	Maintenance Administration and Overhead	$195
1111	101	Street Fund	5444040	Planning	$14,500
1111	110	Park Impact Fee	5083100	Restricted Cash and Investments - Ending	$2,992,016
1111	111	Traffic Impact Fee	5083100	Restricted Cash and Investments - Ending	$4,184,549
1111	130	Municipal Capital Reserver REET1	5083100	Restricted Cash and Investments - Ending	$518,210
1111	132	Municipal Capital Reserver REET 2	5083100	Restricted Cash and Investments - Ending	$273,114
1111	201	Debt Service	5084100	Committed Cash and Investments - Ending	$9,876
1111	202	LID Debt Service	5084100	Committed Cash and Investments - Ending	$2,135,546
1111	202	LID Debt Service	5351040	Sewer/Reclaimed Water Utilities	$4,793
1111	203	LID Debt Service Reserve Fund	5084100	Committed Cash and Investments - Ending	$614,806
1111	310	Capital Parks Fund	5083100	Restricted Cash and Investments - Ending	$34,464
1111	340	Capital Roads Fund	5083100	Restricted Cash and Investments - Ending	$22,460
1111	341	Capital Roads - Meridian Ave Ph II	5083100	Restricted Cash and Investments - Ending	$106
1111	350	Capital TIB Fund	5083100	Restricted Cash and Investments - Ending	$31,777
1111	401	Sewer Utility Fund	5083100	Restricted Cash and Investments - Ending	$420,510
1111	401	Sewer Utility Fund	5351040	Sewer/Reclaimed Water Utilities	$2,635

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	410	Surface Water Utility Fund	5083100	Restricted Cash and Investments - Ending	$745,151
1111	410	Surface Water Utility Fund	5310010	Storm Drainage Utilities	$358,427
1111	410	Surface Water Utility Fund	5310020	Storm Drainage Utilities	$141,134
1111	410	Surface Water Utility Fund	5310030	Storm Drainage Utilities	$40,523
1111	410	Surface Water Utility Fund	5310040	Storm Drainage Utilities	$84,582
1111	410	Surface Water Utility Fund	5313830	Storm Drainage Utilities	$6,444
1111	410	Surface Water Utility Fund	5313830	Storm Drainage Utilities	$484
1111	410	Surface Water Utility Fund	5313830	Storm Drainage Utilities	$124
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$60,885
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$9,660
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$110,895
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$9,058
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$59,545
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$59,080
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$190,629
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$9,054
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$525
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$256
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$300
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$12,611
1111	410	Surface Water Utility Fund	5313840	Storm Drainage Utilities	$2,665
1111	501	Equipment Replacement Fund	5084100	Committed Cash and Investments - Ending	$73,557
1111	641	Fiduciary Deposits Fund	5082100	Nonspendable Cash and Investments - Ending	$345,778
1111	650	Agency Funds-Transitory	5082100	Nonspendable Cash and Investments - Ending	$1,326
1111	001	Current Expense Fund	3821000	Refundable Deposits	$38,731
1111	001	Current Expense Fund	3822000	Retainage Deposits	$15,671
1111	001	Current Expense Fund	3970000	Transfers-In	$501,659
1111	101	Street Fund	3970000	Transfers-In	$610,000
1111	201	Debt Service	3970000	Transfers-In	$230,000
1111	310	Capital Parks Fund	3970000	Transfers-In	$100,000
1111	340	Capital Roads Fund	3970000	Transfers-In	$150,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	650	Agency Funds-Transitory	3893000	Custodial Type Collections	$2,166
1111	650	Agency Funds-Transitory	3893000	Custodial Type Collections	$650
1111	650	Agency Funds-Transitory	3893000	Custodial Type Collections	$13,919
1111	001	Current Expense Fund	5821000	Refund of Deposits	$304,177
1111	001	Current Expense Fund	5822000	Refund of Retainage Deposits	$15,671
1111	001	Current Expense Fund	5970000	Transfers-Out	$120,000
1111	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$18,586
1111	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$104,885
1111	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$2,400
1111	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$31,504
1111	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$157,939
1111	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$2,287
1111	101	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	$46,052
1111	110	Park Impact Fee	5970000	Transfers-Out	$100,000
1111	111	Traffic Impact Fee	5970000	Transfers-Out	$150,000
1111	130	Municipal Capital Reserver REET1	5970000	Transfers-Out	$230,000
1111	132	Municipal Capital Reserver REET 2	5970000	Transfers-Out	$490,000
1111	201	Debt Service	5911870	Debt Repayment - Centralized/General Services	$325,639
1111	201	Debt Service	5921880	Interest and Other Debt Service Cost - Centralized/General Services	$54,164
1111	202	LID Debt Service	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$622,071
1111	202	LID Debt Service	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$29,412
1111	202	LID Debt Service	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	$1,324

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	202	LID Debt Service	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	$379,170
1111	310	Capital Parks Fund	5947640	Capital Expenditures/Expenses - Park Facilities	$391,663
1111	310	Capital Parks Fund	5947660	Capital Expenditures/Expenses - Park Facilities	$9,918
1111	310	Capital Parks Fund	5947660	Capital Expenditures/Expenses - Park Facilities	$15,913
1111	340	Capital Roads Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	$13,187
1111	340	Capital Roads Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	$396
1111	340	Capital Roads Fund	5951040	Capital Expenditures/Expenses - Engineering	$10,878
1111	340	Capital Roads Fund	5951060	Capital Expenditures/Expenses - Engineering	$29,046
1111	340	Capital Roads Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	$83,331
1111	340	Capital Roads Fund	5953060	Capital Expenditures/Expenses - Roadway	$547
1111	340	Capital Roads Fund	5956360	Capital Expenditures/Expenses - Street Lighting	$444
1111	340	Capital Roads Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	$1,745
1111	340	Capital Roads Fund	5956960	Capital Expenditures/Expenses - Other Traffic and Pedestrian Services	$80,563
1111	341	Capital Roads - Meridian Ave Ph II	5952060	Capital Expenditures/Expenses - Right-Of-Way	$257,183
1111	401	Sewer Utility Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	$55,798
1111	410	Surface Water Utility Fund	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$11
1111	410	Surface Water Utility Fund	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$1,456
1111	501	Equipment Replacement Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$30,681
1111	501	Equipment Replacement Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	$64,708

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1111	640	Assignment of Funds	5894000	Custodial Type Disbursements	$501,659
1111	650	Agency Funds-Transitory	5893000	Custodial Type Remittances	$2,191
1111	650	Agency Funds-Transitory	5893000	Custodial Type Remittances	$650
1111	650	Agency Funds-Transitory	5893000	Custodial Type Remittances	$13,919

SCHEDULE SUMMARY OF BANK RECONCLIATION

For the Year Ending December 31, 2020

	FROM BANK STATEMENTS					
		Deposits		Withdrawals		
Bank & Investment Account Name	Beginning Bank Balnce	Receipts	Inter-bank tranfers in	Disbursements	Inter-bank transfers out	Ending Bank Balance
Bond Investments	$1,345,750.60	$250,892.75	$0.00	$249,129.22	$0.00	$1,347,514.13
Claims Account	$0.00	$0.00	$7,625,302.52	$7,625,302.52	$0.00	$0.00
LGIP	$2,189,065.15	$13,969.76	$0.00	$0.00	$0.00	$2,203,034.91
Payroll Account	$0.00	$0.00	$3,508,517.70	$3,508,517.70	$0.00	$0.00
Treasurer's Account	$13,363,805.25	$13,725,813.17	($11,133,819.49)	$1,634,481.40	$0.00	$14,321,317.53
Bank Totals	**$16,898,621.00**	**$13,990,675.68**	**$0.73**	**$13,017,430.84**	**$0.00**	**$17,871,866.57**

	RECONCILING ITEMS					
Beginning Deposits in Transit	$27,597.31	($27,597.31)				
Year-End Deposits in Transit		$8,181.74				$8,181.74
Beginning Outstanding & Open Period Items	($710,897.18)			($710,897.18)		
Year-end Outstanding & Open Period Items				$458,742.68		($458,742.68)
NSF Checks		$0.00		$0.00		
Cancellation of unredeemed checks/warrants		$0.00				
Interfund transactions		$1,591,659.00		$1,591,659.00		
Netted Transactions		($485,848.17)		($485,848.17)		
Authorized balance of revolving, petty cash and change funds	$400.00					$400.00
Other Reconciling Items, net	$0.00	$0.00		$0.00		$0.00
Reconciling Items Totals	**($682,899.87)**	**$1,086,395.26**		**$853,656.33**		**($450,160.94)**

	FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals	**$16,215,727.70**	**$15,077,070.94**		**$13,871,087.17**		**$17,421,711.47**
Unreconciled Variance	**($6.57)**	**$0.00**		**$0.00**		**($5.84)**

City of Edgewood
Schedule of Liabilities
For the Year Ended December 31, 2020

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.96	2020 Compensated Absences	12/31/2020	81,112	79,558	-	160,670
251.11	2007 G.O. Bond	12/1/2026	2,449,989	-	325,639	2,124,350
263.81	2013 PWTF Loan (PC12-951-080)	6/1/2031	158,243	-	13,187	145,056
	Total General Obligation Debt/Liabilities:		**2,689,344**	**79,558**	**338,826**	**2,430,076**
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	2020 Compensated Absences	12/31/2020	12,620	-	2,232	10,388
264.30	Department of Retirement	12/31/2020	565,560	155,773	-	721,333
263.82	2008 PWTF Loan (PR08-951-083)	6/1/2028	264,705	-	29,412	235,293
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**842,885**	**155,773**	**31,644**	**967,014**
Assessment Debt/Liabilities (with commitments)						
253.11	2014 Sewer Assement	11/24/2033	9,479,245	-	622,071	8,857,174
	Total Assessment Debt/Liabilities (with commitments):		**9,479,245**	**-**	**622,071**	**8,857,174**
	Total Liabilities:		**13,011,474**	**235,331**	**992,541**	**12,254,264**

City of Edgewood

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Department of Ecology			
	SW Capacity Grant	WQSSWCAP-1921-EDGECD-00096	40,712
		Sub-total:	**40,712**
State Grant from Transportation Improvement Board (TIB)			
	Meridian Sidewalks	PE-201(p03)-1	163,894
		Sub-total:	**163,894**
Capital Contributions - State Grant from Conservation Commission			
	RCO 36th & Meridian Park	RCFB WWRP	401,581
		Sub-total:	**401,581**
		Grand total:	**606,187**

City of Edgewood
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass-Through Awards	From Direct Awards	Total		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State Depratment of Commerce)	Coronavirus Relief Fund	21.019	20-6541C-166	512,550	-	512,550	-	
Total Federal Awards Expended:				**512,550**	**-**	**512,550**	**-**	

The accompanying notes are an integral part of this schedule.

City of Edgewood

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City of Edgewood financial statements. The City of Edgewood uses the cash basis of accounting and measurement focus directed under the Washington State Budget, Accounting, and Reporting System (BARS) for Cities.

Note 2 – Federal De Minimis Indirect Cost Rate

The City of Edgewood has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

MCAG 1111 **Schedule 17**

City of Edgewood

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2020

Total current public work construction budget as amended (annual or biennial as applicable)	6519920
Allowable portion of total public works (10 percent of line 1)	651992
Less: Amount (if any) in excess of permitted amount from prior budget period.	0
Total allowable public works (line 2 minus line 3)	651992
Total public works projects performed by public emploiyees during the current year (include work performed by a county)	0
If this is the second eyar of a biennial budget, total publci works projects performed by public employees during the first year of biennium	0
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	651992

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

Labor Relations Consultant(S)
For the Year Ended December 31, 2020

Has your government engaged labor relations consultants? ___ Yes X No

If yes, please provide the following information for each consultant:

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services Services provided

City of Edgewood Debt Map r12/2020

As Of Date: 12/31/2020 Total Debt $ 11,361,873 (including LID Assessment Debt)

General Obligation

2007 City Hall GO Bond (1)

*

$5,565,000

Bank of New York

2.21% Interest Rate

12/1/2026

Current: $2.124.350

2011 LOAN (Jovita Realign) (3)

$500,000

Public Works Trust Fund

PC12-951-080

0.25% Interest Rate

6/1/2031

Current: $145,056

Revenue Obligation

2009 LOAN (Sewer Design) (4)

$1,000,000

Public Works Trust Fund

PR08-951-083

0.5% Interest Rate

6/1/2028

Current: $235.293

Assessment Obligation

2014 LID (Sewer) LIBond (5)

$5,150,000

USDA RD

4% Interest Rate

12/1/2033

Current: $2.774.900

2014 LID (Sewer) LIBond (6)

$8,000,000

USDA RD

4% Interest Rate

12/1/2033

Current: $6.082.274

*** 2016 Debt Restructure Note**: in 2016 the City secured a fixed rate 10 year bank loan for refinancing the remaining City Hall GO Bond Debt (1) at a lower interest rate. As of 01/01/2018 the original GO Bond debt has been fully retired.

The City of Edgewood bond rating is currently rated by S&P as AA+

City Of Edgewood
Council Agenda Summary Sheet

Subject: Discussion - 1st Qtr Financial Statements	**Agenda Item #: 2.D**
	For Agenda of: 6/29/2021
	Prepared by: Stephanie Goff

Attachments (list):

1. Q1 2021 Financial Position Statement
2. Q1 2021 Financials
3. 2021 Sales Tax comparisons year over year

Approval of Materials:		**Expenditure Required:**
Stephanie Goff		N/A
Rachel Pitzel	6/24/2021	**Amount Budgeted:**
Dave Gray	6/24/2021	N/A
Daryl Eidinger	6/24/2021	**Timeline:** SS: 06/29/2021 Council Review and Discuss the City's first quarter financial activity.

Summary Statement:

The City Council has resolved to receive quarterly financial position reports comparing budgeted revenue and expenditures for operations and capital projects. Quarter one is generally too early to expose any systemic changes in revenue of expenditures but rather an opportunity to examine any periodic or interim concerns from "one-off" activity in the beginning of the year.

Item History:

Recommended Action:

Discuss and review in preparation of posting after the regular council meeting on July 13th.

Fiscal Note/Consideration:

N/A Reporting only

CITY OF EDGEWOOD
QUARTERLY FINANCIAL DISCLOSURE TO THE COUNCIL
FIRST QUARTER 2021 REVIEW OF FINANCIAL POSITION

General Statement of Financial Position:
The City has a strong Fund Balance position for all current expense funds for General Government operations, Street and Surface Water operations, Equipment Replacement needs and the ability to fund 2021 Budgeted Capital Expenditures. Sales tax revenue continues to be robust and we reached another new record month for revenue during first quarter 2021. Property Tax and Surface Water Revenue have not yet been received, as expected, so those numbers are artificially below budget due to timing. Gas tax revenue continues to be below prior year averages likely a casualty of the pandemic as well as the first full year without City Car Tab Fee revenue.

Fees for Services are lower than budgeted year-to-date however second quarter new permit volume continues to be robust. The City expects ongoing development activity to continue at a robust pace. Inspections are also continuing at a brisk pace as is plan review. The City will be asking Council to approve a move from our existing Combination Inspector to a Plans Review/Inspector, as the current employee came to us with years of experience in fire plan review and the City will be taking over that function from East Pierce Fire & Rescue. Staff plans to absorb this review and inspection activity and after a quarter of activity determine if there is a need to backfill the Combination Inspector position being vacated. We will keep you informed as well as continue to develop our dashboard program for these types of on-going financial indices.

Impact Fees are also not budgeted in 2021 per Council's approval of a financial policy change to appropriate one-time fees only after they are banked. Park Impact Fees are at about $218k and Traffic about $328k as of March 31.

Debt Service pass through for the LID has dropped significantly with the refinancing of the USDA Bond Debt interest rate of 4.2% down to 2.1%. REET revenue for 2021 was not budgeted as a financial policy change, however REET revenue in the first quarter have been substantial, coming in at $313,756. LID debt is funded by property owner assessments, none of which are in default. The City will need to do a budget amendment to account for the refinancing of the LID debt, approved by Council in January of this year.

The Strategic Reserve Fund balance, which can only be expended via Council resolution, is slightly over $1,350,000 as of March 31 and interest income is continuing to outperform current rates due to the fact the existing bonds were purchased when return rates were higher than they presently are and the remaining bonds are not callable.

The City has continued to operate all normal city services during the pandemic. Staff continues to improve on our development review, processing and inspection services, increase our overall financial

oversight practices and increase the headcount of those cross trained in the various support staff task, processes and procedures as a result of increased staffing.

The City currently has no open or known pending lawsuits other than Lakehaven, which is in the process of being resolved via mutual agreement post the Lakehaven v. City of Federal Way court finding in favor of Federal Way.

Quarterly Reporting:

- Council has chosen to receive formalized financial position statements quarterly throughout the fiscal year. The Mayor will advise Council of any interim financial concern if/when they occur. Council and the Public have full access to any interim financial data including the City's month end closing documents, as well as any ongoing financial documents such as invoices paid or receipts received, all of which are public records and available by contacting staff. The goal is to provide total access of all financial documentation and tracking information at any point on any day, while streamlining the information into a formalized standardized quarterly update that gives Council and the Public a succinct picture of the City's financial health.
- Quarterly financial disclosure documents will be posted to the City Web site after review by Council in a Study session and review and distribution to the public in a Regular Council Meeting.
- The Mayor and/or the Council have the ability to modify the presentation format and/or the timing of the release of financial information at any time or on an ad hoc basis.

Budget Amendments:

Adjustments to the Budget, which are a normal governmental process, happen through a formalized Budget Amendment presented to Council by the Mayor, specifically amending budget line items, requiring approval of a Budget Amendment Ordinance

FINANCIAL POSITION

1ST QUARTER

Fiscal 2021-March 31, 2021

Revenues:

	2021 Annual Budget	Budgeted Quarter-To-Date	Actual Year-To-Date
Taxes	$4,974,933	$1,243,733	$1,005,631
Licenses & Permits	$1,271,736	$317,934	$321,766
Intergovernmental Revenues	$287,696	$71,924	$80,898
Charges for Goods & Services	$1,377,344	$344,336	$154,211
Fines & Penalties	$0	$0	$46,930
Interest & Other Earnings	$44,278	$11,070	$55,807
Non Revenues	$0	$0	$1,612
Total General Fund Revenues	$7,955,987	$1,988,997	$1,666,853
Fees For Service	$2,416,296	$604,074	$439,025
Total One Time Revenues	$2,416,296	$604,074	$439,025
Street Revenues	$692,270	$173,068	$59,381
Sewer Revenues	$165,000	$41,250	$68,776
Surface Water Revenues	$2,201,067	$550,267	$106,235
Reet1	$0	$0	$156,878
Reet2	$0	$0	$156,878
Park Impact Fees	$0	$0	$218,648
Traffic Impact Fees	$0	$0	$328,680
Debt Service	$1,471,091	$367,773	$7,040,867
Capital Parks	$980,000	$245,000	$16,682
Capital Roads	$3,765,000	$941,250	$0
Capital TIB	$910,000	$227,500	$0
Equipment Replacement	$262,000	$65,500	$2,996
Sewer Capital	$135,000	$0	$0
Surface Water Capital	$1,720,000	$0	$0
Fiduciary Funds	$0	$0	$2,905
RECAP:			
General Fund	$7,955,987	$2,593,071	$1,666,853
Public Works	$3,058,337	$764,584	$234,393
Capital	$9,243,091	$1,619,523	$7,924,535

TOTAL REVENUES **$9,825,781**

Expenses:

General Fund Overhead	$5,241,350	$1,310,338	$1,037,405
Law Enforcement	$3,506,842	$876,711	$574,430
Total General Fund Expenses	$8,748,192	$2,187,048	$1,611,835
Fees For Service Overhead	$2,673,433	$668,358	$531,346
Street	$1,096,746	$274,187	$142,405
Sewer	$273,345	$68,336	$14,173
Surface Water	$3,985,567	$996,392	$230,681
Total Public Works & PW Capital	$5,355,658	$1,338,915	$387,259
Impact Fees	$3,950,000	$987,500	$0
REET	$665,000	$166,250	$0
Debt Service	$1,150,923	$287,731	$8,955,505
Fiduciary Funds	$0	$0	$0
Capital	$5,911,884	$1,477,971	$157,115
TOTAL EXPENSES			**$11,111,714**

Budget vs. Actual $	Budget vs. Actual %
-$238,102	-19.1%
$3,832	1.2%
$8,974	12.5%
-$190,125	-55.2%
$46,930	100.0%
$44,737	404.1%
$1,612	100.0%
-$322,143	**-16.2%**
-$165,049	-27.3%
-$165,049	-27.3%
-$113,686	-65.7%
$27,526	66.7%
-$444,031	-80.7%
$156,878	Not Budgeted
$156,878	Not Budgeted
$218,648	Not Budgeted
$328,680	Not Budgeted
$6,673,095	1814.5%
-$228,318	-93.2%
-$941,250	-100.0%
-$227,500	-100.0%
-$62,504	-95.4%
$0	No Activity To Date
$0	No Activity To Date
$2,905	Not Budgeted
-$487,192	-18.8%
-$530,191	-69.3%
$861,084	53.2%

-$272,933	-20.8%
-$302,280	-34.5%
-$575,213	-26.3%
-$137,013	-20.5%
-$131,782	-48.1%
-$54,163	-79.3%
-$765,711	-76.8%
-$951,655	-71.1%
-$987,500	-100.0%
-$166,250	-100.0%
$8,667,774	3012.5%
$0	0.0%
-$1,320,856	-89.4%

Estimated Revenue Summary

Q1 2021

Account Number	Description	Budget 2021	Actual 2021
001-000-000-308-91-00-01	Beg Fund Bal-Unassigned	$0.00	$0.00
	001-000-000-30 Total	**$0.00**	**$0.00**
001-000-000-311-10-00-01	Property Tax	$1,999,795.00	$99,887.85
001-000-000-311-30-00-01	Sale of Tax Title Property	$0.00	$290.25
001-000-000-313-11-00-01	Sales & Use Tax	$1,453,890.00	$444,520.29
001-000-000-313-17-10-02	Local Parks - Sales/Use Tax	$123,815.00	$37,825.87
001-000-000-313-71-00-01	Local Criminal Justice	$220,015.00	$66,124.96
001-000-000-316-40-00-01	Utility Tax - Natural Gas	$141,403.00	$57,896.14
001-000-000-316-40-00-02	Utility Tax - Electricity	$456,850.00	$159,559.46
001-000-000-316-40-00-03	Utility Tax - Telephone	$159,426.00	$21,932.63
001-000-000-316-40-00-04	Utility Tax - Cable	$215,725.00	$57,080.96
001-000-000-316-40-00-05	Utility Tax - Garbage	$116,625.00	$35,801.30
001-000-000-316-40-00-07	Utility Tax - Water	$87,029.00	$24,585.04
001-000-000-317-00-00-01	Timber Excise Tax	$0.00	$0.00
001-000-000-317-20-00-01	Leasehold Excise Tax Revenue	$360.00	$126.08
	001-000-000-31 Total	**$4,974,933.00**	**$1,005,630.83**
001-000-000-321-60-00-04	Conditional Use Permit	$0.00	$0.00
001-000-000-321-60-00-05	Temporary Use Permit	$0.00	$0.00
001-000-000-321-60-00-06	Sign Permit	$0.00	$0.00
001-000-000-321-91-00-01	Cable Franchise Fees	$179,771.00	$47,642.02
001-000-000-321-99-00-01	Business Licensing	$53,013.00	$10,690.00
001-000-000-322-10-00-01	Building Permit	$931,952.00	$210,929.02
001-000-000-322-10-00-02	Mechanical Permit	$45,361.00	$22,935.00
001-000-000-322-10-00-03	Plumbing Permit	$50,607.00	$28,960.00

001-000-000-322-10-00-04	Conditional Use Permit	$5,730.00	$0.00
001-000-000-322-10-00-05	Temporary Use Permit	$1,827.00	$610.00
001-000-000-322-10-00-06	Other/Miscellaneous Permits	$3,475.00	$0.00
	001-000-000-32 Total	**$1,271,736.00**	**$321,766.04**
001-000-000-333-20-60-01	U.S. Dept. of Transp. Grant	$0.00	$0.00
001-000-000-333-21-00-01	U.S. Dept of Treasury Indirect Grant-CARES Act	$0.00	$0.00
001-000-000-336-00-98-01	City Assistance	$101,036.00	$26,957.32
001-000-000-336-06-21-01	Local Criminal Justice - Pop.	$3,294.00	$960.25
001-000-000-336-06-25-01	Criminal Justice-Contract Svs.	$20,306.00	$5,901.59
001-000-000-336-06-26-01	Criminal Justice-Special Prog.	$11,853.00	$3,427.77
001-000-000-336-06-41-01	Marijuana Enforcement	$0.00	$0.00
001-000-000-336-06-51-01	DUI Cities	$1,531.00	$473.83
001-000-000-336-06-94-01	Liquor Excise Tax	$60,088.00	$19,330.25
001-000-000-336-06-95-01	Liquor Board Profits	$89,588.00	$23,846.85
	001-000-000-33 Total	**$287,696.00**	**$80,897.86**
001-000-000-341-33-00-01	District/Municipal Court Admin Fees	$0.00	$0.00
001-000-000-341-81-00-02	Duplication Services	$279.00	$25.90
001-000-000-341-81-00-03	Publication Services	$12,800.00	$1,800.00
001-000-000-342-10-00-00	Law Enforcement Services	$0.00	$500.00
001-000-000-345-81-00-05	Final Short Plat	$9,567.00	$0.00
001-000-000-345-81-00-06	Preliminary Short Plat	$22,493.00	$0.00
001-000-000-345-81-00-07	Clearing and Grading	$350.00	$0.00
001-000-000-345-81-00-08	Preliminary Subdivision	$7,093.00	$0.00
001-000-000-345-81-00-09	Boundary Line Adjustment	$3,060.00	$0.00
001-000-000-345-81-00-10	Final Subdivision	$9,400.00	$2,350.00
001-000-000-345-83-00-01	Plan Review & Inspection Fees & Services	$1,041,600.00	$72,281.03
001-000-000-345-83-00-02	Planning Review Fee	$5,703.00	$0.00
001-000-000-345-83-00-03	Inspection Fee	$505.00	$0.00
001-000-000-345-83-00-04	Stormwater Inspection	$0.00	$0.00
001-000-000-345-83-00-05	Energy Code Review	$28,545.00	$8,584.50
001-000-000-345-83-00-06	Traffic Eng-Peer Review Fees	$0.00	$0.00
001-000-000-345-85-00-01	TIF Administrative Fees	$27,543.00	$16,434.00
001-000-000-345-85-00-02	Concurrency Fees	$24,391.00	$2,500.00

001-000-000-345-89-00-01	Other/Environmental Review Fees & Services	$23,762.00	$9,780.00
001-000-000-345-89-00-02	SW Engineering/Plan Review Fees	$0.00	$0.00
001-000-000-345-89-00-04	SEPA - Major	$22,000.00	$5,300.00
001-000-000-345-89-00-05	SEPA - Minor	$2,650.00	$0.00
001-000-000-345-89-00-07	Posting Sign Fee	$1,760.00	$240.00
001-000-000-345-89-00-08	SW Administrative Fee	$0.00	$0.00
001-000-000-345-89-00-09	Administrative Use Permit	$0.00	$0.00
001-000-000-345-89-00-10	Design Standards Review	$6,833.00	$1,025.00
001-000-000-345-89-00-13	Pre-Dev. Conference	$7,940.00	$3,380.00
001-000-000-345-89-00-14	Comp Plan Amendment	$6,210.00	$5,510.00
001-000-000-345-89-00-15	Right of Way Permit	$46,740.00	$4,930.40
001-000-000-345-89-00-17	Driveway Access Review Fee	$4,000.00	$1,250.00
001-000-000-345-89-00-18	Site Development	$40,027.00	$14,360.00
001-000-000-345-89-00-22	Admin Interpretation/Decision	$1,733.00	$0.00
001-000-000-345-89-00-24	Building Permit Ext.	$0.00	$0.00
001-000-000-345-89-00-25	Pre-Application - Minor	$7,645.00	$845.00
001-000-000-345-89-00-26	Billable Staff Time	$4,177.00	$1,580.00
001-000-000-345-89-00-28	Subdivision Community Meeting	$427.00	$0.00
001-000-000-345-89-00-29	Administrative Decision Appeal	$1,733.00	$0.00
001-000-000-345-89-00-31	Critical Areas Checklist	$360.00	$135.00
001-000-000-345-89-00-33	Site Development - Minor	$845.00	$0.00
001-000-000-345-89-00-34	Site Plan Review	$3,267.00	$1,400.00
001-000-000-345-89-00-35	Critical Areas Review	$0.00	$0.00
001-000-000-347-30-00-01	Edgemont Park Facility Fee	$1,906.00	$0.00
	001-000-000-34 Total	**$1,377,344.00**	**$154,210.83**
001-000-000-352-20-00-01	Cruelty to Animals Penalties	$0.00	$0.00
001-000-000-352-90-00-01	Other Civil Penalties	$0.00	$0.00
001-000-000-353-10-00-01	School Zone Camera Infraction Penalties	$0.00	$44,762.97
001-000-000-353-10-00-02	Traffic Infraction Penalties/JIS/ Trauma	$0.00	$0.00
001-000-000-353-70-00-01	Non Traffic Penalties/Infractions/Revenue	$0.00	$0.00
001-000-000-353-70-00-02	Administrative Compliance Fee	$0.00	$0.00

001-000-000-356-50-00-01	Restitution - Investigative Fund Assess	$0.00	$0.00
001-000-000-359-00-00-01	Code Enforcement Fines/Penalties	$0.00	$2,166.70
	001-000-000-35 Total	**$0.00**	**$46,929.67**
001-000-000-361-11-00-01	Interest Savings Account	$0.00	$233.25
001-000-000-361-11-00-02	Investment Pool Interest	$0.00	$31.87
001-000-000-361-11-00-40	Interest Income - Bonds	$0.00	$19,840.12
001-000-000-361-40-00-01	Other Interest	$0.00	$404.83
001-000-000-362-50-00-01	Facilities Rental - Long Term	$21,000.00	$12,600.00
001-000-000-369-10-00-01	Sale of Surplus Equipment	$0.00	$3,151.00
001-000-000-369-91-00-01	NSF Returned Check Fee	$0.00	$0.00
001-000-000-369-91-00-02	Reimbursement of City Expenses	$23,278.00	$19,025.00
001-000-000-369-91-00-03	Misc. Revenue	$0.00	$520.52
	001-000-000-36 Total	**$44,278.00**	**$55,806.59**
001-000-000-382-10-00-02	Deposits- Assignment of Funds	$0.00	$1,611.61
001-000-000-382-20-00-01	Retainage Deposits	$0.00	$0.00
	001-000-000-38 Total	**$0.00**	**$1,611.61**
	Fund Total	**$7,955,987.00**	**$1,666,853.43**
005-000-000-308-41-00-01	Beg Fund Bal-Committed	$0.00	$0.00
	005-000-000-30 Total	**$0.00**	**$0.00**
005-000-000-361-11-00-40	Interest Income - Bonds	$0.00	$0.00
	005-000-000-36 Total	**$0.00**	**$0.00**
005-000-000-397-00-00-02	Transfer In - General Fund	$0.00	$0.00
	005-000-000-39 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
006-000-000-308-51-00-01	Beg Fund Bal-Assigned	$0.00	$0.00
	006-000-000-30 Total	**$0.00**	**$0.00**
006-000-000-382-10-00-02	Deposits-Assignment of Funds	$0.00	$0.00
	006-000-000-38 Total	**$0.00**	**$0.00**
006-000-000-397-00-00-01	Oper. Transfers - In	$0.00	$0.00
	006-000-000-39 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
101-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	101-000-000-30 Total	**$0.00**	**$0.00**

101-000-000-317-60-00-01	Received from ETB - Veh LIcense Fees	$0.00	$257.40
	101-000-000-31 Total	**$0.00**	**$257.40**
101-000-000-322-40-00-02	Street Vacation	$0.00	$0.00
101-000-000-322-40-00-03	Street Use Permit	$250.00	$150.00
	101-000-000-32 Total	**$250.00**	**$150.00**
101-000-000-334-01-80-01	WA State Military Dept. Asst.	$250.00	$0.00
101-000-000-336-00-71-01	Multimodal Transpo City	$15,527.00	$4,049.79
101-000-000-336-00-87-01	MV Fuel Tax-City Streets	$96,544.00	$36,087.44
101-000-000-336-00-87-02	MVFT Refund Cities	$99,699.00	$15,136.82
	101-000-000-33 Total	**$212,020.00**	**$55,274.05**
101-000-000-344-10-00-01	Road/Street Services (TBD Work)	$0.00	$0.00
101-000-000-344-10-00-03	Admin. Fee - Traffic Eng.	$0.00	$0.00
	101-000-000-34 Total	**$0.00**	**$0.00**
101-000-000-369-40-00-01	Judgements and Settlements	$0.00	$3,700.00
	101-000-000-36 Total	**$0.00**	**$3,700.00**
101-000-000-397-00-00-01	Oper. Trn. - In	$0.00	$0.00
101-000-000-397-00-00-04	Oper. Trn. - MCR-REET2	$480,000.00	$0.00
	101-000-000-39 Total	**$480,000.00**	**$0.00**
	Fund Total	**$692,270.00**	**$59,381.45**
110-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	110-000-000-30 Total	**$0.00**	**$0.00**
110-000-000-345-85-00-01	Park Impact Fee	$0.00	$218,648.00
	110-000-000-34 Total	**$0.00**	**$218,648.00**
	Fund Total	**$0.00**	**$218,648.00**
111-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	111-000-000-30 Total	**$0.00**	**$0.00**
111-000-000-345-85-00-01	Traffic Mitigation Impact Fees	$0.00	$328,680.00
	111-000-000-34 Total	**$0.00**	**$328,680.00**
	Fund Total	**$0.00**	**$328,680.00**
130-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	130-000-000-30 Total	**$0.00**	**$0.00**
130-000-000-318-34-00-01	Real Estate Excise Tax (REET1)	$0.00	$156,878.21
	130-000-000-31 Total	**$0.00**	**$156,878.21**
	Fund Total	**$0.00**	**$156,878.21**

132-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	132-000-000-30 Total	**$0.00**	**$0.00**
132-000-000-318-34-00-01	Real Estate Excise Tax (REET 2)	$0.00	$156,878.03
	132-000-000-31 Total	**$0.00**	**$156,878.03**
	Fund Total	**$0.00**	**$156,878.03**
201-000-000-308-41-00-01	Beg Fund Bal-Committed	$0.00	$0.00
	201-000-000-30 Total	**$0.00**	**$0.00**
201-000-000-397-00-00-01	Oper. Trn. - General Fund	$0.00	$0.00
201-000-000-397-00-00-03	Transfer In - Sewer	$123.00	$0.00
201-000-000-397-00-00-04	Transfer In - Surface Water	$12,044.00	$0.00
201-000-000-397-00-00-07	Oper. Trn. - MCR-REET1	$270,000.00	$0.00
	201-000-000-39 Total	**$282,167.00**	**$0.00**
	Fund Total	**$282,167.00**	**$0.00**
202-000-000-308-41-00-01	Beg Fund Bal-Committed	$0.00	$0.00
	202-000-000-30 Total	**$0.00**	**$0.00**
202-000-000-345-83-00-01	Segregation Review	$0.00	$0.00
	202-000-000-34 Total	**$0.00**	**$0.00**
202-000-000-359-00-00-02	LID No. 1 Penalties Received	$25,000.00	$10,898.06
	202-000-000-35 Total	**$25,000.00**	**$10,898.06**
202-000-000-361-40-00-01	LID No. 1 Interest Received	$487,523.00	$87,303.76
202-000-000-368-10-00-01	LID #1 Principal Received	$676,401.00	$157,856.52
202-000-000-369-91-00-03	Misc. Revenue	$0.00	$0.00
	202-000-000-36 Total	**$1,163,924.00**	**$245,160.28**
202-000-000-391-30-10-01	USDA LID Bond	$0.00	$6,784,809.00
	202-000-000-39 Total	**$0.00**	**$6,784,809.00**
	Fund Total	**$1,188,924.00**	**$7,040,867.34**
203-000-000-308-41-00-01	BegFund Bal-Committed	$0.00	$0.00
	203-000-000-30 Total	**$0.00**	**$0.00**
203-000-000-361-11-00-02	Investment Pool Interest	$0.00	$0.00
	203-000-000-36 Total	**$0.00**	**$0.00**
203-000-000-397-00-00-01	Transfer In - Temp. LID Fund	$0.00	$0.00
	203-000-000-39 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
310-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00

	310-000-000-30 Total	**$0.00**	**$0.00**
310-000-000-334-02-70-01	RCO Grant	$955,000.00	$16,682.12
	310-000-000-33 Total	**$955,000.00**	**$16,682.12**
310-000-000-361-11-00-02	Investment Pool Interest	$0.00	$0.00
	310-000-000-36 Total	**$0.00**	**$0.00**
310-000-000-397-00-00-01	Oper. Trn. - General Fund (Parks Tax)	$25,000.00	$0.00
310-000-000-397-00-00-04	Oper. Trn. - PIF	$0.00	$0.00
	310-000-000-39 Total	**$25,000.00**	**$0.00**
	Fund Total	**$980,000.00**	**$16,682.12**
340-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	340-000-000-30 Total	**$0.00**	**$0.00**
340-000-000-334-03-80-01	State TIB Grant	$1,965,000.00	$0.00
	340-000-000-33 Total	**$1,965,000.00**	**$0.00**
340-000-000-361-11-00-02	Investment Pool Interest	$0.00	$0.00
	340-000-000-36 Total	**$0.00**	**$0.00**
340-000-000-397-00-00-01	Oper. Trn. - General Fund	$355,000.00	$0.00
340-000-000-397-00-00-08	Oper. Trn. - REET 2	$355,000.00	$0.00
340-000-000-397-00-00-09	Oper. Trn. - TMIF	$1,090,000.00	$0.00
	340-000-000-39 Total	**$1,800,000.00**	**$0.00**
	Fund Total	**$3,765,000.00**	**$0.00**
341-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	341-000-000-30 Total	**$0.00**	**$0.00**
341-000-000-361-11-00-02	Investment Pool Interest	$0.00	$0.00
	341-000-000-36 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
350-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	350-000-000-30 Total	**$0.00**	**$0.00**
350-000-000-334-03-80-01	TIB Grant - 24th Street	$910,000.00	$0.00
	350-000-000-33 Total	**$910,000.00**	**$0.00**
	Fund Total	**$910,000.00**	**$0.00**
401-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	401-000-000-30 Total	**$0.00**	**$0.00**
401-000-000-343-50-00-01	Sewer Revenue	$110,000.00	$33,788.04

401-000-000-343-50-00-03	Conveyance Development Charges	$55,000.00	$34,988.00
	401-000-000-34 Total	**$165,000.00**	**$68,776.04**
401-000-000-361-11-00-02	Investment Pool Interest	$0.00	$0.00
	401-000-000-36 Total	**$0.00**	**$0.00**
	Fund Total	**$165,000.00**	**$68,776.04**
402-000-000-397-00-00-01	Operating Transf In	$135,000.00	$0.00
	402-000-000-39 Total	**$135,000.00**	**$0.00**
	Fund Total	**$135,000.00**	**$0.00**
410-000-000-308-31-00-01	Beg Fund Bal-Restricted	$0.00	$0.00
	410-000-000-30 Total	**$0.00**	**$0.00**
410-000-000-334-03-10-01	Dept of Ecology Grant Revenue	$25,000.00	$16,074.21
410-000-000-337-00-00-01	Opportunity Fund Project Revenue	$0.00	$0.00
	410-000-000-33 Total	**$25,000.00**	**$16,074.21**
410-000-000-343-10-00-01	Surface Water Fees	$1,620,000.00	$74,961.10
410-000-000-345-83-00-04	Stormwater Inspection	$14,400.00	$7,600.00
410-000-000-345-89-00-01	SW Plan Reviews	$46,667.00	$7,600.00
	410-000-000-34 Total	**$1,681,067.00**	**$90,161.10**
410-000-000-369-91-00-03	Misc. Revenue	$0.00	$0.00
	410-000-000-36 Total	**$0.00**	**$0.00**
410-000-000-397-00-00-01	Oper. Trn. - In	$495,000.00	$0.00
	410-000-000-39 Total	**$495,000.00**	**$0.00**
	Fund Total	**$2,201,067.00**	**$106,235.31**
411-000-000-397-00-00-10	Op Trsf In-SW	$955,000.00	$0.00
411-000-000-397-00-00-30	Op Trsf In-REET 1	$140,000.00	$0.00
411-000-000-397-00-00-33	Op Trsf In-Grant Revenue	$625,000.00	$0.00
	411-000-000-39 Total	**$1,720,000.00**	**$0.00**
	Fund Total	**$1,720,000.00**	**$0.00**
501-000-000-308-41-00-01	Beg Fund Bal-Committed	$0.00	$0.00
	501-000-000-30 Total	**$0.00**	**$0.00**
501-000-000-362-00-00-01	Comcast PEG Fees	$12,000.00	$2,995.61
	501-000-000-36 Total	**$12,000.00**	**$2,995.61**
501-000-000-397-00-00-01	Oper. Trn. - In	$250,000.00	$0.00
	501-000-000-39 Total	**$250,000.00**	**$0.00**

	Fund Total	**$262,000.00**	**$2,995.61**
640-000-000-308-21-00-01	Beg Fund Bal-Assigned	$0.00	$0.00
	640-000-000-30 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
641-000-000-308-21-00-01	Beg Fund Bal-Non Spendable	$0.00	$0.00
	641-000-000-30 Total	**$0.00**	**$0.00**
641-000-000-389-30-00-01	Deposits on Account	$0.00	$0.00
	641-000-000-38 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
642-000-000-308-21-00-01	Beg Fund Bal-Non Spendable	$0.00	$0.00
	642-000-000-30 Total	**$0.00**	**$0.00**
642-000-000-382-20-00-02	Retainage-Contractor	$0.00	$0.00
	642-000-000-38 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
650-000-000-308-21-00-01	Beg Fund Bal-Non Spendable	$0.00	$0.00
	650-000-000-30 Total	**$0.00**	**$0.00**
650-000-000-389-30-00-04	State Building Code Fee	$0.00	$723.50
650-000-000-389-30-00-05	Animal Licenses	$0.00	$24.00
650-000-000-389-30-00-06	Fire Plan Review	$0.00	$2,157.71
	650-000-000-38 Total	**$0.00**	**$2,905.21**
	Fund Total	**$0.00**	**$2,905.21**
	Grand Total	**$20,257,415.00**	**$9,825,780.75**

Estimated Expenditure Summary

Fiscal: 2021 - March

Account Number	Description	Budget 2021	Actual 2021
001-000-000-508-91-00-01	Ending Fund Bal-Unassigned	$0.00	$0.00
	001-000-000-50 Total	**$0.00**	**$0.00**
001-000-000-582-10-00-02	Refund Assignment of Funds Deposits	$0.00	$3,750.00
001-000-000-582-20-00-01	Refund Retainage Deposits	$0.00	$0.00
	001-000-000-58 Total	**$0.00**	**$3,750.00**
001-000-000-597-00-00-02	Oper. Trn. - Strategic Reserve	$0.00	$0.00
001-000-000-597-00-00-03	Oper. Trn.-Equip Rep	$0.00	$0.00
001-000-000-597-00-00-09	Oper. Trn. - Street Fund	$200,000.00	$0.00
	001-000-000-59 Total	**$200,000.00**	**$0.00**
001-011-000-511-60-10-99	Allocated Labor	$63,000.00	$15,889.50
001-011-000-511-60-20-99	Allocated Benefits	$1,831.00	$486.65
001-011-000-511-60-31-01	Office & Operational Supplies	$1,755.00	$0.00
001-011-000-511-60-41-01	Professional Services	$1,289.00	$0.00
001-011-000-511-60-43-01	Travel/Training Costs	$10,234.00	$4,591.00
001-011-000-511-60-43-04	Meals Expense	$385.00	$0.00
001-011-000-511-60-49-01	Memberships	$0.00	$0.00
	001-011-000-51 Total	**$78,494.00**	**$20,967.15**
001-013-000-513-10-10-99	Allocated Labor	$219,916.00	$54,836.43
001-013-000-513-10-20-99	Allocated Benefits	$69,632.00	$22,402.91
001-013-000-513-10-30-99	Allocated Goods	$7,838.00	$867.85
001-013-000-513-10-31-01	Office & Operational Supplies	$28.00	$0.00
001-013-000-513-10-40-99	Allocated Services	$45,708.00	$20,228.59
001-013-000-513-10-43-01	Travel/Training Costs	$1,724.00	$125.00
001-013-000-513-10-43-03	Mileage Reimbursement	$512.00	$0.00
001-013-000-513-10-43-04	Meals Expense	$144.00	$0.00
001-013-000-513-10-49-01	Memberships	$0.00	$0.00
	001-013-000-51 Total	**$345,502.00**	**$98,460.78**
001-014-000-514-20-21-10	Medical	$0.00	$63.77
	001-014-000-51 Total	**$0.00**	**$63.77**
001-018-000-514-30-42-06	Website Services	$2,788.00	$0.00
001-018-000-518-10-21-05	PERS	$0.00	$0.00
001-018-000-518-20-11-01	Salaries & Wages	$2,879,808.00	$645,469.67
001-018-000-518-20-21-01	Medicare	$41,757.00	$9,360.06
001-018-000-518-20-21-02	Social Security Replacement	$175,461.00	$37,552.72
001-018-000-518-20-21-05	PERS	$344,929.00	$90,924.26

001-018-000-518-20-21-07	Labor & Industries	$20,061.00	$4,673.66
001-018-000-518-20-21-08	Unemployment	$16,310.00	$2,808.95
001-018-000-518-20-21-10	Medical	$608,640.00	$112,376.09
001-018-000-518-20-31-01	Office & Operational Supplies	$32,862.00	$3,596.89
001-018-000-518-20-31-02	Computer Supplies	$0.00	$0.00
001-018-000-518-20-31-08	Wellness Supplies	$704.00	$44.12
001-018-000-518-20-31-13	Safety Equipment	$0.00	$0.00
001-018-000-518-20-31-54	Clothing/Uniforms/PPE	$0.00	$0.00
001-018-000-518-20-35-01	Small Tools/Minor Equipment	$2,425.00	$0.00
001-018-000-518-20-35-02	Office Furniture	$16,130.00	$0.00
001-018-000-518-20-39-11	Teambuilding-Supplies	$853.00	$0.00
001-018-000-518-20-41-01	Professional Service	$2,045.00	$793.50
001-018-000-518-20-42-02	Postage	$6,230.00	$500.00
001-018-000-518-20-42-03	Copy Machine Charges	$2,131.00	$449.12
001-018-000-518-20-43-01	Travel/Training Costs	$0.00	$0.00
001-018-000-518-20-43-04	Employee Meals	$890.00	$0.00
001-018-000-518-20-45-03	Postage Meter Lease	$783.00	$0.00
001-018-000-518-20-47-03	Waste Disposal	$0.00	$313.02
001-018-000-518-20-49-01	Memberships	$10,907.00	$329.00
001-018-000-518-20-49-05	Printing & Binding-Magazine	$35,000.00	$3,096.20
001-018-000-518-20-49-11	City Employee Team Building	$150.00	$27.28
001-018-000-518-30-31-01	Office & Operational Supplies	$0.00	$0.00
001-018-000-518-30-32-01	Fuel	$10,777.00	$2,279.38
001-018-000-518-30-32-02	Supplies/Parts - Vehicles & Equipment	$5,507.00	$2,564.91
001-018-000-518-30-35-01	Small Tools/Minor Equip.	$1,380.00	$0.00
001-018-000-518-30-41-01	Professional Services	$24,920.00	$2,679.66
001-018-000-518-30-41-02	Professional Services-Uniforms	$0.00	$0.00
001-018-000-518-30-41-03	Surface Water Charge	$16,877.00	$0.00
001-018-000-518-30-41-05	Alarm Monitoring	$0.00	$526.86
001-018-000-518-30-42-01	Telecommunications Charges	$30,000.00	$7,601.07
001-018-000-518-30-45-06	Copier Lease	$5,072.00	$1,104.51
001-018-000-518-30-45-07	Operating Permits	$164.00	$0.00
001-018-000-518-30-46-01	Alarm Monitoring	$2,082.00	$3,676.71
001-018-000-518-30-47-01	Electricity	$48,742.00	$11,818.39
001-018-000-518-30-47-02	Water	$4,630.00	$286.44
001-018-000-518-30-47-04	Sewer Charges	$595.00	$2,758.52
001-018-000-518-30-48-03	Maintenance/Repairs - Buildings	$93,837.00	$24,801.83
001-018-000-518-30-48-06	Maintenance/Repairs-Equipment	$539.00	$0.00
001-018-000-518-30-48-07	Maintenance & Repairs-Vehicles	$10,917.00	$858.76
001-018-000-518-80-41-01	Contracted IT Services	$35,000.00	$5,484.50
001-018-000-518-85-31-03	Computer Hardware	$5,160.00	$0.00
001-018-000-518-85-31-04	New Computer Software	$34,839.00	$0.00
001-018-000-518-85-48-02	Software Maintenance	$7,086.00	$4,642.00
001-018-000-518-85-49-03	Computer Subscriptions	$99,875.00	$40,240.18
001-018-000-518-85-49-04	Subscriptions	$0.00	$211.00
001-018-000-518-90-10-99	Allocated Labor	($2,879,808.00)	($645,469.67)

001-018-000-518-90-20-99	Allocated Benefits	($1,207,158.00)	($257,695.74)
001-018-000-518-90-30-99	Allocated Goods	($110,639.00)	($9,963.87)
001-018-000-518-90-40-99	Allocated Services	($645,166.00)	($232,245.55)
001-018-000-518-90-46-50	WCIA Insurance Premium	$98,543.00	$111,674.00
001-018-000-518-90-49-51	Puget Sound Clean Air Dues	$9,831.00	$8,373.00
001-018-000-518-90-49-52	Puget Sound Regional Council	$5,386.00	$0.00
001-018-000-518-90-49-53	AWC Dues	$0.00	$0.00
001-018-000-518-90-49-55	Pierce County Regional Council	$0.00	$0.00
001-018-000-518-90-49-57	Chamber Dues	$0.00	$0.00
001-018-000-518-90-49-58	Nat'l League of Cities Dues	$1,800.00	$0.00
	001-018-000-51 Total	**($88,348.00)**	**($1,478.57)**
001-018-000-594-18-64-01	Cap Exp-Office Furniture	$6,452.00	$0.00
001-018-000-594-18-64-02	Cap Exp-Computer Hardware	$79,706.00	$807.87
001-018-000-594-18-64-03	Cap Exp-Computer Software	$710.00	$0.00
001-018-000-594-18-64-04	Cap Exp-Communication Equipment	$1,477.00	$670.70
001-018-000-594-18-64-05	Cap Exp-Council Chambers Equipment	$0.00	$0.00
	001-018-000-59 Total	**$88,345.00**	**$1,478.57**
001-019-000-511-30-41-02	Legal Publications	$4,395.00	$953.67
001-019-000-512-50-41-01	Court Services-Contracted	$16,508.00	$27,790.00
001-019-000-514-20-10-99	Allocated Labor	$540,691.00	$0.00
001-019-000-514-20-20-99	Allocated Benefits	$229,431.00	$0.00
001-019-000-514-20-30-99	Allocated Goods	$20,848.00	$0.00
001-019-000-514-20-40-99	Allocated Services	$121,571.00	$0.00
001-019-000-514-20-42-05	Bank & Bond Fees	$2,751.00	$758.43
001-019-000-514-20-43-01	Travel & Training Costs	$3,410.00	$155.00
001-019-000-514-20-43-04	Meals Expense	$325.00	$0.00
001-019-000-514-20-49-01	Memberships & Subscriptions	$1,940.00	$490.00
001-019-000-514-23-41-01	State Auditor	$19,361.00	$0.00
001-019-000-514-40-41-01	Election Costs	$0.00	$0.00
001-019-000-514-90-41-01	Voter Registration	$24,284.00	$21,266.00
001-019-000-515-41-41-01	Legal Services-External	$160,000.00	$32,863.00
001-019-000-515-41-41-14	Hearing Examiner Legal Fees	$4,630.00	$470.00
001-019-000-518-20-47-50	LID No. 1 Interest	$0.00	$0.00
001-019-000-518-20-47-60	LID No. 1 Principal	$0.00	$0.00
001-019-000-518-63-40-00	Grants & Distributions to Local Govt's	$0.00	$0.00
001-019-000-518-80-48-01	IT Repair & Maintenance	$0.00	$0.00
001-019-000-518-85-49-03	Software Subscriptions-Clerk Chambers Systems	$4,354.00	$3,738.80
001-019-000-518-90-10-99	Allocated Labor	$0.00	$118,801.79
001-019-000-518-90-20-99	Allocated Benefits	$0.00	$48,535.37
001-019-000-518-90-30-99	Allocated Goods	$0.00	$1,880.18
001-019-000-518-90-31-01	Gen'l Gov't-Supplies	$0.00	$0.00
001-019-000-518-90-40-99	Allocated Services	$0.00	$43,824.74
001-019-000-518-90-41-01	Gen'l Gov't-Professional Services	$158,909.00	$5,900.75
001-019-000-518-90-41-03	COE Permits to COE	$0.00	$0.00

001-019-000-518-90-49-01	Memberships & Subscriptions	$0.00	$0.00
	001-019-000-51 Total	**$1,313,408.00**	**$307,427.73**
001-019-000-525-60-31-01	Emergency Preparedness-Supplies	$39,077.00	$0.00
001-019-000-525-60-41-01	Emergency Services	$214.00	$0.00
	001-019-000-52 Total	**$39,291.00**	**$0.00**
001-019-000-554-30-41-01	Animal Control Services	$75,000.00	$12,947.75
	001-019-000-55 Total	**$75,000.00**	**$12,947.75**
001-019-000-594-18-63-01	Gen'l Govt-Cap Exp-City Campus Improvements	$171,998.00	$0.00
001-019-000-594-18-64-02	Cap Exp-Central Filing & Record Retention	$0.00	$0.00
001-019-000-594-18-64-03	Cap Exp-Computer Software	$0.00	$0.00
	001-019-000-59 Total	**$171,998.00**	**$0.00**
001-021-000-521-10-42-01	Intergov Chemical Dependency	$2,931.00	$843.72
001-021-000-521-10-43-01	Training/Travel Costs	$0.00	$0.00
001-021-000-521-10-49-01	Dues & Memberships	$440.00	$0.00
001-021-000-521-20-21-07	L&I Volunteers	$0.00	$0.00
001-021-000-521-20-31-01	Office & Operational Supplies	$818.00	$286.02
001-021-000-521-20-31-05	Supplies-Misc	$143.00	$175.79
001-021-000-521-20-31-11	Signs	$0.00	$0.00
001-021-000-521-20-35-01	Small Tools/Minor Equipment	$560.00	$0.00
001-021-000-521-20-35-02	Office Furniture	$0.00	$920.80
001-021-000-521-20-41-01	Police Services	$3,103,200.00	$530,021.66
001-021-000-521-20-41-02	Police Overtime	$35,000.00	$14,794.18
001-021-000-521-20-43-04	Meals Expense	$0.00	$216.95
001-021-000-521-30-31-01	Crime Prevention-Supplies	$2,500.00	$0.00
001-021-000-521-30-41-01	Crime Prevention-Professional Services	$500.00	$0.00
001-021-000-521-30-43-01	Travel & Training Costs	$2,500.00	$0.00
001-021-000-521-30-43-04	Meals Expense	$250.00	$0.00
001-021-000-521-40-43-01	Training/Travel Costs	$2,500.00	$0.00
001-021-000-521-50-48-03	Facilities-Maintenance/Repairs	$0.00	$0.00
001-021-000-521-70-35-01	Traffic Policing-Small Tools/Minor Equipment	$5,000.00	$0.00
001-021-000-521-70-41-11	Traffic Policing-Traffic Camera Contract	$324,000.00	$27,171.15
001-021-000-523-20-41-01	Professional Services-Electronic Monitoring	$1,500.00	$0.00
001-021-000-523-60-41-01	Jail Services	$25,000.00	$0.00
	001-021-000-52 Total	**$3,506,842.00**	**$574,430.27**
001-058-000-558-50-10-99	Allocated Labor	$915,665.00	$204,613.56
001-058-000-558-50-11-02	Overtime Wages	$4,000.00	$0.00
001-058-000-558-50-20-99	Allocated Benefits	$404,072.00	$83,592.95
001-058-000-558-50-30-99	Allocated Goods	$15,545.00	$3,238.26
001-058-000-558-50-31-01	Office & Operational Supplies	$8,500.00	$82.59
001-058-000-558-50-31-05	Supplies-Misc	$0.00	$55.38
001-058-000-558-50-31-10	Outdoor Gear	$500.00	$217.35
001-058-000-558-50-35-01	Small Tools/Minor Equipment	$0.00	$0.00

001-058-000-558-50-40-99	Allocated Services	$90,645.00	$75,479.80
001-058-000-558-50-41-01	Professional Service	$70,000.00	$21,963.75
001-058-000-558-50-41-04	Contracted Labor	$0.00	$0.00
001-058-000-558-50-43-01	Training/Travel Costs	$18,000.00	$3,025.00
001-058-000-558-50-43-03	Mileage Reimbursement	$0.00	$0.00
001-058-000-558-50-43-04	Meals Expense	$0.00	$0.00
001-058-000-558-50-49-01	Memberships	$2,000.00	$137.90
001-058-000-558-60-10-99	Allocated Labor	$405,752.00	$72,905.38
001-058-000-558-60-11-02	Overtime Wages	$4,000.00	$0.00
001-058-000-558-60-20-99	Allocated Benefits	$168,458.00	$29,784.81
001-058-000-558-60-30-99	Allocated Goods	$35,727.00	$1,153.82
001-058-000-558-60-31-01	Office & Operational Supplies	$284.00	$0.00
001-058-000-558-60-31-04	Office Publications	$0.00	$0.00
001-058-000-558-60-31-07	Maps	$0.00	$0.00
001-058-000-558-60-31-10	Outdoor Gear	$1,500.00	$0.00
001-058-000-558-60-31-11	Signs	$0.00	$0.00
001-058-000-558-60-35-01	Small Tools/Minor Equipment	$500.00	$0.00
001-058-000-558-60-40-99	Allocated Services	$208,333.00	$26,894.03
001-058-000-558-60-41-01	Reim.Engineering - Prof. Serv	$35,000.00	$4,742.94
001-058-000-558-60-41-03	Prof. Services (Non-reimbursable)	$60,000.00	$886.54
001-058-000-558-60-41-08	Legal Notices/Publications	$20,000.00	$1,382.47
001-058-000-558-60-41-10	Pierce County Recording Fees	$1,500.00	$0.00
001-058-000-558-60-41-19	Ortho Photos	$0.00	$0.00
001-058-000-558-60-41-21	Professional Serv-Local Store Mkt Plan	$50,000.00	$0.00
001-058-000-558-60-41-23	Professional Serv-GMA	$50,000.00	$0.00
001-058-000-558-60-43-01	Training/Travel Costs	$1,075.00	$190.00
001-058-000-558-60-43-04	Meals Expense	$0.00	$0.00
001-058-000-558-60-49-01	Memberships	$2,377.00	$999.00
001-058-000-558-60-49-04	Subscriptions	$0.00	$0.00
001-058-000-558-70-31-06	Economic Development Materials/Supplies	$0.00	$0.00
001-058-000-558-70-41-02	Professional Services - Marketing Plan	$25,000.00	$0.00
001-058-000-558-70-41-26	Economic Development Services	$75,000.00	$0.00
	001-058-000-55 Total	**$2,673,433.00**	**$531,345.53**
001-076-000-576-80-10-99	Allocated Labor	$154,235.00	$31,856.76
001-076-000-576-80-11-02	Overtime Wages	$4,000.00	$0.00
001-076-000-576-80-20-99	Allocated Benefits	$72,974.00	$13,014.78
001-076-000-576-80-30-99	Allocated Goods	$6,151.00	$504.17
001-076-000-576-80-31-01	Operational Supplies	$2,500.00	$1,207.36
001-076-000-576-80-31-02	Recreation Activities & Events	$15,000.00	$0.00
001-076-000-576-80-31-09	Chemicals	$500.00	$0.00
001-076-000-576-80-31-10	Outdoor Gear	$1,500.00	$0.00
001-076-000-576-80-31-11	Signs	$500.00	$0.00
001-076-000-576-80-32-01	Fuel	$1,000.00	$0.00
001-076-000-576-80-35-01	Small Tools/Minor Equipment	$2,500.00	$61.33

001-076-000-576-80-35-05	Park Equipment	$6,000.00	$0.00
001-076-000-576-80-40-99	Allocated Services	$35,867.00	$11,751.62
001-076-000-576-80-41-01	Professional Services	$15,000.00	$114.50
001-076-000-576-80-41-03	Surface Water Fee	$0.00	$0.00
001-076-000-576-80-41-10	Parks Maintenance	$0.00	$0.00
001-076-000-576-80-43-01	Travel/Training Costs	$750.00	$615.00
001-076-000-576-80-45-03	Operating Rentals	$15,000.00	$3,316.50
001-076-000-576-80-48-01	Equipment Repair & Maintenance	$5,000.00	$0.00
001-076-000-576-80-48-05	Maintenance-Tank Pumping	$5,000.00	$0.00
001-076-000-576-80-49-01	Memberships	$750.00	$0.00
	001-076-000-57 Total	**$344,227.00**	**$62,442.02**
	Fund Total	**$8,748,192.00**	**$1,611,835.00**
005-000-000-508-41-00-01	Ending Fund Bal-Committed	$0.00	$0.00
	005-000-000-50 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
006-000-000-508-51-00-01	Ending Fund Bal-Assigned	$0.00	$0.00
	006-000-000-50 Total	**$0.00**	**$0.00**
006-000-000-582-10-00-02	Refunds-Assignment of Funds	$0.00	$0.00
	006-000-000-58 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
101-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	101-000-000-50 Total	**$0.00**	**$0.00**
101-000-000-542-30-31-01	Roadway-Operational Supplies	$5,000.00	$426.94
101-000-000-542-30-35-01	Roadway-Small Tools & Minor Equipment	$35,251.00	$137.99
101-000-000-542-30-41-01	Roadway-Professional Service	$0.00	$6,580.78
101-000-000-542-30-48-03	Roadway-Maintenance/Cleaning	$135.00	$0.00
101-000-000-542-38-41-02	Roadway-Road Maint (Intergov contract)	$400,000.00	$0.00
101-000-000-542-40-41-02	Drainage-Prof Svcs- Contractor	$15,000.00	$0.00
101-000-000-542-63-35-01	Street Lighting-Small Tools/Minor Equipment	$500.00	$0.00
101-000-000-542-64-31-01	Traffic Control Devices-Office & Operational Supplies	$0.00	$0.00
101-000-000-542-64-31-10	Traffic Control Devices-School Zone Flashers	$10,000.00	$0.00
101-000-000-542-64-31-11	Traffic Control Devices-Signs	$10,000.00	$122.42
101-000-000-542-64-41-01	Traffic Control Devices-Professional Services	$0.00	$0.00
101-000-000-542-64-41-02	Traffic Control Devices-Traffic Operations (Contract)	$75,000.00	$7,515.66
101-000-000-542-64-41-19	Traffic Control Devices-Guardrails	$25,000.00	$0.00
101-000-000-542-66-41-03	Snow & Ice Control-Prof Svcs	$0.00	$4,313.00
101-000-000-542-70-31-01	Roadside-Operational Supplies	$0.00	$1,010.17
101-000-000-542-70-31-09	Roadside-Supplies- Chemicals	$1,000.00	$0.00
101-000-000-542-70-41-04	Roadside-ROW Veg Maint (Intergov)	$75,000.00	$2,821.65
101-000-000-542-70-45-03	Roadside-Operating Rentals	$1,000.00	$1,521.82

101-000-000-542-70-48-04	Roadside- ROW Veg Maint Contractor	$30,000.00	$19,428.81
101-000-000-542-90-10-99	Allocated Labor	$224,678.00	$54,458.68
101-000-000-542-90-11-02	Admin/Overhead-Overtime Wages	$0.00	$0.00
101-000-000-542-90-20-99	Allocated Benefits	$102,860.00	$22,248.59
101-000-000-542-90-30-99	Allocated Goods	$8,867.00	$861.87
101-000-000-542-90-31-01	Admin/Overhead-Office Supplies	$0.00	$0.00
101-000-000-542-90-31-10	Admin/Overhead-Outdoor Gear	$250.00	$0.00
101-000-000-542-90-35-01	Admin/Overhead-Small Tools & Minor Equipment	$500.00	$0.00
101-000-000-542-90-40-99	Allocated Services	$51,705.00	$20,089.24
101-000-000-542-90-43-01	Travel/Training Costs	$2,000.00	$310.50
101-000-000-542-90-43-03	Admin/Overhead-Mileage Reimbursement	$1,500.00	$249.27
101-000-000-542-90-43-04	Admin/Overhead-Meals Expense	$0.00	$0.00
101-000-000-542-90-49-01	Admin/Overhead-Memberships	$500.00	$307.50
101-000-000-542-90-49-09	Miscellaneous	$1,000.00	$0.00
101-000-000-544-40-41-01	Road/Street Ops-Planning-Prof Svcs	$20,000.00	$0.00
	101-000-000-54 Total	**$1,096,746.00**	**$142,404.89**
101-000-000-595-10-41-01	Professional Services-Capital Exp	$0.00	$0.00
	101-000-000-59 Total	**$0.00**	**$0.00**
	Fund Total	**$1,096,746.00**	**$142,404.89**
110-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	110-000-000-50 Total	**$0.00**	**$0.00**
110-000-000-597-00-00-01	Oper. Trn. - General Fund (Park Plan)	$1,985,000.00	$0.00
110-000-000-597-00-00-04	Oper. Trn. - Capital Parks	$0.00	$0.00
	110-000-000-59 Total	**$1,985,000.00**	**$0.00**
	Fund Total	**$1,985,000.00**	**$0.00**
111-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	111-000-000-50 Total	**$0.00**	**$0.00**
111-000-000-597-00-00-05	Transfer Out - Fund 340	$1,965,000.00	$0.00
	111-000-000-59 Total	**$1,965,000.00**	**$0.00**
	Fund Total	**$1,965,000.00**	**$0.00**
130-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	130-000-000-50 Total	**$0.00**	**$0.00**
130-000-000-597-00-00-07	Oper. Trn. - Capital Parks	$25,000.00	$0.00
130-000-000-597-00-00-10	Oper Trans - Civic Center Bond	$0.00	$0.00
130-000-000-597-00-00-11	Oper Trans - GG Facilities	$140,000.00	$0.00
	130-000-000-59 Total	**$165,000.00**	**$0.00**
	Fund Total	**$165,000.00**	**$0.00**
132-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	132-000-000-50 Total	**$0.00**	**$0.00**
132-000-000-597-00-00-03	Oper. Trn. - Street Fund	$0.00	$0.00
132-000-000-597-00-00-04	Transfer Out - Fund 340 Cap Roads	$355,000.00	$0.00
132-000-000-597-00-00-05	Trans Out - Sewer Fund	$0.00	$0.00

132-000-000-597-00-00-08	Oper. Trns. - Capital Parks	$145,000.00	$0.00
	132-000-000-59 Total	**$500,000.00**	**$0.00**
	Fund Total	**$500,000.00**	**$0.00**
201-000-000-508-41-00-01	Ending Fund Bal-Committed	$0.00	$0.00
	201-000-000-50 Total	**$0.00**	**$0.00**
201-000-000-591-18-71-01	Bond Repayment - Principal	$0.00	$0.00
201-000-000-592-18-83-01	Interest on Bonds	$33,128.00	$0.00
	201-000-000-59 Total	**$33,128.00**	**$0.00**
	Fund Total	**$33,128.00**	**$0.00**
202-000-000-508-41-00-01	Ending Fund Bal-Committed	$0.00	$0.00
	202-000-000-50 Total	**$0.00**	**$0.00**
202-000-000-515-41-41-02	Legal Services	$0.00	$18,000.00
	202-000-000-51 Total	**$0.00**	**$18,000.00**
202-000-000-535-10-41-01	Professional Services	$5,861.00	$18,209.80
	202-000-000-53 Total	**$5,861.00**	**$18,209.80**
202-000-000-591-35-71-01	USDA-RD GO Principal Payments	$79,957.00	$0.00
202-000-000-591-35-73-01	USDA-RD LID Principal Payments	$622,071.00	$8,857,173.68
202-000-000-591-35-78-02	Principal PWTF Loan Payment	$29,412.00	$0.00
202-000-000-592-35-83-02	Interest PWTF Loan Payment	$1,324.00	$0.00
202-000-000-592-35-83-03	USDA/RD Loan Interest Payment	$379,170.00	$62,121.55
202-000-000-597-00-00-02	Transfer Out - LID Bond Reserve	$0.00	$0.00
	202-000-000-59 Total	**$1,111,934.00**	**$8,919,295.23**
	Fund Total	**$1,117,795.00**	**$8,955,505.03**
203-000-000-508-41-00-01	Ending Fund Bal-Committed	$0.00	$0.00
	203-000-000-50 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
310-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	310-000-000-50 Total	**$0.00**	**$0.00**
310-000-000-594-76-41-03	Professional Svs.-Property	$50,000.00	$96,457.93
310-000-000-594-76-61-10	Permit Fees	$0.00	$0.00
310-000-000-594-76-63-01	Park Improvements	$2,155,000.00	$0.00
	310-000-000-59 Total	**$2,205,000.00**	**$96,457.93**
	Fund Total	**$2,205,000.00**	**$96,457.93**
340-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	340-000-000-50 Total	**$0.00**	**$0.00**
340-000-000-591-95-78-02	Principal PWTF Loan Payment	$13,187.00	$0.00
340-000-000-592-95-82-01	Interest PWTF Loan Payment	$396.00	$0.00
340-000-000-595-10-41-06	Public Works Facility Acquisition	$8,301.00	$0.00
340-000-000-595-10-63-01	Capital Improvements-Engineering	$0.00	$0.00
340-000-000-595-20-61-01	ROW Acquisition - Land	$0.00	$39,234.30
340-000-000-595-30-63-03	Improvements - Other	$1,650,000.00	$0.00
340-000-000-595-30-63-04	Edgewood Drive Improvements	$335,000.00	$0.00
340-000-000-595-63-63-01	Improvements-Street Lighting	$75,000.00	$3,960.67
340-000-000-595-64-63-01	Traffic Control Devices-Other Improvements	$300,000.00	$0.00

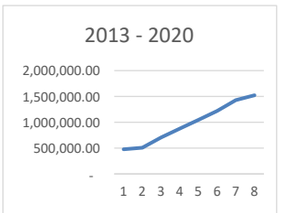
340-000-000-595-69-63-01	Pedestrian & Traffic Safety Improvements	$1,075,000.00	$0.00
	340-000-000-59 Total	**$3,456,884.00**	**$43,194.97**
	Fund Total	**$3,456,884.00**	**$43,194.97**
341-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	341-000-000-50 Total	**$0.00**	**$0.00**
341-000-000-595-20-61-01	ROW Acquisition-Land	$0.00	$0.00
	341-000-000-59 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
350-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	350-000-000-50 Total	**$0.00**	**$0.00**
350-000-000-582-20-00-02	Contractor Retainage	$0.00	$0.00
	350-000-000-58 Total	**$0.00**	**$0.00**
350-000-000-591-95-78-02	PWTF Principal	$0.00	$0.00
350-000-000-592-95-83-02	PWTF Interest	$0.00	$0.00
350-000-000-595-61-63-01	Pedestrian Projects	$0.00	$12,404.69
350-000-000-597-00-00-01	Oper. Trn. Out	$0.00	$0.00
	350-000-000-59 Total	**$0.00**	**$12,404.69**
	Fund Total	**$0.00**	**$12,404.69**
401-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	401-000-000-50 Total	**$0.00**	**$0.00**
401-000-000-535-10-41-01	Professional Services	$0.00	$0.00
401-000-000-535-10-41-51	State Taxes	$3,222.00	$3,517.89
	401-000-000-53 Total	**$3,222.00**	**$3,517.89**
401-000-000-594-35-61-01	Cap Improvements-Sewer Plan Update	$0.00	$10,655.35
401-000-000-594-35-63-05	Improvements - Northwood School Mitigation	$0.00	$0.00
401-000-000-597-00-00-01	Transfer Out - General Fund OH	$135,000.00	$0.00
401-000-000-597-00-00-02	Transfer Out - Civic Center Bond	$0.00	$0.00
	401-000-000-59 Total	**$135,000.00**	**$10,655.35**
	Fund Total	**$138,222.00**	**$14,173.24**
402-000-000-594-35-61-01	Cap Imp-Sewer Plan Update	$80,000.00	$0.00
402-000-000-594-35-63-05	Cap Imp-Northwood School Mitigation	$55,000.00	$0.00
402-000-000-597-00-00-02	Transfer Out-Civic Center Bond	$123.00	$0.00
	402-000-000-59 Total	**$135,123.00**	**$0.00**
	Fund Total	**$135,123.00**	**$0.00**
410-000-000-508-31-00-01	Ending Fund Bal-Restricted	$0.00	$0.00
	410-000-000-50 Total	**$0.00**	**$0.00**
410-000-000-531-00-10-99	Allocated Labor	$355,871.00	$92,107.58
410-000-000-531-00-20-99	Allocated Benefits	$157,898.00	$37,629.69
410-000-000-531-00-30-99	Allocated Goods	$13,908.00	$1,457.71
410-000-000-531-00-40-99	Allocated Services	$81,103.00	$33,977.52
410-000-000-531-38-11-02	Overtime Wages	$5,000.00	$0.00
410-000-000-531-38-31-01	Operational Supplies	$2,500.00	$889.94
410-000-000-531-38-31-09	Chemicals	$3,000.00	$0.00
410-000-000-531-38-31-10	Outdoor Gear	$1,000.00	$0.00

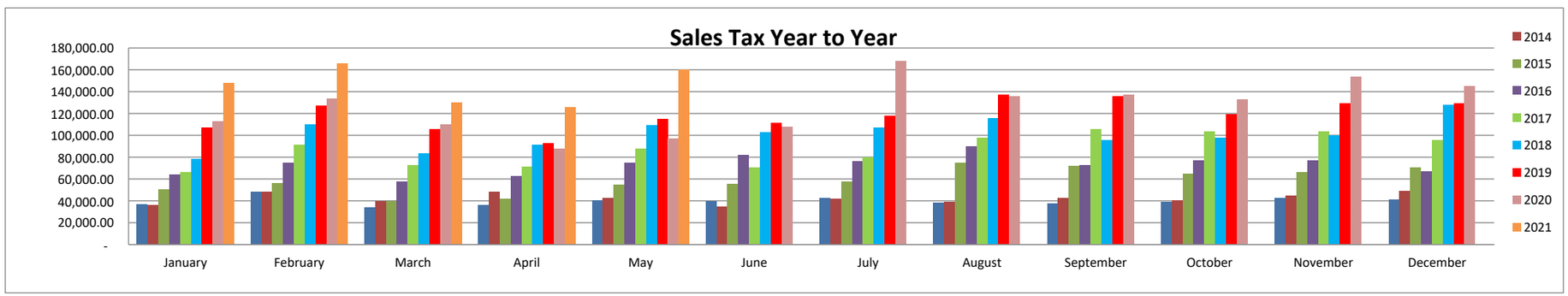
410-000-000-531-38-32-01	Fuel	$0.00	$0.00
410-000-000-531-38-35-05	Equipment - Surface Water	$2,000.00	$122.65
410-000-000-531-38-41-01	Professional Service	$50,000.00	$11,986.63
410-000-000-531-38-41-04	Storm Drainage-Ponds Maint	$10,000.00	$0.00
410-000-000-531-38-41-06	Storm Drainage-ROW Veg Maint	$100,000.00	$4,584.00
410-000-000-531-38-41-07	Storm Drainage-Polution Control	$15,000.00	$0.00
410-000-000-531-38-41-10	Storm Drainage-Ditch Maint	$225,000.00	$23,968.47
410-000-000-531-38-41-12	Storm Drainage-Drain Maint	$50,000.00	$15,032.95
410-000-000-531-38-41-13	Storm Drainage-Structure Maint	$200,000.00	$2,710.85
410-000-000-531-38-41-20	Storm Drainage-NPDES Permit Fees-Intergov	$4,500.00	$4,567.05
410-000-000-531-38-43-01	Training/Travel Costs	$2,000.00	$560.50
410-000-000-531-38-43-02	Professional Licenses & Certification	$500.00	$0.00
410-000-000-531-38-43-03	Mileage Reimbursement	$2,000.00	$249.26
410-000-000-531-38-47-01	Dump Site Fees	$0.00	$0.00
410-000-000-531-38-48-01	Repair & Maintenance Costs	$1,500.00	$0.00
410-000-000-531-38-48-04	Equipment Repairs	$500.00	$0.00
410-000-000-531-38-49-01	Memberships	$500.00	$307.50
410-000-000-531-38-49-02	Non NPDES Permit Fees	$10,487.00	$0.00
410-000-000-531-38-49-09	Misc. Fees & Charges	$4,000.00	$528.90
	410-000-000-53 Total	**$1,298,267.00**	**$230,681.20**
410-000-000-594-31-61-01	Land	$0.00	$0.00
410-000-000-594-31-64-04	Equipment	$0.00	$0.00
410-000-000-594-31-64-64	Infrastructure Spot Improvement	$0.00	$0.00
410-000-000-597-00-00-02	Transfer Out - Capital	$955,000.00	$0.00
	410-000-000-59 Total	**$955,000.00**	**$0.00**
	Fund Total	**$2,253,267.00**	**$230,681.20**
411-000-000-594-31-64-64	Capital Improvement Projects	$1,720,000.00	$0.00
411-000-000-597-00-00-02	Trsf Out-Civic Center Bond	$12,300.00	$0.00
	411-000-000-59 Total	**$1,732,300.00**	**$0.00**
	Fund Total	**$1,732,300.00**	**$0.00**
501-000-000-508-41-00-01	Ending Fund Bal-Committed	$0.00	$0.00
	501-000-000-50 Total	**$0.00**	**$0.00**
501-000-000-594-18-65-02	Security, Communication Upgrades	$150,000.00	$0.00
501-000-000-594-18-65-03	City Equipment	$100,000.00	$5,057.00
	501-000-000-59 Total	**$250,000.00**	**$5,057.00**
	Fund Total	**$250,000.00**	**$5,057.00**
630-000-000-597-00-00-01	New BARS Number	$0.00	$0.00
	630-000-000-59 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
640-000-000-589-40-00-01	Disbursements	$0.00	$0.00
	640-000-000-58 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
641-000-000-508-21-00-01	Ending Fund Bal-Non Spendable	$0.00	$0.00
	641-000-000-50 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**

642-000-000-582-20-00-02	Retainage-Contractor	$0.00	$0.00
	642-000-000-58 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
650-000-000-508-21-00-01	Ending Fund Bal-Non Spendable	$0.00	$0.00
	650-000-000-50 Total	**$0.00**	**$0.00**
650-000-000-589-30-00-04	State Bldg Code Fee	$0.00	$0.00
650-000-000-589-30-00-05	Animal Licenses	$0.00	$0.00
650-000-000-589-30-00-06	Fire Plan Review	$0.00	$0.00
	650-000-000-58 Total	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**
	Grand Total	**$25,781,657.00**	**$11,111,713.95**

Monthly Sales Tax Collection

	January	February	March	April	May	June	July	August	September	October	November	December	**Total**	Budget	Year-To-Date Difference over/(under)	% Of Budget
2013	36,619.83	48,318.47	33,738.57	36,008.24	40,433.64	39,720.30	42,620.79	38,496.81	37,711.12	39,294.29	42,645.88	41,454.06	477,062.00	486,000.00	(8,938.00)	98.2%
2014	36,391.84	48,129.62	39,465.12	48,148.24	42,678.78	34,512.65	41,699.06	38,964.97	42,994.87	40,412.78	44,930.42	48,929.86	507,258.21	438,000.00	69,258.21	115.8%
2015	50,255.78	56,309.51	39,937.04	42,167.44	54,660.08	55,558.39	57,665.95	75,155.12	71,676.29	64,555.12	66,491.14	70,633.76	705,065.62	506,116.00	198,949.62	139.3%
2016	64,263.55	74,801.64	57,823.65	62,355.17	75,050.54	82,141.62	76,554.81	89,737.40	72,994.04	76,928.27	77,302.89	66,673.85	876,627.43	800,000.00	76,627.43	109.6%
2017	66,151.15	91,055.90	72,773.93	71,353.92	87,680.73	70,502.33	79,678.67	98,000.11	105,720.13	103,810.28	103,780.63	95,330.41	1,045,838.19	875,000.00	170,838.19	119.5%
2018	78,223.69	109,763.16	83,161.61	91,373.55	109,051.96	102,617.46	107,256.98	115,601.97	95,899.55	98,086.87	99,634.93	128,126.39	1,218,798.12	993,000.00	225,798.12	122.7%
2019	107,469.89	127,512.53	105,464.15	92,787.54	114,987.20	111,397.40	118,184.63	137,083.94	135,715.53	119,233.15	129,326.36	129,315.42	1,428,477.74	1,022,873.00	405,604.74	139.7%
2020	112,919.70	133,726.01	109,714.80	87,549.71	96,914.56	108,046.17	168,041.82	135,925.90	137,579.02	133,058.17	154,093.68	145,030.39	1,522,599.93	1,272,331.00	250,268.93	119.7%
2021	147,950.93	166,183.81	130,385.55	125,428.59	160,285.59								**730,234.47**	**1,453,890.00**	(723,655.53)	50.2%
															Budgeted %	42.0%





Total	Increase $	Increase %
$477,062		
$507,258	$30,196	6%
$705,066	$197,807	39%
$876,627	$171,562	24%
$1,045,838	$169,211	19%
$1,218,798	$172,960	17%
$1,428,478	$209,680	17%
$1,522,600		