



**City of Anacortes
Washington
2011 Budget**



**CITY OF ANACORTES
WASHINGTON
2011 BUDGET
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MISSION STATEMENT

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

**CITY OF ANACORTES
2010 Operating Budget**

For Fiscal Year 2011: January 1 – December 31, 2011

**Mayor
H. Dean Maxwell**

City Council
Brad Adams
Brian Geer
Kevin McKeown
Nick Petrish
Erica Pickett
Cynthia Richardson
Bill Turner

Prepared by Financial Planning Division, Finance Department

Steve Hoglund	Director of Finance
Tori Wyman	Senior Accountant
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ORDINANCE NO. 2843

AN ORDINANCE ADOPTING THE BUDGET AND SALARY SCHEDULE FOR ALL MUNICIPAL PURPOSES AND USES FOR THE YEAR 2011

Section 1. The 2011 Budget and Salary Schedule for the City of Anacortes, Washington as established by the City Council and made available for distribution to the general public through the office of the City Clerk-Treasurer, is hereby adopted, a copy of which is hereto adopted by reference.

Section 2. The total estimated revenues and appropriations for each fund and the aggregate total for all such funds combined are summarized and set forth as follows:


<u>Fund</u>	<u>Fund Title</u>	<u>Expenditure/Revenue</u>
1	General (Current Expense)	11,671,409
101	Parks & Recreation	1,135,873
102	Cemetery	178,745
103	Library	1,078,749
104	Street Maintenance	1,184,026
105	Arterial Street Construction	1,348,312
107	Washington Park	186,457
108	Parks Capital Improvement	-
109	Police Substance Abuse	4,000
110	Ambulance Services	2,087,867
112	Impact Fee Development	455,000
113	ACFL Management Fund	95,858
135	Tourism	202,384
180	Community Development	387,722
200	2000 G.O. Bonds Debt Service (Library)	504,535
209	2009 Refunding Bonds Debt Service	259,950
335	Growth Management Capital Improvement	547,045
401	Water	8,089,576
440	Wastewater (Sewer)	5,211,637
445	Storm Drain	1,094,831
450	Sanitation (Solid Waste)	2,130,274
501	Equipment Rental	1,483,034
611	Firemen's Pension	40,400
	Total Budget	39,377,684

Section 3. The City Clerk-Treasurer of the City of Anacortes is hereby authorized to transmit a complete copy of the final budget, as herein above adopted by reference, to the Division of Municipal Corporations in the Office of the State Auditor, to the Association of Washington Cities, and to the Municipal Research & Services Center of Washington.

Section 4. Effective date. This Ordinance shall take effect from and after five (5) days after its passage and publication, as required by law.

PASSED AND APPROVED this 15th day of November, 2010

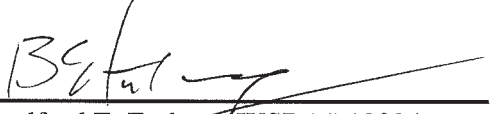
CITY OF ANACORTES, WASHINGTON

By: 
H. Dean Maxwell, Mayor

ATTEST


Steven D. Hoglund, City Clerk

APPROVED AS TO FORM


Bradford E. Furlong, WSBA# 12924
City Attorney

MAYOR'S BUDGET MESSAGE

October 4, 2010

Honorable City Council Members and the Community of Anacortes:

I am pleased to submit the proposed 2011 budget for the City of Anacortes for your review, comment, and action. As in all previous years of my administration, we are presenting a balanced budget.

The proposed 2011 budget totals \$39,339,415, and represents a 3.6% increase over the initial 2010 budget of \$38,031,537, and includes the Skyline Marina Dredging project, paid for by the boat slip owners, and a large capital expenditure replacing the heat exchanger and aeration blower at the WWTP. With these projects removed the budget is more representative and is .85% larger than it was last year. This slight increase in the year-to-year budget is negotiated increases. Once again this year, the city limits capital expenditures in response to lower real estate excise tax (REET) funding, and building-related impact fees. The budget reflects city departments' continued efforts to be prudent in all of our discretionary spending. While sales tax and building permit revenues have increased slightly over 2009 levels, revenues overall continue to be well below historical norms and this has made budgeting for our general fund departments more challenging than in previous years. The proposed budget reflects conservative expenditure proposals that reflect this economy.

Consistent with the City's commitment to maintaining and improving our infrastructure, we have budgeted for several public works projects including finishing the Pennsylvania Avenue road upgrade project started late in 2010, and continuation of the SHIP Harbor Interpretive Trail in the Parks and Recreation Department. The City will also be undertaking a number of projects within the utility funds; the most significant is the water treatment plant expansion project. This will be the largest public works project in City history and one of the largest in Skagit County history.

The following is a departmental overview of the 2011 preliminary budget:

Administration / General

Departments worked closely with the finance department and my office to prepare a budget that provides a high level of service to our community within the parameters of a 1% property tax increase and in an environment of declining sales tax and other general revenues. The City has a fiscally conservative philosophy to maintain cash reserves when at all possible, particularly in the general fund, our most critical fund. Anacortes remains one of the lowest taxing cities in Skagit County with a 2010 millage of \$1.50 / \$1000 of assessed value. Property tax revenues largely fund operations of the City's general government departments, including Police, Fire, Museum, Human Resources, Parks and Recreation, Legal / Courts, Library, and Streets; essentially all departments excluding the utilities.

Anacortes supports the region's social needs with the following budget allocations:

Skagit County Senior Services - for staffing needs at the Anacortes Center	28,500
Local food bank emergency fund	5,000
Regionally shared Energy Conservation Resource Manager	5,000
Skagit County Community Action Agency	5,000
Anacortes Chapter of the Skagit County Boys and Girls Club - to support children with demonstrated financial needs	10,000

Public Safety

Police: The Police Department prides itself on the declining crime rates the City has experienced over the last six years and seeks to maintain the best possible service while making every effort to help reduce costs. This includes using the Oak Harbor City Jail when possible, partnering with other local law enforcement to achieve training goals, and taking steps to reduce facility operating costs.

Fire / Medic: The Fire / Medic Department provides a high level of service in delivering fire protection and advanced emergency medical services. The department continues to find solutions for improving the radio communication system. 2011 funds are budgeted to invest in mobile repeater systems to improve onsite communications by firefighters inside buildings carrying portable radios. It is important to maintain a high level of training for our firefighters, paramedics, and EMTs and we have been utilizing a facilitated training locally whenever possible to help us reduce training costs.

A restoration project for our 1924 American LaFrance fire engine is fast coming to a close with the help and dedication of a few skilled volunteers. As in past years, money is budgeted in 2011 to complete the vehicle restoration and we are anticipating an unveiling of this vehicle in the next July 4 parade.

Public Works

The Growth Management Act sets aside specific fees and taxes to enhance communities absorbing the impacts of growth. The City receives revenue in the form of utility hookup fees and impact fees for streets and parks when new building permits are issued, and real estate excise tax (REET) on the sale of homes in our city limits, all of which are used to fund public works projects. The economic downturn over the past three years led to a significant slow down in housing construction and house sales, which significantly reduced impact fees and REET. These funding sources are not expected to increase significantly by 2011, and this is reflected in the smaller number of public works projects budgeted for this year and for next year.

We hope to be able take advantage of grant and recovery funds and other available resources for projects that will enhance our city streets, sidewalks, and utility infrastructure in 2011.

Streets / Trails: The 2011 budget contains funding to complete the highly anticipated Pennsylvania Avenue connection, providing a city street connection between Jasper Way and Anacopper Mine Road. The Pennsylvania Avenue project will begin this year and construction is expected to be complete by mid 2011. Funds are budgeted for crack sealing, thermo plastic striping and for maintenance of city streets. In 2011, the City will begin work on Fidalgo Bay Road in a cooperative effort with the Samish Indian Nation

Water Treatment, Transmission, and Distribution: The 2011 budget includes initial funding for a portion of the Water Treatment Plant expansion project. The project is expected to begin in early 2011 and be completed in 2013. A new sedimentation process will reduce turbidity loading on filters and expand our water treatment capability, quality and reliability. This project will allow the City to ultimately further utilize the water rights negotiated as part of the 1996 Memorandum of Agreement and will posture the City of Anacortes to be able to meet water quality and quantity requirements for the next 50 years. Funds are budgeted for the replacement of the North Texas Road waterline.

Wastewater Treatment, Collection, and Conveyance: The Wastewater budget includes projects to improve our wastewater infrastructure and is funded by a portion of sewer connection fees. The 2011 budget provides \$132,000 to continue work on the L Basin Inflow and Infiltration reduction project and \$145,000 for Phase II of the programmable logic controller upgrades. Included in the budget is \$700,000 to replace the incinerator heat exchanger, with an element that captures and reutilizes wasted heat from the incinerator for other energy and cost saving projects. \$145,000 is budgeted to install a new energy efficient blower; Puget Sound Energy has tentatively approved a 70% grant for this project, which is expected to save approximately \$2000 per month in current electricity costs.

Storm Drainage: The storm drain fund has accumulated capital cash reserves from general facility charges collected from past building permit sales. These reserves will fund a number of projects for the upcoming year that include: \$96,000 for improvements at Pennsylvania Avenue in conjunction with the road construction project; \$60,000 for a water quality project in the Anaco Beach Road area; and \$50,000 for storm outfall reconstructions.

Sanitation: The operating budget includes \$20,000 in capital funding to purchase replacement dumpsters. \$15,000 was budgeted in 2011 for debris removal from the sweeper debris and dewatering facility completed last year.

Equipment Rental and Replacement (ERR): The ERR fund continues to monitor and serve the City's equipment requirements to replace aging equipment in 2011. Equipment scheduled to be purchased includes a street sweeper, three police cars, a replacement truck for the Wastewater Treatment Plant, and a mobile air compressor that will be shared by the street and water department.

Facilities: Facilities will continue to focus on reducing the amount of electricity, natural gas, and water consumed and used to operate city-owned buildings. So far this year, we have lowered our utility consumption by 16% citywide. We will increase efforts to recycle more of the waste created through our daily job routine. Employees will receive educational materials about conservation and we are all working hard to share and implement energy saving ideas citywide.

Library

The 2011 budget has presented challenges in meeting the costs of operations, and the library has aggressively sought ways to be prudent with public funds. The Library reduced the number of computer terminals and printers to lower costs, will discontinue several periodicals, gleaning them from donated items, and will drop two out-of-area newspapers when the subscriptions expire. The Library is experimenting with 3-day closures over holiday weekends to save additional staff and facility costs.

The Library continues to be an increasingly popular resource for local citizens and visitors to Anacortes, providing meeting room space, classes, Internet access and a wide variety of programs. There are the Jazz and Maritime collections in addition to books, periodicals, audio and downloadable books, and movies. Visits to the Library increased 13.2% last year. The meeting room was booked 554 times in 2009, and the room has already had 622 bookings this year (a 12.27% increase to date).

The 2011 budget includes \$41,836 for new materials.

Legal / Courts

As in the prior year, this year's Legal budget includes a contract City Attorney, contract Public Defender, and contract Prosecuting Attorney. The Anacortes Municipal Court continues to be very busy, with two court days per month, and a third court date for mitigations and contested traffic infractions. A fourth court date is set aside for jury trials, if the need arises.

Planning / Economic Development & Building

The Planning and Economic Development Department has several large projects scheduled to begin in 2011. The department has budgeted \$25,000 for economic development and the Anacortes Futures Project, and another \$10,000 to begin providing wayfinding signs throughout the City. This year's budget also accounts for the funding of the Community Development Block Grant program and staff time to administer the program.

The Building Department's budget is relatively unchanged from last year. The department will continue to scan and archive old building files to reduce physical filing space and preserve records.

Human Resources

The human resources department focuses on prevention and training as a risk management strategy and a way to reduce liability. Our director is involved with the Association of WA Cities (AWC) Employee Benefits Advisory Board and WA Cities Insurance Authority's Loss Control Committee as a means of managing these risks.

The City is cognizant of the large expense associated with health insurance premiums. We are actively pursuing recognition as a Well City by AWC in 2011. Designation as a Well City provides the City with a 2% discount on medical premiums in 2012 resulting in significant savings.

The City has multiple-year contracts in place with Teamsters Local 231, the Noncommissioned Police Guild, and the International Association of Firefighters Local 1531. To date, the City has not reached a bargaining agreement settlement with the commissioned police guild. The most recent contract expired on December 31, 2009. Binding arbitration with the Commissioned Police Guild is scheduled in late January 2011. The arbitration process is expensive with attorney and arbiter fees and the binding decision can create significant financial implications to the Police and Human Resources Department budgets.

Museum

The Museum has budgeted for a new feature exhibit at the Museum's Carnegie site and to upgrade its permanent core exhibit to provide an overview of Fidalgo and Guemes Island history. Exhibits in the Maritime Heritage Center will continue to be developed. The Museum's research library is heavily used by residents and visitors alike, and staff will focus on fine-tuning that service as well as continuing to produce books and other materials about local history. Staff will continue an inventory of the Museum's collections and their efforts on preserving and digitalizing the collections.

Parks and Recreation

The Parks Department budget maintains its level of service from 2010 while working harder to maintain programs and to be even more cost effective in its spending. Staffing levels and basic maintenance expenses remain at 2010 levels.

In 2011, \$275,000 in REET funding has been budgeted for phase two of the Ship Harbor Interpretive Preserve Trail and \$75,000 has been budgeted for the Guemes Channel Trail.

Conclusion

This current economy has been most challenging and unpredictable for each of us and for our community as a whole.

To reiterate, I am proud to report, as in all previous years of my administration, we are presenting you with a balanced budget.

Our success and our strengths to date are reflective of our ongoing commitment to quality infrastructure and our diverse community and business makeup. We are fortunate to have an engaged and collaborative city council, professional staff and involved citizens who are also committed volunteers. You, our citizens, have helped us to provide services to our community that are well above our budgetary ability. Thank you!

Once again this budget is fiscally conservative while working to maintain and enhance the high level of service consistently provided to our citizens. The proposed projects in the 2011 budget are well thought out and help to strengthen our infrastructure.

I look forward to your input regarding the 2011 budget.

Respectfully,

H. Dean Maxwell
Mayor

FINANCIAL MESSAGE

Dear Reader:

The Budget of the City of Anacortes for 2011 is hereby submitted.

The proposed budget for all funds totals \$39,377,684. This compares to the 2010 budget in the following manner:

	Revised 2010	Adopted 2011	Percentage
Operating Budget	29,393,389	31,853,653	8.4%
Capital Budget	8,542,418	7,524,031	-11.9%
Total Budget	37,935,807	39,377,684	3.8%

Capital budgeting is reduced considerably in the 2011 budget compared to 2010. This is primarily due to a continued reduction in revenues with which to perform capital projects. It also reflects the approach to budgeting for the Water Treatment Plant Expansion project. As in last year's budget, the City put a \$1 million budget placeholder in the Water fund budget for the treatment plant expansion project, knowing the actual expenditures for the year will exceed that amount. At the time of the budget development, bids had not been opened for the project, so a placeholder was used with the intent of amending the budget later in the year when a more accurate estimate of project costs could be incorporated.

Bids for the treatment plant expansion project were opened on November 16, 2010, and IMCO General Construction of Ferndale Washington was awarded the project with a low bid of \$56,028,665. The ground breaking ceremony was February 4th 2011, with an estimated completion date of June of 2013. The new plant will be able to treat 46 million gallons of water a day, with expansion capacity of 56 million gallons per day.

Other capital projects budgeted for 2011 include \$158,000 for sewer line rehabilitation, and \$145,500 for PLC Migration, both in the Sewer Utility.

The adopted budget also contains \$650,000 for the SHIP interpretive trail to be worked out of the Parks Capital Fund, and \$500,000 in the Arterial Street Fund for completion of Pennsylvania Avenue, both of which will be funded with Real Estate Excise Tax (REET).

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

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

Operating Transfer To:

Arterial Street Construction 980,000

Operating Transfer From:

Development Fee 455,000

Growth Management Capital Improvement Fund 525,000

Total 980,000

The EQUIPMENT RENTAL FUND, also known as the ER&R Fund, provides equipment rental services to maintain the city's fleet equipment. The ER&R fund increases government efficiency by giving the city a

way to allow expensive equipment and supplies to be 'rented' to other departments. The fund operates by setting rates to cover all costs associated with the operation of the fund including:

- Expenses due to maintenance and operation (employee wages, building rental, equipment, equipment repair, supplies etc).
- Depreciation of equipment
- Surcharge for equipment replacement
- Corrections for prior year charges

The **Administrative** departments in the General Fund (executive, legal, human resources, planning, finance, etc.) spend varying portions of their departmental resources to help administrate the proprietary funds; water, sewer, sanitation and equipment rental. These services are in turn reimbursed to the General Fund by the proprietary funds.

The City **Medical Insurance** is part of the benefits provided to City employees. Benefits are for employees who work 0.75 full time equivalent or more. The medical insurance is through the Association of Washington Cities. Included in the Medical Insurance are medical, dental, orthodontia, vision, employee assistance program, life insurance, long-term disability, and short-term disability. These benefits are expensed to the department employees in which he/she works and are accounted as inter-fund transfer revenue in General Fund and expensed in Non Departmental Expense. Employees are 100% covered by the City; however they do have to pay for 10% of their dependant premiums.

Date Processing charges are accounted for within the city's General Fund to recuperate the expenses of the Internal Technology Division (IT). The IT Division supports the city by providing technical support to maintain and upgrade the city's data processing network. Examples of expenses are wages, software maintenance, tools and minor equipment, network hardware and upgrades and equipment reserve. The charges are distributed to each department on a 'device connected to network basis'. Projects specific expenses are directly charged to the benefiting department.

The 'double budgeting' effect inflates the all city budget amount by the following amounts:

Operating Transfers	980,000
Equipment Rental	1,483,033
Administrative Overhead	722,075
Medical Insurance	2,704,759
Data Processing	380,000
Total	6,269,867

Economic Condition and Outlook

2010 was a very challenging year from a revenue perspective, with revenues down from the prior year in most categories. The end of 2010 did give a couple positive signs, however. Building permit revenues increased in the second half of the year, from \$88,490 the first six months to \$128,096 the second six months, a 45% increase. This is significant not only for sales tax revenues, but movement in real estate will also result in an increase Real Estate Excise Tax (REET) revenues, which is used for Public Works construction projects. It was in fact noted the latter half of 2010 REET revenues increased compared to the first half of the year, when REET revenues compared to the same period in the prior year were decreasing at an accelerating rate.

Based on current trends, the City anticipates the economy in 2011 to pick up compared to 2010, which should result in increased building related revenues and higher sales tax revenues. It is noted, however, the City has chosen to budget anticipated revenues conservatively in case these increases don't materialize. Also, interest rates are anticipated to continue to be low in 2011, so investment income has been budgeted to be consistent with 2010 levels. The population of Anacortes has been growing at an average rate of 2% per year; the current population totals 16,970. The major General Fund revenues are composed of Property Tax, Utility Tax, and Sales Tax. Property Tax revenue is limited by statute to a 1% annual increase, and this is how we have budgeted that revenue stream. Utility Tax continues to

consistently increase as these revenue streams are utility based, and the consumption of those commodities continues to increase. Sales Tax increased 11% in 2010 from 2009, and although we anticipate a slight increase in that revenue stream, it has been budgeted for 2011 to be consistent with 2010.

Major Initiatives

The City's recent budgets have placed highest priority on full compliance with the State Growth Management Act. The following City plans have been updated: water, sewer, storm water, transportation, parks and recreation, and urban growth area. These plans have then been moved into implementation phase by incorporation in the City's Comprehensive Plan and the City's Six-Year Capital Facilities Plan. These plans are updated in regular intervals. The transportation plan was the last plan updated in; we will be updating the water plan in 2011.

As to maintenance of our quality of life, the City has adopted regulations protecting wetlands and water quality. The City's Comprehensive Plan is updated annually. Major emphasis is placed on updating our land-use regulations to implement fully the Comprehensive Plan policies.

Capital Projects

As a result of the State's Growth Management Act, the City's twelfth formal six-year Capital Facilities Plan (CFP) was presented for review in July of 2009. The Plan is an attempt to identify the demands placed upon the City associated with growth, i.e. improved streets, upgraded water, sewer, and storm drain services, additional park and recreation facilities, and improved fire and police protection. The CFP presents only those major public improvements that are viewed as most urgently needed within the next six years. However, these public improvements will still need public hearings, environmental review, a public vote in some cases, and annual budget decisions. The CFP identifies the capital costs for public facility projects and provides an estimate of subsequent operating costs. The City Council adopts the CFP that identifies projects on which work is needed during the next calendar year and appropriates funds for those projects. Operating costs for the completed projects in the CFP are included in the City's Operating Budget. The 2011-2016 CFP identified projects (utility and governmental) at an estimated cost of \$119,501,797. Most of the funding would be financed through the present income stream of property, sales, fuel and excise taxes, and user fees. Any additional amounts of funding could come from grants, private developer's contributions, revenue bonds, and Public Works Trust Loans.

The following is a brief listing of major capital projects slated for 2011:

Parks	SHIP Trail	650,000
Parks	Depot Area Improvements	200,000
Transportation	Commercial Ave Sidewalks	330,000
Transportation	Pennsylvania Ave	500,000
Sewer	Sewer Line Rehabilitation	158,000
Sewer	PLC Migration	145,500
Sewer	Incinerator Heat Exchanger	550,000
Storm	Storm Sewer Upgrades and Improvements	96,000
Storm	Storm Drain Outfall Reconstruction	50,000
Water	Pipeline Replacements	200,000
Water	Sedimentation Process and Electrical Improvements	30,000,000
Water	Pressure Reducing Valve Rebuilding	30,000
Water	Water Storage Tank	350,000
Water	Reservoir Internal Maintenance	100,000
Equipment Rental	Police Vehicles	98,723
Equipment Rental	Street Sweeper	250,000

About the Budget

The City's budget format focuses on missions, goals, objectives, and targets. The intent is to better enlighten the Citizenry as to how their tax and rate dollars are being used.

Debt Obligations

The City of Anacortes has four types of debt issues outstanding: general obligation, revenue, refunded, and special assessment debt. Debt service for special assessment debt is met by assessments levied against property owners. In November 2010, the City issued \$44,300,000 in Build America Bonds (BAB) to fund the new water treatment plant. These BAB revenue bonds are subsidized by the Federal Government, making funds much more affordable for the City of Anacortes than what would normally be available. In 2008 the City refunded two GO bonds, the 1992 and 1999 GO Bonds, with a lower interest rate GO bond. The refunding will save the city over \$215,000 in interest costs over the 10 year life of the bond. City has outstanding bonded debt at year-end 2010 of \$63,822,367 (See Schedule of Long-Term Debt).

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

The following bond ratings were at the time of issuance: Sewer Bonds are Triple A (aaa) rated by Moody's (FSA insured), 2007 Water Bonds are Triple A (aaa) rated by Moody's (MBIA insured), and 2010 Water Bonds received an A1 rating from Moody's. General Obligation bonds are rated by Standard and Poor's at AA for the 2009 GO refunding bonds. The 2000 library bond was rated aaa, insured by FGIC. In 2005 part of the bond was refunded, which was also aaa rated, insured by AMBAC. Special Assessment Bonds are non-rated.

Respectfully submitted,

Director of Finance
Steven D. Hoglund

BUDGET CALENDAR

The City follows the procedures outlined below in establishing its annual budget. These procedures are in accordance with state law time limitations as mandated by RCW 35A.33 (Code cities).

Budget Process for Fiscal Year 2011

June

Requests for Council recommendations for budget policies and priorities before department heads start.

July

Distribution of budget instructions, related forms, and worksheets, and financial information necessary to prepare budgets.

July/August

Departmental submission of new program requests.
Preparation of preliminary revenue estimates by Finance.
Preparation of preliminary base budget by Finance & Departments.
Mayor/staff review new program requests, revenue estimates, and base budgets with Finance.

September

Mayor/staff finalize preliminary budget review, revenues are further refined, and recommended budget is prepared.
Mayor's budget message presented at City Council meeting.
Budget workshops are held with City Council on the recommended budget.
The Council makes its adjustments to the proposed budget.

October 20 & 27

City Clerk publishes notice of filing of preliminary budget and notice of public hearing on final budget for two consecutive weeks.
Copies of Proposed budget made available to the public.

November 1

Public hearing concerning proposed budget ordinance is held.

November 15

Adoption of proposed budget and salary schedule.
Council sets by ordinance the amount to be raised through property taxes in the ensuing budget year.

November 30

Council certifies to Board of County Commissioners the current expense budget and levy estimates.

The final budget as adopted is published after adoption, distributed to various agencies, and made available to all interested citizens.

USER'S GUIDE TO THE BUDGET

The main purpose of this document is to present to the City Council and the public a clear picture of the services the City provides. Another purpose is to provide a financial and operating plan that conforms to the City's accounting system and explains the organizational and reporting structure of the City.

Overall, this budget is presented by departments. Each department may include several funds and fund types and also a portion of the General Fund. The level of detail reported for each fund depends upon the nature of the activity. For example, the General Fund encompasses ten departments with additional detail on non-departmental functions.

The Table of Contents provides an easy way to locate specific information or areas of interest. The City's organizational structure does not necessarily match its fund structure. For example, the City's Public Works Director oversees functions in the General fund, special revenue funds, capital projects funds, enterprise funds and internal services funds. These activities are grouped together under Public Works.

Other sections of this document include:

- Mayor's Budget Message
- Financial Message
- Budget Policies and Procedures
- Summaries of Revenues & Expenditures
- Revenue Explanations and Detail
- Expenditure Detail by Departments
- Debt Service Schedules

BUDGET POLICIES AND PROCEDURES

Budget Process

The Finance Department is responsible for coordinating the overall preparation of the City's annual operating budget. To do this, the Finance Department issues budget instruction, conducts budget preparation training sessions, and communicates regularly with department staff.

The budget process for the City of Anacortes is a year-round activity. Formal budget planning begins in June with budget preparation for all departments. Budget worksheets, manpower reports, instructions and other materials are provided to the departments at this time.

During June through August, staff in each department is responsible for developing an annual operating budget for their department that meets the general policy direction provided by City Administration. During this time, the Finance Department develops and updates revenue estimates for the coming year. These estimates are further refined and fine-tuned in September.

In August, the Mayor meets with representatives from Finance and other departments to discuss specific changes to department budgets. In September a balanced preliminary budget is prepared and submitted to the City Council.

In September, public study sessions are held during the time the City Council is deliberating on the preliminary budget proposal. Public comment is taken at the formal public hearing the first part of November. The City Council, by a majority of its members, adopts the final Operating Budget by ordinance in November effective January 1. The budget can be amended after it is adopted only by an ordinance of the City Council.

Budget Responsibility

Department heads have primary responsibility for formulating budget proposals in line with City Administration priorities and for implementing them once they are approved.

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

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

Budget Goals and Policies

Budget goals, objectives, and performance measures are listed under each department in the expenditure section.

Developing the Operating Budget Policies

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

REVENUE

General Revenue Policies

A diversified and stable revenue system will be maintained to shelter public services from short-run fluctuations in any one revenue source.

Revenue forecasts shall be conservative, thus minimizing the possibility that economic and political (e.g. voter-passed initiatives) fluctuations could imperil ongoing service programs during the budget year. This policy functions in part as an alternative to the budget practice of providing for a contingency fund for unforeseen events.

Intergovernmental Revenues

All potential grants shall be carefully examined for matching requirements.

One-Time Revenues

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

Property Tax Revenues

The City is dependent on the County to maintain a very high tax collection rate (99%), to the extent consistent with the marginal costs of collection.

User Fees

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

Enterprise Fund Revenue

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

Expenditures

General Expenditure Policies

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

Productivity improvement programs should be initiated in all labor-intensive departments.

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

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

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

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

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

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

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

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

The estimated direct costs of service will be budgeted in and charged to the fund performing the service. Interfund service fees will be charged to recover these direct costs, and will be recognized as revenue to the providing fund.

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

Personnel

Emphasis should be placed on improving productivity rather than adding to the work force.

Additional personnel should be recommended only after needs have been thoroughly documented and it is substantiated that the new employee is critical to the operation of the City. Additional budgeted personnel will be so substantiated, prior to hiring, for final formal approval by the Mayor and City Council.

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

Cost analysis of salary increases will include the effect of such increases on employer share of related fringe benefits.

Maintenance and Replacement

The budget process will include a multi-year projection of vehicle replacement requirements (CFP)

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

Future maintenance needs for all new capital facilities will be fully costed out (CFP).

Land

Whenever feasible, continue the policy of acquiring property in advance of need to provide for future public facilities.

Pensions

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

Reserves

The City has implemented emergency or contingency reserve funds. The emergency reserves have been designated by City Ordinance at 5% of operating funds, and a specific amount (\$500,000) for the General Fund.

Capital Improvements

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

Amending the Budget

The mayor is authorized to transfer budgeted amounts between programs within any fund; however, any revisions that alter the total expenditures of a fund must be approved by the Council. When Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may do so by ordinance.

Budget Practices

The City will annually review all revenue schedules, including taxes, rates, license fees, user fees, and other charges to insure that these revenues collections are kept current.

Revenue projections are prepared for each revenue source based on an analysis of past revenue trends and current fiscal conditions, as well as information about changing economic or commercial activities in the community.

Regular reports comparing actual to budgeted revenues will be prepared by the Finance Director and presented to the Mayor and Council.

Expenditure analysis includes adjustments for inflation, workload increases / decreases, and other effects that will cause changes in expenditures.

The Finance Department and City Administration together create a list of parameters for departments to follow when preparing base budgets. These parameters include items such as allowable growth in O & M (Operating & Maintenance), growth of the labor base caused by non-contract increases and benefit costs, and utility rate increases. The Finance Department budgets all non-departmental contributions and projects separately based on the unique requirements of each program. Separate from this process, the departments prepare schedules of new program requests for the coming budget period.

Separate budget requests are presented for each different local service or function. Currently existing services compete directly with new program requests during the budget evaluation process. Existing services do not receive greater support merely because of their historical standing.

After all base expenditures are calculated, and new programs are summarized, City Administration balances the budget by selecting new programs to add, and selecting current services to discontinue.

Goals for Improving Budget Policy

Position Control

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

Financial Condition

Complete evaluation of City's Financial Condition.

Budget Document

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

Budget Control

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

Budgetary Accounting

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

Budget Account Classifications

Fund Accounting

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

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

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

Governmental Funds

Governmental funds are accounted for on a spending measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available expendable resources." Governmental fund operating statements focus on measuring changes in financial position, rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

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

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

but are also combined with the General Fund above and referred to in combination as "General Government". Special Revenue funds also include the tourism and community development funds.

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

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

Proprietary Funds

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

Enterprise Funds account for operations which are normally financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and / or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds include the Water Utility, Sewer Utility, Storm Drain Utility, and Solid Waste Utility.

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

Fiduciary Funds

Trust Funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Pension Trust funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. The Fire Pension Fund is included here.

REVENUE SUMMARY - ALL FUNDS CITY WIDE

FINANCIAL SUMMARY	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
GENERAL	\$ 11,402,798	\$ 10,676,427	\$ 11,234,670	\$ 11,660,170	\$ 11,671,408
SPECIAL REVENUE	\$ 7,548,837	\$ 7,267,825	\$ 6,633,603	\$ 8,248,091	\$ 8,375,759
DEBT SERVICE	\$ 675,530	\$ 619,696	\$ 501,970	\$ 501,970	\$ 764,485
CAPITAL PROJECT	\$ 755,531	\$ 510,426	\$ 551,758	\$ 751,758	\$ 553,045
ENTERPRISE	\$ 16,961,009	\$ 15,921,556	\$ 17,320,681	\$ 24,213,792	\$ 16,526,316
INTERNAL SERVICE	\$ 1,566,819	\$ 1,492,737	\$ 1,653,851	\$ 1,704,851	\$ 1,483,034
FIDUCIARY	\$ 215,796	\$ 113,241	\$ 39,274	\$ 57,774	\$ 3,637
	\$ 39,126,320	\$ 36,601,908	\$ 37,935,807	\$ 47,138,406	\$ 39,377,684
General Fund					
Beginning Fund Balance	\$ -	\$ -	\$ (137,148)	\$ (26,148)	\$ -
General Property Tax	\$ 1,054,622	\$ 929,826	\$ 973,089	\$ 973,089	\$ 1,058,294
Retail Sales and Use Taxes	\$ 3,219,870	\$ 2,540,069	\$ 2,358,678	\$ 2,358,678	\$ 2,542,313
Business and Occupation Taxes	\$ 2,778,436	\$ 2,979,709	\$ 3,395,456	\$ 3,395,456	\$ 2,982,264
Excise Taxes	\$ 190,079	\$ 183,411	\$ 148,453	\$ 148,453	\$ 185,000
Business Licenses and Permits	\$ 55,318	\$ 237,195	\$ 107,114	\$ 107,114	\$ 270,000
Non-Business Licenses and Permits	\$ 286,876	\$ 253,187	\$ 208,914	\$ 208,914	\$ 253,000
Direct Federal Grants	\$ -	\$ 2,929	\$ -	\$ -	\$ 746
Indirect Federal Grants	\$ 12,254	\$ -	\$ -	\$ -	\$ -
State Grants	\$ 14,077	\$ 29,181	\$ -	\$ 30,000	\$ 68,093
State Entitlements, Impact Payments and In-Lieu Taxes	\$ 231,188	\$ 221,050	\$ 221,100	\$ 221,100	\$ 228,174
Interlocal Grants, Entitlements, Impact Payments	\$ 4,711	\$ 7,054	\$ 3,483	\$ 3,483	\$ 3,500
Intergovernmental Service Revenues	\$ 14,688	\$ 12,999	\$ 30,000	\$ 30,000	\$ 13,000
General Government	\$ 17,224	\$ 15,439	\$ 15,000	\$ 15,000	\$ 16,600
Utilities and Environment	\$ 10,162	\$ 6,950	\$ 4,600	\$ 4,600	\$ 4,600
Economic Environment	\$ 64,127	\$ 24,820	\$ 11,050	\$ 11,050	\$ 11,050
Culture and Recreation	\$ 7,526	\$ 6,524	\$ 6,900	\$ 6,900	\$ 6,900
Interfund / Interdepartmental - Sales and Services	\$ 726,936	\$ 694,369	\$ 722,075	\$ 722,075	\$ 722,075
Fines and Penalties	\$ 143,103	\$ 184,940	\$ 143,500	\$ 143,500	\$ 154,000
Miscellaneous Revenues	\$ 2,319,389	\$ 2,190,205	\$ 2,868,648	\$ 3,153,148	\$ 3,096,799
Interest and Other Earnings	\$ 252,157	\$ 132,501	\$ 153,758	\$ 153,758	\$ 55,000
Capital Contributions	\$ -	\$ 5,819	\$ -	\$ -	\$ -
Other Financing Sources	\$ 55	\$ 18,250	\$ -	\$ -	\$ -
	\$ 11,402,798	\$ 10,676,427	\$ 11,234,670	\$ 11,660,170	\$ 11,671,408
Special Revenue Funds					
Beginning Fund Balance	\$ -	\$ -	\$ (192,976)	\$ 121,512	\$ 914,159
General Property Tax	\$ 2,858,795	\$ 2,953,871	\$ 3,192,301	\$ 3,192,301	\$ 3,132,543
Retail Sales and Use Taxes	\$ 654,585	\$ 547,244	\$ 616,000	\$ 616,000	\$ 518,144
Non-Business Licenses and Permits	\$ 6,470	\$ 6,020	\$ 6,250	\$ 6,250	\$ 6,720
Direct Federal Grants	\$ 17,058	\$ 140,115	\$ 110,000	\$ 120,000	\$ 122,500
Indirect Federal Grants	\$ 8,933	\$ 11,235	\$ -	\$ 514,000	\$ 250,000
State Grants	\$ 68,815	\$ 51,886	\$ -	\$ -	\$ -
State Entitlements, Impact Payments and In-Lieu Taxes	\$ 375,498	\$ 361,996	\$ 360,549	\$ 360,549	\$ 369,558
Interlocal Grants, Entitlements, Impact Payments	\$ 15,510	\$ 14,473	\$ 15,000	\$ 15,000	\$ 14,500
Public Safety	\$ 611,706	\$ 560,809	\$ 629,000	\$ 629,000	\$ 619,570
Utilities and Environment	\$ 66,470	\$ 44,211	\$ 61,423	\$ 61,423	\$ 42,000
Transportation	\$ 42,715	\$ 71,130	\$ 55,000	\$ 55,000	\$ 54,000
Economic Environment	\$ 139,766	\$ 136,550	\$ 60,000	\$ 60,000	\$ 111,000
Culture and Recreation	\$ 98,879	\$ 93,604	\$ 98,000	\$ 98,000	\$ 111,060
Non-Court Fines, Forfeitures and Penalties	\$ 6,727	\$ 8,329	\$ 6,500	\$ 6,500	\$ 7,000
Interest and Other Earnings	\$ 51,746	\$ 22,984	\$ 22,820	\$ 22,820	\$ 15,340
Rents, Leases and Concessions	\$ 382,679	\$ 323,422	\$ 381,106	\$ 381,106	\$ 387,646
Contributions and Donations From Private Sources	\$ (2,450)	\$ 13,467	\$ -	\$ 90,000	\$ 1,700
Other	\$ 22,331	\$ 7,436	\$ -	\$ -	\$ 3,000
Disposition Of Capital Assets	\$ 72,487	\$ 39,245	\$ -	\$ -	\$ -
Transfers-In	\$ 1,355,640	\$ 1,126,658	\$ 525,000	\$ 1,211,000	\$ 980,000
	\$ 7,548,837	\$ 7,267,825	\$ 6,633,603	\$ 8,248,091	\$ 8,375,759
Debt Service Funds					
Beginning Fund Balance	\$ -	\$ -	\$ 6,973	\$ 6,973	\$ 284,323
General Property Tax	\$ 474,811	\$ 590,397	\$ 469,997	\$ 469,997	\$ 473,162
Interest and Other Earnings	\$ 60,773	\$ 29,299	\$ 25,000	\$ 25,000	\$ 7,000
Special Assessments	\$ 536	\$ -	\$ -	\$ -	\$ -
Transfers-In	\$ 139,410	\$ -	\$ -	\$ -	\$ -

FINANCIAL SUMMARY

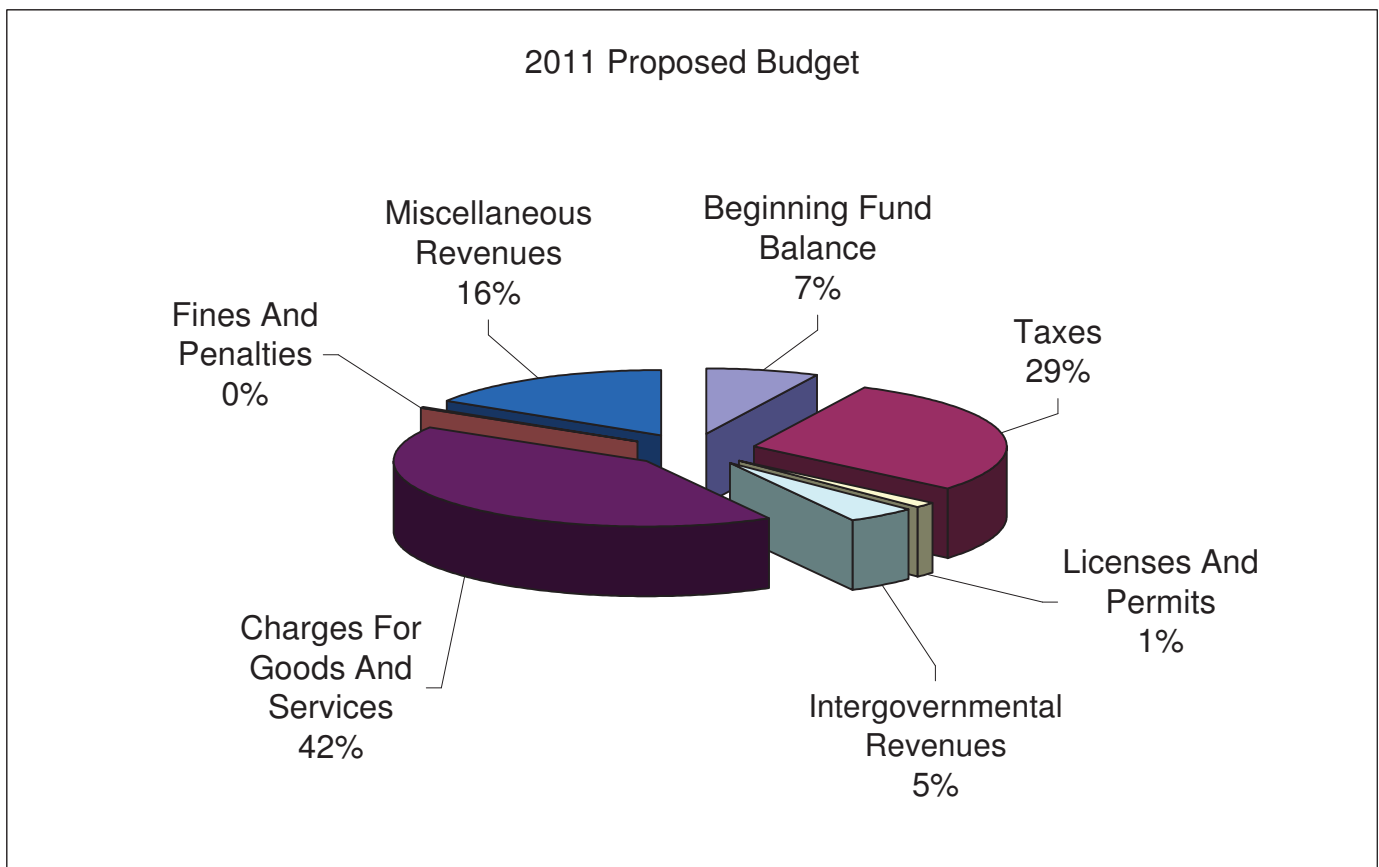
	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
Beginning Fund Balance	\$ -	\$ -	\$ 6,973	\$ 6,973	\$ 284,323
General Property Tax	\$ 474,811	\$ 590,397	\$ 469,997	\$ 469,997	\$ 473,162
Interest And Other Earnings	\$ 60,773	\$ 29,299	\$ 25,000	\$ 25,000	\$ 7,000
Special Assessments	\$ 536	\$ -	\$ -	\$ -	\$ -
Transfers-In	\$ 139,410	\$ -	\$ -	\$ -	\$ -
	\$ 675,530	\$ 619,696	\$ 501,970	\$ 501,970	\$ 764,485

Capital Projects funds

Beginning Fund Balance	\$ -	\$ -	\$ 27,758	\$ 227,758	\$ (9,955)
Excise Taxes	\$ 685,190	\$ 482,707	\$ 500,000	\$ 500,000	\$ 550,000
General Government	\$ 634	\$ -	\$ -	\$ -	\$ -
Interest And Other Earnings	\$ 69,707	\$ 27,719	\$ 24,000	\$ 24,000	\$ 13,000
	\$ 755,531	\$ 510,426	\$ 551,758	\$ 751,758	\$ 553,045

Enterprises Funds

Water	\$ 4,776,396	\$ 4,169,157	\$ 4,878,631	\$ 7,313,963	\$ 4,044,788
Sewer	\$ 2,178,616	\$ 2,124,796	\$ 2,359,781	\$ 2,359,781	\$ 2,605,818
Storm Drain	\$ 435,321	\$ 654,355	\$ 436,605	\$ 1,342,512	\$ 547,415
Sanitation	\$ 1,090,173	\$ 1,012,471	\$ 985,325	\$ 1,090,641	\$ 1,065,137
	\$ 8,480,505	\$ 7,960,778	\$ 8,660,341	\$ 12,106,896	\$ 8,263,158



REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
001 GENERAL FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 137,148	\$ 26,148	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 137,148	\$ 26,148	\$ -
311.10.00.00 Property Taxes	\$ 1,054,622	\$ 929,826	\$ 973,089	\$ 973,089	\$ 1,058,294
313.10.00.00 Sales & Use Tax	\$ 2,906,712	\$ 2,271,036	\$ 2,092,355	\$ 2,092,355	\$ 2,271,036
313.71.00.00 Sales Tax - Criminal Justice	\$ 313,158	\$ 269,033	\$ 266,323	\$ 266,323	\$ 271,277
316.41.00.00 Utility Tax - Puget Sound Energy	\$ 653,423	\$ 704,293	\$ 769,926	\$ 769,926	\$ 718,905
316.43.00.00 Utility Tax - Cascade Gas	\$ 413,182	\$ 477,668	\$ 622,539	\$ 622,539	\$ 457,283
316.45.03.40 City Tax - Refuse - 3.4% - Outside Garbage Hauler	\$ 12,360	\$ 9,188	\$ 12,360	\$ 12,360	\$ 10,000
316.46.00.00 Utility Tax - Comcast TV Cable	\$ 356,861	\$ 341,261	\$ 497,322	\$ 497,322	\$ 340,463
316.47.00.00 Utility Tax - Phone Companies	\$ 465,122	\$ 640,686	\$ 650,832	\$ 650,832	\$ 622,790
316.72.00.00 Utility Tax - Utilities A / R	\$ 374,057	\$ 393,775	\$ 385,071	\$ 385,071	\$ 376,573
316.72.01.00 Utility Tax - Utilities Miscellaneous Charges	\$ 13,363	\$ 11,955	\$ 11,506	\$ 11,506	\$ 12,000
316.72.30.00 Utility Tax - Tesoro Northwest Company	\$ 219,620	\$ 133,141	\$ 177,895	\$ 177,895	\$ 177,900
316.72.31.00 Utility Tax - Shell Puget Sound Refinery	\$ 206,402	\$ 205,826	\$ 207,785	\$ 207,785	\$ 206,000
316.75.03.40 City Tax - Refuse - 3.4% Utility Billing	\$ 63,770	\$ 61,527	\$ 59,962	\$ 59,962	\$ 60,000
316.75.03.41 City Tax - Recycling - 3.4%	\$ 295	\$ 389	\$ 258	\$ 258	\$ 350
316.75.03.61 State Tax - Garbage - 3.6% M/B	\$ 19	\$ -	\$ -	\$ -	\$ -
317.20.00.00 Leasehold Excise Tax	\$ 190,079	\$ 183,411	\$ 148,453	\$ 148,453	\$ 185,000
TAXES	\$ 7,243,007	\$ 6,633,015	\$ 6,875,676	\$ 6,875,676	\$ 6,767,871
321.90.00.00 Business Licenses	\$ 55,318	\$ 54,955	\$ 55,000	\$ 55,000	\$ 55,000
321.91.46.00 Comcast Franchise Agreement	\$ -	\$ 182,240	\$ 52,114	\$ 52,114	\$ 215,000
322.10.00.00 Building Permits	\$ 272,668	\$ 237,003	\$ 196,414	\$ 196,414	\$ 240,000
322.30.00.00 Dog Licenses	\$ 6,932	\$ 9,062	\$ 7,000	\$ 7,000	\$ 7,000
322.42.00.00 Right of Way Permits / Easements	\$ 3,850	\$ 3,450	\$ 3,000	\$ 3,000	\$ 3,400
322.90.10.00 Land Clearing Permit Application Fees	\$ -	\$ 30	\$ -	\$ -	\$ -
322.91.00.00 Concealed Pistol Licenses	\$ 3,326	\$ 3,442	\$ 2,500	\$ 2,500	\$ 3,000
322.92.00.00 Environmental (SEPA) Permits	\$ 100	\$ 200	\$ -	\$ -	\$ -
LICENSES & PERMITS	\$ 342,194	\$ 490,382	\$ 316,028	\$ 316,028	\$ 523,000
331.16.71.00 US Department of Justice COPS Grant	\$ -	\$ 2,929	\$ -	\$ -	\$ 746
333.16.54.10 US Department of Justice / Delinquency Grant	\$ 7,198	\$ -	\$ -	\$ -	\$ -
333.16.58.81 US Department of Justice / STOP Violence Grant	\$ 5,056	\$ -	\$ -	\$ -	\$ -
334.01.40.00 Grant for IT equipment EOC / Court - OFM	\$ 7,648	\$ 1,435	\$ -	\$ -	\$ -
334.01.82.00 Washington State Emergency Relief	\$ -	\$ 1,508	\$ -	\$ -	\$ -
334.02.70.00 IAC Grant ACFL Police	\$ 4,429	\$ -	\$ -	\$ -	\$ 3,796
334.03.10.01 Department of Ecology	\$ -	\$ 24,854	\$ -	\$ 30,000	\$ 62,111
334.03.51.00 WS Traffic Safety Community Grant	\$ 2,000	\$ 1,384	\$ -	\$ -	\$ -
334.04.90.00 WS DOH Prehospital Needs Grant	\$ -	\$ -	\$ -	\$ -	\$ 2,186
336.00.84.00 Vessel Registration Fees - Skagit County	\$ 19,796	\$ -	\$ -	\$ -	\$ -
336.00.99.00 Streamlined Mitigation	\$ 70	\$ -	\$ -	\$ -	\$ -
336.01.29.00 Court Judges Salaries Reimbursement - Bill 5454	\$ 2,069	\$ 2,502	\$ 1,800	\$ 1,800	\$ 2,442
336.06.21.00 MVET-CJF - Violent Crime / Population	\$ 3,383	\$ 3,589	\$ 3,400	\$ 3,400	\$ 3,666
336.06.26.00 CJ-CTED Programs 1-3	\$ 13,127	\$ 13,701	\$ 13,000	\$ 13,000	\$ 13,937
336.06.51.00 DUI / Other Criminal Justice Ass	\$ 2,963	\$ 5,443	\$ 2,900	\$ 2,900	\$ 3,129
336.06.94.00 Liquor / Beer Excise Tax	\$ 60,078	\$ 81,315	\$ 80,000	\$ 80,000	\$ 80,000
336.06.95.00 Liquor Control Board Profits	\$ 129,702	\$ 114,500	\$ 120,000	\$ 120,000	\$ 125,000
337.08.43.01 In Lieu of Taxes - Housing Authority	\$ 3,785	\$ 7,054	\$ 3,483	\$ 3,483	\$ 3,500
337.12.49.21 County Grant - Apex Warehouse Project	\$ 926	\$ -	\$ -	\$ -	\$ -
338.21.00.00 SCIDEU - Skagit County Task Force	\$ 14,688	\$ 12,999	\$ 30,000	\$ 30,000	\$ 13,000
INTERGOVERNMENTAL REVENUES	\$ 276,918	\$ 273,213	\$ 254,583	\$ 284,583	\$ 313,513
341.21.00.00 Encroachment Agreement Fees	\$ 750	\$ 400	\$ 600	\$ 600	\$ 1,600
341.50.00.00 Sale of Maps & Publications	\$ 1,068	\$ 120	\$ 100	\$ 100	\$ 200
341.69.00.00 Photocopying Services	\$ 725	\$ 755	\$ 1,000	\$ 1,000	\$ 500
341.69.10.10 Fingerprint Cards	\$ 325	\$ 450	\$ 300	\$ 300	\$ 300
341.71.00.00 Museum Sales Items	\$ 1,037	\$ 1,121	\$ -	\$ -	\$ -
341.75.00.00 WT Preston / Museum Sales Items	\$ 29	\$ 73	\$ 1,000	\$ 1,000	\$ 1,000
341.95.00.00 Public Defender Fees	\$ 2,605	\$ 2,300	\$ 2,000	\$ 2,000	\$ 3,000
341.99.00.00 Passport Fees	\$ 15,895	\$ 10,220	\$ 10,000	\$ 10,000	\$ 10,000
343.22.00.00 Latecomer Agreement Application Fees	\$ 2,150	\$ -	\$ -	\$ -	\$ -
343.59.00.00 Sewer Inspection Fees	\$ 3,600	\$ 1,500	\$ 900	\$ 900	\$ 900
343.93.00.00 Board / Distrainer of Animals	\$ 3,212	\$ 5,450	\$ 3,700	\$ 3,700	\$ 3,700
343.93.10.00 Animal Disposal	\$ 1,200	\$ -	\$ -	\$ -	\$ -
345.81.20.00 Boundary Adjustment Application Fees	\$ 700	\$ 400	\$ 600	\$ 600	\$ 600
345.81.30.00 Plat Vacation Application Fees	\$ 800	\$ 1,600	\$ 800	\$ 800	\$ 800
345.81.40.00 Variance Fees	\$ 900	\$ 600	\$ 900	\$ 900	\$ 900
345.81.50.00 Conditional Use Application Fees	\$ 7,000	\$ 2,300	\$ 3,450	\$ 3,450	\$ 3,450
345.81.60.00 Conditional Use / Single Family / Public Zone Fees	\$ 6,000	\$ 3,000	\$ -	\$ -	\$ -
345.81.80.00 Short Plat Application Fees	\$ 6,000	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000
345.81.90.00 Shoreline Permit Application Fees	\$ 21,456	\$ 3,375	\$ -	\$ -	\$ -
345.83.00.00 Engineering Plan Review Fees	\$ 5,796	\$ 3,995	\$ -	\$ -	\$ -
345.86.40.00 SEPA Review Fees	\$ 7,200	\$ 4,000	\$ 2,400	\$ 2,400	\$ 2,400
345.89.10.00 Shoreline Maintenance Exemption Application Fees	\$ 2,200	\$ 1,500	\$ 800	\$ 800	\$ 800
345.89.20.00 Planned Unit Development Fees	\$ 6,000	\$ -	\$ -	\$ -	\$ -
345.90.00.00 Mobile Home / Real Property Conveyance Fee	\$ 75	\$ 50	\$ 100	\$ 100	\$ 100
347.30.00.00 Old Community Center Fees	\$ 270	\$ -	\$ -	\$ -	\$ -
347.30.50.00 Fidalgo Center Service Fees	\$ 3,835	\$ 2,922	\$ 3,500	\$ 3,500	\$ 3,500

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
347.50.00.00 WT Preston Admission Fees	\$ 3,421	\$ 3,602	\$ 3,400	\$ 3,400	\$ 3,400
349.14.04.01 Water Fund Overhead Charge	\$ 479,076	\$ 392,850	\$ 412,928	\$ 412,928	\$ 412,928
349.14.04.40 Sewer Fund Overhead Charge	\$ 142,245	\$ 155,548	\$ 131,564	\$ 131,564	\$ 131,564
349.14.04.45 Storm Drain Overhead Charge	\$ 17,468	\$ 28,180	\$ 43,993	\$ 43,993	\$ 43,993
349.14.04.50 Sanitation Fund Overhead Charge	\$ 48,663	\$ 67,146	\$ 82,632	\$ 82,632	\$ 82,632
349.14.05.01 Equipment Rental Fund Overhead Charge	\$ 39,484	\$ 50,645	\$ 50,958	\$ 50,958	\$ 50,958
CHARGES FOR GOODS & SERVICES	\$ 825,975	\$ 748,102	\$ 759,625	\$ 759,625	\$ 761,225
353.10.00.00 Local Infraction Refund	\$ 138,703	\$ 179,605	\$ 140,000	\$ 140,000	\$ 150,000
354.00.00.00 Municipal Court Parking Fines	\$ 3,792	\$ 4,064	\$ 3,500	\$ 3,500	\$ 2,000
359.90.00.00 Damage Restitution	\$ 608	\$ 1,271	\$ -	\$ -	\$ 2,000
FINES & FORFEITS	\$ 143,103	\$ 184,940	\$ 143,500	\$ 143,500	\$ 154,000
361.11.00.00 Investment Interest	\$ 293,816	\$ 145,188	\$ 147,958	\$ 147,958	\$ 85,000
361.11.00.01 Accrued Interest purchased	\$ 41,096	\$ 8,747	\$ -	\$ -	\$ 18,000
361.11.15.10 Interest on WSDOT Bond #3667018691	\$ 132	\$ 74	\$ -	\$ -	\$ -
361.39.19.31 Premium on Investment at Purchase	\$ 30,256	\$ 11,445	\$ -	\$ -	\$ 19,000
361.39.19.32 Discount on Investments at Purchase	\$ 18,235	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
361.40.00.00 Interest on Sales Taxes	\$ 11,326	\$ 7,431	\$ 3,800	\$ 3,800	\$ 5,000
362.50.30.00 AT&T - Tower Lease	\$ -	\$ 6,050	\$ -	\$ -	\$ 12,000
366.50.00.00 Interfund Medical Insurance Premiums	\$ 1,763,106	\$ 1,647,057	\$ 2,277,256	\$ 2,545,756	\$ 2,467,999
366.50.17.21 Retired Police Officers	\$ 77,201	\$ 76,643	\$ 106,141	\$ 106,141	\$ 118,878
366.50.17.22 Retired Firefighters	\$ 79,636	\$ 72,311	\$ 105,251	\$ 105,251	\$ 117,882
366.60.00.00 Interfund Data Processing / Network Charges	\$ 304,331	\$ 381,976	\$ 380,000	\$ 380,000	\$ 380,000
367.00.00.00 Private Donations	\$ 13,000	\$ 714	\$ -	\$ -	\$ -
367.11.00.00 AWC Wellness Program Incentive	\$ 1,057	\$ 683	\$ -	\$ -	\$ -
367.11.00.01 Miscellaneous Grants from Private Sources	\$ 51,532	\$ -	\$ -	\$ -	\$ -
367.11.27.00 PSE Lighting Project Retro Grant	\$ -	\$ -	\$ -	\$ 16,000	\$ -
367.12.00.00 In Lieu of Construction	\$ 5,500	\$ -	\$ -	\$ -	\$ -
367.15.00.00 Museum / WT Preston Donations	\$ 2,875	\$ -	\$ -	\$ -	\$ -
367.19.10.00 Museum Research Library Donations	\$ 37	\$ 310	\$ -	\$ -	\$ -
367.22.01.00 Foam Injection Donations	\$ 200	\$ -	\$ -	\$ -	\$ -
369.20.00.00 Unclaimed Property	\$ 66	\$ 40	\$ -	\$ -	\$ 40
369.30.00.01 Confiscated and Forfeited Property	\$ 1,442	\$ 423	\$ -	\$ -	\$ -
369.81.00.00 Cash Over / Short	\$ 305	\$ 5	\$ -	\$ -	\$ -
369.90.00.00 Dishonored Check Handling Fees	\$ 3,124	\$ 75	\$ -	\$ -	\$ -
369.90.00.01 Office Supplies Rebate	\$ -	\$ 779	\$ -	\$ -	\$ -
369.92.00.00 State Industrial Insurance Sick Leave Reimbursement	\$ 15,977	\$ 3,139	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 2,571,546	\$ 2,322,706	\$ 3,022,406	\$ 3,306,906	\$ 3,151,799
379.91.46.00 Comcast PEG (Capital Expenses Channel 10)	\$ -	\$ 5,819	\$ -	\$ -	\$ -
OTHER INCOME	\$ -	\$ 5,819	\$ -	\$ -	\$ -
NON-REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
395.10.00.00 Sales of Surplus Equipment	\$ 55	\$ -	\$ -	\$ -	\$ -
398.00.00.00 Insurance Recovery Liability Coverage	\$ -	\$ 18,250	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 55	\$ 18,250	\$ -	\$ -	\$ -
GENERAL FUND	\$ 11,402,798	\$ 10,676,427	\$ 11,234,670	\$ 11,660,170	\$ 11,671,408
101 PARKS & RECREATION FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 14,490	\$ 14,490	\$ 38,473
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 14,490	\$ 14,490	\$ 38,473
311.10.00.00 Property Taxes	\$ 829,637	\$ 843,204	\$ 903,085	\$ 903,085	\$ 1,006,000
TAXES	\$ 829,637	\$ 843,204	\$ 903,085	\$ 903,085	\$ 1,006,000
338.76.00.00 Port of Anacortes Habitat Mitigation	\$ 30,000	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUES	\$ 30,000	\$ -	\$ -	\$ -	\$ -
341.50.00.00 ACFL Trail Guide Maps - Retail	\$ 1,009	\$ 916	\$ 600	\$ 600	\$ 900
341.51.00.00 ACFL Trail Guide Maps - Wholesale	\$ 4,994	\$ 5,883	\$ 4,000	\$ 4,000	\$ 4,500
347.61.00.00 Recreation Fees - Non-Taxable	\$ 73,889	\$ 69,395	\$ 75,000	\$ 75,000	\$ 86,000
CHARGES FOR GOODS & SERVICES	\$ 79,892	\$ 76,194	\$ 79,600	\$ 79,600	\$ 91,400
FINES & FORFEITS	\$ -	\$ -	\$ -	\$ -	\$ -
367.00.00.00 Private Donations & Gifts	\$ 13	\$ 3	\$ -	\$ -	\$ -
369.90.00.00 Refund - Miscellaneous Supplies	\$ -	\$ 500	\$ -	\$ -	\$ -
369.92.00.00 State Industrial Insurance Sick Leave Reimbursement	\$ 2,530	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 2,543	\$ 503	\$ -	\$ -	\$ -
395.10.00.00 Sales of Surplus Equipment	\$ 10,000	\$ -	\$ -	\$ -	\$ -
395.10.00.01 Land Sales	\$ 8,595	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 18,595	\$ -	\$ -	\$ -	\$ -
PARKS & RECREATION FUND	\$ 960,667	\$ 919,901	\$ 968,195	\$ 968,195	\$ 1,135,873
102 GRANDVIEW CEMETERY FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 9,819	\$ 9,819	\$ 20,902
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 9,819	\$ 9,819	\$ 20,902
311.10.00.00 Property Taxes	\$ 109,352	\$ 111,140	\$ 116,397	\$ 116,397	\$ 114,543
TAXES	\$ 109,352	\$ 111,140	\$ 116,397	\$ 116,397	\$ 114,543
343.60.00.00 85% of Cemetery Lot Sales	\$ 19,707	\$ 9,361	\$ 19,000	\$ 19,000	\$ 10,000
343.61.00.00 Cemetery Services - Taxable	\$ 10,512	\$ 5,657	\$ 6,423	\$ 6,423	\$ 8,000
343.62.00.00 Cemetery Services - Non-Taxable	\$ 36,251	\$ 29,193	\$ 36,000	\$ 36,000	\$ 24,000
CHARGES FOR GOODS & SERVICES	\$ 66,470	\$ 44,211	\$ 61,423	\$ 61,423	\$ 42,000
361.11.00.00 Investment Interest	\$ 4,609	\$ 2,291	\$ 2,000	\$ 2,000	\$ 1,300
MISCELLANEOUS REVENUES	\$ 4,609	\$ 2,291	\$ 2,000	\$ 2,000	\$ 1,300
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
GRANDVIEW CEMETERY FUND	\$ 180,431	\$ 157,642	\$ 170,001	\$ 170,001	\$ 178,745
103 PUBLIC LIBRARY FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 4,167	\$ 2,833	\$ 21,089
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 4,167	\$ 2,833	\$ 21,089
311.10.00.00 Property Taxes	\$ 878,288	\$ 937,033	\$ 983,676	\$ 983,676	\$ 1,008,000
TAXES	\$ 878,288	\$ 937,033	\$ 983,676	\$ 983,676	\$ 1,008,000
337.00.00.00 Skagit County Library Grant	\$ 15,510	\$ 14,473	\$ 15,000	\$ 15,000	\$ 14,500
INTERGOVERNMENTAL REVENUES	\$ 15,510	\$ 14,473	\$ 15,000	\$ 15,000	\$ 14,500
341.69.00.00 Photocopying Services	\$ 5,528	\$ 5,246	\$ 5,300	\$ 5,300	\$ 5,200
347.20.00.00 Non-Resident Use Fees	\$ 21,360	\$ 20,182	\$ 19,300	\$ 19,300	\$ 21,160
347.26.00.00 Library Card Replacement Fee	\$ 88	\$ 154	\$ 100	\$ 100	\$ 100
CHARGES FOR GOODS & SERVICES	\$ 26,976	\$ 25,582	\$ 24,700	\$ 24,700	\$ 26,460
359.71.00.00 Lost Book Fees	\$ 6,727	\$ 8,329	\$ 6,500	\$ 6,500	\$ 7,000
FINES & FORFEITS	\$ 6,727	\$ 8,329	\$ 6,500	\$ 6,500	\$ 7,000
367.00.00.00 Private Donations	\$ 1,784	\$ 1,879	\$ -	\$ -	\$ 1,700
MISCELLANEOUS REVENUES	\$ 1,784	\$ 1,879	\$ -	\$ -	\$ 1,700
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC LIBRARY FUND	\$ 929,285	\$ 987,296	\$ 1,025,709	\$ 1,032,709	\$ 1,078,749
104 STREET MAINTENANCE FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 19,340	\$ 154,840	\$ 204,948
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 19,340	\$ 154,840	\$ 204,948
311.10.00.00 Property Taxes	\$ 738,472	\$ 750,548	\$ 763,144	\$ 763,144	\$ 600,000
TAXES	\$ 738,472	\$ 750,548	\$ 763,144	\$ 763,144	\$ 600,000
322.42.00.00 Street Cut / Right-of-Way Permits	\$ 2,270	\$ 1,820	\$ 2,250	\$ 2,250	\$ 2,520
LICENSES & PERMITS	\$ 2,270	\$ 1,820	\$ 2,250	\$ 2,250	\$ 2,520
336.00.87.00 Motor Vehicle Fuel Tax - Street Maintenance	\$ 375,498	\$ 361,996	\$ 360,549	\$ 360,549	\$ 369,558
INTERGOVERNMENTAL REVENUES	\$ 375,498	\$ 361,996	\$ 360,549	\$ 360,549	\$ 369,558
341.50.00.00 Sale of Maps & Publications	\$ -	\$ 28	\$ -	\$ -	\$ -
344.10.00.00 Street Maintenance / Repair Fees	\$ 661	\$ 4,089	\$ -	\$ -	\$ -
344.15.00.00 Sidewalk Repairs	\$ 5,876	\$ 4,541	\$ 5,000	\$ 5,000	\$ 4,000
CHARGES FOR GOODS & SERVICES	\$ 5,215	\$ 8,658	\$ 5,000	\$ 5,000	\$ 4,000
367.12.00.00 In Lieu of Construction - Anaco Beach Road	\$ -	\$ 15	\$ -	\$ -	\$ -
369.10.00.00 Scrap Materials Sales	\$ 8	\$ 5,450	\$ -	\$ -	\$ -
369.92.00.00 State Industrial Insurance Sick Leave Reimbursement	\$ 18,196	\$ 1,486	\$ -	\$ -	\$ 3,000
MISCELLANEOUS REVENUES	\$ 18,204	\$ 6,951	\$ -	\$ -	\$ 3,000
OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
395.10.00.00 Street / Alley Vacation Fees	\$ 53,892	\$ 39,245	\$ -	\$ -	\$ -
397.00.03.35 Operating Transfer of REET	\$ 150,000	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 203,892	\$ 39,245	\$ -	\$ -	\$ -
STREET MAINTENANCE FUND	\$ 1,343,551	\$ 1,169,218	\$ 1,150,283	\$ 1,285,783	\$ 1,184,026
105 ARTERIAL STREET CONSTRUCTION					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 18,312
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 18,312
311.10.00.00 Property Taxes	\$ 190,707	\$ 193,825	\$ 118,587	\$ 118,587	\$ 100,000
TAXES	\$ 190,707	\$ 193,825	\$ 118,587	\$ 118,587	\$ 100,000
333.20.21.00 Fidalgo Bay Road Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 250,000
333.20.23.00 US FHWA 32nd Street Construction / Design	\$ -	\$ -	\$ -	\$ 500,000	\$ -
334.03.61.00 WSDOT Grant	\$ 30,000	\$ -	\$ -	\$ -	\$ -
334.03.61.03 WSDOT - Mount Erie Sidewalks & Safety	\$ -	\$ 50,160	\$ -	\$ -	\$ -
334.03.90.00 WS TIB Sunset Avenue	\$ 37,171	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUES	\$ 67,171	\$ 50,160	\$ -	\$ 500,000	\$ 250,000
CHARGES FOR GOODS & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
361.11.00.00 Investment Interest	\$ 2,031	\$ -	\$ -	\$ -	\$ -
367.12.00.00 Contribution in Lieu - H Avenue Construction	\$ 5,682	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 3,651	\$ -	\$ -	\$ -	\$ -
397.00.00.00 Operating Transfer from Fund 401	\$ -	\$ 202,059	\$ -	\$ 204,000	\$ -
397.00.01.12 Operating Transfer from Fund 112	\$ -	\$ -	\$ -	\$ 150,000	\$ 455,000
397.00.03.09 Operating Transfer from Fund 445	\$ -	\$ 154,599	\$ -	\$ 96,000	\$ -
397.00.03.35 Operating Transfer from Fund 335 - GMA	\$ 866,640	\$ 525,000	\$ 250,000	\$ 650,000	\$ 525,000
OTHER FINANCING SOURCES	\$ 866,640	\$ 881,658	\$ 250,000	\$ 1,100,000	\$ 980,000
ARTERIAL STREET CONSTRUCTION	\$ 1,120,867	\$ 1,125,643	\$ 368,587	\$ 1,718,587	\$ 1,348,312
107 WASHINGTON PARK FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 1,733	\$ 66,733	\$ 657
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,733	\$ 66,733	\$ 657
311.10.00.00 Property Taxes	\$ -	\$ 1,693	\$ -	\$ -	\$ -
TAXES	\$ -	\$ 1,693	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
341.70.00.00 Firewood Sales	\$ 2,946	\$ 3,661	\$ 3,000	\$ 3,000	\$ 3,000
347.90.30.00 Laundry Fees	\$ 429	\$ 363	\$ 500	\$ 500	\$ 300
347.90.40.00 Shower Fees	\$ 3,113	\$ 3,510	\$ 3,100	\$ 3,100	\$ 3,500
CHARGES FOR GOODS & SERVICES	\$ 6,488	\$ 7,534	\$ 6,600	\$ 6,600	\$ 6,800
361.11.00.00 Investment Interest	\$ 2,618	\$ 1,582	\$ 2,000	\$ 2,000	\$ 1,000
362.30.00.00 Parking Fees - Boat Trailer Lot	\$ 55,737	\$ 69,426	\$ 55,000	\$ 55,000	\$ 59,000
362.31.00.00 Parking Fees - Lot B	\$ 14,272	\$ 12,313	\$ 15,000	\$ 15,000	\$ 10,000
362.40.00.00 Camping Fees	\$ 101,717	\$ 110,496	\$ 105,000	\$ 105,000	\$ 105,000
362.41.00.00 Day Use Park Fee	\$ 4,081	\$ 2,390	\$ 4,000	\$ 4,000	\$ 4,000

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
367.00.00.00 Private Donations	\$ -	\$ 50	\$ -	\$ -	\$ -
369.81.00.00 Cash Over / Short	\$ 1,597	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 180,022	\$ 196,257	\$ 181,000	\$ 181,000	\$ 179,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
WASHINGTON PARK FUND	\$ 186,510	\$ 205,484	\$ 189,333	\$ 254,333	\$ 186,457
108 PARKS CAPITAL IMPROVEMENT					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 31,006	\$ 20,994	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 31,006	\$ 20,994	\$ -
INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
361.11.00.00 Investment Interest	\$ 6,647	\$ 2,593	\$ 2,900	\$ 2,900	\$ 2,500
361.11.19.00 Interest on Investment - Tommy Thompson Parkway	\$ 149	\$ 67	\$ -	\$ -	\$ 160
362.50.00.00 Puget Sound Energy / Mount Erie Lease	\$ 28,106	\$ 28,106	\$ 28,106	\$ 28,106	\$ 28,106
367.00.00.00 Grants	\$ -	\$ -	\$ -	\$ 90,000	\$ -
367.00.11.00 H Avenue Park Donations	\$ 1,000	\$ -	\$ -	\$ -	\$ -
367.11.00.00 Donations from Private Sources	\$ -	\$ 5,000	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 35,902	\$ 35,766	\$ 31,006	\$ 121,006	\$ 30,766
397.00.00.00 Operating Transfer In	\$ -	\$ 245,000	\$ 275,000	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ 245,000	\$ 275,000	\$ -	\$ -
PARKS CAPITAL IMPROVEMENT	\$ 35,902	\$ 280,766	\$ 275,000	\$ 142,000	\$ 30,766
109 POLICE SUBSTANCE ABUSE					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 120	\$ 120	\$ 100
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 120	\$ 120	\$ 100
311.10.00.00 Property Tax	\$ -	\$ 2,252	\$ 4,000	\$ 4,000	\$ 4,000
TAXES	\$ -	\$ 2,252	\$ 4,000	\$ 4,000	\$ 4,000
361.11.00.00 Investment Interest	\$ 90	\$ 23	\$ 120	\$ 120	\$ 100
367.11.00.00 DARE Program Donations	\$ 35	\$ 1,500	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 125	\$ 1,523	\$ 120	\$ 120	\$ 100
POLICE SUBSTANCE ABUSE	\$ 125	\$ 3,775	\$ 4,000	\$ 4,000	\$ 4,000
110 AMBULANCE SERVICE FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 266	\$ 266	\$ 141,578
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 266	\$ 266	\$ 141,578
311.10.00.00 Property Taxes	\$ 112,339	\$ 114,176	\$ 303,412	\$ 303,412	\$ 300,000
313.10.00.00 Sales & Use Tax	\$ 406,913	\$ 317,924	\$ 390,000	\$ 390,000	\$ 325,000
TAXES	\$ 519,252	\$ 432,100	\$ 693,412	\$ 693,412	\$ 625,000
334.04.90.00 WS DOH Prehospital Needs Grant	\$ 1,644	\$ 1,726	\$ -	\$ -	\$ -
338.26.00.00 Skagit County EMSC Medic 1 Emergency Medical	\$ 630,000	\$ 717,406	\$ 674,730	\$ 674,730	\$ 701,719
INTERGOVERNMENTAL REVENUES	\$ 631,644	\$ 719,132	\$ 674,730	\$ 674,730	\$ 701,719
342.60.10.00 Ambulance Fees - Island Hospital	\$ 611,706	\$ 538,930	\$ 620,000	\$ 620,000	\$ 611,570
342.60.30.00 EMS Contribution - Northern Lights Casino	\$ -	\$ 21,879	\$ 9,000	\$ 9,000	\$ 8,000
CHARGES FOR GOODS & SERVICES	\$ 611,706	\$ 560,809	\$ 629,000	\$ 629,000	\$ 619,570
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
397.00.00.00 Operating Transfer	\$ 26,000	\$ -	\$ -	\$ 111,000	\$ -
OTHER FINANCING SOURCES	\$ 26,000	\$ -	\$ -	\$ 111,000	\$ -
AMBULANCE SERVICE FUND	\$ 1,788,602	\$ 1,712,041	\$ 1,996,876	\$ 2,107,876	\$ 2,087,867
111 TRANSPORTATION IMPROVEMENT AREA #2 IMPACT FEE					
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION IMPROVEMENT AREA #2 IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -
112 DEVELOPMENT IMPACT FEE					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 63,300	\$ 63,300	\$ 341,470
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 63,300	\$ 63,300	\$ 341,470
338.76.00.00 Port of Anacortes Habitat Mitigation	\$ 20,000	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUES	\$ 20,000	\$ -	\$ -	\$ -	\$ -
345.85.11.00 Development Impact Fees - Streets / Road	\$ 113,538	\$ 113,396	\$ 50,000	\$ 50,000	\$ 90,000
345.85.21.00 Development Impact Fees - Parks / Recreation	\$ 25,185	\$ 11,010	\$ 10,000	\$ 10,000	\$ 21,000
345.85.31.00 Development Impact Fees - School Facilities	\$ 60	\$ -	\$ -	\$ -	\$ -
345.85.41.00 Development Impact Fees - Fire Protection	\$ 983	\$ 12,144	\$ -	\$ -	\$ -
CHARGES FOR GOODS & SERVICES	\$ 139,766	\$ 136,550	\$ 60,000	\$ 60,000	\$ 111,000
361.11.11.00 Interest on Investments - Street / Road	\$ 7,459	\$ 3,254	\$ 2,500	\$ 2,500	\$ 2,000
361.11.21.00 Interest on Investments - Parks / Recreation	\$ 1,835	\$ 824	\$ 800	\$ 800	\$ 500
361.11.41.00 Interest on Investments - Fire Protection	\$ 555	\$ 46	\$ -	\$ -	\$ 30
MISCELLANEOUS REVENUES	\$ 9,849	\$ 4,124	\$ 3,300	\$ 3,300	\$ 2,530
397.00.00.00 Operating Transfer In	\$ 313,000	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 313,000	\$ -	\$ -	\$ -	\$ -
DEVELOPMENT IMPACT FEE	\$ 482,615	\$ 140,674	\$ -	\$ -	\$ 455,000
113 ACFL MANAGEMENT FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 11,642	\$ 16,642	\$ 41,358
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 11,642	\$ 16,642	\$ 41,358
333.02.70.01 NRTP Grant	\$ 8,933	\$ 11,235	\$ -	\$ 14,000	\$ -
INTERGOVERNMENTAL REVENUES	\$ 8,933	\$ 11,235	\$ -	\$ 14,000	\$ -
344.20.00.00 Quarry Rock Sales	\$ 37,500	\$ 62,500	\$ 50,000	\$ 50,000	\$ 50,000
CHARGES FOR GOODS & SERVICES	\$ 37,500	\$ 62,500	\$ 50,000	\$ 50,000	\$ 50,000
361.11.00.00 Investment Interest	\$ 13,429	\$ 6,968	\$ 10,000	\$ 10,000	\$ 4,500
367.11.00.00 Private Donations & Gifts	\$ -	\$ 5,020	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 13,429	\$ 11,988	\$ 10,000	\$ 10,000	\$ 4,500
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
ACFL MANAGEMENT FUND	\$ 59,862	\$ 85,723	\$ 71,642	\$ 90,642	\$ 95,858

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
135 TOURISM FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 75,000	\$ 25,012	\$ 5,040
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 75,000	\$ 25,012	\$ 5,040
313.30.00.00 Hotel / Motel Tax	\$ 247,672	\$ 229,320	\$ 226,000	\$ 226,000	\$ 193,144
TAXES	\$ 247,672	\$ 229,320	\$ 226,000	\$ 226,000	\$ 193,144
322.40.00.00 Temporary Permits for Events	\$ 4,200	\$ 4,200	\$ 4,000	\$ 4,000	\$ 4,200
LICENSES & PERMITS	\$ 4,200	\$ 4,200	\$ 4,000	\$ 4,000	\$ 4,200
INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM FUND	\$ 251,872	\$ 233,520	\$ 155,000	\$ 204,988	\$ 202,384
180 COMMUNITY DEVELOPMENT FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 27,523	\$ 27,523	\$ 80,432
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 27,523	\$ 27,523	\$ 80,432
331.14.21.90 CDBG HUD Grant	\$ 17,058	\$ 140,115	\$ 110,000	\$ 120,000	\$ 122,500
INTERGOVERNMENTAL REVENUES	\$ 17,058	\$ 140,115	\$ 110,000	\$ 120,000	\$ 122,500
CHARGES FOR GOODS & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
FINES & FORFEITS	\$ -	\$ -	\$ -	\$ -	\$ -
361.00.00.00 Wilson Hotel Loan Interest	\$ 5,427	\$ 2,754	\$ -	\$ -	\$ 2,750
361.11.00.00 Investment Interest	\$ 6,897	\$ 2,582	\$ 2,500	\$ 2,500	\$ 500
362.50.10.00 Contract Leases	\$ 166,666	\$ 92,457	\$ 165,000	\$ 165,000	\$ 174,000
362.50.25.00 Cimarron Trucking Temporary Premises Lease	\$ -	\$ 84	\$ -	\$ -	\$ -
362.51.03.00 Boat Launch Ramp Fee (Per Agreements)	\$ 12,100	\$ 8,150	\$ 9,000	\$ 9,000	\$ 7,540
MISCELLANEOUS REVENUES	\$ 191,090	\$ 106,027	\$ 176,500	\$ 176,500	\$ 184,790
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEVELOPMENT FUND	\$ 208,148	\$ 246,142	\$ 258,977	\$ 268,977	\$ 387,722
200 2000 GO BOND DEBT SERVICE LIBRARY					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 6,973	\$ 6,973	\$ 24,373
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 6,973	\$ 6,973	\$ 24,373
311.10.00.00 Property Taxes	\$ 474,811	\$ 460,296	\$ 469,997	\$ 469,997	\$ 473,162
TAXES	\$ 474,811	\$ 460,296	\$ 469,997	\$ 469,997	\$ 473,162
361.11.00.00 Investment Interest	\$ 26,216	\$ 13,329	\$ 25,000	\$ 25,000	\$ 7,000
MISCELLANEOUS REVENUES	\$ 26,216	\$ 13,329	\$ 25,000	\$ 25,000	\$ 7,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
2000 GO BOND DEBT SERVICE LIBRARY	\$ 501,027	\$ 473,625	\$ 501,970	\$ 501,970	\$ 504,535
201 LID #201 BOND DEBT SERVICE					
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
LID #201 BOND DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
203 LID #203 BOND DEBT SERVICE					
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
LID #203 BOND DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
205 LID #205 BOND DEBT SERVICE					
361.55.00.00 Interest on Assessments	\$ 7	\$ -	\$ -	\$ -	\$ -
368.10.00.00 Current Assessments	\$ 536	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 543	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
LID #205 BOND DEBT SERVICE	\$ 543	\$ -	\$ -	\$ -	\$ -
209 2009 GO Refunding Bond					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 259,950
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 259,950
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
2009 GO Refunding Bond	\$ -	\$ -	\$ -	\$ -	\$ 259,950
292 1999 OLD GO BOND DEBT SERVICE FIRE					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
361.11.00.00 Investment Interest	\$ 34,550	\$ 15,970	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 34,550	\$ 15,970	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
1999 OLD GO BOND DEBT SERVICE FIRE	\$ 34,550	\$ 15,970	\$ -	\$ -	\$ -
297 1999 GO BOND DEBT SERVICE - POLICE					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
311.10.00.00 Property Taxes	\$ -	\$ 130,101	\$ -	\$ -	\$ -
TAXES	\$ -	\$ 130,101	\$ -	\$ -	\$ -
397.00.03.35 Operating Transfer from REET I	\$ 139,410	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 139,410	\$ -	\$ -	\$ -	\$ -
1999 GO BOND DEBT SERVICE POLICE	\$ 139,410	\$ 130,101	\$ -	\$ -	\$ -
335 GROWTH MANAGEMENT CAPITAL IMPROVEMENT FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 27,258	\$ 152,258	\$ 9,955
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 27,258	\$ 152,258	\$ 9,955
317.34.00.00 REET I	\$ 352,198	\$ 241,354	\$ 250,000	\$ 250,000	\$ 275,000
317.34.00.02 REET II	\$ 332,992	\$ 241,353	\$ 250,000	\$ 250,000	\$ 275,000
TAXES	\$ 685,190	\$ 482,707	\$ 500,000	\$ 500,000	\$ 550,000
361.11.00.00 Interest on Investments - REET I	\$ 27,174	\$ 14,027	\$ 10,000	\$ 10,000	\$ 5,000
361.11.00.02 Interest on Investments - REET II	\$ 30,395	\$ 10,782	\$ 10,000	\$ 10,000	\$ 2,000
MISCELLANEOUS REVENUES	\$ 57,569	\$ 24,809	\$ 20,000	\$ 20,000	\$ 7,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
GROWTH MGMT CAPITAL IMPROVEMENT FUND	\$ 742,759	\$ 507,516	\$ 547,258	\$ 672,258	\$ 547,045
355 WT PRESTON INTERPRETIVE CENTER CONSTRUCTION					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
341.50.00.00 Sale of Plans & Specifications	\$ 634	\$ -	\$ -	\$ -	\$ -
CHARGES FOR GOODS & SERVICES	\$ 634	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
PRESTON INTERPRETIVE CENTER CONSTRUCTION	\$ 634	\$ -	\$ -	\$ -	\$ -
356 LIBRARY CONSTRUCTION FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 500	\$ 75,500	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 500	\$ 75,500	\$ -
361.11.00.00 Investment Interest	\$ 12,138	\$ 2,910	\$ 4,000	\$ 4,000	\$ 6,000
MISCELLANEOUS REVENUES	\$ 12,138	\$ 2,910	\$ 4,000	\$ 4,000	\$ 6,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY CONSTRUCTION FUND	\$ 12,138	\$ 2,910	\$ 4,500	\$ 79,500	\$ 6,000
401 WATER FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 1,768,608	\$ 6,639,273	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,768,608	\$ 6,639,273	\$ -
333.83.52.00 FEMA Relief	\$ 25,045	\$ -	\$ -	\$ -	\$ -
334.01.82.00 Washington State Emergency Relief	\$ 636	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUES	\$ 25,681	\$ -	\$ -	\$ -	\$ -
343.42.10.00 Residential - Utility Billing	\$ 831,228	\$ 941,599	\$ 873,289	\$ 873,289	\$ 1,300,000
343.42.20.00 Commercial - Utility Billing	\$ 499,751	\$ 499,714	\$ 460,000	\$ 460,000	\$ 600,000
343.42.51.00 Parks and Recreation Interdepartmental - Utility Billing	\$ 3,776	\$ 8,376	\$ 2,000	\$ 2,000	\$ 2,500
343.42.52.00 Cemetery Interdepartmental - Utility Billing	\$ 938	\$ 1,403	\$ 600	\$ 600	\$ 700
343.42.53.00 City Buildings Interdepartmental - Utility Billing	\$ 14,107	\$ 12,476	\$ 9,900	\$ 9,900	\$ 11,000
343.42.54.00 Other City Properties	\$ 5,753	\$ 7,961	\$ 4,700	\$ 4,700	\$ 5,000
343.42.55.00 Regional Capital Reserve Charges	\$ 3,222,345	\$ 3,324,528	\$ 3,324,528	\$ 3,324,528	\$ 2,819,993
343.42.60.00 Public Authorities - Utility Billing	\$ 71,036	\$ 94,098	\$ 71,695	\$ 71,695	\$ 99,743
343.42.91.00 Standpipe Water Sales	\$ 149	\$ 3,359	\$ 2,554	\$ 2,554	\$ 3,000
343.44.30.00 Tesoro Northwest Company - Utility Billing	\$ 1,664,390	\$ 340,445	\$ 999,671	\$ 999,671	\$ 1,100,000
343.44.31.00 Shell Puget Sound Refinery - Utility Billing	\$ 1,227,201	\$ 1,142,785	\$ 1,181,458	\$ 1,181,458	\$ 1,200,000
343.44.55.00 Refinery Capital Reserve Charges	\$ 750,575	\$ 814,464	\$ 45,000	\$ 45,000	\$ 25,000
343.45.10.00 La Conner Resale - Utility Billing	\$ 57,946	\$ 67,456	\$ 59,685	\$ 59,685	\$ 70,000
343.45.20.00 Oak Harbor Resale - Utility Billing	\$ 362,927	\$ 405,247	\$ 379,486	\$ 379,486	\$ 400,000
343.45.30.00 Skagit PUD #1 Resale - Utility Billing	\$ 176,360	\$ 189,241	\$ 195,488	\$ 195,488	\$ 125,000
343.45.40.00 Swinomish Tribal Community - Utility Billing	\$ 8,257	\$ 13,963	\$ 12,297	\$ 12,297	\$ 12,000
343.45.55.00 Oak Harbor Capital Reserve Charges	\$ 96,380	\$ 99,996	\$ 99,996	\$ 99,996	\$ 100,000
343.45.90.00 Community Water Systems - Utility Billing	\$ 31,360	\$ 54,617	\$ 31,582	\$ 31,582	\$ 40,000
343.49.30.00 Chemical Sales (Outside)	\$ -	\$ 285	\$ -	\$ -	\$ -
343.49.50.00 System Damage Repair Fees	\$ 1,068	\$ 3,761	\$ -	\$ -	\$ -
343.53.00.00 Agricultural Irrigation	\$ 3,582	\$ 9,408	\$ 1,000	\$ 1,000	\$ -
345.83.00.00 Engineering Plan Fees	\$ 5,716	\$ 9,286	\$ 4,000	\$ 4,000	\$ 1,000
CHARGES FOR GOODS & SERVICES	\$ 9,032,709	\$ 8,044,468	\$ 7,758,929	\$ 7,758,929	\$ 7,914,936
359.90.00.00 Damage Restitution	\$ 3	\$ -	\$ -	\$ -	\$ -
FINES & FORFEITS	\$ 3	\$ -	\$ -	\$ -	\$ -
361.11.00.00 Investment Interest	\$ 137,881	\$ 43,820	\$ 43,484	\$ 43,484	\$ 20,000
361.11.42.00 Interest Earned Capital Reserve - Regional	\$ 96,749	\$ 62,857	\$ 40,000	\$ 40,000	\$ 20,000
361.11.44.00 Interest Earned Capital Reserve - Refinery	\$ 5,373	\$ 13,152	\$ 7,000	\$ 7,000	\$ 1,000
361.11.45.00 Interest Earned Capital Reserve - Oak Harbor	\$ 5,424	\$ -	\$ -	\$ -	\$ -
361.11.97.00 Interest on Capital Reserve	\$ 46,057	\$ 32,102	\$ 30,000	\$ 30,000	\$ 1,000
362.10.00.00 Tools & Equipment Rental	\$ 600	\$ 780	\$ 600	\$ 600	\$ 1,000
362.50.00.00 US West New Vector Lease WTP	\$ 8,640	\$ 17,220	\$ 8,640	\$ 8,640	\$ 8,640
366.10.02.05 Interfund Loan Interest from 205	\$ 21	\$ -	\$ -	\$ -	\$ -
369.10.00.00 Scrap Materials Sales	\$ 1,925	\$ 16	\$ -	\$ -	\$ -
369.92.00.00 State Industrial Insurance Sick Leave Reimbursement	\$ 804	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 303,474	\$ 169,947	\$ 129,724	\$ 129,724	\$ 51,640
379.10.00.00 Meter Installation Fees	\$ 54,023	\$ 32,486	\$ 25,000	\$ 25,000	\$ 30,000
379.10.30.00 City / Developer Fees per Contract	\$ 12,558	\$ 2,722	\$ -	\$ -	\$ 3,000
379.10.50.00 Large Water Service Installation Fees	\$ 13,355	\$ -	\$ -	\$ -	\$ -
379.10.60.00 General Facilities Charges	\$ 110,638	\$ 88,690	\$ 75,000	\$ 75,000	\$ 90,000
OTHER INCOME	\$ 190,574	\$ 123,898	\$ 100,000	\$ 100,000	\$ 123,000
381.20.02.05 Interfund Loan Principle From 205	\$ 356	\$ -	\$ -	\$ -	\$ -
NON-REVENUES	\$ 356	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
WATER FUND	\$ 9,552,791	\$ 8,338,313	\$ 9,757,261	\$ 14,627,926	\$ 8,089,576
440 SEWER FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 595,486	\$ 595,486	\$ 971,754
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 595,486	\$ 595,486	\$ 971,754
INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
343.52.10.00 Residential - Utility Billing	\$ 2,741,696	\$ 2,824,733	\$ 2,908,665	\$ 2,908,665	\$ 2,916,495
343.52.20.00 Commercial - Utility Billing	\$ 802,014	\$ 787,643	\$ 827,221	\$ 827,221	\$ 825,199
343.52.50.00 Interdepartmental - Utility Billing	\$ 33,304	\$ 33,162	\$ 29,433	\$ 29,433	\$ 31,247
343.52.60.00 Public Authorities - Utility Billing	\$ 31,964	\$ 49,709	\$ 50,798	\$ 50,798	\$ 48,268
343.54.92.00 Septic Disposal Fees	\$ 152,186	\$ 141,031	\$ 109,532	\$ 109,532	\$ 133,673

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
343.59.40.00 Sewer System Repair Fees	\$ 948	\$ -	\$ -	\$ -	\$ -
345.83.00.00 Engineering Plan Fees	\$ 5,716	\$ 9,286	\$ 4,000	\$ 4,000	\$ -
CHARGES FOR GOODS & SERVICES	\$ 3,767,828	\$ 3,845,564	\$ 3,929,649	\$ 3,929,649	\$ 3,954,882
361.11.00.00 Investment Interest	\$ 155,538	\$ 59,046	\$ 53,000	\$ 53,000	\$ 25,000
361.11.10.00 Capital Reserve Interest - Sewer	\$ 57,871	\$ 25,259	\$ 25,000	\$ 25,000	\$ 10,000
366.10.01.13 Interfund Loan Interest Fund 113	\$ -	\$ 1,266	\$ -	\$ -	\$ -
369.10.00.00 Scrap Materials Sales	\$ 91	\$ 962	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 213,500	\$ 86,533	\$ 78,000	\$ 78,000	\$ 35,000
379.58.00.00 General Facilities Charges	\$ 366,703	\$ 303,295	\$ 116,427	\$ 116,427	\$ 250,000
379.58.10.00 Latecomer Hook-Up Fees	\$ -	\$ 14,200	\$ -	\$ -	\$ -
379.58.20.00 City / Developer Fees per Contract	\$ 9,200	\$ -	\$ -	\$ -	\$ -
OTHER INCOME	\$ 375,903	\$ 317,495	\$ 116,427	\$ 116,427	\$ 250,000
NON-REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER FUND	\$ 4,357,231	\$ 4,249,592	\$ 4,719,562	\$ 4,719,562	\$ 5,211,636
445 STORM DRAINAGE FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 124,167	\$ 1,935,981	\$ 288,465
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 124,167	\$ 1,935,981	\$ 288,465
INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
343.83.10.00 Residential - Utility Billing	\$ 290,725	\$ 365,927	\$ 360,818	\$ 360,818	\$ 377,748
343.83.20.00 Commercial - Utility Billing	\$ 153,008	\$ 192,102	\$ 190,625	\$ 190,625	\$ 197,022
343.83.50.00 Interdepartmental - Utility Billing	\$ 11,611	\$ 15,596	\$ 15,506	\$ 15,506	\$ 15,973
343.83.60.00 Public Authorities - Utility Billing	\$ 147,165	\$ 166,213	\$ 153,627	\$ 153,627	\$ 163,168
343.83.92.00 Storm Drain Repair Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,754
345.83.00.00 Engineering Plan Fees	\$ 5,716	\$ 9,286	\$ -	\$ -	\$ -
CHARGES FOR GOODS & SERVICES	\$ 608,225	\$ 749,124	\$ 720,576	\$ 720,576	\$ 755,665
361.11.00.00 Investment Interest	\$ 21,691	\$ 5,496	\$ 1,000	\$ 1,000	\$ 5,500
361.11.10.00 Capital Reserve Interest - Storm Drain	\$ 26,269	\$ 12,692	\$ 14,731	\$ 14,731	\$ 5,200
368.10.00.00 Skyline Marina Dredging Engineering Phase	\$ 98,699	\$ 493,382	\$ -	\$ -	\$ -
369.00.00.00 Miscellaneous	\$ 365	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 147,024	\$ 511,570	\$ 15,731	\$ 15,731	\$ 10,700
379.83.80.00 General Facilities Charges	\$ 115,392	\$ 48,015	\$ 12,735	\$ 12,735	\$ 40,000
OTHER INCOME	\$ 115,392	\$ 48,015	\$ 12,735	\$ 12,735	\$ 40,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
STORM DRAINAGE FUND	\$ 870,641	\$ 1,308,709	\$ 873,209	\$ 2,685,023	\$ 1,094,830
450 SANITATION FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 234,866	\$ 24,234	\$ 83,134
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 234,866	\$ 24,234	\$ 83,134
343.70.10.00 Residential - Utility Billing	\$ 806,086	\$ 801,072	\$ 914,242	\$ 914,242	\$ 816,000
343.70.20.00 Commercial - Utility Billing	\$ 765,357	\$ 704,717	\$ 788,292	\$ 788,292	\$ 729,300
343.70.30.00 Pre-Paid Bags - Retail	\$ 1,608	\$ 1,218	\$ 1,500	\$ 1,500	\$ 1,300
343.70.30.34 Pre-Paid Bags - Wholesale	\$ 15,404	\$ 12,600	\$ 15,000	\$ 15,000	\$ 14,000
343.70.50.00 Interdepartmental - Utility Billing	\$ 43,851	\$ 37,981	\$ 40,000	\$ 40,000	\$ 40,000
343.70.60.00 Public Authorities - Utility Billing	\$ 151,891	\$ 146,994	\$ 152,000	\$ 152,000	\$ 155,040
343.70.80.00 Temporary Dumpster Service	\$ 9,031	\$ 11,454	\$ 10,000	\$ 10,000	\$ 10,000
343.74.10.00 Recycling - Residential - Utility Billing	\$ 214,347	\$ 216,691	\$ 214,981	\$ 214,981	\$ 215,000
343.74.20.00 Recycling - Commercial	\$ 2,607	\$ 1,013	\$ 2,500	\$ 2,500	\$ 2,500
343.74.40.00 Recycling - Multi-family - Utility Billing	\$ 29,648	\$ 33,377	\$ 29,000	\$ 29,000	\$ 29,000
345.83.00.00 Engineering Plan Fees	\$ 39,810	\$ 11,117	\$ -	\$ -	\$ -
CHARGES FOR GOODS & SERVICES	\$ 2,079,640	\$ 1,978,234	\$ 2,167,515	\$ 2,167,515	\$ 2,012,140
361.11.00.00 Investment Interest	\$ 86,993	\$ 46,457	\$ 38,000	\$ 38,000	\$ 35,000
367.11.54.26 Dumpster (Salmon Can) donations	\$ 1,100	\$ -	\$ -	\$ -	\$ -
369.10.00.00 Scrap Materials Sales - Sanitation	\$ 12,613	\$ 251	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 100,706	\$ 46,708	\$ 38,000	\$ 38,000	\$ 35,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
SANITATION FUND	\$ 2,180,346	\$ 2,024,942	\$ 1,970,649	\$ 2,181,281	\$ 2,130,274
501 EQUIPMENT RENTAL FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 290,946	\$ 341,946	\$ 253,870
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 290,946	\$ 341,946	\$ 253,870
338.26.10.00 Skagit EMSC Ambulance Grant	\$ 185,000	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUES	\$ 185,000	\$ -	\$ -	\$ -	\$ -
344.30.00.00 Garage Service Fees	\$ 14,525	\$ 12,011	\$ 11,000	\$ 11,000	\$ 10,000
CHARGES FOR GOODS & SERVICES	\$ 14,525	\$ 12,011	\$ 11,000	\$ 11,000	\$ 10,000
361.11.00.00 Investment Interest	\$ 25,355	\$ 8,427	\$ 9,000	\$ 9,000	\$ 8,000
361.11.00.01 Interest Earned For Replacement Reserve	\$ 76,659	\$ 51,541	\$ 70,000	\$ 70,000	\$ 40,000
365.20.18.00 Facilities Management	\$ 2,112	\$ 2,111	\$ 2,014	\$ 2,014	\$ 1,829
365.20.21.00 Police	\$ 222,105	\$ 233,896	\$ 203,917	\$ 203,917	\$ 185,254
365.20.21.15 Police - Patrol Boat	\$ 9,768	\$ 9,177	\$ 7,634	\$ 7,634	\$ -
365.20.22.00 Fire	\$ 167,613	\$ 196,524	\$ 214,134	\$ 214,134	\$ 203,390
365.20.32.00 Engineering	\$ 19,193	\$ 19,905	\$ 12,372	\$ 12,372	\$ 9,239
365.20.34.00 Water	\$ 156,697	\$ 181,320	\$ 162,681	\$ 162,681	\$ 121,567
365.20.35.00 Sewer	\$ 74,583	\$ 75,833	\$ 83,141	\$ 83,141	\$ 84,773
365.20.36.00 Cemetery	\$ 15,116	\$ 13,363	\$ 8,782	\$ 8,782	\$ 8,739
365.20.37.00 Sanitation	\$ 258,620	\$ 303,313	\$ 263,229	\$ 263,229	\$ 256,164
365.20.38.00 Storm Drain	\$ 38,607	\$ 51,993	\$ 38,415	\$ 38,415	\$ 40,818
365.20.39.00 Animal Control	\$ 5,500	\$ 5,595	\$ 4,219	\$ 4,219	\$ 5,796

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
365.20.42.00 Street	\$ 118,182	\$ 158,858	\$ 123,223	\$ 123,223	\$ 118,083
365.20.59.00 Building Inspection	\$ 7,165	\$ 7,339	\$ 5,370	\$ 5,370	\$ 3,758
365.20.75.00 Museum	\$ 788	\$ 996	\$ 568	\$ 568	\$ 944
365.20.76.00 Parks & Recreation	\$ 90,433	\$ 94,181	\$ 85,960	\$ 85,960	\$ 92,579
365.50.34.00 Water Shop Rental	\$ 21,048	\$ 23,508	\$ 31,094	\$ 31,094	\$ 20,767
365.50.35.00 Sewer Shop Rental	\$ 3,672	\$ 4,104	\$ 5,430	\$ 5,430	\$ 3,626
365.50.36.00 Cemetery Shop Rental	\$ 1,836	\$ 2,052	\$ 2,715	\$ 2,715	\$ 1,813
365.50.37.00 Sanitation Shop Rental	\$ 3,000	\$ 3,348	\$ 4,432	\$ 4,432	\$ 2,960
365.50.42.00 Street Shop Rental	\$ 3,672	\$ 4,104	\$ 5,430	\$ 5,430	\$ 3,626
365.50.76.00 Parks Shop Rental	\$ 5,508	\$ 6,156	\$ 8,145	\$ 8,145	\$ 5,439
369.90.00.00 Motor Vehicle Fuel Tax Rebate	\$ 2,279	\$ 1,669	\$ -	\$ -	\$ -
369.92.00.00 State Industrial Insurance Sick Leave Reimbursement	\$ -	\$ 749	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 1,329,511	\$ 1,460,062	\$ 1,351,905	\$ 1,351,905	\$ 1,219,164
395.10.00.00 Sales of Fixed Assets	\$ 34,297	\$ 12,564	\$ -	\$ -	\$ -
395.20.00.00 Asset Loss - Insurance Recovery	\$ -	\$ 6,448	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 34,297	\$ 19,012	\$ -	\$ -	\$ -
EQUIPMENT RENTAL FUND	\$ 1,563,333	\$ 1,491,085	\$ 1,653,851	\$ 1,704,851	\$ 1,483,034
601 CEMETERY IMPROVEMENT FUND					
343.60.00.00 15% of Cemetery Lot Sales	\$ 3,486	\$ 1,652	\$ -	\$ -	\$ -
CHARGES FOR GOODS & SERVICES	\$ 3,486	\$ 1,652	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
CEMETERY IMPROVEMENT FUND	\$ 3,486	\$ 1,652	\$ -	\$ -	\$ -
602 FORESTLAND ENDOWMENT FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 15,000	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 15,000	\$ -
361.11.00.00 Investment Interest	\$ 20,480	\$ 13,895	\$ -	\$ -	\$ -
361.11.00.01 Investment Interest - Forestland	\$ 56,449	\$ 33,489	\$ -	\$ -	\$ -
361.11.82.20 Unrealized Gain / Loss Adjustment to FV	\$ 10,839	\$ 9,637	\$ -	\$ -	\$ -
361.12.40.00 Interest Receivable	\$ 3,814	\$ 18,011	\$ -	\$ -	\$ -
361.31.19.31 Amortized Premium on Investments	\$ 1	\$ 4,325	\$ -	\$ -	\$ -
361.31.19.32 Amortized Discounts on Investments	\$ 1,088	\$ 8,882	\$ -	\$ -	\$ -
367.11.00.00 Conservation Easement Donations	\$ 80,340	\$ 48,288	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 165,381	\$ 72,581	\$ -	\$ -	\$ -
FORESTLAND ENDOWMENT FUND	\$ 165,381	\$ 72,581	\$ -	\$ 15,000	\$ -
604 TREEKEEPER ENDOWMENT FUND					
361.11.00.00 Investment Interest	\$ 586	\$ 311	\$ -	\$ -	\$ -
367.11.00.00 Treekeeper Donations	\$ 2,500	\$ 450	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 3,086	\$ 761	\$ -	\$ -	\$ -
TREEKEEPER ENDOWMENT FUND	\$ 3,086	\$ 761	\$ -	\$ -	\$ -
605 LIBRARY ENDOWMENT FUND					
361.11.00.00 Investment Interest	\$ 1,145	\$ 574	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 1,145	\$ 574	\$ -	\$ -	\$ -
LIBRARY ENDOWMENT FUND	\$ 1,145	\$ 574	\$ -	\$ -	\$ -
611 FIREMEN'S PENSION FUND					
291.70.00.00 Beginning Fund Balance	\$ -	\$ -	\$ 5,548	\$ 5,548	\$ 7,877
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 5,548	\$ 5,548	\$ 7,877
311.10.00.00 Property Taxes	\$ 14,722	\$ 14,963	\$ 12,726	\$ 12,726	\$ 12,523
TAXES	\$ 14,722	\$ 14,963	\$ 12,726	\$ 12,726	\$ 12,523
336.06.91.00 State Fire Insurance Premium Tax	\$ 19,193	\$ 18,301	\$ 14,000	\$ 14,000	\$ 18,000
INTERGOVERNMENTAL REVENUES	\$ 19,193	\$ 18,301	\$ 14,000	\$ 14,000	\$ 18,000
361.11.00.00 Investment Interest	\$ 7,679	\$ 3,768	\$ 7,000	\$ 7,000	\$ 2,000
MISCELLANEOUS REVENUES	\$ 7,679	\$ 3,768	\$ 7,000	\$ 7,000	\$ 2,000
FIREMEN'S PENSION FUND	\$ 41,594	\$ 37,032	\$ 39,274	\$ 39,274	\$ 40,400
621 PARAMEDIC DONATION FUND					
361.11.00.00 Investment Interest	\$ 591	\$ 304	\$ -	\$ -	\$ -
367.00.00.00 Private Donations	\$ 50	\$ -	\$ -	\$ -	\$ -
367.11.00.00 Private Donations	\$ 200	\$ 725	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 841	\$ 1,029	\$ -	\$ -	\$ -
PARAMEDIC DONATION FUND	\$ 841	\$ 1,029	\$ -	\$ -	\$ -
622 LID GUARANTEE FUND					
361.11.00.00 Investment Interest	\$ 2,498	\$ 637	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 2,498	\$ 637	\$ -	\$ -	\$ -
NON-REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
LID GUARANTEE FUND	\$ 2,498	\$ 637	\$ -	\$ -	\$ -
623 YOUTH ACTIVITIES FUND					
361.11.00.00 Investment Interest	\$ 223	\$ 112	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 223	\$ 112	\$ -	\$ -	\$ -
YOUTH ACTIVITIES FUND	\$ 223	\$ 112	\$ -	\$ -	\$ -
624 LIBRARY CUMULATIVE RESERVE FUND					
291.70.00.00 Fund Balance	\$ -	\$ -	\$ -	\$ 3,500	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 3,500	\$ -
INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
361.11.00.00 Investment Interest	\$ 1,028	\$ 515	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 1,028	\$ 515	\$ -	\$ -	\$ -
LIBRARY CUMULATIVE RESERVE FUND	\$ 1,028	\$ 515	\$ -	\$ 3,500	\$ -
890 TREASURER'S SURPLUS INVESTMENT					

REVENUE SUMMARY BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURER'S SURPLUS INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 39,125,920	\$ 36,601,908	\$ 37,935,807	\$ 47,138,406	\$ 39,414,447

EXPENDITURE SUMMARY - ALL FUNDS CITY WIDE

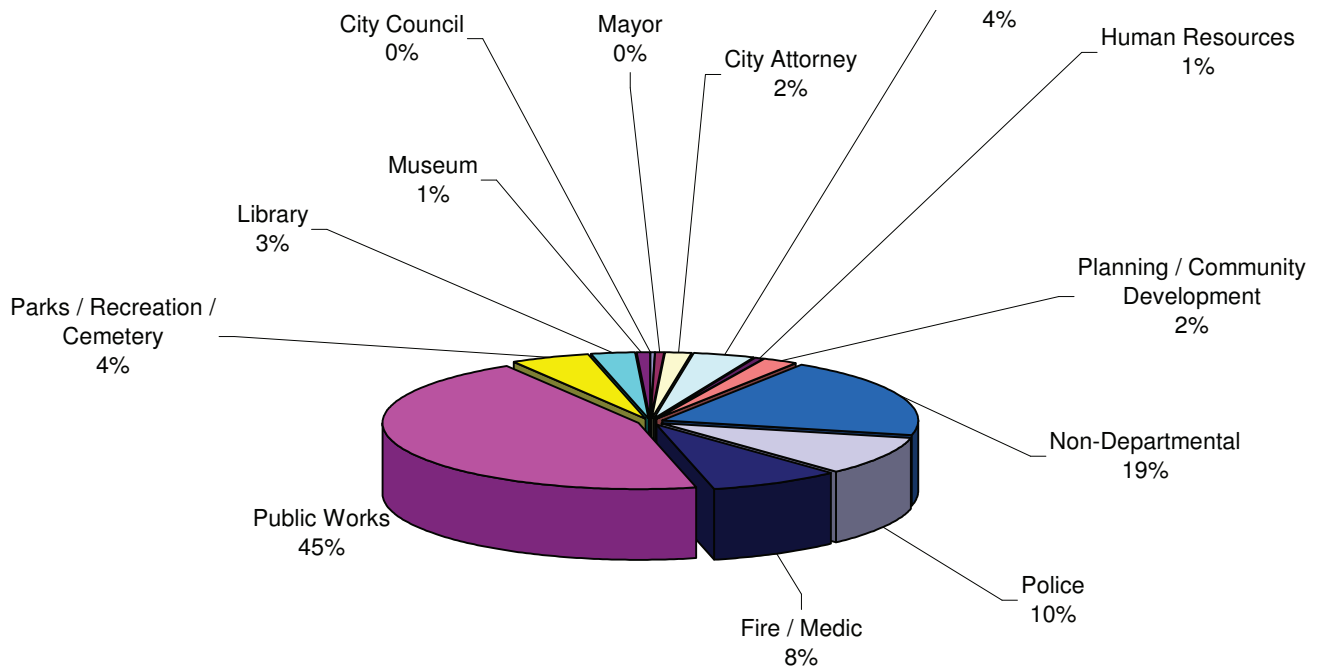
	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
FINANCIAL SUMMARY					
GENERAL FUND	\$ 10,706,426.00	\$ 10,807,464.00	\$ 11,234,670.00	\$ 11,272,738.00	\$ 11,671,409.00
SPECIAL REVENUE FUNDS	\$ 7,237,333.00	\$ 8,817,455.00	\$ 6,358,606.00	\$ 7,515,606.00	\$ 8,344,993.00
DEBT SERVICE FUNDS	\$ 787,838.00	\$ 783,492.00	\$ 501,970.00	\$ 501,970.00	\$ 764,485.00
CAPITAL PROJECT FUNDS	\$ 1,511,820.00	\$ 800,981.00	\$ 551,758.00	\$ 653,132.00	\$ 547,045.00
ENTERPRISE FUNDS	\$ 12,202,251.00	\$ 15,092,688.00	\$ 17,320,676.00	\$ 18,220,676.00	\$ 16,526,310.00
INTERNAL SERVICE FUND	\$ 1,635,677.00	\$ 1,284,762.00	\$ 1,653,852.00	\$ 1,653,852.00	\$ 1,483,035.00
FIDUCIARY FUNDS	\$ 393,088.00	\$ 388,311.00	\$ 39,274.00	\$ 39,274.00	\$ 40,407.00
TOTAL ALL FUNDS	\$ 34,474,433.00	\$ 37,975,153.00	\$ 37,660,806.00	\$ 39,857,248.00	\$ 39,377,684.00
General Fund					
Salaries & Wages	\$ 4,591,212.00	\$ 4,645,434.00	\$ 4,805,234.00	\$ 4,805,234.00	\$ 4,791,001.00
Personnel Benefits	\$ 3,631,011.00	\$ 3,546,669.00	\$ 4,037,539.00	\$ 4,037,539.00	\$ 4,362,089.00
Supplies	\$ 271,447.00	\$ 251,767.00	\$ 226,613.00	\$ 226,613.00	\$ 225,558.00
Contracted Services	\$ 1,264,127.00	\$ 1,298,132.00	\$ 1,088,756.00	\$ 1,088,756.00	\$ 1,213,931.00
Intergovernmental Services	\$ 310,093.00	\$ 387,744.00	\$ 425,248.00	\$ 463,316.00	\$ 426,405.00
Capital Outlays	\$ 42,136.00	\$ 36,771.00	\$ 21,750.00	\$ 21,750.00	\$ 27,850.00
Interfund Services	\$ 551,659.00	\$ 636,823.00	\$ 628,380.00	\$ 628,380.00	\$ 624,575.00
Unclassified	\$ 44,741.00	\$ 4,124.00	\$ 1,150.00	\$ 1,150.00	\$ -
	\$ 10,706,426.00	\$ 10,807,464.00	\$ 11,234,670.00	\$ 11,272,738.00	\$ 11,671,409.00
Special Revenue Funds					
Salaries & Wages	\$ 3,209,779.00	\$ 3,425,757.00	\$ 3,411,963.00	\$ 3,471,963.00	\$ 3,643,275.00
Personnel Benefits	\$ 978,238.00	\$ 1,003,137.00	\$ 1,026,420.00	\$ 1,041,420.00	\$ 1,178,925.00
Supplies	\$ 316,736.00	\$ 278,089.00	\$ 318,842.00	\$ 327,842.00	\$ 320,789.00
Contracted Services	\$ 843,022.00	\$ 1,060,988.00	\$ 887,962.00	\$ 897,962.00	\$ 1,194,110.00
Intergovernmental Services	\$ 36,984.00	\$ 148,459.00	\$ 16,700.00	\$ 131,700.00	\$ 129,600.00
Capital Outlays	\$ 1,488,486.00	\$ 2,205,332.00	\$ 310,650.00	\$ 1,253,650.00	\$ 1,040,650.00
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Services	\$ 364,088.00	\$ 427,947.00	\$ 381,069.00	\$ 381,069.00	\$ 837,644.00
Unclassified	\$ -	\$ 267,746.00	\$ 5,000.00	\$ 10,000.00	\$ -
	\$ 7,237,333.00	\$ 8,817,455.00	\$ 6,358,606.00	\$ 7,515,606.00	\$ 8,344,993.00
Capital Project Funds					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ 20,084.00	\$ 8,508.00	\$ 4,500.00	\$ 105,874.00	\$ -
Debt Service - Principal	\$ 21,378.00	\$ 21,378.00	\$ 21,378.00	\$ 21,378.00	\$ 21,378.00
Debt Service - Interest	\$ 1,308.00	\$ 1,095.00	\$ 880.00	\$ 880.00	\$ 667.00
Interfund Services	\$ 1,469,050.00	\$ 770,000.00	\$ 525,000.00	\$ 525,000.00	\$ 525,000.00
Unclassified	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,511,820.00	\$ 800,981.00	\$ 551,758.00	\$ 653,132.00	\$ 547,045.00
Enterprise Funds					
Salaries & Wages	\$ 2,977,422.00	\$ 3,174,250.00	\$ 3,491,449.00	\$ 3,491,449.00	\$ 3,605,865.00
Personnel Benefits	\$ 1,134,653.00	\$ 1,205,975.00	\$ 1,289,376.00	\$ 1,289,376.00	\$ 1,432,509.00
Supplies	\$ 787,938.00	\$ 756,296.00	\$ 700,627.00	\$ 700,627.00	\$ 721,904.00
Contracted Services	\$ 3,060,687.00	\$ 3,487,164.00	\$ 3,643,507.00	\$ 3,643,507.00	\$ 3,711,059.00
Intergovernmental Services	\$ 536,857.00	\$ 511,158.00	\$ 108,125.00	\$ 108,125.00	\$ 520,551.00
Capital Outlays	\$ 207,572.00	\$ 90,886.00	\$ 5,963,000.00	\$ 6,863,000.00	\$ 3,301,000.00
Debt Service - Principal	\$ 60,824.00	\$ 50,134.00	\$ 716,272.00	\$ 716,272.00	\$ 1,370,259.00
Debt Service - Interest	\$ 756,850.00	\$ 712,074.00	\$ 155,932.00	\$ 155,932.00	\$ 602,534.00
Interfund Services	\$ 1,290,680.00	\$ 1,707,125.00	\$ 1,227,388.00	\$ 1,227,388.00	\$ 1,225,629.00
Unclassified	\$ 1,388,768.00	\$ 3,397,626.00	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00
	\$ 12,202,251.00	\$ 15,092,688.00	\$ 17,320,676.00	\$ 18,220,676.00	\$ 16,526,310.00

EXPENDITURE SUMMARY BY DEPARTMENT

	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
GENERAL GOVERNMENT					
City Council	\$ 128,753	\$ 165,230	\$ 128,426	\$ 166,494	\$ 134,555
Mayor	\$ 156,999	\$ 164,494	\$ 168,457	\$ 168,457	\$ 166,988
City Attorney	\$ 574,266	\$ 675,387	\$ 675,821	\$ 675,821	\$ 735,964
Finance	\$ 1,183,405	\$ 1,269,727	\$ 1,316,941	\$ 1,316,941	\$ 1,433,213
Human Resources	\$ 216,512	\$ 254,877	\$ 239,610	\$ 239,610	\$ 233,914
Planning / Community Development	\$ 922,214	\$ 943,795	\$ 762,435	\$ 877,435	\$ 871,571
Non-Departmental	\$ 6,446,249	\$ 5,908,201	\$ 5,164,901	\$ 5,164,901	\$ 7,646,744
Not Classified	\$ 2,277,230	\$ 4,178,066	\$ -	\$ -	\$ -
PUBLIC SAFETY					
Police	\$ -	\$ -	\$ -	\$ -	\$ -
Fire / Medic	\$ 3,752,289	\$ 3,815,887	\$ 3,828,305	\$ 3,828,305	\$ 3,804,058
PUBLIC WORKS					
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	\$ 12,444,127	\$ 14,016,897	\$ 19,148,928	\$ 20,991,928	\$ 17,730,263
QUALITY OF LIFE					
Parks / Recreation / Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -
Parks / Recreation / Cemetery	\$ 2,305,133	\$ 2,276,057	\$ 1,830,093	\$ 1,866,093	\$ 2,020,960
Library	\$ 954,278	\$ 999,230	\$ 1,029,709	\$ 1,141,083	\$ 1,078,348
Museum	\$ 240,451	\$ 252,576	\$ 273,654	\$ 273,654	\$ 295,497
	\$ 34,474,433	\$ 37,975,153	\$ 37,660,806	\$ 39,857,248	\$ 39,377,684

Note:
 Depreciation expense is not included as it is not included in the budget. Capital Charges are reversed out of actual amounts as the asset is depreciated over the life of the asset.

Expenditures by Department: 2011 Proposed Budget



EXPENDITURE DETAIL BY FUND

Account		2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
001		GENERAL FUND				
01	LEGISLATIVE BRANCH					
01.511.30.42.05	City Newsletter/Quarterly Menu	\$ 7,182	\$ 8,206	\$ 5,000	\$ 5,000	\$ 5,000
01.511.30.44.00	Legal Notices/Advertising	\$ 8,142	\$ 5,220	\$ 5,000	\$ 5,000	\$ 5,000
01.511.40.43.01	Special Events	\$ -	\$ -	\$ 500	\$ 500	\$ 500
01.511.60.11.01	City Council Salaries	\$ 78,775	\$ 83,825	\$ 88,025	\$ 88,025	\$ 92,225
01.511.60.11.02	Full Time Employees	\$ 18,125	\$ 15,718	\$ -	\$ -	\$ -
01.511.60.12.01	Overtime - Council Secretary	\$ 458	\$ 295	\$ -	\$ -	\$ -
01.511.60.21.07	Unemployment Compensation	\$ 31	\$ 32	\$ -	\$ -	\$ -
01.511.60.21.10	Social Security	\$ 7,448	\$ 7,638	\$ 6,734	\$ 6,734	\$ 7,056
01.511.60.21.11	PERS	\$ 1,111	\$ 1,112	\$ -	\$ -	\$ -
01.511.60.21.13	Medical Benefits	\$ 1,741	\$ 1,847	\$ -	\$ -	\$ -
01.511.60.21.16	Ind Ins & Medical Aid	\$ 63	\$ 65	\$ -	\$ -	\$ -
01.511.60.31.01	Office Supplies	\$ 59	\$ 104	\$ 80	\$ 80	\$ 80
01.511.60.31.10	Operating supplies	\$ 73	\$ -	\$ 100	\$ 100	\$ 100
01.511.60.43.00	Training & Travel	\$ 840	\$ 395	\$ 1,000	\$ 1,000	\$ 1,000
01.511.60.95.04	Data Processing/Network Pool	\$ 2,192	\$ 2,706	\$ 3,987	\$ 3,987	\$ 5,094
01.511.70.51.06	Election & Voter Reg Fees	\$ 2,513	\$ 38,067	\$ 18,000	\$ 56,068	\$ 18,500
CITY COUNCIL		\$ 128,753	\$ 165,230	\$ 128,426	\$ 166,494	\$ 134,555
LEGISLATIVE BRANCH		\$ 128,753	\$ 165,230	\$ 128,426	\$ 166,494	\$ 134,555
02	EXECUTIVE BRANCH					
02.513.10.11.02	Full-Time Employees	\$ 92,908	\$ 99,431	\$ 105,638	\$ 105,638	\$ 101,177
02.513.10.11.03	Part-Time Employees	\$ 22,923	\$ 24,597	\$ 23,772	\$ 23,772	\$ 24,612
02.513.10.21.07	Unemployment Compensation	\$ 46	\$ 49	\$ 48	\$ 48	\$ 48
02.513.10.21.10	Social Security	\$ 8,845	\$ 9,472	\$ 9,877	\$ 9,877	\$ 9,600
02.513.10.21.11	PERS	\$ 8,258	\$ 8,596	\$ 6,822	\$ 6,822	\$ 8,634
02.513.10.21.13	Medical Benefits	\$ 13,403	\$ 11,233	\$ 9,464	\$ 9,464	\$ 10,386
02.513.10.21.16	Ind Ins & Medical Aid	\$ 343	\$ 364	\$ 413	\$ 413	\$ 577
02.513.10.31.01	Office Supplies	\$ 539	\$ 91	\$ 400	\$ 400	\$ 400
02.513.10.42.06	Cellular Telephone	\$ 604	\$ 559	\$ 750	\$ 750	\$ 750
02.513.10.43.00	Training & Travel	\$ 259	\$ 510	\$ -	\$ -	\$ -
02.513.10.95.04	Data Processing/Network Pool	\$ 6,564	\$ 8,107	\$ 7,453	\$ 7,453	\$ 6,984
02.513.40.43.00	Training & Travel	\$ 1,771	\$ 1,188	\$ 2,000	\$ 2,000	\$ 2,000
02.513.40.43.01	Special Events	\$ 333	\$ 121	\$ 1,500	\$ 1,500	\$ 1,500
02.513.40.43.11	Safety & Health Training	\$ -	\$ 115	\$ 120	\$ 120	\$ 120
02.513.40.49.03	Membership Dues/Subsription	\$ 119	\$ 54	\$ 100	\$ 100	\$ 100
02.518.78.31.03	Color Copies	\$ 84	\$ 7	\$ 100	\$ 100	\$ 100
MAYOR'S OFFICE		\$ 156,999	\$ 164,494	\$ 168,457	\$ 168,457	\$ 166,988
EXECUTIVE BRANCH		\$ 156,999	\$ 164,494	\$ 168,457	\$ 168,457	\$ 166,988
03	CITY ATTORNEY'S OFFICE					
03.512.50.11.02	Full-Time Employees	\$ 92,314	\$ 97,223	\$ 102,082	\$ 102,082	\$ 105,667
03.512.50.11.03	Part-Time Employees	\$ 19,731	\$ 24,926	\$ 19,951	\$ 19,951	\$ 21,141
03.512.50.12.01	Overtime	\$ 33	\$ 533	\$ -	\$ -	\$ -
03.512.50.21.07	Unemployment Compensation	\$ 224	\$ 245	\$ 244	\$ 244	\$ 254
03.512.50.21.10	Social Security	\$ 8,574	\$ 9,385	\$ 9,336	\$ 9,336	\$ 9,701
03.512.50.21.11	PERS	\$ 7,990	\$ 8,343	\$ 6,433	\$ 6,433	\$ 8,711
03.512.50.21.13	Medical Benefits	\$ 22,845	\$ 20,136	\$ 19,922	\$ 19,922	\$ 30,267
03.512.50.21.16	Ind Ins & Medical Aid	\$ 525	\$ 616	\$ 719	\$ 719	\$ 989
03.512.50.31.01	Office Supplies	\$ 573	\$ 1,127	\$ 750	\$ 750	\$ 1,500
03.512.50.41.00	Public Defender	\$ 43,439	\$ 46,874	\$ 45,500	\$ 45,500	\$ 60,000
03.512.50.41.01	Court Language Interpreter	\$ 28	\$ 128	\$ 500	\$ 500	\$ 500
03.512.50.42.06	Cellular Phones	\$ 197	\$ 309	\$ 300	\$ 300	\$ 300
03.512.50.43.00	Training & Travel	\$ 1,349	\$ 708	\$ 1,500	\$ 1,500	\$ 1,000
03.512.50.43.11	Safety & Health Training	\$ -	\$ 118	\$ 150	\$ 150	\$ 150
03.512.50.48.03	Office Equipment Maintenance	\$ 1,907	\$ 2,406	\$ 2,000	\$ 2,000	\$ 2,000
03.512.50.48.04	Court Equipment - Security Car	\$ 1,120	\$ 1,352	\$ -	\$ -	\$ -
03.512.50.49.01	Jury & Witness Fees	\$ 125	\$ -	\$ 250	\$ 250	\$ -
03.512.50.49.03	Membership Dues/Subsription	\$ 55	\$ 205	\$ 200	\$ 200	\$ 200
03.512.50.49.08	Printing	\$ 1,804	\$ 1,996	\$ 2,000	\$ 2,000	\$ 2,000
03.512.50.51.00	Probation Services	\$ 11,700	\$ 18,150	\$ 10,000	\$ 10,000	\$ 15,000
03.512.50.51.14	County-Shared Judge	\$ 20,859	\$ 21,393	\$ 34,979	\$ 34,979	\$ 33,555

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
03.512.50.95.04 Data Processing/Network Pool	\$ 6,088	\$ 7,631	\$ 6,430	\$ 6,430	\$ 6,888
03.512.51.41.21 Credit Card Service Charges	\$ 583	\$ 795	\$ 600	\$ 600	\$ 800
JUDICIAL PROGRAMS	\$ 242,063	\$ 264,599	\$ 263,846	\$ 263,846	\$ 300,623
04.512.70.31.10 Legal Library Reference Matls	\$ 7,304	\$ 5,426	\$ 4,000	\$ 4,000	\$ 3,800
04.512.70.49.08 Municipal Code Updates	\$ 1,523	\$ 5,032	\$ 3,000	\$ 3,000	\$ 4,000
04.512.81.00.01 Airport Coalition Expenses	\$ 2,400	\$ -	\$ -	\$ -	\$ -
04.515.20.11.02 Full-Time Employees	\$ 54,441	\$ 10,203	\$ 9,785	\$ 9,785	\$ 27,056
04.515.20.11.03 Part-Time Employees	\$ 47,333	\$ 49,227	\$ 44,981	\$ 44,981	\$ 46,663
04.515.20.21.07 Unemployment Compensation	\$ 203	\$ 119	\$ 110	\$ 110	\$ 147
04.515.20.21.10 Social Security	\$ 7,759	\$ 4,550	\$ 4,190	\$ 4,190	\$ 5,633
04.515.20.21.11 PERS	\$ 7,198	\$ 4,145	\$ 2,887	\$ 2,887	\$ 5,063
04.515.20.21.13 Medical Benefits	\$ 12,849	\$ 10,882	\$ 11,265	\$ 11,265	\$ 14,243
04.515.20.21.16 Ind Ins & Medical Aid	\$ 330	\$ 259	\$ 259	\$ 259	\$ 264
04.515.20.31.01 Office Supplies	\$ 845	\$ 870	\$ 1,500	\$ 1,500	\$ 1,500
04.515.20.31.10 CD-ROM Legal Reference/Upd.	\$ 1,894	\$ 2,393	\$ 2,400	\$ 2,400	\$ 2,000
04.515.20.41.00 Contracted Legal Services	\$ 11,871	\$ 57,243	\$ 50,000	\$ 50,000	\$ 50,000
04.515.20.41.03 Contracted Prosecuting Attorne	\$ 41,892	\$ 43,567	\$ 43,148	\$ 43,148	\$ 60,000
04.515.20.43.00 Training & Travel	\$ 2,840	\$ 56	\$ 500	\$ 500	\$ 500
04.515.20.43.11 Safety & Health Training	\$ -	\$ -	\$ 40	\$ 40	\$ 40
04.515.20.49.03 Membership Dues/Subscription	\$ 1,280	\$ 1,065	\$ -	\$ -	\$ -
04.515.20.49.12 Temporary Secretary	\$ 71	\$ -	\$ -	\$ -	\$ -
04.515.50.95.04 Data Processing/Network Pool	\$ 9,577	\$ 11,891	\$ 8,810	\$ 8,810	\$ 13,432
04.518.78.31.03 Color Copies	\$ 673	\$ 34	\$ 100	\$ 100	\$ -
LEGAL SERVICES	\$ 212,283	\$ 206,962	\$ 186,975	\$ 186,975	\$ 234,341
CITY ATTORNEY'S OFFICE	\$ 454,346	\$ 471,561	\$ 450,821	\$ 450,821	\$ 534,964
04 FINANCE DEPARTMENT					
05.514.10.11.02 Full-Time Employees	\$ 79,988	\$ 87,682	\$ 93,035	\$ 93,035	\$ 99,059
05.514.10.21.07 Unemployment Compensation	\$ 160	\$ 176	\$ 186	\$ 186	\$ 198
05.514.10.21.10 Social Security	\$ 6,122	\$ 6,741	\$ 7,117	\$ 7,117	\$ 7,578
05.514.10.21.11 PERS	\$ 5,721	\$ 6,074	\$ 4,904	\$ 4,904	\$ 6,803
05.514.10.21.13 Medical Benefits	\$ 16,997	\$ 17,788	\$ 19,444	\$ 19,444	\$ 21,479
05.514.10.21.16 Ind Ins & Medical Aid	\$ 244	\$ 257	\$ 288	\$ 288	\$ 330
05.514.10.43.00 Training & Travel	\$ 34	\$ -	\$ -	\$ -	\$ -
05.514.10.49.03 Membership Dues/Subscription	\$ 249	\$ 280	\$ 300	\$ 300	\$ -
05.514.10.49.09 O.A.S.I. Administration Fee	\$ -	\$ 74	\$ -	\$ -	\$ -
05.514.23.11.02 Full-Time Employees	\$ 390,955	\$ 419,604	\$ 443,664	\$ 443,664	\$ 457,621
05.514.23.21.07 Unemployment Compensation	\$ 783	\$ 841	\$ 888	\$ 888	\$ 909
05.514.23.21.10 Social Security	\$ 29,958	\$ 31,881	\$ 33,633	\$ 33,633	\$ 34,731
05.514.23.21.11 PERS	\$ 27,908	\$ 29,024	\$ 23,388	\$ 23,388	\$ 31,443
05.514.23.21.13 Medical Benefits	\$ 76,505	\$ 86,128	\$ 103,872	\$ 103,872	\$ 118,611
05.514.23.21.16 Ind Ins & Medical Aid	\$ 1,714	\$ 1,882	\$ 2,311	\$ 2,311	\$ 2,639
05.514.23.31.01 Office Supplies	\$ 2,306	\$ 2,569	\$ 2,000	\$ 2,000	\$ 2,000
05.514.23.41.00 State Audit Fees	\$ 23,822	\$ 26,110	\$ 24,000	\$ 24,000	\$ 26,000
05.514.23.41.20 Bank Service Charges	\$ 1,435	\$ 1,276	\$ 1,500	\$ 1,500	\$ 1,500
05.514.23.41.21 Credit Card Service Charges	\$ 3,020	\$ 4,405	\$ 3,000	\$ 3,000	\$ 5,000
05.514.23.41.22 MLS Processing Fees	\$ 754	\$ 617	\$ 700	\$ 700	\$ 700
05.514.23.41.25 Professional Services	\$ 10,875	\$ 18,700	\$ 20,000	\$ 20,000	\$ 20,000
05.514.23.43.00 Training & Travel	\$ 3,554	\$ 3,128	\$ 3,000	\$ 3,000	\$ 3,000
05.514.23.43.11 Safety & Health Training	\$ 206	\$ 271	\$ 200	\$ 200	\$ 200
05.514.23.48.03 Equipment Maint. & Repair	\$ 403	\$ -	\$ -	\$ -	\$ -
05.514.23.49.03 Membership Dues/Subscription	\$ 517	\$ 560	\$ 300	\$ 300	\$ 350
05.514.23.51.01 OMWBE Admin. Fee	\$ -	\$ 100	\$ -	\$ -	\$ -
05.514.23.95.04 Data Processing/Network Pool	\$ 17,283	\$ 21,654	\$ 24,161	\$ 24,161	\$ 28,122
05.514.30.31.01 Office/Operating Supplies	\$ 129	\$ 264	\$ 150	\$ 150	\$ 150
05.514.30.49.05 Filings & Recordings	\$ 481	\$ 513	\$ 400	\$ 400	\$ 400
05.514.80.40.00 Misc. Fees	\$ 883	\$ -	\$ -	\$ -	\$ -
05.594.14.64.00 Office Furniture & Equipment	\$ 1	\$ -	\$ -	\$ -	\$ -
FINANCIAL & ACCOUNTING SERVICE	\$ 703,007	\$ 768,599	\$ 812,441	\$ 812,441	\$ 868,823
06.518.40.11.03 Part Time Employees	\$ -	\$ -	\$ -	\$ -	\$ 22,122
06.518.40.21.07 Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ 44
06.518.40.21.10 Social Security	\$ -	\$ -	\$ -	\$ -	\$ 1,692

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
06.518.40.21.11 PERS	\$ -	\$ -	\$ -	\$ -	\$ 1,539
06.518.40.21.16 Ind Ins & Medical Aid	\$ -	\$ -	\$ -	\$ -	\$ 158
06.518.40.43.00 Training & Travel	\$ 1,458	\$ 2,616	\$ 2,000	\$ 2,000	\$ 2,000
06.518.88.11.02 Full-time Employees	\$ 110,536	\$ 118,248	\$ 124,989	\$ 124,989	\$ 132,311
06.518.88.11.03 Part-Tme Employees	\$ -	\$ -	\$ -	\$ -	\$ 903
06.518.88.21.07 Unemployment Compensation	\$ 221	\$ 237	\$ 250	\$ 250	\$ 266
06.518.88.21.10 Social Security	\$ 8,457	\$ 9,047	\$ 9,562	\$ 9,562	\$ 10,191
06.518.88.21.11 PERS	\$ 7,679	\$ 8,217	\$ 6,589	\$ 6,589	\$ 9,087
06.518.88.21.13 Medical Benefits	\$ 30,002	\$ 34,287	\$ 38,630	\$ 38,630	\$ 40,197
06.518.88.21.16 Ind Ins & Medical Aid	\$ 460	\$ 487	\$ 575	\$ 575	\$ 674
06.518.88.31.01 Office Supplies	\$ 240	\$ 135	\$ 200	\$ 200	\$ 200
06.518.88.31.10 Operating Supplies	\$ 2,303	\$ 1,583	\$ 1,500	\$ 1,500	\$ 1,500
06.518.88.31.20 Software & Updates	\$ 2,818	\$ 8,280	\$ 4,836	\$ 4,836	\$ 13,178
06.518.88.31.30 Repair & Maintenance Supplies	\$ 2,705	\$ 2,893	\$ 2,000	\$ 2,000	\$ 2,000
06.518.88.35.00 Tools & Minor Equipment	\$ 95	\$ -	\$ -	\$ -	\$ -
06.518.88.35.64 Small & Attractive Tools/Equipr	\$ 50,435	\$ 47,731	\$ 15,997	\$ 15,997	\$ 19,400
06.518.88.42.04 On/Line Internet Services	\$ 3,173	\$ 3,239	\$ 3,000	\$ 3,000	\$ 5,500
06.518.88.42.06 Cellular Telephone	\$ 512	\$ 673	\$ 500	\$ 500	\$ 500
06.518.88.43.00 Computer Implementation/Trair	\$ 19	\$ 16	\$ -	\$ -	\$ -
06.518.88.48.03 Outside Repairs/Maint Agreem	\$ 1,686	\$ -	\$ 1,500	\$ 1,500	\$ 1,000
06.518.88.49.03 Memberships Dues/Subscriptio	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
06.518.88.49.13 Network/PC Administration Svc	\$ 2,504	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
06.518.88.49.33 Software Maint & Support Fees	\$ 75,876	\$ 91,683	\$ 108,018	\$ 108,018	\$ 108,248
06.594.18.62.00 IT Building Improvements	\$ -	\$ 111	\$ -	\$ -	\$ -
DATA PROCESSING	\$ 301,254	\$ 329,558	\$ 322,221	\$ 322,221	\$ 374,785
FINANCE DEPARTMENT	\$ 1,004,261	\$ 1,098,157	\$ 1,134,662	\$ 1,134,662	\$ 1,243,608
05 HUMAN RESOURCES DEPARTMENT					
08.516.20.11.02 Full-Time Employees	\$ 91,255	\$ 94,640	\$ 99,109	\$ 99,109	\$ 102,872
08.516.20.11.03 Part-Time Employees	\$ 41,294	\$ 46,309	\$ 46,959	\$ 46,959	\$ 48,894
08.516.20.21.07 Unemployment Compensation	\$ 266	\$ 283	\$ 292	\$ 292	\$ 291
08.516.20.21.10 Social Security	\$ 9,601	\$ 10,325	\$ 10,696	\$ 10,696	\$ 11,124
08.516.20.21.11 PERS	\$ 9,449	\$ 9,810	\$ 7,700	\$ 7,700	\$ 10,422
08.516.20.21.13 Medical Benefits	\$ 15,565	\$ 16,428	\$ 17,774	\$ 17,774	\$ 19,331
08.516.20.21.16 Ind Ins & Medical Aid	\$ 404	\$ 430	\$ 518	\$ 518	\$ 594
08.516.20.24.11 Employee Awards	\$ 513	\$ 202	\$ 400	\$ 400	\$ 400
08.516.20.31.01 Office Supplies	\$ 1,376	\$ 1,195	\$ 1,200	\$ 1,200	\$ 1,200
08.516.20.31.10 Operating Supplies	\$ 32	\$ 158	\$ -	\$ -	\$ -
08.516.20.31.14 First Aid Supplies	\$ 1,463	\$ 1,592	\$ 1,200	\$ 1,200	\$ 1,200
08.516.20.41.20 Pre-employment Checks	\$ 514	\$ 441	\$ 350	\$ 350	\$ 500
08.516.20.41.30 Employee Drug/Alcohol Testing	\$ 2,285	\$ 1,891	\$ 1,800	\$ 1,800	\$ 1,800
08.516.20.42.06 Cell Phone	\$ 264	\$ 402	\$ 300	\$ 300	\$ 300
08.516.20.43.00 Training & Travel (Civil Service)	\$ 1,631	\$ 823	\$ -	\$ -	\$ 1,000
08.516.20.44.00 Employment Advertising	\$ 9,995	\$ 2,747	\$ 4,000	\$ 4,000	\$ 3,000
08.516.20.95.04 Data Processing/Network Pool	\$ 4,260	\$ 5,289	\$ 4,162	\$ 4,162	\$ 4,066
08.516.25.31.10 Operating Supplies	\$ 38	\$ 883	\$ 500	\$ 500	\$ -
08.516.25.41.00 HR Consultant	\$ 2,660	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
08.516.25.41.25 Outside Legal Services	\$ 717	\$ 1,815	\$ 3,000	\$ 3,000	\$ 3,000
08.516.25.49.13 Civil Service Secretary	\$ 5,417	\$ 2,500	\$ 5,000	\$ 5,000	\$ -
08.516.25.49.15 Civil Servcie Assessment Ctr	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
08.516.27.41.21 Police Negotiator/Arbitrator	\$ 4,268	\$ 655	\$ 5,000	\$ 5,000	\$ 5,000
08.516.27.41.22 Fire Negotiator/Arbitrator	\$ 6,362	\$ 3,900	\$ 5,000	\$ 5,000	\$ 2,500
08.516.27.41.25 Outside Legal Services	\$ -	\$ 6,873	\$ -	\$ -	\$ 2,500
08.516.27.49.01 Employee Grievance Settlemr	\$ -	\$ 36,500	\$ -	\$ -	\$ -
08.516.40.31.10 Staff Development	\$ 46	\$ 2,189	\$ 2,000	\$ 2,000	\$ 2,000
08.516.40.31.12 Employee Wellness Program	\$ 2,332	\$ 1,422	\$ 2,000	\$ 2,000	\$ 2,000
08.516.40.43.00 Training & Travel	\$ 2,678	\$ 2,345	\$ 2,800	\$ 2,800	\$ 2,800
08.516.40.43.11 Safety & Health Training	\$ -	\$ 87	\$ 100	\$ 100	\$ 120
08.516.40.49.03 Membership Dues/Subscription	\$ 1,558	\$ 983	\$ 1,000	\$ 1,000	\$ 1,000
08.516.40.49.13 Staff Development Services	828-	\$ 1,750	\$ 1,000	\$ 1,000	\$ 1,000
08.518.78.31.03 Color Copies	\$ 269	\$ 10	\$ 750	\$ 750	\$ -
PERSONNEL SERVICES	\$ 215,684	\$ 254,877	\$ 239,610	\$ 239,610	\$ 233,914

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
HUMAN RESOURCES DEPARTMENT	\$ 215,684	\$ 254,877	\$ 239,610	\$ 239,610	\$ 233,914
06 PLANNING & COMMUNITY DEVELOPMT					
09.518.78.31.03 Color Copies	\$ 2,225	\$ 99	\$ 1,300	\$ 1,300	\$ 750
09.558.10.11.02 Full-Time Employees	\$ 85,478	\$ 104,065	\$ 92,257	\$ 92,257	\$ 96,533
09.558.10.12.01 Overtime	\$ 1,069	\$ 689	\$ 1,000	\$ 1,000	\$ -
09.558.10.21.07 Unemployment Compensation	\$ 174	\$ 210	\$ 184	\$ 184	\$ 193
09.558.10.21.10 Social Security	\$ 6,629	\$ 8,024	\$ 7,058	\$ 7,058	\$ 7,376
09.558.10.21.11 PERS	\$ 6,159	\$ 7,187	\$ 4,863	\$ 4,863	\$ 6,633
09.558.10.21.13 Medical Benefits	\$ 9,742	\$ 11,829	\$ 13,841	\$ 13,841	\$ 11,664
09.558.10.21.16 Ind Ins & Medical Aid	\$ 324	\$ 409	\$ 417	\$ 417	\$ 445
09.558.10.31.01 Office Supplies	\$ 5,359	\$ 1,202	\$ 2,000	\$ 2,000	\$ 1,500
09.558.10.31.10 Operating Supplies	\$ 6,554	\$ 2,592	\$ 3,000	\$ 3,000	\$ 3,000
09.558.10.42.06 Cellular Phone	\$ 305	\$ 404	\$ 400	\$ 400	\$ 400
09.558.10.43.00 Training & Travel	\$ 1,774	\$ 535	\$ 1,500	\$ 1,500	\$ 1,500
09.558.10.43.11 Safety & Health Training	\$ 165	\$ 115	\$ -	\$ -	\$ -
09.558.10.49.03 Membership Dues/Subscription	\$ 780	\$ 469	\$ 500	\$ 500	\$ 500
09.558.10.95.04 Data Processing/Network Pool	\$ 5,008	\$ 6,293	\$ 5,127	\$ 5,127	\$ 5,308
09.558.60.41.07 Zoning-Legal Costs	\$ -	\$ 1,152	\$ -	\$ -	\$ -
09.558.60.41.58 Outside Attorney - GMA Appeal	\$ 17,259	\$ 21,452	\$ -	\$ -	\$ -
09.558.70.41.00 Professional Services	\$ -	\$ 68,118	\$ -	\$ -	\$ -
PLANNING & ZONING SERVICES	\$ 149,004	\$ 234,844	\$ 133,447	\$ 133,447	\$ 135,802
10.531.90.00.00 Tree Preservation	\$ -	\$ -	\$ 150	\$ 150	\$ -
10.531.90.41.00 Wetland Review	\$ -	\$ -	\$ 450	\$ 450	\$ 450
10.558.60.41.61 Stream Habitat Monitoring	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,550
10.559.40.43.00 Training & Travel	\$ 1,706	\$ 1,008	\$ 3,000	\$ 3,000	\$ 3,000
10.559.40.43.11 Safety & Health Training	\$ -	\$ 76	\$ 400	\$ 400	\$ 400
10.559.40.49.03 Membership Dues/Subscription	\$ 450	\$ 375	\$ 750	\$ 750	\$ 750
10.559.50.42.06 Cellular Telephone	\$ 1,708	\$ 1,083	\$ 2,000	\$ 2,000	\$ 2,000
10.559.50.95.04 Data Processing/Network Pool	\$ 10,917	\$ 13,488	\$ 8,415	\$ 8,415	\$ 10,630
10.559.60.11.02 Full - Time Employees	\$ 243,554	\$ 200,934	\$ 197,549	\$ 197,549	\$ 223,031
10.559.60.11.03 Part-Time Employees	\$ 33,003	\$ 31,227	\$ 43,373	\$ 43,373	\$ -
10.559.60.12.01 Overtime	\$ 19,541	\$ -	\$ -	\$ -	\$ -
10.559.60.21.07 Unemployment Compensation	\$ 593	\$ 465	\$ 482	\$ 482	\$ 446
10.559.60.21.10 Social Security	\$ 22,863	\$ 17,777	\$ 18,431	\$ 18,431	\$ 17,056
10.559.60.21.11 PERS	\$ 21,018	\$ 16,187	\$ 12,701	\$ 12,701	\$ 15,319
10.559.60.21.13 Medical Benefits	\$ 61,416	\$ 47,201	\$ 50,917	\$ 50,917	\$ 48,227
10.559.60.21.16 Ind Ins & Medical Aid	\$ 5,070	\$ 3,541	\$ 4,022	\$ 4,022	\$ 3,931
10.559.60.31.01 Office Supplies	\$ 2,368	\$ 990	\$ 3,500	\$ 3,500	\$ 3,500
10.559.60.41.58 Outside Atty- Code Enforcemer	\$ 120,204	\$ 20,674	\$ 8,000	\$ 8,000	\$ 8,000
10.559.60.43.00 Training & Travel	\$ 1,357	\$ 192	\$ -	\$ -	\$ -
10.559.60.49.13 Permit Record Archiving	\$ 3,119	\$ 3,710	\$ 8,000	\$ 8,000	\$ 5,000
10.559.60.95.01 Equipment Pool	\$ 7,165	\$ 7,339	\$ 5,370	\$ 5,370	\$ 3,758
10.559.90.43.00 Training & Travel	\$ 132	\$ -	\$ -	\$ -	\$ -
PERMIT CENTER	\$ 556,184	\$ 366,267	\$ 370,010	\$ 370,010	\$ 348,048
PLANNING & COMMUNITY DEVELOPMT	\$ 705,188	\$ 601,111	\$ 503,457	\$ 503,457	\$ 483,850
07 POLICE DEPARTMENT					
12.521.00.03.67 Expenditures from Private Donz	\$ 1,581	\$ 883	\$ -	\$ -	\$ -
12.521.10.11.02 Full-Time Employees	\$ 275,775	\$ 306,563	\$ 327,407	\$ 327,407	\$ 334,898
12.521.10.21.07 Unemployment Compensation	\$ 552	\$ 614	\$ 655	\$ 655	\$ 670
12.521.10.21.10 Social Security	\$ 21,137	\$ 23,472	\$ 25,047	\$ 25,047	\$ 25,444
12.521.10.21.11 PERS	\$ 3,274	\$ 3,308	\$ 2,522	\$ 2,522	\$ 8,897
12.521.10.21.12 LEOFF	\$ 10,275	\$ 13,863	\$ 14,416	\$ 14,416	\$ 10,745
12.521.10.21.13 Medical Benefits	\$ 41,521	\$ 49,891	\$ 54,255	\$ 54,255	\$ 62,680
12.521.10.21.16 Ind Ins & Medical Aid	\$ 3,050	\$ 4,173	\$ 5,148	\$ 5,148	\$ 5,754
12.521.10.21.18 Deductible Med. For Uniformed	\$ -	\$ 460	\$ -	\$ -	\$ -
12.521.10.31.01 Office Supplies	\$ 2,001	\$ 2,669	\$ 3,000	\$ 3,000	\$ 3,000
12.521.10.35.00 Small Office Furniture/Files	\$ 666	\$ 1,729	\$ 1,500	\$ 1,500	\$ 1,500
12.521.10.41.00 Employment/Promotions Testin	\$ 3,682	\$ 3,181	\$ 1,350	\$ 1,350	\$ 1,350
12.521.10.41.02 Prof. Administrative Services	182-	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
12.521.10.41.03 Professional Services	\$ 30	\$ 1,668	\$ 2,000	\$ 2,000	\$ 2,000
12.521.10.41.10 Employee Physical Examinatioi	\$ 97	\$ 559	\$ 750	\$ 750	\$ 750

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
12.521.10.42.02 Postage, Meters & Freight	\$ 3,260	\$ 3,186	\$ 6,500	\$ 6,500	\$ 5,000
12.521.10.43.00 Training & Travel	\$ 17,009	\$ 13,410	\$ 21,500	\$ 21,500	\$ 21,500
12.521.10.46.00 False Arrest & Equip Insurance	\$ 150,985	\$ 153,913	\$ 9,084	\$ 9,084	\$ 8,773
12.521.10.49.03 Membership Dues/Subscription	\$ 1,585	\$ 1,394	\$ 1,250	\$ 1,250	\$ 1,250
12.521.10.49.08 Printing	\$ 1,276	\$ 1,609	\$ 1,500	\$ 1,500	\$ 1,500
12.521.10.95.04 Data Processing/Network Pool	\$ 49,085	\$ 60,911	\$ 76,180	\$ 76,180	\$ 84,077
12.521.50.31.10 Operating Supplies	\$ 985	\$ 1,097	\$ 1,500	\$ 1,500	\$ 1,500
12.521.50.35.64 Small & Attractive Equipment-r	\$ 3,906	\$ -	\$ -	\$ -	\$ -
12.521.50.42.03 Radar Maintenance & Repair	\$ 1,700	\$ 1,357	\$ 1,500	\$ 1,500	\$ 1,500
12.521.50.42.04 Teletype - Access/WASIC/NCK	\$ 2,640	\$ 2,640	\$ 4,000	\$ 4,000	\$ 3,000
12.521.50.42.05 Mt. Erie- PSE limited use permi	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ -
12.521.50.42.06 Cellular Telephone	\$ 26,342	\$ 27,011	\$ 26,500	\$ 26,500	\$ 26,500
12.521.50.46.00 Insurance	\$ 4,034	\$ 3,228	\$ 4,455	\$ 4,455	\$ 4,589
12.521.50.47.01 Natural Gas	\$ 17,092	\$ 21,104	\$ 22,000	\$ 22,000	\$ 20,000
12.521.50.47.02 Electricity	\$ 25,665	\$ 26,958	\$ 26,000	\$ 26,000	\$ 26,000
12.521.50.47.03 Water / Sewer / Solid Waste	\$ 6,284	\$ 5,868	\$ 6,000	\$ 6,000	\$ 6,000
12.521.50.48.01 Building Repairs	\$ 6,657	\$ 10,740	\$ 7,000	\$ 7,000	\$ 16,000
12.521.50.48.03 Equipment Repair & Maintenan	\$ 6,417	\$ 4,519	\$ 5,000	\$ 5,000	\$ 5,000
12.521.50.49.13 Inspection Fees	\$ 390	\$ 510	\$ 500	\$ 500	\$ 600
12.521.50.49.16 Contracted Custodial Services	\$ 15,293	\$ 15,539	\$ 17,500	\$ 17,500	\$ 17,500
12.521.50.51.04 Sheriff's Network Access Fee	\$ 16,277	\$ 22,742	\$ 30,000	\$ 30,000	\$ 30,000
12.594.21.64.01 Upgrade to Camera System	\$ 7,756	\$ -	\$ -	\$ -	\$ -
12.594.21.64.02 Police Radio System	\$ -	\$ 1,750	\$ 2,500	\$ 2,500	\$ -
12.594.21.64.05 Radar Unit	\$ 2,269	\$ -	\$ -	\$ -	\$ -
POLICE ADMINISTRATION	\$ 732,166	\$ 794,319	\$ 710,519	\$ 710,519	\$ 739,977
13.521.21.11.02 Full-Time Employees	\$ 197,821	\$ 160,262	\$ 209,904	\$ 209,904	\$ 202,007
13.521.21.12.01 Overtime	\$ 20,822	\$ 19,068	\$ 13,000	\$ 13,000	\$ 13,000
13.521.21.12.05 Holiday Worked	\$ 2,766	\$ 4,301	\$ 750	\$ 750	\$ 750
13.521.21.21.07 Unemployment Compensation	\$ 448	\$ 370	\$ 420	\$ 420	\$ 404
13.521.21.21.10 Social Security	\$ 17,142	\$ 14,150	\$ 16,058	\$ 16,058	\$ 15,453
13.521.21.21.12 LEOFF	\$ 12,078	\$ 9,893	\$ 10,824	\$ 10,824	\$ 10,585
13.521.21.21.13 Medical Benefits	\$ 35,568	\$ 29,711	\$ 45,326	\$ 45,326	\$ 42,222
13.521.21.21.16 Ind Ins & Medical Aid	\$ 3,792	\$ 3,396	\$ 3,240	\$ 3,240	\$ 5,424
13.521.21.43.00 Training & Travel	\$ 80	\$ -	\$ -	\$ -	\$ -
INVESTIGATION	\$ 290,517	\$ 241,151	\$ 299,522	\$ 299,522	\$ 289,845
14.521.22.11.02 Full-Time Employees	\$ 1,197,415	\$ 1,229,175	\$ 1,291,701	\$ 1,291,701	\$ 1,244,638
14.521.22.12.01 Overtime	\$ 73,241	\$ 70,880	\$ 75,000	\$ 75,000	\$ 70,000
14.521.22.12.05 Holiday Worked	\$ 45,229	\$ 44,314	\$ 40,000	\$ 40,000	\$ 45,000
14.521.22.21.07 Unemployment Compensation	\$ 2,640	\$ 2,712	\$ 2,584	\$ 2,584	\$ 2,487
14.521.22.21.10 Social Security	\$ 101,003	\$ 103,645	\$ 98,742	\$ 98,742	\$ 95,105
14.521.22.21.12 LEOFF	\$ 57,932	\$ 59,377	\$ 54,735	\$ 54,735	\$ 53,688
14.521.22.21.13 Medical Benefits	\$ 204,916	\$ 206,218	\$ 228,685	\$ 228,685	\$ 262,274
14.521.22.21.16 Ind Ins & Medical Aid	\$ 21,580	\$ 23,219	\$ 22,683	\$ 22,683	\$ 27,120
14.521.22.31.10 Operating Supplies	\$ 9,730	\$ 9,692	\$ 15,000	\$ 15,000	\$ 11,000
14.521.22.31.41 Uniform Purchases	\$ 17,153	\$ 11,715	\$ 15,000	\$ 15,000	\$ 12,000
14.521.22.41.00 Vehicle Towing/Impound Fees	\$ 4,076	\$ 6,735	\$ 8,000	\$ 8,000	\$ 7,000
14.521.22.42.01 Telephone/BAC	\$ 642	\$ 618	\$ 650	\$ 650	\$ 650
14.521.22.43.00 Reimbursable Meal	\$ 160	\$ 340	\$ -	\$ -	\$ -
14.521.22.49.15 Uniform & Clothing Cleaning	\$ 4,116	\$ 2,971	\$ 5,000	\$ 5,000	\$ 3,500
14.521.22.64.01 Armored Vest	\$ 3,782	\$ 3,079	\$ 4,000	\$ 4,000	\$ 4,000
14.521.22.95.01 Equipment Pool	\$ 222,106	\$ 233,896	\$ 203,917	\$ 203,917	\$ 185,254
14.521.70.11.02 Full-Time Employees	\$ 157	\$ -	\$ -	\$ -	\$ -
14.521.70.21.10 Social Security	\$ 12	\$ -	\$ -	\$ -	\$ -
14.521.70.21.12 LEOFF	\$ 8	\$ -	\$ -	\$ -	\$ -
14.521.70.21.16 Ind Ins & Medical Aid	\$ 3	\$ -	\$ -	\$ -	\$ -
PATROL/TRAFFIC POLICING	\$ 1,965,901	\$ 2,008,586	\$ 2,065,697	\$ 2,065,697	\$ 2,023,716
15.521.23.31.10 Supplies & Small Equipment	\$ 1,417	\$ 5,954	\$ -	\$ -	\$ -
15.521.23.42.06 Cellular Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
15.521.23.45.02 Moorage	\$ 2,626	\$ 188	\$ -	\$ -	\$ -
15.521.23.46.00 Insurance	\$ 450	\$ -	\$ -	\$ -	\$ -
15.521.23.49.33 Boat Launch Fees	\$ 55	\$ -	\$ -	\$ -	\$ -

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
15.521.23.95.01 Equipment Pool	\$ 9,768	\$ 9,177	\$ 7,634	\$ 7,634	\$ -
MARINE PATROLLING	\$ 14,310	\$ 15,319	\$ 7,634	\$ 7,634	\$ -
16.521.30.11.02 Full-Time Employees	\$ 68,713	\$ 70,854	\$ 72,543	\$ 72,543	\$ 67,508
16.521.30.12.01 Overtime	\$ 5,712	\$ 6,139	\$ 6,000	\$ 6,000	\$ 6,000
16.521.30.12.05 Holiday Worked	\$ 1,150	\$ 1,203	\$ -	\$ -	\$ -
16.521.30.21.07 Unemployment Compensation	\$ 151	\$ 157	\$ 145	\$ 145	\$ 135
16.521.30.21.10 Social Security	\$ 5,599	\$ 5,792	\$ 5,348	\$ 5,348	\$ 5,165
16.521.30.21.10 LEOFF	\$ 4,082	\$ 4,187	\$ 3,741	\$ 3,741	\$ 3,537
16.521.30.21.13 Medical Benefits	\$ 16,370	\$ 17,384	\$ 19,108	\$ 19,108	\$ 21,374
16.521.30.21.16 Ind Ins & Medical Aid	\$ 1,378	\$ 1,510	\$ 1,620	\$ 1,620	\$ 1,808
CRIME PREVENTION	\$ 103,155	\$ 107,226	\$ 108,505	\$ 108,505	\$ 105,527
17.523.60.41.00 Prisoner Medical Treatment	\$ 18,669	\$ 21,756	\$ 12,000	\$ 12,000	\$ 15,000
17.523.60.51.00 Use of Skagit County Jail	\$ 81,612	\$ 72,733	\$ 100,000	\$ 100,000	\$ 100,000
17.523.60.51.01 Skagit County Warrant Van	\$ 1,495	\$ 1,384	\$ 4,500	\$ 4,500	\$ 2,000
CARE & CUSTODY OF PRISONERS	\$ 101,776	\$ 95,873	\$ 116,500	\$ 116,500	\$ 117,000
18.521.90.11.02 Full-Time Employees	\$ 269,422	\$ 276,368	\$ 246,424	\$ 246,424	\$ 249,317
18.521.90.12.01 Overtime	\$ 2,253	\$ 1,615	\$ 2,000	\$ 2,000	\$ 2,000
18.521.90.12.05 Holiday Worked	\$ 3,815	\$ 1,339	\$ -	\$ -	\$ -
18.521.90.21.07 Unemployment Compensation	\$ 551	\$ 559	\$ 493	\$ 493	\$ 499
18.521.90.21.10 Social Security	\$ 21,062	\$ 21,388	\$ 18,852	\$ 18,852	\$ 19,064
18.521.90.21.11 PERS	\$ 19,661	\$ 19,081	\$ 12,991	\$ 12,991	\$ 17,120
18.521.90.21.13 Medical Benefits	\$ 55,199	\$ 53,516	\$ 49,780	\$ 49,780	\$ 48,450
18.521.90.21.16 Ind Ins & Medical Aid	\$ 1,282	\$ 1,246	\$ 1,438	\$ 1,438	\$ 1,649
18.521.90.42.01 Telephone	\$ 5,079	\$ 4,281	\$ 5,000	\$ 5,000	\$ 5,000
18.521.90.43.00 Training & Travel	\$ 124	\$ 272	\$ -	\$ -	\$ -
18.528.60.51.03 Dispatch Services	\$ 68,320	\$ 73,736	\$ 80,000	\$ 80,000	\$ 80,000
18.528.90.30.00 Alarm Monitoring	\$ 952	\$ 1,603	\$ 1,000	\$ 1,000	\$ 2,000
SUPPORT SERVICES	\$ 447,720	\$ 455,004	\$ 417,978	\$ 417,978	\$ 425,099
19.539.30.11.02 Full-Time Employees	\$ 50,250	\$ 52,198	\$ 54,535	\$ 54,535	\$ 55,907
19.539.30.12.01 Overtime	\$ 1,061	\$ 94	\$ 500	\$ 500	\$ 500
19.539.30.21.07 Unemployment compensation	\$ 103	\$ 105	\$ 109	\$ 109	\$ 112
19.539.30.21.10 Social Security	\$ 3,925	\$ 4,000	\$ 4,172	\$ 4,172	\$ 4,277
19.539.30.21.11 PERS	\$ 3,648	\$ 3,624	\$ 2,875	\$ 2,875	\$ 3,837
19.539.30.21.13 Medical Benefits	\$ 10,985	\$ 11,401	\$ 12,533	\$ 12,533	\$ 8,243
19.539.30.21.16 Ind Ins & Medical Aid	\$ 1,316	\$ 1,463	\$ 1,807	\$ 1,807	\$ 2,022
19.539.30.31.10 Operating Supplies (Tags, Etc)	\$ 263	\$ 532	\$ 400	\$ 400	\$ 400
19.539.30.41.00 Board/Disposal of Animals	\$ 6,859	\$ 7,268	\$ 6,000	\$ 6,000	\$ 7,000
19.539.30.95.01 Equipment Pool	\$ 5,500	\$ 5,595	\$ 4,219	\$ 4,219	\$ 5,796
ANIMAL CONTROL SERVICES	\$ 83,910	\$ 86,280	\$ 87,150	\$ 87,150	\$ 88,094
FIRE DEPARTMENT ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
45.521.31.22.01 Uniform Purchases	\$ 380	\$ 509	\$ 500	\$ 500	\$ 500
45.521.31.31.10 Operating Supplies	\$ 1,609	\$ 1,332	\$ 1,000	\$ 1,000	\$ 1,000
45.521.31.42.00 Domestic Violence Treatment F	\$ -	\$ 688	\$ -	\$ -	\$ -
45.521.33.51.01 Skagit Rape Relief Services	\$ 3,414	\$ 3,414	\$ 4,650	\$ 4,650	\$ 4,650
45.521.35.31.10 Operating Supplies	\$ 2,098	\$ 1,493	\$ 2,325	\$ 2,325	\$ 2,325
45.521.35.35.00 Minor Equipment	\$ 2,356	\$ 1,721	\$ 2,325	\$ 2,325	\$ 2,325
SPECIALLY FUNDED PROGRAMS	\$ 9,857	\$ 9,157	\$ 10,800	\$ 10,800	\$ 10,800
POLICE DEPARTMENT	\$ 3,749,312	\$ 3,812,915	\$ 3,824,305	\$ 3,824,305	\$ 3,800,058
08 MEDIC/FIRE DEPARTMENT					
20.522.10.11.02 Full-Time Employees	\$ 54,335	\$ 57,531	\$ 61,961	\$ 61,961	\$ 64,110
20.522.10.11.03 Part-Time Employees	\$ 1,864	\$ 1,704	\$ 4,446	\$ 4,446	\$ 4,446
20.522.10.12.01 Overtime	\$ 139	\$ 174	\$ -	\$ -	\$ -
20.522.10.21.07 Unemployment Compensation	\$ 113	\$ 119	\$ 133	\$ 133	\$ 137
20.522.10.21.10 Social Security - Medicare	\$ 2,274	\$ 2,414	\$ 2,751	\$ 2,751	\$ 2,832
20.522.10.21.11 PERS	\$ 1,576	\$ 1,647	\$ 1,305	\$ 1,305	\$ 1,761
20.522.10.21.12 LEOFF	\$ 1,773	\$ 1,830	\$ 1,918	\$ 1,918	\$ 2,016
20.522.10.21.13 Medical Benefits	\$ 8,189	\$ 8,778	\$ 9,447	\$ 9,447	\$ 9,175
20.522.10.21.16 Ind Ins & Medical Aid	\$ 727	\$ 766	\$ 1,240	\$ 1,240	\$ 1,415
20.522.10.31.01 Office Supplies	\$ 2,520	\$ 1,828	\$ 3,200	\$ 3,200	\$ 3,200
20.522.10.31.10 Operating Supplies	\$ 755	\$ 247	\$ 900	\$ 900	\$ 900

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
20.522.10.31.41 Uniform Purchases	\$ 1,595	\$ 628	\$ 1,500	\$ 1,500	\$ 1,500
20.522.10.41.03 Professional Services	\$ -	\$ 924	\$ 1,000	\$ 1,000	\$ 1,000
20.522.10.41.10 Employee Physical Examination	\$ 5,533	\$ 1,592	\$ 1,000	\$ 1,000	\$ 1,000
20.522.10.43.00 Training & Travel	\$ 32	\$ -	\$ -	\$ -	\$ -
20.522.10.44.00 Legal/Help Wanted Advertising	\$ -	\$ -	\$ 600	\$ 600	\$ 600
20.522.10.45.02 Copier Rental	\$ 4,517	\$ 3,260	\$ 4,200	\$ 4,200	\$ 4,200
20.522.10.49.03 Membership Dues/Subscription	\$ 3,316	\$ 1,953	\$ 1,500	\$ 1,500	\$ 1,500
20.522.10.49.08 Printing	\$ 1,451	\$ 167	\$ 400	\$ 400	\$ 400
20.522.10.49.12 Temporary Secretary	\$ 978	\$ 1,382	\$ 1,000	\$ 1,000	\$ 2,500
20.522.10.49.13 Contracted Svcs	\$ 2,436	\$ 1,200	\$ 1,600	\$ 1,600	\$ 1,600
20.522.50.95.04 Data Processing/Network Pool	\$ 14,849	\$ 18,449	\$ 22,211	\$ 22,211	\$ 30,155
20.522.51.31.30 Repair & Maintenance Supplies	\$ 10,689	\$ 10,581	\$ 3,500	\$ 3,500	\$ 3,500
20.522.51.35.00 Computer Software & Maint	\$ 2,891	\$ 2,623	\$ 3,000	\$ 3,000	\$ 3,000
20.522.51.47.01 Natural Gas	\$ 2,255	\$ 3,212	\$ 3,066	\$ 3,066	\$ 3,158
20.522.51.47.02 Electricity	\$ 5,685	\$ 6,751	\$ 5,740	\$ 5,740	\$ 5,912
20.522.51.47.03 Water / Sewer / Solid Waste	\$ 2,642	\$ 2,894	\$ 3,090	\$ 3,090	\$ 3,183
20.522.51.48.01 Building Repairs	\$ 1,840	\$ 10,012	\$ 10,000	\$ 10,000	\$ 5,000
20.522.51.49.14 Laundry Service	\$ 3,407	\$ 2,344	\$ 2,900	\$ 2,900	\$ 2,900
20.522.51.51.00 Permit/Inspection Fees	\$ 109	\$ 120	\$ 200	\$ 200	\$ 200
20.522.52.31.30 Repair & Maintenance Supplies	\$ 5,972	\$ 11,144	\$ 2,000	\$ 2,000	\$ 2,000
20.522.52.46.00 Insurance	\$ 2,355	\$ 2,039	\$ 2,576	\$ 2,576	\$ 2,576
20.522.52.47.01 Natural Gas	\$ 2,864	\$ 2,307	\$ 2,555	\$ 2,555	\$ 2,632
20.522.52.47.02 Electricity	\$ 3,611	\$ 2,051	\$ 2,296	\$ 2,296	\$ 2,365
20.522.52.47.03 Water / Sewer / Solid Waste	\$ 1,295	\$ 1,273	\$ 1,250	\$ 1,250	\$ 1,288
20.522.52.48.01 Building Repairs	\$ 778	\$ 92	\$ 2,000	\$ 2,000	\$ 1,000
20.522.52.49.14 Laundry Services	\$ 3,407	\$ 2,252	\$ 1,500	\$ 1,500	\$ 1,500
20.522.53.31.30 Repair and Maintenance Suppli	\$ -	\$ 4,953	\$ 1,200	\$ 1,200	\$ 1,200
20.522.53.47.01 Natural Gas- Sta #3	\$ -	\$ 1,500	\$ 1,916	\$ 1,916	\$ 1,973
20.522.53.47.02 Electricity- Sta #3	\$ -	\$ 1,794	\$ 1,169	\$ 1,169	\$ 1,204
20.522.53.47.03 Water, sewer, garbage- Sta #3	\$ -	\$ 309	\$ 650	\$ 650	\$ 670
20.522.53.48.01 Cont. Svcs Heat, window - Sta :	\$ -	\$ -	\$ 950	\$ 950	\$ 950
20.522.53.49.14 Laundry Service- - Sta #3	\$ -	\$ 2,252	\$ 200	\$ 200	\$ 200
20.522.53.51.00 Rent- Sta #3	\$ -	\$ 17,496	\$ 15,840	\$ 15,840	\$ 19,669
20.522.60.31.30 Restoration Supplies, Antique F	\$ -	\$ 1,215	\$ 1,000	\$ 1,000	\$ 2,000
20.522.60.48.03 Outside Repairs, antique fire er	\$ -	\$ 108	\$ 1,000	\$ 1,000	\$ 1,000
20.522.60.49.13 Contracted Services, Antique F	\$ 3,442	\$ 157	\$ 1,500	\$ 1,500	\$ 1,500
FIRE DEPARTMENT ADMINISTRATION	\$ 162,214	\$ 196,072	\$ 193,410	\$ 193,410	\$ 205,027
21.522.20.11.02 Full-Time Employees	\$ 273,185	\$ 292,007	\$ 302,953	\$ 302,953	\$ 314,449
21.522.20.12.01 Overtime	\$ 28,407	\$ 26,551	\$ 16,000	\$ 16,000	\$ 24,720
21.522.20.12.04 Callback Pay	\$ 22,631	\$ 13,929	\$ 24,000	\$ 24,000	\$ 16,480
21.522.20.21.07 Unemployment Compensation	\$ 649	\$ 665	\$ 606	\$ 606	\$ 630
21.522.20.21.10 Social Security - Medicare	\$ 4,504	\$ 4,787	\$ 4,458	\$ 4,458	\$ 4,043
21.522.20.21.11 Pensions/Medical/Unemployme	\$ 153	\$ 159	\$ 130	\$ 130	\$ 176
21.522.20.21.12 LEOFF	\$ 17,402	\$ 17,658	\$ 15,494	\$ 15,494	\$ 16,343
21.522.20.21.13 Medical Benefits	\$ 46,818	\$ 46,498	\$ 49,831	\$ 49,831	\$ 55,725
21.522.20.21.16 Ind Ins & Medical Aid	\$ 6,776	\$ 7,294	\$ 8,867	\$ 8,867	\$ 10,619
21.522.20.21.17 Volunteer Firefighters Pension	\$ -	\$ 990	\$ 1,700	\$ 1,700	\$ 1,750
21.522.20.31.10 Firefighting Supplies	\$ 10,338	\$ 11,081	\$ 5,200	\$ 5,200	\$ 5,200
21.522.20.31.13 Air Refill	\$ 1,214	\$ 1,032	\$ 1,000	\$ 1,000	\$ 1,000
21.522.20.31.14 SCBA Supplies	\$ 3,356	\$ 767	\$ 8,700	\$ 8,700	\$ 8,700
21.522.20.31.17 Foam Injection Supplies	\$ 2,454	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
21.522.20.31.41 Uniform Purchases	\$ 10,547	\$ 8,746	\$ 8,000	\$ 8,000	\$ 8,000
21.522.20.31.42 Protective Clothing	\$ 9,977	\$ 14,269	\$ 12,000	\$ 12,000	\$ 12,000
21.522.20.41.04 Volunteer Firefighters-reimburs	\$ 13,209	\$ 13,335	\$ 12,000	\$ 12,000	\$ 12,000
21.522.20.42.10 Pager Service Fee	\$ 2,323	\$ 2,327	\$ 1,900	\$ 1,900	\$ 1,900
21.522.20.43.00 Training & Travel	\$ 13	\$ -	\$ -	\$ -	\$ -
21.522.20.48.01 Pump Test Pit	\$ 1,677	\$ 1,758	\$ 1,200	\$ 1,200	\$ 1,900
21.522.20.48.02 Ladder Testing	\$ 793	\$ 2,145	\$ 1,300	\$ 1,300	\$ 1,300
21.522.20.48.03 Equipment Repairs	\$ 1,715	\$ 1,652	\$ 1,600	\$ 1,600	\$ 1,600
21.522.20.95.01 Equipment Pool	\$ 128,351	\$ 158,191	\$ 181,146	\$ 181,146	\$ 173,738
21.522.50.00.01 March Pt Fire Station Lease	\$ 14,760	\$ 1,320	\$ -	\$ -	\$ -

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
21.594.22.64.02 5" Neider Fire Hose	\$ -	\$ 8,176	\$ -	\$ -	\$ -
21.594.22.64.06 Hose - 1 1/2"	\$ -	\$ 2,358	\$ 2,200	\$ 2,200	\$ 2,200
21.594.22.64.08 Air Paks	\$ 3,108	\$ 3,257	\$ 3,300	\$ 3,300	\$ 3,300
21.594.22.64.09 Portable Radios	\$ -	\$ -	\$ -	\$ -	\$ 4,000
21.594.22.64.14 RIT Equipment	\$ 3,543	\$ -	\$ -	\$ -	\$ -
21.594.22.64.16 Fire Pump	\$ -	\$ -	\$ 400	\$ 400	\$ 2,000
21.594.22.64.18 County Radio Infrastructure	\$ 1,862	\$ 5,357	\$ 1,550	\$ 1,550	\$ 1,550
21.594.22.64.19 New Radio Pagers	\$ 4,788	\$ 61	\$ 7,800	\$ 7,800	\$ 7,800
21.594.22.64.20 Thermal Imaging Camera	\$ 10,140	\$ 12,622	\$ -	\$ -	\$ -
21.594.22.64.21 FF equipment to equip 2913	\$ 2,876	\$ -	\$ -	\$ -	\$ -
21.594.22.64.24 Roof/Attic Lance	\$ 2,011	\$ -	\$ -	\$ -	\$ -
FIRE SUPPRESSION	\$ 629,580	\$ 658,992	\$ 674,335	\$ 674,335	\$ 694,123
22.522.30.11.02 Full-Time Employees	\$ 72,302	\$ 76,172	\$ 79,438	\$ 79,438	\$ 82,373
22.522.30.12.01 Overtime	\$ 4,096	\$ 4,552	\$ 2,500	\$ 2,500	\$ 2,500
22.522.30.12.04 Callback Pay	\$ 48	\$ 963	\$ 2,500	\$ 2,500	\$ 2,500
22.522.30.21.07 Unemployment Compensation	\$ 153	\$ 163	\$ 159	\$ 159	\$ 164
22.522.30.21.10 Social Security - Medicare	\$ 1,229	\$ 1,336	\$ 1,331	\$ 1,331	\$ 1,283
22.522.30.21.11 Pensions/Medical/Unemployme	\$ 153	\$ 159	\$ 130	\$ 130	\$ 176
22.522.30.21.12 LEOFF	\$ 4,014	\$ 4,245	\$ 3,968	\$ 3,968	\$ 4,182
22.522.30.21.13 Medical Benefits	\$ 10,820	\$ 11,367	\$ 12,599	\$ 12,599	\$ 13,919
22.522.30.21.16 Ind Ins & Medical Aid	\$ 1,390	\$ 1,627	\$ 2,033	\$ 2,033	\$ 2,418
22.522.30.31.10 Operating Supplies	\$ 4,077	\$ 3,662	\$ 4,100	\$ 4,100	\$ 4,100
22.522.30.43.00 Training & Travel	\$ 5	\$ -	\$ -	\$ -	\$ -
22.522.30.49.03 Membership Dues/Subscription	\$ -	\$ 838	\$ 900	\$ 900	\$ 950
FIRE PREVENTION/INVESTIGATION	\$ 98,287	\$ 105,084	\$ 109,658	\$ 109,658	\$ 114,565
23.522.40.11.02 Full-Time Employees	\$ 63,944	\$ 66,976	\$ 69,787	\$ 69,787	\$ 72,398
23.522.40.11.04 Volunteer Firefighters-training	\$ 1,000	\$ -	\$ -	\$ -	\$ -
23.522.40.12.01 Overtime	\$ 4,096	\$ 4,552	\$ 7,500	\$ 7,500	\$ 4,750
23.522.40.12.04 Callback Pay	\$ 48	\$ 963	\$ -	\$ -	\$ -
23.522.40.21.07 Unemployment Compensation	\$ 136	\$ 144	\$ 140	\$ 140	\$ 144
23.522.40.21.10 Social Security - Medicare	\$ 929	\$ 1,017	\$ 997	\$ 997	\$ 936
23.522.40.21.11 Pensions/Medical/Unemployme	\$ 153	\$ 159	\$ 131	\$ 131	\$ 176
23.522.40.21.12 LEOFF	\$ 3,561	\$ 3,753	\$ 3,471	\$ 3,471	\$ 3,659
23.522.40.21.13 Medical Benefits	\$ 10,313	\$ 10,279	\$ 11,364	\$ 11,364	\$ 12,758
23.522.40.21.16 Ind Ins & Medical Aid	\$ 1,290	\$ 1,471	\$ 1,855	\$ 1,855	\$ 2,206
23.522.40.31.10 Training Supplies	\$ 1,635	\$ 1,763	\$ 2,000	\$ 2,000	\$ 2,000
23.522.40.43.00 Training & Travel	\$ 15,968	\$ 20,279	\$ 22,000	\$ 22,000	\$ 22,000
23.594.40.62.00 TRAINING FACILITY FIRE DEI	\$ -	\$ -	\$ -	\$ -	\$ 3,000
FIRE CREW TRAINING	\$ 103,073	\$ 111,356	\$ 119,245	\$ 119,245	\$ 124,027
AMBULANCE & RESCUE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
MEDIC/FIRE DEPARTMENT	\$ 993,154	\$ 1,071,504	\$ 1,096,648	\$ 1,096,648	\$ 1,137,742
09 PUBLIC WORKS DEPARTMENT					
24.518.78.31.03 Color Copies	\$ -	\$ -	\$ 100	\$ 100	\$ -
24.532.11.31.01 Office Supplies	\$ 71	\$ -	\$ 100	\$ 100	\$ -
24.532.11.31.10 Operating Supplies	\$ 19	\$ 163	\$ -	\$ -	\$ -
PUBLIC WORKS GENERAL ADMIN.	\$ 90	\$ 163	\$ 200	\$ 200	\$ -
25.518.78.31.03 Color Copies	\$ 2,728	\$ 136	\$ 3,600	\$ 3,600	\$ 3,600
25.532.10.43.00 Training & Travel	\$ 1,589	\$ 823	\$ 850	\$ 850	\$ 500
25.532.10.43.11 Safety & Health Training	\$ 116	\$ 397	\$ 200	\$ 200	\$ 200
25.532.10.49.03 Membership Dues/Subscription	\$ 495	\$ 566	\$ 500	\$ 500	\$ 500
25.532.20.11.02 Full-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ 18,556
25.532.20.11.03 Part-Time Employees	\$ 234	\$ -	\$ -	\$ -	\$ -
25.532.20.21.07 Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ 37
25.532.20.21.10 Social Security	\$ 18	\$ -	\$ -	\$ -	\$ 1,419
25.532.20.21.11 PERS	\$ -	\$ -	\$ -	\$ -	\$ 1,274
25.532.20.21.13 Medical Benefits	\$ -	\$ -	\$ -	\$ -	\$ 2,964
25.532.20.21.16 Ind Ins & Medical Aid	\$ 4	\$ -	\$ -	\$ -	\$ 404
25.532.20.31.01 Office Supplies	\$ 3,430	\$ 2,500	\$ 3,500	\$ 3,500	\$ 2,500
25.532.20.31.02 Large Document Copier Supplie	\$ 1,033	\$ 1,201	\$ 1,100	\$ 1,100	\$ 1,100
25.532.20.31.03 Plotter Supplies	\$ 1,158	\$ 859	\$ 1,900	\$ 1,900	\$ 1,900

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
25.532.20.31.10 Operating Supplies	\$ 791	\$ 183	\$ 800	\$ 800	\$ 500
25.532.20.41.00 Professional Services	\$ 2,908	\$ 533	\$ 3,500	\$ 3,500	\$ -
25.532.20.42.06 Cell Phone	\$ 4,628	\$ 4,291	\$ 4,800	\$ 4,800	\$ 3,500
25.532.30.95.01 Equipment Pool	\$ 19,193	\$ 19,905	\$ 12,372	\$ 12,372	\$ 9,239
25.532.50.95.04 Data Processing/Network Pool	\$ 22,822	\$ 33,107	\$ 28,541	\$ 28,541	\$ 34,259
ENGINEERING SERVICES	\$ 61,147	\$ 64,501	\$ 61,663	\$ 61,663	\$ 82,452
PUBLIC WORKS DEPARTMENT	\$ 61,237	\$ 64,664	\$ 61,863	\$ 61,863	\$ 82,452
10 PARKS/REC/CEMETERY DEPARTMENT					
36.518.30.11.02 Full-Time Employees	\$ 120,203	\$ 128,529	\$ 133,812	\$ 133,812	\$ 76,684
36.518.30.11.03 Part-Time Employees	\$ 13,775	\$ 14,261	\$ 14,021	\$ 14,021	\$ 3,887
36.518.30.12.01 Overtime	\$ 173	\$ 281	\$ 200	\$ 200	\$ -
36.518.30.21.07 Unemployment Compensation	\$ 268	\$ 286	\$ 296	\$ 296	\$ 161
36.518.30.21.10 Social Security	\$ 10,269	\$ 10,972	\$ 11,309	\$ 11,309	\$ 6,164
36.518.30.21.11 PERS	\$ 9,276	\$ 9,655	\$ 7,590	\$ 7,590	\$ 5,266
36.518.30.21.13 Medical Benefits	\$ 40,856	\$ 42,875	\$ 45,955	\$ 45,955	\$ 29,254
36.518.30.21.16 Ind Ins & Medical Aid	\$ 3,281	\$ 3,675	\$ 4,675	\$ 4,675	\$ 3,336
36.518.30.31.10 Operating Supplies	\$ 8,107	\$ 8,796	\$ 7,700	\$ 7,700	\$ 8,000
36.518.30.43.00 Training & Travel	\$ 82	\$ 17	\$ 500	\$ 500	\$ 500
36.518.30.46.00 Insurance	\$ 6,535	\$ 6,219	\$ 7,273	\$ 7,273	\$ 7,491
36.518.30.47.01 Natural Gas	\$ 11,848	\$ 12,000	\$ 14,500	\$ 14,500	\$ 13,000
36.518.30.47.02 Electricity	\$ 12,308	\$ 16,742	\$ 17,800	\$ 17,800	\$ 18,400
36.518.30.47.03 Water / Sewer / Solid Waste	\$ 4,280	\$ 4,546	\$ 5,100	\$ 5,100	\$ 5,100
36.518.30.48.00 Office Renovations	\$ 6,008	\$ 8,516	\$ 8,000	\$ 8,000	\$ 8,000
36.518.30.48.01 Building Repairs	\$ 73,834	\$ 7,246	\$ 3,000	\$ 3,000	\$ 68,000
36.518.30.48.02 Heating System Repairs	\$ 8,517	\$ 10,098	\$ 7,000	\$ 7,000	\$ 8,000
36.518.30.48.05 Fire Extinguisher Maintenance	\$ 1,180	\$ 1,883	\$ 2,000	\$ 2,000	\$ 2,000
36.518.30.48.06 Elevator Maintenance & Repair	\$ 1,606	\$ 2,151	\$ 2,500	\$ 2,500	\$ 38,500
36.518.30.48.07 Roof Repairs	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 1,000
36.518.30.49.16 Contracted Custodial Services	\$ 3,207	\$ 3,026	\$ 5,000	\$ 5,000	\$ 5,000
36.518.30.95.01 Equipment Pool	\$ 2,112	\$ 2,111	\$ 2,014	\$ 2,014	\$ 1,829
36.575.51.11.02 Full-Time Employees	\$ 33,468	\$ 36,134	\$ 37,250	\$ 37,250	\$ 27,091
36.575.51.11.03 Part-Time Employees	\$ 7,246	\$ 6,244	\$ 7,166	\$ 7,166	\$ 7,416
36.575.51.12.01 Overtime	\$ 72	\$ 113	\$ 100	\$ 100	\$ -
36.575.51.21.07 Unemployment Compensation	\$ 82	\$ 85	\$ 89	\$ 89	\$ 54
36.575.51.21.10 Social Security	\$ 3,121	\$ 3,252	\$ 3,398	\$ 3,398	\$ 2,072
36.575.51.21.11 PERS	\$ 2,911	\$ 2,924	\$ 2,341	\$ 2,341	\$ 1,860
36.575.51.21.13 Medical Benefits	\$ 12,890	\$ 13,457	\$ 15,009	\$ 15,009	\$ 10,830
36.575.51.21.16 Ind Ins & Medical Aid	\$ 1,020	\$ 1,082	\$ 1,402	\$ 1,402	\$ 1,112
36.575.51.31.10 Operating Supplies	\$ 4,750	\$ 4,781	\$ 5,000	\$ 5,000	\$ 5,000
36.575.51.31.30 Repair & Maintenance Supplies	\$ 1,028	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
36.575.51.43.00 Training & Travel	\$ 2	\$ 6	\$ -	\$ -	\$ -
36.575.51.46.00 Insurance	\$ 2,132	\$ 1,753	\$ 2,372	\$ 2,372	\$ 2,444
36.575.51.47.01 Natural Gas	\$ 5,640	\$ 6,554	\$ 7,900	\$ 7,900	\$ 6,400
36.575.51.47.02 Electricity	\$ 6,064	\$ 7,549	\$ 8,600	\$ 8,600	\$ 8,700
36.575.51.47.03 Water/Sewer/Garbage	\$ 4,518	\$ 4,520	\$ 4,800	\$ 4,800	\$ 4,900
36.575.51.48.01 Building Repairs & Maintenance	\$ 14,297	\$ 24,412	\$ 2,500	\$ 2,500	\$ 7,400
36.575.51.48.03 Equipment Repair & Maintenance	\$ 1,051	\$ 79	\$ 3,000	\$ 3,000	\$ 4,000
36.575.51.49.13 Contracted Custodial Services	\$ 4,810	\$ 4,048	\$ 5,000	\$ 5,000	\$ 5,000
36.575.51.49.33 Fidalgo Center Monitor Fees	\$ 2,776	\$ 1,924	\$ 3,500	\$ 3,500	\$ 2,500
MUNICIPAL/COMMUNITY BUILDINGS	\$ 445,603	\$ 412,802	\$ 414,672	\$ 414,672	\$ 408,351
PARKS/REC/CEMETERY DEPARTMENT	\$ 445,603	\$ 412,802	\$ 414,672	\$ 414,672	\$ 408,351
12 MUSEUM DEPARTMENT					
42.575.30.11.02 Full-Time Employees	\$ 50,925	\$ 54,897	\$ 58,238	\$ 58,238	\$ 61,991
42.575.30.11.03 Part-Time Employees	\$ 99,705	\$ 105,152	\$ 107,429	\$ 107,429	\$ 113,238
42.575.30.21.07 Unemployment Compensation	\$ 301	\$ 320	\$ 331	\$ 331	\$ 351
42.575.30.21.10 Social Security	\$ 11,525	\$ 12,244	\$ 12,673	\$ 12,673	\$ 13,405
42.575.30.21.11 PERS	\$ 7,626	\$ 7,874	\$ 6,247	\$ 6,247	\$ 8,668
42.575.30.21.13 Medical Benefits	\$ 17,327	\$ 18,421	\$ 20,152	\$ 20,152	\$ 24,792
42.575.30.21.16 Ind Ins & Medical Aid	\$ 3,222	\$ 3,401	\$ 3,417	\$ 3,417	\$ 8,399
42.575.30.43.00 Training & Travel	\$ 284	\$ 151	\$ 600	\$ 600	\$ 600
42.575.30.43.11 Safety & Health Training	\$ 39	\$ 404	\$ 100	\$ 100	\$ 400

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
42.575.30.49.03 Membership Dues/Subscription	\$ 496	\$ 515	\$ 500	\$ 500	\$ 550
42.575.32.31.01 Office Supplies	\$ 979	\$ 1,161	\$ 1,200	\$ 1,200	\$ 1,200
42.575.32.31.02 Historic Preservation Office/Op	\$ 42	\$ 97	\$ -	\$ -	\$ -
42.575.32.31.10 Operating Supplies-Events	\$ 141	\$ -	\$ 250	\$ 250	\$ 250
42.575.32.31.25 Archival Supplies	\$ 825	\$ 72	\$ 1,000	\$ 1,000	\$ 1,000
42.575.32.31.27 Curatorial Supplies	\$ 165	\$ -	\$ -	\$ -	\$ -
42.575.32.31.28 Research Library Supplies	\$ 131	\$ 35	\$ 200	\$ 200	\$ 200
42.575.32.31.29 Exhibit Supplies	\$ -	\$ 74	\$ 2,000	\$ 2,000	\$ 2,000
42.575.32.49.08 Printing	\$ 220	\$ -	\$ 250	\$ 250	\$ -
42.575.32.49.13 Photo Reproduction	\$ 8	\$ -	\$ 250	\$ 250	\$ -
42.575.32.49.33 Exhibit Design & Production	\$ 4,290	\$ 1,793	\$ 2,000	\$ 2,000	\$ 2,000
42.575.35.31.30 Repair & Maintenance Supplies	\$ 1,576	\$ 1,637	\$ 1,000	\$ 1,000	\$ 1,000
42.575.35.45.02 Copy Machine Rental	\$ 5,843	\$ 5,223	\$ 6,250	\$ 6,250	\$ 6,000
42.575.35.46.00 Insurance	\$ 6,221	\$ 5,699	\$ 7,436	\$ 7,436	\$ 7,600
42.575.35.47.01 Natural Gas	\$ 2,712	\$ 2,941	\$ 3,600	\$ 3,600	\$ 3,600
42.575.35.47.02 Electricity	\$ 1,004	\$ 1,382	\$ 1,600	\$ 1,600	\$ 1,600
42.575.35.47.03 Water / Sewer / Solid Waste	\$ 1,230	\$ 1,348	\$ 1,400	\$ 1,400	\$ 1,400
42.575.35.48.01 Building Repairs	\$ 5,398	\$ 2,979	\$ 2,000	\$ 2,000	\$ 2,000
42.575.35.48.02 Building Maintenance	\$ 2,210	\$ 2,051	\$ 2,200	\$ 2,200	\$ 3,000
42.575.35.95.01 Equipment Pool	\$ 788	\$ 996	\$ 568	\$ 568	\$ 944
42.575.35.95.04 Data Processing/Network Pool	\$ 8,031	\$ 10,087	\$ 15,663	\$ 15,663	\$ 15,002
CARNEGIE MUSEUM	\$ 233,264	\$ 240,954	\$ 258,554	\$ 258,554	\$ 281,190
43.575.35.31.10 Operating Supplies	\$ 225	\$ 370	\$ 400	\$ 400	\$ 300
43.575.35.31.24 Custodial Care	\$ 675	\$ 550	\$ -	\$ -	\$ -
43.575.35.31.29 Exhibit Production Supplies	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
43.575.35.31.30 Repair & Maintenance Supplies	\$ 2,056	\$ 2,005	\$ 3,500	\$ 3,500	\$ 3,500
43.575.35.47.01 Natural Gas	\$ 1,372	\$ 1,897	\$ 2,000	\$ 2,000	\$ 2,000
43.575.35.47.02 Electricity	\$ 1,335	\$ 2,188	\$ 2,500	\$ 2,500	\$ 2,500
43.575.35.47.03 Water / Sewer / Solid Waste	\$ 869	\$ 1,283	\$ 1,200	\$ 1,200	\$ 1,000
43.575.35.48.01 W.T.Preston Repairs, Maint & C	\$ 655	\$ 3,242	\$ 2,500	\$ 2,500	\$ 2,000
43.575.35.49.13 Exhibit Development	\$ -	\$ 87	\$ 1,500	\$ 1,500	\$ 1,500
W. T. PRESTON MARITIME MUSEUM	\$ 7,187	\$ 11,622	\$ 15,100	\$ 15,100	\$ 14,300
MUSEUM DEPARTMENT	\$ 240,451	\$ 252,576	\$ 273,654	\$ 273,654	\$ 295,490
13 NON-DEPARTMENTAL ITEMS					
00.517.21.41.00 FPF 5-Year Actuarial Study	\$ -	\$ -	\$ 6,675	\$ 6,675	\$ -
00.517.36.21.12 Long-Term Care Insurance	\$ 32,783	\$ 32,776	\$ 41,888	\$ 41,888	\$ 39,996
00.517.36.21.13 Medical Benefits	\$ -	\$ 459	\$ 1,902	\$ 1,902	\$ 2,055
00.517.36.21.14 Insurance-Medicare B Coverag	\$ 14,113	\$ 16,231	\$ 13,750	\$ 13,750	\$ 15,812
00.517.36.21.15 Med. Benefits Retired Firemen	\$ 103,506	\$ 103,682	\$ 105,252	\$ 105,252	\$ 117,882
00.517.36.21.17 NW Admin Transfer - AWC Acct	\$ 1,930,579	\$ 1,841,795	\$ 2,277,256	\$ 2,277,256	\$ 2,467,999
00.517.36.21.18 Medical Benefit-Retired Police	\$ 112,111	\$ 112,701	\$ 106,141	\$ 106,141	\$ 118,878
00.517.36.21.19 Flex Spending Account Fees	\$ 700	\$ 660	\$ 1,100	\$ 1,100	\$ 864
00.517.36.21.20 Short-Term Disability Premiums	\$ 13,001	\$ 1,515	\$ 7,800	\$ 7,800	\$ 7,800
00.517.38.21.10 Soc.Sec.on Weekly Sick Benft	\$ -	\$ 145	\$ -	\$ -	\$ -
00.517.38.49.13 Fitness Center Memberships	\$ 9,500	\$ 8,600	\$ 11,300	\$ 11,300	\$ 11,500
00.517.90.31.53 Lunch Room Supplies	\$ 10,514	\$ 10,208	\$ 10,000	\$ 10,000	\$ 10,000
00.518.78.31.10 Photocopying/Printing Supplies	\$ 18,837	\$ 15,444	\$ 19,000	\$ 19,000	\$ 14,750
00.518.78.45.02 Rental Photocopiers	\$ 26,411	\$ 33,107	\$ 30,252	\$ 30,252	\$ 36,000
00.519.90.31.01 Generic Office Supplies	\$ 524	\$ 1,453	\$ 500	\$ 500	\$ 500
00.519.90.42.01 Telephone & Fax	\$ 41,422	\$ 39,674	\$ 41,000	\$ 41,000	\$ 39,750
00.519.90.42.02 Postage/Meters & Freight	\$ 25,301	\$ 23,603	\$ 26,042	\$ 26,042	\$ 27,100
00.519.90.46.00 Insurance (Incl.Depot)	\$ 5,632	\$ 5,690	\$ 50,747	\$ 50,747	\$ 48,510
00.519.90.49.03 Assn of Washington Cities Due	\$ 23,794	\$ 27,201	\$ 27,201	\$ 27,201	\$ 28,000
00.519.90.49.05 Chamber of Commerce Dues	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
00.519.90.49.13 LID/GO Bond Regist/Agent Fee	\$ 304	\$ 7,505	\$ -	\$ -	\$ -
00.519.90.51.03 Skagit Council of Governments	\$ 9,891	\$ 10,026	\$ 11,000	\$ 11,000	\$ 10,026
00.519.90.53.04 Washington State Excise Taxe	\$ 438	\$ 463	\$ 500	\$ 500	\$ 500
00.525.30.51.00 Skagit Co. Emergency Services	\$ 26,441	\$ 30,843	\$ 36,750	\$ 36,750	\$ 35,500
00.525.60.31.31 Food Bank Emergency Fund	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
00.531.70.51.00 N.W. Air Pollution Authority	\$ 5,660	\$ 5,740	\$ 5,824	\$ 5,824	\$ 5,877
00.531.90.00.00 Carpooling Incentive	\$ -	\$ 1,921	\$ 1,000	\$ 1,000	\$ -

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
00.531.90.51.00 Shared Conservation Resource	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
00.551.20.51.00 Skagit Co.Commun Action Age	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
00.551.20.51.01 Sk Co Domestic Violence & Se	\$ -	\$ -	\$ 3,414	\$ 3,414	\$ -
00.551.20.51.02 Boys & Girls Club lunches	\$ 7,380	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
00.555.00.51.00 Skagit County Senior Services	\$ 28,503	\$ 29,928	\$ 28,503	\$ 28,503	\$ 29,928
00.557.20.31.10 Supplies - Video Tapes	\$ 349	\$ 127	\$ 350	\$ 350	\$ 350
00.557.20.41.00 Professional Services	\$ 14,907	\$ 9,473	\$ -	\$ -	\$ -
00.557.20.42.05 City Brochures/Televised Mtgs	\$ 30,480	\$ 24,334	\$ 26,000	\$ 26,000	\$ 33,000
00.562.00.51.01 Anac. Commun. Health Council	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
00.566.00.51.01 Skagit County Alcoholism	\$ 18,981	\$ 19,909	\$ 19,588	\$ 19,588	\$ 19,500
00.575.90.49.03 Sister Cities Int'l Dues	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360
00.597.76.01.10 Operating Transfer to Fund 110	\$ 26,000	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 2,550,422	\$ 2,437,573	\$ 2,938,095	\$ 2,938,095	\$ 3,149,437
NON-DEPARTMENTAL ITEMS	\$ 2,550,422	\$ 2,437,573	\$ 2,938,095	\$ 2,938,095	\$ 3,149,437
GENERAL FUND	\$ 10,705,410	\$ 10,807,464	\$ 11,234,670	\$ 11,272,738	\$ 11,671,409
101	PARKS & RECREATION FUND				
10	PARKS/REC/CEMETERY DEPARTMENT				
MUNICIPAL/COMMUNITY BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -
37.576.90.11.02 Full-Time Employees	\$ 72,315	\$ 73,998	\$ 79,652	\$ 79,652	\$ 82,879
37.576.90.11.03 Part-Time Employees	\$ 9,150	\$ 13,626	\$ 17,690	\$ 17,690	\$ 11,525
37.576.90.12.01 Overtime	\$ 343	\$ 395	\$ 300	\$ 300	\$ 300
37.576.90.12.05 Holiday Worked	\$ 289	\$ 301	\$ 300	\$ 300	\$ 300
37.576.90.21.07 Unemployment Compensation	\$ 164	\$ 177	\$ 195	\$ 195	\$ 189
37.576.90.21.10 Social Security	\$ 6,300	\$ 6,772	\$ 7,447	\$ 7,447	\$ 7,222
37.576.90.21.11 PERS	\$ 5,175	\$ 5,270	\$ 4,199	\$ 4,199	\$ 5,692
37.576.90.21.13 Medical Benefits	\$ 17,291	\$ 17,729	\$ 19,506	\$ 19,506	\$ 21,487
37.576.90.21.16 Ind Ins & Medical Aid	\$ 2,623	\$ 2,983	\$ 3,493	\$ 3,493	\$ 3,790
37.576.90.31.10 Operating Supplies	\$ 2,829	\$ 3,695	\$ 2,500	\$ 2,500	\$ 2,500
37.576.90.31.19 Trail Signage	14-	\$ -	\$ 200	\$ 200	\$ 200
37.576.90.35.00 Small Tools & Equipment	\$ 192	\$ 29	\$ 250	\$ 250	\$ 250
37.576.90.42.05 Printing	\$ 4,110	\$ 5,803	\$ 4,000	\$ 4,000	\$ 4,000
37.576.90.43.00 Training & Travel	\$ -	\$ 36	\$ 100	\$ 100	\$ 100
37.576.90.48.00 Trailhead Improvements	\$ 1,003	\$ 56	\$ 1,000	\$ 1,000	\$ -
37.576.90.49.03 Membership Dues/Subscription	\$ 78	\$ -	\$ -	\$ -	\$ -
37.576.90.49.33 Conservation Easement Fees	\$ 750	\$ -	\$ -	\$ -	\$ -
37.576.90.95.01 Equipment Pool	\$ 11,632	\$ 7,623	\$ 6,969	\$ 6,969	\$ 6,889
COMMUNITY FORESTLANDS PROGRAM	\$ 134,230	\$ 138,493	\$ 147,801	\$ 147,801	\$ 147,323
38.518.78.31.03 Color Copies	\$ 801	\$ 55	\$ 600	\$ 600	\$ 600
38.574.20.11.02 Full-Time Employees	\$ 104,752	\$ 109,966	\$ 116,477	\$ 116,477	\$ 123,428
38.574.20.11.03 Part-Time Employees	\$ 12,136	\$ 11,597	\$ 15,780	\$ 15,780	\$ 11,537
38.574.20.12.01 Overtime	\$ 1,591	\$ 953	\$ -	\$ -	\$ 100
38.574.20.21.07 Unemployment Compensation	\$ 237	\$ 245	\$ 264	\$ 264	\$ 269
38.574.20.21.10 Social Security	\$ 9,067	\$ 9,388	\$ 10,118	\$ 10,118	\$ 10,313
38.574.20.21.11 PERS	\$ 7,547	\$ 7,698	\$ 6,140	\$ 6,140	\$ 8,475
38.574.20.21.13 Medical Benefits	\$ 31,879	\$ 31,996	\$ 33,318	\$ 33,318	\$ 30,254
38.574.20.21.16 Ind Ins & Medical Aid	\$ 4,185	\$ 3,767	\$ 4,789	\$ 4,789	\$ 5,099
38.574.20.31.10 Operating Supplies	\$ 35,945	\$ 44,310	\$ 36,000	\$ 36,000	\$ 50,000
38.574.20.42.05 City Newsletter/Quarterly Menu	\$ 7,182	\$ 8,206	\$ 8,000	\$ 8,000	\$ 8,000
38.574.20.42.06 Cellular Telephone	\$ 1,615	\$ 1,515	\$ 1,750	\$ 1,750	\$ 1,750
38.574.20.43.00 Training & Travel	\$ 275	\$ 330	\$ 500	\$ 500	\$ 500
38.574.20.49.03 Membership Dues/Subscription	\$ 495	\$ 390	\$ 500	\$ 500	\$ 500
38.574.20.49.11 Kids-R-Best Fest	\$ 1,500	\$ 1,999	\$ 2,000	\$ 2,000	\$ 1,500
38.574.20.49.13 Contract Coaches/Instructors	\$ 25,575	\$ 24,030	\$ 26,000	\$ 26,000	\$ 29,000
38.574.20.95.01 Equipment Pool	\$ 385	\$ -	\$ -	\$ -	\$ -
38.574.22.31.10 Rec. Boating Program Supplies	\$ 1,065	\$ 946	\$ 1,000	\$ 1,000	\$ 1,000
38.574.22.45.02 Sailboat Storage Fees	\$ 4,230	\$ 8,255	\$ 3,000	\$ 3,000	\$ 6,000
38.574.22.95.01 Equipment Pool	\$ 4,483	\$ 4,141	\$ 5,265	\$ 5,265	\$ 5,153
RECREATION PROGRAMS	\$ 254,945	\$ 269,787	\$ 271,501	\$ 271,501	\$ 293,478
39.576.10.11.02 Full-Time Employees	\$ 53,546	\$ 56,882	\$ 61,187	\$ 61,187	\$ 91,444
39.576.10.11.03 Part-Time Employees	\$ 21,485	\$ 24,561	\$ 23,100	\$ 23,100	\$ 41,802

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
39.576.10.12.01 Overtime	\$ 186	\$ 92	\$ 200	\$ 200	\$ 300
39.576.10.21.07 Unemployment Compensation	\$ 151	\$ 164	\$ 168	\$ 168	\$ 266
39.576.10.21.10 Social Security	\$ 5,768	\$ 6,248	\$ 6,448	\$ 6,448	\$ 10,194
39.576.10.21.11 PERS	\$ 5,377	\$ 5,660	\$ 4,443	\$ 4,443	\$ 9,152
39.576.10.21.13 Medical Benefits	\$ 21,797	\$ 22,097	\$ 23,492	\$ 23,492	\$ 39,231
39.576.10.21.16 Ind Ins & Medical Aid	\$ 1,172	\$ 1,317	\$ 1,578	\$ 1,578	\$ 2,489
39.576.10.31.01 Office Supplies	\$ -	\$ -	\$ 250	\$ 250	\$ 250
39.576.10.31.10 Operating Supplies	\$ 1,490	\$ 1,617	\$ 1,500	\$ 1,500	\$ 1,500
39.576.10.42.01 Telephone & Fax	\$ 1,514	\$ 1,457	\$ 2,500	\$ 2,500	\$ 2,500
39.576.10.43.00 Training & Travel	\$ 85	\$ 100	\$ 100	\$ 100	\$ 100
39.576.10.43.11 Safety & Health Training	\$ 389	\$ 720	\$ 1,000	\$ 1,000	\$ 1,000
39.576.10.49.03 Membership Dues/Subscription	\$ -	\$ -	\$ 100	\$ 100	\$ 100
39.576.10.95.01 Equipment Pool	\$ 1,206	\$ -	\$ -	\$ -	\$ -
39.576.10.95.04 Data Processing/Network Pool	\$ 14,064	\$ 17,406	\$ 15,005	\$ 15,005	\$ 21,288
39.576.80.11.02 Full-Time Employees	\$ 117,149	\$ 111,937	\$ 110,515	\$ 110,515	\$ 163,444
39.576.80.11.03 Part-Time Employees	\$ 64,939	\$ 61,633	\$ 67,267	\$ 67,267	\$ 54,391
39.576.80.12.01 Overtime	\$ 10,186	\$ 4,371	\$ 5,000	\$ 5,000	\$ 5,000
39.576.80.12.05 Holiday Worked	\$ -	\$ -	\$ -	\$ -	\$ 100
39.576.80.21.07 Unemployment Compensation	\$ 397	\$ 356	\$ 356	\$ 356	\$ 435
39.576.80.21.10 Social Security	\$ 15,260	\$ 13,618	\$ 13,601	\$ 13,601	\$ 16,664
39.576.80.21.11 PERS	\$ 12,007	\$ 10,343	\$ 7,070	\$ 7,070	\$ 11,818
39.576.80.21.13 Medical Benefits	\$ 36,075	\$ 31,717	\$ 31,588	\$ 31,588	\$ 48,163
39.576.80.21.16 Ind Ins & Medical Aid	\$ 6,929	\$ 7,579	\$ 8,312	\$ 8,312	\$ 10,070
39.576.80.31.10 Operating Supplies	\$ 23,111	\$ 20,517	\$ 22,000	\$ 22,000	\$ 25,000
39.576.80.31.16 Trees & Shrubbery	\$ 311	\$ 238	\$ 500	\$ 500	\$ 500
39.576.80.31.30 Repair & Maintenance Supplies	\$ 19,643	\$ 13,199	\$ 20,000	\$ 20,000	\$ 20,000
39.576.80.35.00 Small Tools	\$ 302	\$ 120	\$ 500	\$ 500	\$ 500
39.576.80.42.06 Cellular Telephone	\$ 3,188	\$ 2,410	\$ 3,000	\$ 3,000	\$ 3,000
39.576.80.43.00 Training & Travel	\$ 355	\$ 467	\$ 600	\$ 600	\$ 600
39.576.80.46.00 Insurance	\$ 3,440	\$ 4,016	\$ 6,164	\$ 6,164	\$ 6,226
39.576.80.47.01 Natural Gas	\$ 391	\$ 657	\$ 500	\$ 500	\$ 500
39.576.80.47.02 Electricity	\$ 11,676	\$ 10,515	\$ 12,000	\$ 12,000	\$ 12,000
39.576.80.47.03 Water / Sewer / Solid Waste	\$ 8,163	\$ 12,260	\$ 10,000	\$ 10,000	\$ 10,000
39.576.80.49.03 Membership Dues/Subscription	\$ -	\$ -	\$ 100	\$ 100	\$ 100
39.576.80.49.13 Contracted Services	\$ 2,592	\$ 8,256	\$ 5,000	\$ 5,000	\$ 2,000
39.576.80.49.15 Clothing Cleaning	\$ 299	\$ 322	\$ 500	\$ 500	\$ 500
39.576.80.49.16 Contracted Services, Arts Com	\$ 1,097	\$ 4,805	\$ 2,500	\$ 2,500	\$ 1,000
39.576.80.95.01 Equipment Pool	\$ 68,097	\$ 78,605	\$ 69,221	\$ 69,221	\$ 77,721
39.576.80.95.02 Shop Space Rental- Parks	\$ 3,672	\$ 4,104	\$ 5,430	\$ 5,430	\$ 3,626
39.594.51.60.01 Improvements	\$ 15,977	\$ 3,509	\$ 5,000	\$ 5,000	\$ -
39.594.76.63.12 Park Amenities	\$ 2,261	\$ 715	\$ 1,000	\$ 1,000	\$ -
PARK FACILITIES	\$ 555,747	\$ 544,590	\$ 548,795	\$ 548,795	\$ 694,974
48.576.90.41.00 Certified Street Tree Care	\$ 2,500	\$ -	\$ -	\$ -	\$ -
STREET TREE PROGRAM	\$ 2,500	\$ -	\$ -	\$ -	\$ -
PARKS/REC/CEMETERY DEPARTMENT	\$ 947,422	\$ 952,870	\$ 968,097	\$ 968,097	\$ 1,135,775
13 NON-DEPARTMENTAL ITEMS					
00.576.80.53.04 Washington State Excise Taxes: 453-	\$ -	\$ 397	\$ 100	\$ 100	\$ 100
MISCELLANEOUS ITEMS	\$ 453	\$ 397	\$ 100	\$ 100	\$ 100
NON-DEPARTMENTAL ITEMS	\$ (453)	\$ 397	\$ 100	\$ 100	\$ 100
PARKS & RECREATION FUND	\$ 946,969	\$ 953,267	\$ 968,197	\$ 968,197	\$ 1,135,875
102 GRANDVIEW CEMETERY FUND					
10 PARKS/REC/CEMETERY DEPARTMENT					
40.536.20.11.02 Full-Time Employees	\$ 56,549	\$ 64,227	\$ 65,969	\$ 65,969	\$ 69,601
40.536.20.11.03 Part-Time Employees	\$ 28,460	\$ 29,067	\$ 36,884	\$ 36,884	\$ 39,087
40.536.20.12.01 Overtime	\$ 1,952	\$ 2,165	\$ 2,000	\$ 2,000	\$ 2,000
40.536.20.12.05 Holiday Worked	\$ 145	\$ 150	\$ 250	\$ 250	\$ 250
40.536.20.21.07 Unemployment Compensation	\$ 174	\$ 192	\$ 206	\$ 206	\$ 217
40.536.20.21.10 Social Security	\$ 6,669	\$ 7,321	\$ 7,868	\$ 7,868	\$ 8,315
40.536.20.21.11 PERS	\$ 5,949	\$ 6,372	\$ 4,846	\$ 4,846	\$ 5,749
40.536.20.21.13 Medical Benefits	\$ 20,397	\$ 22,302	\$ 23,043	\$ 23,043	\$ 25,319

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
40.536.20.21.16 Ind Ins & Medical Aid	\$ 2,577	\$ 2,982	\$ 4,454	\$ 4,454	\$ 4,664
40.536.20.31.10 Operating Supplies	\$ 2,058	\$ 2,423	\$ 2,500	\$ 2,500	\$ 2,500
40.536.20.31.30 Repair & Maintenance Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ 750
40.536.20.34.00 Grave Markers/Liners *Resale*	\$ 1,945	\$ 1,992	\$ 2,000	\$ 2,000	\$ 2,000
40.536.20.43.00 Training & Travel	\$ 9	\$ 22	\$ -	\$ -	\$ -
40.536.20.49.15 Clothing Cleaned	\$ 291	\$ 95	\$ 200	\$ 200	\$ 200
40.536.50.31.19 Cemetery Signage	\$ -	\$ -	\$ 100	\$ 100	\$ 100
40.536.50.35.00 Small Tools	\$ -	\$ -	\$ 100	\$ 100	\$ 100
40.536.50.45.02 Portable Restroom Rental	\$ 936	\$ 960	\$ 800	\$ 800	\$ 800
40.536.50.46.00 Insurance	\$ 210	\$ 213	\$ 234	\$ 234	\$ 241
40.536.50.47.01 Natural Gas	\$ 786	\$ 1,113	\$ 850	\$ 850	\$ 850
40.536.50.47.02 Electricity	\$ 608	\$ 1,031	\$ 750	\$ 750	\$ 750
40.536.50.47.03 Water / Sewer / Solid Waste	\$ 1,615	\$ 2,393	\$ 4,000	\$ 4,000	\$ 4,000
40.536.50.95.01 Equipment Pool	\$ 15,116	\$ 13,363	\$ 8,782	\$ 8,782	\$ 8,739
40.536.50.95.02 Shop Space Rental- Cemetery	\$ 1,836	\$ 2,052	\$ 2,715	\$ 2,715	\$ 1,813
40.594.50.60.01 Cemetery Expansion Improvem	\$ -	\$ 1,156	\$ -	\$ -	\$ -
CEMETERY FACILITIES	\$ 148,282	\$ 161,591	\$ 169,301	\$ 169,301	\$ 178,045
PARKS/REC/CEMETERY DEPARTMENT	\$ 148,282	\$ 161,591	\$ 169,301	\$ 169,301	\$ 178,045
13 NON-DEPARTMENTAL ITEMS					
00.536.20.53.04 Washington State Excise Taxes	\$ 644	\$ 846	\$ 700	\$ 700	\$ 700
MISCELLANEOUS ITEMS	\$ 644	\$ 846	\$ 700	\$ 700	\$ 700
NON-DEPARTMENTAL ITEMS	\$ 644	\$ 846	\$ 700	\$ 700	\$ 700
GRANDVIEW CEMETERY FUND	\$ 148,926	\$ 162,437	\$ 170,001	\$ 170,001	\$ 178,745
103 PUBLIC LIBRARY FUND					
11 PUBLIC LIBRARY					
41.572.10.11.02 Full-Time Employees	\$ 72,438	\$ 77,103	\$ 84,893	\$ 84,893	\$ 87,916
41.572.10.21.07 Unemployment Compensation	\$ 145	\$ 154	\$ 170	\$ 170	\$ 174
41.572.10.21.10 Social Security	\$ 5,515	\$ 5,835	\$ 6,421	\$ 6,421	\$ 6,652
41.572.10.21.11 PERS	\$ 5,166	\$ 5,341	\$ 4,475	\$ 4,475	\$ 6,039
41.572.10.21.13 Medical Benefits	\$ 14,549	\$ 12,215	\$ 13,369	\$ 13,369	\$ 17,806
41.572.10.21.16 Ind Ins & Medical Aid	\$ 231	\$ 247	\$ 288	\$ 288	\$ 330
41.572.20.11.02 Full-Time Employees	\$ 256,932	\$ 274,278	\$ 281,876	\$ 281,876	\$ 295,541
41.572.20.11.03 Part-Time Employees	\$ 181,648	\$ 207,320	\$ 197,957	\$ 207,957	\$ 209,776
41.572.20.21.07 Unemployment Compensation	\$ 886	\$ 965	\$ 960	\$ 960	\$ 1,002
41.572.20.21.10 Social Security	\$ 33,735	\$ 36,768	\$ 36,556	\$ 36,556	\$ 38,327
41.572.20.21.11 PERS	\$ 29,782	\$ 31,259	\$ 23,945	\$ 23,945	\$ 32,638
41.572.20.21.13 Medical Benefits	\$ 67,671	\$ 83,301	\$ 88,799	\$ 88,799	\$ 105,996
41.572.20.21.16 Ind Ins & Medical Aid	\$ 3,140	\$ 3,188	\$ 3,696	\$ 3,696	\$ 7,256
41.572.20.31.01 Office Supplies	\$ 12,036	\$ 11,570	\$ 12,481	\$ 12,481	\$ 13,172
41.572.20.42.01 Telephone	\$ 3,308	\$ 3,985	\$ 3,953	\$ 3,953	\$ 2,921
41.572.20.42.02 Postage/Meters & Freight	\$ 8,032	\$ 7,206	\$ 7,488	\$ 7,488	\$ 7,445
41.572.20.43.00 Training & Travel	\$ 771	\$ 862	\$ 1,406	\$ 1,406	\$ 1,406
41.572.20.43.11 Safety and Health Training	\$ 276	\$ 1,130	\$ 300	\$ 300	\$ 690
41.572.20.45.02 Copy & Fax Machine Rental	\$ 2,333	\$ 3,870	\$ 5,116	\$ 5,116	\$ 6,050
41.572.20.49.03 Membership Dues/Subscription	\$ 572	\$ 424	\$ 578	\$ 578	\$ 578
41.572.20.49.08 Book Binding	\$ 335	\$ -	\$ 346	\$ 346	\$ 100
41.572.22.31.51 Books (Adult)	\$ 32,256	\$ 23,242	\$ 24,976	\$ 24,976	\$ 25,725
41.572.22.31.52 Books (Children)	\$ 10,525	\$ 7,899	\$ 8,325	\$ 8,325	\$ 8,575
41.572.22.31.61 Periodical Subscriptions	\$ 5,801	\$ 5,462	\$ 5,801	\$ 5,801	\$ 4,998
41.572.22.31.71 Non-Print (Audio, Video, etc.)	\$ 3,461	\$ 1,808	\$ 1,910	\$ 1,910	\$ 1,967
41.572.22.31.72 Online Databases	\$ -	\$ 565	\$ 582	\$ 582	\$ 571
41.572.50.31.10 Maintenance & Operating Supp	\$ 3,024	\$ 2,775	\$ 4,164	\$ 4,164	\$ 3,222
41.572.50.31.20 Computer Software Maintenanc	\$ 10,720	\$ 3,455	\$ 14,984	\$ 14,984	\$ 9,500
41.572.50.31.30 Repair	\$ 7,198	\$ 7,709	\$ 7,476	\$ 7,476	\$ 6,466
41.572.50.35.00 Software & Support Services	\$ 12,371	\$ 2,889	\$ 10,593	\$ 10,593	\$ 8,343
41.572.50.46.00 Insurance	\$ 5,652	\$ 5,176	\$ 6,181	\$ 6,181	\$ 6,366
41.572.50.47.01 Natural Gas	\$ 7,634	\$ 8,365	\$ 9,077	\$ 9,077	\$ 6,700
41.572.50.47.02 Electricity	\$ 33,786	\$ 32,414	\$ 34,286	\$ 34,286	\$ 31,400
41.572.50.47.03 Water / Sewer / Solid Waste	\$ 4,232	\$ 5,295	\$ 4,458	\$ 4,458	\$ 5,446
41.572.50.48.01 Building - Contracted Services	\$ 8,171	\$ 9,627	\$ 9,756	\$ 9,756	\$ 9,566
41.572.50.49.16 Contracted Custodial Svcs	\$ 18,048	\$ 18,752	\$ 19,135	\$ 19,135	\$ 19,420

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
41.572.50.95.04 Data Processing/Network Pool	\$ 71,814	\$ 88,268	\$ 88,432	\$ 88,432	\$ 88,268
LIBRARY PROGRAMS	\$ 934,194	\$ 990,722	\$ 1,025,209	\$ 1,035,209	\$ 1,078,348
PUBLIC LIBRARY	\$ 934,194	\$ 990,722	\$ 1,025,209	\$ 1,035,209	\$ 1,078,348
13 NON-DEPARTMENTAL ITEMS					
00.572.20.53.04 Washington State Excise Tax:	\$ 375	\$ 372	\$ 500	\$ 500	\$ 400
MISCELLANEOUS ITEMS	\$ 375	\$ 372	\$ 500	\$ 500	\$ 400
NON-DEPARTMENTAL ITEMS	\$ 375	\$ 372	\$ 500	\$ 500	\$ 400
PUBLIC LIBRARY FUND	\$ 934,569	\$ 991,094	\$ 1,025,709	\$ 1,035,709	\$ 1,078,748
104 STREET MAINTENANCE FUND					
09 PUBLIC WORKS DEPARTMENT					
24.543.30.11.02 Full-Time Employees	\$ 36,254	\$ 38,671	\$ 41,937	\$ 41,937	\$ 44,477
24.543.30.12.01 Overtime	\$ 18	\$ 20	\$ -	\$ -	\$ -
24.543.30.21.07 Unemployment Compensation	\$ 73	\$ 77	\$ 84	\$ 84	\$ 87
24.543.30.21.10 Social Security	\$ 2,709	\$ 2,894	\$ 3,139	\$ 3,139	\$ 3,316
24.543.30.21.11 PERS	\$ 2,590	\$ 2,677	\$ 2,211	\$ 2,211	\$ 3,055
24.543.30.21.13 Medical Benefits	\$ 6,107	\$ 6,585	\$ 7,278	\$ 7,278	\$ 8,057
24.543.30.21.16 Ind Ins & Medical Aid	\$ 255	\$ 273	\$ 330	\$ 330	\$ 374
24.543.30.31.10 Operating Supplies	\$ -	\$ 82	\$ -	\$ -	\$ -
24.543.30.42.01 Telephone & Fax	\$ 151	\$ 145	\$ -	\$ -	\$ 200
24.543.30.43.00 Training & Travel	\$ 4	\$ -	\$ -	\$ -	\$ -
24.543.30.46.00 Insurance	\$ 55,140	\$ 56,221	\$ 44,615	\$ 44,615	\$ 42,519
24.543.30.95.04 Data Processing/Network Pool	\$ 4,200	\$ 5,228	\$ 10,390	\$ 10,390	\$ 13,158
PUBLIC WORKS GENERAL ADMIN.	\$ 107,501	\$ 112,873	\$ 109,984	\$ 109,984	\$ 115,243
25.532.20.11.02 Full-Time Employees	\$ 66,667	\$ 70,440	\$ 85,946	\$ 85,946	\$ 83,893
25.532.20.11.03 Part-Time Employee	\$ 4,739	\$ 3,900	\$ 4,747	\$ 4,747	\$ 4,909
25.532.20.12.01 Overtime	\$ 1,042	\$ 2,232	\$ -	\$ -	\$ -
25.532.20.21.07 Unemployment Compensation	\$ 144	\$ 153	\$ 181	\$ 181	\$ 177
25.532.20.21.10 Social Security	\$ 5,536	\$ 5,858	\$ 6,924	\$ 6,924	\$ 6,778
25.532.20.21.11 PERS	\$ 5,205	\$ 5,307	\$ 4,165	\$ 4,165	\$ 5,761
25.532.20.21.13 Medical Benefits	\$ 12,995	\$ 12,818	\$ 14,459	\$ 14,459	\$ 14,917
25.532.20.21.16 Ind Ins & Medical Aid	\$ 1,412	\$ 1,471	\$ 2,162	\$ 2,162	\$ 1,875
25.532.20.41.02 City Monuments Maintenance	\$ -	\$ 750	\$ 4,500	\$ 4,500	\$ 4,500
25.532.20.41.03 Professional Engineering Serv	\$ 7,899	\$ 22,256	\$ 5,000	\$ 5,000	\$ 10,000
25.532.20.43.00 Training & Travel	\$ 13	\$ 9	\$ -	\$ -	\$ -
ENGINEERING SERVICES	\$ 105,652	\$ 125,194	\$ 128,084	\$ 128,084	\$ 132,810
26.542.29.31.01 Office Supplies	\$ 58	\$ 60	\$ 100	\$ 100	\$ -
26.542.29.41.10 Employee Physical Examination	\$ 466	\$ 808	\$ 600	\$ 600	\$ 600
26.542.29.43.00 Training & Travel	\$ 1,790	\$ 632	\$ 3,500	\$ 3,500	\$ 3,500
26.542.29.43.11 Safety & Health Training	\$ 122	\$ 417	\$ 500	\$ 500	\$ 500
26.542.30.11.02 Full-Time Employees	\$ 181,267	\$ 159,863	\$ 165,554	\$ 165,554	\$ 170,969
26.542.30.11.03 Part Time Employees	\$ -	\$ -	\$ -	\$ -	\$ 5,842
26.542.30.12.01 Overtime	\$ 415	\$ 2,473	\$ 500	\$ 500	\$ 500
26.542.30.12.05 Holiday Worked	\$ 25	\$ -	\$ -	\$ -	\$ -
26.542.30.21.07 Unemployment Compensation	\$ 364	\$ 314	\$ 331	\$ 331	\$ 342
26.542.30.21.10 Social Security	\$ 13,924	\$ 12,048	\$ 12,665	\$ 12,665	\$ 13,080
26.542.30.21.11 PERS	\$ 13,065	\$ 10,884	\$ 8,727	\$ 8,727	\$ 11,739
26.542.30.21.13 Medical Benefits	\$ 47,237	\$ 39,167	\$ 44,944	\$ 44,944	\$ 48,369
26.542.30.21.16 Ind Ins & Medical Aid	\$ 4,062	\$ 3,904	\$ 5,186	\$ 5,186	\$ 5,802
26.542.30.31.10 Operating Supplies	\$ 25,389	\$ 25,131	\$ 30,000	\$ 30,000	\$ 30,000
26.542.30.31.11 Safety Supplies	\$ 1,781	\$ 2,843	\$ 3,000	\$ 3,000	\$ 3,000
26.542.30.41.05 Crack Sealing - Street & Arteria	\$ -	\$ 3,898	\$ 10,000	\$ 10,000	\$ 10,000
26.542.30.42.06 Cell Phone	942-	1,900-	\$ -	\$ -	\$ -
26.542.30.43.00 Training & Travel	\$ 27	\$ -	\$ -	\$ -	\$ -
26.542.30.47.04 Garbage	\$ 443	\$ 600	\$ 600	\$ 600	\$ 600
26.542.30.49.13 Dust Control Services	\$ 6,919	\$ 8,554	\$ 8,000	\$ 8,000	\$ 8,000
26.542.30.49.15 Clothing/Materials Cleaning	\$ 883	\$ 602	\$ 800	\$ 800	\$ 800
26.542.30.95.01 Equipment Pool	\$ 81,546	\$ 109,612	\$ 85,024	\$ 85,024	\$ 81,477
26.542.30.95.02 Shop Space Rental- Street	\$ 3,672	\$ 4,104	\$ 5,430	\$ 5,430	\$ 3,626
26.542.61.11.02 Full-Time Employees	\$ 39,477	\$ 36,050	\$ 23,430	\$ 23,430	\$ 24,397
26.542.61.12.01 Overtime	\$ 57	\$ 295	\$ 150	\$ 150	\$ 150

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
26.542.61.21.07 Unemployment Compensation	\$ 81	\$ 46	\$ 47	\$ 47	\$ 49
26.542.61.21.10 Social Security	\$ 3,090	\$ 1,735	\$ 1,792	\$ 1,792	\$ 1,866
26.542.61.21.11 PERS	\$ 3,054	\$ 1,568	\$ 1,235	\$ 1,235	\$ 1,675
26.542.61.21.13 Medical Benefits	\$ 7,957	\$ 5,314	\$ 6,116	\$ 6,116	\$ 6,480
26.542.61.21.16 Ind Ins & Medical Aid	\$ 1,132	\$ 544	\$ 722	\$ 722	\$ 808
26.542.61.31.10 Operating Supplies	\$ 15,477	\$ 12,096	\$ 20,000	\$ 20,000	\$ 18,000
26.542.61.43.00 Training & Travel	\$ 6	\$ -	\$ -	\$ -	\$ -
26.542.61.95.01 Equipment Pool	\$ 4,727	\$ 6,354	\$ 4,929	\$ 4,929	\$ 4,723
26.542.63.47.02 Electricity	\$ 171,964	\$ 210,170	\$ 206,900	\$ 206,900	\$ 206,900
26.542.64.11.02 Full-Time Employees	\$ 57,712	\$ 75,932	\$ 45,781	\$ 45,781	\$ 45,494
26.542.64.11.03 Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ 5,842
26.542.64.12.01 Overtime	\$ 269	\$ 564	\$ 500	\$ 500	\$ 500
26.542.64.21.07 Unemployment Compensation	\$ 110	\$ 86	\$ 92	\$ 92	\$ 91
26.542.64.21.10 Social Security	\$ 4,215	\$ 3,288	\$ 3,502	\$ 3,502	\$ 3,481
26.542.64.21.11 PERS	\$ 4,019	\$ 2,962	\$ 2,413	\$ 2,413	\$ 3,125
26.542.64.21.13 Medical Benefits	\$ 16,146	\$ 11,633	\$ 12,762	\$ 12,762	\$ 14,052
26.542.64.21.16 Ind Ins & Medical Aid	\$ 1,529	\$ 1,111	\$ 1,482	\$ 1,482	\$ 1,658
26.542.64.31.10 Operating Supplies	\$ 39,021	\$ 35,944	\$ 50,000	\$ 50,000	\$ 45,000
26.542.64.40.00 Thermo Plastic White Striping	\$ -	\$ 19,986	\$ 20,000	\$ 20,000	\$ 20,000
26.542.64.43.00 Training & Travel	\$ 4	\$ -	\$ -	\$ -	\$ -
26.542.64.48.03 Equipment Repairs & Maint	\$ 1,813	\$ 21,798	\$ 2,000	\$ 2,000	\$ 2,000
26.542.64.95.01 Equipment Pool	\$ 10,636	\$ 14,297	\$ 11,090	\$ 11,090	\$ 10,627
26.542.66.11.02 Full-Time Employees	\$ 10,820	\$ 23,287	\$ 11,878	\$ 11,878	\$ 12,282
26.542.66.12.01 Overtime	\$ 1,276	\$ 3,970	\$ 2,500	\$ 2,500	\$ 2,500
26.542.66.21.07 Unemployment Compensation	\$ 21	\$ 32	\$ 24	\$ 24	\$ 25
26.542.66.21.10 Social Security	\$ 824	\$ 1,232	\$ 909	\$ 909	\$ 939
26.542.66.21.11 PERS	\$ 739	\$ 1,173	\$ 626	\$ 626	\$ 843
26.542.66.21.13 Medical Benefits	\$ 2,383	\$ 4,213	\$ 3,082	\$ 3,082	\$ 3,270
26.542.66.21.16 Ind Ins & Medical Aid	\$ 243	\$ 423	\$ 361	\$ 361	\$ 405
26.542.66.31.10 Operating Supplies	\$ 2,261	\$ 8,921	\$ 2,000	\$ 2,000	\$ 3,000
26.542.66.43.00 Training & Travel	\$ 3	\$ -	\$ -	\$ -	\$ -
26.542.66.48.00 Contracted Snow Removal	\$ -	\$ 1,664	\$ -	\$ -	\$ 2,000
26.542.66.95.01 Equipment Pool	\$ 7,091	\$ 9,531	\$ 7,393	\$ 7,393	\$ 7,085
26.542.67.41.01 Debris Removal - Maintenance	\$ 1,614	\$ 5,899	\$ 5,000	\$ 5,000	\$ 5,000
26.542.70.11.02 Full-Time Employees	\$ 42,662	\$ 49,482	\$ 39,880	\$ 39,880	\$ 40,091
26.542.70.11.03 Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ 3,894
26.542.70.12.01 Overtime	\$ 258	\$ 1,017	\$ 600	\$ 600	\$ 600
26.542.70.21.07 Unemployment Compensation	\$ 88	\$ 76	\$ 80	\$ 80	\$ 80
26.542.70.21.10 Social Security	\$ 3,371	\$ 2,925	\$ 3,050	\$ 3,050	\$ 3,067
26.542.70.21.11 PERS	\$ 3,134	\$ 2,634	\$ 2,102	\$ 2,102	\$ 2,753
26.542.70.21.13 Medical Benefits	\$ 11,276	\$ 10,024	\$ 11,056	\$ 11,056	\$ 11,869
26.542.70.21.16 Ind Ins & Medical Aid	\$ 1,134	\$ 962	\$ 1,283	\$ 1,283	\$ 1,435
26.542.70.31.10 Operating Supplies	\$ 2,613	\$ 3,609	\$ 3,000	\$ 3,000	\$ 3,000
26.542.70.31.11 Safety Supplies	\$ 204	\$ -	\$ 200	\$ 200	\$ -
26.542.70.43.00 Training & Travel	\$ 4	\$ -	\$ -	\$ -	\$ -
26.542.70.49.13 Tree Removal Services	\$ 1,997	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
26.542.70.95.01 Equipment Pool	\$ 14,182	\$ 19,063	\$ 14,787	\$ 14,787	\$ 14,170
26.595.30.63.00 Street Overlays	\$ 307,248	\$ 73	\$ -	\$ -	\$ -
STREET MAINT/CONST ACTIVITIES	\$ 1,180,455	\$ 995,997	\$ 912,215	\$ 912,215	\$ 935,972
PUBLIC WORKS DEPARTMENT	\$ 1,393,608	\$ 1,234,064	\$ 1,150,283	\$ 1,150,283	\$ 1,184,025
13 NON-DEPARTMENTAL ITEMS					
00.543.30.53.04 Washington State Excise Taxes	\$ 610	\$ 26	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 610	\$ 26	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 610	\$ 26	\$ -	\$ -	\$ -
STREET MAINTENANCE FUND	\$ 1,394,218	\$ 1,234,090	\$ 1,150,283	\$ 1,150,283	\$ 1,184,025
105 ARTERIAL STREET CONSTRUCTION					
09 PUBLIC WORKS DEPARTMENT					
JUDICIAL PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -
25.532.20.11.02 Full Time Employees	\$ 66,670	\$ 70,466	\$ 85,945	\$ 85,945	\$ 83,892
25.532.20.11.03 Part-Time Employees	\$ 4,739	\$ 3,901	\$ 4,747	\$ 4,747	\$ 4,909

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
25.532.20.12.01 Overtime	\$ 1,042	\$ 2,232	\$ -	\$ -	\$ -
25.532.20.21.07 Unemployment Compensation	\$ 144	\$ 154	\$ 182	\$ 182	\$ 178
25.532.20.21.10 Social Security	\$ 5,536	\$ 5,856	\$ 6,925	\$ 6,925	\$ 6,780
25.532.20.21.11 PERS	\$ 5,206	\$ 5,307	\$ 4,166	\$ 4,166	\$ 5,761
25.532.20.21.13 Medical Benefits	\$ 12,996	\$ 12,817	\$ 14,459	\$ 14,459	\$ 14,918
25.532.20.21.16 Ind Ins & Medical Aid	\$ 1,412	\$ 1,471	\$ 2,163	\$ 2,163	\$ 1,875
25.532.20.43.00 Training & Travel	\$ 13	\$ 9	\$ -	\$ -	\$ -
25.595.10.41.04 Traffic Signal Design	\$ -	\$ 58,439	\$ -	\$ -	\$ -
ENGINEERING SERVICES	\$ 97,758	\$ 160,652	\$ 118,587	\$ 118,587	\$ 118,313
26.542.60.54.26 BIKE RACK SUPPLIES AND I	\$ 2,300	\$ -	\$ -	\$ -	\$ -
26.595.10.41.07 Old Brook Lane to Fidalgo Bay	\$ -	\$ 71,402	\$ -	\$ -	\$ -
26.595.10.41.08 Fidalgo Bay Reconstruction	\$ -	\$ 1,412	\$ -	\$ -	\$ 250,000
26.595.13.64.00 Traffic Calming and Non-Motor.	\$ -	\$ 4,874	\$ -	\$ -	\$ -
26.595.25.61.00 Sunset Ave Widening Const. (0	\$ 5,475	\$ -	\$ -	\$ -	\$ -
26.595.30.11.02 Full-Time Employees- Job Cost	\$ 4,600	\$ 6,843	\$ -	\$ -	\$ -
26.595.30.21.07 Unemployment Compensation	\$ 9	\$ 14	\$ -	\$ -	\$ -
26.595.30.21.10 Social Security	\$ 347	\$ 524	\$ -	\$ -	\$ -
26.595.30.21.11 PERS	\$ -	\$ 283	\$ -	\$ -	\$ -
26.595.30.21.13 Medical Benefits	\$ 970	\$ 1,516	\$ -	\$ -	\$ -
26.595.30.21.16 Ind Ins & Medical Aid	\$ 128	\$ 184	\$ -	\$ -	\$ -
26.595.32.63.00 Kansas/Oakes Intersection(06-	\$ 160,138	\$ -	\$ -	\$ -	\$ -
26.595.32.63.02 Pennsylvania Ave	\$ 74,851	\$ 46,718	\$ 250,000	\$ 250,000	\$ 620,000
26.595.36.63.02 17th Street A Ave to D Ave	\$ 27,830	\$ -	\$ -	\$ -	\$ -
26.595.61.11.02 Full Time Employees	\$ 3,337	\$ 15,822	\$ -	\$ -	\$ -
26.595.61.21.07 Unemployment Compensation	\$ 7	\$ 32	\$ -	\$ -	\$ -
26.595.61.21.10 Social Security	\$ 251	\$ 1,210	\$ -	\$ -	\$ -
26.595.61.21.11 PERS	\$ 142	\$ 1,315	\$ -	\$ -	\$ -
26.595.61.21.13 Medical Benefits	\$ 1,335	\$ 3,614	\$ -	\$ -	\$ -
26.595.61.21.16 Ind Ins and Medical Aid	\$ 92	\$ 467	\$ -	\$ -	\$ -
26.595.61.63.20 Misc. Sidewalk Const	\$ 11,413	\$ 62,767	\$ -	\$ -	\$ -
26.595.61.63.40 CBD Sidewalk Improvements ((\$ 197,363	\$ -	\$ -	\$ -	\$ -
26.595.62.63.00 SHIP Interpretive Trail	\$ -	\$ -	\$ -	\$ -	\$ 285,000
26.595.62.63.12 Waterfront Trail Design (T-503)	\$ 26,247	\$ 182,026	\$ -	\$ -	\$ -
26.595.62.63.14 GCT ENFORCEMENT PROGF	\$ 1,890	\$ -	\$ -	\$ -	\$ -
26.595.62.63.17 Guemes Channel Trail Phase II	\$ -	\$ -	\$ -	\$ -	\$ 75,000
26.595.91.11.02 Full-Time Employees	\$ 128	\$ 22,450	\$ -	\$ -	\$ -
26.595.91.21.07 Unemployment Compensation	\$ -	\$ 45	\$ -	\$ -	\$ -
26.595.91.21.10 Social Security	\$ 10	\$ 1,717	\$ -	\$ -	\$ -
26.595.91.21.13 City Medical Plan	\$ 47	\$ 2,811	\$ -	\$ -	\$ -
26.595.91.21.16 Ind Ins & Medical Aid	\$ 3	\$ 546	\$ -	\$ -	\$ -
26.595.91.63.02 SR20Thompson Rd Traffic Sig	\$ 98,317	\$ 55,755	\$ -	\$ -	\$ -
26.595.91.63.03 Commercial Ave and SR20 Inte	\$ 34,789	\$ 1,578,515	\$ -	\$ 943,000	\$ -
STREET MAINT/CONST ACTIVITIES	\$ 652,019	\$ 2,062,862	\$ 250,000	\$ 1,193,000	\$ 1,230,000
PUBLIC WORKS DEPARTMENT	\$ 749,777	\$ 2,223,514	\$ 368,587	\$ 1,311,587	\$ 1,348,313
13 NON-DEPARTMENTAL ITEMS					
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
ARTERIAL STREET CONSTRUCTION	\$ 749,777	\$ 2,223,514	\$ 368,587	\$ 1,311,587	\$ 1,348,313
107 WASHINGTON PARK FUND					
10 PARKS/REC/CEMETERY DEPARTMENT					
39.576.80.11.02 Full-Time Employees	\$ 62,468	\$ 64,921	\$ 68,360	\$ 68,360	\$ 69,122
39.576.80.11.03 Part-Time Employees	\$ 41,330	\$ 33,842	\$ 36,351	\$ 36,351	\$ 36,426
39.576.80.12.01 Overtime	\$ 1,036	\$ 379	\$ 200	\$ 200	\$ 200
39.576.80.21.07 Unemployment Compensation	\$ 210	\$ 198	\$ 209	\$ 209	\$ 211
39.576.80.21.10 Social Security	\$ 8,021	\$ 7,586	\$ 8,011	\$ 8,011	\$ 8,075
39.576.80.21.11 PERS	\$ 5,366	\$ 5,244	\$ 4,254	\$ 4,254	\$ 5,165
39.576.80.21.13 Medical Benefits	\$ 9,561	\$ 10,133	\$ 11,178	\$ 11,178	\$ 7,133
39.576.80.21.16 Ind Ins & Medical Aid	\$ 4,456	\$ 4,086	\$ 4,550	\$ 4,550	\$ 3,496
39.576.80.31.10 Operating Supplies	\$ 15,712	\$ 13,973	\$ 12,000	\$ 16,000	\$ 12,000
39.576.80.31.19 Park Signage	\$ -	\$ 60	\$ -	\$ -	\$ -

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
39.576.80.31.30 Repair & Maintenance Supplies	\$ 5,834	\$ 2,590	\$ 2,000	\$ 4,000	\$ 2,000
39.576.80.34.00 Firewood Bundles for Resale	\$ 1,962	\$ 4,345	\$ 2,500	\$ 5,500	\$ 2,500
39.576.80.43.00 Training & Travel	\$ 100	\$ 16	\$ 100	\$ 100	\$ 100
39.576.80.47.02 Electricity	\$ 3,689	\$ 3,561	\$ 5,000	\$ 5,000	\$ 5,000
39.576.80.47.03 Water / Sewer / Solid Waste	\$ 13,815	\$ 16,206	\$ 12,000	\$ 18,000	\$ 12,000
39.576.80.48.03 Equipment Repair & Maintenan	\$ 5,073	\$ -	\$ -	\$ -	\$ -
39.576.80.53.05 Property Taxes - Fire Prot.	\$ 403	\$ 405	\$ 400	\$ 400	\$ 400
39.576.80.95.01 Equipment Pool	\$ 4,630	\$ 3,811	\$ 4,504	\$ 4,504	\$ 2,816
39.576.80.95.02 Shop Space Rental- Washingtc	\$ 1,836	\$ 2,052	\$ 2,715	\$ 2,715	\$ 1,813
39.594.76.64.03 Campground Fee Machine	\$ 4,357	\$ -	\$ -	\$ -	\$ -
PARK FACILITIES	\$ 189,859	\$ 173,408	\$ 174,332	\$ 189,332	\$ 168,457
PARKS/REC/CEMETERY DEPARTMENT	\$ 189,859	\$ 173,408	\$ 174,332	\$ 189,332	\$ 168,457
13 NON-DEPARTMENTAL ITEMS					
00.576.80.53.04 Washington State Excise Taxes	\$ 16,269	\$ 18,361	\$ 15,000	\$ 15,000	\$ 18,000
MISCELLANEOUS ITEMS	\$ 16,269	\$ 18,361	\$ 15,000	\$ 15,000	\$ 18,000
NON-DEPARTMENTAL ITEMS	\$ 16,269	\$ 18,361	\$ 15,000	\$ 15,000	\$ 18,000
WASHINGTON PARK FUND	\$ 206,128	\$ 191,769	\$ 189,332	\$ 204,332	\$ 186,457
108 PARKS CAPITAL IMPROVEMENT					
10 PARKS/REC/CEMETERY DEPARTMENT					
39.594.76.63.11 Volunteer Park	\$ 30,360	\$ 5,220	\$ -	\$ -	\$ -
39.594.76.63.15 H Avenue Park	\$ -	\$ 20,251	\$ -	\$ -	\$ -
39.594.76.63.16 West End Parks	\$ 20	\$ 181,460	\$ -	\$ -	\$ -
39.594.76.63.18 Depot	\$ 107,099	\$ 14,000	\$ -	\$ -	\$ -
PARK FACILITIES	\$ 137,479	\$ 220,931	\$ -	\$ -	\$ -
PARKS/REC/CEMETERY DEPARTMENT	\$ 137,479	\$ 220,931	\$ -	\$ -	\$ -
13 NON-DEPARTMENTAL ITEMS					
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS CAPITAL IMPROVEMENT	\$ 137,479	\$ 220,931	\$ -	\$ -	\$ -
109 POLICE SUBSTANCE ABUSE					
07 POLICE DEPARTMENT					
16.521.38.31.10 D.A.R.E. Operating Supplies	\$ 2,789	\$ 2,972	\$ 4,000	\$ 4,000	\$ 4,000
CRIME PREVENTION	\$ 2,789	\$ 2,972	\$ 4,000	\$ 4,000	\$ 4,000
POLICE DEPARTMENT	\$ 2,789	\$ 2,972	\$ 4,000	\$ 4,000	\$ 4,000
13 NON-DEPARTMENTAL ITEMS					
00.521.38.53.04 Washington State Excise Taxes	\$ 5	\$ 4	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 5	\$ (4)	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 5	\$ (4)	\$ -	\$ -	\$ -
POLICE SUBSTANCE ABUSE	\$ 2,794	\$ 2,968	\$ 4,000	\$ 4,000	\$ 4,000
110 AMBULANCE SERVICE FUND					
08 MEDIC/FIRE DEPARTMENT					
30.522.20.31.15 Vehicle stabilizer bars	\$ -	\$ 3,517	\$ -	\$ -	\$ -
30.526.40.42.01 Interstation Computer Line	\$ 548	\$ 711	\$ 1,200	\$ 1,200	\$ 1,200
30.526.40.43.00 Training & Travel	\$ 4,924	\$ 5,091	\$ 6,600	\$ 6,600	\$ 6,600
30.526.50.42.06 Cellular Telephone	\$ 4,984	\$ 5,205	\$ 4,500	\$ 4,500	\$ 4,500
30.526.50.48.03 Radio Repairs	\$ 3,546	\$ 10,281	\$ 4,000	\$ 8,000	\$ 4,000
30.526.80.11.02 Full-Time Employees	\$ 1,297,835	\$ 1,354,796	\$ 1,398,178	\$ 1,398,178	\$ 1,453,532
30.526.80.12.01 Overtime	\$ 132,045	\$ 145,947	\$ 115,000	\$ 145,000	\$ 115,000
30.526.80.12.04 Callback Pay	\$ 35,911	\$ 47,899	\$ 40,000	\$ 47,000	\$ 40,000
30.526.80.21.07 Unemployment compensation	\$ 2,934	\$ 3,103	\$ 2,796	\$ 2,796	\$ 2,906
30.526.80.21.10 Social Security - Medicare	\$ 23,476	\$ 25,493	\$ 24,020	\$ 24,020	\$ 21,832
30.526.80.21.11 PERS	\$ 1,071	\$ 1,117	\$ 914	\$ 914	\$ 1,233
30.526.80.21.12 LEOFF	\$ 78,353	\$ 81,898	\$ 71,203	\$ 83,203	\$ 75,224
30.526.80.21.13 Medical Benefits	\$ 207,080	\$ 212,045	\$ 234,559	\$ 234,559	\$ 262,231
30.526.80.21.16 Ind Ins & Medical Aid	\$ 30,998	\$ 35,342	\$ 43,548	\$ 43,548	\$ 52,585
30.526.80.31.10 Operating Supplies	\$ 9,002	\$ 5,431	\$ 8,000	\$ 8,000	\$ 8,000
30.526.80.43.00 Training & Travel	\$ 74	\$ -	\$ -	\$ -	\$ -
30.526.80.46.00 EMS/EMT Insurance	\$ 315	\$ 322	\$ 2,722	\$ 2,722	\$ 2,722
30.526.80.49.01 Contracted Service for Stretche	\$ 2,670	\$ 2,765	\$ 2,000	\$ 2,000	\$ 2,000

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
30.526.80.95.01 Equipment Pool	\$ 39,263	\$ 38,333	\$ 32,988	\$ 32,988	\$ 29,652
30.594.26.64.03 County Radio Infrastructure	\$ 4,344	\$ 3,929	\$ 4,650	\$ 4,650	\$ 4,650
AMBULANCE & RESCUE SERVICES	\$ 1,879,373	\$ 1,983,225	\$ 1,996,878	\$ 2,049,878	\$ 2,087,867
MEDIC/FIRE DEPARTMENT	\$ 1,879,373	\$ 1,983,225	\$ 1,996,878	\$ 2,049,878	\$ 2,087,867
13 NON-DEPARTMENTAL ITEMS					
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
AMBULANCE SERVICE FUND	\$ 1,879,373	\$ 1,983,225	\$ 1,996,878	\$ 2,049,878	\$ 2,087,867
112 DEVELOPMENT IMPACT FEE					
10 PARKS/REC/CEMETERY DEPARTMENT					
39.594.76.63.11 H Avenue Reservoir Park	\$ 30,530	216-	\$ -	\$ -	\$ -
39.594.76.63.12 Neighborhood Parks	\$ 330,299	\$ -	\$ -	\$ -	\$ -
39.594.76.63.14 Volunteer Park	\$ 17,678	\$ -	\$ -	\$ -	\$ -
PARK FACILITIES	\$ 378,507	\$ (216)	\$ -	\$ -	\$ -
PARKS/REC/CEMETERY DEPARTMENT	\$ 378,507	\$ (216)	\$ -	\$ -	\$ -
13 NON-DEPARTMENTAL ITEMS					
00.597.42.94.00 Operating Transfer to 105	\$ -	\$ -	\$ -	\$ -	\$ 455,000
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ 455,000
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ 455,000
DEVELOPMENT IMPACT FEE	\$ 378,507	\$ (216)	\$ -	\$ -	\$ 455,000
113 ACFL MANAGEMENT FUND					
10 PARKS/REC/CEMETERY DEPARTMENT					
37.576.90.11.02 Full-Time Employees	\$ 7,974	\$ 9,059	\$ 9,700	\$ 9,700	\$ 10,332
37.576.90.11.03 Part-Time Employees	\$ 7,642	\$ 11,887	\$ -	\$ 13,000	\$ 15,000
37.576.90.21.07 Unemployment Compensation	\$ 19	\$ 42	\$ 19	\$ 19	\$ 21
37.576.90.21.10 Social Security	\$ 726	\$ 1,609	\$ 742	\$ 2,242	\$ 790
37.576.90.21.11 PERS	\$ 573	\$ 1,289	\$ 511	\$ 1,261	\$ 710
37.576.90.21.13 Medical Benefits	\$ 2,338	\$ 2,649	\$ 2,898	\$ 2,898	\$ 3,202
37.576.90.21.16 Ind Ins & Medical Aid	\$ 310	\$ 750	\$ 271	\$ 1,021	\$ 303
37.576.90.41.00 Prof Services/Education Progm	\$ 6,000	\$ 3,440	\$ 6,000	\$ 6,000	\$ 6,000
37.576.90.48.00 Trailhead Improvements	\$ 2,005	\$ 241	\$ -	\$ -	\$ 2,000
37.576.90.49.33 Conservation Easement Fees	\$ 2,375	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
37.594.61.00.00 Interfund Land Acquisition	\$ -	\$ 267,746	\$ -	\$ 5,000	\$ -
37.594.79.61.00 ACFL Land Acquisition	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 56,000
COMMUNITY FORESTLANDS PROGRAM	\$ 29,962	\$ 300,212	\$ 71,641	\$ 92,641	\$ 95,858
PARKS/REC/CEMETERY DEPARTMENT	\$ 29,962	\$ 300,212	\$ 71,641	\$ 92,641	\$ 95,858
13 NON-DEPARTMENTAL ITEMS					
00.576.90.53.04 Washington State Excise Tax	\$ 47	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 47	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 47	\$ -	\$ -	\$ -	\$ -
ACFL MANAGEMENT FUND	\$ 30,009	\$ 300,212	\$ 71,641	\$ 92,641	\$ 95,858
135 TOURISM FUND					
13 NON-DEPARTMENTAL ITEMS					
00.557.30.43.00 Travel re: Sidney Ferry	\$ 703	\$ -	\$ -	\$ -	\$ -
00.557.30.44.00 Heritage Tourism Marketng Pro	\$ 2,950	\$ 3,275	\$ -	\$ -	\$ 4,479
00.557.30.44.02 Visitor Information Center	\$ 53,000	\$ 54,961	\$ 55,000	\$ 55,000	\$ 60,000
00.557.30.44.04 Museum Foundation Exhibits	\$ 2,850	\$ -	\$ -	\$ -	\$ 3,405
00.557.30.44.05 Depot Brochure/Advertising	\$ 14,834	\$ 7,500	\$ -	\$ -	\$ 2,500
00.557.30.44.06 Sister City Tourism Promotion	\$ -	\$ 1,075	\$ -	\$ -	\$ 2,200
00.557.30.44.09 Int'l Ferry Adv-Ch of Commerce	\$ 100,000	\$ 99,999	\$ 100,000	\$ 100,000	\$ 100,000
00.557.30.44.11 Farmers Market Advertising	\$ -	\$ 5,000	\$ -	\$ -	\$ 3,500
00.557.30.44.12 Museum Brochures	\$ -	\$ 2,147	\$ -	\$ -	\$ -
00.557.30.49.11 Anacortes Arts Festival Spring	\$ -	\$ 500	\$ -	\$ -	\$ -
00.573.10.11.02 Full-Time Employees	\$ -	\$ 98	\$ -	\$ -	\$ -
00.573.10.21.10 Social Security	\$ -	\$ 8	\$ -	\$ -	\$ -
00.573.10.21.11 PERS	\$ -	\$ 5	\$ -	\$ -	\$ -
00.573.10.21.13 Medical Benefits	\$ -	\$ 65	\$ -	\$ -	\$ -
00.573.10.21.16 Ind Ins & Medical Aid	\$ -	\$ 3	\$ -	\$ -	\$ -
00.573.10.44.00 City Banner - Commercial Ave.	\$ -	\$ -	\$ -	\$ -	\$ 2,000

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
00.573.20.44.00 Anacortes Film Festival	\$ -	\$ -	\$ -	\$ -	\$ 3,000
00.573.20.44.02 Skagit Symphony Concert Wee	\$ -	\$ -	\$ -	\$ -	\$ 1,000
00.573.20.44.03 Fidalgo Is. Quilt Show & Walk	\$ 1,500	\$ 1,200	\$ -	\$ -	\$ 1,800
00.573.20.44.04 Anacortes Arts Brochure	\$ 4,300	\$ -	\$ -	\$ -	\$ -
00.573.20.44.05 Jazz Festival	\$ 20,000	\$ 9,941	\$ -	\$ -	\$ -
00.573.20.44.07 What the Heck Fest - Magic Cit	\$ 3,500	\$ 5,000	\$ -	\$ -	\$ 4,200
00.573.20.44.08 Barbershop show and bbq	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
00.573.20.44.11 Snohomish Artists Waterfront C	\$ -	\$ 2,500	\$ -	\$ -	\$ 3,000
00.573.30.44.01 Advertising for Car Shows	\$ 910	\$ 1,500	\$ -	\$ -	\$ 1,000
00.573.90.44.02 Sister Cities - Town Criers/Spec	\$ 1,334	\$ 648	\$ -	\$ -	\$ -
00.573.90.44.03 Antique Machine Show	\$ 1,470	\$ 1,500	\$ -	\$ -	\$ 1,700
00.573.90.44.04 Hedgehog Gathering Ads	\$ 375	\$ 375	\$ -	\$ -	\$ 300
00.573.90.44.05 Tulip Festival Advertising	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ 1,700
00.573.90.44.06 AWOT July 4th Extravaganza	\$ 1,423	\$ 1,560	\$ -	\$ -	\$ 2,100
00.575.90.47.00 Community Restrooms - Utilitie	\$ -	\$ -	\$ -	\$ -	\$ 3,500
MISCELLANEOUS ITEMS	\$ 210,149	\$ 201,860	\$ 155,000	\$ 155,000	\$ 202,384
NON-DEPARTMENTAL ITEMS	\$ 210,149	\$ 201,860	\$ 155,000	\$ 155,000	\$ 202,384
TOURISM FUND	\$ 210,149	\$ 201,860	\$ 155,000	\$ 155,000	\$ 202,384
180	COMMUNITY DEVELOPMENT FUND				
06	PLANNING & COMMUNITY DEVELOPMT				
11.542.64.47.02 Electricity - SR20 Entry Way Sid	\$ 299	\$ 310	\$ 400	\$ 400	\$ 400
11.542.65.47.02 Electricity - 5th & 'O' Lot	\$ 299	\$ 27	\$ 300	\$ 300	\$ 300
11.558.80.11.02 Full Time Employees	\$ 31,049	\$ 42,397	\$ 62,782	\$ 62,782	\$ 77,801
11.558.80.11.03 Part-Time Employees	\$ 2,824	\$ -	\$ -	\$ -	\$ -
11.558.80.21.07 Unemployment Compensation	\$ 62	\$ 85	\$ 126	\$ 126	\$ 156
11.558.80.21.10 Social Security	\$ 2,376	\$ 3,247	\$ 4,803	\$ 4,803	\$ 5,943
11.558.80.21.11 PERS	\$ 2,204	\$ 2,860	\$ 3,310	\$ 3,310	\$ 5,346
11.558.80.21.13 Medical Benefits	\$ 3,172	\$ 4,274	\$ 9,216	\$ 9,216	\$ 8,913
11.558.80.21.16 Ind Ins & Medical Aid	\$ 86	\$ 146	\$ 244	\$ 244	\$ 482
11.558.80.31.20 Publications - Qtrly Newsletter	\$ 7,549	\$ -	\$ -	\$ -	\$ -
11.558.80.41.02 Surveying/Legal Descriptions	\$ 15,687	\$ 1,172	\$ -	\$ -	\$ -
11.558.80.41.08 Development projects	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
11.558.80.43.00 Travel	\$ 278	\$ -	\$ -	\$ -	\$ -
11.558.80.45.02 DNR Tideland Lease Payment	\$ 63,672	\$ 76,352	\$ 80,000	\$ 80,000	\$ 84,000
11.558.80.46.00 Insurance	\$ 17,977	\$ 19,548	\$ 20,597	\$ 20,597	\$ 22,180
11.558.80.48.01 Dock & Ramp Improvements	\$ 6,137	\$ 53	\$ 25,000	\$ 25,000	\$ -
11.558.80.48.02 Signposts	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
11.559.10.49.03 EDASC Dues	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
11.559.10.53.05 Property Taxes	\$ 18	\$ 18	\$ -	\$ -	\$ -
11.573.90.44.06 4th of July Fireworks Display	\$ 250	\$ 10,085	\$ 5,000	\$ 5,000	\$ 5,000
11.594.80.63.01 30th Street Boat Ramp Improve	\$ -	\$ 44,364	\$ -	\$ -	\$ -
11.595.62.00.00 Wildlife Corridors	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
URBAN RENEWAL INDUSTRIAL PARK	\$ 161,139	\$ 212,138	\$ 258,978	\$ 258,978	\$ 252,721
47.559.10.41.00 Planning, Admin, Prof Services	\$ 11,578	\$ 2,512	\$ -	\$ -	\$ 25,000
47.559.10.41.01 Outside Attorney	\$ 345	\$ -	\$ -	\$ -	\$ -
47.559.10.41.02 Neighborhood Historic Preservz	\$ 27,651	\$ -	\$ -	\$ -	\$ -
47.559.10.52.02 Public Facilities pass through	\$ 16,313	\$ 115,257	\$ -	\$ 115,000	\$ 110,000
47.559.50.52.00 Public facilities, internally mana	\$ -	\$ 12,777	\$ -	\$ -	\$ -
CDBG GRANT ADMINISTRATION	\$ 55,887	\$ 130,546	\$ -	\$ 115,000	\$ 135,000
PLANNING & COMMUNITY DEVELOPMT	\$ 217,026	\$ 342,684	\$ 258,978	\$ 373,978	\$ 387,721
13	NON-DEPARTMENTAL ITEMS				
00.557.30.41.00 Lobbyist - Sidney Ferry	\$ -	\$ 7,500	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ -	\$ 7,500	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ 7,500	\$ -	\$ -	\$ -
COMMUNITY DEVELOPMENT FUND	\$ 217,026	\$ 350,184	\$ 258,978	\$ 373,978	\$ 387,721
200	2000 GO BOND DEBT SVC LIBRARY				
13	NON-DEPARTMENTAL ITEMS				
00.521.50.41.00 Bond Issuance Fees/Costs	\$ 605	\$ 607	\$ 600	\$ 600	\$ -
00.591.72.71.00 Bond Principal	\$ 255,000	\$ 270,000	\$ 280,000	\$ 280,000	\$ -
00.591.72.71.05 Bond Principle Refunding	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 345,000

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
00.591.72.83.05 Bond Interest Refunding	\$ -	\$ -	\$ 161,110	\$ 161,110	\$ 159,535
00.592.72.83.00 Bond Interest	\$ 43,479	\$ 29,773	\$ 15,260	\$ 15,260	\$ -
00.592.72.83.05 Bond Interest Refunding	\$ 163,810	\$ 162,510	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 502,894	\$ 502,890	\$ 501,970	\$ 501,970	\$ 504,535
NON-DEPARTMENTAL ITEMS	\$ 502,894	\$ 502,890	\$ 501,970	\$ 501,970	\$ 504,535
2000 GO BOND DEBT SVC LIBRARY	\$ 502,894	\$ 502,890	\$ 501,970	\$ 501,970	\$ 504,535
201	L.I.D. #201 BOND DEBT SERVICE				
13	NON-DEPARTMENTAL ITEMS				
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
L.I.D. #201 BOND DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
205	L.I.D. #205 BOND DEBT SERVICE				
13	NON-DEPARTMENTAL ITEMS				
00.581.20.79.41 Loan Prin Payment to 401	\$ 356	\$ -	\$ -	\$ -	\$ -
00.592.42.82.41 Interest on Loan From 401	\$ 21	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 377	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 377	\$ -	\$ -	\$ -	\$ -
L.I.D. #205 BOND DEBT SERVICE	\$ 377	\$ -	\$ -	\$ -	\$ -
209	2009 GO Refunding Bond				
13	NON-DEPARTMENTAL ITEMS				
00.591.89.71.00 General Obligation Bonds Princ	\$ -	\$ -	\$ -	\$ -	\$ 195,000
00.592.34.41.02 Debt Issuance Costs	\$ -	\$ 35,602	\$ -	\$ -	\$ -
00.592.89.83.00 Long-Term External Interest	\$ -	\$ 12,364	\$ -	\$ -	\$ 64,950
MISCELLANEOUS ITEMS	\$ -	\$ 47,966	\$ -	\$ -	\$ 259,950
NON-DEPARTMENTAL ITEMS	\$ -	\$ 47,966	\$ -	\$ -	\$ 259,950
2009 GO Refunding Bond	\$ -	\$ 47,966	\$ -	\$ -	\$ 259,950
292	1999 OLD GO BOND DEBT SVC FIRE				
13	NON-DEPARTMENTAL ITEMS				
00.521.50.46.00 Bond Insurance Premium	\$ 304	\$ 304	\$ -	\$ -	\$ -
00.591.22.71.00 Bond Principal	\$ 115,000	\$ 125,000	\$ -	\$ -	\$ -
00.592.22.83.00 Bond Interest	\$ 29,853	\$ 15,216	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 145,157	\$ 140,520	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 145,157	\$ 140,520	\$ -	\$ -	\$ -
1999 OLD GO BOND DEBT SVC FIRE	\$ 145,157	\$ 140,520	\$ -	\$ -	\$ -
297	1999 GO BOND DEBT SVC - POLICE				
13	NON-DEPARTMENTAL ITEMS				
00.591.21.71.99 Bond Principal	\$ 55,000	\$ 50,000	\$ -	\$ -	\$ -
00.592.21.83.99 Bond Interest	\$ 84,410	\$ 42,116	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 139,410	\$ 92,116	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 139,410	\$ 92,116	\$ -	\$ -	\$ -
1999 GO BOND DEBT SVC - POLICE	\$ 139,410	\$ 92,116	\$ -	\$ -	\$ -
301	L.I.D. #201 CONSTRUCTION FUND				
13	NON-DEPARTMENTAL ITEMS				
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
L.I.D. #201 CONSTRUCTION FUND	\$ -	\$ -	\$ -	\$ -	\$ -
303	L.I.D. #203 CONSTRUCTION FUND				
13	NON-DEPARTMENTAL ITEMS				
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
L.I.D. #203 CONSTRUCTION FUND	\$ -	\$ -	\$ -	\$ -	\$ -
335	GROWTH MGMT CAPITAL IMPRV FUND				
13	NON-DEPARTMENTAL ITEMS				
00.591.42.78.03 PWTF Loan #3 Prin-Anaco Bch	\$ 18,832	\$ 18,832	\$ 18,832	\$ 18,832	\$ 18,832
00.591.42.78.04 PWTF Loan #4 Prin-R Ave/Hwy	\$ 2,546	\$ 2,546	\$ 2,546	\$ 2,546	\$ 2,546
00.592.42.83.03 PWTF Loan #3 Int-Anaco Bch f	\$ 1,130	\$ 942	\$ 753	\$ 753	\$ 565
00.592.42.83.04 PWTF Loan #4 Int-R Ave/Hwy ;	\$ 178	\$ 153	\$ 127	\$ 127	\$ 102
00.597.42.94.00 Operating Transfer to 105	\$ -	\$ 525,000	\$ 250,000	\$ 250,000	\$ 525,000

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
00.597.42.94.01 Operating Transfer to 108	\$ -	\$ 245,000	\$ 275,000	\$ 275,000	\$ -
00.597.42.94.04 Operating Transfers to Fund 10	\$ 150,000	\$ -	\$ -	\$ -	\$ -
00.597.42.94.81 Interfund Debt for Capital Buildi	\$ 139,410	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 312,096	\$ 792,473	\$ 547,258	\$ 547,258	\$ 547,045
02.597.42.94.00 Operating Transfer to 105	\$ 866,640	\$ -	\$ -	\$ -	\$ -
02.597.42.94.12 Operating Transfer to 112	\$ 313,000	\$ -	\$ -	\$ -	\$ -
MAYOR'S OFFICE	\$ 1,179,640	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 1,491,736	\$ 792,473	\$ 547,258	\$ 547,258	\$ 547,045
GROWTH MGMT CAPITAL IMPRV FUND	\$ 1,491,736	\$ 792,473	\$ 547,258	\$ 547,258	\$ 547,045
355 PRESTON INTERP CENTER CONST					
12 MUSEUM DEPARTMENT					
W. T. PRESTON MARITIME MUSEUM	\$ -	\$ -	\$ -	\$ -	\$ -
MUSEUM DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
13 NON-DEPARTMENTAL ITEMS					
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
PRESTON INTERP CENTER CONST	\$ -	\$ -	\$ -	\$ -	\$ -
356 LIBRARY CONSTRUCTION FUND					
11 PUBLIC LIBRARY					
41.594.72.62.00 Public Library Construction	\$ 20,084	\$ 8,508	\$ -	\$ 101,374	\$ -
41.594.72.64.01 Computer Equipment	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -
LIBRARY PROGRAMS	\$ 20,084	\$ 8,508	\$ 4,500	\$ 105,874	\$ -
PUBLIC LIBRARY	\$ 20,084	\$ 8,508	\$ 4,500	\$ 105,874	\$ -
13 NON-DEPARTMENTAL ITEMS					
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY CONSTRUCTION FUND	\$ 20,084	\$ 8,508	\$ 4,500	\$ 105,874	\$ -
401 WATER FUND					
00 RESTRICTED ACCOUNTS					
00.294.11.00.00 Depreciation Expense	\$ 263,794	\$ 1,209,629	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 263,794	\$ 1,209,629	\$ -	\$ -	\$ -
RESTRICTED ACCOUNTS	\$ 263,794	\$ 1,209,629	\$ -	\$ -	\$ -
03 CITY ATTORNEY'S OFFICE					
04.531.90.41.00 Water Rights Appeal - Matter #	\$ 109,373	\$ 140,863	\$ 100,000	\$ 100,000	\$ 100,000
04.534.20.41.00 Skagit County Skagit River Proj	\$ 9,799	\$ 62,963	\$ 100,000	\$ 100,000	\$ 100,000
04.534.20.41.01 WTP Cell Tower Lease Review	\$ 748	\$ -	\$ 25,000	\$ 25,000	\$ 1,000
LEGAL SERVICES	\$ 119,920	\$ 203,826	\$ 225,000	\$ 225,000	\$ 201,000
CITY ATTORNEY'S OFFICE	\$ 119,920	\$ 203,826	\$ 225,000	\$ 225,000	\$ 201,000
04 FINANCE DEPARTMENT					
07.534.71.11.02 Full-Time Employees	\$ 27,351	\$ 34,262	\$ 27,484	\$ 27,484	\$ 28,411
07.534.71.21.07 Unemployment Compensation	\$ 50	\$ 53	\$ 55	\$ 55	\$ 57
07.534.71.21.10 Social Security	\$ 1,891	\$ 2,020	\$ 2,103	\$ 2,103	\$ 2,173
07.534.71.21.11 PERS	\$ 1,757	\$ 1,826	\$ 1,449	\$ 1,449	\$ 1,951
07.534.71.21.13 Medical Benefits	\$ 5,773	\$ 6,082	\$ 6,668	\$ 6,668	\$ 7,335
07.534.71.21.16 Industrial Insurance & Medical	\$ 650	\$ 728	\$ 903	\$ 903	\$ 1,011
07.534.71.31.10 Operating Supplies-use 07.534	\$ 32	\$ 76	\$ -	\$ -	\$ -
07.534.71.48.03 Meter Reading System Mainten	\$ 1,296	\$ 1,426	\$ 3,000	\$ 3,000	\$ 1,500
07.534.71.95.01 Equipment Pool	\$ 7,423	\$ 8,159	\$ 7,321	\$ 7,321	\$ 5,471
07.534.73.11.02 Full-Time Employees	\$ 45,993	\$ 49,233	\$ 53,175	\$ 53,175	\$ 57,120
07.534.73.21.07 Unemployment Compensation	\$ 92	\$ 99	\$ 106	\$ 106	\$ 114
07.534.73.21.10 Social Security	\$ 3,521	\$ 3,768	\$ 4,068	\$ 4,068	\$ 4,353
07.534.73.21.11 PERS	\$ 3,279	\$ 3,408	\$ 2,803	\$ 2,803	\$ 3,922
07.534.73.21.13 Medical Benefits	\$ 11,888	\$ 11,718	\$ 12,308	\$ 12,308	\$ 11,309
07.534.73.21.16 Industrial Insurance & Medical	\$ 217	\$ 230	\$ 288	\$ 288	\$ 330
07.534.73.31.10 Operating Supplies	\$ 9,312	\$ 9,313	\$ 15,000	\$ 15,000	\$ 12,000
07.534.73.42.02 Postage	\$ 38,000	\$ 22,000	\$ 41,000	\$ 41,000	\$ 35,000
07.534.73.43.00 Training & Travel	\$ 13	\$ -	\$ -	\$ -	\$ -
07.534.73.48.02 Survey Mailer	\$ 4,548	\$ 4,114	\$ 4,548	\$ 4,548	\$ 4,548

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
07.534.73.48.03 Computer & Equipment Mainte	\$ 4,147	\$ -	\$ -	\$ -	\$ -
UTILITY BILLING/METER READING	\$ 167,233	\$ 158,515	\$ 182,279	\$ 182,279	\$ 176,605
24.534.10.41.00 State Audit Services	\$ 11,911	\$ 13,055	\$ -	\$ -	\$ 13,000
PUBLIC WORKS GENERAL ADMIN.	\$ 11,911	\$ 13,055	\$ -	\$ -	\$ 13,000
FINANCE DEPARTMENT	\$ 179,144	\$ 171,570	\$ 182,279	\$ 182,279	\$ 189,605
09 PUBLIC WORKS DEPARTMENT					
24.534.10.11.02 Full-Time Employees	\$ 32,708	\$ 33,817	\$ 37,118	\$ 37,118	\$ 38,387
24.534.10.11.03 Part-Time Employees	\$ 36,451	\$ 39,056	\$ 38,220	\$ 38,220	\$ 39,593
24.534.10.12.01 Overtime	\$ 650	\$ 179	\$ -	\$ -	\$ 1,000
24.534.10.21.07 Unemployment Compensation	\$ 140	\$ 146	\$ 151	\$ 151	\$ 154
24.534.10.21.10 Social Security	\$ 5,282	\$ 5,531	\$ 5,695	\$ 5,695	\$ 5,834
24.534.10.21.11 PERS	\$ 4,971	\$ 5,085	\$ 3,972	\$ 3,972	\$ 5,355
24.534.10.21.13 Medical Benefits	\$ 8,939	\$ 7,115	\$ 7,579	\$ 7,579	\$ 8,371
24.534.10.21.16 Ind Ins & Medical Aid	\$ 678	\$ 724	\$ 837	\$ 837	\$ 1,120
24.534.10.31.01 Office Supplies	\$ 464	\$ 714	\$ -	\$ -	\$ 200
24.534.10.31.10 Operating Supplies	\$ 862	\$ 238	\$ 825	\$ 825	\$ 1,000
24.534.10.42.01 Telephone & Fax	\$ 327	\$ 292	\$ 1,000	\$ 1,000	\$ 1,000
24.534.10.42.06 Cellular Telephone	\$ 224	\$ 168	\$ 550	\$ 550	\$ 600
24.534.10.43.00 Training & Travel	\$ 838	\$ -	\$ 3,000	\$ 3,000	\$ 2,000
24.534.10.43.11 Safety & Health Training	\$ -	\$ -	\$ 200	\$ 200	\$ 200
24.534.10.44.00 Legal Advertising	\$ -	\$ 84	\$ -	\$ -	\$ 200
24.534.10.49.03 Membership Dues/Subscription	\$ 2,458	\$ 3,797	\$ 2,472	\$ 2,472	\$ 4,000
24.534.10.49.13 Conservation Program	\$ 2,093	\$ 2,790	\$ 30,000	\$ 30,000	\$ 5,000
24.534.10.91.00 Admin Support/Overhead Char	\$ 479,076	\$ 392,850	\$ 392,850	\$ 392,850	\$ 295,538
24.534.10.95.04 Data Processing/Network Pool	\$ 30,217	\$ 37,673	\$ 41,066	\$ 41,066	\$ 43,065
24.534.21.41.03 Water Rate Study	\$ 7,695	\$ 16,461	\$ 25,000	\$ 25,000	\$ 25,000
24.534.21.41.05 PW Adv Board Legal Assistanc	\$ 12,917	\$ 23,197	\$ 5,000	\$ 5,000	\$ 5,000
24.534.74.42.02 Postage & Freight	\$ 1,123	\$ 1,147	\$ 1,500	\$ 1,500	\$ 1,500
24.534.74.49.08 Printing	\$ 2,832	\$ 3,339	\$ 3,300	\$ 3,300	\$ 3,500
PUBLIC WORKS GENERAL ADMIN.	\$ 630,945	\$ 574,403	\$ 600,335	\$ 600,335	\$ 487,617
25.532.20.11.02 Full-Time Employees	\$ 133,340	\$ 140,933	\$ 171,890	\$ 171,890	\$ 167,783
25.532.20.11.03 Part-Time Employee	\$ 14,364	\$ 13,876	\$ 14,433	\$ 14,433	\$ 9,817
25.532.20.12.01 Overtime	\$ 2,084	\$ 4,464	\$ -	\$ -	\$ 1,000
25.532.20.21.07 Unemployment Compensation	\$ 300	\$ 319	\$ 373	\$ 373	\$ 354
25.532.20.21.10 Social Security	\$ 11,445	\$ 12,177	\$ 14,229	\$ 14,229	\$ 13,559
25.532.20.21.11 PERS	\$ 10,412	\$ 10,615	\$ 8,331	\$ 8,331	\$ 11,523
25.532.20.21.13 Medical Benefits	\$ 25,992	\$ 25,634	\$ 28,920	\$ 28,920	\$ 29,838
25.532.20.21.16 Ind Ins & Medical Aid	\$ 2,970	\$ 3,144	\$ 4,779	\$ 4,779	\$ 3,752
25.532.20.31.20 GIS System Upgrade	\$ 1,008	\$ 12,420	\$ 4,000	\$ 4,000	\$ 10,000
25.532.20.43.00 Training & Travel	\$ 577	\$ 1,068	\$ 4,000	\$ 4,000	\$ 4,000
25.532.20.45.02 Copier lease	\$ 1,223	\$ 305	\$ -	\$ -	\$ -
25.534.20.41.02 Professional Engineering Serv	\$ 1,926	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
25.534.21.41.02 Comprehensive Water Plan	\$ 123,629	\$ 96,029	\$ 100,000	\$ 100,000	\$ 20,000
25.534.21.41.04 Co-ordinated Water System Plz	\$ 9,549	\$ 12,870	\$ 100,000	\$ 100,000	\$ 20,000
25.594.34.11.03 Part-Time Employees	\$ -	\$ 3,584	\$ -	\$ -	\$ -
25.594.34.21.07 Unemployment	\$ -	\$ 3,584	\$ -	\$ -	\$ -
25.594.34.63.14 Sed Basin & Filter Addition	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
25.594.34.63.26 Water Line Replacements	\$ 112,485	\$ -	\$ -	\$ -	\$ 120,000
25.594.34.63.30 Padilla Bay 36" Pipeline	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 500,000
ENGINEERING SERVICES	\$ 451,304	\$ 333,854	\$ 2,455,955	\$ 2,455,955	\$ 1,916,626
27.534.12.11.02 Full-Time Employees	\$ 123,989	\$ 127,430	\$ 134,375	\$ 134,375	\$ 138,699
27.534.12.12.01 Overtime	\$ 967	\$ 1,967	\$ -	\$ -	\$ -
27.534.12.12.05 Holiday Worked	\$ 465	\$ 827	\$ -	\$ -	\$ -
27.534.12.21.07 Unemployment Compensation	\$ 233	\$ 261	\$ 269	\$ 269	\$ 278
27.534.12.21.10 Social Security	\$ 8,922	\$ 9,966	\$ 10,270	\$ 10,270	\$ 10,607
27.534.12.21.11 PERS	\$ 8,026	\$ 8,997	\$ 7,084	\$ 7,084	\$ 9,525
27.534.12.21.13 Medical Benefits	\$ 28,579	\$ 33,995	\$ 37,615	\$ 37,615	\$ 43,397
27.534.12.21.16 Ind Ins & Medical Aid	\$ 1,587	\$ 2,081	\$ 2,467	\$ 2,467	\$ 2,792
27.534.12.31.01 Office Supplies	\$ 1,932	\$ 3,691	\$ 2,500	\$ 2,500	\$ 1,800
27.534.12.31.10 Operating Supplies	\$ 821	\$ -	\$ -	\$ -	\$ -
27.534.12.41.01 Contracted Services	\$ 410	\$ 1,752	\$ 2,000	\$ 2,000	\$ 1,800

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
27.534.12.42.01 Telephone	\$ 1,667	\$ 2,784	\$ 1,668	\$ 1,668	\$ -
27.534.12.42.06 Cellular Phone	\$ 2,648	\$ 2,960	\$ 2,800	\$ 2,800	\$ 2,800
27.534.12.43.00 Training & Travel	\$ 3,398	\$ 3,009	\$ 5,500	\$ 5,500	\$ 5,000
27.534.12.43.11 Safety & Health Training	\$ 122	\$ 303	\$ 440	\$ 440	\$ 400
27.534.12.48.03 Office Equipment Maintenance	\$ 5,147	\$ 4,915	\$ 5,000	\$ 5,000	\$ 5,000
27.534.12.49.03 Membership Dues/Subscription	\$ 941	\$ 1,138	\$ 1,200	\$ 1,200	\$ 1,200
27.534.50.11.02 Full-Time Employees	\$ 10,917	\$ 12,880	\$ 13,701	\$ 13,701	\$ 14,464
27.534.50.12.01 Overtime	\$ 282	\$ 482	\$ -	\$ -	\$ -
27.534.50.12.05 Holiday Worked	\$ 199	\$ 341	\$ -	\$ -	\$ -
27.534.50.21.07 Unemployment Compensation	\$ 22	\$ 28	\$ 27	\$ 27	\$ 29
27.534.50.21.10 Social Security	\$ 872	\$ 1,047	\$ 1,046	\$ 1,046	\$ 1,105
27.534.50.21.11 PERS	\$ 805	\$ 942	\$ 722	\$ 722	\$ 994
27.534.50.21.13 Medical Benefits	\$ 2,348	\$ 3,095	\$ 3,462	\$ 3,462	\$ 3,688
27.534.50.21.16 Ind Ins & Medical Aid	\$ 286	\$ 359	\$ 405	\$ 405	\$ 463
27.534.50.31.30 Repair & Maintenance Supplies	\$ 4,264	\$ 29,685	\$ 4,500	\$ 4,500	\$ 4,500
27.534.50.43.00 Training & Travel	\$ 5	\$ 7	\$ -	\$ -	\$ -
27.534.50.48.03 Outside Repairs	\$ 46	\$ 498	\$ 500	\$ 500	\$ 5,500
27.534.51.11.02 Full-Time Employees	\$ 14,190	\$ 14,340	\$ 15,009	\$ 15,009	\$ 15,999
27.534.51.12.01 Overtime	\$ 458	\$ 533	\$ -	\$ -	\$ -
27.534.51.12.05 Holiday Worked	\$ 221	\$ 243	\$ -	\$ -	\$ -
27.534.51.21.07 Unemployment Compensation	\$ 30	\$ 30	\$ 30	\$ 30	\$ 33
27.534.51.21.10 Social Security	\$ 1,139	\$ 1,156	\$ 1,146	\$ 1,146	\$ 1,223
27.534.51.21.11 PERS	\$ 1,031	\$ 1,038	\$ 791	\$ 791	\$ 1,099
27.534.51.21.13 Medical Benefits	\$ 3,333	\$ 3,044	\$ 3,373	\$ 3,373	\$ 3,700
27.534.51.21.16 Ind Ins & Medical Aid	\$ 353	\$ 362	\$ 423	\$ 423	\$ 482
27.534.51.31.10 Operating Supplies	\$ 488	\$ 389	\$ 500	\$ 500	\$ 500
27.534.51.31.30 Repair & Maintenance Supplies	\$ 717	\$ 2,486	\$ 2,500	\$ 2,500	\$ 2,500
27.534.51.43.00 Training & Travel	\$ 5	\$ 14	\$ -	\$ -	\$ -
27.534.51.48.01 Outside Repairs	\$ 999	\$ 3,503	\$ 3,500	\$ 3,500	\$ 3,500
27.534.51.49.13 Dike Mowing/Spraying/Maint	\$ 2,857	\$ 2,685	\$ 2,500	\$ 2,500	\$ 2,500
27.534.51.95.01 Equipment Pool	\$ 8,247	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
27.534.52.11.02 Full-Time Employees	\$ 4,667	\$ 4,801	\$ 4,867	\$ 4,867	\$ 5,157
27.534.52.12.01 Overtime	\$ 155	\$ 211	\$ -	\$ -	\$ -
27.534.52.12.05 Holiday Worked	\$ 32	\$ 31	\$ -	\$ -	\$ -
27.534.52.21.07 Unemployment Compensation	\$ 9	\$ 10	\$ 9	\$ 9	\$ 10
27.534.52.21.10 Social Security	\$ 371	\$ 386	\$ 373	\$ 373	\$ 394
27.534.52.21.11 PERS	\$ 333	\$ 348	\$ 256	\$ 256	\$ 354
27.534.52.21.13 Medical Benefits	\$ 989	\$ 986	\$ 1,069	\$ 1,069	\$ 1,185
27.534.52.21.16 Ind Ins & Medical Aid	\$ 97	\$ 106	\$ 124	\$ 124	\$ 141
27.534.52.31.30 Repair & Maintenance Supplies	\$ 1,101	\$ 1,183	\$ 2,000	\$ 2,000	\$ 1,800
27.534.52.43.00 Training & Travel	\$ 1	\$ 2	\$ -	\$ -	\$ -
27.534.52.47.02 Electricity	\$ 70,871	\$ 3,900	\$ 4,252	\$ 4,252	\$ 4,000
27.534.52.47.03 Water Purchased from C.O.A.	\$ 2,149	\$ 3,546	\$ 3,000	\$ 3,000	\$ 3,000
27.534.52.48.03 Outside Equipment Repairs	\$ 115	\$ 2,014	\$ 2,000	\$ 2,000	\$ 2,000
27.534.52.95.01 Equipment Pool	\$ 8,247	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
27.534.53.11.02 Full-time Employees	\$ 14,510	\$ 14,415	\$ 16,026	\$ 16,026	\$ 17,027
27.534.53.12.01 Overtime	\$ 437	\$ 566	\$ -	\$ -	\$ -
27.534.53.12.05 Holiday Worked	\$ 285	\$ 241	\$ -	\$ -	\$ -
27.534.53.21.07 Unemployment Compensation	\$ 30	\$ 31	\$ 32	\$ 32	\$ 34
27.534.53.21.10 Social Security	\$ 1,167	\$ 1,161	\$ 1,218	\$ 1,218	\$ 1,300
27.534.53.21.11 PERS	\$ 1,053	\$ 1,034	\$ 845	\$ 845	\$ 1,170
27.534.53.21.13 Medical Benefits	\$ 3,726	\$ 3,499	\$ 4,144	\$ 4,144	\$ 4,559
27.534.53.21.16 Ind Ins & Medical Aid	\$ 355	\$ 362	\$ 451	\$ 451	\$ 513
27.534.53.31.30 Repair & Maintenance Supplies	\$ 5,157	\$ 7,131	\$ 7,000	\$ 7,000	\$ 5,500
27.534.53.43.00 Training & Travel	\$ 3	\$ 12	\$ -	\$ -	\$ -
27.534.53.48.03 Outside Equipment Repairs	\$ -	\$ 1,497	\$ 1,500	\$ 1,500	\$ 1,500
27.534.53.95.01 Equipment Pool	\$ 8,247	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
27.534.54.11.02 Full-Time Employees	\$ 90,728	\$ 93,231	\$ 96,537	\$ 96,537	\$ 103,291
27.534.54.11.03 Part-Time Employees	\$ 2,835	\$ 6,040	\$ 9,999	\$ 9,999	\$ 9,956
27.534.54.12.01 Overtime	\$ 3,277	\$ 3,690	\$ -	\$ -	\$ -
27.534.54.12.05 Holiday Worked	\$ 2,034	\$ 2,146	\$ -	\$ -	\$ -

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
27.534.54.21.07 Unemployment Compensation	\$ 198	\$ 211	\$ 213	\$ 213	\$ 226
27.534.54.21.10 Social Security	\$ 7,573	\$ 8,034	\$ 8,125	\$ 8,125	\$ 8,654
27.534.54.21.11 PERS	\$ 6,730	\$ 6,975	\$ 5,089	\$ 5,089	\$ 7,096
27.534.54.21.13 Medical Benefits	\$ 23,428	\$ 22,104	\$ 23,394	\$ 23,394	\$ 25,619
27.534.54.21.16 Ind Ins & Medical Aid	\$ 2,684	\$ 3,087	\$ 3,771	\$ 3,771	\$ 4,296
27.534.54.31.10 Operating Supplies	\$ 3,479	\$ 3,708	\$ 3,500	\$ 3,500	\$ 3,500
27.534.54.31.30 Repair & Maintenance Supplies	\$ 3,972	\$ 4,572	\$ 4,500	\$ 4,500	\$ 4,000
27.534.54.35.00 Fire Hoses - 200-Foot Lengths	\$ 1,804	\$ 1,188	\$ 1,200	\$ 1,200	\$ 1,200
27.534.54.43.00 Training & Travel	\$ 36	\$ 125	\$ -	\$ -	\$ -
27.534.54.48.01 Outside Repairs to Structures	\$ 12,840	\$ 28,471	\$ 13,000	\$ 13,000	\$ 13,000
27.534.54.95.01 Equipment Pool	\$ 8,247	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
27.534.55.11.02 Full-Time Employees	\$ 62,971	\$ 68,209	\$ 72,409	\$ 72,409	\$ 76,493
27.534.55.12.01 Overtime	\$ 2,291	\$ 3,448	\$ -	\$ -	\$ -
27.534.55.12.05 Holiday Worked	\$ 1,019	\$ 1,271	\$ -	\$ -	\$ -
27.534.55.21.07 Unemployment Compensation	\$ 133	\$ 146	\$ 145	\$ 145	\$ 153
27.534.55.21.10 Social Security	\$ 5,077	\$ 5,580	\$ 5,522	\$ 5,522	\$ 5,846
27.534.55.21.11 PERS	\$ 4,664	\$ 4,995	\$ 3,817	\$ 3,817	\$ 5,254
27.534.55.21.13 Medical Benefits	\$ 14,688	\$ 16,701	\$ 18,889	\$ 18,889	\$ 20,553
27.534.55.21.16 Ind Ins & Medical Aid	\$ 1,527	\$ 1,741	\$ 2,054	\$ 2,054	\$ 2,336
27.534.55.31.30 Repair & Maintenance Supplies	\$ 68,273	\$ 51,391	\$ 50,000	\$ 50,000	\$ 50,000
27.534.55.32.11 Propane Fuel for Forklift	\$ 337	\$ 256	\$ 300	\$ 300	\$ 300
27.534.55.35.00 Small Tools & Equipment	\$ 805	\$ 1,002	\$ 1,000	\$ 1,000	\$ 800
27.534.55.43.00 Training & Travel	\$ 15	\$ 46	\$ -	\$ -	\$ -
27.534.55.48.03 Outside Equipment Repairs	\$ 15,775	\$ 19,329	\$ 14,000	\$ 14,000	\$ 14,000
27.534.56.31.30 Repair & Maintenance Supplies	\$ 419	\$ 2,502	\$ 2,500	\$ 2,500	\$ 7,500
27.534.56.48.00 Reservoir: Cathodic Protection	\$ -	\$ -	\$ -	\$ -	\$ 6,000
27.534.56.48.01 Outside Repairs	\$ 262	\$ 1,125	\$ -	\$ -	\$ -
27.534.57.31.10 Testing/Treatment Chemicals	\$ 6,621	\$ 8,929	\$ 8,000	\$ 8,000	\$ 8,028
27.534.57.31.11 Safety Equipment/Supplies	\$ 175	\$ -	\$ -	\$ -	\$ -
27.534.57.31.30 Repair & Maintenance Supplies	\$ 12,965	\$ 5,276	\$ 5,000	\$ 5,000	\$ 8,500
27.534.57.47.02 Electricity	\$ 36,596	\$ 40,610	\$ 38,268	\$ 38,268	\$ 39,416
27.534.57.48.01 Clean/Inspect Reservoir	\$ -	\$ 7,665	\$ 8,500	\$ 8,500	\$ 8,500
27.534.57.48.02 Outside Repairs	\$ 20,400	\$ 24,405	\$ -	\$ -	\$ -
27.534.57.95.01 Equipment Pool	\$ 8,247	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
27.534.81.31.10 Water Treatment Chemicals	\$ 99,878	\$ 112,147	\$ 95,000	\$ 95,000	\$ 100,942
27.534.82.11.02 Full-Time Employees	\$ 261,879	\$ 285,846	\$ 300,212	\$ 300,212	\$ 318,445
27.534.82.12.01 Overtime	\$ 9,408	\$ 11,291	\$ -	\$ -	\$ -
27.534.82.12.05 Holiday Worked	\$ 4,809	\$ 7,266	\$ -	\$ -	\$ -
27.534.82.21.07 Unemployment Compensation	\$ 554	\$ 609	\$ 601	\$ 601	\$ 636
27.534.82.21.10 Social Security	\$ 21,149	\$ 23,292	\$ 22,937	\$ 22,937	\$ 24,350
27.534.82.21.11 PERS	\$ 19,529	\$ 20,923	\$ 15,826	\$ 15,826	\$ 21,872
27.534.82.21.13 Medical Benefits	\$ 60,437	\$ 64,658	\$ 71,363	\$ 71,363	\$ 76,636
27.534.82.21.16 Ind Ins & Medical Aid	\$ 7,133	\$ 7,960	\$ 8,965	\$ 8,965	\$ 10,274
27.534.82.31.10 Operating Supplies	\$ 10,388	\$ 10,601	\$ 10,500	\$ 10,500	\$ 10,500
27.534.82.31.11 Safety Supplies	\$ 11,484	\$ 7,689	\$ 7,500	\$ 7,500	\$ 7,500
27.534.82.31.30 Repair & Maintenance Supplies	\$ 6,909	\$ 13,206	\$ 8,000	\$ 8,000	\$ 8,000
27.534.82.35.00 WTP Data Processing Supplies	\$ 7,112	\$ 9,029	\$ 8,000	\$ 8,000	\$ 12,000
27.534.82.41.00 Water Samples - Lab Analysis	\$ 12,084	\$ 13,885	\$ 17,000	\$ 17,000	\$ 17,000
27.534.82.43.00 Training & Travel	\$ 126	\$ 247	\$ -	\$ -	\$ -
27.534.82.46.00 Insurance - WTP & Intake	\$ 28,401	\$ 30,134	\$ 17,501	\$ 17,501	\$ 18,026
27.534.82.47.02 Electricity	\$ 833,428	\$ 964,349	\$ 1,013,778	\$ 1,013,778	\$ 1,044,191
27.534.82.47.04 Solid Waste Disposal	\$ 1,174	\$ 2,667	\$ 2,000	\$ 2,000	\$ 2,000
27.534.82.49.15 Clothing/Materials Cleaning	\$ 4,571	\$ 3,269	\$ 3,000	\$ 3,000	\$ 3,000
27.534.82.49.19 WTP Permit Fees	\$ 9,350	\$ 9,574	\$ 12,000	\$ 12,000	\$ 12,000
27.534.91.11.02 Full-Time Employees	\$ 3,374	\$ 2,892	\$ 4,290	\$ 4,290	\$ 4,546
27.534.91.12.01 Overtime	\$ 15	\$ 29	\$ -	\$ -	\$ -
27.534.91.12.05 Holiday Worked	\$ 158	\$ 106	\$ -	\$ -	\$ -
27.534.91.21.07 Unemployment Compensation	\$ 7	\$ 6	\$ 9	\$ 9	\$ 9
27.534.91.21.10 Social Security	\$ 271	\$ 226	\$ 320	\$ 320	\$ 345
27.534.91.21.11 PERS	\$ 242	\$ 194	\$ 226	\$ 226	\$ 313
27.534.91.21.13 Medical Benefits	\$ 1,226	\$ 953	\$ 1,380	\$ 1,380	\$ 1,506

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
27.534.91.21.16 Ind Ins & Medical Aid	\$ 108	\$ 96	\$ 140	\$ 140	\$ 161
27.534.91.32.11 Generator Fuel	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
27.534.91.43.00 Training & Travel	\$ -	\$ 2	\$ -	\$ -	\$ -
27.534.94.31.10 Operating Supplies	\$ 2,902	\$ 3,069	\$ 3,000	\$ 3,000	\$ 3,000
27.534.94.31.30 Repair & Maintenance Supplies	\$ 2,452	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
27.534.94.35.00 Small Tools	\$ 127	\$ 194	\$ 200	\$ 200	\$ 200
27.534.94.41.00 Water Samples/Analysis	\$ 7,294	\$ 10,223	\$ 8,000	\$ 8,000	\$ 8,500
27.534.94.48.03 Outside Repairs	\$ 200	\$ 855	\$ 500	\$ 500	\$ 500
27.534.94.95.01 Equipment Pool	\$ 8,247	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
27.594.34.63.00 Distribution System Security	\$ -	\$ -	\$ -	\$ -	\$ 25,000
27.594.34.63.01 Intake Eductor	\$ -	\$ -	\$ -	\$ -	\$ 50,000
27.594.34.64.02 Actiflow Pilot Plant	\$ -	\$ 26	\$ -	\$ -	\$ -
27.594.34.64.03 Re-build High Service Pumps	\$ 24,440	\$ 31,294	\$ 32,500	\$ 32,500	\$ 32,500
27.594.34.64.05 Intake Pump #1 Var Freq Drive	\$ -	\$ 25,223	\$ -	\$ -	\$ -
27.594.34.64.07 Laboratory Equipment	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -
27.594.34.64.09 Fidalgo Bay Estates Gen Set	\$ -	\$ -	\$ -	\$ -	\$ 80,000
27.594.34.64.29 Reservoir Telemetry Improvem	\$ -	\$ 5,054	\$ -	\$ -	\$ -
27.594.34.65.00 Reservoir Internal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 100,000
WATER TREATMENT PLANT	\$ 2,262,066	\$ 2,516,925	\$ 2,450,773	\$ 2,450,773	\$ 2,802,658
28.534.10.40.00 Waterline 5&6 Admin Fees	\$ 356	\$ -	\$ -	\$ -	\$ -
28.534.13.11.02 Full-Time Employees	\$ 35,627	\$ 38,744	\$ 42,004	\$ 42,004	\$ 44,874
28.534.13.12.01 Overtime	\$ 18	\$ 20	\$ -	\$ -	\$ -
28.534.13.21.07 Unemployment Compensation	\$ 71	\$ 78	\$ 84	\$ 84	\$ 88
28.534.13.21.10 Social Security	\$ 2,661	\$ 2,897	\$ 3,144	\$ 3,144	\$ 3,364
28.534.13.21.11 PERS	\$ 2,552	\$ 2,682	\$ 2,214	\$ 2,214	\$ 3,082
28.534.13.21.13 Medical Benefits	\$ 5,826	\$ 6,590	\$ 7,289	\$ 7,289	\$ 8,078
28.534.13.21.16 Ind Ins & Medical Aid	\$ 141	\$ 149	\$ 187	\$ 187	\$ 214
28.534.13.31.01 Office Supplies	\$ 415	\$ 504	\$ 500	\$ 500	\$ 500
28.534.13.41.10 Employee Physical Examination	\$ 325	\$ 392	\$ 500	\$ 500	\$ 500
28.534.13.42.01 Telephone	\$ 758	\$ 730	\$ 1,000	\$ 1,000	\$ 1,000
28.534.13.42.06 Cellular Telephone	\$ 1,662	\$ 895	\$ 1,000	\$ 1,000	\$ 1,000
28.534.13.43.00 Training & Travel	\$ 1,277	\$ 1,160	\$ 1,500	\$ 1,500	\$ 1,500
28.534.13.43.11 Safety & Health Training	\$ 11	\$ 477	\$ 700	\$ 700	\$ 500
28.534.13.47.04 Garbage	\$ 443	\$ 600	\$ 600	\$ 600	\$ 500
28.534.13.49.03 Membership Dues/Subscription	\$ 384	\$ 168	\$ 300	\$ 300	\$ 300
28.534.13.49.15 Clothing/Materials Cleaning	\$ 609	\$ 550	\$ 600	\$ 600	\$ 500
28.534.30.12.01 Overtime	\$ 78	\$ -	\$ 350	\$ 350	\$ 350
28.534.30.21.10 Social Security	\$ 6	\$ -	\$ -	\$ -	\$ -
28.534.30.21.11 PERS	\$ 6	\$ -	\$ -	\$ -	\$ -
28.534.30.21.13 Medical Benefits	\$ 47	\$ -	\$ -	\$ -	\$ -
28.534.30.21.16 Industrial Insurance & Medical	\$ 3	\$ -	\$ -	\$ -	\$ -
28.534.31.31.10 Operating Supplies	\$ 460	\$ -	\$ -	\$ -	\$ -
28.534.31.41.00 Professional Services - AMR	\$ 16,924	\$ 23,536	\$ 5,000	\$ 5,000	\$ 5,000
28.534.53.11.02 Full-Time Employees	\$ 174,306	\$ 207,674	\$ 196,346	\$ 196,346	\$ 202,668
28.534.53.12.01 Overtime	\$ 4,146	\$ 6,564	\$ 5,000	\$ 5,000	\$ -
28.534.53.21.07 Unemployment Compensation	\$ 350	\$ 355	\$ 393	\$ 393	\$ 405
28.534.53.21.10 Social Security	\$ 13,391	\$ 13,588	\$ 15,020	\$ 15,020	\$ 15,505
28.534.53.21.11 PERS	\$ 12,516	\$ 12,203	\$ 10,351	\$ 10,351	\$ 13,917
28.534.53.21.13 Medical Benefits	\$ 38,288	\$ 40,305	\$ 47,089	\$ 47,089	\$ 51,545
28.534.53.21.16 Ind Ins & Medical Aid	\$ 4,632	\$ 4,767	\$ 6,251	\$ 6,251	\$ 6,894
28.534.53.31.10 Operating Supplies	\$ 1,390	\$ 765	\$ 2,000	\$ 2,000	\$ 2,000
28.534.53.31.11 Safety Supplies	\$ 1,688	\$ 1,960	\$ 2,000	\$ 2,000	\$ 2,000
28.534.53.31.30 Repair & Maintenance Supplies	\$ 44,783	\$ 33,075	\$ 40,000	\$ 40,000	\$ 35,000
28.534.53.35.00 Small Tools & Equipment	\$ 3,279	\$ 4,692	\$ 4,000	\$ 4,000	\$ 4,000
28.534.53.43.00 Training & Travel	\$ 26	\$ 33	\$ -	\$ -	\$ -
28.534.53.45.02 Outside Equipment Rental	\$ 1,097	\$ 321	\$ 1,000	\$ 1,000	\$ 1,000
28.534.53.47.02 Electricity	\$ 4,616	\$ 5,591	\$ 3,400	\$ 3,400	\$ 3,400
28.534.53.48.02 Outside Repairs	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
28.534.53.48.04 Re-Build Cla-Valve (Maint.)	\$ -	\$ -	\$ -	\$ -	\$ 30,000
28.534.53.95.01 Equipment Pool	\$ 53,607	\$ 58,929	\$ 52,871	\$ 52,871	\$ 39,509
28.534.53.95.02 Shop Space Rental- Distribution	\$ 1,356	\$ 1,512	\$ 2,000	\$ 2,000	\$ 1,336

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
28.534.54.11.02 Full-Time Employees	\$ 18,986	\$ 27,299	\$ 14,637	\$ 14,637	\$ 15,299
28.534.54.12.01 Overtime	\$ 58	\$ 279	\$ 300	\$ 300	\$ 300
28.534.54.21.07 Unemployment Compensation	\$ 35	\$ 25	\$ 29	\$ 29	\$ 31
28.534.54.21.10 Social Security	\$ 1,360	\$ 972	\$ 1,120	\$ 1,120	\$ 1,170
28.534.54.21.11 PERS	\$ 1,339	\$ 874	\$ 772	\$ 772	\$ 1,051
28.534.54.21.13 Medical Benefits	\$ 4,431	\$ 2,589	\$ 3,114	\$ 3,114	\$ 3,663
28.534.54.21.16 Ind Ins & Medical Aid	\$ 550	\$ 346	\$ 488	\$ 488	\$ 546
28.534.54.31.30 Repair & Maintenance Supplies	\$ 14,129	\$ 8,146	\$ 15,000	\$ 15,000	\$ 10,000
28.534.54.43.00 Training & Travel	\$ 3	\$ 3	\$ -	\$ -	\$ -
28.534.54.95.01 Equipment Pool	\$ 18,144	\$ 19,945	\$ 17,895	\$ 17,895	\$ 13,372
28.534.56.11.02 Full-Time Employees	\$ 21,618	\$ 33,978	\$ 21,987	\$ 21,987	\$ 22,728
28.534.56.21.07 Unemployment Compensation	\$ 41	\$ 42	\$ 44	\$ 44	\$ 46
28.534.56.21.10 Social Security	\$ 1,572	\$ 1,603	\$ 1,682	\$ 1,682	\$ 1,739
28.534.56.21.11 PERS	\$ 1,469	\$ 1,452	\$ 1,159	\$ 1,159	\$ 1,561
28.534.56.21.13 Medical Benefits	\$ 4,721	\$ 4,865	\$ 5,335	\$ 5,335	\$ 5,868
28.534.56.21.16 Ind Ins & Medical Aid	\$ 549	\$ 577	\$ 723	\$ 723	\$ 809
28.534.56.31.30 Repair & Maintenance Supplies	\$ 11,698	\$ 8,031	\$ 5,000	\$ 5,000	\$ 7,000
28.534.56.48.02 Outside Repairs	\$ 7,387	\$ 10,033	\$ 8,000	\$ 8,000	\$ 3,000
28.534.56.95.01 Equipment Pool	\$ 14,845	\$ 16,319	\$ 14,641	\$ 14,641	\$ 10,941
28.534.56.95.02 Shop Space Rental- Meter Mair	\$ 2,772	\$ 3,096	\$ 4,091	\$ 4,091	\$ 2,732
28.534.58.11.02 Full-Time Employees	\$ 32,987	\$ 28,969	\$ 30,509	\$ 30,509	\$ 31,631
28.534.58.12.01 Overtime	\$ 309	\$ 709	\$ -	\$ -	\$ -
28.534.58.21.07 Unemployment Compensation	\$ 71	\$ 59	\$ 61	\$ 61	\$ 63
28.534.58.21.10 Social Security	\$ 2,729	\$ 2,224	\$ 2,334	\$ 2,334	\$ 2,420
28.534.58.21.11 PERS	\$ 2,495	\$ 1,999	\$ 1,608	\$ 1,608	\$ 2,172
28.534.58.21.13 Medical Benefits	\$ 5,938	\$ 6,108	\$ 6,999	\$ 6,999	\$ 7,807
28.534.58.21.16 Ind Ins & Medical Aid	\$ 974	\$ 746	\$ 994	\$ 994	\$ 1,112
28.534.58.31.10 Operating Supplies	\$ 271	\$ 931	\$ 2,000	\$ 2,000	\$ 2,000
28.534.58.31.30 Repair & Maintenance Supplies	\$ 9,300	\$ 2,630	\$ 5,000	\$ 5,000	\$ 7,000
28.534.58.35.00 Small Tools & Equipment	\$ 153	\$ -	\$ 500	\$ 500	\$ 500
28.534.58.35.01 Abandon Tie-ins	\$ 11,812	\$ 286	\$ -	\$ -	\$ -
28.534.58.43.00 Training & Travel	\$ 8	\$ 1	\$ -	\$ -	\$ -
28.534.58.95.01 Equipment Pool	\$ 4,948	\$ 5,440	\$ 4,880	\$ 4,880	\$ 3,647
28.534.93.46.00 Insurance	\$ 51,525	\$ 51,963	\$ 117,780	\$ 117,780	\$ 112,400
28.534.93.49.10 Water Line Locates	\$ 418	\$ 3,386	\$ 1,500	\$ 1,500	\$ 1,500
28.534.93.95.02 Shop Space Rental- Inventory	\$ 14,952	\$ 16,704	\$ 22,093	\$ 22,093	\$ 14,755
28.534.95.11.02 Full-time Employees	\$ -	\$ 21,979	\$ -	\$ -	\$ -
28.534.95.21.07 Unemployment Compensation	\$ -	\$ 44	\$ -	\$ -	\$ -
28.534.95.21.10 Social Security	\$ -	\$ 1,681	\$ -	\$ -	\$ -
28.534.95.21.11 PERS	\$ -	\$ 1,424	\$ -	\$ -	\$ -
28.534.95.21.13 Medical Benefits	\$ -	\$ 2,785	\$ -	\$ -	\$ -
28.534.95.21.16 Ind Ins & Medical Aid	\$ -	\$ 739	\$ -	\$ -	\$ -
28.534.95.95.01 Equipment Pool	\$ -	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
28.534.95.95.02 Shop Space Rental- Utility Locc	\$ 1,968	\$ 2,196	\$ 2,909	\$ 2,909	\$ 1,943
28.534.96.48.11 Debris Removal - Water Mainte	\$ 484	\$ 752	\$ 2,000	\$ 2,000	\$ 2,000
28.534.97.11.02 Full-Time Employees	\$ 11,402	\$ 5,039	\$ 14,288	\$ 14,288	\$ 15,279
28.534.97.12.01 Overtime	\$ 122	\$ 285	\$ 200	\$ 200	\$ 200
28.534.97.21.07 Unemployment Compensation	\$ 24	\$ 27	\$ 29	\$ 29	\$ 30
28.534.97.21.10 Social Security	\$ 937	\$ 1,036	\$ 1,093	\$ 1,093	\$ 1,168
28.534.97.21.11 PERS	\$ 818	\$ 922	\$ 753	\$ 753	\$ 1,049
28.534.97.21.13 Medical Benefits	\$ 2,344	\$ 3,199	\$ 3,633	\$ 3,633	\$ 4,420
28.534.97.21.16 Ind Ins & Medical Aid	\$ 252	\$ 334	\$ 390	\$ 390	\$ 437
28.534.97.31.10 Operating Supplies	\$ -	\$ 270	\$ 300	\$ 300	\$ 300
28.534.97.31.30 Repair & Maintenance Supplies	\$ -	\$ 203	\$ 300	\$ 300	\$ 300
28.534.97.35.00 Small Tools	\$ 26	\$ 76	\$ -	\$ -	\$ -
28.534.97.43.00 Training & Travel	\$ 5	\$ 7	\$ -	\$ -	\$ -
28.594.34.11.02 Full-time Capitalized Labor	\$ -	\$ -	\$ 85,654	\$ 85,654	\$ 81,974
28.594.34.21.07 Unemployment Compensation	\$ -	\$ -	\$ 171	\$ 171	\$ 164
28.594.34.21.10 Social Security	\$ -	\$ -	\$ 6,553	\$ 6,553	\$ 6,271
28.594.34.21.11 PERS	\$ -	\$ -	\$ 4,515	\$ 4,515	\$ 5,629
28.594.34.21.13 Medical Benefits	\$ -	\$ -	\$ 19,492	\$ 19,492	\$ 20,399

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
28.594.34.21.16 Ind Ins & Medical Aid	\$ -	\$ -	\$ 2,909	\$ 2,909	\$ 2,951
28.594.34.63.43 Distribution Mains	\$ -	\$ -	\$ 365,000	\$ 365,000	\$ -
28.594.34.63.44 New Services Inside City - 4010	\$ 4,538	\$ -	\$ -	\$ -	\$ -
28.594.34.63.46 Meters Installed - 40105	\$ 10,638	\$ -	\$ -	\$ -	\$ -
28.594.34.63.48 New Fire Hydrants- 40107	\$ 388	\$ -	\$ -	\$ -	\$ -
28.594.34.63.77 Pave Inventory Storage Lot	\$ 4,107	\$ 2,136	\$ 5,000	\$ 5,000	\$ 5,000
28.594.34.63.78 Water Volume Increase to 2 & 3	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
WATER DISTRIBUTION SYSTEM	\$ 732,781	\$ 789,335	\$ 1,341,291	\$ 1,341,291	\$ 925,984
29.534.52.11.02 Full-Time Employees	\$ 40,569	\$ 40,066	\$ 51,545	\$ 51,545	\$ 53,731
29.534.52.12.01 Overtime	\$ 307	\$ 1,472	\$ 1,000	\$ 1,000	\$ -
29.534.52.21.07 Unemployment Compensation	\$ 85	\$ 95	\$ 103	\$ 103	\$ 107
29.534.52.21.10 Social Security	\$ 3,227	\$ 3,640	\$ 3,943	\$ 3,943	\$ 4,101
29.534.52.21.11 PERS	\$ 2,978	\$ 3,280	\$ 2,717	\$ 2,717	\$ 3,689
29.534.52.21.13 Medical Benefits	\$ 8,520	\$ 10,296	\$ 11,800	\$ 11,800	\$ 12,764
29.534.52.21.16 Ind Ins & Medical Aid	\$ 963	\$ 1,078	\$ 1,388	\$ 1,388	\$ 1,552
29.534.52.31.10 Cathodic Protection Supplies	\$ 258	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
29.534.52.31.30 Repair & Maintenance Supplies	\$ 858	\$ 1,041	\$ -	\$ -	\$ -
29.534.52.41.01 Easement Protection Legal Fee	\$ 2,500	\$ -	\$ -	\$ -	\$ -
29.534.52.43.00 Training & Travel	\$ 5	\$ 5	\$ -	\$ -	\$ -
29.534.52.46.00 Insurance	\$ 1,903	\$ 903	\$ 994	\$ 994	\$ 995
29.534.52.48.01 Paint 36" Pipeline	\$ -	\$ 20,175	\$ -	\$ -	\$ -
29.534.52.48.02 Outside Repairs	\$ 848	\$ 849	\$ 1,000	\$ 1,000	\$ 1,000
29.534.52.95.01 Equipment Pool	\$ 8,247	\$ 9,066	\$ 8,134	\$ 8,134	\$ 6,078
29.594.34.63.01 Cathodic Protection	\$ 8,948	\$ 3,129	\$ 18,000	\$ 18,000	\$ -
29.594.34.63.30 No Texas Rd Waterline Replac	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -
WATER TRANSMISSION SYSTEM	\$ 80,216	\$ 95,095	\$ 2,501,624	\$ 2,501,624	\$ 85,017
PUBLIC WORKS DEPARTMENT	\$ 4,157,312	\$ 4,309,612	\$ 9,349,978	\$ 9,349,978	\$ 6,217,902
13 NON-DEPARTMENTAL ITEMS					
00.534.10.53.04 Washington State Excise Taxes	\$ 371,170	\$ 347,557	\$ -	\$ -	\$ 350,000
00.534.54.53.05 Property Taxes - Dikes	\$ 16,856	\$ 18,892	\$ -	\$ -	\$ 18,000
00.582.89.72.07 Revenue Bonds 2007	\$ -	\$ -	\$ -	\$ -	\$ 635,000
00.592.34.41.02 Debt Issuance Costs	\$ 1,518	\$ 1,821	\$ -	\$ -	\$ -
00.592.89.83.07 Bond Interest 2007	\$ 548,663	\$ 526,063	\$ -	\$ -	\$ 478,065
00.597.42.94.00 Operating Transfer	\$ -	\$ 202,059	\$ -	\$ 250,000-	\$ -
MISCELLANEOUS ITEMS	\$ 938,207	\$ 1,096,392	\$ -	\$ (250,000)	\$ 1,481,065
NON-DEPARTMENTAL ITEMS	\$ 938,207	\$ 1,096,392	\$ -	\$ (250,000)	\$ 1,481,065
WATER FUND	\$ 5,658,377	\$ 6,991,029	\$ 9,757,257	\$ 9,507,257	\$ 8,089,572
440 SEWER FUND					
00 RESTRICTED ACCOUNTS					
00.294.11.00.00 Depreciation Expense	\$ 934,200	\$ 1,882,270	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 934,200	\$ 1,882,270	\$ -	\$ -	\$ -
RESTRICTED ACCOUNTS	\$ 934,200	\$ 1,882,270	\$ -	\$ -	\$ -
04 FINANCE DEPARTMENT					
PUBLIC WORKS GENERAL ADMIN.	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
09 PUBLIC WORKS DEPARTMENT					
24.535.10.11.02 Full-Time Employees	\$ 28,035	\$ 28,986	\$ 31,816	\$ 31,816	\$ 32,904
24.535.10.21.07 Unemployment Compensation	\$ 56	\$ 58	\$ 64	\$ 64	\$ 66
24.535.10.21.10 Social Security	\$ 2,152	\$ 2,223	\$ 2,434	\$ 2,434	\$ 2,464
24.535.10.21.11 PERS	\$ 1,999	\$ 2,006	\$ 1,677	\$ 1,677	\$ 2,260
24.535.10.21.13 Medical Benefits	\$ 5,019	\$ 4,687	\$ 5,179	\$ 5,179	\$ 5,707
24.535.10.21.16 Ind Ins & Medical Aid	\$ 426	\$ 463	\$ 542	\$ 542	\$ 606
24.535.10.44.00 Legal Advertising	\$ -	\$ 250	\$ -	\$ -	\$ 200
24.535.10.46.00 Insurance	\$ 41,091	\$ 41,196	\$ 88,249	\$ 88,249	\$ 85,183
24.535.10.91.00 Admin Support/Overhead Char	\$ 142,245	\$ 155,548	\$ 155,548	\$ 155,548	\$ 193,899
24.535.10.95.04 Data Processing/Network Pool	\$ 17,340	\$ 21,453	\$ 17,994	\$ 17,994	\$ 19,740
24.535.20.41.00 Legal Fees - Guemes Channel	\$ 1,272	\$ -	\$ -	\$ -	\$ 2,000
PUBLIC WORKS GENERAL ADMIN.	\$ 239,635	\$ 256,870	\$ 303,503	\$ 303,503	\$ 345,029
25.532.20.11.02 Full-Time Employees	\$ 133,340	\$ 140,930	\$ 171,891	\$ 171,891	\$ 167,784
25.532.20.11.03 Part-Time Employees	\$ 9,478	\$ 7,801	\$ 9,493	\$ 9,493	\$ 9,817

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
25.532.20.12.01 Overtime	\$ 2,084	\$ 4,464	\$ -	\$ -	\$ 3,000
25.532.20.21.07 Unemployment Compensation	\$ 291	\$ 307	\$ 363	\$ 363	\$ 355
25.532.20.21.10 Social Security	\$ 11,071	\$ 11,713	\$ 13,851	\$ 13,851	\$ 13,560
25.532.20.21.11 PERS	\$ 10,412	\$ 10,614	\$ 8,332	\$ 8,332	\$ 11,523
25.532.20.21.13 Medical Benefits	\$ 25,992	\$ 25,633	\$ 28,920	\$ 28,920	\$ 29,838
25.532.20.21.16 Ind Ins & Medical Aid	\$ 2,824	\$ 2,942	\$ 4,328	\$ 4,328	\$ 3,752
25.532.20.43.00 Training & Travel	\$ 711	\$ 766	\$ -	\$ -	\$ 500
25.532.20.95.01 Equipment Pool	\$ 4,790	\$ 1,517	\$ 1,663	\$ 1,663	\$ 1,695
25.535.10.41.14 Professional Engineering Serv	\$ 2,225	\$ 1,010	\$ 5,750	\$ 5,750	\$ 5,000
25.594.35.64.42 I & I Reduction	\$ -	\$ -	\$ -	\$ -	\$ 132,000
ENGINEERING SERVICES	\$ 203,218	\$ 207,697	\$ 244,591	\$ 244,591	\$ 378,824
31.535.14.11.02 Full-Time Employees	\$ 71,941	\$ 85,944	\$ 113,740	\$ 113,740	\$ 117,704
31.535.14.21.07 Unemployment Compensation	\$ 144	\$ 215	\$ 228	\$ 228	\$ 233
31.535.14.21.10 Social Security	\$ 5,489	\$ 8,179	\$ 8,650	\$ 8,650	\$ 8,939
31.535.14.21.11 PERS	\$ 5,070	\$ 7,511	\$ 5,996	\$ 5,996	\$ 8,082
31.535.14.21.13 Medical Benefits	\$ 11,680	\$ 16,990	\$ 18,225	\$ 18,225	\$ 20,711
31.535.14.21.16 Ind Ins & Medical Aid	\$ 1,063	\$ 1,476	\$ 1,878	\$ 1,878	\$ 2,109
31.535.14.31.01 Office Supplies	\$ 2,348	\$ 2,268	\$ 2,200	\$ 2,200	\$ 2,200
31.535.14.41.10 Employee Physical Examination	\$ 116	\$ -	\$ 150	\$ 150	\$ 150
31.535.14.42.01 Telephone/Fax	\$ 5,846	\$ 5,285	\$ 5,500	\$ 5,500	\$ 5,500
31.535.14.42.06 Cellular Telephone	\$ 3,152	\$ 2,971	\$ 2,500	\$ 2,500	\$ 3,200
31.535.14.43.00 Training & Travel	\$ 8,541	\$ 1,603	\$ 6,800	\$ 6,800	\$ 7,600
31.535.14.43.11 Safety & Health Training	\$ -	\$ 498	\$ 560	\$ 560	\$ 500
31.535.14.45.02 Copier Rental	\$ 3,887	\$ 4,507	\$ 4,300	\$ 4,300	\$ 4,680
31.535.14.49.00 Certification Renewals	\$ 1,640	\$ 472	\$ 430	\$ 430	\$ 2,320
31.535.14.49.03 Membership Dues/Subscription	\$ 184	\$ 497	\$ 300	\$ 300	\$ 357
31.535.80.11.02 Full-Time Employees	\$ 4,088	\$ 4,946	\$ 6,942	\$ 6,942	\$ 7,321
31.535.80.12.01 Overtime	\$ 91	\$ -	\$ 175	\$ 175	\$ 171
31.535.80.12.05 Holiday Worked	\$ 21	\$ 38	\$ 175	\$ 175	\$ 86
31.535.80.21.07 Unemployment Compensation	\$ 8	\$ 12	\$ 14	\$ 14	\$ 15
31.535.80.21.10 Social Security	\$ 320	\$ 510	\$ 532	\$ 532	\$ 560
31.535.80.21.11 PERS	\$ 302	\$ 459	\$ 366	\$ 366	\$ 503
31.535.80.21.13 Medical Benefits	\$ 693	\$ 1,288	\$ 1,465	\$ 1,465	\$ 1,575
31.535.80.21.16 Ind Ins & Medical Aid	\$ 103	\$ 150	\$ 199	\$ 199	\$ 222
31.535.80.31.17 Odor Control Chemicals	\$ 8,731	\$ 11,633	\$ 11,000	\$ 11,000	\$ 11,000
31.535.80.31.30 Repair & Maintenance Supplies	\$ 896	\$ 134	\$ 1,000	\$ 1,000	\$ 1,000
31.535.80.32.11 Fuel for Generators	\$ 846	\$ -	\$ 1,120	\$ 1,120	\$ 700
31.535.80.43.00 Reimbursable Meals	\$ 1	\$ 1	\$ -	\$ -	\$ -
31.535.80.47.02 Electricity	\$ 2,381	\$ 3,317	\$ 2,700	\$ 2,700	\$ 4,950
31.535.80.47.03 Water	\$ 1,291	\$ 3,335	\$ 2,300	\$ 2,300	\$ 2,300
31.535.80.48.03 Outside Repairs	\$ 595	\$ 974	\$ 1,000	\$ 1,000	\$ 1,000
31.535.81.11.02 Full-Time Employees	\$ 40,842	\$ 57,478	\$ 55,167	\$ 55,167	\$ 57,907
31.535.81.12.01 Overtime	\$ 1,749	\$ 4,098	\$ 5,000	\$ 5,000	\$ 3,420
31.535.81.12.05 Holiday Worked	\$ 127	\$ 229	\$ 170	\$ 170	\$ 342
31.535.81.21.07 Unemployment Compensation	\$ 85	\$ 114	\$ 110	\$ 110	\$ 116
31.535.81.21.10 Social Security	\$ 3,272	\$ 4,341	\$ 4,216	\$ 4,216	\$ 4,425
31.535.81.21.11 PERS	\$ 3,009	\$ 3,929	\$ 2,908	\$ 2,908	\$ 3,976
31.535.81.21.13 Medical Benefits	\$ 8,527	\$ 10,801	\$ 11,196	\$ 11,196	\$ 12,111
31.535.81.21.16 Ind Ins & Medical Aid	\$ 1,099	\$ 1,254	\$ 1,518	\$ 1,518	\$ 1,698
31.535.81.31.10 Operating Supplies	\$ 1,862	\$ 579	\$ 2,000	\$ 2,000	\$ 2,000
31.535.81.31.17 Odor Control Chemicals	\$ 36,629	\$ 47,187	\$ 48,000	\$ 48,000	\$ 44,550
31.535.81.31.30 Maintenance Supplies	\$ 9,872	\$ 76,543	\$ 8,000	\$ 8,000	\$ 8,000
31.535.81.32.11 Fuel for Generators	\$ 3,414	\$ 3,480	\$ 4,760	\$ 4,760	\$ 4,410
31.535.81.43.00 Reimbursable Meals	\$ 7	\$ 4	\$ -	\$ -	\$ -
31.535.81.47.02 Electricity	\$ 34,531	\$ 41,575	\$ 46,200	\$ 46,200	\$ 47,600
31.535.81.47.03 Water for Pump Stations	\$ 2,553	\$ 2,512	\$ 4,740	\$ 4,740	\$ 3,000
31.535.81.48.03 Outside Repairs	\$ 19,925	\$ 24,079	\$ 10,000	\$ 10,000	\$ 10,000
31.535.81.95.01 Equipment Pool	\$ 6,340	\$ 12,892	\$ 14,134	\$ 14,134	\$ 14,411
31.535.83.11.02 Full-Time Employees	\$ 399,992	\$ 343,726	\$ 355,501	\$ 355,501	\$ 374,056
31.535.83.11.03 Part-Time Employees	\$ -	\$ -	\$ 9,880	\$ 9,880	\$ -
31.535.83.12.01 Overtime	\$ 6,409	\$ 14,564	\$ 13,000	\$ 13,000	\$ 12,825

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
31.535.83.12.05 Holiday Worked	\$ 2,414	\$ 2,633	\$ 3,000	\$ 3,000	\$ 2,993
31.535.83.21.07 Unemployment Compensation	\$ 818	\$ 718	\$ 730	\$ 730	\$ 748
31.535.83.21.10 Social Security	\$ 31,300	\$ 27,449	\$ 27,945	\$ 27,945	\$ 28,608
31.535.83.21.11 PERS	\$ 29,994	\$ 24,583	\$ 18,741	\$ 18,741	\$ 25,686
31.535.83.21.13 Medical Benefits	\$ 82,037	\$ 68,687	\$ 73,778	\$ 73,778	\$ 79,552
31.535.83.21.16 Ind Ins & Medical Aid	\$ 7,095	\$ 7,951	\$ 10,932	\$ 10,932	\$ 11,222
31.535.83.31.10 Operating Supplies	\$ 22,913	\$ 11,297	\$ 19,000	\$ 19,000	\$ 19,000
31.535.83.31.11 Safety Supplies	\$ 1,899	\$ 3,308	\$ 4,000	\$ 4,000	\$ 4,000
31.535.83.31.17 Chlorination Supplies	\$ 33,708	\$ 38,025	\$ 46,622	\$ 46,622	\$ 60,048
31.535.83.31.18 De-Chlorination Supplies	\$ 13,614	\$ 14,297	\$ 19,600	\$ 19,600	\$ 12,951
31.535.83.31.30 Repair & Maintenance Supplies	\$ 71,864	\$ 62,080	\$ 55,000	\$ 55,000	\$ 60,000
31.535.83.35.00 Small Tools & Equipment	\$ 2,982	\$ 1,388	\$ 2,000	\$ 2,000	\$ 2,000
31.535.83.43.00 Reimbursable Meals	\$ 52	\$ 31	\$ -	\$ -	\$ -
31.535.83.47.02 Electricity	\$ 227,851	\$ 243,320	\$ 280,600	\$ 280,600	\$ 264,000
31.535.83.47.03 Water/Garbage	\$ 42,208	\$ 30,264	\$ 27,000	\$ 27,000	\$ 34,000
31.535.83.48.03 Outside Equipment Repair	\$ 24,436	\$ 6,862	\$ 30,000	\$ 30,000	\$ 30,000
31.535.83.49.15 Clothing Cleaned	\$ 3,529	\$ 3,671	\$ 3,800	\$ 3,800	\$ 2,652
31.535.83.49.17 Landscaping Services	\$ 4,509	\$ 2,355	\$ 2,500	\$ 2,500	\$ 1,100
31.535.83.51.19 Wastewater Discharge Permit	\$ 11,614	\$ 12,174	\$ 12,200	\$ 12,200	\$ 13,100
31.535.83.95.01 Equipment Pool	\$ 7,752	\$ 4,550	\$ 4,988	\$ 4,988	\$ 5,086
31.535.85.11.02 Full-Time Employees	\$ 146,258	\$ 183,219	\$ 196,008	\$ 196,008	\$ 206,295
31.535.85.12.01 Overtime	\$ 64	\$ -	\$ 600	\$ 600	\$ 257
31.535.85.12.05 Holiday Worked	\$ 1,952	\$ 1,997	\$ 2,300	\$ 2,300	\$ 2,138
31.535.85.21.07 Unemployment Compensation	\$ 297	\$ 379	\$ 392	\$ 392	\$ 412
31.535.85.21.10 Social Security	\$ 11,369	\$ 14,497	\$ 14,994	\$ 14,994	\$ 15,782
31.535.85.21.11 PERS	\$ 10,681	\$ 13,044	\$ 10,333	\$ 10,333	\$ 14,167
31.535.85.21.13 Medical Benefits	\$ 25,731	\$ 32,573	\$ 36,480	\$ 36,480	\$ 39,116
31.535.85.21.16 Ind Ins & Medical Aid	\$ 3,746	\$ 4,210	\$ 5,456	\$ 5,456	\$ 6,106
31.535.85.31.10 Operating Supplies	\$ 15,673	\$ 18,474	\$ 14,200	\$ 14,200	\$ 15,200
31.535.85.31.30 Repair Maintenance Supplies	\$ 6,375	\$ 629	\$ 800	\$ 800	\$ 1,000
31.535.85.41.00 Outside Lab Testing	\$ 14,293	\$ 3,534	\$ 2,500	\$ 2,500	\$ 4,000
31.535.85.43.00 Reimbursable Meals	\$ 28	\$ 17	\$ -	\$ -	\$ -
31.535.85.48.03 Outside Equipment Repair	\$ -	\$ -	\$ 500	\$ 500	\$ 500
31.535.89.11.02 Full-Time Employees	\$ 134,353	\$ 149,101	\$ 164,763	\$ 164,763	\$ 173,804
31.535.89.12.01 Overtime	\$ 4,845	\$ 5,992	\$ 9,000	\$ 9,000	\$ 5,985
31.535.89.12.05 Holiday Worked	\$ 2,028	\$ 1,358	\$ 1,800	\$ 1,800	\$ 1,881
31.535.89.21.07 Unemployment Compensation	\$ 284	\$ 330	\$ 330	\$ 330	\$ 348
31.535.89.21.10 Social Security	\$ 10,826	\$ 12,606	\$ 12,602	\$ 12,602	\$ 13,292
31.535.89.21.11 PERS	\$ 9,373	\$ 11,383	\$ 8,686	\$ 8,686	\$ 11,936
31.535.89.21.13 Medical Benefits	\$ 26,132	\$ 31,590	\$ 34,338	\$ 34,338	\$ 36,878
31.535.89.21.16 Ind Ins & Medical Aid	\$ 3,616	\$ 3,716	\$ 4,699	\$ 4,699	\$ 5,256
31.535.89.31.10 Operating Supplies	\$ 10,737	\$ 6,921	\$ 13,000	\$ 13,000	\$ 7,400
31.535.89.31.17 Odor Control Chemicals	\$ 7,483	\$ 2,841	\$ 12,000	\$ 12,000	\$ 7,000
31.535.89.31.18 Polymer	\$ 13,033	\$ 21,017	\$ 18,200	\$ 18,200	\$ 13,500
31.535.89.31.30 Maintenance Supplies	\$ 46,144	\$ 15,339	\$ 20,000	\$ 20,000	\$ 45,000
31.535.89.32.11 Incinerator Fuel	\$ 100,345	\$ 37,554	\$ 45,000	\$ 45,000	\$ 34,475
31.535.89.41.00 Incinerator Emissions Study	\$ -	\$ 13,833	\$ 5,000	\$ 5,000	\$ 10,000
31.535.89.43.00 Reimbursable Meals	\$ 28	\$ 17	\$ -	\$ -	\$ -
31.535.89.47.01 Natural Gas	\$ 271	\$ 250	\$ 400	\$ 400	\$ 400
31.535.89.47.03 Water/Garbage	\$ 323	\$ 12	\$ -	\$ -	\$ -
31.535.89.47.04 Ash/Screenings Waste Disposal	\$ 13,417	\$ 10,064	\$ 13,500	\$ 13,500	\$ 17,000
31.535.89.48.03 Outside Equipment Repairs	\$ 7,122	\$ 27,431	\$ 15,000	\$ 15,000	\$ 30,000
31.535.89.51.20 Permits & Registration	\$ 5,231	\$ 4,673	\$ 5,925	\$ 5,925	\$ 6,451
31.594.35.21.11 PERS	\$ 3,002	\$ -	\$ -	\$ -	\$ -
31.594.35.21.13 Medical Benefits	\$ 3,002	\$ -	\$ -	\$ -	\$ -
31.594.35.63.04 Replace Pump Station #11 & 12	\$ -	\$ 17,259	\$ -	\$ -	\$ -
31.594.35.64.24 Aeration Blower	\$ -	\$ -	\$ -	\$ -	\$ 145,000
31.594.35.64.43 SOLIDS FILTRATE PUMP UP	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 20,000
31.594.35.64.44 BELT PRESS REPLACEMENT	\$ 826	\$ 4,278	\$ -	\$ -	\$ -
31.594.35.64.59 WWTP Storm water improvement	\$ -	\$ -	\$ -	\$ -	\$ 20,000
31.594.35.64.62 Replace Heat Exchanger	\$ -	\$ -	\$ -	\$ -	\$ 700,000

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
31.594.35.64.63 Design & Construct Odorous Ai	\$ -	\$ -	\$ -	\$ 900,000	\$ -
31.594.35.64.66 PLC Migration	\$ -	\$ -	\$ 145,500	\$ 145,500	\$ 145,500
31.594.35.64.67 Pump Station #13 Revisions	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -
SEWER TREATMENT/PUMP STATIONS	\$ 1,977,185	\$ 2,030,379	\$ 2,938,687	\$ 3,838,687	\$ 3,233,360
32.535.13.11.02 Full-Time Employees	\$ 22,194	\$ 23,767	\$ 25,585	\$ 25,585	\$ 27,390
32.535.13.12.01 Overtime	\$ 18	\$ 20	\$ -	\$ -	\$ -
32.535.13.21.07 Unemployment Compensation	\$ 44	\$ 47	\$ 51	\$ 51	\$ 52
32.535.13.21.10 Social Security	\$ 1,631	\$ 1,751	\$ 1,889	\$ 1,889	\$ 2,026
32.535.13.21.11 PERS	\$ 1,585	\$ 1,647	\$ 1,349	\$ 1,349	\$ 1,881
32.535.13.21.13 Medical Benefits	\$ 3,686	\$ 4,178	\$ 4,617	\$ 4,617	\$ 5,120
32.535.13.21.16 Ind Ins & Medical Aid	\$ 98	\$ 103	\$ 129	\$ 129	\$ 148
32.535.13.31.01 Office Supplies	\$ 543	\$ 518	\$ 400	\$ 400	\$ 400
32.535.13.42.06 Cellular Telephone	\$ 3,665	\$ 2,200	\$ 2,800	\$ 2,800	\$ 2,800
32.535.13.43.00 Training & Travel	\$ 4	\$ -	\$ -	\$ -	\$ -
32.535.13.95.01 Equipment Pool	\$ 2,697	\$ 1,517	\$ 1,663	\$ 1,663	\$ 1,695
32.535.35.49.01 Sewer Line Locates	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 400
32.535.51.11.02 Full-Time Employees	\$ 74,192	\$ 54,830	\$ 97,668	\$ 97,668	\$ 110,742
32.535.51.11.03 Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ 3,894
32.535.51.12.01 Overtime	\$ 57	\$ 302	\$ 700	\$ 700	\$ -
32.535.51.21.07 Unemployment Compensation	\$ 154	\$ 183	\$ 195	\$ 195	\$ 221
32.535.51.21.10 Social Security	\$ 5,918	\$ 6,999	\$ 7,472	\$ 7,472	\$ 8,471
32.535.51.21.11 PERS	\$ 5,201	\$ 6,339	\$ 5,149	\$ 5,149	\$ 7,604
32.535.51.21.13 Medical Benefits	\$ 22,772	\$ 24,887	\$ 31,666	\$ 31,666	\$ 34,388
32.535.51.21.16 Ind Ins & Medical Aid	\$ 1,958	\$ 2,428	\$ 3,470	\$ 3,470	\$ 3,881
32.535.51.31.11 Safety Supplies	\$ 377	\$ -	\$ 600	\$ 600	\$ 600
32.535.51.31.30 Repair & Maintenance Supplies	\$ 1,019	\$ 1,584	\$ 3,000	\$ 3,000	\$ 3,000
32.535.51.31.32 Video Repair & Maint Supplies	\$ 793	\$ 2,792	\$ 3,000	\$ 3,000	\$ 5,000
32.535.51.43.00 Training & Travel	\$ 19	\$ -	\$ -	\$ -	\$ -
32.535.51.95.01 Equipment Pool	\$ 23,995	\$ 53,083	\$ 58,199	\$ 58,199	\$ 59,341
32.535.51.95.02 Shop Space Rental	\$ 3,672	\$ 4,104	\$ 5,430	\$ 5,430	\$ 3,626
32.535.91.95.01 Equipment Pool	\$ 24,024	\$ 758	\$ 831	\$ 831	\$ 848
SEWAGE COLLECTION SYSTEM	\$ 200,316	\$ 194,037	\$ 257,063	\$ 257,063	\$ 283,528
VEHICLE & EQUIPMENT FLEET	\$ -	\$ -	\$ -	\$ -	\$ -
46.535.81.48.03 Outside Repairs	\$ 1,785	\$ 2,002	\$ -	\$ -	\$ -
46.535.81.49.10 Sewer Line Locates	\$ 418	\$ 683	\$ -	\$ -	\$ -
46.535.81.95.01 Equipment Pool	\$ 1,005	\$ 1,517	\$ 1,663	\$ 1,663	\$ 1,695
MARCH POINT SEWER CONVEYANCE	\$ 3,208	\$ 4,202	\$ 1,663	\$ 1,663	\$ 1,695
MARCH POINT SEWER COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS DEPARTMENT	\$ 2,623,562	\$ 2,693,185	\$ 3,745,507	\$ 4,645,507	\$ 4,242,436
10 PARKS/REC/CEMETERY DEPARTMENT					
44.535.51.11.02 Full-Time Employees	\$ 18,804	\$ 22,164	\$ 22,103	\$ 22,103	\$ 23,349
44.535.51.12.01 Overtime	\$ 115	\$ 187	\$ -	\$ -	\$ -
44.535.51.21.07 Unemployment Compensation	\$ 39	\$ 45	\$ 44	\$ 44	\$ 47
44.535.51.21.10 Social Security	\$ 1,485	\$ 1,711	\$ 1,691	\$ 1,691	\$ 1,786
44.535.51.21.11 PERS	\$ 1,378	\$ 1,548	\$ 1,165	\$ 1,165	\$ 1,603
44.535.51.21.13 Medical Benefits	\$ 5,369	\$ 6,079	\$ 6,317	\$ 6,317	\$ 6,880
44.535.51.21.16 Ind Ins & Medical Aid	\$ 411	\$ 544	\$ 730	\$ 730	\$ 809
44.535.51.43.00 Training & Travel	\$ 5	\$ 11	\$ -	\$ -	\$ -
SWWTP GROUNDS MAINTENANCE	\$ 27,606	\$ 32,289	\$ 32,050	\$ 32,050	\$ 34,474
PARKS/REC/CEMETERY DEPARTMENT	\$ 27,606	\$ 32,289	\$ 32,050	\$ 32,050	\$ 34,474
13 NON-DEPARTMENTAL ITEMS					
00.535.10.41.00 State Audit Services	\$ 11,911	\$ 13,055	\$ 4,800	\$ 4,800	\$ -
00.535.10.53.04 Washington State Excise Taxes	\$ 74,095	\$ 75,111	\$ 65,000	\$ 65,000	\$ 75,000
00.582.35.78.00 PWTF Loan #1 Principal	\$ 11,796	\$ -	\$ -	\$ -	\$ -
00.582.35.78.02 PWTF Loan #2 Principal	\$ 12,185	\$ 12,186	\$ 12,186	\$ 12,186	\$ -
00.582.35.78.03 C.E.R.B. Loan Principal	\$ 36,843	\$ 37,948	\$ 39,086	\$ 39,086	\$ 40,259
00.582.89.72.03 2003 Sewer Revenue Refunding	\$ -	\$ -	\$ 665,000	\$ 665,000	\$ 695,000
00.592.35.83.00 PWTF Loan #1 Interest	\$ 118	\$ -	\$ -	\$ -	\$ -
00.592.35.83.02 PWTF Loan #2 Interest	\$ 1,097	\$ 731	\$ 366	\$ 366	\$ -
00.592.35.83.03 C.E.R.B. Loan Interest	\$ 18,885	\$ 17,780	\$ 16,641	\$ 16,641	\$ 15,469

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
00.592.89.83.03 2003 Sewer Refund Bond Intere	\$ 188,087	\$ 167,500	\$ 138,925	\$ 138,925	\$ 109,000
00.597.42.94.00 Operating Transfer	\$ -	\$ -	\$ -	100,000-	\$ -
MISCELLANEOUS ITEMS	\$ 355,017	\$ 324,311	\$ 942,004	\$ 842,004	\$ 934,728
NON-DEPARTMENTAL ITEMS	\$ 355,017	\$ 324,311	\$ 942,004	\$ 842,004	\$ 934,728
SEWER FUND	\$ 3,940,385	\$ 4,932,055	\$ 4,719,561	\$ 5,519,561	\$ 5,211,638
445	STORM DRAINAGE FUND				
00	RESTRICTED ACCOUNTS				
00.294.11.00.00 Depreciation Expense	\$ 6,314	\$ 291,611	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 6,314	\$ 291,611	\$ -	\$ -	\$ -
RESTRICTED ACCOUNTS	\$ 6,314	\$ 291,611	\$ -	\$ -	\$ -
09	PUBLIC WORKS DEPARTMENT				
24.531.50.00.00 Stormwater Permit Appeal	\$ 35,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
24.531.50.00.01 NPDES Permit and project (07-	\$ 7,930	\$ 5,768	\$ 20,000	\$ 20,000	\$ 20,000
24.535.10.41.01 Professional Services	\$ 77	\$ -	\$ -	\$ -	\$ -
24.535.10.41.14 Professional Engineering Servic	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
24.535.10.91.00 Admin OH Charge, Storm Drain	\$ 17,468	\$ 28,180	\$ 28,179	\$ 28,179	\$ 42,475
24.538.31.11.02 Full-Time Employees	\$ 9,345	\$ 9,662	\$ 10,605	\$ 10,605	\$ 10,968
24.538.31.21.07 Unemployment Compensation	\$ 19	\$ 19	\$ 21	\$ 21	\$ 22
24.538.31.21.10 Social Security	\$ 717	\$ 741	\$ 811	\$ 811	\$ 821
24.538.31.21.11 PERS	\$ 666	\$ 669	\$ 559	\$ 559	\$ 753
24.538.31.21.13 Medical Benefits	\$ 1,673	\$ 1,562	\$ 1,726	\$ 1,726	\$ 1,902
24.538.31.21.16 Ind Ins & Medical Aid	\$ 142	\$ 154	\$ 181	\$ 181	\$ 202
PUBLIC WORKS GENERAL ADMIN.	\$ 73,037	\$ 46,755	\$ 82,082	\$ 82,082	\$ 97,143
25.532.20.00.01 Flounder Bay Phase I	\$ 129,839	\$ 90	\$ -	\$ -	\$ -
25.532.20.11.02 Full-Time Employees	\$ 133,340	\$ 140,932	\$ 171,891	\$ 171,891	\$ 167,783
25.532.20.11.03 Part-Time Employee	\$ 16,882	\$ 13,778	\$ 9,493	\$ 9,493	\$ 9,817
25.532.20.12.01 Overtime	\$ 2,084	\$ 4,464	\$ -	\$ -	\$ -
25.532.20.21.07 Unemployment Compensation	\$ 306	\$ 319	\$ 363	\$ 363	\$ 354
25.532.20.21.10 Social Security	\$ 11,639	\$ 12,171	\$ 13,851	\$ 13,851	\$ 13,559
25.532.20.21.11 PERS	\$ 10,931	\$ 11,111	\$ 8,332	\$ 8,332	\$ 11,523
25.532.20.21.13 Medical Benefits	\$ 25,993	\$ 25,634	\$ 28,920	\$ 28,920	\$ 29,838
25.532.20.21.16 Ind Ins & Medcial Aid	\$ 2,993	\$ 3,082	\$ 4,328	\$ 4,328	\$ 3,752
25.532.20.40.01 Flounder Bay Dredging Phase II	\$ -	\$ 342,109	\$ -	\$ -	\$ -
25.532.20.40.31 Flounder Bay Dredging Phase II	\$ -	\$ -	\$ -	\$ -	\$ 200,000
25.532.20.43.00 Training & Travel	\$ 721	\$ 846	\$ 5,050	\$ 5,050	\$ 4,000
25.532.20.45.02 Copier Lease	\$ 524	\$ 131	\$ -	\$ -	\$ -
25.532.32.49.01 Water Quality Monitoring Rockri	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -
25.538.32.21.10 Pensions/Medical/Unemployem	\$ 5	\$ -	\$ -	\$ -	\$ -
25.538.32.21.11 Pensions/Medical/Unemployem	\$ 4	\$ -	\$ -	\$ -	\$ -
25.538.32.21.16 Pensions/Medical/Unemployem	\$ 1	\$ -	\$ -	\$ -	\$ -
25.538.32.41.02 Storm Drainage Comp Plan	\$ 64	\$ -	\$ -	\$ -	\$ -
25.595.42.63.00 Storm Sewer Improvements	\$ -	\$ -	\$ 96,000	\$ 96,000	\$ -
25.595.42.63.01 Infiltration & Intrusion	\$ 5,719	\$ 2,425	\$ -	\$ -	\$ -
ENGINEERING SERVICES	\$ 341,045	\$ 557,092	\$ 345,228	\$ 345,228	\$ 440,626
33.538.31.11.02 Full-Time Employees	\$ 18,149	\$ 16,044	\$ 20,658	\$ 20,658	\$ 21,876
33.538.31.12.01 Overtime	\$ -	\$ 7	\$ -	\$ -	\$ -
33.538.31.21.07 Unemployment Compensation	\$ 37	\$ 39	\$ 41	\$ 41	\$ 43
33.538.31.21.10 Social Security	\$ 1,364	\$ 1,440	\$ 1,542	\$ 1,542	\$ 1,635
33.538.31.21.11 PERS	\$ 1,274	\$ 1,336	\$ 1,089	\$ 1,089	\$ 1,502
33.538.31.21.13 Medical Benefits	\$ 3,138	\$ 3,370	\$ 3,781	\$ 3,781	\$ 3,912
33.538.31.21.16 Ind Ins & Medical Aid	\$ 120	\$ 149	\$ 208	\$ 208	\$ 234
33.538.33.68.10 Skyline Dredging Phase 1	\$ -	\$ 62	\$ -	\$ -	\$ -
33.538.35.11.02 Full-Time Employees	\$ 81,558	\$ 70,863	\$ 116,969	\$ 116,969	\$ 117,172
33.538.35.12.01 Overtime	\$ 72	\$ 1,137	\$ -	\$ -	\$ -
33.538.35.21.07 Unemployment Compensation	\$ 169	\$ 216	\$ 234	\$ 234	\$ 234
33.538.35.21.10 Social Security	\$ 6,410	\$ 8,250	\$ 8,948	\$ 8,948	\$ 8,964
33.538.35.21.11 PERS	\$ 5,676	\$ 7,474	\$ 6,166	\$ 6,166	\$ 8,049
33.538.35.21.13 Medical Benefits	\$ 23,990	\$ 30,680	\$ 34,379	\$ 34,379	\$ 38,884
33.538.35.21.16 Ind Ins & Medical Aid	\$ 2,248	\$ 2,897	\$ 3,921	\$ 3,921	\$ 4,387
33.538.35.31.30 Repair & Maintenance Supplies	\$ 4,597	\$ 4,013	\$ 6,000	\$ 6,000	\$ 6,000

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
33.538.35.43.00 Training & Travel	\$ 9	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
33.538.35.95.01 Equipment Pool	\$ 13,513	\$ 18,198	\$ 13,445	\$ 13,445	\$ 14,286
33.538.37.49.10 Storm Drain Line Locates	\$ 418	\$ 685	\$ 1,200	\$ 1,200	\$ 1,200
33.538.37.95.01 Equipment Pool	\$ 772	\$ 1,040	\$ 768	\$ 768	\$ 816
33.542.67.11.02 Full-Time Employees	\$ 42,279	\$ 42,102	\$ 45,449	\$ 45,449	\$ 47,007
33.542.67.12.01 Overtime	\$ 156	\$ -	\$ -	\$ -	\$ -
33.542.67.12.05 Holiday Worked	\$ 120	\$ -	\$ -	\$ -	\$ -
33.542.67.21.07 Unemployment Compensation	\$ 83	\$ 85	\$ 91	\$ 91	\$ 94
33.542.67.21.10 Social Security	\$ 3,180	\$ 3,256	\$ 3,477	\$ 3,477	\$ 3,596
33.542.67.21.11 PERS	\$ 2,967	\$ 2,932	\$ 2,396	\$ 2,396	\$ 3,228
33.542.67.21.13 Medical Benefits	\$ 10,414	\$ 10,032	\$ 11,434	\$ 11,434	\$ 12,547
33.542.67.21.16 Ind Ins & Medical Aid	\$ 1,133	\$ 1,163	\$ 1,500	\$ 1,500	\$ 1,678
33.542.67.95.01 Equipment Pool	\$ 24,323	\$ 32,756	\$ 24,202	\$ 24,202	\$ 25,715
33.595.42.63.04 Misc Storm Sewer Upgrades	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 96,000
33.595.42.63.05 Storm Drain Outfall Reconstruct	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
33.595.42.63.10 Lwr Marine Dr Water Qual.	\$ -	\$ -	\$ -	\$ -	\$ 60,000
STORM DRAINAGE SYSTEM	\$ 248,169	\$ 260,226	\$ 420,898	\$ 420,898	\$ 532,059
SANITATION SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS DEPARTMENT	\$ 662,251	\$ 864,073	\$ 848,208	\$ 848,208	\$ 1,069,828
13 NON-DEPARTMENTAL ITEMS					
00.538.31.53.04 Washington State Excise Taxes	\$ 23,518	\$ 23,626	\$ 25,000	\$ 25,000	\$ 25,000
00.597.42.94.00 Op Transfer	\$ -	\$ 154,599	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 23,518	\$ 178,225	\$ 25,000	\$ 25,000	\$ 25,000
PUBLIC WORKS GENERAL ADMIN.	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 23,518	\$ 178,225	\$ 25,000	\$ 25,000	\$ 25,000
STORM DRAINAGE FUND	\$ 692,083	\$ 1,333,909	\$ 873,208	\$ 873,208	\$ 1,094,828
450 SANITATION FUND					
00 RESTRICTED ACCOUNTS					
00.294.11.00.00 Depreciation Expense	\$ 11,691	\$ 8,258	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 11,691	\$ 8,258	\$ -	\$ -	\$ -
RESTRICTED ACCOUNTS	\$ 11,691	\$ 8,258	\$ -	\$ -	\$ -
04 FINANCE DEPARTMENT					
PUBLIC WORKS GENERAL ADMIN.	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
09 PUBLIC WORKS DEPARTMENT					
24.537.10.11.02 Full-Time Employees	\$ 4,673	\$ 4,831	\$ 5,303	\$ 5,303	\$ 5,484
24.537.10.21.07 Unemployment Compensation	\$ 9	\$ 10	\$ 11	\$ 11	\$ 11
24.537.10.21.10 Social Security	\$ 359	\$ 371	\$ 406	\$ 406	\$ 411
24.537.10.21.11 PERS	\$ 333	\$ 334	\$ 280	\$ 280	\$ 377
24.537.10.21.13 Medical Benefits	\$ 836	\$ 781	\$ 863	\$ 863	\$ 951
24.537.10.21.16 Ind Ins & Medical Aid	\$ 71	\$ 77	\$ 90	\$ 90	\$ 101
24.537.10.31.10 Operating Supplies	\$ 51	\$ 46	\$ -	\$ -	\$ 500
24.537.10.41.00 Solid Waste Contract Revision	\$ 1,785	\$ 11,423	\$ -	\$ -	\$ -
24.537.10.42.01 Telephone & Fax	\$ 151	\$ 145	\$ -	\$ -	\$ 200
24.537.10.43.00 Training & Travel	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ 1,750
24.537.10.44.00 Legal Advertising	\$ -	\$ -	\$ 4,100	\$ 4,100	\$ 2,000
24.537.10.46.00 Insurance	\$ 5,923	\$ 6,037	\$ 1,627	\$ 1,627	\$ 1,551
24.537.10.91.00 Admin Support/Overhead Charg	\$ 48,663	\$ 67,146	\$ -	\$ -	\$ 96,082
24.537.13.95.04 Data Processing/Network Pool	\$ -	\$ -	\$ 3,331	\$ 3,331	\$ 4,162
PUBLIC WORKS GENERAL ADMIN.	\$ 62,854	\$ 91,201	\$ 17,761	\$ 17,761	\$ 113,580
ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
34.537.13.11.02 Full-Time Employees	\$ 23,542	\$ 25,265	\$ 27,227	\$ 27,227	\$ 29,138
34.537.13.12.01 Overtime	\$ 173	\$ 20	\$ -	\$ -	\$ -
34.537.13.21.07 Unemployment Compensation	\$ 47	\$ 50	\$ 54	\$ 54	\$ 56
34.537.13.21.10 Social Security	\$ 1,746	\$ 1,866	\$ 2,014	\$ 2,014	\$ 2,160
34.537.13.21.11 PERS	\$ 1,691	\$ 1,750	\$ 1,435	\$ 1,435	\$ 2,001
34.537.13.21.13 Medical Benefits	\$ 3,899	\$ 4,419	\$ 4,884	\$ 4,884	\$ 5,416
34.537.13.21.16 Ind Ins & Medical Aid	\$ 107	\$ 108	\$ 135	\$ 135	\$ 155
34.537.13.31.01 Office Supplies	\$ 508	\$ 2,671	\$ 600	\$ 600	\$ 600

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
34.537.13.31.10 Operating Supplies	\$ 37	\$ 801	\$ 200	\$ 200	\$ 200
34.537.13.31.11 Safety Supplies	\$ 67	\$ 510	\$ 500	\$ 500	\$ 500
34.537.13.42.02 Postage	\$ 1,142	\$ 1,166	\$ 1,800	\$ 1,800	\$ 1,500
34.537.13.42.06 Cell Phone	\$ 1,387	\$ 1,463	\$ 1,500	\$ 1,500	\$ 1,500
34.537.13.43.00 Training & Travel	\$ 19	\$ -	\$ 1,000	\$ 1,000	\$ 500
34.537.13.43.11 Safety & Health Training	\$ -	\$ 225	\$ 250	\$ 250	\$ 250
34.537.13.95.02 Shop Space Rental	\$ 3,000	\$ 3,348	\$ 4,432	\$ 4,432	\$ 2,960
34.537.13.95.04 Data Processing/Network Pool	\$ 3,424	\$ 4,196	\$ -	\$ -	\$ -
34.537.20.31.00 Educational Materials	\$ -	\$ -	\$ -	\$ -	\$ 2,000
34.537.34.41.00 A Avenue Dumpsite Closure	\$ 8,964	\$ 28,486	\$ -	\$ -	\$ -
34.537.60.47.04 Sanitary Landfill/Long-Haul	\$ 621,826	\$ 525,769	\$ 680,000	\$ 680,000	\$ 680,000
34.537.60.47.06 Curbside Recycling -Res- Rabar	\$ 400,222	\$ 346,494	\$ 440,000	\$ 440,000	\$ 440,000
34.537.60.47.08 Scrap Appliance Disposal	\$ 1,161	\$ 570	\$ 1,000	\$ 1,000	\$ 1,000
34.537.60.47.09 Holiday Greenery Tub Grinding	\$ 1,069	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
34.537.80.11.02 Full-Time Employees	\$ 280,973	\$ 300,068	\$ 305,312	\$ 305,312	\$ 326,833
34.537.80.12.01 Overtime	\$ 2,174	\$ 2,062	\$ 1,000	\$ 1,000	\$ 1,000
34.537.80.12.05 Holiday Worked	\$ 435	\$ 466	\$ 1,000	\$ 1,000	\$ -
34.537.80.21.07 Unemployment Compensation	\$ 565	\$ 607	\$ 611	\$ 611	\$ 654
34.537.80.21.10 Social Security	\$ 21,609	\$ 23,348	\$ 23,356	\$ 23,356	\$ 25,003
34.537.80.21.11 PERS	\$ 20,016	\$ 20,954	\$ 16,095	\$ 16,095	\$ 22,441
34.537.80.21.13 Medical Benefits	\$ 76,746	\$ 81,294	\$ 87,678	\$ 87,678	\$ 95,003
34.537.80.21.16 Ind Ins & Medical Aid	\$ 6,930	\$ 8,043	\$ 9,577	\$ 9,577	\$ 11,118
34.537.80.31.10 Operating Supplies	\$ 701	\$ 429	\$ 800	\$ 800	\$ 800
34.537.80.31.42 Protective Clothing	\$ 1,004	\$ 743	\$ 1,400	\$ 1,400	\$ 1,000
34.537.80.34.00 Pre-Paid "Extra" Garbage Bags	\$ 93	\$ -	\$ 7,000	\$ 7,000	\$ 6,000
34.537.80.41.10 Employee Physical Examination	\$ 299	\$ 467	\$ 450	\$ 450	\$ 440
34.537.80.44.00 Holiday Advertising	\$ 203	\$ 249	\$ 300	\$ 300	\$ 300
34.537.80.49. Recycling Contest	\$ -	\$ -	\$ -	\$ -	\$ 850
34.537.80.49.08 Printing Customer Info Materials	\$ 4,148	\$ 4,251	\$ 4,000	\$ 4,000	\$ 4,000
34.537.80.49.13 Litter Control Service	\$ 259	\$ -	\$ 300	\$ 300	\$ 200
34.537.80.49.15 Clothing/Materials Cleaning	\$ 345	\$ 345	\$ 650	\$ 650	\$ 450
34.537.80.95.01 Equipment Pool	\$ 258,620	\$ 303,313	\$ 263,229	\$ 263,229	\$ 256,164
34.537.81.11.02 Full-Time Employees	\$ -	\$ 148	\$ -	\$ -	\$ -
34.537.81.12.01 Overtime	\$ 2,704	\$ 2,473	\$ 3,000	\$ 3,000	\$ 3,000
34.537.81.21.07 Unemployment Compensation	\$ 5	\$ 5	\$ -	\$ -	\$ -
34.537.81.21.10 Social Security	\$ 207	\$ 200	\$ -	\$ -	\$ -
34.537.81.21.11 PERS	\$ 209	\$ 163	\$ -	\$ -	\$ -
34.537.81.21.16 Ind Ins & Medical Aid	\$ 82	\$ 80	\$ -	\$ -	\$ -
34.537.82.12.01 Overtime	\$ 3,226	\$ 3,900	\$ 3,500	\$ 3,500	\$ 3,500
34.537.82.21.07 Unemployment Compensation	\$ 6	\$ 8	\$ -	\$ -	\$ -
34.537.82.21.10 Social Security	\$ 247	\$ 298	\$ -	\$ -	\$ -
34.537.82.21.11 PERS	\$ 198	\$ 324	\$ -	\$ -	\$ -
34.537.82.21.16 Ind Ins & Medical Aid	\$ 94	\$ 112	\$ -	\$ -	\$ -
34.537.82.44.01 Advertising supplies for Sanitatic	\$ 1,010	\$ -	\$ 2,800	\$ 2,800	\$ 1,000
34.537.82.47.02 Transfer Station/Long Haul	\$ 6,864	\$ -	\$ 10,000	\$ 10,000	\$ 7,000
34.537.82.47.07 Yard Waste Disposal	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ -
34.537.90.54.26 Dumpster (salmon can) supplies	\$ 5,314	\$ 186	\$ -	\$ -	\$ 5,000
34.542.67.48.00 Debris Removal	\$ -	\$ -	\$ -	\$ -	\$ 15,000
34.594.37.64.01 Containers/Dumpsters	\$ 35,483	\$ -	\$ 40,000	\$ 40,000	\$ 20,000
34.595.65.00.00 Container Storage Area	\$ -	\$ -	\$ -	\$ -	\$ 10,000
SANITATION SERVICES	\$ 1,804,800	\$ 1,703,713	\$ 1,952,889	\$ 1,952,889	\$ 1,988,692
VEHICLE & EQUIPMENT FLEET	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS DEPARTMENT	\$ 1,867,654	\$ 1,794,914	\$ 1,970,650	\$ 1,970,650	\$ 2,102,272
13 NON-DEPARTMENTAL ITEMS					
00.537.10.53.04 Washington State Excise Taxes	\$ 29,059	\$ 28,939	\$ -	\$ -	\$ 28,000
MISCELLANEOUS ITEMS	\$ 29,059	\$ 28,939	\$ -	\$ -	\$ 28,000
PUBLIC WORKS GENERAL ADMIN.	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ 29,059	\$ 28,939	\$ -	\$ -	\$ 28,000
SANITATION FUND	\$ 1,908,404	\$ 1,832,111	\$ 1,970,650	\$ 1,970,650	\$ 2,130,272
501		EQUIPMENT RENTAL FUND			

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
00 RESTRICTED ACCOUNTS					
00.294.11.00.00 Depreciation Expense	\$ 710,895	\$ 457,375	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 710,895	\$ 457,375	\$ -	\$ -	\$ -
RESTRICTED ACCOUNTS	\$ 710,895	\$ 457,375	\$ -	\$ -	\$ -
04 FINANCE DEPARTMENT					
PUBLIC WORKS GENERAL ADMIN.	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
08 MEDIC/FIRE DEPARTMENT					
FIRE DEPARTMENT ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
AMBULANCE & RESCUE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
MEDIC/FIRE DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
09 PUBLIC WORKS DEPARTMENT					
24.548.10.11.02 Full-Time Employees	\$ 4,673	\$ 4,831	\$ 5,303	\$ 5,303	\$ 5,484
24.548.10.21.07 Unemployment Compensation	\$ 9	\$ 10	\$ 11	\$ 11	\$ 11
24.548.10.21.10 Social Security	\$ 422	\$ 396	\$ 406	\$ 406	\$ 411
24.548.10.21.11 PERS	\$ 333	\$ 334	\$ 280	\$ 280	\$ 377
24.548.10.21.13 Medical Benefits	\$ 836	\$ 781	\$ 863	\$ 863	\$ 951
24.548.10.21.16 Ind Ins & Medical Aid	\$ 71	\$ 77	\$ 90	\$ 90	\$ 101
24.548.10.31.10 Operating Supplies	\$ -	\$ 105	\$ -	\$ -	\$ -
24.548.10.42.01 Telephone & Fax	\$ 304	\$ 292	\$ -	\$ -	\$ 300
24.548.10.49.03 Membership Dues/Subscriptions	\$ 500	\$ -	\$ -	\$ -	\$ 750
24.548.10.91.00 Admin Support/Overhead Charg	\$ 39,484	\$ 50,645	\$ -	\$ -	\$ 66,329
24.548.10.95.04 Data Processing/Network Pool	\$ 6,596	\$ 8,139	\$ 3,651	\$ 3,651	\$ 4,482
PUBLIC WORKS GENERAL ADMIN.	\$ 53,228	\$ 65,610	\$ 10,604	\$ 10,604	\$ 79,196
35.548.13.11.02 Full-Time Employees	\$ 28,257	\$ 30,507	\$ 32,973	\$ 32,973	\$ 35,258
35.548.13.12.01 Overtime	\$ 4,108	\$ 20	\$ -	\$ -	\$ -
35.548.13.21.07 Unemployment Compensation	\$ 65	\$ 61	\$ 66	\$ 66	\$ 69
35.548.13.21.10 Social Security	\$ 2,408	\$ 2,267	\$ 2,454	\$ 2,454	\$ 2,628
35.548.13.21.11 PERS	\$ 2,305	\$ 2,112	\$ 1,738	\$ 1,738	\$ 2,422
35.548.13.21.13 Medical Benefits	\$ 5,695	\$ 5,263	\$ 5,819	\$ 5,819	\$ 6,451
35.548.13.21.16 Ind Ins & Medical Aid	\$ 246	\$ 124	\$ 155	\$ 155	\$ 178
35.548.13.31.01 Office Supplies	\$ 999	\$ 1,412	\$ 1,000	\$ 1,000	\$ 1,000
35.548.13.31.10 Operating Supplies	\$ 1,683	\$ 1,176	\$ 2,000	\$ 2,000	\$ 2,000
35.548.13.31.30 Repair & Maintenance Supplies	\$ 1,566	\$ 267	\$ 2,000	\$ 2,000	\$ 2,000
35.548.13.41.00 Contracted Services	\$ 964	\$ 1,349	\$ 500	\$ 500	\$ 500
35.548.13.42.06 Cellular Telephone	\$ 726	\$ 1,811	\$ 1,320	\$ 1,320	\$ 1,320
35.548.13.43.00 Training & Travel	\$ 551	\$ 49	\$ 1,200	\$ 1,200	\$ 1,200
35.548.13.45.02 Copier Rental	\$ 3,539	\$ 3,532	\$ 3,600	\$ 3,600	\$ 3,600
35.548.13.47.01 Natural Gas	\$ 8,926	\$ 9,380	\$ 7,600	\$ 7,600	\$ 7,600
35.548.13.47.02 Electricity	\$ 11,101	\$ 14,906	\$ 13,546	\$ 13,546	\$ 13,550
35.548.13.47.03 Water/Sewer/Garbage	\$ 6,324	\$ 8,557	\$ 6,000	\$ 6,000	\$ 6,000
35.548.13.48.00 Operations Facility Improvemen	\$ 2,159	\$ 1,942	\$ 2,000	\$ 2,000	\$ 2,500
35.548.35.41.00 Contracted Custodial Services	\$ -	\$ 2,357	\$ 3,000	\$ 3,000	\$ 4,300
35.548.38.11.02 Full-Time Employees	\$ 15,839	\$ 21,719	\$ 17,056	\$ 17,056	\$ 17,952
35.548.38.12.01 Overtime	\$ 49	\$ 511	\$ -	\$ -	\$ -
35.548.38.21.07 Unemployment Compensation	\$ 31	\$ 32	\$ 34	\$ 34	\$ 35
35.548.38.21.10 Social Security	\$ 1,190	\$ 1,226	\$ 1,287	\$ 1,287	\$ 1,357
35.548.38.21.11 PERS	\$ 1,131	\$ 1,130	\$ 899	\$ 899	\$ 1,233
35.548.38.21.13 Medical Benefits	\$ 2,879	\$ 3,178	\$ 3,513	\$ 3,513	\$ 3,915
35.548.38.21.16 Ind Ins & Medical Aid	\$ 408	\$ 416	\$ 529	\$ 529	\$ 586
35.548.38.31.01 Office Supplies	\$ 488	\$ 333	\$ 350	\$ 350	\$ 150
35.548.38.41.10 CDL's & Physicals	\$ -	\$ 208	\$ 150	\$ 150	\$ 250
35.548.38.42.06 Cellular Telephone	\$ 944	\$ 1,823	\$ 1,000	\$ 1,000	\$ 2,000
35.548.38.43.00 Training & Travel	\$ 2,391	\$ 2,158	\$ 3,000	\$ 3,000	\$ 2,000
35.548.38.43.11 Safety & Health Training	\$ -	\$ 113	\$ 300	\$ 300	\$ 200
35.548.38.49.03 Memberships Dues/Subscriptior	\$ 100	\$ 100	\$ 200	\$ 200	\$ 200
35.548.65.11.02 Full-Time Employees	\$ 5,741	\$ 4,895	\$ 7,796	\$ 7,796	\$ 8,270
35.548.65.12.01 Overtime	\$ 45	\$ 381	\$ -	\$ -	\$ -
35.548.65.21.07 Unemployment Compensation	\$ 12	\$ 15	\$ 16	\$ 16	\$ 17
35.548.65.21.10 Social Security	\$ 446	\$ 578	\$ 593	\$ 593	\$ 630

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
35.548.65.21.11 PERS	\$ 407	\$ 530	\$ 411	\$ 411	\$ 568
35.548.65.21.13 Medical Benefits	\$ 801	\$ 1,093	\$ 1,156	\$ 1,156	\$ 1,305
35.548.65.21.16 Ind Ins & Medical Aid	\$ 154	\$ 201	\$ 238	\$ 238	\$ 263
35.548.65.31.10 Operating Supplies	\$ 889	\$ 674	\$ 500	\$ 500	\$ 500
35.548.65.31.11 Safety Supplies	\$ 261	\$ 494	\$ 500	\$ 500	\$ 500
35.548.65.31.30 Repair & Maintenance Supplies	\$ 964	\$ 701	\$ 500	\$ 500	\$ 500
35.548.65.35.00 Small Tools & Equipment	\$ 12,220	\$ 5,090	\$ 5,000	\$ 5,000	\$ 5,000
35.548.65.42.01 Shop Security System	\$ 1,374	\$ 2,300	\$ 1,500	\$ 1,500	\$ 1,500
35.548.65.46.00 Insurance - Property/Structures	\$ 7,319	\$ 1,362	\$ 1,701	\$ 1,701	\$ 1,752
35.548.65.48.01 Building Repairs	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
35.548.65.48.03 Outside Repairs	\$ 3,479	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
35.548.65.49.15 Clothing/Materials Cleaning	\$ 2,107	\$ 2,109	\$ 2,300	\$ 2,300	\$ 2,300
35.548.66.42.01 Radio Base Station Phone Link	\$ 435	\$ 458	\$ 650	\$ 650	\$ 650
35.548.66.48.03 Outside Equipment Repairs	\$ 33,773	\$ 32,470	\$ 30,000	\$ 30,000	\$ 40,000
35.548.66.48.04 Radio Maintenance	\$ -	\$ 368	\$ 13,000	\$ 13,000	\$ 13,000
35.548.66.48.06 Non-Contract Commun. Expens	\$ -	\$ 108	\$ 2,500	\$ 2,500	\$ 12,500
35.548.66.48.07 Fire Extinguisher Maintenance	\$ 1,177	\$ 1,710	\$ 2,000	\$ 2,000	\$ 2,000
35.548.67.11.02 Full-Time Employees	\$ 39,636	\$ 44,661	\$ 40,373	\$ 40,373	\$ 42,809
35.548.67.12.01 Overtime	\$ 336	\$ 1,583	\$ 1,000	\$ 1,000	\$ 1,000
35.548.67.21.07 Unemployment Compensation	\$ 79	\$ 78	\$ 80	\$ 80	\$ 85
35.548.67.21.10 Social Security	\$ 3,006	\$ 2,959	\$ 3,071	\$ 3,071	\$ 3,258
35.548.67.21.11 PERS	\$ 2,876	\$ 2,714	\$ 2,128	\$ 2,128	\$ 2,940
35.548.67.21.13 Medical Benefits	\$ 6,372	\$ 5,499	\$ 6,053	\$ 6,053	\$ 6,719
35.548.67.21.16 Ind Ins & Medical Aid	\$ 1,028	\$ 953	\$ 1,161	\$ 1,161	\$ 1,294
35.548.68.11.02 Full-Time Employees	\$ 94,184	\$ 96,081	\$ 115,771	\$ 115,771	\$ 121,997
35.548.68.12.01 Overtime	\$ 3,587	\$ 4,848	\$ 2,000	\$ 2,000	\$ 2,000
35.548.68.21.07 Unemployment Compensation	\$ 197	\$ 224	\$ 232	\$ 232	\$ 242
35.548.68.21.10 Social Security	\$ 7,462	\$ 8,457	\$ 8,748	\$ 8,748	\$ 9,231
35.548.68.21.11 PERS	\$ 6,967	\$ 7,796	\$ 6,103	\$ 6,103	\$ 8,378
35.548.68.21.13 Medical Benefits	\$ 18,332	\$ 20,817	\$ 22,785	\$ 22,785	\$ 25,361
35.548.68.21.16 Ind Ins & Medical Aid	\$ 2,338	\$ 2,841	\$ 3,534	\$ 3,534	\$ 3,923
35.548.68.31.10 Operating Supplies	\$ 1,449	\$ 2,595	\$ 2,250	\$ 2,250	\$ 2,000
35.548.68.31.11 Vehicle Safety Supplies	\$ 583	\$ 297	\$ 500	\$ 500	\$ 500
35.548.68.31.12 Tires & Batteries	\$ 39,625	\$ 38,984	\$ 45,000	\$ 45,000	\$ 40,000
35.548.68.31.13 Lubricating Oil & Grease	\$ 9,137	\$ 10,779	\$ 12,000	\$ 12,000	\$ 12,000
35.548.68.31.30 Repair & Maintenance Supplies	\$ 95,750	\$ 102,466	\$ 100,000	\$ 100,000	\$ 100,000
35.548.68.32.11 Fuel	\$ 291,416	\$ 194,449	\$ 400,000	\$ 400,000	\$ 350,000
35.548.68.35.00 Mechanics' Small Tools	\$ 2,256	\$ 1,457	\$ 2,000	\$ 2,000	\$ 2,000
35.548.68.35.01 Diagnostic Tools Updates	\$ -	\$ 799	\$ 1,100	\$ 1,100	\$ 1,000
35.548.68.35.31 Car Wash	\$ -	\$ 1,847	\$ 3,500	\$ 3,500	\$ 3,000
35.548.68.46.00 Insurance - Fleet Equipment	\$ 22,574	\$ 28,358	\$ 32,044	\$ 32,044	\$ 34,815
35.594.48.62.02 *	\$ 31,500	\$ -	\$ -	\$ -	\$ -
35.594.48.64.00 New Vehicles/Rental Equipment	\$ 11,996	\$ 4,659	\$ 642,365	\$ 642,365	\$ 412,078
35.594.48.64.11 Office Furniture & Equipment	\$ 192	\$ -	\$ 300	\$ 300	\$ -
VEHICLE & EQUIPMENT FLEET	\$ 871,554	\$ 761,777	\$ 1,643,248	\$ 1,643,248	\$ 1,403,839
PUBLIC WORKS DEPARTMENT	\$ 924,782	\$ 827,387	\$ 1,653,852	\$ 1,653,852	\$ 1,483,035
13 NON-DEPARTMENTAL ITEMS					
00.548.10.53.04 Washington State Excise Taxes	621-	362-	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ (621)	\$ (362)	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ (621)	\$ (362)	\$ -	\$ -	\$ -
EQUIPMENT RENTAL FUND	\$ 1,635,056	\$ 1,284,400	\$ 1,653,852	\$ 1,653,852	\$ 1,483,035
602 FORESTLAND ENDOWMENT FUND					
10 PARKS/REC/CEMETERY DEPARTMENT					
37.576.20.00.00 Education	\$ -	\$ 6,000	\$ -	\$ -	\$ -
37.576.66.41.00 Heart Lake Master Plan	\$ -	\$ 15,555	\$ -	\$ -	\$ -
COMMUNITY FORESTLANDS PROGRAM	\$ -	\$ 21,555	\$ -	\$ -	\$ -
PARKS/REC/CEMETERY DEPARTMENT	\$ -	\$ 21,555	\$ -	\$ -	\$ -
FORESTLAND ENDOWMENT FUND	\$ -	\$ 21,555	\$ -	\$ -	\$ -
604 TREEKEEPER ENDOWMENT FUND					
10 PARKS/REC/CEMETERY DEPARTMENT					

EXPENDITURE DETAIL BY FUND

Account	2008 Actuals	2009 Actuals	2010 Proposed	2010 Revised	2011 Proposed
48.576.90.31.18 Street Tree Plaques	\$ 399	\$ 399	\$ -	\$ -	\$ -
STREET TREE PROGRAM	\$ 399	\$ 399	\$ -	\$ -	\$ -
PARKS/REC/CEMETERY DEPARTMENT	\$ 399	\$ 399	\$ -	\$ -	\$ -
TREEKEEPER ENDOWMENT FUND	\$ 399	\$ 399	\$ -	\$ -	\$ -
611 FIREMEN'S PENSION FUND					
13 NON-DEPARTMENTAL ITEMS					
00.516.28.41.00 Professional Services	\$ 2,991	\$ -	\$ -	\$ -	\$ 3,000
00.517.28.29.08 Pensions	\$ 39,362	\$ 37,434	\$ 39,274	\$ 39,274	\$ 37,400
MISCELLANEOUS ITEMS	\$ 42,353	\$ 37,434	\$ 39,274	\$ 39,274	\$ 40,400
NON-DEPARTMENTAL ITEMS	\$ 42,353	\$ 37,434	\$ 39,274	\$ 39,274	\$ 40,400
FIREMEN'S PENSION FUND	\$ 42,353	\$ 37,434	\$ 39,274	\$ 39,274	\$ 40,400
622 L.I.D. GUARANTEE FUND					
00 RESTRICTED ACCOUNTS					
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED ACCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -
L.I.D. GUARANTEE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
624 LIBRARY CUMULATIVE RESERVE FND					
11 PUBLIC LIBRARY					
LIBRARY PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -
13 NON-DEPARTMENTAL ITEMS					
MISCELLANEOUS ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
NON-DEPARTMENTAL ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY CUMULATIVE RESERVE FND	\$ -	\$ -	\$ -	\$ -	\$ -
625 ANTIQUE FIRE ENGINE RESTORE FD					
08 MEDIC/FIRE DEPARTMENT					
FIRE DEPARTMENT ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
MEDIC/FIRE DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
ANTIQUE FIRE ENGINE RESTORE FD	\$ -	\$ -	\$ -	\$ -	\$ -
800 GEN'L FIXED ASSETS GROUP ACCTS					
00 RESTRICTED ACCOUNTS					
00.193.90.00.00 ACCUMULATED DEPRECIATIC	\$ 350,336	\$ 328,923	\$ -	\$ -	\$ -
MISCELLANEOUS ITEMS	\$ 350,336	\$ 328,923	\$ -	\$ -	\$ -
RESTRICTED ACCOUNTS	\$ 350,336	\$ 328,923	\$ -	\$ -	\$ -
GEN'L FIXED ASSETS GROUP ACCTS	\$ 350,336	\$ 328,923	\$ -	\$ -	\$ -
Grand Total	\$ 34,468,385	\$ 37,969,087	\$ 37,660,806	\$ 39,507,248	\$ 39,377,677

EMERGENCY RESERVE CASH BALANCES
ALL FUNDS

	Emergency Reserve Balance 12/31/2010	Changes	Emergency Reserve Balance 01/01/2011
GENERAL / SPECIAL REVENUE			
General Fund	\$500,000.00		\$500,000.00
Parks & Recreation	\$51,357.00	\$5,437.00	\$56,794.00
Cemetery	\$9,631.00	-\$694.00	\$8,937.00
Library	\$52,723.00	\$1,215.00	\$53,937.00
Street	\$45,516.00	\$13,685.00	\$59,201.00
Washington Park	\$8,436.00	\$887.00	\$9,323.00
Ambulance Service	\$108,190.00	-\$3,796.00	\$104,393.00
ACFL Management	\$658.00	\$4,135.00	\$4,793.00
Tourism	\$6,418.00	\$3,701.00	\$10,119.00
Community Development	\$9,586.00	\$9,800.00	\$19,386.00
ENTERPRISE			
Water	\$544,760.00	-\$140,282.00	\$404,479.00
Sewer	\$236,863.00	\$23,718.00	\$260,582.00
Storm Drain	\$77,287.00	-\$22,546.00	\$54,742.00
Sanitation	\$112,506.00	-\$5,992.00	\$106,514.00
INTERNAL SERVICE			
Equipment Rental	\$78,077.00	-\$3,925.00	\$74,152.00
TOTAL	\$1,876,314.00	\$99,378.00	\$1,975,692.00

The emergency reserves have been designated by City Ordinance No. 2339 at 5% of a funds adopted budget, and a specific amount (\$500,000) for the General Fund.

SCHEDULE OF LONG-TERM DEBT

GENERAL LONG-TERM DEBT ACCOUNT GROUP	DATE OF ISSUE	DATE OF FINAL MATURITY	INTEREST RATE(S)	AMOUNT ORIGINALLY ISSUED	ENDING OUTSTANDING DEBT
General Obligation:					
2005 UTGO BOND (REFUNDED 2000 LIBRARY)	08/08/2005	12/01/20	3.0 to 4.05%	4,360,000	4,105,000
2009 GO (REFUNDED 92 & 99 BONDS)	09/14/09	12/01/18	3.0% - 4.0%	1,965,000	1,775,000
Loans Payable:					
WS DCD PWTF LOAN #3 – Anaco Beach Rd.	07/01/1993	07/01/13	3.00%	351,225	56,496
WS DCD PWTF LOAN #4 SR-20/R Ave	07/01/1994	07/01/14	1.00%	48,374	10,184
TOTAL GENERAL LONG-TERM DEBT				\$6,724,599	\$ 5,946,680

ENTERPRISE FUNDS	DATE OF ISSUE	DATE OF FINAL MATURITY	INTEREST RATE(S)	AMOUNT ORIGINALLY ISSUED	ENDING OUTSTANDING DEBT
Revenue & Refunding Bonds:					
2007 WATER REVENUE 36" Waterline	6/5/2007	12/1/2026	4.0 to 5.5%	13,400,000	10,880,000
2003 WASTEWATER REFUNDING Sewer Plant	10/30/2003	12/1/2012	4.0 to 5.0%	6,295,000	2,180,000
2010 WATER REVENUE Water Treatment Plant	11/10/2010	12/1/2030	6.479	44,300,000	44,300,000
Loans Payable:					
CERB LOAN So March Pt Sewer Ext.	11/20/2001	1/31/2021	3%	700,000	515,626
TOTAL ENTERPRISE FUND				\$64,695,000	\$57,875,626

DEBT SERVICE SCHEDULES GENERAL LONG-TERM DEBT
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2005 G.O. Bonds Refunded 2000 G.O.

	Principal	Interest	Total
2011	345,000	159,535	504,535
2012	355,000	146,598	501,598
2013	370,000	133,285	503,285
2014	380,000	119,410	499,410
2015	400,000	105,160	505,160
2016	420,000	89,160	509,160
2017	430,000	72,990	502,990
2018	450,000	56,220	506,220
2019	465,000	38,445	503,445
2020	490,000	19,845	509,845
	\$4,105,000	\$940,648	\$5,045,648

2009 G.O. Bonds Refunded 1992 & 1997 G.O.

	Principal	Interest	Total
2011	195,000	64,950	259,950
2012	200,000	59,100	259,100
2013	210,000	53,100	263,100
2014	215,000	46,800	261,800
2015	225,000	38,200	263,200
2016	235,000	29,200	264,200
2017	240,000	19,800	259,800
2018	255,000	10,200	265,200
	\$1,775,000	\$321,350	\$2,096,350

Washington St DCD PWTF Loan #3

	Principal	Interest	Total
2011	18,832	565	19,397
2012	18,832	377	19,209
2013	18,832	188	19,020
	56,496	1,130	57,626

Washington St DCD PWTF Loan #4

	Principal	Interest	Total
2011	2,546	102	2,648
2012	2,546	76	2,622
2013	2,546	51	2,597
2014	2,546	25	2,571
	10,184	255	10,439

DEBT SERVICE SCHEDULES ENTERPRISE FUNDS
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2003 Sewer Revenue Refunding
('93)

	Principal	Interest	Total
2011	695,000	109,000	804,000
2012	725,000	74,250	799,250
2013	760,000	38,000	798,000
	2,180,000	221,250	2,401,250
	2,180,000	221,250	2,401,250

2007 Water Revenue Bond

	Principal	Interest	Total
2011	635,000	478,063	1,113,063
2012	655,000	452,663	1,107,663
2013	550,000	426,463	976,463
2014	575,000	396,213	971,213
2015	605,000	364,588	969,588
2016	640,000	331,313	971,313
2017	670,000	305,713	975,713
2018	690,000	278,913	968,913
2019	725,000	251,313	976,313
2020	750,000	222,313	972,313
2021	780,000	191,375	971,375
2022	820,000	156,665	976,665
2023	655,000	120,175	775,175
2024	680,000	92,338	772,338
2025	710,000	63,438	773,438
2026	740,000	32,375	772,375
	10,880,000	4,163,915	15,043,915
	10,880,000	4,163,915	15,043,915

Washington St. DCETD C.E.R.B.
Loan

	Principal	Interest	Total
2011	40,259	15,469	55,728
2012	41,467	14,261	55,728
2013	42,711	13,017	55,728
2014	43,992	11,736	55,728
2015	45,312	10,416	55,728
2016	46,671	9,057	55,728
2017	48,071	7,656	55,728
2018	49,513	6,214	55,728
2019	50,999	4,729	55,728
2020	52,529	3,199	55,728
2021	54,104	1,623	55,728
	515,626	97,377	613,003
	515,626	97,377	613,003

2010 Water Revenue Bond

	Principal	Interest	Total
2011	1,750,000	1,393,852	3,143,852
2012	1,790,000	1,352,403	3,142,403
2013	1,810,000	1,334,311	3,144,311
2014	1,830,000	1,313,192	3,143,192
2015	1,855,000	1,287,476	3,142,476

2016	1,885,000	1,257,187	3,142,187
2017	1,920,000	1,221,226	3,141,226
2018	1,965,000	1,177,109	3,142,109
2019	2,020,000	1,124,372	3,144,372
2020	2,075,000	1,066,219	3,141,219
2021	2,140,000	1,002,437	3,142,437
2022	2,215,000	924,833	3,139,833
2023	2,295,000	844,509	3,139,509
2024	2,380,000	718,131	3,098,131
2025	2,465,000	674,977	3,139,977
2026	2,555,000	585,588	3,140,588
2027	2,665,000	477,988	3,142,988
2028	2,775,000	365,755	3,140,755
2029	2,895,000	248,890	3,143,890
2030	3,015,000	126,972	3,141,972
	<u>44,300,000</u>	<u>18,497,427</u>	<u>62,797,427</u>