Next Ord: 2080-24
Next Res: 1151.24

CITY COUNCIL AGENDA
September 25, 2024
6:00 PM
Sedro-Woolley Municipal Building
Council Chambers
325 Metcalf Street

a. Call to Order

b. Pledge of Allegiance

c. Roll Call

d. Approval of Agenda

e. Consent Agenda

Note: Items on the Consent Agenda are considered routine in nature and may be adopted by the Council by a single motion, unless any Councilmember wishes an item to be removed. The Council on the Regular Agenda will consider any item so removed after the Consent Agenda.

1. Minutes - Joint City Council Study Session and Planning Commission - August 20, 2024
2. Minutes - City Council Study Session Meeting - September 4, 2024
3. Check Register - Regular
4. IT Equipment Surplus - Resolution 1150-24

f. Introduction of Special Guests and Presentation

g. City Administrator Report

1. Marketing Video

h. Councilmember and Mayor's Report

i. Proclamation(s)

j. Public Comments

Please keep comments to three minutes or less. Because State law prohibits the use of city facilities for the purpose of supporting or opposing a campaign or ballot proposition, we respectfully request that public comment not make reference to such matters.

Written comments will be accepted by letter or via email at finance@sedro-woolley.gov Attn: 'Public Comment.'

k. Public Hearing(s)

1. 2025-2026 Biennial Budget - Revenues

l. Unfinished Business

1. Revised Guiding Principles - Housing Bill 1590 Funding and October 2 Special Meeting

2. Comment Letter - Goldeneye BESS Project
3. Interlocal Agreement - City of Burlington - Mobile Integrated Healthcare Services

m. New Business

1. Labor Contract - Sedro-Woolley Public Safety Guild Police Department Support Staff - 2025-2027

n. Information Only Items

o. Executive Session

1. Discussion with Legal Counsel About Current or Potential Litigation (RCW 42.30.110(1)(i))

p. Adjournment

q. Closed Session

1. To Discuss A Collective Bargaining Agreement

Next Meeting City Council - Study Session October 2, 2024

The City of Sedro-Woolley complies with applicable Federal civil rights laws and does not discriminate on the basis of race, color, national origin, limited English proficiency, age, disability, or sex. The City of Sedro-Woolley doesn't exclude people or treat them differently because of race, color, national origin, limited English proficiency, age, disability, or sex.

The City of Sedro-Woolley also complies with applicable state laws and doesn't discriminate on the basis of creed, gender, gender expression or identity, sexual orientation, marital status, religion, honorably discharged veteran or military status, or the use of a trained dog guide or service animal by a person with a disability.

Join Zoom Meeting:
https://zoom.us/j/91786850179?pwd=Vys0Y29XalZmQTRmemJBM2txVDlUQT09
or dial by location at:
+1 253 215 8782 US (Tacoma)
+1 669 900 6833 US (San Jose)
+1 346 248 7799 US (Houston)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)

Meeting ID: 917 8685 0179
Passcode: 091845

City Council Agenda Item

Agenda Item No.: e.1.

Date: September 25, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: Minutes - Joint City Council Study Session and Planning Commission - August 20, 2024

RECOMMENDED ACTION:

Motion to approve the meeting minutes for the Joint City Council Study Session and Planning Commission Meeting held on August 20, 2024.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

Minutes recorded for Joint City Council Study Session and Planning Commission Meeting, held on August 20, 2024.

FISCAL IMPACT, IF APPROPRIATE:

None.

ATTACHMENTS:

1. September 20, 2024 Joint City Council Planning Commission Meetin

Joint City Council Study Session and Planning Commission Meeting of the City Council
August 20, 2024 - 6:00 PM Hybrid Meeting

a. Call to Order

Mayor Pro Tem Sarah Diamond called the meeting to order at 6:01 P.M.

b. Pledge of Allegiance

c. Roll Call

Present: Councilmembers JoEllen Kesti, Kevin Loy, Joe Burns, Sarah Diamond, Allan Henderson, Nick Lavacca and Councilmember Cocke joined via zoom. Mayor Julia Johnson arrived at 6:20pm.

Planning Commission Members Present: Danielle Freiberger, Matthew Desvoigne, Joe Fattizzi, Pat Huggins, Joe Franett, Cassandra Sexson and Silas Maddox.

d. Introduction of Special Guests and Presentation

1. Comprehensive Plan Update

Community Development Director Tom Glover and Senior Planner with Facet Donna Keeler shared the comprehensive plan update and project overview regarding the anticipation plan to accommodate growth, to protect critical environmental areas, while conserving natural resource lands, such as farms, forests, and determining housing needs in Sedro-Woolley.

e. Unfinished Business

f. New Business

g. Public Comments

Please keep comments to three minutes or less. Because State law prohibits the use of city facilities for the purpose of supporting or opposing a campaign or ballot proposition, we respectfully request that public comment not make reference to such matters.

Written comments will be accepted by letter or via email at finance@sedro-woolley.gov Attn: 'Public Comment.'

A public comment period was held.

h. Adjournment

The meeting adjourned at 8:25 P.M.

i. Closed Session

1. To Discuss A Collective Bargaining Agreement

The closed session was not held.

ATTEST:	APPROVED:
______________________________	______________________________
Kelly Kohnken, City Clerk	Julia Johnson, Mayor

City Council Agenda Item

Agenda Item No.: e.2.

Date: September 25, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: Minutes - City Council Study Session Meeting - September 4, 2024

RECOMMENDED ACTION:

Motion to approve City Council meeting minutes for the City council Study Session held on September 4, 2024.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

Minutes recorded for the City Council Study Session Meeting, held on September 4, 2024.

FISCAL IMPACT, IF APPROPRIATE:

None.

ATTACHMENTS:

1. September 4, 2024 City Council Study Session minutes

Ctiy Council Study Session Meeting of the City Council
September 4, 2024 - 6:00 PM Hybrid Meeting

a. Call to Order

Mayor Julia Johnson called the meeting to order at 6:00 P.M.

b. Pledge of Allegiance

c. Roll Call

Present: Mayor Julia Johnson, Councilmembers JoEllen Kesti, Kevin Loy, Joe Burns, Sarah Diamond, Allan Henderson, and Nick Lavacca.

Councilmember Cocke present via zoom as of g3 New Business, Professional Services Agreement (Amendment No. 2), KLJ Financial Consulting, 2025 Sewer Rate Study.

d. Introduction of Special Guests and Presentation

1. Goldeneye Battery Energy Storage System Project Presentation

Nicole Downs, Manager, Community Relations, Tommy Nelson, Lead Project Developer, Vasu Pinapati Vice President, Engineering and Construction, Retired Captain / Assistant Fire Marshall, Mike Nicholas, Energy Storage Specialist and Fire Consultant, Hiller Companies Brad Cole, Senior Project Manager, Dudek shared a presentation regarding Goldeneye Battery Energy Storage System Project.

e. Public Comments

Please keep comments to three minutes or less. Because State law prohibits the use of city facilities for the purpose of supporting or opposing a campaign or ballot proposition, we respectfully request that public comment not make reference to such matters.

Written comments will be accepted by letter or via email at finance@sedro-woolley.gov Attn: 'Public Comment.'

A public comment period was held, public comment closed at 8:44pm.

f. Unfinished Business

g. New Business

1. Goldeneye Battery Energy Storage System Project Follow-Up Discussion (as needed or desired)

Goldeneye Battery Energy Storage System was discussed.

2. Grant Acceptance - STPUS Federal Funding - SR20/Cascade Trail West Extension Phase 2A

Motion made by Councilmember Lavacca and seconded by Councilmember Burns to approve commitment of $20,250 in local funds as match for $129,750 in additional (STPUS) federal funding for the SR20/Cascade Trail West Extension Phase 2A. Motion carried (6-0).

3. Professional Services Agreement (Amendment No. 2) – KLJ Financial Consulting – 2025 Sewer Rate Study

Motion made by Councilmember Lavacca and seconded by Councilmember Henderson to delay authorization for the Mayor to execute Contract Amendment No. 2 with KLJ Financial Consulting to perform the 2025 Sewer Rate Study for an amount not to exceed $18,550. Motion carried (7-0).

4. Housing Forum Discussion

The Housing Forum was not discussed.

5. Housing Funds - Request for Proposals - House Bill 1590 Funding

The housing funds, request for proposals, House Bill 1590 funding was not discussed.

h. Adjournment

The meeting adjourned at 8:48 P.M.

i. Closed Session

1. To Discuss A Collective Bargaining Agreement

ATTEST: APPROVED:

Kelly Kohnken, City Clerk

Julia Johnson, Mayor

City Council Agenda Item

Agenda Item No.: e.3.

Date: September 25, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: Check Register - Regular

RECOMMENDED ACTION:

Motion to approve check register, EFTs, and payroll as described.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

Claims checks #202875 through #202968, plus EFTs. Additional surcharges not included on the check register. Payroll ACHs including associated benefit checks.

FISCAL IMPACT, IF APPROPRIATE:

Claims checks, plus EFTs, totaling $569,547.04
Payroll totaling $262,372.11

ATTACHMENTS:

1. 2024-09-25 Check Register

CHECK REGISTER

City Of Sedro-Woolley | Time: 14:20:54 | Date: 09/17/2024

09/25/2024 To: 09/25/2024 | Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant		Amount	Memo
9464	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**27.60**	
		101 - 576 80 47 052 - Bingham Caretaker				27.60		
9465	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**55.12**	
		001 - 522 50 47 000 - Public Utilities				55.12		
9466	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**13.83**	
		412 - 537 80 47 000 - Public Utilities				13.83		
9467	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**22.12**	
		401 - 535 80 47 000 - Public Utilities				22.12		
9468	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**17.94**	
		101 - 576 80 47 050 - Hammer Square				17.94		
9469	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**79.85**	
		101 - 576 80 47 020 - Senior Center				79.85		
9470	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**148.64**	
		101 - 576 80 47 070 - City Hall				148.64		
9471	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**13.83**	
		001 - 521 20 47 000 - Public Utilities				13.83		
9472	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**16.60**	
		401 - 535 80 47 000 - Public Utilities				16.60		
9473	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**13.83**	
		101 - 576 80 47 053 - Other Utilities				13.83		
9474	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**35.83**	
		101 - 576 80 47 010 - Community Center				35.83		
9475	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**23.47**	
		101 - 576 80 47 070 - City Hall				23.47		
9476	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**22.12**	
		401 - 535 80 47 000 - Public Utilities				22.12		
9477	**09/25/2024**	**Claims**	**2**	**EFT**	**Cascade Natural Gas Corp**		**13.83**	
		103 - 542 63 47 000 - Public Utilities				13.83		
9478	**09/25/2024**	**Claims**	**2**	**EFT**	**City of Sedro-Woolley**		**14.45**	
		101 - 576 80 47 053 - Other Utilities				14.45		
9479	**09/25/2024**	**Claims**	**2**	**EFT**	**City of Sedro-Woolley**		**14.45**	
		104 - 595 20 63 082 - RW Trail Road Extension				14.45		
9480	**09/25/2024**	**Claims**	**2**	**EFT**	**City of Sedro-Woolley**		**14.45**	
		104 - 595 20 63 082 - RW Trail Road Extension				14.45		
9481	**09/25/2024**	**Claims**	**2**	**EFT**	**City of Sedro-Woolley**		**40.61**	
		001 - 558 60 49 041 - Miscellaneous - Planning And				40.61		
9482	**09/25/2024**	**Claims**	**2**	**EFT**	**City of Sedro-Woolley**		**14.45**	
		101 - 576 80 47 025 - Olmsted Park				14.45		
9483	**09/25/2024**	**Claims**	**2**	**EFT**	**City of Sedro-Woolley**		**161.47**	
		104 - 595 20 63 082 - RW Trail Road Extension				161.47		
9484	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**61.52**	
		101 - 576 80 47 000 - Riverfront				61.52		
9485	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**68.29**	
		102 - 536 20 47 000 - Public Utilities				68.29		
9486	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**41.22**	

Trans	Date	Type	Acct #	Chk #	Claimant		Amount	Memo
		101 - 576 80 47 000 - Riverfront				41.22		
9487	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**381.03**	
		101 - 576 80 47 000 - Riverfront				381.03		
9488	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**88.95**	
		412 - 537 80 47 000 - Public Utilities				88.95		
9489	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**719.34**	
		401 - 535 80 47 000 - Public Utilities				719.34		
9490	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**584.00**	
		101 - 576 80 47 070 - City Hall				584.00		
9491	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**244.57**	
		101 - 576 80 47 053 - Other Utilities				244.57		
9492	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**217.50**	
		101 - 576 80 47 051 - Bingham / Memorial				217.50		
9493	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**41.22**	
		101 - 576 80 47 040 - Train				41.22		
9494	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**37.46**	
		101 - 576 80 47 070 - City Hall				37.46		
9495	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**190.44**	
		101 - 576 80 47 050 - Hammer Square				190.44		
9496	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**41.22**	
		401 - 535 80 47 000 - Public Utilities				41.22		
9497	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**41.22**	
		001 - 521 20 47 000 - Public Utilities				41.22		
9498	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**68.64**	
		401 - 535 80 47 000 - Public Utilities				68.64		
9499	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**68.64**	
		401 - 535 80 47 000 - Public Utilities				68.64		
9500	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**231.31**	
		101 - 576 80 47 010 - Community Center				231.31		
9501	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**563.71**	
		101 - 576 80 47 000 - Riverfront				563.71		
9502	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**531.68**	
		401 - 535 80 47 000 - Public Utilities				531.68		
9503	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**83.10**	
		101 - 576 80 47 053 - Other Utilities				83.10		
9504	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**186.10**	
		001 - 522 50 47 000 - Public Utilities				186.10		
9505	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**83.10**	
		001 - 522 50 47 000 - Public Utilities				83.10		
9506	**09/25/2024**	**Claims**	**2**	**EFT**	**Cnty of Skagit Public Utility**		**74.92**	
		001 - 522 50 47 000 - Public Utilities				74.92		
9507	**09/25/2024**	**Claims**	**2**	**EFT**	**Comcast Holdings Corp**		**71.95**	
		101 - 576 80 47 020 - Senior Center				71.95		
9508	**09/25/2024**	**Claims**	**2**	**EFT**	**FirstNET/AT&T Mobility**		**671.54**	
		001 - 522 20 42 020 - Telephone				671.54		

CHECK REGISTER

Trans	Date	Type	Acct #	Chk #	Claimant		Amount	Memo
9509	**09/25/2024**	**Claims**	**2**	**EFT**	**Pitney Bowes**		**1,200.00**	
		001 - 512 50 42 010 - Postage				253.31		
		001 - 514 23 42 010 - Postage				240.57		
		001 - 521 20 42 010 - Postage				375.34		
		001 - 522 20 42 010 - Postage				17.04		
		425 - 531 50 42 010 - Postage				15.13		
		401 - 535 80 42 015 - Postage				196.65		
		102 - 536 20 42 010 - Postage				11.20		
		412 - 537 80 42 010 - Postage				90.76		
9510	**09/25/2024**	**Claims**	**2**	**EFT**	**US Bank -- Purchase Cards**		**13,853.18**	
		001 - 513 10 31 000 - Supplies				161.22		
		001 - 513 10 31 000 - Supplies				76.41		
		001 - 513 10 43 000 - Meals/Travel				84.00		
		001 - 513 10 43 000 - Meals/Travel				21.00		
		001 - 513 10 43 000 - Meals/Travel				388.54		
		001 - 513 10 43 000 - Meals/Travel				-388.54		
		001 - 513 10 43 000 - Meals/Travel				388.54		
		001 - 513 10 49 000 - Tuition/Registration				125.00		
		001 - 513 10 49 010 - Dues & Subscriptions				264.00		
		001 - 514 23 31 000 - Supplies				45.59		
		001 - 514 23 31 000 - Supplies				31.48		
		001 - 514 23 31 000 - Supplies				48.85		
		001 - 514 23 31 000 - Supplies				52.11		
		001 - 514 23 31 000 - Supplies				33.65		
		001 - 514 23 41 011 - Professional Services				369.65		
		001 - 521 20 26 000 - Uniforms/Accessories				37.59		
		001 - 521 20 26 000 - Uniforms/Accessories				206.34		
		001 - 521 20 26 000 - Uniforms/Accessories				232.93		
		001 - 521 20 26 000 - Uniforms/Accessories				385.50		
		001 - 521 20 26 000 - Uniforms/Accessories				121.62		
		001 - 521 20 26 000 - Uniforms/Accessories				41.99		
		001 - 521 20 26 020 - Balistic Vests				1,634.72		
		001 - 521 20 31 002 - Office/Operating Supplies				54.29		
		001 - 521 20 31 002 - Office/Operating Supplies				390.92		
		001 - 521 20 31 002 - Office/Operating Supplies				54.29		
		001 - 521 20 31 002 - Office/Operating Supplies				107.11		
		001 - 521 20 31 010 - Printing/Publications				141.44		
		001 - 521 20 41 001 - Professional Services				5.00		
		001 - 521 30 31 010 - Public Education Supplies				577.75		
		001 - 521 40 43 000 - Travel				588.50		
		001 - 522 20 26 000 - Uniforms				94.64		
		001 - 522 20 31 010 - Office Supplies				162.85		
		001 - 522 20 41 030 - Investigation				33.00		
		401 - 535 80 41 000 - Professional Services				521.91		
		401 - 535 80 49 030 - Misc-Tuition/Registration				246.20		
		103 - 542 30 49 030 - Misc-Tuition/Registration				139.00		
		001 - 558 60 43 000 - Travel				540.72		
		001 - 558 60 49 020 - Filing/Recording Fees				327.46		
		001 - 558 60 49 030 - Tuition/Registration				145.00		
		101 - 576 80 48 016 - City Hall				4.34		
		001 - 591 23 70 001 - Lease + Subscription IT (SBITA)				1,873.36		
		001 - 591 80 70 517 - Leases + Subscription IT (SBITA				107.52		
		001 - 591 80 70 517 - Leases + Subscription IT (SBITA				369.24		
		001 - 594 21 64 000 - Machinery & Equipment				1,020.01		
		001 - 594 21 64 000 - Machinery & Equipment				416.92		
		501 - 594 22 64 501 - Vehicles - Fire				1,173.56		
		501 - 594 22 64 501 - Vehicles - Fire				256.96		
		001 - 595 10 49 010 - Tuition/Registration				139.00		
9511	**09/25/2024**	**Claims**	**2**	**EFT**	**NW Fiber LLC, dba Ziply Fiber**		**431.01**	
		401 - 535 80 42 020 - Telephone				431.01		
9512	**09/25/2024**	**Claims**	**2**	**EFT**	**NW Fiber LLC, dba Ziply Fiber**		**939.32**	

Trans	Date	Type	Acct #	Chk #	Claimant		Amount	Memo
		001 - 512 50 42 020 - Telephone				56.36		
		001 - 513 10 42 020 - Telephone				84.54		
		001 - 514 23 42 020 - Telephone				84.53		
		001 - 515 31 42 001 - Telephone				37.57		
		001 - 518 80 42 020 - Telephone				28.18		
		001 - 521 20 42 020 - Telephone				281.80		
		001 - 522 20 42 020 - Telephone				103.33		
		001 - 524 20 42 020 - Telephone				28.18		
		401 - 535 80 42 020 - Telephone				75.15		
		412 - 537 80 42 020 - Telephone				37.57		
		103 - 542 30 42 020 - Telephone				9.39		
		001 - 558 60 42 020 - Telephone				28.18		
		101 - 576 80 42 020 - Telephone				18.79		
		001 - 595 10 42 020 - Telephone				65.75		
9513	**09/25/2024**	**Claims**	**2**	**202875**	**A-1 Mobile Lock & Key**		**677.94**	
		001 - 521 20 31 002 - Office/Operating Supplies				19.55		
		101 - 576 80 48 001 - Riverfront				124.89		Re-issued pymt
		101 - 576 80 48 016 - City Hall				352.95		Reissued pymt
		101 - 576 80 48 016 - City Hall				115.39		
		101 - 576 80 48 016 - City Hall				65.16		
9514	**09/25/2024**	**Claims**	**2**	**202876**	**A-1 Shredding**		**279.00**	
		001 - 512 50 31 000 - Supplies				60.00		
		001 - 514 23 41 011 - Professional Services				60.00		
		001 - 521 20 41 001 - Professional Services				114.00		
		001 - 524 20 41 000 - Professional Services				15.00		
		001 - 558 60 41 000 - Professional Services				15.00		
		001 - 595 10 41 000 - Professional Services				15.00		
9515	**09/25/2024**	**Claims**	**2**	**202877**	**AWC - Employee Benefit Trust**		**3,100.56**	
		001 - 521 20 27 000 - Retired Medical				3,100.56		
9516	**09/25/2024**	**Claims**	**2**	**202878**	**Abatement & Decontamination Specialists**		**2,410.92**	
		001 - 521 20 41 001 - Professional Services				2,410.92		
9517	**09/25/2024**	**Claims**	**2**	**202879**	**Amazon Capital Svcs, Inc**		**3,553.19**	
		001 - 512 50 31 000 - Supplies				-65.15		
		001 - 514 23 31 000 - Supplies				157.58		
		001 - 518 80 31 000 - Office/Operating Supplies				9.74		
		001 - 518 80 35 000 - Small Tools/Minor Equip				10.85		
		001 - 521 20 26 000 - Uniforms/Accessories				-139.99		
		001 - 521 20 31 002 - Office/Operating Supplies				124.89		
		001 - 521 20 31 002 - Office/Operating Supplies				130.31		
		001 - 521 20 31 002 - Office/Operating Supplies				17.27		
		001 - 521 20 31 002 - Office/Operating Supplies				187.24		
		001 - 522 20 48 000 - Repairs/Maint-Equip				117.30		
		103 - 542 30 31 000 - Operating Supplies				35.59		
		501 - 594 22 64 501 - Vehicles - Fire				868.79		
		501 - 594 22 64 501 - Vehicles - Fire				2,098.77		
9518	**09/25/2024**	**Claims**	**2**	**202880**	**Jana R. Bouzek**		**1,100.00**	
		001 - 521 20 41 001 - Professional Services				1,100.00		
9519	**09/25/2024**	**Claims**	**2**	**202881**	**Bill Bullock**		**84.91**	
		101 - 594 76 63 025 - Olmsted Park				84.91		
9520	**09/25/2024**	**Claims**	**2**	**202882**	**C.Hlth130, dba Cardinal Health 112 LLC**		**559.37**	
		001 - 522 21 31 000 - Operating Supplies - Medical				208.80		
		001 - 522 21 31 000 - Operating Supplies - Medical				350.57		
9521	**09/25/2024**	**Claims**	**2**	**202883**	**Central Welding Supply**		**148.84**	
		001 - 522 21 31 000 - Operating Supplies - Medical				148.84		

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9522	**09/25/2024**	**Claims**	**2**	**202884**	**Cnty of Skagit Public Utility**		**6,285.58**	
		101 - 576 80 47 020 - Senior Center				6,285.58		
9523	**09/25/2024**	**Claims**	**2**	**202885**	**Concentra Medical Centers**		**831.00**	
		001 - 522 20 41 010 - Prof Service-Medical Exams				554.00		
		001 - 522 20 41 010 - Prof Service-Medical Exams				277.00		
9524	**09/25/2024**	**Claims**	**2**	**202886**	**Databar, Inc**		**2,978.04**	
		425 - 531 50 42 010 - Postage				119.11		
		401 - 535 80 42 015 - Postage				1,935.73		
		412 - 537 80 42 010 - Postage				923.20		
9525	**09/25/2024**	**Claims**	**2**	**202887**	**Dell Marketing LP**		**2,365.73**	
		501 - 594 22 64 501 - Vehicles - Fire				2,365.73		
9526	**09/25/2024**	**Claims**	**2**	**202888**	**Gregory Dixon**		**187.00**	
		001 - 515 93 41 001 - Indigent Defense Conflict Cour				187.00		
9527	**09/25/2024**	**Claims**	**2**	**202889**	**Dobbs Heavy Duty Holdings, LLC**		**216,822.55**	
		501 - 594 37 64 501 - Equip & Vehicles - Solid Waste				216,822.55		
9528	**09/25/2024**	**Claims**	**2**	**202890**	**E & E Lumber, Inc.**		**556.23**	
		001 - 518 20 48 000 - Repair & Maintenance				10.02		
		001 - 518 20 48 000 - Repair & Maintenance				63.07		
		401 - 535 80 35 000 - Small Tools & Minor Equip				21.63		
		401 - 535 80 35 000 - Small Tools & Minor Equip				3.21		
		401 - 535 80 35 000 - Small Tools & Minor Equip				4.29		
		103 - 542 30 31 000 - Operating Supplies				14.04		
		103 - 542 30 31 000 - Operating Supplies				42.13		
		103 - 542 30 31 000 - Operating Supplies				65.96		
		103 - 542 30 31 000 - Operating Supplies				21.71		
		101 - 576 80 31 001 - Operating Sup - Riverfront				5.97		
		101 - 576 80 31 001 - Operating Sup - Riverfront				40.74		
		101 - 576 80 31 008 - Operating Sup - Memorial				240.03		
		101 - 576 80 48 016 - City Hall				23.43		
9529	**09/25/2024**	**Claims**	**2**	**202891**	**Enviromental Syst Research Inst. Inc**		**2,556.44**	
		001 - 591 10 70 520 - Leases + Subscription IT (SBITA				1,068.63		
		401 - 591 28 70 401 - Leases + Subscription IT (SBITA				1,190.25		
		001 - 591 60 70 519 - Leases + Subscription IT (SBITA				297.56		
9530	**09/25/2024**	**Claims**	**2**	**202892**	**Epic Land Solutions Inc**		**1,276.11**	
		104 - 595 20 63 084 - RW - SR20 Cascade Trail - Phas				1,276.11		
9531	**09/25/2024**	**Claims**	**2**	**202893**	**Facet NW, Inc**		**23,834.66**	
		001 - 558 60 41 000 - Professional Services				23,834.66		
9532	**09/25/2024**	**Claims**	**2**	**202894**	**Family Promise of Skagit Valley**		**2,805.60**	
		116 - 551 00 00 116 - Public Housing Services				838.85		
		116 - 551 00 00 116 - Public Housing Services				1,966.75		
9533	**09/25/2024**	**Claims**	**2**	**202895**	**Fastenal Company**		**328.33**	
		401 - 535 80 31 010 - Operating Supplies				240.86		
		412 - 537 80 31 000 - Operating Supplies				59.40		
		103 - 542 30 35 010 - Safety Equipment				28.07		
9534	**09/25/2024**	**Claims**	**2**	**202896**	**Angellyn Fierro**		**100.00**	
		101 - 582 10 01 101 - Community Center Deposit Ref				100.00		
9535	**09/25/2024**	**Claims**	**2**	**202897**	**Citizenprime, LLC dba Firepenny**		**8,146.10**	
		501 - 594 22 64 501 - Vehicles - Fire				7,609.10		ERR Purch - New Engine Supplies
		501 - 594 22 64 501 - Vehicles - Fire				537.00		
9536	**09/25/2024**	**Claims**	**2**	**202898**	**Galls Parent Holdings, LLC**		**1,805.71**	

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		001 - 522 20 26 000 - Uniforms				228.06		
		001 - 522 20 26 000 - Uniforms				1,482.39		
		001 - 522 20 26 000 - Uniforms				95.26		
9537	**09/25/2024**	**Claims**	**2**	**202899**	**Generator Services NW, LLC**		**2,383.39**	
		001 - 521 20 48 000 - Repairs & Maintenance				158.89		
		001 - 522 50 48 030 - Repair/Maint-Station				158.89		
		425 - 531 50 48 000 - Repairs/Maintenance				158.89		
		401 - 535 50 48 000 - Maintenance Contracts				1,588.94		
		101 - 576 80 48 016 - City Hall				158.89		
		101 - 576 80 48 026 - CS Library				158.89		
9538	**09/25/2024**	**Claims**	**2**	**202900**	**Hughes Fire Equip Inc**		**2,064.14**	
		001 - 522 20 48 000 - Repairs/Maint-Equip				2,064.14		
9539	**09/25/2024**	**Claims**	**2**	**202901**	**Carole A. Knipper**		**214.04**	
		001 - 514 23 49 001 - Miscellaneous - EMS Billing				214.04		
9540	**09/25/2024**	**Claims**	**2**	**202902**	**L N Curtis & Sons**		**86.88**	
		001 - 521 20 26 000 - Uniforms/Accessories				86.88		
9541	**09/25/2024**	**Claims**	**2**	**202903**	**Lauts Inc dba Lautenbach Industries**		**1,693.75**	
		412 - 537 60 47 015 - Construction Demolition Land				760.00		101 Ferry St
		412 - 537 60 47 015 - Construction Demolition Land				372.50		Brickyard Park
		412 - 537 60 47 015 - Construction Demolition Land				561.25		BYK Trail
9542	**09/25/2024**	**Claims**	**2**	**202904**	**Law Enforcement Seminars LLC**		**425.00**	
		001 - 521 40 49 000 - Tuition/Registration				425.00		
9543	**09/25/2024**	**Claims**	**2**	**202905**	**Lenz Enterprises, Inc**		**1,043.38**	
		412 - 537 60 47 021 - Curbside Yard Waste Disposal				1,043.38		
9544	**09/25/2024**	**Claims**	**2**	**202906**	**Les Schwab Tire Center**		**1,082.34**	
		001 - 522 20 48 000 - Repairs/Maint-Equip				190.05		
		425 - 531 50 48 000 - Repairs/Maintenance				414.27		Unit 607 tire repair
		412 - 537 50 48 000 - Repairs/maint-equip				125.07		Unit 521 tire repair
		412 - 537 60 47 011 - Site Recycling Disposal				81.45		Site recycle tires
		412 - 537 60 47 011 - Site Recycling Disposal				271.50		Site recycle tires
9545	**09/25/2024**	**Claims**	**2**	**202907**	**Life Assist Inc.**		**1,605.85**	
		001 - 522 20 31 000 - Operating Supplies				327.91		
		001 - 522 21 31 000 - Operating Supplies - Medical				337.46		
		001 - 522 21 31 000 - Operating Supplies - Medical				940.48		
9546	**09/25/2024**	**Claims**	**2**	**202908**	**Loggers & Contractors**		**370.84**	
		103 - 542 30 31 000 - Operating Supplies				162.85		
		103 - 542 30 31 000 - Operating Supplies				130.06		
		103 - 542 30 31 000 - Operating Supplies				77.93		
9547	**09/25/2024**	**Claims**	**2**	**202909**	**Lou's Gloves Inc.**		**792.00**	
		401 - 535 80 31 010 - Operating Supplies				792.00		
9548	**09/25/2024**	**Claims**	**2**	**202910**	**Kevin Loy**		**302.01**	
		001 - 513 10 31 000 - Supplies				302.01		
9549	**09/25/2024**	**Claims**	**2**	**202911**	**McLoughlin & Eardley Corp**		**934.84**	
		501 - 594 22 64 501 - Vehicles - Fire				934.84		
9550	**09/25/2024**	**Claims**	**2**	**202912**	**Motorola Solutions**		**19,461.14**	
		501 - 594 21 64 501 - Equip & Vehicles - Police				19,461.14		
9551	**09/25/2024**	**Claims**	**2**	**202913**	**Mountain Law, PLLC**		**7,916.00**	
		001 - 515 93 41 000 - Indigent Defender				7,916.00		

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9552	**09/25/2024**	**Claims**	**2**	**202914**	**Municipal Emergency Services Inc**		**13,164.21**	
		501 - 594 22 64 501 - Vehicles - Fire				13,164.21		
9553	**09/25/2024**	**Claims**	**2**	**202915**	**Nelson Dist, Inc. dba Nelson-Reisner**		**542.67**	
		425 - 531 50 32 000 - Vehicle Fuel				47.33		
		412 - 537 80 32 000 - Auto Fuel/Diesel				495.34		
9554	**09/25/2024**	**Claims**	**2**	**202916**	**Northwest Cascade, Inc**		**80.00**	
		001 - 522 45 49 000 - Training Facilities				80.00		
9555	**09/25/2024**	**Claims**	**2**	**202917**	**Oliver-Hammer, Inc**		**249.76**	
		101 - 576 80 35 010 - Safety Equipment				249.76		Boots Schiefelbein
9556	**09/25/2024**	**Claims**	**2**	**202918**	**Ott To Print Green Inc**		**277.00**	
		001 - 518 80 31 000 - Office/Operating Supplies				277.00		
9557	**09/25/2024**	**Claims**	**2**	**202919**	**PB Parent Holdco, LP dba**		**249.67**	
		401 - 535 50 48 000 - Maintenance Contracts				249.67		
9558	**09/25/2024**	**Claims**	**2**	**202920**	**PROCOM LLC**		**858.00**	
		001 - 514 23 41 011 - Professional Services				78.00		
		401 - 535 80 41 000 - Professional Services				156.00		
		412 - 537 80 31 000 - Operating Supplies				156.00		OP Sup Drug Test
		103 - 542 30 49 040 - CDL Endorcement Fees				468.00		
9559	**09/25/2024**	**Claims**	**2**	**202921**	**Pape' Group, dba Pape' Machinery Inc.**		**896.66**	
		101 - 576 80 48 021 - Equipment				896.66		Unit 152
9560	**09/25/2024**	**Claims**	**2**	**202922**	**Parker Corporate Svcs, Inc.**		**125.00**	
		103 - 542 30 41 000 - Professional Services				125.00		
9561	**09/25/2024**	**Claims**	**2**	**202923**	**Peters Towing LLC**		**162.90**	
		001 - 521 20 41 001 - Professional Services				162.90		
9562	**09/25/2024**	**Claims**	**2**	**202924**	**Pitney Bowes Global Fin Svcs**		**378.56**	
		001 - 514 23 31 000 - Supplies				378.56		
9563	**09/25/2024**	**Claims**	**2**	**202925**	**Proforce Marketing, Inc**		**982.19**	
		109 - 594 21 64 109 - Equipment				982.19		
9564	**09/25/2024**	**Claims**	**2**	**202926**	**LEPS-PSS PLLC dba Public Safety Psych**		**1,060.00**	
		001 - 521 20 41 001 - Professional Services				1,060.00		
9565	**09/25/2024**	**Claims**	**2**	**202927**	**Quiring Monuments Inc**		**275.00**	
		102 - 536 20 34 000 - Liners				275.00		
9566	**09/25/2024**	**Claims**	**2**	**202928**	**Red's Mobile 24-Hour Truck & Equip Repai**		**1,392.63**	
		412 - 537 50 48 000 - Repairs/maint-equip				377.22		Unit 520
		412 - 537 50 48 000 - Repairs/maint-equip				1,015.41		Unit 522
9567	**09/25/2024**	**Claims**	**2**	**202929**	**Reichhardt & Ebe**		**11,331.93**	
		104 - 595 10 63 081 - Eng - John Line Rd. Bike/Ped				4,506.48		
		104 - 595 10 63 083 - Eng-SR 9-John Liner-McGarigle				6,825.45		
9568	**09/25/2024**	**Claims**	**2**	**202930**	**Rexel USA, Inc**		**192.23**	
		401 - 535 50 48 040 - Maintenance Of Vehicles				192.23		
9569	**09/25/2024**	**Claims**	**2**	**202931**	**Rick's Refrigeration Inc**		**486.00**	
		412 - 537 60 47 011 - Site Recycling Disposal				486.00		Site recycle fridges
9570	**09/25/2024**	**Claims**	**2**	**202932**	**Ricoh USA, Inc**		**1,466.92**	

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		001 - 514 23 45 000 - Operating Rentals/Leases				70.04		
		001 - 521 20 41 001 - Professional Services				1,136.59		
		001 - 524 20 31 000 - Off/Oper Supps & Books				51.94		
		401 - 535 80 31 000 - Office Supplies				85.76		
		103 - 542 30 31 000 - Operating Supplies				18.73		
		001 - 558 60 31 000 - Supplies/Books				51.93		
		001 - 595 10 31 000 - Supplies				51.93		
9571	**09/25/2024**	**Claims**	**2**	**202933**	**Ricoh USA, Inc**		**462.16**	
		001 - 514 23 45 000 - Operating Rentals/Leases				231.08		
		001 - 591 10 70 520 - Leases + Subscription IT (SBITA				77.03		
		001 - 591 20 70 524 - Leases + Subscription IT (SBITA				77.03		
		001 - 591 60 70 519 - Leases + Subscription IT (SBITA				77.02		
9572	**09/25/2024**	**Claims**	**2**	**202934**	**Rodda Paint Co**		**281.69**	
		103 - 542 64 31 001 - Painting & Striping Supplies				281.69		
9573	**09/25/2024**	**Claims**	**2**	**202935**	**Solid Waste Syst Inc dba SWS Equipment**		**1,355.01**	
		412 - 537 50 48 000 - Repairs/maint-equip				1,355.01		Unit 520
9574	**09/25/2024**	**Claims**	**2**	**202936**	**Sea-Western, Inc.**		**5,134.93**	
		001 - 522 20 26 000 - Uniforms				-390.96		
		001 - 522 20 26 000 - Uniforms				-390.96		
		001 - 522 20 26 000 - Uniforms				3,909.60		
		001 - 522 20 26 000 - Uniforms				2,007.25		
9575	**09/25/2024**	**Claims**	**2**	**202937**	**Sedro-Woolley Auto Parts Inc**		**178.29**	
		001 - 518 20 48 000 - Repair & Maintenance				8.76		Unit 23
		001 - 522 20 48 000 - Repairs/Maint-Equip				28.87		
		401 - 535 50 48 040 - Maintenance Of Vehicles				64.77		
		401 - 535 50 48 040 - Maintenance Of Vehicles				50.35		
		103 - 542 30 31 000 - Operating Supplies				24.75		
		101 - 576 80 48 021 - Equipment				0.79		
9576	**09/25/2024**	**Claims**	**2**	**202938**	**Sedro-Woolley Chamber of Commerce**		**7,500.00**	
		108 - 557 30 41 011 - Chamber Of Commerce				7,500.00		
9577	**09/25/2024**	**Claims**	**2**	**202939**	**Sirchie Acquisition Co LLC**		**377.99**	
		001 - 521 20 31 002 - Office/Operating Supplies				377.99		
9578	**09/25/2024**	**Claims**	**2**	**202940**	**Skagit Cnty Fire Dist 3**		**1,200.00**	
		001 - 522 45 49 010 - Tuition/Registration				1,200.00		
9579	**09/25/2024**	**Claims**	**2**	**202941**	**Skagit Cnty Public Works**		**73,019.38**	
		412 - 537 60 47 000 - Solid Waste Disposal				73,019.38		SW Disposal
9580	**09/25/2024**	**Claims**	**2**	**202942**	**Skagit Cnty Treasurer**		**34.68**	
		635 - 589 30 05 635 - County Crime Victim Witness P				34.68		
9581	**09/25/2024**	**Claims**	**2**	**202943**	**Skagit Farmers Supply**		**280.54**	
		401 - 535 80 35 000 - Small Tools & Minor Equip				24.03		
		412 - 537 80 31 000 - Operating Supplies				130.17		
		103 - 542 30 31 010 - Operating Supplies-Propane				42.95		
		501 - 548 30 31 000 - Operating Supplies				48.66		Fleet forklift propane
		101 - 576 80 48 001 - Riverfront				34.73		
9582	**09/25/2024**	**Claims**	**2**	**202944**	**PNG Media LLC, dba Skagit Publishing**		**747.82**	
		001 - 511 60 31 001 - Legal Publications				102.22		
		001 - 558 60 41 010 - Advertising				5.08		
		001 - 558 60 41 010 - Advertising				139.88		
		001 - 558 60 41 011 - Advertising Reimbuseable				231.64		
		001 - 558 60 41 011 - Advertising Reimbuseable				269.00		

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9583	**09/25/2024**	**Claims**	**2**	**202945**	**Skagit Regional Health**		**4,218.50**	
		001 - 522 20 41 010 - Prof Service-Medical Exams				3,888.50		
		401 - 535 80 41 000 - Professional Services				220.00		
		412 - 537 80 31 000 - Operating Supplies				110.00		Health-Physical
9584	**09/25/2024**	**Claims**	**2**	**202946**	**Smarsh Inc.**		**128.10**	
		001 - 591 80 70 517 - Leases + Subscription IT (SBITA				128.10		
9585	**09/25/2024**	**Claims**	**2**	**202947**	**State Auditor's Office**		**3,199.30**	
		001 - 514 23 41 000 - State Auditing				3,199.30		
9586	**09/25/2024**	**Claims**	**2**	**202948**	**Stiles & Lehr Law Inc., PS**		**4,312.25**	
		001 - 512 50 41 010 - Municipal Court Judge				4,312.25		
9587	**09/25/2024**	**Claims**	**2**	**202949**	**SuperHawk Truck dba SuperHawk Canopies**		**2,561.87**	
		001 - 518 20 48 000 - Repair & Maintenance				2,561.87		Unit 23
9588	**09/25/2024**	**Claims**	**2**	**202950**	**Systems Design West, LLC**		**3,201.98**	
		001 - 522 21 41 000 - EMS Professional Services-Sys				3,201.98		
9589	**09/25/2024**	**Claims**	**2**	**202951**	**TK Elevator Corporation**		**1,248.35**	
		101 - 576 80 48 016 - City Hall				1,248.35		
9590	**09/25/2024**	**Claims**	**2**	**202952**	**Thompson, Guildner & Assoc, Inc P.S.**		**17,110.99**	
		001 - 515 41 41 000 - Ext Legal-City Attorney				11,660.00		
		001 - 515 45 41 000 - Legal - Litigation				5,450.99		
9591	**09/25/2024**	**Claims**	**2**	**202953**	**TMark Inc dba TimeMark Inc**		**3,698.68**	
		103 - 542 64 31 002 - Traffic Control Devices				3,698.68		
9592	**09/25/2024**	**Claims**	**2**	**202954**	**Town of La Conner**		**2,441.67**	
		412 - 537 60 47 021 - Curbside Yard Waste Disposal				2,441.67		
9593	**09/25/2024**	**Claims**	**2**	**202955**	**MiloArt Inc dba Trinky Busiu**		**10,000.00**	
		001 - 558 70 00 513 - Economic Development				10,000.00		
9594	**09/25/2024**	**Claims**	**2**	**202956**	**UniFirst Corp.**		**8,354.55**	
		001 - 522 20 26 000 - Uniforms				354.35		
		001 - 522 20 26 000 - Uniforms				8,000.20		
9595	**09/25/2024**	**Claims**	**2**	**202957**	**United Parcel Service, Inc.**		**69.89**	
		001 - 521 20 31 002 - Office/Operating Supplies				14.59		
		001 - 521 20 31 002 - Office/Operating Supplies				15.76		
		001 - 522 20 42 010 - Postage				16.18		
		001 - 522 20 42 010 - Postage				23.36		
9596	**09/25/2024**	**Claims**	**2**	**202958**	**Util Underground Loc Ctr**		**111.47**	
		401 - 535 80 31 010 - Operating Supplies				111.47		
9597	**09/25/2024**	**Claims**	**2**	**202959**	**Valvoline Instnt Oil Chg**		**272.60**	
		001 - 521 20 48 000 - Repairs & Maintenance				54.71		
		001 - 521 20 48 010 - Repair & Maint - Auto				108.47		
		001 - 521 20 48 010 - Repair & Maint - Auto				47.88		
		001 - 521 20 48 010 - Repair & Maint - Auto				61.54		
9598	**09/25/2024**	**Claims**	**2**	**202960**	**Vestis Group, Inc**		**37.34**	
		401 - 535 80 49 000 - Laundry				6.64		
		401 - 535 80 49 000 - Laundry				6.64		
		412 - 537 80 49 000 - Misc-Laundry				7.03		
		412 - 537 80 49 000 - Misc-Laundry				7.03		
		103 - 542 30 49 000 - Misc-Laundry				5.00		
		103 - 542 30 49 000 - Misc-Laundry				5.00		
9599	**09/25/2024**	**Claims**	**2**	**202961**	**WA St Criminal Justice**		**1,150.00**	

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		001 - 521 40 49 000 - Tuition/Registration				1,150.00		
9600	**09/25/2024**	**Claims**	**2**	**202962**	**WA St Dept of Ecology**		**5,121.00**	
		425 - 531 50 41 020 - DOE NPDES Monitoring				5,121.00		
9601	**09/25/2024**	**Claims**	**2**	**202963**	**WA St Dept of Transport**		**1,671.81**	
		103 - 542 64 31 001 - Painting & Striping Supplies				1,671.81		
9602	**09/25/2024**	**Claims**	**2**	**202964**	**WA St Off of Treasurer**		**2,234.97**	
		635 - 586 30 00 635 - State Court Fees Remittance				2,234.97		
9603	**09/25/2024**	**Claims**	**2**	**202965**	**WM of Washington Inc.**		**5,938.29**	
		412 - 537 60 47 010 - Curbside Recycling Disposal				5,938.29		
9604	**09/25/2024**	**Claims**	**2**	**202966**	**Witmer Public Safety Group Inc.**		**7,995.23**	
		501 - 594 22 64 501 - Vehicles - Fire				7,040.21		
		501 - 594 22 64 501 - Vehicles - Fire				842.96		
		501 - 594 22 64 501 - Vehicles - Fire				112.06		
9605	**09/25/2024**	**Claims**	**2**	**202967**	**Woods Acquisition Corp**		**3,247.06**	
		001 - 522 20 48 000 - Repairs/Maint-Equip				146.83		
		401 - 535 50 48 060 - Maintenance Of Buildings				64.51		
		412 - 537 50 48 000 - Repairs/maint-equip				65.80		Unit 519
		103 - 542 30 31 000 - Operating Supplies				12.71		
		103 - 542 30 48 010 - Repair/Maintenance-Equip				69.47		
		103 - 542 30 48 010 - Repair/Maintenance-Equip				66.34		
		501 - 594 22 64 501 - Vehicles - Fire				2,821.40		
9606	**09/25/2024**	**Claims**	**2**	**202968**	**World Kinect Energy Services, dba**		**10,727.24**	
		001 - 518 20 32 000 - Auto Fuel				79.99		
		001 - 521 20 32 000 - Auto Fuel				3,021.79		
		001 - 522 20 32 000 - Auto Fuel/Diesel				1,730.24		
		001 - 522 20 32 000 - Auto Fuel/Diesel				31.93		
		425 - 531 50 32 000 - Vehicle Fuel				218.40		
		425 - 531 50 32 000 - Vehicle Fuel				84.40		
		425 - 531 50 32 000 - Vehicle Fuel				87.61		
		401 - 535 80 32 000 - Auto Fuel/Diesel				154.30		
		102 - 536 20 32 000 - Auto Fuel/Diesel				89.35		
		412 - 537 80 32 000 - Auto Fuel/Diesel				145.44		
		412 - 537 80 32 000 - Auto Fuel/Diesel				2,347.52		
		412 - 537 80 32 000 - Auto Fuel/Diesel				1,778.47		
		103 - 542 30 32 000 - Auto Fuel/Diesel				79.55		
		103 - 542 30 32 000 - Auto Fuel/Diesel				85.37		
		103 - 542 30 32 000 - Auto Fuel/Diesel				102.41		
		103 - 542 30 32 000 - Auto Fuel/Diesel				67.39		
		101 - 576 80 32 000 - Auto Fuel/Diesel				579.90		
		101 - 576 80 32 000 - Auto Fuel/Diesel				43.18		

Fund	Amount		
001 Current Expense Fund	134,370.24		
101 Parks & Facilities Fund	13,958.42		
102 Cemetery Fund	443.84		
103 Street Fund	7,565.41		
104 Arterial Street Fund	12,798.41		
108 Lodging Tax Fund	7,500.00		
109 Special Investigation Fund	982.19		
116 Affordable Housing - HB 1406	2,805.60		
401 Sewer Operations Fund	10,124.56		
412 Solid Waste Operations Fund	94,304.64		
425 Stormwater Operations	6,266.14		
501 Equipment Replacement Fund	276,157.94		
635 Custodial Fund	2,269.65		
		Claims:	569,547.04
	569,547.04		

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo

CERTIFICATION: I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Sedro Woolley, and that I am authorized to authenticate and certify to said claim.

Finance Director Date

Finance Committee Member Date

Finance Committee Member Date

Finance Committee Member Date

City Council Agenda Item

Agenda Item No.: e.4.

Date: September 25, 2024

From: Woody Tovar Cano, IT Director

Subject: IT Equipment Surplus - Resolution 1150-24

RECOMMENDED ACTION:

Motion to approve Resolution 1150-24 surplussing IT equipment.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

All items on this list are no longer needed by the City and have been replaced as required. Equipment listed consists of 2 tablets w/docks, 3 monitors, 1 laptop, 32 deskphones, 1 webcam, 11 cell phones, 2 DVRs, and 4 iPads

FISCAL IMPACT, IF APPROPRIATE:

ATTACHMENTS:

1. Surplus_Resolution_20240925

RESOLUTION NO. 1150-24

A RESOLUTION OF THE CITY OF SEDRO-WOOLLEY DECLARING CERTAIN PROPERTY AS SURPLUS AND AUTHORIZING ITS DISPOSITION

WHEREAS, the equipment identified and listed below has been determined by the Director of Information Technology to no longer be critical to the City of Sedro-Woolley's needs or operational use, and

WHEREAS, the City Council of the City of Sedro-Woolley has determined that it is in the best interest of City to declare as surplus the equipment, and

WHEREAS, The City Council is authorized to declare as surplus those items no longer deemed to be necessary to the City's service requirements under RCW 35.22.280 (B), and

WHEREAS, the City Council delegates to the Director of Information Technology the authority to dispose of the property by auction, private sale, sealed bid, through a broker or agent, or other lawful means.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEDRO-WOOLLEY AS FOLLOWS:

Section 1. The City Council does hereby declare the following to be surplus:

ITEM	TAG	SERIAL	MAKE	MODEL	DESCRIPTION
1	3556	ECN0CJ126178523	Asus	T200T	Tablet w/ dock
2	3557	ECN0CJ126522525	Asus	T200T	Tablet w/ dock
3	2879	CN2500C095	HP	D5064	Monitor
4	N/A	FQWD8HA020752	AOC	195LM00001	Monitor
5	N/A	CNK70109N3	HP	HSTND-2B03	Monitor
6	3567	2CE1340JYG	HP	EliteBook 2740p	Laptop
7	N/A	AVAFA0901	MITEL	5212 IP Phone	Deskphone set
8	N/A	AVAFA7688	MITEL	5212 IP Phone	Deskphone set
9	N/A	AVAFB3275	MITEL	5212 IP Phone	Deskphone set
10	N/A	AVADC3304	MITEL	5212 IP Phone	Deskphone
11	N/A	1TTUC1313DWR	MITEL	5360 IP Phone	Deskphone
12	N/A	37truv120502774	ProVisior	ISR	Webcam
13	N/A	A0000048DA851A	Samsung	Convoy3	Cell
14	N/A	A0000048DA7E9C	Samsung	Convoy3	Cell
15	N/A	A0000048DA85D9	Samsung	Convoy3	Cell
16	N/A	A0000048DA85C8	Samsung	Convoy3	Cell
17	N/A	A0000048DA82EB	Samsung	Convoy3	Cell
18	N/A	A0000048DA85C3	Samsung	Convoy3	Cell
19	N/A	A0000048DA8491	Samsung	Convoy3	Cell
20	N/A	A0000048DA8461	Samsung	Convoy3	Cell
21	N/A	A0000048DA85C5	Samsung	Convoy3	Cell

ITEM	TAG	SERIAL	MAKE	MODEL	DESCRIPTION
22	N/A	A0000048DA8479	Samsung	Convoy3	Cell
23	N/A	A0000048DA7EE9	Samsung	Convoy3	Cell
24	N/A	A0000048DA8614	Samsung	Convoy3	Cell
25	N/A	A0000048DA84F8	Samsung	Convoy3	Cell
26	N/A	A0000048DA8605	Samsung	Convoy3	Cell
27	N/A	A0000048DA8621	Samsung	Convoy3	Cell
28	N/A	A0000048DA8459	Samsung	Convoy3	Cell
29	N/A	A0000048DA965D	Samsung	Convoy3	Cell
30	N/A	A0000048DA84FC	Samsung	Convoy3	Cell
31	N/A	A0000048DA8503	Samsung	Convoy3	Cell
32	N/A	A0000048DA80B0	Samsung	Convoy3	Cell
33	N/A	A0000048DA999F	Samsung	Convoy3	Cell
34	N/A	A0000048DA851C	Samsung	Convoy3	Cell
35	N/A	AVADV7694	Mitel	5224 IP Phone	Desk phone
36	N/A	AVADR7183	Mitel	5212 IP Phone	Desk phone
37	N/A	AVADT0720	Mitel	5212 IP Phone	Desk phone
38	N/A	AVADS9978	Mitel	5212 IP Phone	Desk Phone
39	N/A	AVADR3195	Mitel	5212 IP Phone	Desk Phone
40	N/A	AVADR9737	Mitel	5212 IP Phone	Desk Phone
41	N/A	AVADS8616	Mitel	5212 IP Phone	Desk Phone
42	N/A	AVADC3041	Mitel	5212 IP Phone	Desk Phone
43	N/A	08000F2E0121	Mitel	5302 IP Phone	Desk Phone
44	N/A	08000F2DFE6F	Mitel	5302 IP Phone	Desk Phone
45	N/A	AVADT3546	Mitel	5212 IP Phone	Desk Phone
46	N/A	AVADW4377	Mitel	5212 IP Phone	Desk Phone
47	N/A	AVADC3007	Mitel	5212 IP Phone	Desk Phone
48	N/A	AVAER5533	Mitel	5212 IP Phone	Desk Phone
49	N/A	AVADR5780	Mitel	5212 IP Phone	Desk Phone
50	N/A	AVADJ8014	Mitel	5212 IP Phone	Desk Phone
51	N/A	AVADT9774	Mitel	5212 IP Phone	Desk Phone
52	N/A	AVADT8899	Mitel	5212 IP Phone	Desk Phone
53	N/A	AVADK1598	Mitel	5212 IP Phone	Desk Phone
54	N/A	AVADT9701	Mitel	5212 IP Phone	Desk Phone
55	N/A	AVAEA9785	Mitel	5212 IP Phone	Desk Phone
56	N/A	AVADK1604	Mitel	5212 IP Phone	Desk Phone
57	N/A	AVADK1931	Mitel	5212 IP Phone	Desk Phone
58	3618	DMPSWZFNHG5D	Apple	iPad Air 2	iPad Air 2
59	3573	DMPMVSG5FK10	Apple	iPad Air	iPad Air
60	3576	DMPPH9NPFK10	Apple	iPad Air	iPad Air
61	3625	DMPT4VBHHG5G	Apple	iPad Air 2	iPad Air 2
62	3702	ND021901010240	Lorex	MPX DVR NTSC	DVR
63	N/A	23160811250159	Lorex	NTSC/PAL	DVR

ITEM	TAG	SERIAL	MAKE	MODEL	DESCRIPTION

PASSED by majority vote of the members of the Sedro-Woolley City Council this 25th day of September, 2023

____
Julia Johnson, Mayor

Attest:

____
Kelly Kohnken, Finance Director

Approved as to form:

____
Nikki Thomas, City Attorney

City Council Agenda Item

Agenda Item No.: g.1.
Date: September 25, 2024
From: Charlie Bush, City Administrator
Subject: Marketing Video

RECOMMENDED ACTION:

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

FISCAL IMPACT, IF APPROPRIATE:

ATTACHMENTS:
None

City Council Agenda Item

Agenda Item No.: k.1.

Date: September 25, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: 2025-2026 Biennial Budget - Revenues

RECOMMENDED ACTION:

No recommended action.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

The City will hold three public hearings regarding the 2025-2026 biennial budget. This public hearing is a high level review of revenues, focused on the General Fund.

Attached is the current preliminary budget. As noted in the attached presentation, the budget is unbalanced. The City management team will be reviewing the budget in great detail on September 30, 2024. There will be revisions for subsequent budget presentations.

FISCAL IMPACT, IF APPROPRIATE:

See attached.

ATTACHMENTS:

1. 1stPublicHearing_Revenues_2024.09.25
2. 2025-2026 Budget Calendar_2024.09.18
3. 2025-26_BudgetSummary
4. PreliminaryBudget_2024.09.23

2025-2026 Budget Revenues

Public Hearing

September 25, 2024

Kelly Kohnken, MBA

Finance Director and City Clerk

Objective

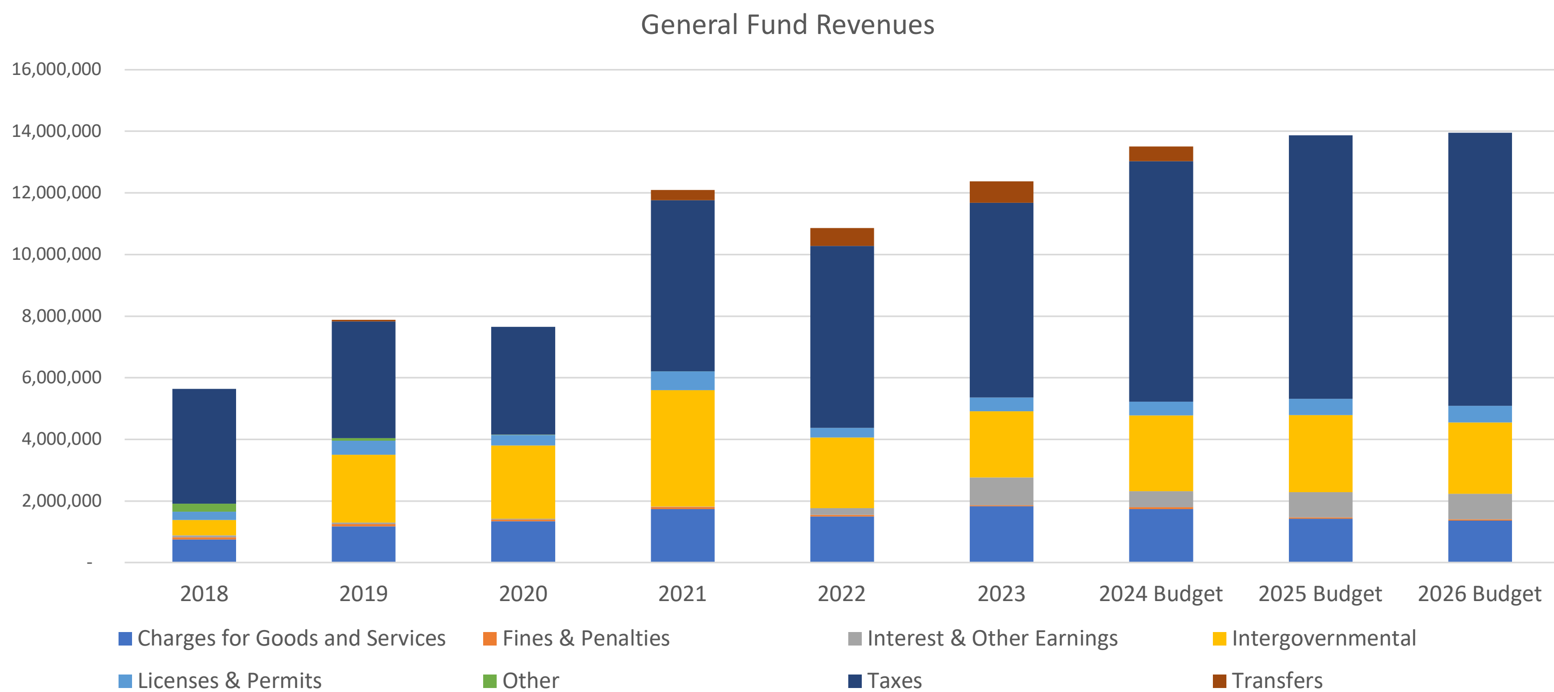
Today's Objective:

- 1st public hearing 2025-2026 budget
- High level view of revenue
- Property tax calculation

Next Steps:

- September 30, 2024
  - Management team review
- October 9, 2024
  - 2nd public hearing for 2025-2026 budget
  - 1st read of property tax ordinance
- See Schedule for further dates

General Fund Revenues



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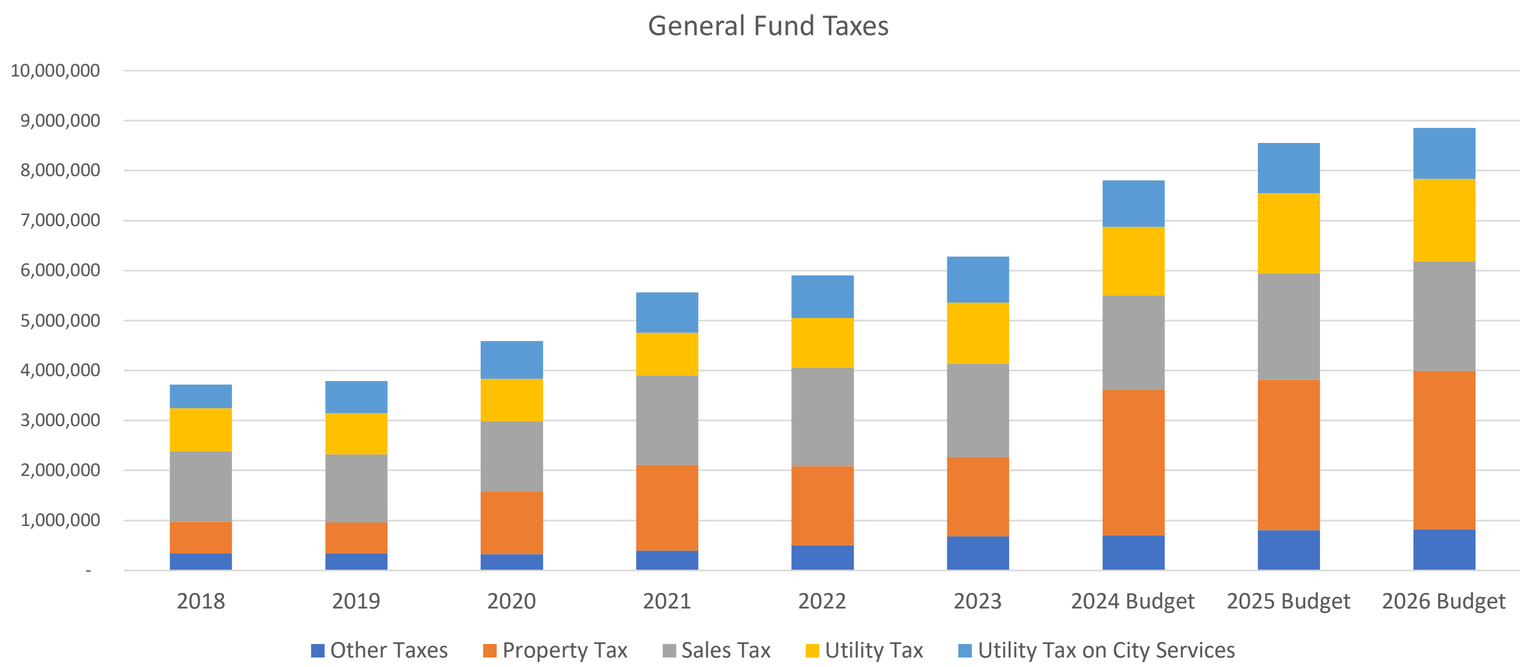
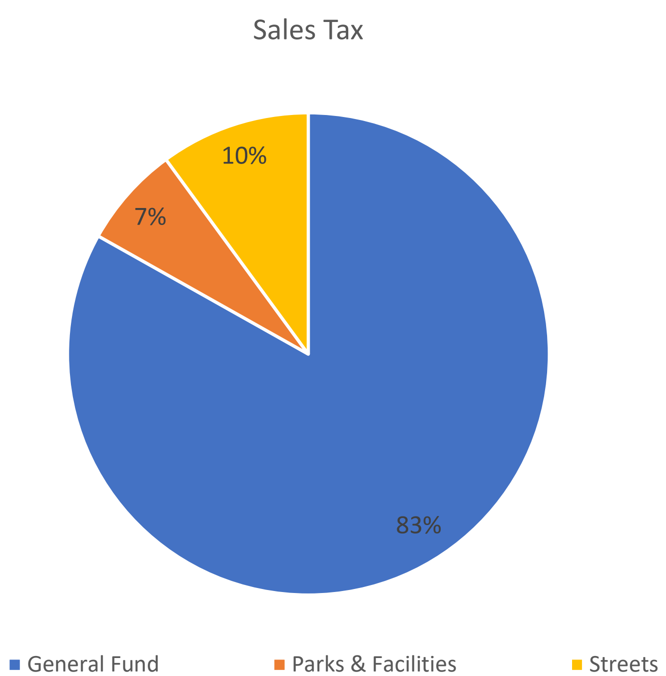
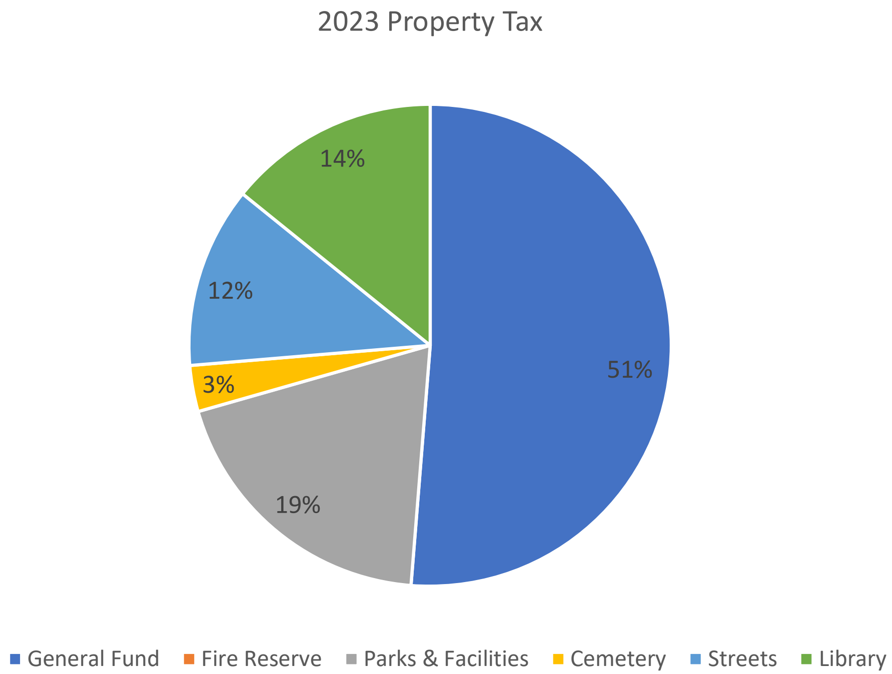
General Fund Taxes

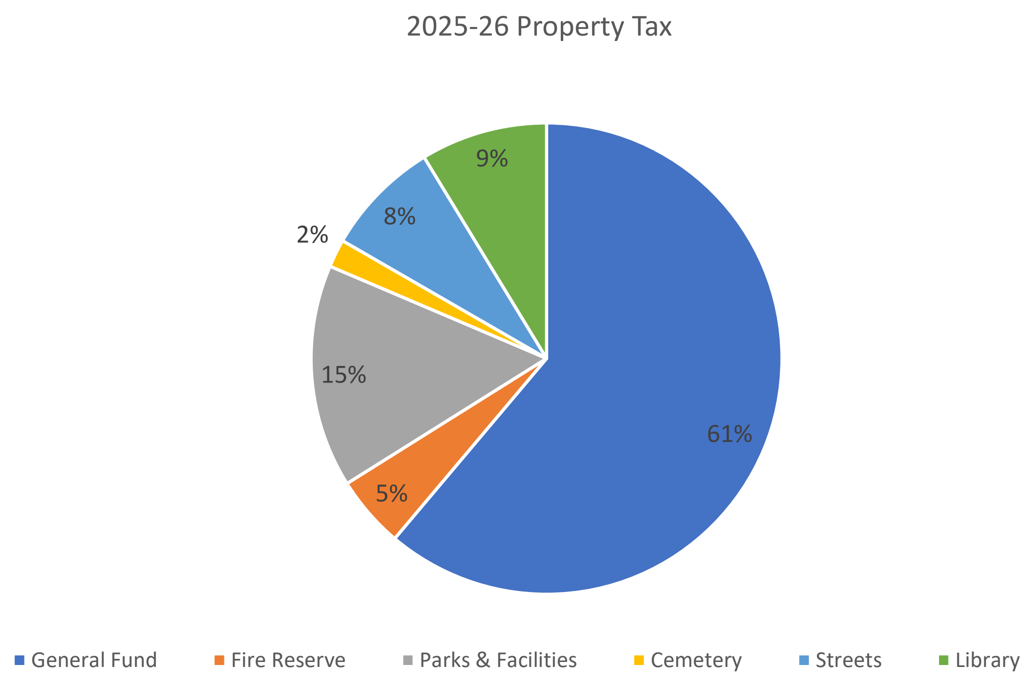


Sales Tax Across Funds



Property Tax Across Funds





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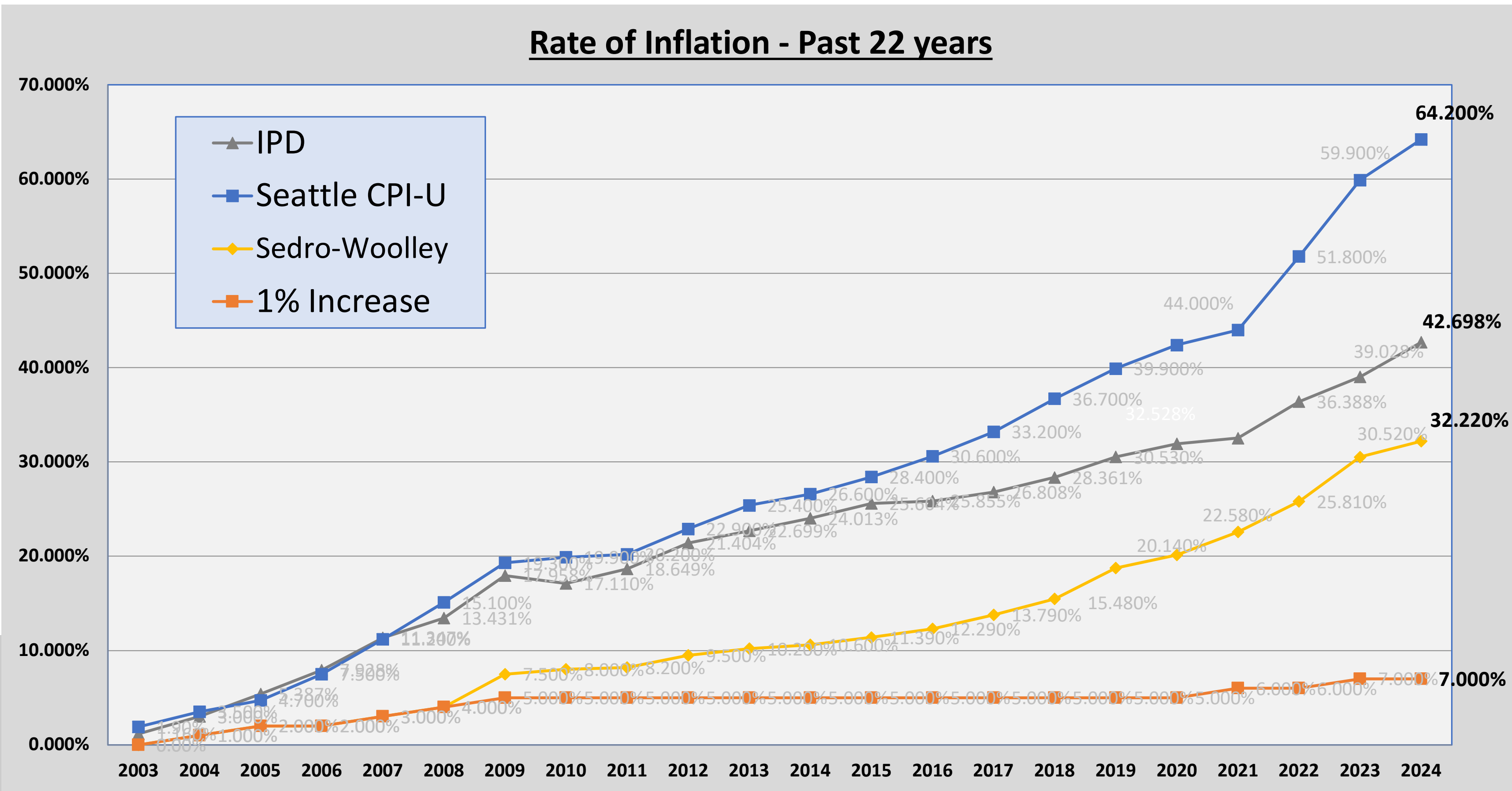
Inflation and Property Tax



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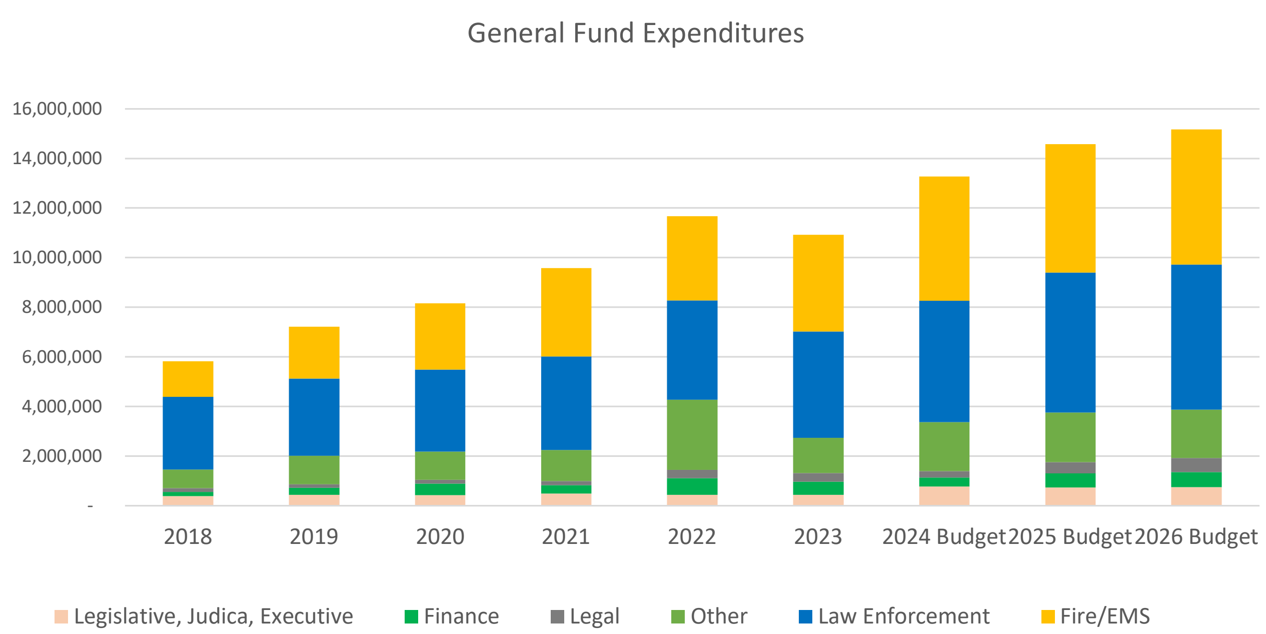
General Fund Expenditures

Department	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget	2026 Budget
Legislative	76,181	64,604	80,121	109,734	45,431	56,308	52,472	80,356	70,872
Judical	157,636	180,353	158,517	190,758	213,376	223,096	227,300	282,955	294,875
Executive	150,599	190,773	194,466	186,459	187,276	162,846	495,317	368,423	378,816
Finance	174,921	285,393	465,056	338,305	663,852	524,998	366,948	580,026	608,994
Legal	155,031	149,833	144,053	166,186	341,993	346,742	251,244	446,305	568,341
Human Resources							9,900	148,900	159,100
Info Technology	145,290	251,118	231,548	242,509	297,181	313,541	337,780	372,104	373,525
Central Services	20,516	16,431	14,479	13,659	17,213	11,733	27,461	39,515	42,693
Planning & Development	242,063	179,788	235,867	235,293	235,060	248,079	806,460	710,363	501,259
Engineering	99,696	49,272	293,512	126,339	363,079	214,779	289,852	436,466	442,589
Law Enforcement	2,929,718	3,112,171	3,309,962	3,765,709	4,002,357	4,277,876	4,890,700	5,649,133	5,849,181
Fire/EMS	1,436,044	2,093,831	2,664,076	3,566,767	3,392,625	3,906,103	5,010,377	5,177,828	5,439,300
Protective Inspection	148,224	412,432	190,144	185,277	178,419	243,016	276,580	315,454	470,169
Other	85,016	229,723	175,947	458,496	1,736,101	395,186	234,494	122,500	122,500
Grand Total	**5,820,936**	**7,215,721**	**8,157,749**	**9,585,491**	**11,673,964**	**10,924,303**	**13,276,886**	**14,730,328**	**15,322,214**

General Fund Expenditures



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Questions?

Next Up: Property Tax Calculation

Incorrect - Property Tax Calculation

Generally, we think property tax is calculated like this:

Assessed Value		Levy Rate		Total Taxes
$1,714,272	x	1.8007	=	$3,087,040

Because we see this:

Danny Hagen
Assessor

Annette M. DeVoe
Chief Deputy Assessor

SKAGIT COUNTY
Office of the Assessor
Administration Building, Room 204
700 South 2nd Street
Mount Vernon, WA 98273
Phone (360) 416-1780
Fax (360) 416-1790
E-Mail assessor@co.skagit.wa.us

2022 PROPERTY TAX ASSESSMENTS AND LEVIES PAYABLE IN 2023

CITY OF SEDRO WOOLLEY			
GENERAL	$1,714,272,871	1.8007	$3,087,040
VOTED PER RCW 84.36.381	$19,185,315	1.5671	$30,066
TOTAL	$1,733,458,186		$3,117,106

Property Tax Calculation

Prior Year Budgeted Levy	$2,947,854
New Construction	$109,417
1% (Approved by Council)	$29,769
Total Budgeted Levy Amount	$3,087,040
Exemptions	$29,903

Levy Rate Calculation

Total Budgeted Levy Amount	$3,087,040
Assessed Value/$1,000 (calculated annually by Skagit County Assessor)	$1,714,272
Levy Rate	$1.8007

Individual Property Calculation

Levy Rate $1.8007

Assessed Value of Property $361,700/$1,000 = $361.70

Property Tax $651.31

Questions?

On how property tax is calculated

How to Read the Budget

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:14:21 Date: 09/19/2024
Page: 57

108 Lodging Tax Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
313 31 00 000	Hotel Motel Lodging	52,101.66	22,563.02	45,500.00	35,000.00	35,000.00	
310	Taxes	52,101.66	22,563.02	45,500.00	35,000.00	35,000.00	
361 11 00 108	Investment Interest	0.00	120.00	120.00	0.00	0.00	
360	Interest & Other Earnings	0.00	120.00	120.00	0.00	0.00	
TOTAL REVENUES:		**52,101.66**	**22,683.02**	**45,620.00**	**35,000.00**	**35,000.00**	
557 30 41 021	Public Works Department	0.00	0.00	9,000.00	0.00	0.00	
557 30 41 022	Lincoln Theatre	0.00	0.00	500.00	0.00	0.00	
557 30 41 000	Advertising	0.00	0.00	0.00	35,000.00	35,000.00	(2025) Will be moved to organizations BARS codes when approved by LTAC and council. (2026) Will be moved to organizations BARS codes when approved by LTAC and council.
557 30 41 010	Loggerodeo	20,000.00	0.00	10,000.00	0.00	0.00	
557 30 41 011	Chamber Of Commerce	12,000.00	7,500.00	15,000.00	0.00	0.00	
557 30 41 013	S-W Riding Club	0.00	0.00	6,150.00	0.00	0.00	
557 30 41 014	S-W Farmers Market	4,750.00	0.00	2,500.00	0.00	0.00	
557 30 41 015	S-W Museum	0.00	1,095.56	2,500.00	0.00	0.00	
557 30 41 016	S-W Rotary Summer Concert	4,500.00	0.00	5,000.00	0.00	0.00	
050	Services & Charges	41,250.00	8,595.56	41,150.00	35,000.00	35,000.00	
950	Transfers	0.00	0.00	0.00	0.00	0.00	
557	Community Services	41,250.00	8,595.56	50,650.00	35,000.00	35,000.00	
TOTAL EXPENDITURES:		**41,250.00**	**8,595.56**	**50,650.00**	**35,000.00**	**35,000.00**	
	FUND GAIN/LOSS:	10,851.66	14,087.46	-5,030.00	0.00	0.00	

- Fund: Upper left corner
- 300s: Revenue / Inflows
- 500s: Expenditures / Outflow
- Fund Gain/Loss: Revenues minus expenditures
- Beginning cash balances not yet included

Unbalance Budget

2025 - 2026 BUDGET

City Of Sedro-Woolley

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
	33,013,063.55	23,140,973.00	39,752,590.95	40,508,066.17	36,957,359.17
001 Current Expense Fund	11,390,260.50	7,937,021.83	13,276,886.33	14,730,328.00	15,322,214.00
101 Parks & Facilities Fund	2,160,957.92	888,722.28	3,333,188.00	3,996,196.00	1,501,876.00
102 Cemetery Fund	182,945.63	109,046.45	180,771.00	254,308.00	208,484.00
103 Street Fund	893,184.84	550,233.19	1,137,642.00	1,224,354.00	1,275,369.00
104 Arterial Street Fund	1,308,557.70	1,971,513.39	4,290,083.00	4,141,268.00	2,506,068.00
105 Library Fund	439,196.71	70,525.86	456,887.06	440,131.00	440,130.00
106 Cemetery Endowment Fund	5,558.75	17.50		52,000.00	
107 Parks Reserve Fund					
108 Lodging Tax Fund	41,250.00	8,595.56	50,650.00	35,000.00	35,000.00
109 Special Investigation Fund	12,417.19	11,476.04	1,000.00	1,000.00	
112 Code Enforcement Fund			2,500.00		
113 Paths And Trails Fund					
114 Law Enforcement Sales Tax	763,938.33	504,308.14	658,600.00	746,461.00	746,461.00
115 City Council Strategic Reserve	399,000.04	83,333.36	101,000.00		
116 Affordable Housing - HB 1406		32,996.29	35,389.00		
117 Housing and Related Services	10,388.90	97,210.88	109,100.00		
118 National Opioid Settlement Fund				15,000.00	20,000.00
189 American Rescue Plan Act Fund	1,692,331.89	181,115.73	776,802.00	286,000.00	
205 2008 G/O Bond Fund	150,549.75	150,549.75	150,555.20	147,321.00	153,779.00
230 1996 G/O Bond Redemption Fund					
301 1st 1/4% Real Estate Excise Tax Fund	136,566.89	21,870.61	499,524.00	589,273.00	431,750.00
302 2nd 1/4% Real Estate Excise Tax Fund	136,566.91	21,870.62	499,524.00	589,273.00	456,750.00
303 Building Maintenance Reserve			5,000.00		
304 Transportation Benefit District	261,315.00		334,023.00	122,824.00	157,519.00
305 Library Construction Fund					
310 Police Mitigation Reserve Fund					
311 Parks Impact Fee Reserve Fund	92,799.45	1,980.74	486,000.00	587,000.00	87,500.00
312 Fire Impact Fee Reserve Fund					
313 Public Safety Sales Tax Fund					
314 Transportation Impact Fee Reserve Fund			328,134.00	127,187.00	144,000.00

Next Steps:

- September 30, 2024
  - Management team review
- October 9, 2024
  - 2nd public hearing for 2025-2026 budget
  - 1st read of property tax ordinance
- October 23, 2024
  - 1st read of 2025-2026 budget ordinance
  - 2nd read of property tax ordinance
  - 3rd public hearing for the 2025-2026 budget

Council Budget Meetings

October 1, 2024 – October 8, 2024

2025-2026 Budget Calendar

red = public hearings; purple = budget or property tax ordinance; green = utility rates

2025-2026 Budget Calendar	Target Date	RCW Requirements/Notes
Council review of goals & objectives		
Call letter issued to departments with budget priorities	Wednesday, July 31, 2024	By 2nd Monday in September RCW 35A.34.050
2024 year-to-date revenue and expenditure report distributed to departments	Wednesday, August 7, 2024	Actuals through July
Budget requests from departments due to Finance; Springbrook closed to input with subsequent edits completed by Finance	Friday, August 30, 2024	To be filed with City Clerk by 4th Monday in September RCW 35A.34.050
Finance and IT Committee: Discuss 2024 YTD information and 2025-2026 preliminary budget	Wednesday, September 25, 2024	
City Council: Presentation of 2025-2026 preliminary revenues and expenditures requests from departments (unbalanced) 1st public hearing: 2025-2026 budget-projected revenues	Wednesday, September 25, 2024	By 1st business day in October. Completes Projected Revenue Public Hearing for property taxes
City management team budget discussions	Monday, September 30, 2024	
City Administrator & Finance Director meetings with Council members to discuss budget and answer questions	October 1, 2024 through October 8, 2024	Meet individually or in groups of three or less
City Council: Mayor's preliminary budget and budget message presented 2nd public hearing: 2025-2026 preliminary budget 1st read of property tax ordinance	Wednesday, October 9, 2024	Due by November 1st (no later than 60 days before ensuing fiscal year)
Public Works Committee: 2025 utility rates discussion	Wednesday, October 9, 2024	
1st read of budget ordinance 2nd read of property tax ordinance 3rd public hearing: final 2025-2026 biennial budget	Wednesday, October 23, 2024	
Council Study Session: 2025 utility rates Discuss 2025-2026 budget as necessary	Wednesday, November 6, 2024	
City Council: 2025 utility rates	Wednesday, November 13, 2024	

2nd read of budget ordinance and adoption If not yet adopted 3rd read of property tax ordiance 2025 utility rates as necessary	Tuesday, November 26, 2024	No later than last day of December
File property tax information with County	Before 11/30/2024	Due November 30, 2024
If not yet adopted 3rd read of budget ordinance	Wednesday, December 11, 2024	Last meeting of the year
Final budget transmitted to SAO and MRSC	December 2024	
Department budget narratives including 2024 accomplishments and 2025-2026 goals and objectives due to Finance Director	Friday, February 14, 2025	
2025 budget amendments	June 2025 December 2025	
Mid biennial adjustment to 2026 budget	November - December 2025	Must occur sometime between Sept 1 & Dec 31 of the first year of the biennium Chapter 35A.34 RCW
2026 budget amendments	June 2026 December 2026	

2025-2026 Budget Calendar by Council Meeting

red = public hearings; purple = budget or property tax ordinance; green = utility rates

Date	Regular Meeting	Committee	2024 Budget Amendments	2025-2026 Biennial Budget
5/1/2024	City Council Study Session			
5/8/2024	City Council	Planning and Business Development		
5/22/2024	City Council	Finance and Information Technology	Public hearing: 2024 budgment amendment no. 2 1st read 2024 budgment amendment no. 2	
6/12/2024	City Council		2nd read 2024 budgment amendment no. 2	
6/26/2024	City Council	Public Safety		
7/10/2024	City Council	Public Works		
7/24/2024	City Council			
8/14/2024	City Council	Strategic Planning		
8/28/2024	City Council	Planning and Business Development		
9/4/2024	Joint City Council Study Session and Planning Commission			
9/11/2024	City Council	Public Safety		
9/25/2024	City Council	Finance and Information Technology	Finance and IT Committee: Discuss 2024 YTD information and 2025-2026 preliminary budget	1st public hearing: 2025-2026 budget-projected revenues
10/2/2024	City Council Study Session			
10/9/2024	City Council	Public Works		2nd public hearing: 2025-2026 preliminary budget 1st read of property tax ordinance Committee: 2025 utility rates
10/23/2024	City Council	Strategic Planning		1st read of budget ordinance 2nd read of property tax ordinance 3rd public hearing: final 2025-2026 biennial budget
11/6/2024	City Council Study Session			2025 utility rates
11/13/2024	City Council	Planning and Business Development	Public hearing: 2024 budgment amendment no. 3 1st read 2024 budgment amendment no. 3	2025 utility rates
Tuesday, November 26, 2024	City Council	Finance and Information Technology		2nd read of budget ordinance and adoption If not yet adopted 3rd read of property tax ordiance 2025 utility rates as necessary
12/4/2024	City Council Study Session			
12/11/2024	City Council	Public Safety	2nd read 2024 budgment amendment no. 3	If not yet adopted 3rd read of budget ordinance

2025-2026 Biennial Budget Summary

		2025		
Fund	Description	Budgeted Revenues	Budgeted Expenditures	Excess (Deficit)
001	Current Expense Fund	14,438,446	14,730,328	(291,882)
101	Parks & Facilities Fund	3,798,680	3,996,196	(197,516)
102	Cemetery Fund	227,000	254,308	(27,308)
103	Street Fund	1,104,070	1,224,354	(120,284)
104	Arterial Street Fund	4,464,624	4,141,268	323,356
105	Library Fund	440,131	440,131	0
106	Cemetery Endowment	1,500	52,000	(50,500)
108	Lodging Tax Fund	35,000	35,000	-
109	Special Investigation Fund	1,000	1,000	-
112	Code Enforcement Fund	-	-	-
114	Law Enforcement Sales	746,461	746,461	-
115	City Council Strategic Reserve	-	-	-
116	Affordable Housing	14,000	15,000	(1,000)
117	Housing and Related Services	275,000	-	275,000
118	National Opioid	-	-	-
189	American Rescue Plan	-	286,000	(286,000)
205	2008 G/O Bond Fund	148,000	147,321	679
206	G/O Bond 2008 Reserve	-	-	-
301	1st 1/4% Real Estate Excise Tax Fund	305,000	676,773	(371,773)
302	2nd 1/4% Real Estate Excise Tax Fund	305,000	676,773	(371,773)
303	Building Maintenance Reserve	2,200	-	2,200
304	Transportation Benefit District	225,000	122,824	102,176
310	Police Mitigation Reserve Fund	12,000	-	12,000
311	Parks Impact Fee Reserve Fund	215,000	587,000	(372,000)
312	Fire Impact Fee Reserve Fund	45,000	-	45,000
314	Transportation Impact Fee Reserve Fund	145,000	127,187	17,813
401	Sewer Operations Fund	5,313,400	5,611,558	(298,158)
410	Sewer Capital Projects	973,900	667,693	306,207
412	Solid Waste Operations	3,922,500	3,941,290	(18,790)
413	Solid Waste Reserve Fund	126,000	-	126,000
425	Stormwater Operations	1,359,476	1,106,440	253,036
426	Stormwater Reserve Fund	-	-	-
501	Equipment Replacement Fund	1,875,372	242,020	1,633,352
505	Public Works Facility Fund	255,030	253,250	1,780
635	Municipal Court Trust	203,500.00	203,500.00	-
	Total	41,250,066.17	40,285,675.00	964,391

		2026		
Fund	**Description**	**Budgeted Revenues**	**Budgeted Expenditures**	**Excess (Deficit)**
001	Current Expense Fund	14,518,960	15,322,214	(803,254)
002	Fire Reserve	226,819	-	226,819
101	Parks & Facilities Fund	1,236,940	1,501,876	(264,936)
102	Cemetery Fund	175,300	208,484	(33,184)
103	Street Fund	1,116,490	1,275,369	(158,879)
104	Arterial Street Fund	2,983,068	2,506,068	477,000
105	Library Fund	440,631	440,130	501
106	Cemetery Endowment	1,500	-	1,500
108	Lodging Tax Fund	35,000	35,000	-
109	Special Investigation Fund	-	-	-
112	Code Enforcement Fund	-	-	-
114	Law Enforcement Sales	746,461	746,461	-
115	City Council Strategic Reserve	-	-	-
116	Affordable Housing	14,000	-	14,000
117	Housing and Related Services	275,000	-	275,000
118	National Opioid	-	20,000	(20,000)
189	American Rescue Plan	-	-	-
205	2008 G/O Bond Fund	148,000	153,779	(5,779)
206	G/O Bond 2008 Reserve	-	-	-
301	1st 1/4% Real Estate Excise Tax Fund	305,000	431,750	(126,750)
302	2nd 1/4% Real Estate Excise Tax Fund	305,000	456,750	(151,750)
303	Building Maintenance Reserve	2,200	-	2,200
304	Transportation Benefit District	225,000	157,519	67,481
310	Police Mitigation Reserve Fund	12,000	-	12,000
311	Parks Impact Fee Reserve Fund	215,000	87,500	127,500
312	Fire Impact Fee Reserve Fund	45,000	-	45,000
314	Transportation Impact Fee Reserve Fund	145,000	144,000	1,000
401	Sewer Operations Fund	5,472,230	5,733,263	(261,033)
410	Sewer Capital Projects	973,900	556,863	417,037
412	Solid Waste Operations	4,196,100	4,516,706	(320,606)
413	Solid Waste Reserve Fund	126,000	-	126,000
425	Stormwater Operations	1,086,700	1,162,774	(76,074)
426	Stormwater Reserve Fund	-	-	-
501	Equipment Replacement Fund	2,039,520	879,520	1,160,000
505	Public Works Facility Fund	255,040	252,750	2,290
635	Municipal Court Trust	203,500.00	203,500.00	-
	Total	37,525,359.17	36,792,276.27	733,083

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
311 10 00 001	General Property Taxes	1,588,392.47	936,815.35	1,758,966.00	1,839,795.00	1,954,540.00	
311 10 00 005	General Property Taxes - Proposition 1	0.00	612,349.31	1,149,748.00	1,172,224.00	1,218,181.00	
313 11 00 000	Retail Sales & Use Tax	1,866,648.58	1,351,346.48	1,896,000.00	2,128,370.00	2,192,220.00	(2025) 5% above 2024 projection, $2,128,370. (2026) 3% above 2025 projections, $2,192,220.
313 15 00 006	Sales Tax - Public Safety - City's Portion	220,081.79	159,213.99	222,000.00	250,770.00	258,290.00	(2025) 5% above 2024 projections, $250,770. (2026) 3% above 2025 projections, $258,290.
313 71 00 000	Criminal Justice Funding	389,051.64	258,456.37	400,000.00	387,690.00	395,440.00	(2025) 2024 projection is -0.4% above 2023 actuals. 2025 estimate is 0% above 2024, $387,690. (2026) 2024 projection is -0.4% above 2023 actuals. 2025 estimate is 0% above 2024, $387,690. 2026 estimate is 2% above 2025, $395,440.
316 40 00 001	Utility Tax on Potable Water	179,826.59	147,517.56	204,000.00	227,910.00	234,750.00	(2025) 2024 projected 221,276, 4 year average . 2025 increase 0.03 to 227,914. 2026 increase 0.03 to 234,750. (2026) 2024 projected 221,276, 4 year average . 2025 increase 0.03 to 227,914. 2026 increase 0.03 to 234,750.
316 41 00 000	Utility Tax On Electricity	599,555.66	502,461.41	625,000.00	791,377.00	815,118.00	(2025) 2024 projected 753,692, 4 year average 0.132. 2025 increase 0.05 to 791,377. 2026 increase 0.03 to 815,118. (2026) 2024 projected 753,692, 4 year average 0.132. 2025 increase 0.05 to 791,377. 2026 increase 0.03 to 815,118.
316 43 00 000	Utility Tax On Natural Gas	290,538.69	245,462.79	355,700.00	386,604.00	398,202.00	(2025) 2024 projected 368,194, 4 year average 0.174. 2025 increase 0.05 to 386,604. 2026 increase 0.03 to 398,202. (2026) 2024 projected 368,194, 4 year average 0.174. 2025 increase 0.05 to 386,604. 2026 increase 0.03 to 398,202.
316 46 00 000	Utility Tax On Cable	113,685.82	101,055.94	138,630.00	156,132.00	160,816.00	(2025) 2024 projected 151584, 4 year average 0.056. 2025 increase 0.03 to 156132. 2026 increase 0.03 to 160816. (2026) 2024 projected 151,584, 4 year average 0.056. 2025 increase 0.03 to 156,132. 2026 increase 0.03 to 160,816.
316 47 00 000	Utility Tax On Telephone	38,064.39	27,127.90	48,400.00	40,659.00	40,659.00	(2025) 2024 projected 40,659, 4 year average -0.07. 2025 increase 0 to 40,659. 2026 increase 0 to 40,659. (2026) 2024 projected 40,659, 4 year average -0.07. 2025 increase 0 to 40,659. 2026 increase 0 to 40,659.
316 49 31 000	Utility Tax On Stormwater	99,077.87	68,886.24	102,135.00	103,000.00	103,000.00	
316 49 35 000	Utility Tax On Sewer	479,744.70	339,976.23	481,000.00	503,070.00	518,160.00	(2025) 10.5% of Sewer Service Charges, all three should tie 343.50.00.010, 535.80.44.020, 316.49.35.000.
316 49 37 000	Utility Tax On Solid Waste	342,755.03	253,477.35	345,000.00	400,000.00	400,000.00	
316 81 00 000	Gambling Tax	44,464.44	38,387.07	52,000.00	60,460.00	62,274.00	(2025) 2024 projected 57,581, 4 year average 0.165. 2025 increase 0.05 to 60,460. 2026 increase 0.03 to 62,274. (2026) 2024 projected 57,581, 4 year average 0.165. 2025 increase 0.05 to 60,460. 2026 increase 0.03 to 62,274.

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
317 20 00 000	Leasehold Excise Tax	65,093.01	63,596.32	20,000.00	95,394.00	95,394.00	(2025) 2024 projected 95 394, 4 year average 1.163. 2025 increase 0 to 95 394. 2026 increase 0 to 95 394. (2026) 2024 projected 95,394, 4 year average 1.163. 2025 increase 0 to 95,394. 2026 increase 0 to 95,394.
318 11 00 000	Admissions Tax	8,115.05	6,919.20	8,200.00	10,379.00	10,379.00	(2025) 2024 projected 10,379, 4 year average 0.279. 2025 increase 0 to 10,379. 2026 increase 0 to 10,379. (2026) 2024 projected 10,379, 4 year average 0.279. 2025 increase 0 to 10,379. 2026 increase 0 to 10,379.
310	Taxes	6,325,095.73	5,113,049.51	7,806,779.00	8,553,834.00	8,857,423.00	
321 10 00 000	Speciality Business Licenses	3,680.00	1,455.00	1,580.00	2,183.00	2,183.00	(2025) 2024 projected 2,182.5, 4 year average 0.602. 2025 increase 0 to 2,183. 2026 increase 0 to 2,183. (2026) 2024 projected 2,182, 4 year average 0.602. 2025 increase 0 to 2,183. 2026 increase 0 to 2,183.
321 91 00 000	Franchise Fees	152,150.18	80,866.52	156,070.00	123,726.00	126,201.00	(2025) 2024 projected 121,299.78, 4 year average 0.033. 2025 increase 0.02 to 123,726. 2026 increase 0.02 to 126,201. (2026) 2024 projected 121,299, 4 year average 0.033. 2025 increase 0.02 to 123,726. 2026 increase 0.02 to 126,201.
321 99 00 000	General Business Licenses	51,285.80	39,560.47	54,330.00	59,827.00	61,622.00	(2025) 2024 projected 56,978, 4 year average 0.085. 2025 increase 0.05 to 59,827. 2026 increase 0.03 to 61,622. (2026) 2024 projected 56,978, 4 year average 0.085. 2025 increase 0.05 to 59,827. 2026 increase 0.03 to 61,622.
322 10 01 000	Planning Permits	11,740.00	4,950.00	11,000.00	7,416.00	7,638.00	(2025) 2024 projected 7,200, 4 year average 0.012. 2025 increase 0.03 to 7,416. 2026 increase 0.03 to 7,638. (2026) 2024 projected 7,200, 4 year average 0.012. 2025 increase 0.03 to 7,416. 2026 increase 0.03 to 7,638.
322 10 02 000	Engineering Permits	8,027.87	7,802.50	10,530.00	11,517.00	11,863.00	(2025) 2024 projected 10,969, 4 year average 0.381. 2025 increase 0.05 to 11,517. 2026 increase 0.03 to 11,863. (2026) 2024 projected 10,968, 4 year average 0.381. 2025 increase 0.05 to 11,517. 2026 increase 0.03 to 11,863.
322 10 03 000	Building Permits	208,413.25	215,921.60	200,000.00	311,622.00	320,971.00	(2025) 2024 projected 296,782, 4 year average 0.481. 2025 increase 0.05 to 311,622. 2026 increase 0.03 to 320,971. (2026) 2024 projected 296,782, 4 year average 0.481. 2025 increase 0.05 to 311,622. 2026 increase 0.03 to 320,971.
322 10 04 000	Fire Permits	2,341.00	5,934.00	2,470.00	8,874.00	9,140.00	(2025) 2024 projected 8,451, 4 year average 0.698. 2025 increase 0.05 to 8,874. 2026 increase 0.03 to 9,140. (2026) 2024 projected 8,451, 4 year average 0.698. 2025 increase 0.05 to 8,874. 2026 increase 0.03 to 9,140.

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
322 90 00 000	Gun Permits	8,205.00	6,374.00	9,850.00	9,220.00	9,497.00	(2025) 2024 projected 8,781, 4 year average 0.351. 2025 increase 0.05 to 9,220. 2026 increase 0.03 to 9,497. (2026) 2024 projected 8,781, 4 year average 0.351. 2025 increase 0.05 to 9,220. 2026 increase 0.03 to 9,497.
320	Licenses & Permits	445,843.10	362,864.09	445,830.00	534,385.00	549,115.00	
331 97 00 000	DHS - FEMA Assistance To Firefighters Grant	86,845.25	28,309.07	0.00	0.00	0.00	
332 93 40 000	GEMT Payment Program - Medicare	435,589.05	131,901.56	415,000.00	300,000.00	300,000.00	
333 11 00 001	Federal Indirect Grant From Department Of Commerce	0.00	108,223.38	50,000.00	0.00	0.00	
333 20 60 000	Traffic Safety Grant - WASPC	0.00	0.00	3,500.00	0.00	0.00	
333 97 00 522	Federal Indirect Grant From Department Of Homeland Security	1,325.80	0.00	0.00	0.00	0.00	
334 00 80 001	State Direct/Indirect Grant From Department Of Licensing - WA Fed of Animal	3,000.00	0.00	0.00	0.00	0.00	
334 01 10 001	State Direct/Indirect Grant From Criminal Justice Training Commission	18,890.33	3,800.00	0.00	0.00	0.00	
334 04 20 001	State Direct/Indirect Grant From Department Of Commerce	0.00	0.00	322,000.00	250,000.00	0.00	(2025) Comprehensive Plan, ties to expenditure 558.60.41.000.
334 04 90 000	Health Dept - Trauma Grant	554.00	766.00	1,400.00	0.00	0.00	
336 00 98 001	City Assistance	71,068.75	37,005.83	72,000.00	74,012.00	74,012.00	(2025) 2024 projected 74,011, 4 year average -0.019. 2025 increase 0 to 74,012. 2026 increase 0 to 74,012. (2026) 2024 projected 74,011, 4 year average -0.019. 2025 increase 0 to 74,012. 2026 increase 0 to 74,012.
336 06 20 000	MVET Criminal Justice-Hi Crime	0.00	0.00	16,653.00	0.00	0.00	
336 06 21 000	MVET Criminal Justice-Pop	4,553.44	3,655.85	4,720.00	5,232.00	5,389.00	(2025) 2024 projected 5,483, 4 year average 0.108 . MRSC 2025 State Shared Revenue Estimator 5,232. 2026 increase 0.03 to 5,388. (2026) 2024 projected 5,483, 4 year average 0.108 . MRSC 2025 State Shared Revenue Estimator 5,232. 2026 increase 0.03 to 5,388.
336 06 26 000	Criminal Justice Special Pro	16,086.42	12,853.90	14,850.00	18,312.00	18,861.00	(2025) 2024 projected 19,280, 4 year average 0.103 . MRSC 2025 State Shared Revenue Estimator 18,312. 2026 increase 0.03 to 18,861. (2026) 2024 projected 19,280, 4 year average 0.103 . MRSC 2025 State Shared Revenue Estimator 18,312. 2026 increase 0.03 to 18,861 .

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
336 06 42 001	Marijuana Excise Tax	47,526.69	24,028.34	47,880.00	37,124.00	38,238.00	(2025) 2024 projected 36,042, 4 year average 0.039. 2025 increase 0.03 to 37,124. 2026 increase 0.03 to 38,238. (2026) 2024 projected 36,042, 4 year average 0.039. 2025 increase 0.03 to 37,124. 2026 increase 0.03 to 38,238.
336 06 51 000	MVET Criminal - DUI	855.82	979.02	2,190.00	1,000.00	1,000.00	
336 06 94 000	Liquor Excise Tax	116,779.87	66,626.13	93,267.00	85,805.00	88,379.00	(2025) 2024 projected 99,939, 4 year average 0.093 . MRSC 2025 State Shared Revenue Estimator 85,805. 2026 increase 0.03 to 88,379. (2026) 2024 projected 99,939, 4 year average 0.093 . MRSC 2025 State Shared Revenue Estimator 85,805. 2026 increase 0.03 to 88,379.
336 06 95 000	Liquor Board Profits	68,990.67	48,691.30	97,395.00	96,400.00	96,400.00	(2025) 2024 projected 73,036, 4 year average -0.05 . MRSC 2025 State Shared Revenue Estimator 964,00. 2026 increase 0 to 96,400. (2026) 2024 projected 73,36, 4 year average -0.05 . MRSC 2025 State Shared Revenue Estimator 96,00. 2026 increase 0 to 96,400.
337 26 00 000	EMS Levy Fees - Skagit County	1,276,597.92	985,372.00	1,318,100.00	1,625,794.00	1,690,826.00	(2025) Interlocal agreement with Skagit Co and other cities (2024-144-Agmt) outlines 2025 and 2026 levy amounts as $1,625,794 and $1,690,826. (2026) Interlocal agreement with Skagit Co and other cities (2024-144-Agmt) outlines 2025 and 2026 levy amounts as $1,625,794 and $1,690,826.
337 30 00 000	Administrative Office Of The Court	3,826.44	0.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	2,152,490.45	1,452,212.38	2,458,955.00	2,493,679.00	2,313,105.00	
341 22 00 000	District/Municipal Court Civil Filings	41.21	0.00	0.00	0.00	0.00	
341 32 02 000	District/Municipal Court Records Services	1,151.52	10.44	0.00	0.00	0.00	
341 33 02 000	Reimbursement Of Warrant Costs	105.82	1,034.05	1,000.00	1,577.00	1,624.00	(2025) 2024 projected 1,501, 4 year average 3.227. 2025 increase 0.05 to 1,577. 2026 increase 0.03 to 1,624. (2026) 2024 projected 1,01, 4 year average 3.227. 2025 increase 0.05 to 1,77. 2026 increase 0.03 to 1,24.
341 33 03 000	Administration Fee Collected	4,695.00	3,085.00	2,250.00	4,709.00	4,850.00	(2025) 2024 projected 4,485, 4 year average 1.299. 2025 increase 0.05 to 4,709. 2026 increase 0.03 to 4,850. (2026) 2024 projected 4,485, 4 year average 1.299. 2025 increase 0.05 to 4,709. 2026 increase 0.03 to 4,850.
341 70 00 000	Address Signs	1,297.16	1,490.00	2,000.00	2,111.00	2,174.00	(2025) 2024 projected 2,010, 4 year average 0.208. 2025 increase 0.05 to 2,111. 2026 increase 0.03 to 2,174. (2026) 2024 projected 2010, 4 year average 0.208. 2025 increase 0.05 to 2,111. 2026 increase 0.03 to 2,174.

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
341 70 00 001	Land Use Signs	375.00	225.00	250.00	338.00	338.00	(2025) 2024 projected 337, 4 year average -0.09. 2025 increase 0 to 338. 2026 increase 0 to 338. (2026) 2024 projected 337, 4 year average -0.09. 2025 increase 0 to 338. 2026 increase 0 to 338.
341 81 00 000	Copying, Postage, Envelopes	4,513.79	3,281.35	3,500.00	4,996.00	5,096.00	(2025) 2024 projected 4,897, 4 year average 0.029. 2025 increase 0.02 to 4,996. 2026 increase 0.02 to 5,096. (2026) 2024 projected 4,897, 4 year average 0.029. 2025 increase 0.02 to 4,996. 2026 increase 0.02 to 5,096.
341 94 00 000	Purchasing Services	3,259.45	2,768.72	2,000.00	3,191.00	3,287.00	(2025) 2024 projected 3,039, 4 year average 0.165. 2025 increase 0.05 to 3,191. 2026 increase 0.03 to 3,287. (2026) 2024 projected 3,039, 4 year average 0.165. 2025 increase 0.05 to 3,191. 2026 increase 0.03 to 3,287.
342 10 00 000	Law Enforcement Services	931.44	2,594.84	43,000.00	3,816.00	3,930.00	(2025) 2024 projected 3,634, 4 year average 1.05. 2025 increase 0.05 to 3,816. 2026 increase 0.03 to 3,930. (2026) 2024 projected 3,634, 4 year average 1.05. 2025 increase 0.05 to 3,816. 2026 increase 0.03 to 3,930.
342 10 00 001	Dog Fees	1,001.00	1,691.00	1,500.00	2,663.00	2,743.00	(2025) 2024 projected 2,536, 4 year average 0.286. 2025 increase 0.05 to 2,663. 2026 increase 0.03 to 2,743. (2026) 2024 projected 2,536, 4 year average 0.286. 2025 increase 0.05 to 2,663. 2026 increase 0.03 to 2,743.
342 10 00 002	Breathalizer Fees	0.00	0.00	300.00	0.00	0.00	
342 21 00 000	Fire Control Services	120.00	728.00	500.00	1,147.00	1,181.00	(2025) 2024 projected 1,092, 4 year average 2.055. 2025 increase 0.05 to 1,147. 2026 increase 0.03 to 1,181. (2026) 2024 projected 1,092, 4 year average 2.055. 2025 increase 0.05 to 1,147. 2026 increase 0.03 to 1,181.
342 21 00 001	Fire Training Center Fees	0.00	2,821.00	3,000.00	4,443.00	4,576.00	(2025) 2024 projected 4,231, 4 year average 0.37. 2025 increase 0.05 to 4,,443. 2026 increase 0.03 to 4,576. (2026) 2024 projected 4,231, 4 year average 0.37. 2025 increase 0.05 to 4,443. 2026 increase 0.03 to 4,576.
342 21 00 002	Fire Protection FD#8	354,770.20	180,932.80	361,865.00	567,000.00	568,000.00	(2025) Estimate as of 9/23/2024. (2026) Estimate as of 9/23/2024.
342 21 00 004	Fire Protection EMS	0.00	260.00	0.00	0.00	0.00	
342 21 00 005	Fire Training Hub Reimb-Skagit County	18,724.15	13,658.21	16,350.00	21,512.00	22,157.00	(2025) 2024 projected 20,487, 4 year average 0.439. 2025 increase 0.05 to 21,512. 2026 increase 0.03 to 22,157. (2026) 2024 projected 20,487, 4 year average 0.439. 2025 increase 0.05 to 21,512. 2026 increase 0.03 to 22,157.
342 21 00 006	EMS Ambulance Equalization	55,294.00	0.00	0.00	0.00	0.00	
342 30 00 000	Criminal Conviction Fees	1,553.84	1,172.22	750.00	1,846.00	1,901.00	(2025) 2024 projected 1,758., 4 year average 0.364. 2025 increase 0.05 to 1,846. 2026 increase 0.03 to 1,901. (2026) 2024 projected 1,758, 4 year average 0.364. 2025 increase 0.05 to 1,846. 2026 increase 0.03 to 1,901.

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
342 33 00 000	Adult Probation Charges	3,731.22	3,594.78	3,000.00	4,953.00	5,102.00	(2025) 2024 projected 4,717, 4 year average 0.14. 2025 increase 0.05 to 4,953. 2026 increase 0.03 to 5,102. (2026) 2024 projected 4,717, 4 year average 0.14. 2025 increase 0.05 to 4,953. 2026 increase 0.03 to 5,102.
342 40 02 000	Engineering Inspections	32,761.50	17,030.00	24,000.00	24,240.00	24,240.00	(2025) 2024 projected 24,240, 4 year average -0.102. 2025 increase 0 to 24,240. 2026 increase 0 to 24,240. (2026) 2024 projected 24,240, 4 year average -0.102. 2025 increase 0 to 24,240. 2026 increase 0 to 24,240.
342 40 03 000	Building Inspections	40,716.60	14,963.00	30,000.00	21,543.00	22,189.00	(2025) 2024 projected 20,517, 4 year average 0.477. 2025 increase 0.05 to 21,543. 2026 increase 0.03 to 22,189. (2026) 2024 projected 20,517, 4 year average 0.477. 2025 increase 0.05 to 21,543. 2026 increase 0.03 to 22,189.
342 40 04 000	Fire Inspections	0.00	2,630.00	0.00	4,048.00	4,169.00	
342 50 00 000	Disaster Preparation Services	50.00	0.00	250.00	0.00	0.00	
342 60 00 000	Fire Transport Fees	806,934.56	600,838.29	825,000.00	926,114.00	853,897.00	(2025) 2024 projected 882,013, 4 year average 0.082. 2025 increase 0.05 to 926,114. 2026 increase 0.03 to 953,897. (2026) 2024 projected 882,013, 4 year average 0.082. 2025 increase 0.05 to 926,114. 2026 increase 0.03 to 953,897.
342 60 00 001	Transport Billing Fees - City Of Burlington	42,466.18	18,794.43	42,000.00	42,000.00	42,000.00	
345 83 00 001	Planning Review Fees	12,957.37	7,755.47	9,000.00	11,591.00	11,939.00	(2025) 2024 projected 11,039, 4 year average 0.331. 2025 increase 0.05 to 11,591. 2026 increase 0.03 to 11,939. (2026) 2024 projected 11,039, 4 year average 0.331. 2025 increase 0.05 to 11,591. 2026 increase 0.03 to 11,939.
345 83 00 002	Engineering Review Fees	15,701.00	8,141.00	9,000.00	11,354.00	11,581.00	(2025) 2024 projected 11,131, 4 year average 0.028. 2025 increase 0.02 to 11,354. 2026 increase 0.02 to 11,581. (2026) 2024 projected 11,131, 4 year average 0.028. 2025 increase 0.02 to 11,354. 2026 increase 0.02 to 11,581.
345 83 00 003	Building Review Fees	127,005.26	205,011.67	225,000.00	322,207.00	331,873.00	(2025) 2024 projected 306,863, 4 year average 0.782. 2025 increase 0.05 to 322,207. 2026 increase 0.03 to 331,873. (2026) 2024 projected 306,863, 4 year average 0.782. 2025 increase 0.05 to 322,207. 2026 increase 0.03 to 331,873.
345 83 00 004	Fire Review Fees	0.00	1,850.00	0.00	2,819.00	2,904.00	
345 83 00 005	Hearing Examiner Fees	2,200.00	328.19	7,500.00	492.00	492.00	(2025) 2024 projected 492, 4 year average -0.263. 2025 increase 0 to 492. 2026 increase 0 to 492.
345 85 00 001	GMA Impact Fees (School) DO NOT USE	292,924.00	130,400.55	125,000.00	0.00	0.00	
340	Charges For Goods & Services	1,825,281.27	1,227,090.01	1,738,015.00	1,990,710.00	1,932,243.00	
352 30 00 000	Proof Of Motor Veh Insurance	161.89	49.12	600.00	0.00	0.00	
353 10 00 000	Traffic Infraction Penalties	16,433.66	12,991.02	40,000.00	18,379.00	18,930.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
353 70 00 000	Non-traf Infr Penalties	1,127.26	875.00	0.00	1,372.00	1,413.00	
353 70 00 003	Code Enforcement - Bldg	1,150.55	8,413.22	0.00	13,251.00	13,649.00	
355 20 00 000	Driving Under Influ Fines	6,021.93	2,161.73	6,000.00	2,903.00	2,903.00	
355 80 00 000	Other Criminal Traffic Fines	5,434.91	3,692.33	8,000.00	4,372.00	4,372.00	
356 90 00 000	Other Crim Non-traffic Fines	1,597.40	1,312.04	3,000.00	1,958.00	1,958.00	
357 33 00 000	Public Defense Cost	1,768.50	491.25	500.00	737.00	737.00	
350	Fines & Penalties	33,696.10	29,985.71	58,100.00	42,972.00	43,962.00	
361 11 00 001	Investment Interest	819,578.73	719,614.32	500,000.00	800,000.00	800,000.00	(2025) 2024 projected 899,682, 4 year average 8.137. 2025 and 2026 decrease to 800,000. (2026) 2024 projected 899,682, 4 year average 8.137. 2025 and 2026 decrease to 800,000.
361 40 00 001	Sales Interest	10,429.15	8,776.11	8,800.00	13,164.00	13,164.00	
361 40 01 001	Court/Collections Interest	62.28	2.49	1,500.00	0.00	0.00	
362 00 00 000	Short Term Rental-Other	0.00	3,478.39	0.00	4,383.00	4,514.00	
362 50 00 000	Food Bank Lease	0.00	0.00	1,500.00	1,500.00	1,500.00	
367 00 00 000	Contrib/Donation-Private	0.00	105.00	1,500.00	0.00	0.00	
367 00 00 001	Wellness	0.00	0.00	2,000.00	0.00	0.00	
367 15 00 000	AWC Wellness Grant	345.00	0.00	0.00	0.00	0.00	
369 10 00 001	Sale Of Surplus	0.00	2,425.00	3,000.00	3,819.00	3,934.00	
369 40 00 000	Other Judgments & Settlement	17,514.04	861.57	0.00	0.00	0.00	
369 81 00 000	Cash Adjustment-Cashier	-10.00	-126.00	0.00	0.00	0.00	
369 82 00 000	Court Overpayments	1.19	37.00	0.00	0.00	0.00	
369 91 00 000	Miscellaneous Income	53,032.75	1,759.04	0.00	0.00	0.00	
360	Interest & Other Earnings	900,953.14	736,932.92	518,300.00	822,866.00	823,112.00	
388 10 00 001	Prior Period Adjustment	0.00	24,353.66	0.00	0.00	0.00	
380	Non Revenues	0.00	24,353.66	0.00	0.00	0.00	
397 00 01 115	Transfer-in City Council Strategic Reserve Fund 115	300,000.00	0.00	0.00	0.00	0.00	
397 00 02 189	Transfer In from ARPA	391,260.42	86,983.48	481,552.00	0.00	0.00	
397	Interfund Transfers	691,260.42	86,983.48	481,552.00	0.00	0.00	
TOTAL REVENUES:		12,374,620.21	9,033,471.76	13,507,531.00	14,438,446.00	14,518,960.00	
511 60 49 090	ICA-Support Allocation	-28,015.80	-12,898.56	-19,347.92	-20,044.00	-22,028.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
001	Indirect Cost Allocation	-28,015.80	-12,898.56	-19,347.92	-20,044.00	-22,028.00	
511 60 11 000	Salaries-City Council	42,300.00	31,500.00	42,000.00	42,000.00	42,000.00	
511 60 21 001	Industrial Insurance	125.37	74.19	200.00	100.00	100.00	
511 60 22 001	Social Security	3,236.78	2,410.38	4,000.00	4,000.00	4,000.00	
511 60 24 001	Unemployment	0.00	5.00	100.00	100.00	100.00	
511 60 26 050	Washington Sick Leave	101.28	0.00	100.00	100.00	100.00	
060	Legislative Services	45,763.43	33,989.57	46,400.00	46,300.00	46,300.00	
511 30 34 000	Code Book	0.00	0.00	3,500.00	3,500.00	3,500.00	
511 60 31 000	Supplies	254.02	78.30	620.00	500.00	500.00	
511 60 31 001	Legal Publications	8,665.29	5,052.79	11,000.00	10,000.00	10,000.00	
511 60 42 000	Communications	0.00	0.00	250.00	100.00	100.00	
511 60 43 000	Travel	197.38	360.67	500.00	500.00	1,000.00	
511 60 43 010	Annual Retreat	0.00	215.31	750.00	500.00	500.00	
511 60 49 000	Training	580.00	260.00	800.00	1,000.00	1,000.00	
070	Services & Charges	9,696.69	5,967.07	17,420.00	16,100.00	16,600.00	
514 40 41 000	Election Costs	7,406.74	0.00	0.00	8,000.00	0.00	
514 90 41 000	Voter Registration Costs	21,457.08	20,760.15	8,000.00	30,000.00	30,000.00	
080	Election Services	28,863.82	20,760.15	8,000.00	38,000.00	30,000.00	
090	Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
511	Legislative	56,308.14	47,818.23	52,472.08	80,356.00	70,872.00	
512 50 11 000	Salaries	74,638.24	57,646.81	77,000.00	119,000.00	126,000.00	(2025) Included approved 1.0 FT full-time court clerk and proposed 0.5 FT part-time court clerk. (2026) From 2025: Included approved 1.0 FT full-time court clerk and proposed 0.5 FT part-time court clerk.
512 50 21 001	Industrial Insurance	271.31	161.15	400.00	700.00	700.00	
512 50 22 001	Social Security	5,566.87	4,309.79	6,000.00	10,000.00	10,000.00	
512 50 23 001	Pers Retirement	7,702.55	5,416.07	8,000.00	11,000.00	12,000.00	
512 50 24 001	Unemployment	195.22	75.71	200.00	300.00	300.00	
512 50 25 001	Medical/Dental/Vision	12,857.96	7,807.22	12,000.00	12,000.00	12,000.00	
512 50 26 050	Washington Sick Leave	185.92	0.00	200.00	200.00	300.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
050	Court Services	101,418.07	75,416.75	103,800.00	153,200.00	161,300.00	
512 50 31 000	Supplies	2,922.78	1,968.57	3,000.00	3,000.00	3,000.00	
512 50 41 000	Professional Services	12,366.25	5,210.21	21,300.00	15,000.00	15,000.00	(2025) Security Officer 5 hours per week, approximately $1,000 per month = $12,000. Misc = $3,000. (2026) Security Officer 5 hours per week, approximately $1,000 per month = $12,000. Misc = $3,000.
512 50 41 001	District Court Surcharge	19,003.00	13,527.75	18,100.00	13,201.00	13,861.00	(2025) Sedro-Woolley's portionate share of judicial costs included on memo from Skagit County District Court 8.06.2024 = $13,201 for 2025. (2026) Sedro-Woolley's portionate share of judicial costs included on memo from Skagit County District Court 8.06.2024 = $13,201 for 2025. Inflated 5% for 2026 = $13,861.
512 50 41 010	Municipal Court Judge	47,952.00	38,677.75	50,000.00	55,000.00	58,000.00	(2025) Judge on grade 108, step 6 estimated at $4,574.44 per month = $54,893.28. (2026) Judge on grade 108, step 7 estimated at $4,828.72 per month = $57,944.64
512 50 41 020	Municipal Court Prob.	15,900.00	11,300.00	18,000.00	18,000.00	18,000.00	
512 50 41 030	Community Court Agreement	7,800.00	3,900.00	4,200.00	7,800.00	7,800.00	
512 50 41 040	Language Interpreter	10,377.00	10,701.84	4,500.00	12,000.00	12,000.00	
512 50 42 010	Postage	1,403.17	1,133.41	1,300.00	1,300.00	1,300.00	
512 50 42 020	Telephone	643.13	727.87	700.00	700.00	700.00	
512 50 43 000	Meals/Travel	0.00	886.38	100.00	100.00	100.00	
512 50 46 000	Insurance & Bonds	1,325.40	0.00	1,000.00	1,604.00	1,764.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
512 50 48 000	Repair/Maintenance	0.00	0.00	500.00	500.00	500.00	
512 50 49 000	Tuition/Registration	0.00	200.00	300.00	300.00	300.00	
512 50 49 010	Dues/Subscriptions	250.00	1,629.00	0.00	250.00	250.00	
512 50 49 020	Jury/Witness Fees	0.00	0.00	0.00	500.00	500.00	
080	Services & Charges	119,942.73	89,862.78	123,000.00	129,255.00	133,075.00	
594 12 64 000	Office Equipment	1,735.42	0.00	500.00	500.00	500.00	
912	Capital Expenditures	1,735.42	0.00	500.00	500.00	500.00	
512	Judical	223,096.22	165,279.53	227,300.00	282,955.00	294,875.00	
513 10 49 090	ICA-Support Allocation	-158,082.84	-97,361.36	-146,042.03	-98,077.00	-107,884.00	
001	Indirect Cost Allocation	-158,082.84	-97,361.36	-146,042.03	-98,077.00	-107,884.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
513 10 11 000	Salaries	199,938.23	150,904.35	247,300.00	250,000.00	266,000.00	(2025) Includes Mayor part-time to full-time. (2026) From 2025: Includes Mayor part-time to full-time.
513 10 21 001	Industrial Insurance	446.16	239.54	600.00	600.00	600.00	
513 10 22 001	Social Security	14,924.04	11,377.95	16,000.00	20,000.00	21,000.00	
513 10 23 001	Pers Retirement	16,519.31	11,837.41	21,000.00	17,000.00	18,000.00	
513 10 24 001	Unemployment	409.63	163.84	500.00	500.00	600.00	
513 10 25 001	Medical/Dental/Vision	18,862.07	14,589.91	20,000.00	54,000.00	55,000.00	
513 10 26 050	Washington Sick Leave	467.15	0.00	400.00	400.00	500.00	
513 10 28 000	Employee Wellness	162.70	0.00	180.00	500.00	500.00	
010	Executive Office	251,729.29	189,113.00	305,980.00	343,000.00	362,200.00	
513 10 30 006	Arts Commission	0.00	0.00	0.00	15,000.00	15,000.00	(2025) Arts Commission (2026) Arts Commission
513 10 31 000	Supplies	95.11	736.16	500.00	500.00	500.00	
513 10 41 000	Professional Services-Other	0.00	200.00	13,900.00	5,000.00	5,000.00	
513 10 41 001	Professional Services-HR	14,717.78	0.00	2,500.00	0.00	0.00	
513 10 42 000	Communication	3,900.00	0.00	15,000.00	0.00	0.00	
513 10 42 020	Telephone	2,967.21	1,964.81	3,000.00	3,000.00	3,000.00	
513 10 43 000	Meals/Travel	1,921.68	1,111.16	2,175.00	2,500.00	2,500.00	
513 10 49 000	Tuition/Registration	1,098.00	2,118.00	1,500.00	2,500.00	2,500.00	
513 10 49 010	Dues & Subscriptions	1,401.00	3,054.00	2,020.00	3,000.00	3,000.00	
558 70 00 513	Economic Development	8,689.14	66,800.25	283,784.00	75,000.00	75,000.00	
558 70 41 001	EDASC - Economic Development Alliance of Skagit County	3,930.14	0.00	0.00	0.00	0.00	
591 90 70 513	Leases + Subscription IT (SBITA) - Executive Dept.	0.00	0.00	0.00	17,000.00	18,000.00	
030	Services & Charges	38,720.06	75,984.38	324,379.00	123,500.00	124,500.00	
513	Executive	132,366.51	167,736.02	484,316.97	368,423.00	378,816.00	
514 23 49 090	ICA-Support Allocation	-333,150.84	-312,721.36	-469,082.04	-351,024.00	-386,126.00	
001	Indirect Cost Allocation	-333,150.84	-312,721.36	-469,082.04	-351,024.00	-386,126.00	
514 23 11 000	Salaries	453,263.52	368,981.45	496,000.00	576,000.00	615,000.00	(2025) Includes 0.5 FTE for Public Records Officers. (2026) From 2025: Includes 0.5 FTE for Public Records Officers.
514 23 12 000	Extra Help	5,753.51	0.00	0.00	0.00	0.00	
514 23 13 000	Overtime	8,543.45	265.09	4,000.00	4,000.00	4,000.00	
514 23 21 001	Industrial Insurance	1,673.40	952.99	2,000.00	3,000.00	3,000.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
514 23 22 001	Social Security	33,716.47	26,976.04	39,000.00	45,000.00	48,000.00	
514 23 23 001	PERS Retirement	47,698.02	33,384.26	52,000.00	53,000.00	57,000.00	
514 23 24 001	Unemployment	1,261.28	476.76	1,000.00	2,000.00	2,000.00	
514 23 25 001	Medical//Dental/Vision	71,609.95	55,680.37	82,000.00	79,000.00	82,000.00	
514 23 26 050	Washington Sick Leave	1,209.73	0.00	800.00	1,000.00	1,000.00	
514 23 28 000	Employee Wellness	0.00	150.00	0.00	0.00	0.00	
020	Financial Services	624,729.33	486,866.96	676,800.00	763,000.00	812,000.00	
514 23 31 000	Supplies	5,315.70	7,146.62	11,600.00	12,000.00	12,000.00	
514 23 41 000	State Auditing	39,711.54	57,460.90	54,000.00	46,500.00	66,500.00	(2025) One year financial statement and federal compliance for 2024. Totaling $46,500.00 (2026) One year financial statement and federal compliance for 2025. Totaling $46,500.00. Two year accountability 20,000. Totaling $66,500.00.
514 23 41 010	Bank Fees	18,816.98	18,255.74	12,000.00	19,000.00	19,000.00	
514 23 41 011	Professional Services	37,207.96	11,497.12	32,000.00	6,720.00	720.00	(2025) Carole Knipper GEMT training and review. A-1 Shedding: $60/month (2026) A-1 Shedding: $60/month
514 23 41 013	Licensing Fees	0.00	0.00	5,100.00	500.00	500.00	
514 23 42 010	Postage	1,765.79	1,373.04	2,000.00	2,000.00	2,000.00	
514 23 42 020	Telephone	2,059.18	1,634.34	2,100.00	2,100.00	2,100.00	
514 23 43 000	Meals/Travel	2,832.91	3,728.72	5,000.00	5,000.00	5,000.00	
514 23 45 000	Operating Rentals/Leases	4,365.15	3,974.88	1,900.00	4,500.00	4,500.00	(2025) Ricoh lease, toner and ink. Pitney Bowes postage lease. (2026) Ricoh lease, toner and ink. Pitney Bowes postage lease.
514 23 46 000	Insurance & Bonds	18,459.53	9,449.26	8,500.00	20,000.00	20,000.00	(2025) 10% above 2024 $12,006. Plus deductibles and other claims. (2026) 10% above 2025 estimate plus deductibles.
514 23 49 000	Miscellaneous	66,398.32	4,094.26	600.00	1,000.00	1,000.00	
514 23 49 010	Misc-Dues/Subscriptions	1,736.58	115.00	530.00	500.00	500.00	
514 23 49 030	Misc-Tuition/Registration	1,132.00	2,982.00	5,600.00	5,000.00	5,000.00	
514 23 49 040	AWC Dues	11,651.00	12,193.00	12,200.00	13,000.00	13,000.00	(2025) AWC + AWC - Drug & Alcohol Consortium (2026) AWC + AWC - Drug & Alcohol Consortium
514 23 49 080	Leasehold Excise Tax	413.70	413.70	0.00	0.00	0.00	
591 23 70 001	Lease + Subscription IT (SBITA) - Finance Dept.	15,590.67	10,571.61	0.00	26,430.00	27,500.00	(2025) Springbrook: Estimate $32,410.61, Funds 001-314 account for 66%, totaling $21,392.10. CivicClerk: $5,035.80 (2026) Springbrook: Estimate $34,031.14, Funds 001-314 account for 66%, totaling $22,462. CivicClerk: $5,035.80

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
030	Records Services	227,457.01	144,890.19	153,130.00	164,250.00	179,320.00	
514 23 31 001	Supplies - EMS Billing	96.10	115.65	600.00	300.00	300.00	
514 23 41 014	Licensing - EMS Billing	688.00	0.00	500.00	500.00	500.00	
514 23 43 001	Meals/Travel - EMS Billing	2,983.62	-756.30	1,100.00	1,100.00	1,100.00	
514 23 49 001	Miscellaneous - EMS Billing	0.00	214.04	2,500.00	500.00	500.00	
514 23 49 031	Misc-Tuition/Registration EMS Billing	2,195.00	-1,945.00	1,400.00	1,400.00	1,400.00	
031	Services & Charges - EMS Billing	5,962.72	-2,371.61	6,100.00	3,800.00	3,800.00	
914	Capital Expenditure	0.00	0.00	0.00	0.00	0.00	
514	Financial, Recording & Elections	524,998.22	316,664.18	366,947.96	580,026.00	608,994.00	
515 31 49 090	ICA-Support Allocation	-56,883.12	-62,557.44	-93,836.10	-60,574.00	-66,631.00	
001	Indirect Cost Allocation	-56,883.12	-62,557.44	-93,836.10	-60,574.00	-66,631.00	
515 31 21 001	Industrial Insurance	2.45	0.00	0.00	0.00	0.00	
030	Legal Services-Internal	2.45	0.00	0.00	0.00	0.00	
515 31 31 000	Office Supplies	0.00	199.00	0.00	0.00	0.00	
515 31 42 001	Telephone	428.74	324.53	500.00	0.00	0.00	
515 31 46 000	Insurance	2,420.45	0.00	1,500.00	2,929.00	3,222.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
040	Services & Charges-Internal	2,849.19	523.53	2,000.00	2,929.00	3,222.00	
515 41 41 000	Ext Legal-City Attorney	145,574.62	105,582.00	125,000.00	140,000.00	145,000.00	
515 41 41 001	Ext Legal-Prosecutor	105,933.00	70,720.00	106,080.00	115,200.00	126,000.00	
515 45 41 000	Legal - Litigation	41,795.99	21,739.48	15,000.00	23,000.00	25,000.00	
041	Legal Services-External	293,303.61	198,041.48	246,080.00	278,200.00	296,000.00	
515 93 41 000	Indigent Defender	99,481.60	71,572.98	95,000.00	220,000.00	330,000.00	
515 93 41 001	Indigent Defense Conflict Council	7,895.25	4,377.50	2,000.00	5,000.00	5,000.00	
515 93 41 002	Indigent Defense Investigator	0.00	0.00	0.00	250.00	250.00	
515 93 41 003	Indigent Defense Translator	70.00	328.35	0.00	500.00	500.00	
045	Indigent Defense Program	107,446.85	76,278.83	97,000.00	225,750.00	335,750.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
523 20 21 001	Industrial Insurance	22.83	0.00	0.00	0.00	0.00	
050	City Work Program	22.83	0.00	0.00	0.00	0.00	
055	Work Program Supplies	0.00	0.00	0.00	0.00	0.00	
070	Crime Victim And Witness Program (R(	0.00	0.00	0.00	0.00	0.00	
515	Legal Services	346,741.81	212,286.40	251,243.90	446,305.00	568,341.00	
521 10 41 000	Professional Services - Civil Service	1,330.52	0.00	0.00	0.00	0.00	
010	Civil Service	1,330.52	0.00	0.00	0.00	0.00	
518 10 11 000	Salaries	0.00	11,866.30	0.00	72,000.00	76,000.00	(2025) Hr Analysis increase to 75%. (2026) HR Analysis increase to 100%.
518 10 21 000	Industrial Insurance	0.00	0.00	0.00	300.00	300.00	
518 10 22 001	Social Security + Medicare	0.00	902.03	0.00	6,000.00	6,000.00	
518 10 23 001	PERS Retirement	0.00	761.30	0.00	7,000.00	7,000.00	
518 10 24 001	Unemployment	0.00	0.00	0.00	200.00	200.00	
518 10 25 001	Medical/Dental/Vision	0.00	0.00	0.00	33,000.00	34,000.00	
518 10 26 050	Washington Sick Leave	0.00	0.00	0.00	200.00	200.00	
518 10 27 000	Publication	0.00	375.00	0.00	0.00	0.00	
518 10 31 010	Supplies	0.00	0.00	0.00	800.00	500.00	
518 10 41 000	Professional Services	0.00	0.00	0.00	5,000.00	8,000.00	
518 10 42 001	Telephone	0.00	0.00	0.00	1,500.00	1,500.00	
518 10 42 010	Communication	0.00	0.00	0.00	2,500.00	3,000.00	
518 10 43 000	Meals/Travel	0.00	0.00	0.00	3,000.00	4,000.00	
518 10 49 000	Tuition/Registration	0.00	0.00	0.00	3,000.00	4,000.00	
518 10 49 010	Dues/Subscriptions	0.00	0.00	0.00	2,500.00	2,500.00	
020	Human Resources	0.00	13,904.63	0.00	137,000.00	147,200.00	
517 90 43 001	Employee Recognition	9,411.91	1,360.58	3,500.00	5,000.00	5,000.00	
517 90 43 002	Employee Wellness (lunch & Learn)	956.58	1,734.01	2,000.00	2,500.00	2,500.00	
517 90 49 001	Employee Wellness (educ)	221.49	1,000.00	1,000.00	1,000.00	1,000.00	
517 90 49 003	Employee Wellness (supplies)	434.71	13.03	1,000.00	1,000.00	1,000.00	
517 95 41 001	Employee Training Programs	19,455.13	9,039.86	11,000.00	0.00	0.00	
517 95 41 002	Wellness Coordinator Stipend	0.00	0.00	2,400.00	2,400.00	2,400.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
090	Employee Program	30,479.82	13,147.48	20,900.00	11,900.00	11,900.00	
516	Human Resources and Civil Service	31,810.34	27,052.11	20,900.00	148,900.00	159,100.00	
518 80 49 090	ICA-Support Allocation	-67,526.04	-52,946.32	-79,419.51	-105,796.00	-116,375.00	
001	Indirect Cost Allocation	-67,526.04	-52,946.32	-79,419.51	-105,796.00	-116,375.00	
518 80 11 000	Salaries	199,619.01	164,425.26	236,000.00	218,000.00	234,000.00	
518 80 20 001	HRA - VEBA for HDHP	0.00	3,100.00	0.00	4,000.00	4,000.00	
518 80 21 001	Industrial Insurance	531.97	326.50	600.00	700.00	700.00	
518 80 22 001	Social Security	14,829.08	11,966.12	19,000.00	17,000.00	18,000.00	
518 80 23 001	Pers Retirement	20,177.09	14,556.51	25,000.00	20,000.00	22,000.00	
518 80 24 001	Unemployment	509.86	225.77	500.00	500.00	500.00	
518 80 25 001	Medical/Dental/Vision	22,794.47	14,687.26	21,000.00	20,000.00	20,000.00	
518 80 26 050	Washington Sick Leave	279.42	0.00	400.00	400.00	400.00	
518 80 28 001	Employee Wellness	85.47	117.47	1,100.00	0.00	0.00	
010	IT Services	258,826.37	209,404.89	303,600.00	280,600.00	299,600.00	
518 80 31 000	Office/Operating Supplies	26.60	1,027.46	1,000.00	1,000.00	1,000.00	(2025) $1000 - furniture, supplies
518 80 31 001	Repair & Maintenance Sup	0.00	1,959.63	1,000.00	1,500.00	1,500.00	(2025) $1500 - repairs for equipment, battery replacements
518 80 35 000	Small Tools/Minor Equip	1,126.46	3,085.01	6,000.00	6,000.00	3,000.00	(2025) $1000 - department tools (2026) $1000 - Battery backups for equipment
518 80 41 000	Professional Services	15,326.97	2,882.57	38,000.00	28,000.00	38,000.00	(2025) $5000 - For contacting support vendors (Tritect for phone system) $21,000 - Phone system upgrade(?) (2026) $3000 - Support calls (TriTec) $35,000 - New Security Camera Solution
518 80 42 010	Postage	0.00	0.00	100.00	100.00	100.00	
518 80 42 020	Telephone	2,195.06	918.64	3,000.00	3,000.00	3,000.00	
518 80 42 021	Internet Services	7,652.40	5,076.71	9,000.00	9,000.00	10,000.00	(2025) $3000 - for the Ziply fiber internet services $6000 - for the Comcast internet service
518 80 43 000	Travel/Meals	1,008.69	0.00	1,200.00	1,200.00	1,200.00	
518 80 49 000	Software Maint & Support	50,956.03	39,430.53	37,300.00	0.00	0.00	(2025) This has been moved to 591.80.70.517 (2026) This has been moved to 591.80.70.517
518 80 49 010	Tuition/Registration	576.00	0.00	2,000.00	9,500.00	2,500.00	(2025) For conference registration, Certifications reimbursements. $7,000 - High Performing Organization training

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
591 80 70 517	Leases + Subscription IT (SBITA) - IT Dept.	35,115.01	68,297.47	0.00	87,000.00	100,000.00	(2025) $80,000 - Estimate for all subscription current subscriptions IT users/covers (current estimated cost $77,722.15) $7,000 - to cover new software solutions (password manager, etc) (2026) $82,000 - to cover current and future added subscrition. $5,000 - to cover any additional licenses or new software subscriptions $13,000 - ConnectWise RMM Renewal
020	Services & Charges	113,983.22	122,678.02	98,600.00	146,300.00	160,300.00	
594 18 64 001	Network Hardware	8,257.90	2,292.00	15,000.00	51,000.00	30,000.00	(2025) $36,000 - new workstation (Windows 10 EOL 10/2025) $12,000 - network switches (2026) $25,000 - for new equipment (desktop, laptops, docking stations, monitors) $5,000 - for networking equipment (patch cables, panels, tools)
900	Capital Expenditures	8,257.90	2,292.00	15,000.00	51,000.00	30,000.00	
517	Information Technology Services	313,541.45	281,428.59	337,780.49	372,104.00	373,525.00	
518 20 49 090	ICA-Support Services	-11,580.59	-8,293.44	-12,440.11	-7,125.00	-7,837.00	
001	Indirect Cost Allocation	-11,580.59	-8,293.44	-12,440.11	-7,125.00	-7,837.00	
010	Personnel Services	0.00	0.00	0.00	0.00	0.00	
518 80 46 000	Insurance	3,396.57	0.00	0.00	4,113.00	4,525.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
020	Property Management Services	3,396.57	0.00	0.00	4,113.00	4,525.00	
518 20 31 000	Operating Supplies	0.00	0.00	180.00	0.00	0.00	
518 20 32 000	Auto Fuel	1,751.50	1,170.30	2,560.00	2,500.00	2,500.00	
518 20 48 000	Repair & Maintenance	2,089.94	6,643.95	2,805.00	3,000.00	3,000.00	
518 20 49 010	Misc - Judgement & Damages	0.00	0.00	500.00	0.00	0.00	
518 30 48 001	M&O Fund 501	2,075.04	866.31	4,300.00	4,515.00	4,741.00	
090	Centralized Services	5,916.48	8,680.56	10,345.00	10,015.00	10,241.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
597 00 11 001	Equipment Replacement Fund 501	14,000.04	19,704.16	29,556.29	32,512.00	35,764.00	
950	Transfers	14,000.04	19,704.16	29,556.29	32,512.00	35,764.00	
518	Centralized Services	11,732.50	20,091.28	27,461.18	39,515.00	42,693.00	
591 60 70 519	Leases + Subscription IT (SBITA) - Plan + Dev. Dept.	3,407.45	1,774.58	0.00	3,500.00	3,800.00	
558 60 11 000	Salaries	128,337.78	126,757.90	234,000.00	275,000.00	309,000.00	(2026) NEW 2026: Includes 0.5 FTE split between 519, 520, and 524.
558 60 13 000	Overtime	0.00	0.00	1,000.00	1,000.00	1,000.00	
558 60 20 001	HRA - VEBA for HDHP	2,167.84	2,325.00	0.00	3,000.00	3,000.00	
558 60 21 001	Industrial Insurance	440.70	230.70	600.00	1,000.00	600.00	
558 60 22 001	Social Security	9,548.70	9,336.33	18,000.00	22,000.00	24,000.00	
558 60 23 001	PERS Retirement	12,071.05	11,582.97	25,000.00	26,000.00	29,000.00	
558 60 24 001	Unemployment	405.92	85.47	400.00	600.00	700.00	
558 60 25 001	Medical/Dental/Vision	11,568.59	14,099.20	31,000.00	64,000.00	66,000.00	
558 60 26 050	Washington Sick Leave	356.23	0.00	500.00	500.00	500.00	
558 60 28 000	Employee Wellness	975.00	450.00	360.00	0.00	0.00	
010	Planning Services	165,871.81	164,867.57	310,860.00	393,100.00	433,800.00	
518 65 40 001	Impact Fee Distribution (schools)	292,924.00	126,268.55	125,000.00	0.00	0.00	
558 60 31 000	Supplies/Books	1,375.07	4,912.36	3,900.00	6,000.00	6,000.00	(2025) Includes purchase of meeting room projector and screen, and laptop.
558 60 41 000	Professional Services	54,398.70	123,615.23	325,000.00	250,000.00	0.00	(2025) Completion of the Comprehensive Plan Update - mostly grant funded. Ties to revenue 334.04.20.001. (2026) $100,000 start permit fees review study. Not currently in budget, would like to add back with a potential revenue source.
558 60 41 001	Professional Svcs-Reimb	-4,729.12	8,061.53	7,500.00	10,000.00	12,000.00	
558 60 41 010	Advertising	2,014.96	3,889.75	1,700.00	5,000.00	5,000.00	
558 60 41 011	Advertising Reimbuseable	4,443.88	6,042.04	4,000.00	8,500.00	5,000.00	
558 60 41 050	SCOG	6,326.62	15,132.85	11,400.00	11,000.00	12,000.00	
558 60 42 010	Postage	650.50	362.18	1,100.00	1,000.00	1,000.00	
558 60 42 020	Telephone	1,499.64	716.27	1,400.00	1,200.00	1,200.00	
558 60 43 000	Travel	6,792.73	970.72	5,000.00	3,000.00	3,500.00	
558 60 46 000	Insurance	2,861.61	0.00	1,700.00	3,463.00	3,809.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
558 60 48 000	Repairs & Maintenance	1,510.34	0.00	500.00	500.00	500.00	
558 60 49 000	Printing	1,352.11	0.00	500.00	500.00	500.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
558 60 49 001	Miscellaneous - Skagit Motel Abatement	11,727.31	3,103.84	0.00	2,000.00	2,000.00	
558 60 49 010	Dues/Subscript/Membership	555.21	738.63	1,400.00	1,700.00	1,700.00	
558 60 49 020	Filing/Recording Fees	0.00	427.46	500.00	300.00	400.00	
558 60 49 030	Tuition/Registration	1,317.55	995.00	2,500.00	3,750.00	2,000.00	(2025) Incl. Leading Edge Course, University of Kansas, Tuition = $3,750
558 60 49 040	Misc - Dept. Split	0.00	2,054.79	0.00	0.00	0.00	
558 60 49 041	Miscellaneous - Planning And Economic Development	0.00	162.71	0.00	150.00	150.00	
030	Services & Charges	385,021.11	297,453.91	493,100.00	308,063.00	56,759.00	
558 70 41 000	EDASC	3,750.00	3,750.00	0.00	4,000.00	5,000.00	
558 70 41 010	Professional Services	0.00	0.00	500.00	500.00	600.00	
070	Economic Development	3,750.00	3,750.00	500.00	4,500.00	5,600.00	
594 58 64 000	Office Equipment	597.66	558.92	2,000.00	1,200.00	1,300.00	
900	Capital Expenditures	597.66	558.92	2,000.00	1,200.00	1,300.00	
519	Planning & Community Development Servi	558,648.03	468,404.98	806,460.00	710,363.00	501,259.00	
595 10 49 090	ICA-Support Allocation	-185,196.36	-142,398.40	-213,597.57	-57,475.00	-63,222.00	
001	Indirect Cost Allocation	-185,196.36	-142,398.40	-213,597.57	-57,475.00	-63,222.00	
595 10 11 000	Salaries	255,269.31	232,901.53	328,000.00	293,000.00	318,000.00	(2026) NEW 2026: Includes 0.5 FTE split between 519, 520, and 524.
595 10 21 001	Industrial Insurance	3,488.47	2,326.69	4,000.00	6,000.00	6,000.00	
595 10 22 001	Social Security	18,946.54	16,461.12	26,000.00	23,000.00	25,000.00	
595 10 23 001	PERS Retirement	26,470.55	19,522.51	34,000.00	27,000.00	29,000.00	
595 10 24 001	Unemployment	672.44	266.37	700.00	600.00	700.00	
595 10 25 001	Medical/Dental/Vision	51,499.54	41,017.90	53,000.00	69,000.00	71,000.00	
595 10 26 000	Employee Wellness	525.00	0.00	500.00	500.00	0.00	
595 10 26 050	Washington Sick Leave	640.29	0.00	600.00	0.00	600.00	
020	Engineering Services	357,512.14	312,496.12	446,800.00	419,100.00	450,300.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
591 10 70 520	Leases + Subscription IT (SBITA) - Eng Dept.	4,134.95	2,545.66	0.00	8,000.00	8,000.00	(2025) Ricoh Lease Plotter Kelly Create ESRI software AutoCAD software Microsoft Office (2026) Ricoh Lease Plotter Kelly Create ESRI software AutoCAD software Microsoft Office
595 10 31 000	Supplies	3,373.18	1,215.39	1,000.00	2,000.00	2,000.00	(2025) Increase to $2,000 to more closly match prior year expenses.
595 10 31 001	Address & Street Signs-Reimb	692.10	2,808.83	1,000.00	1,000.00	1,000.00	(2025) Same as 2024
595 10 41 000	Professional Services	20,014.95	6,634.54	30,000.00	25,000.00	20,000.00	(2025) Contract with TSI likely to increase due to Comp Plan related efforts.
595 10 41 010	Advertising	175.00	50.00	500.00	500.00	500.00	(2025) No change
595 10 42 000	Postage	345.62	253.46	1,000.00	1,000.00	1,000.00	(2025) No Change
595 10 42 020	Telephone	750.32	585.42	700.00	700.00	750.00	(2025) No Change (2026) 2% Increase over 2 years
595 10 42 025	Cell Phones	2,108.73	1,846.82	2,000.00	2,000.00	2,000.00	
595 10 43 000	Travel	390.20	90.39	1,500.00	8,500.00	1,500.00	(2025) Est 2 Confrences Leading Edge - $7,000
595 10 46 000	Insurance	5,116.49	0.00	4,000.00	6,191.00	6,811.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
595 10 48 000	Repair & Maintenance	1,442.43	1,586.68	3,000.00	3,000.00	3,000.00	(2025) No Change - Possible plotter upgrade
595 10 48 520	M&O Fund 501	0.00	0.00	1,200.00	1,200.00	1,200.00	(2025) No Change
595 10 49 000	Dues/Memberships	1,162.40	1,534.87	2,000.00	2,000.00	2,000.00	(2025) No Change
595 10 49 010	Tuition/Registration	56.05	212.10	500.00	1,000.00	500.00	(2025) Est 2 Confrences
595 10 49 011	Safety Meetings	0.00	32.94	250.00	250.00	250.00	(2025) No Change
595 10 49 020	Software Licenses/Support	6,378.45	5,579.25	7,500.00	2,000.00	4,500.00	(2025) Shifted leases and software costs to 591.10.70.520 AutoCAD ESRI (GIS) Microsoft Office Rioch Printer lease (2026) Add $2500 for Trimble/Topcon
040	Services & Charges	46,140.87	24,976.35	56,150.00	64,341.00	55,011.00	
594 32 64 000	Office Equipment	457.55	2,530.81	500.00	10,500.00	500.00	(2025) Add $10,000 for new Trimble/Topcon survey equipment.
900	Capital Expenditures	457.55	2,530.81	500.00	10,500.00	500.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
520	Engineering	218,914.20	197,604.88	289,852.43	436,466.00	442,589.00	
521 10 11 000	Salaries	357,306.56	258,604.39	345,000.00	400,000.00	428,000.00	(2025) Additional 0.5 FTE for part-time police records clerk. (2026) From 2025: Additional 0.5 FTE for part-time plice records clerk.
521 10 13 000	Overtime	2,304.50	870.59	4,000.00	4,000.00	4,000.00	(2025) Remain Same
521 10 21 001	Industrial Insurance	3,953.35	2,748.20	5,000.00	7,000.00	7,000.00	
521 10 22 001	Social Security	26,614.61	19,301.03	27,000.00	31,000.00	34,000.00	
521 10 23 001	Pers Retirement	34,277.98	23,467.90	36,000.00	37,000.00	40,000.00	
521 10 24 001	Unemployment	948.09	338.31	700.00	900.00	900.00	
521 10 25 001	Medical/Dental/Vision	73,168.37	63,487.10	84,000.00	90,000.00	93,000.00	
521 10 26 050	Washington Sick Leave	922.59	0.00	600.00	700.00	700.00	
010	Administration	499,496.05	368,817.52	502,300.00	570,600.00	607,600.00	
521 10 48 000	Repair/Maintenance-Equip	2,291.46	0.00	0.00	3,000.00	1,000.00	(2025) Radar Calibrations 2 year cycle on existing units. (2026) In case some Radars need additional calibration or repair.
521 10 48 001	Code Enforcement Misc	2,186.88	4,287.50	0.00	4,500.00	4,000.00	(2025) Based on what was listed as expenditures
015	Admin Services & Charges	4,478.34	4,287.50	0.00	7,500.00	5,000.00	
521 20 11 000	Salaries	2,048,202.06	1,581,306.36	2,334,000.00	2,633,000.00	2,779,000.00	(2025) Includes additional 1.0 FTE for police officer. Unknown is status of COPS Grant Award. Should have a response in Sept (2026) From 2025: Includes additional 1.0 FTE for police officer.
521 20 12 000	Reserves/Extra Help	0.00	0.00	57,000.00	5,000.00	5,000.00	(2025) Would like to have a little here for potential qualified reserve applicant.
521 20 13 000	Overtime	105,902.81	102,068.43	70,000.00	100,000.00	100,000.00	(2025) Due to short staffing currently over budget in OT, but if fully staffed this should be reasonable. In addition this includes potential K9 callout OT. (2026) Depends on staffing and additional for K9 Callout OT
521 20 21 001	Industrial Insurance	57,077.36	41,919.05	63,000.00	70,000.00	35,000.00	
521 20 22 001	Social Security	161,491.51	124,660.13	184,000.00	208,000.00	219,000.00	
521 20 23 005	LEOFF Retirement	109,931.96	83,981.34	128,000.00	144,000.00	152,000.00	
521 20 24 001	Unemployment	5,467.38	2,215.95	5,000.00	6,000.00	6,000.00	
521 20 25 001	Medical/Dental/Vision	266,880.54	212,902.24	311,000.00	459,000.00	473,000.00	
521 20 26 000	Uniforms/Accessories	17,772.24	10,134.58	22,000.00	22,000.00	22,000.00	(2025) Remain depends on our current hiring
521 20 26 010	Uniform Cleaning	0.00	0.00	1,000.00	1,000.00	1,000.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
521 20 26 020	Balistic Vests	2,805.14	5,150.88	5,000.00	15,000.00	10,000.00	(2025) Scheduled for 8 existing vest replacements during 2025. BVP program if still being used would assist with cost. Potential to have couple more vest replacements depending hiring/staffing. (2026) Vest replacement less this
521 20 26 050	Washington Sick Leave	5,201.25	0.00	4,000.00	5,000.00	5,000.00	
521 20 27 000	Retired Medical	51,922.28	39,568.44	45,000.00	45,000.00	45,000.00	(2025) Remain. Appears to be on track for this amount.
521 20 27 010	Long Term Disability Ins	0.00	0.00	1,000.00	1,000.00	1,000.00	
521 20 28 000	Employee Wellness	12,897.69	3,043.76	14,000.00	14,000.00	14,000.00	(2025) Remain same
020	Police Operations	2,845,552.22	2,206,951.16	3,244,000.00	3,728,000.00	3,867,000.00	
521 20 31 002	Office/Operating Supplies	18,537.90	23,656.06	18,000.00	25,000.00	25,000.00	(2025) 2024 projected $29,000. Seems to fluctuate depending on needs.
521 20 31 010	Printing/Publications	2,059.14	939.67	1,500.00	1,500.00	1,500.00	(2025) Same
521 20 31 015	Ammunition	4,861.78	8,253.60	13,000.00	13,000.00	13,000.00	(2025) Remain. Some orders have not arrived yet. Still expensive and takes time for orders to arrive. We also have to provide ammunition for or SWAT for training.
521 20 32 000	Auto Fuel	78,768.22	51,028.61	80,000.00	75,000.00	80,000.00	(2025) Adjusted down to reflect projected 2024 to be $65,000
521 20 41 001	Professional Services	31,813.16	59,104.16	42,000.00	34,000.00	34,000.00	(2025) 2024 included Sgt Assessement Center. Testing candidates for new hires has increased our costs. Lexipol is included in this section as well as well as Scheduling software, Leads online, Stericycle and tow impounds. Do we think about seperating some of these annual costs seperately? Depending on staffing this could fluctuate? If all these Tech costs are under subscriptions, then this could go down from $55,000- $21,000. $34,000
521 20 41 020	Veterinary Services	1,567.53	-369.75	2,500.00	3,500.00	5,000.00	(2025) 2024-$2500 and projected to be $3500. This flucuates depending on need. Addition of canine officer could increase this amount, vet care insurance? Vet could offer free services as mentioned from past handlers. (2026) Add some potential K9 costs
521 20 41 021	Humane Society	5,145.00	2,656.00	5,500.00	5,500.00	5,500.00	(2025) Remain same. Fluctuates based on need.
521 20 41 022	WA Federation Animal Care	0.00	1,495.60	0.00	0.00	0.00	(2025) Grant ended 2023. Not doing in 2024, 2025 or 2026.
521 20 41 023	Canine	0.00	0.00	0.00	15,000.00	5,000.00	(2025) Chief to update (2026) Chief to update
521 20 41 040	Intergov Svc-Gun Permits	4,881.00	4,023.50	9,850.00	7,000.00	7,000.00	(2025) This seems correct based on past years.
521 20 41 045	Skagit Cty Drug Task Force	0.00	0.00	21,000.00	21,000.00	21,000.00	(2025) Keep as place holder in case TF funding is needed. (2026) Placeholder for funnding of Task Force position if needed.

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
521 20 41 050	Spillman System	48,106.01	32,068.13	47,000.00	60,000.00	63,000.00	(2025) Proposal for SCCS at 23 users is $52000. If full staff 26-27 could increase to $60000. This is for all PD and support staff. (2026) Estimated cost increase from 2025
521 20 41 055	911 Contracted Services	173,610.75	184,821.00	245,300.00	260,000.00	275,000.00	(2025) Estimated. Soon to be going in front of commissioners for approval. LE Portion is $257,094 5.7% increase of ~$14,000. I would assume a similar increase for 2026 ($275,000). (2026) Estimated Increase from 2025
521 20 42 010	Postage	1,908.74	1,719.96	2,000.00	2,000.00	2,000.00	(2025) Remain same
521 20 42 020	Telephone	31,943.84	18,118.05	31,000.00	31,000.00	31,000.00	(2025) Unsure, check wth Woody. (2026) Woody know? Does this change when SMARSH is fully re-implemented?
521 20 43 000	Meals/Travel-non Training	586.54	0.00	0.00	0.00	0.00	
521 20 46 000	Insurance	59,114.16	3,972.72	35,000.00	71,528.00	78,681.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
521 20 47 000	Public Utilities	2,785.39	2,640.58	3,500.00	3,500.00	3,500.00	(2025) Remain same
521 20 48 000	Repairs & Maintenance	4,725.55	10,262.62	3,500.00	3,500.00	3,500.00	(2025) Appears that Axon was put under this line item for roughly $9000. Should be elsewhere. Remain at $3500 (2026) Remain
521 20 48 010	Repair & Maint - Auto	44,958.83	21,523.46	45,000.00	45,000.00	45,000.00	(2025) Remain for now. Currently under for 2024 (2026) Remain
521 20 49 000	Professional Development	500.00	0.00	1,000.00	3,000.00	3,000.00	(2025) Increase a bit. This should cover WASPC Conferences for Admin and rotate Sergeants for future preparedness for leadership opportunities for future promotions. (2026) Remain same as 2025 proposed
521 20 49 010	Dues/Subscriptions	1,742.40	629.00	750.00	1,500.00	1,500.00	(2025) Increase to cover dues for Sergeants WASPC.
521 20 49 020	Special Investigations	25.00	0.00	500.00	500.00	500.00	(2025) Remain same
025	Operations Services & Charges	517,640.94	426,542.97	607,900.00	682,028.00	703,681.00	
521 30 31 010	Public Education Supplies	1,881.58	577.75	2,000.00	3,000.00	3,000.00	(2025) Community engagement, stickers (2026) Community Engagement, Stickers. Some funds for events such as National Night Out.
030	Crime Prevention (3X)	1,881.58	577.75	2,000.00	3,000.00	3,000.00	
521 40 43 000	Travel	8,061.49	7,076.92	14,000.00	14,000.00	14,000.00	(2025) Remain (2026) Remain. Could see some potential for increased travel costs with full staff and specialty training.
521 40 49 000	Tuition/Registration	14,058.02	22,055.48	20,000.00	25,000.00	30,000.00	(2025) Increase slightly. Officers are attending plenty of training. 2024 new sergeants, new detectives. Anticipate new hires will require additional training. Some relief is the acdemy for 2025 is at no cost to the agency, so somewhat good timing. (2026) Increase slightly. As we get to full staff and have SRO, Canine, Swat continual or advanced trainings will be required.

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
521 40 49 020	Range Fees	4,827.05	2,280.60	10,000.00	10,000.00	10,000.00	(2025) Remain same (2026) Range training was limited due to staffing. Remain same.
040	Training (4X)	26,946.56	31,413.00	44,000.00	49,000.00	54,000.00	
523 60 41 001	Prisoner Medical	41,987.29	20,010.26	45,000.00	47,000.00	50,000.00	(2025) Estimate (2026) Estimated increase from 2025
523 60 41 010	Prisoner Transport	8,772.32	10,763.98	11,000.00	11,000.00	11,000.00	(2025) Remain same (2026) Remain same
523 60 41 021	Jail Annual Payment In Lieu Of 1/10	91,547.01	92,945.65	93,000.00	94,805.00	96,700.00	(2025) 2024 $92,946, 2025 will increase by 50% of the percentage increase from the prior year of the County Sales Tax total for March23-Feb24. Budgeted percentage increase 2% totaling $94,805 in 2025 and $96,700 in 2026. See Jail Summary spreadsheet. (2026) 2024 $92,946, 2025 will increase by 50% of the percentage increase from the prior year of the County Sales Tax total for March23-Feb24. Budgeted percentage increase 2% totaling $94,805 in 2025 and $96,700 in 2026. See Jail Summary spreadsheet.
060	Prisoners & Jail Costs	142,306.62	123,719.89	149,000.00	152,805.00	157,700.00	
591 28 70 001	Lease + Subscription IT (SBITA) - Police Dept.	17,724.91	16,942.27	3,300.00	55,000.00	55,000.00	(2025) Professional Services is where where alot of this went prior. So may need to adjust all under this line item? ADD ALL TECH SUBSCRIBTIONS. If so what is in Professional Services will go down. Axon Taser $16,500 Axon Bodycam $15,000 Leads online $2500 Planit/Powertim Scheduling $2500 Lexipol $11,500 HID Global-Records $2000 Assisted Patrol $3000
591 28 70 002	Lease - Police Tasers	0.00	0.00	16,200.00	16,200.00	16,200.00	(2025) Contract lease for 5 years. Or will this all be inclusive under 591.28.70.001? If so this will be 0 (2026) Prob not needed if all included under one line item for Tech? Contract $16200 through 2028.

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
594 21 64 000	Machinery & Equipment	31,048.61	26,102.68	50,000.00	50,000.00	50,000.00	(2025) $50,000 remain. Use for equipment as needed. Is the ERR? Are there funds being deposited in to this? Axon Bodycams was coming from this! (2026) Is this ERR funded? Before portion of the Axon Bodycam was coming out of this? Add Drone Purchase?
595 21 62 000	Building	13,600.02	0.00	0.00	50,000.00	30,000.00	(2025) Propose a secure rear lot with sally gates electric for City Personell only access. (2026) Plan for Electric Gates for Back Alley to City Hall, Fire and PD if not completed or approved in 2025. Look to move Fencing to allow for more parking availability.
921	Capital Expenditures	62,373.54	43,044.95	69,500.00	171,200.00	151,200.00	
597 00 13 001	Equipment Replacement Fund 501 - Police	177,200.04	181,333.36	272,000.00	285,000.00	300,000.00	(2025) Cost of vehicles continue to increase. Cost fully outfitted is about $93000 x3 =$279000. Add 5% for planned increase in cost $285,000 is what needed to fund ERR for vehicles. $23,750/Month Plan for $300000 for 2026 @$25000/Month (2026) Planning on 5% increase from 2025 estimate of $285000. This will be about $300000.
950	Transfers	177,200.04	181,333.36	272,000.00	285,000.00	300,000.00	
521	Law Enforcement	4,277,875.89	3,386,688.10	4,890,700.00	5,649,133.00	5,849,181.00	
522 24 23 001	Deferred Comp (in lieu of SS)	0.00	2,784.03	0.00	0.00	0.00	
522 20 11 000	Salaries	119,769.99	74,113.50	228,000.00	249,600.00	255,000.00	(2025) Budgeting for 12 Part-Time FF, average of 20 hours per week @ $20/hour $249,600 (2026) 2% over 2025
522 20 11 015	Salaries - Training Hub	73.81	0.00	15,000.00	15,000.00	15,000.00	(2025) Training Hub Salaries- pass thru from Revenues 342.21.00.005 (2026) Training Hub Salaries- pass thru from Revenues 342.21.00.005
522 20 21 001	Industrial Insurance	17,961.45	8,361.38	28,000.00	28,000.00	28,000.00	
522 20 22 001	SS + Medicare	10,267.54	5,669.63	18,000.00	20,000.00	20,000.00	
522 20 23 001	PERS Retirement	11,607.37	3,994.13	24,000.00	14,000.00	14,000.00	
522 20 23 002	Pension-Volunteer Firefighter	0.00	0.00	3,500.00	0.00	0.00	(2025) ZERO- moved to 023 Volunteers
522 20 23 005	LEOFF Retirement	690.93	0.00	0.00	0.00	0.00	
522 20 24 001	Unemployment	825.56	92.73	500.00	500.00	600.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
522 20 25 001	Medical/Dental/Vision	3,227.75	0.00	0.00	0.00	0.00	
522 20 26 000	Uniforms	25,312.13	100,581.06	28,000.00	41,000.00	42,500.00	(2025) Increase in personnel, and Unifirst no longer servicing our uniforms on our rental agreement creating a significant increase. (2026) 3% increase
522 20 26 050	Washington Sick Leave	710.15	0.00	400.00	400.00	500.00	
020	Part-Time Fire Fighters	190,446.68	192,812.43	345,400.00	368,500.00	375,600.00	
522 21 11 000	Salaries	816,241.60	527,088.11	898,000.00	914,000.00	960,000.00	(2025) **Proposal of Additional FTE Captain per shift ~$104,000 each (2026) **Proposal of Additional FTE Captain per shift ~$104,000 each
522 21 13 000	Overtime	86,797.93	87,770.11	85,000.00	95,000.00	97,000.00	(2025) With new mandatory language we will have an increase in OT expenditures going forward. (2026) 2% over 2025
522 21 20 001	HRA - VEBA for HDHP	12,450.00	12,450.00	0.00	13,000.00	13,000.00	
522 21 21 001	Industrial Insurance	35,363.07	21,542.15	38,000.00	28,000.00	28,000.00	
522 21 22 001	Medicare (+ formerly SS)	14,024.83	10,375.71	17,000.00	17,000.00	18,000.00	
522 21 23 001	Deferred Comp (in lieu of SS)	68,648.39	38,649.95	67,000.00	61,000.00	64,000.00	
522 21 23 005	LEOFF Retirement	46,203.61	27,686.83	51,000.00	55,000.00	58,000.00	
522 21 23 007	MRP Retirement	4,400.00	2,300.00	5,000.00	5,000.00	5,000.00	
522 21 24 001	Unemployment	2,225.59	904.62	2,000.00	3,000.00	3,000.00	
522 21 25 001	Medical/Dental/Vision	126,453.49	71,817.03	150,000.00	158,000.00	162,000.00	
522 21 26 050	Washington Sick Leave	2,132.18	0.00	2,000.00	2,000.00	2,000.00	
522 21 28 000	Employee Wellness	0.00	75.00	0.00	0.00	0.00	
021	FF / Paramedics	1,214,940.69	800,659.51	1,315,000.00	1,351,000.00	1,410,000.00	
522 22 11 001	Salaries	370,740.96	297,705.86	399,000.00	412,000.00	436,000.00	(2025) **Proposal of Additional FTE- Fire Marshall/DEM $85,000 (2026) **Proposal of Additional FTE- Fire Marshall/DEM $85,000
522 22 21 001	Industrical Insurance	8,366.75	7,124.66	6,000.00	10,000.00	10,000.00	
522 22 22 001	Medicare (+ formerly SS)	5,154.88	4,141.34	6,000.00	6,000.00	7,000.00	
522 22 23 001	Deferred Comp (in lieu of SS)	29,626.46	18,457.73	25,000.00	26,000.00	28,000.00	
522 22 23 005	LEOFF	19,183.14	14,593.66	22,000.00	22,000.00	24,000.00	
522 22 24 001	Unemployment	614.73	387.80	800.00	900.00	900.00	
522 22 25 001	Medical/Dental/Vision	35,529.99	29,240.59	39,000.00	42,000.00	43,000.00	
522 22 26 050	Washington Sick Leave	632.80	0.00	700.00	700.00	700.00	
022	Chief + Assistant Chiefs	469,849.71	371,651.64	498,500.00	519,600.00	549,600.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
522 23 11 010	Salaries-Volunteers	342,880.49	312,637.97	325,000.00	350,000.00	357,000.00	(2025) 2024 we are averaging $35000 per month in volunteer stipends for the current training and call volume which will be $420,000; With plans to hire additional PT Firefighters and residents this will allow for less strain and cost on the volunteer stipends budget. (2026) 2% over 2025
522 23 21 001	Industrial Insurance	0.00	1,070.69	0.00	0.00	0.00	
522 23 22 001	SS + Medicare	26,248.50	23,856.38	25,000.00	27,000.00	28,000.00	
522 23 23 001	PERS Retirement	2,928.67	1,616.39	0.00	0.00	0.00	
522 23 23 002	Pension-Volunteer Firefighter	2,460.00	0.00	0.00	4,900.00	4,900.00	(2025) Board of Volunteer FF Insurance, Pension and Disability is $140 per volunteer at 35 volunteers. (2026) Budgeted at 35 volunteers
522 23 24 001	Unemployment	587.76	426.91	600.00	700.00	800.00	
522 23 26 050	Washington Sick Leave	0.00	0.00	600.00	600.00	600.00	
023	Volunteers	375,105.42	339,608.34	351,200.00	383,200.00	391,300.00	
522 24 11 000	Salaries - EMTs	0.00	83,947.86	664,747.00	694,000.00	742,000.00	
522 24 13 000	Overtime - EMTs	0.00	297.36	56,667.00	65,000.00	65,000.00	(2025) With onboarding of new FF/EMTs late in 2024 Overtime was not abundant in 2024 budget, but with mandatory language minimum staffing, and training needs $65,000 will be conservative in first full year with more comparable to the FF/PM line item in future years. (2026) No change from 2025
522 24 13 001	Other - EMTs	0.00	0.00	134,952.00	0.00	0.00	
522 24 21 001	Industrial Insurance	0.00	0.00	31,021.00	27,000.00	27,000.00	
522 24 22 001	Medicare	0.00	1,593.16	54,106.00	11,000.00	12,000.00	
522 24 23 004	Deferred Comp (in lieu of SS)	0.00	0.00	0.00	48,000.00	50,000.00	
522 24 23 005	LEOFF	0.00	2,560.34	38,235.00	41,000.00	43,000.00	
522 24 23 007	MRP Retirement	0.00	375.00	0.00	0.00	0.00	
522 24 24 001	Unemployment	0.00	0.00	1,299.00	2,000.00	2,000.00	
522 24 25 001	Medical/Dental/Vision	0.00	35,760.38	168,000.00	259,000.00	266,000.00	
522 24 26 050	Wa Sick Leave	0.00	0.00	721.00	2,000.00	2,000.00	
024	EMTs	0.00	124,534.10	1,149,748.00	1,149,000.00	1,209,000.00	
522 20 31 000	Operating Supplies	36,662.19	17,717.09	38,000.00	41,000.00	43,000.00	(2025) Over budget past year, with increased volume and costs 5% increase over 2024 (2026) Increase of $2000 over 2025 for inflation.
522 20 31 001	Flags	590.81	0.00	750.00	750.00	800.00	(2025) No change from 2024; flags for City Hall, Station 2, Train, and Little League field behind Municipal Building. (2026) Increase from $750 in 2025

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
522 20 31 010	Office Supplies	2,910.41	553.81	3,000.00	3,100.00	3,100.00	(2025) Minimal increase from 2024 (2026) No change from 2025
522 20 32 000	Auto Fuel/Diesel	49,085.59	28,257.60	48,000.00	49,000.00	49,000.00	(2025) 2% increase over 2024; currently averaging between 3900-4200 per month in fuel costs. (2026) No change from 2025
522 20 35 000	Small Tools & Minor Equip	16,704.44	5,047.62	15,000.00	15,000.00	15,500.00	(2025) No change from 2024 (2026) $500 increase over 2024/2025
522 20 35 011	EMS Minor Equipment	4,820.85	2,375.95	7,500.00	7,500.00	7,800.00	(2025) No change from 2024 (2026) $300 increase over 2025
522 20 41 000	Professional Services	25,512.24	13,208.53	25,000.00	2,500.00	2,750.00	(2025) Decrease from $25,000 to $2500; due to new BARS 591.20.70.522 for IT Services, most expenditures from this line will now be captured there. (2026) $250 increase from 2025
522 20 41 010	Prof Service-Medical Exams	947.00	14,155.50	3,200.00	13,000.00	13,000.00	(2025) 2024 budget about 10K over budget due to increase in costs of LEOFF2 physicals and current hiring needs. (2026) No change from 2025
522 20 41 020	Central Dispatch	31,073.12	25,482.15	31,500.00	13,200.00	14,250.00	(2025) Decrease from $31500 due to GIS, IS and spillman fees being transferred to 591.20.70.522 (2026) 8% increase over 2025
522 20 41 030	Investigation	751.00	8,883.00	250.00	9,500.00	9,500.00	(2025) Increase in cost for background investigations for new hires to meet new standards, in line with 2024 costing and 2025 hiring needs going forward. (2026) no change from 2025
522 20 41 040	Advertising	0.00	575.00	250.00	600.00	600.00	(2025) 2024 actual of $575 (2026) No change from 2025
522 20 42 010	Postage	1,081.46	651.14	2,100.00	1,400.00	1,400.00	(2025) Decrease from 2024, in line with 5 year comparison from $2100 in 2024 (2026) No change from 2025
522 20 42 020	Telephone	12,127.40	6,264.44	12,000.00	12,000.00	13,000.00	(2025) No change from 2024 (2026) $1000 increase from 2024
522 20 45 000	Equipment Lease	1,493.97	857.98	3,500.00	500.00	500.00	(2025) Decrease by $3000 with RICOH billing transferrred to new BARS. (2026) No change from 2025
522 20 48 000	Repairs/Maint-Equip	54,004.82	28,113.46	58,000.00	60,000.00	62,000.00	(2025) Increase from $58000 in 2024 to accomodate increases in cost and planned needs for upcoming preventative maintenance needs and annual service, pump testing and hose testing. (2026) 3% increase
522 20 48 001	Repairs/Maint-Hydrants	0.00	48,660.38	50,000.00	0.00	0.00	(2025) With PUD ownership of our hydrants now, this line item is decreased to zero, any minimal hardware needs or upgrades not covered by PUD, will now be covered in Repair/Maint 522.20.48.000 in future. (2026) Zero
522 20 49 010	Misc-Dues	2,646.38	40.00	2,500.00	2,650.00	2,800.00	(2025) Dues to include WFCA, WSFF, Costco (2026) $150 increase from 2025

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
522 20 49 030	Misc-Laundry	81.60	81.60	300.00	750.00	750.00	(2025) Quartermaster services will require increase in the needs for uniform sizing and sewing of patches etc. (2026) no increase from 2025
591 20 70 522	Leases + Subscription IT (SBITA) - Fire Dept.	0.00	0.00	0.00	60,700.00	62,920.00	(2025) New BARS, that will include services from Previous BARS, 522.20.41.000, 522.20.41.020, and 522.20.45.000 with decreases in those expenditures. Includes 2025 costs on current expenses. (2026) 4% increase from 2025
030	Services & Charges	240,493.28	200,925.25	300,850.00	293,150.00	302,670.00	
522 21 31 000	Operating Supplies - Medical	63,667.37	31,028.01	67,000.00	68,500.00	70,000.00	(2025) Increase in volume and expenses for medical supplies at a conservative 2% (2026) 2% increase from 2025
522 21 31 010	Office Supplies	10,738.38	5,340.53	10,000.00	10,200.00	10,200.00	(2025) 2% increase over 2024 (2026) No change from 2025
522 21 35 000	Small Tools & Minor Equipment	7,448.37	0.00	8,500.00	8,500.00	8,670.00	(2025) No increase over 2024 (2026) 2% increase from 2024
522 21 35 011	EMS Minor Equipment	6,915.66	0.00	7,500.00	8,000.00	8,000.00	(2025) Increased costing of Zoll accessories over 2023/2024 (2026) No increase from 2025
522 21 41 000	EMS Professional Services-Sys Design	44,894.12	28,034.40	41,600.00	44,000.00	45,100.00	(2025) With increase in transport and system design increase for billing $44000 is conservative. (2026) 2.5 % increase over 2025
522 21 49 000	Miscellaneous	7,818.46	0.00	8,000.00	8,000.00	8,000.00	(2025) No change from 2024 (2026) No change from 2025
522 21 49 010	Misc - GEMT IGT	0.00	2,077.54	0.00	0.00	0.00	(2025) zero- GADCS created an expenditure for 2024 after audit/review, this should not be case in future years.
031	Services & Charges - EMS	141,482.36	66,480.48	142,600.00	147,200.00	149,970.00	
522 45 31 000	Supplies & Books	1,000.92	0.00	3,500.00	3,650.00	3,650.00	(2025) Minor increase from 2024 (2026) No increase
522 45 41 000	Advertising-Fire Prevent	648.79	0.00	1,000.00	1,200.00	1,200.00	(2025) Fire prevention supplies, increased community outreach, school lunch program, station tours. (2026) No increase
522 45 43 000	Travel & Meals	916.35	2,519.35	3,000.00	6,500.00	6,500.00	(2025) Conferences and trainings, continued education; certification, WFC, leadership, (2026) No increase from 2025
522 45 49 000	Training Facilities	7,076.22	468.92	10,000.00	10,000.00	10,500.00	(2025) No increase over 2024 (2026) 5% increase from 2024
522 45 49 010	Tuition/Registration	68,343.54	8,029.71	115,000.00	80,000.00	80,000.00	(2025) without ARPA funds reduction. (2026) No increase from 2025
040	Training	77,985.82	11,017.98	132,500.00	101,350.00	101,850.00	
522 21 49 020	Tuition & Registration	4,980.00	-767.68	5,750.00	6,000.00	6,000.00	(2025) New hires and continuuing education needs and requirements. (2026) No change from 2025
522 46 31 000	Supplies & Books	38.00	0.00	0.00	0.00	0.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
041	Training - EMS	5,018.00	-767.68	5,750.00	6,000.00	6,000.00	
522 50 46 000	Insurance	133,493.87	30.40	95,000.00	161,528.00	177,680.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
522 50 47 000	Public Utilities	14,571.06	8,769.48	7,000.00	0.00	0.00	
522 50 48 010	Repairs/Maint-Dorm	14,382.14	-211.64	16,500.00	18,000.00	18,720.00	(2025) Increasing needs with aging building, systems, and costs. (2026) 4% increase over 2025
522 50 48 020	Repair/Maint-Garage	8,322.91	107.76	10,000.00	11,000.00	12,000.00	(2025) Ongoing maintenance, preventative-care and replacement issues and cost. (2026) increase of 1k over 2025
522 50 48 030	Repair/Maint-Station	2,402.47	16,564.58	15,768.00	4,200.00	4,500.00	(2025) Over budget for 2024; utilized ARPA to handle hot water heater issue at Station 2, one incident was $15k (2026) $300 increase over 2025
522 50 49 050	Fire/Theft Protection	842.52	2,892.81	1,700.00	3,000.00	3,200.00	(2025) Meet costs of 2024 (2026) $200 increase over 2025
522 70 31 001	Land Use Signs	0.00	0.00	150.00	0.00	0.00	
050	Facilities	174,014.97	28,153.39	146,118.00	197,728.00	216,100.00	
594 22 64 000	Machinery & Equipment	320,904.65	0.00	0.00	0.00	0.00	
594 32 64 001	Fire Truck Exhaust - FEMA Grant	97,700.91	21,711.32	21,711.32	0.00	0.00	
922	Capital Expenditures	418,605.56	21,711.32	21,711.32	0.00	0.00	
597 00 12 001	Equipment Replacement Fund 501 - Fire	356,127.37	280,666.64	421,000.00	463,100.00	509,410.00	
597 00 12 002	Equipment Replacement Fund 501 - EMS	242,033.30	120,000.00	180,000.00	198,000.00	217,800.00	
950	Transfers	598,160.67	400,666.64	601,000.00	661,100.00	727,210.00	
522	Fire Control	3,906,103.16	2,560,237.43	5,010,377.32	5,177,828.00	5,439,300.00	
524 20 20 001	HRA - VEBA for HDHP	608.32	775.00	0.00	800.00	800.00	
524 20 11 000	Salaries	157,371.48	117,393.12	183,000.00	194,000.00	293,000.00	(2026) NEW 2026: Includes 1.0 FTE for Building Inspector and 0.5 FTE split between 519, 520, and 524.
524 20 13 000	Overtime	0.00	0.00	1,000.00	1,000.00	1,000.00	
524 20 21 001	Industrial Insurance	1,802.05	1,260.52	2,000.00	3,000.00	5,000.00	
524 20 22 001	Social Security	11,200.56	8,559.26	15,000.00	15,000.00	23,000.00	
524 20 23 001	PERS Retirement	11,399.87	9,903.01	20,000.00	18,000.00	27,000.00	
524 20 24 001	Unemployment	361.71	127.36	400.00	400.00	600.00	
524 20 25 001	Medical/Dent/Vision	39,122.34	36,218.36	41,000.00	64,000.00	99,000.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
524 20 26 050	Washington Sick Leave	345.04	0.00	300.00	400.00	500.00	
524 20 28 000	Employee Wellness	45.86	645.27	180.00	0.00	0.00	
020	Building Services	221,648.91	174,106.90	262,880.00	295,800.00	449,100.00	
524 20 31 000	Off/Oper Supps & Books	6,436.90	741.41	3,000.00	2,500.00	3,000.00	
524 20 41 000	Professional Services	1,273.99	2,122.28	0.00	2,500.00	2,500.00	
524 20 42 000	Postage	362.04	166.61	700.00	400.00	550.00	
524 20 42 020	Telephone	1,381.47	1,222.75	1,600.00	1,500.00	1,600.00	
524 20 43 000	Travel/Meals	927.83	507.41	2,500.00	1,200.00	1,300.00	
524 20 46 000	Insurance	3,845.96	0.00	1,400.00	4,654.00	5,119.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
524 20 49 010	Misc-Dues	961.82	870.38	1,400.00	1,500.00	1,500.00	
524 20 49 030	Misc-Tuition/Registration	1,673.90	420.00	1,200.00	1,200.00	1,200.00	
591 20 70 524	Leases + Subscription IT (SBITA) - Protect. Insp. Dept.	3,124.36	1,477.03	0.00	2,000.00	2,000.00	
030	Services & Charges	19,988.27	7,527.87	11,800.00	17,454.00	18,769.00	
594 24 64 000	Office Equipment	770.32	728.56	1,900.00	1,400.00	1,500.00	
924	Capital Expenditures	770.32	728.56	1,900.00	1,400.00	1,500.00	
524	Protective Inspections	243,015.82	183,138.33	276,580.00	315,454.00	470,169.00	
525 10 41 000	Dept Of Emerg Management	32,226.92	30,100.83	21,000.00	0.00	0.00	(2026) *** Proposal to decrease from $42,000 in 2024 to ZERO, with use towards Fire Marshall/DEM FTE
525 10 41 001	Professional Services	0.00	0.00	2,500.00	0.00	0.00	
553 70 41 000	NW Air Pollution	6,165.00	6,295.00	6,295.00	0.00	0.00	
525	Disaster Services	38,391.92	36,395.83	29,795.00	0.00	0.00	
557 65 00 000	Skagit PUD Customer Assistance	0.00	0.00	500.00	0.00	0.00	
557	Community Services	0.00	0.00	500.00	0.00	0.00	
562 00 41 000	Helping Hands Food Bank	0.00	0.00	2,100.00	0.00	0.00	
592 11 82 410	Interfund Loan Interest	4,672.21	0.00	0.00	0.00	0.00	
562	Public Health	4,672.21	0.00	2,100.00	0.00	0.00	
565 50 41 000	Sk Domestic Violence	0.00	3,049.73	0.00	5,000.00	5,000.00	
565 50 41 010	City of Burlington-Public Housing	0.00	0.00	7,000.00	0.00	0.00	

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
565	Welfare	0.00	3,049.73	7,000.00	5,000.00	5,000.00	
566 00 41 000	Skagit Co Public Health-2% Liquor Tax	2,790.59	2,787.66	3,200.00	3,500.00	3,500.00	
566	Substance Abuse	2,790.59	2,787.66	3,200.00	3,500.00	3,500.00	
569 00 41 000	Skagit Senior Services	21,932.75	16,510.50	24,300.00	26,000.00	26,000.00	
569	Aging & Adult Services	21,932.75	16,510.50	24,300.00	26,000.00	26,000.00	
581 10 41 001	Interfund Loan Disbursement	300,000.00	0.00	0.00	0.00	0.00	
589 99 09 999	Payroll Clearing	2,704.21	-93,269.39	0.00	0.00	0.00	
580	Non Expenditures	302,704.21	-93,269.39	0.00	0.00	0.00	
595 10 20 001	HRA - VEBA for HDHP	-76.16	0.00	0.00	0.00	0.00	
595 10 63 013	Eng - TIB Compl Streets 2023-25	4,556.50	17.70	20,000.00	0.00	0.00	
594	Capital Expenditures	4,480.34	17.70	20,000.00	0.00	0.00	
597 00 00 118	Transfers-Out - National Opioid Settlement	10,592.19	0.00	0.00	0.00	0.00	
597 00 00 505	Transfers-Out - PW Facility Fund 505	11,000.00	44,000.00	66,000.00	0.00	0.00	
597 00 10 205	Transfers-Out To 2008 GO Bond Fund	58,544.00	81,599.04	81,599.00	88,000.00	88,000.00	
597 00 11 101	Transfer To Parks Operations	90,000.00	0.00	0.00	0.00	0.00	
597	Interfund Transfers	170,136.19	125,599.04	147,599.00	88,000.00	88,000.00	
582	Other	545,108.21	91,091.07	234,494.00	122,500.00	122,500.00	
TOTAL EXPENDITURES:		11,390,260.50	8,125,521.13	13,276,886.33	14,730,328.00	15,322,214.00	
	FUND GAIN/LOSS:	984,359.71	907,950.63	230,644.67	-291,882.00	-803,254.00	

002 Fire Proposition 1 Reserve

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
311 10 00 002	General Property Tax - Fire Prop 1 Reserve	0.00	157,249.54	0.00	272,776.00	226,819.00	
310	Taxes	0.00	157,249.54	0.00	272,776.00	226,819.00	
TOTAL REVENUES:		0.00	157,249.54	0.00	272,776.00	226,819.00	
	FUND GAIN/LOSS:	0.00	157,249.54	0.00	272,776.00	226,819.00	

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
311 10 00 101	Real & Psnl Property Taxes	597,752.71	408,236.24	766,505.00	775,000.00	775,000.00	
313 11 00 101	Sales & Use Tax	152,915.65	110,702.14	152,430.00	174,360.00	179,590.00	(2025) 5% above 2024 projection, $174,360. (2026) 3% above 2025 projections, $179,590.
310	Taxes	750,668.36	518,938.38	918,935.00	949,360.00	954,590.00	
331 14 00 101	USHUD Grant Olmsted P2000	0.00	0.00	500,000.00	500,000.00	0.00	(2025) HUD (Larson's Office)
333 97 00 101	Federal Indirect Grant From Department Of Homeland Security	5,259.48	0.00	0.00	0.00	0.00	
334 02 70 000	Grant From Recreation And Conservation Funding Board	0.00	0.00	0.00	624,720.00	0.00	
334 02 70 101	RCO LCF Grant Olmed Phase 1	0.00	0.00	500,000.00	0.00	0.00	
337 00 00 101	Port of Skagit Grant Olmstead Phase 1	0.00	0.00	400,000.00	400,000.00	0.00	
330	Intergovernmental Revenues	5,259.48	0.00	1,400,000.00	1,524,720.00	0.00	
347 20 00 002	Library Pass Through Revenue	2,822.47	0.00	5,560.00	6,000.00	6,000.00	(2025) Offsetting revenue from Interlocal Agreement with CS Library, actual cost + 9% admin fee. Matches Expense (2026) Pass through, matches expenditures line item.
347 30 01 101	Athletic Field User Fees	10,870.00	11,990.00	7,180.00	11,000.00	11,000.00	(2025) SYWYSA, SWLL, La Liga Tlaxtli, (2026) SWYSA, SWLL, La Liga Tlaxtli
340	Charges For Goods & Services	13,692.47	11,990.00	12,740.00	17,000.00	17,000.00	
361 11 00 101	Investment Interest	500.00	500.00	500.00	500.00	500.00	
361 91 00 101	Misc.	711.56	111.09	0.00	0.00	0.00	
362 40 00 000	Community Center Rental	27,780.27	28,367.32	15,000.00	25,000.00	25,500.00	(2025) Comm Center Rentals have increased dramatically (2026) Matches Expense
362 40 02 000	Community Center Cleaning	0.00	0.00	4,155.00	0.00	0.00	(2025) no longer tracked separately (2026) No Longer Tracked Seperately
362 40 05 000	Facility Monitor Revenue	2,049.42	1,917.96	2,000.00	2,500.00	2,500.00	
362 40 10 000	Space Rent-RV Park - Riverfront	36,590.00	26,915.00	30,000.00	30,000.00	30,000.00	
362 40 10 001	Space Rent-RV Park - Bingham	12,170.00	8,100.00	13,000.00	10,000.00	10,250.00	
362 40 20 000	Space/Facility Rent-Riverfront	17,410.00	16,535.00	10,000.00	16,000.00	16,000.00	
362 40 30 000	Space/Facility Rent-Bingham	3,350.00	4,100.00	500.00	4,000.00	4,250.00	
362 40 31 000	Space And Facilities Rent-Memorial Park	0.00	325.00	0.00	2,000.00	2,250.00	
362 40 40 000	Facility Rent - HHS	100.00	0.00	0.00	100.00	100.00	
367 00 00 101	Private Donation	7,310.00	3,467.93	0.00	0.00	0.00	
367 10 00 101	Private Donation-Flower Baskets	0.00	0.00	6,000.00	1,000.00	1,000.00	(2025) Chamber of commerce may have a potential donation, but not confirmed. (2026) Chamber of Commerce

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
369 10 00 101	Sale Of Surplus	4,051.10	2,250.00	0.00	0.00	0.00	
360	Interest & Other Earnings	112,022.35	92,589.30	81,155.00	91,100.00	92,350.00	
382 10 01 101	Community Center Deposits	36,190.31	24,339.72	20,000.00	25,000.00	20,000.00	(2025) Matches Expense (2026) Matched Expense
382 10 02 101	Senior Center Deposits	150.00	400.00	500.00	500.00	500.00	(2025) Matches Expense (2026) matches expense
380	Non Revenues	36,340.31	24,739.72	20,500.00	25,500.00	20,500.00	
397 00 00 301	1st 1/4% REET Transfer	23,541.33	5,325.09	42,500.00	87,500.00	32,500.00	(2026) Finance to calc based on which facility maintenance projects are funded.
397 00 00 302	2nd 1/4% REET Transfer	23,541.33	5,325.10	42,500.00	87,500.00	32,500.00	(2026) Facilities maintenance projects
397 00 00 311	Parks Impact Fee Transfer	92,799.45	1,980.74	486,000.00	587,000.00	87,500.00	(2025) Finance to verify 486,000 Olmsted Construction 5,000 misc park upgrades 10,000 small dog off leash area 86,000, 205 N. Reed Design (2026) 1. $5,500 for annual site furnishings purchases, tables, benches, etc. 2. $82,000 for 205 N. Reed 100% plans and RCO application support.
397 00 01 001	General Fund Transfer	90,000.00	0.00	0.00	0.00	0.00	(2025) finance to calc
397 00 01 189	Transfer from ARPA	961,972.74	68,632.25	269,750.00	286,000.00	0.00	(2025) Olmsted Construction
397 00 10 115	Council Strategic Reserve Transfer	38,000.04	33,333.36	51,000.00	0.00	0.00	(2025) Finance to calc if necessary
397 00 10 401	Transfer From Sewer (Restrooms)	8,500.00	0.00	8,500.00	143,000.00	0.00	(2025) Olmsted Park Sewer system construction. Need to confirm amount and show outgoing transfer from 401
397	Interfund Transfers	1,238,354.89	114,596.54	900,250.00	1,191,000.00	152,500.00	
TOTAL REVENUES:		2,156,337.86	762,853.94	3,333,580.00	3,798,680.00	1,236,940.00	
576 80 47 025	Olmsted Park	0.00	28.90	0.00	4,000.00	8,000.00	(2025) Estimate of utlities for partial year of new park operation (2026) First full yeare operating new park. Estimate, based on similar facilities at Riverfront Park
576 80 11 000	Salaries	288,152.45	295,668.31	351,000.00	399,000.00	420,000.00	(2025) Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425. (2026) From 2025: Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425.
576 80 11 001	Caretaker - Riverfront	1,200.00	900.00	1,323.00	1,200.00	1,200.00	(2025) 12 Months@$100/M
576 80 11 002	Caretaker - Bingham	1,200.00	900.00	1,323.00	1,200.00	1,200.00	(2025) 12 Months @ $100/Month
576 80 11 003	Caretaker - Memorial	1,200.00	900.00	1,323.00	1,200.00	1,200.00	(2025) 12 Months @ 100/M

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
576 80 11 004	Caretaker - Olmsted	0.00	0.00	0.00	400.00	1,200.00	(2025) 4 Months Estimated Sept-December. Assumes caretaker hired on Sept 1st upon project completion
576 80 12 001	Extra Help-Parks	28,376.50	13,165.00	21,000.00	30,000.00	30,500.00	(2025) Assumes 1, 6-Month Parks Seasonal, April 1 through Sept 30th, Need To Allow for city PERS Retirement Contribution.$22,000. 1 seasonal employee at riverfront park, 400 annual hours, $8,000. Would like to reevaluate if new fte is funded (2026) 1, 6-month seasonal employee, April 1, through Sept 30th. Need to add PERS expenses for this position. 1 additional seasonal employee at Riverfront Park 400 annual hours. Reevaluate this item if new FTE is funded in 2025
576 80 12 002	Extra Help-Facililties	4,019.10	4,064.55	0.00	9,408.00	9,500.00	(2025) 1 Gardener for grounds maintenance work around city hall, Comm Ctr, Snr Ctr, Fire Station 2. 450 total annual hours @$21/hr (2026) 1 gardener, for grounds maintenance around city facilities.
576 80 12 003	Extra Help - Flowers	11,389.29	11,258.22	8,000.00	13,200.00	11,000.00	(2025) 1 Flower Basket Water Person, 600 annual hours @$22/hr hour for the season. (2026) 1 flower basket watering person, 600 annual hours.
576 80 13 000	Overtime	10,556.17	10,312.63	5,000.00	21,000.00	21,500.00	(2025) Includes Comm Center post event clean up charges, comm center rental offsetting revenues.
576 80 13 010	Overtime-cleaning Com Ctr	0.00	0.00	5,000.00	0.00	0.00	(2025) This item included in main overtime column
576 80 21 001	Industrial Insurance	8,920.58	6,121.59	9,000.00	14,000.00	14,000.00	(2025) Finance to Input
576 80 22 001	Social Security	26,339.12	24,704.84	31,000.00	37,000.00	38,000.00	(2025) Finance to input
576 80 23 001	Pers Retirement	32,061.91	25,632.27	37,000.00	39,000.00	41,000.00	(2025) Finance to input, need to include estimated PERS expenses for 1 6 month parks seasonal employee
576 80 24 001	Unemployment	910.97	356.06	800.00	1,000.00	1,000.00	(2025) Finance to input
576 80 25 001	Medical/dental/vision	101,508.47	100,523.45	124,000.00	136,000.00	140,000.00	(2025) Finance to input
576 80 26 050	Washington Sick Leave	888.89	0.00	700.00	800.00	800.00	(2025) Finance to input
576 80 28 000	Employee Wellness	254.88	0.00	300.00	1,200.00	600.00	(2025) Gym Riembursements for 2 employees (2026) Gym Riembursements, 2 employees.
010	Park Services	516,978.33	494,506.92	596,769.00	705,608.00	732,700.00	
576 80 31 000	Operating Sup - Tesarik Park	1,319.72	214.50	1,535.00	1,565.00	1,596.00	(2025) 2% inflation increase, all operating supplies line items include toiletries, cleaners, wear parts, and other misc needed to operate the various city facilities. (2026) 2% inflation increase for all operating supplies line items to include toiletries, cleaners, wear parts, and other misc needs to operate facilities.
576 80 31 001	Operating Sup - Riverfront	4,476.34	1,972.36	4,991.00	5,090.00	5,191.00	(2025) 2% inflation increase
576 80 31 002	Operating Sup - RV Park	689.96	0.00	738.00	752.00	767.00	(2025) 2% inflation increase

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
576 80 31 003	Operating Sup - Parks Shop	1,606.50	2,172.74	3,060.00	3,121.00	3,183.00	(2025) 2% inflation increase
576 80 31 004	Operating Sup - Comm Center	2,812.48	1,755.37	3,146.00	3,209.00	3,274.00	(2025) 2% inflation increase
576 80 31 005	Operating Sup - Senior Ctr	1,807.90	2,553.71	3,146.00	3,209.00	3,273.00	(2025) 2% inflation increase
576 80 31 006	Operating Sup - City Hall	7,033.32	10,019.97	12,078.00	12,319.00	12,565.00	(2025) 2% inflation increase
576 80 31 007	Operating Sup - Library	56.63	216.00	0.00	0.00	0.00	(2025) Old Library Leased to YMCA, no supplies needed to operate facility
576 80 31 008	Operating Sup - Memorial	1,211.05	1,031.82	1,539.00	1,569.00	1,600.00	(2025) 2% inflation increase
576 80 31 009	Operating Sup - Bingham Park	894.64	663.06	1,872.00	1,909.00	1,947.00	(2025) 2% inflation increase
576 80 31 012	Operating Sup - Hammer	0.00	0.00	2,710.00	2,764.00	2,819.00	(2025) 2% inflation increase
576 80 31 013	Operating Sup - Flowers-Holiday Displays	10,396.80	12,132.65	10,098.00	12,200.00	12,500.00	(2025) Annual hanging basket and flower displays, includes fertizer and misc. US Flags for downtown light posts on federal holidays. (2026) Annual hanging basket and flower displays, downtown decorations.
576 80 31 025	Operating Sup - Olmsted Park	34.54	0.00	0.00	500.00	1,500.00	(2025) Supplies for partial year of operating new park. Estimated opening date of Oct 31
576 80 31 100	Fertilizer/Herbicide	6,970.09	4,363.76	7,610.00	7,610.00	7,762.00	(2025) Weed control & fertizer througout parks system (2026) Fertilizer & weed control througout parks system.
576 80 32 000	Auto Fuel/Diesel	10,766.52	6,962.02	12,704.00	12,704.00	12,958.00	(2025) US EIA project net decrease in fuel prices for 2025 (2026) 2% inflation estimate for 2026
576 80 35 000	Small Tools & Minor Equip	4,301.89	9,195.33	5,627.00	5,740.00	5,855.00	(2025) 2% inflation increase, weedeaters, chainsaws, hand tools, other misc (2026) weedeaters, saws, misc power tools & hand tools.
576 80 35 010	Safety Equipment	1,651.45	760.08	3,214.00	3,278.00	3,344.00	(2025) 2% inflation increase, PPE Equipment, safety (2026) PPE, Boots.
030	Supplies	56,029.83	54,013.37	74,068.00	77,539.00	80,134.00	
576 80 41 000	Professional Services	9,538.67	11,898.26	6,150.00	2,000.00	2,000.00	(2025) Unforseen needs, and after hours call out program 6 months at $145/month (2026) Unforseen needs, After hours call out services.
576 80 41 001	Advertising	0.00	375.00	3,357.00	2,000.00	2,000.00	(2025) Legal ads for self performed Projects, employment ads if needed (2026) Legal ads, employment ads.
576 80 41 010	Alarm Monitoring	1,737.60	3,048.20	4,957.00	5,500.00	5,600.00	(2025) Live monitoring services for intrusion, fire, and life safety systems for all city facilities. (2026) Monitoring services for life safety systems , all facilities.
576 80 42 010	Postage	0.00	0.00	0.00	100.00	100.00	(2025) Unforseen, nothing planned.
576 80 42 020	Telephone	5,059.68	3,227.08	4,200.00	5,000.00	5,200.00	(2025) Cell phones & wireless devices. (2026) Cell phones, tablets,
576 80 44 010	Taxes And Assessments	1,700.84	1,324.70	1,250.00	1,500.00	1,600.00	

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
576 80 45 001	Equipment Rental	2,782.16	1,455.97	2,800.00	3,500.00	3,600.00	(2025) Christmas Tree Crane Rental, scaffoling for skate competition, other misc needs (2026) Xmas Tree Crane Rental, and scaffolding for skate comp
576 80 46 000	Insurance	53,772.77	0.00	55,000.00	65,066.00	71,572.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
576 80 49 000	Misc-Tuition/Registration	550.00	1,197.79	1,530.00	1,560.00	1,600.00	(2025) Various certs/training for 4 employees First aid, CPSI, flagger, forklift, bnsf (2026) Various certs/training for 4 employees
576 80 49 020	Misc-Dues/CDL/Background	682.28	400.00	1,224.00	1,400.00	1,450.00	(2025) CDL Exams, & Endorsements for 4 employees (2026) CDL reimbursements, and statutory physical exams for 4 employees.
576 80 49 030	Misc-Permits & Licenses	3,431.91	2,478.40	4,597.00	1,000.00	1,000.00	(2025) Health Dept operating permits 1. Splash pad, 2. RV Park. (2026) Health Dept Operating Permits 1. Splash pad. 2. RV Park.
576 80 49 040	Special Events Support	0.00	0.00	0.00	0.00	1,000.00	(2026) 1. Easter Eggs. loggerodeo, salmon derby, skate competition support.
576 80 49 090	Special Events Support	0.00	0.00	0.00	1,000.00	0.00	(2025) 1. Easter Eggs, Loggerodeo, skate competition. misc supplies & riembursments.
591 80 70 101	Subscription IT (SBITA) - Parks and Facilities	0.00	0.00	0.00	10,689.00	10,922.00	(2025) 1. Venvue 2. Civic Plus 3. SDS (2026) 1. Venvue, SDS, civic plus, iworq,
040	Services & Charges	79,255.91	25,405.40	85,065.00	100,315.00	107,644.00	
576 80 47 000	Riverfront	22,576.84	13,909.36	16,000.00	18,333.00	19,615.00	(2025) PSE rate increase 7.83% PUD rate increase 5% CNG rate increase 4.4% Ziply Fiber unknown (2026) PSE rate increase 9.28% for 2026 CNG rate increase 5.95% for 2026 PUD rate increase 5.0% for 2026 Ziply fiber increase unknown
576 80 47 010	Community Center	7,983.00	5,665.83	7,427.00	7,947.00	8,662.00	
576 80 47 020	Senior Center	13,689.70	17,128.46	13,000.00	20,900.00	21,945.00	(2025) Includes Splash pad water meter
576 80 47 030	Museum Apartments	425.15	449.04	1,499.00	1,600.00	1,650.00	(2025) PSE Meters, electricity only.
576 80 47 040	Train	644.22	501.38	1,341.00	1,350.00	1,458.00	
576 80 47 050	Hammer Square	3,510.75	3,379.62	7,821.00	7,977.00	8,615.00	
576 80 47 051	Bingham / Memorial	5,244.69	3,724.96	10,965.00	7,000.00	7,560.00	
576 80 47 052	Bingham Caretaker	2,543.28	2,238.12	5,212.00	5,576.00	6,022.00	
576 80 47 053	Other Utilities	15,570.16	3,447.67	14,848.00	15,500.00	16,740.00	
576 80 47 070	City Hall	59,183.97	41,670.64	64,000.00	68,480.00	73,273.00	

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
576 80 47 090	Portable Toilets	2,070.61	1,830.00	1,000.00	2,000.00	2,100.00	(2025) $1000 for salmond derby @ Olmsted $1000 for skate competion (2026) Rentals for Salmon derby and Skate Competition.
050	Utilities	133,442.37	93,945.08	143,113.00	156,663.00	167,640.00	
576 00 80 101	M&O Fund 501	0.00	0.00	2,789.00	0.00	0.00	(2025) finance to calc (2026) Finance to calc
576 80 48 000	Repairs/Maintenance	5,908.81	1,335.30	7,650.00	7,803.00	7,959.00	(2025) All lines include a 2% infationary increase over 2024. Maintenance of life safety systems, maintenance contracts, service agreements, & misc repairs to operate all facililties (2026) All R&M lines include a 2% inflation factor above 2025 amounts. Maintenance of life safety systems, mainteance contracts, service agreements and misc repairs to operate all facilities.
576 80 48 001	Riverfront	22,015.67	13,638.83	13,500.00	13,770.00	14,045.00	
576 80 48 002	RV Park	1,594.48	775.74	1,985.00	2,024.00	2,064.00	
576 80 48 003	Bingham Caretaker	2,737.80	1,379.16	1,283.00	1,308.00	1,334.00	
576 80 48 004	Community Center	7,669.04	6,321.99	5,954.00	6,073.00	6,194.00	
576 80 48 005	Senior Center	16,266.05	4,359.88	6,305.00	6,431.00	6,560.00	
576 80 48 006	Memorial Park	5,347.02	8,438.06	6,421.00	6,549.00	6,680.00	
576 80 48 007	Bingham Park	5,348.81	4,562.86	5,954.00	6,073.00	6,198.00	
576 80 48 008	North Township	0.00	72.59	0.00	0.00	0.00	(2025) ZERO (2026) zero
576 80 48 009	Hammer Square	3,625.94	6,058.75	7,005.00	7,145.00	7,288.00	
576 80 48 010	Office Equip	482.24	141.39	600.00	1,000.00	1,000.00	(2025) Misc Supplies (2026) Supplies.
576 80 48 011	Lions Roadside	141.10	0.00	475.00	484.00	500.00	
576 80 48 012	Harry Osborne	3,105.99	0.00	3,502.00	3,572.00	3,644.00	
576 80 48 013	Tesarik Park	3,166.43	2,500.00	5,151.00	5,254.00	5,359.00	
576 80 48 014	Winnie Houser Park	4,311.62	2,323.64	4,578.00	4,669.00	4,762.00	
576 80 48 015	Library	8,844.69	-1,996.71	2,081.00	3,000.00	1,000.00	(2025) Leased to YMCA, minimul maintenance needed, bldg exterior needs some siding work in 2025 (2026) BLDG Lease to YMCA, nothing planned for 2026
576 80 48 016	City Hall	38,493.44	11,878.98	66,000.00	45,000.00	45,900.00	
576 80 48 017	Museum	59.80	1,958.45	500.00	500.00	500.00	(2025) Building leased to SW Museum, minimul maintenance needed for 2nd floor apartments. (2026) 2nd floor apartments.
576 80 48 018	Off Leash Dog	0.00	0.00	561.00	572.00	583.00	
576 80 48 019	Skatepark	140.38	229.80	1,122.00	1,144.00	1,166.00	
576 80 48 020	Resource Conservation	1,086.00	0.00	1,000.00	1,000.00	1,000.00	(2025) LED Lighting upgrades, citywide (2026) LED lighting upgrades citywide.

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
576 80 48 021	Equipment	32,025.04	15,363.15	11,220.00	11,445.00	11,674.00	(2025) Fleet/equipment maintenance costs (2026) Fleet/equipment maintenance costs.
576 80 48 022	Evidence Garage	621.05	-114.03	2,288.00	3,500.00	1,000.00	(2025) Needs new siding and paint in 2025
576 80 48 023	205 North Reed	0.00	0.00	0.00	50.00	50.00	(2025) Misc Unoforseen
576 80 48 025	Olmsted Park	10.00	0.00	1,000.00	1,000.00	4,000.00	(2025) Partial year of operating new park, maintenance should be minimul (2026) first full year of operating new park.
576 80 48 026	CS Library	10,218.03	-7,345.66	5,100.00	6,000.00	6,000.00	(2025) Maintenance Contracts for CS Library, this is a passthrough with offsetting revenue to match. Matches Revenue number. (2026) Pass through with offesting revenue from CS library, should match revenue line.
576 80 48 101	M&O Fund 501	2,667.00	1,066.64	5,500.00	5,775.00	6,064.00	
576 80 48 500	Contracted Heavy Duty Cleaning	8,950.43	3,139.95	5,000.00	5,000.00	5,500.00	(2025) Annual floor wax and buff, senior center, comm center, carpet cleaning (2026) Outside contracted janitoriai, annual buff and wax, exterior windows, and carpets.
060	Repairs & Maintenance	184,836.86	76,088.76	174,524.00	156,141.00	158,024.00	
800	Debt Service	0.00	0.00	0.00	0.00	0.00	
594 76 31 000	Buildings & Structures	41,984.18	11,435.42	60,000.00	175,000.00	65,000.00	(2025) 1. Comm Center Flooring $50,000 2. 2025 Exterior Painting proj $25,000 3. Community center parking $60,000 4. AC to fire station 2, 2nd floor $30,000 REET 1 & 2 Suggested Funding 5. Senior Center patio 10,000 (2026) Unidentified facilities mantenance project TBD. Potential HVAC, Roofing, painting, or flooring project. REET Funding
594 76 61 000	Riverfront Park	38,582.75	0.00	0.00	10,000.00	0.00	(2025) Extra off leash area for small dogs at dog park. Requested by many citizens. Fudning from impact fees.
594 76 61 001	Bingham Park	30,020.63	180.40	0.00	0.00	0.00	
594 76 61 003	Miscellaneous Park Upgrades	10,125.24	4,611.12	5,000.00	5,000.00	5,500.00	(2025) Misc Unforseen purchases, site furnishings, picnic tables, bike racks, benches, etc. Funding from impact fees. (2026) Annual upgrades of park site furnishings, PK Impact Fees.
594 76 63 014	Memorial Park	961,972.74	31,801.14	30,749.00	0.00	0.00	
594 76 63 025	Olmsted Park	55,924.08	67,957.15	2,125,000.00	2,421,720.00	0.00	(2025) Bill B To Finalize, USHUD-$500,000, RCO-$624,720,Port- $400,000, PK Impact Fee-$486,000, ARPA-286,000, Sewer(401)

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
594 76 63 030	Reed Street Park	0.00	0.00	0.00	86,000.00	82,000.00	(2025) Funding for Park Design/Concept. Lanscape, civil, geo, survey, and cultural resources. Proposed revenue from Pk Impact Fee Fund, needed to prepare for RCO application in 2026, matches council goals. (2026) 90% Civil plans, bid docs, and RCO grant application support for new park project. Matches council goal.
900	Capital Expenditures	1,138,609.62	115,985.23	2,220,749.00	2,697,720.00	152,500.00	
597 00 00 101	Equipment Replacement Fund 501	18,000.00	12,266.64	18,400.00	20,240.00	22,264.00	
597 00 03 505	Transfers-Out - PW Facility Fund 505	0.00	0.00	0.00	52,470.00	52,470.00	
950	Transfers	18,000.00	12,266.64	18,400.00	72,710.00	74,734.00	
576	Park Facilities	2,127,152.92	872,240.30	3,312,688.00	3,970,696.00	1,481,376.00	
582 10 01 101	Community Center Deposit Refund	33,805.00	23,015.00	20,000.00	25,000.00	20,000.00	(2025) Matches Revenue (2026) Matches Revenue line
582 10 02 101	Senior Center Deposit Refund	0.00	200.00	500.00	500.00	500.00	(2025) Matches Revenue (2026) Matches Revenue item
580	Non Expeditures	33,805.00	23,215.00	20,500.00	25,500.00	20,500.00	
TOTAL EXPENDITURES:		2,160,957.92	895,455.30	3,333,188.00	3,996,196.00	1,501,876.00	
	FUND GAIN/LOSS:	-4,620.06	-132,601.36	392.00	-197,516.00	-264,936.00	

102 Cemetery Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
311 10 00 102	Real & Psnl Property Taxes	95,796.24	42,074.99	79,000.00	97,000.00	97,000.00	
310	Taxes	95,796.24	42,074.99	79,000.00	97,000.00	97,000.00	
343 60 01 102	Cemetery Fees Non-Taxable	62,575.00	36,690.00	85,280.00	62,000.00	62,000.00	
343 60 02 102	Cemetery Fees Taxable	16,497.00	5,450.00	16,000.00	16,000.00	16,000.00	
340	Charges For Goods & Services	79,072.00	42,140.00	101,280.00	78,000.00	78,000.00	
361 11 00 102	Investment Interest	300.00	300.00	300.00	0.00	300.00	
369 10 00 102	Sale Of Surplus	0.00	9,810.00	0.00	0.00	0.00	
360	Interest & Other Earnings	300.00	10,110.00	300.00	0.00	300.00	
397 00 00 106	Endowment Transfer	5,522.00	0.00	0.00	52,000.00	0.00	(2025) Transfer from fund 106 to fund Estate Niche project.
397	Interfund Transfers	5,522.00	0.00	0.00	52,000.00	0.00	
TOTAL REVENUES:		180,690.24	94,324.99	180,580.00	227,000.00	175,300.00	
536 20 11 000	Salaries	74,007.46	49,691.84	67,000.00	74,000.00	77,000.00	(2025) Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425. (2026) From 2025: Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425.
536 20 12 000	Extra Help	15,456.50	13,876.86	13,000.00	15,500.00	16,000.00	(2025) 1 Employee, 4 months, plus 2 partial months = $15,500 (2026) 1 employee 4 months, plus 2 partial months = $16,000
536 20 13 000	Overtime	1,767.74	2,271.21	2,000.00	2,750.00	2,800.00	(2026) Saturday, Sunday Services
536 20 21 001	Industrial Insurance	1,942.30	1,152.25	2,000.00	2,000.00	2,000.00	
536 20 22 001	Social Security	6,527.34	4,921.28	7,000.00	8,000.00	8,000.00	
536 20 23 001	PERS Retirement	7,302.99	4,848.35	8,000.00	7,000.00	8,000.00	
536 20 24 001	Unemployment	269.29	70.06	200.00	200.00	200.00	
536 20 25 001	Medical/Dental/Vision	14,170.79	10,697.55	15,000.00	18,000.00	18,000.00	
536 20 26 050	Washington Sick Leave	253.56	0.00	200.00	200.00	200.00	
010	Cemetery Services	121,697.97	87,529.40	114,400.00	127,650.00	132,200.00	
536 20 31 000	Office Supplies	41.92	145.12	561.00	572.00	583.00	(2025) 2% inflationary increase (2026) 2% inflationary increases above 2025 amounts.
536 20 31 010	Operating Supplies	368.38	978.05	2,165.00	2,208.00	2,252.00	(2025) 2% inflationary increase
536 20 32 000	Auto Fuel/Diesel	2,197.62	2,264.76	3,714.00	3,714.00	3,788.00	(2025) us eia projects net decrease in fuel prices for 2025

102 Cemetery Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
536 20 32 001	Propane	528.16	1,023.07	1,201.00	1,200.00	1,224.00	
536 20 34 000	Liners	9,980.64	775.00	8,240.00	8,405.00	8,573.00	(2025) Casket liners, urn vaults, shutters,
536 20 35 000	Small Tools/Minor Equip	524.83	187.40	906.00	1,000.00	1,020.00	(2025) Weed eaters, shovels, misc small tools, (2026) Shovels, weed eaters, rakes, etc.
536 20 35 010	Safety Equipment	45.64	164.70	953.00	972.00	992.00	(2025) PPE, Boots, (2026) PPE, plus boots.
020	Supplies	13,687.19	5,538.10	17,740.00	18,071.00	18,432.00	
536 20 41 000	Professional Services	0.00	757.50	0.00	0.00	0.00	(2025) Nothing planned for 2025 (2026) Nothing Planned.
536 20 42 010	Postage	61.58	42.67	0.00	30.00	30.00	
536 20 42 020	Telephone	1,467.17	666.81	2,002.00	2,000.00	2,100.00	(2025) Cell phones, Ipads (2026) Cell phones, ipad.
536 20 43 000	Meals/Travel	0.00	0.00	170.00	170.00	170.00	
536 20 44 010	Taxes And Assessments	1,594.50	886.53	2,800.00	2,800.00	2,856.00	
536 20 46 000	Insurance	13,574.79	0.00	14,000.00	16,426.00	18,068.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
536 20 47 000	Public Utilities	3,114.17	1,985.77	3,188.00	3,411.00	3,683.00	(2025) PSE 7.83% PUD 5% (2026) PSE 9.28% PUD 5%
536 20 48 010	Repair/maint-Office Equip	0.00	16.28	80.00	85.00	90.00	
536 20 48 020	Repair/Maint-Headstones	651.53	86.11	561.00	572.00	583.00	
536 20 48 030	Repair/Maintenance-Land	1,455.82	82.87	1,530.00	1,560.00	1,591.00	
536 20 48 040	Repair/Maint-Equip & Bldg	2,418.68	1,846.64	3,750.00	6,500.00	4,000.00	(2025) Additional dollars budget in 2025 to repair rotting wood on main cemetery bldg exterior.
536 20 48 050	Repair/Maint-Northern State Cemetery	254.94	0.00	500.00	510.00	500.00	
536 20 48 102	M&O Fund 501	1,778.04	733.36	3,700.00	3,885.00	4,079.00	
536 20 49 000	Misc-Dues/Subscriptions	1,759.80	1,700.00	2,650.00	250.00	250.00	(2025) 1. WCCFA Dues (2026) WSCCFA Dues
536 20 49 010	Misc-Tuition/Registration	200.00	16.55	280.00	285.00	285.00	(2025) First aid certs for 1 employee, (2026) 1. Various Certs for 1 employee
536 20 49 020	Miscellaneous	576.19	9.55	660.00	673.00	675.00	
536 20 49 030	Misc-laundry	54.08	13.81	560.00	560.00	580.00	
591 20 70 102	Subscription IT (SBITA) - Cemetery	0.00	0.00	0.00	3,450.00	3,550.00	(2025) 1. CIMS, Burialsearch.com hosting fees (2026) 1. Burial search.com, CIMS hosting annual fees.
030	Services & Charges	28,961.29	8,844.45	36,431.00	43,167.00	43,090.00	
900	Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
597 00 00 102	Equipment Replacement Fund 501	12,000.00	8,133.36	12,200.00	13,420.00	14,762.00	

102 Cemetery Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
950	Transfers	12,000.00	8,133.36	12,200.00	13,420.00	14,762.00	
536	Cemetery	176,346.45	110,045.31	180,771.00	202,308.00	208,484.00	
589 30 11 102	DO NOT USE - Sales Tax Remittance	1,077.18	468.72	0.00	0.00	0.00	
580	Non Expeditures	1,077.18	468.72	0.00	0.00	0.00	
594 36 63 000	Cemetery	5,522.00	0.00	0.00	52,000.00	0.00	(2025) Six Sided Estate Niche Columbarium, suggested endowment transfer to fund project.
900	Capital Expenditures	5,522.00	0.00	0.00	52,000.00	0.00	
594	Capital Expenditures	5,522.00	0.00	0.00	52,000.00	0.00	
TOTAL EXPENDITURES:		182,945.63	110,514.03	180,771.00	254,308.00	208,484.00	
	FUND GAIN/LOSS:	-2,255.39	-16,189.04	-191.00	-27,308.00	-33,184.00	

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
311 10 00 103	Real & Psnl Property Taxes	376,653.44	214,135.41	402,061.00	403,000.00	403,000.00	
313 11 00 103	Sales & Use Tax	225,893.25	163,533.57	225,180.00	257,570.00	265,290.00	(2025) 5% above 2024 projection, $257,570. (2026) 3% above 2025 projections, $265,290.
310	Taxes	602,546.69	377,668.98	627,241.00	660,570.00	668,290.00	
336 00 71 000	Multimodal Tax	16,347.58	11,886.83	16,512.00	17,000.00	17,000.00	
336 00 87 000	Motor Vehicle Fuel Tax-City	233,118.99	143,577.43	235,296.00	225,000.00	230,000.00	
330	Intergovernmental Revenues	249,466.57	155,464.26	251,808.00	242,000.00	247,000.00	
344 10 00 103	Fees & Charges	139.39	100.00	100.00	0.00	0.00	
340	Charges For Goods & Services	139.39	100.00	100.00	0.00	0.00	
361 11 00 103	Investment Interest	1,200.00	1,200.00	1,200.00	1,500.00	1,200.00	
360	Interest & Other Earnings	1,200.00	1,200.00	1,200.00	1,500.00	1,200.00	
395 20 00 103	Insurance Recoveries	7,700.56	0.00	0.00	0.00	0.00	
390	Other Financing Sources	7,700.56	0.00	0.00	0.00	0.00	
397 00 00 103	Operating Transfer In - REET II	28,808.61	16,545.52	150,000.00	100,000.00	100,000.00	(2025) Resurfacing Project between REET I and II, $150,000 595.30.63.020. Sidewalks between REET I and II, $50,000 542.61.48.000 (2026) Resurfacing Project between REET I and II, $150,000 595.30.63.020. Sidewalks between REET I and II, $50,000 542.61.48.000
397 00 03 189	Transfer-In from ARPA	7,602.00	0.00	0.00	0.00	0.00	
397 00 05 103	Operating Transfer In-REET I	28,808.60	16,545.52	150,000.00	100,000.00	100,000.00	(2025) Resurfacing Project between REET I and II, $150,000 595.30.63.020. Sidewalks between REET I and II, $50,000 542.61.48.000 (2026) Resurfacing Project between REET I and II, $150,000 595.30.63.020. Sidewalks between REET I and II, $50,000 542.61.48.000
397 00 05 115	Transfer-In From Council Reserve 115	11,000.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	76,219.21	33,091.04	300,000.00	200,000.00	200,000.00	
TOTAL REVENUES:		937,272.42	567,524.28	1,180,349.00	1,104,070.00	1,116,490.00	

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
542 30 11 000	Salaries	217,291.56	146,697.10	238,200.00	281,000.00	296,000.00	(2025) Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425. (2026) From 2025: Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425.
542 30 12 000	Extra Help	18,732.99	5,760.00	14,000.00	15,000.00	15,500.00	(2025) 1 seasonal employee, May 1st through Sept 15th. Need to adjust if new FTE is funded in ops for 2025 (2026) 1 seasonal employee for 4 full months, 1 parital month. Will need to reevaluate this if new FTE is funded in 2025.
542 30 13 000	Overtime	5,329.25	3,486.37	5,000.00	5,500.00	5,800.00	(2025) 1. Loggerodeo 2. Snow & Ice control 3. Various call outs (2026) 1. Loggerodeo 2. Snow & Ice control 3. Various call outs
542 30 21 001	Industrial Insurance	5,068.17	2,647.88	6,000.00	9,000.00	900.00	
542 30 22 001	Social Security	17,821.77	11,531.97	20,000.00	23,000.00	25,000.00	
542 30 23 001	PERS Retirement	23,513.73	13,763.33	25,000.00	27,000.00	28,000.00	
542 30 24 001	Unemployment	671.86	215.03	600.00	700.00	700.00	
542 30 25 001	Medical/Dental/Vision	52,278.66	32,296.34	62,000.00	78,000.00	80,000.00	
542 30 26 050	Washington Sick Leave	638.43	0.00	500.00	500.00	600.00	
542 30 28 000	Employee Wellness	0.00	0.00	0.00	1,145.00	0.00	(2025) Gym Reimbursements 3 employees. Wellness lunch coordination.
010	Street Services	341,346.42	216,398.02	371,300.00	440,845.00	452,500.00	
542 30 31 000	Operating Supplies	11,962.66	8,866.91	12,851.00	13,108.00	13,370.00	(2025) Misc supplies to operate department. 2% inflation increase over 2024 amount. (2026) 2% inflation increases over 2025 amounts.
542 30 31 010	Operating Supplies-Propane	421.93	510.86	1,122.00	1,122.00	1,144.00	
542 30 31 020	Operating Supplies - Herbicide	2,254.64	1,873.71	6,000.00	6,120.00	6,242.00	(2025) Roadside herbicide applications, japanese knotweed control SCPW interlocal. (2026) Roadside applications & SCPW interlocal for noixious weed control
542 30 32 000	Auto Fuel/Diesel	17,773.31	9,198.06	19,380.00	19,380.00	19,767.00	(2025) US EIA projects no net fuel price increases for 2025
542 30 35 000	Small Tools/Minor Equip	4,178.36	5,746.99	6,868.00	7,005.00	7,145.00	(2025) Misc hand tools, weed eaters, small power equipment.
542 30 35 010	Safety Equipment	2,656.47	2,118.53	2,652.00	2,705.00	2,759.00	(2025) PPE, Boots, hi viz vests, misc. (2026) PPE, Boots, hi viz equip
030	Supplies	39,247.37	28,315.06	48,873.00	49,440.00	50,427.00	
542 30 41 000	Professional Services	1,394.61	908.28	3,000.00	3,000.00	4,000.00	(2025) Annual Bridge Inspections SCPW, and misc. (2026) Annual Bridge inspections SCPW interlocal, and other MISC.
542 30 42 020	Telephone	3,139.27	1,951.31	1,500.00	3,200.00	3,264.00	(2025) Cell phones & tablets (2026) Iphones & tablets

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
542 30 43 000	Travel	0.00	0.00	560.00	560.00	560.00	(2025) Nothing planned
542 30 45 000	Rental-Equipment	3,934.16	0.00	3,450.00	3,500.00	3,500.00	(2025) Misc Needs, dozer for Bassett Rd.
542 30 48 000	Repair/Maint-Streets	400.47	0.00	0.00	0.00	0.00	
542 30 48 001	Crack/Slurry Seals	0.00	0.00	5,600.00	5,600.00	5,700.00	
542 30 48 002	Crushed Aggregate	17,654.25	15,683.99	23,500.00	23,970.00	24,450.00	(2026) Crushed gravel for alley and shoulder maintenance.
542 30 48 003	Asphalt Materials	5,719.54	4,732.85	7,461.00	7,610.00	7,763.00	(2025) Hot & Cold Asphalt Products for pot hole patching. (2026) Hot & Cold mix asphalt products for patching
542 30 48 005	Street Tree Maintenance	705.90	0.00	5,050.00	5,050.00	5,050.00	(2025) Misc Contracted Tree Removal (2026) Misc Contracted Tree removal or work.
542 30 48 010	Repair/Maintenance-Equip	30,056.77	4,531.37	30,807.00	31,423.00	32,051.00	(2025) Maintenance of Fleet (2026) Fleet maintenace exenses
542 30 49 000	Misc-Laundry	457.11	187.38	1,020.00	1,020.00	1,040.00	
542 30 49 010	Misc-Dues/Subscriptions	2,140.17	2,598.58	2,754.00	500.00	500.00	(2026) Misc
542 30 49 020	Misc-Judgment & Damages	0.00	0.00	1,325.00	1,325.00	1,351.00	
542 30 49 030	Misc-Tuition/Registration	285.10	2,017.00	1,530.00	1,550.00	1,600.00	(2025) First aid, BNSF, Forklift, Herbicide Licences, (2026) Various Certs/licences, First aid, Forlkift, BNSF, Herbicide,
542 30 49 040	CDL Endorcement Fees	672.00	934.00	1,326.00	1,325.00	1,351.00	(2025) CDL Physicals, and licence reimbursements for 5 employees. (2026) CDL physicals, and riembursements.
591 30 70 103	Subscription IT (SBITA) - Streets	0.00	0.00	0.00	2,306.00	2,400.00	(2025) 1. Iworq Pavement Management Program, Iworq Street sign management program, RICOH Copier Lease (2026) 1. Iworq pavement management module, sign maintenance management module. 2. Ricoh copier lease.
040	Services & Charges	66,559.35	33,544.76	88,883.00	91,939.00	94,580.00	
542 61 31 000	Operating Supplies	80.54	-17.90	2,600.00	0.00	0.00	
542 61 48 000	Repair/Maint Sidewalk (REET)	7,029.73	37,104.31	50,000.00	50,000.00	50,000.00	(2025) Sidwalk Projects, Funded by REET 1 & 2 25,000 for trip hazard removal, 25,000 for other replacement projects. (2026) Misc Sidwalk work, REET Funded. Need to show REET incoming transfer.
542 61 48 001	Sidewalk Replacement Partnership	3,503.49	0.00	3,150.00	3,150.00	3,150.00	(2025) Funding, to support sidewalk replacement partnership. (2026) Sidwalk replacement partnership program.
050	Sidewalks	10,613.76	37,086.41	55,750.00	53,150.00	53,150.00	
542 63 47 000	Public Utilities	138,811.46	99,193.34	150,000.00	150,000.00	165,000.00	(2025) Street lighting, PSE Projects -.02% decrease for street lights in 2025 (2026) PSE Street lighting rate increase 9.16% for 2026

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
542 63 48 000	Repairs/Maintenance	16,189.76	6,543.15	3,500.00	3,570.00	3,600.00	(2025) Funding to repair the 36 city owned street lights on Metcalf Street (2026) Funding for repiairs/maint of the 36 city owned streetlights on Metcalf.
060	Street Lighting	155,001.22	105,736.49	153,500.00	153,570.00	168,600.00	
542 64 31 000	Operating Supplies	45.48	3,300.48	0.00	0.00	0.00	
542 64 31 001	Painting & Striping Supplies	23,851.30	8,121.01	20,000.00	20,000.00	20,400.00	(2025) Road paint, hot applied thermoplastic, stencils, torch down producs.
542 64 31 002	Traffic Control Devices	15,265.37	5,844.04	4,087.00	5,000.00	5,100.00	(2025) R&M for signals, LED Stop signs & crosswalk signals, etc. (2026) R&M for signals, LED stop signs, Crosswalks signals, etc.
542 64 31 003	Temporary Devises TCCD	162.90	0.00	3,162.00	3,400.00	3,468.00	(2025) Cones, barricades, candles, road construction signs, etc.. (2026) Cones, barricades, candles, other TTCD
542 64 31 004	Street Sign Materials	14,411.72	9,659.99	13,000.00	14,000.00	14,280.00	(2025) Signs, posts, hardware, for ongoing MUTCD compliance work. (2026) MUTCD Street sign compliance activities, Signs, posts, and hardware.
070	Traffic Control	53,736.77	26,925.52	40,249.00	42,400.00	43,248.00	
542 65 44 000	Taxes & Assessments	10.00	20.00	65.00	65.00	70.00	
542 65 48 000	Repair Parking	3,525.73	0.00	3,000.00	3,100.00	3,200.00	(2025) Wheel stops, ADA signage for city owned parking lots, (2026) Wheel Stops & Repairs to city owned parking lots.
080	Parking Facilities	3,535.73	20.00	3,065.00	3,165.00	3,270.00	
542 66 31 000	Operating Supplies	3,005.04	0.00	8,500.00	8,500.00	8,670.00	(2025) Salt/Sand Mix Purchased from SCPW, 8/1 mixture (2026) 8/1 salt sand mix for snow & ice control.
090	Snow & Ice Control	3,005.04	0.00	8,500.00	8,500.00	8,670.00	
100	Street Cleaning	0.00	0.00	0.00	0.00	0.00	
110	General Services	0.00	0.00	0.00	0.00	0.00	
542 30 48 103	M&O Fund 501	13,040.04	4,550.00	26,600.00	27,930.00	29,327.00	
543 30 41 000	Advertising	112.98	0.00	1,122.00	1,122.00	1,150.00	(2025) Legal notices, potential employment ads. (2026) legal notices, potential employment ads.
543 30 46 000	Insurance	68,398.72	0.00	0.00	82,763.00	91,039.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
120	General Services & Charges	81,551.74	4,550.00	27,722.00	111,815.00	121,516.00	
595 30 63 020	Resurfacing Projects	50,587.48	40,525.55	250,000.00	150,000.00	150,000.00	(2025) Chip seals, slurry seals, overlays for local access streets. Project list to be determined. (2026) Local Access Resurfacing Projects, list to be determined, REET funded. Need to show incoming REET transfer.
900	Capital Expenditures	50,587.48	40,525.55	250,000.00	150,000.00	150,000.00	
597 00 00 103	Equipment Replacement Fund 501	87,999.96	59,866.64	89,800.00	98,780.00	108,658.00	
597 00 05 505	Transfers-Out - PW Facility Fund 505	0.00	0.00	0.00	20,750.00	20,750.00	
950	Transfers	87,999.96	59,866.64	89,800.00	119,530.00	129,408.00	
542	Streets - Maintenance	893,184.84	552,968.45	1,137,642.00	1,224,354.00	1,275,369.00	
TOTAL EXPENDITURES:		893,184.84	552,968.45	1,137,642.00	1,224,354.00	1,275,369.00	
	FUND GAIN/LOSS:	44,087.58	14,555.83	42,707.00	-120,284.00	-158,879.00	

104 Arterial Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
333 20 20 076	STPUS - SR20/SR9-Township Int Impr - LA9392	242,269.95	0.00	0.00	0.00	0.00	
333 20 20 077	STPUS - SR20 Cascade Trail Phase 2A LA-9393	11,553.44	24,036.12	91,504.00	838,763.00	0.00	(2025) Phase Cost Federal REET PE $160,000 $838,763 $130,905 RW $14,668 CN $795,000 Total $838,763
333 20 20 079	STBGUM - John Liner Rd Bike-Ped - LA 10455	831.00	53,015.81	152,723.00	43,250.00	49,305.00	(2025) Remaining PE $107,866 2025 $50,000 Fed $43,250 Loc $6,750 2026 $57,000 Fed $49,305 Loc $7,695 (2026) 2026 PE $57,000 Fed $49,305 Loc $7,695
333 20 20 080	STBGUM - John Line Rd Arterial - LA 10752	0.00	2,412.78	226,111.00	102,994.00	319,244.00	(2025) 2025 PE $119,068 Fed $102,994 Loc $16,074 2026 PE/RW $369,068 Fed$319,244 Loc49,824 (2026) 2026 PE/RW $369,068 Fed $319,244 Loc $49,824
334 03 60 001	TIB - Jones/JLR BNSF	0.00	0.00	0.00	0.00	1,664,000.00	(2026) Based on proposed TIB Grant application CN $2,080,000 TIB$1,664,000 Loc$416,00
334 03 60 104	TIB - Jones/JLR BNSF	0.00	0.00	0.00	370,560.00	0.00	(2025) 2025 PE/RW $463,200 TIB$370,560 Loc $92640 2026 CN $2,080,000 TIB $1,664,000 Loc $416,000
334 03 80 083	TIB UAP - SR9-John Liner-McGarigle	68,620.29	118,728.36	1,297,416.00	1,880,000.00	0.00	
334 03 80 084	TIB Complete Streets 2023-2025	0.00	0.00	403,878.00	0.00	0.00	
334 03 80 085	TIB APP Sch A Cook Rd	6,854.14	372,515.86	0.00	0.00	0.00	
334 03 80 105	TIB APP Sch A PVT & Ped	0.00	0.00	398,233.00	0.00	0.00	
334 03 80 106	TIB EOCS Sch F Pvt & Ped	0.00	0.00	422,552.00	0.00	0.00	
337 00 00 085	Skagit Co ILA - Cook Rd Overlay	0.00	70,383.68	0.00	0.00	0.00	
330	Intergovernmental Revenues	330,128.82	641,092.61	2,992,417.00	3,235,567.00	2,032,549.00	
361 11 00 104	Investment Interest	3,000.00	500.00	0.00	500.00	500.00	
362 00 00 001	SWSD Lease - 632 Cook Road	400.00	600.00	0.00	0.00	0.00	

104 Arterial Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
369 91 00 104	Miscellaneous Income	1,147.07	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	4,547.07	1,100.00	0.00	500.00	500.00	
397 00 14 301	Capital Projects Transfer-REET I	84,216.96	0.00	312,024.00	489,273.00	324,250.00	(2025) Transportation Plan $ 60,000 Jones/JLR RR Undercrossing $ 92,640 Cascade Trail 2A $130,905 SR 9/JLR Roundabout $470,000 Local Access SW Repair $ 25,000 Local Access Maint $ 150,000 Parks $ 50,000 Total $ 978,545 REET 1 $489,273 REET 2 $489,273 (2026) JJL RR Undercrossing $416,000 match Cascade Trail 2B PE $ 7,500 Local Access SW $ 25,000 Local Access Maint $150,000 Parks $ 50,000
397 00 14 302	Capital Projects Transfer-REET II	84,216.97	0.00	312,024.00	489,273.00	324,250.00	(2025) Transportation Plan $ 60,000 Jones/JLR RR Undercrossing $ 92,640 Cascade Trail 2A $130,905 SR 9/JLR Roundabout $470,000 Local Access SW Repair $ 25,000 Local Access Maint $ 150,000 Parks $ 50,000 Total $ 978,545 REET 1 $489,273 REET 2 $489,273 (2026) JJL RR Undercrossing $416,000 match Cascade Trail 2B PE $ 7,500 Local Access SW $ 25,000 Local Access Maint $150,000 Parks $ 50,000
397 00 14 304	Transfer From 304 TBD	261,315.00	0.00	334,023.00	122,824.00	157,519.00	(2025) JLR Bike/ Ped $6,750 match JLR Arterial $16,074 match Arterial Maint Projects $100,000 (2026) JLR Bike Ped $ 7,695 JLR Arterial Improve $49,824 Arterail Maint $100,000

104 Arterial Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
397 00 14 314	Transfer From 314 Transportation Impact Fees	0.00	0.00	344,023.00	127,187.00	144,000.00	(2025) 2025 Paving Program TIB $720,728 Loc $127,187 (2026) 2026 Paving Program Estimate
397	Interfund Transfers	429,748.93	0.00	1,302,094.00	1,228,557.00	950,019.00	
TOTAL REVENUES:		764,424.82	642,192.61	4,294,511.00	4,464,624.00	2,983,068.00	
595 30 63 085	Cont - Sch A Cook Rd Overlay	434,491.78	0.00	0.00	0.00	0.00	
308	Beginning Balances	434,491.78	0.00	0.00	0.00	0.00	
544 40 41 000	Transportation Plan Update	9,908.00	22,357.75	90,000.00	60,000.00	0.00	(2025) Remaining 2025 effort
544 40 41 010	MPO RTPO Match	0.00	0.00	10,404.00	0.00	0.00	
544	Road & Street Operations	9,908.00	22,357.75	100,404.00	60,000.00	0.00	
559 30 01 104	Utility Payments on Redevelopment of Property for Resale - 900 McGarigle	0.00	205.56	0.00	0.00	0.00	
559	Housing & Community Develop	0.00	205.56	0.00	0.00	0.00	
595 10 63 087	Eng - Sch A Pvt & Ped	0.00	116.64	8,368.00	0.00	0.00	
595 10 63 088	Eng - Sch B Pvt & Ped	0.00	0.00	5,397.00	0.00	0.00	
595 10 63 089	Eng - John Liner Rd Arterial	0.00	632.72	211,400.00	119,068.00	119,068.00	
595 20 63 087	RW - John Liner Rd Arterial	0.00	0.00	50,000.00	0.00	250,000.00	
595 30 63 012	Const - Cook Rd Pedestian Crossing	96,121.48	0.00	0.00	0.00	0.00	
595 30 63 013	Const - TIB Compl Streets 2023-25	0.00	370,873.40	403,878.00	0.00	0.00	
595 30 63 076	Const-SR20/SR9-Township Int Impr	209,701.18	833.92	0.00	0.00	0.00	
595 30 63 083	Const-SR 9-John Liner-McGarigle Intersection	0.00	0.00	0.00	2,350,000.00	0.00	(2025) CN $2,044,000 CE $306,000
595 30 63 086	Const - Sch B Jameson Overlay	193,593.26	0.00	0.00	0.00	0.00	
595 30 63 087	Const - Sch C Cook Overlay	61,846.36	0.00	0.00	0.00	0.00	
595 62 63 077	Const - Sch A 2024 Pvt & Ped	0.00	160,178.16	460,509.00	0.00	0.00	
595 62 63 078	Const - Sch B 2024 Pvt & Ped	0.00	42,103.15	205,350.00	0.00	0.00	
595 62 63 079	Const - Sch F 2024 Pvt & Ped	0.00	237,068.36	497,120.00	0.00	0.00	
594	Capital Expenditures	561,262.28	811,806.35	1,842,022.00	2,469,068.00	369,068.00	
595 10 63 034	Eng - N Trail Rd - Bucko	0.00	1,035.00	54,000.00	0.00	0.00	

104 Arterial Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
595 10 63 077	Eng-SR20 Cascade Trail Phase 2A	2,736.44	8,057.00	33,605.00	160,000.00	0.00	
595 10 63 078	Eng - Jones/John Liner BNSF Undercrossing Phase 2	0.00	0.00	0.00	393,200.00	0.00	
595 10 63 080	Eng-Jones/John Liner/Trail	1,050.00	36,165.08	100,000.00	0.00	0.00	
595 10 63 081	Eng - John Line Rd. Bike/Ped	19,041.69	46,984.27	158,477.00	50,000.00	57,000.00	
595 10 63 083	Eng-SR 9-John Liner-McGarigle Intersection	101,847.46	121,130.88	72,697.00	0.00	0.00	
010	Engineering	124,675.59	213,372.23	418,779.00	603,200.00	57,000.00	
595 20 63 082	RW Trail Road Extension	168,433.93	5,593.51	25,000.00	0.00	0.00	
595 20 63 083	RW-SR 9-John Liner-McGarigle Intersection	2,284.80	896,193.31	1,549,698.00	0.00	0.00	
595 20 63 084	RW - SR20 Cascade Trail - Phase 2A	7,501.32	16,984.68	72,180.00	44,000.00	0.00	(2025) Potential remaining row expenditures.
595 20 63 086	RW - Jones/John Liner BNSF Undercrossing - Phase 2	0.00	0.00	0.00	70,000.00	0.00	
020	Construction - Right of Way	178,220.05	918,771.50	1,646,878.00	114,000.00	0.00	
595 30 48 001	Arterial Maintenance	0.00	5,000.00	10,000.00	100,000.00	0.00	
595 30 63 046	Const - N Trail Rd - Bucko	0.00	0.00	272,000.00	0.00	0.00	
595 30 63 081	Const-Jones/John Liner BNSF Undercrossing	0.00	0.00	0.00	0.00	2,080,000.00	(2026) Based on proposed TIB Grant application CN $2,080,000 TIB$1,664,000 Loc$416,00
595 62 63 076	Const - SR 20 Cascade Trail - Phase	0.00	0.00	0.00	795,000.00	0.00	
030	Construction - Roadways	0.00	5,000.00	282,000.00	895,000.00	2,080,000.00	
061	Construction - Sidewalks	0.00	0.00	0.00	0.00	0.00	
062	Construction - Pathways	0.00	0.00	0.00	0.00	0.00	
064	Construction - Traffic Control Devices	0.00	0.00	0.00	0.00	0.00	
950	Transfer	0.00	0.00	0.00	0.00	0.00	
595	Capital Expenditures- Streets	302,895.64	1,137,143.73	2,347,657.00	1,612,200.00	2,137,000.00	

104 Arterial Street Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL EXPENDITURES:	1,308,557.70	1,971,513.39	4,290,083.00	4,141,268.00	2,506,068.00	
FUND GAIN/LOSS:	-544,132.88	-1,329,320.78	4,428.00	323,356.00	477,000.00	

105 Library Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
311 10 00 105	Real & Psnl Property Taxes	439,314.25	243,335.43	456,887.00	440,131.17	440,131.17	
310	Taxes	439,314.25	243,335.43	456,887.00	440,131.17	440,131.17	
361 11 00 105	Investment Interest	500.00	0.00	500.00	0.00	500.00	
360	Interest & Other Earnings	500.00	0.00	500.00	0.00	500.00	
TOTAL REVENUES:		439,814.25	243,335.43	457,387.00	440,131.17	440,631.17	
010	Library Services	0.00	0.00	0.00	0.00	0.00	
030	Supplies	0.00	0.00	0.00	0.00	0.00	
572 20 41 105	Library Joint Operation Services	86,333.36	0.00	103,970.00	87,214.00	87,214.00	(2025) Estimated property tax $440,131.17 - debt service paymetns of $352,917 = $87,214. (2026) Estimated property tax $440,131.17 - debt service paymetns of $352,917 = $87,214.
040	Services & Charges	86,333.36	0.00	103,970.00	87,214.00	87,214.00	
592 72 80 105	Interest On Interfund Loan	0.00	560.00	0.00	0.00	0.00	
800	Debt Service	0.00	560.00	0.00	0.00	0.00	
900	Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
572	Libraries	86,333.36	560.00	103,970.00	87,214.00	87,214.00	
591 72 71 105	Principal On 2019 LTGO Bond	206,254.00	0.00	212,875.00	219,708.00	226,760.00	(2025) Banner Bank. Interest payment in June and December. Principal payment in December. (2026) Banner Bank. Interest payment in June and December. Principal payment in December.
591	Debt Service - Principal Repayment	206,254.00	0.00	212,875.00	219,708.00	226,760.00	
592 72 81 105	Interest On 2019 LTGO Bond	146,609.35	69,965.86	140,042.06	133,209.00	126,156.00	(2025) Banner Bank. Interest payment in June and December. Principal payment in December. (2026) Banner Bank. Interest payment in June and December. Principal payment in December.

105 Library Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
592 Debt Service - Interest Costs	146,609.35	69,965.86	140,042.06	133,209.00	126,156.00	
TOTAL EXPENDITURES:	439,196.71	70,525.86	456,887.06	440,131.00	440,130.00	
FUND GAIN/LOSS:	617.54	172,809.57	499.94	0.17	501.17	

106 Cemetery Endowment Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
343 60 00 106	Cemetery Fees for Reserve	2,100.00	1,200.00	3,250.00	1,500.00	1,500.00	
340	Charges For Goods & Services	2,100.00	1,200.00	3,250.00	1,500.00	1,500.00	
TOTAL REVENUES:		2,100.00	1,200.00	3,250.00	1,500.00	1,500.00	
536 30 44 010	Taxes and Assessments	36.75	21.00	0.00	0.00	0.00	
030	Services & Charges	36.75	21.00	0.00	0.00	0.00	
536	Cemetery	36.75	21.00	0.00	0.00	0.00	
597 00 00 106	Transfers-Out - Cemetery Op	5,522.00	0.00	0.00	52,000.00	0.00	(2025) To Fund Niche Project
597	Interfund Transfers	5,522.00	0.00	0.00	52,000.00	0.00	
TOTAL EXPENDITURES:		5,558.75	21.00	0.00	52,000.00	0.00	
	FUND GAIN/LOSS:	-3,458.75	1,179.00	3,250.00	-50,500.00	1,500.00	

107 Parks Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

108 Lodging Tax Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
313 31 00 000	Hotel Motel Lodging	52,101.66	22,563.02	45,500.00	35,000.00	35,000.00	
310	Taxes	52,101.66	22,563.02	45,500.00	35,000.00	35,000.00	
361 11 00 108	Investment Interest	0.00	120.00	120.00	0.00	0.00	
360	Interest & Other Earnings	0.00	120.00	120.00	0.00	0.00	
TOTAL REVENUES:		52,101.66	22,683.02	45,620.00	35,000.00	35,000.00	
557 30 41 021	Public Works Department	0.00	0.00	9,000.00	0.00	0.00	
557 30 41 022	Lincoln Theatre	0.00	0.00	500.00	0.00	0.00	
557 30 41 000	Advertising	0.00	0.00	0.00	35,000.00	35,000.00	(2025) Will be moved to organizations BARS codes when approved by LTAC and council. (2026) Will be moved to organizations BARS codes when approved by LTAC and council.
557 30 41 010	Loggerodeo	20,000.00	0.00	10,000.00	0.00	0.00	
557 30 41 011	Chamber Of Commerce	12,000.00	7,500.00	15,000.00	0.00	0.00	
557 30 41 013	S-W Riding Club	0.00	0.00	6,150.00	0.00	0.00	
557 30 41 014	S-W Farmers Market	4,750.00	0.00	2,500.00	0.00	0.00	
557 30 41 015	S-W Museum	0.00	1,095.56	2,500.00	0.00	0.00	
557 30 41 016	S-W Rotary Summer Concert	4,500.00	0.00	5,000.00	0.00	0.00	
050	Services & Charges	41,250.00	8,595.56	41,150.00	35,000.00	35,000.00	
950	Transfers	0.00	0.00	0.00	0.00	0.00	
557	Community Services	41,250.00	8,595.56	50,650.00	35,000.00	35,000.00	
TOTAL EXPENDITURES:		41,250.00	8,595.56	50,650.00	35,000.00	35,000.00	
	FUND GAIN/LOSS:	10,851.66	14,087.46	-5,030.00	0.00	0.00	

109 Special Investigation Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
361 11 00 109	Investment Interest	130.00	150.00	150.00	0.00	0.00	
369 30 00 000	Evidence Confiscations	0.00	2,645.00	7,500.00	1,000.00	0.00	
369 40 00 109	Judgments & Settlements	257.21	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	387.21	2,795.00	7,650.00	1,000.00	0.00	
TOTAL REVENUES:		387.21	2,795.00	7,650.00	1,000.00	0.00	
521 21 41 000	State Fees	0.00	0.00	1,000.00	1,000.00	0.00	(2025) Expect there to be some potential sales of siexed vehicles in 2025 and this should cover taxes owed to state.
025	Operations Services & Charges	0.00	0.00	1,000.00	1,000.00	0.00	
594 21 64 109	Equipment	12,417.19	11,476.04	0.00	0.00	0.00	
921	Capital Expenditures	12,417.19	11,476.04	0.00	0.00	0.00	
521	Law Enforcement	12,417.19	11,476.04	1,000.00	1,000.00	0.00	
TOTAL EXPENDITURES:		12,417.19	11,476.04	1,000.00	1,000.00	0.00	
FUND GAIN/LOSS:		-12,029.98	-8,681.04	6,650.00	0.00	0.00	

112 Code Enforcement Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
353 70 00 112	Code Enforcement Fines & Penalties	0.00	5,500.00	1,000.00	0.00	0.00	
359 00 00 112	Appeal Fees	100.00	0.00	0.00	0.00	0.00	
350	Fines & Penalties	100.00	5,500.00	1,000.00	0.00	0.00	
361 11 00 112	Investment Interest	200.00	200.00	200.00	0.00	0.00	
360	Interest & Other Earnings	200.00	200.00	200.00	0.00	0.00	
TOTAL REVENUES:		300.00	5,700.00	1,200.00	0.00	0.00	
515 31 47 000	Disposal Costs	0.00	0.00	2,500.00	0.00	0.00	
TOTAL EXPENDITURES:		0.00	0.00	2,500.00	0.00	0.00	
	FUND GAIN/LOSS:	300.00	5,700.00	-1,300.00	0.00	0.00	

113 Paths And Trails Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

114 Law Enforcement Sales Tax

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
313 15 00 001	Sales Tax - Jail (2/10)	763,938.33	504,308.14	658,600.00	746,461.00	746,461.00	
310	Taxes	763,938.33	504,308.14	658,600.00	746,461.00	746,461.00	
TOTAL REVENUES:		763,938.33	504,308.14	658,600.00	746,461.00	746,461.00	
523 60 41 022	Jail Sales Tax Pass Through 2/10	763,938.33	504,308.14	658,600.00	746,461.00	746,461.00	
523	Detension/Correction	763,938.33	504,308.14	658,600.00	746,461.00	746,461.00	
TOTAL EXPENDITURES:		763,938.33	504,308.14	658,600.00	746,461.00	746,461.00	
FUND GAIN/LOSS:		0.00	0.00	0.00	0.00	0.00	

115 City Council Strategic Reserve

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
316 40 00 000	Utility Tax On Potable Water	36,000.00	2,645.98	0.00	0.00	0.00	
310	Taxes	36,000.00	2,645.98	0.00	0.00	0.00	
361 11 00 115	Investment Interest	350.00	350.00	350.00	0.00	0.00	
360	Interest & Other Earnings	350.00	350.00	350.00	0.00	0.00	
TOTAL REVENUES:		36,350.00	2,995.98	350.00	0.00	0.00	
597 00 01 205	Transfer To 2008 G.O. Bond Fund 205	50,000.00	50,000.00	50,000.00	0.00	0.00	
597 00 04 001	Transfers-Out To General Fund 001	300,000.00	0.00	0.00	0.00	0.00	
597 00 05 101	Transfers-Out -To Parks Facility #101	38,000.04	33,333.36	51,000.00	0.00	0.00	
597 00 05 103	Transfers-Out To Streets Fund 103	11,000.00	0.00	0.00	0.00	0.00	
597	Interfund Transfers	399,000.04	83,333.36	101,000.00	0.00	0.00	
TOTAL EXPENDITURES:		399,000.04	83,333.36	101,000.00	0.00	0.00	
	FUND GAIN/LOSS:	-362,650.04	-80,337.38	-100,650.00	0.00	0.00	

116 Affordable Housing - HB 1406

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
313 27 00 116	Affordable Housing Sales and Use Tax	14,078.85	7,864.08	14,500.00	14,000.00	14,000.00	
310	Taxes	14,078.85	7,864.08	14,500.00	14,000.00	14,000.00	
TOTAL REVENUES:		14,078.85	7,864.08	14,500.00	14,000.00	14,000.00	
551 00 00 116	Public Housing Services	0.00	22,607.39	25,000.00	0.00	0.00	
000		0.00	22,607.39	25,000.00	0.00	0.00	
597 00 00 117	Transfers-Out to Fund 117	0.00	10,388.90	10,389.00	0.00	0.00	
597	Interfund Transfers	0.00	10,388.90	10,389.00	0.00	0.00	
TOTAL EXPENDITURES:		0.00	32,996.29	35,389.00	0.00	0.00	
	FUND GAIN/LOSS:	14,078.85	-25,132.21	-20,889.00	14,000.00	14,000.00	

117 Housing and Related Services

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
313 25 00 000	Housing And Related Services Sale And Use Tax	263,068.94	190,935.58	258,606.00	275,000.00	275,000.00	
310	Taxes	263,068.94	190,935.58	258,606.00	275,000.00	275,000.00	
397 00 01 116	Transfer-In from Fund 116	0.00	10,388.90	10,389.00	0.00	0.00	
397	Interfund Transfers	0.00	10,388.90	10,389.00	0.00	0.00	
TOTAL REVENUES:		263,068.94	201,324.48	268,995.00	275,000.00	275,000.00	
551 00 00 117	Affordable Housing	10,388.90	0.00	0.00	0.00	0.00	
551 00 01 117	Affordable Housing - NOFA	0.00	97,210.88	109,100.00	0.00	0.00	
000		10,388.90	97,210.88	109,100.00	0.00	0.00	
TOTAL EXPENDITURES:		10,388.90	97,210.88	109,100.00	0.00	0.00	
	FUND GAIN/LOSS:	252,680.04	104,113.60	159,895.00	275,000.00	275,000.00	

118 National Opioid Settlement Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
369 40 00 118 Opioid Settlement	5,427.66	82,658.33	5,427.66	0.00	0.00	
360 Interest & Other Earnings	5,427.66	82,658.33	5,427.66	0.00	0.00	
397 00 00 118 Transfer In from General Fund	10,592.19	0.00	0.00	0.00	0.00	
397 Interfund Transfers	10,592.19	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	16,019.85	82,658.33	5,427.66	0.00	0.00	
518 61 00 118 Opioid Expenditures	0.00	0.00	0.00	15,000.00	20,000.00	(2025) Possible K9 purchase (one-time) (2026) Possible Drug Task Force Support
518 Centralized Services	0.00	0.00	0.00	15,000.00	20,000.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	15,000.00	20,000.00	
FUND GAIN/LOSS:	16,019.85	82,658.33	5,427.66	-15,000.00	-20,000.00	

189 American Rescue Plan Act Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:		0.00	0.00	0.00	0.00	0.00	
579 03 00 189	Miscellaneous	331,496.73	25,500.00	25,500.00	0.00	0.00	
558	Planning & Community Devel	331,496.73	25,500.00	25,500.00	0.00	0.00	
597 00 02 002	Transfers-Out to General Fund	391,260.42	86,983.48	481,552.00	0.00	0.00	
597 00 02 103	Transfers-Out to Street Fund	7,602.00	0.00	0.00	0.00	0.00	
597 00 89 101	Transfer out to 101 Parks & Facilities	961,972.74	68,632.25	269,750.00	286,000.00	0.00	
597	Interfund Transfers	1,360,835.16	155,615.73	751,302.00	286,000.00	0.00	
TOTAL EXPENDITURES:		1,692,331.89	181,115.73	776,802.00	286,000.00	0.00	
FUND GAIN/LOSS:		-1,692,331.89	-181,115.73	-776,802.00	-286,000.00	0.00	

205 2008 G/O Bond Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
316 47 00 205	Utility Tax On Cell Phone	52,609.98	37,095.70	49,000.00	60,000.00	60,000.00	
310	Taxes	52,609.98	37,095.70	49,000.00	60,000.00	60,000.00	
361 11 00 205	Investment Interest	50.00	50.00	50.00	0.00	0.00	
360	Interest & Other Earnings	50.00	50.00	50.00	0.00	0.00	
397 00 00 115	Transfer Council Strategic Fund	50,000.00	50,000.00	50,000.00	0.00	0.00	
397 00 10 001	Transfer General Fund Subsidy	58,544.00	81,599.04	81,599.00	88,000.00	88,000.00	
397	Interfund Transfers	108,544.00	131,599.04	131,599.00	88,000.00	88,000.00	
TOTAL REVENUES:		161,203.98	168,744.74	180,649.00	148,000.00	148,000.00	
591 18 71 000	Bond Principal USDA	73,810.69	69,312.75	64,950.00	72,172.00	78,378.00	(2025) USDA_56-029**1276. Payment in August. (2026) USDA_56-029**1276. Payment in August.
592 18 83 000	Bond Interest USDA	76,739.06	81,237.00	85,605.20	75,149.00	75,401.00	(2025) USDA_56-029**1276. Payment in August. (2026) USDA_56-029**1276. Payment in August.
590	Debt Service	150,549.75	150,549.75	150,555.20	147,321.00	153,779.00	
597	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
594	Capital Expenditures	150,549.75	150,549.75	150,555.20	147,321.00	153,779.00	
TOTAL EXPENDITURES:		150,549.75	150,549.75	150,555.20	147,321.00	153,779.00	
	FUND GAIN/LOSS:	10,654.23	18,194.99	30,093.80	679.00	-5,779.00	

230 1996 G/O Bond Redemption Func

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

301 1st 1/4% Real Estate Excise Tax Fu

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
318 34 00 301	REET 1 - First Quarter Percent	287,972.02	197,582.25	350,000.00	305,000.00	305,000.00	
310	Taxes	287,972.02	197,582.25	350,000.00	305,000.00	305,000.00	
361 11 00 301	Investment Interest	2,000.00	2,000.00	2,000.00	0.00	0.00	
360	Interest & Other Earnings	2,000.00	2,000.00	2,000.00	0.00	0.00	
TOTAL REVENUES:		289,972.02	199,582.25	352,000.00	305,000.00	305,000.00	
597 00 03 104	Operating Transfer Out - Arterials #104	84,216.96	0.00	307,024.00	489,273.00	324,250.00	
597 00 04 103	Operating Transfer Out-Streets #103	28,808.60	16,545.52	150,000.00	100,000.00	75,000.00	
597 00 06 101	Operating Transfer Out - Parks #101	23,541.33	5,325.09	42,500.00	87,500.00	32,500.00	
597	Interfund Transfers	136,566.89	21,870.61	499,524.00	676,773.00	431,750.00	
TOTAL EXPENDITURES:		136,566.89	21,870.61	499,524.00	676,773.00	431,750.00	
	FUND GAIN/LOSS:	153,405.13	177,711.64	-147,524.00	-371,773.00	-126,750.00	

302 2nd 1/4% Real Estate Excise Tax F

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
318 35 00 000	REET 2 - 2nd 1/4 Percent	287,971.98	197,582.23	350,000.00	305,000.00	305,000.00	
310	Taxes	287,971.98	197,582.23	350,000.00	305,000.00	305,000.00	
361 11 00 302	Investment Interest	2,000.00	2,000.00	2,000.00	0.00	0.00	
360	Interest & Other Earnings	2,000.00	2,000.00	2,000.00	0.00	0.00	
TOTAL REVENUES:		289,971.98	199,582.23	352,000.00	305,000.00	305,000.00	
580	Non Expenditures	0.00	0.00	0.00	0.00	0.00	
597 00 00 302	Transfer Parks 101	23,541.33	5,325.10	42,500.00	87,500.00	32,500.00	
597 00 03 302	Streets Fund 103	28,808.61	16,545.52	150,000.00	100,000.00	100,000.00	
597 00 14 104	Arterial Streets Fund 104	84,216.97	0.00	307,024.00	489,273.00	324,250.00	
597	Interfund Transfers	136,566.91	21,870.62	499,524.00	676,773.00	456,750.00	
TOTAL EXPENDITURES:		136,566.91	21,870.62	499,524.00	676,773.00	456,750.00	
FUND GAIN/LOSS:		153,405.07	177,711.61	-147,524.00	-371,773.00	-151,750.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

303 Building Maintenance Reserve

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
361 11 00 303	Investment Interest	450.00	450.00	450.00	0.00	0.00	
362 40 10 303	Senior Center Rental	850.00	450.00	1,500.00	1,000.00	1,000.00	
362 40 15 303	Apartment Rental	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00	
362 40 20 303	Amphitheatre Rental (50%)	0.00	0.00	100.00	0.00	0.00	
360	Interest & Other Earnings	2,500.00	2,100.00	3,050.00	2,200.00	2,200.00	
TOTAL REVENUES:		2,500.00	2,100.00	3,050.00	2,200.00	2,200.00	
597 00 00 303	Transfer Parks/Building Maintenance Fund 101	0.00	0.00	5,000.00	0.00	0.00	
TOTAL EXPENDITURES:		0.00	0.00	5,000.00	0.00	0.00	
	FUND GAIN/LOSS:	2,500.00	2,100.00	-1,950.00	2,200.00	2,200.00	

304 Transportation Benefit District

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
317 60 00 000	Vehicle Fees	221,649.95	152,221.80	210,000.00	225,000.00	225,000.00	
310	Taxes	221,649.95	152,221.80	210,000.00	225,000.00	225,000.00	
361 11 00 000	Investment Interest	651.26	0.00	0.00	0.00	0.00	
361 11 00 304	Investment Interest	1,000.00	1,000.00	1,000.00	0.00	0.00	
360	Interest & Other Earnings	1,651.26	1,000.00	1,000.00	0.00	0.00	
TOTAL REVENUES:		223,301.21	153,221.80	211,000.00	225,000.00	225,000.00	
597 00 34 104	Transfer To Arterial Streets	261,315.00	0.00	334,023.00	122,824.00	157,519.00	
597	Interfund Transfers	261,315.00	0.00	334,023.00	122,824.00	157,519.00	
TOTAL EXPENDITURES:		261,315.00	0.00	334,023.00	122,824.00	157,519.00	
FUND GAIN/LOSS:		-38,013.79	153,221.80	-123,023.00	102,176.00	67,481.00	

305 Library Construction Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

310 Police Mitigation Reserve Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
345 86 00 000	SEPA Mitigation Fees	52,352.28	11,632.48	8,000.00	12,000.00	12,000.00	
340	Charges For Goods & Services	52,352.28	11,632.48	8,000.00	12,000.00	12,000.00	
361 11 00 310	Investment Interest	300.00	300.00	300.00	0.00	0.00	
360	Interest & Other Earnings	300.00	300.00	300.00	0.00	0.00	
TOTAL REVENUES:		52,652.28	11,932.48	8,300.00	12,000.00	12,000.00	
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	0.00	
	FUND GAIN/LOSS:	52,652.28	11,932.48	8,300.00	12,000.00	12,000.00	

311 Parks Impact Fee Reserve Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
345 85 00 311	GMA Impact Fees (Parks)	245,178.84	125,345.90	200,000.00	215,000.00	215,000.00	
340	Charges For Goods & Services	245,178.84	125,345.90	200,000.00	215,000.00	215,000.00	
361 11 00 311	Investment Interest	1,200.00	1,200.00	1,200.00	0.00	0.00	
360	Interest & Other Earnings	1,200.00	1,200.00	1,200.00	0.00	0.00	
TOTAL REVENUES:		246,378.84	126,545.90	201,200.00	215,000.00	215,000.00	
597 00 00 311	Parks Fund 101	92,799.45	1,980.74	486,000.00	587,000.00	87,500.00	(2025) 1. Olmsted construction $486,000, 2. Misc pk upgrades $5,000 3. $86,000 for 205 N. Reed Design, 4. $10,000 off leash dog area for small dogs. (2026) 1. $82,000 for 100% plans 205 N. Reed Park. 2. $5,500 for misc site furnishing upgrades.
597	Interfund Transfers	92,799.45	1,980.74	486,000.00	587,000.00	87,500.00	
TOTAL EXPENDITURES:		92,799.45	1,980.74	486,000.00	587,000.00	87,500.00	
FUND GAIN/LOSS:		153,579.39	124,565.16	-284,800.00	-372,000.00	127,500.00	

312 Fire Impact Fee Reserve Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
345 85 00 312	GMA Impact Fees (Fire)	56,120.12	34,315.90	40,000.00	45,000.00	45,000.00	
340	Charges For Goods & Services	56,120.12	34,315.90	40,000.00	45,000.00	45,000.00	
361 11 00 312	Investment Interest	550.00	550.00	550.00	0.00	0.00	
360	Interest & Other Earnings	550.00	550.00	550.00	0.00	0.00	
TOTAL REVENUES:		56,670.12	34,865.90	40,550.00	45,000.00	45,000.00	
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:		56,670.12	34,865.90	40,550.00	45,000.00	45,000.00	

313 Public Safety Sales Tax Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

314 Transportation Impact Fee Reserv

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
345 85 00 314	GMA Impact Fees (Transportation)	218,791.71	108,359.16	61,000.00	145,000.00	145,000.00	
340	Charges For Goods & Services	218,791.71	108,359.16	61,000.00	145,000.00	145,000.00	
361 11 00 314	Investment Interest	1,000.00	1,000.00	1,000.00	0.00	0.00	
360	Interest & Other Earnings	1,000.00	1,000.00	1,000.00	0.00	0.00	
TOTAL REVENUES:		219,791.71	109,359.16	62,000.00	145,000.00	145,000.00	
597 00 02 104	Operating Transfer Out - Arterials	0.00	0.00	328,134.00	127,187.00	144,000.00	
597	Interfund Transfers	0.00	0.00	328,134.00	127,187.00	144,000.00	
TOTAL EXPENDITURES:		0.00	0.00	328,134.00	127,187.00	144,000.00	
FUND GAIN/LOSS:		219,791.71	109,359.16	-266,134.00	17,813.00	1,000.00	

401 Sewer Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
333 97 00 401	Federal Indirect Grant From Department Of Homeland Security	81,854.84	0.00	0.00	0.00	0.00	
334 01 80 401	State Direct/Indirect Grant From Military Department	4,221.84	0.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	86,076.68	0.00	0.00	0.00	0.00	
343 50 00 000	Sewer Service Charges	4,435,682.24	3,333,590.45	4,584,500.00	4,791,130.00	4,934,870.00	(2025) Jan-Aug 2024 $3,101,056, projected to $4,651.583. 3% increase for 2025 $4,791,130. 3% increase for 2026 $4,934,870. (2026) Jan-Aug 2024 $3,101,056, projected to $4,651.583. 3% increase for 2025 $4,791,130. 3% increase for 2026 $4,934,870.
343 50 00 010	Utility Tax Collected	479,744.70	365,512.03	481,000.00	503,070.00	518,160.00	(2025) 10.5% of Sewer Services Charges (2026) 10% of Sewer Service Charges
343 55 00 000	Fertilizer Sales	1,417.95	1,297.35	1,300.00	1,300.00	1,300.00	
343 58 00 000	Collection Recoveries	11,203.71	1,607.41	20,000.00	0.00	0.00	
340	Charges For Goods & Services	4,928,048.60	3,702,007.24	5,086,800.00	5,295,500.00	5,454,330.00	
361 11 00 401	Investment Interest	7,600.00	7,900.00	7,900.00	7,900.00	7,900.00	
361 40 00 401	Interest On Personal Account	10,847.64	10,395.19	9,200.00	10,000.00	10,000.00	
369 91 00 401	Miscellaneous Income	5,165.94	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	23,613.58	18,295.19	17,100.00	17,900.00	17,900.00	
381 10 40 001	Interfund Loans Received	300,000.00	0.00	0.00	0.00	0.00	
380	Non Revenues	300,000.00	0.00	0.00	0.00	0.00	
397 00 01 410	Sewer Capital Projects Transfer	0.00	0.00	1,202,000.00	0.00	0.00	
TOTAL REVENUES:		5,337,738.86	3,720,302.43	6,305,900.00	5,313,400.00	5,472,230.00	
535 80 35 030	Portable Equipment < $5,000	13,837.93	30.93	0.00	0.00	0.00	
535 50 48 000	Maintenance Contracts	26,464.49	20,191.74	49,600.00	50,000.00	51,000.00	(2025) Increase by average rate of 2%
535 50 48 010	Maintenance Of Lines	80,511.44	53,468.52	81,224.00	100,000.00	102,000.00	(2025) With cost of inflation on these particular items, we increased our budget by 19%. Due to what we have spent on average every month this year.
535 50 48 020	Maint Of Pumping Equip	3,758.72	13,260.38	8,008.00	15,000.00	15,298.00	(2025) Due to parts failing and requiring a lot of maintenance, we have increased our budget 46.6%.
535 50 48 040	Maintenance Of Vehicles	13,728.07	4,947.01	5,000.00	5,100.00	5,200.00	
535 50 48 050	Maint Of General Equip	52,678.21	50,962.62	102,960.00	98,000.00	100,000.00	(2025) Due to what we have spent this year, it made sense to decrease this budget by 5%.

401 Sewer Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
535 50 48 060	Maintenance Of Buildings	3,256.66	1,062.40	4,500.00	4,600.00	4,700.00	
005	Maintenance	180,397.59	143,892.67	251,292.00	272,700.00	278,198.00	
535 80 11 000	Salaries	719,891.30	665,952.08	1,034,000.00	1,029,000.00	1,093,000.00	(2025) Additional hours for intern. (2026) From 2025: Additional hours for intern.
535 80 12 000	Extra Help	2,664.77	10,047.01	8,000.00	8,000.00	8,000.00	
535 80 13 000	Overtime	4,540.64	6,308.67	8,000.00	8,000.00	8,000.00	
535 80 21 001	Industrial Insurance	11,997.73	9,138.98	14,000.00	27,000.00	27,000.00	
535 80 22 001	Social Security	53,979.60	49,869.26	81,000.00	80,000.00	85,000.00	
535 80 23 001	Pers Retirement	75,960.88	60,877.94	109,000.00	95,000.00	101,000.00	
535 80 24 001	Unemployment	1,895.45	868.46	3,000.00	3,000.00	3,000.00	
535 80 25 001	Medical/Dental/Vision	187,964.63	170,057.20	287,000.00	317,000.00	327,000.00	
535 80 26 050	Washington Sick Leave	1,792.55	0.00	2,000.00	2,000.00	2,000.00	
535 80 28 000	Employee Wellness	0.00	0.00	1,000.00	0.00	0.00	
010	Sewer Services	1,060,687.55	973,119.60	1,547,000.00	1,569,000.00	1,654,000.00	
535 80 31 000	Office Supplies	2,609.11	2,426.71	4,368.00	15,000.00	15,300.00	(2025) We will be in need of new desks and computers this year as we are short work stations as is.
535 80 31 010	Operating Supplies	32,164.34	13,730.41	25,000.00	25,500.00	26,000.00	
535 80 31 020	Op Supplies-Chemicals	5,170.01	11,746.01	5,500.00	15,000.00	15,300.00	(2025) Due to the inflation on chemicals and the need to use more, we have increased this budget by 67%.
535 80 31 030	Op Supplies Reimbursement - Fund 101	0.00	0.00	8,300.00	0.00	0.00	
535 80 32 000	Auto Fuel/Diesel	5,713.08	3,045.09	7,000.00	7,000.00	7,140.00	
535 80 35 000	Small Tools & Minor Equip	3,232.26	1,231.85	2,912.00	4,000.00	4,160.00	(2025) We are looking to replace some of our old tools such as drills, saws, etc... that have required quite the amount of repairs.
535 80 35 010	Safety Equipment	2,951.68	2,237.60	2,288.00	4,000.00	4,000.00	(2025) We need to replace the battery in our AED Unit which is pretty costly.
535 80 35 020	Solids Handling	179,012.87	162,413.15	206,525.00	228,000.00	233,000.00	(2025) Due to inflation and the tillage fee going up, we have increased our budget accordingly to Boulder Parks rate increase.
030	Supplies	230,853.35	196,830.82	261,893.00	298,500.00	304,900.00	
535 80 41 000	Professional Services	54,326.50	49,960.64	89,149.00	576,000.00	1,577,000.00	(2025) WWTP UPG: $500,000 70% Grant, 30% transfer from reserve fund. (2026) WWTP UPG: $1,500,000.00 70% Grant 30% Transfer/Loan

401 Sewer Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
535 80 41 020	Collection Services	31,806.90	32,272.76	34,320.00	35,000.00	35,700.00	
535 80 41 030	Legal Publications	1,875.00	1,148.12	1,000.00	1,500.00	1,500.00	
535 80 41 040	Skagit Co Health Dept	0.00	0.00	300.00	0.00	0.00	
535 80 41 050	Skagit Co Solid Waste	0.00	0.00	3,000.00	0.00	0.00	
535 80 41 060	DOE Discharge Permit	18,562.67	19,608.00	19,400.00	0.00	0.00	
535 80 42 015	Postage	26,295.00	17,849.96	25,000.00	0.00	0.00	
535 80 42 020	Telephone	6,014.21	4,442.18	4,600.00	0.00	0.00	
535 80 42 030	Cell Phones	6,223.74	4,105.07	6,200.00	0.00	0.00	
535 80 43 000	Meals/Travel	312.41	803.54	4,368.00	0.00	0.00	
535 80 44 010	Taxes & Assessments	96,233.70	63,756.16	83,200.00	0.00	0.00	
535 80 44 020	Utility Tax - Municipal	479,744.70	339,976.23	481,000.00	503,070.00	0.00	(2025) 10.5% of Sewerr Service Charges, all three should tie 343.50.00.010, 535.80.44.020, 316.49.35.000.
535 80 45 000	Equipment Rental	0.00	0.00	5,000.00	0.00	0.00	
535 80 46 000	Insurance	156,385.62	0.00	91,500.00	189,227.00	208,149.27	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
535 80 47 000	Public Utilities	182,691.00	142,159.29	160,000.00	0.00	0.00	
535 80 48 000	Repair/Maintenance-Equip	0.00	45.18	1,040.00	1,060.00	1,080.00	
535 80 48 401	M&O Fund 501	16,301.04	6,466.64	33,300.00	34,965.00	36,713.00	
535 80 49 000	Laundry	740.66	328.10	1,000.00	0.00	0.00	
535 80 49 005	Judgements & Settlements	102.00	0.00	0.00	0.00	0.00	
535 80 49 010	Misc-Dues/Subscriptions	2,111.70	2,455.96	3,120.00	3,200.00	0.00	
535 80 49 030	Misc-Tuition/Registration	3,305.44	6,446.45	14,000.00	0.00	0.00	(2025) CEU's, Certificates, Applications for Certificates, Training Courses (2026) CEU's, Training Courses, Certificates, Application Fees for certificates
535 80 49 040	Misc-Filing Fees/Lien Exp	804.25	144.00	37,000.00	0.00	0.00	
535 80 49 090	ICA-Support Allocation	465,946.22	465,854.80	698,782.23	339,446.00	373,391.00	
040	Services & Charges	1,549,782.76	1,157,823.08	1,796,279.23	1,683,468.00	2,233,533.27	
591 28 70 401	Leases + Subscription IT (SBITA) - Sewer Dept.	24,368.21	24,628.30	3,720.00	0.00	0.00	
594 35 63 000	Engineering Services	3,513.73	12,199.49	200,000.00	200,000.00	204,000.00	(2025) With the WWTP Upg we no longer need the extra expenses for some of the planned projects.
594 35 63 010	Other Improvements	34.39	4,450.92	1,690,000.00	600,000.00	612,000.00	(2025) Same situation as Engineering Services. We do plan on purchasing a new Biosolids Machine
594 35 64 001	Portable Equipment	2,675.29	3,790.13	22,880.00	20,000.00	20,400.00	
594 35 64 401	Machinery & Equip	7,460.39	159,853.35	230,000.00	150,000.00	153,000.00	
900	Capital Expenditures	38,052.01	204,922.19	2,146,600.00	970,000.00	989,400.00	
597 00 01 101	Parks Fund 101	8,500.00	0.00	8,500.00	143,000.00	0.00	

401 Sewer Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
597 00 02 401	Equipment Replacement Fund 501	100,833.37	74,800.00	112,200.00	123,420.00	135,762.00	
597 00 03 401	Capital Projects Fund 410	459,900.00	306,600.00	459,900.00	459,900.00	45,900.00	
950	Transfers	569,233.37	381,400.00	580,600.00	726,320.00	181,662.00	
535	Sewer	3,642,844.56	3,058,019.29	6,583,664.23	5,519,988.00	5,641,693.27	
597 97 00 505	Transfers-Out - PW Facility Fund 505	19,670.04	13,113.36	19,670.00	91,570.00	91,570.00	
597	Interfund Transfers	19,670.04	13,113.36	19,670.00	91,570.00	91,570.00	
TOTAL EXPENDITURES:		3,662,514.60	3,071,132.65	6,603,334.23	5,611,558.00	5,733,263.27	
	FUND GAIN/LOSS:	1,675,224.26	649,169.78	-297,434.23	-298,158.00	-261,033.27	

402 Sewer Facilities Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

407 1998 Sewer Revenue Bond Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

410 Sewer Capital Projects Reserve

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
361 11 00 410	Investment Interest	12,970.42	9,165.81	9,000.00	9,000.00	9,000.00	
360	Interest & Other Earnings	12,970.42	9,165.81	9,000.00	9,000.00	9,000.00	
367 41 00 000	Sewer Connection Fees	747,188.01	597,327.54	210,000.00	500,000.00	500,000.00	
367 41 01 000	Special Sewer Connection Fee	11,420.14	3,688.51	5,000.00	5,000.00	5,000.00	
370	Capital Contributions	758,608.15	601,016.05	215,000.00	505,000.00	505,000.00	
381 20 50 425	Interfund Loan Repayment-Stormwater	58,617.10	0.00	0.00	0.00	0.00	
380	Non Revenues	58,617.10	0.00	0.00	0.00	0.00	
397 00 00 410	Sewer Operations Transfer	459,900.00	268,275.00	459,900.00	459,900.00	459,900.00	
397	Interfund Transfers	459,900.00	268,275.00	459,900.00	459,900.00	459,900.00	
TOTAL REVENUES:		1,290,095.67	878,456.86	683,900.00	973,900.00	973,900.00	
920	Interfund Loans	0.00	0.00	0.00	0.00	0.00	
591 35 72 000	Principal Payment - PWTF	590,371.24	595,609.76	590,360.00	590,360.00	552,082.00	(2025) PWTP_Dept of Commerce. Payment in June. (2026) PWTP_Dept of Commerce. Payment in June.
592 35 83 410	Interest Payment - PWTF	13,636.63	5,434.83	212,770.00	77,333.00	4,781.00	(2025) PWTP_Dept of Commerce. Payment in June. (2026) PWTP_Dept of Commerce. Payment in June.
930	Debt Service	604,007.87	601,044.59	803,130.00	667,693.00	556,863.00	
597 00 00 410	Sewer Operations Fund 401	0.00	0.00	1,202,000.00	0.00	0.00	
950	Transfers	0.00	0.00	1,202,000.00	0.00	0.00	
535	Sewer	604,007.87	601,044.59	2,005,130.00	667,693.00	556,863.00	
TOTAL EXPENDITURES:		604,007.87	601,044.59	2,005,130.00	667,693.00	556,863.00	
FUND GAIN/LOSS:		686,087.80	277,412.27	-1,321,230.00	306,207.00	417,037.00	

411 1998 Sewer Rev Bond Res Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

412 Solid Waste Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
343 70 00 000	Garbage/Solid Waste Fees	2,187,996.65	1,654,924.77	2,223,000.00	2,500,000.00	2,500,000.00	(2025) Rates will be increased to cover new county tipping rates, I have not fininshed the rate study update that should give us a more detailed look at this number
343 70 00 010	Utility Tax Collected	336,376.42	268,795.21	345,000.00	400,000.00	400,000.00	
343 71 00 000	Garbage/Extra Tags	225.00	225.00	200.00	200.00	500.00	
343 72 00 000	Yard Waste Punch Cards	3,778.00	5,064.00	1,000.00	1,000.00	1,000.00	
343 72 00 001	Curbside Yard Waste Fees	241,691.00	185,902.50	225,000.00	0.00	230,000.00	
343 73 00 000	Curbside Recycling Fee	445,388.29	373,106.79	450,000.00	500,000.00	465,000.00	(2025) Rates will be incresed to cover new recycling tipping rates, I am working on the rate study to firm up the numbers
343 73 00 001	Site Recycling Fees	19,436.52	21,148.89	20,000.00	20,000.00	20,000.00	
343 73 00 005	Commercial Recycling Fees	115,827.51	121,773.56	90,000.00	95,000.00	98,000.00	(2025) Rate will be slighly incresed to cover for recycling tip fees increase I am working on the rate study to firm up the numbers
343 73 01 001	Rolloff Haul Fees	129,670.46	130,345.95	125,000.00	130,000.00	140,000.00	(2025) rate to increase due to tipping fee increase I am working on the rate study to firm up the numbers
343 73 01 002	Rolloff Dump Fees	162,416.26	178,376.27	135,000.00	145,000.00	145,000.00	(2025) this is to cover the tipping fee increases I am working on the rate study to firm up the numbers
343 74 00 000	Equipment Rental	26,965.44	22,379.82	61,000.00	0.00	68,000.00	(2026) This is a Yard Waste line item due to the springbrooke program not being a good enough saftware for our city usage.
343 75 00 000	Fuel Surcharge	114,472.45	93,995.37	82,000.00	85,000.00	85,000.00	(2025) This line item is hard to predict. Fuel prices are volatile.
343 77 00 000	Advertising Signs	0.00	-200.00	0.00	300.00	600.00	
343 78 00 000	Collection Recoveries	8,116.66	1,729.69	15,000.00	15,000.00	15,000.00	
343 79 00 000	Penalties On Accounts	28,711.15	22,669.85	26,000.00	28,000.00	28,000.00	
340	Charges For Goods & Services	3,821,071.81	3,080,237.67	3,798,200.00	3,919,500.00	4,196,100.00	
361 11 00 412	Investment Interest	1,500.00	2,500.00	2,500.00	0.00	0.00	
361 40 00 412	Interest On Accts	8,266.56	9,931.85	7,500.00	0.00	0.00	
360	Interest & Other Earnings	9,766.56	12,431.85	10,000.00	0.00	0.00	
382 10 00 412	Dumpster Deposit	2,425.32	410.70	3,000.00	3,000.00	0.00	
380	Non Revenues	2,425.32	410.70	3,000.00	3,000.00	0.00	
TOTAL REVENUES:		3,833,263.69	3,093,080.22	3,811,200.00	3,922,500.00	4,196,100.00	

412 Solid Waste Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
537 50 48 000	Repairs/maint-equip	163,352.92	106,228.30	85,000.00	100,000.00	110,000.00	(2025) This was lowered to $85,000 in 2023 due to the fact that we would get a mechanic, and it would balance out. To this day we do not have a mechanic. This line item needs to be at least $100,000 because we have more equipment that needs to be taken care of.
537 50 48 010	Repairs/Maint-Building	11,897.56	1,036.06	10,000.00	15,000.00	20,000.00	(2025) 2024 has $10,000 in this line item asking for $15,000 we need to look at a new welding and recycling building for this site and could use some of this money for a survey of our site in preperation for redevolpment of our recycling site.
537 50 48 412	M&O Fund 501	43,122.00	17,000.00	88,000.00	92,400.00	97,020.00	
003	Maintenance	218,372.48	124,264.36	183,000.00	207,400.00	227,020.00	
537 60 47 000	Solid Waste Disposal	790,924.39	567,681.47	688,000.00	895,000.00	1,300,000.00	(2025) $688,000 for 2024 plus new rate of $130 per ton based on 2023 tons of 7857 tons equals about a $205,000 increase for 2025.
537 60 47 010	Curbside Recycling Disposal	236,406.35	61,444.06	160,000.00	180,000.00	200,000.00	(2025) 2024 budget was $160,000.00 at $206 per ton. We collected about 623 tons of recycling in 2023.. The new disposal rate will be $237 per ton plus 623 tons equals about a $20,000 increase per year.
537 60 47 011	Site Recycling Disposal	8,711.16	6,463.90	8,200.00	9,000.00	12,000.00	
537 60 47 015	Construction Demolition Land Disposal - CDL	24,272.01	44,070.71	1,000.00	10,000.00	20,000.00	(2025) We have been getting more request for recycling of demolishing debris so we need to increase this line item to reflect the closest we can to what the number will be. these fees are typically all paid by the customer.
537 60 47 020	Site Yard Waste Disposal	14,140.00	2,695.00	16,000.00	20,000.00	22,000.00	(2025) prices for disposal have increased and will in 2025.
537 60 47 021	Curbside Yard Waste Disposal	37,758.85	23,401.41	51,000.00	51,000.00	55,000.00	(2025) One of the few disposal cost that will stay close to the same.
006	Contracted Processing	1,112,212.76	705,756.55	924,200.00	1,165,000.00	1,609,000.00	
537 80 11 000	Salaries	546,629.79	451,425.45	604,000.00	623,000.00	656,000.00	(2025) calculated by finance Add 0.2 FTE to support Yard Waste processing on Sundays.
537 80 12 000	Extra Help	11,545.51	0.00	10,000.00	15,000.00	12,000.00	(2025) We are thinking about adding a second yardwaste attendant for our yard for safety.
537 80 13 000	Overtime	45,435.09	38,646.34	36,000.00	40,000.00	40,000.00	(2025) more housing unit coming online may create more OT
537 80 21 001	Industrial Insurance	13,132.37	7,818.22	15,000.00	18,000.00	18,000.00	(2025) calculated by finance
537 80 22 001	Social Security	44,673.77	35,985.32	50,000.00	52,000.00	55,000.00	(2025) calculated by finance

412 Solid Waste Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
537 80 23 001	PERS Retirement	59,968.88	43,738.39	67,000.00	61,000.00	64,000.00	(2025) calculated by finance
537 80 24 001	Unemployment	1,630.04	629.07	2,000.00	2,000.00	2,000.00	(2025) calculated by finance
537 80 25 001	Medical/Dental/Vision	114,526.90	101,452.92	156,000.00	151,000.00	155,000.00	(2025) calculated by finance
537 80 26 050	Washington Sick Leave	1,484.49	0.00	2,000.00	2,000.00	2,000.00	
537 80 28 000	Employee Wellness	317.70	0.00	1,700.00	0.00	0.00	
010	Solid Waste Services	839,344.54	679,695.71	943,700.00	964,000.00	1,004,000.00	
537 80 31 000	Operating Supplies	37,220.89	21,679.90	62,000.00	68,000.00	68,000.00	(2025) costs have increased
537 80 31 010	Office Supplies	339.19	0.00	3,000.00	3,000.00	3,000.00	
537 80 32 000	Auto Fuel/Diesel	112,604.18	75,100.39	143,000.00	145,000.00	150,000.00	(2025) This line item is volitale to say the least. My best guess is close to the same.
537 80 32 010	Fuel Additive - DEF	0.00	0.00	2,500.00	3,000.00	3,000.00	(2025) we have more trucks running on this now, we will use more this upcoming year.
537 80 34 000	Containers - Garbage	64,598.52	65,563.83	60,000.00	60,000.00	65,000.00	
537 80 34 001	Containers - Recycling	10,146.50	3,149.40	12,000.00	15,000.00	14,000.00	(2025) we will need to keep up with the ones that are starting to fail after 15 plus years
537 80 34 002	Containers -Yard Waste	10,787.50	22,521.65	10,000.00	10,000.00	10,000.00	
537 80 35 000	Small Tools & Minor Equip	3,513.87	850.62	10,000.00	10,000.00	10,000.00	
030	Supplies	239,210.65	188,865.79	302,500.00	314,000.00	323,000.00	
537 80 41 000	Professional Services	60.00	0.00	5,000.00	5,000.00	5,000.00	
537 80 41 020	Collection Services	15,603.57	16,136.51	15,000.00	0.00	0.00	(2025) calculated by finance
537 80 41 030	Legal Publications	0.00	0.00	250.00	0.00	0.00	
537 80 41 031	Advertising	466.46	0.00	500.00	0.00	0.00	
537 80 42 010	Postage	12,563.53	8,490.02	15,000.00	0.00	0.00	
537 80 42 020	Telephone	428.74	434.72	1,000.00	0.00	0.00	
537 80 42 025	Cell Phones	4,806.82	3,091.51	4,000.00	0.00	0.00	
537 80 43 000	Meals/Travel	677.91	0.00	1,200.00	1,500.00	2,000.00	
537 80 44 001	Taxes & Assessments	138,779.96	101,948.79	133,000.00	0.00	0.00	
537 80 44 020	Utility Tax - Municipal	336,376.42	250,394.10	345,000.00	400,000.00	400,000.00	
537 80 45 000	Equipment Rental	0.00	107.57	5,000.00	7,000.00	5,000.00	
537 80 46 000	Insurance	55,858.36	1,570.71	51,000.00	67,589.00	74,348.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
537 80 47 000	Public Utilities	6,194.76	4,188.77	10,000.00	0.00	0.00	
537 80 48 000	Repair/Maintenance	9,346.99	94.93	2,000.00	2,000.00	2,000.00	
537 80 49 000	Misc-Laundry	206.44	186.81	500.00	500.00	500.00	
537 80 49 010	Misc-Dues/Subs & Tuitn/Reg	108.38	400.00	500.00	500.00	500.00	
537 80 49 015	Training	0.00	2,062.02	2,000.00	3,000.00	4,000.00	

412 Solid Waste Operations Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
537 80 49 020	Misc-Filing Fees/Lien Exp	747.25	90.00	1,000.00	1,000.00	0.00	
537 80 49 030	CDL/Drug & Alcohol Testing	62.50	0.00	1,000.00	1,000.00	0.00	
537 80 49 090	ICA-Support Allocation	161,426.28	168,118.24	252,177.31	242,171.00	266,388.00	
040	Services & Charges	743,714.37	557,314.70	845,127.31	731,260.00	759,736.00	
594 37 64 000	Machinery & Equipment	0.00	0.00	20,000.00	40,000.00	40,000.00	(2025) We really need a pickup for our department, this request has been for the last several years. Worst case if we cannot get a pickup truck, we need to look to buy a container delivery truck to deliver and pick up temporary containers.
900	Capital Expenditures	0.00	0.00	20,000.00	40,000.00	40,000.00	
597 00 02 412	Reserve Fund	125,000.04	83,333.36	125,000.00	126,000.00	126,000.00	
597 90 00 412	Equipment Replacement Fund 501	291,000.00	208,000.00	312,000.00	343,200.00	377,520.00	
950	Transfers	416,000.04	291,333.36	437,000.00	469,200.00	503,520.00	
537	Garbage & Solid Waste	3,568,854.84	2,547,230.47	3,655,527.31	3,890,860.00	4,466,276.00	
582 10 00 412	Dumpster Deposit Refund	3,239.37	410.70	0.00	0.00	0.00	
580	Non Expeditures	3,239.37	410.70	0.00	0.00	0.00	
591 80 70 412	Leases + Subscription IT (SBITA) - Solid Waste Dept.	6,467.42	6,790.79	0.00	0.00	0.00	(2025) May have shared software licenses with maintenance that belong in this catagory (such as Microsoft Office) and may be sharing a printer lease with ops, as well.
591	Debt Service - Principal Repayment	6,467.42	6,790.79	0.00	0.00	0.00	
597 00 01 505	Transfers-Out - PW Facility Fund 505	147,087.96	98,058.64	147,088.00	50,430.00	50,430.00	
597	Interfund Transfers	147,087.96	98,058.64	147,088.00	50,430.00	50,430.00	
TOTAL EXPENDITURES:		3,725,649.59	2,652,490.60	3,802,615.31	3,941,290.00	4,516,706.00	
	FUND GAIN/LOSS:	107,614.10	440,589.62	8,584.69	-18,790.00	-320,606.00	

413 Solid Waste Reserve Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
361 11 00 413	Investment Interest	2,000.00	0.00	2,000.00	0.00	0.00	
360	Interest & Other Earnings	2,000.00	0.00	2,000.00	0.00	0.00	
397 00 00 012	Operations Transfer	125,000.04	121,658.36	125,000.00	126,000.00	126,000.00	
397	Interfund Transfers	125,000.04	121,658.36	125,000.00	126,000.00	126,000.00	
TOTAL REVENUES:		127,000.04	121,658.36	127,000.00	126,000.00	126,000.00	
597 00 01 412	S-W Operations Transfer	0.00	0.00	100,000.00	0.00	0.00	
TOTAL EXPENDITURES:		0.00	0.00	100,000.00	0.00	0.00	
FUND GAIN/LOSS:		127,000.04	121,658.36	27,000.00	126,000.00	126,000.00	

425 Stormwater Operations

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
311 10 00 000	Real & Personal Property Taxes	0.00	0.00	0.00	272,776.00	0.00	
310	Taxes	0.00	0.00	0.00	272,776.00	0.00	
334 03 10 000	Ecology Capacity Grant	66,304.80	60,911.34	65,000.00	0.00	0.00	
330	Intergovernmental Revenues	66,304.80	60,911.34	65,000.00	0.00	0.00	
343 10 00 000	Stormwater Fees	944,899.47	697,034.55	982,000.00	982,000.00	982,000.00	
343 10 00 002	Penalties On Accounts	0.00	500.00	0.00	500.00	500.00	
343 10 00 010	Utility Tax Collected	99,077.87	74,255.60	102,135.00	103,000.00	103,000.00	
340	Charges For Goods & Services	1,043,977.34	771,790.15	1,084,135.00	1,085,500.00	1,085,500.00	
361 11 00 425	Investment Interest	5,428.36	1,200.00	1,200.00	1,200.00	1,200.00	
361 40 00 425	Interest On Accounts	2,323.34	2,170.01	2,000.00	0.00	0.00	
362 50 00 425	Land Rents, Leases	4,907.25	2,621.96	2,622.00	0.00	0.00	
360	Interest & Other Earnings	12,658.95	5,991.97	5,822.00	1,200.00	1,200.00	
397 00 01 426	Transfer From Reserve	0.00	0.00	60,000.00	0.00	0.00	
TOTAL REVENUES:		1,122,941.09	838,693.46	1,214,957.00	1,359,476.00	1,086,700.00	
531 80 28 000	Employee Wellness	0.00	0.00	250.00	500.00	500.00	(2025) Employee Gym Dues Reimbursements (2026) Gym Riembursements for 2 employees.
531 50 11 000	Salaries	265,586.15	217,025.41	282,800.00	288,000.00	306,000.00	(2025) Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425. (2026) From 2025: Additional 1.0 FTE for Assistant PW Operations Supervisor, split between 101, 102, 103, 425.
531 50 12 000	Extra Help	20,118.99	18,849.31	13,000.00	22,000.00	22,500.00	(2025) 1 seasonal employee for 1000 hours per year. March through October. (2026) 1 seasonal employee 1000 annual hours,
531 50 13 000	Overtime	0.00	550.75	2,281.00	2,350.00	2,500.00	
531 50 21 001	Industrial Insurance	6,150.67	3,417.64	7,000.00	9,000.00	9,000.00	
531 50 22 001	Social Security	21,371.53	16,884.22	22,000.00	24,000.00	26,000.00	
531 50 23 001	PERS Retirement	28,074.60	18,250.68	28,000.00	27,000.00	29,000.00	
531 50 24 001	Unemployment	740.45	263.85	600.00	700.00	700.00	
531 50 25 001	Medical/Dental/Vision	67,492.22	45,464.03	64,000.00	90,000.00	92,000.00	
531 50 26 050	Washington Sick Leave	718.09	0.00	500.00	500.00	600.00	
010	Stormwater Services	410,252.70	320,705.89	420,181.00	463,550.00	488,300.00	

425 Stormwater Operations

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
531 50 31 000	Operating Supplies	12,905.63	1,363.85	17,340.00	17,686.00	18,040.00	(2025) 2 % Inflationary increase, Sweeper brooms, wear parts, misc pipe, cb's and materials. (2026) 2% inflation increase over 2025 amounts. Sweeper brooms, wear parts, pipe, cb' and materials.
531 50 32 000	Vehicle Fuel	11,070.92	7,427.62	16,000.00	16,000.00	16,320.00	
030	Supplies	23,976.55	8,791.47	33,340.00	33,686.00	34,360.00	
531 50 41 000	Professional Services	1,278.38	16,559.63	157,854.00	7,500.00	8,000.00	(2025) May need to revize to include management plan update consultant expenses to include costs that carry over from 2024. Bill B to verify. (2026) Springbrook & Iworq costs, other misc.
531 50 41 002	Contracted Services	28,317.08	32,075.91	50,000.00	51,000.00	52,000.00	(2025) Interlocal agreements for Skagit Conservation District, and Skagit County local source control inspections. (2026) Interlocal agreements for local source control inspections & Skagit Conservation District functions.
531 50 41 003	Collection Services	0.00	0.00	4,900.00	4,900.00	5,000.00	
531 50 41 005	Vector Waste Disposal	6,576.18	1,230.00	10,000.00	10,000.00	10,000.00	(2025) SC transfer station
531 50 41 010	DOE NPDES Permit	5,094.00	0.00	5,251.00	5,251.00	5,356.00	(2026) Ecology Costs
531 50 41 020	DOE NPDES Monitoring	5,121.00	5,121.00	5,121.00	7,850.00	7,850.00	(2025) DOE TMDL monitoring, cost increase per David Lee
531 50 42 010	Postage	1,653.51	1,178.28	1,255.00	1,280.00	1,300.00	(2025) 2% inflation
531 50 44 000	Taxes & Assessments	16,680.15	9,944.03	16,065.00	16,386.00	16,714.00	(2025) 2% increas over 2024
531 50 44 020	Storm Drainage Utility Tax-Municipal	99,077.87	68,886.24	102,135.00	103,000.00	103,000.00	
531 50 45 000	Rental Equipment	544.88	0.00	2,244.00	2,288.00	2,300.00	(2025) Misc unforseen equipment needs.
531 50 46 000	Insurance	41,613.11	0.00	42,000.00	50,352.00	55,387.00	(2025) 10% above 2024. (2026) 10% above 2025 estimate.
531 50 47 000	Public Utilities	1,762.54	1,273.08	2,987.00	3,221.00	3,516.00	(2025) PSE Costs for Pump Stations 7.83% rate increase. (2026) Pump station electrical 9.16% PSE Rate Increase
531 50 48 000	Repairs/Maintenance	21,937.33	14,398.94	25,000.00	25,500.00	26,010.00	(2025) Equipment maintenance & repair. Misc unforseen pump station needs. (2026) Equipment & pump station maintenance.
531 50 48 425	M&O Fund 501	13,188.96	5,200.00	27,000.00	28,350.00	29,768.00	
531 50 49 000	Tuition/Training	1,910.00	642.69	1,100.00	2,400.00	2,500.00	(2025) CESCL Certs for 11 employees, $1,100 MS4 Inspector training, 2 employees @ $650 each. MS4 training reimbursable by capacity grant per DL. (2026) CESCL Costs for 11 employees MS4 Inspector training for 2 employees.
531 50 49 001	Filing & Lien Fees	0.00	318.23	600.00	600.00	700.00	
531 50 49 010	CDL/Drug & Alcohol Testing	27.50	0.00	100.00	150.00	200.00	
531 50 49 090	ICA-Support Allocation	213,063.09	55,203.84	82,805.73	118,496.00	130,345.00	

425 Stormwater Operations

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
040	Goods & Services	457,845.58	212,031.87	536,417.73	438,524.00	459,946.00	
581 20 00 425	Interfund Loan - Sewer Fund	58,617.10	0.00	0.00	0.00	0.00	
592 39 82 000	Interfund Loan Interest	1,297.65	0.00	0.00	0.00	0.00	
800	Debt Service	59,914.75	0.00	0.00	0.00	0.00	
594 31 63 000	Collection System	13,421.62	0.00	50,000.00	50,000.00	50,000.00	(2025) Unidentified collection system enhancement project. (2026) Unidentified collection system capital maintenance project.
900	Capital Expenditures	13,421.62	0.00	50,000.00	50,000.00	50,000.00	
597 00 26 425	Equipment Replacement Fund 501	89,000.04	60,533.29	90,800.00	99,880.00	109,868.00	
950	Transfers	89,000.04	60,533.29	90,800.00	99,880.00	109,868.00	
531	Storm Water Services	1,054,411.24	602,062.52	1,130,988.73	1,086,140.00	1,142,974.00	
591 50 70 425	Leases + Subscription IT (SBITA) - Stormwater Dept.	2,057.82	2,160.71	0.00	1,000.00	500.00	(2025) 1. Ricoh copier lease, Springbrook costs (2026) 1. Storm water portion of Ricoh Copier Lease
591	Debt Service - Principal Repayment	2,057.82	2,160.71	0.00	1,000.00	500.00	
597 00 02 505	Transfers-Out - PW Facility Fund 505	57,240.00	38,160.00	57,240.00	19,300.00	19,300.00	
597	Interfund Transfers	57,240.00	38,160.00	57,240.00	19,300.00	19,300.00	
TOTAL EXPENDITURES:		1,113,709.06	642,383.23	1,188,228.73	1,106,440.00	1,162,774.00	
	FUND GAIN/LOSS:	9,232.03	196,310.23	26,728.27	253,036.00	-76,074.00	

426 Stormwater Reserve Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
361 11 00 426	Investment Interest	250.00	250.00	250.00	0.00	0.00	
360	Interest & Other Earnings	250.00	250.00	250.00	0.00	0.00	
TOTAL REVENUES:		250.00	250.00	250.00	0.00	0.00	
597 00 00 000	Transfer To Stormwater Operations	0.00	0.00	60,000.00	0.00	0.00	
TOTAL EXPENDITURES:		0.00	0.00	60,000.00	0.00	0.00	
FUND GAIN/LOSS:		250.00	250.00	-59,750.00	0.00	0.00	

501 Equipment Replacement Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
348 00 00 001	M&O General Fund 001	2,075.04	866.31	4,300.00	4,515.00	4,741.00	
348 00 00 101	M&O Parks Fund 101	2,667.00	1,066.64	5,500.00	5,775.00	6,064.00	
348 00 00 102	M&O Cemetery Fund 102	1,778.04	733.36	3,700.00	3,885.00	4,079.00	
348 00 00 103	M&O Street Fund 103	13,040.04	4,550.00	26,600.00	27,930.00	29,327.00	
348 00 00 401	M&O Sewer Fund 401	16,301.04	6,466.64	33,300.00	34,965.00	36,713.00	
348 00 00 412	M&O Solid Waste Fund 412	39,528.50	17,000.00	88,000.00	92,400.00	97,020.00	
348 00 00 425	M&O Storm Water Fund	16,782.46	5,200.00	27,000.00	28,350.00	29,768.00	
348 00 00 520	M&O Engineering	0.00	0.00	1,200.00	0.00	0.00	
348 00 00 521	M&O Law Enforcement	0.00	0.00	40,900.00	0.00	0.00	
348 00 00 522	M&O Fire	0.00	0.00	123,000.00	0.00	0.00	
340	Charges For Goods & Services	92,172.12	35,882.95	353,500.00	197,820.00	207,712.00	
361 11 00 501	Investment Interest	4,000.00	4,000.00	4,000.00	0.00	0.00	
360	Interest & Other Earnings	4,000.00	4,000.00	4,000.00	0.00	0.00	
395 10 00 501	Sale Of Assets	0.00	0.00	500.00	0.00	0.00	
397 00 00 021	Equipment Transfer - Police (Public Safety)	177,200.04	181,333.36	272,000.00	285,000.00	300,000.00	
397 00 00 022	Equipment Transfer - Fire (Public Safety 522)	405,294.04	245,583.31	421,000.00	463,100.00	509,410.00	
397 00 00 023	Equipment Transfer - GF 001 EMS (522)	183,699.96	155,083.33	180,000.00	198,000.00	217,800.00	
397 00 00 501	Equipment Transfer - GF 001 (Admin)	14,000.04	19,704.16	29,556.29	32,512.00	35,764.00	
397 00 01 501	Equipment Transfer - Parks Fund 101	18,000.00	12,266.64	18,400.00	20,240.00	22,264.00	
397 00 02 501	Equipment Transfer - Cemetery Fund 102	12,000.00	8,133.36	12,200.00	13,420.00	14,762.00	
397 00 03 501	Equipment Transfer - Streets Fund 103	87,999.96	59,866.64	89,800.00	98,780.00	108,658.00	
397 00 41 501	Equipment Transfer - Sewer Fund 401	110,000.04	74,800.00	112,200.00	123,420.00	135,762.00	
397 00 42 501	Equipment Transfer - Solid Waste Fund 412	291,000.00	208,000.00	312,000.00	343,200.00	377,520.00	
397 00 45 501	Equipment Transfer - Stormwater Fund 425	89,000.04	60,533.29	90,800.00	99,880.00	109,868.00	
300	Transfer - Equipment Replacement	1,388,194.12	1,025,304.09	1,537,956.29	1,677,552.00	1,831,808.00	
397	Interfund Transfers	1,388,194.12	1,025,304.09	1,537,956.29	1,677,552.00	1,831,808.00	

501 Equipment Replacement Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:		1,484,366.24	1,065,187.04	1,895,956.29	1,875,372.00	2,039,520.00	
548 30 11 000	Salaries	24,922.00	18,627.45	104,000.00	106,000.00	113,000.00	
548 30 13 000	Overtime	0.00	0.00	0.00	5,000.00	0.00	
548 30 21 001	Industrial Insurance	730.90	343.88	2,000.00	3,000.00	3,000.00	
548 30 22 001	Social Security	1,813.67	1,387.79	8,000.00	9,000.00	9,000.00	
548 30 23 001	PERS Retirement	2,532.37	1,740.04	11,000.00	10,000.00	11,000.00	
548 30 24 001	Unemployment	90.27	23.78	300.00	300.00	300.00	
548 30 25 001	Medical/Dental/Vision	5,058.12	3,903.99	36,000.00	38,000.00	40,000.00	
548 30 26 050	Washington Sick Leave	81.34	0.00	200.00	200.00	200.00	
010	Centralized Services	35,228.67	26,026.93	161,500.00	171,500.00	176,500.00	
548 30 31 000	Operating Supplies	2,024.51	1,785.64	12,000.00	10,000.00	0.00	(2025) need equipment for fleet dept
030	Supplies	2,024.51	1,785.64	12,000.00	10,000.00	0.00	
548	Public Works - Centralized Services	37,253.18	27,812.57	173,500.00	181,500.00	176,500.00	
594 18 64 501	Vehicles - Admin	0.00	0.00	18,500.00	0.00	9,500.00	(2026) see ERR
594 21 64 501	Equip & Vehicles - Police	148,506.83	292,830.20	164,000.00	0.00	0.00	
594 22 64 501	Vehicles - Fire	541,794.46	719,228.84	1,142,000.00	0.00	0.00	
594 31 64 501	Equip & Vehicles - Storm	0.00	1,194.60	0.00	0.00	0.00	
594 35 64 501	Equip & Vehicles - Sewer	0.00	290,820.45	355,000.00	40,000.00	170,000.00	(2025) see ERR (2026) see ERR
594 36 64 000	Equip & Vehicles - Cem	0.00	28,283.72	24,000.00	0.00	9,000.00	(2026) see ERR
594 37 64 501	Equip & Vehicles - Solid Waste	721,427.49	446,534.73	909,000.00	0.00	0.00	
594 42 64 000	Equip & Vehicles - Streets	0.00	0.00	0.00	0.00	402,000.00	(2026) see ERR
594 76 64 000	Equip & Vehicles - Park	82,552.76	592.84	24,000.00	0.00	92,000.00	(2026) see ERR
900	Capital Expenditures	1,494,281.54	1,779,485.38	2,636,500.00	40,000.00	682,500.00	
594	Capital Expenditures	1,494,281.54	1,779,485.38	2,636,500.00	40,000.00	682,500.00	
597 00 06 505	Transfers-Out - PW Facility Fund 505	0.00	0.00	0.00	20,520.00	20,520.00	
597	Interfund Transfers	0.00	0.00	0.00	20,520.00	20,520.00	
TOTAL EXPENDITURES:		1,531,534.72	1,807,297.95	2,810,000.00	242,020.00	879,520.00	

501 Equipment Replacement Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
FUND GAIN/LOSS:	-47,168.48	-742,110.91	-914,043.71	1,633,352.00	1,160,000.00	

505 Public Works Facility Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
361 11 00 505	Investment Interest	11.47	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	11.47	0.00	0.00	0.00	0.00	
397 97 00 001	Operating Transfer In - General Fund 001	11,000.00	44,000.00	66,000.00	0.00	0.00	
397 97 00 101	Operating Transfer In - Parks 101	0.00	0.00	0.00	52,470.00	52,470.00	
397 97 00 103	Operating Transfers In - Streets 103	0.00	0.00	0.00	20,750.00	20,750.00	
397 97 00 401	Operating Transfer In - Sewer Fund 401	19,670.04	13,113.36	19,670.00	91,570.00	91,570.00	
397 97 00 412	Operating Transfer In - Solid Waste Fund 412	147,087.96	98,058.64	147,088.00	50,420.00	50,430.00	
397 97 00 425	Operating Transfer In - Stormwater Fund 425	57,240.00	38,160.00	57,240.00	19,300.00	19,300.00	
397 97 00 501	Operating Transfers In - ER&R 501	0.00	0.00	0.00	20,520.00	20,520.00	
397	Interfund Transfers	234,998.00	193,332.00	289,998.00	255,030.00	255,040.00	
TOTAL REVENUES:		235,009.47	193,332.00	289,998.00	255,030.00	255,040.00	
591 00 00 505	LOCAL Redemption of Debt Principal	100,000.00	16.47	105,000.00	110,000.00	115,000.00	(2025) Local Bond LP_2021C (WASCOP21C). Interest payment in June and December. Principal payment in December. (2026) Local Bond LP_2021C (WASCOP21C). Interest payment in June and December. Principal payment in December.
591	Debt Service - Principal Repayment	100,000.00	16.47	105,000.00	110,000.00	115,000.00	
592 48 00 505	Bond Issuance Costs	153,488.53	74,250.00	148,500.00	143,250.00	137,750.00	(2025) Local Bond LP_2021C (WASCOP21C). Interest payment in June and December. Principal payment in December. (2026) Local Bond LP_2021C (WASCOP21C). Interest payment in June and December. Principal payment in December.
592	Debt Service - Interest Costs	153,488.53	74,250.00	148,500.00	143,250.00	137,750.00	
594 35 60 010	Const - WWTP Lab/Ops Bldg	186,364.04	0.00	0.00	0.00	0.00	
594 48 60 010	Const - PW Building	457,077.12	0.00	0.00	0.00	0.00	
594 48 60 020	Eng - PW Veh Storage Bldg	0.00	46,157.54	0.00	0.00	0.00	
594	Capital Expenditures	643,441.16	46,157.54	0.00	0.00	0.00	

505 Public Works Facility Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL EXPENDITURES:	896,929.69	120,424.01	253,500.00	253,250.00	252,750.00	
FUND GAIN/LOSS:	-661,920.22	72,907.99	36,498.00	1,780.00	2,290.00	

631 Suspense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
389 90 01 631	Unapplied Cash - Suspense	0.01	34.45	0.00	0.00	0.00	
380	Non Revenues	0.01	34.45	0.00	0.00	0.00	
TOTAL REVENUES:		0.01	34.45	0.00	0.00	0.00	
FUND GAIN/LOSS:		0.01	34.45	0.00	0.00	0.00	

635 Custodial Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
386 00 00 635	State Court Receipts	33,810.71	23,468.03	50,000.00	50,000.00	50,000.00	
386 00 01 635	Court Deposits	1,751.00	5,866.72	0.00	8,000.00	8,000.00	
389 30 01 635	Sales Tax Collected	1,396.34	765.40	1,500.00	10,000.00	10,000.00	
389 30 02 635	Leasehold Excise Tax Collected	0.00	446.61	0.00	3,000.00	3,000.00	
389 30 04 635	State Surcharge/Building Code Fees Collected	958.50	628.50	750.00	1,500.00	1,500.00	
389 30 05 635	County Crime Victim Witness Program	535.15	337.08	900.00	1,000.00	1,000.00	
389 30 06 635	GMA School Impact Fees Collected	0.00	6,691.00	0.00	130,000.00	130,000.00	
380	Non Revenues	38,451.70	38,203.34	53,150.00	203,500.00	203,500.00	
TOTAL REVENUES:		38,451.70	38,203.34	53,150.00	203,500.00	203,500.00	
586 00 01 635	Court Disbursements	2,831.00	4,859.72	0.00	8,000.00	8,000.00	
586 30 00 635	State Court Fees Remittance	34,722.71	24,041.53	50,000.00	50,000.00	50,000.00	
589 30 01 635	Sales Tax Remittance	341.61	438.60	1,500.00	10,000.00	10,000.00	
589 30 02 635	Leasehold Excise Tax Remittance	0.00	0.00	0.00	3,000.00	3,000.00	
589 30 04 635	State Surcharge/Building Code Fees Collected	46.50	0.00	750.00	1,500.00	1,500.00	
589 30 05 635	County Crime Victim Witness Program Remittance	483.35	337.08	900.00	1,000.00	1,000.00	
589 30 06 635	GMA School Impact Fees Remittance	0.00	0.00	0.00	130,000.00	130,000.00	
580	Non Expeditures	38,425.17	29,676.93	53,150.00	203,500.00	203,500.00	
TOTAL EXPENDITURES:		38,425.17	29,676.93	53,150.00	203,500.00	203,500.00	
FUND GAIN/LOSS:		26.53	8,526.41	0.00	0.00	0.00	

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
001 Current Expense Fund	12,374,620.21	9,033,471.76	13,507,531.00	14,438,446.00	14,518,960.00
002 Fire Proposition 1 Reserve		157,249.54		272,776.00	226,819.00
101 Parks & Facilities Fund	2,156,337.86	762,853.94	3,333,580.00	3,798,680.00	1,236,940.00
102 Cemetery Fund	180,690.24	94,324.99	180,580.00	227,000.00	175,300.00
103 Street Fund	937,272.42	567,524.28	1,180,349.00	1,104,070.00	1,116,490.00
104 Arterial Street Fund	764,424.82	642,192.61	4,294,511.00	4,464,624.00	2,983,068.00
105 Library Fund	439,814.25	243,335.43	457,387.00	440,131.17	440,631.17
106 Cemetery Endowment Fund	2,100.00	1,200.00	3,250.00	1,500.00	1,500.00
107 Parks Reserve Fund					
108 Lodging Tax Fund	52,101.66	22,683.02	45,620.00	35,000.00	35,000.00
109 Special Investigation Fund	387.21	2,795.00	7,650.00	1,000.00	
112 Code Enforcement Fund	300.00	5,700.00	1,200.00		
113 Paths And Trails Fund					
114 Law Enforcement Sales Tax	763,938.33	504,308.14	658,600.00	746,461.00	746,461.00
115 City Council Strategic Reserve	36,350.00	2,995.98	350.00		
116 Affordable Housing - HB 1406	14,078.85	7,864.08	14,500.00	14,000.00	14,000.00
117 Housing and Related Services	263,068.94	201,324.48	268,995.00	275,000.00	275,000.00
118 National Opioid Settlement Fund	16,019.85	82,658.33	5,427.66		
189 American Rescue Plan Act Fund					
205 2008 G/O Bond Fund	161,203.98	168,744.74	180,649.00	148,000.00	148,000.00
230 1996 G/O Bond Redemption Fund					
301 1st 1/4% Real Estate Excise Tax Fund	289,972.02	199,582.25	352,000.00	305,000.00	305,000.00
302 2nd 1/4% Real Estate Excise Tax Fund	289,971.98	199,582.23	352,000.00	305,000.00	305,000.00
303 Building Maintenance Reserve	2,500.00	2,100.00	3,050.00	2,200.00	2,200.00
304 Transportation Benefit District	223,301.21	153,221.80	211,000.00	225,000.00	225,000.00
305 Library Construction Fund					
310 Police Mitigation Reserve Fund	52,652.28	11,932.48	8,300.00	12,000.00	12,000.00
311 Parks Impact Fee Reserve Fund	246,378.84	126,545.90	201,200.00	215,000.00	215,000.00
312 Fire Impact Fee Reserve Fund	56,670.12	34,865.90	40,550.00	45,000.00	45,000.00
313 Public Safety Sales Tax Fund					
314 Transportation Impact Fee Reserve Fund	219,791.71	109,359.16	62,000.00	145,000.00	145,000.00
401 Sewer Operations Fund	5,337,738.86	3,720,302.43	6,305,900.00	5,313,400.00	5,472,230.00
402 Sewer Facilities Reserve Fund					
407 1998 Sewer Revenue Bond Fund					
410 Sewer Capital Projects Reserve	1,290,095.67	878,456.86	683,900.00	973,900.00	973,900.00
412 Solid Waste Operations Fund	3,833,263.69	3,093,080.22	3,811,200.00	3,922,500.00	4,196,100.00
413 Solid Waste Reserve Fund	127,000.04	121,658.36	127,000.00	126,000.00	126,000.00
425 Stormwater Operations	1,122,941.09	838,693.46	1,214,957.00	1,359,476.00	1,086,700.00
426 Stormwater Reserve Fund	250.00	250.00	250.00		
501 Equipment Replacement Fund	1,484,366.24	1,065,187.04	1,895,956.29	1,875,372.00	2,039,520.00
505 Public Works Facility Fund	235,009.47	193,332.00	289,998.00	255,030.00	255,040.00
631 Suspense Fund	0.01	34.45			
635 Custodial Fund	38,451.70	38,203.34	53,150.00	203,500.00	203,500.00

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
	33,013,063.55	23,287,614.20	39,752,590.95	41,250,066.17	37,525,359.17
001 Current Expense Fund	11,390,260.50	8,125,521.13	13,276,886.33	14,730,328.00	15,322,214.00
101 Parks & Facilities Fund	2,160,957.92	895,455.30	3,333,188.00	3,996,196.00	1,501,876.00
102 Cemetery Fund	182,945.63	110,514.03	180,771.00	254,308.00	208,484.00
103 Street Fund	893,184.84	552,968.45	1,137,642.00	1,224,354.00	1,275,369.00
104 Arterial Street Fund	1,308,557.70	1,971,513.39	4,290,083.00	4,141,268.00	2,506,068.00
105 Library Fund	439,196.71	70,525.86	456,887.06	440,131.00	440,130.00
106 Cemetery Endowment Fund	5,558.75	21.00		52,000.00	
107 Parks Reserve Fund					
108 Lodging Tax Fund	41,250.00	8,595.56	50,650.00	35,000.00	35,000.00
109 Special Investigation Fund	12,417.19	11,476.04	1,000.00	1,000.00	
112 Code Enforcement Fund			2,500.00		
113 Paths And Trails Fund					
114 Law Enforcement Sales Tax	763,938.33	504,308.14	658,600.00	746,461.00	746,461.00
115 City Council Strategic Reserve	399,000.04	83,333.36	101,000.00		
116 Affordable Housing - HB 1406		32,996.29	35,389.00		
117 Housing and Related Services	10,388.90	97,210.88	109,100.00		
118 National Opioid Settlement Fund				15,000.00	20,000.00
189 American Rescue Plan Act Fund	1,692,331.89	181,115.73	776,802.00	286,000.00	
205 2008 G/O Bond Fund	150,549.75	150,549.75	150,555.20	147,321.00	153,779.00
230 1996 G/O Bond Redemption Fund					
301 1st 1/4% Real Estate Excise Tax Fund	136,566.89	21,870.61	499,524.00	676,773.00	431,750.00
302 2nd 1/4% Real Estate Excise Tax Fund	136,566.91	21,870.62	499,524.00	676,773.00	456,750.00
303 Building Maintenance Reserve			5,000.00		
304 Transportation Benefit District	261,315.00		334,023.00	122,824.00	157,519.00
305 Library Construction Fund					
310 Police Mitigation Reserve Fund					
311 Parks Impact Fee Reserve Fund	92,799.45	1,980.74	486,000.00	587,000.00	87,500.00
312 Fire Impact Fee Reserve Fund					
313 Public Safety Sales Tax Fund					
314 Transportation Impact Fee Reserve Fund			328,134.00	127,187.00	144,000.00
401 Sewer Operations Fund	3,662,514.60	3,071,132.65	6,603,334.23	5,611,558.00	5,733,263.27
402 Sewer Facilities Reserve Fund					
407 1998 Sewer Revenue Bond Fund					
410 Sewer Capital Projects Reserve	604,007.87	601,044.59	2,005,130.00	667,693.00	556,863.00
411 1998 Sewer Rev Bond Res Fund					
412 Solid Waste Operations Fund	3,725,649.59	2,652,490.60	3,802,615.31	3,941,290.00	4,516,706.00
413 Solid Waste Reserve Fund			100,000.00		
425 Stormwater Operations	1,113,709.06	642,383.23	1,188,228.73	1,106,440.00	1,162,774.00
426 Stormwater Reserve Fund			60,000.00		
501 Equipment Replacement Fund	1,531,534.72	1,807,297.95	2,810,000.00	242,020.00	879,520.00
505 Public Works Facility Fund	896,929.69	120,424.01	253,500.00	253,250.00	252,750.00
635 Custodial Fund	38,425.17	29,676.93	53,150.00	203,500.00	203,500.00

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
	31,650,557.10	21,766,276.84	43,589,216.86	40,285,675.00	36,792,276.27
FUNDS GAIN/LOSS:	1,362,506.45	1,521,337.36	-3,836,625.91	964,391.17	733,082.90

City Council Agenda Item

Agenda Item No.:	l.1.
Date:	September 25, 2024
From:	Charlie Bush, City Administrator
Subject:	Revised Guiding Principles - Housing Bill 1590 Funding and October 2 Special Meeting

RECOMMENDED ACTION:
This item is a draft and is not ready for final action.

ISSUE:
Gaining clarity on the content of a Request for Proposals (RFP) to be issued regarding available House Bill 1590 funding.

BACKGROUND/SUMMARY INFORMATION:
Staff seeks additional discussion regarding changes made to the draft guiding principles after the 9/11/2024 City Council meeting. Staff are also seeking direction regarding a 10/2/2024 special meeting from 5:00 - 6:00 PM with housing agencies to discuss the draft guiding principles.

Attached are some example RFPs and here is a link as well to Bellevue's:

https://bellevuewa.gov/city-government/departments/community-development/housing-affordability/funding-affordable-housing/rfp

FISCAL IMPACT, IF APPROPRIATE:
N/A at this time.

ATTACHMENTS:
1. 1590 RFP Guiding Principles
2. House Bill 1590 Funding Options
3. 1590.PL
4. 2024-affordable-housing-program-rfp
5. City of MV RFP 1590 5.6.24
6. 20220208-1590 RFP Final_4rybjny4y5n

City of Sedro-Woolley
Request for Proposals (RFP): House Bill 1590 Funding
Guiding Principles for Development

Respondents:

- Must have a qualifying project under House Bill 1590's restrictions.

- If applying for capital funding, state the number of units to be preserved or created with the funding, and what Average Median Income (AMI) population those units will serve. If the proposal is for services, provide background on the number of people to be served and their anticipated outcomes.

- If applying for capital funding, the project must be financially and administratively sustainable by the applying agency or agencies for a period of at least 25 years (RCW 43.185A.060). The applying agency or agencies must provide a sustainability plan to the City in response to the RFP.

- Demonstrate the ability to comply with all reporting requirements related to House Bill 1590, including keeping careful records and being available for audit by the City and the State. Such compliance must not put a significant extra administrative burden on the City. The City is not planning to hire additional staff dedicated to housing to administer these funds.

- Contribute to satisfying one, or several, of the housing policy goals within the City Comprehensive Plan's Housing Element. Respondents should cite the specific policy or polices they are addressing and to what extent they anticipate impacting that policy.

- For capital projects, the applicant/applicants must demonstrate the capacity to develop, own and operate the proposed project. Eligible entities include nonprofit organizations, private for-profit organizations, public housing authorities, public development authorities, and units of local government. Partnerships involving combinations of the above groups are encouraged, especially when necessary to demonstrate capacity in all areas of the project.

- Capital project(s) must be located within the corporate limits of the City of Sedro-Woolley or the services rendered must be located within the corporate limits of the City of Sedro-Woolley.

House Bill 1590 Funding Options

Minimum of 60% of Funds Collected	**Remainder of funds collected (up to 40%) – these are the funds**
Constructing affordable housing, which may include new units of affordable housing within an existing structure, and facilities providing housing-related services. Persons for which housing is constructed must be at or below 60% of the median income of the county. Persons must also be one of the following: • Persons with behavioral health disabilities • Veterans • Senior citizens • Homeless, or at risk of being homeless, families with children • Unaccompanied homeless youth or young adults • Persons with disabilities • Domestic violence survivors	Operation, delivery, or evaluation of mental and behavioral health treatment programs and services or housing-related services.
Constructing mental and behavioral health-related facilities	
Funding the operations and maintenance costs of new units of affordable housing and facilities where housing-related programs are provided, or newly constructed evaluation and treatment centers	

CERTIFICATION OF ENROLLMENT

HOUSE BILL 1590

66th Legislature
2020 Regular Session

Passed by the House March 9, 2020
Yeas 52 Nays 44

Speaker of the House of Representatives

Passed by the Senate March 6, 2020
Yeas 27 Nays 21

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 1590** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

Secretary of State
State of Washington

HOUSE BILL 1590

AS AMENDED BY THE SENATE

Passed Legislature - 2020 Regular Session

State of Washington 66th Legislature 2019 Regular Session

By Representatives Doglio, Dolan, Macri, Cody, Gregerson, Wylie, Appleton, Robinson, Ormsby, Frame, and Davis

Read first time 01/24/19. Referred to Committee on Housing, Community Development & Veterans.

AN ACT Relating to allowing the local sales and use tax for affordable housing to be imposed by a councilmanic authority; and amending RCW 82.14.530.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Sec. 1. RCW 82.14.530 and 2015 3rd sp.s. c 24 s 701 are each amended to read as follows:

(1)(a)(i) A county legislative authority may submit an authorizing proposition to the county voters at a special or general election and, if the proposition is approved by a majority of persons voting, impose a sales and use tax in accordance with the terms of this chapter. The title of each ballot measure must clearly state the purposes for which the proposed sales and use tax will be used. The rate of tax under this section may not exceed one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(ii) As an alternative to the authority provided in (a)(i) of this subsection, a county legislative authority may impose, without a proposition approved by a majority of persons voting, a sales and use tax in accordance with the terms of this chapter. The rate of tax under this section may not exceed one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(b)(i) If a county ((~~with a population of one million five hundred thousand or less has not imposed~~)) does not impose the full tax rate authorized under (a) of this subsection ((~~within two years of October 9, 2015~~)) by September 30, 2020, any city legislative authority located in that county may ((~~submit~~)):

(A) Submit an authorizing proposition to the city voters at a special or general election and, if the proposition is approved by a majority of persons voting, impose the whole or remainder of the sales and use tax rate in accordance with the terms of this chapter. The title of each ballot measure must clearly state the purposes for which the proposed sales and use tax will be used;

(B) Impose, without a proposition approved by a majority of persons voting, the whole or remainder of the sales and use tax rate in accordance with the terms of this chapter.

(ii) The rate of tax under this section may not exceed one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

((~~(ii) If a~~)) (iii) A county with a population of greater than one million five hundred thousand ((~~has not imposed the full~~)) may impose the tax authorized under (a)(ii) of this subsection ((~~within three years of October 9, 2015, any city legislative authority~~)) only if the county plans to spend at least thirty percent of the moneys collected under this section that are attributable to taxable activities or events within any city with a population greater than sixty thousand located in that county ((~~may submit an authorizing proposition to the city voters at a special or general election and, if the proposition is approved by a majority of persons voting, impose the whole or remainder of the sales and use tax rate in accordance with the terms of this chapter. The title of each ballot measure must clearly state the purposes for which the proposed sales and use tax will be used. The rate of tax under this section may not exceed one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax~~)) within that city's boundaries.

(c) If a county imposes a tax authorized under (a) of this subsection after a city located in that county has imposed the tax authorized under (b) of this subsection, the county must provide a credit against its tax for the full amount of tax imposed by a city.

(d) The taxes authorized in this subsection are in addition to any other taxes authorized by law and must be collected from persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county for a county's tax and within a city for a city's tax.

(2)(a) Notwithstanding subsection (4) of this section, a minimum of sixty percent of the moneys collected under this section must be used for the following purposes:

(i) Constructing affordable housing, which may include new units of affordable housing within an existing structure, and facilities providing housing-related services; or

(ii) Constructing mental and behavioral health-related facilities; or

(iii) Funding the operations and maintenance costs of new units of affordable housing and facilities where housing-related programs are provided, or newly constructed evaluation and treatment centers.

(b) The affordable housing and facilities providing housing-related programs in (a)(i) of this subsection may only be provided to persons within any of the following population groups whose income is at or below sixty percent of the median income of the county imposing the tax:

(i) Persons with ((~~mental illness~~)) behavioral health disabilities;

(ii) Veterans;

(iii) Senior citizens;

(iv) Homeless, or at-risk of being homeless, families with children;

(v) Unaccompanied homeless youth or young adults;

(vi) Persons with disabilities; or

(vii) Domestic violence survivors.

(c) The remainder of the moneys collected under this section must be used for the operation, delivery, or evaluation of mental and behavioral health treatment programs and services or housing-related services.

(3) A county that imposes the tax under this section must consult with a city before the county may construct any of the facilities authorized under subsection (2)(a) of this section within the city limits.

(4) A county that has not imposed the tax authorized under RCW 82.14.460 prior to October 9, 2015, but imposes the tax authorized

under this section after a city in that county has imposed the tax authorized under RCW 82.14.460 prior to October 9, 2015, must enter into an interlocal agreement with that city to determine how the services and provisions described in subsection (2) of this section will be allocated and funded in the city.

(5) To carry out the purposes of subsection (2)(a) and (b) of this section, the legislative authority of the county or city imposing the tax has the authority to issue general obligation or revenue bonds within the limitations now or hereafter prescribed by the laws of this state, and may use, and is authorized to pledge, up to fifty percent of the moneys collected under this section for repayment of such bonds, in order to finance the provision or construction of affordable housing, facilities where housing-related programs are provided, or evaluation and treatment centers described in subsection (2)(a)(iii) of this section.

(6)(a) Moneys collected under this section may be used to offset reductions in state or federal funds for the purposes described in subsection (2) of this section.

(b) No more than ten percent of the moneys collected under this section may be used to supplant existing local funds.

--- END ---

COMMUNITY, HOUSING, AND
HUMAN SERVICES
DEPARTMENT
808 W. SPOKANE FALLS BLVD.
SPOKANE, WASHINGTON 99201
509.625.6325
FAX 509.625.6315

Affordable Housing Program

Request for Proposals

2024-2025 Program Year

The City of Spokane assures that grants will be conducted and administered in compliance with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d), the Fair Housing Act (42 U.S.C. 3601-3620), the Age Discrimination Act of 1975, Executive Orders 11063, 11625, 12138, 12432 and 12892, Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), the Americans with Disabilities Act (title II) and implementing regulations.

EQUAL HOUSING OPPORTUNITY

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STAFF CONTACTS

Heather Page, HCD Program Manager	hpage@spokanecity.org	509-625-6578
Arielle Anderson, Director	arielleanderson@spokanecity.org	509-625-6055
Carlos Plascencia, Program Professional	cplascencia@spokanecity.org	509-625-6321

FUNDING ALLOCATION SCHEDULE

(Subject to change without notice)

Activity / Process	**Date**
Advance Notice sent out via e-mail	**Thursday, May 9, 2024**
Publish the Public Notice	**Wednesday, May 15, 2024**
Applications Available	**Monday, May 15, 2024**
Virtual Workshop	**Tuesday, May 28, 2024**
Applications Due	**Friday, June 28, 2024**
Acknowledgement Letter sent out to all applicants	**Monday, July 1, 2024**
Staff reviews completed and sent to AFH Committee	**Friday, July 19, 2024**
Special Meeting of AFH Committee Application Review Meeting	**Tuesday, July 30, 2024**
AFH Recommendations Reviewed by CHHS Board	**Wednesday, August 7, 2024**
CHHS Board Recommendations Presented to Council Committee	**Monday, August 12, 2024**
Council Finalizes Funding Recommendations	**Monday, August 26, 2024**
Notify Applicants of Funding Decisions	**Friday, August 30, 2024**

FUNDING SOURCES

Source	**Amount**
*1590 Affordable Housing Development	$5,849,000
U.S. Department of Housing and Urban Development, **HOME Investment Partnership Program (HOME)**	$2,450,000
U.S. Department of Housing and Urban Development, **HOME Investment Partnership Program (HOME)** **Community Housing Development Organization (CHDO)	$795,000

*As authorized by RCW 82.14.530, the City of Spokane collects 0.01 sales tax for use in providing affordable housing and housing related programs within the boundaries of the City of Spokane.

**Only certified CHDOs are eligible to receive CHDO set aside funding. See page 6 for more information.

ACTIVITIES

The City of Spokane, through the Community, Housing, and Human Services Department, is seeking proposals for multi-family housing projects that increase and/or preserve the supply of affordable housing serving extremely low (30% of Area Median Income), low-income households (below 60% of Area Median Income), in the City of Spokane. The City of Spokane's priority goal for this Affordable Housing Program allocation is to increase the affordable housing inventory, serving extremely low and low-income households.

Two funding sources, for an estimated total of $9,094,000 are included in this request for proposals.

Eligible affordable housing activities for this funding round include:

- Acquisition (with or without rehabilitation) of multi-family housing
- New Construction of affordable multi-family housing
- Rehabilitation of existing affordable multi-family housing
- Single family home ownership

QUALIFYING POPULATIONS

The HOME Program has no additional qualifying populations requirement.

The 1590 funding source requires projects to serve one or more of the following qualifying populations:

- Persons with behavioral health disabilities
- Veterans
- Senior citizens
- Persons who are homeless or at-risk of being homeless, including families with children
- Unaccompanied homeless youth or young adults
- Persons with disabilities
- Domestic violence survivors

FUNDING POLICIES

Financing:

Affordable housing development financing is made available in the form of low interest, potentially deferrable, potentially forgivable loans. Final terms and conditions will be negotiated on a case-by-case basis upon review of the project's development budget, operating pro forma, and debt coverage ratio.

Security Interest:

The City of Spokane secures its interest in projects funded with loans through a promissory note and loan agreement secured by a recorded deed of trust and covenant agreement restricting use of the property.

Affordability Requirements:
In exchange for favorable financing from the City of Spokane, the project owner/developer agrees to the imposed Period of Affordability (POA) as defined in the City's Loan Agreement. Affordability provisions are recorded as covenants running with the land and will remain in force even if the property is sold and/or the loan is repaid prior to the expiration of affordability terms.

1590 funded projects are required to meet a minimum (mandatory) Affordability Period - 40 years for acquisition, rehabilitation, or new construction of affordable housing.

The HOME program requires a minimum (mandatory) Affordability Period - *5 to 15 years for acquisition or rehabilitation of existing housing, 20 years for new construction or acquisition of newly constructed housing, and *5 to 20 years for single-family ownership activities.

Project owners or developers interested in the production of rental units are strongly encouraged to consult with the City of Spokane's Community, Housing, and Human Services Department staff regarding occupancy requirements, maximum rents, and sales price limits for City-assisted units prior to submitting an application. The 2024 maximum rents allowed (including utilities), and income guidelines, are provided in Appendix D. Homeownership sales price limits are provided in Appendix F.

Projects involving multi-family units where less than 100% of the units are City-assisted, may only allocate costs to City-assisted units using a pro-rata cost allocation method.

*Based on amount of City assistance in the project.

ELIGIBLE APPLICANTS:

Applicants must have prior experience in developing and managing the type of project they undertake or work closely with an experienced affordable housing development partner organization. Applicants must demonstrate that they or their development team have the skills and experience needed to develop and operate the affordable housing property for the imposed affordability period. Applicants should also demonstrate knowledge and/or experience in promoting fair housing, and/or in development of an approved analysis of impediments to fair housing, and in facilitating public input, data collection and statistical analysis.

Organizations must be licensed and have Federal Tax ID number/employer identification number (EIN) and Unique Employer Identification (UEI).

The following types of organizations are eligible to apply for funds:

- Non-profit organizations, including Community Housing Development Organizations (CHDOs) either as an Owner, Developer or Sponsor.
- For-profit entities, including individuals, partnerships, corporations, limited liability companies, and limited liability partnerships.
- Housing Authorities.

COMMUNITY HOUSING DEVELOPMENT ORGANIZATIONS (CHDOs):

Federal regulations require a minimum of 15% of the annual HOME allocation to the City be set aside for housing projects that are owned, sponsored, or developed by CHDOs. City of Spokane encourages non-profit housing organizations interested in submitting an application for a HOME-eligible affordable multi-family rental housing development, to review the CHDO certification application included in Neighborly. By-and-For agencies are encouraged to apply for HOME funds and CHDO certification if submitting an application for a HOME-eligible affordable multi-family rental housing development. It is anticipated that a By-and-For agency desiring to create affordable housing units will partner with a skilled developer to carry out the project.

MATCH AND LEAVERAGING:

The City expects affordable housing development projects to demonstrate that they are leveraging all available funding resources. This leveraging of other funding sources is a consideration in project selection.

Projects are evaluated to determine if they are receiving an excessive federal subsidy through an analysis of all the financing available to the project. All direct or indirect government assistance must be identified in the application, including contributions of federal, state, and local governments and/or agencies. Any federal funds invested in a project through a non-federal funding source are considered to be federal funds. For example, federal funds in a weatherization program administered by the City, non-profit, or those which flow through a state agency are considered to be federal funds when evaluating the project's financing.

PROJECT CONSISTENCY WITH LOCAL CODES:

New construction projects must be built to meet current City building code to achieve a Certificate of Occupancy, Washington State Energy code and meet Section 504 and Fair Housing Act accessibility requirements.

For rehabilitation projects, multifamily rehabilitation property standards must also be met, which generally describe methods/materials to be used for rehab, health & safety (address life threatening deficiency immediately if occupied), assess major systems (structural, roofing, cladding, windows/doors/siding), plumbing, electrical, and HVAC.

Completion of the City of Spokane's pre-development conference is a consideration during application review.

CONFLICT OF INTEREST:

In allocating funds for affordable housing development and housing related services, the City of Spokane relies on the substantial expertise available from private and public sector individuals who have agreed to volunteer their time. The City recognizes that these individuals, and the entities with which they are associated, may have an interest in applying for the funding made available through this program. While the City recognizes the need to protect against the exercise of undue influence in obtaining benefits made available through this program, the program should be available to those who have the experience, expertise, and willingness to undertake the development of critically needed housing or housing related services for low-income, Spokane residents. At the same time, it is necessary to ensure that the City retains its ability to call upon residents to assist in the ongoing development of the program, without requiring them to forego possible benefits from the program.

The conflict in a conflict of interest exists when there is a perception of conflict regardless of whether a particular individual is influenced by a secondary interest. If the circumstances are reasonably believed (based on experience and objective evidence) to create a risk that decisions made may be unduly influenced by other interests, then a conflict does exist. Any conflict of interest must be disclosed, and the appropriate procedures must be followed. A conflict of interest may be classified as one of the following:

Primary and Material Conflicts of Interests - A project will not be eligible if any of its sponsors, owners, or members of their households or immediate families are directly involved in the evaluation and funding determinations under the program. These include, but are not limited to: 1) members of the Spokane City Council or staff, the CHHS Affordable Housing Committee, the CHHS Board; 2) staff members of the City of Spokane Community, Housing, and Human Services; 3) members, staff members, or family members of any developer consultant or developer membership group; 4) members of any other state or local government unit that has regulatory involvement in the development, site, or approval of the project; and 5) board members and employees of any organization under contract or retained by the City to manage, advise, or assist in the program for compensation.

Remote Conflicts of Interest - A project owner or sponsor must adhere to the following procedures when they or a member of their household or immediate family are directly involved in the management of or serves in a decision or policy making capacity with the program. In addition, these procedures must be adhered to if the sponsor is a membership group, corporation or partnership and there is a director, officer, partner, or shareholder who is directly involved in the management of or serves in a decision or policy making capacity with the program. Under such circumstances, the project sponsor or owner must:

1. disclose in writing the existence and extent of a conflict of interest and the individual, or group's interest in the project to the program staff and/or Director of the City of Spokane Community, Housing, and Human Services Department;
2. the individual, or group with a conflict of interest must remove himself/herself from all involvement in the process of evaluating and determining whether the project is eligible for, and/or approved for, funding;
3. the individual, or group with a conflict of interest must refrain from influencing any other person involved in evaluating and/or determining whether the project is eligible for, and/or approved for, funding; and/or
4. an individual, or group with a conflict of interest regarding project proposals under consideration will not vote on or rank projects during the funding round in which his/her project is being considered.

The application includes a conflict-of-interest form to be used in disclosing conflicts of interest. All owners/developers/sponsors/providers must review and complete the form. The CHHS Director will consult with City Legal regarding all potential conflicts of interest and will make decisions concerning conflict of interest issues on an individual basis.

OWNER/DEVELOPER/SPONSOR/PROVIDER RESPONSIBILITIES:

Project owners/developers/sponsors/providers are responsible for all aspects of their project's development, including, but not limited to, assessing their project's feasibility; cost analysis; budgets; compliance with federal, state, and local regulations and requirements; contractor and employee selection and negotiations; working with their local government departments in addressing their requirements and identifying and securing financing.

MINIMUM ELIGIBILITY STANDARDS

All projects must meet certain minimum standards. These include:

- Project costs must be customary, necessary, and reasonable for the activity funded.
- Completed affordable housing projects, including acquisition, construction, and rehabilitation must have an expected life at least as long as the period of affordability.
- The property management plan must demonstrate the ability and organizational capacity of the applicant to successfully manage the project throughout the project's duration.
- Timelines of the project will be considered, i.e., how soon the project can be underway and completed. All project funding (other funders) must be in place no less than twelve months from the date of the initial funding/award notification date of August 30, 2024. Construction or rehabilitation should be underway within twenty-four months of the initial funding/award notification date of August 30, 2024. Projects securing all funding within 6 months and completed within 18 months of the City's initial funding/award notification may receive additional consideration as per SMC 08.07C.050.D.10. The project must be completed in accordance with the timeline agreed to in the City's Written Loan Agreement and related documents.
- Developer or consultant fees must be reasonable and should reflect the work involved. The justification for developer/consultant fees should outline the services provided and how the fee was calculated. The City may negotiate a lesser fee than proposed by the Applicant.
- Acquisition of existing housing without rehabilitation must meet, at a minimum, state and local housing quality standards and code requirements, and local rental registry. Final step of project completion is City staff site visit.
- An existing building must be basically sound and worthy of repair. An inspection by an independent consultant may be required, at the owner's expense, to assess the building's condition.
- Acquisition projects constructed prior to 1978 must comply with the Lead Safe Housing Regulation, which took effect on January 10, 2002.
- Acquisition of existing housing with rehabilitation must meet all of the applicable state and local codes, as noted with a Certificate of Occupancy from the City.

- Completed new construction housing projects must meet or exceed state and local codes, demonstrated by a City of Spokane Certificate of Occupancy.
- Affordable housing development project(s) pro forma must reflect **a minimum 1.15 debt coverage ratio** (net operating income divided by the total debt service).

ELIGIBLE COSTS:

Program funds may be used to pay the following project costs:

See application for budget worksheet.

- Development hard costs - Costs to meet applicable new construction standards. For new construction the cost of demolition, utility connections, and site improvements are eligible.
- Acquisition of property - Costs of acquiring improved or unimproved real property.
- Broadband Infrastructure **-** Costs to wire the property for broadband internet.
- Related soft costs - Other reasonable and necessary costs incurred by the owner or the City of Spokane associated with the financing and/or development of new construction or acquisition. Such costs may include architectural and engineering fees, financing fees, project audit costs, funding of an initial operating deficit reserve for new construction, staff and overhead costs directly related to carrying out a project, impact fees, affirmative marketing, and fair housing information services, as long as they are a part of the project.
- Relocation costs - Cost of relocation payments and other costs for permanent or temporary relocation, including staff and overhead.
- Down payment assistance. Single-family homeownership projects only.

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APPLICATION AND SELECTION PROCESS

Before you begin preparing the application, we recommend that you review this document thoroughly to understand the City's funding priorities and the Affordable Housing Program specific requirements, as well as the Affordable Housing Program application process.

We expect an applicant to have real estate/project development/service provider experience or to bring in team members who can provide that expertise. The applicant is responsible for securing all additional funding necessary to fund/finance the project. Formal commitment of Affordable Housing Program funds will not be made until all funding sources are secured.

If any individual or group involved in the project is also involved in the administration of the Affordable Housing Program, including selection of projects for funding, be sure to review the conflict-of-interest information. All conflicts will be reviewed by the CHHS Director and City Legal and must be addressed in a satisfactory manner.

Application Process:

The following outlines the typical process of an application for Affordable Housing Program funds.

- Applicant contacts appropriate staff for Affordable Housing Program technical assistance (if needed).
- Staff responds to applicant with recommendations.
- Owner/Developer/Sponsor/Provider submits application and all associated documents electronically.
- Staff Reviews applications, obtains additional information and clarification, ranks applications, and summarizes information for the Affordable Housing Committee.
- The Affordable Housing Committee reviews and scores the proposals, selects proposals for funding, and identifies amounts of funding for each proposal. The Affordable Housing Committee's recommendations are submitted to the CHHS Board for review.
- The CHHS Board reviews the Affordable Housing Committee's funding recommendations. If in agreement with the Affordable Housing Committee, the CHHS Board sends the recommendations to the City Council for final approval.
- Conditional funding commitments will be effective for up to six months, with the possibility of another six months, based upon the project's progress. If a project does not meet these time frames, Affordable Housing Program funds will be made available to alternate projects.
- Affordable Housing Program agreements, both contracts and legal loan documents, are executed between the project owner and the City.

  Please Note: At closing, borrower will be responsible for paying the outside counsel costs associated with the creation of the City's legal documents.

Application Submission:

Applications are available at: https://portal.neighborlysoftware.com/SPOKANEWA/Participant

Complete applications must be received by the CHHS Department by 5:00 p.m., Friday, June 28, 2024.

Applicants must complete and sign the application forms. Staff will review applications and applicants will be contacted for additional information and clarification if needed. Instructions for completing the application are attached to the application. **Applications with critical omissions may be determined incomplete and rejected by the CHHS Director.**

Project Selection Process:

All applications will receive careful, multi-level reviews. The staff review is conducted under the direction of the City of Spokane Community, Housing, and Human Services Housing & Community Development Program Manager. The manager may require staff to consult with appropriate professionals for opinions concerning aspects of an application. Additionally, applications must meet the following requirements:

- The threshold eligibility screening will be completed within three weeks from the date of receipt. The purpose of the screening is to determine the completeness of each application, and project eligibility for either funding source.
- The selection committee review and rating period will occur approximately two to three weeks following the threshold review, depending on the number of applications.
- Projects must secure all funding within 12 months and start construction/rehabilitation within 24 months from the date of the initial funding/award notification (August 30, 2024), subject to conditions issued in The City's Commitment Letter and/or Written Loan Agreement. Projects securing all funding within 6 months and completed within 18 months of the City's initial funding/award notification may receive additional consideration as per SMC 08.07C.050.D.10. A project is considered complete when a Certificate of Occupancy, or its equivalent, is issued to an affordable housing development project and the City-assisted units are leased up.
- Applicants wishing to request reconsideration of awards must submit a request to the director within seven calendar days following notification of funding decisions.

Disclaimer: City of Spokane CHHS Department reserves the right to not award all available funds if submitted proposals do not meet the evaluation and funding criteria or do not address the program priorities. Funds not allocated during a funding cycle may be awarded during a subsequent application cycle.

Evaluation Criteria

Affordable housing projects will be evaluated based in part on conceptual soundness, organizational capacity, financial feasibility, and readiness. A brief description concerning each factor is listed below.

- **Conceptual Soundness** - The project design and scope of work are consistent and feasible and respond to an identified housing need. The project addresses RFP and community priorities. Partnerships between the applicant and organizations that work to promote fair housing and/or the development of an approved analysis of impediments to fair housing. The site, structure, location, and program design of an affordable housing project is appropriate for the proposed residents. Elements of the project concept meet all threshold and eligibility requirements of the funding sources, including the target population, traditionally marginalized populations and communities, and affordability.
- **Financial Feasibility** - Budget forms are consistent, accurate, and thorough. Estimates and costs are reasonable and well supported or justified. A rigorous attempt to leverage other funds is documented. Proposed sources of funds are matched to eligible activities. Documentation of conditional and committed funds is included. The operating pro forma indicates sufficient cash flow and reserves to maintain and operate the project in a prudent and responsible manner for the length of commitment. The rents and/or mortgage payments are consistent with affordability requirements.
- **Organizational Capacity** - The skills and experience of the project sponsor and the development team are appropriate to the size and complexity of the project. The sponsor organization is fiscally sound and has reliable systems and personnel to manage and account for public funds. The sponsor has realistically assessed obstacles and challenges, including shortfalls in organizational expertise, and has a reasonable mitigation plan to address them. Partnerships between the applicant and organizations that work to reduce disparities in housing and who serve marginalized and impacted communities are established. The project's management plan assures reasonable operation and maintenance of the project or program for the length of commitment.
- **Readiness** - The project schedule and cash flow statement indicate that all proposed and conditional funds will be secure within 12 months and start construction/rehabilitation within 24 months from the date of the initial funding/award notification (August 30, 2024). Projects securing all funding within 6 months and completed within 18 months of the City's initial funding/award notification may receive additional consideration as per SMC 08.07C.050.D.10. Issues of site control, zoning, special permits, environmental hazards, and licensing are identified and already resolved, or can be resolved in a timely manner. The status of architectural plans, cost estimates, and project financing contribute to the timeliness of the proposed schedule.

Administrative Requirements:

The CHHS Department often receives inquiries about administrative details that apply during construction and after project completion. The following information addresses questions frequently asked by applicants:

- Affordable Housing Program funds for approved projects will be disbursed on a reimbursement basis, upon presentation of an acceptable request for funds, and all required documentation of expenses as outlined in the contract or other legal documents.
- Requests for payment must be reviewed for eligibility and approved by City staff before they can be paid. Requests for payment are typically paid within 30 days of receipt.
- A retainage of up to 10% is held until work is 100% complete and the City receives a project completion package. At a minimum, the completion package would include a final certificate of occupancy, Rental Completion form, acceptance of the work by the lenders/owners, and settlement of all claims (if any). The City of Spokane does not accept retainage bonds.
- Upon completion, the owner/sponsor/developer will provide certification of the final project cost and a final sources and uses statement reflecting the project's actual financial position.
- Income targeting and maximum rents are revised annually. These amounts may increase or decrease. Tenant income will have to be verified and units inspected for conditions.
- The Affordability Period requirement is recorded as a covenant running with the land and is not removed when the property is sold, the debt repaid, etc.

TECHNICAL ASSISTANCE

Virtual Workshop

1:00 pm to 2:00 pm on Tuesday, May 28, 2024.

Please contact HCD Program Manager, Heather Page at hpage@spokanecity.org for an invitation.

Individual Technical Assistance Meetings

Individual technical assistance meetings are available by appointment through Wednesday, June 26, 2024. Contact the following staff to schedule an appointment:

Heather Page, HCD Program Manager	hpage@spokanecity.org	509-625-6578

APPENDIX A, DEFINITIONS

Accessibility - Depending upon its size or funding, a project may be required to make alterations to, or construct a portion of, units as accessible to persons with disabilities to comply with Section 504 of the Rehabilitation Act of 1973 (24 CFR 8), the Americans with Disabilities Act, Washington State, City of Spokane Code and/or other local requirements.

Affirmative Marketing - Direct marketing efforts or outreach to those populations, which may need special consideration in regard to receiving 1590, CDBG or HOME funded services, housing, or economic opportunities, without regard to race, color, national origin, sex, religion, familial status or disability. Procurement activities must encourage the use of minority and women-owned businesses consistent with 24 CFR Part 92 §351. Multi-family projects (five or more units) are required to practice affirmative marketing in advertising vacancies per the Fair Housing Act 42 USC 3601.

Affordability Period - A stipulated time period under which a project must remain affordable to low-income individuals and households.

Affordable Housing - Housing for which monthly costs, including rent or mortgage payments and utilities, do not exceed 30% of a low-income household's monthly income adjusted for family size.

Amortization – Payment of a loan in regular installments of principal and interest.

Appraised Value – The value the property should sell for in the marketplace, as estimated by a professional appraiser.

Break Even Point Ratio (BEP) – The ratio of the sum of total expenses and debt service divided by the gross rent (income). The ratio is an indicator of how much occupancy must occur to ensure that a project's income meets all required cash disbursements.

By-and-For Agency – By and For Organizations are operated by and for the community they serve**.** Their primary mission and history is serving a specific community and they are culturally based, directed, and substantially controlled by individuals from the population they serve.

Cap Rate - A measure of the return on investment used by appraisers, property developers and/or lenders. It is the market cash flow rate of return available on an investment into real estate, as a result of owning and operating a property.

Cash Flow – Cash available for the property owner after vacancy, expenses, and debt service payment have been deducted from gross income.

Children and Youth - Persons less than 18 years of age.

Chronic Homeless – Any disabled single individual who has been continuously homeless for one year or has had 4 episodes of homelessness in three years.

Conversion – A rehabilitation of a structure from a use, which does not provide permanent housing to one which provides permanent housing. For example, the rehabilitation of a hospital, nursing facility, office building, or warehouse to apartments.

Debt Coverage Ratio (DCR) - A ratio of the project's Net Operating Income (NOI) divided by the debt service payment. DCR reflects the project's ability to repay its debt. A 1.0 ratio would mean the project could barely make its debt/loan payments. A 1.15 ratio indicates that there is a cushion of 15%, or that operating income exceeds the debt/loan payments by 15%.

Debt Service Payment – Payment made to lender for funds borrowed for projects.

Deed of Trust – A legal instrument by which the borrower gives the lender an interest in the property.

Developer Fee – A fee paid to the developer for services. It is used to offset overhead and is paid through the development process. It is usually based on a percentage of the costs, dollars per buildable square feet, or dollars per unit.

Disabilities (persons with) - Individuals with a physical or mental impairment that substantially limits major life activities, has a history of such impairment, or is regarded as having such impairment.

Displacement – The permanent relocation of a person (to include families, individuals, businesses, nonprofit organizations, and farms) because of a project assisted with federal funds through The City.

Economic Opportunity - Part or full-time employment options and related placement or training activities. Economic opportunities also include those business activities, which are essential to providing necessary retail, service, trade, and industrial facilities within a community.

Equity - The difference between the value of a property and the loans against the property. Equity can be in the form of cash or appreciation or the owner's work contributed to the project (sweat equity).

Extremely Low-income Persons - A member of a household, which has a gross annual income at or below 30% of the area median annual income adjusted by household size.

Fair Housing - Under Federal Fair Housing law, it is illegal to deny the opportunity to qualify for housing on the basis of race, religion, color, sex, national origin, family status or disability.

Fair Market Rent – Fair Market Rent means the rent that would be required to be paid in a particular housing market area in order to obtain privately owned, decent, safe, and sanitary rental housing of modest (non-luxury) nature with suitable amenities. Rents are established by the Department of Housing and Urban Development for dwelling units of different sizes (number of bedrooms). Fair Market Rent includes utilities, except telephone and cable television.

501(c)(3) Corporation - A non-profit corporation which has received a tax-exempt ruling from the Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code of 1986.

Group Home - Single family home converted to a dwelling for multiple households. Often directed at special needs populations (such as disabled veterans or survivors of domestic violence) who do not require constant supervision, but who are not ready, financially and/or physically, for independent living.

Homeless Persons - A member of a household, which due to lack of income, eviction, physical or mental disability, family crisis or other event or situation is unable to independently obtain permanent, stable, affordable housing.

Homeownership - Ownership in fee simple title in a 1- to 4-unit dwelling or in a condominium unit, or equivalent form of ownership approved by HUD. The land may be owned in fee simple, or the homeowner may have a 99-year ground lease. For housing located on a Community Land Trust, the ground lease must be 50 years or more. Right to possession under a contract for deed, installment contract, or land contract (pursuant to which the deed is not given until the final payment is made) is not an equivalent form of ownership. The ownership interest may be subject only to the restrictions on resale; mortgages, deeds of trust, or other liens or instruments securing debt on the property as approved by the participating jurisdiction; or any other restrictions or encumbrances that do not impair the good and marketable nature of title to the ownership interest. If the cooperative or mutual housing project receives Low Income Housing Tax Credits, the ownership or membership does not constitute homeownership.

Lender Loan - A loan provided by a financial institution.

Leverage – The ratio of total project dollars from other sources as compared with City funds as compared to total project dollars from other sources. Leverage of public resources is the ratio of resources from government sources or programs to the resources from non-government sources.

Lien - A claim against a property filed with The City in which the property is situated. It can be the result of using the property as collateral or security for a loan. Other sources of liens are taxes and liens placed by a contractor or other party who is owed money for work or goods used to improve the property.

Loan-to-Value (LTV) - The ratio of the debt on a property to the value of the property. Due to the variation in the real estate market and the potential for deterioration in value (e.g., if a property is neglected), lenders do not like to exceed 75% to 80% LTV on commercial real estate property.

Low-Income Persons - A member of a household, which has a gross annual income at or below 80% of the area median annual income adjusted by household size.

Median Family Income - Household income adjusted for family size in an urban area.

Multi-family Property - Apartment complexes (five or more units) where each unit is equipped with a bathroom and kitchen.

National Standards for the Physical Inspection of Real Estate (NSPIRE) - Minimum health and safety standards established under 24 CFR 92.251(b)(1)(viii). NSPIRE will apply to affordable housing projects in October 2024.

Non-Profit Corporation – A corporation which has received certification from the Internal Revenue Service as to its non-profit status. Typically, these receive a tax-exempt ruling from the Internal Revenue Service under section 501(c) (3) or (4) of the IRS Code of 1986.

Permanent Loan – Long term financing that allows the owner to pay for the cost of the development over the course of its useful life. Also known as a take-out or primary loan.

Permanent Supportive Housing - Permanent supportive housing is affordable housing for very low and extremely low-income individuals and families that is linked to a range of support services that enables special needs populations to live as independently as possible without a time limit on residency. The supportive services may be provided directly by the owner, developer, sponsor, or by service providers under a written agreement.

Recapture/Resale - Resale or recapture provisions are triggered when, during the period of affordability, the housing ceases to be the principal residence of the buyer who was assisted with City funds. The resale or recapture provisions are triggered by any transfer of title, either voluntary or involuntary, during the established period of affordability.

Relocation - Individuals and businesses that occupy homes and commercial buildings, which may be acquired and/or rehabilitated with Federal funds, are protected under the Uniform Relocation Act, as amended (49 CFR, part 24). Under this Act, those individuals and businesses affected are entitled to certain rights and benefits and must be adequately notified of each phase of the application and construction process.

Section 3 of the Housing and Urban Development Act of 1968 - To the greatest extent ***feasible,*** low-income persons will benefit from training and employment arising from the use of federal funds. In addition, efforts shall be made to obtain contracts from locally owned businesses.

Security - Assets pledged to support a loan. In general, a security interest is perfected through Deeds of Trust for real property and ICC filings for personal property. Alternate security instruments may include liens against other property, guarantees, a lender's letter of credit, and account receivables.

Single Family Property - Detached or attached homes (one to four units); each home designated for one household.

Single Room Occupancy (SRO) - Units with sanitary or food preparation area, or both, if new construction. If rehabilitation, unit may or may not have sanitary and food preparation areas. Units may have common facilities. Does not include student housing.

Substantial Rehabilitation - Rehabilitation that exceeds $25,000 per dwelling unit.

Transitional Facilities - Complexes providing living units and services (e.g., counseling, job training, and housing placement) for a certain population, such as the homeless, the mentally ill, or battered women.

Uniform Physical Condition Standards (UPCS) - Minimum health and safety standards that must be maintained by properties funded through CHHS. This will change to National Standards for the Physical Inspection of Real Estate (NSPIRE) in October 2024.

Very Low-income Persons - A member of a household, which has a gross annual income at or below 50% of the area median annual income adjusted by household size.

APPENDIX B, REGULATIONS/REQUIREMENTS

The following is a list of regulations and requirements which typically apply to housing projects. Individual projects may be subject to additional laws and regulations. By signing an application for financial assistance from the City of Spokane Community, Housing, and Human Services Department, project sponsors agree to comply with ***all*** applicable laws and regulations.

Federal Statutes:

(i) Americans with Disabilities Act;

(ii) The Fair Housing Act (42 USC 3601-3620) and The Fair Housing Amendments Act of 1988;

(iii) Architectural Barriers Act of 1968;

(iv) Housing and Community Development Act of 1974 and Housing and Community Development Act of 1992, Title X, including the "Barney Frank Amendments" Section 104 (d);

(v) Civil Rights Act of 1964 (42 USC 2000 d et. Seq.), and Civil Rights Act of 1968;

(vi) Age Discrimination Act of 1975 (42 USC 6101);

(vii) Housing and Urban Development Act of 1968;

(viii) Uniform Relocation and Real Property Acquisition Policies Act of 1970;

(ix) Rehabilitation Act of 1973;

(x) Davis-Bacon Act, and related acts;

(xi) Contract Work Hours and Safety Standards Act;

(xii) Copeland (Antikick back) Act (40 USC 276 c);

(xiii) Fair Labor Standards Act of 1938;

(xiv) Flood Disaster Protection Act of 1973;

(xv) National Environmental Policies Act of 1969 (42 USC 4321);

(xvi) Stewart B. McKinney Homeless Assistance Act.

(xvii) Violence Against Women Act

Federal Regulations and Executive Orders:

(i) 24 CFR Part 1, 24 CFR Part 5, 24 CFR Part 35, 24 CFR Part 58, 24 CFR Part 75, 24 CFR 85, 24 CFR Part 92, 24 CFR Part 92.350, 24 CFR Part 92.504(c)(3), 24 CFR Part 100-115, 24 CFR Part 146;

(ii) 29 CFR 1910.1200, 29 CFR Part 1926.62;

(iii) 49 CFR Part 24;

(iv) Executive Order 11063 as amended by Executive Order 12259; and

(v) Executive Order 11246.

State Statutes:

(i) Washington State Environmental Policy Act;

(ii) Washington State Worker's Compensation Industrial Insurance Act;

(iii) Washington State Fair Housing Laws;

(iv) Washington State Landlord/Tenant Act; and

(v) RCW 82.14.530 Sales and Use Tax for Housing and Related Services

Local:

(i) City of Spokane Building and Zoning Codes

(ii) SMC 08.07C Sales and Use Tax for Housing and Housing-Related Supportive Services

(iii) City of Spokane Consolidated Plan, 2020-2024

(iv) Spokane County/City of Spokane Continuum of Care Five-Year Plan to End Homelessness 2020-2024

APPENDIX C, RENTS AND INCOME (a)

The US Department of Housing and Urban Development publishes an annual listing of the median income adjusted for family size. These Area Median Income (AMI) figures are used in a number of HUD affordable housing and services programs. The City of Spokane's Affordable Housing Program uses the HUD information in determining income and rent limits for City-assisted projects.

HUD typically assumes that a family should not pay more than 30% of its income for rent and utilities. The Affordable Housing Program establishes maximum rents based upon the number of bedrooms in a unit, by assuming that 1.5 persons occupy each bedroom. With 1.5 people per bedroom, the rent on a two-bedroom unit relates to the income of a three-person household. An efficiency apartment is assumed to have one person.

HUD adjusts the AMI and maximum rents annually. Consequently, maximum rents can rise or fall; however, the allowable rent will not fall below the maximum rent allowed at the time of application.

HUD has special considerations for rents of Single Resident Occupancy units (SROs) and group homes. For example, if a City-assisted SRO unit has neither food preparation nor sanitary facilities, or only one or the other, the rent may not exceed 75% of the Fair Market Rents for a zero-bedroom unit. (Fair Market Rents are a different index of affordability than Median Family Income). Group homes are viewed as a single unit project with rents set to the Fair Market Rents for that unit size. Each family's rent is its proportionate share of the total unit rent and all tenants must be low-income. Rent includes utilities but does not include food or cost of any supportive services provided.

APPENDIX D, RENTS AND INCOME (b)

https://static.spokanecity.org/documents/chhs/programs/homeinvestment/2024-home-rent-and-income-limits.pdf

CITY of SPOKANE 2024 AHP PROGRAM INCOME AND RENT LIMITS
HOME, 1406/1590

SOURCE: HUD
MSA: SPOKANE, WA
EFFECTIVE DATE: JUNE 01, 2024
FY 2024 MEDIAN INCOME: $97,900

2024 INCOME LIMITS

		1 PERSON	2 PERSON	3 PERSON	4 PERSON	5 PERSON	6 PERSON	7 PERSON	8 PERSON
AREA MEDIAN INCOME	(100% AMI)	68,500	78,300	88,100	97,900	105,800	113,600	121,400	129,200
LOW-INCOME	(80% AMI)	54,800	62,650	70,500	78,300	84,550	90,850	97,100	103,400
PROJECT SPECIFIC	(60% AMI)	41,100	46,980	52,860	58,740	63,480	68,160	72,840	77,520
VERY LOW-INCOME	(50% AMI)	34,250	39,150	44,050	48,950	52,900	56,800	60,700	64,600
PROJECT SPECIFIC	(40% AMI)	27,400	31,320	35,240	39,160	42,320	45,440	48,560	51,680
PROJECT SPECIFIC	(35% AMI)	23,970	27,400	30,830	34,260	37,030	39,760	42,490	45,220
EXTREMELY LOW-INCOME	(30% AMI)	20,550	23,500	26,450	29,350	31,700	34,050	36,400	38,750

2024 RENT LIMITS

	SRO●	EFFICIENCY	1 BEDROOM	2 BEDROOM	3 BEDROOM	4 BEDROOM	5 BEDROOM	6 BEDROOM
FAIR MARKET RENT (FMR)**	667	890	1012	1304	1835	2131	2451	2770
30 OF 65 RENT (HIGH HOME RENT)		*890	*1012	*1304	1470	1621	1770	1919
30 OF 60 RENT		*890	*1012	*1304	1527	1704	1879	2055
30 OF 50 RENT (LOW HOME RENT)		856	917	1101	1273	1420	1566	1713
30 OF 40 RENT		685	734	881	1018	1136	1253	1370
30 OF 35 RENT		599	642	770	891	994	1096	1199
30 OF 30 RENT		513	550	661	763	851	939	1027

●HOME rent for an SRO is 75% of the Efficiency Fair Market Rent.

*Calculate AMI for a more than 9-person household by adding 8% for each member over 4-person AMI (e.g., 9person is 140% of 4-person AMI).

**Although HUD's rent calculation exceeds FMR for this unit, HOME regulations do not allow rents to exceed FMR. Consequently, this rent is capped at FMR.

***Calculate FMR for more than 4 Br by adding 15% to the 4 Br FMR for each additional Br size (e.g., 6 Br FMR is 130% of 4 Br FMR).

APPENDIX E, 2024 MAXIMUM PER UNIT SUBSIDY LIMITS

Affordable Housing Program projects will adhere to the federal maximum per-unit subsidies associated with the HOME Investment Partnership Program.

Available online at https://static.spokanecity.org/documents/chhs/programs/homeinvestment/2024-subsidy-limits.pdf

The following are the 2024 maximum per-unit subsidy limits for all HOME Participating Jurisdictions (PJs) in Washington State:

0 Bedrooms	$181,488
1 Bedrooms	$208,049
2 Bedrooms	$252,994
3 Bedrooms	$327,293
4+ Bedrooms	$359,263

These are the limits on the amount of HOME funds PJs in Washington State may invest on a per-unit basis in HOME-assisted projects, per 92.250(a) of the HOME Program Final Rule. You may use these limits for your HOME project, subject to compliance with the underwriting and subsidy layering requirement at 92.250(b). These limits remain in effect until updated by the HUD, Seattle CPD office or replaced through a new final rule amending the existing provisions of 92.2-5(a) of the HOME regulations. The City of Spokane may NOT exceed these subsidy limits.

APPENDIX F, SINGLE-FAMILY HOMEOWNERSHIP SALES PRICE LIMITS

Affordable Housing Program single-family homeownership projects will adhere to the federal sales price limits up to 4-unit dwellings. HUD has not yet published updated limits for Spokane.

CITY OF SPOKANE 2023 AHP PROGRAM
HOMEOWNERSHIP SALES PRICE LIMITS
CDBG, HOME, 1406/1590

SOURCE: HUD
MSA: SPOKANE, WA
EFFECTIVE DATE: JULY 01, 2023
UNADJUSTED MEDIAN VALUE: $368,815 EXISTING HOMES; $335,680 NEW CONSTRUCTION

Existing Homes Purchase Price Limits

1 UNIT	2 UNITS	3 UNITS	4 UNITS	*5 UNITS	*6 UNITS
$350,000	$448,000	$543,000	$673,000	$807,600	$969,120

New Homes Purchase Price Limits

1 UNIT	2 UNITS	3 UNITS	4 UNITS	*5 UNITS	*6 UNITS
$350,000	$448,000	$543,000	$673,000	$807,600	$969,120

*1590 funding restrictions apply to dwellings with more than 4 units.

** Contact City staff for price limits of dwellings with more than 6 units.

REQUEST FOR PROPOSALS

2024 City Sales Tax Funds for Affordable Housing and Related Services

Mt. Vernon City Hall

Mayor's Office

910 Cleveland Avenue | Mount Vernon, Washington 98273 | 360-336-6214

www.mountvernonwa.gov

1. INTRODUCTION

The City of Mount Vernon is inviting applications from qualified parties to increase the supply of affordable housing and assistance programs within the city. Through this Request for Proposals (RFP), applicants may apply for city funding from revenues generated by City sales tax for the development of affordable housing within the city.

Proposals may be submitted by a single organization that meets all the criteria or by a partnership between organizations that collectively meet all the criteria. If a proposal is submitted by a partnership, take care to describe and delineate the roles of each of the organizations.

Allocation of financial assistance is a competitive process administered by the City of Mount Vernon Affordable Housing Committee with final decisions made by the City Council.

Selected proposals must be approved by the City Council and a contractual agreement must be in place before the disposition of funds. The City will negotiate the specific terms of the contract with the selected applicant(s). The contract shall contain adequate assurance to the City that funds will be used for affordable housing and assistance programs within the City. This may include covenant(s) limiting development on the property to that which has been approved. Annual reporting requirements to ensure compliance with the terms of the contract are required. The description of the project, drawings, and timeline, as refined through the negotiation process, will constitute the “Development Plan” included in the contract.

If the applicant fails to reach an agreement with the City within a reasonable period, as determined by the City, the City may reject the proposal and reserve its rights to re-advertise or enter direct negotiations with other qualified respondents to the RFP. The contract, all associated documents, and the corresponding legislation for the disposition of funds are subject to approval by the City Council.

Please refer to **Section 8** of this RFP for a description of the application schedule. Applicants are required to attend a pre-funding application meeting with City staff before applying for funding. Applications that are deemed complete and meet eligibility criteria by City staff will be reviewed and evaluated by the Affordable Housing Committee with award recommendations forwarded to the City Council as the final decision maker.

2. APPLYING FOR CITY SALES TAX FUNDS

The Mount Vernon City Council in 2021 approved a one-tenth of one percent increase in City sales tax for housing and related services consistent with RCW 82.14.530. The purpose of this local funding source is to support housing and related services in the City of Mount Vernon. Consistent with state law, housing created, and services provided with these funds are required to serve households earning sixty percent (60%) or less of Area Median Income (AMI) and fall within specific population groups as described in Section 6 of this RFP. **The City of Mount Vernon estimates $1.7 million to be available for funding at the time of applications being approved by the City Council on October 23rd. However, the city is open to considering funding proposals that exceed the expected funding amount.**

Requests for City sales tax funds must meet City code requirements, align with the City Comprehensive Plan, and demonstrate site control to be considered.

Applicants are required to attend a pre-funding application meeting with City staff before applying for grant funds. Pre-funding meeting application forms are located on the city website at: Pre-Funding Meeting Request (formsite.com) and at the Development Services Department at City Hall.
Pre-funding meeting questions can be sent to Mount Vernon Development Services Director Stacie Pratschner at: Staciep@mountvernonwa.gov or (360) 336- 6263.

Requests for Pre-Funding meetings must be submitted by 5:00 p.m. on July 8, 2024.
All pre-funding application meetings will be held July 15-July 17, 2024.

4. APPLICATION SUBMISSION DETAILS

Grant applications are available via this link:

Grant applications above $50,000: 1590 Funding Application (formsite.com)

Grant applications of $50,000 or less: 1590 Funding mini-app (formsite.com)

Paper applications are also available at the Development Services Department in City Hall. All applicants must submit an electronic copy of the full application. Electronic applications may be submitted directly online or emailed to SteveS@mountvernonwa.gov**.**

Submissions must be received by 5:00 p.m. July 23, 2024. Any applications received after the deadline will not be accepted or considered.

5. APPLICATION REVIEW AND SELECTION PROCESS

City staff will review applications to ensure they are complete and responsive to the RFP. **If a proposal is found to be incomplete, the City reserves the right at its sole discretion to request the applicant to submit the missing information as an alternative to rejecting the proposal as nonresponsive.**
If deemed complete and eligible, staff will prepare an analysis for each proposal. Applicants will be informed by **August 19th, 2024,** of the results of the review process by city staff. Eligible applications will be posted on the City of Mount Vernon website.
The complete application and staff analysis will be provided to the Affordable Housing Committee to assist the Committee in making property allocation recommendations to the City Council.
The Affordable Housing Committee will hold in-person interviews with applicants to present their proposals and answer questions from the Committee.
Following interviews with the applicants and deliberations, the Affordable Housing Committee will make recommendations to the City Council. The City Council is the final decision maker on funding allocations.

Applicants are advised the City of Mount Vernon is required to comply with Chapter 42.56 RCW, Public Records Act. This means that information an Applicant submits to the city may be subject to disclosure as a public record. Applicants shall agree to waive any claims or potential claims against the City it may have as a result of disclosure of any information contained in their application.

6. ELIGIBILITY AND PROPOSAL REQUIREMENTS

Consideration of a funding request requires the following:

1. To be eligible for consideration applications must be complete, must meet all requirements, and must be submitted on or before the posted deadline according to the instructions.
2. If the City determines the application deficient, Applicants may receive a single, time-limited opportunity to address deficiencies within the application.
3. Applicants are required to update their applications with any material changes impacting the project or the organization that occur after the application has been submitted.

A. ELIGIBILITY REQUIREMENTS

Eligible households – City sales tax funds	60% AMI or below (see description in subsection B below) and within any of the following population groups: • Persons with behavioral health disabilities • Veterans • Senior citizens • Homeless, or at risk of being homeless, families with children. • Unaccompanied homeless youth or young adults • Persons with disabilities • Domestic violence survivors
Eligible applicants	• 501(c)(3) non-profit organization • Private developer/builder • Public Housing Authority
Types of projects/activities	• Affordable Housing which may include: o Emergency Housing o Transitional Housing o Supportive Housing o New affordable units within an existing structure o Facilities providing housing-related services. o Land acquisition for these purposes. • Constructing or acquiring behavioral health facilities or acquiring land for this purpose • Funding operations and maintenance costs which may include new units of: o New units of affordable housing o Facilities where housing-related programs are provided. o Newly constructed evaluation and treatment centers
Compliance with City regulations and consistency with the Comprehensive Plan	• Mount Vernon City Code – Land Development Code, Zoning, Public Works Standards, etc. • Goals, Objectives, and Policies of Mount Vernon Comprehensive Plan

Eligibility Requirements cont'd	
Compliance with previous financial awards	If applicable, compliance with previous funding agreements and affordability covenants, including timely reporting.
Fund amount	Financial award amounts vary and are proportional to the number of affordable units, retention of affordability, and level of affordability.
Appraisal	Acquisition activities (real property) require the submission of a certified appraisal.
Site control	Show owner of real property owns it free and clear of encumbrances, or although the owner does not own clear title, it is nevertheless within the power of the owner to convey clear title.
Location	Projects must be located within the city limits of Mount Vernon.
Retention of affordability	A minimum affordability retention of 50 years is required for projects awarded City funds.

B. ELIGIBLE HOUSEHOLDS

All Mount Vernon-supported housing developments must serve households deemed eligible by the Revised Code of Washington (RCW) 82.14.530. This RCW states City sales tax funds must serve households that earn no more than sixty percent (60%) of Skagit County's median income. However, Applicants may submit mixed-income housing development proposals serving eligible households proportional to the City's financial assistance. For example, if twenty-five percent (25%) of the units in the project will serve households that earn no more than sixty percent (60%) of the median income and fit within one of the eligible population groups, the applicant may qualify for City financial assistance up to twenty-five percent (25%) of the total cost of the development.

Median income, which is also referred to as Area Median Income (AMI), for areas throughout the United States is calculated yearly by the United States Department of Housing and Urban Development (HUD). In addition, AMI HUD provides annual income limits adjusted by household size because income limits are intended to be higher for larger families and lower for smaller families.

Many Washington State housing programs use HUD's AMI as a variable to qualify individuals and families for housing. The table below uses HUD's 2023 AMI for the Mount Vernon-Anacortes, WA Metropolitan Statistical Area (MSA) of $96,200.

Table 1-- Income Limits by Household Size Using HUD's Median Family Income*

Household income	Persons in Family							
	1	2	3	4	5	6	7	8
60% AMI	$38,280	$43,740	$49,200	$54,660	$59,040	$63,420	$67,800	$72,180

*FY 2022 Median Family Income from HUD for the Mount Vernon-Anacortes WA MSA. Income Calculations do not include HUD's ceiling or floor and family size adjustment calculations.

Residential development projects that are awarded City financial assistance will be expected to submit annual reports identifying household incomes and rents consistent with the annual HUD-provided income and rent limits.

7. EVALUATION CRITERIA

The Affordable Housing Committee and Mayor's Office staff will evaluate each of the criteria below on a scale of 0 to 5 points (see the point descriptions below the evaluation criteria table). The scores will be weighted based on the percentage assigned in the table below for a total of 100 percent. Scores will be used as a guide for prioritization of projects by the Affordable Housing Committee, Mount Vernon City Council will make final funding and property contribution decisions.

The City of Mount Vernon reserves the right to reject any or all proposals, revise the request for proposal including evaluation criteria, or postpone the selection of any proposal at its sole discretion without cause.

EVALUATION CRITERIA	CATEGORIES	PERCENT
Identified housing needs and investment priorities	Proposals must serve population groups identified by RCW 82.14.530 that earn no more than 60% of AMI and within any of the following groups: • Persons with behavioral health disabilities • Veterans • Senior citizens • Homeless, or at risk of being homeless, families with children. • Unaccompanied homeless youth or young adults. • Persons with disabilities • Domestic violence survivors	**10%**
Retention of affordability	• Length of time committed to affordability in relation to the amount of funding request (minimum affordability retention period of 50 years) • Annual affordability reporting requirements • Immediate vs. long-term impact	**20%**

Leverage and collaboration, and financial assessment (other financing and in-kind contributions; collaboration between developers, housing organizations, other jurisdictions, and neighboring properties)	Leverage and collaboration may include: • Amount of other funds committed/expected. • Amount of in-kind contributions • Letters of support • Public/private partnerships • Confirmation of funding • Building cost (total cost, cost/unit, cost/square foot) • Cost-effectiveness (City subsidy/unit, other sources/unit, City subsidy vs. total cost, other subsidy(ies) vs. total cost)	**20%**
Staff evaluation - readiness to proceed/feasibility. (This criterion will be evaluated by staff)	Depending on the project/activity this will include: • Site control (assumed site control on City-owned properties) • Scope of work • Expected planning and/or zoning approval timeframe. • Construction start date • Expected project completion date. • Project timeline	**20%**
Community impact (tangible benefit to the community as well as intended beneficiaries)	• Housing type (i.e. studio, 1, and 2-bedroom units) • Number of units • Access to services and amenities (transit, employment opportunities, shopping, etc.) • Opportunities for beneficiaries to build financial stability. • Dispersed throughout City • Project/activity promotes a sense of place and community. • Creates diverse housing capacity	**10%**
Property Management and Development Team Capacity (developer, architect, financing partners, general contractor, construction management, and property management)	The development and property management teams have the skills, resources, and capacity to achieve the proposed activity, including: • Demonstrated experience on projects/programs of similar size and scope. • Demonstrate property management plan. • Capacity to manage the program (applicant screening, reporting capability) • Property maintenance plan • Qualified staff	**20%**

8. TENTATIVE APPLICATION SCHEDULE

The process follows the tentative schedule listed below. Actual timing is dependent upon applicant responsiveness and meeting schedules. Staff may extend or modify the process including for example extending the review period or document preparation in consideration of a project's readiness to proceed or due to timeliness of the receipt of information. Time-sensitive funding requests may be accepted anytime during the year. However, the city intends to follow the same application process but may choose to with an expedited timeline.

ACTIVITY	TIMELINE
Before funding application submittal	
Request for proposals posted on the city website and email notification sent to partners. *Please contact staff to be added to the funding notice distribution list.*	May 6th-July 8th
Pre-Funding Submittal request deadline **Pre-Funding Submittal meetings held**	July 8th July 15th-July 17th
Application review	
Funding Applications are submitted by 5:00 p.m.	July 23rd
Staff verifies eligibility, completeness, and feasibility of applications.	July 31st-August 16th
Applicants with proposals deemed qualified are notified.	August 19th
Qualified applications are posted on the city website.	August 21st
Staff analysis submitted to the Affordable Housing Committee for consideration.	August 26th-September 18th
Affordable Housing Committee meeting - **applicant presentations**	Septmber19th-September 23rd
Affordable Housing Committee deliberation and recommendation	September 23rd-October 2nd
Recommendation submitted to City Council. **Council deliberation** **Council Approval**	October 2nd **October 9th** **October 23rd**
Following City Council funding decisions	
Allocation notice sent to the applicant and posted on the city website.	November 4th
Meeting with funding recipient and review of financial information.	November 11th -15th
Funding documents (agreement, covenant, promissory note, as applicable) drafted by City staff and shared with the applicant for review.	November 25-December 6th
The contract signed by the applicant and returned to the City.	December 9th-December 13th
City executes agreement	December 16th-December 23rd
Funds available for release or reimbursement	December 24th-December 31st

9. FUND AVAILABILITY

All funding awards are contingent upon the receipt of funds under which the award is issued. The City assumes no liability to the awardee, its contractors, its agents, or further obligations to the awardee in the event anticipated program funds are retracted or otherwise unavailable for their intended purposes.

10. Fund Allocation:

1. Funds allocated may be provided in the form of a low or zero-interest forgivable loan for a period equivalent to the required affordability retention requirement. Specific terms for loans will be negotiated based on the project's needs, statutory requirements, and the City's goals.

2. Funds allocated may be provided in the form of a reimbursable grant regulated by agreed-upon contractual provisions as required in section 1 of this RFP.

11. COST OVERRUNS

The City may increase a funding award up to ten percent (10%) of the original award to account for project cost overruns if the following conditions have been adequately demonstrated by the awardee: Cost overruns were unanticipated and outside of the control of the awardee, and the project would be unacceptably compromised without the additional investment.

12. SUPPLEMENTAL FUNDING

Supplemental funding may be awarded only if the applicant can demonstrate substantial and material changes to the project design or project funding sources.

13. FUND RECOVERY

Any awarded funds received exceeding eligible expenses for a project or program will be recovered and returned to the City for redistribution.

14. EXTENSIONS AND WAIVERS

Award agreements may be extended at the City's sole discretion upon written request of the awardee. The City has the discretion to waive all or certain conditions to an award. The extension or waiver request must provide evidence of unforeseen circumstances and adequate progress in achieving the desired outcomes.

15. DISCLAIMERS AND DISCLOSURE

This RFP does not constitute an offer, a commitment, or an offer to contract. The City of Mount Vernon reserves the right to pursue all ideas generated through this process, alter timelines, amend, or retract the RFP, and/or reject any submissions.

Upon delivery, all proposals and related materials become the property of the City and are public records subject to public disclosure unless specifically exempted.

As a condition to applying, an applicant must stipulate that the City will not be responsible or liable in any way for any losses that the respondent may suffer from the disclosure of information or materials to third parties, nor for any use of information or materials by third parties and shall agree to waive any future claims relating to from such disclosure.

All preparation costs and related expenses are at the sole risk of the applicant. No applicant shall have any claim against the City for costs incurred in responding to this RFP or in any negotiations, modifications, presentations, or other actions to secure a contract for transfer of funds. Unless and until a contract has been duly authorized by ordinance and signed by the City and the applicant, the City shall retain the right to terminate the RFP process.

16. Definitions and Acronyms

Area Median Income (AMI): Area Median Income (AMI) is an income estimate of the midpoint of an area's income distribution developed with U.S. Census data and an inflation factor based on the Congressional Budget Office (CBO) forecast of the national Consumer Price Index (CPI). The U.S. Department of Housing and Urban Development (HUD) calculates and releases this data on a yearly basis. The terms Median Family Income (MFI) and AMI are interchangeable and have the same meaning for most federal programs.

HUD: United States Department of Housing and Urban Development

Revised Code of Washington (RCW): Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. It is a codification of Washington Session Laws (enacted by the Legislature, and signed by the Governor, or enacted via the initiative process), arranged by topic, with amendments added and repealed laws removed. It does not include temporary laws such as appropriations acts.

RFP: Request for Proposals

Snohomish County
Human Services

3000 Rockefeller Ave., M/S 305
Everett, WA 98201-4046
(425) 388-7200
FAX (425) 259-1444
www.snoco.org

Dave Somers
County Executive

Request for Proposals to Support HB 1590 and ESHB 1070 Business Plan Finalization

Snohomish County Human Services Department is currently accepting proposals from organizations to support the finalization of the Business Plan for use of the .1% sales and use tax for affordable housing and behavioral health as authorized by Snohomish County Council in Ordinance No. 21-098 on December 15, 2021.

Background

On March 31, 2020, the Washington State Legislature passed HB 1590 (see RCW 82.14.530) authorizing counties and/or cities to approve the collection of a .1% sales and use tax for affordable housing, behavioral health facilities, and related operations and maintenance and services. The allowable use of funds was further clarified in ESHB 1070 which was signed into law on April 14, 2021.

The laws require that at least **60%** of the funds collected must be used for:

- Construction or acquisition of affordable housing (including emergency, transitional and supportive housing, new units of affordable housing within an existing structure, and facilities providing housing-related services or acquiring land for these purposes).
    - Individuals receiving housing must have an income that is at or below 60% of the median income in Snohomish County and be a member of one of the following population groups:
        - Persons with behavioral health disabilities;
        - Veterans;
        - Senior citizens;
        - Persons who are homeless or at-risk of being homeless, including families with children;
        - Unaccompanied homeless youth or young adults;
        - Persons with disabilities; and/or
        - Domestic violence survivors.
- Construction or acquisition of behavioral health related facilities or land for that purpose; and

- Funding for the operations and maintenance costs of new affordable housing, facilities where housing-related programs are provided, or newly constructed evaluation and treatment centers.

Up to **40%** of the funds collected may be used for operation, delivery, or evaluation of behavioral health treatment programs and services or housing-related services.

Of the total funds collected, no more than **10%** may be used to supplant existing local funds.

Prior to the county constructing or acquiring facilities within city limits, the county must consult with the city and must provide the city in or near a facility the opportunity to utilize at least 15% of the units.

In preparation for consideration of Ordinance 21-098 by the Snohomish County Council, in November 2021, staff prepared an initial draft *Business Plan to Fund Affordable Housing, Behavioral Health Facilities, and Related Services* for the use of HB 1590/ESHB 1070 funds for the first five years of collections. The Plan developed included community input and the intent of being in conformance with the *Snohomish County Housing Affordability Regional Taskforce (HART) Report and Five-Year Action Plan*.

The Snohomish County Council Public Hearing Packet for Ordinance 21-098 which contains the bills and the draft Business Plan may be found at:
https://snohomish.legistar.com/View.ashx?M=F&ID=10354429&GUID=BDCC29F4-4F0E-4CB3-9063-3750395ECBD7.

The HART Report may be found at https://www.snohomishcountywa.gov/5560/Report.

Proposal Submission Overview

Interested organizations are invited to submit proposals by the due date of 4:00 pm on Monday, February 21, 2022, to fulfill one or both of the following functions to support finalization of the Business Plan:

(1) Facilitation of between five and seven meetings of two hours each with interested community groups, including the HART at its meeting on March 2, 2022, to review the Business Plan and garner feedback. This function includes meeting with Snohomish County staff to develop a process for garnering feedback and preparing annotated agendas for the meetings.

(2) Documentation and reporting for each of the meetings held. This includes participating in the meeting with Snohomish County staff to develop the feedback process and annotated agenda. The final report shall include individual comments by participants as well as a synthesis of themes and recommendations.

It is anticipated the meetings will be completed by June 30, 2022, and the final report completed by August 31, 2022.

Additional funding may be awarded under this procurement for the continuation of these two functions to support implementation of Ordinance 21-098 beyond these dates.

Electronic Submittals shall be sent to wendy.roullier@snoco.org. Organizations that would like to submit a hard copy proposal may call Wendy Roullier at (425) 388-7236 to schedule an appointment to hand deliver the proposal. Proposals may also be shipped via commercial carrier to arrive prior to the due date and time. **Late submissions will not be accepted.**

Proposals for each function must be in the form of a letter and address the questions listed blow in the order presented and be a maximum of four (4) pages in length (standard font and margins, bulleted/numbered answers strongly recommended). Contracts awarded shall be issued on a billable hour basis.

Snohomish County reserves the right to award contracts to one or more organizations.

Contract awards are conditioned upon successful negotiation of Agreement terms and conditions and execution of a Professional Services Agreement.

Proposal Outline

Each proposal submitted must address the following questions in the order presented for the function being proposed.

Facilitation

1. Please describe your knowledge of Snohomish County services, resources, systems, and needs as it relates to affordable housing and/or behavioral health.

2. Please describe your experience working with governmental entities to develop processes and annotated agendas for garnering community input.

3. Please describe your experience facilitating community input processes for Snohomish County and/or other governmental entities.

4. Please describe your experience facilitating decision making processes among elected officials in Snohomish County or other jurisdictions as well as experience engaging communities furthest from opportunity.

5. Please identify the key staff and organizational resources you will utilize to complete this work.

6. Please provide your billable hour rate.

7. Please provide any additional information you would like reviewed.

Documentation and Reporting

1. Please describe your knowledge of Snohomish County services, resources, systems, and needs as it relates to affordable housing and/or behavioral health.

2. Please describe your experience working with governmental entities to develop data gathering processes and report outlines for one or more community input processes.

3. Please describe your experience documenting and reporting on community input processes for Snohomish County and/or other governmental entities.

4. Please describe your experience documenting and reporting on decision making processes among elected officials in Snohomish County or other jurisdictions as well as experience documenting and reporting on processes conducted by and/or for communities furthest from opportunity.

5. Please identify the key staff and organizational resources you will utilize to complete this work.

6. Please provide your billable hour rate.

7. Please provide any additional information you would like reviewed.

Questions must be submitted in writing to wendy.roullier@snoco.org by Thursday, February 17, 2022, no later than 4:00 pm. Oral questions will not be accepted.

Proposals must be submitted by the due date of 4:00 pm on Monday, February 21, 2022.

City Council Agenda Item

Agenda Item No.: I.2.

Date: September 25, 2024

From: Charlie Bush, City Administrator

Subject: Comment Letter - Goldeneye BESS Project

RECOMMENDED ACTION:

Motion to approve the Goldeneye Battery Energy Storage Facility (BESS) comment letter opposing the project.

ISSUE:

Should the City send a comment letter opposing the Goldeneye BESS project?

BACKGROUND/SUMMARY INFORMATION:

The City hosted a presentation by the project proponents of the Goldeneye BESS project, which included a public comment period. Between 200 and 250 community members attended and every speaker was opposed to the project. As a result of public comments and City Council dialog at that meeting, staff have drafted the attached comment letter opposing the project, to be signed by the Mayor and City Council if approved. The letter would be sent to the State permitting agency reviewing the project.

FISCAL IMPACT, IF APPROPRIATE:

N/A

ATTACHMENTS:

1. Comment Letter BESS
2. BESS Opposition Letters

CITY OF SEDRO-WOOLLEY
Sedro-Woolley Municipal Building
325 Metcalf Street
Sedro-Woolley, WA 98284
Phone (360) 855-1661
Fax (360) 855-0707

September 18, 2024

State of Washington Energy Facility Site Evaluation Council (EFSEC)
621 Woodland Square Loop SE
PO Box 43172
Olympia, WA 98503-3172

RE: Goldeneye BESS, First Comment Letter from the City of Sedro-Woolley

To Whom It May Concern:

On September 4, 2024, the City Council held an information session that included a presentation from the applicants of the Goldeneye BESS Project, and a public comment period. An estimated crowd of 200-250 residents attended the meeting and not a single speaker was in favor of the project. Goldeneye BESS is located less than a half mile east of the city limits of Sedro-Woolley and in an area where the City of Sedro-Woolley Fire Department provides fire response services through an interlocal agreement with Fire District 8.

The Sedro-Woolley City Council joins Skagit County, the Upper Skagit Indian Tribe, the Port of Skagit, the Skagit County Farm Bureau, and a growing chorus of additional organizations, in addition to the local public, in **categorically opposing** the Goldeneye BESS Project currently before EFSEC.

The City's concerns with this project are numerous.

The overarching concern about this project involves risks with the theoretical nature of it. In discussions with the City Council, Tenaska officials representing the Goldeneye project routinely relied upon theory and the potential of fire codes changing to justify their project's safety, without being able to provide the specifics and assurances that our community requires to feel confident about new development. The Sedro-Woolley community does not wish to be an experimentation zone for technologies that have only been tested in labs. There are better locations for this type of experimentation that are away from pristine farmlands, restored streams supporting 4 types of salmon and Steelhead Trout, growing population centers, and the largest schools in the Sedro-Woolley School District.

The City's largest concern is public safety. Even Tenaska officials cite a fire as a possible scenario. BESS facilities frequently make the news for catching fire. Fire risk is a deeply concerning issue. Tenaska Officials assured the community at our session that their project would be different from those that have caught fire but were not able to provide assurances. More specifically, there are no apparent contingencies for when a fire is not contained to its battery of origin, or when it exceeds the heat level for containment to that battery and begins to leak into the pristine environment and key wildlife habitat that surrounds it.

The site is located less than one half mile from the City of Sedro-Woolley. A fire would require an evacuation of indeterminate scale until the fire burned out. In some of the recent BESS fires, evacuations have extended to a scope that would cover the entire city limits of Sedro-Woolley. Besides the risks posed to health and safety, this type of evacuation would be tremendously disruptive to the community and to City services. It is avoidable at this stage of the EFSEC process, with appropriate EFSEC action to protect the safety of our community and its residents by not recommending this proposal for approval to the Governor.

The Skagit Indian Tribe and Skagit County both commented at our meeting about the value of Hansen Creek and the millions of dollars invested in the creek's restoration in recent decades. The creek now supports 4 varieties of salmon, including ESA-listed Chinook Salmon, and Steelhead Trout. The Goldeneye Project would tunnel under it and a fire at the facility could release contaminants into both Hansen Creek and the nearby Skagit River. Given the importance of Hansen Creek to the local ecosystem and community, building this facility adjacent to and under the creek is an untenable and unwise risk. In addition, the project, which is proposed in the Skagit River floodplain representing yet another risk to the ecosystem and community with increased flooding risk brought by climate change, would prohibit future restoration efforts in the immediate area. Skagit County also discussed in their letter, dated August 28, 2024, how the project violates the County Comprehensive Plan and long-term strategies to restrict development on key resource lands.

Finally, this project would result in the loss of finite Skagit Valley agricultural land. The Skagit County Farm Bureau cited the importance of farmland to the region in their letter and comments, as did Skagit County in its statement of opposition. The project would have required a Hearing Examiner Special Use Permit, with significant public input, if the State had not preempted the County's land use permitting processes for this type of project.

To summarize, the City of Sedro-Woolley, Skagit County, the Upper Skagit Indian Tribe, the Port of Skagit, the Skagit County Farm Bureau, the local public, and a growing list of additional organizations **categorically oppose** the Goldeneye BESS Project siting. Attached are additional letters received by the City of Sedro-Woolley in opposition to this project. Had we received any letters in favor of the siting, we would have provided those to you as well. None were received. The only correct conclusion is that recommendation of this siting of the Goldeneye BESS project to the Governor is inappropriate.

Thank you for your kind attention to this matter. Please let us know if we can be of any further assistance. We respectfully hope that reason and common sense will guide your decisions in this process.

Sincerely,

____
Mayor Julia Johnson

____
Kevin Loy, City Council

____

JoEllen Kesti, City Council

____

Sarah Diamond, City Council

____

Allan Henderson, City Council

____

Paul Cocke, City Council

____

Joe Burns, City Council

____

Nick Lavacca, City Council

CC: Ron Wesen, Skagit County Commissioner
Peter Browning, Skagit County Commissioner
Lisa Janicki, Skagit County Commissioner
Jennifer Washington, Charwoman, Upper Skagit Indian Tribe
Doreen Maloney, General Manager, Upper Skagit Indian Tribe
Scott Schuyler, Policy Representative, Upper Skagit Indian Tribe
Bill Schmidt, President of the Skagit County Farm Bureau
Sara Young, Executive Director, Port of Skagit
Jay Inslee, Governor, State of Washington

Enclosures

Upper Skagit Indian Tribe
25944 Community Plaza Way,
Sedro Woolley, WA 98284
Phone (360) 854-7090 Fax (360) 854-7042

Submitted electronically to comments@efsec.wa.gov; hard copy to follow

September 9, 2024

Energy Facility Site Evaluation Council
621 Woodland Square Loop
P.O. Box 43172
Olympia, WA 98504-3172

RE: Goldeneye Energy Storage Project

To the Energy Facility Site Evaluation Council,

Upper Skagit Indian Tribe (Tribe), a federally recognized Indian Tribe and signatory to the 1855 Treaty of Point Elliot, submits this comment letter in response to the June 2024 application for site certification by Goldfinch Energy Storage, LLC for the Goldeneye Energy Storage Project. The Tribe recognizes the need to modernize the power grid, including development of renewable and carbon-neutral modes. However, the proposed location of the project would potentially cause unique harm to the Tribe, including impacts to treaty protected resources, as well as unmitigated cultural impacts. As such, the Tribe opposes the project as described in Goldfinch's application.

The project would be located adjacent to Hansen Creek, which is an important salmon and steelhead stream. Hansen Creek supports four species of anadromous salmon and Steelhead Trout, has designated critical habitat for ESA-listed Chinook Salmon and Steelhead Trout, and is a priority tributary for restoration (Skagit Watershed Council, 2022). During the last several decades, millions of public funds have been used for habitat restoration throughout the watershed, with large-scale actions between the Northern State Recreation Area and Minkler Road, resulting in improved habitat and ecological function through alluvial fan sediment processes, wetland restoration, floodplain reconnection, riparian planting, property acquisition and restored longitudinal connectivity. This substantial progress toward salmon recovery has been possible through partnerships among local governments, tribes, and Puget Sound Energy.

The proposed development, located within the Skagit River 100-year floodplain and encompassing a section of Hansen Creek, would restrict future restoration opportunities. Were the properties available for restoration purposes, it would be possible to build upon the actions completed upstream of Minkler Road. Future restoration could include floodplain reconnection, riparian planting, and replacement of the Minkler Road Bridge. The proposed location of the Goldeneye project would limit the feasibility and scope of such future actions.

The Goldeneye project would harm resources and critical areas along Hansen Creek. As proposed, the project would lock the existing riparian zone in a degraded state, which ignores the intent of existing regulatory mechanisms, including the state Growth Management Act and Shoreline Management Act (e.g. RCW 36.70A.020). Additionally, new structures and fill would be added to the Skagit River floodplain, in contradiction to the requirements of the FEMA Puget Sound Floodplain Biological Opinion (NOAA, 2007) and the strategy described in the 2005 Skagit Chinook Recovery Plan to protect and restore large river and tributary floodplains. The Goldeneye project goes the wrong direction by expanding development in sensitive floodplain areas. The Flood Analysis completed in Attachment K is inadequate, as it assesses Hansen Creek floods. The project would place fill in the Skagit River floodplain, hence a flood analysis and habitat impact assessment are required to determine the effect on Skagit River flood elevations and floodplain habitat (Skagit County Code, Chapter 14.34). Meanwhile, the proposal to use mitigation bank credits to compensate for unavoidable impacts would result in off-site mitigation and overall degradation to the Hansen Creek watershed.

The risk of contamination to soil and groundwater posed by fire is not described. The application provides high level details for the avoidance and suppression strategy, but the consequences of fire are not discussed (Attachment N). It is necessary to understand the fate of battery chemicals and any fire suppression chemicals that may be used. The application does not adequately describe how far downstream the impact would likely extend, but at approximately 1.5 miles away, the Skagit River appears at risk. Presence of shallow groundwater, prevailing drainage gradients and potential dispersal of hazardous materials clearly puts Hansen Creek at high risk (Attachment L). Environmental remediation would be exceedingly damaging and it would be essentially impossible to avoid impacts to cultural resources. The Tribe has experienced first-hand the degree of ground disturbance and resource damage in the wake of industrial accidents (the Olympic Pipeline gasoline spill in December 2023 provides a recent example). The application should explain the likelihood of contamination and the potential extent and degree of resource damage.

The Tribe shares concerns of Skagit County regarding how the project would conflict with the Comprehensive Plan and long-term strategies to restrict development on key resource lands (see press release from Skagit County Commissioners dated August 28, 2024). Skagit tribes and local governments are engaged in dialogues to balance interests and achieve shared values on the landscape. In the Skagit River floodplain this means finding ways for agriculture and salmon recovery to coexist and thrive. The land development described in the Goldeneye application would interfere with these efforts by altering resource-rich land in a key part of the watershed. These decisions are best left to the local governments and Tribes that know these issues intimately.

Construction of the Goldeneye project would cause unavoidable damage to Tribal cultural and natural resources. The Tribe opposes the project and urges the Energy Facility Site Evaluation

Council to recommend to the Governor's office that Goldfinch's application be rejected. If you have questions or desire follow up, please contact the Tribe's Policy Representative, Scott Schuyler, (360) 854-7009, scotts@upperskagit.com.

Sincerely,

Doreen M. Maloney

Doreen Maloney
General Manager

Cc:
Ron Wesen, Commissioner, Skagit County
Lisa Janicki, Commissioner, Skagit County
Peter Browning, Commissioner, Skagit County
JT Austin, Assist. Director of Policy & Planning, Washington Governor's Office of Indian Affairs
Julia Johnson, Mayor, City of Sedro Woolly
Jennifer Washington, Chairwoman, Upper Skagit Indian Tribe
Scott Schuyler, Policy Representative, Upper Skagit Indian Tribe

Skagit County Farm Bureau®

michaelscfb@gmail.com
(360) 855-5378

5th September 2024

Dear Julia Johnson,

On behalf of the Skagit County Farm Bureau, I would like to extend our sincere thanks for your thoughtful comments and ongoing engagement regarding the proposed BESS Battery Storage project off Minkler Road in Sedro-Woolley. We deeply appreciate your commitment to carefully considering the impacts such projects may have on the long-term sustainability of our region's agricultural land.

Your resilience in continuing to fight for the protection of farmland in the Skagit Valley is crucial to ensuring that our community's agricultural heritage remains strong for generations to come. Preserving this land is not only vital for our local economy and food production but also for maintaining the unique rural character that makes Skagit Valley so special.

As you know, farmland in our region is a limited and irreplaceable resource. The Skagit County Farm Bureau is dedicated to working alongside you and other organizations to ensure that future developments respect the needs of the farming community while balancing the demand for growth and innovation.

We look forward to continued collaboration with you on this and other important issues that impact Skagit Valley agriculture. Your leadership and dedication to protecting this invaluable resource mean a great deal to us and the many farmers who call this valley home.

Thank you once again for your efforts, and please feel free to reach out if there is anything we can do to support your work.

Best regards,

Bill Schmidt, President of the SCFB *Michael Johnson, SCFB Member*

Bill Schmidt

Kelly Kohnken

From: Julia Johnson
Sent: Wednesday, September 4, 2024 8:30 AM
To: Kelly Kohnken
Subject: FW: BESS Goldeneye project OPPOSITION

Another comment-
Doesn't appear to be a request to be read at Public Comment

Julia Johnson, Mayor
City of Sedro-Woolley
360-855-3160
jjohnson@sedro-woolley.gov

From: Peter DeVries <drdevries@northsoundchiro.com>
Sent: Wednesday, September 04, 2024 7:01 AM
To: Julia Johnson <swmayor@sedro-woolley.gov>
Subject: BESS Goldeneye project OPPOSITION

Good Morning,

This email is in regards to the Goldeneye Energy Storage project of BESS in Sedro-Woolley. I want to use my voice to OPPOSE this project. I have heard many issues surrounding this project and I though cannot validate all of the claims but there are many issues that I see as significant red flags that I do not understand why they are being overlooked.

1) The lithium battery plant is being placed on Minkler road next to parts of Hansen Creek. This creek is home to many fish and wildlife, and serves as a spawning area for salmon. Hansen creek drains straight into the Skagit River. If and when there is a fire, or a leak of a battery, this will all but contaminate and ruin this crucial waterway.

2) I have seen many reports of lithium battery storage facilities around the country, and the world that catch fire and this turns catastrophic. You cannot put out these fires.It appears BESS is wanting to use around 14 acres (may not be correct) of storage on Minker Rd. If this plant were to catch fire, which

seems like it often happens unfortunately,that would be a catastrophic environmental event. It is safe to assume that any water, retardent, chemical to put that fire out would drain right into the Hansen creek water and ultimately into the Skagit River and the Salish Sea/Puget Sound. I have read that Lithium Battery fires give off a gas called hydrogen flouride, and when mixed with water turns to hydroflouric acid. This acid is said to burn any fish, shrub, animal or human that comes in contact with it. That is to just name one of the nasty chemicals that is a result of a fire. It is also read that it is near impossible to put these fires out, so the main option is to let it burn. That would be a major environmental event as well as impacting the citizens of Sedor-Woolley to levels I cannot imagine.

3) In reference to the second point above, it makes no logical sense that this type of environmental risk would be allowed to be put in place. This could put all 4 major types of salmon at risk, and could risk further endangering the species all together. The state as put much time and energy into saving the salmon population and every animal downstream from that, one would think that the state would not put them at even more risk. This would put millions of our tax dollars to waste if all of our work at saving at risk salmon and orca population in great jeapordy.

4) In regards to the citizens of Sedro-Woolley, Skagit County, and even Island County, this project poses great risk. If there were to be a fire, and the smoke were to come in contact with rain or water (which is absolutely a possibility in the PNW) this runs the risk of contaminating drinking water. I have seen that if there were to be a fire, at least a 2 mile radius would need to shelter in place for a time as it would not be safe to be outside. Within the two mile radius of the Goldeneye site is Judy Reservoir. This reservoir supplies the majority of drinking water to Sedro-Woolley, Clearlake, Big Lake, Mount Vernon, and potentially parts of Burlington (I am unsure of Burlington specifically). If this drinking water source were to be contaminated as particulates would almost certainly fall into the water, this would put Skagit Valley at great risk, would not be able to drink the water and I assume would cost the state/county tens of millions of taxpayer dollars to put systems in place to clean. The particulate and run off of chemicals would also go into the Skagit River. This water supplements Judy Reservoir, and also supplies water to LaConner, Anacortes and Oak Harbor. So a fire could realistically contaminate the drinking water for 125,000-150,000 people across the county. Particulates would also risk contaminating Clear Lake and Beaver Lake as well.

5) If there was a fire, and a 2 mile radius were to be implemented to shelter, does the Governor realize that in that radius is 2 High Schools and 3 elementary schools, as well as about half of Sedro-Woolley residence? If and when there would be a fire, this would shut down the entire city and put student education at great risk.

6) I have heard that Governor Inslee as a part of his green initiatives has been able to bypass permitting and other regulations to allow this site to be built. If this is true, I find that to be ridiculous and extremely hypocritical to what he seems to stand for in regards to the environment and environmental responsibility. Based on what I have seen, it appears everyone from the Mayor of Sedro-Woolley to our District Representatives were left in the dark about this project up until just a few weeks ago, which is completely unacceptable.

There are many more issues with this project including sound and light pollution impacting values of nearby homes, increasing home insurance for already struggling families. This project is using farm land, which is something that Skagit Valley is trying to protect. The benefit of using these batteries in case of a power outage appears to be laughably minimal. The risk, especially environmental and economical, seems to way outway the benefit by a significant margin.

I hope this email reaches your desk and makes a difference. I grew up in this area, and now call it home, along with my wife and 3 kids. I hope to have a Skagit Valley that my kids can grow up in and appreciate and enjoy as much as I did. I fear this Goldeneye project puts this reality at great risk, and I hope that I am one of many voices that get heard in opposition to this project.

I understand that some of you that receive this email may not have the position or the power to put a stop to this project. My hope this continues to raise awareness and this email can be put in the large pile of opposition for the Goldeye BESS project in Sedro-Woolley.

Thank you

--
Dr. Peter DeVries Jr. DC

North Sound Chiropractic
3218 R Ave. Ste A
Anacortes WA, 98221

Kelly Kohnken

From: Kyle Radabah <kradabah9590@gmail.com>
Sent: Tuesday, September 3, 2024 3:34 PM
To: CityCouncil
Cc: Julia Johnson; Ward1; Ward2; Ward3; Ward4; Ward5; Ward6; CouncilAtLarge
Subject: ATTN: Public Comment at Sept 4th City Council Meeting to be read

I was told a city council member could read this on my behalf since I won't be able to make the meeting. I tried to keep it under the 3 minute mark.

"Ladies and Gentlemen,

Thank you for being here and for listening to the concerns of your fellow community members in relation to the proposed Goldeneye BESS project. While it is recognizable that this project may be well intended, these intentions do not nullify the risks that inevitably come with such a large-scale and complex project. There is much to consider in relation to this project; chief among these considerations is its proposed location. The location being put forward for this BESS facility could not be much worse. This 14 acre parcel of land zoned as Ag-NRL "land for continued farming activities, conserve agricultural land, and reaffirm agricultural use, activities and operations as the primary use of the district" and zoned RRv " to preserve the open space character of those areas not designated as resource lands or as urban growth areas." Sits directly adjacent to Hansen Creek, which is inhabited by all five species of Pacific Salmon, plus steelhead trout. Constructing this facility right next to Hansen Creek, which flows directly into one of our most precious natural resources (AKA the Skagit River), is asking for trouble. While the risk for thermal runaway may be low at this facility, if the failsafe mechanisms in place fail, it would be difficult to prevent chemicals from leaching into Hansen Creek and/or our groundwater, thereby contaminating the Skagit River, which accounts for 30% of all the freshwater that flows into the Puget Sound basin.

Aside from the environmental considerations at play, let us not forget about the individual citizens of Sedro-Woolley. If a major incident were to occur at this facility, the entire town of Sedro-Woolley would likely be facing a mandatory evacuation. This may be a risk that Tenaska/Goldeneye and certain politicians are willing to take, but it is not a risk that a majority of Sedro-Woolley citizens are willing to take.

If this facility must be built, please build it somewhere else. Don't build it next to a Creek that took millions of dollars to restore to its current form and don't build it right next to a city with 13,000 inhabitants. Thank you."

Kyle R.

Kelly Kohnken

From:	Whitley Radabah <whitleyosterhout@gmail.com>
Sent:	Tuesday, September 3, 2024 4:22 PM
To:	CityCouncil
Cc:	Julia Johnson; Ward1; Ward2; Ward3; Ward4; Ward5; Ward6; CouncilAtLarge
Subject:	ATTN: Public Comment at Sept 4th City Council Meeting to be read

I was told by the Stop BESS group on Facebook statements could be made and sent to the city council to be made on your behalf as well as answered.

"As you look around today, what do you see? I see a small community banned together in a sea of red outrage. How zoned agricultural land that is supposed to be preserved and protected with a Creek running through it could be stripped away and turned into a Lithium-Ion Battery Storage facility.

Many of my concerns have been addressed today by fellow community members, so I want local accountability. Why has the proposition of Goldeneye Storage LLC only been made aware to locals in the recent months, when it has been in the works for years with articles dating back to November 30, 2022 made by Cascadia Daily News. As appointed by our community to be responsible for the general welfare of the city, where does Mayor Julia Johnson stand on this matter? Is she in support or against the BESS that the Skagit County Commissioners have made known their opposition to.

My second question is can a company who is not a member of our community be a member of the Sedro-Woolley Chamber of Commerce? Why would a company based from Nebraska be paying their way into our community to network, that is still under review?"

City Council Agenda Item

Agenda Item No.: I.3.

Date: September 25, 2024

From: Frank Wagner, Fire Chief

Subject: Interlocal Agreement - City of Burlington - Mobile Integrated Healthcare Services

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RECOMMENDED ACTION:

Motion to authorize Mayor Johnson to execute/sign Mobile Integrated Healthcare Services interlocal agreement with the City of Burlington.

ISSUE:

We have partnered with the City of Burlington and their Fire Department, to create a 2 year Pilot Program to start January 2025.

BACKGROUND/SUMMARY INFORMATION:

The grant we have received from PeaceHealth of $200,000 will fund the start-up of this program. It is our intention to show the value and positive impacts of our communities to gain continued partnerships and funding going forward. Following the approval of this Interlocal tonight and the pending approval by The City of Burlington on Thursday September 26th, we will be able to initiate the recruitment and hiring processes necessary to meet our January start date.

FISCAL IMPACT, IF APPROPRIATE:

With the start up grant already received by the City of Burlington, the majority of the personnel costs will be covered. The City of Sedro-Woolley will provide a workspace, and we will pay for the fuel for vehicle that is provided by the City of Burlington. That projected cost will be approximately $2500 per year.

ATTACHMENTS:

1. FINAL 2024 Burlington Sedro Woolley MIHP Interlocal

INTERLOCAL AGREEMENT FOR MOBILE INTEGRATED HEALTHCARE SERVICES

This Interlocal Agreement ("Agreement") is made and entered into pursuant to RCW 39.34, the Interlocal Cooperation Act, by and between the City of Burlington, a Washington municipal corporation ("Burlington"), and the City of Sedro-Woolley, a Washington municipal corporation ("Sedro-Woolley"), individually and collectively referred to as "party" or the "parties".

RECITALS

A. WHEREAS, The Mobile Integrated Healthcare Professional ("MIHP") program is the provision of healthcare granted under Community Assistance Referral and Education Services (CARES) contained in RCW. 35.21.930, using patient-centered, mobile resource in an out-of-hospital environment. It may include, but is not limited to, providing community medical care, chronic disease management, education, preventive care or post-discharge follow-up visits; or transport or referral to a broad spectrum of care facilities, including but not limited to hospital emergency departments.

B. WHEREAS, the purpose of the MIHP is to provide high quality and cost-effective medical care through coordinating resources among emergency medical care providers, hospitals, in-home care, hospice, social services, insurance companies, and others. The MIHP can also reduce risk, injury, and challenging navigation of services to vulnerable populations, thus reducing the frequency of non-emergent 911 calls, allowing valuable resources to remain available to the greater community.

C. WHEREAS, both Burlington and Sedro-Woolley provide Emergency Medical Services (EMS) within their city limits as well as to other specific areas outside of their city limits (collectively their "EMS Service Area") which are included within the boundaries of United General Hospital District #304 and whose parent organization is the Peace Health Medical Group ("Peace Health").

D. WHEREAS, Burlington has received $200,000 in a start-up grant from Peace Health to establish a pilot MIHP Program ("Program") to provide MIHP services in both Burlington's and Sedro-Woolley's EMS Service Area. This funding will be used to initiate the Burlington and Sedro-Woolley MIHP Program and to cover the costs of the Program through the initial pilot program term.

E. WHEREAS, The Burlington Fire Department and Sedro-Woolley Fire Department are licensed EMS agencies and provide ALS and BLS response and transport services in Northern Skagit County. Burlington has developed an MIHP Program that fulfills the purposes of mobile integrated healthcare, has secured funding as noted in this Agreement for the MIHP pilot program and is willing to provide MIHP services to collaborative partners. Sedro-Woolley desires to obtain MIHP services from Burlington and both Parties have agreed to the terms set forth in this Agreement regarding the provision of MIHP services within their EMS Service Areas.

AGREEMENT

NOW, THEREFORE, in exchange for the mutual covenants and conditions contained herein, Burlington and the Sedro-Woolley agree as follows:

1. **Purpose.**

The purpose of this Agreement is to provide for the extension of Burlington's MIHP Program to the Sedro-Woolley EMS Service Area, to specify the manner in which the MIHP services will be requested by Sedro-Woolley, to designate each party's role and responsibilities, and to provide the means by which the MIHP will work and operate within the boundaries of each parties EMS Service Area.

2. **Responsibilities of Burlington**

A. Provide MIHP Program services to the Sedro-Woolley EMS Service Area. Upon receipt of a referral, Burlington will take reasonable actions to connect individuals to appropriate healthcare resources, including but not limited to:

i. Skagit County Aging and Disability Services (ADS) Case Manager

ii. Hospice patient assistance

iii. Skagit County Public Health; Adult Protective Services

iv. In-home care services (physical therapy/occupational therapy)

v. Transportation Resources; Private or otherwise

vi. Other resources appropriate to the specific needs of the clients to provide reasonably appropriate healthcare

B. Provide MIHP staff with appropriate qualifications and experience following Department of Health guidelines, to evaluate clients, provide triage assessment of client needs, and provide referral services to other organizations as needed. MIHP staff shall remain employees of Burlington. All rights, duties, and obligations of the employer shall remain with Burlington, who shall be solely responsible for the wages, salaries, benefits, working conditions, training and supervision of its employees. Burlington will be responsible for conducting background checks and providing appropriate training for its MIHP personnel.

C. Collaborate with Sedro-Woolley to identify client needs, options for necessary services or treatment, barriers or obstacles to obtaining services and facilitate communication between EMS personnel, medical service providers, service agencies, and other appropriate persons or organizations.

D. Provide a quarterly report to Sedro-Woolley providing statistical information concerning the number of Sedro-Woolley EMS Service Area individuals served, and the nature of the services delivered.

E. Provide an appropriately equipped vehicle for use by the MIHP. Vehicle insurance, maintenance, and repair shall be the responsibility of Burlington.

F. The MIHP will be an EMT or Paramedic individual working a 40-hour weekly work schedule with shift flexibility to minimize overtime and to provide services when needed and available.

3. Responsibilities of Sedro-Woolley.

A. Pay bills as defined pursuant to sections 3(B), below. Nothing in this Agreement shall require Burlington to provide MIHP services when Sedro-Woolley does not meet their obligations under this Agreement.

B. Provide a suitable and dedicated workspace with 24-hour access for the MIHP. If patient care or interaction is needed during the MIHP's weekly work schedule, Burlington's MIHP costs shall be paid by the Peace Health grant except as provided as follows.

If Burlington incurs overtime charges while performing duties for Sedro-Woolley (more than 40 hours within the scheduled work week), Burlington shall bill such hours to Sedro-Woolley at the overtime rate of the MIHP individual (1.5 time the base wage). Such billings may be monthly and shall be paid by Sedro-Woolley within 30 calendar days of receipt.

C. Supply Burlington with a fuel card for use by the MIHP in their daily activities for both cities. This will be considered in-kind cooperative support under this program.

D. A Sedro-Woolley client that may be wheelchair and/or bed confined and whose care or services may be under the coordination of the MIHP and who would be best served by visiting their primary care physician, an urgent care clinic, detox facility, or other client specific services, transport by ambulance may be warranted. Since, in these instances, a client would not meet the criteria for a 911 response, Sedro-Woolley agrees to make available a transport unit and a qualified driver at the request of the MIHP. When Sedro Wooley does not have a unit transport unit available or a qualified driver, Burlington may provide one or both resources.

E. Provide access to their PeaceHealth Access Now patient system and access to the Sedro-Woolley Fire Departments patient care reporting system (ESO) while adhering to Sedro-Woolley's security policies and procedures. Potential future software for MIHP program development and patient tracking will be the choosing of Burlington in consultation with Sedro-Woolley, to track services, manage consents, and share sensitive information between software systems for healthcare, EMS, social services agencies, and other organizations.

F. Provide the MIHP with computer access to computer systems, copiers, fax machines, telephones, and general office supplies that are reasonably necessary in their job performance. This is considered in kind cooperative support of this program.

G. Cooperate with Burlington to facilitate MIHP Program services, including but not limited to making Sedro-Woolley personnel available for consultation and providing reports and other documentation regarding individuals referred to Burlington. All such consultations and reports shall be provided at the sole cost of Sedro-Woolley.

H. Be solely responsible for the wages, salaries, benefits, and working conditions, and supervision of its employees.

4. Responsibilities Respecting Patient Care and Medical Records.

A. The services provided under this Agreement by MIHP staff must be under the supervision and direction of the Skagit County Medical Program Director. Nothing in this Agreement authorizes MIHP staff to perform medical procedures outside of their scope of care or certification.

5. Pilot Program Term – Extension and Termination.

A. This agreement shall automatically terminate 24 months from the date of execution by the parties, unless an extension is agreed in writing or as otherwise defined herein.

B. The Peace Health start-up grant, together with the other cash and in-kind amounts identified in this Agreement may not fully cover the Program's expenses during this 24-month pilot period. The parties shall equally share all additional expenses.

C. The Parties have identified the following potential supplemental funding sources and agree to work cooperatively to secure additional revenue sources:

Future Peach Health Grant
Burlington and/or Sedro-Woolley 1590 Monies
Burlington and/or Sedro-Woolley Opioid Settlement Monies
Funding allocation from the North Star Program
North Sound ACH (Accountable Community of Health) funding
Other Grant and/or Foundation Monies
Allocation of County EMS Levy Monies

D. This Agreement may be extended annually for up to three (3) years through execution of a replacement Interlocal Agreement.

E. This Agreement may also be terminated by either party by giving sixty (60) days advance written notice prior to December 31 of any calendar year during the initial term of this Agreement or during the term of any extension.

6. Security of Information.

Burlington and Sedro-Woolley shall each be responsible for the security of information maintained by them for the purposes of providing services under this Agreement. If information is shared between Burlington and Sedro-Woolley, each party shall be responsible for the security of such information within their own organization. Each party shall be independently responsible for HIPAA compliance, if applicable, for any information held by that party.

7. Indemnification.

A. Burlington shall indemnify, defend, and hold harmless Sedro-Woolley and its officers, agents, and employees, from and against any and all third party claims, actions, suits, liability, loss, costs, expenses, and damages of any nature whatsoever, caused by or arising out of the negligent acts, errors, or omissions of Burlington, its officers, agents, or employees in providing services under this Agreement.

B. Sedro-Woolley shall indemnify, defend, and hold harmless Burlington and its officers, agents, and employees, from and against any and all third party claims, actions, suits, liability, loss, costs, expenses, and damages of any nature whatsoever, caused by or arising out of the negligent acts, errors, or omissions of Sedro-Woolley, its officers, agents, or employees in performing services under this Agreement.

C. A party's obligation to hold harmless, indemnify, and defend the other party and its officers, agents and employees shall apply only to the extent of the indemnifying party's negligence.

D. Each party waives its immunity under the Industrial Insurance Act, Title 51 RCW, but only to the extent necessary to provide the other party with indemnification under this Section 7, for injuries to the indemnifying party's employees. This waiver has been mutually negotiated.

E. The indemnity obligations of Section 7 shall survive expiration or termination of this Agreement for any injury or damage occurring prior to such expiration or termination.

8. Insurance.

Each Party shall maintain the following insurance limits:

1. <u>Automobile Liability</u> insurance with a minimum combined single limit for bodily injury and property damage of $1,000,000 per accident.

2. <u>Commercial General Liability</u> insurance shall be written with limits no less than $2,000,000 each occurrence, $2,000,000 general aggregate and $2,000,000 products-completed operations aggregate limit.

3. <u>Professional Liability</u> insurance shall be written with limits no less than $2,000,000 per claim and $2,000,000 policy aggregate limit.

The aforementioned insurance requirements of the parties can be fulfilled by a City's membership and coverage in a self-insured municipal insurance risk pool.

9. Property.

The parties shall not acquire any joint property for the purposes of providing the services described in this Agreement, unless agreed in writing. Any property acquired separately by either party to provide services or perform any provision of this Agreement shall remain the property of the acquiring party.

10. Records.

Each party shall be responsible for keeping its own records related to this Agreement and the performance of that party's obligations. Each party shall have control over responses to requests under the Public Records Act ("PRA"), Chapter 42.56 RCW, that are directed to the party. The party to whom the request is directed is termed the "primary party," and the other party is termed the "secondary party" for purposes of this section, The primary party shall provide the secondary party notice and an opportunity to informally comment on requests for records that affect the secondary party, unless such notice would slow the primary party's response time or otherwise impede the primary party's ability to provide the fullest assistance to requestors, as required by the PRA. Where there is a disagreement between the parties as to whether records are disclosable, the primary party shall offer third-party notice under RCW 42.56.540 to the secondary party to the extent allowed by law before disclosing records. The parties shall cooperate in supplying records to each other to facilitate responses to public records requests.

11. Independent Contractors.

Each party to this Agreement is an independent contractor. Neither party is an agent of the other and neither party shall have the authority to bind the other party or to control the employees, agents, or contractors or the other party. All rights, duties and obligations of a party shall remain with that party at all times. Each party shall be responsible for compliance with all applicable laws, collective bargaining agreements, and civil service rules and regulations with respect to its own employees. Each party agrees that it will not represent itself as the agent or legal representative of the other party for any purpose whatsoever.

12. Administration.

This Agreement shall be jointly administered by the Burlington Fire Chief and the Sedro-Woolley Fire Chief.

13. Nondiscrimination.

Neither party shall discriminate against any person receiving services under this Agreement on the basis of race, color, creed, religion, age, sex, marital status, sexual orientation, veteran status, disability, or other circumstance prohibited by federal, state, or local law.

14. Notices.

All notices required to be given by either party under this Agreement shall be given to the Fire Chief of the party receiving notice at the business address of the Fire Chief listed on the party's website. Notices shall be deemed received upon personal delivery or, if delivered by U.S. Mail, three days after deposit in the mail, postage prepaid, addressed to the receiving Fire Chief.

15. Compliance with Laws.

Each party will comply with all applicable laws, rules, and regulations pertaining to them and to the services provided by this Agreement.

16. No Third-Party Rights.

This Agreement is intended to be solely between the parties. No part of this Agreement shall be construed to add, supplement, or amend any rights, benefits, or privileges or any third party, including, without limitation, employees of either party. Nor shall this Agreement be construed as establishing a promise of specific treatment by Burlington or Sedro-Woolley to a particular person.

17. Assignment.

Neither party may assign its rights or obligations under this Agreement without the express written consent of the other party.

18. Severability.

The provisions of this Agreement are severable. Any term or condition of this Agreement or application thereof deemed illegal, invalid, or unenforceable, in whole or in part, shall be severable from the other provisions, and shall not affect the legality, validity, or enforceability of any other provision.

19. Waiver.

A failure by either party to insist on strict performance of this Agreement by the other party shall not preclude the first party from subsequent exercise of its right to performance and shall not constitute a waiver of any other right under this Agreement unless expressly so stated.

20. Entire Agreement.

This Agreement constitutes the entire understanding between the parties as to its subject matter and supersedes all prior agreements and understandings regarding that subject matter.

21. Amendments.

This Agreement may be amended only by written instrument executed by both parties, provided that Burlington may increase rates and charges as provided in Section 3(C) above without a formal, signed amendment, and such rates and charges shall be amended and in full force sixty (60) days after notice as set forth in said subsection.

22. Counterparts and Authority.

This Agreement may be executed in counterparts, i.e. at separate times and in separate places, and an electronic copy of this Agreement shall be deemed as valid as any original. The signatories hereto covenant that they are possessed of sufficient authority to execute this Agreement.

23. Venue and Governing Law.

The venue for any dispute arising out of this Agreement shall be Skagit County Superior Court. This Agreement is governed by the laws of the State of Washington.

24. Effective Date/Filing.

This Agreement shall become effective upon signature by both party's Mayor and shall be listed by subject on each party's website or other electronically retrievable public source in compliance with RCW 39.34.040.

EXECUTED by the parties on the dates hereafter specified.

CITY OF SEDRO-WOOLLEY	CITY OF BURLINGTON
______________________________	______________________________
Julia Johnson, Sedro-Woolley Mayor	Bill Aslett, Burlington Mayor
Date: ____________________________	Date: ____________________________

ATTEST:

____

Kelly Kohnken, City Clerk, City of Sedro-Woolley

____

Joe Stewart, Finance Director, City of Burlington

APPROVED AS TO FORM:

____
Nikki Thompson, Sedro-Woolley City Attorney

____
Leif Johnson, Burlington City Attorney

City Council Agenda Item

Agenda Item No.: m.1.

Date: September 25, 2024

From: Charlie Bush, City Administrator

Subject: Labor Contract - Sedro-Woolley Public Safety Guild Police Department Support Staff - 2025-2027

RECOMMENDED ACTION:

Motion to authorize Mayor Johnson to sign a 2025-2027 labor contract with the Sedro-Woolley Public Safety Guild related to Police Support Staff.

ISSUE:

Should the Council authorize the Mayor to sign a 2025-2027 labor contract with the Sedro-Woolley Public Safety Guild related to Police Support Staff?

BACKGROUND/SUMMARY INFORMATION:

The current labor contract covering Police Department Support staff personnel expires on December 31, 2024. City staff have been meeting with Sedro-Woolley Public Safety Guild representatives to develop a successor contract that will cover a three-year period starting on January 1, 2025. The proposed contract is consistent with the parameters discussed with the City Council previously.

The updated contract will be provided as late material.

FISCAL IMPACT, IF APPROPRIATE:

The 2024 police support budget is $418,300. Based on the labor contract attached, the City estimates $440,400 and $474,500 for 2025 and 2026. Including annual step increases, this represents a 5.3% and 7.7% overall increase in 2025 and 2026. Amounts exclude medical benefits.

ATTACHMENTS:

1. Clean Version - Final TA Support CBA 2025-2027
2. Marked-Up Version -Final TA Support CBA 2025-2027

AGREEMENT
by and between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
REPRESENTING THE POLICE DEPARTMENT SUPPORT EMPLOYEES
January 1, 2025 through December 31, 2027

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AGREEMENT
by and between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
REPRESENTING THE POLICE DEPARTMENT SUPPORT EMPLOYEES
January 1, 2025 through December 31, 2027

THIS AGREEMENT is between the City of Sedro-Woolley, Washington ("City") and the Sedro-Woolley Public Safety Guild, Representing the Police Department Support Employees, ("Guild").

ARTICLE 1. RECOGNITION, GUILD MEMBERSHIP AND PAYROLL DEDUCTION

1.1 Recognition - The City recognizes the Guild as the sole and exclusive collective bargaining representative for the Police Support employees of the City performing work within the Sedro-Woolley Police Department, excluding any employee serving in an exempt capacity per Chapter 41.56 RCW for the Sedro-Woolley Police Department.

1.2 Membership - All employees covered by this Agreement may become members of the Guild.

1.3 Dues Deduction - The City agrees to deduct from the paycheck of each employee who has so authorized it, the regular monthly dues or costs uniformly required by the Guild. The amounts deducted shall be transmitted monthly to the Guild on behalf of the employee involved. Written authorization to deduct dues or service charge shall be made by the employee on a form prescribed by the City. Requests for changes in deduction of dues may not exceed two (2) per year.

1.4 Revocation - An employee's request to revoke authorization for payroll deductions for monthly dues or costs must be in writing and submitted to the Guild. After the City receives confirmation from the Guild that the employee has revoked authorization, the City shall end the deduction no later than the second payroll after receipt of the confirmation.

1.5 Unless due to the employer's negligence, the Guild agrees to hold the City harmless from claims, causes or complaints arising out of this Article.

ARTICLE 2. GUILD RIGHTS

2.1 Discrimination - The City shall not interfere with the rights of employees to become members of the Guild, and there shall be no discrimination, interference, restraint, or coercion by the City or City representative against an employee because of Guild membership or because of employee activity in an official capacity on behalf of the Guild.

2.2 Guild Activity - No Guild member or officer shall conduct any Guild business on City time, and no Guild meeting will be held on City time, except with the permission of the Chief or designee.

2.3 The Employer agrees that any employee serving as a Guild representative or on a negotiating committee, shall be allowed to conduct Guild business with the Employer during working hours without loss of pay.

2.4 Strikes - The Guild agrees there shall be no strikes, slowdowns, stoppage of work or interference with the efficient management of the Police Department during the life of this Agreement.

2.5 Should any job action occur, employees shall be required to cross an established picket line to perform emergency activities. The City agrees to meet with the Guild to establish temporary procedures during non-emergency situations.

2.6 A Guild bulletin board will be provided for official Guild business only. The Guild shall not post any materials which are obscene, defamatory or impair the operations of the Police Department, Fire Department, or the City.

ARTICLE 3. PROBATION PERIOD, LAYOFF, RECALL AND JOB VACANCIES

3.1 Probation Period - A new employee shall be subject to a one (1) year probation period as established by the Sedro-Woolley Civil Service Commission, commencing with the employee's most recent date of hire. During this period, the employee is working on a trial basis, subject to dismissal at any time at the sole discretion of the Chief or designee. The City shall not discharge or otherwise discipline an employee for protected Guild activity as or otherwise discipline an employee for protected Guild activity as provided by law. The employee discharged during his or her probation period has no recourse through a grievance procedure.

3.2 Layoff - The City recognizes the principle of seniority. Seniority means that period from the employee's most recent first day of compensated work in a position covered by this agreement.

3.2.1 An employee's seniority can be broken so that no prior period of employment is counted. The employee's seniority shall cease upon:

- Justifiable discharge;
- Voluntary quit;
- Failure of the employee to return to work after expiration of a temporary disability leave;
- Leaving the bargaining unit to accept a position with the City outside of the bargaining unit;
- Failure of the employee to notify the City of his willingness to return to work upon recall from an indefinite layoff within seven (7) calendar days

after receipt of written notice from the City at his last known address appearing on the City's records; and

- Layoff (a reduction - in - force) exceeding twelve (12) months.

3.3 In layoff, recall, and filling permanent job vacancies the City shall consider an employee's length of continuous service in a position covered by this contract and the employee's ability to perform the duties required in the job. In applying this provision it is the intent to provide qualified employees with opportunities for promotion and the City with efficient operations.

3.3.1 In case of a layoff, the employee with the shortest length of continuous service with the department, shall be laid off first. However, the City may layoff by classification rather than seniority if the employee with the greater seniority is not qualified to perform the duties of the employee with less seniority. The City shall provide four (4) weeks written notice to an employee prior to layoff.

3.4 In the case of recall, those employees laid off last shall be recalled first. An employee on layoff must keep both the City and the Guild informed of the address and telephone number where he or she may be contacted.

When the City is unable to contact an employee who is on layoff for recall, the City shall notify the Guild in writing. If neither the Guild nor the City are able to contact the employee within seven (7) calendar days from the time the Guild is notified, the City's obligation to recall the employee shall cease. The City shall have no obligation to recall an employee after he has been on continuous layoff for a period of one (1) year. Should an employee not return to work within seven (7) calendar days after recall the City shall have no further obligation to the employee to recall.

ARTICLE 4. HOURS OF WORK, OVERTIME AND PREMIUM PAY

4.1 Hours of Work - A regular shift shall be eight (8) consecutive hours in any day. The Work week shall consist of five (5) consecutive shifts of eight (8) hours or four (4) ten (10) hour days for a total of forty (40) hours, Sunday through Saturday

4.1.1 Meal and Rest Periods - Employees will take one thirty (30) minute unpaid meal period for each workday that is at least five (5) hours in duration. Meal periods will be taken at times authorized by a supervisor. Employees will take intermittent paid rest periods equivalent to ten (10) minutes for each four (4) hours worked. Meal and rest periods are subject to interruption due to the nature of the work and are not accrued or cashed out if missed.

4.2 Scheduling - The establishment of work schedules and starting times is vested solely within the purview of the Employer and may be changed to meet the needs of effective law enforcement, provided prior notice of seven (7) calendar days is given, except where precluded by an emergency or beyond department control.

4.3 Split Shifts - There shall be no scheduling of split shifts except in case of extreme emergency. Shifts will return to the established schedule when the emergency ceases to exist.

4.4 Overtime -Time worked in excess of forty (40) hours in one (1) week shall be paid at one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay, including any premium or longevity pay. The regular straight time hourly rate of pay shall be determined by dividing the employee's regular monthly salary by one hundred seventy three and one-third (173.33) hours. For the purposes of overtime calculation, time worked shall include sick leave, vacation leave, holiday hours and compensatory time.

4.4.1 For those employees whose work week is five (5) consecutive eight (8) hour shifts, the sixth (6^{th}) consecutive shift within a seven (7) day work period shall be paid at the rate of one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay; additional consecutive shifts shall be paid at two (2) times the employee's regular straight time hourly rate of pay until a work shift is scheduled off by the Police Chief or designee. Such scheduled day off shall require a twelve (12) hour notice to the employee.

4.4.2 The Employer shall not change scheduled shifts without notice being given to the employee per Article 4.2 for the purpose of avoiding overtime payment.

4.4.3 Employees called back to duty between shifts (at least two (2) hours before beginning or after ending a scheduled shift) shall be compensated for a minimum of two (2) hours at their regular straight time hourly rate of pay. Overtime shall be calculated in fifteen (15) minute increments for each hour or fraction of an hour spent, rounding down for increments of 7 minutes or less and rounding up for increments of 8 minutes or more. This shall also apply if an employee is scheduled for a shift and sent home due to a schedule change.

4.4.4 Unavailability for Purposes of Call Back – If an employee is scheduled for vacation, leave of absence, or bereavement leave, they will be unavailable for purposes of call back.

4.4.5 If an employee is called in on a regularly scheduled day off, the employee shall be paid one-and-one-half (1-1/2) times their regular straight time hourly rate of pay. calculated in fifteen (15) minute increments for each hour or fraction of an hour spent, rounding down for increments of 7 minutes or less and rounding up for increments of 8 minutes or more. Employees shall be paid a minimum of four (4) hours at their regular straight time hourly rate of pay.

4.4.6 Callback work required by the Employer that does not involve reporting in person (for example, more than de minimis phone calls and emails) shall be paid in fifteen (15)minute increments for each hour or fraction of an hour spent. Remote work does not constitute a "shift" for any reason.

4.5 Court Time - Court time and time required for conferences and/or consultations in preparation for court proceedings outside of the employee's regularly scheduled shift shall be paid at one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay. When an employee is called for court on a regularly scheduled day off, the employee shall be paid for a minimum of four (4) hours at the employee's regular straight time hourly rate of pay, or one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay for the actual time spent, whichever is greater. This provision applies to court time in an employee's official capacity.

4.6 An Employee may, with Employer's approval, "flex" time to remain at (40) hours in any work week. Any schedule flexing must occur within the same pay period.

4.7 Compensatory Time - In lieu of paid overtime, an employee may choose to accrue compensatory time off to be utilized upon the request of the employee subject to scheduling by the Police Chief or designee. Compensatory time may be accumulated for up to sixty (60) hours. Each December 31 all compensatory time on the books shall be automatically cashed out and paid to the employee. Compensatory time shall be converted at the appropriate rate prior to placement in the Compensatory time bank. (Example: One (1) hour overtime at time and one half (1-1/2) equals one and one half (1-1/2) hours added to the Compensatory Bank.) An employee shall be paid for accrued compensatory time upon resignation or termination.

If, in the City's sole discretion, it determines that there is a significant impact on the City's overtime budget caused by the use of Compensatory Time, the City may revert to the contract language in place during the 2020-2022 Collective Bargaining Agreement. 30 days' notice of intent to revert shall be provided by the City.

4.8 Shift Trade - The City and the Guild agree that the changing or trading of shifts amongst employees is an acceptable practice, as long as such trade does not place an employee in an overtime situation (except when the change was clearly and already an overtime situation), is approved by the Chief or designee, within a like classification, and voluntary. Shift trades are subject to supervisory approval.

ARTICLE 5. WAGES

5.1 The classifications of work and wage scales for employees covered by this Labor agreement shall be as set forth in Appendix 'A" of this Agreement and is incorporated by reference.

ARTICLE 6. HOLIDAYS

6.1 Holidays for non-shift employees - Non-shift employees shall receive the following holidays off with eight (8) hours compensation at their regular straight-time hourly rate of pay.

New Year's Day	1st day of January
Martin Luther King's Birthday	3rd Monday of January
Presidents' Day	3rd Monday of February
Memorial Day	Last Monday of May
Juneteenth	June 19th or as recognized
Independence Day	4th of July
Labor Day	1st Monday of September
Veterans Day	11th day of November
Thanksgiving Day	4th Thursday of November
Day Following Thanksgiving	Day following Thanksgiving
Christmas Day	25th of December
Additional Christmas Holiday	2025: 24th 2026: 24th 2027: 24th

Two (2) Floating Holidays to be taken at employee's discretion and approval of the chief of Police or designee.

6.1.1 If a holiday occurs while an employee is on vacation or sick leave, the holiday shall not be charged to such vacation or sick leave.

6.1.2 If the date of any of the fore-referenced holidays should be changed, the new date shall be deemed a holiday, and a holiday falling on Sunday shall be observed the following Monday. A holiday falling on a Saturday shall be observed on the preceding Friday. Any day or portion thereof designated as a holiday by the Employer shall be recognized as a holiday under this Article.

6.1.3 Employees required to work on a holiday shall be paid at two (2) times their regular straight time hourly rate of pay for all hours worked.

6.1.4 Should an employee terminate prior to completing the current year of service, the floating holidays shall be paid on a pro-rated basis.

When a paid holiday falls on an employee's regularly scheduled work day, the employee will be paid eight (8) hours of holiday pay. If the regularly scheduled work day is greater than eight (8) hours, the employee may be required to use either vacation or compensatory time earned to make up for the additional time the employee was scheduled to work in excess of the eight (8) hours of holiday pay. In lieu of using other accrued leave, the employee may have the option of working additional hours during the same pay period as the scheduled holiday. When a paid holiday falls on an employee's regularly scheduled day off, the employee will be credited with eight (8) hours of holiday paid leave which may be used at a later date.

ARTICLE 7. VACATIONS

7.1.1 Employees in the bargaining unit shall accrue vacation in accordance with the following schedule. Vacation leave is accrued but may not be taken until the employee has completed six (6) months of continuous service.

Beginning Year	Hours Per Month	Hours Per Year
0 through 4	8.0	96
5 through 9	10.0	120
10 through 14	13.36	160
15th year	14.0	168
16th year	14.64	176
17th year	15.36	184
18th year	16.0	192
19th year	16.64	200
20th year	17.33	208
21st year	18.0	216
22nd year	18.66	224
23rd year	19.33	232
24th year	20	240
25th year	20.66	248

* Year 0 begins on the employee's date of hire. Year 4 is the employee's 4 year anniversary.

7.1.2 An employee must use vacation leave in hourly increments. Vacations shall be scheduled in advance and shall be approved by the Police Chief or designee. Vacations shall be scheduled so that it does not disrupt the normal operations of the Employer. Departmental seniority shall prevail if conflicts arise in vacation scheduling.

7.1.3 Earned vacation shall be allowed to accrue eighty (80) hours over the previous year's allotment, but in no case will an employee be allowed to cash out vacation accrued over two hundred eighty (280) hours.

7.1.4 Utilization of accrued vacation for an emergency nature shall be approved on a case by case basis.

7.1.5 If an employee is unable to schedule or use vacation due to staffing, court hearings or other work-related issues, the Chief may extend the maximum accrual of vacation for the employee for a period of up to 3 months. Employee must be below their maximum accrual at the end of the three-month period.

ARTICLE 8 SICK LEAVE

8.1 All employees shall be entitled to sick leave to be used in the event the employee is sick or injured or has medical or dental appointments. Employees may use accrued sick leave to care for dependents when they have a health condition that requires supervision or treatment, in accordance with the Federal Family and Medical Leave Act, the Washington State Family Care Act, and Washington State Sick Leave.

8.2 Full-time employees shall accrue leave at the rate of eight (8) hours per month of consecutive and continuous employment, up to a maximum accrual of one thousand four hundred forty hours (1,440) for use for any recognized sick leave. Mandated state sick leave is part of and not in addition to the eight (8) hour accrual per month.

8.3 Sick leave time which is used by an employee shall be deducted from his/her accumulated sick leave time. However, employees may use vacation or other earned compensatory time to supplement sick leave. The Employer may require a doctor's certificate if the absence exceeds three (3) days or a shorter period if allowed by law.

8.4 SICK LEAVE DURING VACATION - When a condition listed under Section 8.1. arises while the employee is on vacation leave or compensatory time, the employee shall be granted accrued Sick leave, provided the employee notifies the employer immediately, and a physician's certificate shall be furnished upon the Employer's request.

8.5 Employees are required to notify the Chief or designee a minimum of one (1) hour prior to his/her shift beginning, or any time period practicable for the Employee.

8.6 8.2 Absences for more than three (3) consecutive workdays will require documentation. Except to the extent required by law, documentation need not disclose the nature of the medical condition causing the need for leave, and if a requirement to provide documentation will result in unreasonable burden or expense to the employee, and employee may advise their supervisor of this concern and the supervisor will evaluate the request considering the circumstances in accordance with WAC 296-128-660.

8.7 If an employee separates from the City and is rehired within twelve (12) months, any sick leave balance that existed at the time of separation will be reinstated, provided that if the rehire occurs in the following calendar year, reinstatement of the balance will be limited to forty (40) hours.

8.8 FAMILY LEAVE – Employees shall be granted family leave in accordance with applicable federal and state laws.

8.9 The City maintains a shared leave program. Members of the bargaining unit are eligible to participate in accordance with the policy.

8.10 LEAVE WITHOUT PAY – Leave without pay or benefits may be granted to employees who have exhausted sick leave, annual vacation and industrial insurance (where applicable), for the following reasons:

8.11 Leave shall not exceed one (1) year unless otherwise specified by the Chief or designee.

8.12 DISABILITY LEAVE - Disability leave shall be granted for the period of time that an employee is temporarily disabled and is receiving L&I payments up to a maximum of six (6) months. The employee shall be allowed to use accrued sick leave, vacation or leave without pay at their option during the disability leave to supplement their income while receiving L&I. Seniority shall not accrue during disability leave. A doctor's certification of disability shall be provided by the employee and a doctor shall certify that the employee is medically released to return to work.

8.13 Upon the death, said employee shall receive twenty-five percent (25%) of the then accrued and unused sick leave in cash in addition to the last regular paycheck due.

8.14 Upon retirement, said employee shall receive twenty-five percent (25%) of the then accrued and unused sick leave deposited into the employee's VEBA account.

ARTICLE 9. BEREAVEMENT LEAVE/OTHER LEAVES

9.1.1 When death occurs to a member of the employee's immediate family, the employee shall be granted the necessary time off, not to exceed three (3) consecutive days, for making arrangements and attending the funeral. In special circumstances and where travel distances require additional time, the Chief or designee may grant an additional four (4) days off.

9.1.2 Members of an employee's immediate family are limited to the employee's spouse, domestic partner, sons, daughters, mother, father, brothers, sisters, step-children and step-parents, grandparents, grandchildren, aunts, uncles, cousins, or like relatives of the employee' s spouse, and persons who reside in the same home, who have reciprocal and natural and/or moral duties to and do provide support for one another.

9.1.3 The employee shall notify and make arrangements with the Employer for any requested bereavement leave.

ARTICLE 10. JURY DUTY

10.1 An employee called for jury duty shall be compensated at his or her regular straight time rate for the actual hours lost from work, excluding reimbursement by the court for mileage, meals and jury fees.

ARTICLE 11. HEALTH AND WELFARE

11.1 For the term of this Agreement, employee and dependent health and welfare coverage will be provided through the Association of Washington Cities (AWC) Health First 250 Medical Plan, Washington Dental Service Plan F and the AWC $0 Copay Vision Service Plan. For the term of this Agreement, the employee shall contribute to the cost of these insurance premiums through payroll deduction as follows:

Employer will pay 90% and employee will pay 10% of the employee's premium.

The employee's contribution to insurance premiums shall be paid through the City's IRC section 125 plan. The employee may opt out of spouse and family coverage by not paying the employee share of the monthly premium.

11.2 Regardless of any other provision of this agreement, in the event an employee dies as a result of an on-duty incident, including but not limited to a motor vehicle collision or an assault upon the employee, the estate of the employee shall be paid out 100% of all of the employee's outstanding vacation and city sick leave balances.

11.3 For the term of this agreement, the City agrees to pay the premium for a $30,000 basic life insurance policy. Such policy shall be provided through the Association of Washington Cities Standard Insurance group life insurance plan. Employees may purchase, at their own expense, supplemental life insurance per the policy's guidelines. Supplemental life insurance shall be paid by the employee through a payroll deduction.

11.4 Wellness Incentive. The City and Guild concur that mental fitness is beneficial to the city and to the employees. If an employee only meets with a city provided EAP or other counselor once per year, they will receive $250.00. The employee must submit proof of the above, no later than November 15th and the payment shall occur in the first pay period in December.

ARTICLE 12. UNIFORM ALLOWANCE/EQUIPMENT

12.1 All uniforms and protective clothing required to be worn by an employee shall be purchased by the City. The Equipment and Uniform items covered by this agreement shall be as set forth in Appendix "B" of this Agreement and is incorporated by reference.

12.1.1 Employees shall be held accountable for all such items issued to the employee by the City. Items which become worn out, lost, or destroyed as a direct result of the proper performance of the employee's duties, or as result of an occurrence, shall be replaced by the City. If said items become lost or mutilated as a result of an employee's willful negligence or intentional act, they shall be replaced by the employee.

12.1.2 All equipment issued by the City to each employee shall remain the property of the City.

12.1.3 For advisory purposes only a four (4) person board comprised of two (2) members selected by the Guild and two (2) members selected by the Employer shall be established for the purpose of recommending new equipment acquisition and recommended guidelines and regulations governing uniforms worn by employees.

12.1.4 The employer shall pay for the cleaning of two (2) uniform shirts and two (2) uniform pants per week for Code Enforcement Officer and Records Clerk. Additional cleaning of uniform items and clothing worn in the line of duty may be approved by the Police Chief or designee on an individual basis.

12.1.5 The employer shall pay for repair or replacement of employee's personal property reasonable and necessarily worn or carried by an employee, when such property is stolen, damaged, or destroyed as a direct result of the employee' s performance of the employee's official duties. Payment shall not be approved if the willful negligence or wrongful conduct of the employee was a contributing factor to the loss.

12.2 Unsafe Vehicles. No employee of the police department will be required to drive an unsafe vehicle. If in the judgment of the employee, or the City a vehicle is deemed to be unsafe, the City agrees to the following: As soon as is practical, so as not to endanger the safety of the employee or the public the vehicle in question will be inspected by a qualified mechanic. The vehicle will be repaired, adjusted or removed from service, as needed. The City and the Guild agree that mileage alone shall not be a determining factor in a vehicle being safe or unsafe.

12.3 Footwear allowance: The employer shall provide a One Hundred Dollar ($100.00) footwear allowance to each Records employee on the first paycheck in March of each contract year.

ARTICLE 13. ACCIDENT OR INJURY REPORT

13.0 It is the responsibility of the employee to report all property damage, accidents, or injuries, regardless of severity, to their immediate supervisor, who shall write a report during the shift, and file it with the Chief or designee immediately.

ARTICLE 14. OUTSIDE EMPLOYMENT

14.0 Employees are prohibited from engaging in outside employment or being involved in a business activity which would adversely affect, hinder or impair the employee's performance or effectiveness as an employee or the ability of the Police Department from performing its duties as determined by the Chief. The employee shall report to the Chief in writing all outside employment or business activities.

ARTICLE 15. DISCIPLINE AND DISCHARGE

15.1 Disciplinary actions shall be imposed upon an employee for just cause. Disciplinary actions will normally be progressive in nature, but the level of discipline administered may depend upon a number of factors. Disciplinary actions may include the following:

a. Written reprimand
b. Suspension without pay/forfeiture of accumulated leave
c. Demotion
d. Discharge

15.1.1 An employee shall sign all items of a disciplinary nature placed in their personnel file. Employees may request copies of all items placed in their personnel file. Nothing in this section shall prohibit the City from placing disciplinary documents in the personnel file without signature, should the employee refuse to sign. In such cases, the supervisor may indicate "refused to sign" on the document.

15.1.2 The City shall follow guidelines established by Appendix "C" to ensure investigations of employees are conducted in a manner which is conducive to good order and discipline, and in keeping with the provisions of the Civil Service Commission Rules.

15.2 An employee wishing to appeal a disciplinary decision or other matter under the jurisdiction of the Civil Service Commission waives the right to take the same issue through the grievance procedure of the labor agreement.

ARTICLE 16. GRIEVANCE

16.1 A grievance means a dispute or disagreement raised by an employee of the bargaining unit against the City. Grievances shall be limited to those disputes or disagreements involving the interpretation and application of the provisions of this agreement. It is specifically understood that matters governed by Civil Service rules and regulations shall not be considered grievances and subject to the grievance procedures within the agreement.

16.2 Grievances shall be processed and settled in the following manner:

STEP 1. The employee, group of employees, and/or Guild representative, who have an alleged grievance shall present the grievance to the employee's immediate supervisor within ten (10) business days of its occurrence or the date the employee should have reasonably known of its occurrence or the grievance shall not be subject to the grievance procedure. The supervisor shall only attempt to resolve grievances within their immediate control and shall notify the Chief of all grievances filed. If the immediate supervisor cannot resolve the grievance or if it is outside his or her control then he or she shall submit in writing his or her decision to the employee within ten (10) business days. If not resolved, the grievance shall proceed to STEP 2.

STEP 2. If the grievance was not resolved in STEP 1, the Guild shall submit the grievance in writing to the Police Chief within ten (10) business days. The written statement shall include the section(s) of the agreement allegedly violated, the facts as known, and the remedy sought. The Chief shall notify the Guild of his/her response in writing within ten (10) business days.

STEP 3. If the grievance was not resolved in STEP 2, the Guild may refer the grievance in writing together with all other pertinent material to the City Administrator within ten (10) business days. The City Administrator shall notify the Guild in writing of the decision of the City within ten (10) business days.

STEP 4. The Guild may appeal an adverse decision of the City Administrator to a neutral arbitrator. 1n the event that the parties cannot agree on a neutral arbitrator within ten (10) business days, they shall petition the Public Employment Relations Commission to submit a list of eleven (11) arbitrators. The parties shall alternatively strike names until one (1) name remains on the list. The order of striking of names shall be determined by a coin toss. The remaining name shall serve as the impartial arbitrator who shall conduct a hearing and issue a decision which shall be final and binding upon all parties to the dispute. The arbitrator may only render a decision on issues addressed within this Agreement and shall have no power to add to, subtract from, alter, amend or change any provision of this Agreement.

16.3 Each party shall bear the expense of presenting its own case, including attorneys' fees. The expenses of an impartial arbitrator shall be borne equally by the City and the Guild.

16.4 At any step of the grievance procedure, time limits may be extended by mutual written agreement of the parties. The parties may also mutually agree in writing to waive a grievance to any step in the grievance procedure.

16.5 Failure to process the grievance to the next step within the established time limits shall constitute a resolution of the grievance based on Management's last response.

16.6 Business days are Monday-Friday exclusive of holidays. Service of grievances and responses may be by email.

ARTICLE 17. MANAGEMENT RIGHTS

17.1 The Guild recognizes the prerogative of the City to operate and manage the municipal services in the most efficient, effective manner.

17.2 The Guild recognizes the exclusive right of the City to establish reasonable rules and policies for the operation of its business. The City agrees to appraise the Guild of all such rules and policies and changes thereto as they are adopted or amended.

17.3 In the event the Employer shall desire to modify City Policy or adopt new Policies applicable to Bargaining Unit employees where such modification or adoption shall, pursuant to RCW 41.56, require the Employer to bargain regarding such modification or adoption the Employer shall give not less than thirty (30) days' notice to the Guild and upon request satisfy the Employer's duty as required by RCW 41.56 prior to such modification or adoption being applied to bargaining unit employees.) Failure to request to bargain within the above time period shall constitute waiver.

17.4 The Guild recognizes the exclusive right of the City to establish methods and means of providing municipal services, to increase, diminish or change municipal equipment, including the introduction of new, improved or automated methods or equipment.

17.5 The Guild recognizes the exclusive right of the City to assign employees to specific jobs within the bargaining unit in accordance with their job classification or title.

17.6 The Guild recognizes the exclusive right of the City to recruit, hire, promote, transfer, appoint, and assign employees; and to lay off employees for lack of work or funds.

17.7 When a position becomes vacant or is newly created, the City will post the position internally for a minimum of five (5) business days before advertising externally. Any qualified internal candidates will be afforded an opportunity to interview for the position.

17.8 The Guild recognizes the exclusive right of the City to determine staffing levels.

17.9 The Guild recognizes the exclusive right of the City to determine performance standards.

17.10 The Guild recognizes the exclusive right of the City to control the City Budget.

17.11 The Guild recognizes the exclusive right of the City to take action in the event of an emergency as defined in the City Code.

ARTICLE 18. MATTERS COVERED AND COMPLETE AGREEMENT

18.1 The parties agree that this document contains the complete agreement on all bargainable issues. The following appendices are incorporated herein as if set forth fully within this agreement.

A. Wages
B. Uniforms and Equipment
C. Investigation Standards
D. Drug and Alcohol Policy

ARTICLE 19. SEPARABILITY AND SAVINGS

19.1 Should any provision of this Agreement or the application of such provision be render or declared invalid by a court of final jurisdiction or by reason of any existing or subsequently enacted legislation, the remaining parts or portions of this agreement shall remain in full force and effect.

ARTICLE 20. DURATION

20.1 This Agreement is effective January 1, 2025 and shall remain in full force and effect through December 31, 2027, and shall remain in effect during the course of negotiations on a successor Labor Agreement. The parties shall attempt to commence negotiations on proposed amendments to this Agreement which would become effective following the expiration of this Agreement, by no later than July 1, 2027.

Dated this

SIGNED:

Sedro-Woolley Public Safety Guild

DocuSigned by:
Zachary Carroll, President
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SIGNED:

City of Sedro-Woolley

DocuSigned by:
ulaJohnson , Mayor
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DocuSigned by:
Charlie Bush, City Administrator
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APPENDIX "A"
to the
AGREEMENT
By and Between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
REPRESENTING THE POLICE SUPPORT EMPLOYEES
January 1, 2025 through December 31, 2027

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, (“Employer"), and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, ("Guild").

A.1 Effective January 1, 2025 the monthly rates of pay the Support positions shall be as follows:

Position	Period	Step A	Step B	Step C	Step D	Step E
Records Clerk	Monthly	4,608.00	4,839.00	5,081.00	5,334.00	5,602.00
	Pay Period	2,304.00	2,419.50	2,540.50	2,667.00	2,801.00
	Hourly	26.58	27.92	29.31	30.77	32.32
Senior Records Clerk	Monthly	4,977.00	5,226.00	5,487.00	5,761.00	6,050.00
	Pay Period	2,488.50	2,613.00	2,743.50	2,880.50	3,025.00
	Hourly	28.71	30.15	31.66	33.24	34.90
Records Supervisor	Monthly	5,375.00	5,644.00	5,926.00	6,222.00	6,534.00
	Pay Period	2,687.50	2,822.00	2,963.00	3,111.00	3,267.00
	Hourly	31.01	32.56	34.19	35.90	37.70
Code Enforcement Officer	Monthly	5,167.00	5,424.00	5,808.00	5,980.00	6,279.00
	Pay Period	2,583.50	2,712.00	2,904.00	2,990.00	3,139.50
	Hourly	29.81	31.29	33.51	34.50	36.23

A.1.1 The step rates identified in section A.1 shall become effective on the employee' s anniversary date.

* Bargaining note – the job description for the newly created Senior Records position will be bargained before the effective date of this CBA.

Rebecca Winship will move to Step C on January 1, 2025 and will be eligible for step increases on her anniversary date thereafter.

Joanna Uribe and Lisa Pearson will become Senior Records Clerks and be placed at Step D effective January 1, 2025 and will be eligible for step increases on their anniversary date thereafter.

If an employee is to promote to a Records Supervisor, they will move to a step that equates to at least a five percent (5%) raise.

A.2 Effective January 1, 2026, the base wages in effect on December 31, 2025 shall be adjusted by 100% of the Seattle-Tacoma-Bellevue CPI-U (October-October), with a minimum of two (2%) % and a maximum of four percent (4%) %.

Effective January 1, 2027, the base wages in effect on December 31, 2026 shall be adjusted by 100% of the Seattle-Tacoma-Bellevue CPI-U (October-October), with a minimum of two percent (2%) and a maximum of four percent (4%) %.

A.4 Longevity. In addition to the rates of pay identified in Section A. each employee who is qualified shall receive longevity pay based on the following years of service:

YEARS OF SERVICES (Based on anniversary date)	MONTHLY LONGEVITY
Beginning 5th Anniversary	$25.00 per month
Beginning 6th	$30.00 per month
Beginning 7th	$35.00 per month
Beginning 8th	$40.00 per month
Beginning 9th	$45.00 per month
Beginning 10th	$50.00 per month
Beginning 11th	$55.00 per month
Beginning 12th	$60.00 per month
Beginning 13th	$65.00 per month
Beginning 14th	$70.00 per month
Beginning 15th	$75.00 per month
Beginning 16th	$80.00 per month
Beginning 17th	$85.00 per month
Beginning 18th	$90.00 per month
Beginning 19th	$95.00 per month
Beginning 20th	$100.00 per month

Beginning 21st	$105.00 per month
Beginning 22nd	$110.00 per month
Beginning 23rd	$115.00 per month
Beginning 24th	$120.00 per month
Beginning 25th	$125.00 per month

A.5 Minimums. It is understood that this Agreement represents minimums with respect to wages and other conditions of employment and does not prevent the Employer from allowing merit increases or affecting more favorable benefits and working conditions.

A.6.1 Employees shall be eligible for reimbursement for meals and incidentals during work related travel involving at the rate established by the US General Services Administration (GSA) for Seattle/King County rate.

Receipts shall be submitted to the City Finance Department in order to receive reimbursement.

A.6.2 If I.R.S. regulations require it, the amount of the per diem shall be reported as income to the employee. If not required by the I.R.S. regulations, such per diem amounts will not be reported as employee income. If meal(s) are included in the conference or training event, that amount will be deducted from the per diem at the GSA rate established for breakfast, lunch, and dinner.

A.7 The City will reimburse up to $30.00 per month per participating employee toward the cost of fees for the use of a health club or for participation in physical fitness/exercise classes, provided, that to be eligible for this reimbursement, the employee must provide documentation of actual participation at least eight (8) times per month. The balance of the program cost will be paid by the employee who voluntarily participates in the program.

A.8 Training Staff. Upon the development of a written training program establishing standards and timelines, staff assigned as Training Staff shall receive an additional one hundred seventy-five dollars ($175) per month. This additional amount shall be paid only during the three (3) months the employee serves as a Trainer. The City shall pro rate pay for partial months served.

A.9 Bilingual Premium. Employees certified as bilingual in Spanish based upon a test to be identified by the Employer shall receive a premium of fifty-eight dollars ($58.00) per month once certified. The employer may also award bilingual premium for other languages, including sign language, as deemed appropriate. No employee will be required to interpret without being paid a bilingual premium.

A.11 Social Media Specialty Pay. Employees assigned and serving in a Social Media specialty shall receive specialty pay in the amount of two and one-half percent (2.5%) of the employee's base wage per month.

APPENDIX "B"
to the
AGREEMENT
By and Between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and

SEDRO-WOOLLEY PUBLIC SAFETY GUILD
(Representing the Police Department Support Employees)
January 1, 2023 through December 31, 2024

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, hereinafter referred to as the Employer, and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, herein after referred to as the Guild.

UNIFORMS AND EQUIPMENT

B.1 It shall be the City's responsibility to provide the Code Enforcement Officer on an "as needed" basis all or part of the following uniform and equipment:

Number Issued	Item
1	Badge (Shirt)
3	Uniform shirts
3	Uniform Pants
1	Utility jacket
1	Coveralls
1	Pair of gloves
1	Set Rain Gear
1	Name Tag
1	Pair of safety Boots (not to exceed $225)
1	Ballistic Vest

B.2 It shall be the City's responsibility to provide the Records Clerks on an "as needed" basis all or part of the following uniform and equipment:

Number Issued	Item
3	Uniform shirts
3	Uniform Pants

APPENDIX “C”

to the

AGREEMENT

By and Between

CITY OF SEDRO-WOOLLEY, WASHINGTON

and

SEDRO-WOOLLEY PUBLIC SAFETY GUILD

(Representing the Police Department Support Employees)

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, hereinafter referred to as the Employer, and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, herein after referred to as the Guild.

C.1 General Procedures. To the extent possible, any employee being investigated for possible discipline will be informed in writing at least twenty-four (24) hours prior to the interview of the nature of the allegation or charges against the employee in order to afford the employee the opportunity to consult with a Guild representative and to arrange for a Guild representative to be present during the interview. This notice requirement shall not pertain to questions asked at the scene of a crime in order to control the scene and apprehend any suspects.

C.1.2 The Guild representative shall not unduly interfere in the interview. These restrictions on the Guild’s representative’s role in no way limit the Guild’s right to present other evidence to the City at other phases of the investigation, after the conclusion of the questioning.

C.1.3 To the extent reasonably possible, interviews shall take place at the Department facilities. During an interview, the employee will be entitled to reasonable intermissions for personal physical necessity.

C.1.4 The City shall make a reasonable good faith effort to conduct these interviews during the employee’s regularly scheduled shift or normal business hours, except for emergencies or where the interviews can be conducted by telephone. The employee will receive appropriate overtime pay for hours worked outside the employee’s regular shift.

C.1.5 The employee shall be required to answer any questions concerning a non-criminal matter under investigation. The employee shall also answer all questions about alleged criminal conduct after the City has informed the employee that the employee’s statements shall not be used in any criminal proceeding. The employee shall be afforded all rights and privileges to which the employee is entitled under State and Federal law.

C.1.6 All interviews shall be limited in scope to activities, circumstances, events, conduct, acts or background which pertains to the incident which is the subject of the investigation. Nothing in this section shall prohibit the City from questioning the employee about information which is developed during the course of the interview.

C.1.7 If the Department tape records the interview, a taped copy of the complete interview of the employee shall be furnished, upon request, to the employee. If the interviewed employee is subsequently disciplined and any part of the recording is transcribed by the City or the Guild, the other party shall be given a complimentary copy thereof. The Guild shall be allowed to tape record the interview with the permission of the Chief.

C.1.8 The employee and the Guild shall be advised of the results of the investigation, unless limited by law.

C.2 Just Cause. Disciplinary actions shall be imposed upon an employee only for just cause.
C.2.1 Disciplinary actions will normally be progressive in nature, but the level of discipline administered may depend upon a number of factors. Disciplinary actions may include the following:

a. Written Reprimand

b. Suspension without pay/forfeiture of accumulated leave

c. Demotion

d. Discharge

C.2.2 The Guild shall have the right to process the following disciplinary actions through arbitration: suspension without pay, demotion and discharge. An employee may submit a written response to a reprimand.

C.2.3 The employee shall be entitled to Guild representation at all investigatory interviews that the employee reasonably believes could lead to discipline, if the employee so requests.

C.2.4 Notice and opportunity to respond. Prior to disciplining an employee with suspension, demotion or discharge, the Chief of Police or his/her designee shall provide the employee and the Guild with the following information:

a. The nature of the allegation of charges against the employee;

b. The directives, policies, procedures, work rules, regulations or other order of the City that was violated;

c. The range of disciplinary action being considered. An informal pre-disciplinary meeting shall serve as the opportunity for the employee and Guild to furnish additional facts before a disciplinary decision involving suspension, demotion or discharge is finalized. The employee shall be given the opportunity to be heard, to respond to the allegations and to have these responses considered prior to the imposition of discipline.

C.2.5 City's Decision. Within a reasonable time, the Chief of Police or designee shall issue a written decision imposing discipline, exonerating the employee or taking such other action deemed appropriate.

C.3 No employee or officer covered by this Agreement shall be required to take or be subjected to any lie detector or similar tests as a condition of continued employment.

C.4 The City agrees not to use GPS data to monitor employee movement without a law enforcement reason, a reason to suspect employee misconduct, or a legitimate business purpose.

APPENDIX "D"
to the
AGREEMENT
By and Between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
(Representing the Police Department Support Employees Classification)

January 1, 2025 through December 31, 2027

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, hereinafter referred to as the Employer, and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, herein after referred to as the Guild.

DRUG AND ALCOHOL POLICY

1.0 Purpose and Intent - The City and the Guild recognize that they have a mutual obligation to ensure a safe and healthy work environment. This policy is instituted to assure that the work place be free of employees whose job performance may be impaired by the abuse of alcohol or other drugs.

The City recognizes that alcohol and other drug abuse are treatable illnesses and to the extent possible, the employer's response to these illnesses should be to encourage treatment and rehabilitation. The employee and the Guild recognize that consumption of alcohol or other drugs to the point that employees are unable to perform their jobs safely and effectively will not be tolerated.

The City and the Guild recognize that when an employee places himself or herself in a situation in which the employee's job performance is impaired by alcohol or other drugs that it is the responsibility of the parties to prevent endangerment of the employee, fellow employees, and/or the public.

The City recognizes the employee's concerns for their personal privacy and therefore agrees that discovery testing for alcohol and other drugs may be used only in cases in which there are questions of impaired job performance, reasonable suspicion of abuse is evidenced, or if an accident involving property damage to city property or serious physical injuries occurs while on duty. However, the City may use pre-employment discovery testing in any case.

The City and the Guild recognize that the use of a substance abuse treatment program does not replace normal disciplinary procedures for unsatisfactory job performance.

1.1 Definitions:

1.1.1 Reasonable Suspicion - means specific, articulable observations by a supervisory employee concerning their work performance, appearance, behavior, or speech of the employee.

1.1.2 Impaired - means that an employee has a detectable level of alcohol or drugs in the employee's blood or urine or a noticeable or perceptible impairment of the employee's mental or physical faculties.

1.1.3 Prohibited Drugs - means all forms of narcotics, depressants, stimulants, hallucinogens, cannabis, or other controlled substances as defined by Chapter 69.50.;101 RCW, whose sale, purchase, transfer, use, or possession is prohibited or restricted by law.

1.1.4 Over The-Counter Drugs - means those drugs that are generally available without a prescription from a medical doctor and are limited to those drugs which are capable of impairing the judgment of an employee to safely perform his or her duties.

1.1.5 Prescription Drugs - means those drugs which are used in the course of medical treatment and have been prescribed and authorized for use by a licensed medical practitioner/physician or dentist.

1.1.6 Discovery Testing - means any testing done prior to employment or as a result of reasonable suspicion as defined by this policy. Testing includes blood and urine screening for alcohol or other drugs. After July 1992, a conditional job offer must be made prior to the drug test.

1.2 Procedure - Reporting for work under the influence of alcohol or other drug, or the use, sale or possession by an employee of alcohol, a prohibited drug, a drug not medically authorized, or other drug that impairs job performance or poses a hazard to the safety and welfare of the employee, fellow employees, or the public is strictly prohibited and will result in immediate disciplinary action, which may include termination. It is the goal of this policy to prevent and rehabilitate, rather that terminate the employment of workers who are abusing alcohol or other drugs. Therefore the following procedure shall be followed:

1.2.1 Each employee shall report the use of medically authorized drugs or other substances which can impair job performance to his or her immediate supervisor and provide proper written medical authorization from a physician to work while using the authorized drugs. It is the employee's responsibility to determine from the physician whether the prescribed drug would impair his or her job performance. Failure to report the use of such drugs or other substances, or failure to provide proper evidence of medical authorization, may result in disciplinary action. Cannabis remains a prohibited drug under section 1.1.3 of this policy regardless of medical authorization.

1.2.2 If there is reasonable cause to believe that an employee's job performance may be impaired by alcohol or other drugs, the employee's supervisor shall question the employee with regard to the behavior. The supervisor shall directly observe the employee's behavior and document in writing the behavior on the Impaired Behavior Report form. Indications of impaired behavior include but are not limited to the following: staggering or iπegular gait, the odor of alcohol on the breath, slurred speech, dilated or constricted pupils, inattentiveness, listlessness, hyperactivity, performance problems, illogical speech and thought processes, poor judgment, or unusual or abnormal behavior.

1.2.3 When possible, a second managerial employee shall also observe and document the employee's behavior to verify that there is a reasonable suspicion that alcohol or other drug consumption may be involved. The supervisor or appropriate manager shall determine whether the employee's behavior is impaired to the point of being unable to perform his or her duties effectively and safely. The employee shall be relieved of this or her duties and placed on a suspension with pay status until a clear determination can be made by the appropriate manager as to the abuse or non-abuse or alcohol or other drugs. Under no circumstance will an employee be allowed to operate equipment or drive a motor vehicle when it reasonable appears that his or her ability has been impaired.

1.2.4 If it is concluded that there is a reasonable suspicion that alcohol or other drug consumption is involved, the supervisor or appropriate manager shall have a drug or alcohol test administered. The employee must sign the Performance Impairment Exam Consent form before testing may be conducted. Failure of an employee to take the test(s) shall result in the employee's immediate termination. The City may also have the employee undergo a physical examination at City expense at the time that the drug or alcohol test is administered. The test(s) must be conducted within a reasonable time period after the observation of the problem behavior.

1.2.5 If the test is negative, the employee shall be counseled by the physician and returned to work, if appropriate to the medical diagnosis, with no loss of pay or benefits. Where appropriated, a signed physician's release may be required by the City before the employee returns to work. Time lost due to an illness will be charged to sick leave. If the behavior that led to the initial investigation is not due to substance abuse but continues to hinder job performance, the City may require the employee to undergo further medical evaluation.

1.2.6 In cases in which immediate termination is not warranted, the employee will be placed in an unpaid rehabilitation leave status. The employee shall be evaluated and a recommended appropriate treatment shall then be arranged. Where appropriate, the employee shall be referred to a treatment program agreed upon by the Guild and the City. Once the inpatient part of the program has been completed, the employee may be re- employed only with a written release from the treating or primary physician. When prescribed by a physician or a rehabilitation program, drug testing may be included as a part of that treatment program. An employee who is returned to work as provided for under this procedure who fails to comply with any of the terms of an agreed upon treatment or return-to-work agreement may be terminated.

1.2.7 If the test is positive, the employee may request a second test be performed on the same urine or blood specimen. The results of the second test will be conclusive. If the test is positive the employee may be terminated, depending upon the circumstances of the situation. Circumstances warranting an immediate termination includes incidents in which the employee's impairment resulted in loss of life, serious injury to self or others, the serious loss or damage of property, or an incident of parallel magnitude.

1.2.8 An employee who is the subject of an investigation related to substance abuse may have a Guild representative or other employee present during the investigative procedures outlined above. Disciplinary actions taken by the City under this procedure shall be subject to the grievance procedure of the respective Labor agreement or established policy.

1.2.9 The City shall utilize both urine and blood tests for verification. The "enzyme-immunoassay" (EMIT) and "gas chromatography-mass spectrophotometry" (GC-MS) test method shall be used in a laboratory agreed upon by the Guild and the City. The City shall pay for the costs of all tests. Medical examinations carried out under this procedure when not completely covered by Health & Welfare benefits shall be the responsibility of the employee. The City shall maintain confidentiality of test results to the extent possible.

1.2.1 O Once an employee completes rehabilitation and follow-up care and no re-occurring incidents have taken place for two years the record of treatment and positive test results will be retired to a "closed" medical record and the employee will be given a fresh start with a clean administrative record.

1.2.11 The Guild and the City shall work cooperatively to facilitate the resolution of problems that arise under the administration of this policy. When appropriate, the employee, the Guild and the City shall enter into joint agreements that establish the form of rehabilitation and the conditions that will be imposed for the return of an employee to the work place.

1.3 Right of Appeal - Each employee has the right to challenge the results of drug testing per Civil Service Rules, or appropriate grievance procedures as outlined in the Guild contract.

1.4 Conflict With Other Laws - This policy shall not supersede or waive an employee' s federal or constitutional rights.

AGREEMENT
by and between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
REPRESENTING THE POLICE DEPARTMENT SUPPORT EMPLOYEES
January 1, 2025 ~~2023~~ through December 31, 2027

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AGREEMENT
by and between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
REPRESENTING THE POLICE DEPARTMENT SUPPORT EMPLOYEES
January 1, 2025~~2023~~ through December 31, 2027~~2024~~

THIS AGREEMENT is between the City of Sedro-Woolley, Washington ("City") and the Sedro-Woolley Public Safety Guild, Representing the Police Department Support Employees, ("Guild").

ARTICLE 1. RECOGNITION, GUILD MEMBERSHIP AND PAYROLL DEDUCTION

1.1 Recognition - The City recognizes the Guild as the sole and exclusive collective bargaining representative for the Police Support employees of the City performing work within the Sedro-Woolley Police Department, excluding any employee serving in an exempt capacity per Chapter 41.56 RCW for the Sedro-Woolley Police Department.

1.2 Membership - All employees covered by this Agreement may become members of the Guild.

1.3 Dues Deduction - The City agrees to deduct from the paycheck of each employee who has so authorized it, the regular monthly dues or costs uniformly required by the Guild. The amounts deducted shall be transmitted monthly to the Guild on behalf of the employee involved. Written authorization to deduct dues or service charge shall be made by the employee on a form prescribed by the City. Requests for changes in deduction of dues may not exceed two (2) per year.

1.4 Revocation - An employee's request to revoke authorization for payroll deductions for monthly dues or costs must be in writing and submitted to the Guild. After the City receives confirmation from the Guild that the employee has revoked authorization, the City shall end the deduction no later than the second payroll after receipt of the confirmation.

1.5 Unless due to the employer's negligence, the Guild agrees to hold the City harmless from claims, causes or complaints arising out of this Article.

ARTICLE 2. GUILD RIGHTS

2.1 Discrimination - The City shall not interfere with the rights of employees to become members of the Guild, and there shall be no discrimination, interference, restraint, or coercion by the City or City representative against an employee because of Guild membership or because of employee activity in an official capacity on behalf of the Guild.

2.2 Guild Activity - No Guild member or officer shall conduct any Guild business on City time, and no Guild meeting will be held on City time, except with the permission of the Chief or designee.

2.3 The Employer agrees that any employee serving as a Guild representative or on a negotiating committee, shall be allowed to conduct Guild business with the Employer during working hours without loss of pay.

2.4 Strikes - The Guild agrees there shall be no strikes, slowdowns, stoppage of work or interference with the efficient management of the Police Department during the life of this Agreement.

2.5 Should any job action occur, employees shall be required to cross an established picket line to perform emergency activities. The City agrees to meet with the Guild to establish temporary procedures during non-emergency situations.

2.6 A Guild bulletin board will be provided for official Guild business only. The Guild shall not post any materials which are obscene, defamatory or impair the operations of the Police Department, Fire Department, or the City.

ARTICLE 3. PROBATION PERIOD, LAYOFF, RECALL AND JOB VACANCIES

3.1 Probation Period - A new employee shall be subject to a one (1) year probation period as established by the Sedro-Woolley Civil Service Commission, commencing with the employee's most recent date of hire. During this period, the employee is working on a trial basis, subject to dismissal at any time at the sole discretion of the Chief or designee. The City shall not discharge or otherwise discipline an employee for protected Guild activity as or otherwise discipline an employee for protected Guild activity as provided by law. The employee discharged during his or her probation period has no recourse through a grievance procedure.

3.2 Layoff - The City recognizes the principle of seniority. Seniority means that period from the employee's most recent first day of compensated work in a position covered by this agreement.

3.2.1 An employee's seniority can be broken so that no prior period of employment is counted. The employee's seniority shall cease upon:

- Justifiable discharge;
- Voluntary quit;
- Failure of the employee to return to work after expiration of a temporary disability leave;
- Leaving the bargaining unit to accept a position with the City outside of the bargaining unit;
- Failure of the employee to notify the City of his willingness to return to work upon recall from an indefinite layoff within seven (7) calendar days

after receipt of written notice from the City at his last known address appearing on the City's records; and

- Layoff (a reduction - in - force) exceeding twelve (12) months.

3.3 In layoff, recall, and filling permanent job vacancies the City shall consider an employee's length of continuous service in a position covered by this contract and the employee's ability to perform the duties required in the job. In applying this provision it is the intent to provide qualified employees with opportunities for promotion and the City with efficient operations.

3.3.1 In case of a layoff, the employee with the shortest length of continuous service with the department, shall be laid off first. However, the City may layoff by classification rather than seniority if the employee with the greater seniority is not qualified to perform the duties of the employee with less seniority. The City shall provide four~~two~~ (4~~2~~) weeks written notice to an employee prior to layoff.

3.4 In the case of recall, those employees laid off last shall be recalled first. An employee on layoff must keep both the City and the Guild informed of the address and telephone number where he or she may be contacted.

~~3.4.1~~ When the City is unable to contact an employee who is on layoff for recall, the City shall notify the Guild in writing. If neither the Guild nor the City are able to contact the employee within seven (7) calendar days from the time the Guild is notified, the City's obligation to recall the employee shall cease. The City shall have no obligation to recall an employee after he has been on continuous layoff for a period of one (1) year. Should an employee not return to work within seven (7) calendar days after recall the City shall have no further obligation to the employee to recall.

ARTICLE 4. HOURS OF WORK, OVERTIME AND PREMIUM PAY

4.1 Hours of Work - A regular shift shall be eight (8) consecutive hours in any day. The Work week shall consist of five (5) consecutive shifts of eight (8) hours or four (4) ten (10) hour days for a total of forty (40) hours, Sunday through Saturday~~.~~

4.1.1 Meal and Rest Periods - Employees will take one thirty (30) minute unpaid meal period for each workday that is at least five (5) hours in duration. Meal periods will be taken at times authorized by a supervisor. Employees will take intermittent paid rest periods equivalent to ten (10) minutes for each four (4) hours worked. Meal and rest periods are subject to interruption due to the nature of the work and are not accrued or cashed out if missed.

4.2 Scheduling - The establishment of work schedules and starting times is vested solely within the purview of the Employer and may be changed to meet the needs of effective law enforcement, provided prior notice of seven (7) calendar days is given, except where precluded by an emergency or beyond department control.

~~4.2~~

4.3 Split Shifts - There shall be no scheduling of split shifts except in case of extreme emergency. Shifts will return to the established schedule when the emergency ceases to exist.

4.4 Overtime -Time worked in excess of forty (40) hours in one (1) week shall be paid at one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay, including any premium or longevity pay. The regular straight time hourly rate of pay shall be determined by dividing the employee's regular monthly salary by one hundred seventy three and one-third (173.33) hours.~~,~~ For the purposes of overtime calculation, time worked shall include sick leave, vacation leave, holiday hours and compensatory time.

4.4.1 For those employees whose work week is five (5) consecutive eight (8) hour shifts, the sixth (6th) consecutive shift within a seven (7) day work period shall be paid at the rate of one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay; additional consecutive shifts shall be paid at two (2) times the employee's regular straight time hourly rate of pay until a work shift is scheduled off by the Police Chief or designee. Such scheduled day off shall require a twelve (12) hour notice to the employee.

~~4.4.2~~ The Employer shall not change scheduled shifts without notice being given to the employee per Article 4.2 for the purpose of avoiding overtime payment.

~~4.5 Emergency Call Back - If an employee of the Police Department is contacted to respond to an emergency the employee shall respond immediately.~~
4.4.2

Commented [NT1]: Concerns – decline.

4.4.3 Employees called back to duty between shifts (at least two (2) hours before beginning or after ending a scheduled shift) shall be compensated for a minimum of two (2) hours at their regular straight time hourly rate of pay. Overtime shall be calculated in fifteen (15) minute increments for each hour or fraction of an hour spent, rounding down for increments of 7 minutes or less and rounding up for increments of 8 minutes or more. This shall also apply if an employee is scheduled for a shift and sent home due to a schedule change.

~~4.5.1~~ 4.4.4 ~~4.5.2~~ Unavailability for Purposes of- Call Back – If an employee is scheduled for vacation, leave of absence, or bereavement leave, they will be unavailable for purposes of call back.

Commented [NT2]: Does not happen.

~~4.5.2~~ 4.4.5 If an employee is called in on a regularly scheduled day off, the employee shall be paid one-and-one-half (1-1/2) times their regular straight time hourly rate of pay. calculated in fifteen (15) minute increments for each hour or fraction of an hour spent, rounding down for increments of 7 minutes or less and rounding up for increments of 8 minutes or more. Employees shall be paid a minimum of four (4) hours at their regular straight time hourly rate of pay.

~~4.5.3~~ 4.4.6 Callback work required by the Employer that does not involve reporting in person (for example, more than de minimis phone calls and emails) shall be paid in fifteen (15)-minute increments for each hour or fraction of an hour spent. Remote work does not constitute a "shift" for any reason.

~~4.6~~4.5 Court Time - Court time and time required for conferences and/or consultations in preparation for court proceedings outside of the employee's regularly scheduled shift shall be paid at one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay. When an employee is called for court on a regularly scheduled day off, the employee shall be paid for a minimum of four (4) hours at the employee's regular straight time hourly rate of pay, or one-and-one-half (1-1/2) times the employee's regular straight time hourly rate of pay for the actual time spent, whichever is greater. This provision applies to court time in an employee's official capacity.

4.6 ~~Shift Differential (RESERVED) - If a shift is created outside current work hours, employees will receive $.45 (forty-five cents) per hour in addition to their straight-time hourly rate of pay. Current work hours are 7:00 a.m. to 7:00 p.m., Monday through Friday.~~ An Employee may, with Employer's approval, "flex" time to remain at (40) hours in any work week. Any schedule flexing must occur within the same pay period.
~~4.7~~

~~4.8~~4.7 Compensatory Time~~-~~ - In lieu of paid overtime, an employee may choose to accrue compensatory time off to be utilized upon the request of the employee subject to scheduling by the Police Chief or designee. Compensatory time may be accumulated for up to sixty (60) hours. Each December 31 all compensatory time on the books shall be automatically cashed out and paid to the employee. Compensatory time shall be converted at the appropriate rate prior to placement in the Compensatory time bank. (Example: One (1) hour overtime at time and one half (1-1/2) equals one and one half (1-1/2) hours added to the Compensatory Bank.) An employee shall be paid for accrued compensatory time upon resignation or termination.

If, in the City's sole discretion, it determines that there is a significant impact on the City's overtime budget caused by the use of Compensatory Time, the City may revert to the contract language in place during the 2020-2022 Collective Bargaining Agreement. 30 days' notice of intent to revert shall be provided by the City.

~~4.9~~4.8 Shift Trade - The City and the Guild agree that the changing or trading of shifts amongst employees is an acceptable practice, as long as such trade does not place an employee in an overtime situation (except when the change was clearly and already an overtime situation), is approved by the Chief or designee, within a like classification, and voluntary. Shift trades are subject to supervisory approval.

ARTICLE 5. WAGES

5.1 The classifications of work and wage scales for employees covered by this Labor agreement shall be as set forth in Appendix 'A" of this Agreement and is incorporated by reference.

ARTICLE 6. HOLIDAYS

6.1 Holidays for non-shift employees - Non-shift employees shall receive the following holidays off with eight (8) hours compensation at their regular straight-time hourly rate of pay.

Commented [PC3]: Still reserving this proposal.

Commented [PC4R3]: Agree to remove shift diff for other monetary asks.

New Year's Day	1st day of January
Martin Luther King's Birthday	3rd Monday of January
Presidents' Day	3rd Monday of February
Memorial Day	Last Monday of May
Juneteenth	June 19th or as recognized
Independence Day	4th of July
Labor Day	1st Monday of September
Veterans Day	11th day of November
Thanksgiving Day	4th Thursday of November
Day Following Thanksgiving	Day following Thanksgiving
Christmas Day	25th of December
Additional Christmas Holiday	2025: 24th 2026: 24th 2027: 24th

~~6.1~~

~~New Year's Day~~ ~~1st day of January~~

~~Martin Luther King's Birthday~~	~~3rd Monday of January~~
~~President's Day~~	~~3rd Monday of February~~
~~Memorial Day~~	~~Last Monday of May~~
~~Juneteenth~~	~~June 19th or as recognized.~~
~~Independence Day~~	~~4th of July~~
~~Labor Day~~	~~1st Monday of September~~
~~Veteran's Day~~	~~11th day of November~~
~~Thanksgiving Day~~	~~4th Thursday of November~~
~~Day Following Thanksgiving~~	~~Day following Thanksgiving~~
~~Christmas Day~~	~~25th of December~~
~~Additional Christmas Holiday~~	~~2023:22nd; 2024:24th~~ ~~2025: 24th 2026: 24th 2027: 24th~~

Two (2) Floating Holidays to be taken at employee's discretion and approval of the chief of Police or designee.

6.1.1 If a holiday occurs while an employee is on vacation or sick leave, the holiday shall not be charged to such vacation or sick leave.

6.1.2 If the date of any of the fore-referenced holidays should be changed, the new date shall be deemed a holiday, and a holiday falling on Sunday shall be observed the following Monday. A holiday falling on a Saturday shall be observed on the preceding Friday. Any day or portion thereof designated as a holiday by the Employer shall be recognized as a holiday under this Article.

6.1.3 Employees required to work on a holiday shall be paid at two (2) times their regular straight time hourly rate of pay for all hours worked.

6.1.4 Should an employee terminate prior to completing the current year of service, the floating holidays shall be paid on a pro-rated basis.

~~6.1.5~~ When a paid holiday falls on an employee's regularly scheduled work day, the employee will be paid eight (8) hours of holiday pay. If the regularly scheduled work day is greater than eight (8) hours, the employee may be required to use either vacation or compensatory time earned to make up for the additional time the employee was scheduled to work in excess of the eight (8) hours of holiday pay. In lieu of using other accrued leave, the employee may have the option of working additional hours during the same pay period as the scheduled holiday. When a paid holiday falls on an employee's regularly scheduled day off, the employee will be credited with eight (8) hours of holiday paid leave which may be used at a later date.

Commented [NT5]: City declines. Internal equity.

Commented [PC6R5]: Guild agrees to remove this.

ARTICLE 7. VACATIONS

~~7.1.1~~ Employees in the bargaining unit shall accrue vacation in accordance with the following schedule. Vacation leave is accrued but may not be taken until the employee has completed six (6) months of continuous service.

Beginning Year	Hours Per Month	Hours Per Year
0 through 4	8.0	96
5 through 9	10.0	120
10 through 14	13.36	160
15th year	14.0	168
16th year	14.64	176
17th year	15.36	184
18th year	16.0	192
19th year	16.64	200
20th year	17.33	208
21st year	18.0	216
22nd year	18.66	224
23rd year	19.33	232
24th year	20	240
25th year	20.66	248

* Year 0 begins on the employee's date of hire. Year 4 is the employee's 4 year anniversary.

~~7.1.2~~7.1.1 An employee must use vacation leave in hourly increments. Vacations shall be scheduled in advance and shall be approved by the Police Chief or designee. Vacations shall be scheduled so that it does not disrupt the normal operations of the Employer. Departmental seniority shall prevail if conflicts arise in vacation scheduling.

~~7.1.3~~7.1.2 Earned vacation shall be allowed to accrue eighty (80) hours over the previous year's allotment, but in no case will an employee be allowed to cash out vacation accrued over two hundred eighty (280) hours.

~~7.1.4~~7.1.3 Utilization of accrued vacation for an emergency nature shall be approved on a case by case basis.

7.1.4~~6~~ If an employee is unable to schedule or use vacation due to staffing, court hearings or other work-related issues, the Chief may extend the maximum accrual of vacation for the employee for a period of up to 3 months. Employee must be below their maximum accrual at the end of the three-month period.

ARTICLE 8 SICK LEAVE

~~8.1 All employees shall be entitled to sick leave to be used in the event the employee is sick or injured or has medical or dental appointments. Employees may use accrued sick leave to care for dependents when they have a health condition that requires supervision or treatment,~~ ~~**in accordance with the Federal Family and Medical Leave Act, the Washington State Family Care Act, and Washington State Sick Leave.**~~

~~8.1.1 Full-time employees shall accrue leave at the rate of eight (8) hours per month of consecutive and continuous employment, up to a maximum accrual of one thousand four hundred forty hours (1,440) for~~

~~use for any recognized sick leave. Mandated state sick leave is part of and not in addition to the eight (8) hour accrual per month.~~

8.1 All employees shall be entitled to sick leave to be used in the event the employee is sick or injured or has medical or dental appointments. Employees may use accrued sick leave to care for dependents when they have a health condition that requires supervision or treatment, in accordance with the Federal Family and Medical Leave Act, the Washington State Family Care Act, and Washington State Sick Leave.

8.2 Full-time employees shall accrue leave at the rate of eight (8) hours per month of consecutive and continuous employment, up to a maximum accrual of one thousand four hundred forty hours (1,440) for use for any recognized sick leave. Mandated state sick leave is part of and not in addition to the eight (8) hour accrual per month.

~~8.1 8.1.2~~ Sick leave time which is used by an employee shall be deducted from his/her accumulated sick leave time. However, employees may use vacation or other earned compensatory time to supplement sick leave. The Employer may require a doctor's certificate if the absence exceeds three (3) days or a shorter period if allowed by law.-

8.3

~~8.2 Employees shall accrue Washington State Sick Leave (WSSL) at the rate of one hour of WSSL for every forty (40) hours worked. Hours worked means actual working time and does not include paid and unpaid leave. Employees shall accrue an additional amount of City Sick Leave (CSL) that brings their total monthly accrual to eight (8) hours per month of consecutive and continuous full-time employment.~~

~~The maximum CSL accrual is one thousand four hundred forty (1,440) hours. A maximum of forty (40) hours of WSSL may be carried over from one calendar year to the next. Any WSSL in excess of forty (40) hours at the end of a calendar year will be converted to City Sick Leave (CSL) and allowed to be carried over, subject to the CSL maximum.~~

~~Accrual of WSSL begins on an employee's first day of work, however, WSSL may not be used until the individual has been employed for ninety (90) calendar days.~~

~~Upon the death or retirement of an employee, such employee or their beneficiary shall receive twenty-five percent (25%) of the then accrued and unused sick leave in cash in addition to the last regular paycheck due such employee.~~

~~8.2.2 Employees may use vacation or other earned compensatory time to supplement sick leave if the employee has used all of the employee's accrued sick leave.~~

~~8.2.3 Employees may use accumulated WSSL and CSL for:~~

- ~~The employee's own illness, injury or health condition; to accommodate the need for medical diagnosis, care or treatment of a health condition; or preventive medical care.~~
- ~~The employee's care for a family member with illness, injury or health condition; care for family member who needs medical diagnosis, care or treatment; care for family member who needs preventive medical care. Family members include an employee's child (whether biological, adoptive, foster, step-child, or child for whom employee stands in loco parentis, is a legal guardian for, or is a de facto parent and regardless of age or dependency status); parent (whether biological, adoptive, de facto, step-parent, legal guardian or person who stood in loco parentis to employee when employee was a child); spouse or registered domestic partner; grandparent; grandchild; or sibling.~~
- ~~An absence due to closure of the City by order of public official for any health- related reason, or where employee's child's school or day care is closed for such a reason.~~
- ~~Absences covered by the Domestic Violence/Sexual Assault/Stalking leave law.~~
- ~~Employees may not use sick leave to work for a secondary employer. It is the intent of this limitation to allow the use of sick leave for uses consistent with this section, other than for the purpose of working for another employer.~~

~~8.2.4 For the purposes of section 8.1.3 family member shall include: dependents recognized for Federal Income Tax purposes and allowed by IRS, and persons who reside in the same home who have reciprocal and natural and/or moral duties to and do provide support for one another. The term does not include persons sharing the same general house when the living style is primarily that of a dormitory or commune.~~

~~8.2.5~~ SICK LEAVE DURING VACATION - When a condition listed under Section 8.1.~~3~~ arises while the employee is on vacation leave or compensatory time, the employee shall be granted accrued

8.4 Sick leave~~CSL~~, provided the employee notifies the employer immediately, and a physician's certificate shall be furnished upon the Employer's request.

8.5 Employees are required to notify the Chief or designee a minimum of one (1) hour prior to his/her shift beginning, or any time period practicable for the Employee. ~~The Employer may require a doctor's certificate if the absence exceeds three (3) days or a shorter period if allowed by~~ law. ~~If the employee uses CSL sick leave for two (2) or more consecutive shifts the employee may be required to advise the Police Chief of the nature of his or her illness or injury and may be required to provide a written statement from the treating physician to the Police Chief. An employee proven to misuse CSL sick leave privileges shall be subject to immediate disciplinary action which may include termination.~~

~~8.3~~8.6 8.2 Absences for more than three (3) consecutive workdays will require documentation. Except to the extent required by law, ~~D~~documentation need not disclose the nature of the medical condition causing the need for leave, and if a requirement to provide documentation will result in unreasonable burden or expense to the employee, and employee may advise their supervisor of this concern and the supervisor will evaluate the request considering the circumstances in accordance with WAC 296-128-660.

~~8.4~~8.7 If an employee separates from the City and is rehired within twelve (12) months, any sick leave~~WSSL~~ balance that existed at the time of separation will be reinstated, provided that if the rehire occurs in the following calendar year, reinstatement of the balance will be limited to forty (40) hours.

~~8.5 Washington Family and Medical Leave - Eligible employees are covered by Washington's Family and Medical Leave Program, RCW 50A.04. Premiums for benefits are established by law. Employees will pay the identified employee's share of premiums through payroll deduction. The Employer will pay the employer's share of premiums.~~

8.8 FAMILY LEAVE – Employees shall be granted family leave in accordance with applicable federal and state laws.

~~8.6~~ The City maintains a shared leave program. Members of the bargaining unit are eligible to participate in accordance with the policy.
8.9

~~8.7~~ ~~8.7~~ LEAVE WITHOUT PAY – Leave without pay or benefits may be granted to employees who have exhausted sick leave, annual vacation and industrial insurance (where applicable), for the following reasons:
8.10

~~1. Serious illness exceeding thirty (30) calendar days.~~
~~2. Serious illness in the immediate family.~~
~~3. Non-work related accident or illness requiring an absence from work.~~
~~4. Occupational injury and/or accident or illness.~~
~~5. Compliance with the Washington Family Leave Act (RCW 49.12.), the Federal Family and Medical Leave Act of 1993, and the Washington State Family Care Act.~~

~~8.7.1 Requests for leave without pay or benefits must be in writing and submitted to the Chief or~~

Commented [NT7]:
Commented [NT8R7]: Duplicate language
Commented [NT9]: FMLA leave requirement conflict.
Commented [NT10]: Have to pay city back for medical benefits, if you are not working 30 hours/week.

~~designee.~~
~~8.8~~ ~~8.7.2~~ Leave shall not exceed one (1) year unless otherwise specified by the Chief or designee.
8.11

~~8.9~~ DISABILITY LEAVE - Disability leave shall be granted for the period of time that an employee is temporarily disabled and is receiving L&I payments up to a maximum of six (6) months. The employee shall be allowed to use accrued sick leave, vacation or leave without pay at their option during the disability leave to supplement their income while receiving L&I. Seniority shall not accrue during disability leave. A doctor's certification of disability shall be provided by the employee and a doctor shall certify that the employee is medically released to return to work.
8.12

~~8.10~~ Upon the death ~~or retirement~~, said employee shall receive twenty-five percent (25%) of the then accrued and unused sick leave in cash in addition to the last regular paycheck due.
8.13

8.14 Upon retirement, said employee shall receive twenty-five percent (25%) of the then accrued and unused sick leave deposited into the employee's VEBA account.

Commented [NT11]: We already have method for supplementing LNI. They took from AFSCME.

Commented [NT12]: AFSCME has death, not retirement. On retirement, 25% goes to VEBA.

ARTICLE 9. BEREAVEMENT LEAVE/OTHER LEAVES

9.1.1 When death occurs to a member of the employee's immediate family, the employee shall be granted the necessary time off, not to exceed three (3) consecutive days, for making arrangements and attending the funeral. In special circumstances and where travel distances require additional time, the Chief or designee may grant an additional four ~~two~~ (4~~2~~) days off.

9.1.2 Members of an employee's immediate family are limited to the employee's spouse, domestic partner, sons, daughters, mother, father, brothers, sisters, step-children and step-parents, grandparents, grandchildren, aunts, uncles, cousins, or like relatives of the employee' s spouse, and persons who reside in the same home, who have reciprocal and natural and/or moral duties to and do provide support for one another.

~~9.1.3~~ The employee shall notify and make arrangements with the Employer for any requested bereavement leave.

~~9.2 OTHER LEAVES - Leave without pay or benefits may be granted to employees who have exhausted sick leave, annual vacation and industrial insurance (where applicable), for the following reasons:~~

~~1. Serious illness exceeding thirty (30) calendar days.~~

~~2. Serious illness in the immediate family.~~
~~3. Non-work related accident or illness requiring an absence from work.~~
~~4. Occupational injury and/or accident or illness.~~

~~9.2.1 Requests for leave without pay or benefits must be in writing.~~

~~9.2.2 Leave may only be granted for the period of disability and shall not exceed one (1) year unless otherwise specified.~~

9.1.3

~~9.2.3 Management's decision may be appealed to a labor-management committee which shall be comprised of five members as follows: Two members of the Guild appointed by the Guild, Two members appointed by the Mayor or designee, and One member selected by the other four. The committee must be empaneled within five (5) working days from the employee's written appeal and render a decision within another five (5) working days. The decision of the committee is final and not subject to grievance.~~

ARTICLE 10. JURY DUTY

10.1 An employee called for jury duty shall be compensated at his or her regular straight time rate for the actual hours lost from work, excluding reimbursement by the court for mileage, meals and jury fees.

ARTICLE 11. HEALTH AND WELFARE

11.1 For the term of this Agreement, employee and dependent health and welfare coverage will be provided through the Association of Washington Cities (AWC) Health First 250 Medical Plan, Washington Dental Service Plan F and the AWC $0 Copay Vision Service Plan. For the term of this Agreement, the employee shall contribute to the cost of these insurance premiums through payroll deduction as follows:

Employer will pay 90% and employee will pay 10% of the employee's premium.

The~~se~~ employee's contribution to insurance premiums shall be paid through the City's IRC section 125 plan. The employee may opt out of spouse and family coverage by not paying the employee share of the monthly premium.

11.2 Regardless of any other provision of this agreement, in the event an employee dies as a result of an on-duty incident, including but not limited to a motor vehicle collision or an assault upon the employee, the estate of the employee shall be paid out 100% of all of the employee's outstanding vacation and city sick leave balances.

~~11.2~~ ~~11.3~~ For the term of this agreement, the City agrees to pay the premium for a $30,000 basic life insurance policy. Such policy shall be provided through the Association of Washington Cities Standard Insurance group life insurance plan. Employees may purchase, at their own expense, supplemental life insurance per the policy's guidelines.

Supplemental life insurance shall be paid by the employee through a payroll deduction.
11.3

~~11.4~~ Wellness Incentive. The City and Guild concur that mental fitness is beneficial to the city and to the employees. If an employee only meets with a city provided EAP or other counselor once per year, they will receive $250.00. The employee must submit proof of the above, no later than November 15th and the payment shall occur in the first pay period in December. ~~The parties will work together to identify a testing process.~~

~~11.3~~
11.4

ARTICLE 12. UNIFORM ALLOWANCE/EQUIPMENT

Commented [NT13]: Cut in half and do mental, not physical. $250 for mental.

12.1 All uniforms and protective clothing required to be worn by an employee shall be purchased by the City. The Equipment and Uniform items covered by this agreement shall be as set forth in Appendix "B" of this Agreement and is incorporated by reference.

12.1.1 Employees shall be held accountable for all such items issued to the employee by the City. Items which become worn out, lost, or destroyed as a direct result of the proper performance of the employee's duties, or as result of an occurrence, shall be replaced by the City. If said items become lost or mutilated as a result of an employee's willful negligence or intentional act, they shall be replaced by the employee.

12.1.2 All equipment issued by the City to each employee shall remain the property of the City.

12.1.3 For advisory purposes only a four (4) person board comprised of two (2) members selected by the Guild and two (2) members selected by the Employer shall be established for the purpose of recommending new equipment acquisition and recommended guidelines and regulations governing uniforms worn by employees.

12.1.4 The employer shall pay for the cleaning of two (2) uniform shirts and two (2) uniform pants per week for Code Enforcement Officer and Records Clerk. Additional cleaning of uniform items and clothing worn in the line of duty may be approved by the Police Chief or designee on an individual basis.

12.1.5 The employer shall pay for repair or replacement of employee's personal property reasonable and necessarily worn or carried by an employee, when such property is stolen, damaged, or destroyed as a direct result of the employee' s performance of the employee's ~~his~~ official duties. Payment shall not be approved if the willful negligence or wrongful conduct of the employee was a contributing factor to the loss.

12.2 Unsafe Vehicles. No employee of the police department will be required to drive an unsafe vehicle. If in the judgment of the employee, or the City a vehicle is deemed to be unsafe, the City agrees to the following: As soon as is practical, so as not to endanger the safety of the employee or the public the vehicle in question will be inspected by a qualified mechanic. The vehicle will be repaired, adjusted or removed from service, as needed. The City and the Guild agree that mileage alone shall not be a determining factor in a vehicle being safe or unsafe.

~~12.2~~ 12.3 Footwear allowance: The employer shall provide a One Hundred Dollar ($100.00) footwear allowance to each Records employee on the first paycheck in March - ~~March 1~~ of each contract year.

Commented [NT14]: First paycheck in March.

ARTICLE 13. ACCIDENT OR INJURY REPORT

13.0 ~~13.0~~ It is the responsibility of the employee to report all property damage, accidents, or injuries, regardless of severity, to their immediate supervisor, who shall write a report during the shift, and file it with the Chief or designee immediately.

~~13.0 It is the responsibility of the employee to report all injuries, regardless of severity, to the officer in charge, who shall write a report during the shift, and file it with the Chief immediately.~~

ARTICLE 14. OUTSIDE EMPLOYMENT

14.0 Employees are prohibited from engaging in outside employment or being involved in a business activity which would adversely affect, hinder or impair the employee's performance or effectiveness as an employee or the ability of the Police Department from performing its duties as determined by the Chief. The employee shall report to the Chief in writing all outside employment or business activities.

~~14.0~~

ARTICLE 15. DISCIPLINE AND DISCHARGE

15.1 Disciplinary actions shall be imposed upon an employee for just cause. Disciplinary actions will normally be progressive in nature, but the level of discipline administered may depend upon a number of factors. Disciplinary actions may include the following:

~~a. Verbal reprimand~~
~~b.~~a. Written reprimand
~~c.~~b. Suspension without pay/forfeiture of accumulated leave
~~d.~~c. Demotion
~~e.~~d. Discharge

15.1.1 An employee shall sign all items of a disciplinary nature placed in their personnel file. Employees may request copies of all items placed in their personnel file. Nothing in this section shall prohibit the City from placing disciplinary documents in the personnel file without signature, should the employee refuse to sign. In such cases, the supervisor may indicate "refused to sign" on the document.

~~15.1.1~~15.1.2 The City shall follow guidelines established by Appendix "C" to ensure investigations of employees are conducted in a manner which is conducive to good order and discipline, and in keeping with the provisions of the Civil Service Commission Rules.

Commented [NT15]:

15.2 An employee wishing to appeal a disciplinary decision or other matter under the jurisdiction of the Civil Service Commission waives the right to take the same issue through the grievance procedure of the labor agreement.

ARTICLE 16. GRIEVANCE

16.1 A grievance means a dispute or disagreement raised by an employee of the bargaining unit against the City. Grievances shall be limited to those disputes or disagreements involving the interpretation and application of the provisions of this agreement. It is specifically understood that matters governed by Civil Service rules and regulations shall not be considered grievances and subject to the grievance procedures within the agreement.

16.2 Grievances shall be processed and settled in the following manner:

STEP 1. The employee, group of employees, and/or Guild representative, who have an alleged grievance shall present the grievance to the employee's immediate supervisor within ten (10) business days of its occurrence or the date the employee should have reasonably known of its occurrence or the grievance shall not be subject to the grievance procedure. The supervisor shall only attempt to resolve grievances within their immediate control and shall notify the Chief of all grievances filed. If the immediate supervisor cannot resolve the grievance or if it is outside his or her control then he or she shall submit in writing his or her decision to the employee within ten (10) business days. If not resolved, the grievance shall proceed to STEP 2.

STEP 2. If the grievance was not resolved in STEP 1, the Guild shall submit the grievance in writing to the Police Chief within ten (10) business days. The written statement shall include the section(s) of the agreement allegedly violated, the facts as known, and the remedy sought. The Chief shall notify the Guild of his/her response in writing within ten (10) business days.

STEP 3. If the grievance was not resolved in STEP 2, the Guild may refer the grievance in writing together with all other pertinent material to the City Administrator within ten (10) business days. The City Administrator shall notify the Guild in writing of the decision of the City within ten (10) business days.

STEP 4. The Guild may appeal an adverse decision of the City Administrator to a neutral arbitrator. 1n the event that the parties cannot agree on a neutral arbitrator within ten (10) business days, they shall petition the Public Employment Relations Commission to submit a list of eleven (11) arbitrators. The parties shall alternatively strike names until one (1) name remains on the list. The order of striking of names shall be determined by a coin toss. The remaining name shall serve as the impartial arbitrator who shall conduct a hearing and issue a decision which shall be final and binding upon all parties to the dispute. The arbitrator may only render a decision on issues addressed within this Agreement and shall have no power to add to, subtract from, alter, amend or change any provision of this Agreement.

16.3 Each party shall bear the expense of presenting its own case, including attorneys' fees. The expenses of an impartial arbitrator shall be borne equally by the City and the Guild.

16.4 At any step of the grievance procedure, time limits may be extended by mutual written agreement of the parties. The parties may also mutually agree in writing to waive a grievance to any step in the grievance procedure.

16.5 Failure to process the grievance to the next step within the established time limits shall constitute a resolution of the grievance based on Management's last response.

16.6 Business days are Monday-Friday exclusive of holidays. Service of grievances and responses may be by email.

ARTICLE 17. MANAGEMENT RIGHTS

17.1 The Guild recognizes the prerogative of the City to operate and manage the

municipal services in the most efficient, effective manner.
~~17.1~~

~~17.2~~ The Guild recognizes the exclusive right of the City to establish reasonable rules and policies for the operation of its business. The City agrees to appraise the Guild of all such rules and policies and changes thereto as they are adopted or amended.~~.~~
17.2

~~17.3~~ ~~17.3~~ In the event the Employer shall desire to modify City Policy or adopt new Policies applicable to Bargaining Unit employees where such modification or adoption shall, pursuant to RCW 41.56, require the Employer to bargain regarding such modification or adoption the Employer shall give not less than thirty (30) days' notice to the Guild and upon request satisfy the Employer's duty as required by RCW 41.56 prior to such modification or adoption being applied to bargaining unit employees.) Failure to request to bargain within the above time period shall constitute waiver.
17.3

~~17.4~~ ~~17.4~~ The Guild recognizes the exclusive right of the City to establish methods and means of providing municipal services, to increase, diminish or change municipal equipment, including the introduction of new, improved or automated methods or equipment.
17.4

~~17.5~~ ~~17.5~~ The Guild recognizes the exclusive right of the City to assign employees to specific jobs within the bargaining unit in accordance with their job classification or title.
17.5

~~17.6~~ ~~17.6~~ The Guild recognizes the exclusive right of the City to recruit, hire, promote, transfer, appoint, and assign employees; and to lay off employees for lack of work or funds.
17.6

~~17.7~~ When a position becomes vacant or is newly created, the City will post the position internally for a minimum of five (5) business days before advertising externally. Any qualified internal candidates will be afforded an opportunity to interview for the position.
17.7

~~17.8~~ The Guild recognizes the exclusive right of the City to determine staffing levels.
17.8

~~17.9~~ The Guild recognizes the exclusive right of the City to determine ~~physical and mental~~ performance standards~~.~~
17.9 .

~~17.10~~ The Guild recognizes the exclusive right of the City to control the City Budget.
17.10

~~17.1~~17.11 The Guild recognizes the exclusive right of the City to take action in the event of an emergency as defined in the City Code.

ARTICLE 18. MATTERS COVERED AND COMPLETE AGREEMENT

18.1 The parties agree that this document contains the complete agreement on all bargainable issues. The following appendices are incorporated herein as if set forth fully within this agreement.

A. Wages
B. Uniforms and Equipment
C. Investigation Standards
D. Drug and Alcohol Policy

ARTICLE 19. SEPARABILITY AND SAVINGS

19.1 Should any provision of this Agreement or the application of such provision be render or declared invalid by a court of final jurisdiction or by reason of any existing or subsequently enacted legislation, the remaining parts or portions of this agreement shall remain in full force and effect.

ARTICLE 20. DURATION

20.1 This Agreement is effective January 1, 2025 ~~2023~~ and shall remain in full force and effect through December 31, 2027~~2024~~, and shall remain in effect during the course of negotiations on a successor Labor Agreement. The parties shall attempt to commence negotiations on proposed amendments to this Agreement which would become effective following the expiration of this Agreement, by no later than July 1, 2027~~2024~~.

Dated this ~~11th day of January 2023~~

SIGNED:

Sedro-Woolley Public Safety Guild

DocuSigned by:

Zach Carroll

CD5E80C22864433...

Zachary Carroll, President

SIGNED:

City of Sedro-Woolley

DocuSigned by:

Julia Johnson

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Julia Johnson___ , Mayor

DocuSigned by:

Charlie Bush

33D5143BEBC8489...

Charlie Bush, City Administrator

APPENDIX "A"
to the
AGREEMENT
By and Between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
REPRESENTING THE POLICE ~~DEPARTMENT SUPPORT EMPLOYEES~~SUPPORT EMPLOYEES
January 1, 2025~~2023~~ through December 31, 2027~~2024~~

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, ("Employer"), and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, ("Guild").

A.1 Effective January 1, 2025~~3~~ the monthly rates of pay the Support positions shall be ~~increased by 5.5% 8% above 2024 2 base wages~~ as follows:

Position	Period	Step A	Step B	Step C	Step D	Step E
Records Clerk	Monthly	4,608.00	4,839.00	5,081.00	5,334.00	5,602.00
	Pay Period	2,304.00	2,419.50	2,540.50	2,667.00	2,801.00
	Hourly	26.58	27.92	29.31	30.77	32.32
Senior Records Clerk	Monthly	4,977.00	5,226.00	5,487.00	5,761.00	6,050.00
	Pay Period	2,488.50	2,613.00	2,743.50	2,880.50	3,025.00
	Hourly	28.71	30.15	31.66	33.24	34.90
Records Supervisor	Monthly	5,375.00	5,644.00	5,926.00	6,222.00	6,534.00
	Pay Period	2,687.50	2,822.00	2,963.00	3,111.00	3,267.00
	Hourly	31.01	32.56	34.19	35.90	37.70
Code Enforcement Officer	Monthly	5,167.00	5,424.00	5,808.00	5,980.00	6,279.00
	Pay Period	2,583.50	2,712.00	2,904.00	2,990.00	3,139.50
	Hourly	29.81	31.29	33.51	34.50	36.23

Position	Period	Step A	Step B	Step C	Step D	Step E
Records Clerk	Monthly	4,608.00	4,839.00	5,081.00	5,334.00	5,602.00
	Pay Period	2,304.00	2,419.50	2,540.50	2,667.00	2,801.00
	Hourly	26.58	27.92	29.31	30.77	32.32
Senior Records Clerk (new)	Monthly	4,977.00	5,226.00	5,488.00	5,761.00	6,050.00
	Pay Period	2,488.50	2,613.00	2,744.00	2,880.50	3,025.00
	Hourly	28.71	30.15	31.66	33.24	34.90
Records Supervisor	Monthly	5,375.00	5,644.00	5,927.00	6,222.00	6,534.00
	Pay Period	2,687.50	2,822.00	2,963.50	3,111.00	3,267.00
	Hourly	31.01	32.56	34.19	35.90	37.70
Code Enforcement Officer	Monthly	5,067.00	5,322.00	5,698.00	5,867.00	6,160.00
	Pay Period	2,533.50	2,661.00	2,849.00	2,933.50	3,080.00
Six percent raise	Hourly	29.23	30.70	32.87	33.85	35.54
		$ 5,166.70	$ 5,424.42	$ 5,807.68	$ 5,979.86	$ 6,278.70

CLASSIFICATION	STEP A 00-12M	STEP B 13-24M	STEP C 25-36M	STEPD 37-48M	STEPE 49+M
Records Supervisor	4,735	4,972	5,220	5,482	5,756
Records Clerk	4,228	4,440	4,662	4,894	5,140
Code Enforcement Officer	4,651	4,883	5,228	5,383	5,652
Public Disclosure Clerk	4439 4662		4895	5140	5397

~~Records Supervisor:~~

~~Step A 00-12m: 8% above top step records clerk~~

~~Step B 13-24m: 10% above top step records clerk~~

~~Step C 25-36m: 12% above top step records clerk~~

~~Bargaining Note: Current records supervisor will be brought in at Step C~~

A.1.1 The step rates identified in section A.1 shall become effective on the employee' s anniversary date.

* Bargaining note – the job description for the newly created Senior Records position will be bargained before the effective date of this CBA.

Rebecca Winship will move to Step C on January 1, 2025 and will be eligible for step increases on her anniversary date thereafter.

Joanna Uribe and Lisa Pearson will become Senior Records Clerks and be placed at Step D effective January 1, 2025 and will be eligible for step increases on their anniversary date thereafter.

If an employee is to promote to a Records Supervisor, they will move to a step that equates to at least a five percent (5%) raise.

A.2 Effective January 1, 20264, the base wages in effect on December 31, 20254 ~~3~~ ~~shall be increased by five percent (5%)~~shall be adjusted by 100% of the Seattle-Tacoma-Bellevue CPI-U (October-October), with a minimum of two (2%) ~~1~~% and a maximum of ~~five~~four percent (4~~5~~%) 4%~~.~~. ~~100% of the CPI-U, Seattle Tacoma Bellevue, October 2022-October 2023, with a maximum of 5%. If the CPI-U exceeds 8%, bargaining unit members shall be eligible for a one-time inflationary bonus of $1000.00 payable the first paycheck in January of2024.~~

Effective January 1, 20277~~5~~, the base wages in effect on December 31, 20266~~5~~ shall be adjusted by 100% of the Seattle-Tacoma-Bellevue CPI-U (October-October), with a minimum of two percent (2%) ~~3~~ ~~1~~ and a maximum of ~~five~~four percent (~~5~~4%) 4%~~shall be increased by five percent (5%)~~..

~~A. 3 Bargaining unit members shall be entitled to one-time inflationary compensation in the amount of $3,500, payable on the first paycheck of2023.~~

~~A~~A.4 Longevity. In addition to the rates of pay identified in Section A. each employee who is qualified shall receive longevity pay based on the following years of service:

YEARS OF SERVICES (Based on anniversary date)	MONTHLY LONGEVITY
Beginning 5th Anniversary	$25.00 per month
Beginning 6th	$30.00 per month
Beginning 7th	$35.00 per month
Beginning 8th	$40.00 per month
Beginning 9th	$45.00 per month
Beginning 10th	$50.00 per month

Beginning 11th	$55.00 per month
Beginning 12th	$60.00 per month
Beginning 13th	$65.00 per month
Beginning 14th	$70.00 per month
Beginning 15th	$75.00 per month
Beginning 16th	$80.00 per month
Beginning 17th	$85.00 per month
Beginning 18th	$90.00 per month
Beginning 19th	$95.00 per month
Beginning 20th	$100.00 per month
Beginning 21st	$105.00 per month
Beginning 22nd	$110.00 per month
Beginning 23rd	$115.00 per month
Beginning 24th	$120.00 per month
Beginning 25th	$125.00 per month

~~YEARS OF SERVICE (Based on anniversary date)~~	~~MONTHLY LONGEVITY~~
~~Beginning 5th Anniversary~~	~~$25.00 per month~~
~~Beginning 6th~~	~~$30.00 per month~~

~~Beginning 7th~~	~~$35.00 per month~~
~~Beginning 8th~~	~~$40.00per month~~
~~Beginning 9th~~	~~$45.00 per month~~
~~Beginning 10111~~	~~$50.00 per month~~
~~10th Beginning~~	~~$55.00 per month~~
~~11th~~	~~$60.00 per month~~
~~Beginning 12th~~	~~$65.00 per month~~
~~Beginning 13th~~	~~$70.00 per month~~
~~Beginning 14th~~	~~$75.00 per month~~
~~Beginning 15th~~	~~$80.00 per month~~
~~Beginning 16111~~	~~$85.00 per month~~
~~16th Beginning~~	~~$90.00 per month~~
~~17th Beginning~~	~~$95.00 per month~~
~~18th Beginning~~	~~$100.00 per month~~
~~19th Beginning~~	~~$105.00 per month~~
~~20th Beginning~~	~~$110.00 per month~~
~~21st Beginning~~	~~115.00 per month~~
~~22nd Beginning~~	~~$120.00 per month~~
~~23rd Beginning~~	~~$125.00 per month~~
~~24th Beginning~~	
~~25th~~	

A.5 Minimums. It is understood that this Agreement represents minimums with respect to wages and other conditions of employment and does not prevent the Employer from allowing merit increases or affecting more favorable benefits and working conditions.

A.6.1 Employees shall be eligible for reimbursement for meals and incidentals during work related travel involving at the rate established by the US General Services Administration (GSA) for Seattle/King County rate.

Receipts shall be submitted to the City Finance Department in order to receive reimbursement.

A.6.2 If I.R.S. regulations require it, the amount of the per diem shall be reported as income to the employee. If not required by the I.R.S. regulations, such per diem amounts will not be reported as employee income. If meal(s) are included in the conference or training event, that amount will be deducted from the per diem at the GSA rate established for breakfast, lunch, and dinner.

A.7 The City will reimburse up to $30.00 per month per participating employee toward the cost of fees for the use of a health club or for participation in physical fitness/exercise classes, provided, that to be eligible for this reimbursement, the employee must provide documentation of actual participation at least eight (8) times per month. The balance of the program cost will be paid by the employee who voluntarily participates in the program.

A.8 Training Staff. Upon the development of a written training program establishing standards and timelines, staff assigned as Training Staff shall receive an additional one hundred seventy-five dollars ($175) per month. This additional amount shall be paid only during the three (3) months the employee serves as a Trainer. The City shall pro rate pay for partial months served.

A.9 Bilingual Premium. Employees certified as bilingual in Spanish based upon a test to be identified by the Employer shall receive a premium of fifty-eight dollars ($58.00) per month once certified. The employer may also award bilingual premium for other languages, including sign language, as deemed appropriate. No employee will be required to interpret without being paid a bilingual premium.

~~A.1O Evidence Technician Specialty Pay. The employees assigned and serving as the Evidence Technician shall receive specialty pay in the amount of five two percent (5 2%) of the employee's base wage per month.~~

A.11 Social Media Specialty Pay. Employees assigned and serving in a Social Media specialty shall receive specialty pay in the amount of two and one-half percent (2.5%) of the employee's base wage per month.

APPENDIX "B"
to the
AGREEMENT
By and Between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and

SEDRO-WOOLLEY PUBLIC SAFETY GUILD
(Representing the Police Department Support Employees)
January 1, 2023 through December 31, 2024

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, hereinafter referred to as the Employer, and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, herein after referred to as the Guild.

UNIFORMS AND EQUIPMENT

B.1 It shall be the City's responsibility to provide the Code Enforcement Officer on an "as needed" basis all or part of the following uniform and equipment:

Number Issued	Item
1	Badge (Shirt)
3	Uniform shirts
3	Uniform Pants
1	Utility jacket
1	Coveralls
1	Pair of gloves
1	Set Rain Gear
1	Name Tag
1	Pair of safety Boots (not to exceed $225)
1	Ballistic Vest

B.2 It shall be the City's responsibility to provide the Records Clerks on an "as needed" basis all or part of the following uniform and equipment:

Number Issued	Item
3	Uniform shirts
3	Uniform Pants

APPENDIX "C"

to the

AGREEMENT

By and Between

CITY OF SEDRO-WOOLLEY, WASHINGTON

and

SEDRO-WOOLLEY PUBLIC SAFETY GUILD

(Representing the Police Department Support Employees)

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, hereinafter referred to as the Employer, and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, herein after referred to as the Guild.

C.1 General Procedures. To the extent possible, any employee being investigated for possible discipline will be informed in writing at least twenty-four (24) hours prior to the interview of the nature of the allegation or charges against the employee in order to afford the employee the opportunity to consult with a Guild representative and to arrange for a Guild representative to be present during the interview. This notice requirement shall not pertain to questions asked at the scene of a crime in order to control the scene and apprehend any suspects.

C.1.2 The Guild representative shall not unduly interfere in the interview. These restrictions on the Guild's representative's role in no way limit the Guild's right to present other evidence to the City at other phases of the investigation, after the conclusion of the questioning.

C.1.3 To the extent reasonably possible, interviews shall take place at the Department facilities. During an interview, the employee will be entitled to reasonable intermissions for personal physical necessity.

C.1.4 The City shall make a reasonable good faith effort to conduct these interviews during the employee's regularly scheduled shift or normal business hours, except for emergencies or where the interviews can be conducted by telephone. The employee will receive appropriate overtime pay for hours worked outside the employee's regular shift.

C.1.5 The employee shall be required to answer any questions concerning a non-criminal matter under investigation. The employee shall also answer all questions about alleged criminal conduct after the City has informed the employee that the employee's statements shall not be used in any criminal proceeding. The employee shall be afforded all rights and privileges to which the employee is entitled under State and Federal law.

C.1.6 All interviews shall be limited in scope to activities, circumstances, events, conduct, acts or background which pertains to the incident which is the subject of the ~~DocuSign Envelope ID: C93096E6-2434-4F4A-93D1-1633751430BC SWPSG CBA 2023-2024 25~~ investigation. Nothing in this section shall prohibit the City from questioning the employee about information which is developed during the course of the interview.

C.1.7 If the Department tape records the interview, a taped copy of the complete interview of the employee shall be furnished, upon request, to the employee. If the interviewed employee is subsequently disciplined and any part of the recording is transcribed by the City or the

Guild, the other party shall be given a complimentary copy thereof. The Guild shall be allowed to tape record the interview with the permission of the Chief.

C.1.8 The employee and the Guild shall be advised of the results of the investigation, unless limited by law.

Commented [NT16]:

C.2 Just Cause. Disciplinary actions shall be imposed upon an employee only for just cause.
C.2.1 Disciplinary actions will normally be progressive in nature, but the level of discipline administered may depend upon a number of factors. Disciplinary actions may include the following:

a~~b~~. Written Reprimand

b~~c~~. Suspension without pay/forfeiture of accumulated leave

c~~d~~. Demotion

d~~e~~. Discharge

C.2.2 The Guild shall have the right to process the following disciplinary actions through arbitration: suspension without pay, demotion and discharge. An employee may submit a written response to a reprimand.

C.2.3 The employee shall be entitled to Guild representation at all investigatory interviews that the employee reasonably believes could lead to discipline, if the employee so requests.

C.2.4 Notice and opportunity to respond. Prior to disciplining an employee with suspension, demotion or discharge, the Chief of Police or his/her designee shall provide the employee and the Guild with the following information:

a. The nature of the allegation of charges against the employee;

b. The directives, policies, procedures, work rules, regulations or other order of the City that was violated;

c. The range of disciplinary action being considered. An informal pre-disciplinary meeting shall serve as the opportunity for the employee and Guild to furnish additional facts before a disciplinary decision involving suspension, demotion or discharge is finalized. The employee shall be given the opportunity to be heard, to respond to the allegations and to have these responses considered prior to the imposition of discipline.

C.2.5 City's Decision. Within a reasonable time, the Chief of Police or designee shall issue a written decision imposing discipline, exonerating the employee or taking such other action deemed appropriate.

C.3 No employee or officer covered by this Agreement shall be required to take or be subjected to any lie detector or similar tests as a condition of continued employment.

C.4 The City agrees not to use GPS data to monitor employee movement without a law enforcement reason, a reason to suspect employee misconduct, or a legitimate business purpose.

APPENDIX "D~~C~~"
to the
AGREEMENT
By and Between
CITY OF SEDRO-WOOLLEY, WASHINGTON
and
SEDRO-WOOLLEY PUBLIC SAFETY GUILD
(Representing the Police Department Support Employees Classification)

January 1, 2025~~2023~~ through December 31, 2027 ~~2024~~

THIS APPENDIX is supplemental to the AGREEMENT by and between the CITY OF SEDRO-WOOLLEY, WASHINGTON, hereinafter referred to as the Employer, and SEDRO-WOOLLEY PUBLIC SAFETY GUILD, herein after referred to as the Guild.

DRUG AND ALCOHOL POLICY

1.0 Purpose and Intent - The City and the Guild recognize that they have a mutual obligation to ensure a safe and healthy work environment. This policy is instituted to assure that the work place be free of employees whose job performance may be impaired by the abuse of alcohol or other drugs.

The City recognizes that alcohol and other drug abuse are treatable illnesses and to the extent possible, the employer's response to these illnesses should be to encourage treatment and rehabilitation. The employee and the Guild recognize that consumption of alcohol or other drugs to the point that employees are unable to perform their jobs safely and effectively will not be tolerated.

The City and the Guild recognize that when an employee places himself or herself in a situation in which the employee's job performance is impaired by alcohol or other drugs that it is the responsibility of the parties to prevent endangerment of the employee, fellow employees, and/or the public.

The City recognizes the employee's concerns for their personal privacy and therefore agrees that discovery testing for alcohol and other drugs may be used only in cases in which there are questions of impaired job performance, reasonable suspicion of abuse is evidenced, or if an accident involving property damage to city property or serious physical injuries occurs while on duty. However, the City may use pre-employment discovery testing in any case.

The City and the Guild recognize that the use of a substance abuse treatment program does not replace normal disciplinary procedures for unsatisfactory job performance.

1.1 Definitions:

1.1.1 Reasonable Suspicion - means specific, articulable observations by a supervisory employee concerning their work performance, appearance, behavior, or speech of the employee.

1.1.2 Impaired - means that an employee has a detectable level of alcohol or drugs in the employee's blood or urine or a noticeable or perceptible impairment of the employee's mental or physical faculties.

1.1.3 Prohibited Drugs - means all forms of narcotics, depressants, stimulants, hallucinogens, cannabis, or other controlled substances as defined by Chapter 69.50.;101 RCW, whose sale, purchase, transfer, use, or possession is prohibited or restricted by law.

1.1.4 Over The-Counter Drugs - means those drugs that are generally available without a prescription from a medical doctor and are limited to those drugs which are capable of impairing the judgment of an employee to safely perform his or her duties.

1.1.5 Prescription Drugs - means those drugs which are used in the course of medical treatment and have been prescribed and authorized for use by a licensed medical practitioner/physician or dentist.

1.1.6 Discovery Testing - means any testing done prior to employment or as a result of reasonable suspicion as defined by this policy. Testing includes blood and urine screening for alcohol or other drugs. After July 1992, a conditional job offer must be made prior to the drug test.

1.2 Procedure - Reporting for work under the influence of alcohol or other drug, or the use, sale or possession by an employee of alcohol, a prohibited drug, a drug not medically authorized, or other drug that impairs job performance or poses a hazard to the safety and welfare of the employee, fellow employees, or the public is strictly prohibited and will result in immediate disciplinary action, which may include termination. It is the goal of this policy to prevent and rehabilitate, rather that terminate the employment of workers who are abusing alcohol or other drugs. Therefore the following procedure shall be followed:

1.2.1 Each employee shall report the use of medically authorized drugs or other substances which can impair job performance to his or her immediate supervisor and provide proper written medical authorization from a physician to work while using the authorized drugs. It is the employee's responsibility to determine from the physician whether the prescribed drug would impair his or her job performance. Failure to report the use of such drugs or other substances, or failure to provide proper evidence of medical authorization, may result in disciplinary action. Cannabis remains a prohibited drug under section 1.1.3 of this policy regardless of medical authorization.

1.2.2 If there is reasonable cause to believe that an employee's job performance may be impaired by alcohol or other drugs, the employee's supervisor shall question the employee with regard to the behavior. The supervisor shall directly observe the employee's behavior and document in writing the behavior on the Impaired Behavior Report form. Indications of impaired behavior include but are not limited to the following: staggering or iπegular gait, the odor of alcohol on the breath, slurred speech, dilated or constricted pupils, inattentiveness, listlessness, hyperactivity, performance problems, illogical speech and thought processes, poor judgment, or unusual or abnormal behavior.

1.2.3 When possible, a second managerial employee shall also observe and document the employee's behavior to verify that there is a reasonable suspicion that alcohol or other drug consumption may be involved. The supervisor or appropriate manager shall determine whether the employee's behavior is impaired to the point of being unable to perform his or her duties effectively and safely. The employee shall be relieved of this or her duties and placed on a suspension with pay status until a clear determination can be made by the appropriate manager as to the abuse or non-abuse or alcohol or other drugs. Under no circumstance will an employee be allowed to operate equipment or drive a motor vehicle when it reasonable appears that his or her ability has been impaired.

1.2.4 If it is concluded that there is a reasonable suspicion that alcohol or other drug consumption is involved, the supervisor or appropriate manager shall have a drug or alcohol test administered. The employee must sign the Performance Impairment Exam Consent form before testing may be conducted. Failure of an employee to take the test(s) shall result in the employee's immediate termination. The City may also have the employee undergo a physical examination at City expense at the time that the drug or alcohol test is administered. The test(s) must be conducted within a reasonable time period after the observation of the problem behavior.

1.2.5 If the test is negative, the employee shall be counseled by the physician and returned to work, if appropriate to the medical diagnosis, with no loss of pay or benefits. Where appropriated, a signed physician's release may be required by the City before the employee returns to work. Time lost due to an illness will be charged to sick leave. If the behavior that led to the initial investigation is not due to substance abuse but continues to hinder job performance, the City may require the employee to undergo further medical evaluation.

1.2.6 In cases in which immediate termination is not warranted, the employee will be placed in an unpaid rehabilitation leave status. The employee shall be evaluated and a recommended appropriate treatment shall then be arranged. Where appropriate, the employee shall be referred to a treatment program agreed upon by the Guild and the City. Once the inpatient part of the program has been completed, the employee may be re- employed only with a written release from the treating or primary physician. When prescribed by a physician or a rehabilitation program, drug testing may be included as a part of that treatment program. An employee who is returned to work as provided for under this procedure who fails to comply with any of the terms of an agreed upon treatment or return-to-work agreement may be terminated.

1.2.7 If the test is positive, the employee may request a second test be performed on the same urine or blood specimen. The results of the second test will be conclusive. If the test is positive the employee may be terminated, depending upon the circumstances of the situation. Circumstances warranting an immediate termination includes incidents in which the employee's impairment resulted in loss of life, serious injury to self or others, the serious loss or damage of property, or an incident of parallel magnitude.

1.2.8 An employee who is the subject of an investigation related to substance abuse may have a Guild representative or other employee present during the investigative procedures outlined above. Disciplinary actions taken by the City under this procedure shall be subject to the grievance procedure of the respective Labor agreement or established policy.

1.2.9 The City shall utilize both urine and blood tests for verification. The "enzyme-immunoassay" (EMIT) and "gas chromatography-mass spectrophotometry" (GC-MS) test method shall be used in a laboratory agreed upon by the Guild and the City. The City shall pay for the costs of all tests. Medical examinations carried out under this procedure when not completely covered by Health & Welfare benefits shall be the responsibility of the employee. The City shall maintain confidentiality of test results to the extent possible.

1.2.1 O Once an employee completes rehabilitation and follow-up care and no re-occurring incidents have taken place for two years the record of treatment and positive test results will be retired to a "closed" medical record and the employee will be given a fresh start with a clean administrative record.

1.2.11 The Guild and the City shall work cooperatively to facilitate the resolution of problems that arise under the administration of this policy. When appropriate, the employee, the Guild and the City shall enter into joint agreements that establish the form of rehabilitation and the conditions that will be imposed for the return of an employee to the work place.

1.3 Right of Appeal - Each employee has the right to challenge the results of drug testing per Civil Service Rules, or appropriate grievance procedures as outlined in the Guild contract.

1.4 Conflict With Other Laws - This policy shall not supersede or waive an employee' s federal or constitutional rights.