

Next Ord:2081-24
Next Res:1151-24

CITY COUNCIL AGENDA

October 9, 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 - Regular Meeting - September 11, 2024
- 2. Check Register - Regular
- 3. Check Register - Off-Cycle
- 4. Purchase - 23SLCGP Server
- 5. Apartment Lease Amendment - Thomas E. Glover - 82 Murdock Street
- 6. RFP Guiding Principles - House Bill 1590 Funding

- f. Introduction of Special Guests and Presentation**

- g. City Administrator Report**

- 1. Fire District 8 Negotiations Update

- 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 - 2nd Public Hearing

- l. Unfinished Business**

m. New Business

1. Interlocal Agreement - Skagit County Interlocal Drug Enforcement Unit Task Force
2. Final Acceptance - Pavement and Pedestrian Improvements Project - Contract 2024-PW-03
3. Professional Services Agreement – Amendment No. 7 Mark E Christ Architect – Final Design and CM Support
4. Temporary Moratorium - Electricity Storage and/or Generating Projects
5. Property Tax - Ordinance 2080-24 - 1st Read
6. Economic Development Action Plan

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

Next Meeting(s) City Council and Strategic Planning Committee - October 23, 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=Vys0Y29XalZmQTRmemJBM2txVDIUQT09>

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: October 9, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: Minutes - Regular Meeting - September 11, 2024

RECOMMENDED ACTION:

Motion to approve City Council meeting minutes for the regular meeting held on September 11, 2024.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

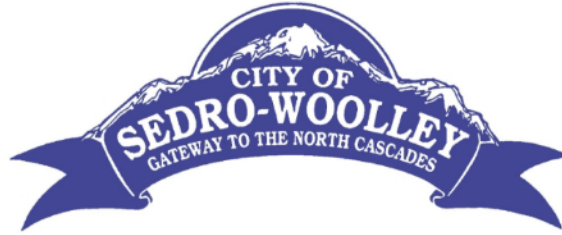
Minutes recorded for the Regular City Council Meeting, held on September 11, 2024.

FISCAL IMPACT, IF APPROPRIATE:

None.

ATTACHMENTS:

1. 9-11-2024 Regular City Council minutes



Regular Meeting of the City Council
September 11, 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, Paul Cocke, Sarah Diamond, Allan Henderson, and Nick Lavacca. Council members Joe Burns and Kevin Loy joined via zoom.

d. Approval of Agenda

Motion made by Councilmember Lavacca and seconded by Councilmember Henderson to approve the agenda. Motion carried (7-0).

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.

Motion made by Councilmember Cocke and seconded by Councilmember Henderson to approve consent agenda items 1 through 4, 7 and 8. Motion carried (7-0).

Councilmember Henderson pulled item number 5 to add the Appointment of Jessica Jasper to New Business and Councilmember Lavacca pulled item number 6, the Fire Department Stryker Pro Stretcher for more discussion. After discussion, a motion was made by Councilmember Henderson and seconded by Councilmember Diamond to approve item number 6, the Fire Department Stryker Pro Stretcher. Motion carried (7-0).

1. Minutes - Regular City Council Meeting - August 14, 2024
2. Check Register - Regular
3. Check Register - Off-Cycle
4. Check Register - Off-Cycle
5. Appointment of Jessica Jasper to Planning Commission

6. Purchase - Fire Department Stryker Pro Stretcher
7. Community Development Grant Program - Howmac Dimensional Graphics Amendment 1
8. Lodging Tax Changes Referred to Lodging Tax Advisory Committee

f. Introduction of Special Guests and Presentation

1. Swearing In of Police Officer Joseph Eggert

Mayor Julia Johnson swore in Officer Joseph Eggert.

2. Swearing In of Firefighter / EMTs: Devon Heckard, Jacob Braaten, LaRen Gevaart-Rossie, Jack Cole, Dillon Russell, Drew Jenkins, Bobby Castilleja, and Sean O'Neill
Swearing In of Firefighter / Paramedics: Brandon Paulson and Philip Chong

Mayor Julia Johnson swore in Firefighter / EMTs: Devon Heckard, Jacob Braaten, LaRen Gevaart-Rossie, Jack Cole, Dillon Russell, Drew Jenkins, Bobby Castilleja, and Sean O'Neill.

Mayor Julia Johnson swore in Firefighter / Paramedics: Brandon Paulson and Philip Chong.

3. Central Skagit Library District Director Rachel McDonald

Director of Central Skagit Library District Rachel McDonald accepted the Library Card Sign up Month Proclamation and shared the 2024-2025 Strategic Plan Implementation and Overview.

g. City Administrator Report

Public Works Director Bill Bullock presented a PowerPoint regarding the utility rate study discussion, structure and frequency.

City Attorney Nikki Thompson provided an example of legal costs and gave an example of the Horse Heaven Wind Project, in regard to intervening with BESS and shared that environmental lawyers would be three times the amount. City Council requested management reach out to Skagit County and the Skagit Indian Tribe and report back.

h. Councilmember and Mayor's Report

Councilmember Loy spoke about the success of the skateboarding challenge and complimented Councilmember Henderson and Councilmember Lavacca for organizing the food vendors and wanted to thank Hidden Wave, who ran the event.

Councilmember Loy accepted Puget Sound Energy(PSE) Robert Knolls' invitation for a meeting.

Councilmember Kesti shared with the Council that she requested Robert Knolls from Puget

Sound Energy to come and speak with the entire City Council instead of individual meetings.

Councilmember Diamond congratulated the Police and Fire for swearing in under oath.

Councilmember Diamond shared frustration and feedback from constituents regarding the Housing Forum.

Councilmember Diamond shared concerns with children biking down the middle of Ferry and Metcalf Street and shared concern about traffic and speeding again after school.

Councilmember Diamond shared frustration from residents about events that have not been included on the city's calendar, and that the Olmsted groundbreaking was not advertised to the public. Mayor Julia Johnson shared that it was an invitation only from Larson's office.

Councilmember Diamond spoke about safeguarding industrial zoning within the city limits to prevent structures such as BESS from being implemented.

Councilmember Henderson congratulated the first responders on being sworn in today and thanked them for their service and sacrifice. He spoke about the meeting request from Robert Knolls of PSE and asked him to speak with the entire Council instead of individual meetings as well.

Councilmember Henderson recognized today as being the 23rd anniversary of 9/11.

Councilmember Lavacca gave an update on the Strategic Planning and Business Development Committee Meeting, and shared that he accepted PSE Robert Knolls' invitation for a meeting and also recognized today as being the anniversary of 9/11.

Councilmember Burns recognized the first responders regarding the anniversary of 9/11 and thanked the Business Development Committee regarding the ease of the updated permitting process. He also shared updates from the Public Safety Committee meeting.

Councilmember Burns shared his excitement regarding the groundbreaking of Olmsted Park.

Councilmember Cocke spoke about the congestion at the Cook Rd exit south bound and was seeking comments about the future of I-5.

Councilmember Cocke recognized the anniversary of 9/11.

Mayor Julia Johnson shared that Skagit 911 is looking for an Executive Director and spoke about the AWC 2025 Legislative priorities that were located under information only on the agenda.

i. Proclamation(s)

1. Library Card Sign-up Month

Mayor Julia Johnson presented the Proclamation, Library Card Sign up Month.

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.'

A public comment was held.

k. Public Hearing(s)

l. Unfinished Business

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

Motion made by Councilmember Henderson and seconded by Councilmember Kesti to postpone conducting the sewer rate study until fall of 2025. Motion carried (7-0).

m. New Business

1. Housing Forum Discussion

Consent agenda Item number 5 was pulled by Councilmember Henderson to confirm the Mayor's appointment of Jessica Jasper to the Planning Commission and be addressed within New Business. After discussion, a motion to approve the confirmation of Jessica Jasper to the Planning Commission was made by Councilmember Lavacca and seconded by Councilmember Henderson. Motion carried (7-0).

Housing Forum Discussion, no action was taken, discussion only.

2. House Bill 1590 Funding - Request for Proposals

City Administrator Charlie Bush moves to support that the attached guiding principles within the agenda be reflected in a requested proposal (RFP) to be sent out regarding House Bill 1590 and housing funds to be delayed until 2025 to allow for clarity of policy goals resulting from the City's Comprehensive Plan update.

No action was taken, discussion only.

3. Professional Services Agreement - Reichhardt & Ebe Engineering Inc - John Liner Arterial Improvement Project

Motion made by Councilmember Burns and seconded by Councilmember Lavacca to approve authorization for Mayor Julia Johnson to execute a contract with Reichhardt & Ebe Engineering Inc for engineering, design, and right of way services for the John Liner

Arterial Improvements project in the amount not to exceed \$357,204.09. Motion carried (7-0).

4. Surplus Vehicle/Equipment - Resolution 1148-24

Motion made by Councilmember Henderson and seconded by Councilmember Diamond to approve authorization for the Mayor Julia Johnson to surplus Unit 409 Ford E-450 TV Van, Unit 8 Chevy Astro Van, and Unit 144 John Deere GX 345 Mower. Motion carried (7-0).

5. Agreement - Waste Management Inc. - Recycling Processing

Motion made by Councilmember Lavacca and seconded by Councilmember Henderson to approve authorization for Mayor Julia Johnson to execute a contract with Waste Management Inc (WM) for recycling processing services. Motion carried (7-0).

n. Information Only Items

1. 2025 Legislative Agenda - AWC Board of Directors - Legislative Priorities Committee

o. Executive Session

p. Adjournment

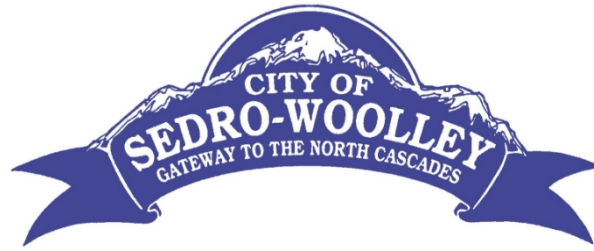
The meeting adjourned at 8:40 P.M.

ATTEST:

APPROVED:

Kelly Kohnken, City Clerk

Julia Johnson, Mayor



City Council Agenda Item

Agenda Item No.: e.2.

Date: October 9, 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 #202971 through #203017, plus EFTs. Additional surcharges not included on the check register. Payroll ACHs including associated benefit checks #61265 through #61274.

FISCAL IMPACT, IF APPROPRIATE:

Claims checks, plus EFTs, totaling \$273,554.93

Surcharges totaling \$6,277.68

Payroll totaling \$637,385.53

ATTACHMENTS:

1. 2024-10-09 Check Register
2. 2024_09_SrCharge

CHECK REGISTER

City Of Sedro-Woolley

Time: 15:36:39 Date: 00/00/0000

10/09/2024 To: 10/09/2024

Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
10025	10/09/2024	Claims	2	EFT	Cellco Partnership dba Verizon Wireless	3,268.58	
					001 - 513 10 42 020 - Telephone	289.63	
					001 - 514 23 42 020 - Telephone	84.48	
					001 - 518 80 42 020 - Telephone	84.48	
					001 - 521 20 42 020 - Telephone	893.83	
					001 - 524 20 42 020 - Telephone	124.49	
					401 - 535 80 42 030 - Cell Phones	513.59	
					102 - 536 20 42 020 - Telephone	82.25	
					412 - 537 80 42 025 - Cell Phones	380.16	
					103 - 542 30 42 020 - Telephone	233.94	
					001 - 558 60 42 020 - Telephone	42.24	
					101 - 576 80 42 020 - Telephone	343.39	
					001 - 595 10 42 025 - Cell Phones	196.10	
10026	10/09/2024	Claims	2	EFT	Cellco Partnership dba Verizon Wireless	1,040.73	
					001 - 521 20 42 020 - Telephone	880.53	
					001 - 522 20 42 020 - Telephone	120.19	
					101 - 576 80 42 020 - Telephone	40.01	
10027	10/09/2024	Claims	2	202970	Amazon Capital Svcs, Inc	15,556.08	
					001 - 514 23 31 000 - Supplies	69.34	
					001 - 514 23 31 000 - Supplies	56.32	
					001 - 521 20 26 000 - Uniforms/Accessories	171.59	
					001 - 521 20 26 000 - Uniforms/Accessories	136.84	
					001 - 521 20 26 000 - Uniforms/Accessories	206.34	
					001 - 521 20 26 000 - Uniforms/Accessories	207.60	
					001 - 521 20 26 000 - Uniforms/Accessories	54.24	
					001 - 521 20 31 002 - Office/Operating Supplies	14.01	
					001 - 522 20 31 000 - Operating Supplies	123.78	
					001 - 522 20 31 010 - Office Supplies	209.30	
					001 - 522 20 35 000 - Small Tools & Minor Equip	186.50	
					001 - 522 20 48 000 - Repairs/Maint-Equip	2,476.86	
					001 - 522 20 48 000 - Repairs/Maint-Equip	8,592.42	
					001 - 558 60 31 000 - Supplies/Books	30.12	
					501 - 594 22 64 501 - Vehicles - Fire	-542.99	
					501 - 594 22 64 501 - Vehicles - Fire	3,563.81	
10028	10/09/2024	Claims	2	202971	Braun Northwest, Inc	225.46	
					001 - 522 20 48 000 - Repairs/Maint-Equip	225.46	
10029	10/09/2024	Claims	2	202972	Cities Insurance Assoc	706.20	
					412 - 537 80 46 000 - Insurance	706.20	
10030	10/09/2024	Claims	2	202973	Concentric, LLC	182.39	
					401 - 594 35 64 001 - Portable Equipment	182.39	
10031	10/09/2024	Claims	2	202974	Daily Journal Of Commerce	150.80	
					001 - 558 60 41 010 - Advertising	150.80	
10032	10/09/2024	Claims	2	202975	Dell Marketing LP	59,163.79	
					001 - 594 18 64 001 - Network Hardware	59,163.79	
10033	10/09/2024	Claims	2	202976	Donald Coggins	39.10	
					001 - 514 23 31 000 - Supplies	39.10	
10034	10/09/2024	Claims	2	202977	E & E Lumber, Inc.	1,044.44	
					001 - 518 80 31 000 - Office/Operating Supplies	40.17	
					401 - 535 50 48 060 - Maintenance Of Buildings	85.20	
					102 - 536 20 49 020 - Miscellaneous	103.93	
					103 - 542 30 31 000 - Operating Supplies	5.43	
					103 - 542 30 31 000 - Operating Supplies	98.29	
					101 - 576 80 31 001 - Operating Sup - Riverfront	-33.34	
					101 - 594 76 31 000 - Buildings & Structures	744.76	

CHECK REGISTER

City Of Sedro-Woolley

Time: 15:36:39 Date: 00/00/0000

10/09/2024 To: 10/09/2024

Page: 2

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
10035	10/09/2024	Claims	2	202978	Edge Analytical Inc	256.00	
					401 - 535 80 41 000 - Professional Services	66.00	
					401 - 535 80 41 000 - Professional Services	190.00	
10036	10/09/2024	Claims	2	202979	Facet NW, Inc	28,060.96	
					001 - 558 60 41 000 - Professional Services	28,060.96	
10037	10/09/2024	Claims	2	202980	Family Promise of Skagit Valley	214.47	
					116 - 551 00 00 116 - Public Housing Services	214.47	
10038	10/09/2024	Claims	2	202981	Emily Fann	3,500.00	
					104 - 595 20 63 083 - RW-SR 9-John Liner-McGarrigle	3,500.00	
10039	10/09/2024	Claims	2	202982	Cleotilde Felix	1,748.88	
					001 - 512 50 41 000 - Professional Services	1,748.88	
10040	10/09/2024	Claims	2	202983	Veronica Felix	1,000.00	
					101 - 582 10 01 101 - Community Center Deposit Ref	1,000.00	
10041	10/09/2024	Claims	2	202984	Ferguson US Holdings, Inc	6.41	
					401 - 535 50 48 020 - Maint Of Pumping Equip	6.41	
10042	10/09/2024	Claims	2	202985	Citizenprime, LLC dba Firepenny	1,350.49	
					001 - 522 20 35 000 - Small Tools & Minor Equip	1,350.49	
10043	10/09/2024	Claims	2	202986	Galls Parent Holdings, LLC	1,420.75	
					001 - 522 20 26 000 - Uniforms	986.13	
					001 - 522 20 26 000 - Uniforms	320.59	
					001 - 522 20 26 000 - Uniforms	114.03	
10044	10/09/2024	Claims	2	202987	Humane Society Of Skagit	442.00	
					001 - 521 20 41 021 - Humane Society	442.00	
10045	10/09/2024	Claims	2	202988	ICONIX Waterworks (US) Inc	290.95	
					401 - 535 50 48 010 - Maintenance Of Lines	290.95	
10046	10/09/2024	Claims	2	202989	Justice Fam Ent. Inc, dba IMS Alliance	32.85	
					001 - 522 20 31 000 - Operating Supplies	32.85	
10047	10/09/2024	Claims	2	202990	Janicki Industries	100.00	
					101 - 582 10 01 101 - Community Center Deposit Ref	100.00	
10048	10/09/2024	Claims	2	202991	The Language Exchange, Inc	2,018.50	
					001 - 512 50 41 040 - Language Interpreter	1,732.50	
					001 - 521 20 41 001 - Professional Services	286.00	
10049	10/09/2024	Claims	2	202992	Life Assist Inc.	4,786.06	
					001 - 522 20 35 011 - EMS Minor Equipment	4,270.69	
					001 - 522 20 35 011 - EMS Minor Equipment	279.60	
					001 - 522 21 31 000 - Operating Supplies - Medical	182.14	
					001 - 522 21 31 000 - Operating Supplies - Medical	53.63	
10050	10/09/2024	Claims	2	202993	Lincoln Theater	500.00	
					108 - 557 30 41 022 - Lincoln Theatre	500.00	
10051	10/09/2024	Claims	2	202994	Loggers & Contractors	143.15	
					425 - 531 50 31 000 - Operating Supplies	143.15	
10052	10/09/2024	Claims	2	202995	MPH Industries, Inc	3,179.81	
					001 - 594 21 64 000 - Machinery & Equipment	3,179.81	
10053	10/09/2024	Claims	2	202996	McLoughlin & Eardley Corp	3,794.37	
					001 - 522 20 48 000 - Repairs/Maint-Equip	110.89	
					501 - 594 21 64 501 - Equip & Vehicles - Police	86.34	
					501 - 594 21 64 501 - Equip & Vehicles - Police	86.34	

CHECK REGISTER

City Of Sedro-Woolley

Time: 15:36:39 Date: 00/00/0000

10/09/2024 To: 10/09/2024

Page: 3

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
			501 - 594 21 64 501		- Equip & Vehicles - Police	86.34	
			501 - 594 21 64 501		- Equip & Vehicles - Police	1,253.09	
			501 - 594 21 64 501		- Equip & Vehicles - Police	1,026.11	
			501 - 594 21 64 501		- Equip & Vehicles - Police	1,070.87	
			501 - 594 21 64 501		- Equip & Vehicles - Police	74.39	
10054	10/09/2024	Claims	2	202997	Municipal Emergency Services Inc	199.04	
			001 - 522 20 48 000		- Repairs/Maint-Equip	199.04	
10055	10/09/2024	Claims	2	202998	Oliver-Hammer, Inc	590.57	
			401 - 535 80 35 010		- Safety Equipment	219.20	
			401 - 535 80 35 010		- Safety Equipment	146.07	
			401 - 535 80 35 010		- Safety Equipment	-64.64	
			401 - 535 80 35 010		- Safety Equipment	133.73	
			401 - 535 80 35 010		- Safety Equipment	69.46	
			103 - 542 30 35 000		- Small Tools/Minor Equip	86.75	
10056	10/09/2024	Claims	2	202999	Puget Sound Energy, Inc.	33,572.11	
			001 - 521 20 47 000		- Public Utilities	184.02	
			001 - 521 20 47 000		- Public Utilities	25.88	
			001 - 522 50 47 000		- Public Utilities	672.43	
			425 - 531 50 47 000		- Public Utilities	29.98	
			425 - 531 50 47 000		- Public Utilities	85.83	
			401 - 535 80 47 000		- Public Utilities	52.62	
			401 - 535 80 47 000		- Public Utilities	127.67	
			401 - 535 80 47 000		- Public Utilities	12,839.40	
			401 - 535 80 47 000		- Public Utilities	119.33	
			401 - 535 80 47 000		- Public Utilities	331.96	
			401 - 535 80 47 000		- Public Utilities	137.47	
			401 - 535 80 47 000		- Public Utilities	68.33	
			401 - 535 80 47 000		- Public Utilities	212.58	
			401 - 535 80 47 000		- Public Utilities	146.85	
			401 - 535 80 47 000		- Public Utilities	239.08	
			401 - 535 80 47 000		- Public Utilities	583.50	
			102 - 536 20 47 000		- Public Utilities	37.28	
			412 - 537 80 47 000		- Public Utilities	98.62	
			103 - 542 63 47 000		- Public Utilities	12,059.82	
			103 - 542 63 47 000		- Public Utilities	73.40	
			103 - 542 63 47 000		- Public Utilities	80.48	
			103 - 542 63 47 000		- Public Utilities	71.59	
			101 - 576 80 47 000		- Riverfront	348.04	
			101 - 576 80 47 000		- Riverfront	146.27	
			101 - 576 80 47 000		- Riverfront	10.86	
			101 - 576 80 47 000		- Riverfront	12.80	
			101 - 576 80 47 010		- Community Center	311.05	
			101 - 576 80 47 020		- Senior Center	372.26	
			101 - 576 80 47 030		- Museum Apartments	22.67	
			101 - 576 80 47 030		- Museum Apartments	21.79	
			101 - 576 80 47 040		- Train	15.30	
			101 - 576 80 47 050		- Hammer Square	142.20	
			101 - 576 80 47 051		- Bingham / Memorial	101.89	
			101 - 576 80 47 051		- Bingham / Memorial	129.27	
			101 - 576 80 47 052		- Bingham Caretaker	136.78	
			101 - 576 80 47 053		- Other Utilities	57.69	
			101 - 576 80 47 053		- Other Utilities	10.86	
			101 - 576 80 47 070		- City Hall	3,394.68	
			104 - 595 20 63 082		- RW Trail Road Extension	59.58	
10057	10/09/2024	Claims	2	203000	Kevin Rogerson	200.00	
			001 - 512 50 41 000		- Professional Services	200.00	
10058	10/09/2024	Claims	2	203001	SBA Structures, LLC	639.75	
			001 - 591 28 70 001		- Lease + Subscription IT (SBITA)	319.88	

CHECK REGISTER

City Of Sedro-Woolley

Time: 15:36:39 Date: 00/00/0000

10/09/2024 To: 10/09/2024

Page: 4

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
			401 - 591 28 70 401		- Leases + Subscription IT (SBITA)	319.87	
10059	10/09/2024	Claims	2	203002	Sea-Western, Inc.	2,775.24	
			501 - 594 22 64 501		- Vehicles - Fire	2,775.24	
10060	10/09/2024	Claims	2	203003	Sedro-Woolley Auto Parts Inc	165.43	
			401 - 535 50 48 050		- Maint Of General Equip	41.71	
			401 - 535 50 48 060		- Maintenance Of Buildings	15.37	
			401 - 535 50 48 060		- Maintenance Of Buildings	42.98	
			103 - 542 30 31 000		- Operating Supplies	34.75	
			101 - 576 80 31 004		- Operating Sup - Comm Center	19.77	
			101 - 576 80 48 021		- Equipment	10.85	
10061	10/09/2024	Claims	2	203004	Skagit 911	66,498.00	
			001 - 521 20 41 055		- 911 Contracted Services	61,607.00	
			001 - 522 20 41 020		- Central Dispatch	4,891.00	
10062	10/09/2024	Claims	2	203005	Skagit Cnty Dist. Probation	8,300.00	
			001 - 512 50 41 020		- Municipal Court Prob.	6,350.00	
			001 - 512 50 41 030		- Community Court Agreement	1,950.00	
10063	10/09/2024	Claims	2	203006	Skagit Conservation District	1,164.23	
			425 - 531 50 41 000		- Professional Services	1,164.23	
10064	10/09/2024	Claims	2	203007	Skagit Farmers Supply	388.48	
			401 - 535 50 48 060		- Maintenance Of Buildings	71.65	
			103 - 542 30 31 010		- Operating Supplies-Propane	42.61	
			103 - 542 30 31 010		- Operating Supplies-Propane	78.76	
			103 - 542 30 31 020		- Operating Supplies - Herbicide	195.46	
10065	10/09/2024	Claims	2	203008	PNG Media LLC, dba Skagit Publishing	381.98	
			001 - 511 60 31 001		- Legal Publications	182.92	
			001 - 558 60 41 010		- Advertising	96.84	
			001 - 558 60 41 010		- Advertising	102.22	
10066	10/09/2024	Claims	2	203009	Brent Straight dba Skagit Shooting Range	597.30	
			001 - 521 40 49 020		- Range Fees	597.30	
10067	10/09/2024	Claims	2	203010	Smith & Loveless, Inc.	741.71	
			401 - 535 80 35 000		- Small Tools & Minor Equip	741.71	
10068	10/09/2024	Claims	2	203011	Target Solutions Learning LLC	3,166.50	
			001 - 522 20 41 000		- Professional Services	3,166.50	
10069	10/09/2024	Claims	2	203012	Valvoline Instnt Oil Chg	447.53	
			001 - 521 20 48 010		- Repair & Maint - Auto	54.71	
			001 - 522 20 48 000		- Repairs/Maint-Equip	130.94	
			001 - 522 20 48 000		- Repairs/Maint-Equip	130.94	
			001 - 522 20 48 000		- Repairs/Maint-Equip	130.94	
10070	10/09/2024	Claims	2	203013	Witmer Public Safety Group Inc.	4,721.93	
			001 - 522 20 31 000		- Operating Supplies	207.86	
			501 - 594 22 64 501		- Vehicles - Fire	3,819.19	
			501 - 594 22 64 501		- Vehicles - Fire	694.88	
10071	10/09/2024	Claims	2	203014	Woods Acquisition Corp	62.03	
			401 - 535 50 48 050		- Maint Of General Equip	5.56	
			103 - 542 30 32 000		- Auto Fuel/Diesel	56.47	
10072	10/09/2024	Claims	2	203015	World Kinect Energy Services, dba	5,101.78	
			001 - 518 20 32 000		- Auto Fuel	105.03	
			001 - 521 20 32 000		- Auto Fuel	2,731.58	
			001 - 522 20 32 000		- Auto Fuel/Diesel	1,697.88	

10/09/2024 To: 10/09/2024

Page: 5

[illegible]

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 _____

09/01/2024 To: 09/30/2024

Page: 1

Page 15 of 315

TRANSACTION JOURNAL

City Of Sedro-Woolley

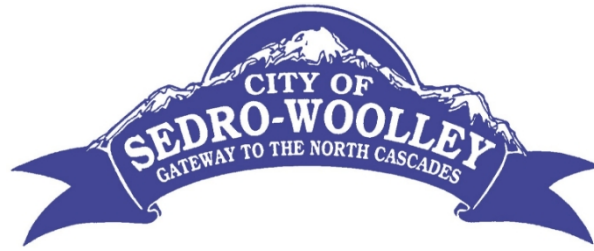
Time: 15:01:14 Date: 10/04/2024

09/01/2024 To: 09/30/2024

Page: 2

Trans	Date	Redeemed	Acct #	Chk #	Type	Receipt # InterFund # Vendor	Amount	Memo
	343 73 00 000	Curbside Recycling Fee		412	Solid Waste Operations Fund		-9.00	
	343 70 00 010	Utility Tax Collected		412	Solid Waste Operations Fund		-4.92	
	343 10 00 000	Stormwater Fees		425	Stormwater Operations		-13.08	
	343 10 00 010	Utility Tax Collected		425	Stormwater Operations		-1.37	
Records Printed: 9							Adjustments:	0.00
							Beginning Balance:	0.00
							Revenues:	0.00
							Warrant Expenditures:	0.00
							Non Warrant Expenditures:	6,573.00
							Interfund Transfers:	0.00
							Redemptions:	0.00
							Deposits:	0.00
							Withdrawals:	0.00
							Stop Payments:	0.00

Fund	Adjustments	Beg Bal	Revenues	War Exp	N War Exp	IT In	IT Out	Stop Pmts
001 Current Expense Fund	0.00	0.00	0.00	0.00	1,720.01	0.00	0.00	0.00
101 Parks & Facilities Fund	0.00	0.00	0.00	0.00	161.30	0.00	0.00	0.00
401 Sewer Operations Fund	0.00	0.00	0.00	0.00	2,947.96	0.00	0.00	0.00
412 Solid Waste Operations Fund	0.00	0.00	0.00	0.00	1,462.86	0.00	0.00	0.00
425 Stormwater Operations	0.00	0.00	0.00	0.00	-14.45	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	6,277.68	0.00	0.00	0.00



City Council Agenda Item

Agenda Item No.: e.3.

Date: October 9, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: Check Register - Off-Cycle

RECOMMENDED ACTION:

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

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

Claims check #202969, plus EFTs.

FISCAL IMPACT, IF APPROPRIATE:

Claims checks, plus EFTs, totaling \$23,200.51

ATTACHMENTS:

1. 2024-09-20 Check Register Off-Cycle

CHECK REGISTER

City Of Sedro-Woolley

Time: 15:34:18 Date: 00/00/0000

09/20/2024 To: 09/20/2024

Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
9789	09/20/2024	Claims	2	EFT	WA St Dept of Revenue	23,100.51	
		425 - 531 50 44 000 - Taxes & Assessments				1,419.92	
		401 - 535 80 31 010 - Operating Supplies				33.00	
		401 - 535 80 31 020 - Op Supplies-Chemicals				37.01	
		401 - 535 80 44 010 - Taxes & Assessments				8,678.70	
		102 - 536 20 44 010 - Taxes And Assessments				110.09	
		106 - 536 30 44 010 - Taxes and Assessments				3.50	
		412 - 537 80 44 001 - Taxes & Assessments				12,471.57	
		101 - 576 80 44 010 - Taxes And Assessments				222.02	
		102 - 589 30 11 102 - DO NOT USE - Sales Tax Remitt				124.70	
9790	09/20/2024	Claims	2	202969	Petty Cash	100.00	
		001 - 369 81 00 000 - Cash Adjustment-Cashier				-100.00	
		001 Current Expense Fund				100.00	
		101 Parks & Facilities Fund				222.02	
		102 Cemetery Fund				234.79	
		106 Cemetery Endowment Fund				3.50	
		401 Sewer Operations Fund				8,748.71	
		412 Solid Waste Operations Fund				12,471.57	
		425 Stormwater Operations				1,419.92	
							Claims: 23,200.51
		* Transaction Has Mixed Revenue And Expense Accounts				23,200.51	

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

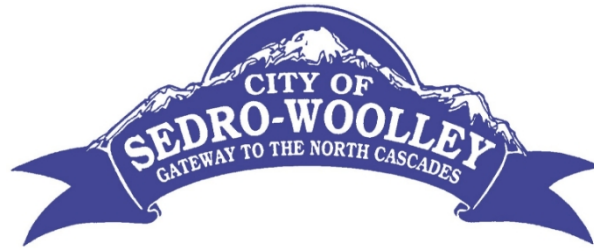
Date

Finance Committee Member

Date

Finance Committee Member

Date



City Council Agenda Item

Agenda Item No.: e.4.

Date: October 9, 2024

From: Woody Tovar Cano, IT Director

Subject: Purchase - 23SLCGP Server

RECOMMENDED ACTION:

Authorize Mayor Johnson, or her designee, to approve Dell's quote # 30001806400033.1 for the purchase of PowerEdge R660 (2) and PowerVault ME5024 in the amount of \$59,163.80.

ISSUE:

Should the City of Sedro-Woolley execute the purchase of two Dell PowerEdge R660s and one Dell PowerVault, consistent with the City's previously approved (by the City Council) grant award?

BACKGROUND/SUMMARY INFORMATION:

On July 10, 2024 council approved the acceptance of the 2023 State and Local Cybersecurity Grant Program (23SLCGP) which awarded the city \$71,500. Approval of this item would authorize purchases made under this grant award.

FISCAL IMPACT, IF APPROPRIATE:

N/A

ATTACHMENTS:

1. US_QUOTE_30001806400033.1



A quote for your consideration

Based on your business needs, we put the following quote together to help with your purchase decision. Below is a detailed summary of the quote we've created to help you with your purchase decision.

To proceed with this quote, you may respond to this email, order online through your [Premier page](#), or, if you do not have Premier, use this [Quote to Order](#).

Quote No.	3000180640033.1	Sales Rep	Patrick Cloven
Total	\$59,163.80	Phone	1(800) 4563355, 6178002
Customer #	112732313	Email	Patrick.Cloven@dell.com
Quoted On	Aug. 26, 2024	Billing To	ACCOUNTS PAYABLE
Expires by	Sep. 10, 2024		CITY OF SEDRO-WOOLLEY
Contract Name	Dell NASPO Computer Equipment PA - Washington		325 METCALF ST
Contract Code	C000001119005		SEDRO WOOLLEY, WA 98284-1007
Customer Agreement #	23026 / 05820		
Solution ID	19476276.2		

Message from your Sales Rep

Please use the Order button to securely place the order with your preferred payment method online. You may contact your Dell sales team if you have any questions. Thank you for shopping with Dell.

Regards,
Patrick Cloven

Shipping Group

Shipping To	Shipping Method
ACCOUNTS PAYABLE CITY OF SEDRO-WOOLLEY 325 METCALF ST SEDRO WOOLLEY, WA 98284-1007 (360) 855-1661	Standard Delivery

Product	Unit Price	Quantity	Subtotal
PowerEdge R660	\$12,995.14	2	\$25,990.28
PowerVault ME5024	\$28,488.35	1	\$28,488.35

Subtotal:	\$54,478.63
Shipping:	\$0.00
Estimated Tax:	\$4,685.17

Total:	\$59,163.80
--------	-------------



Accelerate the power
of AI for your data

Take the first step in achieving
Generative AI success

[Learn More](#)

Shipping Group Details

Shipping To

ACCOUNTS PAYABLE
CITY OF SEDRO-WOOLLEY
325 METCALF ST
SEDRO WOOLLEY, WA 98284-1007
(360) 855-1661

Shipping Method

Standard Delivery

PowerEdge R660

Estimated delivery if purchased today:
Sep. 06, 2024
Contract # C000001119005
Customer Agreement # 23026 / 05820

Unit Price	Quantity	Subtotal
\$12,995.14	2	\$25,990.28

Description	SKU	Unit Price	Quantity	Subtotal
PowerEdge R660 Server	210-BEQQ	-	2	-
Trusted Platform Module 2.0 V3	461-AAIG	-	2	-
2.5" Chassis with up to 10 Hard Drives (SAS/SATA), 2CPU, PERC11	321-BHRW	-	2	-
Intel Xeon Silver 4514Y 2G, 16C/32T, 16GT/s, 30M Cache, Turbo, HT (150W) DDR5-4400	338-CPBZ	-	2	-
Intel Xeon Silver 4514Y 2G, 16C/32T, 16GT/s, 30M Cache, Turbo, HT (150W) DDR5-4400	338-CPBZ	-	2	-
Additional Processor Selected	379-BDCO	-	2	-
No HBM	379-BFFD	-	2	-
Performance Heatsink for 2 CPU configuration (CPU more than or equal to 250W)	412-ABCG	-	2	-
Performance Optimized	370-AAIP	-	2	-
5600MT/s RDIMMs	370-BBRX	-	2	-
No RAID	780-BCDI	-	2	-
PERC H355 Controller Front	405-ABCQ	-	2	-
Front PERC Mechanical Parts, rear load	750-ADRI	-	2	-
Power Saving Dell Active Power Controller	750-AABF	-	2	-
UEFI BIOS Boot Mode with GPT Partition	800-BBDM	-	2	-
No Energy Star	387-BBEY	-	2	-
4 Very High Performance Fans for 2 CPU	384-BCUJ	-	2	-
Dual, Redundant(1+1), Hot-Plug Power Supply, 1100W MM(100-240Vac) Titanium	450-AKLF	-	2	-
Riser Config 3, Full Height, 2x16 FH Slots (Gen5)	330-BBYZ	-	2	-
Motherboard MLK supports ONLY CPUs below 250W. Cannot upgrade to CPUs 250W and above	329-BKBR	-	2	-
iDRAC9, Enterprise 16G	528-CTIC	-	2	-
Broadcom 5720 Quad Port 1GbE BASE-T Adapter, OCP NIC 3.0	540-BCOB	-	2	-
LOM Blank	540-BDMK	-	2	-
Standard Bezel	325-BEVE	-	2	-
Dell Luggage Tag	350-BCKC	-	2	-
BOSS-N1 controller card + with 2 M.2 480GB (RAID 1)	403-BCRU	-	2	-

BOSS Cables and Bracket for R660	470-AFMG	-	2	-
No Quick Sync	350-BBXM	-	2	-
iDRAC Legacy Password for OCP cards	379-BETF	-	2	-
iDRAC Service Module (ISM), NOT Installed	379-BCQX	-	2	-
iDRAC Group Manager, Disabled	379-BCQY	-	2	-
No Operating System	611-BBBF	-	2	-
No Media Required	605-BBFN	-	2	-
Cable Management Arm	770-BDMT	-	2	-
ReadyRails Sliding Rails Without Cable Management Arm or Strain Relief Bar	770-BECD	-	2	-
No Systems Documentation, No OpenManage DVD Kit	631-AACK	-	2	-
PowerEdge R660 Shipping	340-DBXZ	-	2	-
PowerEdge R660 Shipping Material, 10x2.5", 8x2.5" Smart Flow or 16xEDSFF	340-DBYC	-	2	-
R660 Dell label (BIS) for 2.5" Chassis	343-BBTS	-	2	-
PowerEdge R660 CE, CCC Marking	343-BBUB	-	2	-
ProSupport Plus Mission Critical 7x24 Technical Support and Assistance 7 Years	887-0986	-	2	-
ProSupport Plus Mission Critical 4-Hour 7x24 On-Site Service with Emergency Dispatch 4 Years Extended	887-0995	-	2	-
ProSupport Plus Mission Critical 4-Hour 7x24 On-Site Service with Emergency Dispatch 3 Years	887-0997	-	2	-
Dell Hardware Limited Warranty Plus On-Site Service	887-1076	-	2	-
Thank you for choosing Dell ProSupport Plus. For tech support, visit //www.dell.com/contactdell	951-2015	-	2	-
Dell Limited Hardware Warranty Plus Service, Extended Year(s)	975-3462	-	2	-
32GB RDIMM, 5600MT/s, Dual Rank	370-BBRY	-	16	-
600GB Hard Drive SAS ISE 12Gbps 10k 512n 2.5in Hot-Plug	161-BCDJ	-	2	-
Power Cord - C13, 3M, 125V, 15A (North America, Guam, North Marianas, Philippines, Samoa, Vietnam)	450-AALV	-	4	-
Broadcom 57414 Dual Port 10/25GbE SFP28 Adapter, PCIe Full Height, V2	540-BDHF	-	2	-
		Unit Price	Quantity	Subtotal
		\$28,488.35	1	\$28,488.35

PowerVault ME5024

Estimated delivery if purchased today:

Sep. 09, 2024

Contract # C000001119005

Customer Agreement # 23026 / 05820

Description	SKU	Unit Price	Quantity	Subtotal
Dell ME5024 Storage Array	210-BBOO	-	1	-
25Gb iSCSI 8 Port Dual Controller	403-BCPG	-	1	-
Rack Rails 2U	770-BECR	-	1	-
ME Series 2U Bezel	325-BDDO	-	1	-
Power Supply, 580W, Redundant, WW	450-ALXL	-	1	-
Dell PowerVault ME Series 2U-24, CE Marking	389-EERY	-	1	-
Dell ME5024 Shipping	340-DCGF	-	1	-

Dell Hardware Limited Warranty	871-8034	-	1	-
ProSupport Plus Mission Critical 4-Hour 7x24 Onsite Service with Emergency Dispatch 3 Years	871-8056	-	1	-
ProSupport Plus Mission Critical 4-Hour 7x24 Onsite Service with Emergency Dispatch 4 Years Extended	879-8987	-	1	-
ProSupport Plus Mission Critical 7x24 Technical Support and Assistance 7 Years	879-8988	-	1	-
Thank you for choosing Dell ProSupport Plus. For tech support, visit //www.dell.com/contactdell	951-2015	-	1	-
Dell Limited Hardware Warranty Extended Year(s)	975-3461	-	1	-
On-Site Installation Declined	900-9997	-	1	-
Dell Networking, Cable, SFP28 to SFP28, 25GbE, Passive Copper Twinax Direct Attach Cable, 2 Meter	470-ACET	-	4	-
3.84TB SSD SAS Read Intensive up to 24Gbps 512e 2.5in Hot-Plug 1WPD, AG Drive	345-BELV	-	7	-
Hard Drive Filler 2.5in, single blank	400-AEPR	-	17	-
Powercord, 125 Volt, 15Amp, 10 Foot, C13 to NEMA 5-15	450-AAME	-	1	-
Powercord, 125 Volt, 15Amp, 10 Foot, C13 to NEMA 5-15	450-AAME	-	1	-

Subtotal:	\$54,478.63
Shipping:	\$0.00
Estimated Tax:	\$4,685.17
Total:	\$59,163.80

Important Notes

Terms of Sale

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All product, pricing and other information is based on the latest information available and is subject to change. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your tax exemption certificate to Tax_Department@dell.com or ARSalesTax@emc.com, as applicable.

Governing Terms: This Quote is subject to: (a) a separate written agreement between Customer or Customer's affiliate and Supplier or a Supplier's affiliate to the extent that it expressly applies to the products and/or services in this Quote or, to the extent there is no such agreement, to the applicable set of Dell's Terms of Sale (available at www.dell.com/terms or www.dell.com/oemterms), or for cloud/as-a-Service offerings, the applicable cloud terms of service (identified on the Offer Specific Terms referenced below); and (b) the terms referenced herein (collectively, the "Governing Terms"). Different Governing Terms may apply to different products and services on this Quote. The Governing Terms apply to the exclusion of all terms and conditions incorporated in or referred to in any documentation submitted by Customer to Supplier.

Supplier Software Licenses and Services Descriptions: Customer's use of any Supplier software is subject to the license terms accompanying the software, or in the absence of accompanying terms, the applicable terms posted on www.Dell.com/eula. Descriptions and terms for Supplier-branded standard services are stated at www.dell.com/servicecontracts/global or for certain infrastructure products at www.dell.com/en-us/customer-services/product-warranty-and-service-descriptions.htm.

Offer-Specific, Third Party and Program Specific Terms: Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on www.dell.com/offeringsspecificterms ("Offer Specific Terms").

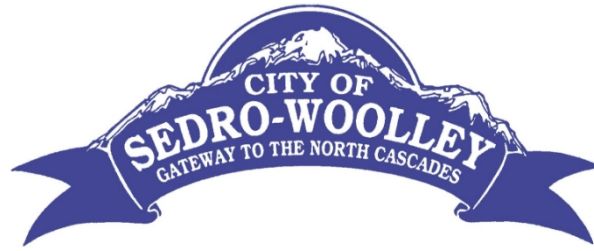
In case of Resale only: Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution, Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the end-user and provide written evidence of doing so upon receipt of request from Supplier.

In case of Financing only: If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Government; or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

For certain products shipped to end users in California, a State Environmental Fee will be applied to Customer's invoice. Supplier encourages customers to dispose of electronic equipment properly.

Electronically linked terms and descriptions are available in hard copy upon request.



City Council Agenda Item

Agenda Item No.: e.5.

Date: October 9, 2024

From: Charlie Bush, City Administrator

Subject: Apartment Lease Amendment - Thomas E. Glover - 82 Murdock Street

RECOMMENDED ACTION:

Motion to authorize Mayor Johnson to sign a lease amendment with Thomas E. Glover for the apartment at 827 Murdock Street.

ISSUE:

Should the City extend its residential lease agreement with Thomas E. Glover at 827 Murdock Street (the Museum Building)?

BACKGROUND/SUMMARY INFORMATION:

When the City Hired Thomas E. Glover, his Council-approved employment agreement included an option to lease a small apartment above the Sedro-Woolley Museum. Mr. Glover executed this lease and desires to remain in the apartment beyond October 31, 2024, the original date planned for him to vacate the space. Mr. Glover's current alternative housing options are very limited and the City has a Comprehensive Plan update to complete, for which his service is integral, by the end of 2025. This lease amendment would extend his ability to lease the apartment at the Museum on a rolling month-to-month basis.

FISCAL IMPACT, IF APPROPRIATE:

The lease extension results in a projected \$11,282 in additional General Fund revenue through the end of 2025.

ATTACHMENTS:

1. First Amendment to the City of Sedro Woolley Real Estate Lease with Tom Glover
2. 827 Metcalf Lease Executed Tom Glover COSW

First Amendment to the City of Sedro-Woolley Lease of 827 Murdock Street to Thomas E. Glover

WHEREAS, the City of Sedro-Woolley leased an apartment at 827 Murdock Street to incoming Community Development Director Thomas E. Glover on April 18, 2024 as a result of his employment agreement; and

WHEREAS, the lease expires on October 31, 2024; and

WHEREAS, Sedro-Woolley's housing market continues to have a historically low vacancy rate making it difficult for Mr. Glover to find more permanent housing; and

WHEREAS, the City of Sedro-Woolley has a comprehensive plan update to complete by the end of 2025 and Mr. Glover's service is integral to the plan's completion; and

WHEREAS, Mr. Glover's family has yet to relocate from Walla Walla to Sedro-Woolley, making the provision of additional full scale housing cost prohibitive;

NOW THEREFORE, the lease is amended as follows:

2. LEASE TERM: The premises are leased ~~for a term of up to SIX (6) Months, commencing on April 26, 2024 and terminating October 31, 2024.~~ The lease is month-to-month and may be terminated at any time with 30 days' notice. The lease rate will increase on January 1, of each year by the November Consumer Price Index (CPI-U) for Seattle-Tacoma-Bellevue. The new lease rate will be calculated and billed by the City's Finance Department at that time.

The parties have agreed to this amendment on this _____ day of October 2024.

CITY OF SEDRO-WOOLLEY

By _____
Julia Johnson, Mayor

By _____
Thomas E. Glover

Approved as to form:

Nikki Thompson, City Attorney

RESIDENTIAL LEASE AGREEMENT AND SECURITY DEPOSIT RECEIPT

THIS LEASE made this 18th day of April, 2024, between, the City of Sedro-Woolley hereinafter called the "Landlord," and Thomas E. Glover, hereinafter called the "Tenant."

Landlord and Tenant do contract and agree upon the following terms and conditions:

1. **PROPERTY LEASED:** The property which is the subject of this lease is situated in Skagit County, Washington and legally described as:

SEE ATTACHMENT A ATTACHED HERETO

the address of which is 727 Murdock Street in Sedro-Woolley.

2. **LEASE TERM:** The premises are leased for a term of up to SIX (6) Months, commencing April 26, 2024, and terminating October 31, 2024. The lease is month-to-month and may be terminated by the tenant at any time with 30 days' notice, beginning at the end of the month of May.

3. **RENT:** Tenant shall pay rent in the amount of SEVEN HUNDRED EIGHTY-FIVE DOLLARS AND NO/HUNDREDTHS (\$ 785.00) per month for the above premises, payable in advance on or before the first day of each month of the lease term. Rent payments should be delivered to:

Finance Department
325 Metcalf Street
Sedro-Woolley, WA 98284

Or at other such address or payment method as the Landlord designates.

4. **LATE CHARGE:** Rent payment received by Landlord after the 10th day of the month shall include a late payment charge of TWENTY DOLLARS (\$20.00) PER DAY beginning on the 11th day of the month, which charge shall constitute additional rent due hereunder. PROVIDED, however, that Landlord shall not, by accepting a late payment charge, waive Landlord's right to be paid per the terms of this contract.

5. **NSF CHECK CHARGE:** A \$35.00 fee will be charged for each check returned for insufficient funds or that cannot be cashed on the day it is received or presented for payment. Said NSF charge shall be in addition to any applicable late charge, and shall constitute additional rent due hereunder. No postdated checks will be accepted as rental payment.

6. **UTILITIES:** Water, Sewer, and Garbage utilities are included in the rental amount described in 3 above. Tenant shall pay for and keep current the payment of all other utilities supplied to the premises during the lease term.

7. **LEAD-BASED PAINT:** The subject residence was built prior to 1978 and is therefore subject to lead-based paint disclosure regulations issued by the federal Environmental Protection Agency (EPA) and the Department of Housing and Urban Development (HUD). A "Disclosure of Information on Lead-Based Paint and Lead-Based Paint Hazards" is ATTACHMENT B to this agreement.

8. **MOLD HAZARDS INFORMATION:** In compliance RCW 59.18.060(13) Landlord hereby provides Tenant with the information on the health hazards associated with exposure to indoor mold and details on how tenants can control mold growth in their dwelling units to minimize the health risks associated with indoor mold issued by the Washington State Department of Health. Tenant hereby acknowledges receipt of said information.

9. **FIRE SAFETY AND PROTECTION INFORMATION:** In compliance with RCW 59.18.060(12), Landlord has provided Tenant with Fire Safety and Protection Information. Tenant hereby acknowledges receipt of said information.

In compliance with RCW 59.18.060, Tenant is notified that there is a smoke detection device in the lease premises as required by RCW 43.44.110. Tenant is informed of Tenant's responsibility to maintain the smoke detection device in proper operating condition as specified by the manufacturer, including replacement of batteries where required. Failure to comply with RCW 43.44.110 is punishable by a fine of not more than \$200.00.

Tenant is notified that there is a carbon monoxide alarm in the lease premises as required by RCW 19.27.530. Tenant is required to maintain the carbon monoxide alarm as specified by the manufacturer, including the replacement of batteries.

10. **HOT WATER HEATER SETTING RELEASE:** Landlord has set the water to 120° Fahrenheit or less, and Tenant affirms the heater is set according to RCW 19.27A.060. If upon occupancy, if hot water heater is accessible to Tenant as an individual water heater, the Tenant changes the setting to a different temperature, Tenant will be responsible for any action taken, thereby holding Landlord completely harmless due to Tenants actions.

11. **USE OF THE PREMISES:** Tenant agrees that the premises will be used as the residence for Tenant(s) and the following-named children:

N/A

Tenant shall permit no guest to stay in the residence for longer than two weeks without advance written permission of Landlord. Landlord reserves the right to obtain screening reports for any additional occupants, and may require additional occupants to become a party to this Lease. Tenant shall not use said premises for any purpose other than that of a residence and shall not use said premises, or any part thereof, for any illegal purpose. Tenant agrees to conform to municipal, county and state codes, statutes, ordinances and regulations concerning the use and occupation of said premises.

12. **RISK OF LOSS:** Tenant agrees that all personal property kept at the lease premises by Tenant shall be at the risk of Tenant. Tenant further agrees not to hold Landlord liable in any manner or on account of any loss or damage sustained by action of any third party, fire, water, theft or elements.

Tenant acknowledges that Landlord does not insure Tenant's property kept at the lease premises, and it shall be Tenant's responsibility to secure Tenant's own insurance if Tenant so desires. Landlord's casualty insurance upon the leased premises is for the benefit of Landlord, and will not benefit Tenant or provide any coverage for Tenant's contents or possessions.

13. **TENANT DUTIES:** Tenant agrees to:

- (a) Pay rent when due;
- (b) Pay when due all utility charges which are the Tenant's responsibility under paragraph 6 above;
- (c) Keep the premises in clean and sanitary condition;
- (d) Properly dispose of rubbish, garbage and waste in a clean and sanitary manner at reasonable and regular intervals, and to assume all costs of extermination and fumigation for infestation caused by Tenant;
- (e) Properly use and operate all electrical, gas, heating and plumbing fixtures and appliances;
- (f) Maintain the smoke detection and carbon monoxide alarm devices in the premises in accordance with the manufacturer's recommendations including the replacement of batteries where required for the proper operation of the smoke detection and carbon monoxide alarm devices;
- (g) Replace in a neat and workmanlike manner all glass and doors broken during occupancy;
- (h) Tenant shall notify Landlord of all damages and defects known to or discovered by Tenant, whether occurring before or during the Tenant's tenancy. Such notification by Tenant does not necessarily obligate the Landlord to repair the damage or defect; the notification is for the Landlord's information only. Landlord's obligation to repair is as stated in the Washington Residential Landlord-Tenant Act of 1973, as amended, and nothing in this agreement shall be construed to enlarge the Landlord's duty of repair or maintenance.
- (i) Use precaution against freezing of water or waste pipes and stoppage of the same in and about said premises, and not leave water running in the kitchen, bathroom, laundry or elsewhere;
- (j) Not intentionally or negligently destroy, deface, damage, impair or remove any part of the premises, nor permit any member of Tenant's family, any person invited to the premises by Tenant, or any person acting under Tenant's control to do so;
- (k) Unless the Tenant has first obtained the Landlord's written permission, the Tenant shall not change or re-key the locks to any doors on the property. Upon termination of tenancy, Tenant shall deliver to Landlord all keys to all locks for the property.
- (l) Not permit a nuisance or common waste;
- (m) Not disturb neighbors;
- (n) Not engage in living or housekeeping habits resulting in damage to the lease premises;
- (o) Not engage in any activity that is imminently hazardous to the physical safety of other persons on the property or in neighboring property. This duty to refrain from hazardous activity includes, but is not necessarily limited to, the duty to refrain from physical assaults and unlawful use of firearms or other deadly weapons
- (p) Not keep or have on the leased premises any article or substance that is illegal to possess. Identification of such an article or substance shall be grounds for immediate eviction;
- (q) Not engage in criminal activity involving crimes of physical violence to persons or property, nor permit any member of Tenant's family, any person invited to the premises by Tenant, or any person acting under Tenant's control to do so;
- (r) Upon termination of the tenancy, restore the premises to their initial condition except for reasonable wear and tear;

- (s) Not engage in any illegal gang-related activity, and not permit any member of Tenant's family, any person invited to the premises by Tenant, or any person acting under Tenant's control to do so; "illegal gang" refers to a group of people involved in organized illegal activity or antisocial behavior, or a member of such group.

14. **LANDLORD DUTIES:** Landlord agrees to maintain the premises as required by applicable law; PROVIDED, that Landlord shall have no duty to repair a defective condition, at Landlord's expense, where the defective condition was caused by the conduct of the Tenant, or Tenant's family, invitee or other person acting under Tenant's control, or where Tenant unreasonably fails to allow the Landlord access to the lease premises for purposes of repair.

15. **ALTERATIONS:** Tenant agrees not to make alterations or do or cause to be done any painting or wallpapering to said premises without the prior written consent of Landlord.

16. **PETS AND ANIMALS:** The following applies to pets and animals:

- a. A maximum of 2 dogs and 2 cats shall be allowed inside and outside of the leased premises, with the Tenant being fully responsible for all damages caused by pets, including replacement of any soiled carpets, whether or not the Tenant believes the carpets might be cleaned.
- b. Tenant represents to Landlord that none of the pets allowed have ever attacked and/or bitten another domestic animal or a human being and are not dangerous to human beings or other domestic animals.
- c. Tenant agrees to pay the Landlord in full for any damages caused by Tenant's pets, whether paid from the Tenant's security deposit or otherwise.

17. **ASSIGNMENT AND SUBLETTING:** This lease shall not be assigned, nor shall all or any part of the lease premises be sublet, nor shall accommodations be given to any roomers or lodgers, by Tenant or by operation of law or otherwise, without the prior written consent of Landlord.

18. **INSPECTION:** Tenant agrees that Tenant has made inspection of the premises and accepts the condition of the premises in its present state, and that there are no repairs, changes or modifications to said premises to be made by Landlord.

19. **ACCESS BY LANDLORD:** Landlord shall have the right to place and maintain "for rent" signs in a conspicuous place on the lease premises for thirty (30) days prior to the expiration of this lease. Landlord, or Landlord's agent, shall have the right to access to the premises for the purpose of:

- (a) Inspection;
- (b) Repairs, alterations or improvements;
- (c) To exhibit or display the premises to prospective or actual purchasers, mortgagees, tenants, workmen or contractors.

Except in the case of emergency or if it is impracticable to do so, Landlord shall give Tenant two days advance written notice of intent to enter for purposes of (a) and (b) above, and one day advance written notice of intent

to enter for purposes of (c) above. Notice shall be deemed given when posted upon the premises. Access shall be at reasonable times, except in case of emergency or abandonment.

20. **DEFAULT:** If any rents above reserved, or any part thereof, shall be or remain unpaid when the same become due, or if Tenant shall violate or default in any of the covenants, agreements or terms of this lease, then it shall be the option of Landlord to declare this lease terminated. Upon termination of the lease on account of Tenant's default, Landlord shall have the right to re-enter the premises and remove all persons and property therefrom, but notwithstanding such re-entry by Landlord, the liability of Tenant for the rent provided herein shall not be relinquished or extinguished for the balance of the lease term.

In the event Landlord is required to retain the services of an attorney and/or process server to serve notices as required by RCW 59.12.030, Tenant shall pay Landlord \$100.00 for each occasion upon which any such notice is served in compensation for Landlord's expenses in connection with such notices, which sum shall constitute additional rent due hereunder.

21. **ATTORNEY'S FEES:** Should a dispute arise between the parties with respect to this lease, the prevailing party in such a dispute shall have the right to damages, including reasonable attorney's fees and costs of litigation. If as a result of Tenant's default, Landlord retains the services of an attorney to enforce this lease, Tenant shall reimburse Landlord for attorney's fees and costs incurred in such enforcement, which fees and costs shall constitute additional rent hereunder.

22. **SURRENDER OF LEASE PREMISES:** At the end of the lease term, or at such other time as the lease may be terminated, Tenant agrees to surrender the lease premises in as good a condition, normal wear and tear excepted, as the premises were in at the beginning of the lease term.

23. **NO WAIVER OF BREACH:** If the Landlord acquiesces in any breach of this agreement or default by Tenant, or forbears from enforcing Landlord's rights and remedies under this agreement, such acquiescence or forbearance shall not be deemed a waiver of any other or subsequent breach or default by Tenant, whether of a similar kind or not.

24. **SEVERABILITY:** If any provision of this lease shall be declared unlawful or invalid in any respect, said declaration shall not affect the validity of any other provision of this lease.

IN WITNESS WHEREOF, Tenant and Landlord have hereunto set their hands and seals the day and year first above written.

_____	_____
Landlord	Tenant

	Tenant

Landlord Address:

325 Metcalf Street
Sedro-Woolley 98284

Landlord Tenant Checklist

Note: This checklist is intended for use as a record for the condition of the rental unit. This list does not obligate the landlord to make repairs.

Living/Dining Room

Item	Condition Moving In	Condition Moving Out
Paint Walls	OK	
Ceiling	OK	
Carpet/Floors	OK	
Windows	OK	
Curtains	OK (blinds)	
Light Fixtures	OK	
Outlets	OK	
Fireplace	N/A	
Furniture	OK	

Kitchen

Item	Condition Moving In	Condition Moving Out
Refrigerator	OK	
Oven		
Burners		
Cabinets		
Paint/Walls		
Ceiling		
Floors		
Light Fixtures		
Outlets		
Sink/drain	X	
Garbage Disposal	NA	
Dishwasher	N/A	
Counter Surfaces	OK	
Fan		
Windows		
Furniture	X	

Bedroom1

Item	Condition Moving In	Condition Moving Out
Paint/Walls	OK ↓	
Ceiling		
Carpet/Floors		
Closet		
Windows		
Curtains		
Light Fixtures		
Outlets		
Furniture		

Bedroom2

N/A

Item	Condition Moving In	Condition Moving Out
Paint/Walls		
Ceiling		
Carpet/Floors		
Closet		
Windows		
Curtains		
Light Fixtures		
Outlets		
Furniture		

Bathroom

Item	Condition Moving In	Condition Moving Out
Cabinets	OK ↓ slow?	
Paint/Walls		
Ceiling		
Floors		
Light Fixtures		
Outlets		
Faucets		
Toilet		
Sink/drain		
Counter Surfaces		

Fan	OK	
Windows	↓	
Bath/Shower		
Other		

Other Comments: (Unusual odors, condition of the outside of the dwelling, yard or any rooms not listed.

MOVE IN:

MOVE IN:

City of Sedro-Woolley, Landlord



Thomas E. Glover, Tenant

DATE: _____

Tenant

DATE: 4-29-24

MOVE OUT:

MOVE OUT:

City of Sedro-Woolley, Landlord

Thomas E. Glover, Tenant

DATE: _____

Tenant

DATE: _____

ATTACHMENT A
LEGAL DESCRIPTION

LOTS G & H & ALL LOTS 2 TO 5, BLOCK 11, REPLAT OF JUNCTION TO SEDRO,
RECORDED IN VOLUME 3 OF PLATS, PAGE 48, RECORDS OF SKAGIT COUNTY,
WASHINGTON.

ATTACHMENT B LEAD DISCLOSURE STATEMENT

Disclosure of Information on Lead-Based Paint and/or Lead-Based Paint Hazards

Lead Warning Statement

Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips, and dust can pose health hazards if not managed properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, lessors must disclose the presence of known lead-based paint and/or lead-based paint hazards in the dwelling. Lessees must also receive a federally approved pamphlet on lead poisoning prevention.

Lessor's Disclosure

(a) Presence of lead-based paint and/or lead-based paint hazards (check (i) or (ii) below):

(i) ☒ Known lead-based paint and/or lead-based paint hazards are present in the housing (explain).

Painted over

(ii) ☐ Lessor has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the lessor (check (i) or (ii) below):

(i) ☐ Lessor has provided the lessee with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below).

Make them available upon request

(ii) ☒ Lessor has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

Lessee's Acknowledgment (initial)

(c) ☒ Lessee has received copies of all information listed above.

(d) ☒ Lessee has received the pamphlet *Protect Your Family from Lead in Your Home*.

Agent's Acknowledgment (initial)

(e) ☒ Agent has informed the lessor of the lessor's obligations under 42 U.S.C. 4852d and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

[Signature]

Lessor

Date

7/29/24
4-29-24

Lessor

Date

Lessee

Date

4-29-24

Lessee

Date

Agent

Date

Agent

Date

NOTICE TO TENANT
PURSUANT TO RCW 59.18.060(12)
FIRE SAFETY AND PROTECTION INFORMATION

Landlord hereby notifies tenant:

The Leased Premises/dwelling unit is equipped with a smoke detection device as required in RCW 43.44.110. Tenant is hereby notified of the tenant's responsibility to maintain the smoke detection device in proper operating condition. Failure to comply with RCW 43.44.110 is punishable by a fine of not more than \$200.00.

- (i) The smoke detection device is: ☐ hard-wired or ☒ battery operated or ☐ hard-wired with battery backup;
- (ii) The building: ☐ has a fire sprinkler system or ☒ does not have a fire sprinkler system;
- (iii) The building: ☐ has a fire alarm system or ☒ does not have a fire alarm system;
- (iv) The building: ☒ does not have a smoking policy or ☐ has a smoking policy, a copy of which is attached hereto;
- (v) The building: ☒ does not have an emergency notification plan for the occupants or ☐ has an emergency notification plan for the occupants, a copy of which is attached hereto;
- (vi) The building: ☒ does not have an emergency relocation plan for the occupants or ☐ has an emergency relocation plan for the occupants, a copy of which is attached hereto;
- (vii) The building: ☐ does not have an emergency evacuation plan for the occupants or ☒ has an emergency evacuation plan for the occupants, a copy of which is attached hereto.


LANDLORD SIGNATURE

DATE

4/29/24

MOLD INFORMATION

Mold

What are molds?

Molds are tiny microscopic organisms that digest organic matter and reproduce by releasing spores. Molds are a type of fungi and there are over 100,000 species. In nature, mold helps decompose or break-down leaves, wood and other plant debris. Molds become a problem when they go where they are not wanted and digest materials such as our homes.

What makes molds grow in my home?

Mold enters your home as tiny spores. The spores need moisture to begin growing, digesting and destroying. Molds can grow on almost any surface, such as wood, ceiling tiles, wallpaper, paints, carpet, sheet rock, and insulation. The mold grows best when there is lots of moisture from a leaky roof, high humidity, or flood. There is no way to get rid of all molds and mold spores from your home. But you can control mold growth by keeping your home dry.

Can I be exposed to mold?

When molds are disturbed, they release spores into the air. You can be exposed by breathing air containing these mold spores. You can also be exposed through touching moldy items, eating moldy food or accidental hand to mouth contact.

Do molds affect my health?

Most molds do not harm healthy people. But people who have allergies or asthma may be more sensitive to molds. Sensitive people may experience skin rash, running nose, eye irritation, cough, nasal congestion, aggravation of asthma or difficulty breathing. People with an immune suppression or underlying lung disease, may be at increased risk for infections from molds. A small number of molds produce toxins called mycotoxins. When people are exposed to high levels of mold mycotoxins they may suffer toxic effects, including fatigue, nausea, headaches, and irritation to the lungs and eyes. If you or your family members have health problems that you suspect are caused by exposure to mold, you should consult with your physician.

When is mold a problem?

You know you have mold when you smell the "musty" odor or see small black or white specks along your damp bathroom or basement walls. Some mold is hidden growing behind wall coverings or ceiling tiles. Even dry, dead mold can cause health problems, so always take precautions when you suspect mold. Mold is often found in areas where water has damaged building materials and furniture from flooding or plumbing leaks. Mold can also be found growing along walls where warm moist air condenses on cooler wall surfaces, such as inside cold exterior walls, behind dressers, headboards, and in closets where articles are stored against walls. Mold often grows in rooms with both high water usage and humidity, such as kitchens, bathrooms, laundry rooms, and basements. If you notice mold or know of water damaged areas in your home, it is time to take action to control its growth.

When should I sample for mold?

You don't need to sample for mold because in most cases you can see or smell mold. Even a clean, dry house will have some mold spores, but not enough to cause health problems. If you smell mold it may be hidden behind wallpaper, in the walls or ceiling, or under the carpet. If you suspect you have hidden mold be very careful when you investigate, protect yourself from exposure in the same manner as you would for a clean-up. See the chart below.

Can I control mold growth in my home?

Yes you can. Dry out the house and fix any moisture problems in your home:

- Stop water leaks, repair leaky roofs and plumbing. Keep water away from concrete slabs and basement walls.
- Open windows and doors to increase air flow in your home, especially along the inside of exterior walls. Use a fan if there are no windows available.
- Make sure that warm air flows into all areas of the home. Move large objects a few inches away from the inside of exterior walls to increase air circulation.
- Install and use exhaust fans in bathrooms, kitchens, and laundry rooms.
- Ventilate and insulate attic and crawl spaces. Use heavy plastic to cover earth floors in crawl spaces.
- Clean and dry water damaged carpets, clothing, bedding, and upholstered furniture within 24 to 48 hours, or consider removing and replacing damaged furnishings.
- Vacuum and clean your home regularly to remove mold spores.
- Check around your windows for signs of condensation and water droplets. Wipe them up right away so mold can't start to grow.

What can I use to clean up mold?

Clean up mold and take care of the problem by following the advice above to keep your home dry and keep mold out. Act fast! Mold damages your home as it grows. Clean it up as soon as possible.

Size the Moldy Area

Decide if you have a large or small area of mold. A small area is less than about ten square feet, or a patch three feet by three feet square. To clean a small area, follow the advice below. You may use a cotton face mask for protection.

If you have a lot of mold damage (more than ten square feet) consider hiring a cleaning professional. If the moldy area has been contaminated by sewage or is in hidden places, hire a professional. To find a professional, check under "Fire and Water Damage Restoration" in your Yellow Pages. If you decide to clean up on your own, follow the guidance below.

Use Protection

Wear goggles, gloves, and breathing protection while working in the area. For large consolidated areas of mold growth, you should wear an Occupational Safety and Health Administration (OSHA) approved particle mask.

Seal the Area

Seal off area from the rest of your home. Cover heat registers or ventilation ducts/grills. Open a window before you start to clean up.

Remove Items

Remove all your furnishings to a mold-free area. Clean the surrounding moldy area then follow cleaning directions below for the items you removed and the new space.

Bag Moldy Trash

Bag all moldy materials and tie off the top of the bag. Bring them outdoors and place in your garbage container right away.

Scrub Surfaces

- First wash with a mild detergent solution, such as laundry detergent and warm water. Allow to dry.
- (Optional step) Then wipe with a solution of 1/4 cup bleach to one gallon of water. Wait 20 minutes and repeat. Wait another 20 minutes.
- Last apply a borate-based detergent solution and don't rinse. This will help prevent mold from growing again. A borate-based laundry or dish washer detergent has "borate" listed on the ingredients label.

Clean and Wash

Give the entire area a good cleaning, vacuum floors, and wash any exposed bedding or clothing.

Monitor

Check regularly to make sure mold has not returned to the clean-up area.

What cleans moldy furniture and other items?

- For wood, metal, plastic, glass, ceramics, and other objects that don't absorb water but are washable - wipe them with a solution of lukewarm water and laundry detergent.
- For clothes, bedding, and other materials that absorb water and are washable - wash them in the laundry.
- For beds, sofas, and other furniture that absorb water but are not washable - these items may need to be discarded. Or, try to save them by vacuuming well and allowing to air out. If there is no odor it may be okay. Mold can come back, so watch for any mold growth or mold related health problems. Discard the item if you suspect mold is growing inside or outside the item.

Should I paint over mold?

No. Don't paint or caulk over mold. The mold will grow under the paint and the paint will peel.

I'm a renter or landlord, what help can you provide for a mold problem?

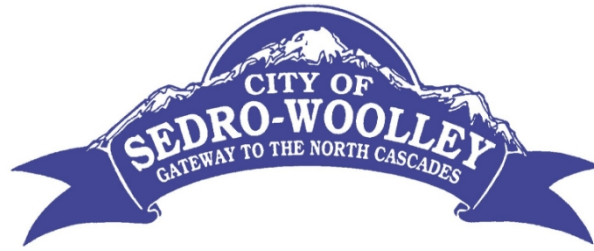
Mold problems in buildings are a result of water and moisture problems. Excess moisture comes from leaks or condensation. Tenants and landlords both have responsibilities for addressing water and moisture problems that can cause mold. Generally, fixing leaks is the landlord's responsibility and reducing condensation is the renter's responsibility. See our [mold resources for renters and landlords](http://www.doh.wa.gov/rentermold) (www.doh.wa.gov/rentermold).

Who are my local contacts for more information about mold?

In Washington, you can contact your local county health department (www.doh.wa.gov/localhealth) for more information about mold. If you live outside of Washington State, try contacting your county or state health department.

More Information

- Mold and Indoor Air Quality Information Line: 360-236-3090
- Mold, CDC (www.cdc.gov/mold)
- Mold, EPA (www.epa.gov/mold)



City Council Agenda Item

Agenda Item No.: e.6.

Date: October 9, 2024

From: Charlie Bush, City Administrator

Subject: RFP Guiding Principles - House Bill 1590 Funding

RECOMMENDED ACTION:

Motion to approve the guiding principles for the House Bill 1590 funding request for proposal (RFP).

ISSUE:

Are these the correct guiding principles for a City of Sedro-Woolley RFP regarding House Bill 1590 funding?

BACKGROUND/SUMMARY INFORMATION:

Council has discussed these in guiding principles in two prior conversations, through which they have been refined. The latest version is attached for Council consideration and possible action. An RFP related to House Bill 1590 funding, based upon these guiding principles, will follow.

FISCAL IMPACT, IF APPROPRIATE:

N/A

ATTACHMENTS:

1. 1590 RFP Guiding Principles Final
2. House Bill 1590 Funding Options
3. 1590.PL

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 remain affordable for a period of at least 50 years (RCW 36.70A.540). The applying agency or agencies must provide a management and 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 policies 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.

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

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

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

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

16 (ii) As an alternative to the authority provided in (a)(i) of
17 this subsection, a county legislative authority may impose, without a
18 proposition approved by a majority of persons voting, a sales and use
19 tax in accordance with the terms of this chapter. The rate of tax
20 under this section may not exceed one-tenth of one percent of the

1 selling price in the case of a sales tax, or value of the article
2 used, in the case of a use tax.

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

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

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

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

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

37 (c) If a county imposes a tax authorized under (a) of this
38 subsection after a city located in that county has imposed the tax
39 authorized under (b) of this subsection, the county must provide a
40 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

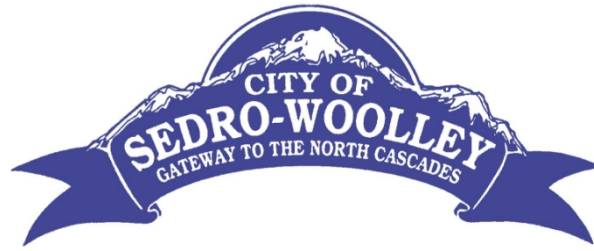
1 under this section after a city in that county has imposed the tax
2 authorized under RCW 82.14.460 prior to October 9, 2015, must enter
3 into an interlocal agreement with that city to determine how the
4 services and provisions described in subsection (2) of this section
5 will be allocated and funded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

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

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

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

--- END ---



City Council Agenda Item

Agenda Item No.: g.1.

Date: October 9, 2024

From: Charlie Bush, City Administrator

Subject: Fire District 8 Negotiations Update

RECOMMENDED ACTION:

Motion to proceed with negotiations with Fire District No. 8 as shown in the attachment.

ISSUE:

Should the City renew an interlocal agreement for fire service with Fire District 8?

BACKGROUND/SUMMARY INFORMATION:

The City is currently negotiating with Fire District 8 regarding a potential interlocal agreement renewal. This is a staff update with planned next negotiation steps.

FISCAL IMPACT, IF APPROPRIATE:

The current contract results in approximately \$362,000 in revenue to the City for 2024. The 2025-2026 proposed budget includes \$567,000 in revenue for each year.

ATTACHMENTS:

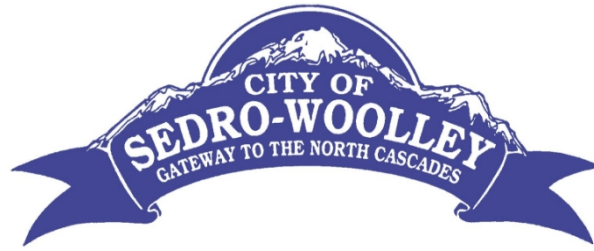
1. District 8 Negotiation Update

City of Sedro-Woolley

Interlocal Agreement with Fire District 8 for Fire and EMS Services *Guiding Principles for Negotiations of Successor Contract (to begin in 2025)*

The City Council desires to see an interlocal agreement that reflects the following content:

- Maintain the general terms of service of the current contract.
- The contract will be at least three-years.
- It will be a volume-based contract that adjusts with the number of calls for service to the District that fall under this contract.
- It will include full direct cost recovery for Sedro-Woolley, based upon an amount determined from the fire department's budget, minus Skagit County EMS expenses, allocated on an average cost per call basis.
- Automatic annual adjustments to the amount charged per call based upon the Seattle-Tacoma-Bellevue, WA Consumer Price Index (CPI-U).



City Council Agenda Item

Agenda Item No.: k.1.

Date: October 9, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: 2025-2026 Biennial Budget - 2nd Public Hearing

RECOMMENDED ACTION:

Discussion only, no recommended action.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

The City will hold three public hearings regarding the 2025-2026 biennial budget. The first public hearing was held on September 25, 2024. This is the second public hearing. See attached documents for more detail.

- Presentation
- Budget Summary - Summary of preliminary revenues, expenditures, and excess (deficit) by fund
- Preliminary Budget - Detail of budgeted items including highlights of changes since September 25, 2024, council meeting
- Preliminary Department - Same budget information presented by department or category instead of the full detail
- FTE - Full-time equivalent count

FISCAL IMPACT, IF APPROPRIATE:

See attached.

ATTACHMENTS:

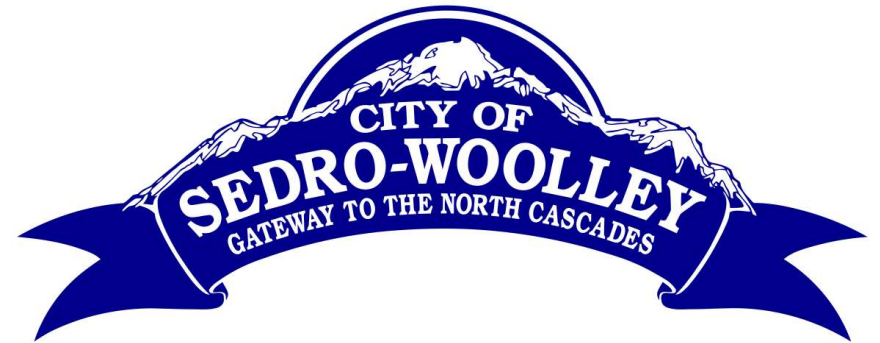
1. 2ndPublicHearing_Presentation_2024.10.04
2. 2025-2026_BudgetSummary
3. PreliminaryBudget_2024.10.03_wHighlights
4. PreliminaryDepartments_2024.10.03
5. FTE_2025-2026

2025-2026 Preliminary Budget

October 9, 2024

Kelly Kohnken, MBA

Finance Director and City Clerk



Objective

Today's Objective:

- 2nd Public Hearing for the 2025-2026 Biennial Budget
- Answer Questions from Prior Meeting
- Discuss Notable Items

Next Steps:

- New Business
 - 1st Read of Property Tax Ordinance
- October 23, 2024
 - 3rd Public Hearing for 2025-2026 Biennial Budget
 - 1st Read of Budget Ordinance
 - 2nd Read of Property Tax Ordinance
 - Public Hearing for Property Tax Ordinance

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
Judicial	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

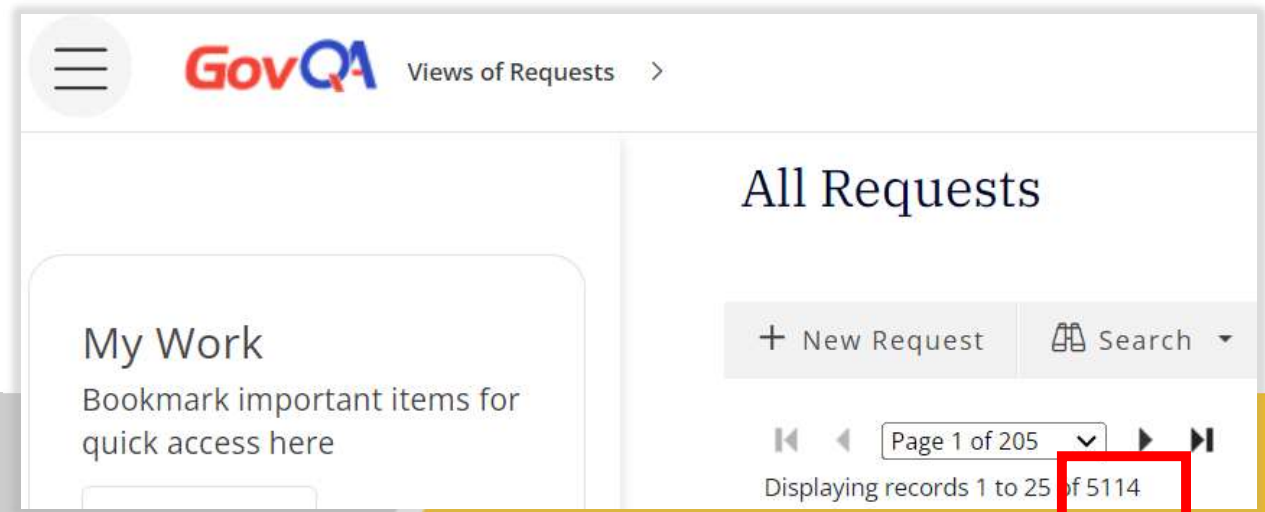
Summary of Year to Year Change									
Year	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget	2026 Budget
Total GF Expenditures	5,820,936	7,215,721	8,157,749	9,585,491	11,673,964	10,924,303	13,276,886	14,456,054	14,785,228
Change from Prior Year		1,394,785	942,028	1,427,742	2,088,473	(749,661)	2,352,583	1,179,168	329,174
Additional Services or One Time Exp		1,143,406	695,508	888,172	1,888,871	391,260	1,782,946	476,500	185,000
Change from Prior Year Excluding Added Services and One-Time		251,380	246,520	539,571	199,603	(1,140,921)	569,637	702,668	144,174
Percentage Change from Prior Year		4.3%	3.4%	6.6%	2.1%	-9.8%	5.2%	5.3%	1.0%
Detail									
EMS Services - Salaries		909,230	943,350	1,047,689	1,110,533	1,214,941	1,315,000	1,351,000	1,410,000
EMS Services - Equipment		195,000	316,023	529,200	528,000	598,161	601,000	661,000	727,210
Prisoner Medical		39,176	18,757	39,099	39,304	41,987	45,000	47,000	50,000
Started Collecting School Impact Fees (Pass Through)			70,508	203,870	52,771	292,924	1,226,268		
City Administrator + Finance Dept Retirements				61,471					
ARPA Related Expenditures				146,009	92,931	391,260	481,522	101,500	75,000
Transfer Out to ARPA					1,538,928				
SEEK Grant (with associated revenues)					257,012				
Police Levy Lid Lift (Estimate)			625,000	643,750	663,063	682,954	703,443	724,546	746,283
EMS Levy Lid Lift							1,149,748	1,149,000	1,209,000
Fire/EMS Equipment Purchase				467,514.50					
Public Defense Above Prior Year								125,000	110,000
Comprehensive Plan (with associated grant revenue)							151,676	250,000	

Special Purpose and Reserve Funds

Fund	Description	2024 Estimated Ending Cash	2025-2026 Excess (Deficit)
118	National Opioid Settlement	98,677	(77,000)
189	American Rescue Plan Act	663,446	(448,000)
205	2008 G/O Bond Fund	122,992	(5,100)
301	1st 1/4% Real Estate Excise Tax Fund	803,885	(498,523)
302	2nd 1/4% Real Estate Excise Tax Fund	831,160	(523,523)
303	Building Maintenance Reserve	69,251	4,400
304	Transportation Benefit District	148,225	169,657
310	Police Mitigation Reserve Fund	244,625	24,000
311	Parks Impact Fee Reserve Fund	420,604	(244,500)
312	Fire Impact Fee Reserve Fund	366,734	90,000
314	Transportation Impact Fee Reserve Fund	276,280	18,813

Public Records Request

- Processed through GovQA
 - December 2017 to current: 5,114
 - YTD 2024: 663
 - Open requests: 59



FTE Count – Position Request

- New Positions

- Part-Time Public Records Officer
- Part-Time Police Records Clerk
- Part-Time Court Clerk

- Current Positions

- Maintain Assistant Planner
- Mayor from Part-Time to Full-Time
- HR Analyst from Part-Time to $\frac{3}{4}$ Time

Increase: 2.25 FTE

Other Budget Notes

- Medical Insurance – Increasing 7.3%
- Property Insurance – Estimated increase of 10%
- GMA Impact Fees for Schools – Moved to custodial fund
- Leases + Subscription IT (SBITA) – Reallocation
- Utility Funds – Additional management review needed
- Changes from 9.25.2024 – Highlighted in green

Questions





2025-2026 Biennial Budget Summary

Fund	Description	2025			2026			Biennium
		Budgeted Revenues	Budgeted Expenditures	Excess (Deficit)	Budgeted Revenues	Budgeted Expenditures	Excess (Deficit)	2025-2026 Excess (Deficit)
001	Current Expense Fund	14,608,446	14,456,054	152,392	14,786,800	14,785,228	1,572	153,964
		272,776	-	272,776	226,819	-	226,819	499,595
101	Parks & Facilities Fund	3,798,680	3,716,996	81,684	1,236,940	1,315,776	(78,836)	2,848
102	Cemetery Fund	244,500	244,208	292	193,300	197,384	(4,084)	(3,792)
103	Street Fund	1,177,070	1,176,254	816	1,232,490	1,232,269	221	1,037
104	Arterial Street Fund	4,464,624	4,141,268	323,356	2,983,068	2,506,068	477,000	800,356
105	Library Fund	440,131	440,131	0	440,631	440,130	501	501
106	Cemetery Endowment Fund	1,500	52,000	(50,500)	1,500	-	1,500	(49,000)
108	Lodging Tax Fund	35,000	35,000	-	35,000	35,000	-	-
109	Special Investigation Fund	1,000	1,000	-	-	-	-	-
112	Code Enforcement Fund	-	-	-	-	-	-	-

Fund	Description	Budgeted Revenues	Budgeted Expenditures	Excess (Deficit)	Budgeted Revenues	Budgeted Expenditures	Excess (Deficit)	2025-2026 Excess (Deficit)
114	Law Enforcement Sales Tax	746,461	746,461	-	746,461	746,461	-	-
115	City Council Strategic Reserve	-	-	-	-	-	-	-
116	Affordable Housing	14,000	-	14,000	14,000	-	14,000	28,000
117	Housing and Related Services	275,000	-	275,000	275,000	-	275,000	550,000
118	National Opioid Settlement	-	36,000	(36,000)	-	41,000	(41,000)	(77,000)
189	American Rescue Plan Act	-	344,000	(344,000)	-	104,000	(104,000)	(448,000)
205	2008 G/O Bond Fund	148,000	147,321	679	148,000	153,779	(5,779)	(5,100)
206	G/O Bond 2008 Reserve Fund	-	-	-	-	-	-	-
301	1st 1/4% Real Estate Excise Tax Fund	305,000	676,773	(371,773)	305,000	431,750	(126,750)	(498,523)
302	2nd 1/4% Real Estate Excise Tax Fund	305,000	676,773	(371,773)	305,000	456,750	(151,750)	(523,523)
303	Building Maintenance Reserve	2,200	-	2,200	2,200	-	2,200	4,400
304	Transportation Benefit District	225,000	122,824	102,176	225,000	157,519	67,481	169,657
310	Police Mitigation Reserve Fund	12,000	-	12,000	12,000	-	12,000	24,000
311	Parks Impact Fee Reserve Fund	215,000	587,000	(372,000)	215,000	87,500	127,500	(244,500)
312	Fire Impact Fee Reserve Fund	45,000	-	45,000	45,000	-	45,000	90,000
314	Transportation Impact Fee Reserve Fund	145,000	127,187	17,813	145,000	144,000	1,000	18,813

Fund	Description	Budgeted Revenues	Budgeted Expenditures	Excess (Deficit)	Budgeted Revenues	Budgeted Expenditures	Excess (Deficit)	2025-2026 Excess (Deficit)
401	Sewer Operations Fund	5,313,400	5,611,558	(298,158)	5,472,230	5,767,208	(294,978)	(593,136)
410	Sewer Capital Projects Fund	973,900	667,693	306,207	973,900	556,863	417,037	723,244
412	Solid Waste Operations Fund	3,922,500	3,946,290	(23,790)	4,196,100	4,546,923	(350,823)	(374,613)
413	Solid Waste Reserve Fund	126,000	-	126,000	126,000	-	126,000	252,000
425	Stormwater Operations Fund	1,359,476	1,064,440	295,036	1,086,700	1,129,524	(42,824)	252,212
426	Stormwater Reserve Fund	-	-	-	-	-	-	-
501	Equipment Replacement Fund	1,875,372	326,020	1,549,352	2,039,520	879,520	1,160,000	2,709,352
505	Public Works Facility Fund	255,030	253,250	1,780	255,040	252,750	2,290	4,070
635	Municipal Court Trust	203,500	203,500	-	203,500	203,500	-	-
	Total	41,510,566	39,800,001	1,710,565	37,927,199	36,170,903	1,756,297	3,466,862

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 1

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	1,822,295.00	1,936,540.00	
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	1,533,854.69	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	180,688.18	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	295,474.36	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	101,219.12	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	30,013.23	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	253,622.99	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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 2

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	63,675.26	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	5,357,322.99	7,806,779.00	8,536,334.00	8,839,423.00	
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	41,260.05	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	5,200.00	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	7,902.50	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	216,389.55	200,000.00	311,622.00	351,000.00	(2025) 2024 projected 296,782, 4 year average 0.481. 2025 increase 0.05 to 311,622. 2026 increase 0.03 to 320,971.
322 10 04 000 Fire Permits	2,341.00	6,234.00	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.
322 90 00 000 Gun Permits	8,205.00	6,608.00	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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 3

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
320	Licenses & Permits	445,843.10	365,915.62	445,830.00	534,385.00	579,144.00	
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	425,000.00	425,000.00	
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	5,000.00	5,000.00	
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	64,564.48	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
336 06 42 001	Marijuana Excise Tax	47,526.69	35,673.26	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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 4

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	73,046.57	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 96,400. 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	1,515,771.22	2,458,955.00	2,623,679.00	2,443,105.00	
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	3,145.00	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	1,640.00	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.
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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 5

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
341 81 00 000 Copying, Postage, Envelopes	4,513.79	3,288.45	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	43,816.00	128,930.00	(2025) 2024 projected 3,634, 4 year average 1.05. 2025 increase 0.05 to 3,816. 2026 increase 0.03 to 3,930. Plus \$40,000 for School District portion of SRO position (\$154,187.48 x 3.33% Sept-Dec x 75% = \$38,546.87) (2026) 2024 projected 3,634, 4 year average 1.05. 2025 increase 0.05 to 3,816. 2026 increase 0.03 to 3,930. Plus SRO revenue from School District 75% = \$125,000
342 10 00 001 Dog Fees	1,001.00	1,823.00	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 Breathalyzer 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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 6

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	30,000.00	(2025) 2024 projected 20,517, 4 year average 0.477. 2025 increase 0.05 to 21,543. 2026 increase 0.03 to 22,189.
342 40 04 000 Fire Inspections	0.00	2,690.00	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	633,923.07	825,000.00	926,114.00	953,897.00	(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	43,000.00	45,000.00	
345 83 00 001 Planning Review Fees	12,957.37	7,840.47	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	8,261.00	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	205,299.13	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	1,910.00	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	1,261,136.35	1,738,015.00	2,031,710.00	2,168,054.00	
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	
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 7

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
355 20 00 000 Driving Under Infl 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	728,989.32	500,000.00	700,000.00	600,000.00	(2025) 2024 projected 899,682, 4 year average 8.137. 2025 and 2026 decrease to 700,000 and 600,000. (2026) 2024 projected 899,682, 4 year average 8.137. 2025 and 2026 decrease to 700,000 and 600,000.
361 40 00 001 Sales Interest	10,429.15	10,097.79	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	-26.00	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	2,088.68	0.00	8,000.00	8,000.00	(2025) Public record requests, estimate. (2026) Public record requests, estimate.
360 Interest & Other Earnings	900,953.14	748,059.24	518,300.00	730,866.00	631,112.00	
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 01 118 Transfer In - Opioid Settlements	0.00	0.00	0.00	7,000.00	7,000.00	(2025) Skagit Cty Drug Task Force (521.20.41.045) funding if applicable. (2026) Skagit Cty Drug Task Force (521.20.41.045) funding if applicable.
397 00 02 189 Transfer In from ARPA	391,260.42	86,983.48	481,552.00	101,500.00	75,000.00	(2025) Economic Development 558.70.00.513 \$75,000 State Audit 514.23.41.000 \$26,500 (2026) Economic Development 558.70.00.513 \$75,000
397 Interfund Transfers	691,260.42	86,983.48	481,552.00	108,500.00	82,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 8

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:		12,374,620.21	9,389,528.27	13,507,531.00	14,608,446.00	14,786,800.00	
511 60 49 090	ICA-Support Allocation	-28,015.80	-12,898.56	-19,347.92	-20,044.00	-24,053.00	
001	Indirect Cost Allocation	-28,015.80	-12,898.56	-19,347.92	-20,044.00	-24,053.00	
511 60 11 000	Salaries-City Council	42,300.00	33,250.00	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	35,739.57	46,400.00	46,300.00	46,300.00	
511 30 34 000	Code Book	0.00	0.00	3,500.00	0.00	0.00	
511 60 31 000	Supplies	254.02	78.30	620.00	500.00	500.00	
511 60 31 001	Legal Publications	8,665.29	5,235.71	11,000.00	8,000.00	8,000.00	
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	6,149.99	17,420.00	10,600.00	11,100.00	
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	21,500.00	21,500.00	
080	Election Services	28,863.82	20,760.15	8,000.00	29,500.00	21,500.00	
090	Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
511	Legislative	56,308.14	49,751.15	52,472.08	66,356.00	54,847.00	
512 50 11 000	Salaries	74,638.24	60,854.60	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 9

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	
050	Court Services	101,418.07	78,624.54	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	7,159.09	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	17,650.00	18,000.00	18,000.00	18,000.00	
512 50 41 030	Community Court Agreement	7,800.00	5,850.00	4,200.00	7,800.00	7,800.00	
512 50 41 040	Language Interpreter	10,377.00	12,434.34	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	101,844.16	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	180,468.70	227,300.00	282,955.00	294,875.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 10

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
513 10 49 090 ICA-Support Allocation	-158,082.84	-97,361.36	-146,042.03	-98,077.00	-117,693.00	
001 Indirect Cost Allocation	-158,082.84	-97,361.36	-146,042.03	-98,077.00	-117,693.00	
513 10 11 000 Salaries	199,938.23	159,316.57	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	197,525.22	305,980.00	343,000.00	362,200.00	
513 10 30 006 Arts Commission	0.00	0.00	0.00	10,000.00	10,000.00	(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	3,000.00	3,000.00	
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	2,254.44	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	76,274.01	324,379.00	116,500.00	117,500.00	
513 Executive	132,366.51	176,437.87	484,316.97	361,423.00	362,007.00	
514 23 49 090 ICA-Support Allocation	-333,150.84	-312,721.36	-469,082.04	-351,024.00	-421,228.70	
001 Indirect Cost Allocation	-333,150.84	-312,721.36	-469,082.04	-351,024.00	-421,228.70	
514 23 11 000 Salaries	453,263.52	390,372.62	496,000.00	568,000.00	615,000.00	(2025) Includes 0.5 FTE for Public Records Officers. (2026) From 2025: Includes 0.5 FTE for Public Records Officers.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 11

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	
514 23 22 001	Social Security	33,716.47	26,976.04	39,000.00	44,000.00	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	508,258.13	676,800.00	754,000.00	812,000.00	
514 23 31 000	Supplies	5,315.70	7,311.38	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	18,361.76	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	1,718.82	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 12

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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
030 Records Services	227,457.01	145,245.45	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	338,410.61	366,947.96	571,026.00	573,891.30	
515 31 49 090 ICA-Support Allocation	-56,883.12	-62,557.44	-93,836.10	-60,574.00	-72,689.00	
001 Indirect Cost Allocation	-56,883.12	-62,557.44	-93,836.10	-60,574.00	-72,689.00	
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	79,560.00	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	206,881.48	246,080.00	278,200.00	296,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 13

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	
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 (RC	0.00	0.00	0.00	0.00	0.00	
515 Legal Services	346,741.81	221,126.40	251,243.90	446,305.00	562,283.00	
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	14,573.40	0.00	72,000.00	76,000.00	(2025) Hr Analysis increase to 75%. (2026) HR Analysis 75%.
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	5,000.00	
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	2,500.00	
518 10 43 000 Meals/Travel	0.00	0.00	0.00	3,000.00	3,000.00	
518 10 49 000 Tuition/Registration	0.00	0.00	0.00	3,000.00	3,000.00	
518 10 49 010 Dues/Subscriptions	0.00	0.00	0.00	2,500.00	2,500.00	
020 Human Resources	0.00	16,611.73	0.00	137,000.00	141,700.00	
517 90 43 001 Employee Recognition	9,411.91	1,360.58	3,500.00	4,000.00	4,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 14

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
517 90 43 002 Employee Wellness (lunch & Learn)	956.58	1,734.01	2,000.00	2,000.00	2,000.00	
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	
090 Employee Program	30,479.82	13,147.48	20,900.00	10,400.00	10,400.00	
516 Human Resources and Civil Service	31,810.34	29,759.21	20,900.00	147,400.00	152,100.00	
518 80 49 090 ICA-Support Allocation	-67,526.04	-52,946.32	-79,419.51	-105,796.00	-126,955.00	
001 Indirect Cost Allocation	-67,526.04	-52,946.32	-79,419.51	-105,796.00	-126,955.00	
518 80 11 000 Salaries	199,619.01	172,912.34	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	217,891.97	303,600.00	280,600.00	299,600.00	
518 80 31 000 Office/Operating Supplies	26.60	1,067.63	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	3,000.00	(2025) \$5000 - For contacting support vendors (Tritect for phone system) \$21,000 - Phone system upgrade(?) (2026) \$3000 - Support calls (TriTec) Removed - \$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	1,003.12	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 15

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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
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 subscription. \$5,000 - to cover any additional licenses or new software subscriptions \$13,000 - ConnectWise RMM Renewal
020	Services & Charges	113,983.22	122,802.67	98,600.00	146,300.00	125,300.00	
594 18 64 001	Network Hardware	8,257.90	61,455.79	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	61,455.79	15,000.00	51,000.00	30,000.00	
517	Information Technology Services	313,541.45	349,204.11	337,780.49	372,104.00	327,945.00	
518 20 49 090	ICA-Support Services	-11,580.59	-8,293.44	-12,440.11	-7,125.00	-8,550.00	
001	Indirect Cost Allocation	-11,580.59	-8,293.44	-12,440.11	-7,125.00	-8,550.00	
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	1,275.33	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 16

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	8,785.59	10,345.00	10,015.00	10,241.00	
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	20,196.31	27,461.18	39,515.00	41,980.00	
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	137,683.85	234,000.00	275,000.00	293,000.00	
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	1,000.00	
558 60 22 001	Social Security	9,548.70	9,336.33	18,000.00	22,000.00	23,000.00	
558 60 23 001	PERS Retirement	12,071.05	11,582.97	25,000.00	26,000.00	27,000.00	
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	48,000.00	49,000.00	
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	175,793.52	310,860.00	377,100.00	398,200.00	
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	4,942.48	3,900.00	4,000.00	3,000.00	(2025) Includes purchase of meeting room projector and screen, and laptop.
558 60 41 000	Professional Services	54,398.70	151,676.19	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	4,239.61	1,700.00	4,000.00	4,000.00	
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	11,775.00	12,000.00	(2025) \$11,775 from SCOG 2025 GMA Steering Committee Work Program and Budget letter dated Sept 24, 2024.
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	758.51	1,400.00	1,200.00	1,200.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 17

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	-139.28	500.00	500.00	500.00	
558 60 49 001 Miscellaneous - Skagit Motel Abatement	11,727.31	3,103.84	0.00	0.00	0.00	
558 60 49 010 Dues/Subscript/Membership	555.21	738.63	1,400.00	1,400.00	1,400.00	
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	0.00	0.00	
030 Services & Charges	385,021.11	325,797.81	493,100.00	303,388.00	50,309.00	
558 70 41 000 EDASC	3,750.00	3,750.00	0.00	0.00	0.00	
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	500.00	600.00	
594 58 64 000 Office Equipment	597.66	558.92	2,000.00	600.00	600.00	
900 Capital Expenditures	597.66	558.92	2,000.00	600.00	600.00	
519 Planning & Community Development Servi	558,648.03	507,674.83	806,460.00	685,088.00	453,509.00	
595 10 49 090 ICA-Support Allocation	-185,196.36	-142,398.40	-213,597.57	-57,475.00	-68,970.00	
001 Indirect Cost Allocation	-185,196.36	-142,398.40	-213,597.57	-57,475.00	-68,970.00	
595 10 11 000 Salaries	255,269.31	245,022.86	328,000.00	293,000.00	310,000.00	
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	24,000.00	
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 18

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
020	Engineering Services	357,512.14	324,617.45	446,800.00	419,100.00	441,300.00	
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 closely 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	2,042.92	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 Conferences 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	2,000.00	2,500.00	(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 Conferences
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	2,000.00	(2025) Shifted leases and software costs to 591.10.70.520 AutoCAD ESRI (GIS) Microsoft Office Rioch Printer lease
040	Services & Charges	46,140.87	25,172.45	56,150.00	63,341.00	52,011.00	
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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 19

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
900 Capital Expenditures	457.55	2,530.81	500.00	10,500.00	500.00	
520 Engineering	218,914.20	209,922.31	289,852.43	435,466.00	424,841.00	
521 10 11 000 Salaries	357,306.56	273,039.57	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 police 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	383,252.70	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	1,664,348.45	2,334,000.00	2,540,501.00	2,679,000.00	(2025) Unknown is status of COPS Grant Award. Should have a response in Sept
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	109,906.98	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	67,000.00	67,000.00	
521 20 22 001 Social Security	161,491.51	124,660.13	184,000.00	201,000.00	211,000.00	
521 20 23 005 LEOFF Retirement	109,931.96	83,981.34	128,000.00	144,000.00	147,000.00	
521 20 24 001 Unemployment	5,467.38	2,215.95	5,000.00	5,000.00	6,000.00	
521 20 25 001 Medical/Dental/Vision	266,880.54	212,902.24	311,000.00	427,000.00	439,000.00	
521 20 26 000 Uniforms/Accessories	17,772.24	10,911.19	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 20

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	2,298,608.41	3,244,000.00	3,592,501.00	3,752,000.00	
521 20 31 002 Office/Operating Supplies	18,537.90	23,670.07	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	53,760.19	80,000.00	75,000.00	75,000.00	(2025) Adjusted down to reflect projected 2024 to be \$65,000
521 20 41 001 Professional Services	31,813.16	59,390.16	42,000.00	30,000.00	30,000.00	(2025) 2024 included Sgt Assesment Center. Testing candidates for new hires has increased our costs. I see hiring expense to continue until up to full staffing.
						Tech costs from this section will now be under software subscription IT for 2025-Leads Online, Lexipol, HID Global, Assisted Patrol, HID Global.
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	3,098.00	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	37,000.00	10,000.00	(2025) Cost of dog \$10,000 to \$15,000, Estimated: Kennel \$3000 install on handler property, training to be included in PD training budget. \$7000 other Equipment. Food \$2000, Vet \$5,000, Boarding \$2300, Software to track deployment and use \$2500 (2026) Vet, Food, Boarding
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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 21

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
521 20 41 045 Skagit Cty Drug Task Force	0.00	0.00	21,000.00	7,000.00	7,000.00	(2025) Keep as place holder in case TF funding is needed. Revenue placeholder of \$7,000 transfer in from opioid settlement fund 397.00.01.118. (2026) Keep as place holder in case TF funding is needed. Revenue placeholder of \$7,000 transfer in from opioid settlement fund 397.00.01.118.
521 20 41 050 Spillman System	48,106.01	32,068.13	47,000.00	56,000.00	60,000.00	(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	246,428.00	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	19,892.41	31,000.00	26,000.00	27,000.00	(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	2,850.48	3,500.00	3,500.00	3,500.00	(2025) Remain same
521 20 48 000 Repairs & Maintenance	4,725.55	1,198.38	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	21,578.17	45,000.00	35,000.00	35,000.00	(2025) Lowered (2026) Lowered
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	484,598.29	607,900.00	667,028.00	668,681.00	
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	17,000.00	14,000.00	(2025) Added for potential travel for Canine purchase (2026) Remain. Could see some potential for increased travel costs with full staff and specialty training.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 22

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
521 40 49 000	Tuition/Registration	14,058.02	22,055.48	20,000.00	33,000.00	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 academy for 2025 is at no cost to the agency, so somewhat good timing. Add Canine academy training. 400 hours for tracking and 200 hours for narcotics. \$8000 (2026) Increase slightly. As we get to full staff and have SRO, Canine, Swat continual or advanced trainings will be required.
521 40 49 020	Range Fees	4,827.05	2,877.90	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	32,010.30	44,000.00	60,000.00	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	12,000.00	11,000.00	(2025) Cost rose 19% from 2023-2024. I suggest increasing to \$12,000 for 2025 and \$13,000 for 2026. (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	153,805.00	157,700.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 23

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
591 28 70 001 Lease + Subscription IT (SBITA) - Police Dept.	17,724.91	19,138.76	3,300.00	56,500.00	56,500.00	(2025) Professional Services is where where alot of this went prior. So may need to adjust all under this line item? ADD ALL TECH SUBSCRIPTIONS. If so what is in Professional Services will go down. Axon Bodycam \$15,000 Leads online \$2500 Planit/Powertim Scheduling \$2900 Lexipol \$11,500 HID Global-Records \$2000 Assisted Patrol \$3000 Flock \$42,000 Proposed for 2025 and \$36,000 in 2026 12 cameras, looking to lower to 6 cameras to start to bring down to \$20,000 each year and build from there.
591 28 70 002 Lease - Police Tasers	0.00	7,187.63	16,200.00	16,200.00	16,200.00	(2025) Contract lease for 5 years. (2026) Prob not needed if all included under one line item for Tech? Contract \$16200 through 2028.
594 21 64 000 Machinery & Equipment	31,048.61	29,282.49	50,000.00	30,000.00	30,000.00	(2025) Lowered to \$30,000. Use for essential equipment as needed. (2026) Lowered. Use to Purchase Essential Equipment as needed.
595 21 62 000 Building	13,600.02	0.00	0.00	0.00	0.00	(2025) Removed from this line item, includes in Fund 101 under 576.80.48.016. "Propose a secure rear lot with sally gates electric for City Personell only access. " (2026) Removed from this line item, includes in Fund 101 under 576.80.48.016. "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	55,608.88	69,500.00	102,700.00	102,700.00	
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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 24

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
950 Transfers	177,200.04	181,333.36	272,000.00	285,000.00	300,000.00	
521 Law Enforcement	4,277,875.89	3,563,997.08	4,890,700.00	5,442,134.00	5,650,681.00	
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	80,995.50	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	
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	102,001.81	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	201,115.18	345,400.00	368,500.00	375,600.00	
522 21 11 000 Salaries	816,241.60	563,743.18	898,000.00	914,000.00	960,000.00	(2026) **Proposal of Additional FTE Captain per shift ~\$104,000 each
522 21 13 000 Overtime	86,797.93	93,448.21	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 25

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
021 FF / Paramedics	1,214,940.69	842,992.68	1,315,000.00	1,351,000.00	1,410,000.00	
522 22 11 001 Salaries	370,740.96	314,296.54	399,000.00	412,000.00	436,000.00	(2026) **Proposal of Additional FTE- Fire Marshall/DEM \$85,000
522 22 21 001 Industrial 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	388,242.32	498,500.00	519,600.00	549,600.00	
522 23 11 010 Salaries-Volunteers	342,880.49	335,654.22	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	362,624.59	351,200.00	383,200.00	391,300.00	
522 24 11 000 Salaries - EMTs	0.00	113,640.00	664,747.00	694,000.00	742,000.00	
522 24 13 000 Overtime - EMTs	0.00	892.08	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 26

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	154,820.96	1,149,748.00	1,149,000.00	1,209,000.00	
522 20 31 000	Operating Supplies	36,662.19	18,081.58	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
522 20 31 010	Office Supplies	2,910.41	763.11	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	29,955.48	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	6,584.61	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	6,926.24	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	16,375.03	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	30,373.15	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	6,000.00	6,000.00	(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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 27

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
522 20 42 020	Telephone	12,127.40	6,384.63	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	40,110.95	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
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	229,459.38	300,850.00	289,650.00	299,170.00	
522 21 31 000	Operating Supplies - Medical	63,667.37	32,041.88	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	67,494.35	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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 28

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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 continuing 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	
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	9,441.91	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	28,825.82	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 29

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
950 Transfers	598,160.67	400,666.64	601,000.00	661,100.00	727,210.00	
522 Fire Control	3,906,103.16	2,710,987.57	5,010,377.32	5,174,328.00	5,435,800.00	
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	121,778.31	183,000.00	194,000.00	207,000.00	
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	3,000.00	
524 20 22 001 Social Security	11,200.56	8,559.26	15,000.00	15,000.00	16,000.00	
524 20 23 001 PERS Retirement	11,399.87	9,903.01	20,000.00	18,000.00	19,000.00	
524 20 24 001 Unemployment	361.71	127.36	400.00	400.00	500.00	
524 20 25 001 Medical/Dent/Vision	39,122.34	36,218.36	41,000.00	58,000.00	60,000.00	
524 20 26 050 Washington Sick Leave	345.04	0.00	300.00	400.00	400.00	
524 20 28 000 Employee Wellness	45.86	645.27	180.00	0.00	0.00	
020 Building Services	221,648.91	178,492.09	262,880.00	289,800.00	306,900.00	
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	1,347.24	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	7,652.36	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	187,648.01	276,580.00	309,454.00	327,969.00	
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 30

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	
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	-212,145.54	0.00	0.00	0.00	
580 Non Expenditures	302,704.21	-212,145.54	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 31

001 Current Expense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
582	Other	545,108.21	-27,785.08	234,494.00	122,500.00	122,500.00	
TOTAL EXPENDITURES:		11,390,260.50	8,517,799.08	13,276,886.33	14,456,054.00	14,785,228.30	
FUND GAIN/LOSS:		984,359.71	871,729.19	230,644.67	152,392.00	1,571.70	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 32

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 33

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	125,653.19	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	533,889.43	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	
337 31 02 101	Local Grants, Entitlements, & Other Payments	0.00	9,000.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	5,259.48	9,000.00	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
347 30 01 101	Athletic Field User Fees	10,870.00	11,990.00	7,180.00	11,000.00	11,000.00	(2026) Pass through, matches expenditures line item. (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	29,100.77	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 Separately
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	29,275.00	30,000.00	30,000.00	30,000.00	
362 40 10 001	Space Rent-RV Park - Bingham	12,170.00	8,550.00	13,000.00	10,000.00	10,250.00	
362 40 20 000	Space/Facility Rent-Riverfront	17,410.00	17,010.00	10,000.00	16,000.00	16,000.00	
362 40 30 000	Space/Facility Rent-Bingham	3,350.00	4,300.00	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 34

101 Parks & Facilities Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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
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	96,807.75	81,155.00	91,100.00	92,350.00	
382 10 01 101 Community Center Deposits	36,190.31	25,031.27	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	25,431.27	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	791,714.99	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 utilities 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	312,854.52	351,000.00	337,000.00	353,000.00	
576 80 11 001 Caretaker - Riverfront	1,200.00	950.00	1,323.00	1,200.00	1,200.00	(2025) 12 Months@\$100/M
576 80 11 002 Caretaker - Bingham	1,200.00	950.00	1,323.00	1,200.00	1,200.00	(2025) 12 Months @ \$100/Month
576 80 11 003 Caretaker - Memorial	1,200.00	950.00	1,323.00	1,200.00	1,200.00	(2025) 12 Months @ 100/M
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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 35

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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-Facilities	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	11,636.22	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	8,641.83	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	11,000.00	11,000.00	
576 80 22 001	Social Security	26,339.12	24,704.84	31,000.00	32,000.00	33,000.00	
576 80 23 001	Pers Retirement	32,061.91	25,632.27	37,000.00	33,000.00	35,000.00	(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	900.00	900.00	
576 80 25 001	Medical/dental/vision	101,508.47	100,523.45	124,000.00	119,000.00	123,000.00	
576 80 26 050	Washington Sick Leave	888.89	0.00	700.00	700.00	700.00	
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	510,550.33	596,769.00	612,408.00	634,500.00	
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	1,939.02	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
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	1,775.14	3,146.00	3,209.00	3,274.00	(2025) 2% inflation increase

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 36

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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 fertilizer 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 & fertilizer throughtout parks system (2026) Fertilizer & weed control throughtout 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, weed eaters, chainsaws, hand tools, other misc (2026) weed eaters, 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	53,999.80	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) Unforeseen needs, and after hours call out program 6 months at \$145/month (2026) Unforeseen 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) Unforeseen, nothing planned.
576 80 42 020	Telephone	5,059.68	3,610.48	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	
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, scaffolding for skate competition, other misc needs (2026) Xmas Tree Crane Rental, and scaffolding for skate comp

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 37

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	25,788.80	85,065.00	100,315.00	107,644.00	
576 80 47 000	Riverfront	22,576.84	14,427.33	16,000.00	18,333.00	19,615.00	(2025) PSE rate increase 7.83% PUD rate increase 5% CNG rate increase 4.4% Zipty Fiber unknown (2026) PSE rate increase 9.28% for 2026 CNG rate increase 5.95% for 2026 PUD rate increase 5.0% for 2026 Zipty fiber increase unknown
576 80 47 010	Community Center	7,983.00	5,976.88	7,427.00	7,947.00	8,662.00	
576 80 47 020	Senior Center	13,689.70	17,500.72	13,000.00	20,900.00	21,945.00	(2025) Includes Splash pad water meter
576 80 47 030	Museum Apartments	425.15	493.50	1,499.00	1,600.00	1,650.00	(2025) PSE Meters, electricity only.
576 80 47 040	Train	644.22	516.68	1,341.00	1,350.00	1,458.00	
576 80 47 050	Hammer Square	3,510.75	3,521.82	7,821.00	7,977.00	8,615.00	
576 80 47 051	Bingham / Memorial	5,244.69	3,956.12	10,965.00	7,000.00	7,560.00	
576 80 47 052	Bingham Caretaker	2,543.28	2,374.90	5,212.00	5,576.00	6,022.00	
576 80 47 053	Other Utilities	15,570.16	3,516.22	14,848.00	15,500.00	16,740.00	
576 80 47 070	City Hall	59,183.97	45,065.32	64,000.00	68,480.00	73,273.00	
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 compenion (2026) Rentals for Salmon derby and Skate Competition.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 38

101 Parks & Facilities Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
050	Utilities	133,442.37	99,179.49	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 facilities (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	0.00	(2025) Proposed secure rear lost with sally gates electric for city personnel onlye access. (Removed from Fund 001 595.21.62.000).
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.
576 80 48 021	Equipment	32,025.04	15,374.00	11,220.00	11,445.00	11,674.00	(2025) Fleet/equipment maintenance costs (2026) Fleet/equipment maintenance costs.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 39

101 Parks & Facilities Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	76,099.61	174,524.00	156,141.00	112,124.00	
800 Debt Service	0.00	0.00	0.00	0.00	0.00	
594 76 31 000 Buildings & Structures	41,984.18	12,180.18	60,000.00	75,000.00	65,000.00	(2025) 1. Comm Center Flooring \$50,000 2. 2025 Exterior Painting proj \$25,000 Below will be added back only if additional funding can be aquired. 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 maintenance 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)

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 40

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	0.00	40,000.00	(2025) Funding is shifted to third quarter of 2026 2025 = \$0 2026= \$40,000 2027= \$100,000 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) Funding is shifted to third quarter of 2026 2025 = \$0 2026= \$40,000 2027= \$100,000 90% Civil plans, bid docs, and RCO grant application support for new park project. Matches council goal.
900 Capital Expenditures	1,138,609.62	116,729.99	2,220,749.00	2,511,720.00	110,500.00	
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	894,643.56	3,312,688.00	3,691,496.00	1,295,276.00	
582 10 01 101 Community Center Deposit Refund	33,805.00	24,115.00	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 Expenditures	33,805.00	24,315.00	20,500.00	25,500.00	20,500.00	
TOTAL EXPENDITURES:	2,160,957.92	918,958.56	3,333,188.00	3,716,996.00	1,315,776.00	
FUND GAIN/LOSS:	-4,620.06	-127,243.57	392.00	81,684.00	-78,836.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 41

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	114,500.00	115,000.00	
310 Taxes	95,796.24	42,074.99	79,000.00	114,500.00	115,000.00	
343 60 01 102 Cemetery Fees Non-Taxable	62,575.00	40,365.00	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	45,815.00	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	97,999.99	180,580.00	244,500.00	193,300.00	
536 20 11 000 Salaries	74,007.46	52,419.52	67,000.00	68,000.00	71,000.00	(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	14,633.36	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	900.00	900.00	
536 20 22 001 Social Security	6,527.34	4,921.28	7,000.00	7,000.00	7,000.00	
536 20 23 001 PERS Retirement	7,302.99	4,848.35	8,000.00	7,000.00	7,000.00	
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	16,000.00	16,000.00	
536 20 26 050 Washington Sick Leave	253.56	0.00	200.00	200.00	200.00	
010 Cemetery Services	121,697.97	91,013.58	114,400.00	117,550.00	121,100.00	
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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 42

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	749.06	2,002.00	2,000.00	2,100.00	(2025) Cell phones, I pads (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	2,023.05	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	113.48	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	9,067.91	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 43

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	113,752.95	180,771.00	192,208.00	197,384.00	
589 30 11 102 DO NOT USE - Sales Tax Remittance	1,077.18	468.72	0.00	0.00	0.00	
580 Non Expenditures	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	114,221.67	180,771.00	244,208.00	197,384.00	
FUND GAIN/LOSS:	-2,255.39	-16,221.68	-191.00	292.00	-4,084.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 44

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	185,619.85	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	399,755.26	627,241.00	660,570.00	668,290.00	
336 00 71 000	Multimodal Tax	16,347.58	16,022.97	16,512.00	17,000.00	17,000.00	
336 00 87 000	Motor Vehicle Fuel Tax-City	233,118.99	165,299.40	235,296.00	240,000.00	242,000.00	
330	Intergovernmental Revenues	249,466.57	181,322.37	251,808.00	257,000.00	259,000.00	
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	58,000.00	104,000.00	
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	258,000.00	304,000.00	
TOTAL REVENUES:		937,272.42	615,468.67	1,180,349.00	1,177,070.00	1,232,490.00	
542 30 11 000	Salaries	217,291.56	154,611.37	238,200.00	251,000.00	264,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 45

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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
542 30 13 000	Overtime	5,329.25	3,552.97	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	7,000.00	7,000.00	
542 30 22 001	Social Security	17,821.77	11,531.97	20,000.00	21,000.00	22,000.00	
542 30 23 001	PERS Retirement	23,513.73	13,763.33	25,000.00	24,000.00	25,000.00	
542 30 24 001	Unemployment	671.86	215.03	600.00	600.00	600.00	
542 30 25 001	Medical/Dental/Vision	52,278.66	32,296.34	62,000.00	67,000.00	69,000.00	
542 30 26 050	Washington Sick Leave	638.43	0.00	500.00	500.00	500.00	
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	224,378.89	371,300.00	392,745.00	409,400.00	
542 30 31 000	Operating Supplies	11,962.66	9,005.38	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	632.23	1,122.00	1,122.00	1,144.00	
542 30 31 020	Operating Supplies - Herbicide	2,254.64	2,069.17	6,000.00	6,120.00	6,242.00	(2025) Roadside herbicide applications, japanese knotweed control SCPW interlocal. (2026) Roadside applications & SCPW interlocal for noxious weed control
542 30 32 000	Auto Fuel/Diesel	17,773.31	9,569.33	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	5,833.74	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	29,228.38	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	2,185.25	1,500.00	3,200.00	3,264.00	(2025) Cell phones & tablets (2026) Iphones & tablets
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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 46

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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, Forklift, 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	33,778.70	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	111,478.63	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
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 repairs/maint of the 36 city owned streetlights on Metcalf.
060	Street Lighting	155,001.22	118,021.78	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 47

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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 products.
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.
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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 48

103 Street Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	574,381.87	1,137,642.00	1,176,254.00	1,232,269.00	
TOTAL EXPENDITURES:		893,184.84	574,381.87	1,137,642.00	1,176,254.00	1,232,269.00	
FUND GAIN/LOSS:		44,087.58	41,086.80	42,707.00	816.00	221.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 49

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 50

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) JLL 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) JLL 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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 51

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 52

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	5,653.09	25,000.00	0.00	0.00	
595 20 63 083	RW-SR 9-John Liner-McGarigle Intersection	2,284.80	899,693.31	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	922,331.08	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	1,140,703.31	2,347,657.00	1,612,200.00	2,137,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 53

104 Arterial Street Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL EXPENDITURES:	1,308,557.70	1,975,072.97	4,290,083.00	4,141,268.00	2,506,068.00	
FUND GAIN/LOSS:	-544,132.88	-1,332,880.36	4,428.00	323,356.00	477,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 54

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.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 55

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 56

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	1,300.00	3,250.00	1,500.00	1,500.00	
340 Charges For Goods & Services	2,100.00	1,300.00	3,250.00	1,500.00	1,500.00	
TOTAL REVENUES:	2,100.00	1,300.00	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	1,279.00	3,250.00	-50,500.00	1,500.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 57

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 58

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	27,482.02	45,500.00	35,000.00	35,000.00	
310 Taxes	52,101.66	27,482.02	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	27,602.02	45,620.00	35,000.00	35,000.00	
557 30 41 021 Public Works Department	0.00	9,000.00	9,000.00	0.00	0.00	
557 30 41 022 Lincoln Theatre	0.00	500.00	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	18,095.56	50,650.00	35,000.00	35,000.00	
TOTAL EXPENDITURES:	41,250.00	18,095.56	50,650.00	35,000.00	35,000.00	
FUND GAIN/LOSS:	10,851.66	9,506.46	-5,030.00	0.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 59

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 60

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 61

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 62

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	577,906.99	658,600.00	746,461.00	746,461.00	
310 Taxes	763,938.33	577,906.99	658,600.00	746,461.00	746,461.00	
TOTAL REVENUES:	763,938.33	577,906.99	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 Detention/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	73,598.85	0.00	0.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 63

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 64

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	9,752.35	14,500.00	14,000.00	14,000.00	
310 Taxes	14,078.85	9,752.35	14,500.00	14,000.00	14,000.00	
TOTAL REVENUES:	14,078.85	9,752.35	14,500.00	14,000.00	14,000.00	
551 00 00 116 Public Housing Services	0.00	20,383.61	25,000.00	0.00	0.00	
000	0.00	20,383.61	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	30,772.51	35,389.00	0.00	0.00	
FUND GAIN/LOSS:	14,078.85	-21,020.16	-20,889.00	14,000.00	14,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 65

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	216,476.16	258,606.00	275,000.00	275,000.00	
310	Taxes	263,068.94	216,476.16	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	226,865.06	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	129,654.18	159,895.00	275,000.00	275,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 66

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	
597 00 01 118 Transfers Out - General Fund	0.00	0.00	0.00	21,000.00	21,000.00	(2025) Skagit Cty Drug Task Force (521.20.41.045) funding if applicable. (2026) Skagit Cty Drug Task Force (521.20.41.045) funding if applicable.
597 Interfund Transfers	0.00	0.00	0.00	21,000.00	21,000.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	36,000.00	41,000.00	
FUND GAIN/LOSS:	16,019.85	82,658.33	5,427.66	-36,000.00	-41,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 67

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	58,000.00	104,000.00	
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	344,000.00	104,000.00	
TOTAL EXPENDITURES:	1,692,331.89	181,115.73	776,802.00	344,000.00	104,000.00	
FUND GAIN/LOSS:	-1,692,331.89	-181,115.73	-776,802.00	-344,000.00	-104,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 68

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	41,880.39	49,000.00	60,000.00	60,000.00	
310 Taxes	52,609.98	41,880.39	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	173,529.43	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	22,979.68	30,093.80	679.00	-5,779.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 69

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 70

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 71

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

Time: 13:47:09 Date: 10/03/2024

Page: 72

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 73

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	172,794.00	210,000.00	225,000.00	225,000.00	
310 Taxes	221,649.95	172,794.00	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	173,794.00	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	173,794.00	-123,023.00	102,176.00	67,481.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 74

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 75

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 76

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 77

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 78

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 79

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 80

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	3,498,087.32	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	383,529.94	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	3,884,522.02	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	3,902,817.21	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	53,759.47	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	13,266.79	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	51,009.89	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%.

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 81

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	1,277.60	4,500.00	4,600.00	4,700.00	
005 Maintenance	180,397.59	144,452.50	251,292.00	272,700.00	278,198.00	
535 80 11 000 Salaries	719,891.30	701,086.11	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	10,847.01	8,000.00	8,000.00	8,000.00	
535 80 13 000 Overtime	4,540.64	6,396.31	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	1,009,141.27	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	3,191.57	7,000.00	7,000.00	7,140.00	
535 80 35 000 Small Tools & Minor Equip	3,232.26	1,973.56	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	2,741.42	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	198,222.83	261,893.00	298,500.00	304,900.00	
535 80 41 000 Professional Services	54,326.50	50,216.64	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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 82

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	32,484.81	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	4,618.66	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	157,018.08	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	407,336.00	
040 Services & Charges	1,549,782.76	1,173,663.51	1,796,279.23	1,683,468.00	2,267,478.27	
591 28 70 401 Leases + Subscription IT (SBITA) - Sewer Dept.	24,368.21	24,948.17	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	3,972.52	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	205,424.45	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 83

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	3,112,335.49	6,583,664.23	5,519,988.00	5,675,638.27	
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	3,125,448.85	6,603,334.23	5,611,558.00	5,767,208.27	
FUND GAIN/LOSS:		1,675,224.26	777,368.36	-297,434.23	-298,158.00	-294,978.27	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 84

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 85

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 86

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	11,117.31	9,000.00	9,000.00	9,000.00	
360 Interest & Other Earnings	12,970.42	11,117.31	9,000.00	9,000.00	9,000.00	
367 41 00 000 Sewer Connection Fees	747,188.01	605,466.32	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	609,154.83	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	888,547.14	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	287,502.55	-1,321,230.00	306,207.00	417,037.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 87

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 88

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	1,742,383.14	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 finished 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	283,390.32	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	5,524.00	1,000.00	1,000.00	1,000.00	
343 72 00 001 Curbside Yard Waste Fees	241,691.00	196,084.81	225,000.00	0.00	230,000.00	
343 73 00 000 Curbside Recycling Fee	445,388.29	391,627.82	450,000.00	500,000.00	465,000.00	(2025) Rates will be increased 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	21,304.11	20,000.00	20,000.00	20,000.00	
343 73 00 005 Commercial Recycling Fees	115,827.51	127,588.56	90,000.00	95,000.00	98,000.00	(2025) Rate will be slightly increased 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	137,175.40	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	187,318.77	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	23,104.08	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 software for our city usage.
343 75 00 000 Fuel Surcharge	114,472.45	98,837.03	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	1,929.62	15,000.00	15,000.00	15,000.00	
343 79 00 000 Penalties On Accounts	28,711.15	24,116.26	26,000.00	28,000.00	28,000.00	
340 Charges For Goods & Services	3,821,071.81	3,240,408.92	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	13,783.87	7,500.00	0.00	0.00	
360 Interest & Other Earnings	9,766.56	16,283.87	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	3,257,103.49	3,811,200.00	3,922,500.00	4,196,100.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 89

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 preparation for redevelopment 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	479,292.31	604,000.00	629,000.00	663,000.00	(2025) calculated by finance
537 80 12 000 Extra Help	11,545.51	0.00	10,000.00	15,000.00	12,000.00	Add 0.2 FTE to support Yard Waste processing on Sundays. (2025) We are thinking about adding a second yardwaste attendant for our yard for safety.
537 80 13 000 Overtime	45,435.09	39,329.70	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	19,000.00	19,000.00	
537 80 22 001 Social Security	44,673.77	35,985.32	50,000.00	53,000.00	55,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 90

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	62,000.00	65,000.00	
537 80 24 001	Unemployment	1,630.04	629.07	2,000.00	2,000.00	2,000.00	
537 80 25 001	Medical/Dental/Vision	114,526.90	101,452.92	156,000.00	147,000.00	152,000.00	
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	708,245.93	943,700.00	969,000.00	1,010,000.00	
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 volatile 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	16,242.53	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	3,471.67	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	2,276.91	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	4,287.39	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	
537 80 49 020	Misc-Filing Fees/Lien Exp	747.25	90.00	1,000.00	1,000.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 91

412 Solid Waste Operations Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	290,605.00	
040 Services & Charges	743,714.37	558,605.70	845,127.31	731,260.00	783,953.00	
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	2,577,071.69	3,655,527.31	3,895,860.00	4,496,493.00	
582 10 00 412 Dumpster Deposit Refund	3,239.37	410.70	0.00	0.00	0.00	
580 Non Expenditures	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 category (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	2,682,331.82	3,802,615.31	3,946,290.00	4,546,923.00	
FUND GAIN/LOSS:	107,614.10	574,771.67	8,584.69	-23,790.00	-350,823.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 92

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 93

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	734,869.15	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	78,152.72	102,135.00	103,000.00	103,000.00	
340 Charges For Goods & Services	1,043,977.34	813,521.87	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	880,425.18	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 Rimbursements for 2 employees.
531 50 11 000 Salaries	265,586.15	227,713.07	282,800.00	262,000.00	277,000.00	
531 50 12 000 Extra Help	20,118.99	20,049.20	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	8,000.00	8,000.00	
531 50 22 001 Social Security	21,371.53	16,884.22	22,000.00	22,000.00	24,000.00	
531 50 23 001 PERS Retirement	28,074.60	18,250.68	28,000.00	25,000.00	26,000.00	
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	79,000.00	82,000.00	
531 50 26 050 Washington Sick Leave	718.09	0.00	500.00	500.00	500.00	
010 Stormwater Services	410,252.70	332,593.44	420,181.00	421,550.00	443,200.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 94

425 Stormwater Operations

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
531 50 31 000 Operating Supplies	12,905.63	1,507.00	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	7,533.63	16,000.00	16,000.00	16,320.00	
030 Supplies	23,976.55	9,040.63	33,340.00	33,686.00	34,360.00	
531 50 41 000 Professional Services	1,278.38	17,723.86	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 & lworq 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 unforeseen 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	1,388.89	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 unforeseen 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	142,195.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 95

425 Stormwater Operations

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
040	Goods & Services	457,845.58	213,311.91	536,417.73	438,524.00	471,796.00	
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	615,479.27	1,130,988.73	1,044,140.00	1,109,724.00	
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	655,799.98	1,188,228.73	1,064,440.00	1,129,524.00	
FUND GAIN/LOSS:		9,232.03	224,625.20	26,728.27	295,036.00	-42,824.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 96

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 97

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 98

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	19,630.42	104,000.00	190,000.00	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	27,029.90	161,500.00	255,500.00	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	28,815.54	173,500.00	265,500.00	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	296,513.68	164,000.00	0.00	0.00	
594 22 64 501	Vehicles - Fire	541,794.46	729,538.97	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	1,793,478.99	2,636,500.00	40,000.00	682,500.00	
594	Capital Expenditures	1,494,281.54	1,793,478.99	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	1,822,294.53	2,810,000.00	326,020.00	879,520.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 99

501 Equipment Replacement Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
FUND GAIN/LOSS:	-47,168.48	-757,107.49	-914,043.71	1,549,352.00	1,160,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 100

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 101

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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 102

631 Suspense Fund

Account		2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
389 90 01 631	Unapplied Cash - Suspense	0.01	0.00	0.00	0.00	0.00	
389 90 02 631	Unapplied Cash - Court	0.00	5,775.63	0.00	0.00	0.00	
380	Non Revenues	0.01	5,775.63	0.00	0.00	0.00	
TOTAL REVENUES:		0.01	5,775.63	0.00	0.00	0.00	
FUND GAIN/LOSS:		0.01	5,775.63	0.00	0.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 103

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 Expenditures		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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 104

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
001 Current Expense Fund	12,374,620.21	9,389,528.27	13,507,531.00	14,608,446.00	14,786,800.00
002 Fire Proposition 1 Reserve		157,249.54		272,776.00	226,819.00
101 Parks & Facilities Fund	2,156,337.86	791,714.99	3,333,580.00	3,798,680.00	1,236,940.00
102 Cemetery Fund	180,690.24	97,999.99	180,580.00	244,500.00	193,300.00
103 Street Fund	937,272.42	615,468.67	1,180,349.00	1,177,070.00	1,232,490.00
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	1,300.00	3,250.00	1,500.00	1,500.00
107 Parks Reserve Fund					
108 Lodging Tax Fund	52,101.66	27,602.02	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	577,906.99	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	9,752.35	14,500.00	14,000.00	14,000.00
117 Housing and Related Services	263,068.94	226,865.06	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	173,529.43	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	173,794.00	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	3,902,817.21	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	888,547.14	683,900.00	973,900.00	973,900.00
412 Solid Waste Operations Fund	3,833,263.69	3,257,103.49	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	880,425.18	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	5,775.63			
635 Custodial Fund	38,451.70	38,203.34	53,150.00	203,500.00	203,500.00

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024

Page: 105

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
	33,013,063.55	24,259,655.97	39,752,590.95	41,510,566.17	37,927,199.17
001 Current Expense Fund	11,390,260.50	8,517,799.08	13,276,886.33	14,456,054.00	14,785,228.30
101 Parks & Facilities Fund	2,160,957.92	918,958.56	3,333,188.00	3,716,996.00	1,315,776.00
102 Cemetery Fund	182,945.63	114,221.67	180,771.00	244,208.00	197,384.00
103 Street Fund	893,184.84	574,381.87	1,137,642.00	1,176,254.00	1,232,269.00
104 Arterial Street Fund	1,308,557.70	1,975,072.97	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	18,095.56	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		30,772.51	35,389.00		
117 Housing and Related Services	10,388.90	97,210.88	109,100.00		
118 National Opioid Settlement Fund				36,000.00	41,000.00
189 American Rescue Plan Act Fund	1,692,331.89	181,115.73	776,802.00	344,000.00	104,000.00
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	3,125,448.85	6,603,334.23	5,611,558.00	5,767,208.27
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	2,682,331.82	3,802,615.31	3,946,290.00	4,546,923.00
413 Solid Waste Reserve Fund			100,000.00		
425 Stormwater Operations	1,113,709.06	655,799.98	1,188,228.73	1,064,440.00	1,129,524.00
426 Stormwater Reserve Fund			60,000.00		
501 Equipment Replacement Fund	1,531,534.72	1,822,294.53	2,810,000.00	326,020.00	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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 13:47:09 Date: 10/03/2024
Page: 106

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
	31,650,557.10	22,330,585.66	43,589,216.86	39,800,001.00	36,170,902.57
FUNDS GAIN/LOSS:	1,362,506.45	1,929,070.31	-3,836,625.91	1,710,565.17	1,756,296.60

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 1

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	6,325,095.73	5,357,322.99	7,806,779.00	8,536,334.00	8,839,423.00	
320 Licenses & Permits	445,843.10	371,615.12	445,830.00	534,385.00	579,144.00	
330 Intergovernmental Revenues	2,152,490.45	1,515,771.22	2,458,955.00	2,623,679.00	2,443,105.00	
340 Charges For Goods & Services	1,825,281.27	1,266,725.15	1,738,015.00	2,031,710.00	2,168,054.00	
350 Fines & Penalties	33,696.10	29,985.71	58,100.00	42,972.00	43,962.00	
360 Interest & Other Earnings	900,953.14	748,059.24	518,300.00	730,866.00	631,112.00	
380 Non Revenues	0.00	24,353.66	0.00	0.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	691,260.42	86,983.48	481,552.00	108,500.00	82,000.00	
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	12,374,620.21	9,400,816.57	13,507,531.00	14,608,446.00	14,786,800.00	
001 Indirect Cost Allocation	-28,015.80	-12,898.56	-19,347.92	-20,044.00	-24,053.00	
060 Legislative Services	45,763.43	35,739.57	46,400.00	46,300.00	46,300.00	
070 Services & Charges	9,696.69	6,149.99	17,420.00	10,600.00	11,100.00	
080 Election Services	28,863.82	20,760.15	8,000.00	29,500.00	21,500.00	
090 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
511 Legislative	56,308.14	49,751.15	52,472.08	66,356.00	54,847.00	
050 Court Services	101,418.07	78,624.54	103,800.00	153,200.00	161,300.00	
080 Services & Charges	119,942.73	101,844.16	123,000.00	129,255.00	133,075.00	
912 Capital Expenditures	1,735.42	0.00	500.00	500.00	500.00	
512 Judicial	223,096.22	180,468.70	227,300.00	282,955.00	294,875.00	
001 Indirect Cost Allocation	-158,082.84	-97,361.36	-146,042.03	-98,077.00	-117,693.00	
010 Executive Office	251,729.29	197,525.22	305,980.00	343,000.00	362,200.00	
030 Services & Charges	38,720.06	76,274.01	324,379.00	116,500.00	117,500.00	
513 Executive	132,366.51	176,437.87	484,316.97	361,423.00	362,007.00	
001 Indirect Cost Allocation	-333,150.84	-312,721.36	-469,082.04	-351,024.00	-421,228.70	
020 Financial Services	624,729.33	508,258.13	676,800.00	754,000.00	812,000.00	
030 Records Services	227,457.01	145,245.45	153,130.00	164,250.00	179,320.00	
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	338,410.61	366,947.96	571,026.00	573,891.30	
001 Indirect Cost Allocation	-56,883.12	-62,557.44	-93,836.10	-60,574.00	-72,689.00	
030 Legal Services-Internal	2.45	0.00	0.00	0.00	0.00	
040 Services & Charges-Internal	2,849.19	523.53	2,000.00	2,929.00	3,222.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 2

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
041 Legal Services-External	293,303.61	206,881.48	246,080.00	278,200.00	296,000.00	
045 Indigent Defense Program	107,446.85	76,278.83	97,000.00	225,750.00	335,750.00	
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 (RC	0.00	0.00	0.00	0.00	0.00	
515 Legal Services	346,741.81	221,126.40	251,243.90	446,305.00	562,283.00	
010 Civil Service	1,330.52	0.00	0.00	0.00	0.00	
020 Human Resources	0.00	16,611.73	0.00	137,000.00	141,700.00	
090 Employee Program	30,479.82	13,147.48	20,900.00	10,400.00	10,400.00	
516 Human Resources and Civil Service	31,810.34	29,759.21	20,900.00	147,400.00	152,100.00	
001 Indirect Cost Allocation	-67,526.04	-52,946.32	-79,419.51	-105,796.00	-126,955.00	
010 IT Services	258,826.37	217,891.97	303,600.00	280,600.00	299,600.00	
020 Services & Charges	113,983.22	122,802.67	98,600.00	146,300.00	125,300.00	
900 Capital Expenditures	8,257.90	61,455.79	15,000.00	51,000.00	30,000.00	
517 Information Technology Services	313,541.45	349,204.11	337,780.49	372,104.00	327,945.00	
001 Indirect Cost Allocation	-11,580.59	-8,293.44	-12,440.11	-7,125.00	-8,550.00	
010 Personnel Services	0.00	0.00	0.00	0.00	0.00	
020 Property Management Services	3,396.57	0.00	0.00	4,113.00	4,525.00	
090 Centralized Services	5,916.48	8,785.59	10,345.00	10,015.00	10,241.00	
950 Transfers	14,000.04	19,704.16	29,556.29	32,512.00	35,764.00	
518 Centralized Services	11,732.50	20,196.31	27,461.18	39,515.00	41,980.00	
010 Planning Services	165,871.81	175,793.52	310,860.00	377,100.00	398,200.00	
030 Services & Charges	385,021.11	325,797.81	493,100.00	303,388.00	50,309.00	
070 Economic Development	3,750.00	3,750.00	500.00	500.00	600.00	
900 Capital Expenditures	597.66	558.92	2,000.00	600.00	600.00	
519 Planning & Community Development	558,648.03	507,674.83	806,460.00	685,088.00	453,509.00	
001 Indirect Cost Allocation	-185,196.36	-142,398.40	-213,597.57	-57,475.00	-68,970.00	
020 Engineering Services	357,512.14	324,617.45	446,800.00	419,100.00	441,300.00	
040 Services & Charges	46,140.87	25,172.45	56,150.00	63,341.00	52,011.00	
900 Capital Expenditures	457.55	2,530.81	500.00	10,500.00	500.00	
520 Engineering	218,914.20	209,922.31	289,852.43	435,466.00	424,841.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 3

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
010 Administration	499,496.05	383,252.70	502,300.00	570,600.00	607,600.00	
015 Admin Services & Charges	4,478.34	4,287.50	0.00	7,500.00	5,000.00	
020 Police Operations	2,845,552.22	2,298,608.41	3,244,000.00	3,592,501.00	3,752,000.00	
025 Operations Services & Charges	517,640.94	484,598.29	607,900.00	667,028.00	668,681.00	
030 Crime Prevention (3X)	1,881.58	577.75	2,000.00	3,000.00	3,000.00	
040 Training (4X)	26,946.56	32,010.30	44,000.00	60,000.00	54,000.00	
060 Prisoners & Jail Costs	142,306.62	123,719.89	149,000.00	153,805.00	157,700.00	
921 Capital Expenditures	62,373.54	55,608.88	69,500.00	102,700.00	102,700.00	
950 Transfers	177,200.04	181,333.36	272,000.00	285,000.00	300,000.00	
521 Law Enforcement	4,277,875.89	3,563,997.08	4,890,700.00	5,442,134.00	5,650,681.00	
020 Part-Time Fire Fighters	190,446.68	201,115.18	345,400.00	368,500.00	375,600.00	
021 FF / Paramedics	1,214,940.69	842,992.68	1,315,000.00	1,351,000.00	1,410,000.00	
022 Chief + Assistant Chiefs	469,849.71	388,242.32	498,500.00	519,600.00	549,600.00	
023 Volunteers	375,105.42	362,624.59	351,200.00	383,200.00	391,300.00	
024 EMTs	0.00	154,820.96	1,149,748.00	1,149,000.00	1,209,000.00	
030 Services & Charges	240,493.28	229,459.38	300,850.00	289,650.00	299,170.00	
031 Services & Charges - EMS	141,482.36	67,494.35	142,600.00	147,200.00	149,970.00	
040 Training	77,985.82	11,017.98	132,500.00	101,350.00	101,850.00	
041 Training - EMS	5,018.00	-767.68	5,750.00	6,000.00	6,000.00	
050 Facilities	174,014.97	28,825.82	146,118.00	197,728.00	216,100.00	
922 Capital Expenditures	418,605.56	21,711.32	21,711.32	0.00	0.00	
950 Transfers	598,160.67	400,666.64	601,000.00	661,100.00	727,210.00	
522 Fire Control	3,906,103.16	2,710,987.57	5,010,377.32	5,174,328.00	5,435,800.00	
020 Building Services	221,648.91	178,492.09	262,880.00	289,800.00	306,900.00	
030 Services & Charges	19,988.27	7,652.36	11,800.00	17,454.00	18,769.00	
924 Capital Expenditures	770.32	728.56	1,900.00	1,400.00	1,500.00	
524 Protective Inspections	243,015.82	187,648.01	276,580.00	309,454.00	327,969.00	
525 Disaster Services	38,391.92	36,395.83	29,795.00	0.00	0.00	
557 Community Services	0.00	0.00	500.00	0.00	0.00	
562 Public Health	4,672.21	0.00	2,100.00	0.00	0.00	
565 Welfare	0.00	3,049.73	7,000.00	5,000.00	5,000.00	
566 Substance Abuse	2,790.59	2,787.66	3,200.00	3,500.00	3,500.00	
569 Aging & Adult Services	21,932.75	16,510.50	24,300.00	26,000.00	26,000.00	
580 Non Expenditures	302,704.21	-212,145.54	0.00	0.00	0.00	
594 Capital Expenditures	4,480.34	17.70	20,000.00	0.00	0.00	
597 Interfund Transfers	170,136.19	125,599.04	147,599.00	88,000.00	88,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 4

001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
582 Other	545,108.21	-27,785.08	234,494.00	122,500.00	122,500.00	
TOTAL EXPENDITURES:	11,390,260.50	8,517,799.08	13,276,886.33	14,456,054.00	14,785,228.30	
FUND GAIN/LOSS:	984,359.71	883,017.49	230,644.67	152,392.00	1,571.70	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024
Page: 5

002 Fire Proposition 1 Reserve

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 6

101 Parks & Facilities Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	750,668.36	533,889.43	918,935.00	949,360.00	954,590.00	
330 Intergovernmental Revenues	5,259.48	9,000.00	1,400,000.00	1,524,720.00	0.00	
340 Charges For Goods & Services	13,692.47	11,990.00	12,740.00	17,000.00	17,000.00	
360 Interest & Other Earnings	112,022.35	96,807.75	81,155.00	91,100.00	92,350.00	
380 Non Revenues	36,340.31	25,431.27	20,500.00	25,500.00	20,500.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
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	791,714.99	3,333,580.00	3,798,680.00	1,236,940.00	
010 Park Services	516,978.33	510,550.33	596,769.00	612,408.00	634,500.00	
030 Supplies	56,029.83	53,999.80	74,068.00	77,539.00	80,134.00	
040 Services & Charges	79,255.91	25,788.80	85,065.00	100,315.00	107,644.00	
050 Utilities	133,442.37	99,179.49	143,113.00	156,663.00	167,640.00	
060 Repairs & Maintenance	184,836.86	76,099.61	174,524.00	156,141.00	112,124.00	
800 Debt Service	0.00	0.00	0.00	0.00	0.00	
900 Capital Expenditures	1,138,609.62	116,729.99	2,220,749.00	2,511,720.00	110,500.00	
950 Transfers	18,000.00	12,266.64	18,400.00	72,710.00	74,734.00	
576 Park Facilities	2,127,152.92	894,643.56	3,312,688.00	3,691,496.00	1,295,276.00	
580 Non Expenditures	33,805.00	24,315.00	20,500.00	25,500.00	20,500.00	
TOTAL EXPENDITURES:	2,160,957.92	918,958.56	3,333,188.00	3,716,996.00	1,315,776.00	
FUND GAIN/LOSS:	-4,620.06	-127,243.57	392.00	81,684.00	-78,836.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 7

102 Cemetery Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	95,796.24	42,074.99	79,000.00	114,500.00	115,000.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	
340 Charges For Goods & Services	79,072.00	45,815.00	101,280.00	78,000.00	78,000.00	
360 Interest & Other Earnings	300.00	10,110.00	300.00	0.00	300.00	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	5,522.00	0.00	0.00	52,000.00	0.00	
TOTAL REVENUES:	180,690.24	97,999.99	180,580.00	244,500.00	193,300.00	
010 Cemetery Services	121,697.97	91,013.58	114,400.00	117,550.00	121,100.00	
020 Supplies	13,687.19	5,538.10	17,740.00	18,071.00	18,432.00	
030 Services & Charges	28,961.29	9,067.91	36,431.00	43,167.00	43,090.00	
900 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
950 Transfers	12,000.00	8,133.36	12,200.00	13,420.00	14,762.00	
536 Cemetery	176,346.45	113,752.95	180,771.00	192,208.00	197,384.00	
580 Non Expenditures	1,077.18	468.72	0.00	0.00	0.00	
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	114,221.67	180,771.00	244,208.00	197,384.00	
FUND GAIN/LOSS:	-2,255.39	-16,221.68	-191.00	292.00	-4,084.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 8

103 Street Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	602,546.69	399,755.26	627,241.00	660,570.00	668,290.00	
330 Intergovernmental Revenues	249,466.57	181,322.37	251,808.00	257,000.00	259,000.00	
340 Charges For Goods & Services	139.39	100.00	100.00	0.00	0.00	
360 Interest & Other Earnings	1,200.00	1,200.00	1,200.00	1,500.00	1,200.00	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	
390 Other Financing Sources	7,700.56	0.00	0.00	0.00	0.00	
397 Interfund Transfers	76,219.21	33,091.04	300,000.00	258,000.00	304,000.00	
TOTAL REVENUES:	937,272.42	615,468.67	1,180,349.00	1,177,070.00	1,232,490.00	
010 Street Services	341,346.42	224,378.89	371,300.00	392,745.00	409,400.00	
030 Supplies	39,247.37	29,228.38	48,873.00	49,440.00	50,427.00	
040 Services & Charges	66,559.35	33,778.70	88,883.00	91,939.00	94,580.00	
050 Sidewalks	10,613.76	37,086.41	55,750.00	53,150.00	53,150.00	
060 Street Lighting	155,001.22	118,021.78	153,500.00	153,570.00	168,600.00	
070 Traffic Control	53,736.77	26,925.52	40,249.00	42,400.00	43,248.00	
080 Parking Facilities	3,535.73	20.00	3,065.00	3,165.00	3,270.00	
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	
120 General Services & Charges	81,551.74	4,550.00	27,722.00	111,815.00	121,516.00	
900 Capital Expenditures	50,587.48	40,525.55	250,000.00	150,000.00	150,000.00	
950 Transfers	87,999.96	59,866.64	89,800.00	119,530.00	129,408.00	
542 Streets - Maintenance	893,184.84	574,381.87	1,137,642.00	1,176,254.00	1,232,269.00	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	893,184.84	574,381.87	1,137,642.00	1,176,254.00	1,232,269.00	
FUND GAIN/LOSS:	44,087.58	41,086.80	42,707.00	816.00	221.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 9

104 Arterial Street Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 Beginning Balances	0.00	0.00	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	
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	4,547.07	1,100.00	0.00	500.00	500.00	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
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	
308 Beginning Balances	434,491.78	0.00	0.00	0.00	0.00	
544 Road & Street Operations	9,908.00	22,357.75	100,404.00	60,000.00	0.00	
559 Housing & Community Develop	0.00	205.56	0.00	0.00	0.00	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	561,262.28	811,806.35	1,842,022.00	2,469,068.00	369,068.00	
010 Engineering	124,675.59	213,372.23	418,779.00	603,200.00	57,000.00	
020 Construction - Right of Way	178,220.05	922,331.08	1,646,878.00	114,000.00	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	1,140,703.31	2,347,657.00	1,612,200.00	2,137,000.00	
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	1,308,557.70	1,975,072.97	4,290,083.00	4,141,268.00	2,506,068.00	
FUND GAIN/LOSS:	-544,132.88	-1,332,880.36	4,428.00	323,356.00	477,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 10

105 Library Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	439,314.25	243,335.43	456,887.00	440,131.17	440,131.17	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	
350 Fines & Penalties	0.00	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	500.00	0.00	500.00	0.00	500.00	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	
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	
040 Services & Charges	86,333.36	0.00	103,970.00	87,214.00	87,214.00	
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 Debt Service - Principal Repayment	206,254.00	0.00	212,875.00	219,708.00	226,760.00	
592 Debt Service - Interest Costs	146,609.35	69,965.86	140,042.06	133,209.00	126,156.00	
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 11

106 Cemetery Endowment Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
340 Charges For Goods & Services	2,100.00	1,300.00	3,250.00	1,500.00	1,500.00	
TOTAL REVENUES:	2,100.00	1,300.00	3,250.00	1,500.00	1,500.00	
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 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	1,279.00	3,250.00	-50,500.00	1,500.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 12

107 Parks Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
576 Park Facilities	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 13

108 Lodging Tax Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	52,101.66	27,482.02	45,500.00	35,000.00	35,000.00	
360 Interest & Other Earnings	0.00	120.00	120.00	0.00	0.00	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	52,101.66	27,602.02	45,620.00	35,000.00	35,000.00	
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	18,095.56	50,650.00	35,000.00	35,000.00	
TOTAL EXPENDITURES:	41,250.00	18,095.56	50,650.00	35,000.00	35,000.00	
FUND GAIN/LOSS:	10,851.66	9,506.46	-5,030.00	0.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 14

109 Special Investigation Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	387.21	2,795.00	7,650.00	1,000.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	387.21	2,795.00	7,650.00	1,000.00	0.00	
025 Operations Services & Charges	0.00	0.00	1,000.00	1,000.00	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 15

112 Code Enforcement Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	
350 Fines & Penalties	100.00	5,500.00	1,000.00	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 Legal Services	0.00	0.00	2,500.00	0.00	0.00	
597 Interfund Transfers	0.00	0.00	0.00	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 16

113 Paths And Trails Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 17

114 Law Enforcement Sales Tax

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	763,938.33	577,906.99	658,600.00	746,461.00	746,461.00	
TOTAL REVENUES:	763,938.33	577,906.99	658,600.00	746,461.00	746,461.00	
523 Detention/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	73,598.85	0.00	0.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 18

115 City Council Strategic Reserve

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	36,000.00	2,645.98	0.00	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	
558 Planning & Community Devel	0.00	0.00	0.00	0.00	0.00	
562 Public Health	0.00	0.00	0.00	0.00	0.00	
575 Cultural & Recreational Facilities	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 19

116 Affordable Housing - HB 1406

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	14,078.85	9,752.35	14,500.00	14,000.00	14,000.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	14,078.85	9,752.35	14,500.00	14,000.00	14,000.00	
000	0.00	20,383.61	25,000.00	0.00	0.00	
597 Interfund Transfers	0.00	10,388.90	10,389.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	30,772.51	35,389.00	0.00	0.00	
FUND GAIN/LOSS:	14,078.85	-21,020.16	-20,889.00	14,000.00	14,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 20

117 Housing and Related Services

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	263,068.94	216,476.16	258,606.00	275,000.00	275,000.00	
397 Interfund Transfers	0.00	10,388.90	10,389.00	0.00	0.00	
TOTAL REVENUES:	263,068.94	226,865.06	268,995.00	275,000.00	275,000.00	
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	129,654.18	159,895.00	275,000.00	275,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 21

118 National Opioid Settlement Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	5,427.66	82,658.33	5,427.66	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 Centralized Services	0.00	0.00	0.00	15,000.00	20,000.00	
597 Interfund Transfers	0.00	0.00	0.00	21,000.00	21,000.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	36,000.00	41,000.00	
FUND GAIN/LOSS:	16,019.85	82,658.33	5,427.66	-36,000.00	-41,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 22

189 American Rescue Plan Act Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
558 Planning & Community Devel	331,496.73	25,500.00	25,500.00	0.00	0.00	
597 Interfund Transfers	1,360,835.16	155,615.73	751,302.00	344,000.00	104,000.00	
TOTAL EXPENDITURES:	1,692,331.89	181,115.73	776,802.00	344,000.00	104,000.00	
FUND GAIN/LOSS:	-1,692,331.89	-181,115.73	-776,802.00	-344,000.00	-104,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 23

205 2008 G/O Bond Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	52,609.98	41,880.39	49,000.00	60,000.00	60,000.00	
360 Interest & Other Earnings	50.00	50.00	50.00	0.00	0.00	
397 Interfund Transfers	108,544.00	131,599.04	131,599.00	88,000.00	88,000.00	
TOTAL REVENUES:	161,203.98	173,529.43	180,649.00	148,000.00	148,000.00	
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	22,979.68	30,093.80	679.00	-5,779.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024
Page: 24

230 1996 G/O Bond Redemption Func

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 25

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

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	287,972.02	197,582.25	350,000.00	305,000.00	305,000.00	
360 Interest & Other Earnings	2,000.00	2,000.00	2,000.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	289,972.02	199,582.25	352,000.00	305,000.00	305,000.00	
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 26

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

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	287,971.98	197,582.23	350,000.00	305,000.00	305,000.00	
360 Interest & Other Earnings	2,000.00	2,000.00	2,000.00	0.00	0.00	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	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	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
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

Time: 15:53:41 Date: 10/03/2024

Page: 27

303 Building Maintenance Reserve

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	2,500.00	2,100.00	3,050.00	2,200.00	2,200.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	2,500.00	2,100.00	3,050.00	2,200.00	2,200.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 28

304 Transportation Benefit District

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	221,649.95	172,794.00	210,000.00	225,000.00	225,000.00	
360 Interest & Other Earnings	1,651.26	1,000.00	1,000.00	0.00	0.00	
TOTAL REVENUES:	223,301.21	173,794.00	211,000.00	225,000.00	225,000.00	
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	173,794.00	-123,023.00	102,176.00	67,481.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 29

305 Library Construction Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
511 Legislative	0.00	0.00	0.00	0.00	0.00	
572 Libraries	0.00	0.00	0.00	0.00	0.00	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 30

310 Police Mitigation Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
340 Charges For Goods & Services	52,352.28	11,632.48	8,000.00	12,000.00	12,000.00	
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	
597 Interfund Transfers	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:	52,652.28	11,932.48	8,300.00	12,000.00	12,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 31

311 Parks Impact Fee Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
340 Charges For Goods & Services	245,178.84	129,951.90	200,000.00	215,000.00	215,000.00	
360 Interest & Other Earnings	1,200.00	1,200.00	1,200.00	0.00	0.00	
TOTAL REVENUES:	246,378.84	131,151.90	201,200.00	215,000.00	215,000.00	
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	129,171.16	-284,800.00	-372,000.00	127,500.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 32

312 Fire Impact Fee Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
340 Charges For Goods & Services	56,120.12	35,952.50	40,000.00	45,000.00	45,000.00	
360 Interest & Other Earnings	550.00	550.00	550.00	0.00	0.00	
TOTAL REVENUES:	56,670.12	36,502.50	40,550.00	45,000.00	45,000.00	
597 Interfund Transfers	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:	56,670.12	36,502.50	40,550.00	45,000.00	45,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 33

313 Public Safety Sales Tax Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	0.00	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 34

314 Transportation Impact Fee Reserv

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
340 Charges For Goods & Services	218,791.71	108,359.16	61,000.00	145,000.00	145,000.00	
360 Interest & Other Earnings	1,000.00	1,000.00	1,000.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	219,791.71	109,359.16	62,000.00	145,000.00	145,000.00	
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 35

401 Sewer Operations Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
330 Intergovernmental Revenues	86,076.68	0.00	0.00	0.00	0.00	
340 Charges For Goods & Services	4,928,048.60	3,884,799.62	5,086,800.00	5,295,500.00	5,454,330.00	
360 Interest & Other Earnings	23,613.58	18,295.19	17,100.00	17,900.00	17,900.00	
370 Capital Contributions	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	300,000.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	1,202,000.00	0.00	0.00	
TOTAL REVENUES:	5,337,738.86	3,903,094.81	6,305,900.00	5,313,400.00	5,472,230.00	
005 Maintenance	180,397.59	144,452.50	251,292.00	272,700.00	278,198.00	
010 Sewer Services	1,060,687.55	1,009,141.27	1,547,000.00	1,569,000.00	1,654,000.00	
030 Supplies	230,853.35	198,222.83	261,893.00	298,500.00	304,900.00	
040 Services & Charges	1,549,782.76	1,173,663.51	1,796,279.23	1,683,468.00	2,267,478.27	
900 Capital Expenditures	38,052.01	205,424.45	2,146,600.00	970,000.00	989,400.00	
950 Transfers	569,233.37	381,400.00	580,600.00	726,320.00	181,662.00	
535 Sewer	3,642,844.56	3,112,335.49	6,583,664.23	5,519,988.00	5,675,638.27	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	19,670.04	13,113.36	19,670.00	91,570.00	91,570.00	
TOTAL EXPENDITURES:	3,662,514.60	3,125,448.85	6,603,334.23	5,611,558.00	5,767,208.27	
FUND GAIN/LOSS:	1,675,224.26	777,645.96	-297,434.23	-298,158.00	-294,978.27	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 36

402 Sewer Facilities Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 37

407 1998 Sewer Revenue Bond Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
350 Fines & Penalties	0.00	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 38

410 Sewer Capital Projects Reserve

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	12,970.42	11,117.31	9,000.00	9,000.00	9,000.00	
370 Capital Contributions	758,608.15	628,406.83	215,000.00	505,000.00	505,000.00	
380 Non Revenues	58,617.10	0.00	0.00	0.00	0.00	
397 Interfund Transfers	459,900.00	268,275.00	459,900.00	459,900.00	459,900.00	
TOTAL REVENUES:	1,290,095.67	907,799.14	683,900.00	973,900.00	973,900.00	
920 Interfund Loans	0.00	0.00	0.00	0.00	0.00	
930 Debt Service	604,007.87	601,044.59	803,130.00	667,693.00	556,863.00	
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	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	604,007.87	601,044.59	2,005,130.00	667,693.00	556,863.00	
FUND GAIN/LOSS:	686,087.80	306,754.55	-1,321,230.00	306,207.00	417,037.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024
Page: 39

411 1998 Sewer Rev Bond Res Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 40

412 Solid Waste Operations Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	
340 Charges For Goods & Services	3,821,071.81	3,240,612.57	3,798,200.00	3,919,500.00	4,196,100.00	
360 Interest & Other Earnings	9,766.56	16,286.15	10,000.00	0.00	0.00	
380 Non Revenues	2,425.32	410.70	3,000.00	3,000.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	3,833,263.69	3,257,309.42	3,811,200.00	3,922,500.00	4,196,100.00	
003 Maintenance	218,372.48	124,264.36	183,000.00	207,400.00	227,020.00	
006 Contracted Processing	1,112,212.76	705,756.55	924,200.00	1,165,000.00	1,609,000.00	
010 Solid Waste Services	839,344.54	708,245.93	943,700.00	969,000.00	1,010,000.00	
030 Supplies	239,210.65	188,865.79	302,500.00	314,000.00	323,000.00	
040 Services & Charges	743,714.37	558,605.70	845,127.31	731,260.00	783,953.00	
900 Capital Expenditures	0.00	0.00	20,000.00	40,000.00	40,000.00	
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	2,577,071.69	3,655,527.31	3,895,860.00	4,496,493.00	
580 Non Expenditures	3,239.37	410.70	0.00	0.00	0.00	
591 Debt Service - Principal Repayment	6,467.42	6,790.79	0.00	0.00	0.00	
597 Interfund Transfers	147,087.96	98,058.64	147,088.00	50,430.00	50,430.00	
TOTAL EXPENDITURES:	3,725,649.59	2,682,331.82	3,802,615.31	3,946,290.00	4,546,923.00	
FUND GAIN/LOSS:	107,614.10	574,977.60	8,584.69	-23,790.00	-350,823.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 41

413 Solid Waste Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	2,000.00	0.00	2,000.00	0.00	0.00	
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 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 42

425 Stormwater Operations

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
310 Taxes	0.00	0.00	0.00	272,776.00	0.00	
330 Intergovernmental Revenues	66,304.80	60,911.34	65,000.00	0.00	0.00	
340 Charges For Goods & Services	1,043,977.34	813,567.04	1,084,135.00	1,085,500.00	1,085,500.00	
360 Interest & Other Earnings	12,658.95	5,991.97	5,822.00	1,200.00	1,200.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	60,000.00	0.00	0.00	
TOTAL REVENUES:	1,122,941.09	880,470.35	1,214,957.00	1,359,476.00	1,086,700.00	
010 Stormwater Services	410,252.70	332,593.44	420,181.00	421,550.00	443,200.00	
030 Supplies	23,976.55	9,040.63	33,340.00	33,686.00	34,360.00	
040 Goods & Services	457,845.58	213,311.91	536,417.73	438,524.00	471,796.00	
800 Debt Service	59,914.75	0.00	0.00	0.00	0.00	
900 Capital Expenditures	13,421.62	0.00	50,000.00	50,000.00	50,000.00	
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	615,479.27	1,130,988.73	1,044,140.00	1,109,724.00	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	
591 Debt Service - Principal Repayment	2,057.82	2,160.71	0.00	1,000.00	500.00	
597 Interfund Transfers	57,240.00	38,160.00	57,240.00	19,300.00	19,300.00	
TOTAL EXPENDITURES:	1,113,709.06	655,799.98	1,188,228.73	1,064,440.00	1,129,524.00	
FUND GAIN/LOSS:	9,232.03	224,670.37	26,728.27	295,036.00	-42,824.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 43

426 Stormwater Reserve Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	250.00	250.00	250.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	250.00	250.00	250.00	0.00	0.00	
597 Interfund Transfers	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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 44

501 Equipment Replacement Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	
340 Charges For Goods & Services	92,172.12	35,882.95	353,500.00	197,820.00	207,712.00	
360 Interest & Other Earnings	4,000.00	4,000.00	4,000.00	0.00	0.00	
370 Capital Contributions	0.00	0.00	500.00	0.00	0.00	
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	
TOTAL REVENUES:	1,484,366.24	1,065,187.04	1,895,956.29	1,875,372.00	2,039,520.00	
010 Centralized Services	35,228.67	27,029.90	161,500.00	255,500.00	176,500.00	
030 Supplies	2,024.51	1,785.64	12,000.00	10,000.00	0.00	
548 Public Works - Centralized Services	37,253.18	28,815.54	173,500.00	265,500.00	176,500.00	
900 Capital Expenditures	1,494,281.54	1,793,478.99	2,636,500.00	40,000.00	682,500.00	
594 Capital Expenditures	1,494,281.54	1,793,478.99	2,636,500.00	40,000.00	682,500.00	
597 Interfund Transfers	0.00	0.00	0.00	20,520.00	20,520.00	
TOTAL EXPENDITURES:	1,531,534.72	1,822,294.53	2,810,000.00	326,020.00	879,520.00	
FUND GAIN/LOSS:	-47,168.48	-757,107.49	-914,043.71	1,549,352.00	1,160,000.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 45

505 Public Works Facility Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
360 Interest & Other Earnings	11.47	0.00	0.00	0.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	
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 Debt Service - Principal Repayment	100,000.00	16.47	105,000.00	110,000.00	115,000.00	
592 Debt Service - Interest Costs	153,488.53	74,250.00	148,500.00	143,250.00	137,750.00	
594 Capital Expenditures	643,441.16	46,157.54	0.00	0.00	0.00	
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	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024
Page: 46

631 Suspense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
380 Non Revenues	0.01	5,775.63	0.00	0.00	0.00	
TOTAL REVENUES:	0.01	5,775.63	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.01	5,775.63	0.00	0.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 47

635 Custodial Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
380 Non Revenues	38,451.70	42,677.34	53,150.00	203,500.00	203,500.00	
TOTAL REVENUES:	38,451.70	42,677.34	53,150.00	203,500.00	203,500.00	
580 Non Expenditures	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	13,000.41	0.00	0.00	0.00	

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 48

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
001 Current Expense Fund	12,374,620.21	9,400,816.57	13,507,531.00	14,608,446.00	14,786,800.00
002 Fire Proposition 1 Reserve		157,249.54		272,776.00	226,819.00
101 Parks & Facilities Fund	2,156,337.86	791,714.99	3,333,580.00	3,798,680.00	1,236,940.00
102 Cemetery Fund	180,690.24	97,999.99	180,580.00	244,500.00	193,300.00
103 Street Fund	937,272.42	615,468.67	1,180,349.00	1,177,070.00	1,232,490.00
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	1,300.00	3,250.00	1,500.00	1,500.00
107 Parks Reserve Fund					
108 Lodging Tax Fund	52,101.66	27,602.02	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	577,906.99	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	9,752.35	14,500.00	14,000.00	14,000.00
117 Housing and Related Services	263,068.94	226,865.06	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	173,529.43	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	173,794.00	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	131,151.90	201,200.00	215,000.00	215,000.00
312 Fire Impact Fee Reserve Fund	56,670.12	36,502.50	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	3,903,094.81	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	907,799.14	683,900.00	973,900.00	973,900.00
412 Solid Waste Operations Fund	3,833,263.69	3,257,309.42	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	880,470.35	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	5,775.63			
635 Custodial Fund	38,451.70	42,677.34	53,150.00	203,500.00	203,500.00

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024

Page: 49

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
	33,013,063.55	24,301,441.57	39,752,590.95	41,510,566.17	37,927,199.17
001 Current Expense Fund	11,390,260.50	8,517,799.08	13,276,886.33	14,456,054.00	14,785,228.30
101 Parks & Facilities Fund	2,160,957.92	918,958.56	3,333,188.00	3,716,996.00	1,315,776.00
102 Cemetery Fund	182,945.63	114,221.67	180,771.00	244,208.00	197,384.00
103 Street Fund	893,184.84	574,381.87	1,137,642.00	1,176,254.00	1,232,269.00
104 Arterial Street Fund	1,308,557.70	1,975,072.97	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	18,095.56	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		30,772.51	35,389.00		
117 Housing and Related Services	10,388.90	97,210.88	109,100.00		
118 National Opioid Settlement Fund				36,000.00	41,000.00
189 American Rescue Plan Act Fund	1,692,331.89	181,115.73	776,802.00	344,000.00	104,000.00
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	3,125,448.85	6,603,334.23	5,611,558.00	5,767,208.27
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	2,682,331.82	3,802,615.31	3,946,290.00	4,546,923.00
413 Solid Waste Reserve Fund			100,000.00		
425 Stormwater Operations	1,113,709.06	655,799.98	1,188,228.73	1,064,440.00	1,129,524.00
426 Stormwater Reserve Fund			60,000.00		
501 Equipment Replacement Fund	1,531,534.72	1,822,294.53	2,810,000.00	326,020.00	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

2025 - 2026 BUDGET

City Of Sedro-Woolley

Time: 15:53:41 Date: 10/03/2024
Page: 50

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
	31,650,557.10	22,330,585.66	43,589,216.86	39,800,001.00	36,170,902.57
FUNDS GAIN/LOSS:	1,362,506.45	1,970,855.91	-3,836,625.91	1,710,565.17	1,756,296.60



FTE Count for the 2025-2026 Budget

Update 10.03.2024

When fully staffed the City has an employee head count of 142 employees and elected officials, and 109.25 FTE. Full-time equivalent, or FTE, measures the total amount of full-time employees working at the City. It is a way of adding up the hours of full-time, part-time and various other types of employees into measurable 'full-time' units.

New Positions: Part-Time Court Clerk, Part-Time Public Records Officer, Part-Time Police Records Clerk

Adjusted Positions: Mayor from Part-Time to Full-Time, Human Resource Analyst from Part-Time to 3/4 Time, Assistant Planner from Temporary to Permanent

Summary	
ALL DEPARTMENTS	
Department	FTE
Legislative	1.75
Judicial	1.50
Executive	2.00
Human Resources	0.75
Finance	6.34
Info Tech	2.00
Planning and Comm Dev	2.64
Engineering	2.71
Law Enforcement	26.50
Fire / EMS	27.16
Protective Inspections	2.17
Parks	4.58
Cemetery	0.72
Street	2.97
Sewer	12.14
Solid Waste	8.11
Storm	3.21
ERR	1.25
Park Caretakers	0.75
Total FTE	109.25

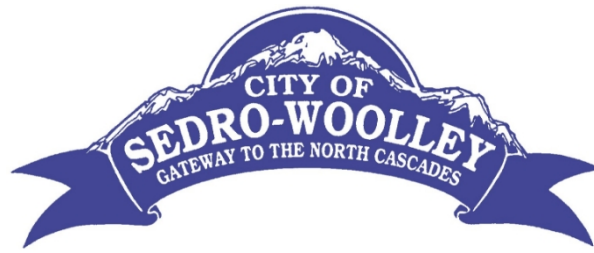
Checkfigure

109.25

0

Full-Time
Part-Time
New Position
Adjustment
Vacant

DETAIL																						
ALL CITY DEPARTMENTS - EXCLUDING PUBLIC SAFETY																						
			Legisl	Judicial	Executive	HR	Finance	Info Tech	Planning and Comm Dev	Engineering	Law Enforcement	Fire / EMS	Protective Inspections	Parks	Cemetery	Street	Sewer	Solid Waste	Storm	ERR	Other	Checkfigure
Department	Current Title	Name																				
Elected Official	Mayor - Part-Time to Full-Time	Johnson, Julia			1.00																	1.00
Elected Official	Councilmember	Loy, Kevin	0.25																			0.25
Elected Official	Councilmember	Kesti, JoEllen	0.25																			0.25
Elected Official	Councilmember	Diamond, Sarah	0.25																			0.25
Elected Official	Councilmember	Henderson, Allan	0.25																			0.25
Elected Official	Councilmember	Cocke, Paul	0.25																			0.25
Elected Official	Councilmember	Burns, Joe	0.25																			0.25
Elected Official	Councilmember	Lavacca, Nick	0.25																			0.25
Non-Reps	Court Clerk	Struthers, Linda		1.00																		1.00
Non-Reps	PT: Court Clerk	PROPOSED		0.50																		0.50
Non-Reps	City Administrator	Bush, Charles			1.00																	1.00
Finance	Accounting Technician (Payroll)	Goss, Jeanine K					1.00															1.00
Finance	Accounting Technician (Utility Billing)	Jones, Diane R					1.00															1.00



City Council Agenda Item

Agenda Item No.: m.1.

Date: October 9, 2024

From: Dan McIlraith, Police Chief

Subject: Interlocal Agreement - Skagit County Interlocal Drug Enforcement Unit Task Force

RECOMMENDED ACTION:

Motion to authorize Mayor Johnson to execute/sign interlocal agreement with the Skagit County Interlocal Drug Enforcement Unit Task Force (SCIDEU).

ISSUE:

The purpose of this updated interlocal agreement for SCIDEU: Most language from the previous agreement is the same. What prompted this agreement were a couple of things. Oak Harbor Police Department is becoming part of this agreement, allowing additional partnerships to keep the team properly staffed. All other agencies were originally in the agreement.

1. All agencies – except Oak Harbor – are already a party to the existing SCIDEU interlocal agreement. Most language has remained the same.
2. Updates the mission of SCIDEU to be slightly broader to the services we currently provide including addressing lower level ongoing drug/gang/firearm street crimes, fugitive location/apprehension assistance, to disrupting and dismantling mid-upper level drug trafficking organizations.
3. Updates/modernizes existing agreement terms in accordance with Skagit County legal and risk management needs as the fiduciary and primary legal/risk advisor.
4. Adds/modernizes language required by the Washington State Patrol.
5. Adds the City of Oak Harbor as a partner agency and edits language to make it more convenient/easier to add new partner agencies in the future.
6. Adds local agency funding contingencies for the benefit of SCIDEU in the event grants/other funding sources end or are insufficient to fund SCIDEU – this new local contingency funding would only be needed in the event of a forecasted budget shortfall. This funding will be capped at \$100K total with each partner agency (excludes WSP) paying a share of the \$100K total based on service population.

BACKGROUND/SUMMARY INFORMATION:

Sedro-Woolley Police Dept is committed to this partnership. In 2021, we placed a detective on the team

for the first time. This was beneficial as we began to see more investigations occur in Sedro-Woolley. In 2024, that position was vacated due to a promotion. We have not been able to replace the position due to current staffing levels. Once back to adequate staffing, we will look to fill that position.

FISCAL IMPACT, IF APPROPRIATE:

Sedro-Woolley Police Dept is committed to this partnership. In this agreement, we intend to fill that position when adequately staffed. With this agreement, we stand at 7% of \$100,000 for the funded Supervisor position for the unit. (\$7000) This only comes into effect should grant funding cease along with other sources of funding such as seizures or forfeitures from investigations diminish. From my perspective, Chief Criminal Deputy Tobin Meyer is relentless in finding adequate funding. Currently, SCIDEU is funded for fiscal year 2025, being awarded \$130,000.

ATTACHMENTS:

1. SCIDEU Interlocal Agreement - 2024 FINAL - To Agencies for Signatures
2. 2023 SCIDEU ANNUAL REPORT - FINAL

MULTI-JURISDICTIONAL DRUG,
GANG, AND FIREARMS TASK FORCE
INTERLOCAL AGREEMENT

This Interlocal Agreement is entered into pursuant to the authority provided to each party under federal and state law, the Washington Constitution, and RCW 39.34 *et seq.*, between the City of Mount Vernon, the City of Anacortes, the City of Burlington, the City of Oak Harbor, the City of Sedro Woolley, Skagit County, San Juan County, Washington State Patrol, and the Swinomish Indian Tribal Community (collectively, Participating Entities).

1. PROBLEM STATEMENT

1.1 Overview

Organized criminals, including drug traffickers and gangs, and the crime they generate, do not respect municipal and county jurisdictional boundaries. Law enforcement agencies have scarce resources to handle increasing and pervasive needs and responsibilities to investigate complex organized criminal enterprises focused on controlled substances and drug abuse-connected crimes, such as human trafficking, illegal gang activity, residential and commercial burglary, robbery, assault, computer crime, theft, forgery, and homicide.

Skagit County continues to experience a wide variety of crime that gang and illegal controlled substance activity create. The increase in activity arises from increases in local population and changing drug trends. This increase is consistent with national trends that reveal that drug users and traffickers commit a greater number of crimes than other people do. From all indications, nationwide drug-fueled crimes will continue and will require an ongoing resource commitment that will place an undue burden on individual law enforcement agencies.

1.2 Needs For a Task Force

Multi-agency task force operations have proven effective in reducing organized crime and drug related crimes at all levels, especially at the mid-upper-level drug trafficking organization. A joint, dedicated entity making intensive and concentrated efforts specifically directed at identifying, disrupting, and dismantling organized and prolific criminal offenders through collaborative communications, shared data, and intelligence driven enforcement significantly reduces crime far in excess of the results that adding more officers devoted to engaging in traditional police patrol functions and/or investigative units can yield. Such task force units are an extremely efficient use of law enforcement funding.

The Skagit County Interlocal Drug Enforcement Unit task force (SCIDEU) is a consortium of officers from different law enforcement departments in Skagit County has been responsible for organized crime and drug related crimes at all levels, especially at the mid-upper-level. Since the late 1980s, SCIDEU has successfully helped reduce drug trafficking and related crime in

Skagit County. SCIDEU has combined efforts with proactive policing/street crimes units, sharing resources and intelligence so that law enforcement agencies can concentrate and coordinate their scarce resources to address organized criminal elements small and large that affect, and often cross, multiple jurisdictions. SCIDEU's integrated law enforcement approach to investigations has been proven, throughout the country, to be a positive approach to combating the increasing lawlessness that surrounds controlled substance abuse within our society. Due to its coordinated effort, SCIDEU has made numerous arrests for the sale and manufacture of controlled substances that has: 1) removed a significant amount of controlled substances from the street; 2) caused dangerous and prolific criminals to be put into jail; 3) caused gang related criminals to be put into jail; 4) allowed victims to recover significant stolen property (including firearms); and 5) brought a sense of order and safety back to neighborhoods and communities that experience these ongoing prolific criminal activities firsthand.

Unfortunately, even with SCIDEU's successes, all nationwide indications show that drug related criminal activity (and drug epidemics) will continue to require specialized law enforcement action to reduce crime and act as a deterrent. In turn, to meaningfully address and significantly decrease drug related crimes, local law enforcement will need to continually commit more resources than one agency alone can commit.

In the past, SCIDEU focused solely on mid to upper-level drug trafficking organizations. While that focus was successful, SCIDEU's Executive Board has identified a need and willingness for Skagit County law enforcement to support a more comprehensive task force with a broader mission that includes a focus on drugs, gangs, fugitive apprehension, firearm intelligence, and firearm enforcement to include smaller ongoing, prolific, and organized neighborhood level criminal issues as well as upper-level organized criminal elements that are beyond an individual agency's investigative and enforcement resources. Refocusing SCIDEU's mission to include lower to upper-level organized drug, gang, and firearms trafficking allows SCIDEU to provide Skagit County with more meaningful enforcement tailored to the needs of all member organizations and Skagit County citizens.

1.3 Mission

SCIDEU's revised mission is to enforce drug laws, focusing on drugs, gangs, fugitive apprehension, firearm intelligence, and firearm enforcement, including enforcing laws against smaller ongoing, prolific, and organized lower-level neighborhood level criminal issues and elements up to ongoing, prolific, and organized upper-level criminal issues and elements.

1.4 SCIDEU's Benefits

SCIDEU can better:

1. Fulfill its mission and objectives and meet the needs and expectations of the community it serves more effectively than individual, jurisdictional focused models.
2. Ensure Participating Entities will efficiently share intelligence to avoid unsafe or inefficient investigative overlap.
3. Adapt to changing needs of the community it serves by including lower to upper-

level organized criminal nuisance, drug, firearm, and gang crimes and address issues involving those crimes as they arise.

4. Expand local law enforcement capability to perform crime intelligence, crime analytics, and investigate complex, criminal financial transactions.
5. Provide flexibility to the Participating Entities by allowing them to either call back their staff as needed to assist with agency specific issues or needs OR request SCIDEU assistance should the request fall within SCIDEU's mission.

Collaborating with the Skagit County Prosecutor's Office and Swinomish Indian Tribal Community will further enhance SCIDEU's cost effectiveness.

2. FORMATION

2.1 SCIDEU Entity

The Participating Entities agree to re-form and re-organize SCIDEU under this Agreement. The Participating Entities re-form and re-organize SCIDEU so it can continue to perform its mission to its fullest potential in combating organized criminal elements in the SCIDEU area of operation. The Participating Entities recognize and acknowledge that SCIDEU is not a legal entity subject to legal process.

2.2 SCIDEU Purpose

SCIDEU will conduct investigations and enforce laws that significantly impact the peace and safety of communities within the area of operation, centering on lower to upper-level organized criminal and gang elements trafficking in stolen property and firearms, and manufacturing and delivering controlled substances.

2.2.1 SCIDEU's Objectives

SCIDEU's objectives are to:

1. Identify, arrest, and assist in prosecuting drug crimes;
2. Identify, arrest, and assist in prosecuting low to upper level organized or prolific criminal elements including gangs, focusing on controlled substance crimes and stolen firearm recovery;
3. Share criminal intelligence with partner agencies to assist in community education and enforcement activities where feasible;
4. Identify and seize unlawful marijuana grow equipment and property (real and personal) and end unlawful marijuana grow operations;
5. Intercept illegal drugs and supplies in transit to or through the region;

6. Identify and seize unlawful clandestine drug laboratory equipment and property (real and personal) and identify and eliminate clandestine drug laboratories;
7. Seize organized criminal entities' (including drug dealers and manufacturers) real and personal property (*i.e.*, all assets) to restrict their use of money, objects, land, and structures for illegal activities;
8. Eliminate trafficking organizations (*e.g.*, gangs and human traffickers) that promote controlled substances use or sale of stolen property (including firearms);
9. Assist in resolving major crimes that controlled substance use and sale or gang activity causes; and
10. Focus a significant portion of its activity on mid-upper level drug and/or gang related investigations, ensuring it continues to comply with Federal grant requirements.

2.2.2 Clandestine Lab Response

2.2.2.1 Need for Response

SCIDEU may potentially need to investigate and enforce laws against clandestine labs and the hazardous substances associated with the production of illegal controlled substances in Skagit County. SCIDEU needs to be prepared to respond and handle these types of cases in the most efficient and safe manner possible. In 2002, the Executive Board authorized SCIDEU personnel to become trained in clandestine lab investigations.

2.2.2.2 Scope

Clandestine lab investigations will be limited by each SCIDEU personnel's specific training and experience. SCIDEU personnel will comply with all applicable federal and state laws and regulations when conducting such investigations. Further, SCIDEU, performing a support role, will partner with a fully established Clandestine Lab Team when identifying, processing, and eradicating illegal drug labs. SCIDEU's mission will not be expanded to become a clandestine lab team.

2.3 Participating Entities

The Participating Entities believe that SCIDEU effectively reduces and prevents drug-related crimes and other drug-related problems.

2.3.1 Obligations

The Participating Entities will:

1. Execute any and all necessary documents to obtain grant funds available under the Justice Assistance Act and similar Federal

programs for re-establishing and supporting SCIDEU;

2. When required, authorize personnel from their respective law enforcement departments to participate in SCIDEU activities according to the work plan established in a grant fund application; and
3. If not already established, enter into (or authorize personnel from their law enforcement departments to enter into) operation agreements, such as those pursuant to the Washington Mutual Aid Peace Officers Act, RCW 10.93 *et seq.*, to enable agency officers and personnel to participate in SCIDEU activities.

2.3.2 Personnel Assignment

Consistent with agency minimum staffing requirements, the following Participating Entities agree to assign at least one full-time investigative person to SCIDEU:

1. Mount Vernon Police Department;
2. Burlington Police Department;
3. Anacortes Police Department;
4. Sedro-Woolley Police Department;
5. Washington State Patrol;
6. Swinomish Indian Tribal Community Police Department;
7. Oak Harbor Police Department; and
8. Skagit County Sheriff's Office

Commented [HJE1]: Is San Juan County going to join?

Participating Entities may assign additional officers on a full or part-time basis.

2.3.3 Washington State Patrol Limitations

The Washington State Patrol and its employees will not cooperate or assist with out-of-state abortion and other reproductive health care investigations, prosecutions, or other legal actions as set forth in **Exhibit 1**.

3. DURATION

3.1 Effective Date

This Agreement shall commence upon the date that the last Participating Entity signs this Memorandum (Effective Date). Until the Effective Date, SCIDEU will continue to operate under the previous interlocal agreement and a Participating Entity's signature on this Agreement will not change that situation. After the Effective Date, this Agreement shall fully supersede all prior agreements that the Participating Entities adopted to form and operate SCIDEU.

3.2 Termination

This Agreement shall remain effective until terminated by written agreement. This Agreement shall be effective regardless of any prior, contemporaneous, or future agreement and any such

agreement shall not imply or act to terminate or otherwise change this Agreement unless it expressly states that it does. This Agreement does not create a new entity but rather continues SCIDEU and SCIDEU and the Participating Entities will retain the powers delegated to them.

3.3 Withdrawal Procedure

Any Participating Entity may withdraw from this Agreement for any reason after sending written notice that it intends to withdraw to the non-withdrawing Participating Entities. The withdrawing Participating Entity shall send the notice by registered mail sent to the following addresses:

1. Skagit County, Skagit County Sheriff's Office, Chief Criminal Deputy, 600 South Third Street in Mount Vernon WA 98273 (or its primary administrative address if the Sheriff's Office no longer uses 600 South Third Street);
2. City of Mount Vernon;
3. City of Anacortes;
4. City of Burlington;
5. City of Sedro-Woolley;
6. San Juan County;
7. Washington State Patrol;
8. City of Oak Harbor, Chief of Police, 860 SE Barrington Drive, Oak Harbor, WA 98277; and
9. Swinomish Indian Tribal Community.

The withdrawal is effective 30 days after the withdrawing Participating Entity properly sends notice or immediately if the withdrawing Participating Entity is unable to sustain the required funding. A Participating Entity's withdrawal or failure to execute this Agreement shall not terminate this Agreement as to the other Participating Entities.

3.4 Admitting New Participating Entities

The Commander or the Executive Board may invite new entities to participate in SCIDEU. New entities can be added to this Agreement through an addendum. The Participating Entities are not required to approve, re-execute, or amend this Agreement to add new entities. New entities joining this Agreement after the Effective Date shall become Participating Entities when the Skagit County Sheriff receives their executed agreement to join.

4. FINANCING

4.1 Primary Funding

SCIDEU will be funded primarily by grants (where feasible), the sale of seized assets, forfeited currency, funds received from the Department of Justice Asset Forfeiture Program, the Participating Entities, State and local funds, and similar sources.

4.1.1 Grant Administration

The Skagit County Sheriff's Office is responsible for applying for and administering grant funds and other monies that SCIDEU receives. The Sheriff's Office will provide the necessary documentation to receive available grant funds and ensure that SCIDEU meets all grant application provisions and any grant provisions and requirements once an entity awards funds

to SCIDEU.

4.2 Participating Entities' Funding

The Participating Entities acknowledge SCIDEU's primary funding (grants and other provisional sources) may not be available in the future and may not cover SCIDEU's budgeted operating costs. Skagit County, Anacortes, Burlington, Mount Vernon, Sedro-Woolley, San Juan County, Swinomish Tribal Community, and Oak Harbor (Contingent Funding Entities) want to further SCIDEU's goals and investigations and ensure that SCIDEU has funds to operate if its primary funding sources do not provide sufficient funds to cover SCIDEU's operating costs. The Washington State Patrol is not a Contingent Funding Entity and will not provide any Contingent Funds. The Contingent Funding Entities will provide additional monetary funds to SCIDEU to assist SCIDEU in its goals as allowed by RCW 39.34.060. In return, SCIDEU will continue to investigate and enforce law violations as set forth in this Agreement. Only the identified Contingent Funding Entities will be bound by these contingent funding provisions at this time, although any Participating Entity may later decide to participate in a written agreement.

4.2.1 Contingent Funding

The Contingent Funding Entities shall provide funds to supplement SCIDEU's funding when SCIDEU has a funding shortfall budgeted for a particular budget year (Contingent Funds). The Contingent Funds amount will not exceed 25% of SCIDEU's Operating Budget and will be capped at \$100,000 (e.g., hypothetically, if SCIDEU's budgeted operating costs for a year are \$400,000, the Contingent Funds amount will be capped at \$100,000, even if the shortfall for that year is \$200,000). SCIDEU's Operating Budget is defined as direct operating costs and does not include indirect or outside management and administrative costs.

4.2.2 Contingent Funding Allocation

The funds each Contingent Funding Entity must provide shall be a percentage of the funding shortfall in SCIDEU's budgeted operating costs for the next year. The Contingent Funding Entities agree that Contingent Funds should be allocated based upon the population in the Contingent Funding Entities' jurisdictions (Washington Office of Financial Management population estimates). The Contingent Funding Entities agree the percentages should be allocated as set forth in the table below:

Entity	Percentage Allocated
Skagit County	33%
Anacortes	10%
Burlington	5%
Mount Vernon	21%
Sedro-Woolley	7%
Oak Harbor	14%
San Juan County	9%
Swinomish Tribal	1%

4.2.3 Calculation And Time For Contingent Fund Payment

SCIDEU will present an annual budget to the Contingent Funding Entities no later than

July 31st of the current year. When SCIDEU has a projected budget shortfall for the next budget year, it will inform the Contingent Funding Entities the approximate amount of the shortfall as soon as possible but no later than July 31st of the current year. SCIDEU will provide the Contingent Funding Entities with its final budget and the projected budget shortfall for the next year by August 15th of the current year. Beginning January 1st of the next year, the Contingent Funding Entities agree to pay the Contingent Funds quarterly (*i.e.*, January, April, August, December) for each year until the budget shortfall is resolved. If, after January 1st of a budget year, the budget shortfall for that year is resolved through other funds, SCIDEU will notify the Contingent Funding Entities within 3 months and they will not need to provide further Contingent Funds until the next shortfall occurs.

4.2.4 Limits On Contingent Funds

The Contingent Funding Entities acknowledge that the funding shortfall may encompass some or all of SCIDEU's operating costs. The Contingent Funds shall not exceed 25% of SCIDEU's total budgeted operating costs or \$100,000 (whichever is lower) for the relevant, budgeted year. If SCIDEU needs more than \$100,000 in Contingent Funds, SCIDEU will give the Contingent Funding Entities the opportunity to consult with their respective City Councils, Commissioners, or other relevant bodies for approval for additional funds above the amounts those agencies already agreed to provide herein. Nothing in this Agreement shall bar any Participating Entity from providing additional funds to SCIDEU at any time. The Contingent Funding Entities acknowledge and agree that the Contingent Funds amount may increase or decrease over time, depending on SCIDEU's operating costs and alternative funding sources.

4.2.5 Length Of Contingent Fund Payment

The Contingent Funding Entities will continue to provide Contingent Funds for each year where there is a projected budget funding shortfall from SCIDEU's other, non-Contingent Funds funding sources. When SCIDEU does not have a funding shortfall for a budgeted year, the Contingent Funding Entities do not have to provide the Contingent Funds until the next budgeted funding shortfall (although they may still provide funds if they wish). If the Contingent Funding Entities pay the Contingent Funds for a particular budget year and SCIDEU obtains additional funding from another source for that budget year, the Contingent Funding Entities agree that SCIDEU does not have to refund or credit any Contingent Fund amounts to the Contingent Funding Entities for any past, present, or future year unless otherwise agreed to by the SCIDEU Executive Board.

4.2.6 Reallocation Of Contingent Funding

If a Contingent Funding Entity withdraws from this Agreement, the percentages of the Contingent Funds each non-withdrawing Contingent Funding Entity agrees to pay will be increased and allocated in a similar manner as previously.

4.2.7 Example Of Contingent Funding Payment

The following is a non-binding, hypothetical example explaining how the Contingent Funds are calculated and paid for a hypothetical budget year 2099-2100. SCIDEU will provide the Contingent Funding Entities with a projected budget (that contains a shortfall) by July 31st, 2099 for budget year 2100. SCIDEU will finalize its 2100

Operating Budget by August 15th, 2009, and provide it to the Contingent Funding Entities. For hypothetical budget year 2100, SCIDEU's budgeted operating costs are \$400,000, and there is a projected \$100,000 funding shortfall in SCIDEU's budget. The Contingent Funding Entities will provide their allocated funds for that \$100,000 shortfall, *e.g.*, Skagit County will provide \$32,000, Anacortes \$10,000, Burlington \$5,000, Mount Vernon \$21,000, Sedro-Woolley \$7,000, Oak Harbor \$14,000, San Juan County \$9,000, Swinomish Tribal Community \$1,000. The Contingent Funding Entities would then pay these amounts starting on January 1, 2100 in quarterly installments until the budget shortfall is resolved. If SCIDEU resolves its budget shortfall in May 2100, SCIDEU will notify the Contingent Funding Entities and they would not need to make Contingent Funds payments for August and December 2100. If there is no budgeted shortfall for 2101, the Contingent Funding Entities would not pay the Contingent Funds for that 2101 budget year.

4.3 Seizures And Forfeitures

The Participating Entities agree that SCIDEU can use cash seizures that are forfeited to SCIDEU in a forfeiture judgment for its operation. The Participating Entities further agree that SCIDEU may retain other non-cash assets it seizes and that are forfeited to it as the "seizing law enforcement agency" according to applicable RCW and WAC statutes (*e.g.*, RCW 69.50.505, RCW 10.105.010). If this Agreement is terminated and SCIDEU is disbanded, equipment SCIDEU seized or that was forfeited to it will be held as pool equipment by the Skagit County Sheriff. Any remaining unencumbered funds shall be disbursed to the Participating Entities in equal shares. Seized and forfeited assets will remain with SCIDEU even when Participating Entities withdraw from this Agreement if this Agreement is not terminated and SCIDEU is not disbanded.

5. ADMINISTRATION

SCIDEU's overall governance, including the setting of investigative priorities and general operating procedures, is vested in an Executive Board.

5.1 Executive Board

5.1.1 Composition

The following officials, or their successors or designees, shall sit on an Executive Board that will jointly administer this Agreement:

1. Skagit County Sheriff;
2. Skagit County Prosecuting Attorney;
3. City of Anacortes Chief of Police;
4. City of Burlington Chief of Police;
5. City of Sedro-Woolley Chief of Police;
6. City of Mount Vernon Chief of Police;
7. City of Oak Harbor Chief of Police;
8. Swinomish Tribal Community Chief of Police;
9. Washington State Patrol District 7 Captain; and
10. San Juan County Sheriff.

5.1.2 Chairperson

During the first meeting of any calendar year, the Executive Board members will elect a Chairperson to serve a one year term. The Chairperson shall be responsible for running meetings and keeping the other Executive Board members informed about SCIDEU's functions, expenditures, accomplishments, and problems.

5.1.3 Executive Board Meetings

Each Executive Board member shall have an equal vote in deciding how SCIDEU conducts business. A quorum of members present or participating virtually or by telephone is required before the Executive Board can take any action. A majority of members plus one member constitutes a quorum. A simple majority of the quorum is required to pass all motions at a meeting. In emergency situations, the Chairperson may conduct a telephone poll of the Executive Board members to temporarily resolve an issue. The Executive Board must ratify any such emergency action by a vote at the next Executive Board meeting.

The Executive Board will convene at least quarterly to review SCIDEU's activities. The Chairperson may call extra sessions as necessary.

5.1.4 Rules and Procedures

The Executive Board may adopt rules and procedures for its activities, including rules for voting and making decisions.

5.1.5 SCIDEU Contracts

All initial SCIDEU agreements, grants, and contracts shall be executed only after the Executive Board approves, by vote or otherwise; thereafter Skagit County shall have authority to execute any existing contract extensions, amendments, or renewals. The Board can vote to delegate authority to the Commander to negotiate and sign contracts, leases, or other similar documents.

5.2 SCIDEU Commander

The Executive Board shall nominate candidates and vote to approve the appointment of SCIDEU's Commander. SCIDEU's Commander shall act as SCIDEU's head.

5.2.1 Duties

Under the Executive Board's direction, the Commander shall act as principal liaison and facilitator between the Executive Board and SCIDEU. The Commander shall be responsible for keeping the Chairperson and, as requested, the Executive Board informed on all matters relating to SCIDEU's function, expenditures, accomplishments, and problems. The Commander shall also manage SCIDEU's budget, oversee SCIDEU personnel issues, negotiate contract terms, maintain relations between SCIDEU and the Participating Entities, and other matters as the Executive Board delegates.

5.2.2 Press Releases

The Commander will make all press releases involving SCIDEU's activities. The Participating Entities agree they and their agencies will not make any press releases involving SCIDEU without obtaining the Commander's approval. Upon the Commander's approval, SCIDEU and a Participating Entity may make a joint press release if requested by a Participating Entity's agency that has primary jurisdiction.

5.3 Records

The Skagit County Sheriff's Office is SCIDEU's records custodian.

5.3.1 Record Maintenance

The Participating Entities further recognize that SCIDEU will need to maintain all documents and records SCIDEU and its personnel develops, receives, or maintains (including personnel records) in a secure environment appropriate to the circumstances. SCIDEU will keep the majority of its records on Skagit County Sheriff's Office computer systems, but may have physical copies at its physical location for convenience while they are being used. Physical records will be kept at the Skagit County Sheriff's Office when they are no longer needed at SCIDEU's physical location. For administrative convenience, SCIDEU's electronic records shall be filed under a SCIDEU number but are otherwise Skagit County Sheriff's Office records.

5.3.2 Record Request Coordination

In accordance with the purposes of the Public Records Act, RCW 42.56, the Participating Entities designate the Commander as the person assigned to coordinate SCIDEU-related public records requests and the Commander will work with Skagit County and the Skagit County Sheriff's Office to respond to records requests. The Participating Entities shall forward all public records requests to the Skagit County Sheriff's Office, care of the Commander, in a timely manner consistent with RCW 42.56.520. The Skagit County Prosecuting Attorney's Office may provide legal review of public records requests and give advice to the Skagit County Sheriff's Office and Commander on the Public Records Act. Participating Entities agree to promptly respond to requests for the identification of records from the Skagit County Sheriff's Office or Commander to the extent SCIDEU records somehow are with those entities.

5.4 SCIDEU Personnel

5.4.1 Supervision

All persons assigned to SCIDEU shall work under the SCIDEU Supervisor's immediate supervision and direction. The Commander shall select the SCIDEU Supervisor subject to Executive Board approval, by vote or otherwise.

5.4.2 Rules and Procedures

All SCIDEU personnel shall adhere to the rules and regulations set forth in SCIDEU's Policy and Procedures Manual, as well as their individual entity, agency, or departmental rules, policies, and procedures.

5.4.3 Non-Discrimination

SCIDEU and the Participating Entities shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. SCIDEU and the Participating Entities shall take affirmative action to ensure that applicants are considered for employment and treated during employment without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to, the following: upgrading, demotions or transfers; recruitment or

recruitment advertising; layoffs or termination; rates of pay or other forms of compensation; selection for training, including apprenticeships; and participation in recreational and educational activities. SCIDEU and the Participating Entities agree to post, in conspicuous places available to employees and employee applicants, notices that effectively state this nondiscrimination clause. SCIDEU and the Participating Entities (or other entities on their behalf)'s solicitations or advertisement for employees shall state that all qualified applicants will receive consideration without regard to race, color, religion, sex, or national origin.

5.4.4 *Employment Status*

SCIDEU personnel shall be deemed employees of their assigning parent jurisdiction or law enforcement agency for purposes of the Participating Entities' indemnification against any losses, damages or liabilities arising out of SCIDEU's services and activities. The assigning parent jurisdiction or law enforcement agency will also be solely responsible for that person's employment, including compensation such as salaries, benefits, overtime pay, etc.

5.4.5 *Personnel Injury Coverage*

When SCIDEU personnel are injured while working as SCIDEU personnel and thus are unable to perform their duties, the Participating Entity that employs that SCIDEU person shall accord the person or their dependent the same benefits that they would have received had they been acting under the Participating Entity or Participating Entity's agency immediate direction.

5.5 *Equipment And Facilities*

SCIDEU may acquire and use equipment and facilities to advance and accomplish its mission and this Agreement. The Skagit County Sheriff's Office is SCIDEU's base of operations.

5.5.1 *Responsibility for Facilities*

SCIDEU may operate out of any appropriate facilities. The Skagit County Sheriff's Office and Skagit County shall be responsible for providing SCIDEU's facilities, either in its own facilities or any additional facilities they may provide. The Skagit County Sheriff's Office and Skagit County may rent any additional facilities SCIDEU may need and SCIDEU shall reimburse them, but for administrative convenience, SCIDEU may pay for any facilities directly.

5.5.2 *Use and Disposition*

If SCIDEU acquires any equipment (including furniture) and facilities with grant funds, SCIDEU and the Participating Entities agree to use the equipment or facilities only for specified program purposes during the grant's life. After the grant period ends, SCIDEU and the Participating Entities agree to use the equipment or facilities only for approved law enforcement purposes or to dispose of the equipment or facilities according to the applicable grant, state, and federal requirements.

5.6 *SCIDEU Property*

5.6.1 *SCIDEU Held Property*

SCIDEU's Commander shall maintain an inventory indicating the nature, disposition, and location of SCIDEU's assets, including seized property (real, personal, and cash).

All property SCIDEU seizes by itself or others seize on its behalf, shall be stored under SCIDEU care. All real and personal property that SCIDEU seizes, and a court or hearing examiner deems forfeited, shall become SCIDEU's property. SCIDEU shall have authority to convert to cash all real and personal property forfeited to it, or alternatively, use such property for its own operations to the extent the law allows.

5.6.2 *Sheriff Held Property*

If SCIDEU is unable to store seized property, the Skagit County Sheriff's Office or Skagit County shall hold all property SCIDEU seizes in trust for SCIDEU. Upon Executive Board approval, by vote or otherwise, the Skagit County Sheriff's Office shall have the authority, to sell, auction, or otherwise dispose of SCIDEU property it holds in trust.

5.6.3 *Property Converted to Cash*

Unless state or federal law or regulation requires otherwise, all SCIDEU property (real, personal, and cash) converted to cash by any Participating Entity shall be deposited into the SCIDEU Fund(s).

5.7 Prosecuting Attorney

Because the Skagit County Prosecuting Attorney's Office or its designees represent the Skagit County Sheriff's Office, they also can serve as SCIDEU's legal counsel. The Skagit County Prosecuting Attorney's Office or its designees may prosecute or defend claims and lawsuits involving SCIDEU and its personnel and otherwise provide legal counsel to SCIDEU. The Washington Attorney General and its deputies will represent the Washington State Patrol and its employees.

5.8 Tort Claims

Tort claims against SCIDEU will be managed by the Skagit County Sheriff's Office and Skagit County. Tort claims against individual Participating Entities will each be handled by the relevant Participating Entity or as this Agreement provides. Nothing in this Agreement shall abrogate or alter the venue and tort claims processes involving any Participating Entity, including under RCW 4.92 or any other tort claim process.

6. INTERACTION WITH OTHER AGENCIES

6.1 Status Updates

SCIDEU will keep local agencies apprised of the case statuses within their jurisdiction. SCIDEU shall endeavor to work closely with the Participating Entity and its agency in the jurisdiction where the investigations are taking place about staffing and resources for SCIDEU and the Participating Entity's agency.

6.2 Agency Support

SCIDEU's operations shall be performed in full cooperation and coordination with the Participating Entity and its agency where the investigations are taking place. When SCIDEU needs additional law enforcement personnel from another local law enforcement agency to support a SCIDEU operation, that additional personnel should come from the local agency that would have primary geographical jurisdiction over the operation (Primary Assisting

Entity) if SCIDEU did not exist (*e.g.*, Anacortes Police Department for enforcement in the City of Anacortes). If assistance from the Primary Assisting Entity is inadequate for the situation the Primary Assisting Entity shall directly ask, with the SCIDEU Supervisor, one or more other local law enforcement agencies to assist. Primary Assisting Entity requests for assistance shall, if possible, specify the number of police officers and types of equipment required, and shall further specify where and to whom the equipment should be delivered. The Participating Entities agree SCIDEU and its personnel will direct any investigation or operation using a Primary Assisting Entity or other law enforcement entities. The Participating Entities further agree that, notwithstanding other provisions in this Agreement, SCIDEU and Skagit County entities shall not be responsible or liable for a Primary Assisting Entity or other law enforcement entities' actions or omissions if they fail to follow SCIDEU personnel direction.

6.3 Prisoner Transportation

The supervising SCIDEU officer in charge of an operation shall coordinate prisoner transportation to the appropriate county Jail.

7. INSURANCE COVERAGE

Each Participating Entity agency shall carry, obtain, and maintain current general liability, property damage, and false arrest insurance with the following minimums:

General Liability	\$5,000,000
Property Damage	\$2,000,000

Each insurance policy shall have a ten-day cancellation notice if coverage is terminated or materially modified. Alternatively, a Participating Entity agency may participate in a shared risk pool or self-insurance program that provides coverages equaling or exceeding those set forth above.

Participating Entities and their agencies shall, to the best of their ability, coordinate their liability insurance coverages and/or self-insured coverages to the extent possible to fully implement and follow this Agreement. A Participating Entity is not relieved from its obligations under this Agreement if any insurance carrier or self-insured pool or organization fails to agree to or follow this Agreement's terms. A Participating Entity must withdraw from this Agreement if it is unable to obtain retroactive coverage and satisfy this insurance provision within a reasonable time.

8. DISPUTES AMONG OR AGAINST PARTICIPATING ENTITIES

8.1 Mutual Indemnification

8.1.1 Responsibility

The Participating Entities agree that each Participating Entity shall only be responsible for its own employees' actions.

8.1.2 Extent of Indemnification

Each Participating Entity, to the extent of its comparative liability, agrees to indemnify, defend, and hold harmless the other Participating Entities and their elected and appointed officials, employees, agents, and volunteers, from and against any and all claims, damages, losses, and expenses (including, but not limited to court costs, and alternative dispute resolution costs, but not attorney's fees) for any personal or bodily

injury, sickness, disease, death and for any damage to or destruction of any property (including for loss of use) which are alleged or proven to be caused by the Participating Entity or its elected and appointed officials, employees, agents, or volunteers' acts or omissions. If such claims, damages, losses, and expenses are caused by two or more Participating Entities' concurrent act or omission, each such Participating Entity shall pay its proportionate share.

8.1.3 Employees

Each Participating Entity shall indemnify its own employees according to applicable federal, state, and local law and according to any applicable collective bargaining agreement provisions. The Participating Entities agree that any control exerted by the SCIDEU Commander and SCIDEU Supervisor shall not supersede this clause.

8.1.4 Joint Defense and Apportionment

If individual Participating Entities are sued for SCIDEU actions, the Participating Entities agree that they and their individual lawyers will maintain a joint defense to claims made against their agency (if any) and to reserve all indemnity claims against each other until after liability and damages against them, if any, are adjudicated. If any claim is resolved by voluntary settlement and the relevant Participating Entities cannot agree upon apportionment of damages and defense costs, they shall submit apportionment to binding arbitration. The Washington Attorney General and its deputies will represent the Washington State Patrol and its employees.

8.1.5 Notice

Each Participating Entity shall give the Executive Board and the SCIDEU Commander written notice of any act or occurrence that a Participating Entity reasonably believes may lead to a claim or demand that may trigger this Agreement's indemnity provisions. The Participating Entity shall give such notice within five days after it learns about both the incident and facts that may trigger indemnification.

8.1.6 Survival

The Participating Entities agree all indemnity obligations shall survive this Agreement's completion, termination, or change.

8.2 Dispute Resolution

8.2.1 Informal and Internal Resolution

If the Participating Entities have any dispute or disagreement concerning property disposition, resource use or acquisition, or any other claim arising from this Agreement, they shall first attempt to settle the dispute or disagreement between themselves. If they cannot do so, the complaining Participating Entity shall put its complaint in writing, supported by exhibits as needed, and forward it to the Executive Board Chair with a copy to the other parties to the dispute. The respondent Participating Entity or Entities may submit written responses supported by exhibits as needed within 30 days of receiving the written complaint. The Executive Board Chair will then submit the complaint and response(s) to the Executive Board for review and consideration at its next meeting. The parties to the dispute shall be allowed to explain their position at the Executive Board review hearing. The Executive Board may set forth procedures and conduct standards for

the review hearing. The Executive Board will issue a ruling after receiving and considering all complaints, responses, explanations, and statements. Subject to the doctrine of necessity, Executive Board members from the Participating Entities involved in the dispute must recuse themselves from the review.

8.2.2 Arbitration

If the Executive Board fails to resolve the dispute or disagreement concerning property disposition, resource use or acquisition, or any other claim arising from this Agreement using the informal process set forth herein, the dispute shall be subject to mandatory arbitration conducted by a single arbitrator in Skagit County. The arbitrator may also arbitrate the existence, interpretation, and enforceability of this Agreement's arbitration provisions.

8.2.2.1 Governing Law

The Washington Uniform Arbitration Act, RCW 7.04A, shall govern Arbitration under this Agreement. However, the Participating Entities agree that the consolidation provisions in RCW 7.04A.100, and punitive damages provisions in RCW 7.04A.210(1),(5) are not applicable to any arbitration under this Agreement. The remaining provisions in RCW 7.04A.210 are subject to other provisions in this Agreement.

8.2.2.2 Arbitrator Selection

The arbitrating Participating Entities shall agree on a competent arbitrator. If the arbitrating Participating Entities cannot agree on an arbitrator within thirty (30) calendar days of a Party demanding arbitration, any arbitrating Participating Entity may request that a Skagit County Superior Court judge (or a judge in a neighboring county Superior Court) appoint an arbitrator. Each arbitrating Participating Entity shall pay an equal share of the arbitrator's fee. Each arbitrating Participating Entity shall bear its own attorneys' fees, costs, and expenses.

8.2.2.3 Arbitration Stay

The arbitrating Participating Entities may jointly agree to stay mandatory arbitration proceedings pending voluntary mediation of the controversy, claim, or dispute before a mediator that the arbitrating Participating Entities choose.

8.2.2.4 Compelling, Enforcing, Reviewing, Modifying, and Confirming Arbitration.

The arbitrating Participating Entities agree that under this Agreement and RCW 7.04A, a Skagit County Superior Court (or a judge in a neighboring county Superior Court) shall have the authority to compel or enforce arbitration and to review, modify, or confirm an arbitration award. Each arbitrating Participating Entity shall bear its own attorneys' fees, costs, and expenses. If the Skagit County Superior Court (or a judge in a neighboring county Superior Court) does not have jurisdiction over this Agreement and its enforcement, the arbitrating Participating Entities agree that they may ask the U.S. District Court for the Western District of Washington (or, if it does not have jurisdiction, any other competent court with jurisdiction) to

compel or enforce arbitration and to review, modify, or confirm an arbitration award under the Federal Arbitration Act, 9 U.S.C. § 1 *et seq.*

8.3 Defense From Third Party Claims

The Participating Entities agree they have certain common interests in connection with defending against claims and lawsuits brought against them individually. If any third party brings a claim or lawsuit related to SCIDEU and any Participating Entity, the Participating Entities agree that they and the lawyers representing them will follow the provisions below setting forth a Joint Defense Privilege and Confidentiality Agreement. The Washington Attorney General and its deputies will represent the Washington State Patrol and its employees.

8.3.1 Joint Defense Privilege and Confidentiality Agreement

A. When some entity or person sues any Participating Entity related to SCIDEU, the Participating Entities agree and acknowledge that their mutual interests will be best served by having their respective counsel share: (1) documents; (2) oral representations; (3) factual material; (4) mental impressions; (5) memoranda; (6) witness statements; (7) interview reports; and (8) other information (collectively, Joint Defense Materials). The Participating Entities agree and acknowledge that: (a) Joint Defense Materials may contain confidential and privileged attorney-client communications; (b) Joint Defense Materials may contain confidential and privileged attorney work product; and (c) Joint Defense Materials may contain information protected by other applicable privileges or confidentiality rules.

B. The Participating Entities' counsel may disclose Joint Defense Materials to other Participating Entities' counsel with the understanding that such disclosures are not intended to waive or diminish any privilege or confidentiality rule (*e.g.*, attorney-client privilege, the attorney work product protection, trade secret, etc.).

C. The Participating Entities further agree that they and their counsel will not disclose Joint Defense Materials to anyone except attorneys, legal assistants, and other employees within the law firms (or Prosecuting Attorney's Office, City Attorney Office, or other legal counsel) representing a Participating Entity. However, the Participating Entities' counsel can disclose Joint Defense Materials to others with consent from the counsel for the party who may be entitled to claim any privileges with respect to the Joint Defense Materials.

D. The Participating Entities agree that counsel will use Joint Defense Materials solely in relation to third party claims and lawsuits against them (including affirmative counterclaims against third parties). No one may use Joint Defense Materials for any other purpose and may not disclose Joint Defense Materials without counsel or the Participating Entity's express written consent.

E. If a third party seeks disclosure of Joint Defense Materials in any way (include by subpoena, Public Records Act, RCW 42.56 request, court order, discovery, or other disclosure method), any counsel learning about the disclosure attempt shall notify all counsel as soon as reasonably possible. The Participating Entities agree they will take any steps necessary to protect and assert all rights and

privileges applicable to the Joint Defense Materials. The appropriate Participating Entities shall cooperate with any other Participating Entity to the extent necessary to protect any Participating Entity's rights and privileges to the Joint Defense Materials. The Participating Entities shall not disclose Joint Defense Materials to any third party without either (1) the appropriate Participating Entities' consent or (2) a lawful order from a court of competent jurisdiction.

F. Any Participating Entity may disclose any information that may be also contained in Joint Defense Materials if the disclosure does not include: (1) any Joint Defense Materials obtained from any Participating Entity; or (2) Joint Defense Materials related to SCIDEU. This Agreement does not preclude any Participating Entity or its counsel from: (a) independently investigating and seeking information on any subject matter, including subjects reflected in Joint Defense Materials; or (b) disclosing, at it or its counsel's discretion, information which is developed independently from Joint Defense Materials.

G. The Joint Defense Materials' privileged and confidential nature remains crucial to the Participating Entities' common interests in handling claims and lawsuits even if a Participating Entity becomes adverse to any other Participating Entity or Entities, before, during, or after any lawsuit or claim. When a Participating Entity becomes adverse to another Participating Entity or Entities, all Joint Defense Materials or other things incorporating Joint Defense Material shall be, upon demand: (1) returned immediately to counsel for the Participating Entity that provided the Joint Defense Materials; or alternatively, (2) destroyed and counsel shall provide a written statement affirming the destruction.

H. Subject to any provision in this Agreement, the Participating Entities do not waive or limit any Participating Entity's right to assert any present or future claim for relief or any cause of action against any other Participating Entity, now or in the future.

I. The Participating Entities agree they are represented only by the attorneys that are retained to represent them. While an attorney representing a Participating Entity may have a duty to preserve the confidences disclosed to them pursuant to this Agreement, a Participating Entity's attorneys will not, without formal agreements, act as another Participating Entity's attorney. The Participating Entities acknowledge an attorney representing a Participating Entity will owe a duty of loyalty only to their own respective clients.

J. This Agreement does not:

1. Waive any defense arising out of Title 51 RCW that is consistent with this Agreement's provisions;
2. Limit or restrict any Participating Entity or their employees' ability to exercise any right, defense, or remedy which they may have with respect to a third party's claims or lawsuits;

3. Cover or require proportionate payment of any judgment against any Participating Entity, Participating Entity's employees, or Participating Entity's agencies for their employees' intentionally wrongful conduct that is outside the scope of employment or for any punitive damage judgment against any Participating Entity, Participating Entity's employees, or Participating Entity's agencies; or

4. Require a Participating Entity to pay a punitive damage award against another Participating Entity. A Participating Entity is solely responsible for paying any punitive damage awards against it, its employees, or its agencies. This Agreement does not require the Participating Entities to share, pro rata, any punitive damage awards.

9. SWINOMISH INDIAN TRIBAL COMMUNITY PROVISIONS

9.1 Tribe's Limited Waiver of Sovereign Immunity

Except as expressly provided in this section, this Agreement does not waive, limit, or modify the Swinomish Indian Tribal Community (Tribe)'s sovereign immunity from unconsented suit. The Tribe hereby waives its sovereign immunity only with regard to arbitration proceedings described in the dispute resolution section or proceedings to compel arbitration or enter or enforce an arbitrator's award judgment in Washington Superior Court (pursuant to Title 6 RCW) or the U.S. District Court for the Western District of Washington. This limited waiver also relates only to legal actions by the Participating Entities seeking any relief or enforcement of rights authorized by this Agreement and not to legal actions by any other person, corporation, partnership, or entity whatsoever. This limited waiver authorizes relief compelling the Tribe to take action expressly required by this Agreement and/or awarding monetary damages against the Tribe for breaching this Agreement. The Tribe (as authorized by resolution[s]) does not waive, limit, or modify its sovereign immunity from uncontested suit except as expressly provided in this section. This limited waiver does not extend to proceedings in any other forum, regarding any other matter, or create any rights in any person who is not a party to the Agreement. This limited waiver does not authorize punitive damages against any Participating Entities. Upon the Effective Date, and if requested by any Participating Entity, the Tribe will provide any resolution(s) from the Swinomish Indian Senate ratifying this Agreement and this limited waiver of sovereign immunity.

9.2 Participating Entities' Jurisdictional Understanding for Tribe

The Swinomish Tribal Police Department's participation in SCIDEU will enhance SCIDEU's efforts to effectively reduce drug trafficking throughout Skagit County, including on Tribe land.

9.2.1 Limits on Jurisdiction

The Tribe signs this Agreement with the Participating Entities' understanding that any exercise of criminal jurisdiction within the Swinomish Indian Reservation boundaries is subject to and limited by Public Law 83-280 (RCW 37.12.010 *et seq.*). Accordingly, crimes committed on the Swinomish Indian Reservation are not necessarily subject to State law, but may be within the Federal government and/or Tribe's exclusive

jurisdiction, depending on the particular crime, the status of the perpetrator and the victim (e.g., whether they are Indian or non-Indian), and the situs of the criminal act.

9.2.2 Authority Grant

The Tribe hereby grants authority to Washington general authority officers performing their duties under this Agreement to enforce the Tribe's laws within the Swinomish Indian Reservation boundaries to achieve this Agreement's purpose. However, those officers must work under a Swinomish Police Department officer's immediate direction when exercising such authority and performing such duties. This provision supersedes any directly conflicting provision in this Agreement, but only to the extent of the conflict.

9.2.3 Other Laws

Except as set forth in this Agreement, the Participating Entities agree this Agreement shall not make the Tribe subject to laws that are inapplicable to the Tribe, including Washington's Public Records Act. However, the Tribe agrees that it will produce any SCIDEU records that it may hold to Skagit County for disclosure under the Public Records Act.

10. OTHER PROVISIONS

10.1 Agreement Interpretation

This Agreement shall be construed as if all Participating Entities jointly prepared it, and any uncertainty or ambiguity in the Agreement shall not be interpreted against any Party.

10.2 Agreement Modification

The Agreement may be changed, modified, amended, or waived only by written agreement executed by the Participating Entities. Refraining from enforcing a breach of any term or condition of this Agreement does not waive any prior or subsequent breach.

10.3 Governing Law And Venue

This Agreement is made and delivered in the State of Washington, and Washington laws apply for all purposes. Any litigation to enforce this Agreement shall be instituted and maintained in the Skagit County Superior Court.

10.4 Severability

The Participating Entities agree that this Agreement's provisions are severable. If any portion of this Agreement is adjudicated to be invalid, unenforceable, or void for any reason whatsoever, each such portion shall be deemed modified or limited to the extent necessary to render it valid and enforceable, without further action by the Participating Entities. If it cannot be made valid and enforceable, it shall be severed from the remaining portions of this Agreement and shall not affect the validity or enforceability of any remaining portions.

10.5 Waiver

A Participating Entity waiving any breach or condition of this Agreement shall not be deemed a waiver of any prior or subsequent breach. This Agreement's terms or conditions shall not be held to be waived, modified, or deleted except by an instrument that the Participating Entities execute.

10.6 Integration

This Agreement contains all the terms and conditions agreed upon by the Participating Entities and is a single, integrated, written contract expressing the Participating Entities' entire agreement. Subject to this Agreement's other provisions, this Agreement supersedes all other agreements between the Participating Entities. Any modification made before or after the Effective Date shall be invalid unless it is made in writing and signed by the Participating Entities.

10.7 Headings

The section headings in this Agreement are solely for the Participating Entities' convenience and are not an aid in this Agreement's interpretation.

10.8 Counterparts

This Agreement may be executed in any number of counterparts and with facsimile or electronic signatures and all such counterparts shall be construed together and constitute a single form of this Agreement.

10.9 Agreement Copies

Each Participating Entity shall send an executed Agreement to the Skagit County Sheriff. The Skagit County Sheriff shall collate the signature pages and forward a complete executed copy to each Participating Entity, and will ensure that it files an executed Agreement according to RCW 39.34.040.

Commented [HJE2]: See 10.7

EXHIBIT 1

MULTI-JURISDICTIONAL DRUG, GANG, AND FIREARMS TASK FORCE INTERLOCAL AGREEMENT

Governor Directive 22-12 Reproductive Rights.

Prohibiting cooperation or assistance with out-of-state abortion and other reproductive health care investigations, prosecutions or other legal actions.

Pursuant to the provisions of RCW 9.02.110, RCW 9.02.120, and the Governor's Directive 22-12 dated June 30, 2022, the WSP is generally prohibited from cooperating with or providing assistance to out-of-state abortion and other reproductive health care investigations, prosecutions or other legal actions.

Neither WSP nor any of its employees or subdivisions may contract in any way to provide civil or criminal cooperation or assistance with abortion and other reproductive health care investigations, prosecutions or other legal actions, including through agreements for task force participation, mutual aid, data sharing, communications dispatch, or any other agreement that shares resources and/or provides data as described herein. WSP shall not use or share WSP resources and/or data, including any individuals' personal information ascertained by the WSP or its personnel, with any third parties to support or engage in abortion or other reproductive health care investigations, prosecutions or other legal actions.

Therefore, to comply with Governor's directive 22-12 and applicable statutes, the Other Party shall not use or share WSP resources and/or data, including any individuals' personal information ascertained by the WSP or its personnel, with any third parties or to support or engage abortion or other reproductive health care investigations, prosecutions, or other legal actions.

The prohibition on information sharing includes place of birth, present location, release date from detention, if applicable, reproductive health care history, and family members' names, absent a court order, judicial warrant, except as may be required by the Public Records Act (PRA), chapter 42.56 RCW. Incidents of disclosure of such personal information shall be considered a breach of this agreement and shall be reported to a designated WSP official.

DATED this ____ day of _____, 2024.

APPROVED:

CITY OF ANACORTES, WASHINGTON

Mayor

Approved as to content:

Chief of Police

Approved as to form:

Attest:

City Attorney

City Clerk

DATED this ____ day of _____, 2024.

APPROVED:

CITY OF BURLINGTON, WASHINGTON

Approved as to content:

Mayor

Chief of Police

Approved as to form:

Attest:

City Attorney

City Clerk

DATED this ____ day of _____, 2024.

APPROVED:

CITY OF MOUNT VERNON, WASHINGTON

Mayor

Approved as to content:

Chief of Police

Approved as to form:

Attest:

City Attorney

City Clerk

DATED this ____ day of _____, 2024.

APPROVED:

CITY OF OAK HARBOR, WASHINGTON

Mayor

Approved as to content:

Chief of Police

Approved as to form:

Attest:

City Attorney

City Clerk

DATED this ____ day of _____, 2024.

**COUNTY COUNCIL
SAN JUAN COUNTY, WASHINGTON**

District__ Chair

District__

Attest:

District__

Clerk of the Board

Recommended:

County Manager

Department Head

Approved as to form:

Civil Deputy Prosecuting Attorney

Approved as to indemnification:

Human Resources & Risk Manager

Approved as to budget:

Budget & Finance Director

DATED this ____ day of _____, 2024.

APPROVED:

CITY OF SEDRO-WOOLLEY, WASHINGTON

Mayor

Approved as to content:

Chief of Police

Approved as to form:

Attest:

City Attorney

City Clerk

DATED this ____ day of _____, 2024.

**BOARD OF COUNTY COMMISSIONERS
SKAGIT COUNTY, WASHINGTON**

Peter Browning, Chair

Lisa Janicki, Commissioner

Attest:

Ron Wesen, Commissioner

Clerk of the Board

For contracts under \$5,000:
Authorization per Resolution R20030146

Recommended:

County Administrator

Department Head

Approved as to form:

Civil Deputy Prosecuting Attorney

Approved as to indemnification:

Risk Manager

Approved as to budget:

Budget & Finance Director

DATED this ____ day of _____, 2024.

APPROVED:

CITY OF SEDRO-WOOLLEY, WASHINGTON

Mayor

Approved as to form:

Attest:

City Attorney

DATED this ____ day of _____, 2024.

City Clerk

DATED this ____ day of _____, 2024.

APPROVED:

SWINOMISH INDIAN TRIBAL COMMUNITY

By _____
Chairman Steve Edwards

DATED this ____ day of _____, 2024.

APPROVED:

WASHINGTON STATE PATROL

JOHN R. BATISTE, CHIEF

SKAGIT COUNTY INTERLOCAL DRUG ENFORCEMENT UNIT 2023 ANNUAL REPORT

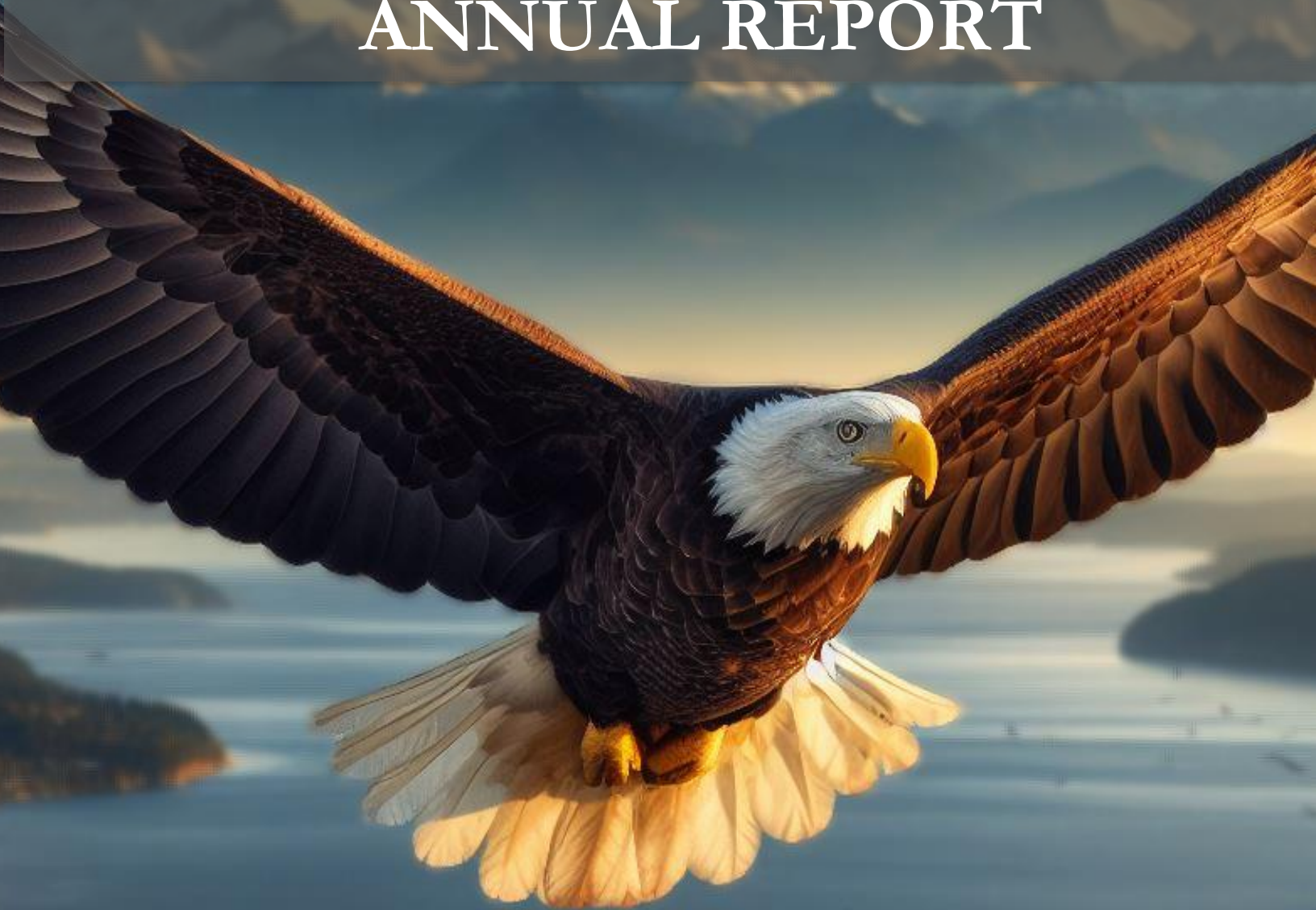


Table of Contents

Letter from Commander Meyer	5
Letter from Sergeant Kading	6
Skagit County Interlocal Drug Enforcement Unit	7
Overview of 2023	8
HIDTA Certification	8
HIDTA Acceptance Letter	9
Overview of 2023 Continued	10
Skagit Valley Herald Article	11
2023 Drug Trends	12
2023 Case Highlights	13
Anacortes Police Department	13
23-TF004 Pastor Steve Parker	13
Burlington Police Department	14
23-SI012	14
23-TF040	14
Mount Vernon Police Department	15
23-SI014	15
23-SI024	15
Sedro Woolley Police Department	16
Skagit Motel 23-TF030	16
Skagit County Sheriff's Office	17
Homeland Security Investigations (HSI)	18
Federal Bureau of Investigations (FBI)	19
Emerging Trends	20
Cryptocurrency	20
Social Media	21
Special Investigations	22
Fugitive Apprehension	22
23-SI032 Harassment	22
Overdoses	23
Overdose Deaths	23
Public Outreach	24
Looking Back at 2023	26
Looking Ahead to 2024	26



Letter from Commander Meyer

Dear reader,

I am pleased to present to you the Skagit County Interlocal Drug Enforcement Unit (SCIDEU) 2023 annual report. This report reflects the high level of commitment from our dedicated detectives and special agents at SCIDEU who work tirelessly to combat the effects of organized drug trafficking on our community. I would like to thank Sgt. Chris Kading and analyst Samantha Lewis for their work on this report.

Sinaloa and other transnational drug cartels continue supplying most drugs, including fentanyl, into Skagit County. SCIDEU is thankful for our extensive partnerships with Homeland Security Investigations, the Federal Bureau of Investigations, and the U.S. Drug Enforcement Agency. Additionally, SCIDEU is thankful to work alongside other regional drug task forces across the state and nation. These partnerships allow us to work collaboratively to disrupt and dismantle large elements of these criminal organizations through extradition and charging in the U.S. along with intercepts and seizures of large quantities of illicit drugs before they hit our streets.

2023 brought a potential change in cartel focus from counterfeit pills containing fentanyl, that still dominate the market today, to pure powder fentanyl that is being seen more frequently in task force seizures. Intelligence suggests we will continue to see an increase in powder fentanyl coming into our communities in 2024 and SCIDEU will stay on top of this as it develops.

This year SCIDEU and the 16 other regional drug task forces across the state, worked collaboratively with local mayors and city councils, county commissioners, state representatives, and federal representatives to work through a funding crisis throughout 2023 and into 2024. This was in response to the State Department of Commerce electing not to fund any drug task forces with D.O.J. funding from the Edward Byrne Memorial Justice Assistance grant. This grant had funded the regional drug task forces across the state for nearly two decades and this change was abrupt and unexpected. I am grateful for those who came to the aid of the regional drug task forces to ensure funding was secured in 2024. This effort will allow us to continue our work to combat the effects of drug cartels and hold those supplying dangerous drugs, including fentanyl, accountable. I would like to thank our tribal partners, police chiefs, mayors and city councils from Sedro-Woolley, Mount Vernon, Burlington, Anacortes, and Oak Harbor for their unwavering support to ensure funding for SCIDEU. I would also like to thank the Sheriff and Skagit County Board of County Commissioners for making drug task force funding a top legislative priority in 2024. Finally, I would like to especially thank Rep. Lekanoff and her delegation as well as our federal representatives to include Rep. Larsen and his delegation for their proactive efforts to ensure regional drug task forces across the State of Washington remain funded and viable into the future.

SCIDEU continues to foster relationships with stakeholders in mitigating this drug epidemic by providing relevant and timely data to those best equipped to keep our community informed and develop response strategies to help mitigate the impacts of fentanyl and other drugs on our community. We continue to engage with public health, hospitals, the coroner's office, advocates, and those with lived experience to best determine how we can be a good partner beyond our traditional mandate.

Finally, I could not be prouder of the fine men and women who make up SCIDEU. They work long hours in sacrifice of time with family. They work at an incredible pace knowing the lives of those who are most vulnerable in our community are at stake. This is done without any expectation of recognition or thanks; especially as undercover detectives and agents. That said, we were humbled and honored to be recognized as the Homeland Security Investigations Seattle Region Partner of the Year. HSI has been an outstanding partner for our region helping us protect our community from the impacts of transnational organized crime. This award reinforced the great work being done at the task force as well as the incredible partnerships we have been able to forge and leverage for the benefit of our county, our region, and the State.

Sincerely,

Tobin Meyer
Commander

Letter from Sergeant Kading

Greetings,

The Skagit County Interlocal Drug Enforcement Unit (SCIDEU) and the Skagit County Sheriff's Office Pro-Active Patrol Unit (Pro-Act) would like to extend a thank you to all the agencies that have provided support in 2023, this includes our federal partners at the Federal Bureau of Investigation (FBI), Homeland Security Investigations (HSI), and the Drug Enforcement Administration (DEA).

This report contains statistics from 2023 and case briefs highlighting different cases that have occurred throughout the year.

2023 marks the fifth year that SCIDEU has operated as a combined unit by implementing the concept of local Proactive Policing partnered with SCIDEU's drug enforcement-specific mission to develop a multidisciplined, expanded mission. The unit now focuses on drug enforcement and additional crimes, including fugitive apprehension, criminal street gangs, and community-level nuisance problems. Continuing with this expanded mission, SCIDEU has created opportunities for our detectives to work on a diverse range of cases. Our detectives enjoy the challenges and continue to grow and hone their skills while investigating these various cases.

2023 continued to see a dramatic increase in our use of technology, which includes court-authorized monitoring of social media, vehicle tracking device installations, and cellular phone forensics. These electronic eyes and ears have supplemented what normally would have taken hours or days to accomplish.

The new SCIDEU Office Manager Jenny Sheahan has been doing an outstanding job. She picked up where long time Office Manager Linda Routon left off and has been revamping many of our procedures. She's digitizing many of our forms and utilizing the Teams/One Note programs to monitor our unit. She's positively affecting the daily operations by ensuring our databases for HIDTA and JAG/Byrne requirements are met. She arrived with a wealth of knowledge from over twenty years at the SCSO and is putting that to good use in the Task Force. She's been great addition to our unit.

One of our goals for 2023 was to continue our growth and explore a stable source of funding. We continued to work proactively to become a HIDTA initiative and I'm proud to report we accomplished that in mid-2023. With this designation brings the opportunity for additional funding, equipment, analytical assistance, and technical support.

Again, we would like to thank you for your continued support of SCIDEU.

Sincerely,

Sergeant Chris Kading
Skagit County Interlocal Drug Enforcement Unit
Skagit County ProActive Patrol Unit

Skagit County Interlocal Drug Enforcement Unit

Local Detectives

Commander - Skagit County Sheriff's Office

Sergeant - Skagit County Sheriff's Office

Detective - Skagit County Sheriff's Office

Detective - Skagit County Sheriff's Office

Detective - Mount Vernon Police Department

Detective - Sedro Woolley Police Department

Detective - Anacortes Police Department Office

Manager - Skagit County Sheriff's Office

Federal Member

Special Agent - Homeland Security Investigations

Federal Partner

Special Agent - Federal Bureau of Investigations

Local Office

Deputy Prosecuting Attorney –
Skagit County Prosecuting Attorney's Office

2023 Additional Agency Case Partnerships

Tribal Agencies

Upper Skagit Police

Swinomish Police

Tulalip Police Stillaguamish Police

Regional Agencies

Whatcom County Gang and Drug Task Force

Snohomish County Regional Drug Task Force

Seattle Drug Task Force

Washington State Patrol - Haz Mat Fusion Center (Seattle)

Dept of Corrections (DOC)

Federal Agencies

Homeland Security Investigations (HSI), Federal Bureau of Investigations (FBI), Drug Enforcement Administration (DEA), United States Postal Inspection Service (USPIS), Bellingham Customs and Border Protection Air and Marine Operations (CBP AMO), US National Guard, Bureau of Indian Affairs (BIA), Bureau of Alcohol, Tobacco Firearms and Explosives (ATF)

Overview of 2023

HIDTA Initiative designation

2023 was a monumental year for SCIDEU, resulting in the task force becoming a HIDTA (High Intensity Drug Trafficking Area) designated task force (acceptance letter on next page). SCIDEU has been pursuing this designation for several years and received final inclusion in November of 2023.

This designation solidifies the hard work of the task force and their cohorts, as well as the significance of the impact the operations are having on Skagit County and neighboring communities.

Ideally, the designation will open additional funding avenues to assist in increasing capabilities, manpower, and training opportunities as the community is beginning to see the shift into more complex drug trafficking organizations (DTOs).

“This grant will support initiatives designed to implement the Strategy proposed by the Executive Board of the Northwest HIDTA and approved by the Office of National Drug Control Policy (ONDCP)”



HIDTA Acceptance Letter



EXECUTIVE OFFICE OF THE PRESIDENT OFFICE OF NATIONAL DRUG CONTROL POLICY

Washington, D.C. 20503

November 7, 2023

Commander Tobin Meyer Skagit County
600 S 3rd St, Room 100
Mount Vernon, WA 98273-3800

Dear Commander Meyer:

We are pleased to inform you that your request for funding from the High Intensity Drug Trafficking Areas (HIDTA) Program has been approved, and a grant (Grant Number G23NW0017A) has been awarded in the amount of \$43,680.00. This grant will support initiatives designed to implement the Strategy proposed by the Executive Board of the Northwest HIDTA and approved by the Office of National Drug Control Policy (ONDCP).

The grant agreement and conditions are enclosed. By accepting this grant, you assume the administrative and financial responsibilities outlined in the grant conditions. Failure to adhere to the grant conditions may result in the termination of the grant or the initiation of administrative action. ONDCP also may terminate the award if it no longer effectuates program goals or agency priorities.

If you accept this award, please sign both the grant agreement and the conditions and return a copy via email to your respective NHAC accountant or to the following address:

Finance Unit
National HIDTA Assistance Center 11200 NW 20th
Street, Suite 100
Miami, FL 33172
(305) 715-7600

Please keep the original copy of the grant agreement and conditions for your file. If you have any questions pertaining to this grant award, please contact Jayme Delano at (202) 395 - 6794.

Sincerely,

A handwritten signature in black ink, reading "Shannon J. Kelly".

Shannon Kelly
National HIDTA Director

Overview of 2023 Continued



The past year brought additional recognition from Homeland Security Investigations (HSI) for SCIDEU's partnership with their agency. Criminal organizations, including transnational drug cartels, don't isolate operations to a single geographic boundary or border. SCIDEU investigations often span regions across the state of Washington and even multiple states across the nation. Therefore, it is essential to partner with like-missioned agencies to include regional drug task forces across the state and federal agencies like DEA, FBI, and HSI. Leveraging these partnerships is a critical component of meeting our mission to disrupt and dismantle criminal organizations at meaningful scale.

SCIDEU is proud to have received HSI Seattle's partnership of the year award in recognition of our outstanding achievements, together, in support of our mutual missions. This is a great achievement given HSI Seattle covers a large geographic area including all of the states in the Pacific Northwest region.

Moving into 2024, SCIDEU will continue to partner with local and federal agencies for the benefit of and positive impacts on communities throughout Skagit County and the region.

The task force will continue to work collaboratively with our federal partners with a focus on increasing capabilities, conducting safe operations, and continuing working hard for the benefit of the communities we proudly serve.

Skagit Valley Herald Article

Skagit County Drug Task Force Receives Honor

SKAGIT VALLEY HERALD STAFF
December 18, 2023

The Skagit County Interlocal Drug Enforcement Unit has been honored by Homeland Security Investigations. The investigative arm of the U.S. Department of Homeland Security awarded the county's drug task force its Partnership of the Year award for the Pacific Northwest region.

The award was presented to task force members this month at Homeland Security Investigations regional headquarters in Seattle by Special Agent in Charge Robert Hammer.

The Pacific Northwest region includes Washington, Oregon, Idaho and Alaska.

"This is a tremendous honor for the team who works in close partnership with our key federal partners that include HSI. We are aligned in our missions to combat the effects of large criminal enterprises, including dangerous drug trafficking organizations that are having a devastating impact on communities across our region and state," Skagit County Interlocal Drug Enforcement Unit Commander Tobin Meyer said in a news release.

"Our partnership with HSI is extremely valuable when it comes to disrupting and dismantling these criminal enterprises, and we are incredibly thankful for their support and recognition."

In 2022, the Skagit County Interlocal Drug Enforcement Unit seized about 300,000 counterfeit pills containing fentanyl. That was up from about 18,000 in 2021 and 5,979 in 2020.

The U.S. Drug Enforcement Administration found that 42% of pills confiscated by the unit in 2022 contained lethal levels of fentanyl.

The Skagit County Interlocal Drug Enforcement Unit receiving funding and/or manpower support from federal and local agencies, including the Anacortes Police Department, Burlington Police Department, Mount Vernon Police Department, Oak Harbor Police Department, Sedro-Woolley Police Department, the Skagit County Sheriff's Office, Swinomish Indian Tribal Community, FBI, Homeland Security Investigations and the DEA.

According to the release, the local task force is focused on disrupting and dismantling mid-upper level drug trafficking organizations, locating and apprehending dangerous fugitives, and addressing on-going organized criminal activity impacting the region.

2023 SCIDEU Drug Seizure Trends



2mg of Fentanyl representative of a lethal amount.

Throughout 2023, SCIDEU observed a steady increase in fentanyl seizures (both in powder and pill form), methamphetamine became cheaper and more prevalent, and there was a marked decrease in heroin seizures. While fentanyl continues to dominate seizures, it should also be noted that considerable amounts of cocaine, heroin, and methamphetamine were seized throughout our communities.

Fentanyl

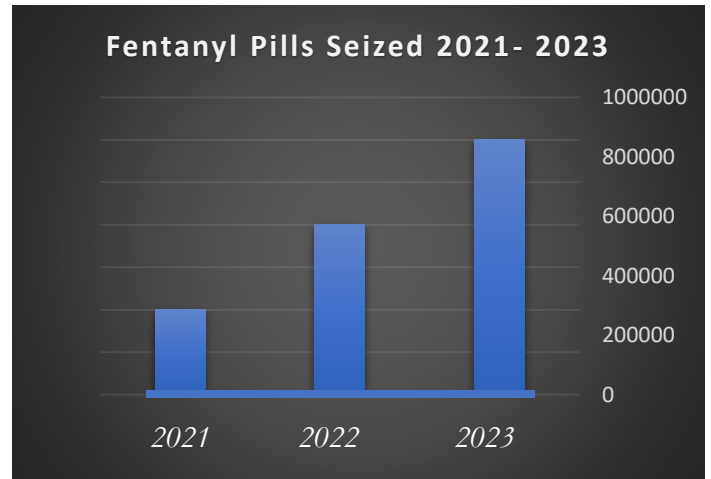
out of 10 fentanyl pills contain a potentially deadly amount of fentanyl.¹ With that calculation, SCIDEU seized approximately 550,000 (potentially) lethal doses of fentanyl throughout Skagit County and surrounding areas.

Fentanyl remains the top focus for the Skagit County Interlocal Drug Enforcement Unit. In 2023, DEA El Paso discovered that 7

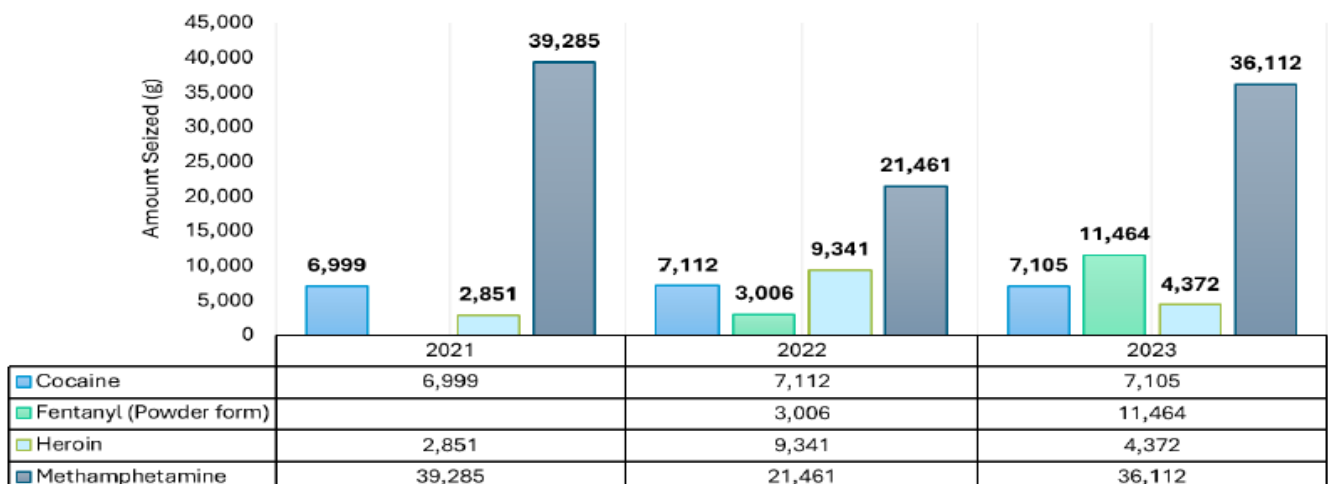
Cocaine, Heroin, and Methamphetamine

Over time drug trends fluctuate based on demand. During recent investigations, detectives have begun to observe an influx of cocaine being advertised and seized. Throughout 2024 SCIDEU expects to see cocaine become more prominent based on trend observations and information from intelligence sources. Over the past four years, cocaine seizures have remained consistent.

SCIDEU would benefit from a full-time analyst to help track and process the immense amount of data and intelligence developed by the unit. This would ultimately help investigators identify and target the most harmful organizations and have a greater overall effect on disrupting and dismantling drug trafficking operations.



SCIDEU Drug Seizures (2021 - 2023)



¹ Year in Review: DEA Innovates to Fight Fentanyl, 2024

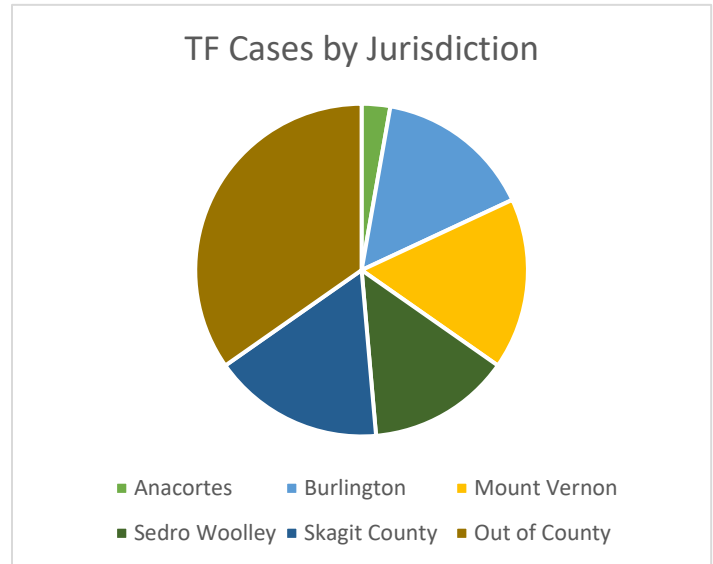
2023 Case Highlights

Detectives from each contributing jurisdiction provided a brief overview of a case in which their contribution had a significant impact on the community. These cases are just some examples of the complex and often long-term investigations conducted by SCIDEU in coordination with local, state, tribal, and federal agencies to help disrupt and dismantle criminal organizations impacting Skagit County and the north Puget Sound region.

Anacortes Police Department

23-TF004 Pastor Steve Parker

In early 2023 Skagit County Interlocal Drug Enforcement Unit (SCIDEU) detectives conducted a several month-long investigations into Steve Parker. Parker had been identified as a Pastor in Snohomish County who allegedly provided drug and alcohol counseling to addicts in Snohomish County as well as taking state funding to house registered sex offenders at one of his residences. Detectives were told he was delivering large amounts of fentanyl, methamphetamine, and other drugs to multiple redistributors in Skagit, Snohomish, and Whatcom Counties.



Firearms retrieved from “the Pastor” case 23-TF004

Detectives conducted multiple controlled buys from Parker and identified two separate residences that he was lived in or operated his criminal enterprise from. One residence was near Oso where his wife and elderly mother-in-law resided. Another house was located on the Tulalip reservation where he lived with a girlfriend and conducted his drug dealing operations. At the conclusion of the investigation Parker was arrested on a traffic stop in Skagit County where he was in possession of multiple ounces of fentanyl powder, over 2000 fentanyl pills, cocaine, and 2 pounds of methamphetamine as well as a stolen firearm in his pant pocket.

Search warrants were then served on his two properties where detectives located additional fentanyl powder and pills as well as 41 additional firearms to include 3 more stolen guns. Parker was found guilty on multiple felony charges and sentenced to 54 months.

SCIDEU worked cooperatively with HSI and the Tulalip Tribal Police during this investigation. We’d like to thank them for their assistance during the investigation as well as Skagit County deputies for assisting with taking Parker into custody.

Burlington Police Department

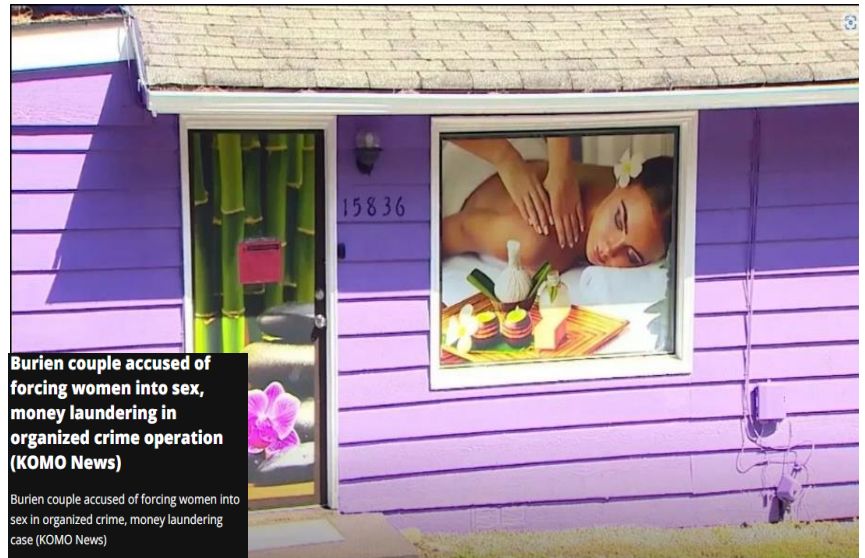
23-SI012

In early 2023 Skagit County Interlocal Drug Enforcement Unit (SCIDEU) detectives assisted King County detectives with a special investigation involving possible human trafficking, money laundering and other crimes against persons. The King County investigators identified multiple locations statewide, including two businesses within the city of Burlington. In coordination with King County investigators, SCIDEU detectives conducted intelligence gathering operations and the collection of evidence from both locations.

In May Of 2023 SCIDEU detectives served search warrants at the two Burlington locations. In anticipation of language barriers, interpretive services were requested and provided by Homeland Security Investigations personnel who also specialize in human trafficking. This was not only critical to the investigation but aided in care for potential human trafficking victims.

Several persons were contacted at both locations and additional evidence was obtained pursuant to the search warrant and larger statewide conspiracy case for King County.

To help coordinate assistance for these potential human trafficking victims, investigators provided outreach services to include local assistance and federal help.



23-TF040

In August of 2023 SCIDEU detectives assisted Burlington Police detectives on a suspected controlled substance homicide investigation. Detectives shared intelligence with SCIDEU which led investigators to the suspects residence in Monroe WA.

SCIDEU Detectives opened an investigation and were successful in purchasing additional evidence from the suspect. Illicit counterfeit pills laced with fentanyl were obtained, and additional evidence was gathered that conclusively linked the suspect to the overdose death.

Information gathered by SCIDEU was provided to Burlington Police detectives to refer appropriate charges for the controlled substance homicide.

Mount Vernon Police Department

In 2023 the Skagit County Interlocal Drug Enforcement Unit (SCIDEU) conducted several drug investigations within the City of Mount Vernon in addition to case assists the task force provided to the Mount Vernon Police Department.

23-SI014



A drive by shooting occurred on the west side of Mount Vernon. The victim was shot in the head. SCIDEU provided extended surveillance at a possible location where the suspect was believed to have been residing. SCIDEU confirmed the suspect was at the residence and provided intelligence and support to the Mount Vernon tactical team. An arrest plan was made with SCIDEU deployed as surveillance. The task force located the subject and members of the tactical team took the suspect into custody without incident.

23-SI024

A well-known gang member with a violent history was out of custody on a rape case when he was involved in an altercation at a Mount Vernon restaurant. During the fight the suspect had a handgun and was hitting one of the victims with a handgun. Before fleeing from the restaurant, the suspect dropped the handgun.

SCIDEU was asked to assist with locating the suspect. Through existing intelligence and informant networks SCIDEU was aware of locations the suspect stayed at. The task force conducted surveillance and were successful in locating his vehicle. SCIDEU applied for and was granted a search warrant to track the suspect's vehicle. SCIDEU also utilized other specialized surveillance techniques to track the suspect.

Utilizing a combination of tracking technology and surveillance techniques the suspect was located. As a result, members of the Mount Vernon Police Department tactical team were able to take the suspect into custody safely.



Sedro Woolley Police Department

Skagit Motel 23-TF030

In 2023 the Skagit County Interlocal Drug Enforcement Unit (SCIDEU) started an investigation into the Skagit Motel in Sedro-Woolley WA. The Skagit Motel was a well-known location for on-going and organized criminal activity. The Skagit Motel has generated 508 calls for service over the last three years. During mid-2023, the Skagit Motel had already developed 84 calls for service. These calls for service ranged from but were not limited to drug overdoses, drug dealing, stolen vehicles, and prostitution.



SCIDEU identified several drug dealers that were dealing out of multiple rooms. After a several month-long investigation SCIDEU, along with the Department of Corrections, North Cascade Regional SWAT Team, and Sedro-Woolley Police Department, executed a search warrant at the Skagit Motel.

The search warrant led to multiple rooms being searched and several arrests made. The target rooms were tested for drug contamination upon completion of the warrant.

The swab results showed that all tested rooms were over the limit of methamphetamine for human habitation. The health department condemned the property and ordered it to be fully vacated.

The Skagit Motel is still not operational.



Skagit County Sheriff's Office



During late January 2023, detectives discovered a drug trafficking organization (DTO) operating out of Snohomish County and distributing illegal substances into the Skagit County area. During the operation, surveillance followed controlled deliveries back to an apartment in the Lynwood area.

After SCIDEU detectives established who was distributing the substances to the Skagit County, their goal shifted to determining who was supplying the Lynwood location.

Through additional surveillance and investigative techniques, SCIDEU determined that a transnational Mexican drug cartel was supplying large quantities of drugs directly to the Lynwood location.

Task Force detectives along with local law enforcement were able to disrupt the DTO's operations in the area, and seized large amounts of fentanyl pills, U.S. currency, illegal firearms, and large amounts of other illegal narcotics.



SCIDEU & Homeland Security Investigations (HSI)



Drugs, firearms, and money seized as a result of the search

Since March of 2021 SCIDEU has been fortunate to have an embedded HSI agent within the taskforce. Having an embedded agent allows for greater collaboration and leveraging local intelligence and federal assets to have greater impact on drug trafficking organizations at the national and transnational level. SCIDEU detectives are able to take mid-upper level drug trafficking organizations head on that would otherwise take advantage of jurisdictional boundaries and potentially disjointed law enforcement responses and investigations. Regional drug task forces, including SCIDEU, work collaboratively with each other across the state and nation along with our federal partners. This is critical to disrupting and dismantling well-funded and well-organized transnational drug trafficking organizations accountable. Recently, SCIDEU and federal partners including HSI and the U.S. Attorney's Office are stepping up efforts to extradite transnational criminals, including high-level cartel members to the U.S. to face federal criminal charges and prison time.

For example, in late 2022, drugs being distributed throughout Skagit County were traced back to a drug trafficking organization (DTO) operating out of Everett. Detectives spent long hours surveilling the suspects. The investigation led them to an apartment near in Everett. This apartment was tied to individuals responsible for receiving and distributing the illegal substances that were seen as far north as Whatcom County. It was also uncovered that a local pastor was responsible for distributing substances to vulnerable members of the community.

Following the bulk of the investigation, a search warrant was executed on May 11th, 2023 at the apartment in Everett which resulted in the seizure of the above pictured substances which includes approximately



Sulley

500,000 fentanyl pills, 10 kilograms of methamphetamine, 2.8 kilograms of cocaine, approximately 1 pound of heroin, over 1 pound of fentanyl powder, 6 firearms, over a quarter of a million U.S. dollars, and several local dealers were arrested. A child was found to be residing within the apartment amongst all of substances and firearms and was safely removed from the hazardous conditions and Snohomish County Child Protective Services were able to assist in ensuring the child was placed into a safe environment.

When deputies were executing the warrant on the apartment, they utilized the assistance of Sulley, a K9 with the Snohomish County Sheriff's Office. Sulley was a great asset, and his help was critical to assisting in locating drugs within the apartment. As depicted in the above photo, the number of drugs in the apartment was significant, and Sulley had to receive three doses of Naloxone as a result. Sulley made a full recovery and is back to assisting with detecting drugs.



SCIDEU & Federal Bureau of Investigations (FBI)

Throughout 2023 SCIDEU participated in an OCDETF (Organized Crime Drug Enforcement Task Force) case involving a subject known to local investigators.

This case highlights the combined efforts of SCIDEU and federal partners in a transnational investigation. SCIDEU's main target, Juan Alberto aka "Chino" and "Mr. 500", was recently arrested in Guasave Sinaloa to face criminal charges. This investigation was made possible through outstanding collaboration between SCIDEU, FBI, DEA Portland, and Homeland Security Investigations.

The suspect, Chino, had been moving large quantities of illicit drugs worldwide, to include Australia, Europe, and the United States. Chino's primary distribution hub in Western Washington was located through extensive investigative efforts. SCIDEU and our federal partners conducted an in-depth investigation to establish a comprehensive understanding of the inner-workings and operations of this criminal organization.



This OCDETF investigation resulted in a safer Skagit County, state, and nation having dismantled this upper level drug trafficking cell.

Additionally, SCIDEU and the FBI were able to help link other investigations across the United States to Chino's operations. This collaboration and open intelligence sharing allowed other drug enforcement agencies to help fill in critical gaps in their knowledge that helped generate multiple spin-off investigations.

Through this investigation, SCIDEU was able to identify that Chino oversaw Noel Juarez who has been a person of interest in multiple SCIDEU investigations. SCIDEU arrested Juarez in Skagit County with multiple pounds of fentanyl,

firearms, and an explosive device (pictured on the right and below) in a storage unit in Alger. Juarez is also responsible for an infant overdose in Mount Vernon and facilitating drugs being distributed across the US.



These arrests would not have happened if not for the dedication and collaborative efforts of the Washington state investigative team.

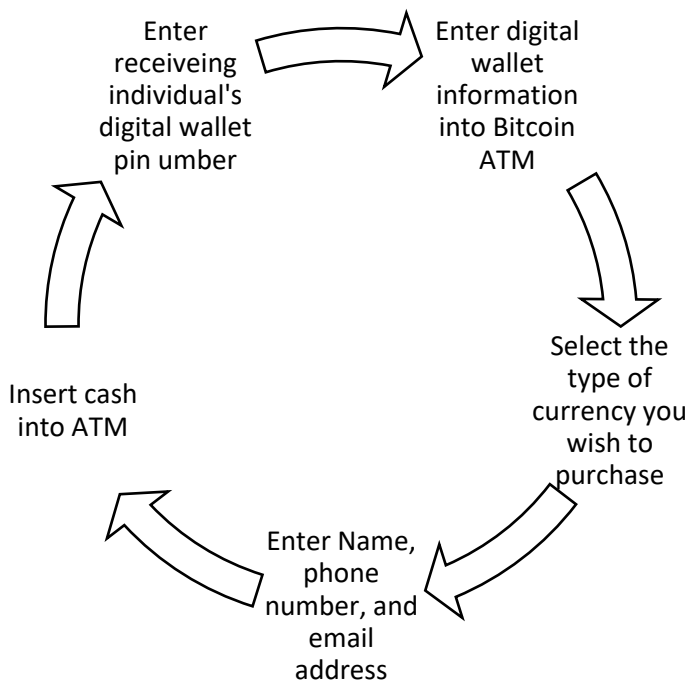
This case underscores the importance cross-collaboration and intelligence sharing between local, regional and federal agencies to ensure the greatest impact on upper level, transnational criminal organizations. This investigation and arrests made the news in Mexico which gave the team immense satisfaction knowing they were having a transnational impact on illicit drug distribution.

Emerging Trends

Every criminal organization evolves and adapts their operations and tactics to enforcement tactics and trends. Identifying how these organizations are changing tactics is vital to detect, monitor, and understand how best to have the greatest impact on disrupting and dismantling these organizations. Throughout 2023 it became apparent that cryptocurrency and social media marketing are key to advertising, communicating, and cash flow for drug trafficking and criminal organizations.

Cryptocurrency

Cryptocurrency has become commonplace for payments and money laundering for criminal organizations and has created new challenges for our detectives to overcome. The ability to track transactions and “follow the money” has become more complex. While it’s not entirely impossible, it is incredibly difficult, and requires much more time, resources, and specialized training to address.



The process for anyone to obtain cryptocurrency is relatively simple. Throughout Washington alone, there are 377 Bitcoin ATMs. Any of these locations allow individuals to exchange cash for cryptocurrency. After someone obtains any form of cryptocurrency, it can then be sent to the other party’s digital wallet. The irony with cryptocurrency transactions is that all transactions are public and can be located on the blockchain. However, the specifics behind each transaction (i.e. both parties’ information, and the reason for the exchange) is not available. Therefore, the ability for law enforcement to create the link between the two individuals without physical transaction data from each party makes connecting the transactions to the illegal activities incredibly difficult.

The other concern that cryptocurrency has alongside its anonymity is its use alongside social media (covered below) to advertise and conduct drug transactions. Social media is becoming increasingly difficult to monitor and coupling that

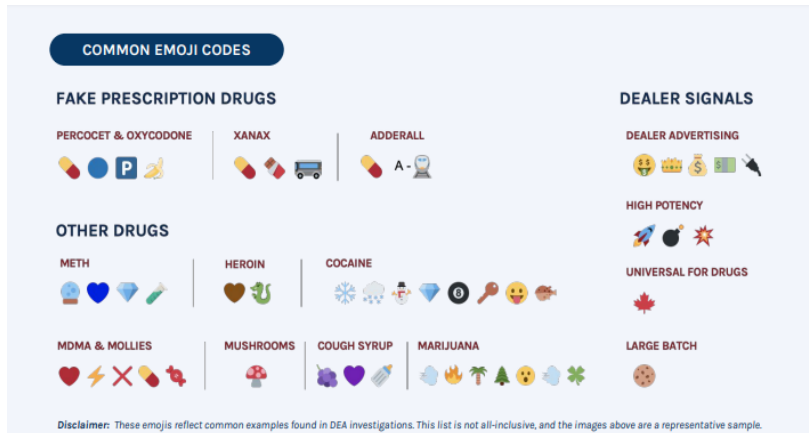
with nearly impossible to track crypto-currency transactions results in complex and highly technical investigations that take longer and require additional resources.

SCIDEU is committed to staying ahead of these trends through ongoing technical training for our staff and open collaboration with our federal partners who specialize in and are uniquely equipped to assist in complex financial matters including crypto-currency related investigations.

Social Media

SCIDEU has observed an emerging trend in illegal substances being marketed on social media sites over the past several years (i.e., Snapchat, Facebook, Telegram, etc.). This has allowed drug trafficking organizations to reach a larger and more vulnerable population that include our younger children and teens.

Utilizing social media has also allowed drug trafficking organizations to expand the geographical area their organizations are reaching, with relative ease.



Sample Emoji's seen used in investigations surrounding social media.

The utilization of social media has increased the ease and simplified conducting a transaction for both the buyer and seller which makes it increasingly concerning for parents, community members and stakeholders, and law enforcement. Frequently, emojis² are used as a way to portray illegal drugs so that their content is not immediately flagged by the platform and is more cryptic for anyone monitoring social media activity like parents.

With the increase of social media platforms creating options to increase privacy for the user presents the hurdle for law enforcement to

tackle different types of encryptions. The more advanced encryption techniques are, the more difficult the ability for law enforcement to obtain critical information when submitting warrants to disrupt operations. The Colorado's 17th Judicial District Attorney's Office estimates approximately 9,300 websites selling illegal drugs online.³

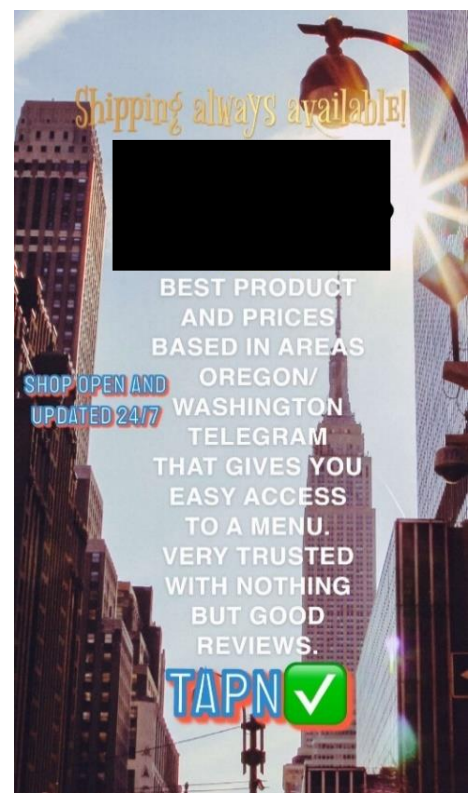
To the right are two examples of advertising on social media that have been observed in SCIDEU investigations. Note the candy edibles and the ability to have products delivered via mail.

These forms of social media advertising are clearly targeting youth and need to be addressed with social media platforms at a national regulatory level. The accessibility of dangerous and illicit drugs on social media is widespread and known to most platforms.

SCIDEU detectives have observed cocaine, heroin, meth, and fentanyl posted on social media for sale in addition to illegal firearms and "spoofed" debit cards loaded with stolen funds.



Example of Snapchat Marketing



Example of Marketing on Snapchat

² Common Emoji Code visual obtained from DEA SOCIAL MEDIA Drug Trafficking Threat; 2022

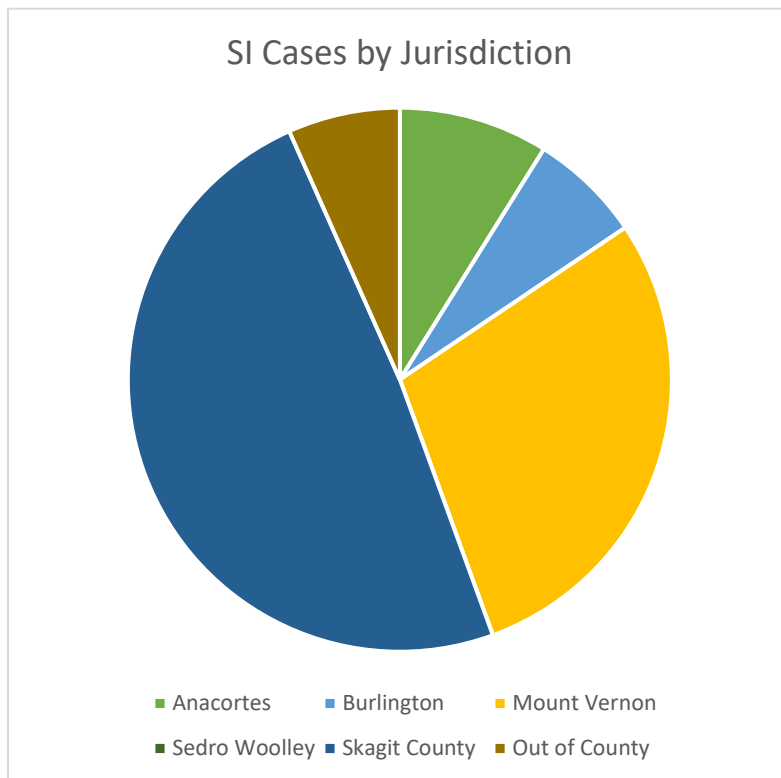
³ Colorado's 17th Judicial District Attorney's Office; Fentanyl Fact Sheet

Special Investigations

In addition to investigating mid to upper-level drug trafficking organizations, SCIDEU detectives also conduct special investigations. These investigations assist local jurisdictions with ongoing complex or technical criminal issues that SCIDEU is uniquely equipped to investigate or assist with.

Detectives conducted 48 special investigations throughout 2023. This is a 37% increase from 2022 (35 cases). These cases are vital to the safety and security of the community and include fugitive apprehension and major criminal investigations assists with homicides, kidnapping, robbery, search and rescue, etc. These cases can also include addressing neighborhood level issues like assisting a jurisdiction with mitigating impacts of a nuisance properties by working with the law enforcement agency, public health, and code enforcement.

Below are some examples of special investigations SCIDEU assisted with in 2023.



Fugitive Apprehension

In September 2023, SCIDEU detectives were requested to assist with locating and capture of an individual who was wanted for association to multiple burglaries and eluding officers on multiple occasions. SCIDEU collaborated with Sheriff's office detectives, Search and Rescue, and multiple federal, local, and other agencies throughout Washington State in an attempt to detain the individual. The use of SCIDEU detectives' expertise in analyzing call data records, utilization of confidential informants, and federal partnerships significantly increased the Sheriff's Office capabilities in tracking the subject. The subject had a history of eluding and was very familiar with the remote areas of eastern Skagit County, which made the need for these capabilities even more significant. His capture could not have been possible without the assistance of SCIDEU detectives and their cohorts.

23-SI032 Harassment

August 2023, the Sheriff's Office and Skagit County Dispatch Center began receiving calls from a man who initially requested assistance obtaining police reports. Sheriff's office records personnel assisted the individual with his request, but the man was not pleased with the process that was in place. The individual then requested to speak with a deputy about his issues. The deputy assisted the individual by reiterating the process to receive a copy of his requested records. Following this encounter the man began calling the Sheriff's Office and Dispatch Center thousands of times, threatening the call takers, and yelling obscenities. SCIDEU detectives assisted by locating the individual in Portland, Oregon. Detectives collaborated with Oregon State Police and federal partners to arrest the individual in Portland and transport him to Skagit County.

Overdoses

SCIDEU plays an integral role in keeping the community safe through the eradication of illegal substances and the individuals and organizations responsible for distributing them. Throughout 2023, Skagit County saw a 16% increase in overdose calls from 223 in 2022 to 258 in 2023.

Overdose Deaths

The Skagit County Coroner's Office has encountered 29 confirmed (accidental) deaths that were a result of fentanyl, and currently have nine overdose deaths that are unconfirmed but suspected to have been contributed to fentanyl.

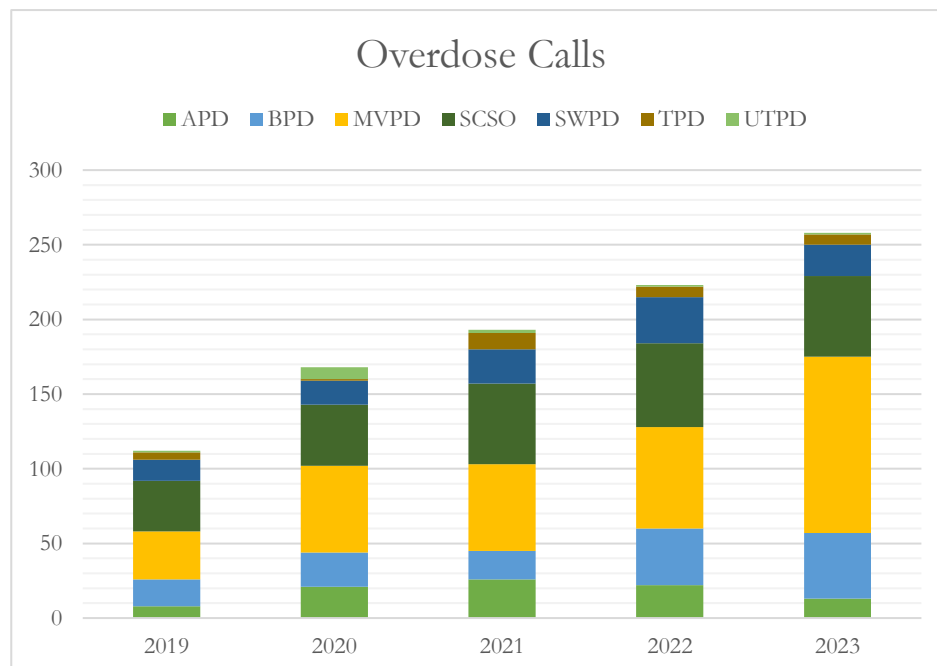
Overdose deaths coincide with the total calls, seeing an overall increase of 26% from ~41 in 2022 to ~53 in 2023.⁴ Of the ~53 overdose deaths in 2023, over 70% of them were a result of fentanyl.

Fentanyl and newer more potent synthetics will continue to drive overdose deaths in Skagit County, the State of Washington, and across the United States. SCIDEU continues to work closely with the Skagit County Prosecutor's Office in taking a firm stance on enforcing drug trafficking laws and charging controlled substance homicides occurring in Skagit County.



Citizen under the influence of fentanyl.

SCIDEU focuses extra effort and resources on those who chose to distribute fentanyl in Skagit County and the region and will continue to do so.



⁴ Numbers are approximated due to pending autopsies.

Public Outreach

Drug trends are constantly fluctuating as product availability, trends, and demands fluctuate. As they do, SCIDEU makes informing the public a top priority. Doing so can help raise awareness for parents, families, and law enforcement and educate them on the dangers, side effects, and best actions to take if they encounter drug or an individual who is under the influence of an illicit substance.



Skagit County Interlocal Drug Enforcement Unit SCIDEU

Safety Bulletin Fake Zanax "Zanny Bars"



SCIDEU has determined these fake Zanax aka "Zanny bars" are circulating in Skagit County. The pictures above contain yellow "school buses" "blues or whites" and "green hulks"

"Zanny bars" are becoming increasingly popular and much stronger than prescription Zanax since they likely contain an unknown amount of Fentanyl.

The WSP lab confirmed the "green hulk" bars shown above contain Clonazepam which is of the Benzodiazepine family, not the Opiate family. Since Narcan is an Opioid antagonist, it only reverses the effects of opioids. This means that if someone overdoses on Benzodiazepines or any form of stimulant, Narcan is not going to reverse the effects. *Narcan works specifically on opioids only.

*Continue to administer Narcan per your agencies protocol, but if you get no effect this may be why. Use caution if you see any of these. If you have any questions, reach out to a SCIDEU detective 24/7.



Skagit County Interlocal Drug Enforcement Unit SCIDEU

Safety Bulletin **XYLAZINE**

SCIDEU can confirm that Xylazine has surfaced in Skagit County. The Anacortes Police Department recently submitted a round blue M30 tablet and received a WSP crime lab result showing “Xylazine, Fentanyl”.

Xylazine or “Tranq Dope” is a non-opiate sedative, analgesic, and muscle relaxant only authorized in the United States for veterinary use according to the U.S. Food and Drug Administration. In veterinary use, Xylazine is available in liquid form and sold in vials or preloaded syringes. It is not currently a controlled substance under the U.S. Controlled Substances Act. Be on the lookout for burglaries or thefts at veterinary clinics.

Xylazine is described as having many of the same effects for users as opioids, but with a longer-lasting effect than fentanyl alone. When combined with fentanyl or other synthetic opioids, xylazine can increase the potential for fatal overdoses. Users who inject xylazine or drug mixtures with xylazine often develop soft tissue injuries that can lead to necrotic tissue and may result in amputation.

Xylazine has no approved antidote for human use, and since xylazine is not an opioid, naloxone does not reverse its effects. Treatment with Narcan will only counteract the effects of *the opioid* in a mixture, meaning the victim may require additional measures to survive. Remember this if you encounter someone that needs multiple rounds of Narcan to be brought back. If possible, try to interview them and ask if xylazine is present. If so contact SCIDEU detectives 24/7.

Xylazine may be mixed in with fentanyl or other opiates and not readily identified, so adhere to standard fentanyl precautions.

Thank You

SCIDEU

◀◀ Looking Back at 2023

SCIDEU Initiated 61 cases of individuals and organizations trafficking and distributing illegal substances. As a result, 18 individuals were arrested, \$362,761.22 USD was seized, 74 firearms were seized, and over 500 pounds of illegal substances (combined) were seized.

SCIDEU collaborated with 24 agencies across the county, state and nation involving drug trafficking and special investigation cases.

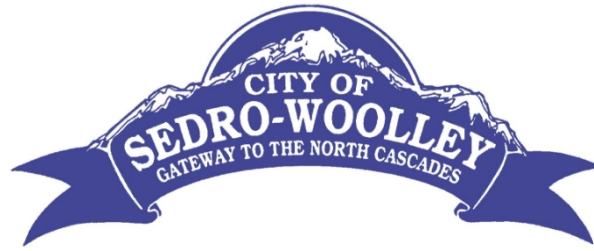
Looking Ahead to 2024 ▶▶

SCIDEU remains focused on our primary mission of disrupting and dismantling drug trafficking organizations impacting Skagit County, the region and the State. SCIDEU will continue to seek out partnerships and stakeholders to collaborate with on mitigation and enforcement efforts that directly impact Skagit County and the region. This will allow us to maximize our efficiency and add to our toolchest of options to help us meet our mandates and keep our community safe and enjoyable for all.

SCIDEU will continue to serve as a valuable asset to our region with a unique set of capabilities and tools to assist in a wide variety of mission-sets including locating and apprehending dangerous fugitives, conducting undercover operations including drug enforcement, and assisting traditional detectives in complex investigations into violent offenses or controlled substance homicides.

Finally, this will be our first full year with the HIDTA initiative designation. Federal funding has been accepted and equipment has been utilized including ES Chat specific phones and access to pole cameras.





City Council Agenda Item

Agenda Item No.: m.2.

Date: October 9, 2024

From: Bill Bullock, Public Works Director

Subject: Final Acceptance - Pavement and Pedestrian Improvements Project - Contract 2024-PW-03

RECOMMENDED ACTION:

Motion to approve final acceptance of the **2024 Pavement and Pedestrian Improvements Project** contract 2024-PW-03 as constructed by SRV Construction of Anacortes, WA, in the amount of \$1,328,852.31 (including sales tax).

ISSUE:

Shall council move to approve final acceptance of the **2024 Pavement and Pedestrian Improvements Project** contract 2023-PW-03 as constructed by SRV Construction of Anacortes, WA, in the amount of \$1,328,852.31 (including sales tax)?

BACKGROUND/SUMMARY INFORMATION:

This project provided a full width overlay of Reed Street between SR 20 and Sapp Road, a full width overlay of Portobello Avenue between North Fruitdale Road and East Gateway Heights Loop, sidewalk installation on Nelson Street between 6th and 7th Street, sidewalk installation on State Street between the Sedro-Woolley Senior Center and Central Avenue, four RRFB sign installations, as well as multiple sidewalk repairs and ADA ramp upgrades in the Central Business District, along Ferry Street, and State Street.

The construction contract for the project with SRV Construction Inc. of Anacortes, WA was executed on May 30, 2024. The work started on June 17, 2024 with substantial completion and physical completion on August 9, 2024.

Design work for this contract was completed by the Sedro-Woolley City Engineer. Construction management was performed by the Sedro-Woolley Engineering Department. Materials testing was contracted separately using our on-call professional services contracts.

The original construction contract for this project totaled \$1,246,028.50 for work on Reed Street, Portobello Avenue, Nelson Street, State Street, Ferry Street, and in the Central Business District. To ensure all of the TIB Complete Streets Grant funds were spent before March of 2025, a change order in the amount of \$139,070.00 was issued. After this change order, the new contract total amount is \$1,385,098.50. The final construction cost for the project is \$1,328,852.31, which is 9% under the new

contract amount **(\$56,246.19 under Contract Bid).**

When all affidavits are filed and approved by Labor & Industries, the City will then file its Notice of Completion documents with Washington State Department of Labor & Industries, Department of Revenue and Employment Security. Once clearance is received from these agencies, the retention will be released.

For funding purposes, the project work was divided into multiple schedules.

- Schedule A: TIB Funds – North Reed Street, SR 20 to Brickyard Creek
- Schedule B: Local Street Funds – North Reed Street, Brickyard Creek to Sapp Road
- Schedule C Local Street Funds – Portobello Avenue, North Fruitdale Road to East Gateway Heights Loop
- Schedule D TIB Funds – State Street, Sedro-Woolley Senior Center to Central Avenue
- Schedule E TIB Funds – Nelson Street, 6th Street to 7th Street sidewalk improvements
- Schedule F TIB Funds – ADA Ramp Upgrades and Sidewalk Repairs
- Schedule G TIB Funds – Additional ADA upgrades.

Funding per Awards 3/25/2022 & 5/17/2024

Schedule A TIB Project – North Reed Street, SR 20 to Brickyard Creek

TIB UAP Grant (85%)	\$ 306,138.97
City match (15%) from Fund 304 TBD	\$ 54,024.52
TOTAL	\$ 360,163.49

Schedule B Local Street Project – North Reed Street, Brickyard Creek to Sapp Road

Local funding from Fund 304 TBD	\$ 168,884.28
Total	\$ 168,884.28

Schedule C Local Street Project – Portobello Avenue, North Fruitdale Road to East Gateway Heights Loop

TIB Complete Streets Grant	\$ 38,341.06
Local funding from Fund 304 TBD	\$ 144,305.48
Total	\$ 182,646.54

Schedule D TIB Project – State Street, Sedro-Woolley Senior Center to Central Avenue

TIB Complete Streets Grant	\$ 121,796.51
Total	\$ 121,796.51

Schedule E TIB Project – Nelson Street, 6th Street to 7th Street

TIB Complete Streets Grant	\$ 109,203.08
Total	\$ 109,203.08

Schedule F TIB Project – ADA Ramp Upgrades and Sidewalk Repairs

TIB Complete Street Early Opportunity Grant (85%)	\$ 216,906.63
City match (15%) from Fund 304 TBD	\$ 38,277.64
TOTAL	\$ 255,184.27

Schedule G TIB Project – ADA Ramp Upgrades

TIB Complete Streets Grant

\$ 130,974.14

TOTAL

\$ 130,974.14

\$1,328,852.31

FISCAL IMPACT, IF APPROPRIATE:

Project funding:

TIB = \$923,360.39

Fund 104/REET = \$405,491.92 (City)

ATTACHMENTS:

1. 2024-PW-03 2024 PAVEMENT & PEDESTRIAN PROJECT PE#3-DETAIL_Executed

City of Sedro-Woolley
2024 PAVEMENT & PEDESTRIAN
IMPROVEMENTS PROJECT

Date: 9/26/2024

Prepared by: David Lee, PE

Summary PE # 3 FINAL

Period: 7/27/2024 TO 8/9/2024



Bid Date: May 14, 2024

Project No.: 2024-PW-03

Start Date 6/17/2024

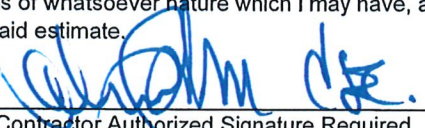
Completion Date 8/9/2024

Contractor:

	PAY ESTIMATE SUMMARY	Previous Amount	Present Amount	Total To Date
a	Total of Contract Bid Items (incl CO's)	\$832,305.63	\$496,546.68	\$1,328,852.31
b	Materials on Hand	\$0.00	\$0.00	\$0.00
c	Materials Used	\$0.00	\$0.00	\$0.00
d	Subtotal (a:c)	\$832,305.63	\$496,546.68	\$1,328,852.31
e	Less Retainage ESCROW ACCOUNT	\$41,615.28	\$24,827.33	\$66,442.61
f	Sales Tax	\$0.00	\$0.00	\$0.00
g	Total	\$790,690.35	\$471,719.34	\$1,262,409.69
h	Total Due to Contractor		\$ 471,719.34	

Contractor's Certification

By signing below, I, the Contractor's authorized representative, hereby certify that all work for which payment is requested is in full conformance with the Contract Documents, and that all Federal and State labor standards have been complied with and that the attached final estimate is a true and correct statement showing all the monies due me from the City of Sedro-Woolley for work performed and material furnished under this contract; that I have carefully examined said final estimate and understand the same and that I hereby release the City of Sedro-Woolley from any and all claims of whatsoever nature which I may have, arising out of the performance of said contract, which are not set forth in said estimate.

X 
Contractor Authorized Signature Required

9/26/2024
Date

Engineer's Certification

I certify that the attached Progress Estimate Summary is based on actual field measurements, and is true and correct.

X 
Project Engineer

9/30/2024
Date

Owner's Certification

X 
Owner's Representative

9/30/2024
Date

PAY ESTIMATE #3-FINAL



CITY OF SEDRO-WOOLLEY
2024 Pavement and Pedestrian
Improvements Project
TIB 3-W-126(010)-1
TIB C-W-126(002)-1
TIB C-W-126(003)-1

CONTRACTOR: SRV Construction, Inc.

PROJECT NO: 2024-PW-03

PAY ESTIMATE PERIOD: 7/27/2024 to 8/9/2024
DATE: September 25, 2024

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL BID COST	PREVIOUS		CURRENT		TO DATE	
						SCH A QTY	TOTAL COST	SCH A QTY	TOTAL COST	TOTAL QTY	TOTAL COST
	SCHEDULE A N REED STREET - SR 20 to Brickyard Creek										
A-1	Spill Prevention, Control and Countermeasures (SPCC) Plan	LS	1	200.00	\$200.00	1.00	200.00	-	-	1.00	200.00
A-2	Mobilization	LS	1	27,000.00	\$27,000.00	1.00	27,000.00	-	-	1.00	27,000.00
A-3	Project Temporary Traffic Control	LS	1	18,000.00	\$18,000.00	0.97	17,460.00	0.03	540.00	1.00	18,000.00
A-4	Removal of Asphalt/Conc Pavement	SY	115	15.00	\$1,725.00	106.33	1,594.95	-	-	106.33	1,594.95
A-5	Removal of Conc. Sidewalk and Ramps	SY	120	25.00	\$3,000.00	124.44	3,111.00	-	-	124.44	3,111.00
A-6	Removal of Conc. Curb and Gutter	LF	250	5.00	\$1,250.00	272.50	1,362.50	-	-	272.50	1,362.50
A-7	Remove Pavement Markings	LS	1	150.00	\$150.00	1.00	150.00	-	-	1.00	150.00
A-8	Placing Blumious Pavement	SY	4,250	3.70	\$15,725.00	4,024.78	14,891.69	-	-	4,024.78	14,891.69
A-9	Adjust Existing Structures	EA	31	1,300.00	\$40,300.00	18.00	23,400.00	15.00	19,500.00	33.00	42,900.00
A-10	Initial Protection	EA	18	87.00	\$1,566.00	19.00	1,653.00	1.00	87.00	20.00	1,740.00
A-11	HMA CL 12-in. PG 58-22	TON	1,330	141.50	\$188,195.00	15.16	2,145.14	1,244.80	176,153.35	1,260.06	178,298.49
A-12	Ductile Iron Storm Sewer Pipe, 8-inch	LF	55	125.00	\$6,875.00	54.00	6,750.00	-	-	54.00	6,750.00
A-13	Connect to Existing Storm Structure	EA	1	1,285.00	\$1,285.00	1.00	1,285.00	-	-	1.00	1,285.00
A-14	Catch Basin Type 1	EA	1	3,400.00	\$3,400.00	1.00	3,400.00	-	-	1.00	3,400.00
A-15	Cement Conc. Traffic Curb and Gutter	LF	250	60.00	\$15,000.00	283.00	15,780.00	-	-	283.00	15,780.00
A-16	Cement Conc. Sidewalk	SY	30	103.00	\$3,090.00	23.07	2,376.21	-	-	23.07	2,376.21
A-17	Sidewalk Ramp - New	EA	9	3,000.00	\$27,000.00	9.00	27,000.00	-	-	9.00	27,000.00
A-18	Pedestrian Curb	LF	105	60.00	\$6,300.00	140.50	8,430.00	-	-	140.50	8,430.00
A-19	Paint Line - Centerline	LF	2,400	0.90	\$2,160.00	-	-	2,355.50	2,119.95	2,355.50	2,119.95
A-20	Plastic Stop Line	LF	33	9.00	\$297.00	-	-	38.50	346.50	38.50	346.50
A-21	Plastic Crosswalk Line	SF	328	6.00	\$1,968.00	-	-	352.00	2,112.00	352.00	2,112.00
A-22	Temporary Pavement Markings	LF	2,400	0.60	\$1,440.00	2,192.00	1,315.20	-	-	2,192.00	1,315.20
A-23	Force Account - Unanticipated Conflicts	EST	5,000	5,000.00	5,000.00	-	-	-	-	-	-
	TOTAL SCHEDULE A				\$70,974.00		\$158,304.69		\$200,858.80		\$380,163.49

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL BID COST	PREVIOUS		CURRENT		TO DATE	
						SCH B QTY	TOTAL COST	SCH B QTY	TOTAL COST	TOTAL QTY	SCH B TOTAL COST
SCHEDULE B N REED STREET - Brickyard Creek to Sapp Road											
B-1	Spill Prevention, Control and Countermeasures (SPCC) Plan	LS	1	200.00	\$200.00	1.00	200.00	-	-	1.00	200.00
B-2	Mobilization	LS	1	22,250.00	\$22,250.00	1.00	22,250.00	-	-	1.00	22,250.00
B-3	Project Temporary Traffic Control	LS	1	9,500.00	\$9,500.00	0.82	7,790.00	0.18	1,710.00	1.00	9,500.00
B-4	Remove Pavement Markings	LS	1	150.00	\$150.00	1.00	150.00	-	-	1.00	150.00
B-5	Planing Bituminous Pavement	SY	2,300	4.00	\$9,200.00	2,185.57	8,742.68	-	-	2,185.57	8,742.68
B-6	Adjust Existing Structures	EA	6	1,365.00	\$8,190.00	-	-	6.00	8,190.00	6.00	8,190.00
B-7	Inlet Protection	EA	10	87.00	\$870.00	10.00	870.00	-	-	10.00	870.00
B-8	Fabric Interlayer Membrane	SY	3,350	6.00	\$20,100.00	-	-	3,472.22	20,833.32	3,472.22	20,833.32
B-9	HMA CL 1/2 in. PG 58-22	TON	700	140.50	\$98,350.00	14.95	2,100.48	661.81	92,894.31	676.76	95,084.78
B-10	Paint Line - Centerline	LF	1,250	1.00	\$1,250.00	-	-	1,225.50	1,225.50	1,225.50	1,225.50
B-11	Plastic Stop Line	LF	12	12.00	\$144.00	-	-	17.00	204.00	17.00	204.00
B-12	Plastic Crosswalk Line	SF	90	8.50	\$765.00	-	-	104.00	884.00	104.00	884.00
B-13	Temporary Pavement Markings	LF	1,250	0.60	\$750.00	-	-	1,250.00	750.00	1,250.00	750.00
B-14	Force Account - Unanticipated Conflicts	EST	EST	5,000.00	5,000.00	-	-	-	-	-	-
TOTAL SCHEDULE B					\$176,719.00		\$42,103.16		\$126,781.13		\$168,884.28

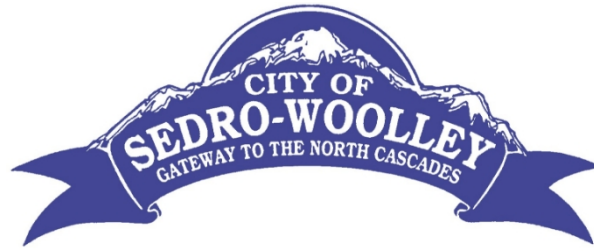
ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL BID COST	PREVIOUS		CURRENT		TO DATE	
						SCH C QTY	TOTAL COST	SCH C QTY	TOTAL COST	TOTAL QTY	SCH C TOTAL COST
SCHEDULE C Portobello Avenue											
C-1	Spill Prevention, Control and Countermeasures (SPCC) Plan	LS	1	200.00	\$200.00	1.00	200.00		-	1.00	200.00
C-2	Mobilization	LS	1	22,500.00	\$22,500.00	1.00	22,500.00		-	1.00	22,500.00
C-3	Protect Temporary Traffic Control	LS	1	8,250.00	\$8,250.00	0.86	7,095.00	0.14	1,155.00	1.00	8,250.00
C-4	Removal of Asphalt/Conc Pavement	SY	50	21.00	\$1,050.00	47.00	987.00		-	47.00	987.00
C-5	Removal of Conc. Sidewalk and Ramps	SY	125	23.00	\$2,875.00	118.47	2,724.81		-	118.47	2,724.81
C-6	Removal of Conc. Curb and Gutter	LF	110	13.50	\$1,485.00	127.50	1,721.25		-	127.50	1,721.25
C-7	Placing Bituminous Pavement	SY	1,690	5.50	\$9,295.00	1,694.22	9,263.21		-	1,694.22	9,263.21
C-8	Fabric Interlayer Membrane	SY	2,400	6.00	\$14,400.00		-	2,361.11	14,166.66	2,361.11	14,166.66
C-9	HMA CL 1/2 In. PG 58-22	TON	475	140.50	\$66,737.50		-	452.82	63,621.21	452.82	63,621.21
C-10	Adjust Existing Structures	EA	13	1,550.00	\$20,150.00		-	14.00	21,700.00	14.00	21,700.00
C-11	Joint Protection	EA	11	87.00	\$957.00	11.00	957.00		-	11.00	957.00
C-12	Cement Conc. Traffic Curb and Gutter	LF	110	82.00	\$9,020.00	156.50	12,833.00		-	156.50	12,833.00
C-13	Cement Conc. Sidewalk	SY	110	105.00	\$11,550.00	75.00	7,875.00		-	75.00	7,875.00
C-14	Sidewalk Ramp - New	EA	4	3,050.00	\$12,200.00	4.00	12,200.00		-	4.00	12,200.00
C-15	Temporary Pavement Markings	LF	900	0.60	\$540.00		-	900.00	540.00	900.00	540.00
C-16	Paint Line	LF	2,800	0.90	\$2,520.00		-	2,626.00	2,363.40	2,626.00	2,363.40
C-17	Plastic Wide Lane Line	LF	22	12.00	\$264.00		-	62.00	744.00	62.00	744.00
C-18	Force Account - Unanticipated Conflicts	EST	EST	5,000.00	5,000.00		-		-	-	-
TOTAL SCHEDULE C					\$188,993.50		\$78,356.27		\$104,290.27		\$182,646.54

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL BID COST	PREVIOUS		SCH D QTY	TOTAL COST	CURRENT	TO DATE	
						SCH D QTY	TOTAL COST				SCH D QTY	TOTAL COST
SCHEDULE D State Street												
D-1	Spill Prevention, Control and Countermeasures (SPCC) Plan	LS	1	200.00	\$200.00	1.00	200.00		-		1.00	200.00
D-2	Mobilization	LS	1	20,000.00	\$20,000.00	1.00	20,000.00		-		1.00	20,000.00
D-3	Project Temporary Traffic Control	LS	1	8,200.00	\$8,200.00	0.95	7,790.00	0.05	410.00		1.00	8,200.00
D-4	Clearing and Grubbing	LS	1	2,000.00	\$2,000.00	1.00	2,000.00		-		1.00	2,000.00
D-5	Removal of Asphalt/Conc Pavement	SY	80	23.00	\$1,840.00	91.50	2,104.50		-		91.50	2,104.50
D-6	Removal of Conc. Sidewalk and Ramps	SY	80	31.00	\$2,480.00	101.88	3,158.28		-		101.88	3,158.28
D-7	Removal of Conc. Curb and Gutter	LF	165	10.00	\$1,650.00	131.50	1,315.00		-		131.50	1,315.00
D-8	Roadway Excavation Incl. Haul	CY	40	61.00	\$2,440.00	-	-		-		-	-
D-9	HMA CL 1/2 In. PG 58-22	TON	15	430.00	\$6,450.00	-	-	17.39	7,477.70		17.39	7,477.70
D-10	Adjust Existing Structures	EA	5	1,200.00	\$6,000.00	1.00	1,200.00		-		1.00	1,200.00
D-11	Inlet Protection	EA	6	87.00	\$522.00	6.00	522.00		-		6.00	522.00
D-12	Cement Conc. Traffic Curb and Gutter	LF	135	69.00	\$9,315.00	90.00	6,210.00	21.20	1,462.80		111.20	7,672.80
D-13	Cement Conc. Driveway, Type 3	SY	28	130.00	\$3,640.00	18.06	2,347.80	102.50	13,325.00		120.56	15,672.80
D-14	Cement Conc. Sidewalk	SY	220	121.00	\$26,620.00	225.83	27,325.43		-		225.83	27,325.43
D-15	Sidewalk Ramp - New	EA	6	3,000.00	\$18,000.00	6.00	18,000.00		-		6.00	18,000.00
D-16	Cement Conc. Pedestrian Curb	LF	75	60.00	\$4,500.00	76.30	4,578.00		-		76.30	4,578.00
D-17	Remove Existing Pavement Markings	LS	1	420.00	\$420.00	-	-	1.00	420.00		1.00	420.00
D-18	Plastic Stop Line	LF	15	12.00	\$180.00	-	-	26.50	318.00		26.50	318.00
D-19	Plastic Crosswalk Line	SF	260	6.00	\$1,560.00	-	-	272.00	1,632.00		272.00	1,632.00
D-20	Force Account - Unanticipated Conflicts	EST	EST	5,000.00	5,000.00	-	-		-		-	-
TOTAL SCHEDULE D					\$121,017.00		\$96,751.01		\$25,045.50			\$121,796.51

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL BID COST	PREVIOUS		CURRENT		TO DATE	
						SCH E QTY	TOTAL COST	SCH E QTY	TOTAL COST	TOTAL QTY	SCH E TOTAL COST
SCHEDULE E Nelson Street											
E-1	Spill Prevention, Control and Countermeasures (SPCC) Plan	LS	1	200.00	\$200.00	1.00	200.00		-	1.00	200.00
E-2	Mobilization	LS	1	20,000.00	\$20,000.00	1.00	20,000.00		-	1.00	20,000.00
E-3	Project Temporary Traffic Control	LS	1	2,350.00	\$2,350.00	0.96	2,256.00	0.04	94.00	1.00	2,350.00
E-4	Removal of Asphalt/Conc Pavement	SY	10	67.00	\$670.00	12.72	852.24	90.00	6,030.00	102.72	6,882.24
E-5	Clearing and Grubbing	LS	1	3,000.00	\$3,000.00	1.00	3,000.00		-	1.00	3,000.00
E-6	Removal of Conc. Sidewalk and Ramps	SY	315	17.00	\$5,355.00	338.72	5,758.24		-	338.72	5,758.24
E-7	Removal of Conc. Curb and Gutter	LF	15	46.00	\$690.00	22.50	1,035.00		-	22.50	1,035.00
E-8	Roadway Excavation Incl. Haul	CY	46	55.00	\$2,530.00	-	-		-	-	-
E-9	Crushed Surfacing Top Course	TON	25	47.00	\$1,175.00	28.00	1,316.00		-	28.00	1,316.00
E-10	HMA CL 1/2 In. PG 58-22	TON	5	590.00	\$2,950.00	-	-	4.44	2,619.60	4.44	2,619.60
E-11	Inlet Protection	EA	6	87.00	\$522.00	6.00	522.00		-	6.00	522.00
E-12	Cement Conc. Traffic Curb and Gutter	LF	15	73.00	\$1,095.00	20.50	1,496.50	5.50	401.50	26.00	1,898.00
E-13	Cement Conc. Driveway, Type 1	SY	30	128.00	\$3,840.00	28.88	3,696.64		-	28.88	3,696.64
E-14	Cement Conc. Sidewalk	SY	300	112.00	\$33,600.00	261.20	29,254.40	22.78	2,551.36	283.98	31,805.76
E-15	Sidewalk Ramp - New	EA	8	3,000.00	\$24,000.00	8.00	24,000.00		-	8.00	24,000.00
E-16	Pedestrian Curb	LF	30	60.00	\$1,800.00	48.30	2,898.00		-	48.30	2,898.00
E-17	Remove Existing Pavement Markings	LS	1	300.00	\$300.00	-	-	1.00	300.00	1.00	300.00
E-18	Plastic Crosswalk Line	SF	130	9.60	\$1,248.00	-	-	96.00	921.60	96.00	921.60
E-19	Force Account – Unanticipated Conflicts	EST	EST	5,000.00	5,000.00	-	-		-	-	-
TOTAL SCHEDULE E					\$110,325.00		\$96,285.02		\$12,918.06		\$109,203.08

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL BID COST	PREVIOUS		CURRENT		TO DATE	
						SCH F QTY	TOTAL COST	SCH F QTY	TOTAL COST	TOTAL QTY	SCH F TOTAL COST
SCHEDULE F - Sidewalk and Ramp Upgrades Various Locations											
F-1	Spill Prevention, Control and Countermeasures (SPCC) Plan	LS	1	200.00	\$200.00	1.00	200.00	-	-	1.00	200.00
F-2	Mobilization	LS	1	26,000.00	\$26,000.00	1.00	26,000.00	-	-	1.00	26,000.00
F-3	Project Temporary Traffic Control	LS	1	8,600.00	\$8,600.00	0.96	8,256.00	0.04	344.00	1.00	8,600.00
F-4	Removal of Asphalt/Conc Pavement	SY	200	24.00	\$4,800.00	195.42	4,680.08	37.33	895.92	232.75	5,586.00
F-5	Removal of Conc. Sidewalk and Ramps	SY	1,000	25.00	\$25,000.00	868.81	21,720.25	145.12	3,628.00	1,013.93	25,348.25
F-6	Removal of Conc. Curb and Gutter	LF	510	18.00	\$9,180.00	403.50	7,263.00	131.50	2,367.00	535.00	9,630.00
F-7	HMA CL 1/2 In. PG 58-22	TON	55	310.00	\$17,050.00	-	-	35.10	10,881.00	35.10	10,881.00
F-8	Adjust Existing Structures	EA	5	930.00	\$4,650.00	7.00	6,510.00	-	-	7.00	6,510.00
F-9	Inlet Protection	EA	8	80.00	\$640.00	2.00	160.00	-	-	2.00	160.00
F-10	Cement Conc. Traffic Curb and Gutter	LF	530	62.00	\$32,860.00	468.00	29,016.00	-	-	468.00	29,016.00
F-11	Cement Conc. Driveway	SY	120	124.00	\$14,880.00	77.52	9,612.48	-	-	77.52	9,612.48
F-12	Cement Conc. Sidewalk	SY	800	112.00	\$89,600.00	760.92	85,223.04	-	-	760.92	85,223.04
F-13	Sidewalk Ramp - New	EA	11	2,750.00	\$30,250.00	11.00	30,250.00	-	-	11.00	30,250.00
F-14	Pedestrian Curb	LF	170	55.00	\$9,350.00	148.50	8,167.50	-	-	148.50	8,167.50
F-15	Force Account - Unanticipated Conflicts	EST	EST	5,000.00	5,000.00	-	-	-	-	-	-
TOTAL SCHEDULE F						\$278,060.00	\$237,068.35	\$18,115.92	\$255,184.27		

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL BID COST	PREVIOUS		CURRENT		TO DATE						
						SCH G QTY	TOTAL COST	SCH G QTY	TOTAL COST	TOTAL QTY	SCH G TOTAL COST					
SCHEDULE G - Ramp Upgrades Various Locations CO #1																
G-1	Mobilization	LS	1	\$28,750.00	\$28,750.00	1.00			-	1.00	28,750.00					
G-2	Project Temporary Traffic Control	LS	1	\$10,000.00	\$10,000.00	0.98	9,800.00	0.02	200.00	1.00	10,000.00					
G-3	Removal of Asphalt/Conc Pavement	SY	80	\$26.00	\$2,080.00	54.73	1,422.98	2.00	52.00	56.73	1,474.98					
G-4	Removal of Conc. Sidewalk and Ramps	SY	100	\$66.00	\$6,600.00	103.56	6,834.96		-	103.56	6,834.96					
G-5	Removal of Conc. Curb and Gutter	LF	160	\$51.00	\$8,160.00	157.20	8,017.20		-	157.20	8,017.20					
G-6	HMA Cl. 1/2 In. PG 58-22	TON	15	\$500.00	\$7,500.00	-	-	16.25	8,125.00	16.25	8,125.00					
G-7	Inlet Protection	EA	5	\$80.00	\$400.00	-	-	2.00	160.00	2.00	160.00					
G-8	Cement Conc. Traffic Curb and Gutter	LF	160	\$110.00	\$17,600.00	157.20	17,292.00		-	157.20	17,292.00					
G-9	Cement Conc. Sidewalk	SY	40	\$162.00	\$6,480.00	39.75	6,439.50		-	39.75	6,439.50					
G-10	Sidewalk Ramp - New	EA	9	\$3,650.00	\$32,850.00	9.00	32,850.00		-	9.00	32,850.00					
G-11	Pedestrian Curb	LF	210	\$65.00	\$13,650.00	169.70	11,030.50		-	169.70	11,030.50					
G-12	Force Account - Unanticipated Conflicts	EST	EST	\$5,000.00	\$5,000.00	-	-	-	-	-	-					
TOTAL SCHEDULE G					\$199,070.00		\$122,437.14		\$8,537.00		\$130,974.14					
TOTAL SCHEDULE A+B+C+D+E+F+G												\$632,305.63		\$496,546.68		\$130,974.14



City Council Agenda Item

Agenda Item No.: m.3.

Date: October 9, 2024

From: Bill Bullock, Public Works Director

Subject: Professional Services Agreement – Amendment No. 7 Mark E Christ Architect – Final Design and CM Support

RECOMMENDED ACTION:

Motion to approve authorization for the Mayor to execute Contract Amendment No. 7 with Mark E Christ Architect to perform the Final Design and CM Support Services in the amount not to exceed \$64,000 and extend the term of the contract through December 31, 2025.

ISSUE:

The project is entering its final design phase to prepare for construction bid in January 2025. The proposed amendment will provide contraction management support services and assist in finalizing the bid ready documents.

BACKGROUND/SUMMARY INFORMATION:

In 2017 the city acquired a 14.81 of unimproved property located at 1451 North Fruitdale Rd as a donation from the Port of Skagit County to be developed as a City park. The development of Olmsted Park is a key step in implementing goals adopted by City Council to enhance recreational opportunities in the city. Construction is anticipated to begin in the spring of 2025 and will include \$2,368,000 of amenities consisting of a new public parking lot, public restrooms, caretaker's residence, trash enclosure, kiosk, storage shed, ADA accessible public trails, trail access to Thompson Pond, and site preparation for future park pavilions and floating dock. Funding partners include: Port of Skagit, Skagit County, and State and Federal funding agencies.

FISCAL IMPACT, IF APPROPRIATE:

This contract amendment is funded within the project budget.

ATTACHMENTS:

1. 2022-PS-05 Mark E Christ Prof Svs Agreement AMD 7a

AMENDMENT NO. 7

To the PROFESSIONAL SERVICES AGREEMENT No. 2022-PS-05
Dated October 9, 2024
Between The City of Sedro-Woolley, Washington
And Mark E Christ Architect

This Amendment revises the above contract as follows:

IV .1 PAYMENTS.

a. The Consultant shall be paid by the City for services rendered under this Agreement as described in the Scope of Services **Exhibit, A, A-1, A-2, A-3, A-4, and A-5**. In no event shall the compensation paid to Consultant under this Agreement exceed **\$64,000.00** (Sixty-four thousand dollars and no/100) without the written agreement of the Consultant and the City. Such payment shall be full compensation for work performed and services rendered and for all labor, materials, supplies, equipment and incidentals necessary to complete the work per the Fee Schedule **Exhibit B-1, B-2, B-3, B-4, and B-7**. In the event the City elects to expand the scope of services from that set forth in **Exhibit A, A-1, A-2, A-3, and A-4** the City shall pay Consultant a mutually agreed amount.

DATED this 3rd day of September 2024.

CITY OF SEDRO-WOOLLEY
A Washington municipal corporation

By: _____
William Bullock, PE, MPA, Public Works Director

CONTRACTOR:

By: _____
Mark E Christ Architect

2022-PS-05 SUMMARY OF AMENDMENTS 9/3/2023

	Amount	Total	Notes
Base Agreement 2022-PS-05	\$20,000	\$20,000	Base Agreement
Amendment 1 – Add Tim Garrison Str Engr	\$4,988	\$24,988	Adds Exhibits A-1, B-1
Amendment 2 – Delete Garrison, add DCG - SE	\$1,512	\$26,500	Revises Exh A-1, B-1
Amendment 3 – add Memorial Park Restroom Dwg	\$2,000	\$28,500	Adds Exhibits A-2, B-2
Amendment 4 – Additional MC design hours	\$5,500	\$34,000	Adds Exhibit A-3, B-3
Amendment 5 – Add Applied Building Information LLC	\$5,000	\$39,000	Adds Exhibit A-4, B-4
Amendment 6 – Time Extension to 12/31/2025	\$0	\$39,000	Time Extension
Amendment 7 – Construction Support Hours	\$25,000	\$64,000	Adds Exhibit B-7

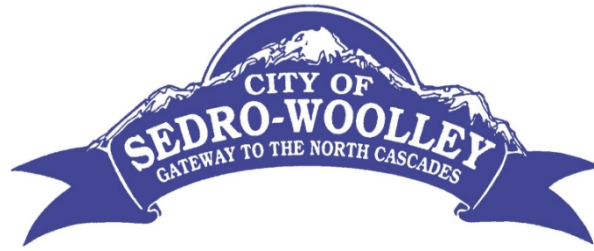
Amendment No. 7

Project Name Omsted Park Structures and Site Improvements

Client City of Sedro-Woolley

Location Sedro-Woolley, WA

Task		Architect Hours	Electrical Engineer Hours	Mechanical Engineer Hours	Structural Engineer Hours
1	Pre-bid Meeting	2	2	2	2
2	Project Meetings	8	0	0	0
3	Construction Support	48	10	10	10
4	Project Closeout	16	0	0	0
5	Additional Support	26			
	Total Hours	100	12	12	12
	Summary	Hours	Rate	Cost	
	Architect	100	\$150.00	\$15,000.00	
	Electrical Engineer	12	\$250.00	\$3,000.00	
	Mechanical Engineer	12	\$250.00	\$3,000.00	
	Structural Engineer	12	\$300.00	\$3,600.00	
	Total	\$24,600.00			



City Council Agenda Item

Agenda Item No.: m.4.

Date: October 9, 2024

From: Thomas Glover, Community Development Director

Subject: Temporary Moratorium - Electricity Storage and/or Generating Projects

RECOMMENDED ACTION:

Motion to approve temporary moratorium on approval of projects involving storage and/or generation of electricity. Motion to hold a public hearing on October 23, 2024, regarding an ordinance on projects involving storage and/or generation of electricity.

ISSUE:

The municipal code currently in effect does not adequately ensure the protection of the public health, safety and general welfare from the untenable risk posed by some newly emerging energy technologies, especially in the likely event of flood or wildfire. City needs time to review its code to align with comprehensive plan updated policies.

BACKGROUND/SUMMARY INFORMATION:

The residents and business owners of Sedro-Woolley have gone to considerable lengths to preserve and limit the City's overall environmental impact on the Skagit River basin and to protect the integrity of the local environment. Major energy development projects involving the storage and/or generation of electricity pose an untenable potential risk to the continued health of the Skagit River System and the local environment, as well as to the public health, safety and general welfare, especially in the event of a flood, fire, or some other hazard. At the present time, the City is undergoing a major update of its Comprehensive Plan and development regulations, the outcome of which may affect how permit applications for energy storage and generating projects within the City are to be processed. Staff is requesting time to review policies and codes within the context of the City's Comprehensive Plan Update process to assure adequate provisions and protections are in place to manage potential new energy project applications. This moratorium will be in place for six months from the date of approval.

FISCAL IMPACT, IF APPROPRIATE:

None identified at this time.

ATTACHMENTS:

1. 04900Sedro - Ord imposing Moratorium DRAFT dc TG

CITY OF SEDRO-WOOLLEY
Sedro-Woolley, Washington

AN ORDINANCE OF THE CITY OF SEDRO-WOOLLEY, WASHINGTON, ADOPTED PURSUANT TO RCW 35A.63.220 AND 36.70A.390; IMPOSING A TEMPORARY SIX (6) MONTH MORATORIUM UPON THE RECEIPT AND PROCESSING OF PROJECT PERMIT APPLICATIONS FOR MAJOR UTILITY DEVELOPMENT PROJECTS THAT INVOLVE THE STORAGE OR GENERATION OF ELECTRICITY; AND ESTABLISHING AN IMMEDIATE EFFECTIVE DATE.

WHEREAS, the City of Sedro-Woolley is located adjacent to the Skagit River; and

WHEREAS, the Skagit River is the third largest river on the West Coast of the United States; and the City of Sedro-Woolley has moderate risk from flooding; and

WHEREAS, the City of Sedro-Woolley has moderate risk from flooding, the U.S. Army Corps of Engineers stated that its protective diking and drainage system only provides adequate protection for 25 years, the Board of Skagit County finds it more likely than not that climate change and sea level rise will exacerbate flooding and inundation risks and

WHEREAS, the Skagit is a unique and important river system and the only river in Washington that supports all five species of Pacific salmon, and

WHEREAS, the Skagit river supports six populations of chinook salmon listed as threatened under the Endangered Species Act (ESA).

WHEREAS, the culture, reputation and economic well-being of the City of Sedro-Woolley is linked to the Skagit River and its bald eagles, steelhead trout and salmon, scenic beauty and recreation opportunity.

WHEREAS, under the Growth Management Act, the State Environment Policy Act and Shoreline Master Program, the residents and business owners of Sedro-Woolley have gone to considerable lengths to preserve and limit the City's overall environmental impact on the Skagit River basin and to protect the integrity of the local environment; and

WHEREAS, major energy development poses an untenable potential risk to the continued health of the Skagit River System and the local environment, as well as to the public health, safety and general welfare, especially in the event of a flood; and

WHEREAS, the city of Sedro-Woolley has moderate wildfire risk where, according to Firststreet.org "There are 4,473 properties in Sedro-Woolley that have some risk of being affected by wildfire over the next 30 years. This represents 99% of all properties in Sedro-Woolley"; and

WHEREAS, major energy development poses an untenable potential risk to the Skagit River System and the local environment, as well as to the public health, safety and general welfare, especially in the event of a wildfire; and

WHEREAS, creation and adoption of new municipal code sections, revision of the existing code and creation and adoption of new safety and design standards is necessary to mitigate the aforementioned risk posed to the Skagit River System and the local environment, as well as to the public health, safety and welfare by major energy development in the City; and

WHEREAS, the aforementioned additions and revisions to municipal code and standards will take considerable time to complete; and

WHEREAS, the City needs additional time to consider major revisions to its municipal code; and

WHEREAS, this moratorium will enable the City to develop code revisions and deliver recommended alternatives to the City Council that reflect the character and priorities of Sedro-Woolley before development decisions that do not reflect the City Council's vision are made; and

WHEREAS, addressing all of these issues will take time and will likely result in updates to the City Code, plan clarifications, and new policies or procedures that will be aimed at protecting the health, safety and general welfare of the citizens of Sedro-Woolley; and

WHEREAS, only vested projects that are currently under construction or have already filed complete permit applications and specifically identified excluded projects may proceed with development during the moratorium period; and

WHEREAS, the moratorium imposed herein promotes the public good and is necessary for the protection of public health, safety, property, and welfare. A public emergency exists requiring that the City's moratorium become effective immediately upon adoption; and

WHEREAS, this action is taken consistent with the State Environmental Policy Act (SEPA) provisions at WAC 197-11-880 regarding emergency actions.; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SEDRO-WOOLLEY, WASHINGTON, DO ORDAIN AS FOLLOWS:

The Sedro-Woolley City Council adopts the foregoing findings of fact, finding further as follows:

1. The municipal code currently in effect does not adequately ensure the protection of the public health, safety and general welfare from the untenable risk posed by some newly emerging energy technologies, especially in the likely event of flood or wildfire.

2. The Skagit Wild and Scenic River System established by Congress in 1978 includes 158.5 miles of the Skagit and its tributaries. Management of the Skagit Wild and Scenic River is consistent with the Wild and Scenic Rivers Act Section 10(a) direction to protect and enhance the values that caused the Skagit Wild and Scenic River to be included in the National Wild and Scenic Rivers System.
3. The municipal code currently in effect does not adequately protect the Skagit River System, its ESA protected salmon, or the local environment from the untenable risk posed by some newly emerging energy technologies, especially in the likely event of flood or wildfire.
4. Sedro-Woolley intends to develop permanent regulations to address the risk posed by newly emerging energy technologies.
5. There are 4,473 properties in Sedro-Woolley that have some risk of being affected by wildfire over the next 30 years. This represents 99% of all properties in Sedro-Woolley. (https://firststreet.org/city/sedro-woolley-wa/5363210_fsid/flood)
6. The city of Sedro-Woolley has moderate risk from flooding. There are 3,241 properties in Sedro-Woolley at risk of flooding over the next 30 years. This represents 72.4% of all properties in Sedro-Woolley. (https://firststreet.org/city/sedro-woolley-wa/5363210_fsid/fire?from=riskfactor.com)
7. RCW 36.70A.390 authorizes the City Council to adopt moratoria, interim zoning ordinances, and interim official controls to preserve the *status quo* while new plans and regulations are being developed.
8. RCW 36.70A.390 and RCW 35A.63.220 permit the City Council to adopt such measures without notice and public hearing when deemed appropriate to promote the public health, safety and welfare, provided that the County holds a public hearing within sixty (60) days after the adoption of the interim ordinance; and
9. RCW 36.70A.390 states that a moratorium may be effective for not longer than six months but may be effective for up to one year if a work plan is developed for related studies providing for such a longer period.
10. RCW 36.70A.390 and RCW 35A.63.220 state that a moratorium, may be renewed for one or more six-month periods if a subsequent public hearing is held and findings of fact are made prior to each renewal.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SEDRO-WOOLLEY, WASHINGTON, DO FURTHER ORDAIN AS FOLLOWS:

Section 1. Findings. The City of Sedro-Woolley adopts the recitals as Findings of Fact in support of the moratorium imposed by this ordinance.

Section 2. **Moratorium Imposed.** Unless expressly excluded or otherwise vested as outlined in section 3 of this ordinance, the City hereby imposes a temporary moratorium for those properties requesting the following permit applications:

Permit Applications or land use applications for major utility development projects that involve the storage or generation of electricity.

Section 3. **Effect Upon Vested Rights.** The moratorium imposed under Section 2 of this ordinance shall apply prospectively, and shall operate to prevent acceptance and processing of any Permit Applications submitted after the effective date hereof. Nothing in this ordinance shall be construed to extinguish, limit, or otherwise infringe upon any permit applicant's vested development rights – as defined by Washington State law and City of Sedro-Woolley regulations – provided such permit applicant has filed a complete Permit Application before the effective date hereof.

Section 5. **Public Hearing.** Pursuant to RCW 35A.63.220 and 36.70A.390, a public hearing on the moratorium imposed under Section 2 of this ordinance is hereby scheduled for October 23, 2024 at 6:00 p.m., in the City Council Chambers of Sedro-Woolley City Hall. The City Clerk is authorized and directed to provide public notice of said hearing in accordance with applicable City standards. The City Council may in its discretion adopt additional findings of fact at the conclusion of said hearing.

Section 6. **Interpretative Authority.** The City of Sedro-Woolley Development Services Director, or designee, is hereby authorized to issue official interpretations arising under or otherwise necessitated by this ordinance.

Section 7. **Severability.** If any section, subsection, sentence, clause, phrase or word of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality thereof shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase or word of this ordinance.

Section 8. **Declaration of Emergency; Effective Date; Duration.** Based upon the findings enumerated in Section 1 of this ordinance, the City Council declares a public emergency necessitating an immediate effective date of the moratorium imposed hereunder. Said moratorium shall take effect immediately and shall remain effective for six (6) months unless terminated earlier by the City Council. PROVIDED, that the City Council may, in its sole discretion, renew said moratorium for one year in conjunction with a work plan or (1) or more six (6) month periods in accordance with Washington State law. This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City of Sedro-Woolley.

ADOPTED by the City Council and **APPROVED** by the Mayor this ____ day of _____, 202_.

CITY OF SEDRO-WOOLLEY

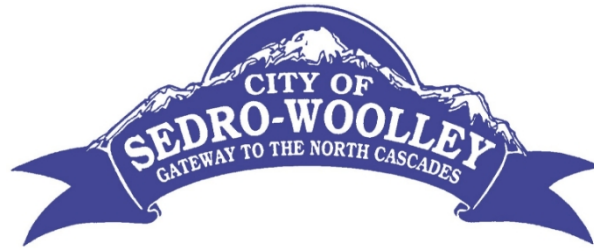
By _____
_____, Mayor

ATTEST:

By _____
_____, City Clerk

APPROVED AS TO FORM:

By _____
Nikki Thompson, City Attorney



City Council Agenda Item

Agenda Item No.: m.5.

Date: October 9, 2024

From: Kelly Kohnken, Finance Director / City Clerk

Subject: Property Tax - Ordinance 2080-24 - 1st Read

RECOMMENDED ACTION:

First read, no recommended action.

ISSUE:

BACKGROUND/SUMMARY INFORMATION:

See attachments.

FISCAL IMPACT, IF APPROPRIATE:

ATTACHMENTS:

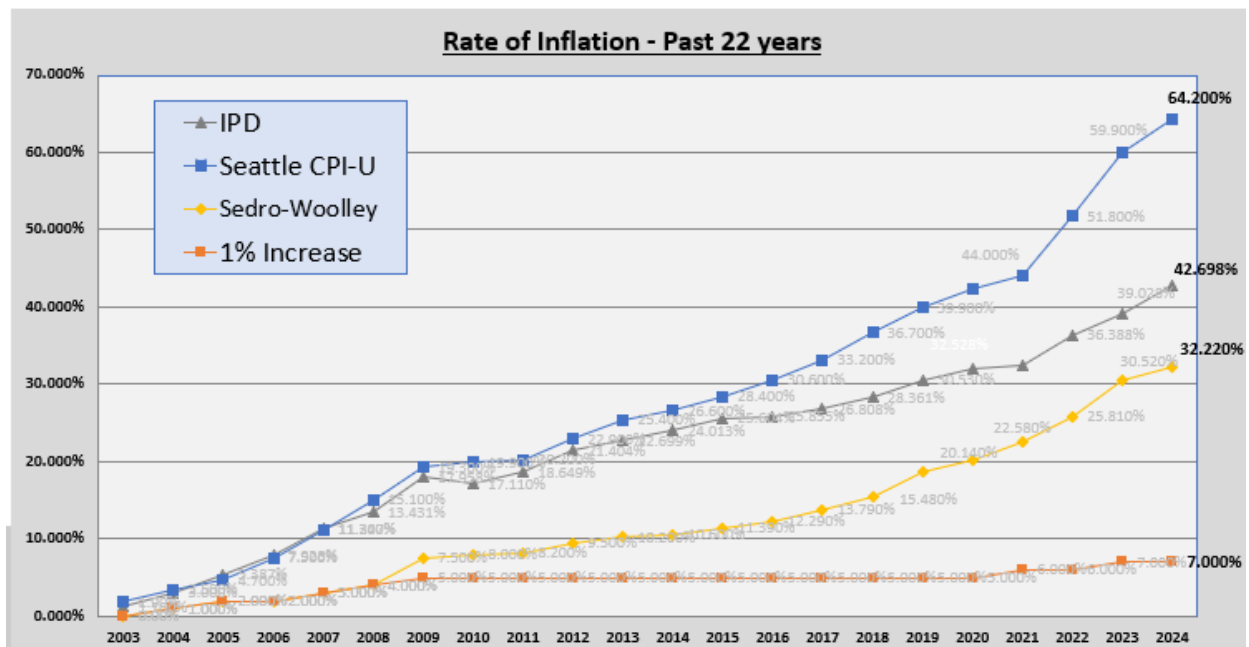
1. 2025-2026 Property Tax Levy_2024.10.09
2. DRAFT_2025PropertyTax_Ord2080-24_1%
3. DRAFT_2025PropertyTax_Ord2080-24_0%

2025-2026 Property Tax



Inflation and Property Tax

The below chart was presented at the September 25, 2024, council meeting. The chart displays two inflation indicators in relation to the city's property tax growth.



The chart does not include levy lid lifts as these increases have direct associated services and expenditures.

How is Property Tax Calculated?

Long answer: There are many factors that play into the budgeted levy. The city starts with the prior year budgeted levy. The city can increase the budgeted levy by 1% of the highest regular tax which could have been lawfully levied. For example, for 2022 the city did not approve the 1% increase. When calculating the 2023 1% dollar amount, the highest lawful levy would be the

2022 levy as if the city did take the 1%. This is the banked capacity. Additional increase by the value of new construction.

MRSC notes the following regarding banked capacity: "Some taxing districts have levied less than the maximum amount allowed over the years. RCW 84.55.092 allows these districts to retain the right to use that "banked" capacity at some future date. Thus, when comparing a district's current year levy to their prior levy, it may reflect a change of more than 1% if they are using their banked capacity or less than 1% if they don't feel they need the levy increase."

Short answer: The prior year budgeted levy, plus 1% (if approved by council), plus the value of new construction.

	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

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

2025 Budget Levy

In 2023 the voters and City Council approved a levy lid lift, setting the 2024 levy rate to \$2.6172 per \$1,000 of assessed value, or \$4,886,317. This is the prior year budgeted levy and highest lawful levy used to calculate the 1% for the 2025 levy.

2025 - 1%

Description	Amount
Prior Year Regular Levy	4,860,891
Exemptions	25,426
1%	48,863
New Construction	65,000
Total Budgeted Levy	5,000,180

2026 Budgeted Levy

Three scenarios for the 2026 budgeted levy. Council will not pass an ordinance for the 2026 budgeted levy until November 2025.

2026 - 2025 1% and 2026 1%

Description	Amount
Prior Year Regular Levy	4,974,754
Exemptions	25,426
1%	49,748
New Construction	65,000
Total Budgeted Levy	5,114,928

2026 - 2025 0% and 2026 1%

Description	Amount
Prior Year Regular Levy	4,925,891
Exemptions	25,426
1%	49,748
New Construction	65,000
Total Budgeted Levy	5,066,065
Difference	48,863

2026 - 2025 0% and 2026 0%

Description	Amount
Prior Year Regular Levy	4,925,891
Exemptions	25,426
1%	
New Construction	65,000
Total Budgeted Levy	5,016,317
Difference	98,611

Next Steps

- Public hearing and 2nd read of the property tax ordinance at the October 23, 2024, council meeting.
- 3rd read of the ordinance at the November 13, 2024, council meeting.

ORDINANCE NO. 2080-24

AN ORDINANCE OF THE CITY OF SEDRO-WOOLLEY APPROVING THE PROPERTY TAX LEVY AT AN INCREASE OF 1.0%.

WHEREAS, The City Council of the City of Sedro-Woolley has properly given notice of the public hearing held October 23, 2024, to consider the City of Sedro-Woolley 2025 Real Estate Property Tax Levy; and

WHEREAS, the City Council, after hearing, and after duly considering all relevant evidence and testimony presented, has determined that the City of Sedro-Woolley will require an increase in general property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property, addition of properties as a result of annexation and any increase in the value of state assessed property, in order to discharge the expected expenses and obligations of the City of Sedro-Woolley and in its best interest; and

WHEREAS, the Implicit Price Deflator (IPD) for property taxes due in 2025 is 2.57%, and

WHEREAS, the City's actual levy amount from the previous year (2024) was \$4,886,317 (\$25,426 senior/disabled exemption, \$4,860,891 non-exempt); and

WHEREAS, the population of this City is more than 10,000; and now, therefore,

IT IS HEREBY ORDAINED, by the City Council of the City of Sedro-Woolley, an increase in the regular property tax levy shall be imposed in addition to the increase resulting from the addition of new construction and improvements to property, addition of properties as a result of annexation and any increase in the value of state-assessed property. It is further ordained that the City Council hereby authorizes the 2025 levy in the amount of an increase of 1.0% from the maximum allowed in the prior year \$48,748, not to exceed the levy limit as allowed by law.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR THIS 13th DAY OF NOVEMBER, 2024.

Julia Johnson, Mayor

ATTEST

Kelly Kohnken, Finance Director

APPROVED AS TO FORM:

City Attorney

ORDINANCE NO. 2080-24

AN ORDINANCE OF THE CITY OF SEDRO-WOOLLEY APPROVING THE PROPERTY TAX LEVY AT NO INCREASE.

WHEREAS, The City Council of the City of Sedro-Woolley has properly given notice of the public hearing held October 23, 2024, to consider the City of Sedro-Woolley 2025 Real Estate Property Tax Levy; and

WHEREAS, the Implicit Price Deflator (IPD) for property taxes due in 2025 is 2.57%, and

WHEREAS, the City's actual levy amount from the previous year (2024) was \$4,886,317 (\$25,426 senior/disabled exemption, \$4,860,891 non-exempt); and

WHEREAS, the population of this City is more than 10,000; and now, therefore,

IT IS HEREBY ORDAINED, by the City Council of the City of Sedro-Woolley, that no increase in the regular property tax levy, is authorized for the levy to be collected in the 2025 tax year. The percentage increase shall be 0.0% from the previous year. This is exclusive of addition of new construction and improvements to property, addition of properties as a result of annexation and any increase in the value of state assessed property.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR THIS 13th DAY OF NOVEMBER, 2024.

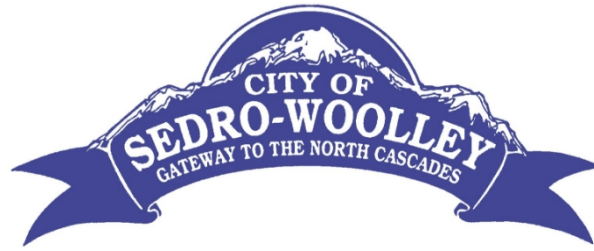
Julia Johnson, Mayor

ATTEST

Kelly Kohnken, Finance Director

APPROVED AS TO FORM:

City Attorney



City Council Agenda Item

Agenda Item No.: m.6.

Date: October 9, 2024

From: Charlie Bush, City Administrator

Subject: Economic Development Action Plan

RECOMMENDED ACTION:

This is a first read. Staff recommends approval when the Council is satisfied with the content of the plan.

ISSUE:

Should the City adopt an Economic Development Action Plan and, if so, what should be in it?

BACKGROUND/SUMMARY INFORMATION:

The goal of this plan, developed over the past two years with input from businesses, committee members, and economic development partners, has been to develop a clearer picture for how the City will engage in economic development activities. Part of the plan includes action items that could be American Rescue Plan Act (ARPA) or other strategic funding investments. Other parts of the plan represent policy or mindset that could be rooted in the City's updated Comprehensive Plan. If ultimately adopted by Council, staff would plan to provide this document to the consultants working on the Comprehensive Plan so that items could be considered in the update of the Economic Development Element. Staff would also use this document to help guide budget investments and approaches to economic development. The City Council's Planning and Business Development Committee unanimously passed this item out of committee on September 4, 2024.

FISCAL IMPACT, IF APPROPRIATE:

N/A

ATTACHMENTS:

1. Draft Sedro-Woolley Economic Development Action Plan Version 7.0

Sedro-Woolley Economic Development Action Plan (Draft)

Version 7, September 4, 2024

Items in green are potential ARPA/Strategic investments

Items in blue are underway

Items in purple are completed

* = Operating budget items

+ = Comprehensive Plan, larger items

*+ = It depends upon the level of change/investment

Priority #1: Provide business-friendly permitting

- Establish an electronic permitting system by the end of 2025*
- By the end of 2025, evaluate fees*
- By the end of 2025, establish permitting benchmarks for commercial permits and track progress*
- Invest in Planning & Building staffing through the 2025-26 budget process to better support business permitting*
- By the end of 2026, invest in Lean/Six Sigma process improvement processes to increase permitting system efficiency*
- By the end of 2025, improve the City's Code to allow for more efficient and simplified permit processes, including more up-front design review*

Priority #1: Support housing development to provide a larger local workforce and to further support local retail

- Evaluate the housing types needed to have the largest benefit on the Sedro-Woolley economy through the 2023-25 Comprehensive Plan Update*+
- By the end of 2026, implement strategies and incentives to support the housing types desired*+

Priority #2: Focus on public Downtown Improvements

- Parklets – consider code changes by the end of 2024*
- Community Development Grant Program – completed by the end of 2024*
 - Painting
 - Support updates to key buildings (ex. Woolley Market)
- Potential New/Refurbished Public Infrastructure – complete by the end of 2028
 - Sidewalks*
 - AED signs*
 - Murals*
 - Planters*
 - More trash cans downtown (on Metcalf) with better designs*
 - Alleys*+
 - Lighting*+
 - Street lights recently painted

- Extend the system on Metcalf
 - Address Parking – consider parking regulations, supply*+
- Festival/Event Improvements – complete by the end of 2027
 - Wiring for festivals*
 - Lights for festivals – consider lights hanging across Metcalf*
 - Develop a Downtown concert venue*+
- Partner with BNSF on public use of their right of way (ex. mobile art walk) – by the end of 2025

Priority #2: Improve the State Route 20 and State Route 9 Corridors

- Improve the appearance of roundabouts – by the end of 2026*
- Improve directional signage – by the end of 2026*+
- Develop an archway to cover the railroad trestle and point tourists to Downtown – by the end of 2026*+
- Improve the appearance of fencing*
- Partner with the new owners of Skagit Industrial Park, Sedron Industries, to leverage Sedron’s investment in the park to accent and benefit Downtown Sedro-Woolley and the State Route 20/9 corridor – by the end of 2025*+
 - Improve the State Route 20/9 appearance of the park*+
 - Explore improved connectivity of the park to the rest of the City*+
 - Evaluate Downtown improvements that may compliment the park and elements of the park that may be able to compliment Downtown and the State Route 20/9 corridor*+
- Work to get Ferry Street properties improved on the entry to Downtown from Highway 9, perhaps some funds could be used for environmental studies, as needed, in this area – by the end of 2028, a corridor plan for the streetscape might be an option*+

Priority #2: Improve the Cleanliness and Visual Appearance of Commercial Areas, including Downtown

- Invest in additional Public Works staff or partnerships to enhance the cleanliness of commercial areas in Sedro-Woolley – by the end of 2026*

Priority #2: Engage in creative placemaking – support the creation of experiences and places that are unique for visitors to and residents of Sedro-Woolley

- Support public art with the support of the Arts Commission – by the end of 2025*
- Develop small parks – ex. the lot by Tricky Busiu could be used for a park and parking if received from BNSF – by the end of 2026*+
- Evaluate streetscapes and landscaping – by the end of 2027*+
- Invest in trails and parks and connect them – by the end of 2028*+
- Create a more dog-friendly city - evaluate dog park expansion and the development of additional dog parks – by the end of 2028*+
- Possible food truck pads at our parks (especially Olmsted and Memorial) – by the end of 2028+
- Capitalize on small-town Americana strengths by supporting and promoting experiences and services that people want*
- Focus on making Sedro-Woolley more fun and interesting*

Priority #2: Do further work with economic development partners to provide additional help and technical assistance for online commerce and other technical business support services

- Offer resources and referrals to partners from within the Planning & Building Department – by the end of 2025*
- Partner with the Chamber to promote shopping local and to celebrate local businesses, especially manufacturing and retail – by the end of 2026*
- Partner with organizations like RAIN Catalysts, the Small Business Development Center, the Center for Inclusive Entrepreneurship, and the Economic Development Alliance of Skagit County (EDASC) to provide services for Sedro-Woolley businesses. Consider providing space to one or several from which to deliver services more locally here. – by the end of 2026*

Priority #2: Support infill commercial and housing development

- Evaluate options/opportunities and identify barriers during the 2023-2025 Comprehensive Plan update*+
 - Focus on site readiness and removing obstacles*+

Priority #2: Continue to partner regionally to benefit the regional economy, which will benefit the Sedro-Woolley Economy

- Use the 2023-25 Comprehensive Plan Update to become clearer on what industry clusters the City wants to recruit and grow to help diversify its economy*+
- Leverage collective strengths in Skagit Valley – possible focus on food. Leverage valley value-added agriculture as the theme – by the end of 2026*

Priority #2: Continue to Partner with the Port of Skagit and Skagit County on the Continued Redevelopment of the SWIFT Center

- Support business incubator space at the SWIFT Center, particularly the NWIRC proposal – ongoing*
- Develop Olmsted Park – by the end of 2026 with first phases in 2024*+
- Destination music in the park in the shorter term could be a benefit to the community – by the end of 2025*
- Support the theme of community wellness, recreation, tourism, and hospitality at the SWIFT Center – ongoing*
- Help support the \$45 million needed to renovate SWIFT Center buildings – ongoing*
- Develop meeting space – ongoing*

Priority #2: Support Enhanced Tourism

- Develop a parks and trails map – by the end of 2024*
- Develop marketing videos – by the end of 2024*
- Tap into the City's history by working more formally with the Sedro-Woolley Museum and other history-focused organizations – ongoing, develop additional partnerships by the end of 2026*
- Promote and develop sports tournaments and events through partnerships – by the end of 2026*
- Cultivate and sustain a more open and welcoming atmosphere – ongoing*

- Leverage lodging tax funding to fuel more tourism – ongoing*
- Become the Basecamp of the North Cascades, leveraging outdoor recreation – ongoing*
 - Partner with the North Cascades Institute, North Cascades National Park, the Pacific Northwest Trail Association, local wilderness guides, and other recreation-based organizations and businesses*
- Work with hotel operators to consider developing in Sedro-Woolley – by the end of 2028*
 - Evaluate vacation policies related to vacation rentals if hotel development does not materialize*
- Evaluate cycling infrastructure and services, recruit a bike shop and other key services – by the end of 2028*

Priority #2: Citywide Public Infrastructure Development

- Repair sidewalks – ongoing*
- Continue to fund and build projects to support growth. Review impact fees and project funding to make sure there is financial support for the planned projects. – ongoing*+
- Plant beautiful trees that don't heave sidewalks – ongoing*+

Priority #3: Workforce Development – all items are ongoing

- Encourage Sedro-Woolley School District and EDASC to develop a Sedro-Woolley Workforce Development Action Team*
- Evaluate opportunities for youth to get into apprenticeships, build partnerships with schools *
- Work with the Port to evaluate possible education uses of SWIFT Center*
- Help Sedro-Woolley School District connect students with businesses*
- Work with Job Corps and Skagit Valley College*
- Engage CTE programs (career technical education)*
- Have more of a trades-focus locally*