
SPECIAL REVENUES

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Motor Vehicle and Equipment Replacement

FUND 126

OVERVIEW

The Motor Vehicle and Equipment Replacement fund provides a mechanism to accumulate funds for General Government vehicle and equipment replacements. The Motor Vehicle Department plans for current and future replacements to build an optimum fleet.

ACTIVITIES

Police and Fire Vehicles & Equipment Replacement

ACTIVITY BUDGET SUMMARY	AMOUNT
Capital Outlay	\$ 1,238,000
Total Expenditures	1,238,000
Net Cost (expenditures less revenue)	\$ 1,238,000
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



DESCRIPTION

- Accounts for the replacement of public safety vehicles and equipment.

Parks Vehicles & Equipment Replacement

ACTIVITY BUDGET SUMMARY	AMOUNT
Capital Outlay	\$ 261,600
Total Expenditures	\$ 261,600
Net Cost (expenditures less revenue)	\$ 261,600
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



DESCRIPTION

- Accounts for the replacement of Parks & Community Services vehicles and equipment.

Facilities Vehicles & Equipment Replacement

ACTIVITY BUDGET SUMMARY	AMOUNT
Capital Outlay	\$ 75,000
Total Expenditures	\$ 75,000
Net Cost (expenditures less revenue)	\$ 75,000
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Responsive &
responsible
government

DESCRIPTION

- Accounts for the replacement of Facilities vehicles and equipment.

Contingency for Vehicle and Equipment Replacement

ACTIVITY BUDGET SUMMARY	AMOUNT
Capital Outlay	\$ 250,000
Total Expenditures	\$ 250,000
Net Cost (expenditures less revenue)	\$ 250,000
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Responsive &
responsible
government

DESCRIPTION

- Provides a funding source for unexpected vehicle and equipment replacements due to collisions or vehicle failures. It also provides a small contingency to cover higher than expected replacement costs.

REVENUE DESCRIPTION

The General Fund contributes annually to the motor vehicle and equipment replacement fund on behalf of General Government departments. Non-General Government departments purchase their vehicles and equipment directly from their own funds. Other sources of revenue include but are not limited to interest and proceeds from the sale of retired General Government vehicles and equipment.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted Budget	As Amended 8/5/2020	2020 Estimate	Proposed Budget
Fund 126: Motor Vehicle/Equip. Repl.					
Program 126: General Gov Vehicle Repl.					
Resources					
Beginning Balance	\$ 7,321,180	\$ 4,067,235	\$ 4,776,425	\$ 5,472,510	\$ 3,479,923
Grant Revenue	958,431	-	-	-	-
Contribution From General Fund/Other	1,638,264	1,825,000	1,825,000	825,000	1,497,157
Sale of Capital Assets	81,929	70,000	70,000	82,000	60,000
Interest Earnings	118,053	97,000	97,000	78,603	35,761
Total Available	\$ 10,117,857	\$ 6,059,235	\$ 6,768,425	\$ 6,458,113	\$ 5,072,841
Expenditures					
Engineering Vehicle Replacement	\$ 24,716	\$ 225,000	\$ 425,000	\$ 425,000	\$ -
Police Vehicle Replacement	587,907	750,000	1,014,190	1,014,190	1,188,000
Fire Vehicle Replacement	3,092,206	485,000	485,000	485,000	50,000
Facilities Vehicle Replacement	19	-	-	-	75,000
Parks Vehicle Replacement	51,225	520,000	520,000	520,000	261,600
Streets Vehicle Replacement	889,274	139,000	384,000	384,000	-
Unanticipated Replacements/Misc	-	150,000	150,000	150,000	250,000
Total Expenditures	\$ 4,645,347	\$ 2,269,000	\$ 2,978,190	\$ 2,978,190	\$ 1,824,600
Ending Balance	\$ 5,472,510	\$ 3,790,235	\$ 3,790,235	\$ 3,479,923	\$ 3,248,241
2021 Budget Appropriation - Fund 126					\$ 5,072,841

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Hotel/Motel Tax

FUND 138

OVERVIEW

The Hotel/Motel fund accounts for the collection and distribution of a 2% hotel/motel tax on lodging fees, which must be used to support and promote tourism.

ACTIVITIES

Hotel/Motel Taxes

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 250,000
Revenue Offset	(402,652)
Net Cost (expenditures less revenue)	\$ (152,652)
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Economic &
cultural vitality

DESCRIPTION

- Promotes tourism by contributing funds to civic events and toward capital funding for venues that hold civic events
- Contributes \$100,000 to the Everett Public Facilities District to support debt service and operating costs associated with the Everett Events Center
- Maintains a reserve balance adequate to cover one year of fixed obligations

REVENUE DESCRIPTION

Revenues include the 2% hotel/motel tax on lodging fees and interest earnings.

BUDGETED EXPENDITURES

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 138: Hotel/Motel Tax					
Resources					
Beginning Balance	\$ 644,468	\$ 396,968	\$ 413,468	\$ 603,250	\$ 536,690
Hotel/Motel Tax	680,749	745,000	745,000	400,000	400,000
Interest Earnings	11,991	11,948	11,948	5,901	2,362
Miscellaneous	241	-	-	291	290
Total Available	\$ 1,337,449	\$ 1,153,916	\$ 1,170,416	\$ 1,009,442	\$ 939,342
Expenditures					
Tourism Promotion	\$ 244,525	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Grant Recipients	489,674	650,000	666,500	222,752	-
Events Center	-	-	100,000	100,000	100,000
Total Expenditures	\$ 734,199	\$ 800,000	\$ 916,500	\$ 472,752	\$ 250,000
Ending Balance	\$ 603,250	\$ 353,916	\$ 253,916	\$ 536,690	\$ 689,342
2021 Budget Appropriation - Fund 138					\$ 939,342

Cumulative Reserve – Real Property Acquisition

FUND 145

OVERVIEW

The Property Acquisition Fund consolidates financial transactions related to the General Government’s real property.

ACTIVITIES

Real Property Acquisition

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 0
M&O/Capital Outlay	156,750
Total Expenditures	\$ 156,750
Revenue Offset	(365,700)
Net Cost (expenditures less revenue)	\$ (208,950)
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Responsive & responsible government

DESCRIPTION

This activity provides a mechanism to consolidate funding for the acquisition of real property and pays and manages costs associated with acquisitions. The activity also accounts for General Government right-of-way leases and the vacation of City property.

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Surplus excess City-owned properties	<ul style="list-style-type: none"> Work with broker to market and sell Council approved surplus sites Continue review of existing real property inventory for potential as surplus

Street and Alley Vacation Funded Capital Projects

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 0
M&O/Capital Outlay	0
Total Expenditures	\$ 0
Revenue Offset	(325,000)
Net Cost (expenditures less revenue)	\$ (325,000)
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



DESCRIPTION

This activity accounts for the proceeds from the sale of street and alley vacations that are restricted, by City Resolution 7397, to the acquisition, improvement, development and related maintenance of public open space or transportation capital projects.

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Complete 2020 prioritized open space and transportation capital projects and obtain Council approval for 2021 projects	<ul style="list-style-type: none"> Pecks Drive pedestrian improvements at Madison Elementary – approved in 2020 18th Street sidewalk link and ADA ramps to Senator Henry Jackson Park – approval to be requested in 2021 Trail improvements at Loganberry Lane off-leash area – approval to be requested in 2021

REVENUE DESCRIPTION

Sources of revenue for Fund 145 include proceeds from the sale of City property, rights-of-way leases, and vacations of City property.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted	As Amended	2020	Proposed
Fund 145: Cum Resv/Real Prop. Acq.		Budget	8/5/2020	Estimate	Budget
Program 000: Real Property Acquisition					
Resources					
Beginning Balance	\$ 1,898,063	\$ 656,828	\$ 656,828	\$ 693,310	\$ 697,105
Grant Revenue	-	-	180,000	180,000	-
Interest Earnings	43,068	13,000	13,000	16,000	14,000
Right of Way Fees	(318)	15,700	15,700	34,100	40,700
Miscellaneous	803	100	100	3,695	1,000
Proceeds from Street and Alley Vacations	4,225	150,000	150,000	100,000	310,000
Total Available	\$ 1,945,841	\$ 835,628	\$ 1,015,628	\$ 1,027,105	\$ 1,062,805
Expenditures					
Land & Building	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -
M & O	96,586	150,000	150,000	150,000	156,750
Transfers Out	1,155,945	-	-	-	-
Total Expenditures	\$ 1,252,531	\$ 150,000	\$ 330,000	\$ 330,000	\$ 156,750
Ending Balance	\$ 693,310	\$ 685,628	\$ 685,628	\$ 697,105	\$ 906,055
Program 010: Street and Alley Vacation					
Resources					
Beginning Balance	\$ -	\$ 1,804,712	\$ 1,804,712	\$ 1,794,510	\$ 1,304,510
Interest Earnings	-	30,000	30,000	10,000	15,000
Transfers In	1,155,945	-	-	-	-
Proceeds from Street and Alley Vacations	642,525	150,000	150,000	100,000	310,000
Total Available	\$ 1,798,470	\$ 1,984,712	\$ 1,984,712	\$ 1,904,510	\$ 1,629,510
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out for Capital Outlay	3,960	600,000	600,000	600,000	-
Total Expenditures	\$ 3,960	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
Ending Balance	\$ 1,794,510	\$ 1,384,712	\$ 1,384,712	\$ 1,304,510	\$ 1,629,510
2021 Budget Appropriation- Fund 145 Total					\$ 2,692,315

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Property Management

FUND 146

OVERVIEW

The Property Management fund is used to manage the City’s General Government buildings, excluding the Parks system; track the collection of tenant lease receipts and associated operating expenses for the Everett Municipal and South Precinct Buildings; and maintain reserves for general government maintenance and repair projects.

ACTIVITY

Property Management

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 0
M&O/Capital Outlay	2,116,298
Total Expenditures	\$ 2,116,298
Revenue Offset	(743,748)
Net Cost (expenditures less revenue)	\$ 1,372,550
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY




Responsive & responsible government

2020 ACCOMPLISHMENTS

- Programmed the Facilities Condition Assessment results into the project planning model
- Worked with Administration and Finance to identify funding sources for the revised project plan
- Completed the Clerk’s office security remodel

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Manage the City’s commercial and General Government buildings effectively and efficiently	<ul style="list-style-type: none"> ▪ Develop and execute new strategies for project planning ▪ Merge the Parks and Facilities project teams into a cohesive work group ▪ Collaborate with Purchasing to ensure that the City is receiving best value for repair and maintenance projects

REVENUE DESCRIPTION

The program is funded from revenues received from tenants of the Everett Municipal Building, South Precinct Building, parking fees, interest income and contributions from the general fund.

BUDGETED EXPENDITURES

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 146: Property Management					
Program 001: Culmback Building					
Resources					
Beginning Balance	\$ 64,475	\$ 68,845	\$ 68,845	\$ 82,225	\$ 28,650
Interest Earnings	1,467	300	300	600	800
Transfers In	51,000	-	-	-	-
Total Available	\$ 116,942	\$ 69,145	\$ 69,145	\$ 82,825	\$ 29,450
Expenditures					
M & O	\$ 14,116	\$ 23,179	\$ 23,179	\$ 23,179	\$ 18,000
Repairs & Maintenance	4,365	10,000	10,000	10,000	3,849
Interfund Services & Charges	16,236	20,996	20,996	20,996	7,601
Total Expenditures	\$ 34,717	\$ 54,175	\$ 54,175	\$ 54,175	\$ 29,450
Ending Balance	\$ 82,225	\$ 14,970	\$ 14,970	\$ 28,650	\$ -
Program 002: Everett Municipal Building					
Resources					
Beginning Balance	\$ 267,475	\$ 353,750	\$ 353,750	\$ 393,481	\$ 392,801
Facilities Lease	422,698	436,450	436,450	436,450	485,248
Parking	63,610	67,200	67,200	64,200	64,200
Interest Earnings	8,128	5,100	5,100	5,100	4,500
Transfers In	508,548	150,000	150,000	150,000	150,000
Miscellaneous Revenue	811	-	-	-	-
Total Available	\$ 1,271,270	\$ 1,012,500	\$ 1,012,500	\$ 1,049,231	\$ 1,096,749
Expenditures					
M & O	\$ 199,296	\$ 278,000	\$ 278,000	\$ 278,000	\$ 245,500
Repairs & Maintenance	98,457	87,650	87,650	87,650	100,000
Transfers Out	285,940	-	-	-	-
Interfund Services & Charges	294,096	290,780	290,780	290,780	414,707
Total Expenditures	\$ 877,789	\$ 656,430	\$ 656,430	\$ 656,430	\$ 760,207
Ending Balance	\$ 393,481	\$ 356,070	\$ 356,070	\$ 392,801	\$ 336,542

BUDGETED EXPENDITURES

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 146: Property Management					
Program 005: South Precinct Building					
Resources					
Beginning Balance	\$ (2,288)	\$ (4,005)	\$ (4,005)	\$ 55,301	\$ 102,328
Facilities Lease	181,376	185,000	185,000	185,000	180,000
Interest Earnings	-	-	-	630	-
Transfers In	240,000	350,000	350,000	350,000	325,000
Total Available	\$ 419,088	\$ 530,995	\$ 530,995	\$ 590,931	\$ 607,328
Expenditures					
M & O	\$ 170,057	\$ 196,000	\$ 196,000	\$ 196,000	\$ 195,000
Repairs & Maintenance	37,718	75,000	75,000	75,000	70,000
Interfund Services & Charges	156,012	217,603	217,603	217,603	233,118
Total Expenditures	\$ 363,787	\$ 488,603	\$ 488,603	\$ 488,603	\$ 498,118
Ending Balance	\$ 55,301	\$ 42,392	\$ 42,392	\$ 102,328	\$ 109,210
Program 007: General Gov't Buildings					
Resources					
Beginning Balance	\$ 771,266	\$ 613,524	\$ 663,483	\$ 28,438	\$ 292,261
Interest Earnings	8,211	13,000	13,000	5,500	9,000
Transfers In	214,748	1,010,322	1,010,322	1,010,322	1,000,000
Total Available	\$ 994,225	\$ 1,636,846	\$ 1,686,805	\$ 1,044,260	\$ 1,301,261
Expenditures					
Repairs & Maintenance	\$ 965,737	\$ 652,040	\$ 701,999	\$ 701,999	\$ 828,523
Interfund Services & Charges	50	-	-	-	-
Capital Outlay	-	50,000	50,000	50,000	-
Total Expenditures	\$ 965,787	\$ 702,040	\$ 751,999	\$ 751,999	\$ 828,523
Ending Balance	\$ 28,438	\$ 934,806	\$ 934,806	\$ 292,261	\$ 472,738
2021 Budget Appropriation - Fund 146 Total					\$ 3,034,788

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Cumulative Reserve for Parks

FUND 148

OVERVIEW

The Cumulative Reserve fund for Parks provides funding for special parks projects and programs.

ACTIVITIES

Maintenance Reserve

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 18,000
Total Expenditures	\$ 18,000
Revenue Offset	(56)
Net Cost (expenditures less revenue)	\$ 17,944

PRIMARY CITY PRIORITY



Economic & cultural vitality


DESCRIPTION

Accounts for funds designated for use at the boat launch, softball and soccer fields.

2020 ACCOMPLISHMENTS

- Provided \$83,000 in matching funds for the renovation of the Rotary Park boat launch. The renovations include project engineering services and new LED lighting.

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Provide best in class facility renovations and new park developments	<ul style="list-style-type: none"> Provide \$18,000 grant matching funds for the State Recreation and Conservation Office's Boating Facility Program grant for completing the renovation of the Rotary Park boat launch

Park Impact Fees

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 0
Total Expenditures	\$ 0
Revenue Offset	(485)
Net Revenue (expenditures less revenue)	\$ (485)

PRIMARY CITY PRIORITY




Economic & cultural vitality

DESCRIPTION

Accounts for park impact fees, which are collected from property developers in lieu of providing onsite recreation for residents. The fees are restricted for new or enhanced park recreational opportunities in those neighborhoods.

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Reserve for future use to enhance recreational opportunities for Everett residents	<ul style="list-style-type: none"> There are no budgeted expenditures for 2021

Deckman/Madison Morgan Property

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 10,000
Total Expenditures	\$ 10,000
Revenue Offset	(20,325)
Net Revenue (expenditures less revenue)	\$ (10,325)

PRIMARY CITY PRIORITY



Economic & cultural vitality


DESCRIPTION

Accounts for the revenue and expenditures associated with the Deckman/Madison Morgan property, which was originally purchased with funds from the Snohomish County Conservation Futures program.

2020 ACCOMPLISHMENTS

- Maintained the structures on the property

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Increase recreational opportunities	<ul style="list-style-type: none"> Receive \$20,000 rental revenue for house on property

CEMEX Property

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 500,750
Total Expenditures	\$ 500,750
Revenue Offset	(667,500)
Net Revenue (expenditures less revenue)	\$ (166,750)

PRIMARY CITY PRIORITY

Economic &
cultural vitality


DESCRIPTION

Accounts for donations and royalty revenue received from the CADMAN (CEMEX) company as well as swim fee revenue from the YMCA. Funds are to be used for parks and recreational purposes.

2020 ACCOMPLISHMENTS

- Paid \$500,000 to YMCA as part of the cooperative agreement to provide recreational opportunities to Everett residents.
- Secured fill royalty revenue with amended three-year contract with options to extend from CADMAN (CEMEX).

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Enhance recreational opportunities for Everett residents	<ul style="list-style-type: none"> Pay \$500,000 installment to YMCA as part of the cooperative agreement to provide recreational opportunities to Everett residents Receive additional fill royalty revenue for amended CADMAN contract

Capital Project Reserve

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 70,000
Total Expenditures	\$ 70,000
Revenue Offset	(81,285)
Net Revenue (expenditures less revenue)	\$ (11,285)

PRIMARY CITY PRIORITY



Economic &
cultural vitality


DESCRIPTION

This activity accounts for the revenue and expenditures associated with Capital Project Reserve. Funds accumulated in these accounts are designated to support parks and recreation small capital projects.

2020 ACCOMPLISHMENTS

- The Capital Project Reserve was used in the amount of \$10,000 for the construction of the Lowell Riverfront Dog Park and will be completed in 2021 at an additional cost of \$70,000. Reimbursement of \$80,000 will be received from a Grant from Snohomish County in 2021. In addition, \$702 was used to complete the security camera project at the Forest Park Swim Center and Recreation Office in 2020.

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Reserve funds for future use for minor capital projects and new recreational programs	<ul style="list-style-type: none"> Expenditures of \$70,000 for completion of Lowell Riverfront Dog Park for 2021 Receive \$80,000 Grant from Snohomish County

Other Reserves for Parks

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 0
Total Expenditures	\$ 0
Revenue Offset	(1,400)
Net Revenue (expenditures less revenue)	\$ (1,400)

PRIMARY CITY PRIORITY



Economic &
cultural vitality


DESCRIPTION

This activity accounts for the following reserve accounts: Cumulative Reserve for Parks, Parks Scholarship Reserve, Maintenance & Operating Reserve and New Program Reserve. Funds accumulated in these accounts are designated to support parks and recreation activities and projects.

2020 ACCOMPLISHMENTS

- The Parks Scholarship Reserve received \$722 in donations and awarded \$457 for recreation programs before the closure due to COVID.
- Received \$16,800 for Kasch Park easement.

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Reserve funds for future use for minor capital projects and new recreational programs	<ul style="list-style-type: none"> ▪ There are no budgeted expenditures for 2021

REVENUE DESCRIPTION

Sources of revenue for Fund 148 include donations, grants, royalty revenue, park impact fees, swim fee revenue from the YMCA, rental income, and interest income.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted	As Amended	2020	Proposed
Fund 148 - Parks Reserve		Budget	8/5/2020	Estimate	Budget
Program 001 - Maintenance Reserve (boat launch, softball & soccer fields)					
Resources					
Beginning Balance	\$ 104,649	\$ 106,474	\$ 106,474	\$ 106,712	\$ 24,732
Interest Earnings	2,063	700	700	1,020	56
Total Available	\$ 106,712	\$ 107,174	\$ 107,174	\$ 107,732	\$ 24,788
Expenditures					
Capital Outlay	\$ -	\$ 101,000	\$ 101,000	\$ 83,000	\$ 18,000
Total Expenditures	\$ -	\$ 101,000	\$ 101,000	\$ 83,000	\$ 18,000
Ending Balance	\$ 106,712	\$ 6,174	\$ 6,174	\$ 24,732	\$ 6,788
Program 007 - Capital Project Reserve					
Resources					
Beginning Balance	\$ 171,537	\$ 159,674	\$ 159,674	\$ 151,525	\$ 143,081
Grant Revenue	-	-	80,000	-	80,000
Interest Earnings	3,367	3,650	3,650	2,258	1,285
Donation	-	-	-	-	-
Total Available	\$ 174,904	\$ 163,324	\$ 243,324	\$ 153,783	\$ 224,366
Expenditures					
M & O	\$ 9,381	\$ -	\$ -	\$ -	\$ -
Capital Outlay	13,997	-	80,000	10,702	70,000
Total Expenditures	\$ 23,378	\$ -	\$ 80,000	\$ 10,702	\$ 70,000
Ending Balance	\$ 151,526	\$ 163,324	\$ 163,324	\$ 143,081	\$ 154,366
Program 029 - Park Impact Fees					
Resources					
Beginning Balance	\$ 13,633	\$ 13,633	\$ 13,633	\$ 13,902	\$ 60,281
Park Impact Fees	-	-	-	45,934	-
Interest Earnings	269	280	280	445	485
Total Available	\$ 13,902	\$ 13,913	\$ 13,913	\$ 60,281	\$ 60,766
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 13,902	\$ 13,913	\$ 13,913	\$ 60,281	\$ 60,766

BUDGETED EXPENDITURES - CONTINUED

	2019	2020	2020	2020	2021
	Actual	Adopted	As Amended	2020	Proposed
Fund 148 - Parks Reserve		Budget	8/5/2020	Estimate	Budget
Program 322 - Deckman Property					
Resources					
Beginning Balance	\$ 23,976	\$ 20,251	\$ 20,251	\$ 19,606	\$ 16,688
Interest Earnings	432	325	325	240	325
Housing Rental Revenue	-	6,000	6,000	-	20,000
Total Available	\$ 24,408	\$ 26,576	\$ 26,576	\$ 19,846	\$ 37,013
Expenditures					
M & O	\$ 4,802	\$ 23,000	\$ 23,000	\$ 3,158	\$ 10,000
Total Expenditures	\$ 4,802	\$ 23,000	\$ 23,000	\$ 3,158	\$ 10,000
Ending Balance	\$ 19,606	\$ 3,576	\$ 3,576	\$ 16,688	\$ 27,013
Program 323- Cemex Property					
Resources					
Beginning Balance	\$ 1,072,471	\$ 245,896	\$ 245,896	\$ 1,496,206	\$ 1,565,431
Interest Earnings	23,230	5,525	5,525	3,800	3,900
YMCA Swim Admission Revenue	674	36,000	36,000	4,000	13,600
Fill Royalty Revenue	-	-	-	-	250,000
Donation	400,000	400,000	400,000	561,500	400,000
Total Available	\$ 1,496,375	\$ 687,421	\$ 687,421	\$ 2,065,506	\$ 2,232,931
Expenditures					
M & O	\$ 169	\$ -	\$ -	\$ 75	\$ 750
YMCA Access Payment	-	500,000	500,000	500,000	500,000
Total Expenditures	\$ 169	\$ 500,000	\$ 500,000	\$ 500,075	\$ 500,750
Ending Balance	\$ 1,496,206	\$ 187,421	\$ 187,421	\$ 1,565,431	\$ 1,732,181
Other Park Reserves					
Resources					
Beginning Balance	\$ 122,792	\$ 126,349	\$ 126,349	\$ 126,946	\$ 145,866
Grant Revenue	-	-	-	-	-
Interest Earnings	2,446	3,150	3,150	1,700	1,400
Donation	20,184	-	-	722	-
Miscellaneous	238	250	250	16,955	-
Total Available	\$ 145,660	\$ 129,749	\$ 129,749	\$ 146,323	\$ 147,266
Expenditures					
Scholarship Awards	\$ 8,622	\$ -	\$ -	\$ 457	\$ -
M & O	10,092	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 18,714	\$ -	\$ -	\$ 457	\$ -
Ending Balance	\$ 126,946	\$ 129,749	\$ 129,749	\$ 145,866	\$ 147,266
2021 Budget Appropriation - Fund 148 Total					\$ 2,727,130

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Senior Center Reserve

FUND 149

OVERVIEW

The 149 cumulative reserve provides funding to support programs and activities at the Carl Gipson Senior Center.

ACTIVITY

Coffee Bar, Table Tennis, Gaming and Donations

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 3,900
Total Expenditures	\$ 3,900
Revenue Offset	(7,000)
Net Revenue (expenditures less revenue)	\$ (3,100)

PRIMARY CITY PRIORITY



DESCRIPTION

The Carl Gipson Senior Center prioritizes the health and well-being of seniors and supports the Engaged and Informed Community priority in the following ways:

- The coffee bar serves as the hub of social interaction at the senior center
- Seniors 50+ are staying physically active through games such as table tennis and billiards
- Donations help to offset the expense of new program offerings and small capital improvement projects

The Carl Gipson Senior Center was closed effective March 5, 2020 as the COVID-19 pandemic struck. With the uncertainty of when the City would be able to welcome seniors back into the center, the difficult decision was made to lay-off or transfer the four full time staff members and two day laborer students.

A public, private partnership request for proposal was issued in mid-August in an effort to find a community partner who may be able to resume senior center operations on the City's behalf. Proposals are due back on October 6, 2020.

REVENUE DESCRIPTION

Revenue includes coffee bar sales, table tennis fees, billiards fees, donations, and interest earnings.

BUDGETED EXPENDITURES

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 149: Senior Center Reserve					
Resources					
Beginning Balance	\$ 502,820	\$ 488,250	\$ 488,250	\$ 507,045	\$ 518,380
Gift Shop Sales	-	-	-	-	-
Charges for Services	20,155	18,800	18,800	3,135	-
Interest Earnings	10,164	7,800	7,800	7,160	7,000
Facility Rental Revenue	101	-	-	-	-
Private Contributions	17,676	3,000	3,000	1,953	-
Grant Revenue	23,000	-	-	-	-
Miscellaneous Revenue	272	-	-	216	-
Total Available	\$ 574,188	\$ 517,850	\$ 517,850	\$ 519,509	\$ 525,380
Expenditures					
M & O	\$ 16,956	\$ 13,500	\$ 13,500	\$ 1,129	\$ 3,900
Capital Expenditures	50,187	-	-	-	-
Total Expenditures	\$ 67,143	\$ 13,500	\$ 13,500	\$ 1,129	\$ 3,900
Ending Balance	\$ 507,045	\$ 504,350	\$ 504,350	\$ 518,380	\$ 521,480
2021 Budget Appropriation - Fund 149					\$ 525,380

Fund for Animals

FUND 151

OVERVIEW

The Fund for Animals is a cumulative reserve fund that provides funds to benefit animals. Veterinary care, capital equipment and supplies for animals at the Everett Animal Shelter are paid for through this fund.

ACTIVITY

Animal Shelter Veterinary Care & Animal Benefit Funding

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 0
M&O/Capital Outlay	173,860
Total Expenditures	\$ 173,860
Revenue Offset	(184,245)
Net Cost (expenditures less revenue)	\$ (10,385)
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



2020 ACCOMPLISHMENTS

- Implemented a structured donor stewardship plan to ensure all donors, regardless of gift size, are thanked and reported to on the impact their gifts are making
- Implemented a communication plan utilizing e-newsletters, emails and strategic and engaging Facebook posts
- Doubled fundraising revenue over previous year as of August 2020, in part due to COVID-related grants

REVENUE DESCRIPTION

Sources of revenue for this fund include donations from individuals and businesses, grants, merchandise sales and interest income.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
Fund 151: Fund for Animals	Actual	Adopted Budget	As Amended 8/5/2020	Estimate	Proposed Budget
Resources					
Beginning Balance	\$ 411,374	\$ 333,956	\$ 333,956	\$ 395,377	\$ 462,929
Charges for Services/Merchandise	8,071	7,000	7,000	1,681	4,000
Interest Earnings	7,713	7,009	7,009	3,433	3,745
Private Contributions	101,203	100,000	100,000	203,486	175,000
Other Miscellaneous	2,032	1,350	1,350	1,500	1,500
Total Available	\$ 530,393	\$ 449,315	\$ 449,315	\$ 605,477	\$ 647,174
Expenditures					
M & O	\$ 135,016	\$ 173,860	\$ 173,860	\$ 142,548	\$ 173,860
Total Expenditures	\$ 135,016	\$ 173,860	\$ 173,860	\$ 142,548	\$ 173,860
Ending Balance	\$ 395,377	\$ 275,455	\$ 275,455	\$ 462,929	\$ 473,314
2021 Budget Appropriation - Fund 151					\$ 647,174

Cumulative Reserve for Library

FUND 152

OVERVIEW

This reserve provides a repository for money from used book and library merchandise sales, and contributions to the Library to support specific projects and collections, such as local history, award-winning children's books, and memorial books. It supports funding for inclusive programs that inform, entertain, and engage members of our community. The fund also supports coffee shop maintenance, and programs and projects selected by the Library Board of Trustees in accordance with the Library's strategic plan.

ACTIVITY

Cumulative Reserve

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 83,630
Total Expenditures	\$ 83,630
Revenue Offset	(80,200)
Net Cost (expenditures less revenue)	\$ 3,430

PRIMARY CITY PRIORITY



Engaged & informed community

2020 ACCOMPLISHMENTS

- Provided approximately \$63,000 to support programs and events for all ages, including author talks, musical performances, lectures for adults, and children's art and science programs. 2020 Highlights included support for author Tayari Jones, the One Everett One Book community reading program, and Create @ Home virtual programming.
- Provided \$20,498 towards the library collection budget to purchase materials for library users, covering topics such as art, history, music, children's literature, career development, and STEM.
- Provided supplemental funds for loanable mobile technology and career resources.

REVENUE DESCRIPTION

The major resources for this fund include bequests, private contributions, book sale proceeds, and interest on investments.

BUDGETED EXPENDITURES

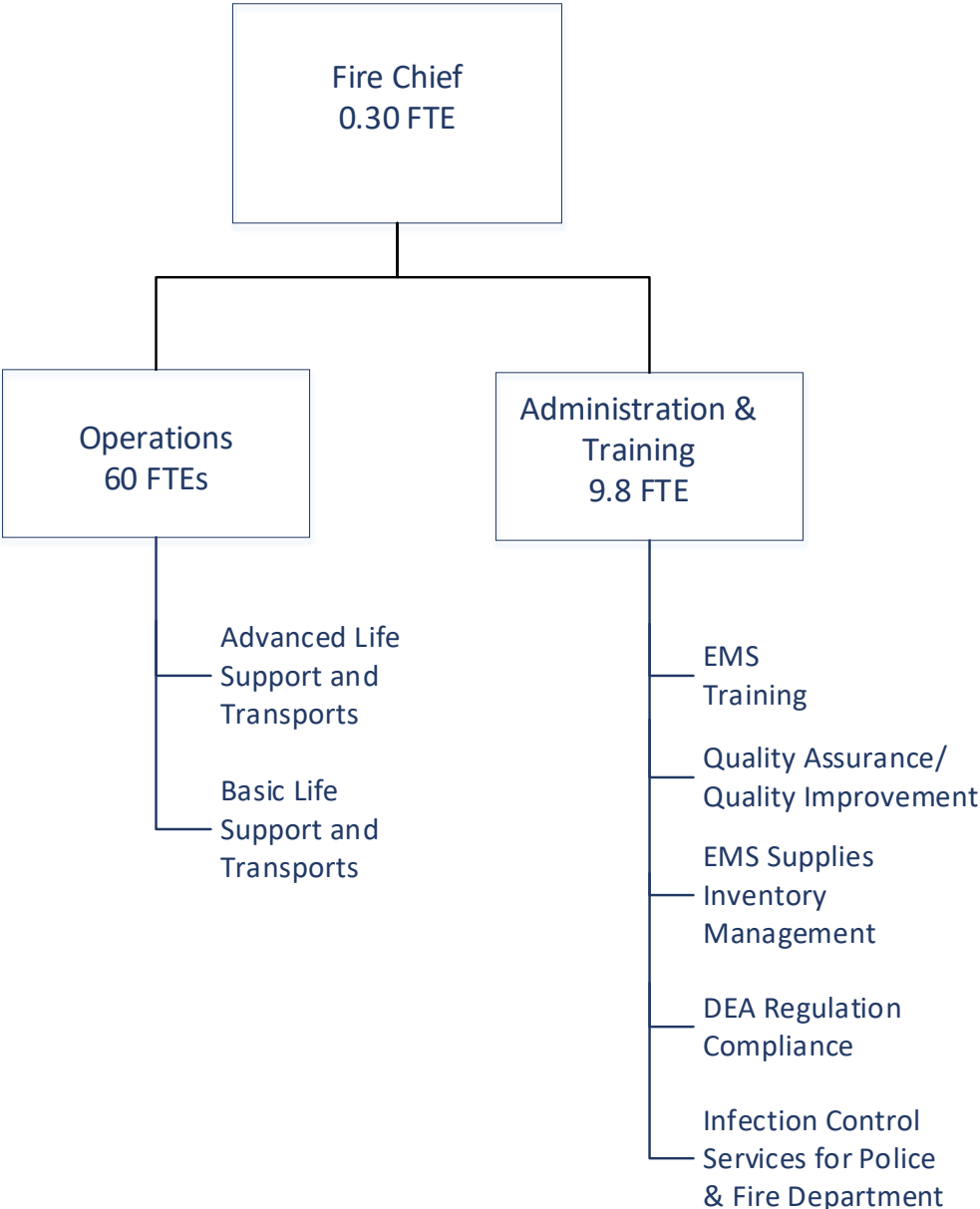
	2019	2020	2020	2020	2021
	Actual	Adopted Budget	As Amended 8/5/2020	Estimate	Proposed Budget
Fund 152: Cumulative Rsv/Library					
Resources					
Beginning Balance	\$ 385,115	\$ 310,878	\$ 310,878	\$ 403,594	\$ 451,174
Charges for Services/Merchandise	1,805	3,500	3,500	750	1,800
Interest Earnings	7,315	8,513	8,513	5,580	3,050
Rentals	7,444	5,700	5,700	5,700	7,000
Private Contributions	82,596	60,943	60,943	62,000	60,350
Book Sale Proceeds	10,924	14,000	14,000	1,800	8,000
Total Available	\$ 495,199	\$ 403,534	\$ 403,534	\$ 479,424	\$ 531,374
Expenditures					
M & O	\$ 34,611	\$ 44,296	\$ 44,296	\$ 25,250	\$ 70,000
Books/Other Materials	16,994	30,097	30,097	3,000	13,630
Transfer Out	40,000	-	-	-	-
Total Expenditures	\$ 91,605	\$ 74,393	\$ 74,393	\$ 28,250	\$ 83,630
Ending Balance	\$ 403,594	\$ 329,141	\$ 329,141	\$ 451,174	\$ 447,744
2021 Budget Appropriation - Fund 152					\$ 531,374

Emergency Medical Services

FUND 153

OVERVIEW

The Emergency Medical Services Department provides evaluation, treatment, and transport of the ill and injured in the City of Everett and surrounding communities. Services are provided by highly trained Emergency Medical Technicians (EMTs) and Paramedics.



ACTIVITIES

EMS – Administration and Training

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 2,337,952
M&O/Capital Outlay	260,050
Total Expenditures	\$ 2,598,002
Revenue Offset	0
Net Cost (expenditures less revenue)	\$ 2,598,002
Budgeted FTEs	10.1

PRIMARY CITY PRIORITY



DESCRIPTION


The Administration and Training function of the Emergency Medical Services (EMS) Division supports the Safe Community priority by:



- Providing oversight of the delivery of EMS within the City of Everett and to our mutual aid partners
- Ensuring that Everett Fire Department (EFD) personnel earn and maintain certifications to deliver service at both the basic life support (BLS) and advanced life support (ALS) levels
- Maintaining oversight of the contract with NW Ambulance for BLS transport in the City
- Coordinating with outside agencies that have influence on the delivery of EMS in the City of Everett, such as Snohomish County EMS and the Washington Department of Health
- Conducting quality assurance and quality improvement reviews to ensure that EMS service delivery is meeting medical oversight expectations

2020 ACCOMPLISHMENTS




- Implemented a COVID-19 rapid test procedure that provides near-immediate results for Snohomish County first responders and dispatchers
- Developed and implemented workforce protection protocols and procedures to minimize employee impact from COVID-19 outbreak
- Identified, evaluated, and adopted a new online training platform
- Purchased and implemented the Handtevy pediatric resuscitation system that is designed to improve care, reduce errors, and facilitate more accurate documentation
- Purchased and implemented the CODE-STAT 11 Data Review Software which facilitates quality control analysis of cardiac arrests


2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Implement a patient satisfaction survey program	<ul style="list-style-type: none"> ▪ Identify patient feedback metrics to be collected and evaluated ▪ Identify HIPAA compliant methodology for collecting information ▪ Complete RFP process for potential service providers

	Partner with Snohomish County agencies to implement the PulsePoint and PulsePoint AED apps	<ul style="list-style-type: none"> Organize and participate on committee to build consensus for countywide program adoption Identify funding sources and formula for start-up and ongoing funding Coordinate media and public information program about program launch Transfer current AED information into new program
	Address the July 1, 2021 expiration date of the Contract for Basic Life Support Ambulance Services	<ul style="list-style-type: none"> Develop options to address need for BLS ambulance transport Analyze options and identify the optimal route Implement the selected option

PERFORMANCE MEASURES

PROCESS AND RESULTS MEASURES		TARGET	2018	2019	2020 EST.	2021 EST.
	Key Performance Indicator (KPI) rates for blood glucose checks in potential stroke patients	90%	81%	86%	90%	90%
	KPI rates for aspirin administration in potential heart attacks	90%	74%	82%	79%	88%
	KPI rates for stroke examination performance	90%	72%	69%	89%	90%

WORKLOAD MEASURES		2018	2019	2020 EST.	2021 EST.
	Number of externally initiated quality assurance reports (QARs)	14	14	6	10

POSITION SUMMARY

POSITION TITLE	FTE	POSITION TITLE	FTE
Fire Chief	0.3	Assistant Fire Chief	0.8
Division Chief	1.3	Medical Services Officer	4.0
Administrative Assistant	0.3	Office Specialist	1.3
Project Coordinator	0.5	Fire & EMS Analyst	0.5
Fire Apparatus/Equipment Mechanic	0.3	Equipment Mechanic	0.3
Maintenance Mechanic	0.3	Accounting Technician	0.2

EMS – Operations

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 9,995,294
M&O/Capital Outlay	2,319,210
Total Expenditures	\$ 12,314,504
Revenue Offset	(15,315,295)
Net Cost (expenditures less revenue)	\$ (3,000,791)
Budgeted FTEs	60.0

PRIMARY CITY PRIORITY



DESCRIPTION



The Operations function of the EMS Division supports the Safe Community priority by:

- Providing evaluation, treatment, and transport to residents and visitors experiencing emergent and non-emergent illnesses and traumatic injuries
- Providing EMS standby for special events such as parades, concerts, and games
- Providing EMS support during other public safety operations, such as fires, rescues, hazardous materials, or law enforcement incidents



2020 ACCOMPLISHMENTS

- Implemented a computer-based controlled medication registry which increased accountability and tracking of controlled medications
- Researched, purchased, and deployed a specialized restraint system for the improved protection of pediatric patients during transport
- Focused positional responsibilities of Medical Service Officers on providing quality assurance and improvement planning so that field providers received consistent, timely, and accurate performance feedback


2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Improve cardiac arrest survival rates in the City of Everett	<ul style="list-style-type: none"> ▪ Review cardiac arrest best practices ▪ Work with partner agencies to develop Snohomish County standardized approach to cardiac arrest management ▪ Provide training to EFD personnel on updates to cardiac arrest management
	Deploy vending style machine for medical supplies	<ul style="list-style-type: none"> ▪ Deploy and stock vending machines at each station to dispense disposable medical supplies ▪ Coordinate with the Purchasing Department to ensure compliance with state laws and City of Everett policies

PERFORMANCE MEASURES

PROCESS AND RESULTS MEASURES		TARGET	2018	2019	2020 EST.	2021 EST.
	Turnout times for EMS responses in one minute or less (NFPA 1710)	90%	22.5%	31.3%	30%	30%
	Cardiac arrest survival rates measured using the standardized and internationally recognized Utstein criteria and methodology*	60%	63.6%	31.2%	40%	60%

*The 2018 Utstein survival rate for Snohomish County was 36.2%, for Washington it was 42.1%, and nationally the number was 33.3%.

WORKLOAD MEASURES		2018	2019	2020 EST.	2021 EST.
	Emergency Medical Services responses	16,258	19,888	18,000	18,000

POSITION SUMMARY

POSITION TITLE	FTE	POSITION TITLE	FTE
Firefighter Paramedic	30.0	Firefighter/EMT	30.0

REVENUE DESCRIPTION

Primary revenue sources for the EMS fund include a property tax levy of up to \$.50 cents per thousand dollars of assessed valuation and a patient transport fee program.

THREE-YEAR PERSONNEL TABLE

OCCUPATION CODE	TITLE	2019	2020	2021
2145	Fire Apparatus/Equip. Mechanic	0.0	0.3	0.3
2200	Firefighter EMT	16.0	16.0	30.0
2230	Firefighter Paramedic	30.0	30.0	30.0
2250	Medical Services Officer	2.0	4.0	4.0
2251	Division Chief	1.0	1.0	1.3
2310	Accounting Technician	0.0	0.0	0.2
2370	Maintenance Mechanic	0.0	0.3	0.3
2400	Office Specialist	1.0	1.3	1.3
3690	Equipment Mechanic	0.0	0.3	0.3
6251	Assistant Fire Chief	0.5	0.5	0.8
6253	Fire Chief	0.0	0.3	0.3
6255	Fire & EMS Analyst	0.0	0.5	0.5
6301	Administrative Assistant	0.0	0.3	0.3
6308	Project Coordinator	0.0	0.5	0.5
TOTAL FTES		50.5	55.3	70.1

BUDGET CHANGES

This schedule includes labor changes from the 2020 Original Budget to the 2021 Proposed Budget. It may also include specific changes to M&O or capital outlay. It excludes labor cost changes related to cost of living, step increases, employee benefits, most position upgrades or reclasses, and routine adjustments to M&O.

FTE	Item	Labor Amount	M & O Amount	Total
10.0	Add 10.0 Firefighters - funded by FASTER grant	\$ 1,037,110	\$ -	\$ 1,037,110
4.0	Transfer 4.0 Firefighters from Fire to support additional aid unit	457,260		457,260
0.8	Reallocate staff from Fire to align with services provided	128,400		128,400
	Increase Overtime	275,000		275,000
	Increase Differential pay	35,700		35,700
	Increase deferred compensation	101,833		101,833
	Increase uniform budget	30,116		30,116
14.80	Total	\$ 2,065,419	\$ -	\$ 2,065,419

BUDGETED EXPENDITURES

Fund 153 Emergency Medical Svcs	2019	2020	2020	2020	2021
	Actual	Adopted Budget	As Amended 8/5/2020	2020 Estimate	Proposed Budget
Resources					
Beginning Balance	\$ 161,167	\$ 5,644,583	\$ 5,865,872	\$ 7,030,543	\$ 10,388,100
Property Tax	9,191,390	9,386,598	9,386,598	9,386,598	9,480,501
Grant Revenue	1,266	1,250	633,200	-	1,250
Service Charges - ALS/BLS	3,623,611	1,550,000	1,550,000	1,000,000	1,800,000
Service Charges - Other	247,550	110,000	110,000	350,000	217,799
Interest Earnings	21,036	-	-	55,000	40,000
Intergovernmental Revenue - GEMT	4,741,713	2,218,089	2,218,089	4,000,000	3,500,000
Miscellaneous Revenue	235,127	191,600	191,600	174,049	275,745
Total Available	\$ 18,222,860	\$ 19,102,120	\$ 19,955,359	\$ 21,996,190	\$ 25,703,395
Expenditures					
Salaries & Benefits	\$ 8,754,099	\$ 9,980,165	\$ 11,139,910	\$ 9,090,020	\$ 12,333,246
M & O	968,825	956,235	981,472	982,725	1,009,648
Capital Outlay	560,824	543,448	706,855	550,000	548,486
Interest on interfund loans	8,024	-	-	-	-
Interfund Services & Charges	393,634	426,070	426,070	426,070	484,226
Intergovernmental Charges	506,911	559,275	559,275	559,275	536,900
Total Expenditures	\$ 11,192,317	\$ 12,465,193	\$ 13,813,582	\$ 11,608,090	\$ 14,912,506
Ending Balance	\$ 7,030,543	\$ 6,636,927	\$ 6,141,777	\$ 10,388,100	\$ 10,790,889
2020 Budget Appropriation - Fund 153					\$ 25,703,395

Real Estate Excise Tax

FUND 154

OVERVIEW

The Real Estate Excise Tax fund accounts for the collection of the second quarter of one percent real estate excise tax (REET) and its use for recreational and transportation capital improvement projects.

ACTIVITIES

Parks Capital Improvement Projects

ACTIVITY BUDGET SUMMARY	AMOUNT
Capital Outlay	\$ 0
Total Expenditures	\$ 0
Net Cost (expenditures less revenue)	\$ 0
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Economic & cultural vitality

DESCRIPTION

- Accumulate REET restricted funding for parks related projects designated in the Capital Facilities Plan Element of the City’s Comprehensive Plan and in accordance with state laws
- Maintain a cash flow model to estimate the timing and amount of funds needed for allowed capital projects

Streets Capital Improvement Projects

ACTIVITY BUDGET SUMMARY	AMOUNT
Capital Outlay	\$ 468,792
Total Expenditures	\$ 468,792
Net Cost (expenditures less revenue)	\$ 468,792
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Transportation & infrastructure

DESCRIPTION

- Accumulate REET restricted funding for transportation related projects designated in the Capital Facilities Plan Element of the City’s Comprehensive Plan and in accordance with state laws
- Maintain a cash flow model to estimate the timing and amount of funds needed for allowed capital projects

REVENUE DESCRIPTION

The Washington State Growth Management Act of 1990 authorizes the imposition of an additional one-quarter of one percent tax on the value of all real estate transactions occurring within a city’s municipal boundaries. The City of Everett began imposing this tax in 1992.

Per RCW 82.46.035, this second quarter percent Real Estate Excise Tax (REET) revenue is restricted to the “planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.”

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted	As Amended	Estimate	Proposed
Fund 154: Real Estate Excise Tax		Budget	8/5/2020		Budget
Resources					
Beginning Balance	\$ 6,556,431	\$ 4,056,216	\$ 5,687,843	\$ 4,867,050	\$ 5,180,384
Real Estate Excise Tax	3,000,907	2,500,000	2,500,000	2,450,000	2,200,000
Transfers In	-	-	-	105,779	-
Interest Earnings	125,371	122,045	122,045	71,249	40,757
Miscellaneous	35,038	-	-	-	-
Total Available	\$ 9,717,747	\$ 6,678,261	\$ 8,309,888	\$ 7,494,078	\$ 7,421,141
Expenditures					
Transfers Out - Parks Projects	\$ 3,911,354	\$ -	\$ 1,869,627	\$ 1,844,627	\$ -
Transfers Out - Streets Projects	770,000	300,000	300,000	300,000	300,000
Debt Service (PWTF Loan - Riverfront)	-	-	-	-	-
Debt Service (PWTF Fund Loan - 112th St.)	56,201	55,925	55,925	55,925	55,650
Debt Service (Installment Loan-LED Street Light)	113,142	113,142	113,142	113,142	113,142
Total Expenditures	\$ 4,850,697	\$ 469,067	\$ 2,338,694	\$ 2,313,694	\$ 468,792
Ending Balance	\$ 4,867,050	\$ 6,209,194	\$ 5,971,194	\$ 5,180,384	\$ 6,952,349
2021 Budget Appropriation - Fund 154					\$ 7,421,141

General Government - Special Projects Fund

FUND 155

OVERVIEW

The General Government Special Projects fund accounts for transactions relating to special projects of the General Government that don't fit into one of the other general government funds. Many of these special projects are funded in whole or in part with restricted revenues. Segregating the financial transactions associated with these projects facilitates reporting and accountability. Activities currently accounted for in this fund include the Public, Educational, and Governmental (PEG) fee program and the 1% for the Arts program.

ACTIVITIES

PEG Fees

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 200,000
Revenue Offset	(11,000)
Net Cost (expenditures less revenue)	\$ 189,000
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



DESCRIPTION

This activity accounts for the Comcast cable franchise PEG fees, which are restricted for use to maintain the City's government access tv channel. The channel provides community members with the opportunity to enhance their knowledge and understanding on issues of local significance. The channel covers public meetings, such as City Council meetings and Planning commission meetings, public forums, and selected community events.

1% for the Arts Program

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 500
Revenue Offset	(500)
Net Cost (expenditures less revenue)	\$ 0
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Economic & cultural vitality



DESCRIPTION

The 1% for the Arts program supports the Economic and Cultural Vitality priority by leveraging the power of the arts to transform the City through creative place-making, a pillar of the City’s economic development strategy.


2020 ACCOMPLISHMENTS

- Added a sculpture to the City’s public art collection at the Evergreen Arboretum
- Executed contract for Broadway artwork and bike racks along the Broadway corridor
- Completed contract to add five pea pod lights on Hoyt Avenue

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Installation of Broadway artwork	<ul style="list-style-type: none"> ▪ Work with artist to fabricate and install sculptures along the Broadway corridor
	Installation of Hoyt Ave artwork	<ul style="list-style-type: none"> • Work with artist to fabricate and install artistic lighting on Hoyt Avenue

PERFORMANCE MEASURES

Workload Measures	2018	2019	2020 Est.	2021 Est.
 # of public art projects integrated into cityscape	*	2	0	2

*New for 2019

REVENUE DESCRIPTION

The City of Everett discontinued collecting PEG fees in 2011. Current revenue sources for this fund include a 1% for arts fee collected on certain city capital projects and interest income.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted	As Amended	2020	Proposed
		Budget	8/5/2020	Estimate	Budget
Fund 155 - Gen. Gov't Special Projects					
Subfund 019 - PEG Fees					
Resources					
Beginning Balance	\$ -	\$ 854,106	\$ 854,106	\$ 995,334	\$ 826,534
PEG Fees	-	-	-	-	-
Interest Earnings	19,580	21,300	21,300	12,200	11,000
Transfers In	1,036,106	-	-	-	-
Total Available	\$ 1,055,686	\$ 875,406	\$ 875,406	\$ 1,007,534	\$ 837,534
Expenditures					
M & O	\$ 60,352	\$ 30,000	\$ 30,000	\$ 61,000	\$ 65,000
Capital Outlay	-	170,000	170,000	120,000	135,000
Total Expenditures	\$ 60,352	\$ 200,000	\$ 200,000	\$ 181,000	\$ 200,000
Ending Balance	\$ 995,334	\$ 675,406	\$ 675,406	\$ 826,534	\$ 637,534
Subfund 200 & 210 - 1% for the Arts					
Resources					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	-	-	-	-	500
Total Available	\$ -	\$ -	\$ -	\$ -	\$ 500
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ -	\$ 500
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 500
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
2021 Budget Appropriation - Fund 155 Total					\$ 838,034

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Criminal Justice Fund

FUND 156

OVERVIEW

The Criminal Justice Fund accounts for revenues that are restricted to support criminal justice, legal, and municipal court activities.

ACTIVITIES

Law Enforcement Staff Support

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 2,259,229
Revenue Offset	0
Net Cost (expenditures less revenue)	\$ 2,259,229
Budgeted FTEs	0*

PRIMARY CITY PRIORITY



DESCRIPTION

The Law Enforcement Staff Support activity supports General Fund activities that promote the Safe Community priority including:

- Providing response to 911 calls
- Reducing criminal activity through crime prevention efforts and preventative strategies
- Conducting investigations targeting sexual offenders
- Providing information to residents regarding Registered Sex Offender releases
- Maintaining record processing systems and staying current and complying with state and federal data reporting requirements
- Providing consistent interaction with the middle and high schools through the Police Department School Resource Officer Program

* This activity funds 15.71 FTEs included in Fund 031-Police.

Law Enforcement Special Projects

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 1,059,022
Revenue Offset	(226,920)
Net Cost (expenditures less revenue)	\$ 832,102
Budgeted FTEs	0

PRIMARY CITY PRIORITY



DESCRIPTION

The Criminal Justice Fund Law Enforcement Special Projects activity accounts for:

- Police mobile data computer replacements and maintenance
- Police emergency radio system replacements and repairs
- Repairs and maintenance of the Police firing range, which is used for training and required qualification purposes
- Body-worn camera program
- Police impound vehicle secure storage
- Public safety vessel boathouse, which is used for secure moorage and equipment protection for Marine 2
- Boating safety program, which collects and allocates funds from personal watercraft excise taxes for boating safety education and law enforcement
- Police interlocal training program, which administers coordinated training courses for the Everett Police department and other local law enforcement agencies
- Narcotics program, which collects and distributes state and federal seizure money for narcotics enforcement. These funds are restricted by the Revised Code of Washington (RCW) and the federal government.
- Citizen Volunteers Against Crime program, which receives funding from private donations
- Special projects funded through private and corporate donation funds, and state and federal grant funds

Criminal Justice/City Prosecutor's Office

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O	\$ 23,500
Interfund Transfer	474,753
Total Expenditures	\$ 498,253
Revenue Offset	0
Net Cost (expenditures less revenue)	\$ 498,253
Budgeted FTEs	0*

PRIMARY CITY PRIORITY



DESCRIPTION

The City Prosecutor's Office coordinates the prosecution of all criminal violations of the Everett Municipal Code in an efficient and effective manner that best serves the interests of justice.

* This activity funds 4.75 FTEs included in Fund 003-Legal, Prosecutor's Office.

Municipal Court Probation & Other Court Programs

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 110,500
Interfund Transfer	283,904
Total Expenditures	\$ 394,404
Revenue Offset	(296,563)
Net Cost (expenditures less revenue)	\$ 97,841
Budgeted FTEs	0*

PRIMARY CITY PRIORITY



DESCRIPTION

This activity provides a mechanism to collect and allocate probation fees, electronic home detention fees, trial court improvement funds, and domestic violence penalty assessments in accordance with state legislation.

* This activity funds 1.25 FTEs included in Fund 005-Municipal Court.

REVENUE DESCRIPTION

This fund accounts for the City’s share of the voter-approved one tenth of one-percent sales tax for criminal justice purposes and the state shared criminal justice revenues, which are distributed based on the City’s population and crime rates.

In addition, the Criminal Justice Fund accounts for the collection and allocation of other restricted funds such as probation fees, trial court improvement funds, boating registration fees, narcotic seizure funds, criminal justice related grants, and donations.

BUDGETED EXPENDITURES

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 156 Criminal Justice Program					
Program 470: Criminal Justice					
Revenue					
Beginning Balance	\$ 9,070,764	\$ 9,181,831	\$ 9,436,831	\$ 9,640,774	\$ 9,270,264
1/10th Percent Sales Tax	2,179,416	2,038,400	2,038,400	1,814,200	1,878,125
State Shared Revenue - Special Programs	154,741	159,800	159,800	159,800	169,050
State Shared Revenue - High/Violent Crime	304,899	301,000	301,000	316,350	302,500
DUI/Other Criminal Justice Assistance	15,114	16,215	16,215	16,900	16,900
Interest Earnings	168,898	195,000	195,000	129,100	90,000
Miscellaneous Revenue	2,205	-	-	-	-
Total Available	\$ 11,896,037	\$ 11,892,246	\$ 12,147,246	\$ 12,077,124	\$ 11,726,839
Expenditures					
Patrol Enforcement	\$ 461,968	\$ 863,554	\$ 863,554	\$ 863,554	\$ 912,834
Community Oriented Policing	337,792	343,889	343,889	343,889	360,871
Police Records Specialists	188,628	197,438	197,438	197,438	199,925
Prosecutor's Office	349,818	389,356	389,356	389,356	498,253
School Resource Officer (SRO)	365,503	306,360	306,360	306,360	318,565
Special Assault Unit	390,186	451,763	451,763	451,763	467,034
Mobile Data Computers	36,743	50,000	50,000	5,000	45,000
Police Impound Vehicle Storage	-	11,580	11,580	-	11,580
Radio System Replacements	-	100,000	100,000	30,000	50,000
Aircard Service	124,625	125,000	125,000	135,000	131,250
Police Boathouse	-	-	155,000	75,000	80,000
Body Wear Camera Pilot Project	-	300,000	400,000	9,500	400,000
Total Expenditures	\$ 2,255,263	\$ 3,138,940	\$ 3,393,940	\$ 2,806,860	\$ 3,475,312
Ending Balance	\$ 9,640,774	\$ 8,753,306	\$ 8,753,306	\$ 9,270,264	\$ 8,251,527
2021 Budget Appropriation - Criminal Justice Program					\$ 11,726,839

BUDGETED EXPENDITURES - CONTINUED

Fund 156 Police Special Projects	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Program 025: Streets Initiative Flex Fund					
Revenue					
Beginning Balance	\$ 21,505	\$ 25,075	\$ 25,075	\$ 29,581	\$ 38,093
Interest Earnings	760	600	600	812	850
Grant Revenue	32,162	-	-	-	-
Donations	7,895	8,000	8,000	7,700	8,000
Total Available	\$ 62,322	\$ 33,675	\$ 33,675	\$ 38,093	\$ 46,943
Expenditures					
M & O	\$ 32,741	\$ 33,675	\$ 33,675	\$ -	\$ 46,943
Total Expenditures	\$ 32,741	\$ 33,675	\$ 33,675	\$ -	\$ 46,943
Ending Balance	\$ 29,581	\$ -	\$ -	\$ 38,093	\$ -
Program 026: First Responder Flex Fund					
Revenue					
Beginning Balance	\$ (4,464)	\$ -	\$ -	\$ (2,145)	\$ -
Donations	21,756	-	-	18,837	20,000
Total Available	\$ 17,292	\$ -	\$ -	\$ 16,692	\$ 20,000
Expenditures					
M & O	\$ 19,437	\$ -	\$ -	\$ 16,692	\$ 20,000
Total Expenditures	\$ 19,437	\$ -	\$ -	\$ 16,692	\$ 20,000
Ending Balance	\$ (2,145)	\$ -	\$ -	\$ -	\$ -
Program 027: Youth Outreach Fund					
Revenue					
Beginning Balance	\$ 235	\$ 1,340	\$ 1,340	\$ 1,721	\$ 2,781
Donations	1,485	2,000	2,000	1,060	2,000
Total Available	\$ 1,735	\$ 3,340	\$ 3,340	\$ 2,781	\$ 4,781
Expenditures					
M & O	\$ 14	\$ 3,340	\$ 3,340	\$ -	\$ 4,781
Total Expenditures	\$ 14	\$ 3,340	\$ 3,340	\$ -	\$ 4,781
Ending Balance	\$ 1,721	\$ -	\$ -	\$ 2,781	\$ -
Program 028: Human Services Housing					
Revenue					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	100,000	-
Total Available	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Program 030: Seniors Against Crime					
Revenue					
Beginning Balance	\$ 6,891	\$ 6,042	6,042	6,067	5,762
Interest Earnings	143	140	140	95	140
Private Contributions	1,230	2,000	2,000	600	1,500
Total Available	\$ 8,264	\$ 8,182	\$ 8,182	\$ 6,762	\$ 7,402
Expenditures					
M & O	\$ 2,197	\$ 8,182	\$ 8,182	\$ 1,000	\$ 7,402
Total Expenditures	\$ 2,197	\$ 8,182	\$ 8,182	\$ 1,000	\$ 7,402
Ending Balance	\$ 6,067	\$ -	\$ -	\$ 5,762	\$ -
Program 033: Crime Prevention					
Revenue					
Beginning Balance	\$ 8,153	\$ 8,321	\$ 8,321	\$ 8,314	\$ 8,435
Interest Earnings	161	170	170	121	130
Total Available	\$ 8,314	\$ 8,491	\$ 8,491	\$ 8,435	\$ 8,565
Expenditures					
M & O	\$ 2,603	\$ -	\$ -	\$ -	\$ 8,565
Total Expenditures	\$ 2,603	\$ -	\$ -	\$ -	\$ 8,565
Ending Balance	\$ 5,711	\$ 8,491	\$ 8,491	\$ 8,435	\$ -

BUDGETED EXPENDITURES - CONTINUED

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 156 Police Special Projects (Cont)					
Program 041: Police Training-Interlocal					
Revenue					
Beginning Balance	\$ 30,219	\$ 21,709	\$ 21,709	\$ 28,701	\$ 22,401
Tuition Charges	10,800	10,800	10,800	9,200	9,200
Interest Earnings	630	500	500	500	500
Total Available	\$ 41,649	\$ 33,009	\$ 33,009	\$ 38,401	\$ 32,101
Expenditures					
M & O	\$ 12,948	\$ 33,009	\$ 33,009	\$ 16,000	\$ 32,101
Total Expenditures	\$ 12,948	\$ 33,009	\$ 33,009	\$ 16,000	\$ 32,101
Ending Balance	\$ 28,701	\$ -	\$ -	\$ 22,401	\$ -
Program 042: Police Misc Special Proj					
Revenue					
Beginning Balance	\$ 1,467	\$ -	\$ -	\$ 2,055	\$ -
Grant Revenue	991	-	-	-	-
Miscellaneous Revenue	3,444	-	-	28,820	-
Interest Earnings	54	-	-	750	-
Total Available	\$ 5,956	\$ -	\$ -	\$ 31,625	\$ -
Expenditures					
M & O	\$ 3,901	\$ -	\$ -	\$ 31,625	\$ -
Total Expenditures	\$ 3,901	\$ -	\$ -	\$ 31,625	\$ -
Ending Balance	\$ 2,055	\$ -	\$ -	\$ -	\$ -
Program 046: Boating Safety					
Revenue					
Beginning Balance	\$ 112,314	\$ 32,798	\$ 107,798	\$ 145,426	\$ 83,296
Vessel Registration Fees	73,094	70,000	70,000	66,520	70,000
Interest Earnings	2,597	2,200	2,200	1,750	2,200
Total Available	\$ 188,005	\$ 104,998	\$ 179,998	\$ 213,696	\$ 155,496
Expenditures					
M & O	\$ 25,706	\$ 40,000	\$ 40,000	\$ 35,400	\$ 40,000
Capital Outlay	-	-	75,000	75,000	-
Transfer Out to Fund 002	56,434	20,000	20,000	20,000	20,000
Total Expenditures	\$ 82,140	\$ 60,000	\$ 135,000	\$ 130,400	\$ 60,000
Ending Balance	\$ 105,865	\$ 44,998	\$ 44,998	\$ 83,296	\$ 95,496
Prog 067: 2020 DOJ CESF Grant					
Revenue					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
FY2020 DOJ CESF Grant	-	-	-	146,699	-
Interest Earnings	-	-	-	100	-
Total Available	\$ -	\$ -	\$ -	\$ 146,799	\$ -
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ 146,799	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 146,799	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Prog 068: 2020 JAG Grant					
Revenue					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
FY2020 JAG Grant	-	-	-	39,943	-
Interest Earnings	-	-	-	100	-
Total Available	\$ -	\$ -	\$ -	\$ 40,043	\$ -
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ 40,043	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 40,043	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

BUDGETED EXPENDITURES - CONTINUED

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 156 Police Special Projects (Cont)					
Prog : FY 2020 Port Security Prog					
Revenue					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2020 Port Security Prog	-	-	-	81,462	-
Total Available	\$ -	\$ -	\$ -	\$ 81,462	\$ -
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ 81,462	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 81,462	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Program 240: Narcotics					
Revenue					
Beginning Balance	\$ 490,398	\$ 382,348	\$ 382,348	\$ 456,985	\$ 463,537
Confiscated Property	-	-	-	-	-
Interest Earnings	9,301	7,000	7,000	6,552	7,000
Total Available	\$ 499,699	\$ 389,348	\$ 389,348	\$ 463,537	\$ 470,537
Expenditures					
M & O	\$ 42,714	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Total Expenditures	\$ 42,714	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Ending Balance	\$ 456,985	\$ 329,348	\$ 329,348	\$ 463,537	\$ 410,537
Program 241: Narcotics/Law Enforcement					
Revenue					
Beginning Balance	\$ 221,265	\$ 227,296	\$ 227,296	\$ 227,172	\$ 230,672
Federal Seizures	1,531	-	-	-	-
Interest Earnings	4,376	4,500	4,500	3,500	4,000
Total Available	\$ 227,172	\$ 231,796	\$ 231,796	\$ 230,672	\$ 234,672
Expenditures					
M & O	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 227,172	\$ 231,796	\$ 231,796	\$ 230,672	\$ 234,672
Program 701: Registered Sex Offender Grant					
Revenue					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue	123,250	101,000	101,000	101,000	101,000
Interest Earnings	465	400	400	400	400
Total Available	\$ 123,715	\$ 101,400	\$ 101,400	\$ 101,400	\$ 101,400
Expenditures					
M & O	\$ 123,715	\$ 101,400	\$ 101,400	\$ 101,400	\$ 101,400
Total Expenditures	\$ 123,715	\$ 101,400	\$ 101,400	\$ 101,400	\$ 101,400
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
2021 Budget Appropriation - Police Special Projects Total					\$ 1,081,897

BUDGETED EXPENDITURES - CONTINUED

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 156 Criminal Justice/Courts					
Program 500: Probation					
Revenue					
Beginning Balance	\$ 15,673	\$ 13,765	\$ 13,765	\$ 24,129	\$ 34,438
Probation/EHD Fees	204,245	187,004	187,004	227,374	243,358
Interest Earnings	15	339	339	55	224
Transfers In	53,600	61,871	61,871	61,871	63,000
Total Available	\$ 273,533	\$ 262,979	\$ 262,979	\$ 313,429	\$ 341,020
Expenditures					
M & O	\$ 49,436	\$ 41,000	\$ 41,000	\$ 73,424	\$ 65,500
Transfer Out to Fund 002	199,968	203,535	203,535	205,567	220,904
Total Expenditures	\$ 249,404	\$ 244,535	\$ 244,535	\$ 278,991	\$ 286,404
Ending Balance	\$ 24,129	\$ 18,444	\$ 18,444	\$ 34,438	\$ 54,616
Program 510: DV Penalty Assessments					
Revenue					
Beginning Balance	\$ 38,330	\$ 40,580	\$ 40,580	\$ 40,613	\$ 44,713
DV Assessments	4,887	5,000	5,000	6,000	6,000
Interest Earnings	773	750	750	600	600
Total Available	\$ 43,990	\$ 46,330	\$ 46,330	\$ 47,213	\$ 51,313
Expenditures					
M & O	\$ 3,377	\$ 20,000	\$ 20,000	\$ 2,500	\$ 20,000
Total Expenditures	\$ 3,377	\$ 20,000	\$ 20,000	\$ 2,500	\$ 20,000
Ending Balance	\$ 40,613	\$ 26,330	\$ 26,330	\$ 44,713	\$ 31,313
Program 520: Trial Court Improvements					
Revenue					
Beginning Balance	\$ 153,009	\$ 123,223	\$ 123,223	\$ 149,706	\$ 110,503
Trial Court Improvements	60,589	45,614	45,614	45,340	45,340
Interest Earnings	3,398	3,177	3,177	2,328	1,041
Total Available	\$ 216,996	\$ 172,014	\$ 172,014	\$ 197,374	\$ 156,884
Expenditures					
M & O	\$ 13,690	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfer Out	53,600	61,871	61,871	61,871	63,000
Total Expenditures	\$ 67,290	\$ 86,871	\$ 86,871	\$ 86,871	\$ 88,000
Ending Balance	\$ 149,706	\$ 85,143	\$ 85,143	\$ 110,503	\$ 68,884
2021 Budget Appropriation - Municipal Court Projects Total					\$ 549,217
2021 Budget Appropriation - Total Criminal Justice Fund					\$ 13,357,953

Traffic Mitigation

FUND 157

OVERVIEW

The purpose of this fund is to account for traffic mitigation payments. These funds are restricted for the mitigation of transportation system impacts resulting from development.

ACTIVITY

Traffic Mitigation

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 2,390,000
Revenue Offset	(411,340)
Net Cost (expenditures less revenue)	\$ 1,978,660
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY




DESCRIPTION

This activity accounts for traffic mitigation payments and ensures they are spent on projects that mitigate cumulative transportation system impacts resulting from development in the City and surrounding areas, in accordance with the City’s adopted transportation policy.

2020 ACCOMPLISHMENTS

- Provided matching funds for the Grand Avenue Park Pedestrian Bridge Project
- Provided matching funds for the Edgewater Creek Bridge Replacement Project

PERFORMANCE MEASURES

WORKLOAD MEASURE	2018	2019	2020 EST.	2021 EST.
 # of capital projects supported	3	4	2	1

REVENUE DESCRIPTION

This fund receives payments to mitigate cumulative transportation system impacts resulting from development in the City and surrounding areas.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted	As Amended	Estimate	Proposed
Fund 157 Traffic Mitigation Fund		Budget	8/5/2020		Budget
Resources					
Beginning Balance	\$ 7,220,954	\$ 6,377,233	\$ 6,377,233	\$ 7,022,286	\$ 5,742,549
Charges For Services	847,936	790,000	790,000	445,500	365,400
Interest Income	142,818	130,000	130,000	56,178	45,940
Total Available	\$ 8,211,708	\$ 7,297,233	\$ 7,297,233	\$ 7,523,964	\$ 6,153,889
Expenditures					
Transfers Out	\$ 1,189,422	\$ 5,444,847	\$ 5,444,847	\$ 1,781,415	\$ 2,390,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 1,189,422	\$ 5,444,847	\$ 5,444,847	\$ 1,781,415	\$ 2,390,000
Ending Balance	\$ 7,022,286	\$ 1,852,386	\$ 1,852,386	\$ 5,742,549	\$ 3,763,889
2021 Budget Appropriation - Fund 157					\$ 6,153,889

Transportation Benefit District

FUND 159

OVERVIEW

The Transportation Benefit District (TBD) fund was created to provide a mechanism to account for a \$20.00 vehicle license fee. However, Statewide Initiative 976, passed in November 2019, eliminated this fee. Court rulings have temporarily halted the measure; however, the City plans to move forward as if the initiative went into effect, meaning the funds will not be spent until a final ruling is made. If the final decision is to uphold the initiative, funds received after the passage of Initiative 976 will be refunded.

ACTIVITY

TBD

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 0
Revenue Offset	0
Net Cost (expenditures less revenue)	\$ 0
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



DESCRIPTION

As noted above, this fund is being used to hold vehicle license fees until such time as the courts make a final ruling.

REVENUE DESCRIPTION

The fund will continue to accrue interest earnings.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted Budget	As Amended 8/5/2020	Estimate	Proposed Budget
Fund 159: Transportation Benefit District					
Resources					
Beginning Balance	\$ 813,940	\$ 833,740	\$ 833,740	\$ 870,875	\$ 1,790,875
TBD Vehicle Registration Fees	1,547,177	1,510,000	1,510,000	1,510,000	-
Interest Earnings	9,758	10,000	10,000	10,000	10,000
Total Available	\$ 2,370,875	\$ 2,353,740	\$ 2,353,740	\$ 2,390,875	\$ 1,800,875
Expenditures					
Transfers Out (for overlay)	\$ 1,499,930	\$ 1,550,000	\$ 1,550,000	\$ 600,000	\$ -
M & O	70	-	-	-	-
Total Expenditures	\$ 1,500,000	\$ 1,550,000	\$ 1,550,000	\$ 600,000	\$ -
Ending Balance	\$ 870,875	\$ 803,740	\$ 803,740	\$ 1,790,875	\$ 1,800,875
2021 Budget Appropriation - Fund 159					\$ 1,800,875

Contingency Reserve - Rainy Day Fund FUND 160

OVERVIEW

The Rainy Day Fund is a reserve for extraordinary unforeseen and unbudgeted expenses.

ACTIVITIES

Rainy Day Fund Reserve

ACTIVITY BUDGET SUMMARY	AMOUNT
Total Expenditures	\$ 0
Revenue Offset	0
Net Cost (expenditures less revenue)	\$ 0
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Responsive & responsible government

DESCRIPTION

This activity maintains a reserve for emergencies and contingent liabilities. The fund balance is limited to 37.5 cents per \$1,000 of assessed property value per RCS 35.33.145. The Mayor and Council have made a strategic decision to maintain the fund balance at its current level without contribution in 2021. The current balance is at approximately 60% of the allowed maximum. Use of the funds requires Administration’s recommendation and a Council supermajority vote.

REVENUE DESCRIPTION

Sources of revenue for this fund are General Government contributions.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted Budget	As Amended 8/5/2020	Estimate	Proposed Budget
Fund 160: Rainy Day Fund					
Resources					
Beginning Balance	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945
General Government Contribution	-	-	-	-	-
Total Available	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945	\$ 4,508,945
2021 Budget Appropriation - Fund 160					\$ 4,508,945

Capital Improvement Reserve

FUND 162

OVERVIEW

The Capital Improvement Reserve fund accounts for three of the City's general government capital improvement programs (CIP) -- CIPs 1, 2, and 4. These programs provide a mechanism to segregate financial resources dedicated for general government capital projects and provide a tool to better manage the funds. A description of the projects funded through these programs can be found in the Capital and Debt section of this document.

ACTIVITIES

Capital Improvement Program 1

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 0
Total Expenditures	0
Net Cost (expenditures less revenue)	\$ 0
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Economic &
cultural vitality

DESCRIPTION

This activity accumulates General Government funding for major repairs, renovations, and replacements of existing General Government buildings and facilities and maintains a cash flow model to estimate the timing and amount of funds needed for these projects.

Capital Improvement Program 2

ACTIVITY BUDGET SUMMARY	AMOUNT
Debt Service	\$ 4,040,490
Intergovernmental Expenditures	500,000
Net Cost (expenditures less revenue)	\$ 4,540,490
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Economic &
cultural vitality

DESCRIPTION

CIP 2 tracks the collection and use of the first quarter of one percent real estate excise tax and provides a reserve for future debt service requirements of capital projects completed through this program. The 2021 budget provides funding for the debt service requirements of the 2019 LTGO Bonds for the arena land and event center; a portion of the 2012 LTGO bonds for the Conference Center; and \$500,000 to the Public Facilities District for debt support.

Capital Improvement Program 4

ACTIVITY BUDGET SUMMARY	AMOUNT
M&O/Capital Outlay	\$ 0
Total Expenditures	0
Net Cost (expenditures less revenue)	\$ 0
Budgeted FTEs	0.0

PRIMARY CITY PRIORITY



Economic &
cultural vitality

DESCRIPTION

CIP 4 accumulates funding for major renovations, expansions, and new facilities. A cash flow model is maintained to estimate the timing and amount of funds needed for capital improvements.

REVENUE DESCRIPTION

- CIP 1 sources of funding include general fund contributions and interest earnings.
- CIP 2 sources of funding include the first quarter of one percent Real Estate Excise Tax, general fund contributions, and interest earnings.
- CIP 4 sources of funding may include but are not limited to rental income, general fund contributions, and interest earnings.

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted	As Amended	2020	Proposed
Fund 162: Capital Reserve	Actual	Budget	8/5/2020	Estimate	Budget
Program 001: CIP 1					
Resources					
Beginning Balance	\$ 4,627,811	\$ 6,238,515	\$ 7,217,976	\$ 7,155,489	\$ 6,702,264
Interest Earnings	117,044	100,213	100,213	102,350	43,410
Transfers In	1,775,398	1,000,000	1,000,000	1,705,000	2,900,000
Insurance Claim Recoveries	-	-	-	400,000	-
Proceeds from Sale of Land	1,370,000	-	-	-	-
Total Available	\$ 7,890,253	\$ 7,338,728	\$ 8,318,189	\$ 9,362,839	\$ 9,645,674
Expenditures					
Transfers Out	\$ 734,764	\$ -	\$ 1,260,532	\$ 2,660,575	\$ -
Total Expenditures	\$ 734,764	\$ -	\$ 1,260,532	\$ 2,660,575	\$ -
Ending Balance	\$ 7,155,489	\$ 7,338,728	\$ 7,057,657	\$ 6,702,264	\$ 9,645,674
Program 002: CIP 2					
Resources					
Beginning Balance	\$ 11,593,288	\$ 11,659,501	\$ 11,659,501	\$ 12,413,011	\$ 11,674,816
Real Estate Excise Tax	3,197,612	2,500,000	2,500,000	2,450,000	2,200,000
Transfers In	800,000	800,000	800,000	800,000	800,000
Interest Earnings	228,067	267,407	267,407	172,110	95,946
Total Available	\$ 15,818,967	\$ 15,226,908	\$ 15,226,908	\$ 15,835,121	\$ 14,770,762
Expenditures					
Intergovernmental Payments	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Transfers Out - Debt Service	2,905,956	3,772,655	3,772,655	3,660,305	4,040,490
Total Expenditures	\$ 3,405,956	\$ 4,272,655	\$ 4,272,655	\$ 4,160,305	\$ 4,540,490
Ending Balance	\$ 12,413,011	\$ 10,954,253	\$ 10,954,253	\$ 11,674,816	\$ 10,230,272
Program 004: CIP 4					
Resources					
Beginning Balance	\$ 12,747,846	\$ 2,173,952	\$ 3,357,826	\$ 5,347,625	\$ 4,562,707
LIFT - Sales Tax	450,623	-	-	171,396	-
South Precinct Rental	174,819	181,877	181,877	172,913	173,320
Other Rental Income	54,996	55,027	55,027	54,647	54,604
Bond Proceeds	-	-	-	-	-
Interest Earnings	15,362	-	-	-	-
Proceeds from Sale of Land	905,000	-	-	-	-
Transfers In	698,821	-	-	-	-
Total Available	\$ 15,047,467	\$ 2,410,856	\$ 3,594,730	\$ 5,746,581	\$ 4,790,631
Expenditures					
M & O	\$ 119,022	\$ -	\$ 583,874	\$ 583,874	\$ -
Transfers Out	9,580,820	-	600,000	600,000	-
Total Expenditures	\$ 9,699,842	\$ -	\$ 1,183,874	\$ 1,183,874	\$ -
Ending Balance	\$ 5,347,625	\$ 2,410,856	\$ 2,410,856	\$ 4,562,707	\$ 4,790,631
2021 Budget Appropriation - Fund 162 Total					\$ 29,207,067

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Community Housing Improvement Program and Housing and Community Development Project Fund FUND 197

OVERVIEW

The Community Housing Improvement Program (CHIP) supports a number of housing activities for low- and moderate-income households including housing rehabilitation, building rehabilitation, and housing development for the City of Everett. The program preserves and improves Everett's housing stock, enhances the neighborhood environment, and in some cases, allows low-income homeowners to remain in their homes where they might otherwise be displaced. The program also assists with public facilities and housing rehabilitation projects for non-profit agencies.

ACTIVITY

CHIP and Housing and Community Development Projects

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 311,241
M&O/Loan Program Expenditures	2,009,766
Total Expenditures	\$ 2,321,007
Revenue Offset	(2,341,976)
Net Cost (expenditures less revenue)	\$ (20,969)
Budgeted FTEs	2.55



PRIMARY CITY PRIORITY



2020 ACCOMPLISHMENTS



- Funded rehabilitation of 10 owner-occupied projects totaling \$563,002
- Managed overall loan program portfolio of \$16,133,495
- Implemented COVID-19 Response Procedures for CHIP projects
- Completed assistance to Dawson Place rehabilitation project

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Focus program community outreach on underserved populations	<ul style="list-style-type: none"> Implement affirmative marketing plan with specific strategies intended to target organizations and communities through their existing communication systems Implement communication best practices for harder to reach community members and groups
	Assess opportunities for program innovations and efficiencies	<ul style="list-style-type: none"> Complete thorough review of current scope, processes, procedures, and update program practices as appropriate Implement contract and grant management software for the CHIP

PERFORMANCE MEASURES

PROCESS AND RESULTS MEASURES	TARGET	2017	2018	2019 EST.	2020 EST.
Number of findings or management letters in the Single Audit from the State Auditor’s Office	None	None	None	None	None

WORKLOAD MEASURES	TARGET	2018	2019	2020 EST.	2021 EST.
 # of non-profit loans for property renovations serving low-income citizens and/or tenants	2	2 (105 units)	0	4 (65 units)	1
 # of rehabilitation loan projects managed	10	10	8	8	10

POSITION SUMMARY

POSITION TITLE	FTE	POSITION TITLE	FTE
Community Housing Improvement Inspector	2.0	Administrative Assistant	0.55

REVENUE DESCRIPTION

Sources of revenue for this fund include:

- Funds from the US Department of Housing and Community Development
- HOME Investment Partnership federal grant funds received through Snohomish County on a reimbursement basis. Per interlocal agreement, the City receives 21 percent of the County’s HOME allocation from HUD.
- Affordable Housing Trust funds from the County through an interlocal agreement based on the 2060 AHTF surcharge collected from real estate documents recorded for property transactions in Everett
- Repayments from previous loans

THREE-YEAR PERSONNEL TABLE

OCCUPATION CODE	TITLE	2019	2020	2021
6155	Housing Improvement Inspector	2.0	2.0	2.00
6301	Administrative Assistant	0.5	0.5	0.55
	TOTAL FTEs	2.5	2.5	2.55

BUDGET CHANGES

This schedule includes labor changes from the 2020 Original Budget to the 2021 Proposed Budget. It may also include specific changes to M&O or capital outlay. It excludes labor cost changes related to cost of living, step increases, employee benefits, most position upgrades or reclasses, and routine adjustments to M&O.

FTE	Item	Labor Amount	M & O Amount	Total
0.05	Add 0.05 Administrative Assistant	\$ 5,050		\$ 5,050
	Total	\$ 5,050	\$ -	\$ 5,050

BUDGETED EXPENDITURES

	2019 Actual	2020 Adopted Budget	2020 As Amended 8/5/2020	2020 Estimate	2021 Proposed Budget
Fund 197: CHIP Loan Program					
Resources					
Beginning Cash & Loans Receivable	\$ 14,367,742	\$ 14,178,040	\$ 14,178,040	\$ 14,103,867	\$ 14,135,366
Grant Revenue	172,383	2,071,129	2,071,129	447,665	2,278,726
Interest Earnings	124,691	80,110	80,110	30,000	62,250
Miscellaneous	8,347	1,000	1,000	1,500	1,000
Total Available	\$ 14,673,163	\$ 16,330,279	\$ 16,330,279	\$ 14,583,032	\$ 16,477,342
Expenditures					
Loan Program Expenditures	\$ 214,443	\$ 1,300,743	\$ 1,300,743	\$ 333,539	\$ 1,953,726
Salaries & Benefits	302,646	337,824	341,124	101,456	311,241
M & O	52,207	49,264	45,964	12,671	56,040
Total Expenditures	\$ 569,296	\$ 1,687,831	\$ 1,687,831	\$ 447,666	\$ 2,321,007
Ending Cash & Loans Receivable	\$ 14,103,867	\$ 14,642,448	\$ 14,642,448	\$ 14,135,366	\$ 14,156,335
2021 Budget Appropriation - Fund 197					\$ 16,477,342

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Community Development Block Grant Program

FUND 198

OVERVIEW

The Community Development Block Grant fund (CDBG) deploys a federal grant received through the US Department of Housing and Urban Development (HUD) and administered by the Community Development Division. Grants are awarded to agencies for projects and programs providing decent and fair housing and living environments, and economic opportunities for low- and moderate-income residents in Everett to meet national and local priorities and objectives, including ending homelessness.

ACTIVITY

Community Development Block Grant Program

ACTIVITY BUDGET SUMMARY	AMOUNT
Labor	\$ 239,424
M&O/Capital Outlay	794,018
Total Expenditures	\$ 1,033,442
Revenue Offset	(1,042,432)
Net Cost (expenditures less revenue)	\$ (8,990)
Budgeted FTEs	1.82

PRIMARY CITY PRIORITY



DESCRIPTION



The Community Development division administers and manages grant subrecipients to ensure HUD requirements are met. Each year the Housing and Community Development Citizens Advisory Committee recommends a funding distribution package to City Council based on a competitive application process.

Community Development Block Grant Program year 2021 will be the second year into the updated five-year spending plan based on the needs as determined by the Community through engagement activities conducted in 2019 and 2020. The division also manages HOME Investment Partnership funds received as part of a consortium with Snohomish County and Marysville and 2060 Affordable Housing Trust Funds. The division also coordinates with community partners.

2020 ACCOMPLISHMENTS



- Provided grants and loans in the amount of \$1,576,866 to 23 housing and community development projects and programs, and conducted subrecipient monitoring compliance activities
- Provided emergency grants to 61 to housing assistance, food services and small business in response to the CARES Act COVID-19
- Completed work on the 2020-2024 Consolidated Plan update through a significant public engagement process

2021 GOALS & WORK PLAN

CITY PRIORITY	GOAL	WORK PLAN
	Complete 2021 Annual Action Plan	<ul style="list-style-type: none"> Conduct Public engagement activities & application round Respond to additional COVID-19 relief as needed Monitor subrecipients of grants and loans
	Implement grant management software for all Community Development division grant funding	<ul style="list-style-type: none"> Determine platform and work with IT and Procurement for best practices to install and learn application Develop and implement technical training for community partners who may use the system Implement the new system for Grant application in Q1 2021

PERFORMANCE MEASURES

PROCESS AND RESULTS MEASURES	TARGET	2017	2018	2019 EST.	2020 EST.
Number of findings or management letters in the Single Audit from the State Auditor’s Office	None	None	None	None	None

WORKLOAD MEASURES	TARGET	2018	2019	2020 EST.	2021 EST.
 Housing and capital facility projects	9	0	5	4	5
 Public service programs (housing and social services)	14	25	15	73	14

POSITION SUMMARY

POSITION TITLE	FTE	POSITION TITLE	FTE
Community Development Specialist	.90	Program Manager, Housing & Community Development	.80
Administrative Assistance	.12		

REVENUE DESCRIPTION

Sources of revenue include:

- Funds from the US Department of Housing and Community Development
- HOME Investment Partnership federal grant funds received through Snohomish County on a reimbursement basis. Per interlocal agreement, the City receives 21 percent of the County’s HOME allocation from HUD.

- Affordable Housing Trust funds from the County through an interlocal agreement based on the 2060 AHTF surcharge collected from real estate documents recorded for property transactions in Everett
- Repayments from previous loans

THREE-YEAR PERSONNEL TABLE

OCCUPATION CODE	TITLE	2019	2020	2021
6151	Community Development Specialist	0.80	0.80	0.90
6152	Program Manager, Housing & Community Development	0.50	0.75	0.80
6301	Administrative Assistant	0.00	0.00	0.12
TOTAL FTEs		1.30	1.55	1.82

BUDGET CHANGES

This schedule includes labor changes from the 2020 Original Budget to the 2021 Proposed Budget. It may also include specific changes to M&O or capital outlay. It excludes labor cost changes related to cost of living, step increases, employee benefits, most position upgrades or reclasses, and routine adjustments to M&O.

FTE	Item	Labor Amount	M & O Amount	Total
0.05	Transfer 0.05 Program Manager, Housing & Community Development from Community, Planning and Economic Development	\$ 7,642	\$ -	\$ 7,642
0.10	Transfer 0.10 Community Development Specialist from Community, Planning and Economic Development	12,646		12,646
0.12	Add 0.12 Administrative Assistant	12,342		12,342
0.27	Total	\$ 32,630	\$ -	\$ 32,630

BUDGETED EXPENDITURES

	2019	2020	2020	2020	2021
	Actual	Adopted Budget	As Amended 8/5/2020	2020 Estimate	Proposed Budget
Fund 198: Community Dev. Block Grant					
Resources					
Beginning Cash & Loans Receivable	\$ 725,337	\$ 712,408	\$ 712,408	\$ 806,139	\$ 806,139
Grant Revenue	530,192	1,518,699	2,052,820	1,178,018	1,042,432
Misc Revenue	24,175	-	-	-	-
Total Available	\$ 1,279,704	\$ 2,231,107	\$ 2,765,228	\$ 1,984,157	\$ 1,848,571
Expenditures					
Salaries & Benefits	\$ 191,809	\$ 201,794	\$ 202,294	\$ 214,675	\$ 239,424
M & O	13,317	5,000	51,500	2,400	3,600
Operating Grants	256,991	1,294,373	2,278,494	944,315	778,168
Interfund Services & Charges	11,448	17,532	20,532	16,628	12,250
Total Expenditures	\$ 473,565	\$ 1,518,699	\$ 2,552,820	\$ 1,178,018	\$ 1,033,442
Ending Cash & Loans Receivable	\$ 806,139	\$ 712,408	\$ 212,408	\$ 806,139	\$ 815,129
2021 Budget Appropriation - Fund 198					\$ 1,848,571

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