



ORDINANCE NO. 4064

AN ORDINANCE ADOPTING THE BUDGET FOR ALL MUNICIPAL PURPOSES AND USES FOR THE YEAR 2024

Section 1. The 2024 Budget for the City of Anacortes, Washington as established by the City Council and made available for distribution to the general public through the office of the City Clerk-Treasurer, is hereby adopted by reference.

Section 2. The total estimated revenues and appropriations for each budgeted fund and the aggregate total for all such funds combined is itemized below. Estimated revenues and expenditures include overhead accruals to the General fund from the utility funds as authorized by state law. As the City of Anacortes utilizes the Mayor in a fulltime capacity overseeing all funds including the utility funds, such accruals provide for inclusion of the Mayor's office to recover associated costs. All revenues and expenditures for all budgeted funds are summarized and set forth as follows:

Fund		2024 Revenues/ Expenditures
001	GENERAL FUND	35,623,190
101	PARKS & RECREATION FUND	2,653,360
102	GRANDVIEW CEMETERY FUND	319,855
103	PUBLIC LIBRARY FUND	1,835,174
104	STREET MAINTENANCE FUND	3,681,821
105	ARTERIAL STREET CONSTRUCTION	7,318,654
107	WASHINGTON PARK FUND	340,561
108	PARKS CAPITAL IMPROVEMENT	1,620,000
109	AFFORDABLE HOUSING	639,997
112	DEVELOPMENT IMPACT FEE	257,000
113	ACFL MANAGEMENT FUND	41,864
135	TOURISM FUND	559,367
335	REET	2,141,000
401	WATER FUND	19,337,327
440	SEWER FUND	20,565,165
445	STORM DRAINAGE FUND	2,288,880
450	SANITATION FUND	6,775,331
501	EQUIPMENT RENTAL FUND	3,697,492
	Total	109,439,038

Section 3. The City Clerk-Treasurer of the City of Anacortes is hereby authorized to transmit a complete copy of the final budget, as herein above adopted by reference, to the

Division of Municipal Corporations in the Office of the State Auditor, to the Association of Washington Cities, and to the Municipal Research & Services Center of Washington.

Effective date. This Ordinance shall take effect from and after five (5) days after its passage and publication, as required by law.

PASSED AND APPROVED this 18th day of December 2023

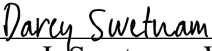
CITY OF ANACORTES, WASHINGTON

By: 
Matt Miller, Mayor

ATTEST


Steven D. Hoglund, City Clerk

APPROVED AS TO FORM


Darcy J. Swetnam, WSBA # 40530
City Attorney

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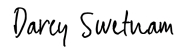
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Mayor

City of Anacortes

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Payment Events	Status	Timestamps
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CITY OF ANACORTES, WASHINGTON



2024 Annual Budget



CITY OF ANACORTES
2024 ANNUAL BUDGET
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MATT MILLER, MAYOR
CITY OF ANACORTES

2024 Budget Message

Mayor Matt Miller

Introduction

Honorable City Council and Members of our Community:

In accordance with RCW 35A.33.050, I am proud to present the City's 2024 proposed annual budget. This \$107 million budget reflects department and program managers' estimates of revenue and expenditure reflecting community priorities and values. It includes \$74 million in operating expenses and \$33 million in capital expenses.

This budget builds on sound financial planning and a focus on optimizing resources and maximizing efficiencies. The most significant change in the budget is the addition of 13 FTE public safety professionals funded via Proposition 1 "Public Safety Staffing" levy approved by the voters in April 2023. This will add increased levels of service to the safety and security of our citizenry.

In 2023, the WA State Legislature adopted SB 5536 which is known as the "Blake Fix." This bill makes it a gross misdemeanor to knowingly possess counterfeit and controlled substances or to knowingly use prohibited substances in a public place. Prior to 2021, drug cases were held in Skagit County Superior Court. These cases are now being held in Anacortes Municipal Court. The City continues to evaluate the impact of this bill on our budgets including the Municipal Court, Office of Public Defense, and Prosecutor's Office. We project an increase of 250 cases each year at the Municipal Court.

Budgetary pressure will continue as we finalize the construction of the last large area of our Access Anacortes Fiber project. This was a conscious and prudent choice by the City Council to fund this significant community investment through the general fund, but it does result in little maneuvering space for incurring additional general fund expenses without additional revenue.

Our mission is to maintain and improve the quality-of-life reflecting community expectations through a focus on public participation and employees-mayor-council teamwork, a team dedicated to serving our citizens in a professional, efficient, and courteous manner.

City of Anacortes | 904 6th Street | P.O. Box 547 | Anacortes, WA 98221 | 360-299-1950 | mattm@cityofanacortes.org | www.anacorteswa.gov

The primary increases to our operating budget for 2024 include the following:

- \$1.7 million for 8 firefighter/medics and 5 commissioned police officers
- \$1.9 million in increased wages and benefits
- \$186K liability/property insurance increases
- \$188K in utility cost inflation
- \$480K in professional services to meet legislated planning requirements

Public Safety

Anacortes Police Department

The Anacortes Police Department (APD) looks to continue the success they have had filling vacant positions in 2023 with proactive recruiting and continuing to foster a positive agency culture in the workplace. We are on track to fill the remaining openings by the end of this year and will begin to fill the five additional positions funded by the Public Safety Levy in 2024. The department will focus on basic training for the newly hired officers to increase 24/7 police presence throughout the city including in our parks and forestlands.

The APD strives to continue the success of reducing the number of individuals living on our city streets through effective partnerships with Anacortes Family Center's *Social Services Outreach Coordinator* and other service organizations. These partnerships successfully placed previously homeless individuals into stable permanent housing in 2023 and contributed to increased quality of life for all city residents. These efforts will continue to pay dividends in 2024.

The addition of a part-time Parking and Code Enforcement position, combined with new parking ordinances in 2023, allowed APD to become more proactive in addressing parking problems, code violations, and removing junk vehicles from our streets.

With the passage of SB 5536, the department returned to addressing illegal drug use with the goal of steering individuals toward treatment programs, while holding those accountable when their actions affect the safety and quality of life for our community. Coordination between the APD, Prosecutor, and court staff will be essential to ensure individuals can be successfully diverted from jails to an effective treatment program, lowering recidivism, providing consequences to those that choose not to engage, and bringing justice to victims.

Anacortes Fire Department

2024 will be a significant year of growth for the Anacortes Fire Department in both size and capabilities. The major focus will be on the training and deployment of the eight (8) new firefighters approved by Proposition #1 and integration of a new ladder truck.

Our staff will operate a 14-week academy for new employees in January 2024. This additional staff will allow us to deploy a second unit at Station #1, improving our effectiveness and lowering response times citywide. The pending delivery of Ladder Truck 29 will further enhance our ability to respond to hazards and protect our community.

The *Alternative Response Team* supports the City's community paramedic and complements the Police Department social worker. A social navigator and mental health professional are contracted through the Anacortes Family Center to support this coordinated response to support people in crisis. This team has successfully connected our homeless population with resources and opportunities. Currently this program is funded through an Association of Washington Cities grant and the City is seeking long-term funding sources to maintain this program.

In 2023, we were able to purchase our Station #3 property that had been leased for seventeen (17) years. This provides us operational stability and saved the taxpayers \$7-10 million in new construction costs.

Our new wildland fire engine was constructed in-house at approximately 60% of the commercial cost, both increasing our ability to protect our local forest lands and creating the opportunity to deploy statewide support in 2024.

Infrastructure

Access Anacortes Fiber Internet

Since beginning construction in 2019, the City's fiberoptic project now passes 75% of the City's businesses and residences, has over 2100 business and residential customers in service with another 1400 orders in queue, and is generating over \$1.5M annually. Fiber internet construction continues in Anacortes with the remaining core areas of town under construction.

The City's general fund, a \$2.25M grant from the Economic Development Administration and two grants from Skagit County totaling \$1M, and a \$4.5M line of credit have been the primary funding source for the City's entire fiberoptic project.

Staff have completed a thorough analysis of financing options for the City's fiberoptic project, and this budget incorporates a recommendation to utilize an interfund loan to meet the necessary construction cashflow through the end of 2024. An interfund loan will allow the City to continue to build the network, add customers, pay interest internally to the fund we borrow from, and allow additional time for the financial market to stabilize before obtaining a long-term debt financing option.

Anacortes is the first city in the State of Washington to operate as an internet service provider. I am excited to see the network expand to pass every home and business within the City of Anacortes. I truly believe that this is an important legacy investment in our community's future.

Public Works

The Public Works Department is our largest department, providing essential services, such as streets maintenance, engineering, a regional water source and distribution system, sewer collection and treatment, stormwater management, building maintenance and operation, garbage collection, and management of the City's fleet. These services are critical to support the community and require the *no fail* philosophy and work ethic demonstrated by staff.

The proposed 2024 budget allows us to maintain services and implement capital improvements to serve our community most effectively.

Increases in the proposed operating budget account for inflation of service costs, increased costs in fuel, electricity, Skagit County garbage disposal, consultant engineering support, Department of Health required water quality sampling, and the addition of a 1 FTE Engineering Technician

Public Works significant proposed capital investments in 2024 include:

- \$270,000 in stormwater system restoration and upgrades
- \$5 million in wastewater pump station upgrades
- \$4.5 million CSO Pump Station
- \$2 million ongoing WWTP plant maintenance
- \$600,000 in drinking water production improvements
- \$2 million in retail water pipe replacements
- \$2 million in drinking water system infrastructure updates including Advanced Metering Infrastructure (AMI), water tank preventative maintenance, and telemetry.
- \$750K fleet additions:
 - \$60K EV vehicle for stormwater inspections
 - \$650K Vactor truck for hydro excavating
 - \$41K retail water service vehicle
 - \$41K side-by-side utility vehicle for WWTP

- \$8.5 million in transportation improvements:
 - \$5.5 million for 12th and Commercial roundabout
 - \$1.8 million in overlays
 - \$300K in ADA/sidewalks ramps
 - \$250K H Ave multi-model
 - \$300K 16th street improvements

Included in this budget is significant planning to provide the City Council and our community with a long-range holistic assessment of system needs and a general timeline for upgrades and replacements. These planning efforts include updating the General Sewer Plan, the Water System Plan, the Stormwater Management Plan, and the creation of a Comprehensive Facilities Plan, a Maintenance and Operations Plan, and a Transportation Master Plan addressing streets, sidewalks, and multimodal systems.

Smart Growth

Planning, Community, and Economic Development

The Planning, Community and Economic Development (PCED) department is tasked with supporting the community's vision for our future as outlined in the Anacortes Comprehensive Plan. The values defining our work include sustainability, preservation, economic vitality, and providing a supported and connected community.

In 2024, PCED will begin significant work on the required Growth Management Act (GMA) Periodic Updates to the 2016 Comprehensive Plan that are due in 2025. This major update will incorporate revised 20-year population and job growth projections for the years 2025-2045.

Once those projections are determined, the City will update its Comprehensive Plan and zoning map to show how we will accommodate projected growth.

As we have done in years past, a consultant will be hired to perform a land capacity analysis (LCA) to determine how much land is available for development in the city and its urban growth area (UGA). The PCED budget request includes \$35,000 for this LCA.

The City will also update its Critical Areas Ordinance (CAO) as part of the 2025 Periodic Update. The Department of Commerce has given us a \$125,000 grant to assist with the costs of the project. This grant will cover many of the required updates and studies.

In addition to the usual requirements for a periodic update, HB 1181 further requires that jurisdictions plan for climate change in their comprehensive plans and development regulations.

HB 1181 further requires that jurisdictions plan for climate change in their comprehensive plans and development regulations. The City will need to create a new Climate Change and Resiliency Element, as well as make amendments to the Transportation Element, Utilities Element, and Land Use element to comply with these requirements.

Fortunately, the State has made a \$500,000 planning grant available to help defray the costs of adopting comprehensive plan policy and development regulation amendments to implement in accordance with these new state mandates.

In addition to the work on the 2025 Periodic Update, PCED is actively working to achieve the City's affordable housing goals. We completed major updates to the zoning code to support the housing affordability and diversity policies in the 2016 Comprehensive Plan. To further support the development of affordable housing, the city also adopted a Housing Action Plan (HAP) in 2023. The HAP will inform major updates to the Housing Element of the Comprehensive Plan during the 2025 Periodic Update.

All areas of housing continue to be a pressing concern. The City is working to implement housing action items in the HAP in advance of the 2025 Periodic Update. For example, we are pursuing private partners that could provide high-density affordable housing on city-owned land at Sharpe's Corner. To understand how much housing can be accommodated on that land, staff has put a \$35,000 request in the budget to commission a feasibility study and subarea plan for housing at that location.

PCED also expects that the City will continue its agreement with Community Action to provide social services at a satellite office in Anacortes at \$60,000.

The 2025 Periodic Update and HAP are not the only activities PCED will be engaging in over the next year that will require budget support. The Economic Development Committee is working on a request for proposals (RFP) for a consultant to complete an Economic Development Strategic Plan (including a community survey) and requests \$20,000. Additionally, in concert with Public Works, we will be perusing grants for EV charging planning and acquisitions with potential sites at the Depot Arts Center and movie theater parking lot.

In our ongoing support of the maritime industry, we will continue the planning process to install travel lift pier floats at the city-owned dock. In our Capital Facilities Plan (CFP) we included a request for \$54,000 to complete the creosote pile and treated wood replacement at the Fidalgo Bay Marina, which meets our DNR lease requirements and supports environmental stewardship goals.

PCED staff will continue working with property owners along Guemes Channel to acquire easements for the planned trail. Stabbert Maritime has indicated that they are willing to dedicate a trail easement across their property as part of redevelopment plans at that site. Because Stabbert owns a long stretch of property along the waterfront, acquiring this trail easement will be a major step in the trail project. Permit applications for early phases of Stabbert’s redevelopment of the site may be received as soon as 2024.

In 2024 PCED staff will also be spending time working with the MJB project. MJB has submitted applications and those will be processed with public input well into 2024. MJB has indicated that they are preparing to submit building plans for Phase 1 in the near future.

Courts

Municipal Court and Public Defense

The Municipal Court is responsible for processing infractions and citations in violation of city ordinances and state statutes issued by the Anacortes Police Department. This now includes processing infractions for knowingly possessing counterfeit and controlled substances or knowingly using prohibited substances in a public place.

Currently the City employs a court administrator, two court clerks and contracts with Skagit County District Court for Judicial Services. In 2024, we will continue to monitor the impact of the “Blake Fix” on the current staffing levels. The Municipal Court has a duty to set cases for arraignments, hearings, probation revocations, and trial. The City currently has an interlocal with Skagit County to provide two court dockets per month for Community Court, a non-traditional system that is intended to address the root cause giving rise to criminal behavior.

The City employs a full-time public defender and legal assistant to meet the state-mandated standards for delivery of public defense services. The 2024 budget includes additional funding to increase the number and reimbursement rate for contract attorneys retained to handle overflow or conflict cases. The Washington State Office of Public Defense (OPD) awarded the City of Anacortes a \$30,000 grant, the City will utilize \$15,000 each year to offset the increase in indigent defense expenses.

State law limits the number of cases that public defenders can represent. This budget maintains the commitment to continue to serve this community to the highest standards.

City Business

City Attorney

The role of the City Attorney's Office is to provide in-house counsel to City leaders and staff, ensuring the City meets the highest legal standards. The City Attorney's Office also oversees all City procurement and contracts, public records management and responses, claims management, and prosecution services.

The 2024 budget includes a plan to transition prosecution services in-house through the addition of an assistant city attorney position. Currently these duties are contracted with Skagit Law Group. This individual will provide additional staff time to handle the anticipated increased caseload from the new drug possession laws. An in-house assistant city attorney will also help support the Anacortes Police Department as it navigates recent state legislation, court decisions and new city ordinances.

Human Resources

The Human Resources Department is staffed with a Human Resources and Labor Relations Director and a Human Resources Generalist. The Department received the help of a Temporary HR Assistant in 4th quarter 2023 and will continue this temporary addition as we onboard new city staff in 2024. The Department is also working to increase efficiency with the implementation of NeoGov recruiting software which will roll out in 2024.

The City is diligently assessing the expenditures linked to employee compensation and negotiated wages and benefits. This meticulous evaluation encompasses salaries, benefits, and other related costs. By scrutinizing these financial aspects, the City aims to ensure fair and competitive compensation for its workforce while maintaining fiscal responsibility and efficient resource allocation. This process underscores the City's commitment to both its employees' well-being and prudent financial management.

In 2023, a successive collective bargaining agreement was negotiated with Teamster's Local 231 Union. In 2024, the HR Department will negotiate new contracts with both Anacortes Police Services Guilds, Commissioned Employees and Non-Commissioned Employees.

Information Systems and Technology

The Information Systems and Technology division supports computing and networking requirements playing a vital role in keeping the City's business moving forward. The work of this division is crucial to every department's success and essential to ensure stability and security of city networks. Each year there is an increase in the number of systems the division is responsible for with new hardware and software requirements.

The division is funded through departmental interfund charges. Each department's funding allocation is based on the number of "nodes" utilized. A stringent review of "nodes" and life cycle replacement has resulted in significant cost saving for several departments. Interfund charges support the department's operating costs and equipment replacements costs.

The 2024 a significant amount of time will be spent evaluating a new enterprise resource program software system to automate and manage core business processes for optimal performance. Focus remains on enhancing the City's security and protecting critical data. In 2024 we will complete a security audit to evaluate our cybersecurity posture and identify security gaps and vulnerabilities.

Quality of Life

Parks and Recreation

The Parks and Recreation Department manages our parks, community forest lands, recreation programs, Senior Activity Center, and Grand View Cemetery. We are proudly a "city within a park" with nearly 40% percent of our city limits being parks and forest lands.

Our 2024 budget emphasizes how important our park spaces and facilities are for our residents and continues funding of existing maintenance.

Planned construction includes the small courts area at Storvik Park, rebuilding the damaged section of the Ship Harbor Boardwalk, renovating a trail on Cap Sante's east side, as well as cemetery and Washington Park improvements.

We are continuing to investigate ways to support the community with the closing of the Port Transit Shed Event Center at the end of this year. We are studying the feasibility of a temporary tent facility at the Depot Plaza or on private land to support the shoulder season. This endeavor will need Lodging Tax funding support.

In 2023, our recreation staff provided over 120 opportunities for community recreation; in 2024 we expect to exceed that amount. Enrichment for all ages is a fundamental part of the Parks and Recreation responsibilities.

Senior Activity Center

As the only accredited senior center in the State of Washington, the Anacortes Senior Activity Center takes pride in providing innovative programs. Nearly 140 guests visit our facility each day of the week for meals, classes, and events. In 2024 we look forward to the continued expansion of offerings promoting the health, wellness, and creativity of our community's seniors. In 2024, we are budgeting for an anticipated 10% increase in costs to continue providing essential "Meals on Wheels" service to our residents.

Museum

Anacortes Museum staff operates three public facilities in our historic downtown: the museum and research library, the Maritime Heritage Center, and the National Historic Landmark *W.T. Preston*. We are proud to share that visitation numbers have increased nearly 20% during the first three quarters of 2023 and we expect continued growth in visitations and programing in 2024.

Beyond these structures, the Museum outreach extends to stewardship of the Bill Mitchell murals, creation of interpretive signage at significant locations, and digital platforms linked from the Museum website to more than 90,000 archived photographs, historic films, oral history recordings and online access to 110 years of local newspapers.

The Anacortes Museum provides dedicated customer service for residents and visitors while working in collaboration with community organizations with respect for our history. Each year the Anacortes Museum Collection receives more donated artifacts, creating a need for additional artifact storage and curatorial workspace. Beyond core needs, the museum partners on fundraising with the Anacortes Museum Foundation to enhance our exhibits, events, publications, and other programs.

Library

The Anacortes Public Library is an inclusive space encouraging lifelong learning, curiosity, and a sense of belonging. Whether it be a quiet place to get some work done, a place to connect with other parents with young children, or a place to attend one of the hundreds of enriching programs the library offers every year, the library is a crucial investment in the community.

The library is making every effort to keep their budget flat again this year, despite increasing utility expenses, by being mindful of technology expenses, drawing on other city departments such as the fire department to provide required CPR training, and continuing to rely on the Foundation and Friends to support crucial services loved by the community.

The Library Foundation and Friends organizations contribute over \$150,000 a year to supplement the library budget. They provide the library's only programming funding while supporting popular online resources like Hoopla which provides Audio books, eBooks, and streaming and downloadable movies. They also fund scholarship opportunities for students, and support jazz events that bring in thousands of people a year.

In 2024, the Library Foundation will continue to explore a teen area remodel. The first design and engineering step of this project has already been funded. Utilizing funding from donors like HF Sinclair, teens will see updates including expanded technology access, seating, and study space. This update is a core part of the Library's mission to create a welcoming space for all and recognizes the community's continued efforts to support our teens and young adults.

Conclusion

It is my fiscal responsibility to continuously evaluate City revenue and expenditures with a view to maintaining a strong financial position within the parameters of our fiscal policies and state law all while providing quality municipal services.

Looking forward, we continue our commitment to our community with high quality services and a balanced budget. We will always look to enhance public safety, grow smartly, improve infrastructure, be fiscally accountable, and maintain and enhance our quality of life and pursuit of happiness for all.

All the Best/Matt

- **Enhancing public safety** by strengthening the capability of police and fire departments with additional code enforcement and creative crisis response
- **Smart growth** with a clear vision that supports a variety of housing options, enhances access to waterfront, supports downtown businesses, and protects our natural resources while we monitor impacts of recent code changes with respect to density and affordability.
- **Focus on Infrastructure** by fixing our streets using innovative paving strategies and completing our exceptional fiber project that remains on a positive trajectory.
- **Fiscal accountability** that prioritizes must haves versus nice to haves, taxing only what we need, with a commitment to transparency in how we spend your tax dollars.
- **Quality of Life** by continuing to offer extraordinary services through our library, museum, senior activity center, parks, forestlands, arts, and recreation programs – services that bring our community together and support healthy, vibrant citizens.

ELECTED OFFICIALS



Mayor Matt Miller

The City of Anacortes is a code city Mayor / Council form of government operating under RCW 35A.12. City Council has legislative authority of the City and determines policy matters. The Mayor has executive authority and executes city policy. City Council is comprised of one member from each of the three wards within the city, and four at large positions. The Mayor and City Council Members are elected to four-year terms. The Council terms are structured such that Ward positions run concurrently; and At Large positions run concurrently. The Mayor's term is the same as At Large terms. The At Large position terms end 12/31/2025, and Ward position terms end 12/31/2023.

City Council members



Ward 1
Ryan Walters



Ward 2
Christine
Cleland-McGrath



Ward 3
Jeremy Carter



At Large
Amanda Hubik



At Large
Bruce McDougall



At Large
Carolyn Moulton



At Large
Anthony Young

MISSION STATEMENT

Anacortes seeks to maintain and improve the quality of life reflecting community expectations through a focus on public participation and employees-mayor-council teamwork.

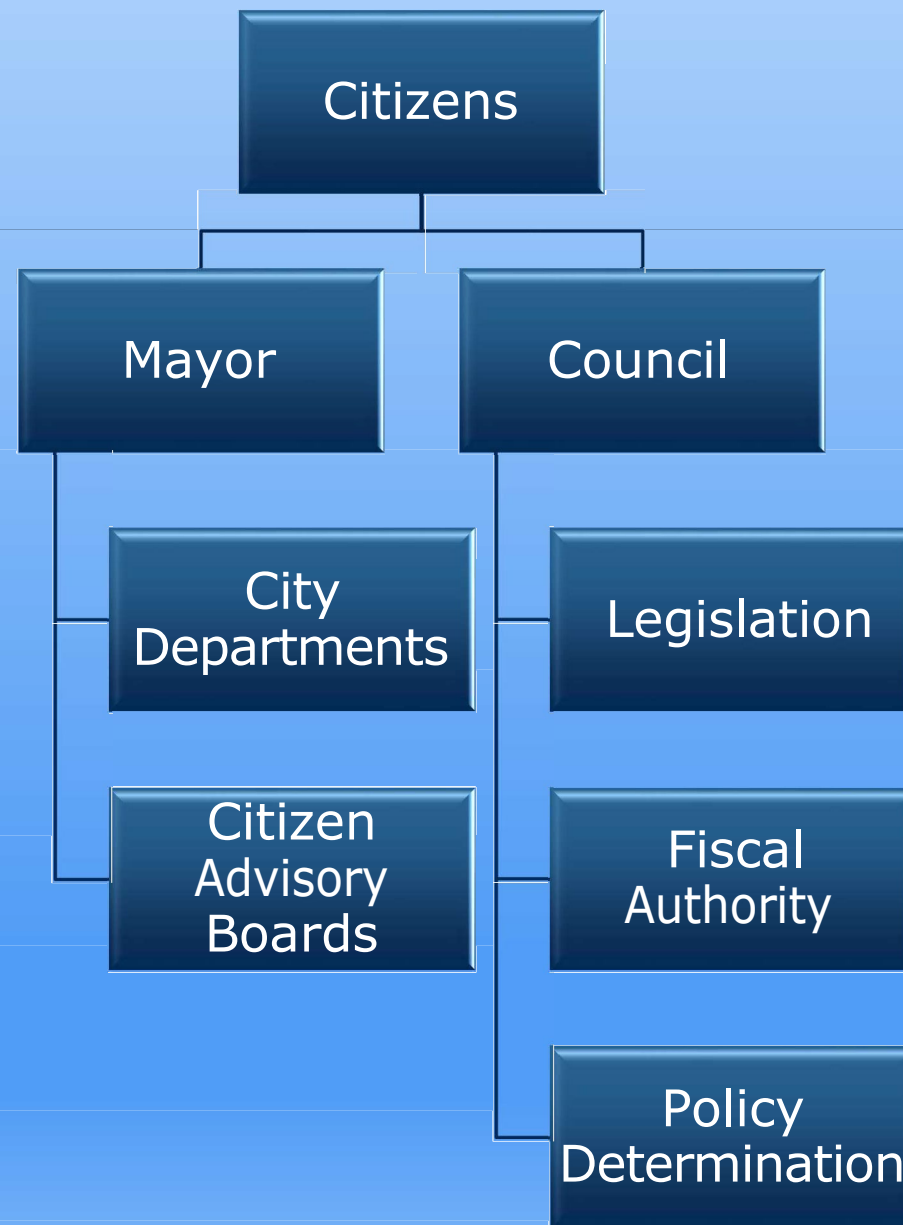
VISION STATEMENT

Anacortes is a unique, creative, vibrant and caring maritime community that supports cultural and economic diversity and vitality, balances sustainable growth with respect for our history, and protects our natural environment and public lands for future generations.

BUDGET GOALS

Mayor and Council have adopted seven broad goals that determine how the City's resources are allocated through the biennial budget process.

- Goal 1: Provide Community enrichment through quality of life services including library, recreation, museum, and cemetery services.
- Goal 2: Provide Public Safety through robust Police, Fire, EMS, and Court Services.
- Goal 3: Enable Community and Economic Development by preparing for growth and providing requirements for commerce opportunities.
- Goal 4: Provide Essential Services in the form of robust utility and transportation infrastructure.
- Goal 5: Ensure Natural Resource Sustainability by being good stewards of land, water rights, parks and forestlands.
- Goal 6: Provide Social Services in the form of health and indigent defense services of vulnerable citizens.
- Goal 7: Provide a responsible and representative government that operates transparently with public process, maintaining financial sustainability.



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AND USES FOR THE YEAR 2024

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105	ARTERIAL STREET CONSTRUCTION	7,318,654
107	WASHINGTON PARK FUND	340,561
108	PARKS CAPITAL IMPROVEMENT	1,620,000
109	AFFORDABLE HOUSING	639,997
112	DEVELOPMENT IMPACT FEE	257,000
113	ACFL MANAGEMENT FUND	41,864
135	TOURISM FUND	559,367
335	REET	2,141,000
401	WATER FUND	19,337,327
440	SEWER FUND	20,565,165
445	STORM DRAINAGE FUND	2,288,880
450	SANITATION FUND	6,775,331
501	EQUIPMENT RENTAL FUND	3,697,492
	Total	109,439,038

Section 3. The City Clerk-Treasurer of the City of Anacortes is hereby authorized to transmit a complete copy of the final budget, as herein above adopted by reference, to the

Division of Municipal Corporations in the Office of the State Auditor, to the Association of Washington Cities, and to the Municipal Research & Services Center of Washington.

Effective date. This Ordinance shall take effect from and after five (5) days after its passage and publication, as required by law.

PASSED AND APPROVED this 18th day of December 2023

CITY OF ANACORTES, WASHINGTON

By: _____
Matt Miller, Mayor

ATTEST

Steven D. Hoglund, City Clerk

APPROVED AS TO FORM

Darcy J. Swetnam, WSBA # 40530
City Attorney

ORDINANCE NO. 4061

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ANACORTES,
SETTING THE CITY'S YEAR 2024 PROPERTY TAX LEVY

WHEREAS, the City Council of the City of Anacortes does attest that the population of the City of Anacortes is more than ten thousand; and

WHEREAS, pursuant to RCW 84.55 the City Council approved Resolution 3103 on December 5, 2022 which authorized a public vote for a one time permanent levy lid lift to be held at a special election on April 25, 2023 special election, and

WHEREAS, the lid lift amount authorized by the City Council was for a one-time permanent levy lid lift of .36240 per \$1,000 of assessed value which increased the property tax levy rate to a new total of 1.34335 per \$1,000 of value, and

WHEREAS, the voters of the City of Anacortes did approve by a 67.74% majority of voters as certified by Skagit County Elections Department on May 5, 2023, a one-time permanent levy lid lift of .36240 per \$1,000 of assessed value to a total new rate of 1.34335 per \$1,000 of value, and

WHEREAS, in previous budget years the City Council's consideration of property tax was limited to a 1% property tax increase over the prior year's actual levy, the property tax levy for budget year 2024 must be implemented at the millage approved by the voters; and

WHEREAS, pursuant to RCW 84.55.120 the City has held a public hearing on October 23, 2023, on the City's 2024 revenue sources, which include an increase in property tax which is from the one-time levy lid lift approved by the voters which fixed the new property tax rate at 1.34335 per \$1,000 in assessed value, and

WHEREAS, after hearing and after duly considering all relevant evidence and testimony presented, the City Council has determined that the City of Anacortes requires an increase in property tax revenue from the previous year which will be determined by the new property tax rate of 1.34335 per \$1,000 of value.

NOW THEREFORE, the City of Anacortes does ordain:

Section 1: the City Council of the City of Anacortes does hereby fix and establish for 2024 a property tax rate as determined by the City of Anacortes voters at 1.34335 per \$1,000 of assessed value, which will establish a levy for 2024 in the amount of \$8,827,912.

Section 2: Effective date. This Ordinance shall take effect from and after five (5) days after its passage and publication, as required by law.

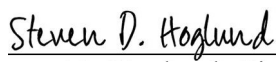
ADOPTED, at the regular meeting of the City Council of the City of Anacortes, this 20th day of November 2023, by a majority of the members.

City of Anacortes, Washington


BY:


Matt Miller, Mayo?

ATTEST:


Steven D. Hoglund, City Clerk

APPROVED AS TO FORM:


Darcy Swetnam, WSBA #40530
City Attorney

FINANCIAL MESSAGE

Dear Reader:

The annual budget of the City of Anacortes for 2024 is hereby submitted.

BUDGET SUMMARY

The proposed budget for all funds totals \$109,439,038 for 2024. The budgets break down between operating and capital funding in the following manner:

	2024	% of Total
Operating	73,900,891	68%
Capital	35,538,147	32%
Total Budget	109,439,038	100%

The City’s budget has salient decreases in 2024 over the prior budget in several areas.

The 2023 CFP budget authorized the sewer plant outfall replacement. This project has been removed from the 2024 budget but is expected to being in early 2024.

The Fire / EMS department includes \$1.675 million for a ladder truck in the 2024 budget, as in the 2023 budget, due to issues outside of the City’s control. The delivery milestone was extended beyond the prior budget year due to part shortages, excess demand, and supply chain issues that affected many other vendors in addition to fire equipment. The reasoning and financing strategy remain the same as in budget year 2023. The ladder truck currently in use was obtained from a donation made by a refinery in 1999, and at that time was not incorporated into the City fleet financing strategy, in that future replacement costs were not budgeted and set aside. The City plans on using the State Treasurer LOCAL program to fund the purchase, which will provide a 10-year, low interest, fixed rate loan. The financing strategy at this point is for the Fire department to continue to budget for the loan payment for the following 10 years after the loan is paid off and set that money aside for the future replacement of the new Ladder truck, which effectively incorporates the new ladder truck into the fleet financing schedule.

The Fiber department continued its expansion in 2024 relying on cash reserves and a grant from Skagit County for resources and is again budgeting to continue that expansion with \$4 million in capital spending, offset with debt resources.

In 2023 the overlay program was funded at \$2.4 million. For 2024, staff is proposing to return to the annual \$1.8 million level of funding.

CAPITAL BUDGET

As a result of the State's Growth Management Act, the City complies with state law by formal adoption of a six-year Capital Facilities Plan (CFP) at least every other year. The Plan identifies the demands placed upon the City associated with growth and presents estimated budget impacts in the form of street improvements, upgraded water, sewer, and storm drain services, additional park and recreation facilities, and increased fire and police protection. The CFP presents only those major public improvements that are viewed as most urgently needed within the next six years. However, these public improvements still require public hearings, environmental review, and budget decisions.

The 2024-2029 CFP identified projects (utility and governmental) at an estimated total cost over the six-

year planning horizon of \$258,526,811. Most of the funding would be financed through the present income streams of property, sales, utility, and excise taxes, as well as user fees and impact fees. Any additional amounts of funding could come from grants, private developer's contributions, revenue bonds, and Public Works Trust Fund Loans.

The City's CFP can be viewed at <https://www.anacorteswa.gov/175/Capital-Facilities-Plan-CFP>

Capital projects listed in this annual budget are also found in the CFP, particularly the projects found in the Governmental funds that rely on Real Estate Excise Tax (REET) and Impact Fee funding as the revenue sources. The following departments all have REET as revenue sources to support capital projects: Facilities (Fund 001.713) \$300,000; Parks Capital (Fund 108) \$405,000; Road Maintenance (Fund 104) \$1,000,000; Road Construction (fund 105) \$436,000.

In the Utility funds, the Water Fund has \$5,795,982 in capital budgeted in 2024, the largest project is pipeline replacements at a budget of \$1,543,000.

The Sanitary Sewer fund has \$11,631,000 in capital budgeted in 2024, the largest of which is \$4,500,000 to construct a new CSO pump station.

The Storm Sewer fund has \$530,000 budgeted for storm system upgrades and detention pond maintenance.

The Equipment Rental and Reserve fund has \$275,000 budgeted in 2024 to upgrade the upper parking lot of the city maintenance facility.

GOVERNMENTAL ACCOUNTING

Governmental accounting/budgeting differs from that practiced by private business in that it utilizes the FUND concept. Each fund of the City is a separate accounting entity. In certain cases, money is appropriated (budgeted) and paid from one fund for services performed and appropriated by another fund. For example, the utility funds receive payment for water, sewer, and garbage services that are provided to other funds within the city, such as the Library and Parks funds.

OPERATING TRANSFERS are used to re-allocate revenue between funds. Operating transfers are typically used to distribute interfund payments, real estate tax, and impact fee revenues to the appropriate expenditure accounts. This allocation results in a 'double budgeting' effect that inflates the total city budget:

	2024 Budget
General Fund	\$ 300,000
Parks & Recreation Fund	10,000
Street Maintenance Fund	1,000,000
Arterial Street Construction	693,000
Parks Capital Improvement	405,000
Total	\$ 2,408,000

	2024 Budget
Development Impact Fee	\$ 257,000
Tourism Fund	10,000
Growth Mgmt Capital Imprv Fund	2,141,000
Total	\$ 2,408,000

The EQUIPMENT RENTAL FUND, also known as the ER&R Fund, provides equipment rental services to maintain the city's fleet equipment. The ER&R fund increases government efficiency by giving the city a way to allow expensive equipment and supplies to be 'rented' to other departments. The fund operates by setting rates to cover all costs associated with the operation of the fund including:

1. Expenses for maintenance and operation (employee wages, building rental, equipment, equipment repair, supplies etc).
2. Depreciation of equipment
3. Surcharge for equipment replacement
4. Corrections for prior year charges

The ADMINISTRATIVE departments in the General Fund (executive, legal, human resources, finance) spend varying portions of their departmental resources to help administer the proprietary funds. There are efficiencies in the Utility funds not hiring their own staff to perform those administrative duties, however the water, sewer, storm, sanitation and equipment rental funds are still required to reimburse the General Fund for those services. In the case of the City of Anacortes, the Mayor's expenses are also included in those administrative expenses that are repaid by the utilities, as there is not a city manager, and the Mayor is effectively the executive manager of those departments.

DATA PROCESSING charges are accounted for within the city's General Fund to recover the expenses of the Information Technology (IT) Department. The IT Department supports the city by providing technical support to maintain and upgrade the city's data processing network. IT expenses include wages and benefits, software maintenance, individual and network hardware upgrades and other tools and equipment, network software upgrades and equipment reserve. The charges are distributed to each department based on the number of devices connected to the network. Project-specific expenses are charged directly to the benefiting department.

SPECIAL SALES TAX revenues have been approved for two initiatives by City voters in recent years, that are receipted into the City, and passed through to other agencies for their use, as authorized by interlocal agreements approved by City Council. Those monies are recorded as revenues when received, and then recorded as expenditures when passed on to those agencies, but are not actually expended by the City. There are three such revenues: 3/10ths of one percent for Public Safety that goes to the County for the County Jail; and 1/10th for Affordable Housing options that are split between the Anacortes Housing Authority, and the Anacortes Family Center, that both have affordable housing options that are supported by these monies.

The above-described processes create a 'double budget' effect from the expenses charged to, and revenues collected from, other City departments. The double budget effect inflates the overall city budget by the following amounts:

DOUBLE BUDGET EFFECT

Administrative Overhead	1,248,660
Public Safety Tax	1,314,999
Data Processing	1,578,646
Affordable Housing	639,997

Equipment Rental	3,158,644
Operating Transfers	<u>2,408,000</u>
	10,348,946

ECONOMIC CONDITION AND OUTLOOK

For the City of Anacortes, the year ending 2023 exceeded expectations from several economic standpoints, with several revenue streams exceeding budgeted expectations. The one area of slowdown that occurred in 2022 was the sale of existing homes slowing to levels not seen since the City was coming out of the Great Recession. This trend as well as a decrease in new construction has continued.

Property tax in 2024 is budgeted at \$8,387,000, a 49% increase over the 2023 actual property tax receipts. The City’s property tax levy increased to \$1.34/1000 of assessed value due to the voter approved levy lid lift.

Sales tax revenue continued to provide strong receipts in 2023, totaling \$4,002,319 at time of publishing. For 2024 Sales Tax is budgeted at \$5,349,971; this amount was estimated as 95% of the full year’s receipts, when calculated based on actual receipts in August of 2023. During the Covid years of 2020 and 2021, the sales tax generated from use of electronic retail sales platforms increased over prior years. This increased use continued through 2023 and continues to be one of the top sales tax generating segments. Also generating strong sales tax in 2023 were restaurants and hospitality.

Utility tax revenues increased again in 2023, totaling \$4,044,836 as of November 2023. Utility tax is made up of tax on the City’s public utilities of water, sewer, storm drain, and solid waste; as well as on the private utilities of electricity, natural gas, phone service, and cable TV. For several years the private utility tax collection has been flat or decreasing. In 2022 it rose 12.3% on significant increases in natural gas and electricity costs, leading the entire revenue stream. The 2024 budget is set at \$5,023,495, as slight increases in both categories are expected in the coming year.

Real Estate Excise Tax (REET) totaled \$1,321,692 in 2023, which was a decrease of 15%. However, it is noted that existing home sales (from which REET is generated) fell from 455 units in 2021 to 353 homes sold in 2022, a decrease of 22%. Home sales continued to decrease in 2023.

2023 showed a lot of economic strength in several areas as indicated above, but saw continued challenges with inflation, and increasing interest rates that appear to have possibly effected the secondary home sales market and are now also affecting the new construction market.

The high levels of inflation that continue may present challenges with increased staff costs. Increased interest rates could bring financing challenges to the City, as it looks to obtain debt to fund 7.8M in capital costs budgeted for the City’s Broadband buildout.

DEBT OBLIGATIONS

- The City of Anacortes is currently holding three types of debt:
1. General Obligation, or GO debt, secured by the full faith and credit of the City’s taxing authority.
 2. Revenue debt, which is issued through the City’s utilities and is secured by those utility revenues, derived from charges to customers for the utility service provided.
 3. Refunding debt, which are bonds that are issued at a lower rate of interest than the bond it is replacing, thereby saving money to the city. Refunded debt is secured by the same means as the instrument it is replacing.

The City has a \$4.5 million line of credit that was drawn on in 2021 to support the Fiber department's broadband capital buildout; the line of credit is a GO debt, secured by general government revenues. It has a fixed interest rate of 1.75%, and interest only requirements until its maturity of January 31, 2024.

The City has Revenue debt which was issued to support capital activities in both the Water and Sewer utilities. As of December 31, 2023, the City holds \$37.4 million in revenue debt in the Water utility and Sewer utility. Detailed information on the City's debt can be found in the Long-Term Debt section of this Budget Book.

As prescribed by statutes of the State of Washington, the unlimited tax general obligation indebtedness permitted for cities, subject to 60% majority vote of qualified electors, is limited to 2.5% of assessed valuation for general purposes, 2.5% for open space/park facilities, and 2.5% for utilities. Non-voted (limited tax) general obligation indebtedness is limited to 1½% of assessed valuation. The combination of unlimited tax and limited tax general obligation debt for all purposes cannot exceed 7.5% of assessed valuation.

The Moody's rating agency reviews the City's financial position and issues ratings on both the General Obligation and Utility System of the City. The current GO rating from Moody's is Aa3, and the current Utility System rating is A1.

Respectfully submitted,

CITY OF ANACORTES

Finance Manager
Philip Steffen

USER'S GUIDE TO THE BUDGET

The main purpose of this document is to present to City Council, the public, and city staff a clear picture of the services the City plans to provide during the next budget period. The budget reflects the Mayor's and City Council's approach to execute the operative mission of the City of Anacortes. The document enables the public to gain a detailed look at what financial resources are necessary and have been allocated to carry out this objective. City staff have a quick reference to what resources are available to them for their assignments. Thus, a major purpose of the Budget is to provide a financial and operating plan that conforms to the City's accounting system.

The budget also explains the organizational and reporting structure of the City. Overall, this budget is presented by departments. Beginning with the General Fund (fund number 001). There are included the following 15 departments: Legislative, Executive, Judicial, Finance, Information Systems, Human Resources, Planning & Community Development, Legal, Fiber, Police, Fire, Museum, Engineering, Facilities, and Resource Conservation. Some departments, where additional accountability and ease of review are desired, have their own fund, such as the Library, which is a single department that has its own fund.

Other departments may include several funds, such as the City Parks Department, which has Fund 101 Parks and Recreation, Fund 102 Cemetery, Fund 107 Washington Park, Fund 108 Parks Construction, and Fund 113 Anacortes Community Forestlands (ACFL). Public Works is another department that has multiple funds, including Fund 104 Road Maintenance, Fund 105 Road Construction, and four utility funds (Funds 401 Water, Fund 440 Sanitary Sewer, Fund 445 Storm Sewer, and Fund 450 Solid Waste), and an Internal Service fund, Fund 501 Equipment Rental and Revolving (ERR). The level of detail reported for each fund depends upon the nature of the activity carried out.

It is important to bear in mind that the City's organizational structure does not necessarily match its fund structure. As illustrated above, the Public Works department, for example, has one Director, who oversees functions in the general fund, special revenue funds, enterprise funds and internal services fund. These activities are grouped together under the Public Works department.

The Table of Contents provides an easy way to locate specific information, or areas of interest.

Budget Policies and Procedures

OVERALL BUDGET

The budget is a performance, financing and spending plan agreed to by the Mayor, City Council, and Department Directors. It contains information and data regarding expected revenues, expected expenditures and expected performance.

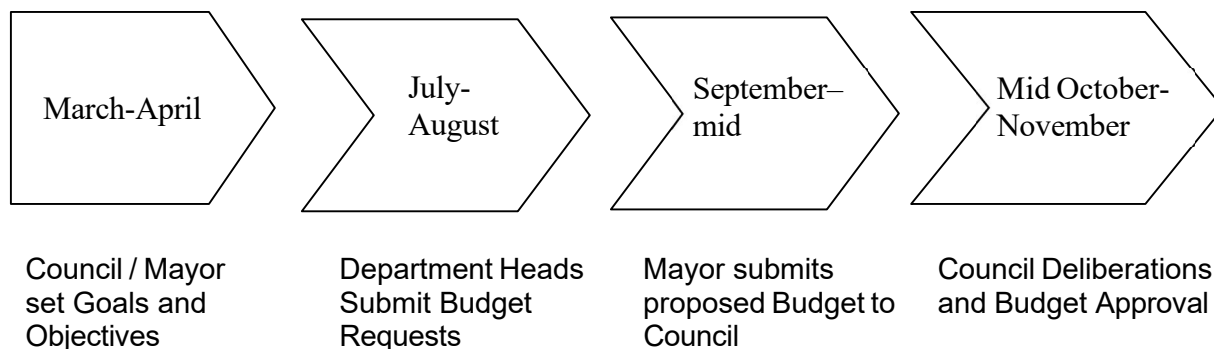
The City adopts a balanced budget for all funds. A balanced budget for operating funds means ongoing operating program costs do not exceed the amount of ongoing resources to finance those costs. The ongoing resources will be identified along with new program costs including impact from new capital projects. Any available carryover balance will only be used to offset one-time or non-recurring costs. Balanced budget for non-operating funds means total resources equal to or exceed total uses.

The City shall maintain the fiscal integrity of its operating, debt service, and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City's intent to maximize the level of public goods and services while minimizing the level of debt.

As a comprehensive business plan, the budget shall provide the following critical elements recommended by the Government Finance Officers Association: public policies, financial plan, operations guide, and communications device.

BUDGET PROCESS

The Finance Department is responsible for coordinating the overall preparation of the City's annual operating budget. To this end, the Finance Department issues budget instructions, conducts budget preparation training sessions, and communicates regularly with all city departments.



The budget process for the City of Anacortes is a year-round activity. Formal budget planning begins in mid May when budget worksheets, manpower reports, instructions and other materials are provided to the departments.

From June through August, staff in each department is responsible for developing annual departmental operating budgets that meet the general policy direction provided by City

Administration. Departmental budgets are due mid August. During the same time, the Finance Department develops and updates revenue estimates for the coming year. These estimates are further refined in September.

Beginning in August, the Mayor meets with representatives from Finance and other departments to discuss specific changes to departmental budgets. By October 1st, a balanced preliminary budget is typically completed and submitted to City Council.

In mid October, public study sessions are held during the time City Council is deliberating on the preliminary budget proposal. A formal public hearing consistent with RCW budgeting requirements is generally held the first part of November. City Council, by a majority vote of its members, must adopt the final operating budget by ordinance by December 31st. If a 1% property tax increase is authorized by Council Resolution, that must be submitted to the County by November 30th; if the budgeting process is complete by that point the budget ordinance will be adopted at the same time. The budget is effective January 1. The budget can be amended after it is adopted by an ordinance of the City Council.

BUDGET RESPONSIBILITY

Department heads have primary responsibility for formulating budget proposals in line with City Administration priorities and for implementing approved budgets.

The Finance Department is responsible for coordinating all aspects of the budget process on behalf of City Administration, such as analyzing departmental budget information, preparing budget revenue estimates, assembling the budget document, financial monitoring, and fulfilling reporting requirements once the budget is adopted.

Throughout the year, the Finance Department assists department heads in identifying budget problems, formulating solutions and alternatives, and implementing corrective action approved by the City Administration.

DEVELOPING THE OPERATING BUDGET POLICIES

City staff members develop annual operating budget proposals after receiving guidance from City Administration. The budget determines what services the City will provide, the level of these services, and how funds will be provided to finance these services. Recognizing the importance of these decisions, the following statements reflect the principles and priorities the city staff uses in preparing the budget.

REVENUE

General Revenue Policies

The City shall maintain a diversified and stable revenue system to shelter public services from short-run fluctuations in any one revenue source.

Revenue forecasts shall be conservative, thus minimizing the possibility that economic and political (e.g. voter-passed initiatives) fluctuations could imperil ongoing service programs during the budget year.

Intergovernmental Revenues

All potential grants shall be carefully examined for matching requirements.

One-time Revenues

One-time revenues will be used only for one-time expenditures.

One-time revenues will be used only after examining whether they are subsidizing an imbalance between operating revenues and expenditures, and then only if a long-term forecast shows that the operating deficit will not continue. The City will avoid dependence on temporary revenues to fund mainstream municipal services.

Property Tax Revenues

The City depends on the County to maintain a very high tax collection rate, currently at roughly 99%.

User Fees

User fees shall be imposed to cover the cost of specific services used by select or narrow segments of the community. Fees may be set at levels sufficient to cover the entire cost of service delivery, or the service may be subsidized as determined by Council.

Enterprise Fund Revenue

The City shall set sewer, water, storm drain, solid waste, and other rate structures to adequately insure that these enterprise funds remain firmly and separately self-supporting. Rate structures must support the direct and indirect costs of operations, capital plant maintenance, debt service, depreciation, and moderate system extensions.

EXPENDITURES

General Expenditure Policies

All department heads shall share in the responsibility for looking at the long-term financial viability of the City, developing spending trends, projecting incomes, and educating themselves and employees on the disparity between revenues and expenditures.

The City of Anacortes seeks to provide quality service programs. If expenditure reductions are necessary, complete elimination of a specific service is preferable to lower quality programs.

Department heads are encouraged to help employees better see the "big picture" of City government to increase teamwork.

The City shall consider the impact of growth on the fiscal viability of the City and adopt appropriate policies and strategies to deal with this issue.

An appropriate balance shall be maintained between budget dollars provided for direct services to the public and dollars proved to assure good management and legal compliance.

All expenditures must be made only after appropriate approvals have been attained, city and state purchasing requirements have been met and appropriation through the budget process has been approved.

High priority shall be given to expenditures that will reduce future operating costs such as increased utilization of technology and equipment, and more prudent business methods.

Departmental budgets shall be prepared in a manner to reflect the full cost of providing services. Estimated direct costs of services shall be budgeted in and charged to the service performing fund. Interfund service fees shall be charged to recover any direct costs, and shall be recognized as revenue to the providing fund. A standard allocation formula for distributing general overhead to the enterprise and internal service funds shall be utilized for consistency and fairness. This allocation includes the Mayor's time, as it is a fulltime position that is responsible for overseeing all funds and departments.

All externally mandated services for which funding is available shall be fully costed out to allow for complete reimbursement of expenses.

Before the City enters any agreements that would create fixed ongoing costs, the financial implications of such agreements shall be fully determined for current and future years.

Organizations that are not part of the City, but which receive non-obligatory funding from the City, shall not have their existing budgetary allocation carried forward from year to year unless expressly authorized and directed by City Administration.

Budget procedures that fund current expenditures at the expense of future needs shall be avoided.

Personnel

Emphasis shall be placed on improving productivity rather than adding to the work force. Productivity improvement programs shall be initiated in all labor-intensive departments.

Additional personnel shall be recommended only after needs have been thoroughly documented and it is substantiated that the new employee is critical to the operation of the City. Prior to hiring, any additional budgeted personnel shall require final, formal approval by the Mayor.

All compensation negotiations shall focus on total compensation: Direct salary plus employer share of fringe benefits.

Maintenance and Replacement

The budget shall provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment.

Future maintenance needs for all new capital facilities shall be fully costed out.

Land

Whenever feasible the acquisition of property shall be in advance of need, to provide for future public facilities.

Pensions

The budget shall provide for adequate funding of all retirement systems.

Reserves

The City has implemented a fund balance fund policy authorized by Council Ordinance 2995, which dictates that an Economic Stabilization Reserve Fund is established in the General (Current Expense) Fund that has a targeted balance equal to 20% of the annual expenditures of the following City's governmental funds: 001, 101, 102, 103, 104, 107, and 110. The use of the fund requires approval of a majority plus one of City Council members.

CAPITAL IMPROVEMENTS

The City shall maintain a multi-year (6 year) Capital Facilities Plan (CFP) and update it at least bi annually. All capital improvements shall be made in accordance with the adopted plan. The CFP shall be developed in conjunction with the budget to insure that all operation and maintenance costs associated with new capital improvements are adequately funded. The City shall maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

AMENDING THE BUDGET

When the Mayor/City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, City Council may do so by ordinance approved by a simple majority. The Mayor is authorized to transfer budgeted amounts between departments within any fund. The Mayor is also authorized to transfer budgeted amounts between programs within any department.

BUDGET PRACTICES

Revenue projections are prepared for each revenue source based on an analysis of past revenue trends and current fiscal conditions, as well as information about changing economic or commercial activities in the community. The City shall annually review all revenue schedules, including taxes, rates, license fees, user fees, and other charges to insure that these revenue collections are kept current. Regular reports comparing actual to budgeted revenues shall be prepared by the Finance Director and presented to the Mayor and City Council.

The Finance Department and City Administration together create a list of parameters for departments to follow when preparing base budgets. These parameters include items such as allowable growth in Operations and Maintenance (O&M), changes in staffing due to workload increases/decreases, utility rate increases, adjustments for inflation, and other effects that will cause changes in expenditures. The Finance Department budgets all non-departmental contributions and projects separately based on the unique requirements of each program.

Separate from this process, the departments prepare schedules of new program requests for the upcoming budget period. Individual budget requests are presented for each different local service or function. Currently existing services compete directly with new program requests during the budget evaluation process. Existing services do not receive greater support merely because of their historical standing. After all base expenditures are calculated, and new programs are summarized, City Administration balances the budget by selecting new programs to add, and selecting current services to discontinue.

GOALS FOR IMPROVING BUDGET POLICY

Position Control

Assist the Administration and Human Resources departments with developing and maintaining centralized position control to assure that salary commitments do not exceed budgeted amounts.

Financial Condition

Complete evaluation of City's Financial Condition.

Budget Document

Continue fine-tuning of this budget document format to better inform the citizens of Anacortes and to the many other users as well.

BUDGET CONTROL

The City maintains budgetary controls in accordance with the Revised Code of Washington (RCW 35A.33). All budgets are controlled on a departmental basis. City budgets are legally adopted and controlled on a cash basis.

BUDGETARY ACCOUNTING

According to the Washington State Auditor's Office all general (current expense), special revenue and proprietary (enterprise and internal service) funds must have appropriated budgets. Debt service, capital project, and trust fund budget requirements are met by the continuing appropriation contained in the enabling ordinance or resolution. These funds do not need annual appropriated budgets, however, the City, to give greater visibility and understanding, may budget these funds. The City may also budget its fiduciary pension trust fund.

BUDGET ACCOUNT CLASSIFICATIONS

Fund Accounting

The City of Anacortes utilizes (for all funds) the Budgeting, Accounting, Reporting System (BARS) for GAAP compliant cities in the State of Washington as prescribed by the State Auditor's Office. Emphasis is placed on programs and services of what the City attempts to accomplish rather than upon objects or individual services to be paid.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City uses governmental, proprietary and fiduciary funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped as follows:

GOVERNMENTAL FUNDS

Governmental funds are accounted for on a spending measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported

fund balance (net current assets) is considered a measure of "available expendable resources." Governmental fund operating statements focus on measuring changes in financial position, rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

General Fund - The General Fund, also known as the Current Expense Fund, is the general operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund. The activities of fire and police service, legal services, general administration, and other general activities are included.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. The activities of parks & recreation, cemetery, library, streets, tourism and community development are included here.

Debt Service Funds - Debt Service Funds account for the accumulation of resources and the payment of general long-term debt principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital Projects Funds - Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

PROPRIETARY FUNDS

Proprietary funds are accounted for on a capital maintenance measurement focus. All assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increase (revenue and gains) and decreases (expenses and losses) in net total assets.

Enterprise Funds - Enterprise Funds account for operations

(a) which are normally financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or

(b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise funds include the Water Utility, Sewer Utility, Storm Drain Utility, and Solid Waste Utility.

Internal Service Funds - Internal Service funds account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. The only current internal service fund is that of Equipment Rental.

FIDUCIARY FUNDS

Trust Funds - Trust Funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's only Trust fund is the Firemen's Pension Fund.

REVENUE SOURCES

GOVERNMENTAL FUNDS

Fund Balances

Technically, a fund balance is the difference between assets and liabilities of a governmental fund. However, for budgetary purposes, the City defines balances as equivalent to "Cash on Hand at the Beginning of a Year". Fund balances therefore are estimated amounts of cash needed to carry over to balance a fund's budget where estimated expenditures exceed estimated revenues. Where a negative fund balance amount is recorded in the budget it means estimated resources exceed estimated expenditures, resulting in excess fund balance.

Taxes

Property Tax

The County Treasurer acts as agent to collect property (real and personal) taxes levied in the County for all taxing authorities. The City may levy up to \$3.60[□] per \$1,000 of assessed valuation (A.V.) for general governmental services (RCW 84.52.043), subject to two limitations:

- 1) Regular property tax levy increases to 1%, unless a city chooses to submit a voter-approved levy lid lift. (In early November of 2007 the Washington State Supreme Court ruled that I-747 [which limited property tax increases to 1% annually] was unconstitutional. A special session of the state legislature was called that same month, and in late November of 2007 House Bill 2416 reinstated the 1% cap on property tax increases.)
- 2) The Washington State Constitution limits the total regular property taxes to 1% of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1% limit.

Voters may approve excess property tax levies over the constitutional and statutory limits for a number of years to pay off general obligation bonds (debt) for construction, or a single year levy (two years for school districts) for general operating purposes. The constitution requires 40% of voter turnout in the previous general election and a 60% favorable majority vote (RCW 41 & 84).

Levy Lid Lift

Cities that are levying property taxes at a rate lower than the statutory maximum can ask the voters to lift the levy lid by more than 1%. A simple majority vote is required (RCW 84.55.050). The purpose for which the money will be used does not need to be specified.

Even cities that are currently levying their statutory maximum rate can ask the voters to raise their rate for one year (RCW 84.52.052). Referred to as an O & M (operations and maintenance) levy. The proposition must be approved by 60% of those voting and the total number of voters must be at least 40% of those voting in the most recent general election. As with the levy lid lift, the purpose for which the money will be used does not need to be specified.

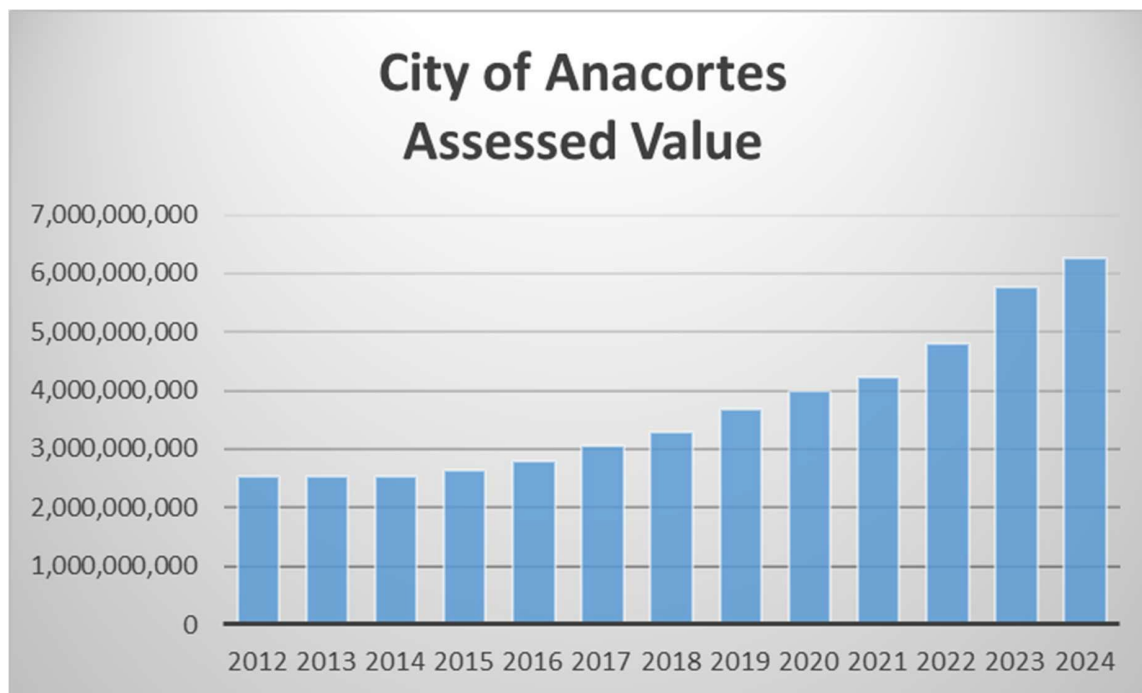
[□] The City, having a Firemen's Pension Fund, is allowed an additional \$0.225/\$1,000 A.V., (RCW 41.16.060), which the City has not yet chosen to use.

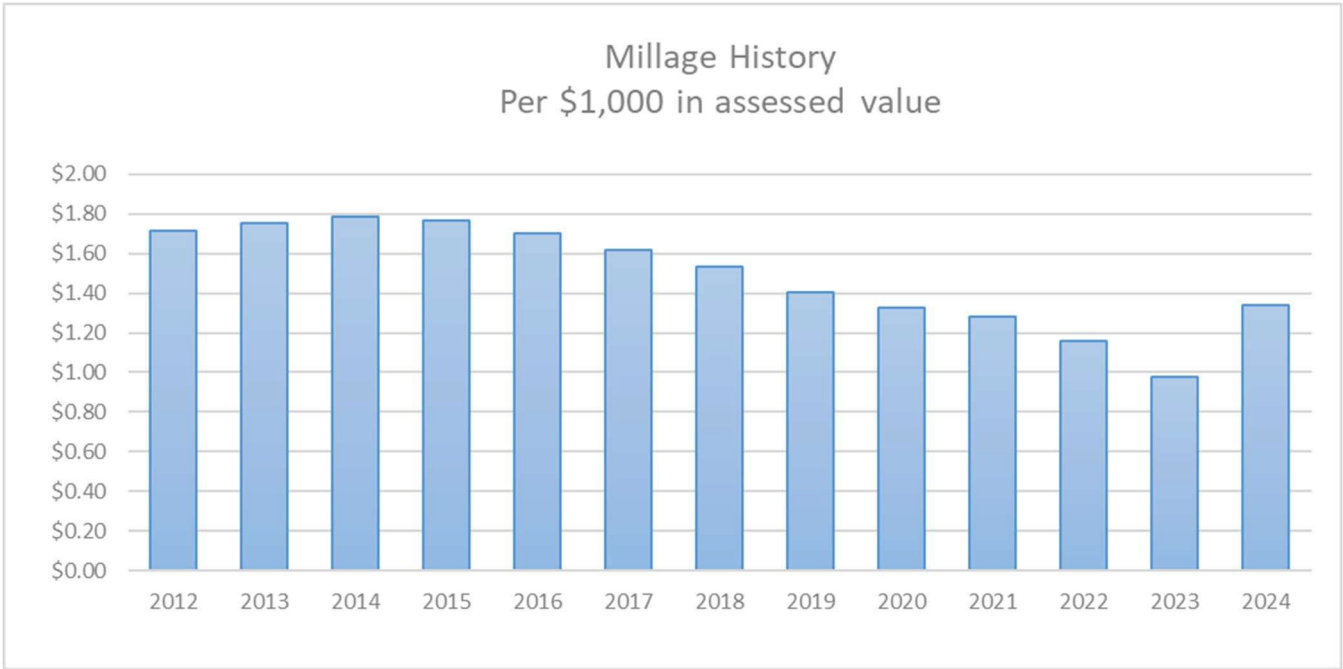
Property taxes are due on April 30 and October 31. This means that the bulk of property tax revenue is received in May, June, November and December. The County Treasurer collects all property taxes and transmits the City's portion on the 10th day of the month.

Property Tax Levy Rates

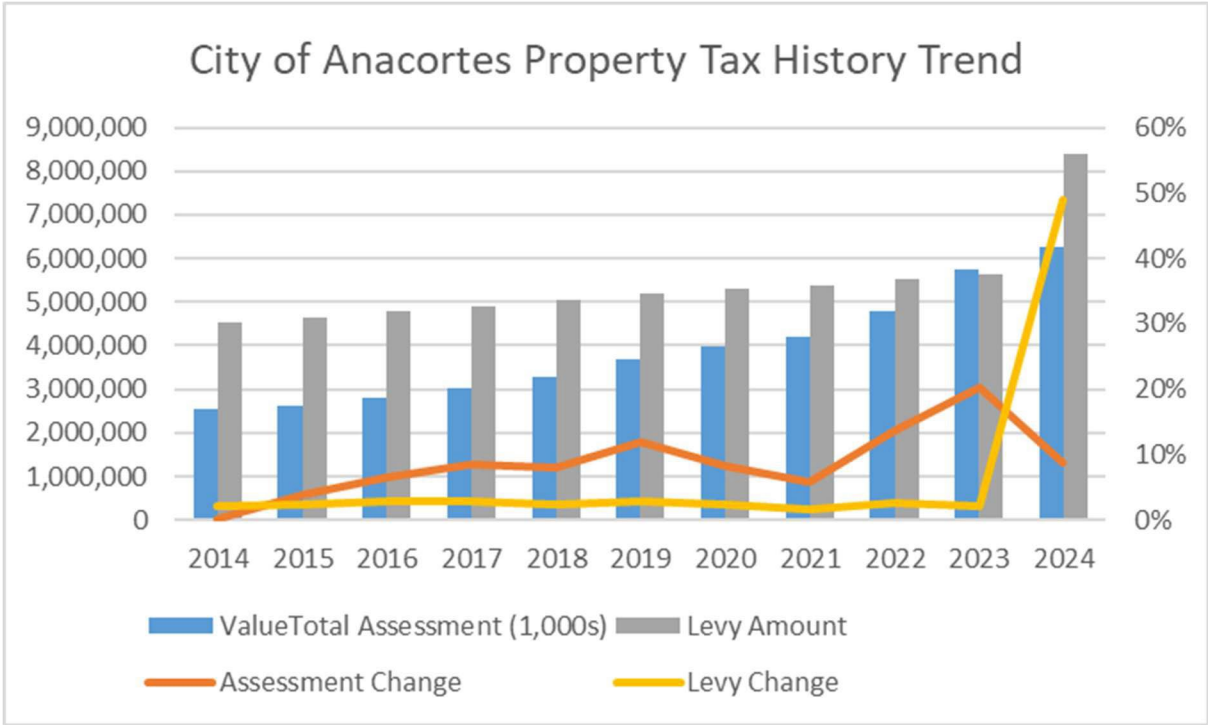
The following charts show for a twelve year period (2014-2024) the City's assessed valuation changes and the City's basic levy rate changes relative thereto:

	Millage	Value	Levy Amount
2012	1.7115	2,540,100,468	4,345,586
2013	1.7522	2,532,928,182	4,438,208
2014	1.7874	2,535,867,557	4,532,660
2015	1.7639	2,631,896,915	4,642,472
2016	1.7048	2,802,600,923	4,777,878
2017	1.6167	3,042,165,745	4,918,345
2018	1.5315	3,289,763,092	5,038,278
2019	1.4062	3,681,764,163	5,177,370
2020	1.3289	3,985,572,170	5,296,453
2021	1.2781	4,213,585,262	5,385,680
2022	1.1607	4,785,505,751	5,523,241
2023	0.9800	5,758,266,074	5,648,034
2024	1.3400	6,258,633,649	8,407,536



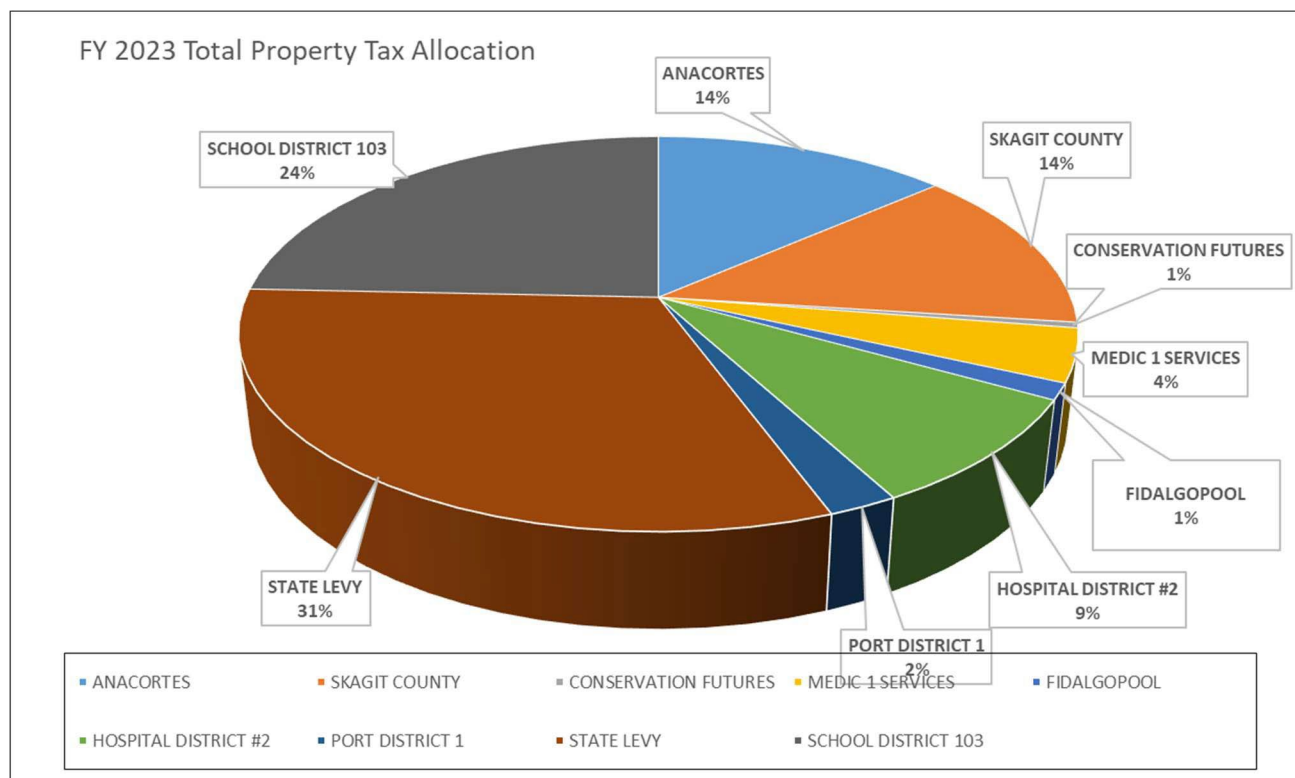


The following chart shows a 10 year trend of the City's property tax assessments against the property tax levy, and calculated millage:



The following chart shows a comparison of the City's tax levy relative to all other entities making

up the total tax levy for the citizens of Anacortes, including the City. These other entities are: State, School District, County (which includes Conservation Futures), Fidalgo Pool, Port, Emergency Medical Services (Medic 1), and Hospital.



B. Retail Sales and Use Tax

As of January 1, 2023, sales tax (RCW 82.14.030) in Anacortes is 8.8%. Of this, the largest portion, 6.5% goes to the State. The local share for general use is 1%; of that 1.0%, 0.15% goes to the County, and an approximate .01% administrative charge is kept by the State, so the City actually receives a net of .84%.

Additionally, there is 0.1% that goes to the County and is distributed back to the cities to be used strictly for criminal justice purposes; another 0.4% is for the Skagit County Public Transportation Benefit Area Authority (Skagit Transit); 0.1% goes to the County for chemical dependency treatment and mental health; 0.1% is to provide funds for costs associated with emergency communication and facilities (911 call center).

In 2013 the City of Anacortes entered into an Interlocal agreement with Skagit County and the other three largest Cities in the County, Sedro Woolley, Burlington, and Mount Vernon, to pool the .3% sales tax allowed under RCW 82.14.450. This .3% is restricted for Public Safety, and was authorized with a vote of Skagit County voters in August of 2013.

In 2018 54.9% Anacortes of voters approved a 2/10ths sales tax increase, the revenues from which would be used to help fund the City's Street Overlay program. The vote was pursuant to RCWs 36.73.040(3), 36.73.065, and 82.14.0455, and is effective for a period of 10 years, unless otherwise extended by voters for another period not to exceed 10 years.

In the February 11, 2020 special election, the citizens of the City of Anacortes authorized by a 55% voter approval rate to increase sales tax by one tenth of a percent (.1%) the proceeds from which will fund an Affordable Housing Program. The City will partner with the Anacortes Housing Authority, and the Anacortes Family Center to construct three affordable housing facilities. The sales tax is authorized under RCW 82.14.530, and went into effect July 1, 2020; the vote also enabled a sales tax credit from the state, the proceeds of which are to be used in the same manner. The State tax credit expires after 20 years; the sales tax has no sunset clause.

Sales tax is imposed on all retail sales of personal property except retail for food products consumed off premises and prescription drugs (there are other minor exemptions).

On purchases made out-of-state by Washington residents, the sales tax has to be paid when the item(s) are put to use in Washington. It is then called a "use tax" because the item is purchased out of the State but is "used" in Washington. If the other State charges a sales tax but is less than the Washington tax, then the Washington resident must pay the difference (e.g. if another state charges 5.0% sales tax on an automobile, then the Anacortes resident would have to pay an additional 3.8% use tax)

With the passage of Substitute Senate Bill 5089, the Streamlined Sales Tax initiative (also known as the Destination Based Sales Tax initiative), effective July 1 of 2008, the sales tax charged on a purchase is the rate that is in effect at the destination of the purchase, and the sales tax revenue is then remitted to the city in which that purchase is delivered. Prior to SSB 5089, sales tax was collected at the city's rate where the purchase originated and that sales tax revenue then remitted to that city. As of July 1, 2008, the city at which the purchase is delivered to receives the sales tax revenue for that purchase. Destination sales tax only applies to businesses that ship or deliver the goods they sell to locations within Washington State; there is no change for deliveries outside the state, or over the counter sales where customers take their goods with them from the store.

The State Department of Revenue distributes the monies collected monthly, along with accrued interest (RCW 82.14.050).

C. Lodging Excise Taxes (Referred to as Hotel-Motel Tax)

In 1997, SSB 5847 (Chapter 452, Laws of 1997, RCW 67.28) authorized cities a 4% hotel-motel tax rate. This includes the original 2% tax taken as a credit against the 6.5% state sales tax (not an additional tax.) The 1997 state legislature allowed an additional 2% lodging tax, which the City has adopted.

Permitted uses for tax revenues are tourist promotion and operation of tourism related events; and for acquisition/maintenance by the City or a Public Facilities District, of facilities dedicated to tourism or performing arts.

D. Utility Taxes

The City imposes a utility tax on the gross operating revenues that private and public utilities earn from operations within City boundaries (RCW 35A.82.020).

Taxes are levied as follows:

(private)	Electric	6%	
(private)	Gas	6%	
(private)	Telephone	6%	
(private)	Cable TV	7%	
(public)	Water	7%	
(public)	Sewer	7%	
(public)	Storm water	7%	
(public)	Solid Waste	8.4%	(State also imposes 3.6%)
(public)	Recycling	12%	

The taxes levied against private utilities are receipted directly into the General Fund; the taxes against the City utilities are receipted into those utility funds, and then transferred to the General Fund.

Legislation passed in 1982 limits the tax rate on electric, gas, and telephone utilities to 6%. There are no restrictions on the tax rates for water, sewer, storm water, and solid waste. The rate on cable TV is governed by the 1992 FCC "Cable TV Consumer Protection & Competition Act" authorizing cities (as the local franchising authority) rate regulation powers over "basic cable service".

A city may ask the voters to approve a rate higher than 6% on electric, gas, and telephone, which has been done by a few cities mainly for public safety purposes (RCW 35.21.870).

Franchise fees are charges levied on private utilities for the right to use city streets, alleys and other public properties. Since 1982, however, the charges on electric, natural gas and telephone utilities are limited to the actual administrative expenses incurred by the city or town directly related to receiving and approving a permit, license or franchise; reviewing plans and monitoring construction; and preparing a detailed SEPA document (RCW 35.21.860).

Cable TV franchise fees are governed by federal rather than state law and may be levied at a rate of five percent of gross revenues, regardless of the costs of managing the franchise process.

E. Leasehold Excise Tax

Any permanent occupancy of publicly-owned premises for private use for 30 days or more is subject to a 12.84% leasehold tax (RCW 82.29A.020/.040). The tax exists as a substitute for regular property taxes to compensate cities and counties for services provided, such as police and fire protection. (There are a number of property exclusions from the tax).

The various public entities owning property in the city that lease land (City, Port, Hospital, School District, State, etc.) must charge 12.84% against the "fair market rent" of the property and remit the tax to the Department of Revenue. Of the total dollars received by the Department of Revenue from all the public entities leasing land in the city, they keep half (6.84%, includes administration fee). Of the remaining 6%, 2% is distributed bimonthly by the State Treasurer to the County and 4% to the City (RCW 82.29A.090). Hence, the city receives approximately one-third of all leasehold tax monies collected by all public entities leasing property in the city, meaning that it receives five to six times more tax money than it collects from its own leased properties.

F. Real Estate Excise Taxes

The real estate excise tax (REET) is levied on all sales of real estate against the full selling price. The State levies a 1.28% tax. Additionally, a locally imposed tax is authorized. The local tax takes two forms:

- 1) 1st 1/4% REET (RCW 82.46.010). Cities of 5,000 or more population and planning under the GMA (Growth Management Act) must spend tax receipts solely on capital projects listed in the CFP (Capital Facilities Plan) element of their Comprehensive Plan.
- 2) The 2nd 1/4% REET (RCW 82.46.035). All cities planning under the GMA (regardless of population size) were given the option of levying a second quarter percent to help defray the costs of implementing the Growth Management Act.

Note: Cities can levy an additional 1/2% real estate excise tax in addition to the 1/2% (1/4% + 1/4%) described above (RCW 82.46.010). But that is available only for a city not levying the optional 1/2% sales tax. This is mainly to help border towns who do not feel they are able to levy the optional sales tax. Since Anacortes does levy the optional sales tax, it is not eligible for the additional 1/2% REET.

1. Licenses and Permits

A. Regulatory License Fees

In 2007 the City joined the State Master Licensing Service. The cost of a first time annual business license is \$90, and an additional \$40 comes back to the city, requiring a first time business license fee of \$130. The renewal fee is \$50, \$40 comes back to the City and \$10 is a state processing fee. The purpose of the City portion of the fee is to register all businesses to provide the City with a record of the owners of enterprises doing business in the City, in the event a citizen or a City department has an issue with a business that needs to be addressed. The amount is designed to recover the costs of inspecting businesses for licenses and investigating backgrounds (such as taxi drivers, contractors, pawnbrokers, etc.).

B. Permits

Permits are issued to aid in various regulatory areas, including:

- 1) Building permits (fee schedules according to building valuations).
- 2) Animal permits (dog licenses-\$10 if spayed/neutered, under eight months or over 12 years old, \$50 unaltered).
- 3) Concealed weapons: New applications - \$49.25, (City retains \$18, Department of Licensing gets \$18 and the FBI gets \$13.25). Renewals - \$32 (City retains \$14, DOL gets \$18). Late renewals have a \$42 fee, of this the City retains \$21, and DOL gets \$21. Concealed permits can be renewed up to 90 days before the expiration date and obtain a late renewal up to 90 days after the expiration date; beyond 90 days would require a new application. Replacements for lost cards can be obtained for \$10, which the City retains.

4) Environmental and engineering permits (based on detailed fee schedules).

2. Intergovernmental Revenues

A. State Shared Revenues:

State shared revenues differ from state-collected revenues, which are levied by the local government itself but collected and distributed by the state (e.g. local sales taxes). State shared revenues differ from state entitlements and impact payments by the nature of the distribution (distribution formula).

B. State Entitlements, Impact Payments, & In-Lieu Taxes:

1) Criminal Justice Revenues

The 1993 legislature (SB 5521) allowed any county to levy an additional 0.1% Local-Option Countywide Sales Tax (non-voter approved). Skagit County implemented the tax effective 1/1/94. All funds collected from incorporated and unincorporated areas are distributed as follows:

- County - 10%
- County and cities based on population - 90%
- cities - incorporated population
- counties - unincorporated population

2) Liquor and Cannabis Taxes/Profits

Since cities are responsible for the policing of liquor establishments located within their limits, but are precluded from taxing them because of the state liquor monopoly, the law provides that a share of the state-collected profits and taxes be returned to cities to help defray the costs of policing liquor establishments.

To be eligible to receive liquor taxes and profits, a city must devote at least two percent of its distribution to support an approved alcoholism or drug addiction program (RCW 70.96A.087). This is done through an agreement with Skagit County to support the County's Community Services Department.

a) Liquor Excise Tax

Of the liquor taxes received by the state, a quarterly distribution is made to the cities & counties. Of spirituous liquors 28% (32% of wine) goes to the cities on a per capita (population) basis (RCW 82.08.160/.170).

b) Liquor Board Profits

Liquor Board profits consist of the difference between liquor revenue (liquor stores, taxes on wine & beer, license fees, permit fees, penalties & forfeitures) and Board expenditures. Cities get a 40% share distributed quarterly on a per capita basis. (RCW 66.08.190). 10% goes to the counties and 50% to the state General Fund.

c) Marijuana Excise Tax

Cities and counties that allow marijuana businesses get shared excise tax from the state on the sale of marijuana. While the state has been sharing the marijuana excise tax with local governments and has indicated it plans to continue to do so, the amount of this shared revenue received by the City has not been material to the General fund in any year its been received.

3) Motor Vehicle Fuel Excise Tax (gas tax)

Because the federal & state governments have preempted the taxation of gasoline; the state has provided that the state-collected gasoline tax be shared with cities. Cities receive 10.6961 percent in accordance with RCW 46.68.090(2) for proper road and street purposes. Distribution is based on population. Cities also receive 0.5 cents per gallon based on RCW 46.68.090(4)(a)(5)(a).

Note: There is a requirement that cities spend at least .42% of all gas tax receipts on paths & trails within 10 years of receipt (RCW 47.30.050).

C. Intergovernmental Revenues

1) Emergency Medical Services

This is an additional property tax with a maximum levy of \$0.50 per \$1,000 assessed valuation to support emergency medical services, authorized by RCW 84.52.069. The levy requires passage under the 60/40 voting rule. This is a county levy and it is at \$.44/\$1,000 assessed value for Skagit County residents. It is also subject to the annual 1% property tax limit rule.

2) Grants

Some grant examples are:

a) Grants - (State)

Recreation and Conservation Office Grant - This is a grant program administered by the State Interagency Committee for Outdoor Recreation. Applications for funding for a particular park or other outdoor recreation projects must be submitted to the Committee for approval. Grant agreements require from 10% to 51% of eligible project expenses be paid from local matching funds.

TIB (Transportation Improvement Board) - These are grants provided from State motor vehicle fuel tax for approved arterial street improvement projects. The program is administered by the Urban Arterial Trust Board, an independent State board that reviews and approves applications made for funding for specific improvement projects. TIB agreements require the grant recipient to provide 10% matching funds for amounts awarded under the program.

b) Grants - (Federal)

CDBG (Community Development Block Grant) - This is a federal grant program administered by Housing and Urban Development (HUD). Funds are made available to make infrastructure improvements in locales that meet certain poverty criteria, to provide Americans with Disability Act (ADA) improvements such as wheel chair curb cuts, and support to organizations that meet

the needs of individuals who meet certain poverty criteria.

c) Grants - (County)

Skagit County has provided grant funding to the Library since 1989, allowing sharing of county sales tax monies to help offset the cost of provide library services for county residents.

3. Charges for Services

A. Professional/Impact/other

Fees and charges for professional and other services rendered. This category includes numerous charges such as sales of maps, photocopying services, ambulance services, various land-use planning fees, cemetery services, library services, museum fees, park/recreation services.

Development Impact Fees:

These fees are assessed to developers to provide a portion of the funding for reasonable and necessary improvements to mitigate the cumulative impacts of growth and development in the Comprehensive Plan area. The estimated revenues to be derived from these fees are calculated based on expectations of development in the City and a fee calculation and collection process delineated in the Ordinances that implemented the fees. The City charges Fire, Parks, and Street Impact Fee, authorized by ordinance 3030, 3085, and 3011 respectively. The City's impact fees can viewed on the City's Unified Fee Schedule.

Sprinkled throughout the RCWs is authority for cities to levy fees and charges to cover the cost of providing services or programs and regulatory activities. The guiding principle for all these fees and charges is that they may be set at a level that recovers all the direct and indirect costs associated with the activity, including administrative overhead. If fees more than recover, however, they then become more like taxes, and cities need specific statutory authority to levy taxes.

B. Interfund Charges for Services

These are charges against the utility funds (water, sewer, storm drain, solid waste, and ERR) for services rendered by the various administrative departments (finance, engineering, executive, personnel, legal). Reimbursement is allocated to the General Fund. The Mayor's time is included in the City's administrative overhead calculation as, unlike City's with a city manager, the mayor is the Chief Administrative Officer of the City, and as such, it is reasonable the Mayor's budget is included in the cost of running the city utilities.

4. Fines & Forfeits

This category includes municipal court fines & forfeits, park damage restitution's, library lost book fines, and late payment penalties.

Traffic and Parking Fines: Although the State Supreme Court establishes the schedule of fines for traffic infractions, cities share in the revenue for infractions committed within their boundaries. After the municipal court collects the fines, 35 percent is sent to the state. The remainder is kept by the city and placed in the general fund (RCW 3.50.100 & 3.62.040).

A city has complete control over setting fines for violation of its parking ordinances. It may also charge a penalty of up to \$25 for failure to pay the parking ticket fine in the time prescribed by law.

5. Miscellaneous Revenues

This category includes interest earnings on investments, rentals & leases, private contributions & donations, judgments & settlements, refunds and a whole host of small dollar-value receipts.

6. Non-Revenues

This category includes mainly monies received from issuance of debt (G.O./revenue bonds, loans, short-term notes, interfund loans or equity transfers, etc.)

7. Other Financing Sources

Includes mainly various interfund transfers, and land sales, and sales of surplus city assets.

PROPRIETARY FUNDS

1. Enterprise (Utility) Funds

The City accounts for four utility funds: Water, Sewer, Storm Drainage, and Solid Waste. These funds are financed mainly from service charges, i.e. rates charged to customers of the utilities. Rates are set by city ordinance and can be seen on the City's Unified Fee Schedule.

Monthly charges for Water and Sewer are based on usage, Solid Waste is based on size and number of cans, and Storm Drainage has a flat fee per ERU (an ERU is 3,600 square feet of impervious surface). Current fees can be seen on the City's Unified Fee Schedule.

General facility charges (GFC's) are fees charged to new construction to hook-up to the existing water and sewer infrastructure. These fees are set by city ordinance, and can be seen on the City's Unified Fee Schedule.

2. Internal Service Funds

Internal Service Funds are used to account for the financing of services provided by other departments or agencies of the City on a cost-reimbursement basis. The only fund in this category is the Equipment Rental fund (city garage).

FIDUCIARY FUNDS (Pension Trust)

Intergovernmental Revenues - State Entitlement

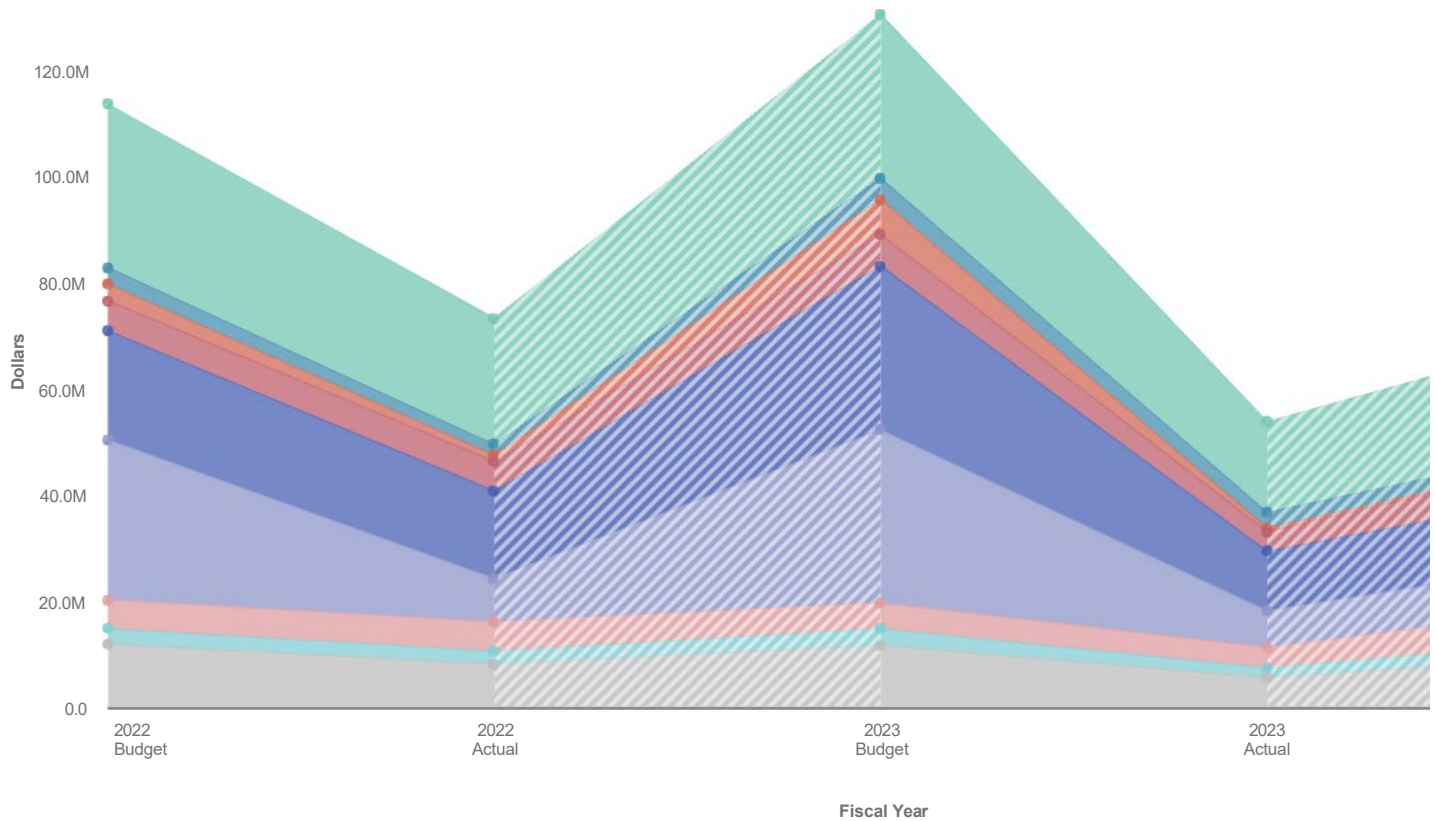
Fire Insurance Premium Tax. The state collects a 2% tax on the premiums of all insurance policies written. 45% of the tax collected on fire and fire component policies are distributed to cities and fire districts having firemen's pension funds existent prior to March 1, 1970 (LEOFF System 1) (RCW 41.16.050). The amount remitted is determined by the number of full-time

paid firemen in the city proportionate to the statewide total. The annual remittance is placed in the city's Firemen's Pension Fund.

*The City, having a Firemen's Pension Fund, is allowed an additional property tax \$.225/\$1,000 A.V., (RCW 41.16.060), which the City has not yet chosen to use because of the declining number of retired firefighters receiving a pension or partial pension. As of January 1, 2023 there is one surviving beneficiary receiving a monthly benefit, and one retired firefighter receiving a portion of their retirement based on the difference of what the State retirement system pays and the prevailing wage of the current IAFF contract with the City. There will be no further retirees which the City will be required to supplement their pensions.

2024 Operating Budget

Visualization



	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget
(001) General Fund	\$ 30,743,219	\$ 23,792,942	\$ 30,833,993	\$ 17,066,041	\$ 21,880,497
(101) Parks & Recreation Fund	2,288,368	2,278,133	2,384,451	1,665,970	2,598,360
(102) Grandview Cemetery Fund	290,338	268,978	272,776	187,833	299,855
(103) Public Library Fund	1,695,791	1,611,939	1,791,065	1,166,052	1,835,174
(104) Street Maintenance Fund	3,097,003	1,983,223	3,973,282	2,965,794	1,881,821
(105) Arterial Street Construction	3,138,013	1,211,280	6,657,350	634,107	147,654
(107) Washington Park Fund	269,844	265,875	267,233	225,117	340,561
(108) Parks Capital Improvement	1,770,000	197,153	1,689,000	719,955	0
(109) Affordable Housing	730,463	729,972	695,459	565,990	639,997
(110) Ambulance Service Fund	5,655,066	5,550,919	5,884,357	3,725,633	6,902,528
(112) Development Impact Fee	326,000	0	784,077	0	257,000
(113) ACFL Management Fund	81,355	63,510	43,637	22,118	41,864
(135) Tourism Fund	490,328	509,080	504,610	178,423	559,367
(335) Growth Mgmt Capital Imprv Fund	2,494,750	881,322	1,730,500	0	2,141,000
(401) Water Fund	20,495,077	16,454,597	30,865,871	11,190,915	13,541,345
(440) Sewer Fund	30,098,447	8,150,781	32,531,925	6,881,290	9,159,165
(445) Storm Drainage Fund	1,640,209	1,522,966	1,656,344	1,069,120	1,758,880
(450) Sanitation Fund	5,502,126	5,538,294	4,889,755	3,878,823	6,775,331
(501) Equipment Rental Fund	2,877,311	2,412,905	3,144,130	1,779,211	3,397,492
Total	\$ 113,683,709	\$ 73,423,869	\$ 130,599,814	\$ 53,922,392	\$ 74,157,891

Data filtered by Funds, No Project, Expenses and exported on December 13, 2023. Created with OpenGov

2024 Operating Revenues by Revenue Type

Expand All	2022 Actual	2023 Actual	2023 Budget	2024 Budget
☐ 308 Beginning Fund Balance	\$ 0	\$ 0	\$ 19,942,539	\$ 26,887,729
☐ 310 Taxes	22,707,759	19,506,149	22,205,221	23,246,481
☐ 321 Business Licenses & Permits	368,208	326,578	354,581	368,208
☐ 322 Non-Business Licenses & Permits	757,632	382,594	471,518	424,706
☐ 330 Intergovernmental Revenues	1,531,340	95,150	216,094	106,278
☐ 332 Federal Entitlements, Impact Payments, &	1,003,794	595,942	750,554	1,116,596
☐ 333 Indirect Federal Grants	1,050,725	2,913,087	21,418,087	400,000
☐ 334 State Grants	516,566	184,207	0	77,500
☐ 336 State Shared Revenue, Entitlements & Imp	690,976	525,559	680,721	694,685
☐ 337 Interlocal Grants, Entitlements & Other	1,727,245	1,761,099	1,765,795	2,262,553
☐ 340 Charges For Goods & Services	34,313,420	34,038,733	36,961,610	39,073,967
☐ 350 Fines & Penalties	81,080	46,032	114,205	128,168
☐ 360 Interest & Other Earnings	1,757,128	2,467,763	2,022,905	1,685,694
☐ 370 Proprietary Funds Revenues	12,040,729	7,072,134	12,654,012	7,869,263
☐ 380 Other Increases In Fund Resources	2,870,609	2,457,766	2,853,215	2,929,657
Total	\$ 81,417,210	\$ 72,372,794	\$ 122,411,057	\$ 107,271,485

Data filtered by Revenues, Funds, No Project and exported on December 13, 2023. Created with OpenGov

2024 Operating Revenues

	2022 Actual	2023 Actual	2023 Budget	2024 Budget
(001) General Fund	\$ 21,244,426	\$ 17,326,469	\$ 21,388,677	\$ 28,430,662
(101) Parks & Recreation Fund	2,412,669	2,218,906	2,374,451	2,626,807
(102) Grandview Cemetery Fund	264,186	253,436	272,776	309,855
(103) Public Library Fund	1,700,319	1,665,240	1,791,065	1,835,174
(104) Street Maintenance Fund	2,208,247	2,428,443	3,173,282	2,681,821
(105) Arterial Street Construction	1,319,376	579,335	5,557,773	6,625,654
(107) Washington Park Fund	365,010	366,584	267,233	340,561
(108) Parks Capital Improvement	134,706	189,686	1,374,000	1,215,000
(109) Affordable Housing	790,601	596,739	695,459	639,997
(110) Ambulance Service Fund	5,920,592	3,998,163	5,884,358	6,902,528
(112) Development Impact Fee	447,395	129,860	784,077	257,000
(113) ACFL Management Fund	6,937	10,556	43,637	41,864
(114) Forestland Endowment Fund	30,431	52,222	0	0
(135) Tourism Fund	589,889	537,728	504,610	559,367
(335) Growth Mgmt Capital Imprv Fund	1,599,947	1,446,956	1,730,500	2,141,000
(401) Water Fund	23,138,710	19,976,642	33,727,925	19,337,327
(440) Sewer Fund	8,926,325	10,086,254	33,196,399	20,565,165
(445) Storm Drainage Fund	2,020,735	2,037,778	1,656,344	2,288,880
(450) Sanitation Fund	5,446,749	5,550,479	4,889,755	6,775,331
(501) Equipment Rental Fund	2,849,961	2,921,317	3,098,736	3,697,492
Total	\$ 81,417,210	\$ 72,372,794	\$ 122,411,057	\$ 107,271,485

Data filtered by Funds, No Project, Revenues and exported on December 13, 2023. Created with OpenGov

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-000-308.90-308.	001	General Fund	Non-Departmental	Unassigned Fund Balance - Be	Unassigned Fund Bala	829,369	0	0	-336,095	7,526,975			
001-000-311.10-311.	001	General Fund	Non-Departmental	Property Tax	Property Tax	458,942	0	752,438	375,000	1,450,000			
001-000-313.11-313.	001	General Fund	Non-Departmental	Local Retail Sales And Use Tax	Local Retail Sales and	5,571,437	0	4,575,379	5,911,401	5,439,971			
001-000-313.15-313.	001	General Fund	Non-Departmental	Special Purpose Sales And Us	Special Purpose Sales	928,337	0	818,515	1,003,317	1,088,749			
001-000-316.40-316.	001	General Fund	Non-Departmental	Business And Occupation Tax	Business and Occupati	4,292,835	0	3,942,450	4,794,548	4,546,818			
001-000-317.20-317.	001	General Fund	Non-Departmental	Leasehold Excise Tax	Leasehold Excise Tax	281,775	0	242,216	247,514	293,593			
001-000-321.91-321.	001	General Fund	Non-Departmental	Franchise Fees And Royalties	Franchise Fees and Ro	267,382	0	253,535	252,835	268,078			
001-000-336.06-336.	001	General Fund	Non-Departmental	Criminal Justice - Cities - High	Criminal Justice - Citie	288,482	0	228,871	292,686	308,634			
001-000-337.00-337.	001	General Fund	Non-Departmental	Local Grants, Entitlements An	Local Grants, Entitlem	6,248	0	7,026	6,659	7,026			
001-000-341.81-341.	001	General Fund	Non-Departmental	Data/Word Processing, Printi	Data/Word Processing	130	0	127	123	0			
001-000-361.10-361.	001	General Fund	Non-Departmental	Investment Earnings	Investment Earnings	110,765	0	97,477	52,236	113,258			
001-000-361.40-361.	001	General Fund	Non-Departmental	Other Interest	Other Interest	7,997	0	20,817	0	16,043			
001-000-369.40-369.	001	General Fund	Non-Departmental	Judgments And Settlements	Judgments and Settle	0	0	1,977	0	0			
001-000-369.80-369.	001	General Fund	Non-Departmental	Cash Adjustments	Cash Adjustments	0	0	-2	0	0			
001-000-379.00-379.	001	General Fund	Non-Departmental	Capital Contributions	Capital Contributions	6,179	0	3,919	5,897	0			
001-000-389.01-389.	001	General Fund	Non-Departmental	Overhead Spread	Overhead Spread	0	0	1,022,140	1,226,578	1,248,661			
001-000-389.02-389.	001	General Fund	Non-Departmental	DIS Spread	DIS Spread	0	0	0	0	0			
001-000-395.10-395.	001	General Fund	Non-Departmental	Proceeds From Sales Of Capit	Proceeds from Sales o	405	0	1,979	1,909	0			
001-000-397.00-397.	001	General Fund	Non-Departmental	Transfers-In	Transfers-In	726,000	0	0	0	0			
001-000-397.01-397.	001	General Fund	Non-Departmental	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-000-397.01-397.	001	General Fund	Non-Departmental	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-120-341.43-341.	001	General Fund	Executive	Budgeting And Accounting Se	Budgeting and Accoun	300	0	273	96	0			
001-130-313.71-313.	001	General Fund	Judicial	Criminal Justice Sales And Use	Criminal Justice Sales	419,606	0	417,663	494,563	544,316			
001-130-334.01-334.	001	General Fund	Judicial	State Grant From Attorney Ge	State Grant from Attor	0	0	0	0	15,000			
001-130-336.01-336.	001	General Fund	Judicial	Court Cost Reimbursement -	Court Cost Reimburse	4,624	0	3,173	4,620	4,893			
001-130-336.06-336.	001	General Fund	Judicial	Criminal Justice - Cities - High	Criminal Justice - Citie	28,298	0	23,412	34,194	29,408			
001-130-341.43-341.	001	General Fund	Judicial	Budgeting And Accounting Se	Budgeting and Accoun	36	0	71	50	0			
001-210-321.99-321.	001	General Fund	Finance Department	Other Business Licenses And	Other Business License	90,490	0	73,043	101,747	100,130			
001-210-341.43-341.	001	General Fund	Finance Department	Budgeting And Accounting Se	Budgeting and Accoun	5,049	0	3,783	5,000	5,000			
001-220-341.43-341.	001	General Fund	Information Systems	Budgeting And Accounting Se	Budgeting and Accoun	3,462	0	3,615	3,546	0			
001-220-389.02-389.	001	General Fund	Information Systems	DIS Spread	DIS Spread	0	0	1,435,626	1,343,853	1,680,996			
001-230-341.43-341.	001	General Fund	Human Resources	Budgeting And Accounting Se	Budgeting and Accoun	0	0	323	361	0			
001-240-322.10-322.	001	General Fund	Planning & Community D	Buildings, Structures And Equ	Buildings, Structures a	656,331	0	353,354	438,046	394,242			
001-240-331.14-331.	001	General Fund	Planning & Community D	Federal Direct Grant From De	Federal Direct Grant fr	155,000	0	32,671	155,000	105,000			
001-240-334.04-334.	001	General Fund	Planning & Community D	State Grant From Department	State Grant from Depa	0	0	75,000	0	62,500			
001-240-341.43-341.	001	General Fund	Planning & Community D	Budgeting And Accounting Se	Budgeting and Accoun	177	0	226	0	-1			
001-240-342.40-342.	001	General Fund	Planning & Community D	Protective Inspection Services	Protective Inspection S	2,810	0	2,399	4,988	4,326			
001-240-345.81-345.	001	General Fund	Planning & Community D	Zoning And Subdivision Servic	Zoning and Subdivision	18,584	0	9,520	16,447	24,390			
001-240-345.83-345.	001	General Fund	Planning & Community D	Plan Checking Services	Plan Checking Services	52,425	0	59,262	34,420	184,120			
001-240-345.86-345.	001	General Fund	Planning & Community D	Sepa Related Mitigation Fees	SEPA Related Mitigatio	5,200	0	480	4,443	9,120			
001-240-345.89-345.	001	General Fund	Planning & Community D	Other Planning And Developm	Other Planning and De	7,986	0	155,272	10,659	11,781			
001-240-345.90-345.	001	General Fund	Planning & Community D	Housing Services	Housing Services	25	0	50	39	0			
001-240-362.50-362.	001	General Fund	Planning & Community D	Space & Facilities Leases (Lon	Space & Facilities Leas	48,252	0	71,172	64,840	60,037			
001-250-341.43-341.	001	General Fund	Legal Department	Budgeting And Accounting Se	Budgeting and Accoun	37	0	98	0	0			
001-260-341.43-341.	001	General Fund	Fiber	Budgeting And Accounting Se	Budgeting and Accoun	1,233	0	962	1,239	0			
001-260-343.20-343.	001	General Fund	Fiber	Television/Cable/Internet Sal	Television/Cable/Inter	1,034,500	0	1,284,037	1,716,975	1,906,133			
001-260-343.22-343.	001	General Fund	Fiber	Dark Fiber Leases	Dark Fiber Leases	13,875	0	25,910	33,300	27,750			
001-260-343.23-343.	001	General Fund	Fiber	Ethernet Circuit Lease - Burlin	Ethernet Circuit Lease	16,332	0	9,803	10,404	10,404			
001-260-343.28-343.	001	General Fund	Fiber	Fiber Installation/Repair Servi	Fiber Installation/Repa	76,101	0	60,342	82,351	65,808			
001-310-322.30-322.	001	General Fund	Police	Animal Licenses	Animal Licenses	9,304	0	9,779	11,858	11,025			
001-310-322.90-322.	001	General Fund	Police	Other Non-Business Licenses	Other Non-Business Li	0	0	4,624	6,885	6,361			
001-310-331.16-331.	001	General Fund	Police	Federal Direct Grant From De	Federal Direct Grant fr	0	0	1,385	0	1,278			
001-310-333.97-333.	001	General Fund	Police	Federal Indirect Grant From D	Federal Indirect Grant	0	0	14,529	0	0			
001-310-334.04-334.	001	General Fund	Police	State Grant From Department	State Grant from Depa	0	0	0	0	0			
001-310-337.00-337.	001	General Fund	Police	Local Grants, Entitlements An	Local Grants, Entitlem	147,318	0	185,789	157,944	585,789			
001-310-341.43-341.	001	General Fund	Police	Budgeting And Accounting Se	Budgeting and Accoun	628	0	1,361	588	0			
001-310-342.10-342.	001	General Fund	Police	Law Enforcement Services	Law Enforcement Serv	0	0	10,372	0	7,551			
001-310-353.10-353.	001	General Fund	Police	Traffic Infraction Penalties	Traffic Infraction Pena	120,639	0	43,611	112,044	126,186			
001-310-354.00-354.	001	General Fund	Police	Civil Parking Infraction Penalt	Civil Parking Infraction	664	0	845	378	650			
001-310-367.00-367.	001	General Fund	Police	Contributions And Donations	Contributions and Don	0	0	31,489	2,452	2,622			
001-310-369.20-369.	001	General Fund	Police	Unclaimed Cash And Proceed	Unclaimed Cash and P	0	0	303	40	947			
001-310-369.30-369.	001	General Fund	Police	Confiscated And Forfeited Pro	Confiscated and Forfei	0	0	129	100	2,047			
001-310-369.40-369.	001	General Fund	Police	Judgments And Settlements	Judgments and Settle	0	0	43,158	247	41			
001-320-341.43-341.	001	General Fund	Medic/Fire Department	Budgeting And Accounting Se	Budgeting and Accoun	1,360	0	2,896	77,024	2,620			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-320-362.50-362.	001	General Fund	Medic/Fire Department	Space & Facilities Leases (Lon	Space & Facilities Leas	14,873	0	76,104	15,371	99,510			
001-320-367.00-367.	001	General Fund	Medic/Fire Department	Contributions And Donations	Contributions and Don	0	0	1,224	500	0			
001-320-397.00-397.	001	General Fund	Medic/Fire Department	Transfers-In	Transfers-In	0	0	0	0	0			
001-320-397.01-397.	001	General Fund	Medic/Fire Department	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-320-397.01-397.	001	General Fund	Medic/Fire Department	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-410-341.70-341.	001	General Fund	Parks & Recreation	Sales Of Merchandise	Sales of Merchandise	0	0	41	0	0			
001-410-346.90-346.	001	General Fund	Parks & Recreation	Aging And Disability Services	Aging and Disability Se	0	0	0	0	0			
001-410-362.40-362.	001	General Fund	Parks & Recreation	Space & Facilities Rentals (Sho	Space & Facilities Rent	0	0	0	0	0			
001-410-397.01-397.	001	General Fund	Parks & Recreation	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-410-397.01-397.	001	General Fund	Parks & Recreation	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-450-341.43-341.	001	General Fund	Museum Department	Budgeting And Accounting Se	Budgeting and Accoun	63	0	275	60	190			
001-450-341.70-341.	001	General Fund	Museum Department	Sales Of Merchandise	Sales of Merchandise	1,510	0	749	336	189			
001-450-347.50-347.	001	General Fund	Museum Department	Exhibit Admission Fees	Exhibit Admission Fees	8,185	0	8,586	2,918	7,498			
001-450-367.00-367.	001	General Fund	Museum Department	Contributions And Donations	Contributions and Don	0	0	19,837	2,657	13,273			
001-710-341.43-341.	001	General Fund	Central Public Works	Budgeting And Accounting Se	Budgeting and Accoun	5,079	0	4,867	4,248	4,484			
001-710-397.01-397.	001	General Fund	Central Public Works	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-710-397.01-397.	001	General Fund	Central Public Works	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
001-712-345.81-345.	001	General Fund	Engineering Plans & Serv	Zoning And Subdivision Serv	Zoning and Subdivision	2,669	0	121	1,539	3,986			
001-713-362.40-362.	001	General Fund	Municipal/Community B	Space & Facilities Rentals (Sho	Space & Facilities Rent	0	0	2,338	0	1,256			
001-713-367.00-367.	001	General Fund	Municipal/Community B	Contributions And Donations	Contributions and Don	0	0	0	0	0			
001-713-397.01-397.	001	General Fund	Municipal/Community B	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	300,000	0			
001-713-397.01-397.	001	General Fund	Municipal/Community B	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	300,000	300,000			
001-714-334.04-334.	001	General Fund	Resource Conservation	State Grant From Department	State Grant from Depa	0	0	0	0	0			
001-714-367.00-367.	001	General Fund	Resource Conservation	Contributions And Donations	Contributions and Don	0	0	0	0	0			
101-000-361.10-361.	101	Parks & Recreation	Non-Departmental	Investment Earnings	Investment Earnings	7,347	0	19,524	8,783	0			
101-410-308.90-308.	101	Parks & Recreation	Parks & Recreation	Unassigned Fund Balance - Be	Unassigned Fund Bala	-68,797	0	0	186,612	261,191			
101-410-311.10-311.	101	Parks & Recreation	Parks & Recreation	Property Tax	Property Tax	2,108,642	0	1,878,155	1,900,000	2,100,000			
101-410-322.30-322.	101	Parks & Recreation	Parks & Recreation	Animal Licenses	Animal Licenses	4,546	0	4,292	5,496	5,496			
101-410-337.00-337.	101	Parks & Recreation	Parks & Recreation	Local Grants, Entitlements An	Local Grants, Entitlem	100,775	0	78,604	100,775	108,997			
101-410-341.43-341.	101	Parks & Recreation	Parks & Recreation	Budgeting And Accounting Se	Budgeting and Accoun	978	0	2,805	0	2,500			
101-410-341.70-341.	101	Parks & Recreation	Parks & Recreation	Sales Of Merchandise	Sales of Merchandise	5,048	0	3,161	2,441	3,100			
101-410-347.60-347.	101	Parks & Recreation	Parks & Recreation	Program Fees	Program Fees	103,104	0	133,215	122,817	117,362			
101-410-362.40-362.	101	Parks & Recreation	Parks & Recreation	Space & Facilities Rentals (Sho	Space & Facilities Rent	15,496	0	29,805	12,453	21,461			
101-410-362.50-362.	101	Parks & Recreation	Parks & Recreation	Space & Facilities Leases (Lon	Space & Facilities Leas	1,230	0	1,098	5,875	700			
101-410-367.00-367.	101	Parks & Recreation	Parks & Recreation	Contributions And Donations	Contributions and Don	10,000	0	65,908	29,200	6,000			Sr Center foundation donations
101-410-397.00-397.	101	Parks & Recreation	Parks & Recreation	Transfers-In	Transfers-In	0	0	0	10,000	10,000			LTAC Fireworks
102-000-361.10-361.	102	Grandview Cemete	Non-Departmental	Investment Earnings	Investment Earnings	0	0	4,714	0	2,627			
102-430-308.90-308.	102	Grandview Cemete	Cemetery	Unassigned Fund Balance - Be	Unassigned Fund Bala	42,340	0	0	69,959	51,782			
102-430-311.10-311.	102	Grandview Cemete	Cemetery	Property Tax	Property Tax	198,104	0	192,759	195,000	200,000			
102-430-343.60-343.	102	Grandview Cemete	Cemetery	Cemetery Sales And Services	Cemetery Sales and Se	49,894	0	55,963	7,817	55,446			
103-000-361.10-361.	103	Public Library Fund	Non-Departmental	Investment Earnings	Investment Earnings	5,749	0	11,819	1,344	11,206			
103-440-308.90-308.	103	Public Library Fund	Public Library	Unassigned Fund Balance - Be	Unassigned Fund Bala	34,196	0	0	117,191	62,895			
103-440-311.10-311.	103	Public Library Fund	Public Library	Property Tax	Property Tax	1,590,000	0	1,581,516	1,600,000	1,690,000			
103-440-333.45-333.	103	Public Library Fund	Public Library	Federal Indirect Grant From N	Federal Indirect Grant	0	0	0	0	0			
103-440-337.00-337.	103	Public Library Fund	Public Library	Local Grants, Entitlements An	Local Grants, Entitlem	14,710	0	20,695	0	15,297			
103-440-341.43-341.	103	Public Library Fund	Public Library	Budgeting And Accounting Se	Budgeting and Accoun	520	0	886	877	700			
103-440-341.81-341.	103	Public Library Fund	Public Library	Data/Word Processing, Printi	Data/Word Processing	4,293	0	837	454	468			
103-440-341.99-341.	103	Public Library Fund	Public Library	Passport And Naturalization S	Passport and Naturaliz	23,435	0	27,385	12,180	30,905			
103-440-347.20-347.	103	Public Library Fund	Public Library	Library Services	Library Services	20,308	0	19,550	23,421	22,371			
103-440-359.00-359.	103	Public Library Fund	Public Library	Non-Court Fines And Penaltie	Non-Court Fines and P	1,080	0	1,551	1,783	1,332			
103-440-367.00-367.	103	Public Library Fund	Public Library	Contributions And Donations	Contributions and Don	0	0	0	33,815	0			
104-000-361.10-361.	104	Street Maintenance	Non-Departmental	Investment Earnings	Investment Earnings	0	0	17,400	0	16,438			
104-720-308.90-308.	104	Street Maintenance	Street Maint/Const Activ	Unassigned Fund Balance - Be	Unassigned Fund Bala	-82,481	0	0	450,828	-377,414			
104-720-311.10-311.	104	Street Maintenance	Street Maint/Const Activ	Property Tax	Property Tax	0	0	642,717	650,000	900,000			
104-720-313.10-313.	104	Street Maintenance	Street Maint/Const Activ	Public Transportation System	Public Transportation	0	0	0	0	1,279,993			
104-720-313.21-313.	104	Street Maintenance	Street Maint/Const Activ	Public Transportation System	Public Transportation	1,300,000	0	1,075,745	1,150,000	0			
104-720-316.40-316.	104	Street Maintenance	Street Maint/Const Activ	Business And Occupation Tax	Business and Occupati	390,797	0	396,720	564,000	476,677			
104-720-322.40-322.	104	Street Maintenance	Street Maint/Const Activ	Street And Curb Permits	Street and Curb Permi	6,947	0	4,345	9,233	7,582			
104-720-333.21-333.	104	Street Maintenance	Street Maint/Const Activ	Federal Indirect Grant From D	Federal Indirect Grant	0	0	0	0	0			
104-720-336.00-336.	104	Street Maintenance	Street Maint/Const Activ	Multimodal Transportation - C	Multimodal Transport	381,740	0	270,103	349,221	351,750			
104-720-337.30-337.	104	Street Maintenance	Street Maint/Const Activ	Description pending	Description pending	0	0	21,114	0	26,795			
104-720-397.00-397.	104	Street Maintenance	Street Maint/Const Activ	Transfers-In	Transfers-In	1,100,000	0	0	0	0			
104-720-397.01-397.	104	Street Maintenance	Street Maint/Const Activ	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	800,000	0			
104-720-397.01-397.	104	Street Maintenance	Street Maint/Const Activ	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	800,000	0			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
104-720-397.02-397.	104	Street Maintenance	Street Maint/Const Activ	Reet 2 Transfer In	Reet 2 Transfer In	0	0	0	0	1,000,000			
104-720-398.00-398.	104	Street Maintenance	Street Maint/Const Activ	Insurance Recoveries	Insurance Recoveries	0	0	16,813	0	0			
105-000-361.10-361.	105	Arterial Street Cons	Non-Departmental	Investment Earnings	Investment Earnings	0	0	7,605	0	4,581			
105-720-308.90-308.	105	Arterial Street Cons	Street Maint/Const Activ	Unassigned Fund Balance - Be	Unassigned Fund Bala	8,013	0	0	139,686	6,474,073			
105-720-311.10-311.	105	Arterial Street Cons	Street Maint/Const Activ	Property Tax	Property Tax	0	0	0	0	147,000			
105-720-333.20-333.	105	Arterial Street Cons	Street Maint/Const Activ	Federal Indirect Grant From D	Federal Indirect Grant	2,335,250	0	533,464	5,418,087	0			
105-720-334.03-334.	105	Arterial Street Cons	Street Maint/Const Activ	State Grant From Department	State Grant From Depa	0	0	38,266	0	0			
105-720-397.00-397.	105	Arterial Street Cons	Street Maint/Const Activ	Transfers-In	Transfers-In	794,750	0	0	0	0			
105-720-397.01-397.	105	Arterial Street Cons	Street Maint/Const Activ	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	315,500	0			
105-720-397.01-397.	105	Arterial Street Cons	Street Maint/Const Activ	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	315,500	0			
105-720-397.02-397.	105	Arterial Street Cons	Street Maint/Const Activ	Reet 2 Transfer In	Reet 2 Transfer In	0	0	0	0	436,000			
105-720-397.03-397.	105	Arterial Street Cons	Street Maint/Const Activ	Traffic Impact Fees	Traffic Impact Fees	0	0	0	784,077	257,000			FROM 112
107-000-361.10-361.	107	Washington Park Fu	Non-Departmental	Investment Earnings	Investment Earnings	0	0	5,506	0	5,001			
107-410-308.90-308.	107	Washington Park Fu	Parks & Recreation	Unassigned Fund Balance - Be	Unassigned Fund Bala	-29,296	0	0	-72,705	-47,917			
107-410-341.71-341.	107	Washington Park Fu	Parks & Recreation	Sales Of Merchandise	Sales Of Merchandise	12,381	0	13,090	6,958	7,854			
107-410-341.72-341.	107	Washington Park Fu	Parks & Recreation	Sales Of Merchandise	Sales Of Merchandise	2,786	0	3,484	3,412	2,068			
107-410-362.31-362.	107	Washington Park Fu	Parks & Recreation	Parking Fees - Boat Trailer Lot	Parking Fees - Boat Tr	78,618	0	78,197	74,346	76,191			
107-410-362.32-362.	107	Washington Park Fu	Parks & Recreation	Parking Fees - Lot 'B'	Parking Fees - Lot 'B'	4,981	0	5,216	7,527	4,854			
107-410-362.41-362.	107	Washington Park Fu	Parks & Recreation	Camping Fees	Camping Fees	200,373	0	247,570	242,547	284,686			
107-410-362.42-362.	107	Washington Park Fu	Parks & Recreation	Day Use Park Fee	Day Use Park Fee	0	0	6,310	5,148	7,824			
107-410-369.40-369.	107	Washington Park Fu	Parks & Recreation	Judgments And Settlements	Judgments And Settle	0	0	111	0	0			
107-410-369.80-369.	107	Washington Park Fu	Parks & Recreation	Cash Adjustments	Cash Adjustments	0	0	100	0	0			
107-410-397.01-397.	107	Washington Park Fu	Parks & Recreation	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
108-000-361.10-361.	108	Parks Capital Impro	Non-Departmental	Investment Earnings	Investment Earnings	0	0	3,556	0	2,374			
108-410-308.80-308.	108	Parks Capital Impro	Parks & Recreation	Unreserved Fund Balance	Unreserved Fund Bala	0	0	0	0	784,520			
108-410-308.90-308.	108	Parks Capital Impro	Parks & Recreation	Unassigned Fund Balance - Be	Unassigned Fund Bala	86,892	0	0	9,000	0			
108-410-318.34-318.	108	Parks Capital Impro	Parks & Recreation	Reet 1 - First Quarter Percent	REET 1 - First Quarter	0	0	0	0	0			
108-410-333.20-333.	108	Parks Capital Impro	Parks & Recreation	Indirect Federal Grant	Grant thru State	0	0	0	0	400,000			EIS funding thru State
108-410-336.00-336.	108	Parks Capital Impro	Parks & Recreation	Multimodal Transportation - C	Multimodal Transport	0	0	0	0	0			
108-410-362.50-362.	108	Parks Capital Impro	Parks & Recreation	Space & Facilities Leases (Lon	Space & Facilities Leas	28,108	0	28,108	0	28,106			
108-410-367.00-367.	108	Parks Capital Impro	Parks & Recreation	Contributions And Donations	Contributions and Don	975,000	0	143,821	1,365,000	0			
108-410-391.00-391.	108	Parks Capital Impro	Parks & Recreation	Long Term Loan	Long Term Loan	0	0	0	0	0			
108-410-397.00-397.	108	Parks Capital Impro	Parks & Recreation	Transfers-In	Transfers-In	200,000	0	0	0	0			
108-410-397.01-397.	108	Parks Capital Impro	Parks & Recreation	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	315,000	0			
108-410-397.01-397.	108	Parks Capital Impro	Parks & Recreation	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	315,000	405,000			
108-430-343.60-343.	108	Parks Capital Impro	Cemetery	Cemetery Sales And Services	Cemetery Sales and Se	0	0	4,201	0	0			
109-000-313.25-313.	109	Affordable Housing	Non-Departmental	Housing And Related Services	Housing and Related S	730,463	0	538,137	695,459	639,997			
110-000-361.10-361.	110	Ambulance Service	Non-Departmental	Investment Earnings	Investment Earnings	0	0	22,754	4,784	13,290			
110-320-308.90-308.	110	Ambulance Service	Medic/Fire Department	Unassigned Fund Balance - Be	Unassigned Fund Bala	531,347	0	0	578,538	79,367			
110-320-311.10-311.	110	Ambulance Service	Medic/Fire Department	Property Tax	Property Tax	1,094,312	0	507,443	900,000	1,900,000			
110-320-332.93-332.	110	Ambulance Service	Medic/Fire Department	Medicare Retiree Drug Subsid	Medicare Retiree Drug	787,000	0	535,061	750,554	1,116,596			GEMT Gross revenues
110-320-334.04-334.	110	Ambulance Service	Medic/Fire Department	State Grant From Department	State Grant from Depa	0	0	0	0	0			
110-320-337.00-337.	110	Ambulance Service	Medic/Fire Department	Local Grants, Entitlements An	Local Grants, Entitlem	1,494,472	0	1,351,549	1,500,417	1,518,649			County EMS levy
110-320-341.43-341.	110	Ambulance Service	Medic/Fire Department	Budgeting And Accounting Se	Budgeting and Accoun	806	0	4,964	0	0			
110-320-342.60-342.	110	Ambulance Service	Medic/Fire Department	Ambulance Services	Ambulance Services	1,747,129	0	1,545,830	2,150,065	2,274,626			Ambulance Billing Gross revenues
110-320-367.00-367.	110	Ambulance Service	Medic/Fire Department	Contributions And Donations	Contributions and Don	0	0	29,160	0	0			
112-000-361.10-361.	112	Development Impa	Non-Departmental	Investment Earnings	Investment Earnings	0	0	23,273	0	24,432			
112-240-308.90-308.	112	Development Impa	Planning & Community D	Unassigned Fund Balance - Be	Unassigned Fund Bala	-111,145	0	0	471,585	54,540			
112-240-345.85-345.	112	Development Impa	Planning & Community D	Growth Management Act (Gm	Growth Management	437,145	0	106,587	312,492	178,028			
113-000-361.10-361.	113	ACFL Management	Non-Departmental	Investment Earnings	Investment Earnings	0	0	10,556	0	11,335			
113-410-308.90-308.	113	ACFL Management	Parks & Recreation	Unassigned Fund Balance - Be	Unassigned Fund Bala	81,355	0	0	43,637	30,529			
114-410-367.00-367.	114	Forestland Endowm	Parks & Recreation	Contributions And Donations	Contributions and Don	0	0	4,670	0	0			
135-000-361.10-361.	135	Tourism Fund	Non-Departmental	Investment Earnings	Investment Earnings	13,918	0	25,484	0	0			
135-240-308.10-308.	135	Tourism Fund	Planning & Community D	Reserved Fund Balance	Reserved Fund Balanc	0	0	0	0	10,000			
135-240-313.31-313.	135	Tourism Fund	Planning & Community D	Hotel/Motel Sales And Use Ta	Hotel/Motel Sales and	476,267	0	512,245	504,610	549,367			
335-000-361.10-361.	335	Growth Mgmt Capit	Non-Departmental	Investment Earnings	Investment Earnings	0	0	73,507	0	0			
335-240-308.10-308.	335	Growth Mgmt Capit	Planning & Community D	Reserved Fund Balance	Reserved Fund Balanc	1,349,669	0	0	510,691	2,141,000			
335-240-318.34-318.	335	Growth Mgmt Capit	Planning & Community D	Reet 1 - First Quarter Percent	REET 1 - First Quarter	572,541	0	686,724	609,904	0			
335-240-318.35-318.	335	Growth Mgmt Capit	Planning & Community D	Reet 2 - Second Quarter Perce	REET 2 - Second Quart	572,541	0	686,724	609,904	0			
401-000-308.10-308.	401	Water Fund	Non-Departmental	Reserved Fund Balance	Reserved Fund Balanc	-941,274	0	0	10,575,845	-2,086,083			
401-000-337.00-337.	401	Water Fund	Non-Departmental	Local Grants, Entitlements An	Local Grants, Entitlem	0	0	0	0	0			
401-000-343.40-343.	401	Water Fund	Non-Departmental	Water Sales And Services	Water Sales and Servic	11,297,627	0	12,118,446	12,942,862	13,121,484			
401-000-343.90-343.	401	Water Fund	Non-Departmental	Irrigation/Reclamation Sales A	Irrigation/Reclamation	245,470	0	552,260	430,913	350,961			
401-000-361.10-361.	401	Water Fund	Non-Departmental	Investment Earnings	Investment Earnings	0	0	608,539	0	377,730			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
401-000-367.00-367.	401	Water Fund	Non-Departmental	Contributions And Donations	Contributions and Don	0	0	1,000	0	0			
401-000-369.10-369.	401	Water Fund	Non-Departmental	Sale Of Surplus	Sale of Surplus	0	0	0	0	0			
401-000-369.40-369.	401	Water Fund	Non-Departmental	Judgments And Settlements	Judgments and Settle	0	0	0	0	0			
401-000-379.00-379.	401	Water Fund	Non-Departmental	Capital Contributions	Capital Contributions	9,277,800	0	6,110,984	9,219,345	6,874,846			
401-730-341.43-341.	401	Water Fund	Water Treatment Plant	Budgeting And Accounting Se	Budgeting and Accoun	2,903	0	3,342	2,903	0			
401-730-362.50-362.	401	Water Fund	Water Treatment Plant	Space & Facilities Leases (Lon	Space & Facilities Leas	25,415	0	27,094	25,415	27,155			
401-740-362.51-362.	401	Water Fund	Water Maintenance	Equipment & Vehicle Leases (Equipment & Vehicle L	1,470	0	1,137	1,470	0			
401-740-379.10-379.	401	Water Fund	Water Maintenance	Meter Installation Fees	Meter Installation Fee	107,701	0	40,373	19,974	27,916			
401-740-379.13-379.	401	Water Fund	Water Maintenance	General Facilities Charges	General Facilities Char	477,965	0	513,467	509,199	643,318			
440-000-308.80-308.	440	Sewer Fund	Non-Departmental	Unreserved Fund Balance	Unreserved Fund Bala	12,023,225	0	0	8,086,689	10,752,709			
440-000-343.50-343.	440	Sewer Fund	Non-Departmental	Sewer/Reclaimed Water Sales	Sewer/Reclaimed Wat	7,073,754	0	7,265,410	8,483,812	9,286,503			
440-000-361.10-361.	440	Sewer Fund	Non-Departmental	Investment Earnings	Investment Earnings	0	0	244,495	0	235,192			
440-000-362.50-362.	440	Sewer Fund	Non-Departmental	Space & Facilities Leases (Lon	Space & Facilities Leas	26,750	0	28,518	26,750	28,582			
440-000-369.10-369.	440	Sewer Fund	Non-Departmental	Sale Of Surplus	Sale of Surplus	0	0	576	0	0			
440-000-369.40-369.	440	Sewer Fund	Non-Departmental	Judgments And Settlements	Judgments and Settle	0	0	0	0	0			
440-750-341.43-341.	440	Sewer Fund	Waste Water Treatment	Budgeting And Accounting Se	Budgeting and Accoun	2,338	0	3,698	2,338	0			
440-750-343.50-343.	440	Sewer Fund	Waste Water Treatment	Sewer/Reclaimed Water Sales	Sewer/Reclaimed Wat	0	0	0	0	0			
440-750-379.13-379.	440	Sewer Fund	Waste Water Treatment	General Facilities Charges	General Facilities Char	972,380	0	200,604	546,810	262,179			
445-000-308.80-308.	445	Storm Drainage Fun	Non-Departmental	Unreserved Fund Balance	Unreserved Fund Bala	-284,196	0	0	-512,918	199,037			
445-000-361.10-361.	445	Storm Drainage Fun	Non-Departmental	Investment Earnings	Investment Earnings	0	0	25,748	3,799	22,915			
445-770-343.10-343.	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Sales And Ser	Storm Drainage Sales	1,828,059	0	1,921,276	2,066,408	2,005,924			
445-770-379.13-379.	445	Storm Drainage Fun	Storm Drainage System	General Facilities Charges	General Facilities Char	96,347	0	45,754	99,055	61,004			
450-000-308.80-308.	450	Sanitation Fund	Non-Departmental	Unreserved Fund Balance	Unreserved Fund Bala	479,243	0	0	-692,021	614,954			
450-000-361.10-361.	450	Sanitation Fund	Non-Departmental	Investment Earnings	Investment Earnings	0	0	33,829	0	35,509			
450-780-343.70-343.	450	Sanitation Fund	Sanitation Services	Solid Waste Sales And Service	Solid Waste Sales and	5,022,883	0	5,515,152	5,581,776	6,124,868			
450-780-369.10-369.	450	Sanitation Fund	Sanitation Services	Sale Of Surplus	Sale of Surplus	0	0	1,498	0	0			
501-000-361.10-361.	501	Equipment Rental F	Non-Departmental	Investment Earnings	Investment Earnings	0	0	175,440	36,208	128,471			
501-710-341.43-341.	501	Equipment Rental F	Central Public Works	Budgeting And Accounting Se	Budgeting and Accoun	0	0	7,174	0	4,997			
501-790-308.80-308.	501	Equipment Rental F	Vehicle & Equipment Fle	Unreserved Fund Balance	Unreserved Fund Bala	174,526	0	0	316,017	355,571			
501-790-344.30-344.	501	Equipment Rental F	Vehicle & Equipment Fle	Repair Services	Repair Services	2,685,493	0	2,738,703	2,746,510	3,208,453			
501-790-395.10-395.	501	Equipment Rental F	Vehicle & Equipment Fle	Proceeds From Sales Of Capit	Proceeds from Sales o	0	0	100,666	29,420	0			
501-790-395.20-395.	501	Equipment Rental F	Vehicle & Equipment Fle	Compensation For Loss/Impai	Compensation for Loss	17,291	0	4,365	15,975	0			
501-790-397.00-397.	501	Equipment Rental F	Vehicle & Equipment Fle	Transfers-In	Transfers-In	0	0	0	0	0			
501-790-397.01-397.	501	Equipment Rental F	Vehicle & Equipment Fle	Reet 1 Transfer In	Reet 1 Transfer In	0	0	0	0	0			
501-790-398.00-398.	501	Equipment Rental F	Vehicle & Equipment Fle	Insurance Recoveries	Insurance Recoveries	0	0	0	0	0			
611-000-361.10-361.	611	Firemen's Pension F	Non-Departmental	Investment Earnings	Investment Earnings	0	0	3,302	0	0			
611-320-336.06-336.	611	Firemen's Pension F	Medic/Fire Department	Criminal Justice - Cities - High	Criminal Justice - Cite	29,630	0	34,408	0	0			
621-000-361.10-361.	621	Paramedic Donatio	Non-Departmental	Investment Earnings	Investment Earnings	0	0	0	0	0			
001-110-511.30-41	001	General Fund	Legislative	Official Publication Services	Professional Services	40,000	13,963	55,015	40,000	40,000			A-Town publication
001-110-511.30-42	001	General Fund	Legislative	Official Publication Services	Communication	3,000	2,883	3,860	3,000	3,000			Publishing ordinances
001-110-511.60-10	001	General Fund	Legislative	Legislative Activities	Salaries & Wages	119,375	130,135	114,948	125,801	127,852			
001-110-511.60-20	001	General Fund	Legislative	Legislative Activities	Personnel Benefits	15,252	20,698	21,089	25,458	27,267			
001-110-511.60-31	001	General Fund	Legislative	Legislative Activities	Office & Operating Su	2,000	1,476	1,002	2,000	2,000			Misc supplies for Clerk's office
001-110-511.60-40	001	General Fund	Legislative	Legislative Activities	Interfund Services	18,845	18,845	22,418	24,456	19,976			
001-110-511.60-41	001	General Fund	Legislative	Legislative Activities	Professional Services	15,000	15,633	16,981	57,896	32,066			Dues
001-110-511.60-41	001	General Fund	Legislative	Legislative Activities	Professional Services						17,614		SCOG Dues
001-110-511.60-41	001	General Fund	Legislative	Legislative Activities	Professional Services						14,452		AWC Dues
001-110-511.60-42	001	General Fund	Legislative	Legislative Activities	Communication	1,200	391	287	1,200	500			Postage
001-110-511.60-43	001	General Fund	Legislative	Legislative Activities	Travel & Training	1,000	1,058	3,917	3,000	5,000			Council member training.
001-110-511.60-44	001	General Fund	Legislative	Legislative Activities	Taxes & Operating Ass	0	0	0	0	0			
													Voter registration costs. roughly double every other year. There is no budget in 2023 because this bars # did not get included in the original data set in the 2023 template. Part of the OG development process.
001-110-514.90-41	001	General Fund	Legislative	Voter Registration Services	Professional Services	40,000	32,921	116,675	82,000	40,000			
001-110-557.20-10	001	General Fund	Legislative	Information Services	Salaries & Wages	37,302	40,931	37,026	40,084	44,072			
001-110-557.20-20	001	General Fund	Legislative	Information Services	Personnel Benefits	11,148	15,517	15,052	13,211	14,292			
													Clerk communications (Internet streaming, Channel 10, YouTube)
001-110-557.20-31	001	General Fund	Legislative	Information Services	Office & Operating Su	5,000	363	406	1,000	1,000			
001-110-557.20-44	001	General Fund	Legislative	Information Services	Taxes & Operating Ass	0	0	0	0	0			
001-120-513.10-10	001	General Fund	Executive	Executive Office	Salaries & Wages	141,359	150,221	150,129	155,987	178,495			
001-120-513.10-20	001	General Fund	Executive	Executive Office	Personnel Benefits	45,132	45,336	51,412	44,302	48,564			
001-120-513.10-31	001	General Fund	Executive	Executive Office	Office & Operating Su	1,700	3,306	3,014	2,000	3,000			Typical office supplies to support Mayor's office
001-120-513.10-40	001	General Fund	Executive	Executive Office	Interfund Services	18,231	18,231	17,593	19,193	17,970			
001-120-513.10-41	001	General Fund	Executive	Executive Office	Professional Services	1,500	3,585	7,250	3,000	7,000			Chamber, retreats.

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-120-513.10-42	001	General Fund	Executive	Executive Office	Communication	1,200	1,053	2,670	1,200	1,300			the spike in 2023 was from mailers related to Public Safety Prop 1.
001-120-513.10-43	001	General Fund	Executive	Executive Office	Travel & Training	2,000	9,085	6,561	3,000	7,000			
001-120-513.10-44	001	General Fund	Executive	Executive Office	Taxes & Operating Ass	0	0	0	0	0			
001-130-512.50-10	001	General Fund	Judicial	Municipal Court	Salaries & Wages	208,873	221,993	218,064	236,584	250,673			remove 1/2 FTE court clerk from Draft, wait and see impact in 2024
001-130-512.50-20	001	General Fund	Judicial	Municipal Court	Personnel Benefits	96,224	98,879	94,677	103,991	114,277			
001-130-512.50-31	001	General Fund	Judicial	Municipal Court	Office & Operating Su	10,645	11,583	1,820	2,000	2,000			Court Forms, Printer Maintenance, Office Supplies
001-130-512.50-40	001	General Fund	Judicial	Municipal Court	Interfund Services	30,794	30,794	28,579	31,177	34,845			
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services	153,025	138,435	143,206	161,264	158,853			
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						7,500		Indigent Screening- Additional amount for in-custody screening.
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						2,500		Interpreter Services
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						27,000		Probation Services through an Interlocal Cooperative Agreement with Skagit County thru 12/2025
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						97,913		Judicial Services
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						10,000		Community Court through an Interlocal Cooperative Agreement with Skagit County (\$325 per docket- currently 650 per month. Anticipating addition dockets in 2024 post Blake.)
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						240		Zoom for Court Proceedings
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						2,700		AV Capture
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						10,000		Pacific Security- Courtroom Security
001-130-512.50-41	001	General Fund	Judicial	Municipal Court	Professional Services						1,000		Jury and Witness Fees
001-130-512.50-42	001	General Fund	Judicial	Municipal Court	Communication	6,000	4,195	2,972	5,000	5,000			Postage and 1 Cell Phone
001-130-512.50-43	001	General Fund	Judicial	Municipal Court	Travel & Training	3,000	1,980	1,234	3,000	3,250			3 employees @ \$1000; DMCMA Membership
001-130-512.50-44	001	General Fund	Judicial	Municipal Court	Taxes & Operating Ass	0	0	0	0	0			
001-130-514.20-49	001	General Fund	Judicial	Financial Services	Miscellaneous	0	-385	500	0	0			
001-130-515.93-10	001	General Fund	Judicial	Adult Misdemeanor	Salaries & Wages	194,077	201,743	192,591	217,720	211,420			review wages
001-130-515.93-20	001	General Fund	Judicial	Adult Misdemeanor	Personnel Benefits	79,019	81,153	79,711	72,761	81,986			
001-130-515.93-31	001	General Fund	Judicial	Adult Misdemeanor	Office & Operating Su	500	642	660	600	600			
001-130-515.93-31	001	General Fund	Judicial	Adult Misdemeanor	Office & Operating Supplies						600		Business cards & Office supplies
001-130-515.93-40	001	General Fund	Judicial	Adult Misdemeanor	Interfund Services	9,213	9,213	9,159	9,992	10,321			
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services	25,000	14,941	26,007	25,000	65,095			
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						60,000		Conflict/Overflow Contract Attorneys @\$100/hr
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						720		Defender Data case management system
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						300		Odyssey statewide case search database
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						3,000		Westlaw legal research database
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						500		WSBA licensing renewal fees
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						75		Skagit County Bar Association membership dues
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						300		WA Defender Association membership dues
001-130-515.93-41	001	General Fund	Judicial	Adult Misdemeanor	Professional Services						200		WA Assoc of Criminal Defense Lawyers membership dues
001-130-515.93-42	001	General Fund	Judicial	Adult Misdemeanor	Communication	750	18	762	750	1,700			Postage and 2 Cell Phones
001-130-515.93-43	001	General Fund	Judicial	Adult Misdemeanor	Travel & Training	2,700	1,640	560	2,700	3,000			
001-130-515.93-43	001	General Fund	Judicial	Adult Misdemeanor	Travel & Training						3,000		WA Defender Assoc conference and mandator continuing legal education
001-130-515.93-44	001	General Fund	Judicial	Adult Misdemeanor	Taxes & Operating Ass	0	0	0	0	0			
001-210-514.20-10	001	General Fund	Finance Department	Financial Services	Salaries & Wages	454,691	497,064	463,759	530,437	576,634			
001-210-514.20-20	001	General Fund	Finance Department	Financial Services	Personnel Benefits	194,461	202,551	189,220	201,176	219,097			
001-210-514.20-31	001	General Fund	Finance Department	Financial Services	Office & Operating Su	15,000	8,446	4,688	15,000	14,000			Includes City Hall paper, envelopes, as well as Finance office supplies
001-210-514.20-31	001	General Fund	Finance Department	Financial Services	Office & Operating Supplies						14,000		
001-210-514.20-40	001	General Fund	Finance Department	Financial Services	Interfund Services	50,423	50,423	45,359	46,373	40,160			
001-210-514.20-41	001	General Fund	Finance Department	Financial Services	Professional Services	140,000	81,875	84,347	61,475	60,000			Primarily State Audit fees, increased federal grants require additional audit costs (40-50 hours per federal program), 2023 we have 2 programs audited. Additionally SAO fees are increasing from 128/hour in 2023. Additionally professional subscriptions and CC fees.
001-210-514.20-42	001	General Fund	Finance Department	Financial Services	Communication	15,000	11,192	11,170	15,000	15,000			Includes City Hall main phone lines, SIP trunks, and mailing machine fees.

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-210-514.20-43	001	General Fund	Finance Department	Financial Services	Travel & Training	3,500	5,556	5,799	4,500	5,500			Generally we try to send 2 staff to WPTA and WFOA conferences, as well as other local training and CPE requirements.
001-210-514.20-44	001	General Fund	Finance Department	Financial Services	Taxes & Operating Ass	200	-970	-19	0	0			
001-220-518.80-10	001	General Fund	Information Systems	Information Technology Servi	Salaries & Wages	518,990	532,607	529,330	584,072	613,309			
001-220-518.80-20	001	General Fund	Information Systems	Information Technology Servi	Personnel Benefits	221,691	220,941	203,899	225,680	240,928			
001-220-518.80-31	001	General Fund	Information Systems	Information Technology Servi	Office & Operating Su	8,000	6,883	8,806	8,000	8,500			General IT Supplies.
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor E	428,139	431,855	140,789	136,039	121,278			
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						40,037		24 Desktop Computers
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						6,310		4 Harddrives for Cluster and Stonefly appliance
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						16,320		5 MDTs
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						1,763		9 Monitors
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						1,741		2 Printers
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						14,275		9 Notebook computeters
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						8,704		2 Servers
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						13,252		12 Tablets
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						163		1 Conf Rm VOIP phone
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						14,144		6 Workstations
001-220-518.80-35	001	General Fund	Information Systems	Information Technology Servi	Small Tools & Minor Equipment						4,570		1 Multifunction Printer
001-220-518.80-40	001	General Fund	Information Systems	Information Technology Servi	Interfund Services	6,788	6,788	5,135	5,135	11,252			
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services	550,000	369,401	499,933	556,555	618,472			
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						1,632		ABP Tech: Pure Access Cloud
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						81		ACCIS Membership
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						10,880		AllPhase: Mitel VOIP System
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						7,072		ArchiveSocial: Social Media Archive
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						41,344		Laserfiche licensing fees and support
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						19,584		Civic Plus: Hosting Fees for Civic Plus and Civic Clerk
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						38,080		Critical Insight: Managed Detection & Response Service
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						7,616		FireEye: Web Filter
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						14,144		G12: SIP lines & DID's for VOIP and e-fax
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						29,376		Barracuda Total Email Protection
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						4,896		KnowBe4: Security Awareness Staff Training
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						3,264		Lansweeper: Help Desk, Software and Hardware Inventory
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						517		Rise Vision Software (Info Monitors for City Hall, APD, & Court)
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						8,704		Duo Security: Multi-factor Authentication for servers, VPN users including staff, vendors, and consultants
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						16,320		Microsoft Azure: Disaster and Recovery
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						16,320		Adobe Products Subscription
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						114,240		Microsoft Windows Operating System & Office 365
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						31,551		Smash: Text Archiving
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						3,155		TeamViewer
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						21,760		Sophos antivirus, antimalware, anti ransomware protection
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						92,480		Eden ERP & Tyler Cashiering
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						0		Misc items such as SSL certificates, domain name fees, etc.
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						10,662		Keeper Password Manager
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						48,960		OpenGov: Budgeting Software
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						1,414		Recording Software for Council Chambers
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						2,285		FaxFinder digital faxing
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						4,570		DocuSign
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						544		PRTG Monitoring tool for servers and network equipment
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						38,080		Security Audit

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						16,320		Veeam Backup and Replication
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						544		Wildcard SSL certificate
001-220-518.80-41	001	General Fund	Information Systems	Information Technology Servi	Professional Services						12,077		Splunk- SEIM system that collects & stores sys logs for CJIS compliance
001-220-518.80-42	001	General Fund	Information Systems	Information Technology Servi	Communication	4,200	9,037	5,577	5,600	5,600			7 cell phones with hot spots
001-220-518.80-43	001	General Fund	Information Systems	Information Technology Servi	Travel & Training	10,500	8,332	7,532	10,500	10,500			\$1500 training X 7 employees
001-220-518.80-44	001	General Fund	Information Systems	Information Technology Servi	Taxes & Operating Ass	0	0	0	0	0			
001-220-518.80-48	001	General Fund	Information Systems	Information Technology Servi	Repairs & Maintenanc	4,000	3,755	4,868	4,000	6,000			Replacement parts
001-220-594.32-63-C	001	General Fund	Information Systems	Facility Engineering	Other Improvements	0	0	0	0	0			
001-230-517.90-31	001	General Fund	Human Resources	Other Employee Benefit Prog	Office & Operating Su	6,500	6,988	6,214	6,500	8,500			Coffee/tea; City Hall breakroom supplies, and \$4,000 for wellness program (minimum \$10/employee, additional incentive programs & prizes, supplies for City-wide drives, benefits fairs, flu/vaccine pop-up events).
001-230-517.90-41	001	General Fund	Human Resources	Other Employee Benefit Prog	Professional Services	3,000	2,041	51,704	3,000	53,000			HSA and FSA participant fees (\$3,000); AWC annual membership (approximately \$40,000).
001-230-517.90-43	001	General Fund	Human Resources	Other Employee Benefit Prog	Travel & Training	0	0	0	0	15,000			City-wide training: DEI, antiharassment, etc. (\$10,000); MSDS online database (\$5,000).
001-230-518.10-10	001	General Fund	Human Resources	Personnel Services	Salaries & Wages	165,281	183,952	150,175	175,003	191,000			
001-230-518.10-20	001	General Fund	Human Resources	Personnel Services	Personnel Benefits	64,917	63,986	57,033	53,879	76,242			
001-230-518.10-31	001	General Fund	Human Resources	Personnel Services	Office & Operating Su	3,500	3,731	1,262	1,500	3,000			Badge materials; copies; shredding services; HR office supplies
001-230-518.10-40	001	General Fund	Human Resources	Personnel Services	Interfund Services	12,268	12,268	11,928	9,904	10,463			
001-230-518.10-41	001	General Fund	Human Resources	Personnel Services	Professional Services	80,000	61,715	29,732	83,475	36,000			Recruitment expenses (\$20,000: job postings, online accounts); NeoGov recruiting software (\$11,000); background investigations & pre-employment screening; drug & alcohol testing; safety & first aid kit supplies (\$5,000).
001-230-518.10-42	001	General Fund	Human Resources	Personnel Services	Communication	1,500	14,601	584	800	1,500			2 cell phones \$43/month; postage \$100/quarter
001-230-518.10-43	001	General Fund	Human Resources	Personnel Services	Travel & Training	4,500	4,607	2,630	3,000	7,500			3 @ \$2,500: AWC Labor Relations; WAPELRA membership; AWC Retro; AWC Member Expo; various HR trainings; SIHRMA; First Aid/CPR training; AWC Wellness Forum attendance; 3 SHRM memberships and trainings/testing.
001-230-518.11-10	001	General Fund	Human Resources	Police Labor Relations	Salaries & Wages	14,753	16,902	10,061	18,139	33,056			
001-230-518.11-20	001	General Fund	Human Resources	Police Labor Relations	Personnel Benefits	4,994	5,326	3,314	4,329	8,243			
001-230-518.11-41	001	General Fund	Human Resources	Police Labor Relations	Professional Services	15,000	21,797	1,125	7,500	16,000			Police labor relations attorney (@\$400/hour) 20 hours general matters; 20 hours contract negotiations
001-230-518.12-10	001	General Fund	Human Resources	Fire Labor Relations	Salaries & Wages	14,753	16,902	10,061	18,139	33,056			
001-230-518.12-20	001	General Fund	Human Resources	Fire Labor Relations	Personnel Benefits	4,994	5,326	3,314	4,329	8,243			
001-230-518.12-41	001	General Fund	Human Resources	Fire Labor Relations	Professional Services	15,000	2,100	0	7,500	8,000			Fire labor relations attorney (@\$400/hour) 20 hours general matters
001-230-518.13-10	001	General Fund	Human Resources	Other Labor Relations	Salaries & Wages	9,486	10,347	5,030	11,352	6,974			
001-230-518.13-20	001	General Fund	Human Resources	Other Labor Relations	Personnel Benefits	3,363	3,588	1,657	3,230	1,880			
001-230-518.13-41	001	General Fund	Human Resources	Other Labor Relations	Professional Services	5,000	0	8,789	5,000	5,350			Labor relations attorney (@\$400/hour), 20 hours general matters
001-230-518.60-46	001	General Fund	Human Resources	Risk Management Services	Insurance	284	295	262	262	307			WA Cities Insurance Authority - Finance to populate.
001-230-521.10-10	001	General Fund	Human Resources	Administration	Salaries & Wages	4,743	5,173	503	5,676	697			
001-230-521.10-20	001	General Fund	Human Resources	Administration	Personnel Benefits	1,682	1,794	166	1,615	188			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-230-521.10-41	001	General Fund	Human Resources	Administration	Professional Services	14,000	11,468	2,341	6,500	22,000			Fire Civil Service and Public Safety Testing (\$6,300); Assessment center consultant (even years) for Sergeant (\$10,400); Assessment center (even years) Corporal, in-house (\$5,000)
001-230-521.10-43	001	General Fund	Human Resources	Administration	Travel & Training	500	0	0	0	800			Food & beverages for assessment centers and ongoing oral boards.
001-230-522.10-10	001	General Fund	Human Resources	Administration	Salaries & Wages	4,743	5,173	503	5,676	697			
001-230-522.10-20	001	General Fund	Human Resources	Administration	Personnel Benefits	1,682	1,794	166	1,615	188			
001-230-522.10-41	001	General Fund	Human Resources	Administration	Professional Services	14,000	29,346	1,120	6,500	27,000			"Fire Civil Service and Public Safety testing (\$6,300); Assessment center consultant (even years) for Captain & Lieutenant (\$20,300)
001-230-522.10-43	001	General Fund	Human Resources	Administration	Travel & Training	500	0	0	0	800			Food & beverages for assessment centers and ongoing oral boards.
001-240-514.30-41	001	General Fund	Planning & Community D	Recording Services	Professional Services	3,500	0	816	3,500	2,000			Legal Notices and Mailings
001-240-515.30-41	001	General Fund	Planning & Community D	Legal Services	Professional Services	22,000	4,828	17,693	7,000	7,000			Code Enforcement
001-240-554.90-41	001	General Fund	Planning & Community D	Other Environmental Services	Professional Services	14,000	21,785	8,875	14,000	14,000			Critical areas reviews and NW Clean Air (\$6,000)
001-240-558.50-10	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Salaries & Wages	450,699	375,380	463,991	491,999	502,475			
001-240-558.50-12	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Overtime	0	929	2,194	0	0			
001-240-558.50-20	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Personnel Benefits	195,463	188,365	188,178	199,065	203,520			
001-240-558.50-31	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Office & Operating Su	2,000	2,225	36,177	50,800	6,000			
001-240-558.50-40	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Interfund Services	30,340	30,340	30,878	33,352	38,263			
001-240-558.50-41	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Professional Services	58,000	95,782	68,909	29,500	10,000			Storm Water reviews which are a pass through
001-240-558.50-42	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Communication	4,500	6,341	5,882	6,500	6,500			Cell phones and postage
001-240-558.50-43	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Travel & Training	4,000	2,047	3,107	4,000	5,000			Building Code Training
001-240-558.50-44	001	General Fund	Planning & Community D	Building Permits & Plan Revie	Taxes & Operating Ass	0	1,110	1,037	0	0			
001-240-558.60-10	001	General Fund	Planning & Community D	Planning	Salaries & Wages	338,208	423,962	423,174	390,715	389,581			
001-240-558.60-12	001	General Fund	Planning & Community D	Planning	Overtime	0	3,892	1,780	0	0			
001-240-558.60-20	001	General Fund	Planning & Community D	Planning	Personnel Benefits	136,209	134,743	130,867	136,888	130,120			
001-240-558.60-31	001	General Fund	Planning & Community D	Planning	Office & Operating Su	8,000	7,541	5,553	2,800	7,000			Planning department office supplies
001-240-558.60-40	001	General Fund	Planning & Community D	Planning	Interfund Services	45,611	45,611	41,763	45,559	36,865			
001-240-558.60-41	001	General Fund	Planning & Community D	Planning	Professional Services	96,000	114,594	24,059	43,000	160,000			Downtown Parking Plan, Land Capacity Analysis for Comprehensive Plan update, Sharpe's Corner Study, and SMP completion/implementation
001-240-558.60-42	001	General Fund	Planning & Community D	Planning	Communication	6,500	7,227	5,903	6,500	10,000			Public notice publications.
001-240-558.60-43	001	General Fund	Planning & Community D	Planning	Travel & Training	4,000	4,445	837	4,000	6,500			Planner Training
001-240-558.60-44	001	General Fund	Planning & Community D	Planning	Taxes & Operating Ass	0	0	0	0	0			
001-240-558.60-45	001	General Fund	Planning & Community D	Planning	Operating Rentals & L	48,000	-433	51,895	51,800	54,000			DNR Aquatic Lands Lease, including anticipated cpi increase
001-240-558.70-41	001	General Fund	Planning & Community D	Economic Development	Professional Services	32,500	15,000	17,886	20,000	35,000			Downtown economic development initiatives, Economic Development Strategic Plan and \$10k for EDACS annual contract
001-240-558.70-43	001	General Fund	Planning & Community D	Economic Development	Travel & Training	2,000	188	705	4,000	4,000			Environmental training, Biologist and Shorelines
001-240-558.70-46	001	General Fund	Planning & Community D	Economic Development	Insurance	7,603	17,571	19,631	8,359	9,696			
001-240-565.10-41	001	General Fund	Planning & Community D	Welfare	Professional Services	665,000	785,082	92,671	215,000	194,000			HUD
001-240-565.10-41	001	General Fund	Planning & Community D	Welfare	Professional Services						128,000		HUD CDBG Grant
001-240-565.10-41	001	General Fund	Planning & Community D	Welfare	Professional Services						66,000		Skagit County Community Action Agency
001-240-565.10-42	001	General Fund	Planning & Community D	Welfare	Communication	0	544	536	0	550			CDBG publication
001-240-566.00-41	001	General Fund	Planning & Community D	Chemical Dependency Service	Professional Services	18,000	0	26,230	18,000	27,000			Interlocal with Skagit County /Liquor Tax
001-240-567.00-41	001	General Fund	Planning & Community D	Children Services	Professional Services	10,000	0	1,560	10,000	10,000			Children Services/ Boys and Girls club
001-250-511.30-41	001	General Fund	Legal Department	Official Publication Services	Professional Services	10,000	7,775	4,967	10,000	20,000			Professional services for codification of adopted ordinances.
001-250-515.30-10	001	General Fund	Legal Department	Legal Services	Salaries & Wages	288,504	319,397	305,797	341,100	484,062		114,595	
001-250-515.30-20	001	General Fund	Legal Department	Legal Services	Personnel Benefits	117,609	125,854	140,217	134,255	198,260		34,312	
001-250-515.30-31	001	General Fund	Legal Department	Legal Services	Office & Operating Su	6,000	5,592	4,594	6,000	9,000			General office supplies, legal publications, LexisNexis subscription fees.
001-250-515.30-40	001	General Fund	Legal Department	Legal Services	Interfund Services	38,129	38,129	33,917	37,001	26,891			
001-250-515.30-41	001	General Fund	Legal Department	Legal Services	Professional Services	110,000	91,137	107,356	110,000	50,000			Three months of prosecution contract overlap to train new in-house prosecutor, as well as non utility outside counsel. \$25K to each category.

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-250-515.30-42	001	General Fund	Legal Department	Legal Services	Communication	2,400	2,933	2,394	2,800	3,000			cell phones and postage
001-250-515.30-43	001	General Fund	Legal Department	Legal Services	Travel & Training	6,000	2,514	1,047	6,000	9,000			WSAMA, WAPRO, WSAMA conferences, CLEs, staff training.
001-250-515.30-44	001	General Fund	Legal Department	Legal Services	Taxes & Operating Ass	0	0	0	0	0			
001-260-532.10-10	001	General Fund	Fiber	Fiber Administration	Salaries & Wages	757,573	403,450	398,199	233,807	467,576			450,000 of technician time will be charged to capital buildout.
001-260-532.10-12	001	General Fund	Fiber	Fiber Administration	Overtime	0	7,222	9,993	0	12,000			Based on actual hours to meet customer demand.
001-260-532.10-20	001	General Fund	Fiber	Fiber Administration	Personnel Benefits	358,149	151,964	153,323	291,350	365,438			
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Su	11,172	11,756	5,548	4,300	8,150			
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						2,000		Office Supplies
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						3,300		Uniforms & Boot Allowance
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						500		Safety (hard hats, high visibility vests)
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						250		Racks & totes for inventory storage
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						500		Fiber jumpers for remote cabinets & Fiber Equipment Room
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						250		Cable management supplies
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						350		Fuel & lubricants for Dingo & backup generator
001-260-532.10-31	001	General Fund	Fiber	Fiber Administration	Office & Operating Supplies						1,000		Unanticipated items
001-260-532.10-35	001	General Fund	Fiber	Fiber Administration	Small Tools & Minor E	10,000	11,526	13,616	10,000	10,000			Power and Hand Tool replacement parts. OTDR & Splicer maintenance.
001-260-532.10-35	001	General Fund	Fiber	Fiber Administration	Small Tools & Minor Equipment						1,000		Equipment repairs
001-260-532.10-35	001	General Fund	Fiber	Fiber Administration	Small Tools & Minor Equipment						500		Shovels
001-260-532.10-35	001	General Fund	Fiber	Fiber Administration	Small Tools & Minor Equipment						1,000		Hand tools, drill bits
001-260-532.10-35	001	General Fund	Fiber	Fiber Administration	Small Tools & Minor Equipment						4,000		Power tools
001-260-532.10-35	001	General Fund	Fiber	Fiber Administration	Small Tools & Minor Equipment						500		Fish tape for cable pulling
001-260-532.10-35	001	General Fund	Fiber	Fiber Administration	Small Tools & Minor Equipment						3,000		Office equipment
001-260-532.10-40	001	General Fund	Fiber	Fiber Administration	Interfund Services	89,431	89,431	137,670	143,065	162,638			Fiber network equipment now included, in addition to typical ERR and DIS costs, in replacement costs based on 10 year depreciation schedule.
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services	199,755	218,643	260,591	262,592	340,679			Increase due to additional customer service requirements.
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						140,000		NoaNet NOC services
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						21,231		OSP Insight
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						45,000		Nokia Support
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						11,270		Cartegraph (OpenGov)
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						47,000		Internet Bandwidth
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						6,000		Marketing
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						1,000		ARIN Annual fee
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						4,200		Dark fiber, Mount Vernon
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						2,100		Dark Fiber, Burlington
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						1,200		Rack Space, Burlington
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						4,500		Pole Attachment Fees
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						3,300		CALEA support, Vantage Point
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						26,000		WiFi tool, Nokia HomeCare
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						13,000		WiFi tool, RouteThis Certify
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						4,000		DC battery maintenance, Library & West End
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						2,815		Laserfiche licensing
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						1,000		American Association for Public Broadband membership
001-260-532.10-41	001	General Fund	Fiber	Fiber Administration	Professional Services						7,063		ESRI - GIS software
001-260-532.10-42	001	General Fund	Fiber	Fiber Administration	Communication	5,880	6,364	5,401	5,880	5,940			
001-260-532.10-42	001	General Fund	Fiber	Fiber Administration	Communication						5,280		11 cell phones @ \$40/month
001-260-532.10-42	001	General Fund	Fiber	Fiber Administration	Communication						660		11 hotspots @ \$5/month
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training	14,450	6,622	9,306	11,000	14,000			
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training						2,000		Director
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training						2,500		Nokia
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training						2,000		WiFi
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training						1,500		Flagger
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training						2,000		Outside Plant
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training						4,000		Building wiring (e.g., BICSI)
001-260-532.10-43	001	General Fund	Fiber	Fiber Administration	Travel & Training						0		
001-260-532.10-44	001	General Fund	Fiber	Fiber Administration	Taxes & Operating Ass	13,759	18,395	20,586	16,100	30,380			
001-260-532.10-44	001	General Fund	Fiber	Fiber Administration	Taxes & Operating Assessments						3,410		Sales Tax for Installation
001-260-532.10-44	001	General Fund	Fiber	Fiber Administration	Taxes & Operating Assessments						25,000		WA State B&O Tax (0.471%)

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-260-532.10-44	001	General Fund	Fiber	Fiber Administration	Taxes & Operating Assessments						1,800		Leasehold Excise Tax on dark fiber lease
001-260-532.10-44	001	General Fund	Fiber	Fiber Administration	Taxes & Operating Assessments						170		Skagit County telecom franchise fee on dark fiber
001-260-532.10-46	001	General Fund	Fiber	Fiber Administration	Insurance	0	117	115	129	127			WCIA
001-260-532.10-47	001	General Fund	Fiber	Fiber Administration	Utility Services	2,100	2,046	2,092	2,100	2,416			Solid Waste Charges
001-260-592.32-80	001	General Fund	Fiber	Facility Engineering	Debt Service: Interest	80,000	71,208	39,375	83,000	19,868			SaviBank Line of Credit Interest Payment
001-260-594.32-63	001	General Fund	Fiber	Facility Engineering	Other Improvements	9,332,226	5,118,340	2,889,180	7,830,000	0			NOTE: Includes \$450k in technician and outside labor costs labor costs
001-260-594.32-63	001	General Fund	Fiber	Facility Engineering	Other Improvements						0		Guemes View Fiber Expansion
001-260-594.32-63	001	General Fund	Fiber	Facility Engineering	Other Improvements						0		EDA Fiber Expansion
001-260-594.32-63	001	General Fund	Fiber	Facility Engineering	Other Improvements						0		Material for developers.
001-260-594.32-63-C	001	General Fund	Fiber	Facility Engineering	Other Improvements	0	0	0	0	0			
001-260-594.32-63-C	001	General Fund	Fiber	Facility Engineering	Other Improvements	0	0	0	0	0			
001-260-594.32-63-C	001	General Fund	Fiber	Facility Engineering	Other Improvements	0	0	0	0	0			
001-260-594.32-63-C	001	General Fund	Fiber	Facility Engineering	Other Improvements	0	0	0	0	0			
001-260-594.32-64	001	General Fund	Fiber	Facility Engineering	Machinery & Equipme	362,000	4,669	10,503	0	50,000			More GPON SFPs and Line cards to serve new customers.
001-260-594.32-64-C	001	General Fund	Fiber	Facility Engineering	Machinery & Equipme	0	0	0	0	0			
001-310-514.20-49	001	General Fund	Police	Financial Services	Miscellaneous	0	225	0	55,555	0			
001-310-517.20-20	001	General Fund	Police	Pension & Other Benefit Paym	Personnel Benefits	95,617	118,615	106,352	97,683	80,100			
001-310-521.10-10	001	General Fund	Police	Administration	Salaries & Wages	444,500	460,100	505,677	532,123	580,627			
001-310-521.10-20	001	General Fund	Police	Administration	Personnel Benefits	170,984	165,859	178,738	189,777	210,724			
001-310-521.10-31	001	General Fund	Police	Administration	Office & Operating Su	4,500	5,063	6,332	5,000	7,000			Business cards, copy paper, Adobe pro licensing, digital evidence storage devices, cell phone cases, office supplies.
001-310-521.10-35	001	General Fund	Police	Administration	Small Tools & Minor E	0	0	0	0	0			
001-310-521.10-40	001	General Fund	Police	Administration	Interfund Services	269,300	269,344	301,442	389,345	325,215			
001-310-521.10-41	001	General Fund	Police	Administration	Professional Services	65,000	78,260	69,138	80,000	117,500			
001-310-521.10-41	001	General Fund	Police	Administration	Professional Services						60,000		AFC Social Worker Contract
001-310-521.10-41	001	General Fund	Police	Administration	Professional Services						37,500		Pre-employment screening, LeadsOnline, PowerDMS, digital fingerprint machine, professional dues, computer forensic tool licensing, Axon, shipping charges,
001-310-521.10-41	001	General Fund	Police	Administration	Professional Services						20,000		Evidence management system recommended during Accreditation inspection.
001-310-521.10-42	001	General Fund	Police	Administration	Communication	119,196	88,683	99,606	126,769	127,000			Spillman, cell phones, printing
001-310-521.10-44	001	General Fund	Police	Administration	Taxes & Operating Ass	0	1,171	163	0	0			
001-310-521.10-45	001	General Fund	Police	Administration	Operating Rentals & L	737	402	0	750	750			Copy/fax machines
001-310-521.10-46	001	General Fund	Police	Administration	Insurance	19,231	31,146	25,268	14,130	16,563			
001-310-521.20-10	001	General Fund	Police	Support Services	Salaries & Wages	246,920	241,260	225,352	273,572	279,519			
001-310-521.20-20	001	General Fund	Police	Support Services	Personnel Benefits	113,155	115,035	100,612	113,763	109,973			
001-310-521.20-42	001	General Fund	Police	Support Services	Communication	9,054	5,378	3,693	9,054	9,055			Phone lines
001-310-521.30-10	001	General Fund	Police	Crime Prevention	Salaries & Wages	60,409	62,902	61,317	99,709	70,179			
001-310-521.30-20	001	General Fund	Police	Crime Prevention	Personnel Benefits	34,848	35,168	33,556	61,014	41,027			
001-310-521.30-31	001	General Fund	Police	Crime Prevention	Office & Operating Su	3,977	3,304	1,768	2,843	2,900			Crime prevention meetings, promotional materials for events, citizens academy, junior citizens academy.
001-310-521.30-35	001	General Fund	Police	Crime Prevention	Small Tools & Minor E	945	0	9	950	1,100			Project lifesaver, speed warning reader board
001-310-521.30-41	001	General Fund	Police	Crime Prevention	Professional Services	8,211	3,674	2,984	8,225	8,250			Skagit Domestic Violence and Sexual Assault Services,
001-310-521.40-43	001	General Fund	Police	Training	Travel & Training	50,000	51,197	57,121	60,000	85,000			Training ammunition, CJTC training fees (including BLEA charges for 5 new officers to attend the academy), travel costs, training tuition, training supplies, range rental fees.
001-310-521.50-31	001	General Fund	Police	Facilities	Office & Operating Su	2,843	408	2,198	2,843	2,900			Office first aid kits, office AED, sidewalk ice melt
001-310-521.50-41	001	General Fund	Police	Facilities	Professional Services	23,500	21,047	20,116	23,500	25,000			Building cleaning service and cleaning supplies
001-310-521.50-46	001	General Fund	Police	Facilities	Insurance	4,753	4,779	4,940	5,257	25,411			
001-310-521.50-47	001	General Fund	Police	Facilities	Utility Services	42,103	46,475	51,668	47,000	50,000			Puget Sound Energy, Cascade Natural Gas
001-310-521.50-48	001	General Fund	Police	Facilities	Repairs & Maintenanc	19,312	754	596	19,312	20,500			Guardian Security Alarms, building repairs, maintenance
001-310-521.70-10	001	General Fund	Police	Patrol & Investigations	Salaries & Wages	2,270,412	2,202,876	2,172,937	2,528,200	3,093,453		423,604	
001-310-521.70-12	001	General Fund	Police	Patrol & Investigations	Overtime	128,147	193,002	152,631	135,000	150,000			
001-310-521.70-20	001	General Fund	Police	Patrol & Investigations	Personnel Benefits	978,756	896,571	856,804	1,007,932	1,236,720		214,153	Adj by Finance, benefits owed with OT adjustment
001-310-521.70-21	001	General Fund	Police	Patrol & Investigations	Uniform Purchases	30,000	18,938	35,546	40,000	60,000			Increase primarily due to new staff. Uniforms, duty gear, soft body armor, uniform cleaning.

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-310-521.70-31	001	General Fund	Police	Patrol & Investigations	Office & Operating Su	15,567	27,460	11,334	48,888	35,000			Investigative forensic tools, K9 program costs (food, medical, grooming, kennel fees) , investigative fees, Body Worn Camera Hardware, Celebrite machine, batteries (general, taser, radio, flashlight), less lethal ammunition, taser cartridges, safety supplies, evidence storage supplies, officer badges, first aid supplies for officer vehicles.
001-310-521.70-35	001	General Fund	Police	Patrol & Investigations	Small Tools & Minor E	94,805	58,088	88,075	80,615	130,000			Increase primarily due to new staff. Less lethal tools, duty ammunition, tasers, duty pistols, duty rifles, portable radios, radars, PBT's SECTOR equipment. This amount includes purchases needed for outfitting the five new levy lift positions and replacing existing equipment.
001-310-521.70-40	001	General Fund	Police	Patrol & Investigations	Interfund Services	299,477	299,657	249,228	249,228	298,665			Additional 5 patrol vehicles. includes vehicles, MDT's, and desk top computers.
001-310-521.70-41	001	General Fund	Police	Patrol & Investigations	Professional Services	10,000	9,428	7,324	10,000	25,500			
001-310-521.70-41	001	General Fund	Police	Patrol & Investigations	Professional Services						15,500		Vehicle towing/impounds, junk RV disposal, shredding for confidential documents.
001-310-521.70-41	001	General Fund	Police	Patrol & Investigations	Professional Services						10,000		Mental Health Professional for employee wellness.
001-310-521.70-45	001	General Fund	Police	Patrol & Investigations	Operating Rentals & L	257,641	226,280	293,524	288,566	338,201			
001-310-521.70-45	001	General Fund	Police	Patrol & Investigations	Operating Rentals & Leases						338,201		Skagit 911 Agency Fees, Law Radio Infrastructure Fund
001-310-521.70-48	001	General Fund	Police	Patrol & Investigations	Repairs & Maintenanc	6,157	1,190	0	6,157	7,500			Radar calibration, evidence scale calibration, police radio repairs
001-310-523.50-41	001	General Fund	Police	Facilities	Professional Services	928,337	963,773	1,086,389	1,003,317	1,088,749			Public Safety Sales tax pass through for County Jail
001-310-523.60-41	001	General Fund	Police	Care & Custody Of Prisoners	Professional Services	45,997	47,137	42,627	32,500	37,500			Jail medical costs, extradition transport chain
001-310-554.30-10	001	General Fund	Police	Animal Control	Salaries & Wages	68,336	71,728	69,136	73,237	77,286			
001-310-554.30-12	001	General Fund	Police	Animal Control	Overtime	0	334	0	0	0			
001-310-554.30-20	001	General Fund	Police	Animal Control	Personnel Benefits	41,864	42,202	40,433	44,521	48,955			
001-310-554.30-31	001	General Fund	Police	Animal Control	Office & Operating Su	1,190	1,126	804	1,200	1,500			City dog licensing costs
001-310-554.30-40	001	General Fund	Police	Animal Control	Interfund Services	4,883	4,883	8,331	8,331	6,612			
001-310-554.30-41	001	General Fund	Police	Animal Control	Professional Services	10,000	3,413	3,706	10,000	12,500			Animal impound fees, impounded animal medical care; local and SVHS.
001-310-594.21-64	001	General Fund	Police	Law Enforcement	Machinery & Equipme	0	816	65,213	70,000	400,000			5 fully equipped patrol vehicles for five new officers authorized by levy left.
001-320-517.20-10	001	General Fund	Medic/Fire Department	Pension & Other Benefit Paym	Salaries & Wages	0	0	0	0	9,894			Leoff1 Retired Costs
001-320-517.20-20	001	General Fund	Medic/Fire Department	Pension & Other Benefit Paym	Personnel Benefits	44,171	52,200	52,877	81,016	75,151			Leoff1 Retired Medical/Medicare
001-320-522.10-10	001	General Fund	Medic/Fire Department	Administration	Salaries & Wages	128,319	136,051	129,255	152,264	162,470			Admin
001-320-522.10-12	001	General Fund	Medic/Fire Department	Administration	Overtime	0	174	323	0	0			Admin
001-320-522.10-20	001	General Fund	Medic/Fire Department	Administration	Personnel Benefits	44,750	40,497	40,311	56,288	58,180			Admin
001-320-522.10-31	001	General Fund	Medic/Fire Department	Administration	Office & Operating Su	147,500	125,782	109,015	123,000	150,000			PPE, Uniforms, Office Supplies, Prevention and Investigation Supplies, Miscellaneous items.
001-320-522.10-40	001	General Fund	Medic/Fire Department	Administration	Interfund Services	40,265	40,287	37,121	40,496	44,730			IT
001-320-522.10-41	001	General Fund	Medic/Fire Department	Administration	Professional Services	63,000	135,360	70,368	89,500	100,000			Multiple maintenance and testing services, Knox Box, employee medical/psych testing, memberships, facilities care.
001-320-522.10-42	001	General Fund	Medic/Fire Department	Administration	Communication	25,000	24,610	26,992	23,500	25,000			Skagit 911, phone/tablet connectivity, postage
001-320-522.10-44	001	General Fund	Medic/Fire Department	Administration	Taxes & Operating Ass	250	271	1,069	0	1,000			B&O tax on antenna lease revenue
001-320-522.10-46	001	General Fund	Medic/Fire Department	Administration	Insurance	7,510	2,370	8,334	8,321	9,754			
001-320-522.20-10	001	General Fund	Medic/Fire Department	Fire Suppression & Emergenc	Salaries & Wages	442,366	483,414	457,186	475,931	617,008		127,372	Fire Suppression
001-320-522.20-12	001	General Fund	Medic/Fire Department	Fire Suppression & Emergenc	Overtime	82,758	77,775	79,455	86,094	76,000			Fire Suppression
001-320-522.20-14	001	General Fund	Medic/Fire Department	Fire Suppression & Emergenc	Salaries & Wages - Vol	29,400	599	2,070	0	15,000			Fire Suppression
001-320-522.20-20	001	General Fund	Medic/Fire Department	Fire Suppression & Emergenc	Personnel Benefits	167,288	159,472	161,694	172,509	227,769		50,487	Fire Suppression
001-320-522.20-35	001	General Fund	Medic/Fire Department	Fire Suppression & Emergenc	Small Tools & Minor E	30,000	31,354	42,725	54,000	76,000			Fire Hose, Fire Equipment, SCBA, Fitness Equipment, radios
001-320-522.30-10	001	General Fund	Medic/Fire Department	Fire Prevention & Investigatio	Salaries & Wages	93,365	108,293	76,171	105,028	121,737		15,922	Fire Prevention
001-320-522.30-12	001	General Fund	Medic/Fire Department	Fire Prevention & Investigatio	Overtime	12,026	9,722	9,932	8,000	9,500			Fire Prevention
001-320-522.30-14	001	General Fund	Medic/Fire Department	Fire Prevention & Investigatio	Salaries & Wages - Vol	0	599	2,070	0	0			Fire Prevention
001-320-522.30-20	001	General Fund	Medic/Fire Department	Fire Prevention & Investigatio	Personnel Benefits	33,083	30,572	24,360	38,016	43,088		6,311	Fire Prevention
001-320-522.45-10	001	General Fund	Medic/Fire Department	Training Obtained By Employe	Salaries & Wages	102,253	84,235	103,232	109,460	132,897		15,922	Training
001-320-522.45-12	001	General Fund	Medic/Fire Department	Training Obtained By Employe	Overtime	12,275	9,722	9,932	8,000	9,500			Training
001-320-522.45-14	001	General Fund	Medic/Fire Department	Training Obtained By Employe	Salaries & Wages - Vol	0	4,194	14,492	0	0			
001-320-522.45-20	001	General Fund	Medic/Fire Department	Training Obtained By Employe	Personnel Benefits	37,583	28,632	36,741	45,831	56,877		6,311	Training

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-320-522.45-43	001	General Fund	Medic/Fire Department	Training Obtained By Employee	Travel & Training	72,000	51,924	92,305	105,500	75,000			Fire and Rescue Training, Conferences, 2 Academy slots, Aerial Operations, Ladder Truck pre construction/acceptance travel, mechanic training,
001-320-522.50-31	001	General Fund	Medic/Fire Department	Facilities	Office & Operating Su	5,000	3,839	5,435	5,500	5,500			Facility and cleaning supplies.
001-320-522.50-45	001	General Fund	Medic/Fire Department	Facilities	Operating Rentals & L	28,800	0	5,144	35,500	5,000			Marine 29 moorage less Sta. 3 Rent
001-320-522.50-46	001	General Fund	Medic/Fire Department	Facilities	Insurance	2,675	2,443	2,516	2,687	0			
001-320-522.50-47	001	General Fund	Medic/Fire Department	Facilities	Utility Services	27,000	35,981	30,426	39,000	41,000			Station utilities: Gas, power, internet, Water/Sewer.
001-320-522.50-48	001	General Fund	Medic/Fire Department	Facilities	Repairs & Maintenanc	15,000	1,515	1,460	8,000	8,000			Minor facility maintenance.
001-320-522.54-31	001	General Fund	Medic/Fire Department	Training Facility	Office & Operating Su	7,500	0	0	7,500	7,500			Joint Training Facility Supplies.
001-320-522.60-40	001	General Fund	Medic/Fire Department	Vehicles & Equipment Mainte	Interfund Services	266,793	266,793	278,996	278,996	324,313			ER&R
001-320-525.60-31	001	General Fund	Medic/Fire Department	Disaster Preparedness	Office & Operating Su	2,000	0	1,008	2,000	2,000			EOC Supplies, CERT, Etc.
001-320-525.60-35	001	General Fund	Medic/Fire Department	Disaster Preparedness	Small Tools & Minor E	3,000	0	1,006	1,000	1,000			EOC Equipment, CERT, Etc.
001-320-525.60-40	001	General Fund	Medic/Fire Department	Disaster Preparedness	Interfund Services	22,378	22,447	16,802	18,330	29,083			IT
001-320-525.60-41	001	General Fund	Medic/Fire Department	Disaster Preparedness	Professional Services	104,000	59,685	58,413	67,000	82,000			DEM Interlocal
001-320-525.60-43	001	General Fund	Medic/Fire Department	Disaster Preparedness	Travel & Training	4,000	0	0	2,000	2,000			EOC Training
001-320-594.22-62	001	General Fund	Medic/Fire Department	Fire Control	Buildings & Structures	126,000	3,330	1,827,697	1,857,773	0			
001-320-594.22-62-C	001	General Fund	Medic/Fire Department	Fire Control	Buildings & Structures	0	0	0	0	0			
001-320-594.22-62-C	001	General Fund	Medic/Fire Department	Fire Control	Buildings & Structures	0	0	0	0	0			
001-320-594.22-62-C	001	General Fund	Medic/Fire Department	Fire Control	Buildings & Structures	0	0	0	0	0			
001-320-594.25-64	001	General Fund	Medic/Fire Department	Emergency Services	Machinery & Equipme	1,500,000	5,484	4,886	1,750,000	0			New Ladder Truck
001-320-594.25-64-C	001	General Fund	Medic/Fire Department	Emergency Services	Machinery & Equipme	0	0	0	0	0			
001-320-594.25-64-C	001	General Fund	Medic/Fire Department	Emergency Services	Machinery & Equipme	0	0	0	0	0			
001-320-594.25-64-C	001	General Fund	Medic/Fire Department	Emergency Services	Machinery & Equipme	0	0	0	0	0			
001-410-594.32-63-C	001	General Fund	Parks & Recreation	Facility Engineering	Other Improvements	0	0	0	0	0			
001-410-594.76-62-C	001	General Fund	Parks & Recreation	Park Facilities	Buildings & Structures	0	0	0	0	0			
001-450-575.30-10	001	General Fund	Museum Department	Museums & Art Galleries	Salaries & Wages	292,231	300,158	316,652	315,617	369,118			
001-450-575.30-20	001	General Fund	Museum Department	Museums & Art Galleries	Personnel Benefits	89,750	89,343	101,300	80,608	109,781			
001-450-575.30-40	001	General Fund	Museum Department	Museums & Art Galleries	Interfund Services	32,868	32,868	32,000	34,909	35,244			
001-450-575.30-43	001	General Fund	Museum Department	Museums & Art Galleries	Travel & Training	4,300	1,930	1,077	2,274	1,800			Museum association memberships and subscriptions; staff training and travel.
001-450-575.30-44	001	General Fund	Museum Department	Museums & Art Galleries	Taxes & Operating Ass	400	134	154	0	150			
001-450-575.32-31	001	General Fund	Museum Department	Museum Services	Office & Operating Su	8,800	9,880	5,841	7,512	6,885			Collections storage, curatorial supplies, exhibit supplies, research library and office supplies.
001-450-575.32-41	001	General Fund	Museum Department	Museum Services	Professional Services	11,000	10,288	2,555	9,800	12,000			Curatorial services, mural conservation, digital conversions, advertising, presentations.
001-450-575.32-42	001	General Fund	Museum Department	Museum Services	Communication	3,400	1,020	1,918	2,697	1,820			mobile phones, postage
001-450-575.35-31	001	General Fund	Museum Department	Facilities	Office & Operating Su	9,800	4,979	2,847	4,405	4,625			Maintenance supplies for Carnegie building, Maritime Heritage Center, W.T. Preston, and mural shed.
001-450-575.35-46	001	General Fund	Museum Department	Facilities	Insurance	1,234	6,629	5,185	1,498	6,057			Insurance for Carnegie building, Maritime Heritage Center, W.T. Preston.
001-450-575.35-47	001	General Fund	Museum Department	Facilities	Utility Services	15,000	17,100	15,036	19,420	17,830			Utilities for Carnegie building, Maritime Heritage Center, W.T. Preston.
001-450-575.35-48	001	General Fund	Museum Department	Facilities	Repairs & Maintenanc	37,575	35,568	32,877	25,276	31,000			Painting and sternwheel repair at W.T. Preston; north door replacement at mural shed; cleaning, lift services, pest control.
001-712-542.10-10	001	General Fund	Engineering Plans & Serv	Engineering	Salaries & Wages	0	0	0	31,406	0			Engineering - General Fund. Not used in 2023, don't need in 2024
001-712-542.10-20	001	General Fund	Engineering Plans & Serv	Engineering	Personnel Benefits	0	0	0	22,532	0			Not used in 2023, don't need in 2024
001-712-542.10-41	001	General Fund	Engineering Plans & Serv	Engineering	Professional Services	0	0	0	17,500	0			
001-712-543.10-40	001	General Fund	Engineering Plans & Serv	Management	Interfund Services	95,219	95,536	83,183	88,912	87,338			
001-712-543.10-43	001	General Fund	Engineering Plans & Serv	Management	Travel & Training	1,960	4,077	1,479	2,000	0			
001-712-543.30-31	001	General Fund	Engineering Plans & Serv	General Services	Office & Operating Su	3,600	2,820	4,748	3,600	0			
001-712-543.30-42	001	General Fund	Engineering Plans & Serv	General Services	Communication	15,000	11,697	9,261	15,000	0			Cell phones and postage - These costs reallocated from general fund to all three utilities.
001-712-543.30-43	001	General Fund	Engineering Plans & Serv	General Services	Travel & Training	2,000	785	500	2,000	0			
001-713-518.30-10	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Salaries & Wages	123,294	164,422	195,888	164,130	181,060			Facilities - General Fund
001-713-518.30-20	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Personnel Benefits	46,755	55,393	77,411	58,001	63,166			
001-713-518.30-31	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Office & Operating Su	12,500	12,807	17,858	12,500	17,000			Increase tools and furniture, need additional tools in 2024 to outfit new hire.
001-713-518.30-31	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Office & Operating Supplies						12,500		office furniture, due to staffing changes,

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
001-713-518.30-31	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Office & Operating Supplies						4,500		Tools for new facility FTE, outfit new facility truck with tools and woodshop tools.
001-713-518.30-40	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Interfund Services	19,276	19,276	32,483	27,430	51,468			
001-713-518.30-41	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Professional Services	40,000	20,255	277,858	77,004	40,000			CFP has itemized list of investment in facilities, by facility.
001-713-518.30-42	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Communication	0	4	2,142	0	750			
001-713-518.30-43	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Travel & Training	2,500	435	52	2,500	5,400			new employee new training needed.
001-713-518.30-43	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Travel & Training						4,000		siemens Hvac program
001-713-518.30-43	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Travel & Training						400		Weed spray certifications.
001-713-518.30-43	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Travel & Training						1,000		Misc emergent training
001-713-518.30-44	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Taxes & Operating Ass	0	0	0	0	0			
001-713-518.30-46	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Insurance	8,853	10,466	12,827	11,513	12,271			
001-713-518.30-47	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Utility Services	35,000	37,570	35,636	39,000	44,000			Estimated and up 12% as per S/H
													This line item is for emergent needs and services performed in house. This covers all non utility facilities for all of their repair and maintenance needs IE hvac, plumbing, small electrical, lightbulbs and all emergent needs.
001-713-518.30-48	001	General Fund	Municipal/Community B	Maintenance/Security/Insura	Repairs & Maintenanc	600,000	431,569	345,899	300,000	50,000			This was part of historical \$600k that got split into half utility op budget and half cfp. in the CFP each Gen fund facility has a CFP project and associated funding.
001-713-575.50-41	001	General Fund	Municipal/Community B	Depot	Professional Services	0	0	0	0	0			Shifted to 518.30-47
001-713-575.50-46	001	General Fund	Municipal/Community B	Depot	Insurance	0	0	0	0	0			
001-713-576.91-47	001	General Fund	Municipal/Community B	Heart Of Anacortes	Utility Services	0	407	0	0	0			Shifted to 518.30-47
001-713-594.32-62-C	001	General Fund	Municipal/Community B	Facility Engineering	Buildings & Structures	0	0	0	0	0			
001-713-594.32-64-C	001	General Fund	Municipal/Community B	Facility Engineering	Machinery & Equipme	0	0	0	0	0			
001-714-554.90-10	001	General Fund	Resource Conservation	Other Environmental Services	Salaries & Wages	19,186	11,236	0	17,675	0			
001-714-554.90-20	001	General Fund	Resource Conservation	Other Environmental Services	Personnel Benefits	10,340	5,092	0	12,256	0			
001-714-554.90-31	001	General Fund	Resource Conservation	Other Environmental Services	Office & Operating Su	5,000	3,306	0	0	0			
001-714-554.90-41	001	General Fund	Resource Conservation	Other Environmental Services	Professional Services	0	15,515	0	0	0			
001-714-554.90-42	001	General Fund	Resource Conservation	Other Environmental Services	Communication	500	240	0	0	0			
001-714-554.90-44	001	General Fund	Resource Conservation	Other Environmental Services	Taxes & Operating Ass	0	0	0	0	0			
101-410-571.00-10	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Salaries & Wages	158,021	0	155,811	170,859	181,686			
101-410-571.00-11	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Student Rec Wages	28,000	0	35,968	28,000	34,000			High School and Middle School workers who help coach early childhood sport programs, summer enrichment camps, and work youth sport leagues.
101-410-571.00-20	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Personnel Benefits	78,484	0	77,329	47,545	91,536			Corrected back to appropriate level from data transfer loss.
													This pays for the supplies to run programs, i.e. sport balls, t-shirts, etc. as well as supplies for our events (KidsRBest, Dad/Daughter Dance, Egg Dash, Bark in the Park, Haunted Forest, Wonderland Walk, etc.)
101-410-571.00-31	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Office & Operating Su	86,000	0	70,730	90,300	90,000			
101-410-571.00-40	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Interfund Services	0	0	0	0	0			
101-410-571.00-41	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Professional Services	49,000	0	55,745	51,450	52,000			Contracted instructors, referees, and online registration system fees.
101-410-571.00-42	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Communication	6,600	0	2,453	6,600	6,600			City Cell phones
101-410-571.00-43	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Travel & Training	1,550	0	725	1,550	1,550			Staff training/certification.
101-410-571.00-44	101	Parks & Recreation	Parks & Recreation	Educational & Recreational Ac	Taxes & Operating Ass	0	0	0	0	0			
101-410-573.10-31	101	Parks & Recreation	Parks & Recreation	Cultural & Community Activiti	Office & Operating Su	3,000	752	31	3,000	3,000			Arts Commission expenses
													Previously captured under Professional Services which is no longer used. The Depot is experiencing more use. This line item pays for cleaning and janitorial after rentals.
101-410-575.50-31	101	Parks & Recreation	Parks & Recreation	Depot	Office & Operating Su	0	4,864	14,670	3,000	11,000			
101-410-575.50-42	101	Parks & Recreation	Parks & Recreation	Depot	Communication	0	309	0	500	500			
101-410-575.50-47	101	Parks & Recreation	Parks & Recreation	Depot	Utility Services	22,000	31,571	31,933	20,000	24,000			City utility bills, as well as electric and natural gas.
101-410-575.50-48	101	Parks & Recreation	Parks & Recreation	Depot	Repairs & Maintenanc	2,100	2,539	436	2,100	2,200			
101-410-575.52-10	101	Parks & Recreation	Parks & Recreation	Senior Center	Salaries & Wages	146,843	137,568	147,410	167,799	174,298			review staff costs
101-410-575.52-20	101	Parks & Recreation	Parks & Recreation	Senior Center	Personnel Benefits	89,722	70,260	63,984	74,563	84,703			
													Catching up on some deferred maintenance projects, as well as typical office and activity supplies for ASAC admin and programs.
101-410-575.52-31	101	Parks & Recreation	Parks & Recreation	Senior Center	Office & Operating Su	5,000	3,109	8,854	5,000	10,000			
101-410-575.52-40	101	Parks & Recreation	Parks & Recreation	Senior Center	Interfund Services	52,593	52,593	51,531	65,416	57,717			Reduction in nodes, eliminating unnecessary computers.

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
101-410-575.52-41	101	Parks & Recreation	Parks & Recreation	Senior Center	Professional Services	55,000	54,394	31,944	55,000	40,000			This pays for instructors and consultants to teach at the center. It also covers costs for our agreement with Skagit County.
101-410-575.52-42	101	Parks & Recreation	Parks & Recreation	Senior Center	Communication	500	129	121	500	500			
101-410-575.52-43	101	Parks & Recreation	Parks & Recreation	Senior Center	Travel & Training	1,500	324	0	1,000	1,000			
101-410-575.52-44	101	Parks & Recreation	Parks & Recreation	Senior Center	Taxes & Operating Ass	0	0	0	0	0			
101-410-575.52-47	101	Parks & Recreation	Parks & Recreation	Senior Center	Utility Services	22,000	16,858	14,969	23,694	29,000			Utilities for the operation of the center.
101-410-576.80-10	101	Parks & Recreation	Parks & Recreation	General Parks	Salaries & Wages	604,038	603,599	572,188	664,505	689,909			review staff costs
101-410-576.80-12	101	Parks & Recreation	Parks & Recreation	General Parks	Overtime	4,148	2,612	1,070	4,200	4,000			
101-410-576.80-20	101	Parks & Recreation	Parks & Recreation	General Parks	Personnel Benefits	254,254	257,392	241,401	251,811	279,646			
101-410-576.80-31	101	Parks & Recreation	Parks & Recreation	General Parks	Office & Operating Su	63,500	101,629	81,301	85,000	95,000			This funds day to day repairs, fertilizer purchases, port-a-potties, field paints, irrigation parts; everything we use to make repairs and operate the park system.
101-410-576.80-35	101	Parks & Recreation	Parks & Recreation	General Parks	Small Tools & Minor E	1,350	117	599	1,350	1,400			Small tools such as weeders, mowers and chainsaws not eligible for ER&R funds are purchased with this BARS.
101-410-576.80-40	101	Parks & Recreation	Parks & Recreation	General Parks	Interfund Services	198,711	198,711	205,929	212,627	248,900			
101-410-576.80-41	101	Parks & Recreation	Parks & Recreation	General Parks	Professional Services	38,000	59,046	30,214	40,000	40,000			This is used primarily to pay for the city's fireworks show.
101-410-576.80-42	101	Parks & Recreation	Parks & Recreation	General Parks	Communication	5,000	7,857	7,955	5,500	5,500			city cell phones
101-410-576.80-44	101	Parks & Recreation	Parks & Recreation	General Parks	Taxes & Operating Ass	1,420	1,220	1,242	1,000	1,000			
101-410-576.80-46	101	Parks & Recreation	Parks & Recreation	General Parks	Insurance	4,771	6,292	35,520	34,319	41,513			
101-410-576.80-47	101	Parks & Recreation	Parks & Recreation	General Parks	Utility Services	87,000	85,902	106,948	65,000	85,000			City utilities, as well as electric and natural gas.
101-410-576.90-10	101	Parks & Recreation	Parks & Recreation	Community Forestlands/Acfl	Salaries & Wages	122,436	121,895	100,357	137,369	141,643			check staff costs
101-410-576.90-12	101	Parks & Recreation	Parks & Recreation	Community Forestlands/Acfl	Overtime	0	1,366	798	900	1,000			
101-410-576.90-20	101	Parks & Recreation	Parks & Recreation	Community Forestlands/Acfl	Personnel Benefits	47,927	52,183	41,418	47,843	52,843			Adj by Finance. Benefits paid with overtime adjustment
101-410-576.90-31	101	Parks & Recreation	Parks & Recreation	Community Forestlands/Acfl	Office & Operating Su	1,600	2,623	893	1,600	1,600			Forest Lands specific supplies
101-410-576.90-40	101	Parks & Recreation	Parks & Recreation	Community Forestlands/Acfl	Interfund Services	12,258	12,258	9,552	9,552	10,116			
101-410-576.90-42	101	Parks & Recreation	Parks & Recreation	Community Forestlands/Acfl	Communication	4,000	2,261	2,034	4,000	4,000			City Cell phones
101-410-576.90-44	101	Parks & Recreation	Parks & Recreation	Community Forestlands/Acfl	Taxes & Operating Ass	0	0	0	0	0			
102-430-536.00-10	102	Grandview Cemete	Cemetery	Cemetery	Salaries & Wages	164,428	0	142,337	189,360	174,738			check stddaf costs
102-430-536.00-12	102	Grandview Cemete	Cemetery	Cemetery	Overtime	0	0	232	500	200			
102-430-536.00-20	102	Grandview Cemete	Cemetery	Cemetery	Personnel Benefits	65,782	0	60,741	64,978	71,417			
102-430-536.00-31	102	Grandview Cemete	Cemetery	Cemetery	Office & Operating Su	26,500	0	2,948	4,000	4,500			This line item is for purchasing cemetery grave liners and equipment.
102-430-536.00-35	102	Grandview Cemete	Cemetery	Cemetery	Small Tools & Minor E	400	0	0	400	5,000			We may be adding a new tool to move large markers that we currently struggle to move, it would cost us over \$4000
102-430-536.00-40	102	Grandview Cemete	Cemetery	Cemetery	Interfund Services	3,721	0	3,109	3,109	10,455			
102-430-536.00-41	102	Grandview Cemete	Cemetery	Cemetery	Professional Services	100	0	353	150	200			Staff work wear cleaning comes out of this line item.
102-430-536.00-44	102	Grandview Cemete	Cemetery	Cemetery	Taxes & Operating Ass	1,350	0	697	400	500			
102-430-536.00-45	102	Grandview Cemete	Cemetery	Cemetery	Operating Rentals & L	1,000	0	2,215	1,000	1,700			Cemetery facilities rental.
102-430-536.00-46	102	Grandview Cemete	Cemetery	Cemetery	Insurance	307	0	337	378	6,145			
102-430-536.00-47	102	Grandview Cemete	Cemetery	Cemetery	Utility Services	25,000	0	26,425	8,500	25,000			Natural Gas and electricity for the shop at the cemetery as well as irrigation.
102-430-594.36-62-C	102	Grandview Cemete	Cemetery	Cemeteries	Buildings & Structures	0	0	0	0	0			
103-440-572.10-10	103	Public Library Fund	Public Library	Administration	Salaries & Wages	113,757	113,991	112,434	120,868	131,464			
103-440-572.10-20	103	Public Library Fund	Public Library	Administration	Personnel Benefits	57,057	50,727	48,612	53,829	59,708			
103-440-572.10-44	103	Public Library Fund	Public Library	Administration	Taxes & Operating Ass	0	0	0	0	0			
103-440-572.20-10	103	Public Library Fund	Public Library	Library Services	Salaries & Wages	775,761	745,090	727,263	855,875	911,737			
103-440-572.20-20	103	Public Library Fund	Public Library	Library Services	Personnel Benefits	345,980	328,101	318,174	354,097	370,029			
103-440-572.20-31	103	Public Library Fund	Public Library	Library Services	Office & Operating Su	21,000	23,265	19,982	21,000	21,000			General Office Supplies
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased fo	84,250	75,267	71,231	84,250	84,932			Books Budget, ebook Budget (\$16,810 Overdrive), periodicals, databases (online resources), non-print materials.
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased for Inventory or Resale						30,000		Adult Collection
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased for Inventory or Resale						16,000		Children's Collection
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased for Inventory or Resale						5,000		Young Adult Collection
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased for Inventory or Resale						18,492		Ebooks (Overdrive) - 10% increase
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased for Inventory or Resale						4,000		Periodicals
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased for Inventory or Resale						6,440		Non-Print/Ebook Requests

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
103-440-572.20-34	103	Public Library Fund	Public Library	Library Services	Supplies Purchased for Inventory or Resale						5,000		Databases
													ILS (Library catalog (Biblionix), Passport schedule software, meeting room schedule software, Adobe cloud subscriptions, OCLC subscriptions (ILL, Worldcat), Ziply elevator phone, copy machine, credit card machine, smart shield (anti virus software - public internet computers)
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services	30,000	21,344	23,901	29,475	29,875			
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						9,500		Biblionix Apollo (Catalog software subscription)
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						4,000		Envisionware (Self Check/RFID Maintenance Contract)
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						900		Demco? (likely switching vendors) Passport Schedule Subscription
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						825		Envisionware Mobile Printing
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						300		Skedda Meeting Room Scheduler Subscription
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						800		Adobe Cloud (Two Subscriptions)
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						5,400		OCLC (Interlibrary Loan, Worldcat, First Search)
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						500		Archive Social (Public Records Request Retention)
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						200		WSP/Background Checks Volunteers
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						750		Ziply Emergency Phone in Elevator
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						2,900		Ricoh/Canon copies
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						3,500		Merchant Services (Credit Card Machine for Public)
103-440-572.20-41	103	Public Library Fund	Public Library	Library Services	Professional Services						300		Smart Shield (Anti Virus Software) - likely different vendor
103-440-572.20-42	103	Public Library Fund	Public Library	Library Services	Communication	10,860	9,089	7,305	9,000	9,000			Phones, postage
103-440-572.20-43	103	Public Library Fund	Public Library	Library Services	Travel & Training	8,500	2,728	3,555	5,000	5,000			Librarian/Staff Training/Conferences
103-440-572.20-44	103	Public Library Fund	Public Library	Library Services	Taxes & Operating Ass	0	7	5	0	0			
103-440-572.40-43	103	Public Library Fund	Public Library	Training	Travel & Training	6,000	4,344	1,392	6,000	0			CPR/BBP will be done in-house now
103-440-572.50-40	103	Public Library Fund	Public Library	Facilities	Interfund Services	141,936	141,936	118,777	129,575	115,353			DIS Fund
103-440-572.50-41	103	Public Library Fund	Public Library	Facilities	Professional Services	28,000	27,480	0	28,000	20,000			Insect control, elevator inspection, carpet cleaning, boiler repair, etc.
103-440-572.50-46	103	Public Library Fund	Public Library	Facilities	Insurance	8,690	7,360	7,393	8,096	8,176			
103-440-572.50-47	103	Public Library Fund	Public Library	Facilities	Utility Services	48,000	60,296	66,981	53,000	68,900			30% increase based on current 2023 numbers.
103-440-572.50-48	103	Public Library Fund	Public Library	Facilities	Repairs & Maintenan	16,000	913	1,037	33,001	0			In Facilities Budget
104-711-543.10-10	104	Street Maintenance	Administration	Management	Salaries & Wages	31,117	33,494	33,163	36,696	36,344			PW Administration - Streets Fund
104-711-543.10-20	104	Street Maintenance	Administration	Management	Personnel Benefits	11,897	11,419	11,182	12,095	15,165			
104-711-543.10-31	104	Street Maintenance	Administration	Management	Office & Operating Su	500	99	1,227	500	500			PW Administration - Streets Operating supplies
104-711-543.10-40	104	Street Maintenance	Administration	Management	Interfund Services	55,983	55,983	55,842	60,918	47,440			
104-711-543.10-42	104	Street Maintenance	Administration	Management	Communication	0	400	1,741	500	1,000			Desk Phones, Postage
104-711-543.10-44	104	Street Maintenance	Administration	Management	Taxes & Operating Ass	0	0	0	0	0			
104-711-543.10-46	104	Street Maintenance	Administration	Management	Insurance	51,428	53,565	182,983	182,703	214,156			Increase due to WCIA liability insurance increase
104-712-542.10-10	104	Street Maintenance	Engineering Plans & Serv	Engineering	Salaries & Wages	81,621	64,454	69,598	92,202	99,688			Engineering - Streets
104-712-542.10-12	104	Street Maintenance	Engineering Plans & Serv	Engineering	Overtime	1,096	0	300	0	1,000			Based upon 2022 actuals
104-712-542.10-20	104	Street Maintenance	Engineering Plans & Serv	Engineering	Personnel Benefits	39,028	30,332	30,676	39,989	45,356			
104-712-542.10-41	104	Street Maintenance	Engineering Plans & Serv	Engineering	Professional Services	13,400	3,411	16,578	17,500	112,062			ArcGIS & Cartegraph Licensing split between streets, water, wastewater, stormwater
104-712-542.10-41	104	Street Maintenance	Engineering Plans & Serv	Engineering	Professional Services						7,062		ESRI GIS 2024 license
104-712-542.10-41	104	Street Maintenance	Engineering Plans & Serv	Engineering	Professional Services						10,000		Cartegraph 2024 license
104-712-542.10-41	104	Street Maintenance	Engineering Plans & Serv	Engineering	Professional Services						70,000		ADA Transition Plan
104-712-542.10-41	104	Street Maintenance	Engineering Plans & Serv	Engineering	Professional Services						25,000		Professional Engineer support/review
104-712-542.10-44	104	Street Maintenance	Engineering Plans & Serv	Engineering	Taxes & Operating Ass	0	0	0	0	0			
104-720-542.30-10	104	Street Maintenance	Street Maint/Const Activ	Roadway	Salaries & Wages	145,294	362,087	413,763	164,319	178,138			Road way - Streets Fund
104-720-542.30-12	104	Street Maintenance	Street Maint/Const Activ	Roadway	Overtime	1,114	2,946	2,240	2,000	3,000			Roadway OT increase based on past years.
104-720-542.30-20	104	Street Maintenance	Street Maint/Const Activ	Roadway	Personnel Benefits	71,102	73,053	72,754	72,068	82,443			
104-720-542.30-30	104	Street Maintenance	Street Maint/Const Activ	Roadway	Supplies	20,000	26,076	82,360	85,000	85,000			Change in use of this bars number. maintenance asphalt, roadwork supplies ETC.
104-720-542.30-31	104	Street Maintenance	Street Maint/Const Activ	Roadway	Office & Operating Su	75,000	67,461	10,932	15,000	15,000			Change in use of this bars number. Streets operating supplies, tools and small equipment.
104-720-542.30-40	104	Street Maintenance	Street Maint/Const Activ	Roadway	Interfund Services	126,416	126,537	145,236	145,236	220,586			
104-720-542.30-41	104	Street Maintenance	Street Maint/Const Activ	Roadway	Professional Services	1,850,000	394,916	2,182,487	2,400,000	0			Engineering Overlays - 1.8M Pavement Management from Resolution 2018. Down \$600,000 from 2023 due to 2022 budget rollover
104-720-542.30-41-C	104	Street Maintenance	Street Maint/Const Activ	Roadway	Professional Services	0	0	0	0	0			
104-720-542.30-44	104	Street Maintenance	Street Maint/Const Activ	Roadway	Taxes & Operating Ass	0	0	0	0	0			
104-720-542.30-47	104	Street Maintenance	Street Maint/Const Activ	Roadway	Utility Services	0	894	957	1,500	1,500			estimated based on current usage.

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
104-720-542.61-10	104	Street Maintenance	Street Maint/Const Activ	Sidewalks	Salaries & Wages	23,758	36,267	35,795	26,423	28,248			Streets - Construction
104-720-542.61-12	104	Street Maintenance	Street Maint/Const Activ	Sidewalks	Overtime	0	368	117	500	300			Street/sidewalk OT
104-720-542.61-20	104	Street Maintenance	Street Maint/Const Activ	Sidewalks	Personnel Benefits	11,396	11,425	12,144	11,659	14,121			
104-720-542.61-31	104	Street Maintenance	Street Maint/Const Activ	Sidewalks	Office & Operating Su	5,000	4,360	10,103	10,000	20,000			increase in in-house sidewalk work was a priority.
104-720-542.61-40	104	Street Maintenance	Street Maint/Const Activ	Sidewalks	Interfund Services	6,294	6,294	7,660	7,660	9,028			Concrete, and tools and supplies for sidewalk work
104-720-542.61-44	104	Street Maintenance	Street Maint/Const Activ	Sidewalks	Taxes & Operating Ass	0	0	0	0	0			
104-720-542.63-47	104	Street Maintenance	Street Maint/Const Activ	Street Lighting	Utility Services	175,000	218,686	209,211	185,000	252,000			Street Lights estimated based on current usage inflated by 12% per SH
104-720-542.64-10	104	Street Maintenance	Street Maint/Const Activ	Traffic Control Devices	Salaries & Wages	50,858	31,662	16,664	55,868	60,689			Streets - Traffic Control Devices
104-720-542.64-12	104	Street Maintenance	Street Maint/Const Activ	Traffic Control Devices	Overtime	0	648	637	500	500			traffic control OT
104-720-542.64-20	104	Street Maintenance	Street Maint/Const Activ	Traffic Control Devices	Personnel Benefits	26,006	26,149	26,028	27,375	31,241			
104-720-542.64-31	104	Street Maintenance	Street Maint/Const Activ	Traffic Control Devices	Office & Operating Su	50,000	48,501	48,220	60,000	60,000			Signs, Cones, barrels, barricades. flashing beacons etc.
104-720-542.64-40	104	Street Maintenance	Street Maint/Const Activ	Traffic Control Devices	Interfund Services	14,162	14,162	17,235	17,235	20,313			School beacon annual charges.
104-720-542.64-44	104	Street Maintenance	Street Maint/Const Activ	Traffic Control Devices	Taxes & Operating Ass	0	0	0	0	0			
104-720-542.64-48	104	Street Maintenance	Street Maint/Const Activ	Traffic Control Devices	Repairs & Maintenanc	5,000	2,575	375	7,500	7,000			repair and maintenance for traffic control devices
104-720-542.66-10	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Salaries & Wages	12,223	37,643	10,628	13,684	14,597			Streets - Snow and Ice
104-720-542.66-12	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Overtime	0	170	44	2,000	2,000			Snow and Ice OT
104-720-542.66-20	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Personnel Benefits	5,637	5,695	5,852	6,093	6,723			Adj by Finance. Benefits paid with overtime adjustment
104-720-542.66-31	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Office & Operating Su	30,000	36,122	36,962	40,000	45,000			Salt, sand and De-icer supply
104-720-542.66-40	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Interfund Services	9,441	9,441	11,490	11,490	13,542			
104-720-542.66-41	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Professional Services	2,000	0	0	2,000	2,000			Snow and Ice professional services, Tow truck etc.
104-720-542.66-44	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Taxes & Operating Ass	0	0	0	0	0			
104-720-542.66-48	104	Street Maintenance	Street Maint/Const Activ	Snow & Ice Control	Repairs & Maintenanc	2,000	1,482	0	2,000	2,000			Deicer pumps, snow shovels and Snow and ice gear repair
104-720-542.70-10	104	Street Maintenance	Street Maint/Const Activ	Roadside	Salaries & Wages	38,596	113,292	80,922	92,325	50,000			Streets - Construction - vegetation control ditches
104-720-542.70-10	104	Street Maintenance	Street Maint/Const Activ	Roadside	Salaries & Wages						-45,990		Streets - Construction - vegetation control ditches
104-720-542.70-10	104	Street Maintenance	Street Maint/Const Activ	Roadside	Salaries & Wages						0		
104-720-542.70-10	104	Street Maintenance	Street Maint/Const Activ	Roadside	Salaries & Wages						50,000		2 seasonal employees for veg management and other duties.
104-720-542.70-12	104	Street Maintenance	Street Maint/Const Activ	Roadside	Overtime	0	520	457	500	1,000			
104-720-542.70-20	104	Street Maintenance	Street Maint/Const Activ	Roadside	Personnel Benefits	19,755	19,821	20,070	20,762	24,057			
104-720-542.70-31	104	Street Maintenance	Street Maint/Const Activ	Roadside	Office & Operating Su	5,000	5,034	4,985	5,000	5,000			roadside ppe and tools, chainsaws, chains, weed eaters etc.
104-720-542.70-31-E	104	Street Maintenance	Street Maint/Const Activ	Roadside	Office & Operating Su	0	0	0	0	0			
104-720-542.70-31-E	104	Street Maintenance	Street Maint/Const Activ	Roadside	Office & Operating Su	0	0	0	0	0			
104-720-542.70-40	104	Street Maintenance	Street Maint/Const Activ	Roadside	Interfund Services	18,882	18,882	22,980	22,980	27,084			
104-720-542.70-41	104	Street Maintenance	Street Maint/Const Activ	Roadside	Professional Services	10,000	26,776	382	15,000	20,000			Tree services have increased, etc. this years trees got billed somewhere else be will be fine tuning this bars number
104-720-542.70-44	104	Street Maintenance	Street Maint/Const Activ	Roadside	Taxes & Operating Ass	0	0	0	0	0			
104-720-542.90-43	104	Street Maintenance	Street Maint/Const Activ	Maintenance Administration	Travel & Training	1,000	120	78	1,500	7,000			weed spraying school, flaggers training etc
104-720-542.90-43	104	Street Maintenance	Street Maint/Const Activ	Maintenance Administration	Travel & Training						2,000		weed scool, flagger , etc
104-720-542.90-43	104	Street Maintenance	Street Maint/Const Activ	Maintenance Administration	Travel & Training						5,000		new construction equipment Operator training program.
105-712-595.90-10	105	Arterial Street Cons	Engineering Plans & Serv	Construction Administration	Salaries & Wages	84,582	79,433	84,415	94,231	100,505			Engineering - Arterial Street Fund
105-712-595.90-12	105	Arterial Street Cons	Engineering Plans & Serv	Construction Administration	Overtime	2,923	606	1,560	3,000	3,000			Engineering Arterial Const. OT inspection
105-712-595.90-20	105	Arterial Street Cons	Engineering Plans & Serv	Construction Administration	Personnel Benefits	39,009	34,529	35,645	38,455	43,149			
105-712-595.90-43	105	Arterial Street Cons	Engineering Plans & Serv	Construction Administration	Travel & Training	1,500	139	1,417	4,000	1,000			Engineering arterial construction training. Reallocated \$3,000 to utilities.
105-712-595.90-44	105	Arterial Street Cons	Engineering Plans & Serv	Construction Administration	Taxes & Operating Ass	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.30-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Roadway	Other Improvements	0	0	0	0	0			
105-720-595.61-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Sidewalks	Other Improvements	0	0	0	0	0			
105-720-595.61-63-C	105	Arterial Street Cons	Street Maint/Const Activ	Sidewalks	Other Improvements	0	0	0	0	0			

[illegible]

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
110-320-594.22-64	110	Ambulance Service	Medic/Fire Department	Fire Control	Machinery & Equipme	0	0	46,578	0	0			
112-000-597.00-00	112	Development Impa	Non-Departmental	Transfers-Out	Fund Balances, Nonex	200,000	0	0	784,077	257,000			ROAD
112-000-597.00-02	112	Development Impa	Non-Departmental	Transfers-Out	Transfer Out	0	0	0	0	0			FIRE
112-000-597.00-04	112	Development Impa	Non-Departmental	Transfers-Out	Transfer Out	126,000	0	0	0	0			PARK
113-410-576.90-10	113	ACFL Management	Parks & Recreation	Community Forestlands/Acfl	Salaries & Wages	33,157	16,479	15,737	17,655	18,584			This generally covers ACFL season staff costs.
113-410-576.90-20	113	ACFL Management	Parks & Recreation	Community Forestlands/Acfl	Personnel Benefits	8,879	7,171	6,802	6,782	7,280			
113-410-576.90-41	113	ACFL Management	Parks & Recreation	Community Forestlands/Acfl	Professional Services	38,000	37,944	13,000	18,000	15,000			Community education funds for work done by our non profit partner organizations.
113-410-576.90-44	113	ACFL Management	Parks & Recreation	Community Forestlands/Acfl	Taxes & Operating Ass	1,069	774	774	1,200	1,000			
135-240-557.30-41	135	Tourism Fund	Planning & Community D	Tourism	Professional Services	490,185	474,637	286,330	494,435	549,367			Lodging tax, estimated 85% of 2023 projected total
135-240-597.00-00	135	Tourism Fund	Planning & Community D	Transfers-Out	Fund Balances, Nonex	0	0	0	10,000	0			
135-240-597.00-00	135	Tourism Fund	Planning & Community D	Transfers-Out	Fund Balances, Nonex	0	0	0	10,000	10,000			TO 101 Fireworks
335-711-597.01-02	335	Growth Mgmt Capit	Administration	Reet 1 Transfer Out	Transfer Out	0	0	0	0	705,000			
335-711-597.02-02	335	Growth Mgmt Capit	Administration	Reet 2 Transfer Out	Transfer Out	0	0	0	0	1,436,000			
401-000-594.34-63-C	401	Water Fund	Non-Departmental	Water Utilities	Other Improvements	0	0	0	0	0			
401-000-594.34-63-C	401	Water Fund	Non-Departmental	Water Utilities	Other Improvements	0	0	0	0	0			
401-000-594.34-63-C	401	Water Fund	Non-Departmental	Water Utilities	Other Improvements	0	0	0	0	0			
401-000-594.34-63-C	401	Water Fund	Non-Departmental	Water Utilities	Other Improvements	0	0	0	0	0			
401-000-594.34-63-C	401	Water Fund	Non-Departmental	Water Utilities	Other Improvements	0	0	0	0	0			
401-000-594.34-63-C	401	Water Fund	Non-Departmental	Water Utilities	Other Improvements	0	0	0	0	0			
401-711-534.00-10	401	Water Fund	Administration	Water Utilities	Salaries & Wages	171,932	0	195,397	206,142	213,452			PW Administration - Water
401-711-534.00-20	401	Water Fund	Administration	Water Utilities	Personnel Benefits	69,817	0	67,864	71,029	85,591			
401-711-534.00-31	401	Water Fund	Administration	Water Utilities	Office & Operating Su	0	0	885	1,000	3,000			Admin Water Operating Supplies - evened out office and operating supplies across utilities
401-711-534.00-40	401	Water Fund	Administration	Water Utilities	Interfund Services	991,270	0	643,727	745,758	757,323			
401-711-534.00-41	401	Water Fund	Administration	Water Utilities	Professional Services	0	0	723,562	213,475	200,000			Legal matter is the largest portion
401-711-534.00-42	401	Water Fund	Administration	Water Utilities	Communication	0	0	398	1,000	1,000			land line phones
401-711-534.00-44	401	Water Fund	Administration	Water Utilities	Taxes & Operating Ass	1,690,449	0	1,743,772	2,101,252	2,208,906			2023 budget was incorrect, and the 2023 actual is not correct, its not linking correctly in OpenGov. City Utility Tax, assessed against all Utilites to operate, State Public Utility Tax; 5% assessed by the State; and Dike District Property Assessments.
401-711-534.00-49	401	Water Fund	Administration	Water Utilities	Miscellaneous	0	0	1,786	0	2,000			Writeoffs
401-711-553.10-10	401	Water Fund	Administration	Soil & Water Conservation	Salaries & Wages	19,186	11,236	0	17,675	0			PW Administration - Water
401-711-553.10-20	401	Water Fund	Administration	Soil & Water Conservation	Personnel Benefits	10,340	5,092	0	12,256	0			
401-711-553.10-31	401	Water Fund	Administration	Soil & Water Conservation	Office & Operating Su	9,500	464	2,562	9,500	0			Water Conservation Operating Supplies not needed bc cut program 2022
401-711-553.10-40	401	Water Fund	Administration	Soil & Water Conservation	Interfund Services	0	3,181	0	0	0			
401-711-553.10-43	401	Water Fund	Administration	Soil & Water Conservation	Travel & Training	0	678	0	1,000	2,500			PW Administration - Water Travel
401-711-553.10-44	401	Water Fund	Administration	Soil & Water Conservation	Taxes & Operating Ass	0	0	0	0	0			
401-711-591.34-70	401	Water Fund	Administration	Description pending	Debt Service Principal	3,367,515	0	0	0	0			debt service principle payments do not hit the operating budget, processed through balance sheet, zeroed out here.
401-711-592.34-80	401	Water Fund	Administration	Water Utilities	Debt Service: Interest	1,469,526	676,903	618,757	1,003,700	1,090,063			Long term debt interest payments is operating budget expense
401-712-534.00-10	401	Water Fund	Engineering Plans & Serv	Water Utilities	Salaries & Wages	265,412	0	261,374	300,365	341,982		24,120	Engineering - Water
401-712-534.00-12	401	Water Fund	Engineering Plans & Serv	Water Utilities	Overtime	4,202	0	4,347	4,500	9,000			Engineering Water Overtime likely due to night water main work, including Commercial Ave in 2024
401-712-534.00-20	401	Water Fund	Engineering Plans & Serv	Water Utilities	Personnel Benefits	128,027	0	104,627	134,592	152,104		7,705	
401-712-534.00-41	401	Water Fund	Engineering Plans & Serv	Water Utilities	Professional Services	35,000	0	34,724	41,073	77,976			GIS/Cartograph
401-712-534.00-41	401	Water Fund	Engineering Plans & Serv	Water Utilities	Professional Services						14,125		GIS ESRI license fee and service contracts
401-712-534.00-41	401	Water Fund	Engineering Plans & Serv	Water Utilities	Professional Services						21,000		Cartograph license fees and service contracts
401-712-534.00-41	401	Water Fund	Engineering Plans & Serv	Water Utilities	Professional Services						5,351		Aerial photo to Skagit for flying city
401-712-534.00-41	401	Water Fund	Engineering Plans & Serv	Water Utilities	Professional Services						2,500		Asset Management Summer seasonal employee
401-712-534.00-41	401	Water Fund	Engineering Plans & Serv	Water Utilities	Professional Services						10,000		Contracted IT support for GIS server and migration from ArMap to GIS Pro
401-712-534.00-41	401	Water Fund	Engineering Plans & Serv	Water Utilities	Professional Services						25,000		Professional Engineer support services
401-712-534.00-42	401	Water Fund	Engineering Plans & Serv	Water Utilities	Communication	0	0	895	0	5,000			Cell phones and postage - New BARS Number to reallocate Engineering Communications costs to Utilities and away from General Fund. \$15,000 Split between Water Sewer and Storm
401-712-534.00-43	401	Water Fund	Engineering Plans & Serv	Water Utilities	Travel & Training	0	0	3,102	12,500	15,000			GIS & Engineering Water Training
401-712-534.00-43	401	Water Fund	Engineering Plans & Serv	Water Utilities	Travel & Training						10,000		GIS-Cartograph training for GIS manager and coordinator

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
401-712-534.00-43	401	Water Fund	Engineering Plans & Serv	Water Utilities	Travel & Training						5,000		Engineering
401-712-534.00-43	401	Water Fund	Engineering Plans & Serv	Water Utilities	Travel & Training						0		
401-712-534.00-44	401	Water Fund	Engineering Plans & Serv	Water Utilities	Taxes & Operating Ass	0	0	0	0	0			
401-712-534.0-10	401	Water Fund	Engineering Plans & Serv	Water Utilities	Salaries & Wages	0	240,400	0	0	0			BARS Code error
401-712-534.0-20	401	Water Fund	Engineering Plans & Serv	Water Utilities	Personnel Benefits	0	101,516	0	0	0			BARS Code Error
401-730-534.10-10	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Salaries & Wages	1,050,781	1,163,278	1,154,001	1,206,173	1,294,660			
401-730-534.10-12	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Overtime	5,208	28,936	17,196	0	30,000			Amount reflects 2022 actual
401-730-534.10-20	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Personnel Benefits	473,844	477,064	458,074	444,220	490,450			
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Su	203,000	258,858	261,849	278,316	317,816			Office Increased 10 percent based on 2022 and 2023 actual expenses
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						21,568		Office Supplies
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						5,000		Plant Operating Supplies
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						130,000		Plant Equipment Repair & Maintenance
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						10,000		Plant Pump Maintenance
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						30,000		Lab Supplies
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						30,000		Process Analyzers
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						20,000		Safety Supplies & Services
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						2,748		Uniforms
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						1,500		HVAC System Filters & Belts
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						10,000		Lubricants
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						12,000		Chemical Feed Pump Replacement Parts
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						20,000		Acti-Flo System Replacement Parts
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						3,500		Misc. pipe fittings and tubing
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies						20,000		Replace co-ag feed pumps
401-730-534.10-31	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Office & Operating Supplies								Public education materials - water conservation, cross-connection
401-730-534.10-32	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Fuel Consumed	500	220	84	500	700			Increased to \$700 to reflect projected increase in fuel prices.
401-730-534.10-32	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Fuel Consumed						700		Propane
401-730-534.10-34	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Supplies Purchased fo	401,400	298,502	338,876	401,400	429,400			Increased raw chemical costs of contracts overall 30 percent increase.
401-730-534.10-34	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Supplies Purchased for Inventory or Resale						130,000		Aluminum Sulfate
401-730-534.10-34	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Supplies Purchased for Inventory or Resale						90,000		Sodium Hydroxide
401-730-534.10-34	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Supplies Purchased for Inventory or Resale						42,400		Coag Poly
401-730-534.10-34	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Supplies Purchased for Inventory or Resale						5,000		Coag Sand
401-730-534.10-34	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Supplies Purchased for Inventory or Resale						150,000		Sodium Hypochlorite
401-730-534.10-34	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Supplies Purchased for Inventory or Resale						12,000		Filter Aid Poly
401-730-534.10-35	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Small Tools & Minor E	0	8,923	3,575	6,500	6,500			
401-730-534.10-35	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Small Tools & Minor Equipment						5,000		Small Tools
401-730-534.10-35	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Small Tools & Minor Equipment						1,500		Minor Equipment
401-730-534.10-40	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Interfund Services	67,590	67,590	77,952	77,952	93,393			
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services	225,000	145,757	179,421	223,714	370,775			Increased 40 percent to account for additional water sampling for water quality program. Was not included in 2022 budget.
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						2,170		Fire Alarm Monitoring
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						154		Newspaper postings, printing, ads
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						22,413		Wonderware Licensing
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						18,000		Outside Lab: Plant
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						18,000		Outside Lab: Distribution
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						6,000		Laundry Service
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						9,500		SCADA System Support
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						3,000		Allmax OP10
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						50,000		Optimization SEEQ License
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						10,500		Varius - ShakeAlert
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						713		Shiftnote License
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						1,246		Win 911 License
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						4,500		Cartegraph
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						4,000		Intergov: Wastewater Permit (NPDES)
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						15,579		Intergov: DOH Operating Permit
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						500		Intergov: Lab Accreditation
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						1,500		Intergov: Sanitary Survey
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						1,000		Intergov: DOH Project Review Fees
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						120,000		Confluence filter pilot study is a new expense..
401-730-534.10-41	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Professional Services						82,000		Outside Engineering

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
401-730-534.10-42	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Communication	19,710	21,833	21,652	20,010	20,010			
401-730-534.10-42	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Communication						8,100		Phone/general communications
401-730-534.10-42	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Communication						11,800		SCADA Modems
401-730-534.10-42	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Communication						110		Postage
401-730-534.10-43	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Travel & Training	34,044	16,213	19,492	46,579	46,579			
401-730-534.10-43	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Travel & Training						26,325		Operator Certification Classes
401-730-534.10-43	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Travel & Training						5,000		Membership, Dues, Subscriptions
401-730-534.10-43	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Travel & Training						3,000		Safety & Health Training
401-730-534.10-43	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Travel & Training						7,254		General Training Materials including REACH 23, WOW, Short school
401-730-534.10-43	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Travel & Training						5,000		PNW AWWA Spokane 3 Employees
401-730-534.10-44	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Taxes & Operating Ass	0	0	0	0	0			
401-730-534.10-46	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Insurance	47,326	44,634	48,906	47,326	47,326			Increased due to overall city-wide costs of insurance.
401-730-534.10-46	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Insurance						-8,391		Increased due to overall city-wide costs of insurance.
401-730-534.10-46	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Insurance						47,326		Insurance
401-730-534.10-47	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Utility Services	1,039,200	995,663	911,793	1,139,200	1,140,000			PSE rate is different in county. This is not inflated by 12% like other utilities due to the different rate.
401-730-534.10-47	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Utility Services						1,100,000		Electricity
401-730-534.10-47	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Utility Services						36,200		Natural Gas
401-730-534.10-47	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Utility Services						3,800		Solid Waste Disposal
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenan	285,000	482,383	429,644	368,242	397,742			Increase over 2022 and 2023 based on aging HVAC system and increased in maintenance costs. Contracted services & supplies
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenance						500		Office Equipment Maintenance
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenance						10,000		Plant Pumps Outside Repair
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenance						1,000		Sand & Gravel
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenance						210,000		Preventive Maintenance & Repairs
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenance						32,742		HVAC Maintenance and Service Agreements
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenance						3,500		Overhead Cranes Annual Service
401-730-534.10-48	401	Water Fund	Water Treatment Plant	Water Treatment Plant	Repairs & Maintenance						140,000		Electrical gear maintenance
401-730-534.20-10	401	Water Fund	Water Treatment Plant	Intake Operations	Salaries & Wages	38,663	43,663	43,205	43,684	48,529			WTP Intake
401-730-534.20-12	401	Water Fund	Water Treatment Plant	Intake Operations	Overtime	260	1,274	776	1,500	1,500			Historical amount based on actuals
401-730-534.20-20	401	Water Fund	Water Treatment Plant	Intake Operations	Personnel Benefits	18,273	18,376	17,665	17,400	19,266			
401-730-534.20-31	401	Water Fund	Water Treatment Plant	Intake Operations	Office & Operating Su	8,000	125	1,354	8,000	8,000			
401-730-534.20-31	401	Water Fund	Water Treatment Plant	Intake Operations	Office & Operating Supplies						3,500		Intake Pumps Repair & Maintenance
401-730-534.20-31	401	Water Fund	Water Treatment Plant	Intake Operations	Office & Operating Supplies						3,500		Structure repairs
401-730-534.20-31	401	Water Fund	Water Treatment Plant	Intake Operations	Office & Operating Supplies						1,000		General operation supplies
401-730-534.20-35	401	Water Fund	Water Treatment Plant	Intake Operations	Small Tools & Minor E	1,000	0	0	1,000	1,000			
401-730-534.20-35	401	Water Fund	Water Treatment Plant	Intake Operations	Small Tools & Minor Equipment						700		Intake Small Tools
401-730-534.20-35	401	Water Fund	Water Treatment Plant	Intake Operations	Small Tools & Minor Equipment						300		Intake Minor Equipment
401-730-534.20-40	401	Water Fund	Water Treatment Plant	Intake Operations	Interfund Services	67,590	67,590	77,952	77,952	93,393			
401-730-534.20-41	401	Water Fund	Water Treatment Plant	Intake Operations	Professional Services	20,500	874	7,079	1,000	1,000			
401-730-534.20-41	401	Water Fund	Water Treatment Plant	Intake Operations	Professional Services						1,000		Intake Porto-Potty Rental
401-730-534.20-44	401	Water Fund	Water Treatment Plant	Intake Operations	Taxes & Operating Ass	0	0	0	0	0			
401-730-534.20-47	401	Water Fund	Water Treatment Plant	Intake Operations	Utility Services	4,200	88,211	59,352	4,620	4,620			
401-730-534.20-47	401	Water Fund	Water Treatment Plant	Intake Operations	Utility Services						4,620		Intake Electricity
401-730-534.20-48	401	Water Fund	Water Treatment Plant	Intake Operations	Repairs & Maintenan	20,000	6,769	0	45,500	107,500			Increased to install emergency generator plug with transfer switch. Generator station failed in 2022 which resulted in extended water plant outage due to lack of provisions for emergency power.
401-730-534.20-48	401	Water Fund	Water Treatment Plant	Intake Operations	Repairs & Maintenance						15,000		Intake General Repairs & Maintenance, Generator Plugin
401-730-534.20-48	401	Water Fund	Water Treatment Plant	Intake Operations	Repairs & Maintenance						20,000		Intake Dike Mowing, Building Maintenance
401-730-534.20-48	401	Water Fund	Water Treatment Plant	Intake Operations	Repairs & Maintenance						10,500		SCADA Programming (QCC)
401-730-534.20-48	401	Water Fund	Water Treatment Plant	Intake Operations	Repairs & Maintenance						62,000		Backup generator manual transfer switch installation
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Su	54,000	62,174	59,047	54,000	59,000			Boosters and Reservoir BARS - Fluoride chemical costs increased by 3.0 percent.
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Supplies						25,000		Fluoride
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Supplies						5,000		Boosters Operating Supplies
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Supplies						5,000		Boosters Lab Supplies
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Supplies						4,000		Boosters Remove & Replace Instrumentation

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Supplies						5,000		Booster Facility Materials & Maintenance
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Supplies						5,000		Booster Site Repairs
401-730-534.30-31	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Office & Operating Supplies						10,000		Booster Tank Repairs & Maintenance
401-730-534.30-35	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Small Tools & Minor E	0	228	0	1,500	1,500			
401-730-534.30-35	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Small Tools & Minor Equipment						1,000		Boosters Small Tools
401-730-534.30-35	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Small Tools & Minor Equipment						500		Boosters Minor Equipment
401-730-534.30-40	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Interfund Services	67,590	67,590	77,952	77,952	93,393			
401-730-534.30-41	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Professional Services	41,300	5,714	19,378	34,800	34,800			
401-730-534.30-41	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Professional Services						10,000		Boosters SCADA Support
401-730-534.30-41	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Professional Services						5,000		Fluoride Waste Disposal
401-730-534.30-41	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Professional Services						3,000		Porto-Potty Rental - Pennsylvania Avenue - Rockridge
401-730-534.30-41	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Professional Services						3,000		Booster
401-730-534.30-41	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Professional Services						13,800		Boosters Pest Control
401-730-534.30-41	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Professional Services								Boosters General Professional Services
401-730-534.30-47	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Utility Services	41,500	53,438	45,306	55,000	61,000			Increased 12 percent
401-730-534.30-47	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Utility Services						61,000		Booster Electricity
401-730-534.30-48	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Repairs & Maintenanc	78,000	4,188	0	98,000	110,000			S. Fidalgo Island Water System has increased the M&O for reservoir maintenance to clean/inspect with modifications to control sensors.
401-730-534.30-48	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Repairs & Maintenance						5,000		Reservoir Cathodic Protection
401-730-534.30-48	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Repairs & Maintenance						65,000		Reservoir Clean & Inspect
401-730-534.30-48	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Repairs & Maintenance						5,000		Boosters Water Quality Outside Repairs
401-730-534.30-48	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Repairs & Maintenance						5,000		Booster Pump Outside Repairs
401-730-534.30-48	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Repairs & Maintenance						20,000		Outside Engineering support
401-730-534.30-48	401	Water Fund	Water Treatment Plant	Distribution Reservoirs	Repairs & Maintenance						10,000		Process Analyzers
401-730-594.34-62-C	401	Water Fund	Water Treatment Plant	Water Utilities	Buildings & Structures	0	0	0	0	0			
401-740-534.13-10	401	Water Fund	Water Maintenance	Water Maintenance Administ	Salaries & Wages	69,738	114,925	110,203	129,000	78,779			Water Maintenance Administration BARS number - Removed seasonal costs to .62
401-740-534.13-10	401	Water Fund	Water Maintenance	Water Maintenance Administ	Salaries & Wages						-78,779		Water Maintenance Administration BARS number - Removed seasonal costs to .62
401-740-534.13-10	401	Water Fund	Water Maintenance	Water Maintenance Administ	Salaries & Wages						78,779		
401-740-534.13-20	401	Water Fund	Water Maintenance	Water Maintenance Administ	Personnel Benefits	34,253	34,854	30,699	33,031	38,875			
401-740-534.13-31	401	Water Fund	Water Maintenance	Water Maintenance Administ	Office & Operating Su	300	260	1,558	2,500	2,500			
401-740-534.13-31	401	Water Fund	Water Maintenance	Water Maintenance Administ	Office & Operating Supplies						1,000		5Pens, Pencils, notebooks, paper - Increased based on prior two year actuals
401-740-534.13-31	401	Water Fund	Water Maintenance	Water Maintenance Administ	Office & Operating Supplies						1,500		Public education programs for water conservation, Cross-connection Control,
401-740-534.13-40	401	Water Fund	Water Maintenance	Water Maintenance Administ	Interfund Services	30,892	30,892	28,912	28,865	67,619			
401-740-534.13-41	401	Water Fund	Water Maintenance	Water Maintenance Administ	Professional Services	8,100	9,960	8,030	10,300	10,800			Increased from 2022 based on actual expense. Paint supplies increased, fiber locates increased cost of supplies
401-740-534.13-41	401	Water Fund	Water Maintenance	Water Maintenance Administ	Professional Services						5,000		Uniforms
401-740-534.13-41	401	Water Fund	Water Maintenance	Water Maintenance Administ	Professional Services						800		CDL Physical
401-740-534.13-41	401	Water Fund	Water Maintenance	Water Maintenance Administ	Professional Services						3,000		Locate Supplies
401-740-534.13-41	401	Water Fund	Water Maintenance	Water Maintenance Administ	Professional Services						2,000		Utility Pipe Locator
401-740-534.13-42	401	Water Fund	Water Maintenance	Water Maintenance Administ	Communication	7,500	7,251	7,971	7,500	7,500			Increased to \$200.00 based on service price increase
401-740-534.13-42	401	Water Fund	Water Maintenance	Water Maintenance Administ	Communication						7,500		
401-740-534.13-43	401	Water Fund	Water Maintenance	Water Maintenance Administ	Travel & Training	4,500	5,055	5,073	6,500	8,000			Increased due to number of required certified staff requiring college education every three years
401-740-534.13-43	401	Water Fund	Water Maintenance	Water Maintenance Administ	Travel & Training						1,000		FA/CPR/BBP classes
401-740-534.13-43	401	Water Fund	Water Maintenance	Water Maintenance Administ	Travel & Training						7,000		Certification training
401-740-534.13-44	401	Water Fund	Water Maintenance	Water Maintenance Administ	Taxes & Operating Ass	0	0	0	0	0			
401-740-534.13-46	401	Water Fund	Water Maintenance	Water Maintenance Administ	Insurance	46,170	48,613	241,020	241,355	286,050			Increased due to city wide insurance rates being increased. This is Waters portion of the city-wide insurance increase
401-740-534.13-47	401	Water Fund	Water Maintenance	Water Maintenance Administ	Utility Services	4,000	4,844	2,181	4,000	5,000			Water's utility portion at operations
401-740-534.13-47	401	Water Fund	Water Maintenance	Water Maintenance Administ	Utility Services						5,000		
401-740-534.61-10	401	Water Fund	Water Maintenance	Water Transmission System	Salaries & Wages	67,825	104,828	70,830	78,339	132,664		52,436	Water - Maintenance; New Senior Utility Engineer FTE request.
401-740-534.61-10	401	Water Fund	Water Maintenance	Water Transmission System	Salaries & Wages	67,825	104,828	70,830	78,339	80,228			Water Transmission Bars Numbers
401-740-534.61-12	401	Water Fund	Water Maintenance	Water Transmission System	Overtime	0	256	382	0	300			Historically \$300.00 annually
401-740-534.61-20	401	Water Fund	Water Maintenance	Water Transmission System	Personnel Benefits	29,589	30,188	27,569	28,060	50,651		16,751	New Senior Engineer FTE request
401-740-534.61-20	401	Water Fund	Water Maintenance	Water Transmission System	Personnel Benefits	29,589	30,188	27,569	28,060	33,901			
401-740-534.61-31	401	Water Fund	Water Maintenance	Water Transmission System	Office & Operating Su	5,000	5,624	4,562	5,000	5,000			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
401-740-594.34-63-C	401	Water Fund	Water Maintenance	Water Utilities	Other Improvements	0	0	0	0	0			
401-740-594.34-63-C	401	Water Fund	Water Maintenance	Water Utilities	Other Improvements	0	0	0	0	0			
401-740-594.34-63-C	401	Water Fund	Water Maintenance	Water Utilities	Other Improvements	0	0	0	0	0			
440-000-594.35-63-C	440	Sewer Fund	Non-Departmental	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-711-535.00-10	440	Sewer Fund	Administration	Sewer Utilities	Salaries & Wages	120,904	0	105,218	137,746	118,264			PW Administration - Sewer
440-711-535.00-20	440	Sewer Fund	Administration	Sewer Utilities	Personnel Benefits	51,718	0	38,042	54,943	52,624			
440-711-535.00-31	440	Sewer Fund	Administration	Sewer Utilities	Office & Operating Su	0	0	2,763	500	3,000			Admin Sewer Operating Supplies - evened out office and operating supplies across utilities
440-711-535.00-40	440	Sewer Fund	Administration	Sewer Utilities	Interfund Services	115,984	0	107,335	113,984	139,944			
440-711-535.00-41	440	Sewer Fund	Administration	Sewer Utilities	Professional Services	0	0	87,759	43,475	40,000			Utility Billing payment processing fees.
440-711-535.00-41	440	Sewer Fund	Administration	Sewer Utilities	Professional Services						40,000		
440-711-535.00-44	440	Sewer Fund	Administration	Sewer Utilities	Taxes & Operating Ass	0	0	0	0	0			
440-711-535.00-46	440	Sewer Fund	Administration	Sewer Utilities	Insurance	369,562	0	295,633	295,483	324,759			Prior year claims assessments
440-711-535.14-41	440	Sewer Fund	Administration	Administration	Professional Services	0	10,724	12,525	10,000	10,000			Audit Fees
440-711-535.14-44	440	Sewer Fund	Administration	Administration	Taxes & Operating Ass	0	733,842	582,330	1,441,432	953,119			7% City Utility Tax, State PUT
440-711-535.14-49	440	Sewer Fund	Administration	Administration	Miscellaneous	0	1,488	16,275	0	20,000			Delinquent account write-offs - Based upon 2023 actuals
440-711-591.34-70	440	Sewer Fund	Administration	Description pending	Debt Service Principal	314,862	0	0	0	0			
440-711-592.35-80	440	Sewer Fund	Administration	Sewer Utilities	Debt Service: Interest	298,737	213,358	141,856	283,363	267,754			Long term debt interest
440-712-535.00-10	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Salaries & Wages	318,568	0	238,959	363,831	407,544		26,218	Engineering - Sewer
440-712-535.00-12	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Overtime	5,024	0	4,097	5,000	5,000			Engineering Sewer Overtime
440-712-535.00-20	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Personnel Benefits	157,542	0	133,219	162,800	183,096		8,375	
440-712-535.00-40	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Interfund Services	244,890	0	268,134	320,396	368,008			
440-712-535.00-41	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Professional Services	0	0	5,880	0	25,000			Professional Engineer support/review, \$100,000 split evenly into water, sewer , storm, general fund.
440-712-535.00-42	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Communication	0	0	940	0	5,000			Cell phones and postage - New BARS Number to reallocate Engineering Communications costs to Utilities and away from General Fund. \$15,000 Split between Water Sewer and Storm
440-712-535.00-43	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Travel & Training	0	0	2,401	2,000	5,000			Reallocation of travel and training evenly across utilities
440-712-535.00-44	440	Sewer Fund	Engineering Plans & Serv	Sewer Utilities	Taxes & Operating Ass	0	0	0	0	0			
440-750-535.14-10	440	Sewer Fund	Waste Water Treatment	Administration	Salaries & Wages	201,486	250,707	202,579	229,650	237,397			Sewer Treatment Plant
440-750-535.14-12	440	Sewer Fund	Waste Water Treatment	Administration	Overtime	0	299	97	200	300			
440-750-535.14-20	440	Sewer Fund	Waste Water Treatment	Administration	Personnel Benefits	75,684	81,950	74,975	74,814	79,440			
440-750-535.14-31	440	Sewer Fund	Waste Water Treatment	Administration	Office & Operating Su	4,200	3,423	3,308	12,200	13,000			6% inflation based on CPI
440-750-535.14-41	440	Sewer Fund	Waste Water Treatment	Administration	Professional Services	126,155	80,707	27,154	102,155	108,000			software renewals; arcserver, cartegraph ,laserfiche, antero, opengov, win911. QCC integration. Increased by 6% CPI
440-750-535.14-41	440	Sewer Fund	Waste Water Treatment	Administration	Professional Services						38,000		cartegraph license and implementation
440-750-535.14-41	440	Sewer Fund	Waste Water Treatment	Administration	Professional Services						6,000		Opengov
440-750-535.14-41	440	Sewer Fund	Waste Water Treatment	Administration	Professional Services						6,000		ArcGIS Support
440-750-535.14-41	440	Sewer Fund	Waste Water Treatment	Administration	Professional Services						58,000		Engineering services
440-750-535.14-42	440	Sewer Fund	Waste Water Treatment	Administration	Communication	17,000	14,266	14,766	17,000	18,000			6% inflation based on CPI
440-750-535.14-43	440	Sewer Fund	Waste Water Treatment	Administration	Travel & Training	7,500	4,115	20,790	7,500	52,500			operator CEUs, memberships, dues, safety/health training, PNCWA/WEF/Biosolids conventions, incinerator license training, facility planning travel. Management feels it's imperative to increase treatment plant employee training due to new discharge and performance requirements. Includes IT component.
440-750-535.14-44	440	Sewer Fund	Waste Water Treatment	Administration	Taxes & Operating Ass	0	0	0	0	0			
440-750-535.20-40	440	Sewer Fund	Waste Water Treatment	Engineering	Interfund Services	5,213	5,213	6,844	6,844	8,442			
440-750-535.80-10	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Salaries & Wages	9,314	3,605	9,159	10,180	10,940			Ferry Pump Station
440-750-535.80-12	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Overtime	347	1,524	1,038	500	1,500			Based on 2022 actuals.
440-750-535.80-20	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Personnel Benefits	4,144	4,489	4,213	4,405	4,687			
440-750-535.80-31	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Office & Operating Su	7,000	4,839	76,330	7,000	7,500			6% inflation based on CPI
440-750-535.80-32	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Fuel Consumed	600	0	546	600	700			diesel
440-750-535.80-44	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Taxes & Operating Ass	0	0	0	0	0			
440-750-535.80-47	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Utility Services	7,500	8,297	7,541	8,800	9,300			gas, electricity, COA
440-750-535.80-48	440	Sewer Fund	Waste Water Treatment	Ferry Terminal Pump Sta. Op.	Repairs & Maintenanc	1,000	266	1,616	1,000	1,100			6% inflation based on CPI
440-750-535.81-10	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Salaries & Wages	74,062	66,155	62,117	82,829	88,568			Sewer Pump Stations (except ferry pump station)
440-750-535.81-12	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Overtime	4,592	2,756	4,940	4,500	5,000			
440-750-535.81-20	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Personnel Benefits	32,097	33,796	32,190	34,662	36,551			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
440-750-535.81-31	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Office & Operating Su	350,000	107,013	227,281	362,000	384,000			Proactive and reactive equipment replacement
440-750-535.81-31	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Office & Operating Supplies						252,000		emergent pump station part replacement
440-750-535.81-31	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Office & Operating Supplies						132,000		annual O&M
440-750-535.81-32	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Fuel Consumed	3,000	0	3,261	3,000	3,200			diesel
440-750-535.81-40	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Interfund Services	44,313	44,313	58,176	58,176	71,755			
440-750-535.81-44	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Taxes & Operating Ass	0	0	0	0	0			
440-750-535.81-47	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Utility Services	75,000	82,197	63,208	87,400	92,600			12% increase based on Finance
440-750-535.81-48	440	Sewer Fund	Waste Water Treatment	Sewage Pumping Expenses	Repairs & Maintenanc	140,000	60,371	64,073	140,000	148,000			contracted services for pump rebuilds and control upgrades,
440-750-535.83-10	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Salaries & Wages	477,867	539,593	507,972	553,889	608,784			Sewer Treatment Plant
440-750-535.83-10	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Salaries & Wages						-567,184		Sewer Treatment Plant
440-750-535.83-10	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Salaries & Wages						41,600		Temporary Maintenance Position 1040 hours @ \$40
440-750-535.83-10	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Salaries & Wages						567,184		estimate FTE wages
440-750-535.83-12	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Overtime	23,771	33,161	33,229	43,771	44,025			
440-750-535.83-20	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Personnel Benefits	211,529	218,967	210,702	228,945	239,442			
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Su	325,000	281,374	503,618	553,000	585,000			Annual O&M, small equip upgrades and rehab, sump pumps, heat tracing, gelcoating odor control tanks, chemical sumps, utilidor insulation, channel blower rebuilds, paint and trim, additional process probes
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						130,000		O&M consumables
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						25,000		sump pumps
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						15,000		basin instrumentation
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						40,000		gel coating odor control
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						30,000		chemical sumps
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						50,000		channel blowers
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						20,000		paint and trim
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						100,000		underdrain rehab
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						15,000		scum pump/grinder
440-750-535.83-31	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Office & Operating Supplies						160,000		bar screen replacement
440-750-535.83-35	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Small Tools & Minor E	2,500	2,202	4,041	2,500	2,700			CPI-U
440-750-535.83-40	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Interfund Services	15,640	15,640	20,533	20,533	25,325			
440-750-535.83-41	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Professional Services	30,000	59,396	41,296	30,000	31,800			Brown Caldwell EOM, QCC integration
440-750-535.83-44	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Taxes & Operating Ass	0	0	0	0	0			
440-750-535.83-47	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Utility Services	250,000	336,631	248,946	298,000	334,000			12% increase based on Finance
440-750-535.83-48	440	Sewer Fund	Waste Water Treatment	Sewage Treatment Expenses	Repairs & Maintenanc	68,000	200,294	358,161	339,000	359,000			contractor repair services, annual inspections, equipment installations, concrete floor rehab, solids handling ventilation, polymer mixing rebuilds, hvac, underdrain rehab, AB membrane replacement, cathodic protection, heat tracing, insulation
440-750-535.85-10	440	Sewer Fund	Waste Water Treatment	Laboratory Expenses	Salaries & Wages	253,603	261,540	251,293	274,616	295,417			Sewer Treatment Plant
440-750-535.85-12	440	Sewer Fund	Waste Water Treatment	Laboratory Expenses	Overtime	3,262	2,654	3,751	3,262	7,425			State certification of lab for additional parameters: COD, TKN, ORP
440-750-535.85-20	440	Sewer Fund	Waste Water Treatment	Laboratory Expenses	Personnel Benefits	104,101	102,947	99,266	107,591	115,693			Adj by Finance. Benefits paid with overtime adjustment
440-750-535.85-31	440	Sewer Fund	Waste Water Treatment	Laboratory Expenses	Office & Operating Su	56,500	51,929	36,570	39,000	41,000			annual O&M, instrument and labware replacement, COD/TKN/ORP upgrades, refrigeration replacement
440-750-535.85-41	440	Sewer Fund	Waste Water Treatment	Laboratory Expenses	Professional Services	19,000	11,610	12,555	19,000	20,000			outside lab testing for NPDES, general permit, accreditation and PT studies. instrument repairs and calibrations.
440-750-535.85-44	440	Sewer Fund	Waste Water Treatment	Laboratory Expenses	Taxes & Operating Ass	0	0	0	0	0			
440-750-535.85-48	440	Sewer Fund	Waste Water Treatment	Laboratory Expenses	Repairs & Maintenanc	850	898	1,118	850	1,000			6% inflation based on CPI
440-750-535.89-10	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Salaries & Wages	219,616	223,008	209,881	238,874	256,239			Sewer Treatment Plant - solids handling (incinerator)
440-750-535.89-12	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Overtime	9,072	55,627	30,552	44,000	60,000			
440-750-535.89-20	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Personnel Benefits	96,463	118,906	101,543	108,370	108,236			Benefits paid with overtime adjustment
440-750-535.89-31	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Office & Operating Su	284,500	122,983	323,496	212,000	280,000			Based on 2023 actuals to date and estimate for the full year. Annual O&M, Hg modules, sludge feed components, BFP parts, sand, consumables. In-house repairs
440-750-535.89-32	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Fuel Consumed	22,000	29,750	17,433	32,274	34,000			diesel
440-750-535.89-41	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Professional Services	85,000	110,688	86,859	90,000	95,000			Engineering, outside solids testing, source testing, RATA, CEMS integration

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
440-750-535.89-44	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Taxes & Operating Ass	0	0	0	0	0			
440-750-535.89-47	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Utility Services	22,000	17,644	15,948	22,000	25,000			12% increase based on Finance
440-750-535.89-48	440	Sewer Fund	Waste Water Treatment	Solids Handling Expenses	Repairs & Maintenanc	280,000	363,432	60,134	382,000	405,000			Aging incinerator, belt press and scrubber repair. Outside contracted repairs
440-750-594.35-62-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Buildings & Structures	0	0	0	0	0			
440-750-594.35-62-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Buildings & Structures	0	0	0	0	0			
440-750-594.35-62-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Buildings & Structures	0	0	0	0	0			
440-750-594.35-62-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Buildings & Structures	0	0	0	0	0			
440-750-594.35-62-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Buildings & Structures	0	0	0	0	0			
440-750-594.35-62-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Buildings & Structures	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-750-594.35-63-C	440	Sewer Fund	Waste Water Treatment	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-760-535.10-10	440	Sewer Fund	Sewage Collection	Administration	Salaries & Wages	48,411	52,700	49,329	55,581	56,601			Sewer Collection - Admin
440-760-535.10-20	440	Sewer Fund	Sewage Collection	Administration	Personnel Benefits	22,987	23,102	20,493	23,164	25,156			
440-760-535.10-31	440	Sewer Fund	Sewage Collection	Administration	Office & Operating Su	750	770	6,276	4,000	8,000			Increased based on 2023 actuals. refining use of this number to be consumables, fittings, tools for jet trucks and camera van.
440-760-535.10-40	440	Sewer Fund	Sewage Collection	Administration	Interfund Services	5,213	5,849	6,844	6,844	8,442			
440-760-535.10-41	440	Sewer Fund	Sewage Collection	Administration	Professional Services	6,000	5,118	6,134	6,000	11,500			city uniforms, laundry service, locate services,
440-760-535.10-41	440	Sewer Fund	Sewage Collection	Administration	Professional Services						3,000		Locate services
440-760-535.10-41													City uniforms, increased by director to make sure staff are recognized as city employees and are equipped with enough uniforms for a weeks work.
440-760-535.10-41	440	Sewer Fund	Sewage Collection	Administration	Professional Services						8,000		Laundry service
440-760-535.10-41	440	Sewer Fund	Sewage Collection	Administration	Professional Services						500		phones and ipads
440-760-535.10-42	440	Sewer Fund	Sewage Collection	Administration	Communication	8,000	6,342	5,541	8,000	8,000			
440-760-535.10-44	440	Sewer Fund	Sewage Collection	Administration	Taxes & Operating Ass	0	0	0	0	0			
440-760-535.20-10	440	Sewer Fund	Sewage Collection	Engineering	Salaries & Wages	224,691	71,610	95,404	246,416	265,638			Sewer - Collection system maintenamce
440-760-535.20-10	440	Sewer Fund	Sewage Collection	Engineering	Salaries & Wages	224,691	71,610	95,404	246,416	265,638			Sewer Collection - Operations and Maintenance
440-760-535.20-12	440	Sewer Fund	Sewage Collection	Engineering	Overtime	1,653	5,629	5,148	5,000	6,000			emergency sewer repair OT based on prior years
440-760-535.20-20	440	Sewer Fund	Sewage Collection	Engineering	Personnel Benefits	109,454	117,332	113,476	122,274	136,586			
440-760-535.20-20	440	Sewer Fund	Sewage Collection	Engineering	Personnel Benefits	109,454	117,332	113,476	122,274	136,586			
440-760-535.20-31	440	Sewer Fund	Sewage Collection	Engineering	Office & Operating Su	25,000	2,926	806	25,000	20,000			sewer supplies and inventory parts (pipe, couplers, pipe patches).
440-760-535.20-40	440	Sewer Fund	Sewage Collection	Engineering	Interfund Services	193,018	193,018	248,804	248,804	328,564			ER&R increase due to new jetter truck.
440-760-535.20-44	440	Sewer Fund	Sewage Collection	Engineering	Taxes & Operating Ass	0	0	0	0	0			
440-760-594.35-62-C	440	Sewer Fund	Sewage Collection	Sewer Utilities	Buildings & Structures	0	0	0	0	0			
440-760-594.35-63-C	440	Sewer Fund	Sewage Collection	Sewer Utilities	Other Improvements	0	0	0	0	0			
440-760-594.35-63-C	440	Sewer Fund	Sewage Collection	Sewer Utilities	Other Improvements	0	0	0	0	0			
445-711-531.00-10	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Salaries & Wages	55,548	0	59,152	65,291	66,885			PW Administration - Storm
445-711-531.00-20	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Personnel Benefits	26,460	0	25,311	26,636	31,516			
445-711-531.00-31	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Office & Operating Su	0	0	2,507	750	3,000			Admin Storm Operating Supplies - evened out office and operating supplies across utilities
445-711-531.00-41	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Professional Services	40,000	0	71,377	58,475	70,000			Increases based upon 2023 Actuals. NPDES outreach & education, and Action plan monitoring; other Utility Billing payment processing fees.
445-711-531.00-41	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Professional Services						10,000		NPDES Permit Fee to DOE
445-711-531.00-41	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Professional Services						10,000		Stormwater Action plan monitoring
445-711-531.00-41	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Professional Services						20,000		Permit Mandated Education & Outreach - Skagit Conservation Dist.
445-711-531.00-41	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Professional Services						30,000		Utility Billing payment processing fees - Paymentus, OpenGov
445-711-531.00-42	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Communication	1,000	0	1,673	1,000	1,000			Postage
445-711-531.00-44	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Taxes & Operating Ass	0	0	0	0	0			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
445-711-531.00-46	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Insurance	0	0	17,084	0	19,994			
445-711-531.00-49	445	Storm Drainage Fun	Administration	Storm Drainage Utilities	Miscellaneous	0	0	293	0	500			Delinquent Account Write-offs. Based upon 2023 actuals ion Eden
445-712-531.00-10	445	Storm Drainage Fun	Engineering Plans & Serv	Storm Drainage Utilities	Salaries & Wages	282,915	0	327,849	320,819	342,351		2,097	Engineering - Storm
445-712-531.00-12	445	Storm Drainage Fun	Engineering Plans & Serv	Storm Drainage Utilities	Overtime	6,851	0	5,472	14,000	14,000			Engineering Storm Overtime
445-712-531.00-20	445	Storm Drainage Fun	Engineering Plans & Serv	Storm Drainage Utilities	Personnel Benefits	139,356	0	133,423	202,820	159,160		670	
445-712-531.00-41	445	Storm Drainage Fun	Engineering Plans & Serv	Storm Drainage Utilities	Professional Services	1,000	0	0	0	25,000			Professional Engineer support/review, \$100,000 split evenly into water, sewer , storm, general fund.
445-712-531.00-42	445	Storm Drainage Fun	Engineering Plans & Serv	Storm Drainage Utilities	Communication	0	0	840	0	5,000			Cell phones and postage - New BARS Number to reallocate Engineering Communications costs to Utilities and away from General Fund. \$15,000 Split between Water Sewer and Storm
445-712-531.00-43	445	Storm Drainage Fun	Engineering Plans & Serv	Storm Drainage Utilities	Travel & Training	1,000	0	503	2,000	5,000			Engineering Storm Training evenly split across utilities
445-712-531.00-44	445	Storm Drainage Fun	Engineering Plans & Serv	Storm Drainage Utilities	Taxes & Operating Ass	0	0	0	0	0			
445-720-531.67-10	445	Storm Drainage Fun	Street Maint/Const Activ	Storm Drainage Utilities	Salaries & Wages	63,147	59,711	59,165	68,124	77,307			Storm - Construction
445-720-531.67-12	445	Storm Drainage Fun	Street Maint/Const Activ	Storm Drainage Utilities	Overtime	690	1,699	4,743	0	0			
445-720-531.67-20	445	Storm Drainage Fun	Street Maint/Const Activ	Storm Drainage Utilities	Personnel Benefits	26,569	27,797	26,561	28,099	31,264			
445-720-531.67-40	445	Storm Drainage Fun	Street Maint/Const Activ	Storm Drainage Utilities	Interfund Services	54,019	54,019	61,011	61,011	89,594			
445-720-531.67-44	445	Storm Drainage Fun	Street Maint/Const Activ	Storm Drainage Utilities	Taxes & Operating Ass	0	0	0	0	0			
445-770-531.10-10	445	Storm Drainage Fun	Storm Drainage System	Administration	Salaries & Wages	29,706	44,238	31,662	34,631	34,829			Storm - Admin
445-770-531.10-20	445	Storm Drainage Fun	Storm Drainage System	Administration	Personnel Benefits	12,634	12,764	12,531	11,958	15,395			
445-770-531.10-41	445	Storm Drainage Fun	Storm Drainage System	Administration	Professional Services	11,000	19,077	22,779	26,000	36,625			License, software support, summer help
445-770-531.10-41	445	Storm Drainage Fun	Storm Drainage System	Administration	Professional Services						14,125		GIS
445-770-531.10-41	445	Storm Drainage Fun	Storm Drainage System	Administration	Professional Services						21,000		Cartegraph
445-770-531.10-41	445	Storm Drainage Fun	Storm Drainage System	Administration	Professional Services						1,500		Cartegraph summer help
445-770-531.10-44	445	Storm Drainage Fun	Storm Drainage System	Administration	Taxes & Operating Ass	117,101	174,850	156,003	0	193,663			City Utility Tax, State PUT
445-770-531.30-10	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Salaries & Wages	226,399	104,762	105,917	258,572	276,885			Storm - collection system maintenance
445-770-531.30-10	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Salaries & Wages	226,399	104,762	105,917	258,572	276,885			Storm - Maintenance
445-770-531.30-12	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Overtime	2,228	4,480	4,317	4,000	5,000			Storm OT increased based on prior years
445-770-531.30-20	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Personnel Benefits	99,578	107,872	104,671	104,604	115,716			
445-770-531.30-20	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Personnel Benefits	99,578	107,872	104,671	104,604	115,716			
445-770-531.30-40	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Interfund Services	81,757	91,094	97,632	109,995	102,196			
445-770-531.30-41	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Professional Services	1,000	3,338	812	2,000	10,000			Merged part of 10.41. Street storm water professional services to consolidate. Perk filter reclamation and change outs.
445-770-531.30-43	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Travel & Training	3,500	1,273	2,837	3,500	2,000			Storm water training decreased based on prior years
445-770-531.30-44	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Taxes & Operating Ass	0	0	0	0	0			
445-770-531.30-48	445	Storm Drainage Fun	Storm Drainage System	Storm Drainage Maintenance	Repairs & Maintenanc	25,000	23,760	25,978	25,000	25,000			emergent storm repair, maintenance and supplies.
445-770-594.31-60	445	Storm Drainage Fun	Storm Drainage System	Natural Resources	Capital Outlays	250,000	0	19,368	0	0			
445-770-594.31-63-C	445	Storm Drainage Fun	Storm Drainage System	Natural Resources	Other Improvements	0	0	0	0	0			
450-780-537.10-10	450	Sanitation Fund	Sanitation Services	Administration	Salaries & Wages	207,317	206,028	191,633	233,044	218,843			Sanitation - Admin
450-780-537.10-20	450	Sanitation Fund	Sanitation Services	Administration	Personnel Benefits	100,967	91,734	80,674	105,662	101,761			
450-780-537.10-31	450	Sanitation Fund	Sanitation Services	Administration	Office & Operating Su	4,000	2,715	3,191	4,000	75,000			New Use. Dumpsters and containers taken out of CFP. Dumpsters, roll off boxes and new totes sizes.
450-780-537.10-40	450	Sanitation Fund	Sanitation Services	Administration	Interfund Services	19,130	19,130	21,019	19,821	29,139			
450-780-537.10-41	450	Sanitation Fund	Sanitation Services	Administration	Professional Services	100,000	50,598	49,701	103,475	100,000			Legal, Finance, Laserfiche, A AVE landfill, Processing, phones increase due to adding iPad for cartegraph
450-780-537.10-42	450	Sanitation Fund	Sanitation Services	Administration	Communication	4,000	3,479	5,449	4,000	5,000			Supervisor training for new supervisor, New lead worker training, first aid, flagger training.
450-780-537.10-43	450	Sanitation Fund	Sanitation Services	Administration	Travel & Training	2,000	540	390	2,000	2,000			
450-780-537.10-44	450	Sanitation Fund	Sanitation Services	Administration	Taxes & Operating Ass	0	0	0	0	0			
450-780-537.10-46	450	Sanitation Fund	Sanitation Services	Administration	Insurance	27,956	28,837	30,432	0	0			
450-780-537.10-46	450	Sanitation Fund	Sanitation Services	Administration	Insurance						-35,778		
450-780-537.10-46	450	Sanitation Fund	Sanitation Services	Administration	Insurance						0		
450-780-537.20-10	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Salaries & Wages	519,961	513,320	458,775	585,274	597,908			Sanitation - O&M
450-780-537.20-12	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Overtime	7,373	4,829	1,492	7,000	6,000			free garbage days, double up day OT
450-780-537.20-20	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Personnel Benefits	260,994	276,747	247,591	286,243	299,022			Finance Adj. Benefits paid with the OT adj
450-780-537.20-31	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Office & Operating Su	2,000	46,639	2,221	4,000	6,000			Work supplies, PPE, workwear
450-780-537.20-31	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Office & Operating Supplies						4,000		uniforms
450-780-537.20-31	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Office & Operating Supplies						2,000		work supplies and PPE
450-780-537.20-34	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Supplies Purchased fo	8,000	0	6,251	8,000	8,000			Prepaid blue bags done by finance
450-780-537.20-40	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Interfund Services	900,753	979,609	766,019	798,736	878,753			

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
450-780-537.20-41	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Professional Services	38,500	12,751	41,814	38,500	4,000			cdl physicals, pest control etc. Down because we moved where we purchase totes from we are refining the use of this line item..
450-780-537.20-44	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Taxes & Operating Ass	689,674	744,037	691,179	0	743,905			City Utility Tax, State PUT
450-780-537.20-47	450	Sanitation Fund	Sanitation Services	General Solid Waste Activities	Utility Services	2,563,500	2,644,150	2,539,625	2,600,000	3,700,000			Waste management fees and dump fees. Dump fees estimated based on actuals and increased by tipping fees by 40%. WM fees estimated and increased 12% per SH
450-780-594.37-60	450	Sanitation Fund	Sanitation Services	Garbage/Solid Waste	Capital Outlays	46,000	0	45,000	45,000	0			
450-780-594.37-64-C	450	Sanitation Fund	Sanitation Services	Garbage/Solid Waste	Machinery & Equipme	0	0	0	0	0			
501-710-594.32-64-C	501	Equipment Rental F	Central Public Works	Facility Engineering	Machinery & Equipme	0	0	0	0	0			
501-710-594.48-64-C	501	Equipment Rental F	Central Public Works	Motor Pool Vehicles/Public W	Machinery & Equipme	0	0	0	0	0			
501-790-548.31-10	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Salaries & Wages	48,462	53,976	47,828	56,588	54,565			Operations Admin
501-790-548.31-20	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Personnel Benefits	22,980	23,073	20,447	22,406	26,647			
501-790-548.31-31	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Office & Operating Su	3,000	1,343	1,785	3,500	3,500			Copier rental, paper and office supplies.
501-790-548.31-35	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Small Tools & Minor E	1,000	0	599	1,500	1,000			Office Equipment front office
501-790-548.31-40	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Interfund Services	82,991	121,259	110,850	123,495	110,285			
501-790-548.31-41	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Professional Services	30,500	24,225	10,799	53,475	40,000			security system emergent repairs and upgrades, Ops Facility emergent repairs, maintenance and improvements.
501-790-548.31-42	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Communication	4,000	4,975	4,553	5,000	5,000			Cell phones and ipads
501-790-548.31-43	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Travel & Training	1,000	0	2,130	2,500	4,500			Admin Training,
501-790-548.31-43	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Travel & Training						1,000		green fleet conference
501-790-548.31-43	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Travel & Training						2,000		Fleet Admin and ops admin training
501-790-548.31-43	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Travel & Training						1,500		Public Works Institute
501-790-548.31-44	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Taxes & Operating Ass	0	88	456	0	0			
501-790-548.31-47	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Utility Services	29,300	24,136	22,876	32,000	31,000			Estimated and inflated projected actuals by 12% per SH
501-790-548.31-48	501	Equipment Rental F	Vehicle & Equipment Fle	Centralized Public Works Adm	Repairs & Maintenanc	5,000	9,332	36,782	25,000	0			repairs, maintenance and improvements. electrical in back yard.
501-790-548.32-10	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Salaries & Wages	11,035	3,345	4,514	9,208	10,098			Mechanical shop - partial salary
501-790-548.32-12	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Overtime	0	76	46	0	0			no planned OT for this number
501-790-548.32-20	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Personnel Benefits	4,950	3,555	3,777	4,386	4,300			
501-790-548.32-31	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Office & Operating Su	3,000	4,582	4,172	5,000	6,000			Shop ppe, uniforms
501-790-548.32-31	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Office & Operating Supplies						3,000		shop PPE
501-790-548.32-31	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Office & Operating Supplies						3,000		Work wear/uniforms
501-790-548.32-35	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Small Tools & Minor E	4,000	3,683	20,254	20,500	12,500			Shop equipment, tools. This is a drop due to a new hoist that was planned and completed last year
501-790-548.32-44	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Taxes & Operating Ass	0	0	0	0	0			
501-790-548.32-46	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Insurance	0	3,180	3,565	524	13,973			
501-790-548.32-48	501	Equipment Rental F	Vehicle & Equipment Fle	Mechanical Shops	Repairs & Maintenanc	5,000	234	4,169	7,000	7,000			Spill containment upgrades, shop repairs, maintenance and improvements
501-790-548.61-10	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Salaries & Wages	31,320	27,185	25,343	37,245	41,211			Manager/supervisor - partial salary
501-790-548.61-12	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Overtime	0	554	278	250	250			Emergency OT Mechanics
501-790-548.61-20	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Personnel Benefits	14,893	15,257	16,806	19,768	18,702			Finance Adj. Benefits paid with the OT adj
501-790-548.61-31	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Office & Operating Su	300	389	39	500	500			shop offices supplies
501-790-548.61-41	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Professional Services	2,500	2,142	2,747	2,500	3,500			shop services, heater repairs, hoist repairs.
501-790-548.61-42	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Communication	4,000	2,283	2,809	4,000	3,500			shop computer and software
501-790-548.61-43	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Travel & Training	2,000	443	1,675	5,000	8,000			Mechanic training, Ladder truck and new Hydro excavator coming will need training. 2 years of covid slowed training opportunities
501-790-548.61-43	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Travel & Training						3,000		new Hydro excavator/vactor factory training
501-790-548.61-43	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Travel & Training						3,000		new Ladder truck factory mechanic training
501-790-548.61-43	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Travel & Training						2,000		other emergent training, new mechanic training.
501-790-548.61-44	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Administra	Taxes & Operating Ass	0	0	0	0	0			
501-790-548.62-10	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Salaries & Wages	262,480	240,719	267,180	263,922	292,117			
501-790-548.62-12	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Overtime	1,718	1,351	1,992	2,000	2,000			mechanic Overtime,
501-790-548.62-20	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Personnel Benefits	124,681	107,317	119,464	140,613	132,848			Finance Adj. Benefits paid with the OT adj
501-790-548.62-31	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Office & Operating Su	700	344	818	1,250	1,500			gloves, chemicals, ppe
501-790-548.62-32	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Fuel Consumed	400,000	452,528	354,879	500,000	430,000			Fuel for all City vehicle and generators estimated actuals and inflated by 12%
501-790-548.62-35	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Small Tools & Minor E	6,000	5,281	4,472	8,000	6,000			New ladder truck and hydro truck and garbage trucks may require new tools.

Account String	Fund number	Fund number Nam	Department detail Nam	Division Name	Account Name	2022 Budget	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Itemizations	2024 Position Requests	Description
501-790-548.62-41	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Professional Services	7,500	19,372	4,756	50,000	132,000			new use of this number, shifted load testing from 62.48. Hoist inspections. and all outside repairs and inspections on equipment. Generator load testing etc
501-790-548.62-41	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Professional Services						90,000		Generator load testing and servicing
501-790-548.62-41	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Professional Services						40,000		all emergent contracted equipment repairs
501-790-548.62-41	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Professional Services						2,000		Annual Boom truck cert
501-790-548.62-44	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Taxes & Operating Ass	0	0	0	0	0			
501-790-548.62-46	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Insurance	0	65,369	76,486	0	0			
501-790-548.62-48	501	Equipment Rental F	Vehicle & Equipment Fle	Equipment Rental Operations	Repairs & Maintenanc	325,000	380,957	419,906	350,000	300,000			Split out \$50k and shift to 62.41. all Equipment repair and maintenance parts, Tires, Oil, ETC.
501-790-594.32-63-C	501	Equipment Rental F	Vehicle & Equipment Fle	Facility Engineering	Other Improvements	0	0	0	0	0			
501-790-594.32-63-C	501	Equipment Rental F	Vehicle & Equipment Fle	Facility Engineering	Other Improvements	0	0	0	0	0			
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays	1,438,000	0	1,005,841	1,387,000	1,694,996			Vehicles and Equipment ER Funded Replacements.
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						380,000		Replace 513 2015 Roll-off Truck for solid waste Ordered in 2022
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						449,996		Replace 514 2016 Front load Garbage truck Ordered in 2022
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						60,000		Replace #151 2002 Parks 3/4 Ton
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						60,000		Replace #154 2002 Parks 1/2 ton
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						120,000		Replace #706A Parks Wide Area Mower Ordered in 2023
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						200,000		Replace 7915 Pump station 13 generator 60+ week leadtime.
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						175,000		Replace 7914 Pump station 14 generator. 60 + week leadtime.
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						200,000		Replace 7913 Pump station 15 generator 60 week lead time
501-790-594.48-60	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Capital Outlays						50,000		Replace #014 Police Admin car
501-790-594.48-63-C	501	Equipment Rental F	Vehicle & Equipment Fle	Motor Pool Vehicles/Public W	Other Improvements	0	0	0	0	0			
611-320-517.20-20	611	Firemen's Pension F	Medic/Fire Department	Pension & Other Benefit Paym	Personnel Benefits	31,257	38,024	27,512	0	25,000			Retired Fire Medical
611-320-522.10-41	611	Firemen's Pension F	Medic/Fire Department	Administration	Professional Services	15,000	12,125	3,600	0	12,000			Actuary Study for Retired Medical

LONG TERM DEBT

As a municipal government in the State of Washington, the City of Anacortes is authorized to become indebted, within limits, as outlined in Article 8 Section 6 of the Washington State Constitution. The debt limit of the City is generally 1.5% of the City's total Assessed Value, as outlined in RCW 39.36.020.

The City may issue the following types of debt:

General obligation (GO) debt is secured by the full faith and credit of the City. The City pledges its tax revenues unconditionally to pay the interest and principal on the debt as it matures.

- **Limited tax general obligation (LTGO)** bonds (also called "councilmanic" bonds, or non-voted debt), may be issued by a vote of City Council. As the voters have not been asked to approve a tax increase to pay for the principal and interest, general fund revenues must be pledged to pay the debt service on LTGO. LTGO debt does not provide any additional revenue to fund debt service payments but must be paid from existing revenue sources.
- **Unlimited tax general obligation (UTGO)** bonds (also called voted debt) must be approved by 60% of the voters, with a voter turnout equal to at least 40% of those who voted in the most recent general election. When the voters are being asked to approve the issuance of these bonds, they are simultaneously asked to approve an excess levy which raises their property taxes to cover the debt service payments. UTGO bonds can be used only for capital purposes. Replacement of equipment is not a permitted use per RCW 84.52.056.

Revenue debt may be issued to finance projects for any enterprise that is self-supporting. RCW 35.41.030 provides authority for the City to issue revenue bonds, and the repayment is guaranteed by the specific revenues generated by the issuer. In the case of the City, Revenue bonds have been issued to finance water and wastewater projects, and payment for debt service on revenue bonds comes from user fees generated by the Utility. Revenue bonds are not backed by the full faith and credit of the City.

Refunding bonds is a procedure where the City refinances an outstanding bond issue by issuing new bonds. These bonds are generally issued to obtain lower interest rates on the later years of a long term bond issue. The new obligations are referred to as the "refunding bonds" and the outstanding obligations being refinanced are referred to as the "refunded bonds" or the "prior issue."

DEBT SCHEDULE

The name of a Bond issue is generally referred to as the year it was issued, and the type of debt. E.g. the bond issued in 2022 to refund the Water Utility bond from 2012, is referred to as the 2022 Utility Revenue bond.

In March of 2021 the City obtained a \$4.5 million revolving line of credit that is backed by the full faith and credit of the City's taxing authority; the use of these funds has been to fund the backbone buildout of the City's fiber optic broadband system.

As of December 31st 2023 the City is holding the following debt, as illustrated on the City's Debt Schedule:

CITY OF ANACORTES						
Schedule of Long Term Debt						
For the Year Ended 2023						
	Issue Date	Maturity Date	Interest Rate	Original Amount Issued	Redemptions to Date	Amount Outstanding 12/31/2023
General Obligation Debt						
Limited Tax General Obligation Note, 2021	3/1/2021	1/31/2024	1.75%	\$ 4,500,000	\$ -	\$ 4,500,000
	Issue Date	Maturity Date	Interest Rate	Original Amount Issued	Redemptions to Date	Amount Outstanding 12/31/2023
Revenue Debt						
2017 Water Revenue	12/28/2017	12/1/2026	1.98%	\$ 6,635,000	\$ 4,630,000	\$ 2,005,000
2010 PWTF Loan	10/1/2011	7/1/2029	0.50%	\$ 1,000,000	\$ 729,167	\$ 270,833
2012 PWTF Loan	6/14/2012	6/1/2031	0.50%	\$ 10,000,000	\$ 5,789,474	\$ 4,210,526
2019 Drinking Water Loan	5/23/2019	10/1/2035	1.50%	\$ 4,438,036	\$ 1,305,305	\$ 3,132,731
2020 Utility System Revenue & Refunding	10/20/2020	12/1/2041	2.04%	\$ 24,925,000	\$ 3,030,000	\$ 21,895,000
2022 Utility System Revenue & Refunding	5/12/2022	12/1/2023	2.62%	\$ 7,120,000	\$ 1,265,000	\$ 5,855,000
				\$ 54,118,036	\$ 16,748,946	\$ 37,369,090

City of Anacortes Fund balance Policy
Ordinance Number 4003

On December 13th 2021 City Council adopted Ordinance 4003 which repealed and updated ordinance 2995, the official fund balance policy of the City of Anacortes.

The Policy contains definitions and reasons the City has a policy, identifies metrics to use to annually establish emergency cash reserve amounts for both Governmental and Enterprise funds, identifies the allowable uses of the emergency reserve cash, and how the reserve will be paid back if tapped into.

Governmental Funds:

Economic Stabilization Reserve Fund- Target

A reserve account entitled "Economic Stabilization Reserve Fund" is established in the General Fund. Although accounted for in the General Fund, this reserve fund is intended for use when needed by the chosen governmental operating funds 001, 101, 102, and 103. The reserve may also be known as the "Rainy Day Fund" and is considered to be a portion of committed fund balance. The use of this fund is intended to be after other unreserved fund balances have been spent, elevating the importance of this fund to more serious need situations. The Economic Stabilization Reserve Fund:

1. Has a targeted balance equal to 17% of the annual expenditures of the chosen governmental operating funds by the City of Anacortes (as defined in the policy);
2. May be spent, after approval of a majority plus one city council members, and after unreserved fund balance has been spent, as follows;
 - a. Up to 100% of the available funds may be used for a bona fide natural causes emergency;
 - b. Up to 25% of the fund may be used to balance the next year's budget (and only for one year) if the next year's revenues are projected to be less than 90% of the current year's projected revenues; or
 - c. Up to 25% of the fund may be used to balance the next year's budget (and only for one year) to pay for a new unfunded judicial, state, or federal mandate that is imposed on the City.
3. Must be replenished within three years at a rate of at least one third of the outstanding balance per year.

	Expenses	17% Reserve Amount
001 General Fund	\$ 28,793,025	\$ 4,894,814
101 Parks Fund	\$ 2,598,360	\$ 441,721
102 Cemetery	\$ 299,855	\$ 50,975
103 Library	\$ 1,835,174	\$ 311,980
Total:	\$ 33,526,414	
Required Reserve for 2024:		\$ 5,699,490

Enterprise Funds:

Utility Rate Stabilization Fund Balance

A reserve account entitled "Utility Rate Stabilization Fund Balance" is established in each enterprise utility fund. This reserve is to be used to smooth rate changes due to unanticipated expenses or loss of revenue of the utility. If used, this fund will be replenished and customer rates will increase to recover the expense.

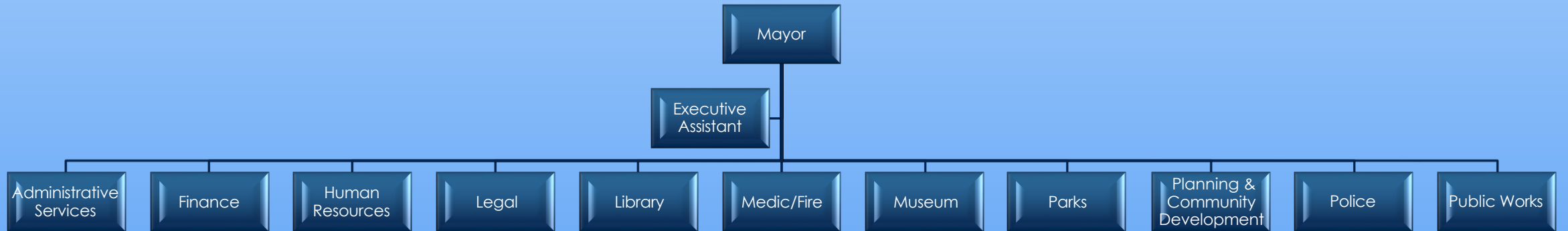
- a. The target balance must be 10% of the annual revenues of the utility funds.
- b. Must be replenished within three years at a rate of at least one third of the outstanding balance per year.

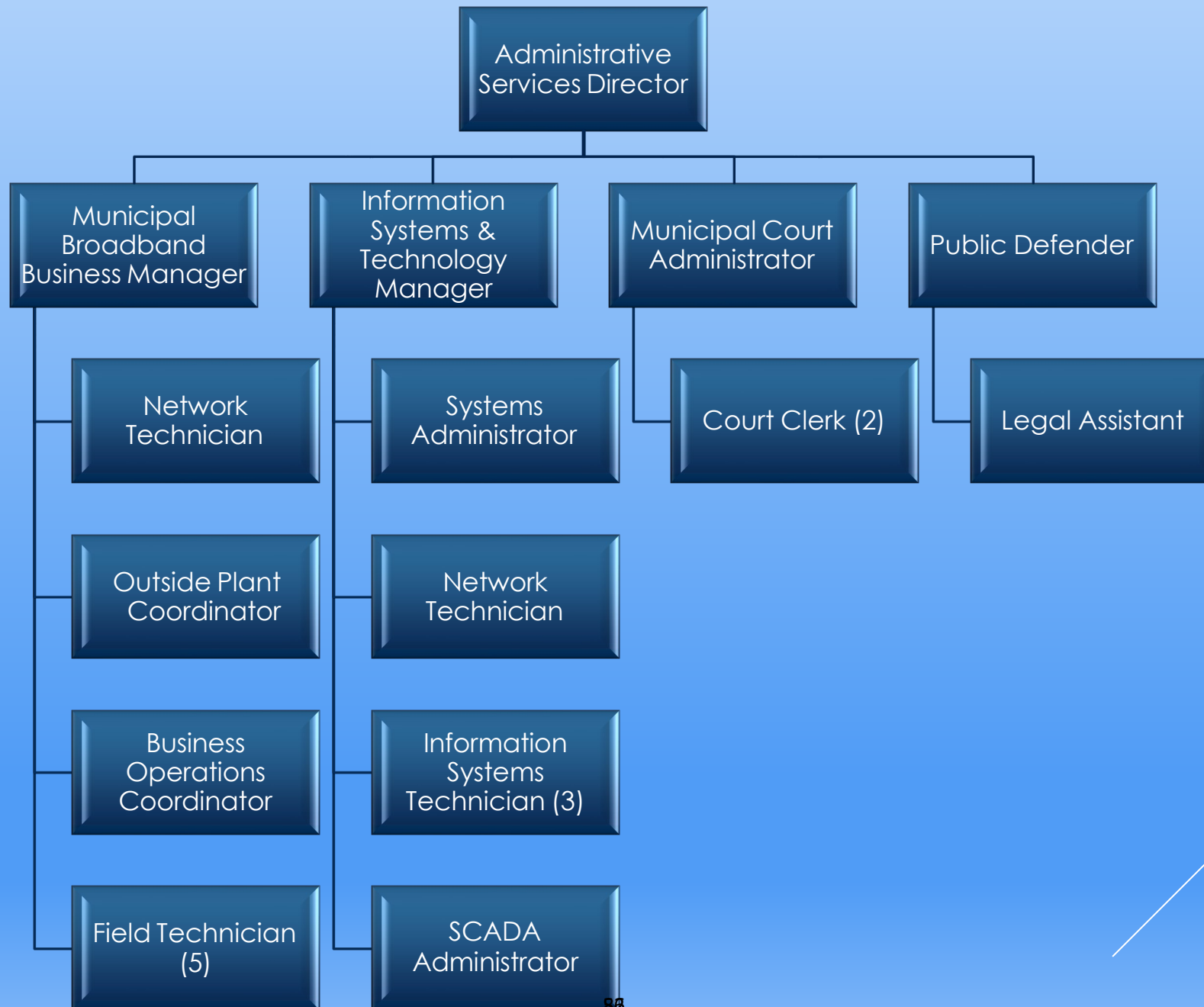
	Total Revenues	Less Capital Contributions	Operating Revenues	10% Reserve
401 Water	\$ 19,337,327	\$ 7,546,080	\$ 11,791,247	\$ 1,179,125
440 Sewer	\$ 20,565,165	\$ 262,179	\$ 20,302,986	\$ 2,030,299
445 Storm	\$ 2,288,880	\$ 61,004	\$ 2,227,876	\$ 222,788
450 Solid Waste	\$ 6,775,331	\$ -	\$ 6,775,331	\$ 677,533

CITY OF ANACORTES

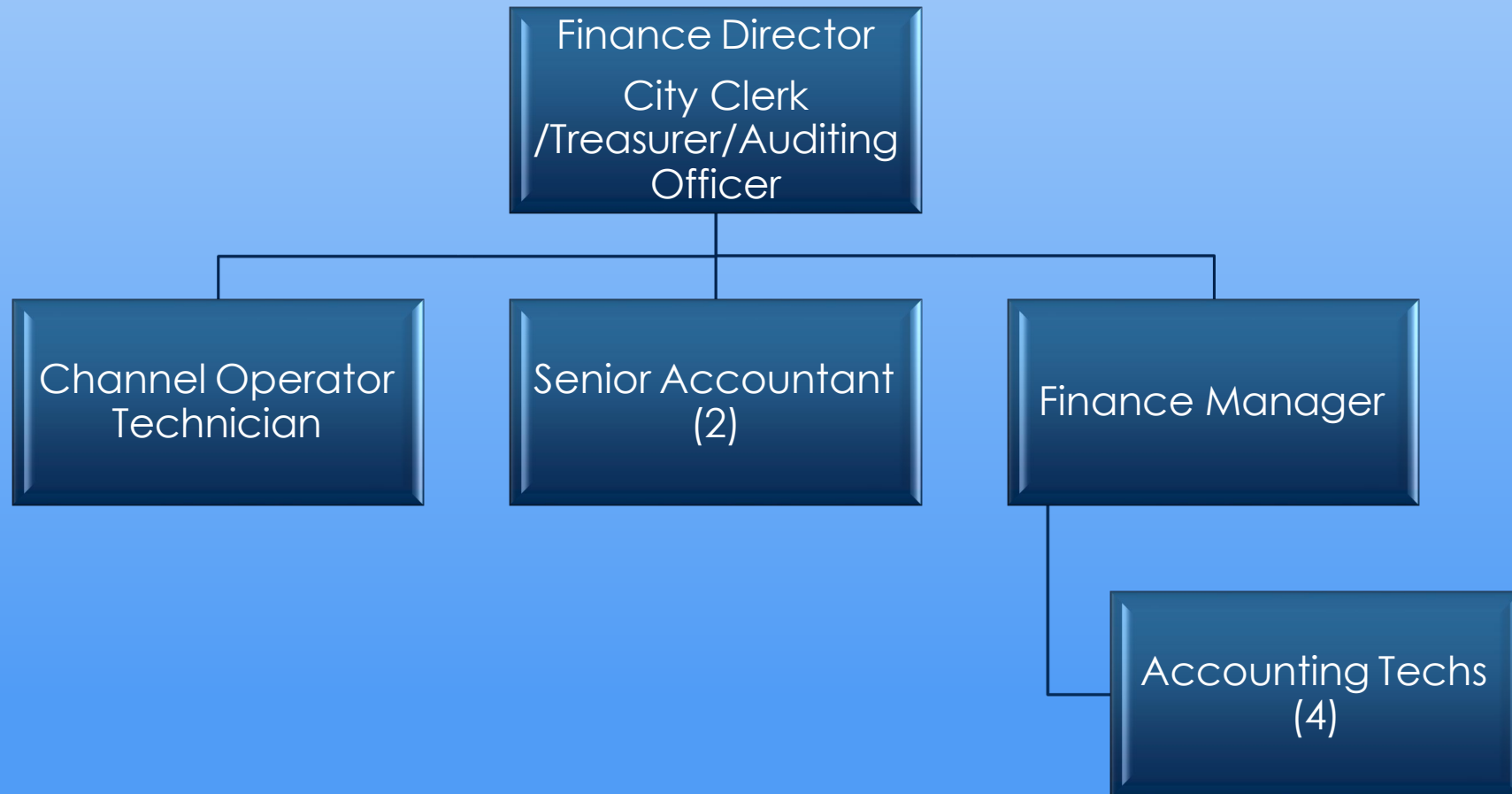
Organizational Charts for
City Departments

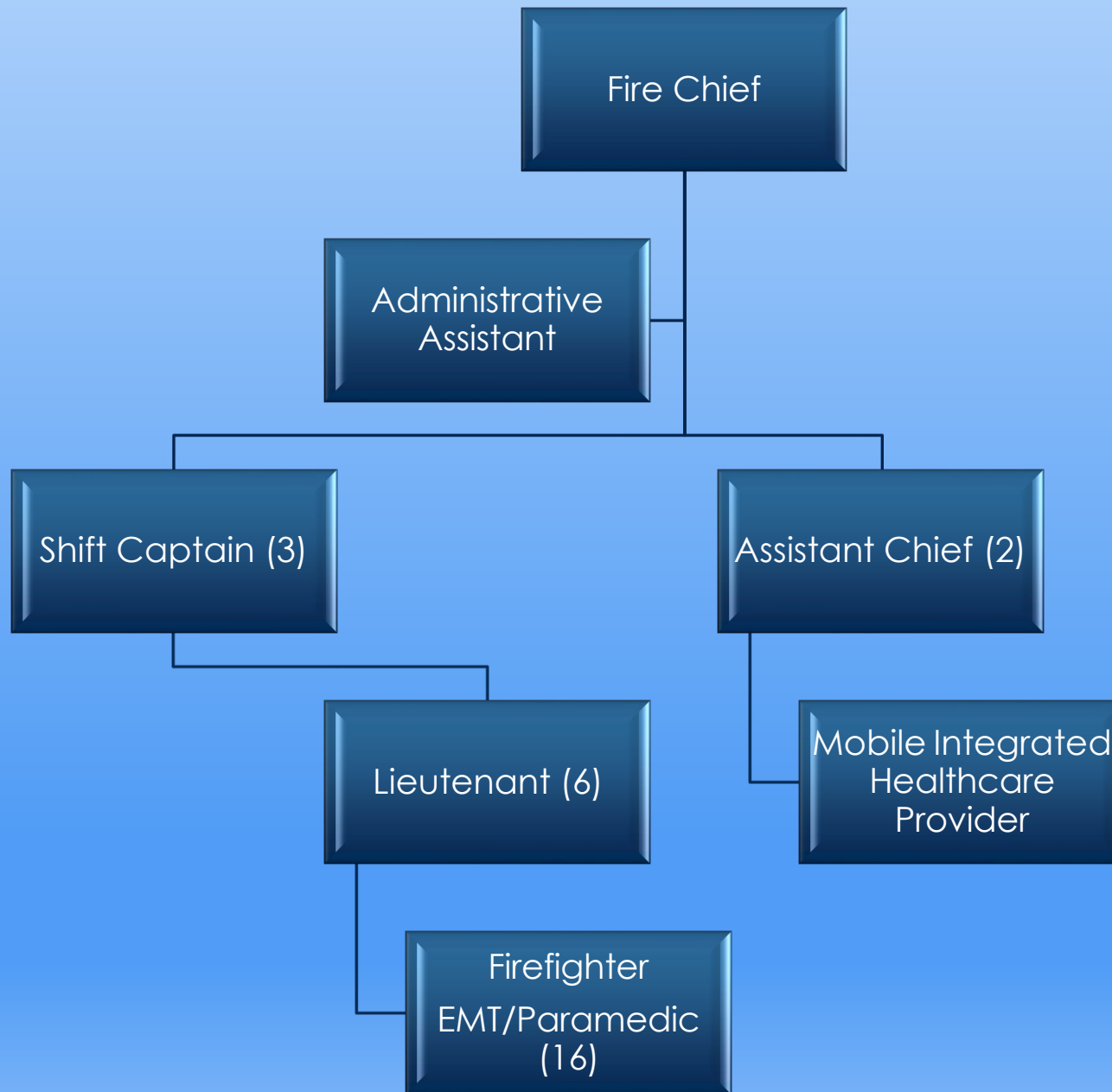










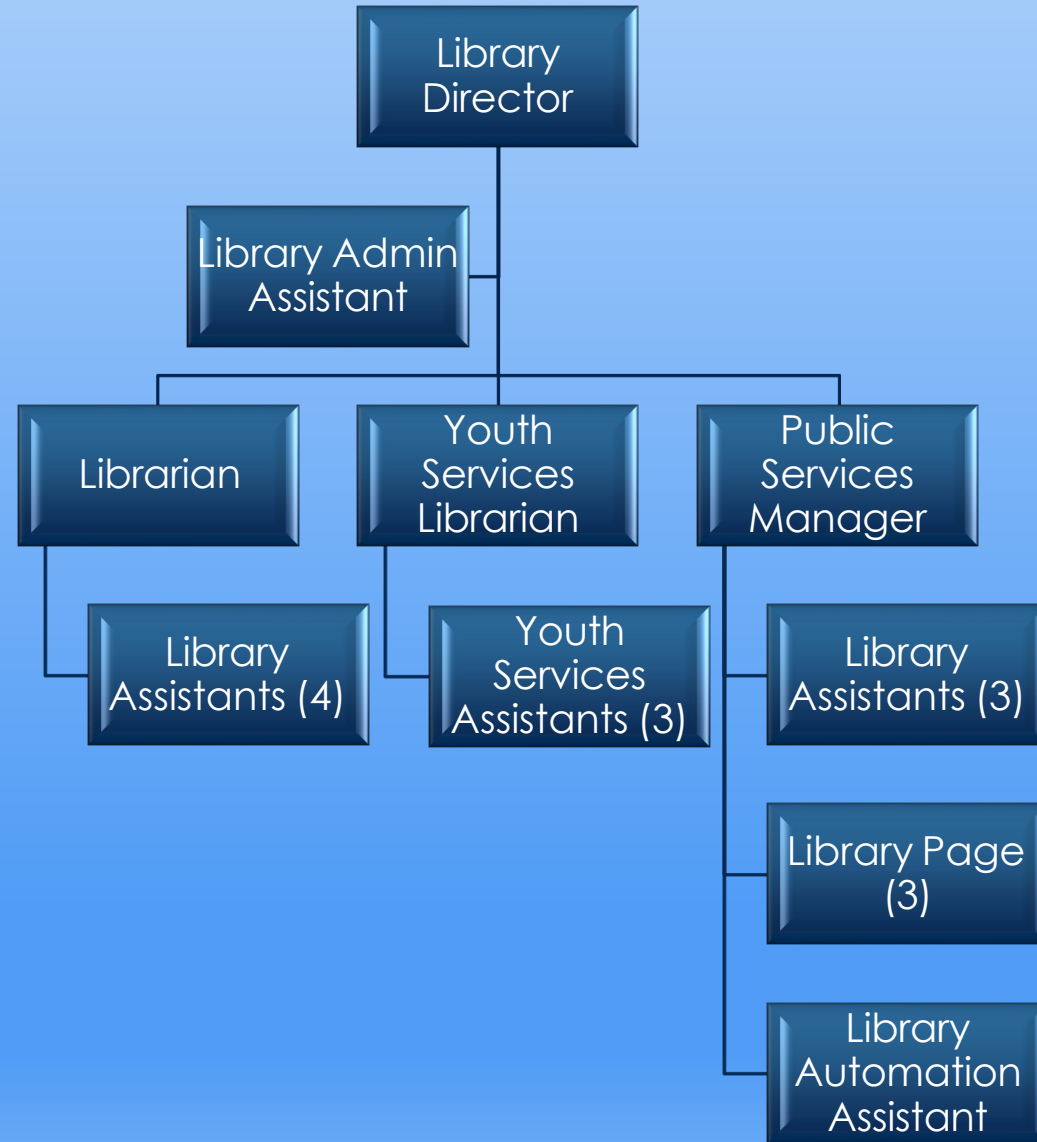


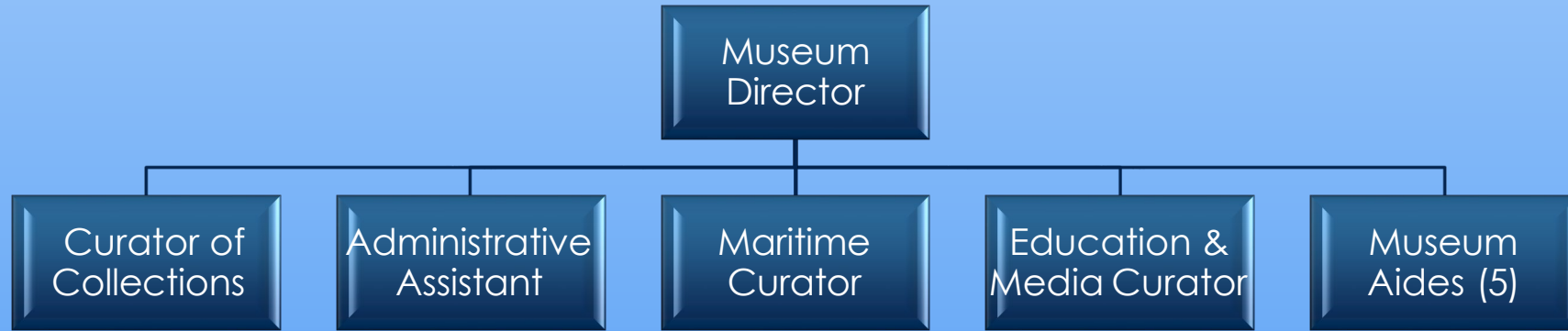
Human Resources
& Labor Relations
Director

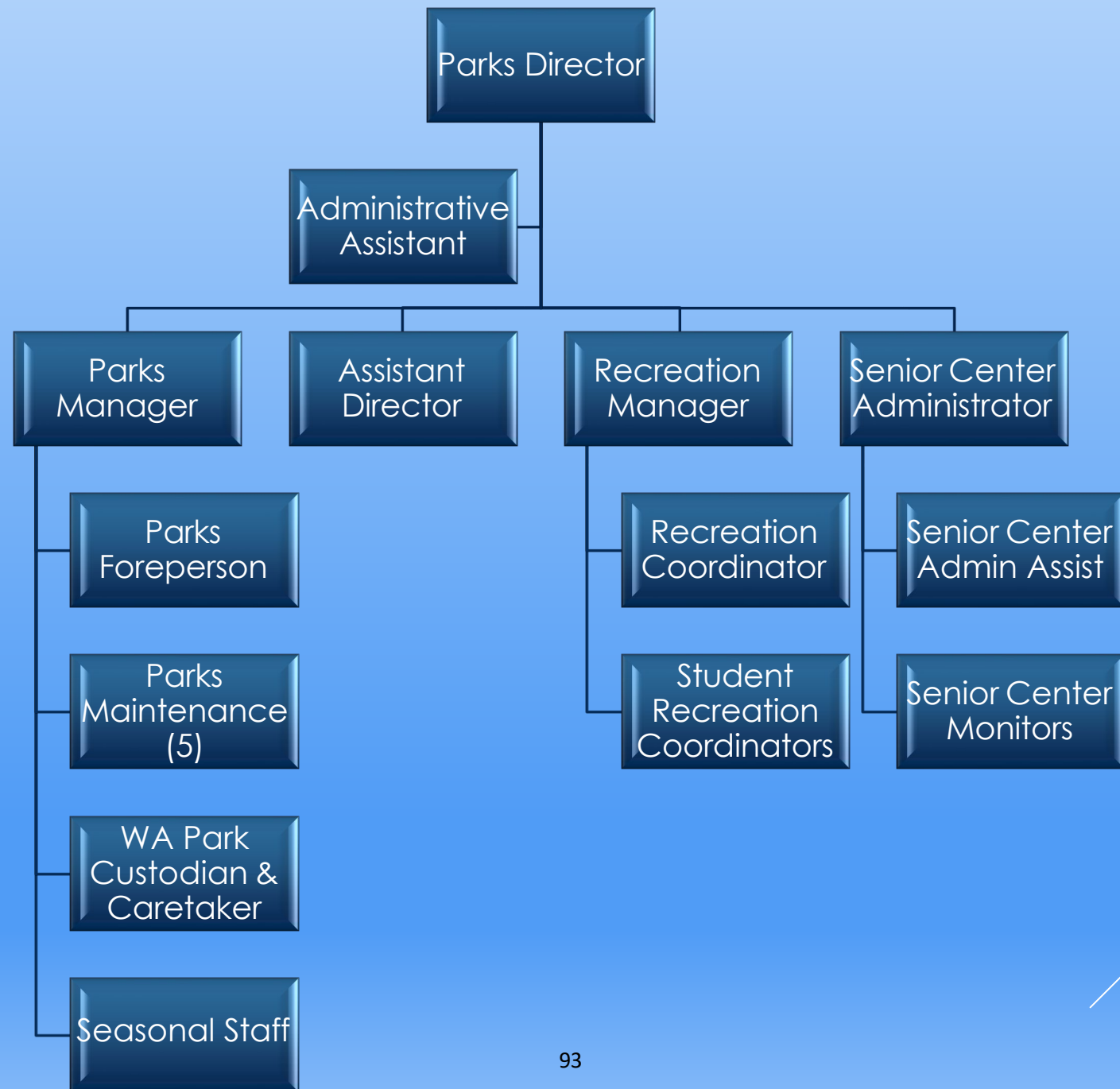


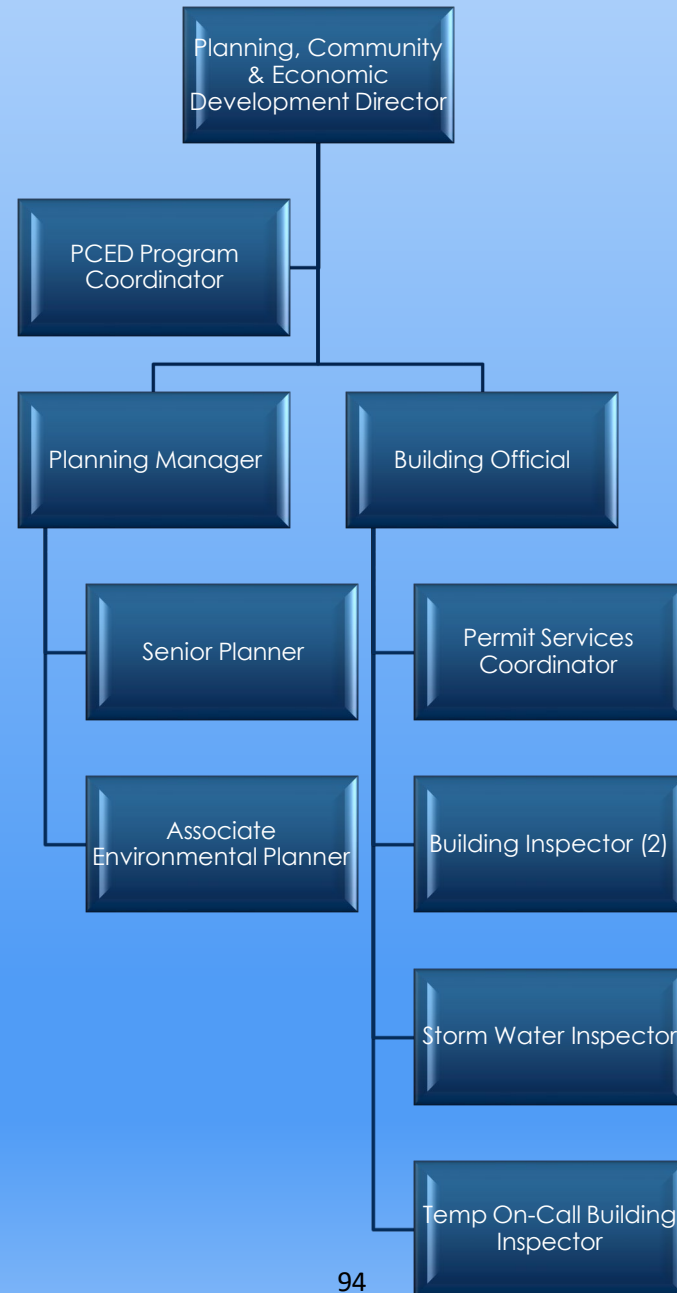
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graph TD; A[Human Resources & Labor Relations Director] --- B[Human Resources Generalist];
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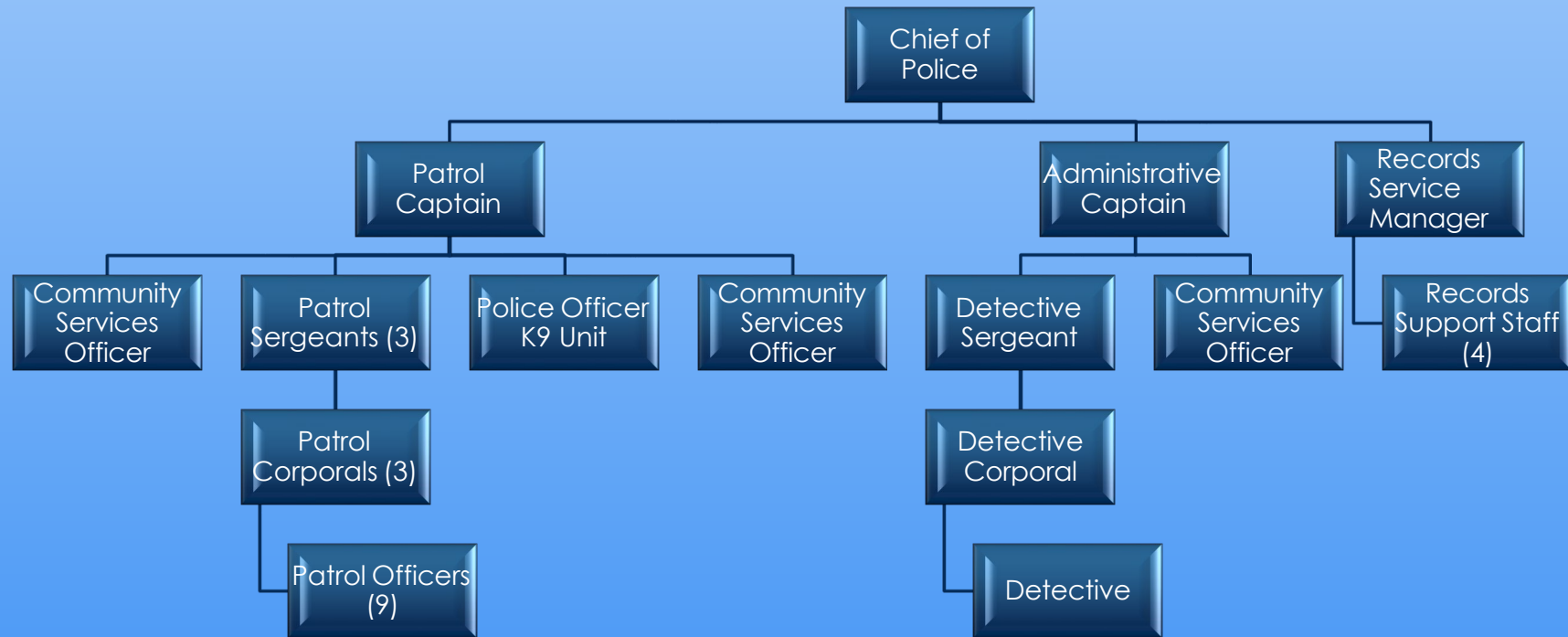
Human Resources
Generalist

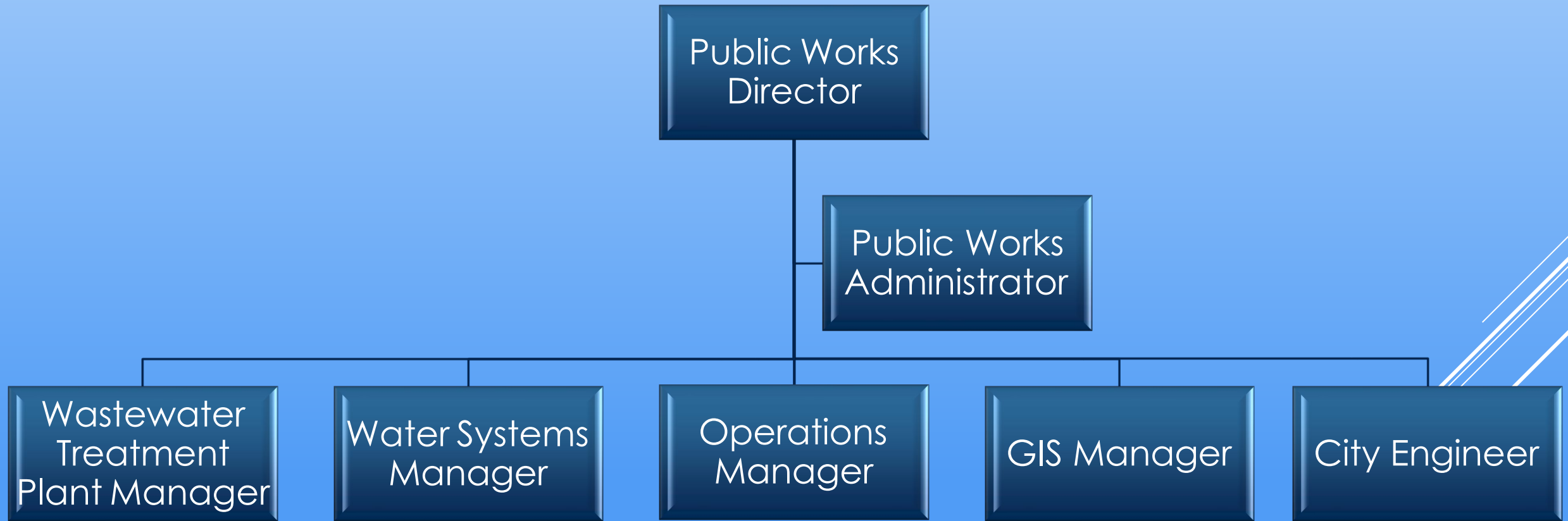


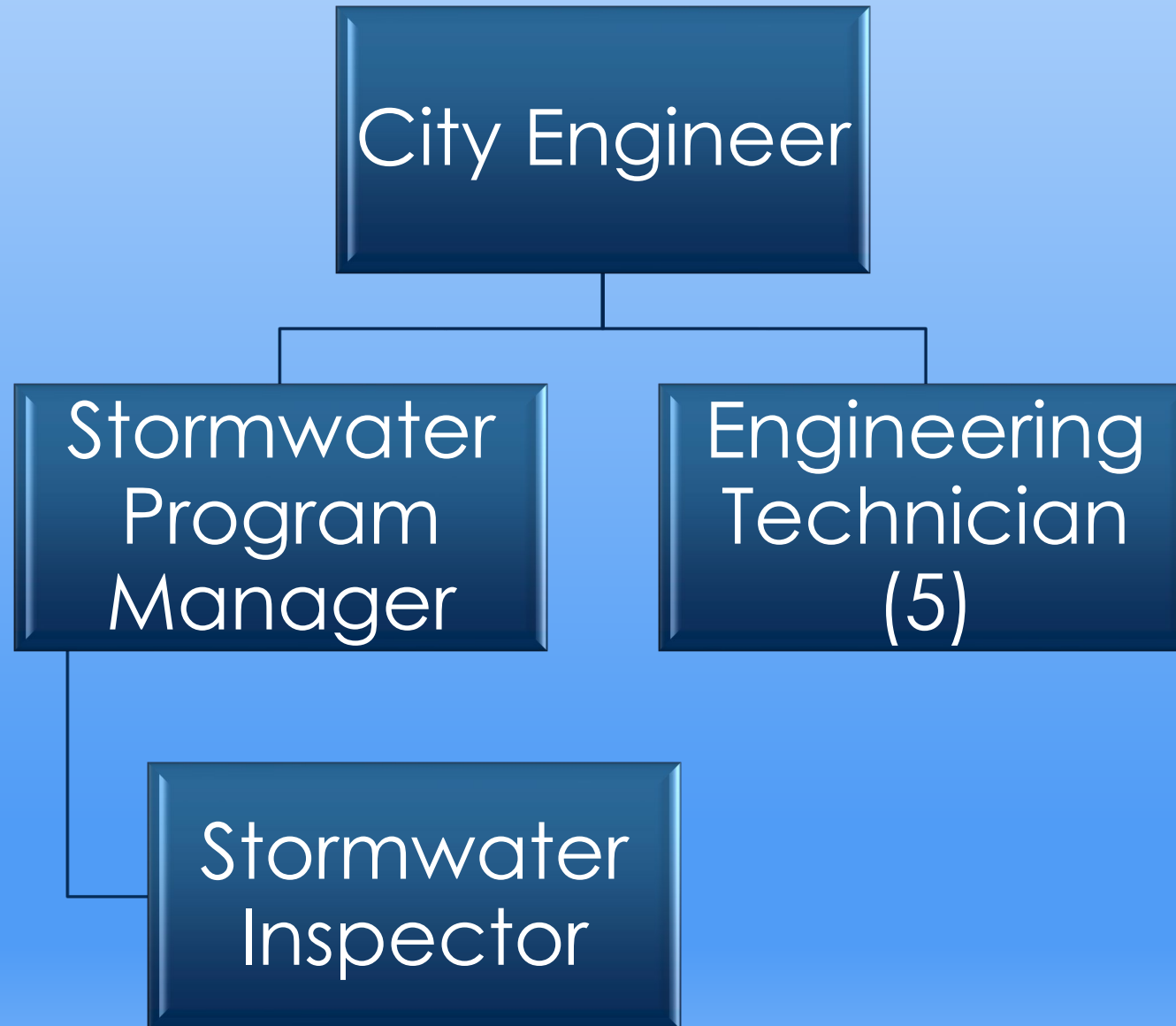










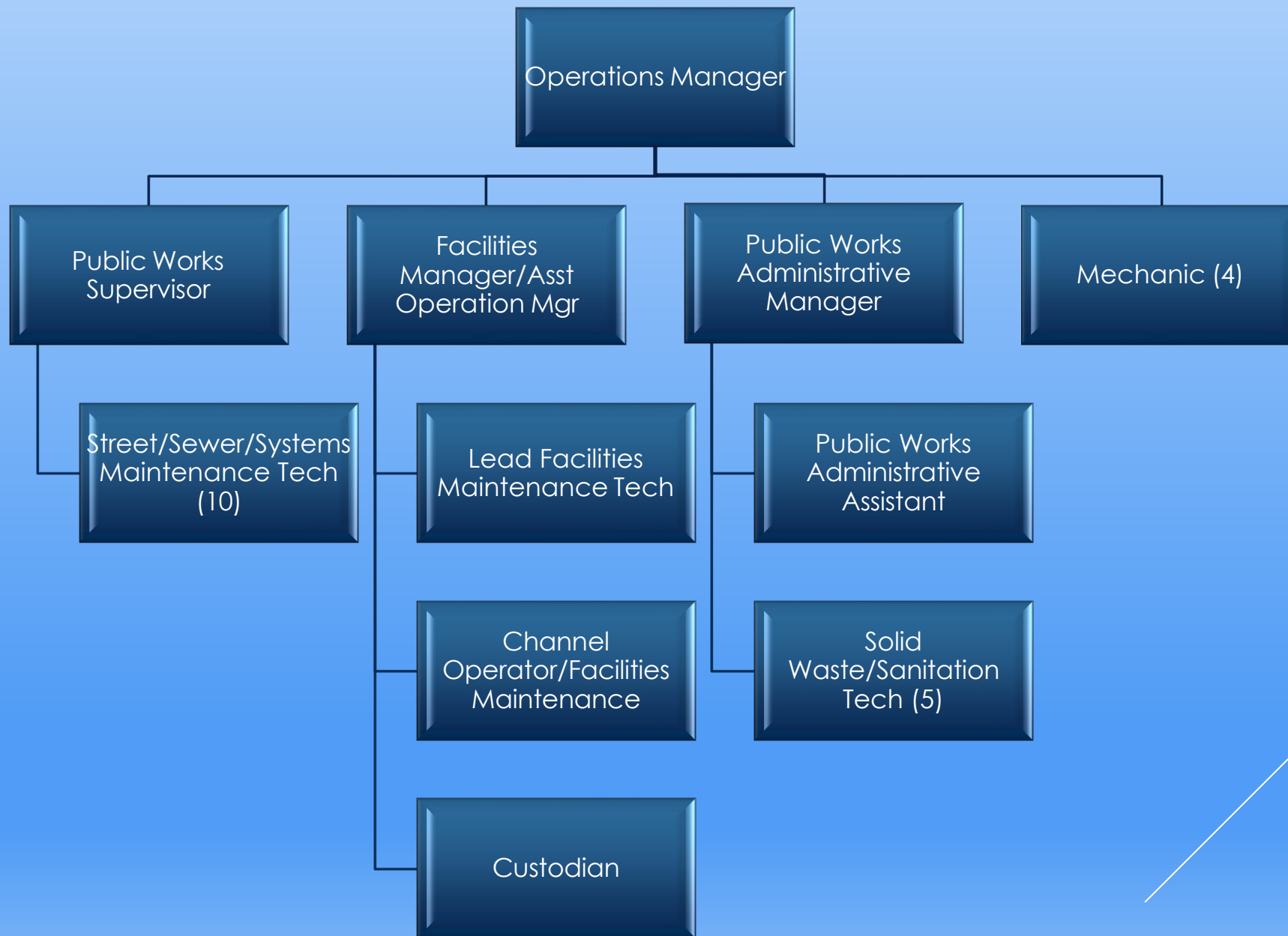


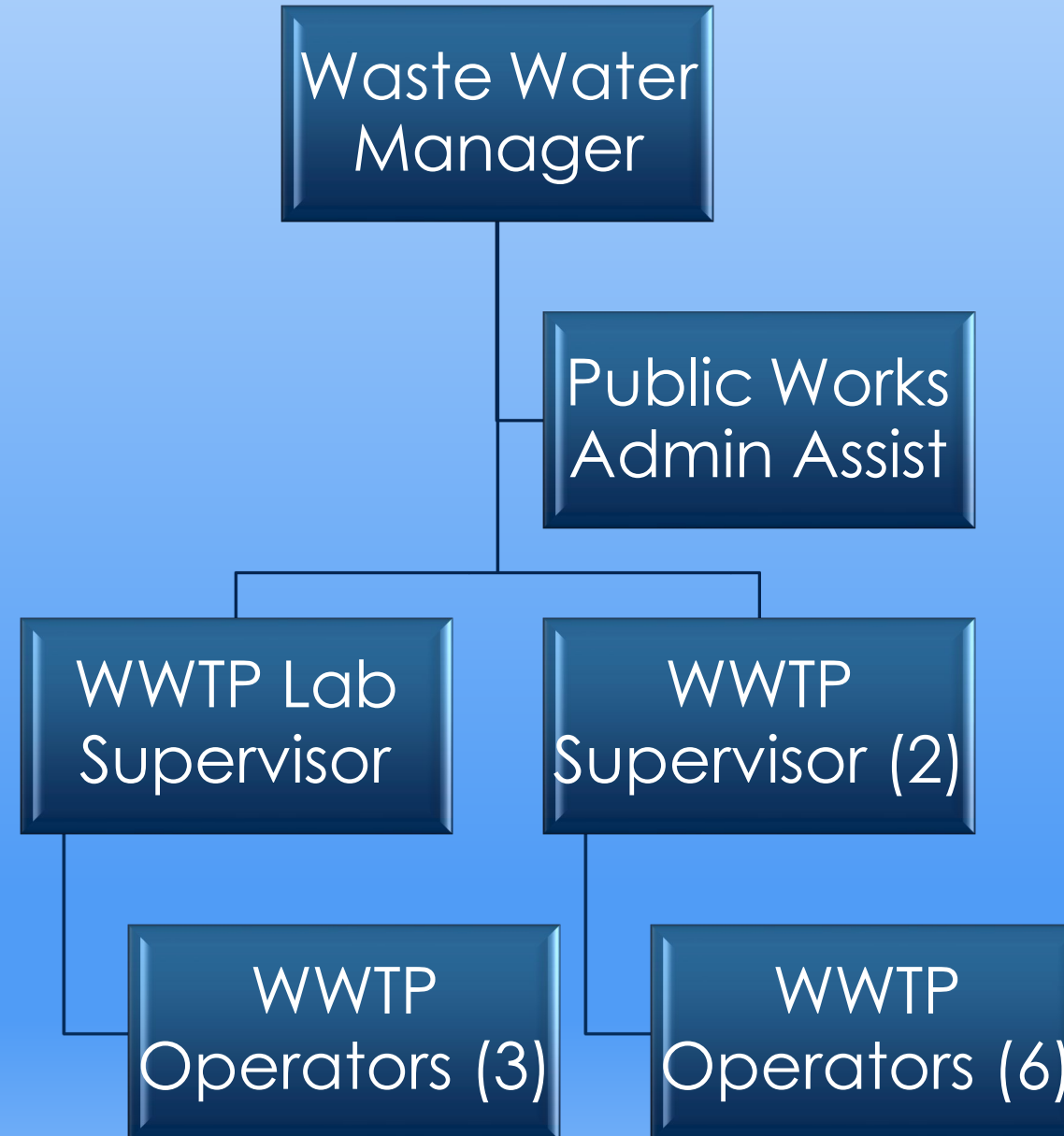
GIS
Manager

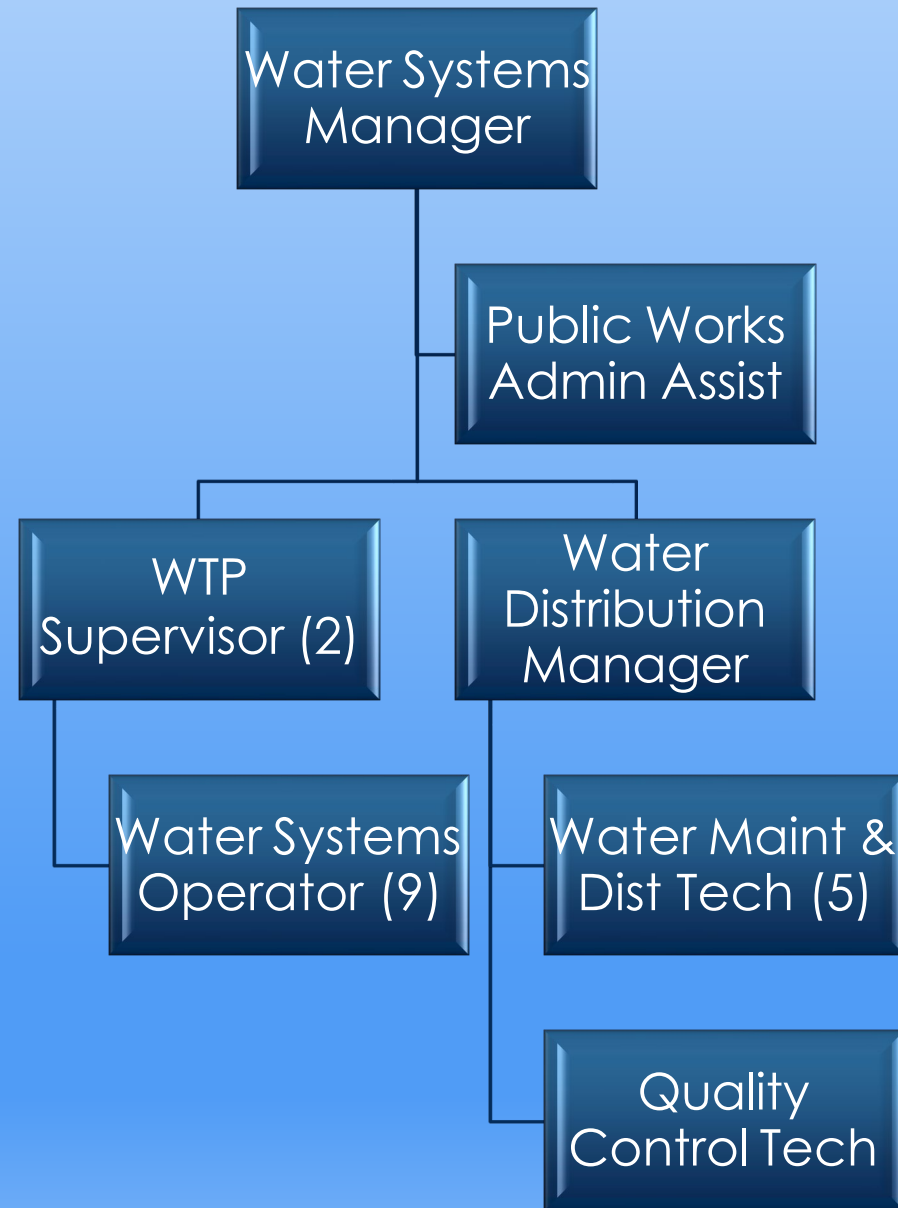


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graph TD; A[GIS Manager] --- B[GIS Asset Coordinator];
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GIS Asset
Coordinator







2024 Budget - FTE Count by Fund and Division

Fund Description	Total Cost	Allocated FTE Count
ACFL Management Fund	\$ 25,864	0.2
Ambulance Service Fund	\$ 3,481,706	23
Arterial Street Construction	\$ 143,655	1
Equipment Rental Fund	\$ 580,487	5
General Fund	\$ 13,367,125	115
Grandview Cemetery Fund	\$ 246,155	2
Parks & Recreation Fund	\$ 1,654,271	14
Public Library Fund	\$ 1,472,939	13
Sanitation Fund	\$ 1,217,533	9
Sewer Fund	\$ 3,250,710	25
Storm Drainage Fund	\$ 1,148,538	10
Street Maintenance Fund	\$ 682,800	5
Washington Park Fund	\$ 216,637	2
Water Fund	\$ 3,698,368	29
	\$ 31,186,789	253

Department Detail Description	Total Cost	Allocated FTE Count
Parks & Recreation	\$ 1,896,772	16
Water Maintenance	\$ 1,084,159	8
Street Maint/Const Activities	\$ 594,818	4
Executive	\$ 227,058	1
Sanitation Services	\$ 1,217,533	9
Public Library	\$ 1,472,939	13
Judicial	\$ 658,356	5
Water Treatment Plant	\$ 1,852,905	14
Human Resources	\$ 360,463	2
Cemetery	\$ 246,155	2
Sewage Collection	\$ 483,982	5
Municipal/Community Buildings	\$ 244,226	2
Administration	\$ 619,839	5
Fiber	\$ 1,283,014	10
Storm Drainage System	\$ 442,824	5
Medic/Fire Department	\$ 4,764,452	39
Police	\$ 5,209,801	40
Legislative	\$ 213,482	8
Museum Department	\$ 478,899	5
Waste Water Treatment Plant	\$ 2,039,795	15
Vehicle & Equipment Fleet	\$ 580,487	5
Finance Department	\$ 795,731	5
Legal Department	\$ 533,415	4
Engineering Plans & Services	\$ 1,805,751	13
Planning & Community Development	\$ 1,225,696	9
Information Systems	\$ 854,237	6
	\$ 31,186,789	253

IAFF 1537

January 1 - June 30, 2024 Wage Schedule 2.0% Wage Increase

Firefighter	Grade 12F1	Step 1	Step 2	Step 3	Step 4	Step 5
12 hour shift	Monthly	7,247.98	7,465.42	7,689.38	7,920.06	8,157.66
	Hourly	34.75	35.79	36.86	37.97	39.11
	Call Back	62.72	64.60	66.54	68.54	70.60
	Overtime	52.12	53.69	55.30	56.96	58.66
	Annual	86,975.75	89,585.02	92,272.57	95,040.75	97,891.97
Firefighter	Grade 24F1	Step 1	Step 2	Step 3	Step 4	Step 5
24 hour shift	Monthly	7,247.98	7,465.42	7,689.38	7,920.06	8,157.66
	Hourly	33.77	34.79	35.83	36.91	38.01
	Call Back	62.72	64.60	66.54	68.54	70.60
	Overtime	50.66	52.18	53.75	55.36	57.02
	Annual	86,975.75	89,585.02	92,272.57	95,040.75	97,891.97

Lieutenant	Grade F2	Step 1	Step 2	Step 3
24 hour shift	Monthly	8,647.12	8,906.54	9,173.73
	Hourly	40.29	41.50	42.75
	Call Back	74.83	77.08	79.39
	Overtime	60.44	62.25	64.12
	Annual	103,765.49	106,878.46	110,084.81

Captain	Grade F3	Step 1	Step 2	Step 3
24 hour shift	Monthly	9,448.95	9,732.41	10,024.39
	Hourly	44.03	45.35	46.71
	Call Back	81.77	84.22	86.75
	Overtime	66.05	68.03	70.07
	Annual	113,387.36	116,788.98	120,292.65

IAFF 1537

July 1 - December 31, 2024 Wage Schedule 2.0% Wage Increase

Firefighter	Grade 12F1	Step 1	Step 2	Step 3	Step 4	Step 5
12 hour shift	Monthly	7,392.94	7,614.73	7,843.17	8,078.46	8,320.82
	Hourly	35.44	36.51	37.60	38.73	39.89
	Call Back	63.98	65.90	67.87	69.91	72.01
	Overtime	53.17	54.76	56.40	58.10	59.84
	Annual	88,715.27	91,376.72	94,118.03	96,941.57	99,849.81
Firefighter	Grade 24F1	Step 1	Step 2	Step 3	Step 4	Step 5
24 hour shift	Monthly	7,392.94	7,614.73	7,843.17	8,078.46	8,320.82
	Hourly	34.45	35.48	36.55	37.64	38.77
	Call Back	63.98	65.90	67.87	69.91	72.01
	Overtime	51.67	53.23	54.82	56.47	58.16
	Annual	88,715.27	91,376.72	94,118.03	96,941.57	99,849.81
Lieutenant	Grade F2	Step 1	Step 2	Step 3		
24 hour shift	Monthly	8,820.07	9,084.67	9,357.21		
	Hourly	41.10	42.33	43.60		
	Call Back	76.33	78.62	80.98		
	Overtime	61.65	63.50	65.40		
	Annual	105,840.80	109,016.03	112,286.51		
Captain	Grade F3	Step 1	Step 2	Step 3		
24 hour shift	Monthly	9,637.93	9,927.06	10,224.87		
	Hourly	44.91	46.26	47.65		
	Call Back	83.41	85.91	88.48		
	Overtime	67.37	69.39	71.47		
	Annual	115,655.10	119,124.76	122,698.50		

Anacortes Commissioned Police Service Guild

January 1 - June 30, 2024 Wage Schedule 2.0% Wage Increase

GRADE	CLASSIFICATION	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
13	Police Officer	6,690.45	6,991.52	7,306.14	7,634.92	7,978.49	8,377.41
14	Corporal	8,544.97	8,715.86				
15	Sergeant	9,382.70	9,687.64	10,002.49			

MONTHLY, HOURLY, OVERTIME, ANNUAL WAGES

GRADE	CLASSIFICATION	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
13	MONTHLY	6,690.45	6,991.52	7,306.14	7,634.92	7,978.49	8,377.41
	HOURLY	38.60	40.34	42.15	44.05	46.03	48.33
	OVERTIME	57.90	60.50	63.23	66.07	69.04	72.50
	ANNUAL	80,285.44	83,898.28	87,673.70	91,619.02	95,741.88	100,528.97
14	MONTHLY	8,544.97	8,715.86				
	HOURLY	49.30	50.28				
	OVERTIME	73.95	75.43				
	ANNUAL	102,539.58	104,590.38				
15	MONTHLY	9,382.70	9,687.64	10,002.49			
	HOURLY	54.13	55.89	57.71			
	OVERTIME	81.20	83.84	86.56			
	ANNUAL	112,592.45	116,251.70	120,029.88			

Anacortes Commissioned Police Services Guild

July 1 - December 31, 2024 Wage Schedule 2.0% Wage Increase

GRADE	CLASSIFICATION	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
13	Police Officer	6,824.26	7,131.35	7,452.26	7,787.62	8,138.06	8,544.96
14	Corporal	8,715.86	8,890.18				
15	Sergeant	9,570.36	9,881.39	10,202.54			

MONTHLY, HOURLY, OVERTIME, ANNUAL WAGES

GRADE	CLASSIFICATION	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
13	MONTHLY	6,824.26	7,131.35	7,452.26	7,787.62	8,138.06	8,544.96
	HOURLY	39.37	41.14	42.99	44.93	46.95	49.30
	OVERTIME	59.06	61.71	64.49	67.39	70.43	73.95
	ANNUAL	81,891.15	85,576.25	89,427.18	93,451.40	97,656.72	102,539.55
14	MONTHLY	8,715.86	8,890.18				
	HOURLY	50.28	51.29				
	OVERTIME	75.43	76.93				
	ANNUAL	104,590.38	106,682.18				
15	MONTHLY	9,570.36	9,881.39	10,202.54			
	HOURLY	55.21	57.01	58.86			
	OVERTIME	82.82	85.51	88.29			
	ANNUAL	114,844.30	118,576.74	122,430.48			

2024 Non Commissioned Police Guild Wage Schedule

2.5% COLA Adjustment to Wage Scale		Monthly Rate		1.03						Hourly Rate								Annual Salary							
Position	3.0% between each step	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6				
		Level NC1	\$ 4,629.04	\$ 4,767.91	\$ 4,910.95	\$ 5,058.28	\$ 5,210.02	\$ 5,366.32	NC1	\$ 26.71	\$ 27.51	\$ 28.33	\$ 29.18	\$ 30.06	\$ 30.96	NC1	\$55,548.46	\$57,214.92	\$58,931.36	\$60,699.30	\$62,520.28	\$64,395.89			
	Level NC2	\$ 4,765.62	\$ 4,908.59	\$ 5,055.85	\$ 5,207.52	\$ 5,363.75	\$ 5,524.66	NC2	\$ 27.49	\$ 28.32	\$ 29.17	\$ 30.04	\$ 30.94	\$ 31.87	NC2	\$57,187.46	\$58,903.08	\$60,670.17	\$62,490.28	\$64,364.99	\$66,295.94				
	Level NC3	\$ 4,906.30	\$ 5,053.49	\$ 5,205.10	\$ 5,361.25	\$ 5,522.09	\$ 5,687.75	NC3	\$ 28.31	\$ 29.15	\$ 30.03	\$ 30.93	\$ 31.86	\$ 32.81	NC3	\$58,875.62	\$60,641.89	\$62,461.15	\$64,334.98	\$66,265.03	\$68,252.98				
Records Support	Level NC4	\$ 5,051.20	\$ 5,202.74	\$ 5,358.82	\$ 5,519.59	\$ 5,685.17	\$ 5,855.73	NC4	\$ 29.14	\$ 30.02	\$ 30.92	\$ 31.84	\$ 32.80	\$ 33.78	NC4	\$60,614.43	\$62,432.87	\$64,305.85	\$66,235.03	\$68,222.08	\$70,268.74				
	Level NC5	\$ 5,200.45	\$ 5,356.46	\$ 5,517.16	\$ 5,682.67	\$ 5,853.15	\$ 6,028.75	NC5	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78	NC5	\$62,405.41	\$64,277.57	\$66,205.90	\$68,192.07	\$70,237.84	\$72,344.97				
	Level NC6	\$ 5,354.18	\$ 5,514.80	\$ 5,680.25	\$ 5,850.65	\$ 6,026.17	\$ 6,206.96	NC6	\$ 30.89	\$ 31.82	\$ 32.77	\$ 33.75	\$ 34.77	\$ 35.81	NC6	\$64,250.11	\$66,177.62	\$68,162.94	\$70,207.83	\$72,314.07	\$74,483.49				
Code Enforcement Officer/Animal Control; Community Service Officer	Level NC7	\$ 5,512.51	\$ 5,677.89	\$ 5,848.23	\$ 6,023.67	\$ 6,204.38	\$ 6,390.51	NC7	\$ 31.80	\$ 32.76	\$ 33.74	\$ 34.75	\$ 35.79	\$ 36.87	NC7	\$66,150.16	\$68,134.66	\$70,178.70	\$72,284.06	\$74,452.58	\$76,686.16				
	Level NC8	\$ 5,675.60	\$ 5,845.87	\$ 6,021.24	\$ 6,201.88	\$ 6,387.94	\$ 6,579.58	NC8	\$ 32.74	\$ 33.73	\$ 34.74	\$ 35.78	\$ 36.85	\$ 37.96	NC8	\$68,107.20	\$70,150.42	\$72,254.93	\$74,422.58	\$76,655.26	\$78,954.92				
	Level NC9	\$ 5,843.58	\$ 6,018.89	\$ 6,199.45	\$ 6,385.44	\$ 6,577.00	\$ 6,774.31	NC9	\$ 33.71	\$ 34.72	\$ 35.77	\$ 36.84	\$ 37.94	\$ 39.08	NC9	\$70,122.96	\$72,226.65	\$74,393.45	\$76,625.25	\$78,924.01	\$81,291.73				
	Level NC10	\$ 6,016.60	\$ 6,197.10	\$ 6,383.01	\$ 6,574.50	\$ 6,771.74	\$ 6,974.89	NC10	\$ 34.71	\$ 35.75	\$ 36.83	\$ 37.93	\$ 39.07	\$ 40.24	NC10	\$72,199.19	\$74,365.17	\$76,596.12	\$78,894.01	\$81,260.83	\$83,698.65				

TEAMSTERS LOCAL 231

2024

3% BETWEEN STEPS AND GRADES

3.0% COLA

**Wage calculations are applied to the monthly wage rate at Grade T1, Step 1. This calculation method maintains the integrity of the wage structure with 3% between steps and 3% between grades.*

Position Title		Base Period	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Min. Wage + \$1.00	Library Pages, Museum Docents	Hourly	17.28						
Grade T1		Annual	\$37,432.91	\$38,555.90	\$39,712.58	\$40,903.96	\$42,131.07	\$43,395.01	\$44,696.86
		Monthly	\$3,119.41	\$3,212.99	\$3,309.38	\$3,408.66	\$3,510.92	\$3,616.25	\$3,724.74
		Hourly	\$18.00	\$18.54	\$19.09	\$19.67	\$20.26	\$20.86	\$21.49
Grade T2		Annual	\$38,555.90	\$39,712.58	\$40,903.96	\$42,131.07	\$43,395.01	\$44,696.86	\$46,037.76
		Monthly	\$3,212.99	\$3,309.38	\$3,408.66	\$3,510.92	\$3,616.25	\$3,724.74	\$3,836.48
		Hourly	\$18.54	\$19.09	\$19.67	\$20.26	\$20.86	\$21.49	\$22.13
Grade T3		Annual	\$39,712.58	\$40,903.96	\$42,131.07	\$43,395.01	\$44,696.86	\$46,037.76	\$47,418.89
		Monthly	\$3,309.38	\$3,408.66	\$3,510.92	\$3,616.25	\$3,724.74	\$3,836.48	\$3,951.57
		Hourly	\$19.09	\$19.67	\$20.26	\$20.86	\$21.49	\$22.13	\$22.80
Grade T4	Museum Aide	Annual	\$40,903.96	\$42,131.07	\$43,395.01	\$44,696.86	\$46,037.76	\$47,418.89	\$48,841.46
		Monthly	\$3,408.66	\$3,510.92	\$3,616.25	\$3,724.74	\$3,836.48	\$3,951.57	\$4,070.12
		Hourly	\$19.67	\$20.26	\$20.86	\$21.49	\$22.13	\$22.80	\$23.48
Grade T5		Annual	\$42,131.07	\$43,395.01	\$44,696.86	\$46,037.76	\$47,418.89	\$48,841.46	\$50,306.71
		Monthly	\$3,510.92	\$3,616.25	\$3,724.74	\$3,836.48	\$3,951.57	\$4,070.12	\$4,192.23
		Hourly	\$20.26	\$20.86	\$21.49	\$22.13	\$22.80	\$23.48	\$24.19
Grade T6		Annual	\$43,395.01	\$44,696.86	\$46,037.76	\$47,418.89	\$48,841.46	\$50,306.71	\$51,815.91
		Monthly	\$3,616.25	\$3,724.74	\$3,836.48	\$3,951.57	\$4,070.12	\$4,192.23	\$4,317.99
		Hourly	\$20.86	\$21.49	\$22.13	\$22.80	\$23.48	\$24.19	\$24.91
Grade T7	Library Assistant, Museum Curator, Museum Educator	Annual	\$44,696.86	\$46,037.76	\$47,418.89	\$48,841.46	\$50,306.71	\$51,815.91	\$53,370.38
		Monthly	\$3,724.74	\$3,836.48	\$3,951.57	\$4,070.12	\$4,192.23	\$4,317.99	\$4,447.53
		Hourly	\$21.49	\$22.13	\$22.80	\$23.48	\$24.19	\$24.91	\$25.66
Grade T8	Library Technology Assistant	Annual	\$46,037.76	\$47,418.89	\$48,841.46	\$50,306.71	\$51,815.91	\$53,370.38	\$54,971.50
		Monthly	\$3,836.48	\$3,951.57	\$4,070.12	\$4,192.23	\$4,317.99	\$4,447.53	\$4,580.96
		Hourly	\$22.13	\$22.80	\$23.48	\$24.19	\$24.91	\$25.66	\$26.43
Grade T9	Museum Administrative Assistant	Annual	\$47,418.89	\$48,841.46	\$50,306.71	\$51,815.91	\$53,370.38	\$54,971.50	\$56,620.64
		Monthly	\$3,951.57	\$4,070.12	\$4,192.23	\$4,317.99	\$4,447.53	\$4,580.96	\$4,718.39
		Hourly	\$22.80	\$23.48	\$24.19	\$24.91	\$25.66	\$26.43	\$27.22
Grade T10	Senior Center Administrative Assistant	Annual	\$48,841.46	\$50,306.71	\$51,815.91	\$53,370.38	\$54,971.50	\$56,620.64	\$58,319.26
		Monthly	\$4,070.12	\$4,192.23	\$4,317.99	\$4,447.53	\$4,580.96	\$4,718.39	\$4,859.94
		Hourly	\$23.48	\$24.19	\$24.91	\$25.66	\$26.43	\$27.22	\$28.04
Grade T11		Annual	\$50,306.71	\$51,815.91	\$53,370.38	\$54,971.50	\$56,620.64	\$58,319.26	\$60,068.84
		Monthly	\$4,192.23	\$4,317.99	\$4,447.53	\$4,580.96	\$4,718.39	\$4,859.94	\$5,005.74
		Hourly	\$24.19	\$24.91	\$25.66	\$26.43	\$27.22	\$28.04	\$28.88
Grade T12	Custodian, Library Administrative Assistant	Annual	\$51,815.91	\$53,370.38	\$54,971.50	\$56,620.64	\$58,319.26	\$60,068.84	\$61,870.90
		Monthly	\$4,317.99	\$4,447.53	\$4,580.96	\$4,718.39	\$4,859.94	\$5,005.74	\$5,155.91
		Hourly	\$24.91	\$25.66	\$26.43	\$27.22	\$28.04	\$28.88	\$29.75
Grade T13		Annual	\$53,370.38	\$54,971.50	\$56,620.64	\$58,319.26	\$60,068.84	\$61,870.90	\$63,727.03
		Monthly	\$4,447.53	\$4,580.96	\$4,718.39	\$4,859.94	\$5,005.74	\$5,155.91	\$5,310.59
		Hourly	\$25.66	\$26.43	\$27.22	\$28.04	\$28.88	\$29.75	\$30.64

Position Title		Base Period	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Grade	T14	Annual	\$54,971.50	\$56,620.64	\$58,319.26	\$60,068.84	\$61,870.90	\$63,727.03	\$65,638.84
Monthly		\$4,580.96	\$4,718.39	\$4,859.94	\$5,005.74	\$5,155.91	\$5,310.59	\$5,469.90	
Hourly		\$26.43	\$27.22	\$28.04	\$28.88	\$29.75	\$30.64	\$31.56	
Grade	T15	Annual	\$56,620.64	\$58,319.26	\$60,068.84	\$61,870.90	\$63,727.03	\$65,638.84	\$67,608.01
Monthly		\$4,718.39	\$4,859.94	\$5,005.74	\$5,155.91	\$5,310.59	\$5,469.90	\$5,634.00	
Hourly		\$27.22	\$28.04	\$28.88	\$29.75	\$30.64	\$31.56	\$32.50	
Grade	Court Clerk	Annual	\$58,319.26	\$60,068.84	\$61,870.90	\$63,727.03	\$65,638.84	\$67,608.01	\$69,636.25
Monthly		\$4,859.94	\$5,005.74	\$5,155.91	\$5,310.59	\$5,469.90	\$5,634.00	\$5,803.02	
Hourly		\$28.04	\$28.88	\$29.75	\$30.64	\$31.56	\$32.50	\$33.48	
Grade	Water Treatment Plant (WTP) OIT, Wastewater Treatment Plant (WWTP) OIT	Annual	\$60,068.84	\$61,870.90	\$63,727.03	\$65,638.84	\$67,608.01	\$69,636.25	\$71,725.33
Monthly		\$5,005.74	\$5,155.91	\$5,310.59	\$5,469.90	\$5,634.00	\$5,803.02	\$5,977.11	
Hourly		\$28.88	\$29.75	\$30.64	\$31.56	\$32.50	\$33.48	\$34.48	
Grade	Public Works Administrative Assistant, Planning Administrative Assistant, Parks Administrative Assistant	Annual	\$61,870.90	\$63,727.03	\$65,638.84	\$67,608.01	\$69,636.25	\$71,725.33	\$73,877.09
Monthly		\$5,155.91	\$5,310.59	\$5,469.90	\$5,634.00	\$5,803.02	\$5,977.11	\$6,156.42	
Hourly		\$29.75	\$30.64	\$31.56	\$32.50	\$33.48	\$34.48	\$35.52	
Grade	Accounting Technician, Permit Services Coordinator	Annual	\$63,727.03	\$65,638.84	\$67,608.01	\$69,636.25	\$71,725.33	\$73,877.09	\$76,093.41
Monthly		\$5,310.59	\$5,469.90	\$5,634.00	\$5,803.02	\$5,977.11	\$6,156.42	\$6,341.12	
Hourly		\$30.64	\$31.56	\$32.50	\$33.48	\$34.48	\$35.52	\$36.58	
Grade	Service Mechanic	Annual	\$65,638.84	\$67,608.01	\$69,636.25	\$71,725.33	\$73,877.09	\$76,093.41	\$78,376.21
Monthly		\$5,469.90	\$5,634.00	\$5,803.02	\$5,977.11	\$6,156.42	\$6,341.12	\$6,531.35	
Hourly		\$31.56	\$32.50	\$33.48	\$34.48	\$35.52	\$36.58	\$37.68	
Grade	PCED Program Coordinator	Annual	\$67,608.01	\$69,636.25	\$71,725.33	\$73,877.09	\$76,093.41	\$78,376.21	\$80,727.49
Monthly		\$5,634.00	\$5,803.02	\$5,977.11	\$6,156.42	\$6,341.12	\$6,531.35	\$6,727.29	
Hourly		\$32.50	\$33.48	\$34.48	\$35.52	\$36.58	\$37.68	\$38.81	
Grade	WTP Operator 1, WWTP Operator 1, Streets/Sewers/Systems Maintenance, Water Maintenance & Distribution**, Facilities Maintenance, Public Works Inspector, Solid Waste/Sanitation, Parks Maintenance, Recreation Coordinator, Municipal Broadband Field Technician, Business Operations Coordinator	Annual	\$69,636.25	\$71,725.33	\$73,877.09	\$76,093.41	\$78,376.21	\$80,727.49	\$83,149.32
Monthly		\$5,803.02	\$5,977.11	\$6,156.42	\$6,341.12	\$6,531.35	\$6,727.29	\$6,929.11	
Hourly		\$33.48	\$34.48	\$35.52	\$36.58	\$37.68	\$38.81	\$39.98	
**WDM 2: \$200/month qualification pay; *WDM3: \$300 (total)/month qualification pay. Eligible for qualification pay the pay period following the City's receipt of certification.									
Grade	Associate Planner, Outside Plant Coordinator	Annual	\$71,725.33	\$73,877.09	\$76,093.41	\$78,376.21	\$80,727.49	\$83,149.32	\$85,643.80
Monthly		\$5,977.11	\$6,156.42	\$6,341.12	\$6,531.35	\$6,727.29	\$6,929.11	\$7,136.98	
Hourly		\$34.48	\$35.52	\$36.58	\$37.68	\$38.81	\$39.98	\$41.17	
Grade	Building Inspector, Equipment Mechanic, Stormwater Inspector	Annual	\$73,877.09	\$76,093.41	\$78,376.21	\$80,727.49	\$83,149.32	\$85,643.80	\$88,213.11
Monthly		\$6,156.42	\$6,341.12	\$6,531.35	\$6,727.29	\$6,929.11	\$7,136.98	\$7,351.09	
Hourly		\$35.52	\$36.58	\$37.68	\$38.81	\$39.98	\$41.17	\$42.41	
Grade	WTP Operator 2, WWTP Operator 2, GIS Asset Coordinator, Building Plans Examiner, Engineering Technician, Quality Control Technician	Annual	\$76,093.41	\$78,376.21	\$80,727.49	\$83,149.32	\$85,643.80	\$88,213.11	\$90,859.51
Monthly		\$6,341.12	\$6,531.35	\$6,727.29	\$6,929.11	\$7,136.98	\$7,351.09	\$7,571.63	
Hourly		\$36.58	\$37.68	\$38.81	\$39.98	\$41.17	\$42.41	\$43.68	
Grade	Parks Maintenance Foreperson	Annual	\$78,376.21	\$80,727.49	\$83,149.32	\$85,643.80	\$88,213.11	\$90,859.51	\$93,585.29
Monthly		\$6,531.35	\$6,727.29	\$6,929.11	\$7,136.98	\$7,351.09	\$7,571.63	\$7,798.77	
Hourly		\$37.68	\$38.81	\$39.98	\$41.17	\$42.41	\$43.68	\$44.99	
Grade	WTP Operator 3, WWTP Operator 3	Annual	\$80,727.49	\$83,149.32	\$85,643.80	\$88,213.11	\$90,859.51	\$93,585.29	\$96,392.85
Monthly		\$6,727.29	\$6,929.11	\$7,136.98	\$7,351.09	\$7,571.63	\$7,798.77	\$8,032.74	
Hourly		\$38.81	\$39.98	\$41.17	\$42.41	\$43.68	\$44.99	\$46.34	

	Position Title	Base Period	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Grade T28		Annual	\$83,149.32	\$85,643.80	\$88,213.11	\$90,859.51	\$93,585.29	\$96,392.85	\$99,284.64
		Monthly	\$6,929.11	\$7,136.98	\$7,351.09	\$7,571.63	\$7,798.77	\$8,032.74	\$8,273.72
		Hourly	\$39.98	\$41.17	\$42.41	\$43.68	\$44.99	\$46.34	\$47.73
Grade T29	WTP Operator 4, WTP Instrumentation Technician, Senior Engineering Technician, Senior GIS Coordinator	Annual	\$85,643.80	\$88,213.11	\$90,859.51	\$93,585.29	\$96,392.85	\$99,284.64	\$102,263.17
		Monthly	\$7,136.98	\$7,351.09	\$7,571.63	\$7,798.77	\$8,032.74	\$8,273.72	\$8,521.93
		Hourly	\$41.17	\$42.41	\$43.68	\$44.99	\$46.34	\$47.73	\$49.16
Grade T30		Annual	\$88,213.11	\$90,859.51	\$93,585.29	\$96,392.85	\$99,284.64	\$102,263.17	\$105,331.07
		Monthly	\$7,351.09	\$7,571.63	\$7,798.77	\$8,032.74	\$8,273.72	\$8,521.93	\$8,777.59
		Hourly	\$42.41	\$43.68	\$44.99	\$46.34	\$47.73	\$49.16	\$50.64
Grade T31		Annual	\$90,859.51	\$93,585.29	\$96,392.85	\$99,284.64	\$102,263.17	\$105,331.07	\$108,491.00
		Monthly	\$7,571.63	\$7,798.77	\$8,032.74	\$8,273.72	\$8,521.93	\$8,777.59	\$9,040.92
		Hourly	\$43.68	\$44.99	\$46.34	\$47.73	\$49.16	\$50.64	\$52.16
Grade T32	Senior Planner	Annual	\$93,585.29	\$96,392.85	\$99,284.64	\$102,263.17	\$105,331.07	\$108,491.00	\$111,745.73
		Monthly	\$7,798.77	\$8,032.74	\$8,273.72	\$8,521.93	\$8,777.59	\$9,040.92	\$9,312.14
		Hourly	\$44.99	\$46.34	\$47.73	\$49.16	\$50.64	\$52.16	\$53.72
Grade T33		Annual	\$96,392.85	\$99,284.64	\$102,263.17	\$105,331.07	\$108,491.00	\$111,745.73	\$115,098.10
		Monthly	\$8,032.74	\$8,273.72	\$8,521.93	\$8,777.59	\$9,040.92	\$9,312.14	\$9,591.51
		Hourly	\$46.34	\$47.73	\$49.16	\$50.64	\$52.16	\$53.72	\$55.34
Grade T34		Annual	\$99,284.64	\$102,263.17	\$105,331.07	\$108,491.00	\$111,745.73	\$115,098.10	\$118,551.05
		Monthly	\$8,273.72	\$8,521.93	\$8,777.59	\$9,040.92	\$9,312.14	\$9,591.51	\$9,879.25
		Hourly	\$47.73	\$49.16	\$50.64	\$52.16	\$53.72	\$55.34	\$57.00
Grade T35		Annual	\$102,263.17	\$105,331.07	\$108,491.00	\$111,745.73	\$115,098.10	\$118,551.05	\$122,107.58
		Monthly	\$8,521.93	\$8,777.59	\$9,040.92	\$9,312.14	\$9,591.51	\$9,879.25	\$10,175.63
		Hourly	\$49.16	\$50.64	\$52.16	\$53.72	\$55.34	\$57.00	\$58.71

2024 Salary Range

NON-REPRESENTED & MANAGEMENT SALARY SCHEDULE									
Grade	Position		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
M1	Fire Department Administrative Assistant	Annual	\$59,345.56	\$61,719.39	\$64,188.16	\$66,755.69	\$69,425.92	\$72,202.95	\$75,091.07
		Monthly	\$4,945.46	\$5,143.28	\$5,349.01	\$5,562.97	\$5,785.49	\$6,016.91	\$6,257.59
		Hourly	\$28.53	\$29.67	\$30.86	\$32.09	\$33.38	\$34.71	\$36.10
M2		Annual	\$61,125.93	\$63,570.97	\$66,113.81	\$68,758.36	\$71,508.69	\$74,369.04	\$77,343.80
M3		Annual	\$62,959.71	\$65,478.10	\$68,097.22	\$70,821.11	\$73,653.95	\$76,600.11	\$79,664.12
M4		Annual	\$64,848.50	\$67,442.44	\$70,140.14	\$72,945.74	\$75,863.57	\$78,898.12	\$82,054.04
M5	Legal Assistant; IS Technician; IS Network Technician; Library Public Service Manager; Municipal Broadband Network Technician	Annual	\$66,793.95	\$69,465.71	\$72,244.34	\$75,134.12	\$78,139.48	\$81,265.06	\$84,515.66
		Monthly	\$5,566.16	\$5,788.81	\$6,020.36	\$6,261.18	\$6,511.62	\$6,772.09	\$7,042.97
		Hourly	\$32.11	\$33.40	\$34.73	\$36.12	\$37.57	\$39.07	\$40.63
M6	PW Administrative Manager; Executive Assistant; Human Resources Assistant; Public Works Administrator	Annual	\$68,797.77	\$71,549.68	\$74,411.67	\$77,388.14	\$80,483.66	\$83,703.01	\$87,051.13
		Monthly	\$5,733.15	\$5,962.47	\$6,200.97	\$6,449.01	\$6,706.97	\$6,975.25	\$7,254.26
		Hourly	\$33.08	\$34.40	\$35.77	\$37.21	\$38.69	\$40.24	\$41.85
M7	Librarian; Librarian-Youth Services; Resource Conservation Manager; Recreation Manager; Contract Specialist	Annual	\$70,861.71	\$73,696.17	\$76,644.02	\$79,709.78	\$82,898.17	\$86,214.10	\$89,662.66
		Monthly	\$5,905.14	\$6,141.35	\$6,387.00	\$6,642.48	\$6,908.18	\$7,184.51	\$7,471.89
		Hourly	\$34.07	\$35.43	\$36.85	\$38.32	\$39.85	\$41.45	\$43.11
M8		Annual	\$72,987.56	\$75,907.06	\$78,943.34	\$82,101.08	\$85,385.12	\$88,800.52	\$92,352.54
M9	Assistant City Clerk & ECM Analyst; Human Resources Generalist	Annual	\$75,177.18	\$78,184.27	\$81,311.64	\$84,564.11	\$87,946.67	\$91,464.54	\$95,123.12
		Monthly	\$6,264.77	\$6,515.36	\$6,775.97	\$7,047.01	\$7,328.89	\$7,622.04	\$7,926.93
		Hourly	\$36.14	\$37.59	\$39.09	\$40.66	\$42.28	\$43.97	\$45.73
M10		Annual	\$77,432.50	\$80,529.80	\$83,750.99	\$87,101.03	\$90,585.07	\$94,208.48	\$97,976.81
M11	Accountant	Annual	\$79,755.48	\$82,945.69	\$86,263.52	\$89,714.06	\$93,302.63	\$97,034.73	\$100,916.12
		Monthly	\$6,646.29	\$6,912.14	\$7,188.63	\$7,476.17	\$7,775.22	\$8,086.23	\$8,409.68
		Hourly	\$38.34	\$39.88	\$41.47	\$43.13	\$44.86	\$46.65	\$48.52
M12	IS Network Administrator; IS System Administrator; Municipal Broadband Network Administrator; SCADA Administrator; Senior Activity Center Administrator; Court Administrator; Stormwater Program Manager	Annual	\$82,148.14	\$85,434.06	\$88,851.43	\$92,405.48	\$96,101.70	\$99,945.77	\$103,943.60
		Monthly	\$6,845.68	\$7,119.51	\$7,404.29	\$7,700.46	\$8,008.48	\$8,328.81	\$8,661.97
		Hourly	\$39.49	\$41.07	\$42.72	\$44.43	\$46.20	\$48.05	\$49.97
M13		Annual	\$84,612.58	\$87,997.09	\$91,516.97	\$95,177.65	\$98,984.76	\$102,944.15	\$107,061.91
M14	Senior Accountant; PW Supervisor - Sanitation, Streets, Fleet; Parks Manager; Records Service Manager	Annual	\$87,150.96	\$90,637.00	\$94,262.48	\$98,032.98	\$101,954.30	\$106,032.47	\$110,273.77
		Monthly	\$7,262.58	\$7,553.08	\$7,855.21	\$8,169.41	\$8,496.19	\$8,836.04	\$9,189.48
		Hourly	\$41.90	\$43.58	\$45.32	\$47.13	\$49.02	\$50.98	\$53.02
M15		Annual	\$89,765.49	\$93,356.11	\$97,090.35	\$100,973.97	\$105,012.93	\$109,213.44	\$113,581.98
M16	WWTP Supervisor; Water Treatment Plant Supervisor I; Water Distribution Supervisor; Assistant Parks & Recreation Director	Annual	\$92,458.45	\$96,156.79	\$100,003.06	\$104,003.19	\$108,163.31	\$112,489.85	\$116,989.44
		Monthly	\$7,704.87	\$8,013.07	\$8,333.59	\$8,666.93	\$9,013.61	\$9,374.15	\$9,749.12
		Hourly	\$44.45	\$46.23	\$48.08	\$50.00	\$52.00	\$54.08	\$56.24
M17	GIS Manager; Facilities Manager/Assistant Operations Manager	Annual	\$95,232.21	\$99,041.50	\$103,003.16	\$107,123.28	\$111,408.21	\$115,864.54	\$120,499.12
		Monthly	\$7,936.02	\$8,253.46	\$8,583.60	\$8,926.94	\$9,284.02	\$9,655.38	\$10,041.59
		Hourly	\$45.78	\$47.62	\$49.52	\$51.50	\$53.56	\$55.70	\$57.93
M18	Planning Manager; Water Treatment Plant Supervisor II; Human Resources Manager	Annual	\$98,089.17	\$102,012.74	\$106,093.25	\$110,336.98	\$114,750.46	\$119,340.48	\$124,114.10
		Monthly	\$8,174.10	\$8,501.06	\$8,841.10	\$9,194.75	\$9,562.54	\$9,945.04	\$10,342.84
		Hourly	\$47.16	\$49.04	\$51.01	\$53.05	\$55.17	\$57.38	\$59.67
M19	Engineering Services Manager (non PE)	Annual	\$101,031.85	\$105,073.12	\$109,276.05	\$113,647.09	\$118,192.97	\$122,920.69	\$127,837.52
		Monthly	\$8,419.32	\$8,756.09	\$9,106.34	\$9,470.59	\$9,849.41	\$10,243.39	\$10,653.13
		Hourly	\$48.57	\$50.52	\$52.54	\$54.64	\$56.82	\$59.10	\$61.46
M20	Finance Manager; Building Official; Operations Manager	Annual	\$104,062.81	\$108,225.32	\$112,554.33	\$117,056.50	\$121,738.76	\$126,608.31	\$131,672.65
		Monthly	\$8,671.90	\$9,018.78	\$9,379.53	\$9,754.71	\$10,144.90	\$10,550.69	\$10,972.72
		Hourly	\$50.03	\$52.03	\$54.11	\$56.28	\$58.53	\$60.87	\$63.30
M21	WWTP Manager	Annual	\$107,184.69	\$111,472.08	\$115,930.96	\$120,568.20	\$125,390.93	\$130,406.56	\$135,622.83
		Monthly	\$8,932.06	\$9,289.34	\$9,660.91	\$10,047.35	\$10,449.24	\$10,867.21	\$11,301.90
		Hourly	\$51.53	\$53.59	\$55.74	\$57.97	\$60.28	\$62.70	\$65.20
M22	Water System Manager; IS & Technology Manager; Municipal Broadband Business Manager; Public Defender; Prosecutor	Annual	\$110,400.23	\$114,816.24	\$119,408.89	\$124,185.24	\$129,152.65	\$134,318.76	\$139,691.51
		Monthly	\$9,200.02	\$9,568.02	\$9,950.74	\$10,348.77	\$10,762.72	\$11,193.23	\$11,640.96
		Hourly	\$53.08	\$55.20	\$57.41	\$59.70	\$62.09	\$64.58	\$67.16
M23	City Engineer	Annual	\$113,712.24	\$118,260.73	\$122,991.16	\$127,910.80	\$133,027.23	\$138,348.32	\$143,882.26
		Monthly	\$9,476.02	\$9,855.06	\$10,249.26	\$10,659.23	\$11,085.60	\$11,529.03	\$11,990.19
		Hourly	\$54.67	\$56.86	\$59.13	\$61.50	\$63.96	\$66.51	\$69.17
M24	Assistant PW Director	Annual	\$117,123.60	\$121,808.55	\$126,680.89	\$131,748.13	\$137,018.05	\$142,498.77	\$148,198.72
		Monthly	\$9,760.30	\$10,150.71	\$10,556.74	\$10,979.01	\$11,418.17	\$11,874.90	\$12,349.89
		Hourly	\$56.31	\$58.56	\$60.90	\$63.34	\$65.87	\$68.51	\$71.25
M25			\$120,637.31	\$125,462.80	\$130,481.32	\$135,700.57	\$141,128.59	\$146,773.74	\$152,644.69
M26	Police Captain; Assistant Fire Chief	Annual	\$124,256.43	\$129,226.69	\$134,395.76	\$139,771.59	\$145,362.45	\$151,176.95	\$157,224.03
		Monthly	\$10,354.70	\$10,768.89	\$11,199.65	\$11,647.63	\$12,113.54	\$12,598.08	\$13,102.00
		Hourly	\$59.74	\$62.13	\$64.61	\$67.20	\$69.89	\$72.68	\$75.59
M27		Annual	\$127,984.12	\$133,103.49	\$138,427.63	\$143,964.73	\$149,723.32	\$155,712.26	\$161,940.75
M28		Annual	\$131,823.65	\$137,096.59	\$142,580.46	\$148,283.68	\$154,215.02	\$160,383.62	\$166,798.97
M29		Annual	\$135,778.36	\$141,209.49	\$146,857.87	\$152,732.19	\$158,841.47	\$165,195.13	\$171,802.94
M30		Annual	\$139,851.71	\$145,445.78	\$151,263.61	\$157,314.15	\$163,606.72	\$170,150.99	\$176,957.03

Senior Center Coordinator wages are at \$20.96 with regular base wage increases

Includes 3% base wage increase; 7 steps with 26.53% range; 4% between steps, 3% between ranges

2024 Salary Range

DIRECTOR SALARY SCHEDULE									
Grade	Position		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
D1	Museum Director	Annual	\$84,612.58	\$87,997.09	\$91,516.97	\$95,177.65	\$98,984.76	\$102,944.15	\$107,061.91
		Monthly	\$7,051.05	\$7,333.09	\$7,626.41	\$7,931.47	\$8,248.73	\$8,578.68	\$8,921.83
		Hourly	\$40.68	\$42.31	\$44.00	\$45.76	\$47.59	\$49.49	\$51.47
D2	Library Director	Annual	\$107,184.69	\$111,472.08	\$115,930.96	\$120,568.20	\$125,390.93	\$130,406.56	\$135,622.83
		Monthly	\$8,932.06	\$9,289.34	\$9,660.91	\$10,047.35	\$10,449.24	\$10,867.21	\$11,301.90
		Hourly	\$51.53	\$53.59	\$55.74	\$57.97	\$60.28	\$62.70	\$65.20
D3	Parks and Recreation Director	Annual	\$124,256.43	\$129,226.69	\$134,395.76	\$139,771.59	\$145,362.45	\$151,176.95	\$157,224.03
		Monthly	\$10,354.70	\$10,768.89	\$11,199.65	\$11,647.63	\$12,113.54	\$12,598.08	\$13,102.00
		Hourly	\$59.74	\$62.13	\$64.61	\$67.20	\$69.89	\$72.68	\$75.59
D4	Human Resources Director	Annual	\$127,984.12	\$133,103.49	\$138,427.63	\$143,964.73	\$149,723.32	\$155,712.26	\$161,940.75
		Monthly	\$10,665.34	\$11,091.96	\$11,535.64	\$11,997.06	\$12,476.94	\$12,976.02	\$13,495.06
		Hourly	\$61.53	\$63.99	\$66.55	\$69.21	\$71.98	\$74.86	\$77.86
D5		Annual	\$131,823.65	\$137,096.59	\$142,580.46	\$148,283.68	\$154,215.02	\$160,383.62	\$166,798.97
		Monthly	\$10,985.30	\$11,424.72	\$11,881.70	\$12,356.97	\$12,851.25	\$13,365.30	\$13,899.91
		Hourly	\$63.38	\$65.91	\$68.55	\$71.29	\$74.14	\$77.11	\$80.19
D6	Finance/Clerk-Treasurer; Planning & Community Development Director; Public Works Director (non PE)	Annual	\$135,778.36	\$141,209.49	\$146,857.87	\$152,732.19	\$158,841.47	\$165,195.13	\$171,802.94
		Monthly	\$11,314.86	\$11,767.46	\$12,238.16	\$12,727.68	\$13,236.79	\$13,766.26	\$14,316.91
		Hourly	\$65.28	\$67.89	\$70.60	\$73.43	\$76.37	\$79.42	\$82.60
D7	Police Chief; Fire Chief; Public Works Director (PE); City Attorney; Administrative Services Director	Annual	\$139,851.71	\$145,445.78	\$151,263.61	\$157,314.15	\$163,606.72	\$170,150.99	\$176,957.03
		Monthly	\$11,654.31	\$12,120.48	\$12,605.30	\$13,109.51	\$13,633.89	\$14,179.25	\$14,746.42
		Hourly	\$67.24	\$69.93	\$72.72	\$75.63	\$78.66	\$81.80	\$85.08

Includes 3% base wage increase; 7 steps with 26.53% range; 4% between steps