Town of La Conner

2025 Preliminary Budget

November 12, 2024

Mayor: Marna Hanneman
<u>Council</u>:
Councilmember Position 1 – Anne Taylor
Councilmember Position 2 – Ivan J. Carlson III
Councilmember Position 3 – Rick Dole
Councilmember Position 4 - MaryLee Chamberlain
Councilmember Position 5 - Mary Wohleb

Town Administrator/Attorney: Scott Thomas
Finance Director: Maria DeGoede
Public Works Director: Brian Lease
Planning Director: Michael Davolio
Fire Chief: Aaron Reinstra
Sewer Plant Operator: Kevin Wynn
Sheriff: Sgt. Brad Holmes

Town of La Conner
2025 Budget Message

November 12, 2024

La Conner Town Council and Members of our Community:

As we conclude the first quarter of the new century, it's a great time to reflect on our journey as a community. Despite the challenges we have faced over the last few years through the pandemic, flooding, extreme weather events, and the highest inflation in half a century, we have always shown remarkable resilience and determination to come back stronger. We have made tremendous progress in improving our community and should be proud of all we have accomplished. Over the past few years we have:

- Completed the first phase of Waterfront Park, including the stabilization of the bank and roadway and installation of the gazebo;
- Enhanced Maple Hall through the replacement of the heating system and installation of a new cooling system, allowing the building to be used as an emergency shelter;
- Commenced a subarea plan of the south downtown region, which will lead to additional public and private investment to meet the Town's future needs as defined by Town residents;
- Emerged from the pandemic in a strong position, as new businesses have opened;
- Improved the Town's transportation infrastructure, including the Sixth Street Improvements & sidewalks, the Benton Street stairs, Second Street Improvements & sidewalks, Maple Street overlay and ADA improvements, Douglas Street Improvements, State Street sidewalk project and First phase of the North Third Street Sidewalk Project;
- Preserved access to safe drinking water by completing Phase 1 of the water transmission line replacement;
- Looked to the future by installing an electric vehicle charging station and solar panels on Maple Hall and at the Wastewater Treatment Plant;
- Improved drainage through the completion of the Caledonia Pump Station and the 6^{th} Street Pump Update;
- Preserved the Town's ability to safely handle wastewater by completing numerous improvements to the Town's collection system and treatment plant, including the Collection System Rehab, treatment plant water reuse project, installation of the compost pad, and completion of the Compost Screening project.

This list is not short, nor is it comprehensive. But it is impressive to see how a small community can accomplish so much.

As we look forward, and on behalf of Town staff, I am pleased to submit the Proposed 2025 Budget to Town Council and the La Conner community. Based upon community feedback and your direction as reflected in the Town's Strategic Plan, this budget continues to prioritize a prized quality of life for residents. The theme for this budget is Plan, Prioritize, and Perform. Our 2023 community survey results continue to reinforce that residents appreciate the high quality of services provided in La Conner, while emphasizing the importance of preserving our unique community, managing growth and providing for future needs. Utilizing the survey data collected, the Town Council met to identify and rank goals for the Town. The outcome of this work was the creation of a strategic plan in 2023, updated in 2024, and used to guide the Town's budgeting decisions. In particular, the proposed budget addresses:

- The need to maintain our public facilities;
- Our wish to promote the economic viability of our community by enhancing tourism;
- Infrastructure needs that must be resolved in the next few years to maintain necessary utility services;
- The need to retain our workforce, and maximize staff efficiency.

As proud as I am of this proposal, its creation was not easy. Our budgeting decisions are challenging because we're blessed with a workforce and highly engaged community who continually generate creative and enticing ideas to make local government even better. And while the possibilities for enhancing our services are endless, funding is not. The 2025 Proposed Budget presented here represents a collaborative effort to understand financial forecasts, assess community needs, weigh sometimes competing priorities, and make difficult choices. What this means is that we are making choices in an uncertain economic environment, and we must be strategic.

Our Sales Taxes has slightly declined and while Hotel Motel Taxes in 2024 continued to increase, we are still in a time of uncertainty with expected continued decreases in our tax revenues and increases in cost and materials. The one thing that I can promise the Council and the La Conner Community is that the assumptions underlying the budget I present today will change tomorrow, and so adaptability and flexibility have been guiding principles in preparing this budget. And although the Town's revenues have not shrunk as dramatically as we thought they may after the pandemic, neither have the costs of providing the services that our Town depends upon. We remain committed to enhancing the economic vitality of La Conner while maintaining the quality of life that makes La Conner so inviting. Each department has worked diligently to keep expenses down without compromising services to our citizens.

Proposed expenditures for 2025 are shown in comparison with the projections for 2024 and actual expenditures for 2023 as follows:

	Fund Name	Actual 2023	Budget 2024	Proposed 2025
001	General Fund	1,190,437	2,479,003	1,510,468
002	Park & Port	226,449	390,532	305,457
003	Facilities	202,407	574,802	247,420
004	Public Art	1,974	2,500	2,600
005	Street	257,259	1,218,696	1,552,098
123	Hotel Motel Taxes	171,974	342,111	215,180
212	2013 LTGO Fire Truck Bond	8,425	0	0
214	2018 LTGO Fire Hall	39,125	39,125	39,125
303	Flood Prevention	163,383	500	0
304	REET 1	39	500	148,500
305	REET 2	39	200,500	500
401	Water	1,127,945	1,337,148	1,345,686
403	Drainage	467,041	651,556	572,646
409	Sewer	661,650	1,116,569	1,231,344
412	Compost	852,231	1,244,152	1,216,127
	Totals	**5,370,374**	**9,597,694**	**8,387,151**

As we move forward, we must remain vigilant in managing inflationary effects and navigating the changing economic landscape. While our projections for Fiscal Year 2025 are optimistic, we must continue to explore new revenue streams and operate more efficiently and effectively in order to pave the way to long-term fiscal stability. We must also remain focused on the well-being of our staff, residents, and businesses. Continued investments in natural and built infrastructure, flood risk mitigation, and our local businesses will grow a more resilient and equitable community for all.

General Fund – All non-represented La Conner employees will be receiving a salary adjustment to offset inflation. In 2024 Council approved $163,500 from the Fire Reserve to begin the process of purchasing the new Fire Boat. The remainder balance will be through contributions of other outside sources.

Fire Department –The fire truck bond was paid off in 2022, leaving the special fund safety taxes to go to reserve for future fire department needs. Another Significant budgeted item is the Fire Hall bond payment of $39,125.

Public Safety – The Skagit County Sheriff's Office charges for 2025 will increase according to the contract. Code Enforcement wages, benefits and other miscellaneous costs have been split with the Fire Budget.

Public Works – The Public Works Department for 2025 includes the shared costs of a new Equipment Trailor for $20,.00, UTV for $16,500 and basic operations and maintenance.

Parks - The Parks Department completed the Waterfront Park Gazebo in 2024, the Pioneer Park Hazard Tree Maintenance $12,000, Morris & Third Street Stairs Design Phase $15,000.

Facilities – For 2025, the Facilities will receive new tables and chairs in the amount of $16,000 funded through the Hotel Motel Fund. The Garden Club exterior repairs of $155,000 has been placed on hold until funding is available.

Streets – The Streets Department 2024 budget includes Maple/Road Street Crosswalk and Sidewalk Improvements $314,000 with a TIB Grant of $290,000, the Morris Street Overlay for $850,000 with a TIB Grant of $700,000. The Town has formed a Transportation Benefit District to begin in 2025 at .01%.

Drainage - The Drainage Department 2024 budget includes the 6th Street Pump Panel Replacement at $150,000 and the, Maple/Caledonia Slip Line at $880,000 and

Water – The Water Department for 2025 lists the Channel Drive Water Main Design and Construction for $3,911,000.

Proposed revenues for 2025 are shown in comparison with the projections for 2024, and actual amounts received in 2023 are as follows:

Fund	Fund Name	Actual 2023	Budget 2024	Projected 2025
001	Current Expense	1,278,150	1,411,390	1,369,149
002	Park & Port	236,889	236,986	257,105
003	Facilities	184,373	537,906	191,995
004	Public Art	2,578	3,226	2,560
005	Street	322,725	1,149,843	1,511,828
123	Hotel Motel Taxes	196,839	141,200	161,300
212	LTGO Fire Truck Bond	-516	0	0
214	2018 LTGO Fire Hall	51,294	50,492	52,693
303	Flood Control	782	500	0
304	REET 1	47,628	36,790	45,900
305	REET 2	47,678	36,810	45,900
401	Water	1,372,341	1,242,027	1,427,314
403	Drainage	542,433	367,383	400,313
409	Sewer	855,358	995,364	1,081,009
412	Sewer-Compost	1,204,971	1,256,702	1,257,280
	Totals	**6,343,530**	**7,466,619**	**7,804,346**

Sewer – The sewer plant has budgeted $50,000 in I&I for 2025, along with $50,000 for a third Influent Pump, $40,000 SCADA Programing and $20,000 for Oxidation Ditch Probes and the continuation of the plant engineering upgrade design in the amount of $229,065.

Compost – The Compost Fund has budgeted for the replacement of a roof, Ecology Blocks and a Mixer upgrade.

Taxes – Sewer utility taxes in 2025 will remain the same.

Investments - The Town has Certificates of Deposit at four local banks for 2025. We are limited in what we may invest in, but we continue to explore opportunities that will increase investment interest for the Town. The remainder of Town funds are invested in the Local Government Investment Pool.

In 2024 the Town completed those capital projects that were necessary, or that would have resulted in unacceptable losses had they been cancelled. As the proposed budget reflects, we anticipate completing projects in 2025.

2025 will be a time to take stock, and plan for a healthy future.

Respectfully Submitted,

Marna Hanneman, Mayor

TOWN OF LA CONNER

2025 Preliminary Budget

Fund	Fund Name	Projected Beginning Fund Balances 1/01/25	Revenues	Expenditures	Reserve	Projected Ending Fund Balances 12/31/25
001	Current Expense	**638,597**	1,369,149	1,511,968	96,262	399,516
002	Park & Port	**158,039**	257,105	305,457	1,965	109,687
003	Facilities	**82,681**	191,995	247,420		27,256
004	Public Art	**23,692**	2,560	2,600		23,652
005	Street	**147,302**	1,511,828	1,552,098	67,635	107,032
123	Hotel/Motel Tax	**110,786**	161,300	215,180		56,906
214	2018 LTGO Fire Hall	**63,191**	52,693	39,125		76,759
303	Flood Control	**-**	-			0
304	REET 1	**278,991**	45,900	148,500		176,391
305	REET 2	**76,378**	45,900	500		121,778
401	Water	**1,355,498**	1,427,314	1,345,686	169,074	1,268,052
403	Drainage/Flood	**286,874**	400,313	572,646	52,136	62,405
409	Sewer	**1,072,673**	1,081,009	1,261,344	774,206	118,132
412	Compost	**1,159,252**	1,257,280	1,216,127		1,200,405
Total		**$ 5,453,955**	$ 7,804,346	$ 8,418,651	$ 1,161,278	3,678,372

Beginning Fund Bal	$ 5,453,955	Expenditures	$ 8,418,651
Revenues	$ 7,804,346	Ending Fund Bal	$ 3,678,372
TOTALS	$ 13,258,301	TOTALS	$ 12,097,023

Town Policy - to maintain the fund balances equal to 20% of operating revenues.
Town Policy - to maintain a Contingency Fund of 10% of funded 6 Yr CIP for unforeseen projects.

Revenues 2025

General Fund - 001		
Public Safety Tax	50,000.00	Special Purpose Fire Tax
Compost Utility Tax	98,000.00	10%
Dept of Com. Climate Grant (NF)	100,000.00	Climate Chage Grant - No expenditure in 2024
Dept of Com. CDBG Grant (FA)	-	Moore Clark Subarea - Need to check on reimbursements for budget
Dept of Com.Comp Plan Grant(NF)	50,000.00	Comprehensive Plan Updates (origianl grant 100,00, expended $50K in 2024)
County Senior Center Grant	6,966.00	From Skagit County
Park & Port 002		
Public Restrooms/Maint	1,000.00	Transfer from Hotel Motel
Facilities - 003		
Maple Hall Tables/Chairs	16,000.00	Funded by Hotel Motel
Public Restrooms	54,740.00	Funded by Hotel Motel
Streets - 005		
REET 1	148,000.00	To cover TIB grant matches ($24K & $150K)
TBD	45,000.00	10.17 added Transportation Benefit District .01%
S. 1st St. Survey	4,550.00	Split with Drainage
Morris St. Mill/Overlay	290,000.00	TIB Grant - $23,800 Match from REET 1 - Total Project $313,800

Expenditures 2025

001 General Fund - Reserve	Balances	
Fire Equipment Reserve	102,205.00	2023 Balance 54,915 + through Sept 2024
Sale of Kirsch Property Balance	96,262.00	$200,262 - Revenue from 2020 - Expended 40K Pmt Stations & 64K Kirsch Property
GENERAL FUND - 001		
New Server & Computers	9,000.00	New Server $6,000/New Council/Mayor Computers $3,300
Remodle of Front Desk	5,000.00	Reduced from $15K 10/7 Admin Meeting
Fire Hall Solar	-	Solar Consturction?
Emergency Alert Siren	30,000.00	Not in Budget requested 2024
Fire Hall HVAC ?		Not in Budget
Fire Boat		Not in Budget - Working on Funding $?

PARK & PORT - 002		
Park Reserve	1,965.00	Jordan Street Reserve
Seasonal Hire	2,928.00	
Parks & Rec Programs	15,000.00	1K YMCA & 10K After School Program & 4K Library
UTV	5,500.00	Shared Cost w Streets/Water/Drainage
Hazard Trees	12,000.00	
Morris/3rd St Stairs Design	15,000.00	
Jordan St. End	50,000.00	Removed to Balance Fund
Maple Park	50,000.00	Removed to Balance Fund
Jensen Property	50,000.00	Removed to Balance Fund
Boat Ramp Replacement	280,000.00	Removed to Balance Fund
FACILITIES - 003		
Seasonal Hire	732	
Garden Club Exterior Paint	55,000.00	Removed to Balance Fund
Garden Club Exterior Repairs	100,000.00	Removed to Balance Fund
New Tables & Chairs	16,000.00	Funded by Hotel Motel
Restroom Cleaning	35,000.00	Funded by Hotel Motel
STREETS - 005		**TIP Projects $5,116,000**
Street Reserve	67,635.00	$7,560 Parking Imp./Capital Projects - St. Ends $7875/ Asphalt $11,760
Seasonal Hire	3,660.00	
Road & Sidewalk Repairs	55,000.00	
Guardrail-Douglas & 3rd	15,000.00	
WA/Postoffice Parking	30,000.00	
UTV	5,500.00	Shard cost with Park/Water/Drainage
WA /Road St. Ped Imp	314,000.00	290K TIB Grant/24K Local Match - Funded by REET
Morris St. Mill/Overlay	850,000.00	700K TIB Grant/150K Local Match - Funded By REET
S. First Street Design	86,000.00	Removed Admin Meeting 10/7/24
S. First Street Construction	257,000.00	Removed to Balance Fund
REET 1 - 304	148,000.00	Street Grant Matches - 24K & 150K
WATER - 401		**CIP Projects $10,341,000**
Water Reserve	169,074.00	$95,787 RCE Fees/$40,076 Water Capital/$28,161 Capital Connections
Seasonal Hire	14,639.00	
Equip Trailer	10,000.00	Shared with Drainage
UTV	5,500.00	Shared with Parks/Streets/Drainage
PRV Maintenance	28,000.00	
Water Tower Security Cameras	24,655.00	Added 10/22/24 DOH Requirement
Public Works Relocation Plan	15,000.00	Removed
Channel Dr. Water Main Design	491,000.00	Removed
Channel Dr. Water Main Con	3,420,000.00	Removed
Valve Operator	100,000.00	Not in inlcided in the PW Budget Presentation
DRAINAGE - 403		**CIP Projects $2,088,000**
Drainage Reserve	52,136.00	17,636 Storm Drain Dev. & $29,500 Slope Stabilization
Seasonal Hire	14,639.00	
Equip Trailer	10,000.00	Shared with Water
UTV	$5,500	Shared with Parks/Streets/Water
Maple/Caledonia Slip Line	$880,000	Removed 10/8
6th St. Pump Panel	$150,000	
SEWER - 409		6 Year Sewer CIP $880,000 - Does not include Plant upgrades
Sewer Reserve	774,206.00	1 95,120 RCE's / 479,691 Sewer Plant 33,385 Sewer Pipe / 164,720 Sewer Plant Tribe/1,290 Tribe Pipe Sewer Plant Tribe inlcudes the 100K 2021 Reconciliation To Reserve
SCADA Programing	40,000.00	
Oxidation Ditch Probes	20,000.00	
I & I	50,000.00	Pipe Maint.
Sewer Plant Upgrade Project	229,065.00	2024 Exp expected to be $10. Actual Exp $239,065 ($76,162 more than the grant)
Third Influent Pump	50,000.00	
Set Aside Waterpump	50,000.00	Removed 10/8
COMPOST - 412		6 Year Compost CIP $528,000
Compost Uitlity Tax	88,000.00	2024 10% Allication
Building Improvements	200,000.00	Roof Replacement & Compost Expansion
Machinery/Equipment	50,000.00	Screen Ecology Blocks

2025 Salary Schedule

Staff Wage Increase based on Comparable Wages/Teamsters 4% Agreement increase

CLASSIFICATION	2025 WAGE/SALARY
Councilmember	$2,400
Administrator/Attorney	$130,000
Finance Director	$96,000
Deputy Clerk/Utility Clerk	$62,300
Staff Assistant - Change up name	$62,300
Asst. Planner -70K until 7/1/25 then 75K	$75,000
Code Enforcement Officer/Fire Chief	$70,000
Public Works Director	$105,000
PW Mechanic/Maintenance - KP	$79,238
PW Forman - Chris S	$69,264
PW Mechanic/Maintenance - TP	$79,238
PW Laborer -MP	$56,062
PW Water Certified Laborer - Chip S	$61,201
Senior Center Coordinator	$21,000
Asst. Fire Chief	$3,600
Captain #1	$2,400
Captain #2	$2,400
Lieutenant #1	$1,200
Lieutenant #2	$1,200

** Distribution of wages & benefits are as follows:

Administrator: General Fund 40%, Drainage 5%, Street 10%, Water 10% Park 5%, Sewer 20%, Compost 10%

Finance Director: General Fund 60%, Drainage 5%, Street 5%, Water 5%, Park 5%, Sewer 10%, Compost 10%

Public Works Director: Planning 3%, Drainage 20%, Street 14%, Water 48%, Park 9%, Sewer 2%, and Compost 1%, Facilities 3%

Deptuy Clerk - Finance 20%, Drainage 5%, Water 25%, Park 5%, Sewer 25%, Compost 10% Facilities 10%

Assist Planner - Administrator 5%, Finance 5%, Code Enf. 5%, Planning 50%, Drainage 5%, Parks 2.5%, Streets 2.5%, Water 10%, Sewer 10%, Compost 5%

Stafd Assist. - Administrator 10%, Finance 15%, Planning 30%, Facility 15%, Park 5%, Streets 5%, Drainage 5%, Water 5%, Sewer 5%, Compost 5%

2025 Preliminary Budget - Revenues

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
GENERAL FUND						
Taxes						
001-311-10-00-00	Real/Personal Property Taxes	352,971.00	337,278.20	357,121.00	217,488.95	365,000.00
001-313-11-00-00	Sales & Use Tax	315,000.00	328,628.99	315,000.00	282,715.37	318,000.00
001-313-15-00-00	Special Purpose Sales Tax - Fire	50,000.00	62,598.68	50,000.00	53,879.51	52,000.00
001-313-71-00-00	Criminal Justice Funds	25,200.00	30,283.59	29,500.00	25,420.48	29,500.00
001-316-10-00-00	Compost Utility Tax	74,341.00	85,622.07	88,000.00	111,175.06	98,000.00
001-316-41-00-00	Utility Tax-Electric 50%-005	34,280.00	40,116.74	42,641.00	39,248.19	47,323.00
001-316-43-00-00	Utility Tax-Nat Gas 50%-005	16,680.00	24,542.69	26,900.00	20,291.12	28,569.00
001-316-45-00-00	Utility Tax - Garbage	69,459.00	90,069.23	18,014.00	25,299.20	29,637.00
001-316-46-00-00	Utility Tax - Cable TV	16,040.00	12,363.56	16,040.00	9,051.52	11,978.00
001-316-47-00-00	Utility Tax-Phone 50% - 005	10,200.00	15,134.46	13,676.00	8,906.50	11,356.00
001-316-81-00-00	Gambling Taxes - P Boards/Pl Tabs	2,596.00	4,251.32	3,200.00	5,248.67	5,100.00
001-317-20-00-00	Leashold Excise Tax	125,000.00	148,040.49	125,000.00	117,722.14	145,000.00
Total Taxes		**1,091,767.00**	**1,178,930.02**	**1,085,092.00**	**916,446.71**	**1,141,463.00**
Business Licenses & Permits						
001-321-91-00-00	Franchise Fees	12,500.00	10,761.31	11,100.00	7,808.90	10,400.00
001-321-99-00-00	Business Licenses 70%	24,494.00	30,304.55	24,494.00	25,817.31	25,500.00
001-321-99-00-01	Sign Permit	400.00	760.00	550.00	665.00	550.00
Total Business Licenses & Permits		**37,394.00**	**41,825.86**	**36,144.00**	**34,291.21**	**36,450.00**
Non-Business Licenses and Permits						
001-322-10-01-00	Building Permit <25K	200.00	250.00	250.00	500.00	250.00
001-322-10-02-00	Building Permit >25K	1,250.00	500.00	550.00	2,000.00	1,500.00
001-322-11-01-00	Shoreline Exemption Permit	150.00	540.00	270.00	405.00	270.00
001-322-11-03-00	Demo Permit - Type III (Admin)	-	-	-	270.00	-
001-322-12-00-00	Fill and Grade	-	85.00	-	85.00	-
001-322-13-00-00	Floodplain	300.00	-	200.00	400.00	200.00
001-322-30-00-00	Animal Licenses	150.00	130.00	150.00	120.00	130.00
001-322-90-00-00	Peddlers License	100.00	520.00	250.00	20.00	150.00
Total Non-Business Licenses and Permits		**2,150.00**	**2,025.00**	**1,670.00**	**3,800.00**	**2,500.00**
Total Licenses and Permits		**39,544.00**	**43,850.86**	**37,814.00**	**38,091.21**	**38,950.00**
State Grants						
001-334-04-20-00	Dept of Com GMA Update Grant					100,000.00
001-334-04-20-01	Dept. of Com - Comp Plan Update				50,000.00	50,000.00
001-334-04-20-01	Dept of Comerce CDBG Grant					-
001-334-04-21-00	Solar Resilent Community Grant	-	-	26,520.00	26,500.00	-
001-334-04-90-00	Dept. of Health-Prehsptl Parti	1,115.00	554.00	1,115.00	766.00	700.00
Total State Grants		1,115.00	554.00	27,635.00	77,266.00	150,700.00
Criminal Justice/State/County						
001-336-06-21-00	Criminal Justice-Population	750.00	1,000.00	1,064.00	1,000.00	1,075.00
001-336-06-25-00	Criminal Justice-Contract Prog	1,453.00	2,086.22	2,119.00	2,227.06	2,230.00
001-336-06-26-00	Criminal Justice-Special Prog	862.00	1,250.97	1,257.00	1,329.42	1,286.00
001-336-06-42-00	Marijuana Enforcement	1,083.00	1,559.03	1,676.00	1,177.23	1,676.00
001-336-06-51-00	DUI - Cities	122.00	67.82	115.00	96.37	110.00
001-336-06-94-00	Liquor Excise Tax	5,261.00	6,871.23	6,984.00	6,837.14	6,904.00
001-336-06-95-00	Liquor Control Board Profits	5,677.00	7,492.94	7,293.00	5,605.17	7,293.00
001-000-337-08-00-00	Skagit Co. Senior Center	6,966.00	6,966.00	6,966.00	-	6,966.00
Total Criminal Justice/State/County		**22,174.00**	**27,294.21**	**27,474.00**	**18,272.39**	**27,540.00**

Charges for Goods & Services						
001-341-43-00-00	Fire Dept-Reimb of Shared Costs	500.00	100.00	5,200.00	100.00	100.00
001-341-81-00-00	Photocopying	5.00	1.20	5.00	24.48	15.00
001-341-95-00-00	Hearing Examiner Fees - Admin.	500.00	-	500.00	562.50	500.00
001-345-81-00-00	Binding Site Plan	625.00	-	625.00	-	-
001-345-81-11-00	Rezone	1,455.00	1,455.00	-	-	-
001-345-83-00-04	Permit Admin. Fees	500.00	175.00	250.00	35.00	150.00
001-345-83-03-00	Permit Processing Fees	1,000.00	19.38	-	464.73	200.00
001-345-85-00-00	School Impact - Admin	-	1,268.00	-	556.00	556.00
001-345-85-10-00	En-lieu of Fees-Parking	-	9,600.00	-	-	-
001-345-89-02-00	Change of Use	-	-	-	75.00	-
001-345-89-04-00	SEPA Review	770.00	-	770.00	770.00	500.00
001-345-89-05-00	Conditional Use	-	-	-	6,437.50	-
001-345-89-06-00	Conditional Use-Admin	-	-	-	391.70	-
001-345-89-07-00	Conditional Use- Shoreline	890.00	-	-	-	-
001-345-89-10-00	Historic Design Review	875.00	875.00	875.00	2,640.00	875.00
001-345-89-11-00	Home Occupation	-	-	375.00	-	375.00
001-345-89-12-00	Lot Line Adjustment	300.00	150.00	150.00	-	150.00
001-345-89-13-00	Shoreline Exemption	270.00	-	135.00	135.00	135.00
001-345-89-14-00	Shoreline Substantial Devlp Permit	890.00	-	890.00	-	890.00
001-345-89-15-00	Short Plat	800.00	800.00	800.00	-	800.00
001-345-89-16-00	Street Vacation	100.00	-	-	-	-
001-345-89-22-00	Variance - Admin	250.00	250.00	500.00	250.00	500.00
Total Charges for Goods & Services		**9,730.00**	**14,693.58**	**11,075.00**	**12,441.91**	**5,746.00**
Fines and Penalties						
001-353-70-00-00	Non-Traffic Infraction Penalties	500.00	40.00	300.00	32.50	300.00
001-354-00-00-00	Municipal Ct - Parking Infract	-	182.50	100.00	462.50	350.00
001-359-90-00-00	Misc fines & Penalties	600.00	-	300.00	-	300.00
Total Fines and Penalties		**1,100.00**	**222.50**	**700.00**	**495.00**	**950.00**
Interest and Misc. Earnings						
001-361-11-00-00	Investment Interest	550.00	1,824.48	800.00	1,714.08	1,200.00
001-361-11-02-00	Reinvested Interest	225.00	1,181.72	300.00	1,724.23	1,100.00
001-369-91-00-00	Miscellaneous Revenue	500.00	1,173.45	500.00	948.27	500.00
Total Interest and Misc. Earnings		**1,275.00**	**4,179.65**	**1,600.00**	**4,386.58**	**2,800.00**
Nonrevenues						
001-382-10-00-01	Trainings/Other Reimbursables	-	-	-	888.90	1,000.00
Total Nonrevenues		**-**	**-**	**-**	**888.90**	**1,000.00**
001-397-00-00-00	**Operating Transfers In**	**8,425.09**	**8,425.09**	**220,000.00**	**200,000.00**	**-**
TOTAL GENERAL FUND		**1,175,130.09**	**1,278,149.91**	**1,411,390.00**	**1,268,288.70**	**1,369,149.00**

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Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
PARK & PORT FUND						
Taxes						
002-313-11-00-00	Sales & Use Tax	49,500.00	49,152.01	49,500.00	42,284.85	49,500.00
Total Taxes		**49,500.00**	**49,152.01**	**49,500.00**	**42,284.85**	**49,500.00**
Intergovernmental/State Revenues						
002-336-02-35-00	Harbor Leases - State Remit	33,992.00	72,418.81	65,000.00	90,021.62	85,000.00
Total Intergov/State Revenues		**33,992.00**	**72,418.81**	**65,000.00**	**90,021.62**	**85,000.00**
Donations/Contributio						
002-337-00-00-00	Jorden St. Park Contributions	-	500.00	-	500.00	-
002-337-00-00-01	Waterfront Park Contributions	-	5,050.00	-	-	-
Total Donations/Contributions		**-**	**5,550.00**	**-**	**500.00**	**-**
Investment Interest						
002-361-11-00-00	Investment Interest	150.00	864.43	800.00	812.09	800.00
002-361-11-02-00	Reinvested Interest	50.00	314.81	300.00	816.93	300.00
Total Investment Interest		**200.00**	**1,179.24**	**1,100.00**	**1,629.02**	**1,100.00**
Rents, Leases & Misc.						
002-362-30-00-00	Parking Lot Fees 50% - 005 50%	14,000.00	18,702.50	16,640.00	15,697.50	16,640.00
002-362-40-00-00	Pioneer Park Rental Fees	3,000.00	2,800.00	3,000.00	2,400.00	2,800.00
002-362-40-01-00	Moorage & Launch Fees	11,500.00	13,952.25	11,500.00	13,657.50	12,000.00
002-362-50-00-00	Aquatic Lease Rent	19,041.00	16,090.80	19,041.00	18,818.36	19,050.00
002-362-50-00-01	Cell Tower Rent 95% - 004 5%	59,540.00	46,378.04	59,540.00	41,030.07	59,540.00
002-362-50-00-02	Excise Tax - Aquatic Lease	2,805.00	2,370.24	2,805.00	2,772.04	2,810.00
002-362-50-00-03	Late/NSF Fees	-	25.00	-	-	-
002-362-50-00-04	Cell Tower Rent-Excise Tax	4,160.00	4,383.68	4,160.00	3,689.10	4,165.00
002-369-91-00-00	Miscellaneous Revenue	100.00	86.50	100.00	324.66	100.00
Total Rent, Leases & Misc.		**114,146.00**	**104,789.01**	**116,786.00**	**98,389.23**	**117,105.00**
Nonrevenues						
002-382-10-00-00	Park Deposit	3,600.00	3,800.00	3,600.00	3,200.00	3,400.00
002-382-10-00-02	Misc. Reimbursements	-	-	-	100.00	-
Total Nonrevenues		**3,600.00**	**3,800.00**	**3,600.00**	**3,300.00**	**3,400.00**
002-397-00-00-00	**Operating Transfers-In**	**7,265.00**	**-**	**1,000.00**	**-**	**1,000.00**
TOTAL PARK & PORT FUND		**208,703.00**	**236,889.07**	**236,986.00**	**236,124.72**	**257,105.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
FACILITIES FUND						
Taxes						
003-313-11-00-00	Sales & Use Tax	75,400.00	78,883.63	75,400.00	67,862.58	75,400.00
Total Taxes		**75,400.00**	**78,883.63**	**75,400.00**	**67,862.58**	**75,400.00**
Investment Interest						
003-361-11-00-00	Investment Interest	5.00	35.96	35.00	33.58	40.00
003-361-11-02-00	Reinvested Interest	3.00	12.91	10.00	33.74	15.00
Total Investment Interest		**8.00**	**48.87**	**45.00**	**67.32**	**55.00**
Rents, Leases & Misc.						
003-362-10-00-00	Equipment Rentals	100.00	75.00	100.00	-	100.00
003-362-40-01-00	Maple Hall Rental	6,000.00	14,626.25	10,500.00	14,283.75	14,000.00
003-362-40-02-00	Garden Club Rental	3,000.00	5,137.50	4,500.00	6,451.25	6,200.00
003-369-91-00-00	Miscellaneous Revenue	500.00	695.71	500.00	562.50	500.00
Total Rents, Leases & Misc.		**9,600.00**	**20,534.46**	**15,600.00**	**21,297.50**	**20,800.00**
Nonrevenues						
003-382-10-00-00	Maple Hall/Garden Club Deposit	10,000.00	25,050.00	20,000.00	26,293.75	25,000.00
Total Nonrevenues		**10,000.00**	**25,050.00**	**20,000.00**	**26,293.75**	**25,000.00**
003-397-00-00-00	**Operating Transfer In**	**221,865.00**	**59,856.00**	**426,861.00**	**264,912.00**	**70,740.00**
TOTAL FACILITIES FUND		**316,873.00**	**184,372.96**	**537,906.00**	**380,433.15**	**191,995.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
PUBLIC ART FUND						
Investment Interest						
004-361-11-00-00	Investment Interest	20.00	157.67	100.00	148.11	125.00
004-361-11-02-00	Reinvested Interest	5.00	57.50	30.00	148.87	35.00
Total Total Investment Interest		**25.00**	**215.17**	**130.00**	**296.98**	**160.00**
Rents, Leases & Misc.						
004-362-50-00-01	Cell Tower Rent 5%	3,096.00	2,362.76	3,096.00	2,159.43	2,400.00
Total Rents, Leases & Misc.		**3,096.00**	**2,362.76**	**3,096.00**	**2,159.43**	**2,400.00**
TOTAL PUBLIC ART		**3,121.00**	**2,577.93**	**3,226.00**	**2,456.41**	**2,560.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
STREET FUND						
Taxes						
005-313-11-00-00	Sales & Use Tax	120,089.00	126,643.95	120,089.00	108,950.17	124,000.00
005-000-313-21-00-00	Special Use Tax TBD .01%	-	-	45,000.00	-	55,000.00
Total Taxes		**120,089.00**	**126,643.95**	**165,089.00**	**108,950.17**	**179,000.00**
Business & Utility Occupation Taxes						
005-316-41-00-00	Utility Tax-Electric 50%-001	34,280.00	40,116.76	42,000.00	39,248.18	43,500.00
005-316-43-00-00	Utility Tax-Nat Gas 50%-001	15,680.00	24,542.69	21,500.00	19,978.12	23,500.00
005-316-47-00-00	Utility Tax-Phone 50%-001	10,200.00	15,134.42	15,500.00	9,219.83	15,500.00
Total Business & Utility Occupation Taxes		**60,160.00**	**79,793.87**	**79,000.00**	**68,446.13**	**82,500.00**
Total Taxes		**180,249.00**	**206,437.82**	**244,089.00**	**177,396.30**	**261,500.00**
Business Licenses and Permits						
005-321-99-00-00	Business Licenses 30%	10,498.00	12,987.72	10,498.00	11,236.29	11,498.00
005-322-14-00-00	Street Excavation-Paved	200.00	200.00	200.00	300.00	200.00
005-322-14-01-00	Street Excavation-Unpaved	135.00	-	135.00	-	-
005-322-40-00-00	Right-of-Way Permit	800.00	1,800.00	800.00	2,387.50	1,500.00
Total Business Licenses & Permits		**11,633.00**	**14,987.72**	**11,633.00**	**13,923.79**	**13,198.00**
State Grants						
005-334-03-81-05	Morris St Mill/Overlay TIB Grant	-	-	850,000.00	-	750,000.00
005-334-03-81.06	WA & Road Sts Ped Imp					290,000.00
Total State Grants		**-**	**-**	**850,000.00**	**-**	**1,040,000.00**
State Entitlements, Impact Taxes						
005-336-00-71-00	Multimodal Transportation	959.00	1,272.49	1,081.00	951.90	1,200.00
005-336-00-87-00	Motor Vehicle Fuel Tax	13,659.00	18,145.89	18,540.00	14,444.01	18,540.00
Total State Entitlements, Impact & Taxes		**14,618.00**	**19,418.38**	**19,621.00**	**15,395.91**	**19,740.00**
Charges for Goods &						
005-345-81-00-00	DE Engineering Fees	3,500.00	7,022.25	3,500.00	-	4,000.00
005-345-85-00-00	Parking En-Lieu Fees	-	-	-	4,800.00	4,800.00
005-345-89-00-00	Planning & Development Fees	1,500.00	-	-	-	-
Total Charges for Goods & Services		**5,000.00**	**7,022.25**	**3,500.00**	**4,800.00**	**8,800.00**
Invesntment Interest						
005-361-11-00-00	Investment Interest	200.00	1,818.45	1,000.00	1,708.33	1,200.00
005-361-11-02-00	Reinvested Interest	100.00	662.48	400.00	1,718.39	650.00
Total Total Investment Interest		**300.00**	**2,480.93**	**1,400.00**	**3,426.72**	**1,850.00**
Rents, Leases & Misc.						
005-362-30-00-00	Parking Lot Fees 50% - 50% 002	14,000.00	18,885.00	17,500.00	15,870.00	16,640.00
005-362-30-00-01	Car Charging Stations	1,000.00	2,155.48	1,800.00	1,194.76	1,800.00
005-369-10-00-00	Proceeds from Sale of Surplus	-	3,039.00	-	-	-
005-369-91-00-00	Miscellaneous Revenue	300.00	297.98	300.00	-	300.00
Total Rents, Leases & Misc.		**15,300.00**	**24,377.46**	**19,600.00**	**17,064.76**	**18,740.00**
005-397-00-00-00	**Operating Transfers In**	**48,000.00**	**48,000.00**	**-**	**-**	**148,000.00**
TOTAL STREET FUND		**275,100.00**	**322,724.56**	**1,149,843.00**	**232,007.48**	**1,511,828.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Thru Oct 2024 Thru Oct 2024	Budget 2025
HOTEL MOTEL FUND						
123-313-31-00-00	Hotel Motel Lodging	66,520.00	97,892.13	70,200.00	83,085.73	80,200.00
123-313-32-00-00	Hotel Motel Stadium	66,520.00	97,892.13	70,200.00	83,097.46	80,200.00
123-361-11-00-00	Investment Interest	100.00	773.37	600.00	726.57	600.00
123-361-11-02-00	Reinvested Interest	50.00	281.61	200.00	730.71	300.00
TOTAL HOTEL MOTEL FUND		**133,190.00**	**196,839.24**	**141,200.00**	**167,640.47**	**161,300.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Thru Oct 2024 Thru Oct 2024	Budget 2025
2014 LTGO Bond - Fire Truck						
212-361-11-00-00	Investment Interest	-	9.53	-	-	-
212-361-11-02-00	Reinvested Interest	-	(516.63)	-	-	-
TOTAL 2014 LTGO Bond - Fire Truck		**-**	**(507.10)**	**-**	**-**	**-**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
2017 LTGO Bond - Fire Hall						
214-313-11-00-00	Sales and Use Tax	49,192.00	49,278.55	49,192.00	42,393.70	51,393.00
214-361-11-00-00	Investment Interest	30.00	1,481.23	900.00	1,400.49	900.00
214-361-11-02-00	Reinvested Interest	10.00	533.42	400.00	1,399.98	400.00
TOTAL 2017 LTGO Bond - Fire Hall		**49,232.00**	**51,293.20**	**50,492.00**	**45,194.17**	**52,693.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Thru Oct 2024 2024	Budget 2025
FLOOD CONTROL						
303-361-11-00-00	Investment Interest	50.00	572.79	350.00	538.14	-
303-361-11-02-00	Reinvested Interest	15.00	208.72	150.00	541.19	-
TOTAL FLOOD CONTROL		**65.00**	**781.51**	**500.00**	**1,079.33**	**-**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
REET 1						
304-318-34-00-00	REET 1 Taxes	36,000.00	46,657.29	36,000.00	60,117.45	45,000.00
304-361-11-00-00	Investment Interest	75.00	711.26	600.00	668.21	600.00
304-361-11-02-00	Reinvested Interest	18.00	259.00	190.00	672.01	300.00
TOTAL REET 1		**36,093.00**	**47,627.55**	**36,790.00**	**61,457.67**	**45,900.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
REET 2						
305-318-35-00-00	REET 2 Taxes	36,000.00	46,657.27	36,000.00	60,117.45	45,000.00
305-361-11-00-00	Investment Interest	75.00	748.00	610.00	702.70	600.00
305-361-11-02-00	Reinvested Interest	18.00	272.42	200.00	706.78	300.00
TOTAL REET 2		**36,093.00**	**47,677.69**	**36,810.00**	**61,526.93**	**45,900.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
WATER FUND						
Charges for Goods &						
401-343-40-01-00	Water Sales	1,070,550.00	1,208,164.22	1,145,489.00	1,014,133.99	1,333,314.00
401-343-40-01-01	Water Meter	5,000.00	16,800.00	5,000.00	13,401.90	5,500.00
401-343-40-01-02	LC Whitney Water Main Shared	58,138.00	53,565.46	58,138.00	40,800.13	55,000.00
401-343-40-02-00	Extra Services	25,000.00	60,776.87	15,000.00	22,281.82	15,000.00
401-343-40-02-03	Water Meter RCE's	3,000.00	5,050.00	6,000.00	5,050.00	5,000.00
401-343-40-03-00	Utility Billing Penalties	300.00	722.01	700.00	499.67	500.00
401-345-81-00-00	DE Engineering Fees	3,500.00	12,561.00	3,500.00	12,135.00	4,000.00
401-345-89-00-00	Planning & Development Fees	1,500.00	425.00	1,000.00	-	1,000.00
Total Charges for Goods & Services		**1,166,988.00**	**1,358,064.56**	**1,234,827.00**	**1,108,302.51**	**1,419,314.00**
Investment Interest & Misc.						
401-361-11-00-00	Investment Interest	1,000.00	8,734.95	4,500.00	8,206.13	5,000.00
401-361-11-02-00	Reinvested Interest	400.00	3,181.73	1,800.00	8,253.97	2,000.00
401-369-91-00-00	Miscellaneous Revenue	300.00	1,860.09	500.00	199.55	500.00
Total Investment Interest & Misc.		**1,700.00**	**13,776.77**	**6,800.00**	**16,659.65**	**7,500.00**
Nonrevenues						
401-382-10-00-00	Hydrant Meter Deposit	400.00	500.00	400.00	600.00	500.00
401-382-30-00-00	Late Comers Fees				12,377.12	-
Total Nonrevenues		**400.00**	**500.00**	**400.00**	**12,977.12**	**500.00**
Disposition of Capital Assets						
401-395-20-00-00	Compensation Capitol Loss Damage	-	-	-	18,300.00	-
Total Disposition of Capital Assets		**-**	**-**	**-**	**18,300.00**	**-**
TOTAL WATER FUND		**1,169,088.00**	**1,372,341.33**	**1,242,027.00**	**1,156,239.28**	**1,427,314.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
DRAINAGE FUND						
Charges for Goods & Services						
403-343-10-00-00	Storm Drainage Fees	333,900.00	352,575.02	357,273.00	297,895.37	391,613.00
403-343-10-01-00	Drainage Plan	500.00	-	200.00	170.00	200.00
403-343-10-02-00	Storm System Development Fees	1,000.00	8,400.00	3,000.00	1,993.75	1,500.00
403-345-81-00-00	DE Engineering Fees	3,500.00	12,561.00	3,500.00	-	3,500.00
403-345-89-00-00	Planning & Development Fees	-	340.00	500.00	-	-
Total Charges for Goods & Services		**338,900.00**	**373,876.02**	**364,473.00**	**300,059.12**	**396,813.00**
Interest Interest & Misc.						
403-361-11-00-00	Investment Interest	400.00	3,743.33	2,100.00	3,516.73	2,300.00
403-361-11-02-00	Reinvested Interest	100.00	1,363.41	800.00	3,537.10	1,000.00
403-369-91-00-00	Miscellaneous Revenue	-	67.55	10.00	35.77	200.00
Total Investment Interest & Misc.		**500.00**	**5,174.29**	**2,910.00**	**7,089.60**	**3,500.00**
403-374-03-10-00	**Grant/Maple/Caledonia Slip Line**					
403-397-00-00-00	**Operating Transfer In**	**163,383.04**	**163,383.04**	**-**	**-**	**-**
TOTAL DRAINAGE FUND		**502,783.04**	**542,433.35**	**367,383.00**	**307,148.72**	**400,313.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
SEWER FUND						
Grants						
409-334-03-10-00	DOE-PSNR Grant WWTP Upgrade	162,903.00	-	162,903.00	-	**149,170.00**
Total Grants						
Charges for Goods & Services						
409-343-50-00-00	Side Sewer Permit	1,000.00	1,625.00	1,500.00	1,575.00	1,500.00
409-343-50-01-00	Sewer Service Charges	473,720.00	536,340.20	509,880.00	482,110.24	608,206.00
409-343-50-01-01	Tribe Sewer Charges	175,608.00	134,813.54	175,608.00	136,830.80	175,608.00
409-343-50-02-00	Compost Treatment Charges	130,000.00	129,950.00	130,000.00	97,499.98	130,000.00
409-343-50-04-00	Side Sewer RCE's	-	12,160.00	6,000.00	12,160.00	6,000.00
409-343-50-05-00	Side Sewer - Capping	200.00	-	200.00	500.00	375.00
409-345-81-00-00	DE Engineering Fees	3,500.00	7,022.25	3,500.00	-	4,000.00
Total Charges for Goods & Services		**784,028.00**	**821,910.99**	**826,688.00**	**730,676.02**	**925,689.00**
Investment Interest &						
409-361-11-00-00	Investment Interest	500.00	5,274.60	3,500.00	4,955.24	3,800.00
409-361-11-02-00	Reinvested Interest	130.00	1,921.31	1,773.00	4,984.19	1,850.00
409-369-10-00-00	Proceeds from Sale of Surplus	-	25,251.00	-	-	-
409-369-91-00-00	Miscellaneous Revenue	500.00	-	500.00	-	500.00
Total Investment Interest & Misc.		**1,130.00**	**32,446.91**	**5,773.00**	**9,939.43**	**6,150.00**
Nonrevenues						
409-382-10-00-00	Sewer Cap Deposit	-	1,000.00	-	1,000.00	-
Total Nonrevenues		**-**	**1,000.00**	**-**	**1,000.00**	**-**
TOTAL SEWER		**948,061.00**	**855,357.90**	**995,364.00**	**741,615.45**	**1,081,009.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
COMPOST FUND						
Taxes						
412-313-11-00-00	Compost Sales Tax	2,800.00	3,567.24	3,200.00	3,030.10	3,200.00
Total Taxes		**2,800.00**	**3,567.24**	**3,200.00**	**3,030.10**	**3,200.00**
Charges for Goods & Services						
412-343-50-02-00	Septage Receivables	928,000.00	1,031,401.20	1,084,312.00	847,030.61	1,084,312.00
412-343-50-03-00	Sludge Disposal Receipts	30,000.00	30,000.00	30,000.00	22,500.00	30,000.00
412-343-50-04-00	Yard Waste Punchcards	68,790.00	69,424.00	70,214.00	70,387.18	70,214.00
412-343-50-04-01	Compost Punchcards	60,208.00	64,435.00	64,300.00	56,440.72	64,300.00
Total Charges for Goods & Services		**1,086,998.00**	**1,195,260.20**	**1,248,826.00**	**996,358.51**	**1,248,826.00**
Investment Interest &						
412-361-11-00-00	Investment Interest	600.00	4,503.32	3,154.00	4,230.62	3,254.00
412-361-11-02-00	Reinvested Interest	200.00	1,639.90	1,022.00	4,255.07	1,500.00
412-369-91-00-00	Miscellaneous Revenue	-	-	500.00	2,094.01	500.00
Total Investment Interest & Misc.		**800.00**	**6,143.22**	**4,676.00**	**10,579.70**	**5,254.00**
TOTAL COMPOST FUND		**1,090,598.00**	**1,204,970.66**	**1,256,702.00**	**1,009,968.31**	**1,257,280.00**
TOTAL ALL FUNDS		**5,944,130.13**	**6,343,529.76**	**7,466,619.00**	**5,671,180.79**	**7,804,346.00**
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2025 Preliminary Budget - Expenditures

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
GENERAL FUND						
Legislative Svcs.						
001-511-60-10-01	Council Salaries & Wages	9,000.00	9,000.00	9,000.00	7,500.00	12,000.00
001-511-60-21-00	Council Benefits	1,200.00	725.40	1,200.00	592.80	1,215.00
001-511-60-31-00	Council Office/Operating Sup	100.00	140.17	500.00	500.00	3,300.00
001-511-60-43-00	Council Travel	300.00	166.37	500.00	171.52	1,000.00
001-511-60-49-02	Council Training & Meetings	7,000.00	9,334.66	500.00	531.51	1,500.00
001-511-70-40-00	Election Costs	1,000.00	-	1,000.00	782.37	1,000.00
001-512-50-41-00	Prof Svcs-Municipal Court	500.00	-	500.00	-	500.00
Total Legislative Svcs.		**19,100.00**	**19,366.60**	**13,200.00**	**10,078.20**	**20,515.00**
Mayor						
001-513-10-10-00	Mayor's Salaries & Wages	-	-	10,800.00	8,100.00	12,000.00
001-513-10-20-00	Mayor Benefits	29,527.00	28,656.96	2,000.00	643.14	1,350.00
001-513-10-31-00	Mayor Office/Operating Sup.	50.00	-	50.00	23.64	1,000.00
001-513-10-41-01	Mayor Professional Services	3,000.00	45.57	3,000.00	936.51	3,000.00
001-513-10-42-00	Mayor's Communications	800.00	678.47	1,245.00	640.51	1,245.00
001-513-10-43-00	Mayor Travel	-	-	500.00	-	1,000.00
001-513-10-49-00	Mayor Training & Meetings	-	-	500.00	-	1,500.00
Total Mayor		**33,377.00**	**29,381.00**	**18,095.00**	**10,343.80**	**21,095.00**
Administrator						
001-513-10-10-01	Admin Salaries and Wages	47,204.00	36,655.31	419,500.00	31,591.47	46,580.00
001-513-10-21-01	Administrator Benefits	24,999.00	15,775.04	19,400.00	12,832.53	21,294.00
001-513-10-35-00	Admin Small Tools/Equipment	1,000.00	417.54	1,000.00	850.00	1,000.00
001-513-10-41-00	Admin Professional Services	2,000.00	-	1,000.00	500.00	1,000.00
001-513-10-43-01	Admin Travel	1,000.00	993.09	1,000.00	674.97	1,000.00
001-513-10-49-01	Admin Dues & Subscriptions	800.00	539.25	633.00	748.09	800.00
001-513-10-49-02	Admin Training & Meetings	600.00	91.80	600.00	600.00	1,000.00
Total Administrator.		**77,603.00**	**54,472.03**	**443,133.00**	**47,797.06**	**72,674.00**
Financial Services						
001-514-23-10-01	Finance Salaries & Wages	59,901.00	59,900.85	65,220.00	52,042.89	82,755.00
001-514-23-21-00	Finance Benefits	30,662.00	27,850.48	35,358.00	22,714.25	38,214.00
001-514-23-31-00	Office & Operating Supplies	-	108.56	-	131.92	-
001-514-23-35-00	Small Tools & Equipment	1,000.00	385.00	1,000.00	850.00	1,000.00
001-514-23-41-00	Professional Services	500.00	195.48	500.00	200.00	500.00
001-514-23-41-01	Audit Fees	11,000.00	729.00	12,000.00	7,384.00	12,000.00
001-514-23-41-03	Bank Service Charges	1,800.00	1,905.20	1,805.00	1,531.80	1,805.00
001-514-23-43-00	Travel	1,500.00	1,571.21	1,000.00	1,094.04	2,000.00
001-514-23-44-00	Advertising	1,500.00	1,387.97	1,500.00	2,005.54	3,000.00
001-514-23-48-00	Software Maintenance	2,871.00	2,751.20	2,866.00	8,425.15	12,698.00
001-514-23-49-00	Dues & Subscriptions	920.00	745.00	700.00	535.00	700.00
001-514-23-49-02	Training & Meetings	2,500.00	1,830.00	1,500.00	1,648.97	2,500.00
001-514-90-40-00	Voter Registration Costs	3,400.00	2,376.17	3,400.00	2,265.50	3,400.00
001-515-31-41-01	Legal Services	3,000.00	-	3,000.00	-	3,000.00
Total Financial Services		**120,554.00**	**101,736.12**	**129,849.00**	**100,829.06**	**163,572.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
Town Hall General Operations						
001-518-30-31-00	Office & Operating Supplies	13,780.00	11,459.29	13,780.00	6,960.57	19,000.00
001-518-30-40-00	Lease Agreement Tax	-	162.29	-	116.23	180.00
001-518-30-41-00	Professional Services	6,200.00	4,801.33	3,500.00	1,489.50	3,500.00
001-518-30-41-02	Archival Services	500.00	-	500.00	-	500.00
001-518-30-42-00	Communications	6,500.00	8,101.15	8,500.00	9,381.16	10,655.00
001-518-30-42-01	Webpage	2,185.00	2,083.55	2,100.00	2,195.33	2,898.00
001-518-30-42-02	Postage	2,800.00	1,005.24	2,800.00	614.84	2,800.00
001-518-30-46-00	Insurance	27,000.00	27,729.00	29,393.00	35,387.00	39,255.00
001-518-30-47-00	Public Utility Services	10,965.00	13,208.94	14,295.00	11,131.59	15,433.00
001-518-30-48-00	Computer/Server Maintenance	6,000.00	5,523.27	6,530.00	4,218.28	6,550.00
001-518-30-48-01	Building Repair/Maintenance	15,000.00	12,385.38	12,000.00	6,040.32	18,000.00
001-518-30-49-08	Codification	4,500.00	4,339.95	5,000.00	3,818.01	3,000.00
Total Town Hall General Operations		**95,430.00**	**90,799.39**	**98,398.00**	**81,352.83**	**121,771.00**
Other GovermentServices						
001-518-65-40-00	School Impact Fees	6,221.00	6,221.00	1,268.00	1,268.00	556.00
001-518-90-40-00	Miscellaneous	1,000.00	25.00	1,000.00	2,050.00	1,000.00
001-518-90-41-10	Dues & Memberships	5,500.00	4,707.81	4,500.00	4,520.89	4,800.00
001-519-90-41-15	WA St OMWBE	100.00	-	150.00	204.85	250.00
Total Other Government Services		**12,821.00**	**10,953.81**	**6,918.00**	**8,043.74**	**6,606.00**
Total General Government Services		**358,885.00**	**306,708.95**	**709,593.00**	**258,444.69**	**406,233.00**
Law Enforcement/Code Enforcement						
001-521-20-41-00	Prof. Svcs. - Contract	364,833.00	343,812.76	370,600.00	261,528.00	394,040.00
Code Enforcement						
001-521-70-10-01	Code Enf Salaries & Wages	31,442.00	30,258.36	34,430.00	26,042.39	39,750.00
001-521-70-21-00	Code Enf Benefits	26,020.00	26,019.05	30,322.00	17,664.13	36,115.00
001-521-70-31-00	Office & Operating Supplies	1,000.00	-	1,000.00	17.91	1,000.00
001-521-70-32-00	Fuel	1,000.00	600.61	1,000.00	512.90	1,000.00
001-521-70-41-00	Professional Services	600.00	62.00	600.00	228.57	2,820.00
001-521-70-42-00	Communications-Code Enf	1,500.00	425.17	1,512.00	239.03	1,512.00
001-521-70-43-00	Code Enf. Travel	1,000.00	-	1,000.00	-	1,000.00
001-521-70-49-00	Code Enf. Trainings/Meetings	2,500.00	-	2,500.00	-	2,500.00
Total Code Enforcement		**65,062.00**	**57,365.19**	**72,364.00**	**44,704.93**	**85,697.00**
Total Law Enforcement		**429,895.00**	**401,177.95**	**442,964.00**	**306,232.93**	**479,737.00**
Fire General Operations						
001-522-10-10-00	Fire Dept Salaries	73,764.00	66,181.45	78,000.00	59,148.04	83,000.00
001-522-10-21-00	Fire Dept. Benefits	31,795.00	31,794.66	37,131.00	24,262.48	38,879.00
001-522-20-28-00	Firemen Retirement	3,300.00	1,980.00	3,300.00	1,800.00	3,000.00
001-522-20-31-00	Office & Operating Supplies	3,000.00	1,502.97	3,000.00	240.00	3,000.00
001-522-20-31-02	Medical Supplies	2,000.00	43.11	2,000.00	-	2,000.00
001-522-20-32-00	Fuel	2,500.00	2,724.68	2,500.00	1,815.90	2,500.00
001-522-20-35-00	Small Tools & Equipment	25,000.00	19,652.22	25,000.00	2,366.92	25,000.00
001-522-20-37-00	VFF Gear Allowance	12,000.00	10,679.99	12,000.00	-	12,000.00
001-522-20-41-00	Professional Services	2,220.00	1,381.72	3,500.00	4,482.72	5,700.00
001-522-20-42-00	Communications	16,860.00	5,973.04	19,220.00	13,947.70	16,000.00
001-522-20-43-00	Fire Travel	-	-	1,000.00	-	1,000.00
001-522-20-46-00	Insurance	7,460.00	7,372.00	7,814.00	9,492.20	10,441.00
001-522-20-47-00	Public Utility Services	9,000.00	9,517.90	10,000.00	7,135.53	10,000.00
001-522-20-48-01	Building Repair/Maintenance	10,000.00	9,274.57	13,000.00	5,199.04	6,142.00
001-522-20-48-02	Vehicle Repair/ Maintenance	18,500.00	14,164.69	18,500.00	10,786.28	18,500.00
001-522-20-48-03	Equip. Repair/Maintenance	-	1,153.42	3,000.00	3,323.55	3,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
001-522-20-48-04	Air Station Maint/Dist.2	657.00	723.85	800.00	-	800.00
001-522-20-49-00	Dues & Subscriptions	2,000.00	774.68	2,000.00	1,879.54	2,000.00
001-522-20-49-02	Training & Meetings	8,000.00	7,848.54	8,000.00	2,961.55	8,000.00
001-522-20-49-03	Rentals/Leases	500.00	-	500.00	-	500.00
001-522-20-49-04	Skagit 911-Fire dispatch	2,000.00	2,228.00	3,342.00	2,268.00	3,400.00
001-525-10-41-00	Prof Services -EMS	2,800.00	4,177.33	3,500.00	4,178.96	4,336.00
Total Fire General Operations		**233,356.00**	**199,148.82**	**257,107.00**	**155,288.41**	**259,198.00**
Planning/Community Develop.						
001-553-70-41-00	NW Clean Air Agency	485.00	485.00	495.00	490.00	490.00
001-558-60-10-01	Planning Salaries & Wages	56,078.00	45,621.75	58,489.00	40,415.55	78,140.00
001-558-60-21-00	Planning Benefits	25,999.00	18,512.89	24,258.00	15,323.31	28,360.00
001-558-60-41-00	Professional Svcs- Planner	75,000.00	89,910.00	75,000.00	64,800.00	40,000.00
001-558-60-41-02	Professional Services	5,000.00	33.04	31,520.00	22,307.03	162,075.00
001-558-60-41-05	Hearing Examiner Fees	3,500.00	2,750.00	3,500.00	1,062.50	3,500.00
001-558-60-41-06	Plans & Studies	1,000.00	-	-	-	-
001-558-60-42-02	Postage	500.00	146.63	500.00	184.97	500.00
001-558-60-43-00	Travel	500.00	1,036.27	800.00	514.13	1,000.00
001-558-60-44-00	Advertising	4,000.00	1,694.44	4,000.00	1,281.15	3,000.00
001-558-60-49-00	Dues & Subscriptions	-	99.00	1,465.00	-	1,465.00
001-558-60-49-02	Training & Meetings	1,500.00	495.00	1,500.00	345.00	1,500.00
001-558-70-49-00	Economic Devp. CBDG			37,430.55	37,430.55	
Total Planning/Community Develop		**173,562.00**	**160,784.02**	**238,957.55**	**184,154.19**	**320,030.00**
Public Health/Substance Abuse						
001-562-00-41-13	Domestic Violence/Skagit Co	1,000.00	1,000.00	1,000.00	-	1,000.00
001-566-00-41-16	Alcoholism	1,025.00	1,005.98	1,035.00	747.02	1,040.00
Public Health/Total Substance Abuse		**2,025.00**	**2,005.98**	**2,035.00**	**747.02**	**2,040.00**
Culture and Recreation						
001-571-00-40-00	**4th of July Event**	**15,000.00**	**13,571.66**	**15,000.00**	**14,620.00**	**15,000.00**
Seniot Center						
001-575-50-10-00	Senior Center Salaries/Wages	18,937.00	15,291.88	19,751.00	13,843.48	22,000.00
001-575-50-20-00	Senior Center Benefits	1,991.00	1,452.08	18,500.00	1,180.34	3,335.00
001-575-50-30-00	Senior Center Supplies	500.00	506.99	500.00	498.79	1,000.00
001-575-50-41-00	Senior Center Prof Services	360.00	412.80	460.00	116.40	500.00
001-575-50-42-00	Senior Center Communications	780.00	636.09	895.00	290.99	895.00
Total Senior Center		**22,568.00**	**18,299.84**	**40,106.00**	**15,930.00**	**27,730.00**
Total Culture and Recreation		**37,568.00**	**31,871.50**	**55,106.00**	**30,550.00**	**42,730.00**
Nonexpenditures						
001-582-10-00-00	Hearing Examiner Fees Reimb	500.00	-	500.00	1,875.00	500.00
Total Nonexpenditures		**500.00**	**-**	**500.00**	**1,875.00**	**500.00**
Capital Expenditures						
001-591-31-70-00	Rents & Leases - Longterm	-	2,029.74	1,500.00	1,436.84	1,500.00
001-594-22-64-00	Capital Mach/Equip-Fire	202,226.00	10,936.82	543,500.00	284,827.26	-
001-594-22-64-01	Fire Station Sleepers	27,774.00	27,773.21	-	-	-
Total Capital Expenditures		**230,000.00**	**40,739.77**	**545,000.00**	**286,264.10**	**1,500.00**
001-597-00-00-00	**Operating Transfer Out**	**48,000.00**	**48,000.00**	**265,171.00**	**264,912.00**	**-**
TOTAL GENERAL FUND		**1,513,791.00**	**1,190,436.99**	**2,516,433.55**	**1,488,468.34**	**1,511,968.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
PARK & PORT FUND						
General Operations						
002-576-80-10-01	Park & Port Salaries & Wages	88,576.00	63,971.03	101,295.00	55,633.01	75,241.00
002-576-80-10-02	Overtime/Other Earnings	1,000.00	350.37	1,000.00	319.73	1,000.00
002-576-80-21-00	Benefits	67,170.00	34,958.13	65,411.00	29,617.45	45,186.00
002-571-09-41-00	Parks & Rec Programs	11,000.00	11,000.00	15,000.00	-	15,000.00
002-576-80-31-00	Office & Operating Supplies	500.00	-	1,000.00	306.04	800.00
002-576-80-31-01	Restroom Supplies	1,000.00	419.51	1,000.00	1,088.54	1,000.00
002-576-80-35-00	Small Tools & Equipment	8,000.00	8,167.34	33,950.00	23,124.07	12,500.00
002-576-80-40-00	Audit Fees	3,200.00	282.00	3,500.00	2,936.00	3,600.00
002-576-80-41-00	Professional Services	39,860.00	30,787.48	39,461.00	12,247.94	48,200.00
002-576-80-45-00	Rents & Leases - Short Term	2,640.00	2,850.87	2,885.00	2,482.27	-
002-576-80-45-73	Park Rental Cancellation	300.00	100.00	300.00	100.00	300.00
002-576-80-46-00	Insurance	12,783.00	14,737.00	15,630.00	18,871.40	20,758.00
002-576-80-47-00	Public Utility Services	9,120.00	9,501.34	9,600.00	8,535.57	9,848.00
002-576-80-48-00	Software Maintenance	800.00	704.79	800.00	939.82	5,118.00
002-576-80-48-01	Building Repair/Maintenance	44,000.00	11,911.38	65,000.00	33,676.52	25,000.00
002-576-80-48-03	System Repair/Maintenance	6,500.00	18,749.02	14,500.00	27,617.44	24,000.00
002-576-80-49-02	Training & Meetings	300.00	261.50	300.00	49.00	300.00
002-576-80-49-03	DNR Harbor Leases	4,500.00	5,114.89	5,200.00	1,623.78	6,124.00
002-576-80-49-05	Leashold Excise Taxes	7,500.00	5,101.33	7,700.00	8,454.21	9,482.00
Total General Operations		**308,749.00**	**218,967.98**	**383,532.00**	**227,622.79**	**303,457.00**
Nonexpenditures						
002-582-10-00-00	Park Deposit Refund	2,000.00	3,264.66	2,000.00	3,200.00	2,000.00
Total Nonexpenditures		**2,000.00**	**3,264.66**	**2,000.00**	**3,200.00**	**2,000.00**
Capital Expenditures						
002-594-76-63-01	Park Capital Projects	35,000.00	4,216.00	5,000.00	7,032.18	-
Total Capital Expenditures		**35,000.00**	**4,216.00**	**5,000.00**	**7,032.18**	**-**
TOTAL PARK & PORT FUND		**345,749.00**	**226,448.64**	**390,532.00**	**237,854.97**	**305,457.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
FACILITIES FUND						
General Operations						
003-575-50-10-01	Facilities Salaries & Wages	50,334.00	31,600.10	48,630.00	24,324.48	51,871.00
003-575-50-10-02	Overtime/Other Earnings	1,000.00	26.41	1,000.00	183.02	1,000.00
003-575-50-21-00	Benefits	30,880.00	19,610.69	32,265.00	12,044.14	27,586.00
003-575-50-31-00	Office & Operating Supplies	-	-	350.00	-	400.00
003-575-50-31-05	Public Restroom Supplies	8,000.00	5,513.83	4,000.00	8,097.70	8,000.00
003-575-50-41-00	Professional Services	6,120.00	6,873.31	7,000.00	1,903.98	9,200.00
003-575-50-41-01	Audit Fees	3,000.00	251.00	3,200.00	2,609.00	3,600.00
003-575-50-42-01	Communications-MH/MC	2,400.00	2,581.30	3,336.00	2,279.40	3,336.00
003-575-50-45-73	Facilities Rental Cancellation	2,000.00	1,850.00	2,000.00	1,800.00	2,000.00
003-575-50-46-00	Insurance	8,700.00	9,549.00	10,122.00	12,261.80	13,242.00
003-575-50-47-01	Public Utility Svcs-MH/MC	8,000.00	8,915.30	10,648.00	5,746.94	10,648.00
003-575-50-47-02	Public Utility Svcs-GC	3,672.00	3,916.71	4,300.00	3,244.77	5,389.00
003-575-50-47-05	Public Utility Svcs-Restrooms	8,845.00	8,370.78	9,500.00	7,010.00	9,500.00
003-575-50-48-00	Software Maintenance	800.00	704.79	800.00	939.82	5,118.00
003-575-50-48-01	Building Repair/Maint-MH/MC	22,860.00	33,513.87	55,866.00	22,848.49	36,530.00
003-575-50-48-02	Building Repair & Maint-GC	17,000.00	388.73	4,000.00	225.04	3,000.00
003-575-50-48-05	Public Restrooms Repair/Maint.	28,000.00	33,985.34	39,900.00	29,930.97	39,000.00
003-575-50-48-06	Rents & Leases Short Term	2,600.00	2,850.88	2,885.00	2,482.27	-
Total General Operations		**204,211.00**	**170,502.04**	**239,802.00**	**137,931.82**	**229,420.00**
Nonexpenditures						
003-582-10-00-00	Maple Hall/Garden Club	10,000.00	19,736.25	15,000.00	15,593.75	18,000.00
Total Nonexpenditures		**10,000.00**	**19,736.25**	**15,000.00**	**15,593.75**	**18,000.00**
Capital Expenditures						
003-594-75-64-01	Machinery/Equip-Maple Hall	162,000.00	12,168.63	320,000.00	307,876.12	-
Total Capital Expenditures		**162,000.00**	**12,168.63**	**320,000.00**	**307,876.12**	**-**
TOTAL FACILITIES FUND		**376,211.00**	**202,406.92**	**574,802.00**	**461,401.69**	**247,420.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
PUBLIC ART FUND						
004-575-50-41-00	Professional Services	1,000.00	1,493.41	1,500.00	-	1,500.00
004-575-50-41-01	Audit Fees	500.00	-	500.00	408.00	500.00
004-575-50-46-00	Insurance	500.00	481.00	500.00	500.00	600.00
TOTAL PUBLIC ART FUND		**2,000.00**	**1,974.41**	**2,500.00**	**908.00**	**2,600.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
STREET FUND						
Roadway						
005-542-30-10-01	Street Salaries & Wages	89,527.00	87,228.20	97,697.00	75,319.04	109,414.00
005-542-30-10-02	Overtime/Other Earnings	4,000.00	3,418.89	5,000.00	2,293.93	5,000.00
005-542-30-21-00	Benefits	59,164.00	50,763.29	59,589.00	36,525.41	64,371.00
005-542-30-41-01	Audit Fees	2,300.00	196.00	2,500.00	2,039.00	3,600.00
Total Roadway		**154,991.00**	**141,606.38**	**164,786.00**	**116,177.38**	**182,385.00**
Street Lighting						
005-542-63-47-00	Public Utility Services	23,200.00	21,257.37	23,200.00	19,209.61	24,873.00
Total Street Lighting		**23,200.00**	**21,257.37**	**23,200.00**	**19,209.61**	**24,873.00**
Traffic Control Devices						
005-542-64-35-00	Small Tools & Equipment	13,000.00	8,246.02	11,000.00	23,260.28	10,500.00
005-542-64-48-03	System Repair & Maint.	12,000.00	15,816.43	16,000.00	22,426.84	12,000.00
005-542-64-48-04	Signage Repair & Maint.	3,000.00	4,406.57	4,500.00	1,769.58	5,000.00
Total Traffic Control Devices		**28,000.00**	**28,469.02**	**31,500.00**	**47,456.70**	**27,500.00**
Road/Street General Operations						
005-542-65-31-00	Office & Operating Supplies	800.00	-	800.00	247.50	1,000.00
005-542-65-48-00	Repair & Maintenance	12,500.00	6,636.45	5,445.00	6,902.85	7,500.00
005-542-65-49-03	Rentals/Leases - Short Term	2,600.00	2,850.88	2,885.00	2,482.27	-
005-543-10-41-00	Professional Services	6,310.00	8,498.58	8,000.00	8,099.51	14,440.00
005-543-10-46-00	Insurance	8,600.00	8,566.00	9,080.00	11,011.40	11,900.00
005-543-10-48-00	Repair & Maintenance	33,500.00	19,531.71	40,000.00	4,613.85	100,000.00
005-543-10-48-02	Vehicle Repair & Maint.	5,000.00	6,286.17	5,000.00	1,183.21	6,000.00
005-543-50-48-04	Refuse Disposal	8,000.00	9,698.30	9,000.00	6,490.43	9,000.00
Total Road/Street General Operations		**77,310.00**	**62,068.09**	**80,210.00**	**41,031.02**	**149,840.00**
Non Expenditure						
005-552-30-41-02	DE Engineering Fees	3,500.00	3,854.07	3,500.00	2,205.89	3,500.00
Total Non Expenditures		**3,500.00**	**3,854.07**	**3,500.00**	**2,205.89**	**3,500.00**
Capital Expenditures						
005-594-42-60-00	Machinery/Equip-Street Admin	-	-	25,000.00	666.18	-
005-595-65-61-05	Morrs St. Mill/Overlay	-	-	850,000.00	54,717.45	1,164,000.00
005-595-65-61-06	S. First Street Project	-	-	40,500.00	3,785.21	-
Total Capital Expenditures		**-**	**-**	**915,500.00**	**59,168.84**	**1,164,000.00**
TOTAL STREET FUND		**287,001.00**	**257,254.93**	**1,218,696.00**	**285,249.44**	**1,552,098.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
HOTEL MOTEL FUND						
123-514-23-41-00	Professional Services	300.00	117.00	300.00	75.00	600.00
123-514-23-41-01	Audit Fees	300.00	39.00	300.00	299.15	400.00
123-573-90-30-01	Chamber of Commerce	83,000.00	83,000.00	90,000.00	30,953.31	95,000.00
123-573-90-30-02	Tulip Festival	3,000.00	3,000.00	3,000.00	5,000.00	5,000.00
123-573-90-30-03	Historical Museum	1,000.00	156.91	1,500.00	-	3,360.00
123-573-90-30-04	Museum of NW Art	7,500.00	7,500.00	8,250.00	-	9,000.00
123-573-90-30-05	Pacific NW Quilt Fiber Museum	1,500.00	1,500.00	-	-	-
123-573-90-30-06	Skagit Artist's	1,000.00	1,000.00	1,000.00	-	1,000.00
123-573-90-30-07	LC Arts Commission	-	-	8,000.00	-	7,500.00
123-573-90-30-09	Lincoln Theatre	5,000.00	5,000.00	1,000.00	1,000.00	2,000.00
123-573-90-30-10	La Conner Live	9,000.00	9,000.00	10,000.00	-	6,000.00
123-573-90-30-12	Skagit Community Band	1,805.00	1,805.00	1,900.00	-	2,080.00
123-573-90-30-15	Children's Museum of Skagit					1,000.00
123-573-90-30-16	La Conner Thrives Assoc.					10,500.00
123-597-00-00-00	**Operating Transfer Out**	**141,856.00**	**59,856.00**	**216,861.00**	**-**	**71,740.00**
TOTAL HOTEL MOTEL FUND		**255,261.00**	**171,973.91**	**342,111.00**	**37,327.46**	**215,180.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
2014 LTGO Bond - Fire Truck						
212-597-00-00-00	Transfer Out	8,425.09	8,425.09	-	-	-
Total 2014 LTGO Bond - Fire Truck		**8,425.09**	**8,425.09**	**-**	**-**	**-**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
2017 LTGO Bond - Fire Hall						
214-591-22-70-00	Principal Payment	24,137.00	24,137.00	24,735.00	-	25,386.00
214-592-22-80-00	Interest Payment	14,988.00	14,987.86	14,390.00	7,194.63	13,739.00
Total 2017 LTGO Bond - Fire Hall		**39,125.00**	**39,124.86**	**39,125.00**	**7,194.63**	**39,125.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
FLOOD CONTROL						
303-514-23-41-01	Audit Fees	500.00	-	500.00	179.00	-
303-597-00-00-00	Transfer Out	163,383.04	163,383.04	-	-	-
TOTAL FLOOD CONTROL		**163,883.04**	**163,383.04**	**500.00**	**179.00**	**-**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
REET 1						
304-514-23-41-01	Audit Fees	500.00	39.00	500.00	408.15	500.00
304-597-00-00-00	Operating Transfer Out	80,000.00	-	-	-	148,000.00
TOTAL REET 1		**80,500.00**	**39.00**	**500.00**	**408.15**	**148,500.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
REET 2						
305-514-23-41-01	Audit Fees	500.00	39.00	500.00	408.15	500.00
305-597-00-00-00	Operating Transfer Out	-	-	200,000.00	200,000.00	-
TOTAL REET 2		**500.00**	**39.00**	**200,500.00**	**200,408.15**	**500.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
WATER FUND						
General Operations						
401-534-80-10-01	Water Salaries & Wages	186,529.00	186,528.02	208,972.00	200,432.17	262,889.00
401-534-80-10-02	Overtime/Other Earnings	9,818.00	9,817.97	8,000.00	13,043.73	18,650.00
401-534-80-21-00	Benefits	102,152.00	102,151.49	125,500.00	98,328.44	146,524.00
401-534-80-31-00	Office & Operating Supplies	150.00	471.22	3,500.00	3,265.85	5,000.00
401-534-80-32-00	Fuel	12,000.00	12,095.87	14,000.00	9,056.94	12,000.00
401-534-80-33-00	Purchase Wholesale Water	353,236.00	430,829.30	443,890.00	312,061.00	443,890.00
401-534-80-35-00	Small Tools & Equipment	35,500.00	34,847.10	58,200.00	38,970.68	27,500.00
401-534-80-40-00	Lease Agreement Tax	-	63.53	40.00	42.15	70.00
401-534-80-41-00	Professional Services	25,965.00	7,412.81	25,582.00	9,500.76	30,000.00
401-534-80-41-01	Audit Fees	3,850.00	345.00	4,000.00	3,688.00	9,000.00
401-534-80-41-02	DE Engineer Fees	3,500.00	4,551.67	3,500.00	6,417.11	3,500.00
401-534-80-42-00	Communications	8,500.00	10,052.15	11,500.00	10,043.26	11,500.00
401-534-80-42-02	Postage	1,790.00	1,502.64	1,790.00	933.21	1,790.00
401-534-80-44-00	Advertising	300.00	83.75	-	-	-
401-534-80-45-00	Rents & Leases/Short Term	11,500.00	11,403.57	11,600.00	9,929.14	12,768.00
401-534-80-46-00	Insurance	23,639.00	24,396.29	25,860.00	34,609.39	37,378.00
401-534-80-47-00	Public Utility Services	9,500.00	9,088.59	9,800.00	7,329.59	11,085.00
401-534-80-48-00	Repair & Maintenance	65,000.00	57,002.20	70,000.00	29,842.90	55,000.00
401-534-80-48-01	Software Maintence	3,500.00	3,026.89	3,500.00	3,500.00	8,448.00
401-534-80-48-02	Vehicle Repair/Maintenance	5,500.00	6,052.42	5,500.00	3,093.00	6,000.00
401-534-80-48-03	System RepaiR/Maintenance	44,179.00	22,648.75	50,000.00	6,102.89	104,655.00
401-534-80-49-00	Dues & Subscriptions	2,720.00	2,732.96	2,900.00	2,134.30	2,900.00
401-534-80-49-02	Training & Meetings	2,000.00	1,115.00	2,000.00	2,613.44	2,000.00
401-534-80-49-03	Excise Taxes	51,000.00	58,217.82	59,000.00	47,146.66	60,000.00
Total General Operations		**961,828.00**	**996,437.01**	**1,148,634.00**	**852,084.61**	**1,272,547.00**
Nonexpenditures						
401-582-10-00-00	Hydrant Meter Dep Refund	500.00	500.00	500.00	200.00	500.00
401-582-30-00-00	Latecomers Reimb.				11,139.41	
Total Nonexpenditures		**500.00**	**500.00**	**500.00**	**11,339.41**	**500.00**
Debt & Lease						
401-591-31-70-00	Rents & Leases - Longterm	-	882.49	1,060.00	576.42	1,060.00
401-591-34-70-00	Water Main Phs 1 Principal	42,000.00	42,000.00	43,000.00	21,000.00	44,000.00
401-592-34-80-00	Water Main Phs 1 Interest	30,226.00	30,225.95	28,954.00	14,636.80	27,579.00
Total Debt & Lease		**72,226.00**	**73,108.44**	**73,014.00**	**36,213.22**	**72,639.00**
Capital Expenditures						
401-594-34-64-02	Capital Projects	200,000.00	57,899.23	115,000.00	70,934.74	-
Total Capital Expenditures		**200,000.00**	**57,899.23**	**115,000.00**	**70,934.74**	**-**
TOTAL WATER FUND		**1,234,554.00**	**1,127,944.68**	**1,337,148.00**	**970,571.98**	**1,345,686.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
DRAINAGE/FLOOD FUND						
General Operations						
403-531-38-10-01	Drainage Salaries & Wages	93,707.00	86,936.60	115,156.00	114,400.73	156,219.00
403-531-38-10-02	Overtime/Other Earnings	7,766.00	7,765.38	4,500.00	7,089.36	14,650.00
403-531-38-21-00	Benefits	57,157.00	54,219.74	67,915.00	46,616.04	85,559.00
403-531-38-31-00	Office & Operating Supplies	800.00	521.26	700.00	337.63	1,000.00
403-531-38-35-00	Small Tools & Equipment	27,800.00	21,947.89	111,700.00	100,394.37	21,500.00
403-531-38-40-00	Lease Agreement Tax	-	36.65	60.00	21.99	100.00
403-531-38-41-00	Professional Services	3,320.00	12,229.10	3,000.00	2,704.80	20,000.00
403-531-38-41-01	Audit Fees	1,750.00	196.00	1,950.00	1,657.06	4,500.00
403-531-38-41-04	Engineering	4,000.00	331.31	4,000.00	-	15,000.00
403-531-38-41-05	DE Engineering Fees	3,500.00	4,551.67	3,500.00	3,983.09	3,500.00
403-531-38-42-02	Postage	1,650.00	1,502.64	1,650.00	933.21	1,650.00
403-531-38-45-00	Rents & Leases/Short Term	8,500.00	8,552.67	8,750.00	7,446.81	8,880.00
403-531-38-46-00	Insurance	6,192.00	6,150.00	6,520.00	8,125.00	8,775.00
403-531-38-47-00	Public Utility Service	4,000.00	2,931.13	4,100.00	3,532.46	4,100.00
403-531-38-48-00	Repair & Maintenance	15,500.00	7,035.33	16,000.00	16,044.59	23,500.00
403-531-38-48-01	Software Maintenance	3,500.00	1,773.72	3,000.00	3,000.00	8,078.00
403-531-38-48-03	System Repair/Maintenance	67,000.00	34,602.67	26,000.00	14,562.59	20,000.00
403-531-38-49-02	Training & Meetings	250.00	-	250.00	-	300.00
403-531-38-49-03	Excise Taxes	6,500.00	6,542.90	6,850.00	8,040.98	8,880.00
Total General Operations		**312,892.00**	**257,826.66**	**385,601.00**	**338,890.71**	**406,191.00**
Flood Control General Operations						
403-553-30-35-00	Tools & Equipment Flood	-	146,545.18	70,000.00	55,132.36	8,000.00
403-553-30-40-00	Professional Services Flood	-	19,563.65	3,000.00	286.70	4,000.00
403-553-30-41-00	RepaiR/Maintenance Flood	-	-	1,000.00	-	3,000.00
Total Flood Control General Operations		**-**	**166,108.83**	**74,000.00**	**55,419.06**	**15,000.00**
Debt & Leases						
403--591-31-70-01	Rents & Leases - Longterm	-	569.65	1,455.00	341.79	1,455.00
Total Debt & Leases		**-**	**569.65**	**1,455.00**	**341.79**	**1,455.00**
Capital Expenditures						
403-594-31-60-02	Capital Projects	490,000.00	42,536.26	190,500.00	55,566.21	150,000.00
Total Capital Expenditures		**490,000.00**	**42,536.26**	**190,500.00**	**55,566.21**	**150,000.00**
TOTAL DRAINAGE/FLOOD FUND		**802,892.00**	**467,041.40**	**651,556.00**	**450,217.77**	**572,646.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
SEWER FUND						
General Operations						
409-535-80-10-01	Sewer Salaries & Wages	52,618.00	52,608.80	60,843.00	44,589.71	64,890.00
409-535-80-21-00	Benefits	28,778.00	24,566.94	32,452.00	18,909.35	31,538.00
409-535-80-31-00	Office & Operating Supplies	6,180.00	1,834.66	6,180.00	4,501.10	31,163.00
409-535-80-31-02	Lab Supplies	21,006.00	18,325.93	23,404.00	9,747.23	23,000.00
409-535-80-31-05	U.V.	7,000.00	5,823.68	7,000.00	-	7,000.00
409-535-80-32-00	Fuel	500.00	-	500.00	-	500.00
409-535-80-40-00	Lease Agreement Tax	-	63.53	60.00	42.15	100.00
409-535-80-41-00	Professional Services	10,000.00	1,429.95	10,000.00	1,051.69	40,000.00
409-535-80-41-03	Plant Operator	221,249.00	221,799.00	232,002.00	174,001.32	240,122.00
409-535-80-41-04	Engineering	5,000.00	8,660.46	5,230.00	7,414.51	13,000.00
409-535-80-41-06	Audit Fees	4,987.00	447.00	5,187.00	4,648.00	9,000.00
409-535-80-41-08	DE Engineering Fees	3,500.00	3,854.15	3,500.00	1,760.39	3,500.00
409-535-80-42-00	Communications	4,040.00	3,655.83	4,040.00	2,613.48	4,040.00
409-535-80-42-02	Postage	2,000.00	1,502.64	2,000.00	959.09	2,000.00
409-535-80-44-00	Advertising	250.00	49.50	250.00	-	250.00
409-535-80-45-00	Operating Rentals & Leases	500.00	-	500.00	-	500.00
409-535-80-46-00	Insurance	32,982.00	31,398.00	33,282.00	43,266.60	46,728.00
409-535-80-47-00	Public Utility Services	82,102.00	87,175.22	87,771.00	75,990.10	95,000.00
409-535-80-47-01	Swinomish Tribe/Fair Share	80,000.00	1,613.91	15,000.00	2,523.27	15,000.00
409-535-80-47-02	Sludge Disposal - 412	30,000.00	30,000.00	30,000.00	20,000.00	30,000.00
409-535-80-48-00	Software Maintenance	3,500.00	3,026.89	3,500.00	3,500.00	8,448.00
409-535-80-48-01	Plant Repair & Maintenance	80,000.00	48,427.97	90,000.00	41,391.90	90,000.00
409-535-80-48-03	Pipe Repair & Maintenance	50,000.00	49,599.00	50,000.00	24,698.90	50,000.00
409-535-80-48-05	Materials/Testing	38,000.00	46,646.39	44,000.00	36,503.40	45,000.00
409-535-80-49-00	Dues & Subscriptions	2,500.00	3,580.90	3,258.00	1,794.00	3,500.00
409-535-80-49-01	Excise Taxes	13,822.00	14,157.08	15,000.00	13,879.47	15,000.00
409-535-80-49-02	Intergovernmental Permits	500.00	520.00	1,000.00	2,249.49	2,300.00
Total GeneraL Operations		**781,014.00**	**660,767.43**	**765,959.00**	**536,035.15**	**871,579.00**
Debt & Leases						
409-591-31-70-00	Rents & Leases - Longterm	-	882.49	610.00	576.42	700.00
Total Debt & Leases		**-**	**882.49**	**610.00**	**576.42**	**700.00**
Capital Expenditures						
409-594-35-62-01	Sewer Plant Improvements	50,000.00	-	50,000.00	-	60,000.00
409-594-35-62-02	Collection Rehab/Pipe-2016	50,000.00	-	50,000.00	-	50,000.00
409-594-35-64-00	Machinery/Equip-Sewer	50,000.00	-	50,000.00	-	50,000.00
409-594-37-60-00	Sewer Plant Upgrade Project	162,903.00	-	200,000.00	15,100.35	229,065.00
Total Capital Expenditures		**312,903.00**	**-**	**350,000.00**	**15,100.35**	**389,065.00**
TOTAL SEWER FUND		**1,093,917.00**	**661,649.92**	**1,116,569.00**	**551,711.92**	**1,261,344.00**

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual Thru Oct 2024	Budget 2025
COMPOST FUND						
General Operations						
412-554-90-10-01	Compost Salaries & Wages	29,961.00	29,317.73	34,627.00	25,321.10	37,745.00
412-554-90-21-01	Benefits	16,600.00	13,320.50	18,428.00	10,597.87	18,287.00
412-554-90-32-00	Fuel	40,062.00	38,234.41	41,905.00	23,072.49	27,000.00
412-554-90-41-00	Professional Services	1,500.00	1,178.00	1,500.00	944.92	1,500.00
412-554-90-41-01	Audit Fees	6,100.00	573.00	6,200.00	5,953.00	4,500.00
412-554-90-41-05	Compost Operator	206,946.00	207,460.56	217,004.00	162,752.85	224,599.00
412-554-90-41-07	Pile Grinding	150,000.00	76,780.20	150,000.00	86,874.57	150,000.00
412-554-90-44-40	Advertising	500.00	1,449.25	700.00	714.00	500.00
412-554-90-45-00	Rents & leases - Short Term	1,000.00	-	1,000.00	-	1,000.00
412-554-90-46-00	Insurance	7,984.00	7,917.00	8,392.00	10,909.60	11,782.00
412-554-90-47-00	Compost Treatment Chgs	130,000.00	130,000.00	130,000.00	86,666.72	130,000.00
412-554-90-47-01	Waste disposal	500.00	-	500.00	-	500.00
412-554-90-48-01	Building Repair/Maintenance	45,000.00	5,217.33	45,000.00	-	45,000.00
412-554-90-48-03	Software Maintenance	3,500.00	1,773.71	3,500.00	3,500.00	6,228.00
412-554-90-48-05	Compost Testing/Materials	81,000.00	61,828.66	81,000.00	60,214.96	105,000.00
412-554-90-48-06	Compost Machinery/Equip	85,000.00	113,286.75	88,910.00	37,147.56	85,000.00
412-554-90-49-00	Dues & Subscriptions	300.00	630.00	650.00	648.90	650.00
412-554-90-49-01	Compost Sales Tax	4,500.00	3,740.00	4,500.00	3,048.77	4,500.00
412-554-90-49-02	ExciseTaxes	18,800.00	20,949.19	22,336.00	16,755.66	22,336.00
412-554-99-49-03	Utility business tax	68,000.00	66,002.58	88,000.00	111,139.63	90,000.00
412-580-00-00-00	Nonexpenditures				80.00	
Total General Operations		**897,253.00**	**779,658.87**	**944,152.00**	**646,342.60**	**966,127.00**
Capital Expenditures						
412-594-35-62-00	Building Improvements	250,000.00	58,074.29	250,000.00	24,213.00	200,000.00
412-594-35-64-00	Machinery/Equip-Compost	50,000.00	14,498.10	50,000.00	89.40	50,000.00
Total Capital Expenditures		**300,000.00**	**72,572.39**	**300,000.00**	**24,302.40**	**250,000.00**
TOTAL COMPOST FUND		**1,197,253.00**	**852,231.26**	**1,244,152.00**	**670,645.00**	**1,216,127.00**
GRAND TOTAL		**7,401,062.13**	**5,370,374.05**	**9,635,124.55**	**5,362,546.50**	**8,418,651.00**