Town of La Conner

2026 Final Budget

December 9, 2025

Mayor: Marna Hanneman
Council:
Councilmember Position 1 – Annie Taylor
Councilmember Position 2 - Ivan J. Carlson
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: Ajah Eills
Fire Chief/Code Enforcement: Aaron Reinstra
Sewer Plant Operator: Kevin Wynn
Sheriff: Sgt. Brad Holmes

Town of La Conner
2026 Budget Message

December 9, 2025

La Conner Town Council and Members of our Community:

Pursuant to state law, I am honored to present the Proposed 2026 Budget for review and final adoption by the La Conner Town Council. This proposal reflects La Conner's commitment to fiscal responsibility while setting an ambitious course to modernize infrastructure, and enhance the quality of life in 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 6th 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, the Proposed 2026 Budget takes into account community feedback and Council 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 2026 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.

Although our Sales Taxes exceeded our 2025 budget estimate and the Hotel Motel Taxes met the estimated budget, we are still in a time of uncertainty 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 2026 are shown in comparison with the projections for 2025 and actual expenditures for 2024 as follows:

	Fund Name	Actual 2024	Budget 2025	Proposed 2026
001	General Fund	1,723,783	1,786,633	1,455,441
002	Park & Port	286,886	313,457	385,304
003	Facilities	502,531	250,184	262,515
004	Public Art	908	2,600	4,500
005	Street	323,086	702,098	442,166
123	Hotel Motel Taxes	234,829	215,180	260,050
214	2018 LTGO Fire Hall	39,124	39,125	39,125
303	Flood Prevention	1,222	0	0
304	REET 1	408	24,500	0
305	REET 2	200,408	500	0
401	Water	1,212,012	1,345,686	1,695,872
403	Drainage	494,043	572,646	503,158
409	Sewer	765,335	1,267,344	1,132,250
412	Compost	809,424,	1,219,132	1,245,528
	Totals	**6,593,999**	**7,739,085**	**7,425,909**

As we move forward, we must remain vigilant in managing inflationary effects and navigating the changing economic landscape. While our projections for Fiscal Year 2026 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 2025 we successfully purchased the new Fireboat, expending the Fire Reserve and a contribution of $200,000 from the Port of Skagit.

Fire Department –The fire truck bond was paid off in 2022, leaving the special fund safety taxes to go into 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 2026 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 2026 includes the shared costs of a new truck for $56,000, shared costs of a utility rate study $60,000 and basic operations and maintenance.

Parks - The Parks Department for 2026 continues the Pioneer Park Hazard Tree Maintenance $12,000, Morris & Third Street Stairs Design Phase $25,000, installation of security cameras 25,000 and the Log Park rehab $18,000.

Facilities – In 2026, tables and chairs for Maple Hall has been budgeted out of the Hotel Motel fund in the amount of $12,000. The Garden Club exterior repairs of $150,000 remain on hold until funding is available.

Streets – The Streets Department 2026 budget includes the Morris Street Overlay $30,000 and Asphalt Repairs with the Finley Crosswalk $85,000.

Drainage - The Drainage Department 2026 budget includes Maple/Caledonia Pipe Repair65,000, the Caledonia/Third Street Pipe Repair $30,000, and the Whatcom Drainage Improvements $12,000

Water – The Water Department for 2026 lists the Channel Drive Water Main Design for $308,000.

Proposed revenues for 2026 are shown in comparison with the projections for 2025, and actual amounts received in 2024 are as follows:

Fund	Fund Name	Actual 2024	Budget 2025	Projected 2026
001	Current Expense	1,564,985	1,544,149	1,287,941
002	Park & Port	256,632	257,105	265,185
003	Facilities	513,969	191,995	222,321
004	Public Art	2,988	2,560	2,540
005	Street	307,269	637,828	349,838
123	Hotel Motel Taxes	202,666	161,300	161,150
214	2018 LTGO Fire Hall	54,607	52,693	53,800
303	Flood Control	448	,0	0
304	REET 1	71,740	45,900	30,950
305	REET 2	71,834	45,900	30,950
401	Water	1,381,886	1,427,314	1,514,471
403	Drainage	373,499	400,313	424,710
409	Sewer	916,985	1,088,009	936,359
412	Sewer-Compost	1,222,967	1,257,280	1,180,194
	Totals	**6,343,530**	**7,112,346**	**6,460,409**

Sewer – For 2026 the Sewer Plant has budgeted $60,000 for the SCADA Programing, $60,000 for Influent Pump Replacement and $100,000 for Collection Pipe Replacement.

Compost – For 2026 **t**he Compost Fund has budgeted for Ecology Blocks and Concrete Pads $88,000 and a New Mixer $100,000.

Taxes – Sewer utility taxes in 2026 will remain the same at 10%.

Investments - The Town has Certificates of Deposit at four local banks for 2026. 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

2026 will be a time to take stock, and plan for a healthy future.

Respectfully Submitted,

Marna Hanneman, Mayor

2026 Salary Schedule

Staff Wage Increase based CPI 3%/Teamsters 3.5% Agreement increase

CLASSIFICATION	2026 WAGE/SALARY
Councilmember	$2,400
Mayor	$12,000
Administrator/Attorney	$133,900
Finance Director/New Hire 96,000	$98,880
Deputy Clerk/Utility Clerk	$64,169
Staff Assistant	$64,169
Planner	$77,250
Code Enforcement Officer/Fire Chief	$72,100
Public Works Director	$108,150
PW Mechanic/Maintenance - KP	$82,011
PW Forman - Chris S	$86,780
PW Maintenance Worker -CS	$74,797
PW Laborer -MP	$58,024
PW Laborer BM	$58,024
PW Seasonal Laborer N/A	
Senior Center Coordinator	$21,630
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%,

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

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

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

Planner - Administrator 5%, Finance 5%, Code Enf. 5%, Planning 50%, Drainage 5%, Parks 2.5%,

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

2026 Final Budget - Revenues

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual June 2025	Budget 2026
GENERAL FUND						
Taxes						
001-311-10-00-00	Real/Personal Property Taxes	357,121.00	343,684.24	365,000.00	196,659.85	368,000.00
001-313-11-00-00	Sales & Use Tax	315,000.00	340,493.19	318,000.00	164,626.96	355,000.00
001-313-15-00-00	Special Purpose Sales Tax/ Fire	50,000.00	64,930.58	52,000.00	31,244.54	62,000.00
001-313-71-00-00	Criminal Justice Funds	29,500.00	30,758.57	29,500.00	15,142.52	29,500.00
001-316-10-00-00	Compost Utility Tax	88,000.00	111,175.06	98,000.00	48,462.76	95,000.00
001-316-41-00-00	Utility Tax-Electric 50%-005	42,641.00	46,170.43	47,323.00	28,835.07	48,323.00
001-316-43-00-00	Utility Tax-Nat Gas 50%-005	26,900.00	23,631.63	28,569.00	19,283.81	28,569.00
001-316-45-00-00	Utility Tax - Garbage	18,014.00	30,647.91	29,637.00	15,630.48	30,637.00
001-316-46-00-00	Utility Tax - Cable TV	16,040.00	12,239.16	11,978.00	5,487.73	11,978.00
001-316-47-00-00	Utility Tax-Phone 50% - 005	13,676.00	10,863.60	11,356.00	5,478.02	11,356.00
001-316-81-00-00	Gambling Taxes/Pun Brds/ PT	3,200.00	5,248.67	5,100.00	2,226.38	5,100.00
001-317-20-00-00	Leashold Excise Tax	125,000.00	154,186.22	145,000.00	71,769.93	160,000.00
Total Taxes		**1,085,092.00**	**1,174,029.26**	**1,141,463.00**	**604,848.05**	**1,205,463.00**
Business Licenses and Permits						
001-321-91-00-00	Franchise Fees	11,100.00	10,545.33	10,400.00	4,810.41	11,400.00
001-321-99-00-00	Business Licenses 70%	24,494.00	29,791.38	25,500.00	16,148.75	27,000.00
001-321-99-00-01	Sign Permit	550.00	760.00	550.00	285.00	550.00
Total Business Licenses and Permits		**36,144.00**	**41,096.71**	**36,450.00**	**21,244.16**	**38,950.00**
Non-Business Licenses and Permits						
001-322-10-01-00	Building Permit <25K	250.00	500.00	250.00	500.00	650.00
001-322-10-02-00	Building Permit >25K	550.00	2,000.00	1,500.00	200.00	500.00
001-322-11-00-00	Shoreline Development Permit	-	-	-	-	
001-322-11-01-00	Shoreline Exemption Permit	270.00	405.00	270.00	-	270.00
001-322-11-02-00	Demo Permit/Type I & II HPD	-	135.00	-	230.00	250.00
001-322-11-03-00	Demo Permit/Type III (Admin)	-	135.00	-	270.00	270.00
001-322-12-00-00	Fill and Grade	-	170.00	-	-	
001-322-13-00-00	Floodplain	200.00	400.00	200.00	100.00	200.00
001-322-30-00-00	Animal Licenses	150.00	120.00	130.00	92.50	130.00
001-322-90-00-00	Peddlers License	250.00	150.00	150.00	-	150.00
Total Non-Business Licenses and Permits		**1,670.00**	**4,015.00**	**2,500.00**	**1,392.50**	**2,420.00**
Total Licenses and Permits		**37,814.00**	**45,111.71**	**38,950.00**	**22,636.66**	**41,370.00**
Direct Federal Grants						
001-333-11-00-00	Dept of Com. CDBG Grant	30,000.00	20,885.51	-	7,614.49	-
Total Direct Federal Grants		**30,000.00**	**20,885.51**	**-**	**7,614.49**	
State Grants						
001-334-04-20-00	Growth Mgmt Climate Grant	-	-	100,000.00	-	-
001-334-04-20-01	Comp Plan Update Grant	50,000.00	50,000.00	50,000.00	-	-
001-334-04-21-00	Solar Resilent Com. Grant	26,520.00	26,500.00	-	-	-
001-334-04-90-00	Dept. of Health-Prehsptl Parti	1,115.00	766.00	700.00	-	700.00
Total State Grants		**77,635.00**	**77,266.00**	**150,700.00**	**-**	**700.00**
Criminal Justice - State/County						
001-336-06-21-00	Criminal Justice-Population	1,064.00	1,000.00	1,075.00	500.00	1,075.00
001-336-06-25-00	Criminal Justice-Contract Prog	2,119.00	2,227.06	2,230.00	1,135.51	2,200.00
001-336-06-26-00	Criminal Justice-Special Prog	1,257.00	1,329.42	1,286.00	677.47	1,325.00
001-336-06-42-00	Marijuana Enforcement	1,676.00	1,558.12	1,676.00	681.77	1,350.00
001-336-06-51-00	DUI - Cities	115.00	96.37	110.00	39.70	110.00
001-336-06-94-00	Liquor Excise Tax	6,984.00	6,837.14	6,904.00	2,877.63	6,904.00
001-336-06-95-00	Liquor Control Board Profits	7,293.00	7,473.45	7,293.00	3,709.02	7,293.00
001-337-07-00-03	Local Gov Award/Fireboat	-	-	150,000.00	100,000.00	-
001-337-08-00-00	Skagit Co Senior Center Contri	6,966.00	6,966.00	6,966.00	-	6,966.00
Total Criminal Justice - Local Contributions		**27,474.00**	**27,487.56**	**177,540.00**	**109,621.10**	**27,223.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual June 2025	Budget 2026
Charges for Goods and Services						
001-341-43-00-00	Fire Dept-Reimb/Shared Cost	5,200.00	100.00	100.00	-	-
001-341-81-00-00	Photocopying	5.00	24.48	15.00	3.60	10.00
001-341-82-00-00	Planning & Dev Fees	-	-	-	657.10	-
001-341-95-00-00	Hearing Examiner Fees/ Admin.	500.00	562.50	500.00	1,062.50	2,000.00
001-345-81-00-00	Binding Site Plan	625.00	-	-	-	-
001-345-81-11-00	Rezone	-	-	-	-	-
001-345-81-12-00	Subdivision	-	-	-	-	-
001-345-83-00-04	Permit Admin. Fees	250.00	35.00	150.00	-	150.00
001-345-83-03-00	Permit Processing Fees	-	464.73	200.00	-	200.00
001-345-85-00-00	School Impact - Admin/$35 to	-	556.00	556.00	-	500.00
001-345-85-00-01	Fire Impact Fees	-	-	-	-	-
001-345-89-02-00	Change of Use	-	75.00	-	75.00	150.00
001-345-89-04-00	SEPA Review	770.00	770.00	500.00	-	-
001-345-89-05-00	Conditional Use	-	6,437.50	-	250.00	500.00
001-345-89-06-00	Conditional Use-Admin	-	391.70	-	-	300.00
001-345-89-07-00	Conditional Use- Shoreline	-	-	-	-	-
001-345-89-08-00	Critical Areas Permit	-	-	-	-	-
001-345-89-10-00	Historic Design Review	875.00	2,640.00	875.00	3,940.00	875.00
001-345-89-11-00	Home Occupation	375.00	-	375.00	-	375.00
001-345-89-12-00	Lot Line Adjustment	150.00	-	150.00	300.00	150.00
001-345-89-13-00	Shoreline Exemption	135.00	135.00	135.00	270.00	135.00
001-345-89-14-00	Shoreline Sub Dev. 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	-	-	-	715.00	-
001-345-89-22-00	Variance - Admin	500.00	250.00	500.00	-	500.00
Total Charges for Goods and Services		**11,075.00**	**13,241.91**	**5,746.00**	**7,273.20**	**7,535.00**
Fines and Penalties						
001-353-70-00-00	Non-Traffic Infraction Penalties	300.00	32.50	300.00	-	150.00
001-354-00-00-00	Municipal Ct - Parking Infract	100.00	512.50	350.00	300.00	400.00
001-354-00-01-00	Parking Infract-Handicapped	-	-	-	-	-
001-359-90-00-00	Misc fines & Penalties	300.00	-	300.00	-	500.00
Total Fines and Penalties		**700.00**	**545.00**	**950.00**	**300.00**	**1,050.00**
Interest & Misc. Earnings						
001-361-11-00-00	Investment Interest	800.00	2,159.39	1,200.00	1,309.39	2,000.00
001-361-11-02-00	Reinvested Interest	300.00	2,809.51	1,100.00	309.66	1,100.00
001-367-11-00-00	Contrib/Donations-Pvt Source	-	-	25,000.00	-	-
001-369-91-00-00	Miscellaneous Revenue	500.00	560.41	500.00	1,168.67	500.00
Total Interest & Misc. Earnings		**1,600.00**	**5,529.31**	**27,800.00**	**2,787.72**	**3,600.00**
Nonrevenues						
001-382-10-00-01	Trainings/Other Reimbursables	-	888.90	1,000.00	-	1,000.00
Total Nonrevenues		**-**	**888.90**	**1,000.00**	**-**	**1,000.00**
001-397-00-00-00	**Operating Transfers In**	**220,000.00**	**200,000.00**	**-**	**-**	**-**
TOTAL GENERAL FUND		**1,491,390.00**	**1,564,985.16**	**1,544,149.00**	**755,081.22**	**1,287,941.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
PARK & PORT FUND						
Taxes						
002-313-11-00-00	Sales & Use Tax	49,500.00	50,926.50	49,500.00	24,622.74	51,245.00
Total Taxes		**49,500.00**	**50,926.50**	**49,500.00**	**24,622.74**	**51,245.00**
Intergovernmental /State Revenues						
002-336-02-35-00	Harbor Leases - State Remit	65,000.00	90,021.62	85,000.00	24,229.56	85,000.00
Total Intergovernmental/State Revenues		**65,000.00**	**90,021.62**	**85,000.00**	**24,229.56**	**85,000.00**
Donations/Contributions						
002-337-00-00-00	Jorden St. Park Contributions	-	500.00	-	-	-
Total Donations/Contributions		**-**	**500.00**	**-**	**-**	**-**
Investment Interest & Impact Fees						
002-345-85-00-01	Park Impact Fees	-	-	-	-	-
002-361-11-00-00	Investment Interest	800.00	1,023.09	800.00	620.86	900.00
002-361-11-02-00	Reinvested Interest	300.00	1,200.15	300.00	146.67	450.00
Total Investment Interest & Impact Fees		**1,100.00**	**2,223.24**	**1,100.00**	**767.53**	**1,350.00**
Rents, Leases & Misc. Fees						
002-362-30-00-00	Parking Lot Fees 50% - 005 50%	16,640.00	16,477.50	16,640.00	10,301.50	16,640.00
002-362-40-00-00	Pioneer Park Rental Fees	3,000.00	2,500.00	2,800.00	1,300.00	2,200.00
002-362-40-01-00	Moorage & Launch Fees	11,500.00	14,214.75	12,000.00	4,550.25	13,000.00
002-362-50-00-00	Aquatic Lease Rent	19,041.00	19,041.36	19,050.00	12,471.24	19,050.00
002-362-50-00-01	Cell Tower Rent 95% - 004 5%	59,540.00	49,082.75	59,540.00	24,283.42	55,625.00
002-362-50-00-02	Excise Tax - Aquatic Lease	2,805.00	2,804.88	2,810.00	1,837.08	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	4,439.04	4,165.00	2,270.70	4,165.00
002-369-91-00-00	Miscellaneous Revenue	100.00	-	100.00	104.79	100.00
Total Rents, Leases & Misc. Fees		**116,786.00**	**108,560.28**	**117,105.00**	**57,143.98**	**113,590.00**
Nonrevenues						
002-382-10-00-00	Park Deposit	3,600.00	3,300.00	3,400.00	1,805.00	3,000.00
002-382-10-00-02	Misc. Reimbursements	-	100.00	-	-	-
Total Nonrevenues		**3,600.00**	**3,400.00**	**3,400.00**	**1,805.00**	**3,000.00**
002-397-00-00-00	**Operating Transfers-In**	**1,000.00**	**1,000.00**	**1,000.00**	**-**	**11,000.00**
TOTAL PARK & PORT FUND		**236,986.00**	**256,631.64**	**257,105.00**	**108,568.81**	**265,185.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
FACILITIES FUND						
Taxes						
003-313-11-00-00	Sales & Use Tax	75,400.00	81,731.49	75,400.00	39,516.81	82,416.00
Total Taxes		**75,400.00**	**81,731.49**	**75,400.00**	**39,516.81**	**82,416.00**
Investement Interest						
003-361-11-00-00	Investment Interest	35.00	42.30	40.00	25.67	40.00
003-361-11-02-00	Reinvested Interest	10.00	54.57	15.00	5.99	15.00
Total Investment Interest		**45.00**	**96.87**	**55.00**	**31.66**	**55.00**
Rents, Leases and Misc.						
003-362-10-00-00	Equipment Rentals	100.00	-	100.00	-	-
003-362-40-01-00	Maple Hall Rental	10,500.00	19,471.50	14,000.00	9,096.25	15,000.00
003-362-40-02-00	Garden Club Rental	4,500.00	7,613.75	6,200.00	7,118.75	8,200.00
003-369-91-00-00	Miscellaneous Revenue	500.00	717.50	500.00	362.29	500.00
Total Rents, Leases and Misc.		**15,600.00**	**27,802.75**	**20,800.00**	**16,577.29**	**23,700.00**
Nonrevenues						
003-382-10-00-00	Maple Hall/Garden Club Deposit	20,000.00	32,621.25	25,000.00	15,362.50	29,000.00
003-395-20-00-00	Compensation For Capital Loss	-	-	-	94,243.10	-
Total Nonrevenue		**20,000.00**	**32,621.25**	**25,000.00**	**109,605.60**	**29,000.00**
003-397-00-00-00	**Operating Transfer In**	**426,861.00**	**371,716.97**	**70,740.00**	**-**	**87,150.00**
TOTAL FACILITIES FUND		**537,906.00**	**513,969.33**	**191,995.00**	**165,731.36**	**222,321.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
PUBLIC ART FUND						
Investment Interest						
004-361-11-00-00	Investment Interest	100.00	186.51	125.00	112.97	175.00
004-361-11-02-00	Reinvested Interest	30.00	218.69	35.00	26.80	65.00
Total Investment Interest		**130.00**	**405.20**	**160.00**	**139.77**	**240.00**
Rents and Leases						
004-362-50-00-01	Cell Tower Rent 5%	3,096.00	2,583.25	2,400.00	1,288.04	2,300.00
Total Rents and Leases		**3,096.00**	**2,583.25**	**2,400.00**	**1,288.04**	**2,300.00**
TOTAL PUBLIC ART FUND		**3,226.00**	**2,988.45**	**2,560.00**	**1,427.81**	**2,540.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
STREET FUND						
Taxes						
005-313-11-00-00	Sales & Use Tax	120,089.00	131,216.04	124,000.00	63,442.40	132,000.00
005-313-21-00-00	Special Use Tax TBD .01%	45,000.00	-	55,000.00	24,639.82	68,500.00
Total Taxes		**165,089.00**	**131,216.04**	**179,000.00**	**88,082.22**	**200,500.00**
Business & Utility Occupation Taxes						
005-316-41-00-00	Utility Tax-Electric 50%-001	42,000.00	46,170.41	43,500.00	28,835.10	53,000.00
005-316-43-00-00	Utility Tax-Nat Gas 50%-001	21,500.00	23,318.63	23,500.00	19,283.83	24,500.00
005-316-47-00-00	Utility Tax-Phone 50%-001	15,500.00	11,176.96	15,500.00	5,478.06	9,500.00
Total Business & Utility Occupation Tax		**79,000.00**	**80,666.00**	**82,500.00**	**53,596.99**	87,000.00
Licenses and Permits						
005-321-99-00-00	Business Licenses 30%	10,498.00	12,939.47	11,498.00	6,985.16	11,498.00
005-322-10-00-00	Street Permits	-	-	-	-	-
005-322-14-00-00	Street Excavation-Paved	200.00	300.00	200.00	100.00	100.00
005-322-14-01-00	Street Excavation-Unpaved	135.00	45.00	-	-	-
005-322-40-00-00	Right-of-Way Permit	800.00	2,487.50	1,500.00	1,915.00	1,500.00
Total Licenses & Permits		**11,633.00**	**15,771.97**	**13,198.00**	**9,000.16**	**13,098.00**
State Grants						
005-334-03-81-05	Morris St Mill/Overlay TIB Grt.	850,000.00	-	-	-	-
005-334-03-81-06	WA/Road St Ped Imp. TIB Grt	-	32,116.00	290,000.00	-	-
Total State Grants		**850,000.00**	**32,116.00**	**290,000.00**	**-**	**-**
State Entitlements, Impact Taxes						
005-336-00-71-00	Multimodal Transportation	1,081.00	1,269.18	1,200.00	629.87	1,200.00
005-336-00-87-00	Motor Vehicle Fuel Tax	18,540.00	17,523.43	18,540.00	8,099.72	17,600.00
005-336-00-88-00	Motor Fuel Tax - Street Imp	-	-	-	-	-
Total State Entitlements, Impact Taxes		**19,621.00**	**18,792.61**	**19,740.00**	**8,729.59**	**18,800.00**
Charges for Goods and Services						
005-345-81-00-00	DE Engineering Fees	3,500.00	462.72	4,000.00	-	3,500.00
005-345-85-00-00	Parking En-Lieu Fees	-	4,800.00	4,800.00	9,600.00	4,800.00
005-345-89-00-00	Planning & Development Fees	-	-	-	-	500.00
Total Charges for Goods and Services		**3,500.00**	**5,262.72**	**8,800.00**	**9,600.00**	**8,800.00**
Investment Interest						
005-361-11-00-00	Investment Interest	1,000.00	2,152.15	1,200.00	1,305.71	2,000.00
005-361-11-02-00	Reinvested Interest	400.00	2,525.70	650.00	308.68	800.00
Total Total Investment Interest		**1,400.00**	**4,677.85**	**1,850.00**	**1,614.39**	**2,800.00**
Rents, Leases and Misc.						
005-362-30-00-00	Parking Lot Fees 50% - 50% 002	17,500.00	16,650.00	16,640.00	10,301.50	16,640.00
005-362-30-00-01	Car Charging Stations	1,800.00	2,115.52	1,800.00	1,103.78	1,900.00
005-369-10-00-00	Proceeds from Sale of Surplus	-	-	-	2,000.00	-
005-369-91-00-00	Miscellaneous Revenue	300.00	-	300.00	458.43	300.00
Total Rents, Leases and Misc.		**19,600.00**	**18,765.52**	**18,740.00**	**13,863.71**	**18,840.00**
005-397-00-00-00	**Operating Transfers In**	**-**	**-**	**24,000.00**	**-**	**-**
TOTAL STREET FUND		**1,149,843.00**	**307,268.71**	**637,828.00**	**184,487.06**	**349,838.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
HOTEL MOTEL FUND						
123-313-31-00-00	Hotel Motel Lodging	70,200.00	100,332.37	80,200.00	38,988.83	80,000.00
123-313-32-00-00	Hotel Motel Stadium	70,200.00	100,344.10	80,200.00	39,172.01	80,000.00
123-361-11-00-00	Investment Interest	600.00	915.32	600.00	555.38	800.00
123-361-11-02-00	Reinvested Interest	200.00	1,074.03	300.00	131.23	350.00
TOTAL HOTEL MOTEL FUND		**141,200.00**	**202,665.82**	**161,300.00**	**78,847.45**	**161,150.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
2017 LTGO Bond - Fire Hall						
214-313-11-00-00	Sales and Use Tax	49,192.00	51,057.59	51,393.00	24,686.13	52,000.00
214-361-11-00-00	Investment Interest	900.00	1,764.32	900.00	1,070.59	1,200.00
214-361-11-02-00	Reinvested Interest	400.00	1,784.94	400.00	248.56	600.00
TOTAL 2017 LTGO Bond - Fire Hall		**50,492.00**	**54,606.85**	**52,693.00**	**26,005.28**	**53,800.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
FLOOD CONTROL Investment Interest						
303-361-11-00-00	Investment Interest	350.00	677.90	-	-	-
303-361-11-02-00	Reinvested Interest	150.00	(229.68)	-	-	-
TOTAL FLOOD CONTROL		**500.00**	**448.22**	**-**	**-**	**-**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
REET 1						
304-318-34-00-00	REET 1 Taxes	36,000.00	69,909.95	45,000.00	20,855.12	30,000.00
304-361-11-00-00	Investment Interest	600.00	841.80	600.00	510.79	650.00
304-361-11-02-00	Reinvested Interest	190.00	987.77	300.00	120.67	300.00
TOTAL REET 1		**36,790.00**	**71,739.52**	**45,900.00**	**21,486.58**	**30,950.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
REET 2						
305-318-35-00-00	REET 2 Taxes	36,000.00	69,909.95	45,000.00	20,855.13	30,000.00
305-361-11-00-00	Investment Interest	610.00	885.25	600.00	537.16	650.00
305-361-11-02-00	Reinvested Interest	200.00	1,038.85	300.00	126.94	300.00
TOTAL REET 2		**36,810.00**	**71,834.05**	**45,900.00**	**21,519.23**	**30,950.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
WATER FUND						
Charges for Goods and Services						
401-343-40-01-00	Water Sales	1,145,489.00	1,208,577.50	1,333,314.00	545,104.77	1,413,313
401-343-40-01-01	Water Meter	5,000.00	13,751.90	5,500.00	20,885.50	12,000.00
401-343-40-01-02	LC Whitney Water Mn Shd Cs	58,138.00	48,877.03	55,000.00	24,297.95	55,000.00
401-343-40-02-00	Extra Services	15,000.00	22,455.01	15,000.00	2,276.61	15,000.00
401-343-40-02-03	Water Meter RCE's	6,000.00	8,080.00	5,000.00	1,010.00	1,200.00
401-343-40-03-00	Utility Billing Penalties	700.00	910.16	500.00	161.44	800.00
401-345-81-00-00	DE Engineering Fees	3,500.00	12,597.73	4,000.00	-	3,500.00
401-345-89-00-00	Planning & Development Fees	1,000.00	-	1,000.00	-	600.00
Total Charges for Goods and Services		**1,234,827.00**	**1,315,249.33**	**1,419,314.00**	**593,736.27**	**1,501,413.00**
Investment Interest And Misc.						
401-361-11-00-00	Investment Interest	4,500.00	10,337.96	5,000.00	6,273.01	8,707.00
401-361-11-02-00	Reinvested Interest	1,800.00	12,130.27	2,000.00	1,482.47	3,351.00
401-369-91-00-00	Miscellaneous Revenue	500.00	514.10	500.00	199.22	500.00
Investment Interest And Misc.		**6,800.00**	**22,982.33**	**7,500.00**	**7,954.70**	**12,558.00**
Nonrevenues						
401-382-10-00-00	Hydrant Meter Deposit	400.00	600.00	500.00	400.00	500.00
401-382-30-00-00	Latecomers Fees	24,755.00	24,754.24	-	-	-
Total Nonrevenues		**25,155.00**	**25,354.24**	**500.00**	**400.00**	**500.00**
Disposition of Capital Assets						
401-395-20-00-00	Comp for Capitol Loss/Damage	-	18,300.00	-	-	-
Total Disposition of Capital Assets		**-**	**18,300.00**	**-**	**-**	**-**
TOTAL WATER FUND		**1,266,782.00**	**1,381,885.90**	**1,427,314.00**	**602,090.97**	**1,514,471.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
DRAINAGE FUND						
Charges for Goods and Services						
403-343-10-00-00	Storm Drainage Fees	357,273.00	357,477.48	391,613.00	192,200.52	415,110
403-343-10-01-00	Drainage Plan	200.00	170.00	200.00	-	200.00
403-343-10-02-00	Storm System Devel Fees	3,000.00	3,493.75	1,500.00	-	-
403-345-81-00-00	DE Engineering Fees	3,500.00	462.73	3,500.00	-	3,500.00
403-345-89-00-00	Planning & Development Fees	500.00	-	-	-	600.00
Total Charges for Goods and Services		**364,473.00**	**361,603.96**	**396,813.00**	**192,200.52**	**419,410.00**
Investment Interest and Misc.						
403-361-11-00-00	Investment Interest	2,100.00	4,430.33	2,300.00	3,101.03	4,000.00
403-361-11-02-00	Reinvested Interest	800.00	6,223.10	1,000.00	732.46	1,100.00
403-369-91-00-00	Miscellaneous Revenue	10.00	198.37	200.00	42.21	200.00
Total Investment Interest and Misc.		**2,910.00**	**10,851.80**	**3,500.00**	**3,875.70**	**5,300.00**
403-397-00-00-00	**Operating Transfer In**	**-**	**1,042.83**	**-**	**-**	-
TOTAL DRAINAGE FUND		**367,383.00**	**373,498.59**	**400,313.00**	**196,076.22**	**424,710.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
SEWER FUND						
State Grants						
409-334-03-10-00	DOE-PSNR Grt WWTP Upgr	162,903.00	13,733.00	149,170.00	16,851.50	-
Total State Grants		**162,903.00**	**13,733.00**	**149,170.00**	**16,851.50**	**-**
Charges for Goods and Services						
409-343-50-00-00	Side Sewer Permit	1,500.00	1,750.00	1,500.00	350.00	525.00
409-343-50-01-00	Sewer Service Charges	509,880.00	567,950.51	615,206.00	270,381.99	610,121.00
409-343-50-01-01	Tribe Sewer Charges	175,608.00	168,565.82	175,608.00	89,950.70	185,444.00
409-343-50-02-00	Compost Treatment Charges	130,000.00	130,000.00	130,000.00	65,000.04	130,000.00
409-343-50-04-00	Side Sewer RCE's	6,000.00	19,456.00	6,000.00	-	-
409-343-50-05-00	Side Sewer - Capping	200.00	500.00	375.00	-	-
409-343-50-06-00	Side Sewer - Reconnect	-	-	-	-	-
409-345-81-00-00	DE Engineering Fees	3,500.00	462.73	4,000.00	-	3,500.00
409-345-83-00-00	Plan Checking	-	-	-	-	-
Total Charges for Goods and Services		**826,688.00**	**888,685.06**	**932,689.00**	**425,682.73**	**929,590.00**
Investment Interest and Misc.						
409-361-11-00-00	Investment Interest	3,500.00	6,242.54	3,800.00	3,787.94	5,069.00
409-361-11-02-00	Reinvested Interest	1,773.00	7,324.64	1,850.00	895.22	1,200.00
409-369-91-00-00	Miscellaneous Revenue	500.00	-	500.00	-	500.00
Total Investment Interest and Misc.		**5,773.00**	**13,567.18**	**6,150.00**	**4,683.16**	**6,769.00**
Nonrevenues						
409-382-10-00-00	Sewer Cap Deposit	-	1,000.00	-	-	-
Total Nonrevenues		**-**	**1,000.00**	**-**	**-**	**-**
Total SEWER FUND		**995,364.00**	**916,985.24**	**1,088,009.00**	**447,217.39**	**936,359.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
COMPOST FUND						
Taxes						
412-000-313-11-00-00	Compost Sales Tax	3,200.00	3,135.34	3,200.00	2,262.49	3,600.00
Total Taxes		**3,200.00**	**3,135.34**	**3,200.00**	**2,262.49**	**3,600.00**
Charges for Goods and Services						
412-000-343-50-02-00	Septage Receivables	1,084,312.00	1,024,662.93	1,084,312.00	490,029.48	980,058.00
412-000-343-50-03-00	Sludge Disposal Receipts	30,000.00	30,000.00	30,000.00	15,000.00	30,000.00
412-000-343-50-04-00	Yard Waste Punchcards	70,214.00	91,924.02	70,214.00	52,451.52	85,000.00
412-000-343-50-04-01	Compost Punchcards	64,300.00	59,567.72	64,300.00	45,663.00	75,000.00
Total Charges for Goods and Services		**1,248,826.00**	**1,206,154.67**	**1,248,826.00**	**603,144.00**	**1,170,058.00**
Investment Interest & Misc.						
412-000-361-11-00-00	Investment Interest	3,154.00	5,329.69	3,254.00	3,233.91	5,036.00
412-000-361-11-02-00	Reinvested Interest	1,022.00	6,253.75	1,500.00	764.20	1,500.00
412-000-369-91-00-00	Miscellaneous Revenue	500.00	2,094.01	500.00	-	-
Total Investment Interest & Misc.		**4,676.00**	**13,677.45**	**5,254.00**	**3,998.11**	**6,536.00**
TOTAL COMPOST FUND		**1,256,702.00**	**1,222,967.46**	**1,257,280.00**	**609,404.60**	**1,180,194.00**
	TOTAL ALL FUNDS	**7,571,374.00**	**6,942,474.94**	**7,112,346.00**	**3,217,943.98**	**6,460,409.00**

2026 Final Budget - Expenditures

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
GENERAL FUND						
Legislative Svcs.						
001-511-60-10-01	Council Salaries & Wages	9,000.00	9,000.00	12,000.00	5,750.00	12,000.00
001-511-60-21-00	Council Benefits	1,200.00	711.10	1,215.00	449.50	1,215.00
001-511-60-31-00	Council Office/Operating Sup	500.00	500.00	3,300.00	3,170.25	3,500.00
001-511-60-43-00	Council Travel	500.00	171.52	1,000.00	-	1,000.00
001-511-60-49-02	Council Training & Meetings	500.00	531.51	1,500.00	588.12	1,500.00
001-511-70-40-00	Election Costs	1,000.00	782.37	1,000.00	-	1,000.00
Total Legislative Svcs.		**12,700.00**	**11,696.50**	**20,015.00**	**9,957.87**	**20,215.00**
Municipal Court						
001-512-50-41-00	**Professional Svc's-Municipal**	**500.00**	**-**	**500.00**	**-**	**500.00**
Mayor						
001-513-10-10-00	Mayor's Salaries & Wages	10,800.00	9,900.00	12,000.00	5,900.25	12,000.00
001-513-10-20-00	Mayor Benefits	2,000.00	786.06	1,350.00	465.69	1,423.00
001-513-10-31-00	Mayor Office/Operating Supplies	50.00	23.64	1,000.00	-	1,000.00
001-513-10-41-01	Mayor Professional Services	3,000.00	936.51	3,000.00	44.13	3,000.00
001-513-10-42-00	Mayor's Communications	1,245.00	771.61	1,245.00	304.03	1,245.00
001-513-10-43-00	Mayor Travel	500.00	-	1,000.00	-	1,000.00
001-513-10-49-00	Mayor Training & Meetings	500.00	-	1,500.00	307.57	1,500.00
Total Mayor		**18,095.00**	**12,417.82**	**21,095.00**	**7,021.67**	**21,168.00**
Administrator						
001-513-10-10-01	Admin Salaries and Wages	419,500.00	38,290.22	46,580.00	22,410.42	48,565.00
001-513-10-21-01	Administrator Benefits	19,400.00	15,465.03	21,294.00	8,735.91	20,854.00
001-513-10-35-00	Admin Small Tools & Equipment	1,000.00	850.00	1,000.00	-	1,000.00
001-513-10-41-00	Admin Professional Services	1,000.00	500.00	1,000.00	457.28	1,000.00
001-513-10-43-01	Admin Travel	1,000.00	1,091.65	1,000.00	57.17	1,000.00
001-513-10-49-01	Admin Dues & Subscriptions	633.00	1,060.09	1,065.00	507.68	1,065.00
001-513-10-49-02	Admin Training & Meetings	600.00	600.00	1,000.00	-	1,000.00
Total Administrator		**443,133.00**	**57,856.99**	**72,939.00**	**32,168.46**	**74,484.00**
Financial Services						
001-514-23-10-01	Finance Salaries & Wages	65,220.00	63,129.71	82,755.00	37,245.41	87,989.00
001-514-23-21-00	Finance Benefits	35,358.00	27,261.79	38,214.00	14,964.55	38,076.00
001-514-23-31-00	Office & Operating Supplies	-	131.92	-	279.02	-
001-514-23-35-00	Small Tools & Equipment	1,000.00	850.00	1,000.00	260.51	1,000.00
001-514-23-41-00	Professional Services	500.00	390.58	500.00	457.27	4,303.00
001-514-23-41-01	Audit Fees	12,000.00	7,384.00	12,000.00	-	-
001-514-23-41-03	Bank Service Charges	1,805.00	1,897.80	1,805.00	1,149.20	2,298.00
001-514-23-43-00	Travel	1,000.00	1,094.04	2,000.00	574.70	2,000.00
001-514-23-44-00	Advertising	1,500.00	2,279.54	4,000.00	(375.00)	3,500.00
001-514-23-48-00	Software Maintenance	2,866.00	8,425.15	12,698.00	5,124.00	3,351.00
001-514-23-49-00	Dues & Subscriptions	700.00	700.00	700.00	325.00	700.00
001-514-23-49-02	Training & Meetings	1,500.00	1,873.97	2,500.00	1,320.00	2,500.00
Total Financial Services		**123,449.00**	**115,418.50**	**158,172.00**	**61,324.66**	**145,717.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
Facilities						
001-514-90-40-00	Voter Registration Costs	3,400.00	2,265.50	3,400.00	1,312.26	3,400.00
001-515-31-41-01	Administration - Legal	3,000.00	-	25,000.00	-	3,500.00
001-518-30-31-00	Office & Operating Supplies	13,780.00	11,171.47	19,000.00	4,462.86	43,500.00
001-518-30-40-00	Lease Agreement Tax	-	154.97	180.00	67.72	200.00
001-518-30-41-00	Professional Services	3,500.00	2,367.83	3,500.00	1,025.00	24,000.00
001-518-30-41-02	Archival Services	500.00	-	500.00	-	-
001-518-30-42-00	Communications	8,500.00	12,138.79	12,655.00	5,707.56	12,655.00
001-518-30-42-01	Webpage	2,100.00	2,195.33	2,898.00	5,893.58	6,400.00
001-518-30-42-02	Postage	2,800.00	811.08	2,800.00	542.17	2,000.00
001-518-30-46-00	Insurance	29,393.00	35,387.00	39,255.00	40,124.00	44,939.00
001-518-30-47-00	Public Utility Services	14,295.00	14,517.97	15,433.00	7,898.24	17,692.00
001-518-30-48-00	Computer/Server Maintenance	6,530.00	6,136.73	7,550.00	2,155.35	8,000.00
001-518-30-48-01	Building Repair & Maintenance	12,000.00	7,090.32	18,000.00	18,279.94	36,000.00
001-518-30-49-08	Codification	5,000.00	3,818.01	4,000.00	506.94	4,000.00
Total Facilities		**104,798.00**	**98,055.00**	**154,171.00**	**87,975.62**	**206,286.00**
Other General Gov. Svcs.						
001-518-65-40-00	School Impact Fees	1,268.00	1,268.00	556.00	-	-
001-518-90-40-00	Miscellaneous	1,000.00	2,089.98	1,000.00	(875.00)	1,000.00
001-518-90-41-10	Dues & Memberships	4,500.00	4,575.16	4,800.00	4,756.19	5,025.00
001-519-90-41-15	WA St OMWBE	150.00	204.85	250.00	-	250.00
Total Other General Gov. Svcs.		**6,918.00**	**8,137.99**	**6,606.00**	**3,881.19**	**6,275.00**
Total General Gov. Svcs		**$709,593.00**	**$303,582.80**	**$433,498.00**	**$202,329.47**	**$474,645.00**
Law Enforcement						
001-521-20-41-00	Professional Services/Contracted	370,600.00	348,704.00	394,040.00	197,017.50	405,862.00
001-521-70-10-01	Code Enf Salaries & Wages	34,430.00	31,506.91	39,750.00	17,074.94	40,913.00
001-521-70-21-00	Code Enf Benefits	30,322.00	21,455.17	36,115.00	11,527.57	36,380.00
001-521-70-31-00	Office & Operating Supplies	1,000.00	17.91	1,000.00	92.95	1,000.00
001-521-70-32-00	Fuel	1,000.00	625.52	1,000.00	268.14	1,000.00
001-521-70-41-00	Professional Services	600.00	228.57	2,820.00	-	600.00
001-521-70-42-00	Communications-Code Enf	1,512.00	318.77	1,512.00	159.48	1,615.00
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 Law Enforcement		**442,964.00**	**402,856.85**	**479,737.00**	**226,140.58**	**490,870.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
Fire General Operations/EMS						
001-522-10-10-00	Fire Dept Salaries	78,000.00	66,459.44	83,000.00	35,096.35	84,050.00
001-522-10-21-00	Fire Dept. Benefits	37,131.00	28,495.64	38,879.00	14,232.73	39,199.00
001-522-20-28-00	Firemen Retirement	3,300.00	1,800.00	3,000.00	1,890.00	3,000.00
001-522-20-31-00	Office & Operating Supplies	3,000.00	435.58	3,000.00	474.23	3,000.00
001-522-20-31-02	Medical Supplies	2,000.00	-	2,000.00	183.54	4,000.00
001-522-20-32-00	Fuel	2,500.00	2,475.01	2,500.00	941.68	4,000.00
001-522-20-35-00	Small Tools & Equipment	25,000.00	8,324.95	27,900.00	4,825.99	35,000.00
001-522-20-37-00	VFF Gear Allowance	12,000.00	17,223.32	12,000.00	979.58	16,000.00
001-522-20-41-00	Professional Services	3,500.00	5,262.97	5,700.00	2,883.56	5,700.00
001-522-20-42-00	Communications	19,220.00	14,565.46	16,000.00	1,685.26	23,000.00
001-522-20-43-00	Fire Travel	1,000.00	1,039.90	1,000.00	207.57	1,500.00
001-522-20-46-00	Insurance	7,814.00	9,492.20	10,441.00	12,221.00	30,000.00
001-522-20-47-00	Public Utility Services	10,000.00	9,751.52	10,000.00	6,811.50	15,258.00
001-522-20-48-01	Building Repair & Maintenance	13,000.00	7,143.61	6,142.00	3,571.16	6,142.00
001-522-20-48-02	Vehicle Repair & Maintenance	18,500.00	17,099.32	18,500.00	7,632.15	18,500.00
001-522-20-48-03	Equip. Repair & Maintenance	3,000.00	5,576.96	3,000.00	-	3,000.00
001-522-20-48-04	Air Station Maint/Dist.2	800.00	-	800.00	-	800.00
001-522-20-49-00	Dues & Subscriptions	2,000.00	1,879.54	2,000.00	1,919.12	2,000.00
001-522-20-49-02	Training & Meetings	8,000.00	3,505.46	8,000.00	2,407.71	10,000.00
001-522-20-49-03	Rentals/Leases	500.00	-	500.00	-	500.00
001-522-20-49-04	Skagit 911-Fire dispatch	3,342.00	2,268.00	5,475.00	1,251.90	5,475.00
001-525-10-41-00	Prof Services -EMS	3,500.00	4,178.96	4,336.00	2,141.63	4,400.00
Total Fire General Operations/EMS		**257,107.00**	**206,977.84**	**264,173.00**	**101,356.66**	**314,524.00**
Planning/Community Development						
001-553-70-41-00	NW Clean Air Agency	495.00	490.00	490.00	548.00	548.00
001-558-60-10-01	Planning Salaries & Wages	58,489.00	48,898.79	78,140.00	29,154.72	80,763.00
001-558-60-21-00	Planning Benefits	24,258.00	18,454.41	28,360.00	10,302.45	27,516.00
001-558-60-41-00	Professional Services - Planner	95,250.00	85,770.00	60,000.00	37,260.00	-
001-558-60-41-02	Professional Services	31,520.00	35,638.76	5,500.00	3,086.00	5,500.00
001-558-60-41-05	Hearing Examiner Fees	3,500.00	1,062.50	3,500.00	-	3,500.00
001-558-60-42-02	Postage	500.00	184.97	500.00	166.98	500.00
001-558-60-43-00	Travel	800.00	803.55	1,000.00	-	1,000.00
001-558-60-44-00	Advertising	4,000.00	1,408.15	4,000.00	1,522.54	3,800.00
001-558-60-49-00	Dues & Subscriptions	1,465.00	105.15	1,465.00	-	600.00
001-558-60-49-02	Training & Meetings	1,500.00	1,140.00	1,500.00	40.00	1,500.00
001-558-70-49-00	Economic Development	30,000.00	26,748.77	-	-	-
Total Planning/Community Development		**251,777.00**	**220,705.05**	**184,455.00**	**82,080.69**	**125,227.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
Public Health						
001-562-00-41-13	**Domestic Violence/Skagit Co**	**1,000.00**	**1,000.00**	**1,000.00**	**-**	**1,000.00**
Substance Abuse						
001-566-00-41-16	**Alcoholism**	**1,035.00**	**1,002.10**	**1,040.00**	**241.99**	**1,040.00**
Culture and Recreation						
001-571-00-40-00	4th of July Fireworks/Event	15,000.00	14,620.00	15,700.00	7,750.00	15,700.00
Senior Center						
001-575-50-10-00	Senior Center Salaries & Wages	19,751.00	16,428.11	22,000.00	7,735.53	22,000.00
001-575-50-20-00	Senior Center Benefits	18,500.00	1,406.04	3,335.00	663.16	3,335.00
001-575-50-30-00	Senior Center Supplies	500.00	498.79	1,800.00	784.67	1,500.00
001-575-50-41-00	Senior Center Prof Services	460.00	346.80	500.00	415.00	-
001-575-50-42-00	Senior Center Communications	895.00	412.31	895.00	202.25	600.00
Total Senior Center		40,106.00	19,092.05	28,530.00	9,800.61	27,435.00
Total Culture and Recreation		**55,106.00**	**33,712.05**	**44,230.00**	**17,550.61**	**43,135.00**
Nonexpenditures						
001-582-10-00-00	**Hearing Examiner Fees Reimb**	**500.00**	**1,875.00**	**2,000.00**	**-**	**3,500.00**
Capital Expenditures						
001-591-31-70-00	Rents & Leases - Longterm	1,500.00	1,915.79	1,500.00	836.23	1,500.00
001-594-22-64-00	Capital Mach/Equip-Fire	543,500.00	285,243.26	375,000.00	233,447.15	-
Total Capital Expenditures		**545,000.00**	**287,159.05**	**376,500.00**	**234,283.38**	**1,500.00**
001-597-00-00-00	**Operating Transfer Out**	**265,171.00**	**264,912.00**	**-**	**-**	**-**
Total GENERAL FUND		**2,529,253.00**	**1,723,782.74**	**1,786,633.00**	**863,983.38**	**1,455,441.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
PARK & PORT FUND						
General Operations						
002-571-09-41-00	Parks & Rec Programs	15,000.00	11,000.00	15,000.00	-	15,000.00
002-576-80-10-01	Park & Port Salaries & Wages	101,295.00	67,574.46	75,241.00	33,670.33	87,060.00
002-576-80-10-02	Overtime/Other Earnings	1,000.00	319.73	1,000.00	261.97	1,000.00
002-576-80-21-00	Benefits	65,411.00	34,769.06	45,186.00	15,325.73	44,023.00
002-576-80-31-00	Office & Operating Supplies	1,000.00	916.46	800.00	-	2,000.00
002-576-80-31-01	Restroom Supplies	1,000.00	1,088.54	1,000.00	-	1,000.00
002-576-80-35-00	Small Tools & Equipment	33,950.00	24,494.91	12,500.00	6,047.53	20,600.00
002-576-80-40-00	Audit Fees	3,500.00	2,936.00	3,600.00	-	-
002-576-80-41-00	Professional Services	39,461.00	14,671.29	48,200.00	6,638.13	50,284.00
002-576-80-45-00	Rents & Leases - Short Term	2,885.00	2,994.14	-	1,606.52	3,000.00
002-576-80-45-73	Park Rental Cancellation	300.00	100.00	300.00	-	300.00
002-576-80-46-00	Insurance	15,630.00	18,871.40	20,758.00	22,153.00	24,811.00
002-576-80-47-00	Public Utility Services	9,600.00	10,437.56	9,848.00	4,787.55	10,724.00
002-576-80-48-00	Software Maintenance	800.00	939.82	5,118.00	1,688.39	1,820.00
002-576-80-48-01	Building Repair & Maintenance	65,000.00	47,104.08	33,000.00	9,378.54	88,000.00
002-576-80-48-03	System Repair & Maintenance	14,500.00	27,617.44	24,000.00	13,879.97	22,000.00
002-576-80-49-02	Training & Meetings	300.00	340.50	300.00	(120.00)	400.00
002-576-80-49-03	DNR Harbor Leases	5,200.00	1,623.78	6,124.00	-	1,800.00
002-576-80-49-05	Leashold Excise Taxes	7,700.00	8,454.21	9,482.00	2,847.96	9,482.00
Total General Operations		**383,532.00**	**276,253.38**	**311,457.00**	**118,165.62**	**383,304.00**
Nonexpenditures						
002-582-10-00-00	**Park Deposit Refund**	**2,000.00**	**3,600.00**	**2,000.00**	**100.00**	**2,000.00**
Capital Expenditures						
002-594-76-63-01	Park Capital Projects	5,000.00	7,032.18	-	-	-
Total Capital Expenditures		**5,000.00**	**7,032.18**	**-**	**-**	**-**
TOTAL PARK & PORT FUND		**390,532.00**	**286,885.56**	**313,457.00**	**118,265.62**	**385,304.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
FACILITIES FUND						
General Operations						
003-575-50-10-01	Facilities Salaries & Wages	48,630.00	31,364.74	51,871.00	28,872.57	54,188.00
003-575-50-10-02	Overtime/Other Earnings	1,000.00	183.02	1,000.00	260.00	1,000.00
003-575-50-21-00	Benefits	32,265.00	15,371.23	27,586.00	13,227.75	27,083.00
003-575-50-31-00	Office & Operating Supplies	350.00	25.45	400.00	-	800.00
003-575-50-31-05	Public Restroom Supplies	4,000.00	9,771.46	8,600.00	6,391.28	10,000.00
003-575-50-41-00	Professional Services	7,000.00	1,903.98	9,200.00	5,599.32	10,325.00
003-575-50-41-01	Audit Fees	3,200.00	2,609.00	3,600.00	-	-
003-575-50-42-01	Communications-MH/MC	3,336.00	2,963.30	3,500.00	1,140.10	3,500.00
003-575-50-45-73	Facilities Rental Cancellation	2,000.00	2,950.00	2,000.00	237.50	2,000.00
003-575-50-46-00	Insurance	10,122.00	12,261.80	13,242.00	15,642.00	17,519.00
003-575-50-47-01	Public Utility Services-MH/MC	10,648.00	7,509.53	10,648.00	5,228.42	11,712.00
003-575-50-47-02	Public Utility Services-GC	4,300.00	4,493.30	5,389.00	2,932.18	6,568.00
003-575-50-47-05	Public Utility Svcs-Restrooms	9,500.00	8,740.29	9,500.00	4,302.44	9,500.00
003-575-50-48-00	Software Maintenance	800.00	939.82	5,118.00	1,688.39	1,820.00
003-575-50-48-01	Building Repair & Maint-	55,866.00	29,548.55	36,530.00	103,215.05	37,500.00
003-575-50-48-02	Building Repair & Maint-GC	4,000.00	225.04	3,000.00	378.13	4,000.00
003-575-50-48-05	Public Restrooms - Repair/Maint.	39,900.00	35,323.87	39,000.00	20,241.16	42,000.00
003-575-50-48-06	Rents & Leases Short Term	2,885.00	2,994.14	-	1,606.52	3,000.00
Total General Operations		**239,802.00**	**169,178.52**	**230,184.00**	**210,962.81**	**242,515.00**
Nonexpenditures						
003-582-10-00-00	**Maple Hall/Garden Club Dep**	**15,000.00**	**25,476.81**	**20,000.00**	**9,647.50**	**20,000.00**
Capital Expenditures						
003-594-75-64-01	Machinery/Equip-Maple Hall	320,000.00	307,876.12	-	49,834.59	-
Total Capital Expenditures		**320,000.00**	**307,876.12**	**-**	**49,834.59**	**-**
TOTAL FACILITIES FUND		**574,802.00**	**502,531.45**	**250,184.00**	**270,444.90**	**262,515.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
PUBLIC ART						
General Operations						
004-575-50-41-00	Professional Services	1,500.00	-	1,500.00	120.00	3,500.00
004-575-50-41-01	Audit Fees	500.00	408.00	500.00	-	-
004-575-50-46-00	Insurance	500.00	500.00	600.00	964.00	1,000.00
TOTAL PUBLIC ART FUND		**2,500.00**	**908.00**	**2,600.00**	**1,084.00**	**4,500.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
STREET FUND						
Roadway						
005-542-30-10-01	Street Salaries & Wages	97,697.00	93,721.77	109,414.00	53,778.96	110,177.00
005-542-30-10-02	Overtime/Other Earnings	5,000.00	2,908.16	5,000.00	2,168.38	3,000.00
005-542-30-21-00	Benefits	59,589.00	45,690.93	64,371.00	24,750.89	62,127.00
005-542-30-41-01	Audit Fees	2,500.00	2,039.00	3,600.00	-	-
005-542-30-48-00	Repair & Maintenance	-	-	-	19.54	-
Total Roadway		**164,786.00**	**144,359.86**	**182,385.00**	**80,717.77**	**175,304.00**
Street Lighting						
005-542-63-47-00	**Public Utility Services**	**23,200.00**	**23,273.10**	**24,873.00**	**12,236.86**	**27,411.00**
Traffic Control Devices						
005-542-64-35-00	Small Tools & Equipment	11,000.00	23,260.28	10,500.00	5,867.30	28,550.00
005-542-64-48-03	System Repair & Maintenance	16,000.00	22,426.84	12,000.00	10,668.25	14,000.00
005-542-64-48-04	Signage Repair & Maintenance	4,500.00	1,834.64	5,000.00	1,468.41	6,000.00
Total Traffic Control Devices		**31,500.00**	**47,521.76**	**27,500.00**	**18,003.96**	**48,550.00**
Road & Street General Operations						
005-542-65-31-00	Office & Operating Supplies	800.00	297.50	1,000.00	-	1,200.00
005-542-65-48-00	Repair & Maintenance	5,445.00	7,434.87	7,500.00	3,284.84	7,500.00
005-542-65-49-03	Rentals/Leases - Short Term	2,885.00	2,994.14	-	1,606.52	2,000.00
005-543-10-41-00	Professional Services	8,000.00	8,099.51	14,440.00	2,906.69	12,000.00
005-543-10-46-00	Insurance	9,080.00	11,011.40	11,900.00	12,415.00	13,901.00
005-543-10-48-00	Repair & Maintenance	40,000.00	5,250.86	100,000.00	21,957.78	105,000.00
005-543-10-48-02	Vehicle Repair & Maintenance	5,000.00	2,532.18	6,000.00	3,935.13	6,000.00
005-543-50-48-04	Refuse Disposal	9,000.00	8,908.61	9,000.00	4,320.30	9,800.00
005-552-30-41-02	DE Engineering Fees	3,500.00	2,205.89	3,500.00	-	3,500.00
Total Road & Street General Operations		**83,710.00**	**48,734.96**	**153,340.00**	**50,426.26**	**160,901.00**
Capital Expenditures						
005-594-42-60-00	Machinery/Equip-Street Admin	25,000.00	666.18	-	-	-
005-595-65-61-02	TIB Pedestrian Improvements	-	-	314,000.00	44,993.46	-
005-595-65-61-05	Morrs St. Mill/Overlay	850,000.00	54,744.60	-	5,133.16	30,000.00
005-595-65-61-06	S. First Street Project	40,500.00	3,785.21	-	-	
Total Capital Expenditures		**915,500.00**	**59,195.99**	**314,000.00**	**50,126.62**	**30,000.00**
TOTAL STREET FUND		**1,218,696.00**	**323,085.67**	**702,098.00**	**211,511.47**	**442,166.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
HOTEL MOTEL FUND						
Financial Services						
123-514-23-41-00	Professional Services	300.00	75.00	600.00	-	600.00
123-514-23-41-01	Audit Fees	300.00	299.15	400.00	-	-
Total Financial Services		**600.00**	**374.15**	**1,000.00**	**-**	**600.00**
Spectator and Community Events						
123-573-90-30-01	Chamber of Commerce	90,000.00	90,000.00	95,000.00	20,392.47	90,000.00
123-573-90-30-02	Tulip Festival	5,000.00	5,000.00	5,000.00	-	6,000.00
123-573-90-30-03	Historical Museum	1,500.00	1,499.80	3,360.00	-	4,000.00
123-573-90-30-04	Museum of NW Art	8,250.00	8,250.00	9,000.00	-	11,000.00
123-573-90-30-05	Pacific NW Quilt/Fiber Museum					8,000.00
123-573-90-30-06	Skagit Artist's Together	1,000.00	1,000.00	1,000.00	-	-
123-573-90-30-07	LC Arts Foundation	8,000.00	8,000.00	7,500.00	-	7,500.00
123-573-90-30-09	Lincoln Theatre	1,000.00	1,000.00	2,000.00	-	4,000.00
123-573-90-30-10	La Conner Live	10,000.00	10,000.00	6,000.00	-	7,000.00
123-573-90-30-12	Skagit Community Band	1,900.00	1,900.00	2,080.00	-	1,800.00
123-573-90-30-15	Childrens Museum of Skagit	-	-	1,000.00	-	-
123-573-90-30-16	La Conner Thrives Assoc.	-	-	10,500.00	-	12,000.00
123-573-90-30-17	NW Ag. Business Center					5,000.00
123-573-90-30-18	Skagit River Poetry Foundation					5,000.00
Total Spectator and Community Events		**126,650.00**	**126,649.80**	**142,440.00**	**20,392.47**	**161,300.00**
123-597-00-00-00	**Operating Transfer Out**	**214,861.00**	**107,804.97**	**71,740.00**	**-**	**98,150.00**
TOTAL HOTEL MOTEL FUND		**342,111.00**	**234,828.92**	**215,180.00**	**20,392.47**	**260,050.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
2017 LTGO Bond - Fire Hall						
214-591-22-70-00	Principal Payment	24,735.00	24,735.00	25,386.00	-	26,089.00
214-592-22-80-00	Interest Payment	14,390.00	14,389.26	13,739.00	6,869.36	13,036.00
TOTAL 2017 LTGO BOND - Fire Hall		**39,125.00**	**39,124.26**	**39,125.00**	**6,869.36**	**39,125.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
FLOOD CONTROL						
303-514-23-41-01	Audit Fees	500.00	179.00	-	-	-
303-597-00-00-00	Transfer Out	-	1,042.83	-	-	-
TOTAL FLOOD CONTROL		**500.00**	**1,221.83**	**-**	**-**	**-**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
REET 1						
304-514-23-41-01	Audit Fees	500.00	408.15	500.00	-	-
304-597-00-00-00	Operating Transfer Out	-	-	24,000.00	-	-
TOTAL REET 1		**500.00**	**408.15**	**24,500.00**	**-**	**-**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
REET 2						
305-514-23-41-01	Audit Fees	500.00	408.15	500.00	-	-
305-597-00-00-00	Operating Transfer Out	200,000.00	200,000.00	-	-	-
TOTAL REET 2		**200,500.00**	**200,408.15**	**500.00**	**-**	**-**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
WATER FUND						
General Operations						
401-534-80-10-01	Water Salaries & Wages	238,472.00	238,312.47	262,889.00	117,794.65	253,720.00
401-534-80-10-02	Overtime/Other Earnings	14,750.00	14,731.75	18,650.00	6,753.70	18,650.00
401-534-80-21-00	Benefits	118,750.00	116,360.50	146,524.00	55,362.21	138,221.00
401-534-80-31-00	Office & Operating Supplies	3,500.00	3,447.00	5,000.00	1,985.12	5,000.00
401-534-80-32-00	Fuel	14,000.00	11,562.52	12,000.00	4,115.20	14,000.00
401-534-80-33-00	Purchase of Wholesale Water	414,390.00	403,990.00	443,890.00	139,365.00	415,523.00
401-534-80-35-00	Small Tools & Equipment	58,200.00	39,697.54	27,500.00	21,089.03	37,750.00
401-534-80-40-00	Lease Agreement Tax	40.00	56.20	70.00	26.17	70.00
401-534-80-41-00	Professional Services	25,582.00	12,239.46	30,000.00	5,242.37	75,000.00
401-534-80-41-01	Audit Fees	4,000.00	3,688.00	9,000.00	-	-
401-534-80-41-02	DE Engineer Fees	3,500.00	6,417.11	3,500.00	-	3,500.00
401-534-80-42-00	Communications	11,500.00	12,435.79	11,500.00	4,131.69	9,800.00
401-534-80-42-02	Postage	1,790.00	1,658.62	1,790.00	685.40	1,200.00
401-534-80-44-00	Advertising	-	-	-	191.40	300.00
401-534-80-45-00	Rents & Leases - Short Term	11,600.00	11,976.64	12,768.00	6,426.14	12,900.00
401-534-80-46-00	Insurance	25,860.00	34,609.39	37,378.00	34,601.15	38,753.00
401-534-80-47-00	Public Utility Services	9,800.00	9,477.15	11,085.00	5,467.77	12,248.00
401-534-80-48-00	Repair & Maintenance	70,000.00	35,815.45	55,000.00	1,058.85	114,000.00
401-534-80-48-01	Software Maintence	3,500.00	3,500.00	8,448.00	6,382.39	8,550.00
401-534-80-48-02	Vehicle Repair & Maintenance	5,500.00	3,210.76	6,000.00	559.81	6,000.00
401-534-80-48-03	System Repair & Maintenance	50,000.00	14,290.97	104,655.00	31,415.27	79,000.00
401-534-80-49-00	Dues & Subscriptions	2,900.00	2,334.30	2,900.00	2,163.45	2,015.00
401-534-80-49-02	Training & Meetings	2,000.00	2,739.44	2,000.00	2,503.95	4,000.00
401-534-80-49-03	Excise Taxes	59,000.00	57,191.21	60,000.00	25,987.75	64,000.00
Total General Operations		**1,148,634.00**	**1,039,742.27**	**1,272,547.00**	**473,308.47**	**1,314,200.00**
Nonexpenditures						
401-582-10-00-00	Hydrant Meter Dep Refund	500.00	500.00	500.00	-	500.00
401-582-30-00-00	Latecomers Reimb.	22,279.00	22,278.82	-	-	-
Total Nonexpenditures		**22,779.00**	**22,778.82**	**500.00**	**-**	**500.00**
Debt Service						
401-591-31-70-00	Rents & Leases - Longterm	1,060.00	768.56	1,060.00	358.21	1,060.00
401-591-34-70-00	Water Main Phs 1 Principal	43,000.00	43,000.00	44,000.00	22,000.00	46,000.00
401-592-34-80-00	Water Main Phs 1 Interest	28,954.00	28,952.30	27,579.00	13,964.60	26,112.00
Total Debt Service		**73,014.00**	**72,720.86**	**72,639.00**	**36,322.81**	**73,172.00**
Capital Expenditures						
401-594-34-64-02	Capital Projects	115,000.00	76,769.94	-	14,798.30	308,000.00
Total Capital Expenditures		**115,000.00**	**76,769.94**	**-**	**14,798.30**	**308,000.00**
TOTAL WATER FUND		**1,359,427.00**	**1,212,011.89**	**1,345,686.00**	**524,429.58**	**1,695,872.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
DRAINAGE FUND						
General Operations						
403-531-38-10-01	Drainage Salaries & Wages	133,756.00	133,729.30	156,219.00	42,522.20	149,043.00
403-531-38-10-02	Overtime/Other Earnings	9,175.00	9,150.92	14,650.00	4,109.45	14,650.00
403-531-38-21-00	Benefits	63,240.00	55,339.01	85,559.00	19,243.65	80,446.00
403-531-38-31-00	Office & Operating Supplies	700.00	413.63	1,000.00	-	1,400.00
403-531-38-35-00	Small Tools & Equipment	111,700.00	104,592.34	21,500.00	19,433.38	24,750.00
403-531-38-40-00	Lease Agreement Tax	60.00	29.32	100.00	14.84	100.00
403-531-38-41-00	Professional Services	3,000.00	2,704.80	20,000.00	796.48	35,000.00
403-531-38-41-01	Audit Fees	1,950.00	1,657.06	4,500.00	-	-
403-531-38-41-04	Engineering	4,000.00	-	15,000.00	-	15,000.00
403-531-38-41-05	DE Engineering Fees	3,500.00	3,983.09	3,500.00	-	3,500.00
403-531-38-42-02	Postage	1,650.00	1,658.62	1,650.00	683.40	1,200.00
403-531-38-45-00	Rents & Leases - Short Term	8,750.00	8,982.43	8,880.00	4,819.60	9,700.00
403-531-38-46-00	Insurance	6,520.00	8,125.00	8,775.00	9,081.00	10,171.00
403-531-38-47-00	Public Utility Service	4,100.00	4,353.67	4,100.00	2,235.68	5,008.00
403-531-38-48-00	Repair & Maintenance	16,000.00	16,199.35	23,500.00	908.19	18,000.00
403-531-38-48-01	Software Maintenance	3,000.00	3,000.00	8,078.00	3,927.89	5,000.00
403-531-38-48-03	System Repair & Maintenance	26,000.00	18,190.82	20,000.00	6,382.13	109,500.00
403-531-38-49-02	Training & Meetings	250.00	-	300.00	-	-
403-531-38-49-03	Excise Taxes	6,850.00	9,069.18	8,880.00	3,459.32	9,090.00
Total General Operations		**404,201.00**	**381,178.54**	**406,191.00**	**117,617.21**	**491,558.00**
Flood Control						
403-553-30-35-00	Tools & Equipment Flood	70,000.00	56,463.01	8,000.00	2,762.67	5,000.00
403-553-30-40-00	Professional Services Flood	3,000.00	379.43	4,000.00	827.74	2,000.00
403-553-30-41-00	Repair & Maintenance Flood	1,000.00	-	3,000.00	2,854.45	4,000.00
Total Flood Control		**74,000.00**	**56,842.44**	**15,000.00**	**6,444.86**	**11,000.00**
Debt Service						
403-591-31-70-01	**Rents & Leases - Longterm**	**1,455.00**	**455.72**	**1,455.00**	**227.86**	**600.00**
Capital Expenditures						
403-594-31-60-02	Capital Projects	171,900.00	55,566.21	150,000.00	16,232.97	
Total Capital Expenditures		**171,900.00**	**55,566.21**	**150,000.00**	**16,232.97**	**-**
TOTAL DRAINAGE FUND		**651,556.00**	**494,042.91**	**572,646.00**	**140,522.90**	**503,158.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
SEWER FUND						
General Operations						
409-535-80-10-01	Sewer Salaries & Wages	60,843.00	54,666.12	64,890.00	33,433.69	67,425.00
409-535-80-21-00	Benefits	32,452.00	22,713.27	31,538.00	12,297.98	30,314.00
409-535-80-31-00	Office & Operating Supplies	6,180.00	6,013.93	31,163.00	5,266.17	30,000.00
409-535-80-31-02	Lab Supplies	23,404.00	12,536.65	23,000.00	5,417.31	24,000.00
409-535-80-31-05	U.V.	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	60.00	56.20	100.00	26.19	100.00
409-535-80-41-00	Professional Services	10,000.00	13,438.77	40,000.00	19,891.25	45,000.00
409-535-80-41-03	Plant Operator	232,002.00	232,001.76	246,122.00	101,814.00	251,685.00
409-535-80-41-04	Engineering	5,230.00	7,414.51	13,000.00	-	13,000.00
409-535-80-41-06	Audit Fees	5,187.00	4,648.00	9,000.00	-	-
409-535-80-41-08	DE Engineering Fees	3,500.00	1,760.39	3,500.00	-	3,500.00
409-535-80-42-00	Communications	4,040.00	3,199.94	4,040.00	1,607.31	4,040.00
409-535-80-42-02	Postage	2,000.00	1,684.50	2,000.00	683.40	1,200.00
409-535-80-44-00	Advertising	250.00	-	250.00	-	250.00
409-535-80-45-00	Operating Rentals & Leases	500.00	-	500.00	-	500.00
409-535-80-46-00	Insurance	33,282.00	43,266.60	46,728.00	50,185.00	56,207.00
409-535-80-47-00	Public Utility Services	87,771.00	99,761.30	95,000.00	44,471.03	99,165.00
409-535-80-47-01	Swinomish Tribe Fair Share Adj.	15,000.00	2,523.27	15,000.00	31,927.00	20,000.00
409-535-80-47-02	Sludge Disposal - 412	30,000.00	27,500.00	30,000.00	15,000.00	30,000.00
409-535-80-48-00	Software Maintenance	3,500.00	3,500.00	8,448.00	6,382.39	7,500.00
409-535-80-48-01	Plant Repair & Maintenance	90,000.00	64,303.00	90,000.00	68,739.43	100,350.00
409-535-80-48-03	Pipe Repair & Maintenance	50,000.00	32,640.29	50,000.00	19,196.33	50,000.00
409-535-80-48-05	Materials/Testing	44,000.00	46,249.33	45,000.00	27,060.84	55,000.00
409-535-80-49-00	Dues & Subscriptions	3,258.00	1,794.00	3,500.00	2,213.51	2,214.00
409-535-80-49-01	Excise Taxes	15,000.00	17,023.83	15,000.00	8,614.86	19,500.00
409-535-80-49-02	Intergovernmental Permits	1,000.00	2,249.49	2,300.00	-	-
Total General Operations		**765,959.00**	**700,945.15**	**877,579.00**	**454,227.69**	**911,450.00**
Debt Service						
409-591-31-70-00	**Rents & Leases - Longterm**	**610.00**	**768.56**	**700.00**	**358.21**	**800.00**
Capital Expenditures						
409-594-35-62-01	Sewer Plant Improvements	50,000.00	-	60,000.00	-	60,000.00
409-594-35-62-02	Collection Rehab/Pipe-2016	50,000.00	39,692.52	50,000.00	-	100,000.00
409-594-35-64-00	Machinery/Equip-Sewer	50,000.00	3,641.33	50,000.00	-	60,000.00
409-594-37-60-00	Sewer Plant Upgrade Project	200,000.00	20,287.85	229,065.00	66,963.50	-
Total Capital Expenditures		**350,000.00**	**63,621.70**	**389,065.00**	**66,963.50**	**220,000.00**
TOTAL SEWER FUND		**1,116,569.00**	**765,335.41**	**1,267,344.00**	**521,549.40**	**1,132,250.00**

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget 2026
COMPOST FUND						
General Operations						
412-554-90-10-01	Compost Salaries & Wages	34,627.00	30,999.00	37,745.00	19,080.68	39,465.00
412-554-90-21-01	Benefits	18,428.00	12,756.25	18,287.00	7,013.53	17,931.00
412-554-90-32-00	Fuel	41,905.00	28,072.91	27,000.00	14,974.71	29,000.00
412-554-90-41-00	Professional Services	1,500.00	944.92	1,500.00	1,176.30	2,000.00
412-554-90-41-01	Audit Fees	6,200.00	5,953.00	4,500.00	-	-
412-554-90-41-05	Compost Operator	217,004.00	217,003.80	227,604.00	94,738.10	234,193.00
412-554-90-41-07	Pile Grinding	150,000.00	113,210.07	150,000.00	37,338.45	116,000.00
412-554-90-44-40	Advertising	700.00	714.00	500.00	-	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	8,392.00	10,909.60	11,782.00	9,736.00	10,904.00
412-554-90-47-00	Compost Treatment Chgs - 409	130,000.00	119,166.74	130,000.00	65,000.04	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	-	45,000.00	-	45,000.00
412-554-90-48-03	Software Maintenance	3,500.00	3,500.00	6,228.00	3,927.89	3,625.00
412-554-90-48-05	Compost Testing/Materials	81,000.00	61,235.74	105,000.00	13,932.90	105,000.00
412-554-90-48-06	Compost Machinery/Equip	88,910.00	46,143.04	85,000.00	42,808.53	86,000.00
412-554-90-49-00	Dues & Subscriptions	650.00	648.90	650.00	-	650.00
412-554-90-49-01	Compost Sales Tax	4,500.00	3,371.50	4,500.00	2,011.07	4,500.00
412-554-90-49-02	ExciseTaxes	22,336.00	19,268.71	22,336.00	10,882.25	22,336.00
412-554-99-49-03	Utility business tax	88,000.00	111,139.63	90,000.00	48,462.76	96,924.00
Total General Operations		**944,152.00**	**785,037.81**	**969,132.00**	**371,083.21**	**945,528.00**
Capital Expenditures						
412-594-35-62-00	Building Improvements	250,000.00	24,213.00	200,000.00	-	200,000.00
412-594-35-64-00	Machinery/Equip-Compost	50,000.00	92.95	50,000.00	-	100,000.00
Total Capital Expenditures		**300,000.00**	**24,305.95**	**250,000.00**	**-**	**300,000.00**
TOTAL COMPOST FUND		**1,244,152.00**	**809,423.76**	**1,219,132.00**	**371,083.21**	**1,245,528.00**
	TOTAL	**9,670,223.00**	**6,593,998.70**	**7,739,085.00**	**3,050,136.29**	**7,425,909.00**