

CITY OF CARNATION



2005
ANNUAL BUDGET

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BUDGET MESSAGE

October 25, 2004

Dear Mayor Funderburg, Honorable Councilmembers and Residents of Carnation:

Your city staff is presenting to the City Council and Citizens of Carnation the City Budget for 2005. This budget is designed to provide a financial road map of the fiscal operation for the City of Carnation. I envision 2005 as a transition year. We are transfixed between two paradigms. From a community that has had little change over time as it emerged from a farming and lumber oriented support community to one that will need to redefine itself with the possibilities that the installation of a public sewer system will avail itself.

INTRODUCTION

In 2005 we continue to move forward with planning for the community waste treatment facility and collection system. The process of siting the treatment plant and the outfall discharge in cooperation with King County has been a year-long process involving many outreach opportunities with our constituents and State and County agency partners. This process has culminated in a Final Environmental Impact Statement being issued and adopted by the Carnation City Council and the King County Executive. The completion of this process will allow the city to seek a broader range of grant funding sources because an identified project is clear and objective.

The City Council has directed themselves and staff, both in-house and consultant, to seek out grant sources to reduce the capital cost of installing the waste treatment system and thereby reducing the monthly cost to the city residents. Included in this budget are line item expenditures to fund lobbying and grant writing efforts to secure grant funds. The Budget for 2005 will remain austere to insure focus remains on completion of the "sewer project". City staff will continue working in a "maintenance mode" for 2005 and saving the capital improvement projects to coincide with sewer construction.

A building moratorium was enacted in the final quarter of 2004 and expected to extend through the first quarter of 2005. The purpose is to update and complete planning guidelines and documents to insure an orderly development process and desired design standards. This will impact to a small degree revenue resources for the first quarter.

Beginning with a retreat on October 8 and continuing through adoption of the 2005 Budget the City Council and staff have endeavored to produce a financial work plan to provide necessary service to the Citizens of Carnation at an affordable cost.

PUBLIC HEALTH AND SAFETY service in Carnation has changed dramatically with the contracting of police services with the City of Duvall Police Department. The city has made significant capital expenditures to acquire equipment in the form of vehicles and police communication equipment to support the increase of one FTE officer from the level of service provided by King County Sheriff's Office to patrol the city. During the final months of 2004 the change has been met with pronounced support. I propose to keep the level of service at the same level originally

contracted at 3.5 officers. Even with the increase in officer strength, considerable savings is being realized over the previous contract with the King County Sheriff's office. However, even with the savings, Police Services still remains the largest segment of the General Fund.

The Snoqualmie Tribe has continued to provide medical and mental health services within the community. The Tribe's mental health facility is located in a city owned building.

Grant funding for the construction Safe Haven Park Evacuation Trail will still be a goal for 2005. We have made a first step in clearing underbrush and saplings along a proposed trail route in early November 2004.

PUBLIC WORKS will continue to focus on maintenance projects and preparation for installation of the public sewer collection system. Some staff time will be directed to Sewer Project Management for the final design phase and the construction phase to insure coordination of existing infrastructure with new infrastructure facilities. This reassignment of staff duties will accomplish better capital project management without increasing staff.

PLANNING SERVICES will continue to be emphasized in 2005. As mentioned earlier a moratorium is in place carrying over from 2004 to the first quarter of 2005. The basis for the moratorium is to develop the code guideline tools for the Planning Department to implement the goals of the City Council to develop the city into a more economically viable downtown and increase the overall livability of Carnation.

PERSONNEL is always a large expense in any organization, especially one that is service oriented. City government is no exception. It is imperative that we provide the best service and keep our labor costs in line with our revenues. However, we have made some changes in the organization structure in 2004 that have affected our operation in a manner that needs to be addressed in 2005. We eliminated the position of Finance Director and added those duties to the City Clerk position creating a City Clerk-Treasurer position. We need to bolster support to the position as well as account for duties the "Clerk" position is unable to do with the added treasurer duties.

OPERATING FUNDS

GENERAL FUND revenues are expected to see a small increase in 2005, primarily due to permitting and service charges related to construction of the wastewater treatment plant. 2004 has been difficult for many of the downtown merchants. The closing and proposed closing of a number of retail outlets in the business corridor evidences that trend. I believe the sewer project is essential for increasing the City's General Fund sales tax revenue and revitalizing the downtown core.

STREET FUND activities include maintenance and preservation of city streets, sidewalk repairs and development of traffic impact mitigation regulations. The State Supreme Court upheld the validity on the voter initiative in respect to license plate tab fees. Thus government has less to work with for street repair and improvements.

EQUIPMENT REPLACEMENT FUND acquisitions in 2005 include purchase of a cash register and receipting module which integrates with the City's accounting software; a portable generator; connection to the King County Institutional Network (I-NET); a map storage cabinet; PEG access equipment for cable TV broadcast of City information; two 800MHz interoperable emergency radios; police computers; and security cameras for the skatebowl area.

WATERWORKS FUND operations will be somewhat status quo for the 2005 Budget Year. We will be making improvement to certain water lines that will be affected by installation of the sewer collection lines.

SOLID WASTE FUND expenses include an appropriation to assist with the process of negotiating a new contract or franchise fee with the service provider. The City's current contract with Waste Management for solid waste collection expires in November 2005. An unusual, one time expense of hiring a consultant to assist with the negotiations will increase our costs in this fund.

SEWER CAPITAL FUND activity will see a dramatic increase in 2005 due to commencement of the construction phase of the sewer project. It is expected that the city will award a bid for construction of the collection system in the third quarter of 2005. Other costs will include professional services and pursuit of grant funding.

CAPITAL IMPROVEMENT PROGRAM

The capital improvement program continues to develop from the projections of the sewer project. The focus of 2005 continues to insure capital projects are in line with necessary improvements to align with the sewer project. We are currently working on water system upgrades or replacements that will insure compatibility with the collection system.

CONCLUSION

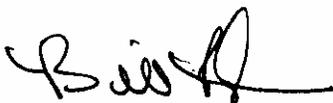
As City Manager of the City of Carnation, I am proud of our accomplishments working with limited resources to provide the services available to the citizens. We have increased our presence on the streets of the city with more patrol officers. Their immediate impact has been a stronger sense of safety in both the business community and in the neighborhoods. Our hardworking office and public works staff have maintained a level of service that is extraordinary with limited personnel.

The budget however identifies the need for the city to provide opportunities for growth in the businesses of our community. Businesses are the backbone of a community's financial viability. With the commencement of our sewer project we are taking the first step in providing that necessary infrastructure to accommodate expansion of existing businesses and relocation of new enterprises in Carnation.

The awarding of a Community Development Block Grant is a big step in the City Council's commitment to secure grant funding to reduce the costs to individual property owners. This particular grant will allow the city to assist low to moderate income homeowners to defray some of the expense of connecting to the sewer system. This budget also funds grant writing and lobbying efforts to insure that we are in the forefront of securing available grant funding to lower the cost of the sewer system to all residents and businesses.

In closing, the real thanks for the city's success comes from the work performed by city staff, the hours spent by the City Council in forming the policy and conducting the business of the city, and the many volunteer hours spent by citizens on City Boards and committees. I would also like to thank the service organizations, non-profit enterprises and other community volunteers that make our city what it is.

Sincerely,



Bill Brandon
City Manager

The City of Carnation's

PURPOSE, VISION & GOALS

Purpose

Our purpose is to enhance the safety, livability and prosperity of our community.

Vision

We envision a dynamic rural city in the beautiful Snoqualmie Valley which is a desirable place to live, work and play. We are acclaimed for our:

High quality of life	Rural character	Community Pride	Investment in Children	Investment in Seniors	Thriving Economic climate	Quality government services
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Goals

Ensure a safe community and provide for the Health, & Welfare of our citizens.	Provide, maintain and improve the infrastructure and community facilities necessary to meet community needs.	Ensure an attractive and well maintained city.	Ensure that the local parks, trails, and community events meet the diverse needs of the community, and create an environment that stimulates the growth of arts and cultural opportunities.	Improve community communication.	Recruit and retain a highly skilled workforce, and optimize workforce effectiveness through training, technology, equipment and facilities.	Assure the financial stability of the City through active comprehensive long-term financial planning and management.	Promote economic vitality through commercial area linkage, downtown revitalization and preservation of our rural town character.
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2005 FUNDING PRIORITIES

The City Council's Goals and preliminarily identified 2005 Budget Priorities are listed below. These funding priorities were taken into consideration by city staff during the proposed preliminary budget development process as a guide for the departmental expenditure requests.

CITY COUNCIL GOAL	2005 FUNDING PRIORITY TO ACHIEVE GOAL
Ensure a safe community and provide for the Health & Welfare of our citizens.	<ul style="list-style-type: none"> ⇒ Police Services with 3.5 FTEs ⇒ Traffic calming on Tolt Avenue ⇒ Emergency Preparedness including Lot-W' evacuation trail development. ⇒ Support for the Senior Center & Senior Programs. ⇒ Child & Youth Programs. ⇒ Safety Programs, including Block Watch.
Provide, maintain and improve the infrastructure and community facilities necessary to meet community needs.	<ul style="list-style-type: none"> ⇒ Continue to Pursue Grant Funding for Sewer Project Development. ⇒ Water & Sewer Code amendments, including water rate restructuring.
Ensure an attractive and well maintained city.	<ul style="list-style-type: none"> ⇒ Beautification Programs.
Ensure that the local parks, trails, and community events meet the diverse needs of the community, and create an environment that stimulates the growth of arts and cultural opportunities.	<ul style="list-style-type: none"> ⇒ Valley Memorial Park Skatebowl Lighting. ⇒ Loutsis Park tree thinning. ⇒ Pedestrian trail development. ⇒ Other Parks System Improvements. ⇒ Special Events including facilitation of the 4th of July Celebration, Farmers Market, Citywide Garage Sale, & Christmas in Carnation.
Improve community communication.	<ul style="list-style-type: none"> ⇒ City Council Chambers Audio System Improvements. ⇒ CableTV broadcast of City Council meetings. ⇒ Explore possibility of starting a Carnation newspaper. ⇒ 'Neighborhood Chats' with City Councilmembers.
Recruit and retain a highly skilled workforce, and optimize workforce effectiveness through training, technology, equipment and facilities.	
Assure the financial stability of the City through active comprehensive long-term financial planning and management.	
Promote economic vitality through commercial area linkage, downtown revitalization and preservation of our rural town character.	<ul style="list-style-type: none"> ⇒ Architectural Design Standards.

ELECTED AND APPOINTED OFFICIALS

City Council:

The City Council consists of five members who are elected at large by the voters of Carnation. Each year at the first regular meeting in January, the City Council nominates and elects from amongst their membership a person to serve as Vice-Chairperson and hold the title of Deputy Mayor. Every other year at the first regular meeting in January, the City Council nominates and elects from amongst their membership a person to serve as Chairperson and hold the title of Mayor. The City Council meets regularly on the first and third Tuesday of each month at 7:00 PM.

City Councilmembers:

Bill Paulsen, Councilmember

Position 1, Term: 12/31/2007

Laurie Clinton, Councilmember

Position 2, Term: 12/31/2005

Yvonne Funderburg, Mayor

Position 3, Term: 12/31/2007

Joan Sharp, Deputy Mayor

Position 4, Term: 12/31/2005

Stuart Lisk, Councilmember

Position 5, Term: 12/31/2007

Planning Board:

Planning Boardmembers are appointed by the City Council to four-year terms in accordance with Chapter 2.40 CMC. The Planning Board meets regularly on the fourth Tuesday of each month at 7:00 PM.

Planning Boardmembers:

Doug Clinton, Planning Boardmember

Position 1, Term: 12/31/2004

Elizabeth "Lee" Grumman, Chairperson

Position 2, Term: 12/31/2004

Fred Bereswill, Planning Boardmember

Position 3, Term: 12/31/2007

Maren Van Nostrand, Vice-Chairperson

Position 4, Term: 12/31/2004

Bob Cox, Planning Boardmember

Position 5, Term: 12/31/2007

Community Police Advisory Board:

Community Police Advisory Boardmembers are appointed by the City Council to four-year terms in accordance with Chapter 2.58 CMC.

Community Police Advisory Boardmembers:

Theresa Tenney

Position 1, Term: 12/31/2005

David Kosorok

Position 2, Term: 12/31/2004

(vacant)

Position 3, Term: 12/31/2004

(vacant)

Position 4, Term: 12/31/2005

Barbara MacKenzie

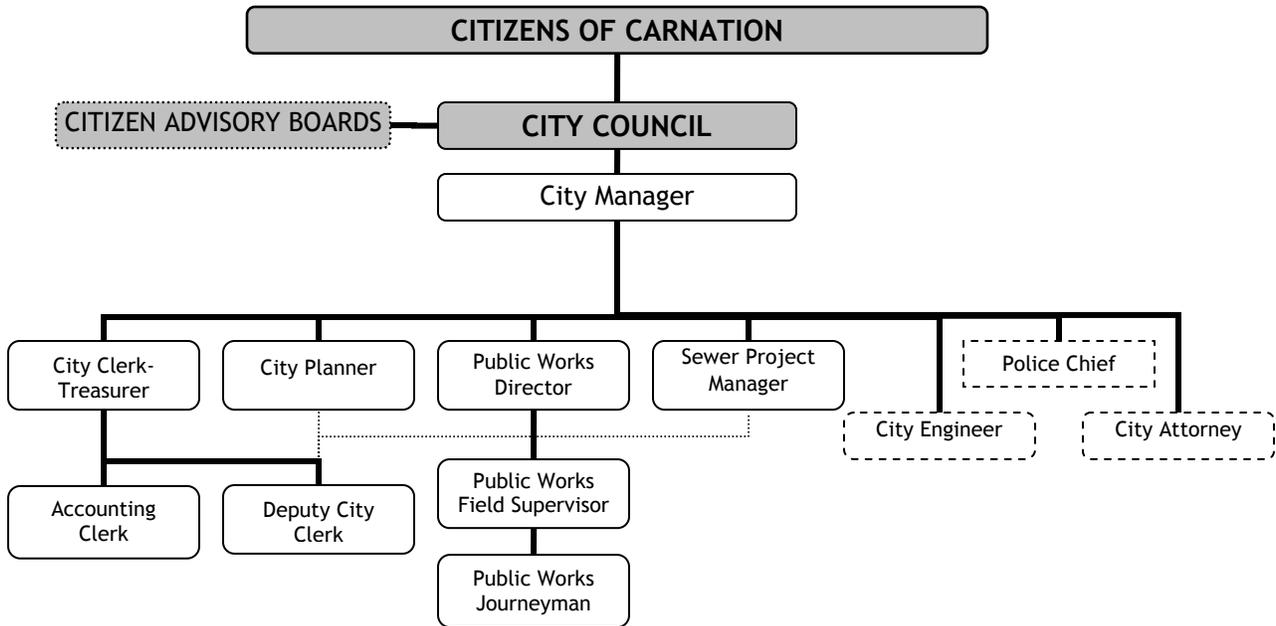
Position 5, Term: 12/31/2005

Parks Advisory Board:

In May 2003, the City Council adopted Ordinance No. 649 establishing a five member Parks Advisory Board with Duties and Procedures set forth in Chapter 2.46 CMC. Appointments to the Parks Advisory Board have not yet been made, and all positions are currently vacant.



CITY ORGANIZATIONAL CHART



City Employee Roster:

City Staff is currently comprised of the following employees and job titles:

Bill Brandon City Manager
 Mary Otness City Clerk-Treasurer
 Becky Buelna..... Deputy City Clerk
 Kelly Hankinson..... Accounting Clerk
 Chris Schumacher Accounting Clerk
 Jim Dorsey..... Public Works Director
 Carl Mueller Public Works Field Supervisor
 Bob GilbertsonPublic Works Journeyman
 Greg Glass Custodian

Contracted City Officials:

The City of Carnation contracts for law enforcement, legal, and engineering services. The City entered into an Interlocal Agreement with the City of Duvall for law enforcement services in 2004. Carnation has contracted with Ogden Murphy Wallace of Seattle for City Attorney services since January 1998, and with Roth Hill Engineering Partners for City Engineer services since April 2001.

Glenn Merryman Police Chief
 Greg RubstelloCity Attorney
 Phil OlbrechtsCity Attorney
 Zach LellCity Attorney
 Greg HillCity Engineer

BACKGROUND & GENERAL INFORMATION

Carnation is located in at the confluence of the Tolt and Snoqualmie Rivers in the Snoqualmie Valley. Before human occupation created prairies in the Carnation area, vegetation had been dense. It consisted of Douglas fir, cedar and alder trees with clumps of sword fern. In the mid to late 1800s, the first non-native settlers in the area were typically loggers. By 1900 much of Carnation and its vicinity had been logged, and land was being claimed by homesteaders for farming.



The city now known as Carnation incorporated on December 31, 1912, as the Town of Tolt. After nearly 40 years of local debate, the name of the town was put to a vote of the people and was

officially changed to Carnation in 1951. By the mid to late 1900s, the river valley was the site of extensive farming and dairying operations with scattered farming structures surrounding the town. Other town sites and noteworthy natural formations in the Carnation vicinity are Snoqualmie Falls, Fall City, North Bend and Snoqualmie to the south, and Duvall to the north.

GENERAL INFORMATION:

Incorporated: December 31, 1912
 Form of Government: Council-Manager
 Type of Government: Code
 2004 Population: 1,905
 Rank in Size/State: 160 of 281
 Rank in Size/County: 31 of 35
 County: King (North-Eastern)
 Latitude*: 47.646445 | 47:38:47.202N
 Longitude*: -121.915222 | 121:54:54.799W
 Elevation*: 83'
 Land Area (square miles)*: 1.1
 Land Area (acres)*: 808
 City Employees (2004): 7.48

*Approximate.

OTHER AGENCIES & DISTRICTS:

Schools:..... Riverview School District No 407
 Library: King County Library System
 Fire:..... Eastside Fire & Rescue (FD 10)
 Hospital:..... Snoqualmie Valley Hospital District
 Health: Public Health Seattle-King County

BUSINESS LICENSES:

License Fee* \$75 reg/\$50 home/\$15 temp
 2004 Business Licenses - In-City 95**
 2004 Business Licenses - Transient/Temp . 116**
 2004 TOTAL LICENSES ISSUED 211**

*Regular & Home-based license fees are 50% after June 1.

** As of November 30, 2004.

UTILITY SERVICE PROVIDERS:

Water City of Carnation
 Solid Waste Waste Management
 Electricity Puget Sound Energy
 Natural Gas Puget Sound Energy
 Telephone..... CenturyTel
 Cable TV..... Comcast

UTILITY TAX RATES:

Water, Solid Waste, Electricity,
 Natural Gas, Telephone..... 6%
 Cable TV Franchise Rate 5%

2005 MONTHLY CITY UTILITY RATES:

(Water-Sewer, and Solid Waste)

Water: In-City (base 6 ccf) \$25.50
 Water: In-City (each add'l 1 ccf) \$2.60
 Water: In-City (Res Sewer Surcharge)..... \$10.00
 Water: In-City (Com Sewer Surcharge)... min \$10.00
 or \$1.33/ccf
 Water: Outside-City (base 6 ccf) \$38.50
 Water: Outside-City (each add'l 1 ccf) \$2.60

Solid Waste: 20 gal can & recycle..... \$15.68
 Solid Waste: 35 gal cart & recycle \$19.70
 Solid Waste: 64 gal cart & recycle \$39.40
 Solid Waste: 96 gal cart & recycle \$65.64
 Solid Waste: Yardwaste (per cart) \$7.84

WATER UTILITY:

Service Accounts In-City 630
 Service Accounts Outside-City 173
 Total Water Service Accounts 803
 2004 Water Sales - Cubic Feet 10,807,928*
 2004 Water Sales - Gallons 80,843,301*

* Estimated as of December 31, 2004.

READER'S GUIDE TO THE BUDGET

Section 1 - Introduction

This chapter informs the reader about the makeup of the City and its operations. Included is the Budget Message, a list of elected and appointed officials, history and facts about the community, the Reader's Guide to the Budget, and information about the budget adoption process.

Budget Message. This is the City Manager's message to the Mayor, Councilmembers, and Citizens of Carnation. The budget message must include an explanation of the document; an outline of recommended financial policies and Funds; reasons for changes from the prior year and an explanation of recommended major changes in financial policies.

City Organizational Chart. This chart illustrates the organizational hierarchy of the City, and provides a current staff roster.

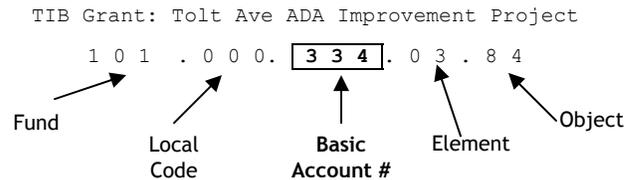
Section 2 - Fund & Departmental Budgets:

This section contains an estimated schedule of cash activity, narrative descriptions and summary revenues and expenditures for all funds and the primary Departments within each fund. The narratives include a Fund description and overview, information about the major work initiatives and activities of the Departments within the Fund, and summary budget information for the Fund and Departments.

Estimated Cash Activity Schedule. This table shows each fund's estimated 2005 beginning balance, 2005 estimated revenues, 2005 appropriated expenditures, and projected 2005 ending balance.

Fund & Department Budgets. Revenues are summarized by the BARS Basic Account Number, and Expenditures are summarized by BARS object number. Please see the examples below:

Sample Revenue Account Number:

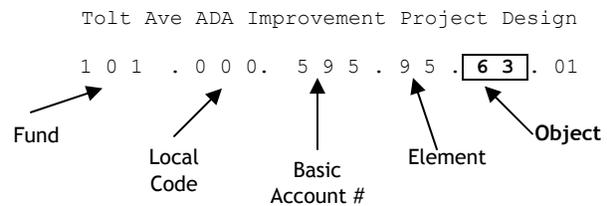


Basic Revenue Account Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). Revenue accounts are also called Resource Accounts, and always start with a '3' in the Basic Account. The remaining numbers indicate the funding source for that revenue. The 330 Basic Account number series describes Intergovernmental Revenue, as is illustrated by the grant being received from the Washington State Transportation Improvement Board (TIB) used in the example above.

BARS BASIC REVENUE ACCOUNTS

- 310 Tax Revenues
- 320 Licenses & Permits
- 330 Intergovernmental Services & Payments
- 340 Charges for Goods & Services
- 350 Fines & Forfeits
- 360 Miscellaneous Revenues
- 380 Non-Revenues
- 390 Other Financing Sources

Sample Expenditure Account Number:



Expenditure Object Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). The object number is assigned to identify

expenditures according to the character and type of items purchased or services obtained. Expenditure accounts are also called Expense or Use Accounts, and always start with a '5' in the Basic Account number.

The object number series '60' describes Capital Outlays, as is illustrated by the street improvement construction BARS code for the Tolt Avenue ADA Improvement Project used in the example above.

Expenditure Object Number Classifications:

- 10 **Salaries & Wages.** Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by state law or employment contracts. Includes overtime, on-call, sick, vacation, holiday paid leave.
- 20 **Payroll Taxes & Benefits.** Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of Social Security, Medicare, Industrial Insurance, Unemployment Insurance, Retirement, and Health Insurance Benefits.
- 30 **Supplies.** Amounts paid for articles and commodities purchased for consumption or resale. Includes the following types of expenses:
 - 31 - Office & Operating Supplies
 - 32 - Fuel Consumed
 - 34 - Supplies for Resale
 - 35 - Small Tools & Equipment
- 40 **Other Services & Charges.** Amounts paid for services other than personal which are needed by the City. Services may be provided by a public agency or private business. Includes the following types of expenses:
 - 41 - Professional Services
 - 42 - Communications
 - 43 - Travel
 - 46 - Insurance
 - 47 - Utility Services
 - 48 - Repairs & Maintenance
- 50 **Intergovernmental Services.** Amounts paid for intergovernmental purchases for specialized services typically performed by local governments.
- 60 **Capital Outlays.** Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.
- 70/80 **Debt Service: Principal/Interest.**
- 90 **Interfund Payments for Services.** Expenditures made to other funds for services rendered.

Budget Organization & Fund Descriptions:

The City of Carnation uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose.

The City of Carnation's Funds are separated into three Fund Type classifications:

Governmental. Funds that account for the activities of the City that are of a governmental nature.

Proprietary. Funds that account for the activities of the City that are proprietary or "business" in nature.

Fiduciary fund. Funds held by the City as a trustee, e.g., pension funds.

The three primary Fund Types are further divided and identified by Fund Codes:

General Funds (000-099). Accounts for all financial resources except those required to be accounted for in another fund.

**City of Carnation
2005 Budget**

Special Revenue Funds (100-199). Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Debt Service Funds (200-299). Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds (300-399). Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

Enterprise Funds (400-499). Used to report any activity for which a fee is charged to external users for goods or services.

Internal Service Funds (500-599). Accounts for the financing of goods or services provided by one department or agency to

other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City of Carnation does not have any Internal Service Funds.

Fiduciary Trust Funds (600-699). Accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) Investment Trust Funds (601-610); (b) Pension Trust Funds (611-620); (c) Private-Purpose Trust Funds (621-630); and (d) Agency Funds (631-699).

Permanent Funds (700-799). Accounts for the resources that are legally restricted so only earnings, not a principal, may be used to support the reporting government programs for the benefit of the government or its citizens (public-purpose).

The City of Carnation’s budget consists of nineteen funds:

BARS FUND TYPE	BARS FUND CODE	CARNATION FUND NUMBER	CARNATION FUND NAME
	General Fund	001	General Fund
		101	Street Fund
		103	UDAG Fund
Governmental Funds	Special Revenue Funds	105	Contingency Fund
		106	Cemetery Fund
		107	Equipment Replacement Fund
		108	Parks Development Fund
	Debt Service Funds	201	LTGO Bond Redemption Fund
	Capital Projects Funds	301	Capital Improvement Fund
		401	Water Operating Fund
		402	Water Capital Replacement Fund
Proprietary Funds	Enterprise Funds	403	Solid Waste Operating Fund
		404	Water Bond Redemption Fund
		405	Water Bond Reserve Fund
		406	Solid Waste Capital Replacement Fund
		407	Sewer Cumulative Reserve Fund
		601	Cemetery Perpetual Care Fund
Fiduciary Funds	Investment Trust Funds	633	Trust Fund (<i>Not used 2004-05</i>)
	Agency Funds		

Basis of Accounting:

This term refers to the revenues, expenditures and transfers - and the related assets and liabilities that are recognized in the accounts and reported in the financial

statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method. The city uses single-entry, “cash

basis” accounting which is a departure from generally accepted accounting principles (GAAP). Under the cash basis method, revenues and other financial resource increments are recognized when they are received - that is, when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is paid.

The Washington State Auditor’s Office divides cities and counties into two categories as follows:

Category 1. Cities with populations of 25,000 or more. Local governments in this category must use a unique chart of accounts for budgeting and reporting in conformity with generally accepted accounting principles (GAAP).

Category 2. Cities and towns with populations under 25,000. Local governments in this category may follow single-entry accounting and cash-basis reporting procedures that are not intended to reflect financial condition and result in conformance with GAAP. Category 2 municipalities may use the system prescribed for category 1 municipalities.

Carnation has been reporting as a Category 2 Government since its inception.

Section 3 - Appendices

The appendix contains the 2005 Salary & Staffing Schedule, 2005 Detailed Line Item Budget, a detailed salaries and wages budget worksheet, debt service schedules, a glossary of budget terms, the ordinance adopting the 2005 Property Tax Levy, and the ordinance adopting the 2005 Annual Budget.

Salary & Staffing Schedule. This table lists the Job Titles and salary range for each position, the number of FTEs authorized in 2005, and the staffing history for each position. More detailed information about the fund distribution for salaries and wages can be found in Appendix B - Detailed Salaries & Wages Worksheet.

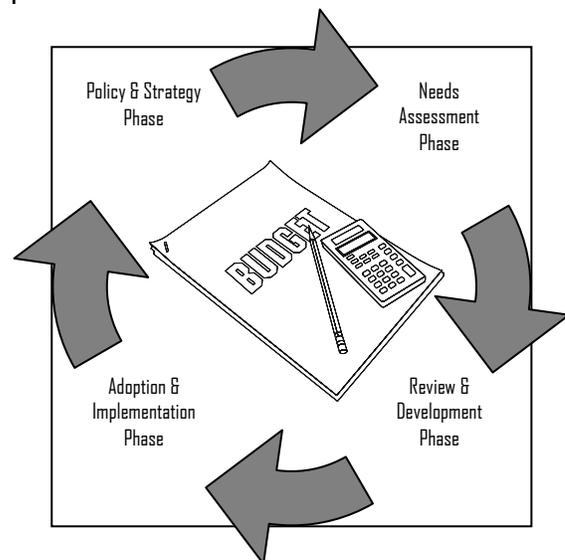
THE BUDGET PROCESS

BUDGET DEVELOPMENT & ADOPTION PROCESS

Budget Development. The general method by which budgets are developed is laid out in Washington State law, particularly Chapter 35A.33 RCW. The law prescribes the basis for forecasting revenue and preparing the budget; public access to the preliminary budget; and much of the budget content. The budget message has been prepared by the City Manager, who is charged with responsibility for preparing the preliminary budget to be reviewed by the City Council.

State law also provides that “any taxpayer may appear and be heard for or against any part of the budget.” The City Council must adopt the budget no later than December 25.

The primary groups who participate in the budget process are the City Council, City Staff, and interested citizens. Carnation’s budget is developed through four main phases:



(February - June)

Policy & Strategy Phase. In early Spring and Summer, the City Council and City Manager meet at a retreat to identify

priorities, issues, and capital projects impacting the next fiscal budget. At the retreat the City Council identifies key policy issues that will provide the direction and framework of the budget. It is from these key policy issues that staff gains direction for their expenditure requests.

(July - September)

Needs Assessment Phase. The end of the second quarter provides city staff with a good opportunity to assess current conditions, programs, and needs. Each department reviews it's year-to-date progress and considers the priorities identified by the City Council while considering the budget needs for the ensuing year. During the summer months, information is included in the monthly water bills requesting citizen input about desired program and funding priorities. In August the City Clerk sends out a request to Department Heads for their revenue estimates and expense requests for development of the proposed preliminary budget.

(September - October)

Review & Development Phase. Beginning in September the proposed preliminary budget is prepared within the framework of the City's financial capacity, priorities, goals, and objectives. It is submitted to the Finance & Operations Committee, City Council and Citizens of Carnation for review in October.

(November -)

Adoption & Implementation Phase. After initial review and discussion by the City Council, and preliminary comment by the public, two public hearings are held in November with a tentative adoption date in early December. Public hearings may be continued no later than December 7, and adoption may occur no later than December 25 each year.

During the budget year, the City Council may make certain amendments to the budget as they become necessary; the general responsibility of administering the adopted budget, however, falls to the City Manager, who is the chief executive officer.

BUDGET ROLES AND RESPONSIBILITIES

Every employee plays a role in budgeting - whether in the formulation, preparation, implementation, administration, or evaluation. Ultimately, of course, the City Manager is accountable to the City Council for the performance of meeting specific objectives within allocation resource limits. The financial aspects of the budget are monitored in regular monthly reports and published quarterly reports issued by the City Clerk-Treasurer comparing actual revenues and expenditures with the budget. Additionally, the City Clerk-Treasurer coordinates the budget process on behalf of the City Manager, collecting department budget information, preparing revenue estimates, and assembling the budget document.

BUDGET PURPOSE

The Annual Budget seeks to achieve four interrelated purposes:

Policy Development. The budget process allows the City Council and City Manager an opportunity to set and review the goals, objectives and strategies of the City, and the ability to direct its activities by allocation of financial resources. Decisions that are made may affect operations, service levels, and the financial well being of the community. On this basis, the budget sets the policy for the following year and affords an ongoing opportunity to review and establish policy for future years.

Operations Guide. The budget is the blueprint that governs the amount of services to be provided during the year, and how that service is to be provided, e.g., by contract with another agency, the City's own personnel, or a combination. This budget provides financial control by setting forth both legislative and administrative guidance

to employees regarding the character and scope of their activities. This direction is presented throughout the document with Fund descriptions, staffing levels, key priorities, services levels, and other descriptions.

Financial Planning. The budget outlines the manner in which the financial resources of the City will be managed in the coming year. A formal revenue estimate provides a listing of the available financial resources, explaining the basis for estimating each source. Over time, the budget document will display a revenue history that improves understanding of both the current year's needs and a longer term view of City fiscal resources.

Communication Device. The budget provides a way for the City's decision makers to communicate a great deal of information regarding the scope and nature of the City's activities. This information includes priorities for service delivery, rationale for the decisions made, and a vision for the future. The budget is intended to provide an effective tool in helping citizens understand their city government, reasons behind legislative decisions, and the basis for any change.

BUDGET POLICIES

The City of Carnation budget policies begin with direction provided by the City Council. Budget policy begins with an understanding of the needs and issues important to the community that the government serves. General goals and priorities are identified in order to apply the available financial resources of the City for specific funding proposals. This budget is prepared with seven major policy principles in mind:

Financial Stability Policy

- **General Fund.** The City will strive to maintain a General Fund reserved fund balance of 25% or 1/4 of the annual general fund revenues to provide a fiscal cushion that meets seasonal cash flow shortfalls, and assists in facing unpredictable economic downturns.

- **Contingency Fund.** The City will strive to maintain a Contingency Fund reserved fund balance of 10% of the annual general fund appropriations to meet future unseen expenditures.
- **Street, Water-Sewer, and Solid Waste Funds.** The City will strive to maintain street and enterprise fund reserved fund balances of 8% or 1/12th of the fund's estimated annual revenues to provide a fiscal cushion that meets seasonal cash flow shortfalls, and assists in facing unpredictable economic downturns.
- The City will provide a Council Contingency, within the General Fund, by an annual appropriation that is intended to pay for needs caused by unforeseen emergencies.

Revenue Policy:

- The City will follow an aggressive effort of collection.
- The City's user charges for services will be proportional to costs.
- The City's fees and tax rates will be proportionate to the existing market.
- The City will estimate it's annual revenues by an objective and analytical process.

Capital Budget Policy:

- The City will finance the city's needed capital facilities in a manner that is as economic, efficient, and equitable as possible.
- The City will designate 1/24th of the utility tax to the Capital Improvement Fund for general governmental and transportation improvement projects.

Debt Policy:

- The City will maintain adequate available debt capacity for specific priority projects.
- The City shall use Interfund borrowing where such borrowing is effective.
- In order to leverage the debt capacity of the City's utilities, the water, sewer, and future storm drainage utilities shall be legally organized as a single waterworks utility.

Investment Policy:

**City of Carnation
2005 Budget**

- The City will maintain three principals on investments, in priority order: Safety, Liquidity, Yield.

Financial Reporting Policy:

- The City will strive to improve and enhance comprehension to the user and reader.
- The City will establish and maintain a high standard of accounting principles.

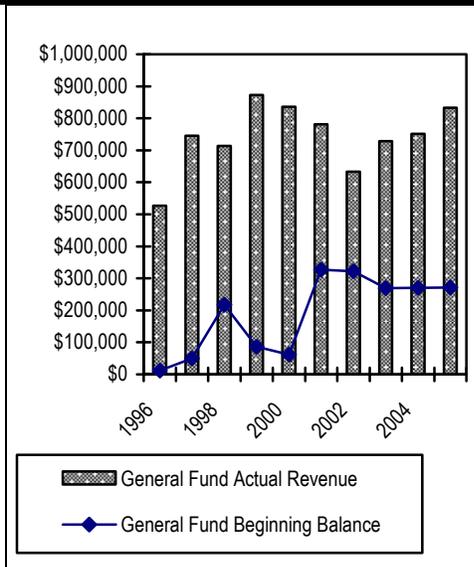
Operating Budget Policy:

- The City Council will update the city-wide priorities each year. The staff will use these priorities for development of the coming year's budget.

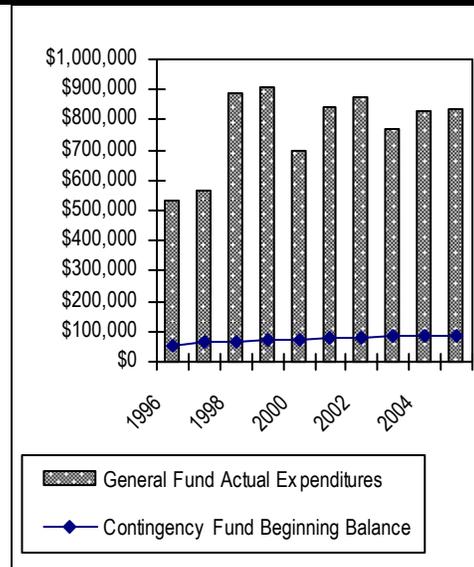
BONDED DEBT CAPACITY

		GENERAL CAPACITY		SPECIAL PURPOSE CAPACITY		
		Councilmanic	Excess Levy	Parks & Open Space	Utility Purposes	Total Capacity
12/31/2004 (Assessment Year 2004)						
Assessed Value =	\$156,446,870					
2.50% of Assessed Valuation			\$3,911,172	\$3,911,172	\$3,911,172	\$11,733,515
1.50% of Assessed Valuation		\$2,346,703	(\$2,346,703)			
STATUTORY BONDED DEBT LIMIT		\$2,346,703	\$1,564,469	\$3,911,172	\$3,911,172	\$11,733,515
Less Bonded Debt Outstanding						
	1999 LTGO Bonds	(\$465,000)				
	1999 Water Bonds	(\$315,000)				
Plus Debt Service Fund Balances						
	201, 404, 405	\$66,147				
BONDED DEBT SERVICE CAPACITY		\$1,632,850	\$1,564,469	\$3,911,172	\$3,911,172	\$11,019,662
Loan Debt Outstanding as of 12/31/2004						
	2003 PWTF Loan	\$737,843				
	2004 PWTF Loan	\$1,125,060				
		\$1,862,903				

GENERAL FUND RESERVED BALANCE



CONTINGENCY FUND RESERVED BALANCE



TOTAL BUDGET COMPARISONS

TOTAL BUDGET REVENUE COMPARISON BY REVENUE ACCOUNT

BARS Acct	Description	2002 Actual	2003 Actual	2004 Est Actual	2005 Budget
BEGINNING CASH BALANCE		\$1,451,941	\$1,328,837	\$1,512,539	\$1,610,023
310	Tax Revenues	\$ 688,737	\$ 731,541	\$ 798,645	\$ 793,800
320	Licenses & Permits	\$ 45,391	\$ 42,657	\$ 60,087	\$ 90,167
330	Intergovernmental Revenues	\$ 100,943	\$ 101,001	\$ 207,148	\$ 1,313,819
340	Charges for Goods & Services	\$ 792,143	\$ 843,202	\$ 922,998	\$ 1,010,976
350	Fines & Forfeits	\$ 7,069	\$ 2,746	\$ 4,237	\$ 9,000
360	Miscellaneous Revenues	\$ 49,318	\$ 52,934	\$ 45,632	\$ 36,530
SUBTOTAL ACTUAL REVENUES		\$ 1,683,601	\$ 1,774,081	\$ 2,038,748	\$ 3,254,292
380	Non Revenues	\$ 37,946	\$ 763,426	\$ 1,178,382	\$ 6,433,948
390	Other Financing Sources	\$ 395,636	\$ 305,157	\$ 314,803	\$ 335,899
TOTAL REVENUES ALL FUNDS		\$ 2,117,183	\$ 2,842,664	\$ 3,531,933	\$ 10,024,138
TOTAL RESOURCES ALL FUNDS		\$ 3,569,124	\$ 4,171,501	\$ 5,044,472	\$ 11,634,161

TOTAL BUDGET EXPENDITURE COMPARISON BY DEPARTMENT/EXPENDITURE ACCOUNT

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget
510	General Government	\$ 317,814	\$ 267,942	\$ 285,384	\$ 300,777
520	Public Safety & Health	\$ 410,308	\$ 434,496	\$ 492,392	\$ 449,588
530	Physical Envir. (Eng & PW)	\$ 629,838	\$ 755,037	\$ 733,928	\$ 698,919
540	Transportation	\$ 105,404	\$ 153,479	\$ 94,206	\$ 114,670
550	Economic Envir. (Land Use)	\$ 76,892	\$ 56,549	\$ 66,521	\$ 87,814
570	Culture & Recreation	\$ 31,740	\$ 32,336	\$ 36,915	\$ 39,808
SUBTOTAL ACTUAL EXPENDITURES		\$ 1,571,997	\$ 1,699,838	\$ 1,709,346	\$ 1,691,575
580	Non-Expenditures	\$ 46,689	\$ 8,000	\$ 64,611	\$ 64,580
590	Debt Service & Other Uses	\$ 621,602	\$ 955,154	\$ 1,660,493	\$ 8,389,820
TOTAL USES ALL FUNDS		\$ 2,240,288	\$ 2,662,992	\$ 3,434,450	\$ 10,145,976
ENDING CASH BALANCE ALL FUNDS		\$ 1,328,837	\$ 1,508,509	\$ 1,610,022	\$ 1,488,185

TOTAL BUDGET EXPENDITURE COMPARISON BY EXPENDITURE OBJECT

BARS Obj	Description	2002 Actual	2003 Actual	2004 Est. Actual	2005 Budget
10	Personnel Salaries & Wages	\$430,114	\$447,445	\$388,713	\$385,074
20	Personnel Taxes & Benefits	\$114,583	\$95,279	\$124,422	\$140,416
30	Supplies	\$31,772	\$33,935	\$48,610	\$42,745
40	Services and Charges	\$546,971	\$1,014,079	\$1,505,126	\$1,344,388
50	Intergovernmental Services	\$445,395	\$471,830	\$513,947	\$522,099
60	Capital Outlays	\$165,829	\$154,945	\$361,178	\$7,201,410
70	Debt Service: Principal	\$69,000	\$70,000	\$128,000	\$121,778
80	Debt Service: Interest	\$47,929	\$45,321	\$49,250	\$52,167
90	Interfund Payments	\$388,696	\$330,157	\$315,203	\$335,899
TOTAL ALL USES		\$2,240,288	\$2,662,991	\$3,434,450	\$10,145,976
ENDING FUND BALANCE		\$1,328,837	\$1,508,510	\$1,610,022	\$1,488,185

ESTIMATED FUND ACTIVITY & RESERVES

FUND	2004 ESTIMATED ENDING CASH BALANCE	2005 TOTAL REVENUES	2005 TOTAL APPROPRIATIONS	2005 ESTIMATED ENDING CASH BALANCE	CASH BALANCE +/-	%
001	\$278,268	\$918,848	\$938,009	\$259,108	(\$19,161)	-7%
101	\$29,370	\$122,965	\$130,596	\$21,738	(\$7,631)	-26%
103	\$93,052	\$700	\$0	\$93,752	\$700	1%
105	\$85,285	\$700	\$0	\$85,985	\$700	1%
106	\$1,092	\$10,660	\$10,660	\$1,092	\$0	0%
107	\$31,189	\$30,734	\$41,825	\$20,098	(\$11,091)	-36%
108	\$50,276	\$236,250	\$286,000	\$526	(\$49,750)	-99%
201	\$6,972	\$48,840	\$48,865	\$6,947	(\$25)	0%
301	\$16,954	\$86,650	\$70,000	\$33,604	\$16,650	98%
401	\$63,980	\$477,800	\$477,401	\$64,379	\$399	1%
402	\$255,605	\$57,000	\$299,887	\$12,718	(\$242,887)	-95%
403	\$69,183	\$375,380	\$366,854	\$77,708	\$8,526	12%
404	\$5,542	\$61,674	\$60,675	\$6,541	\$999	18%
405	\$53,487	\$6,385	\$0	\$59,872	\$6,385	12%
406	\$136,882	\$39,650	\$39,500	\$137,032	\$150	0%
407	\$391,843	\$7,549,538	\$7,375,704	\$565,677	\$173,833	44%
601	\$41,043	\$365	\$0	\$41,408	\$365	1%
TOTALS	\$1,610,023	\$10,024,138	\$10,145,976	\$1,488,185	(\$121,838)	-8%

FUND 001

GENERAL FUND

Established: Ordinance No. 13, 1913
Sections 3.04.010 & 3.04.020 CMC

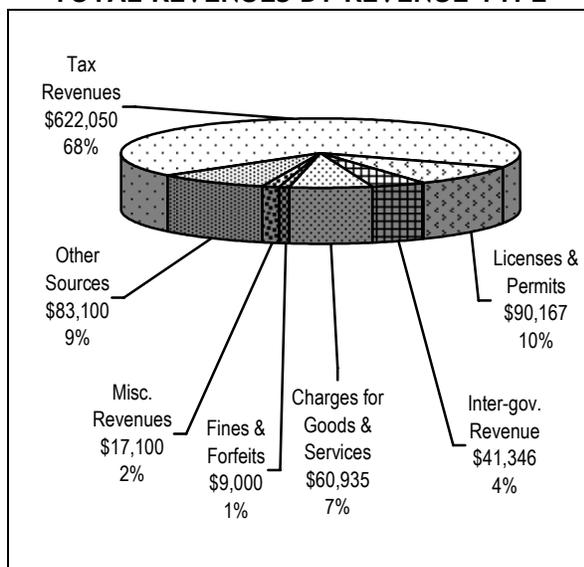
Purpose of Fund: The General Fund accounts for the activities of the City that are governmental in nature. Revenues are received from Taxes, Regulatory Licenses & Permits, Intergovernmental Revenues & Grants, Charges for Goods & Services, Fines & Forfeits, Investment Earnings and Transfers-in from other funds. Expenditures include costs for numerous operational departments including General Government, Parks, and Public Safety.

GENERAL FUND REVENUES

2002-2005 General Fund Revenues

Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	S Change	% Change
BEGINNING FUND BALANCE		\$346,271	\$300,330	\$270,728	\$278,268	\$7,540	3%
310	Tax Revenues	\$549,793	\$584,519	\$625,045	\$622,050	-\$2,995	0%
320	Licenses & Permits	\$45,391	\$42,657	\$60,087	\$90,167	\$30,080	50%
330	Intergovernment Revenue	\$41,947	\$40,073	\$28,585	\$41,346	\$12,761	45%
340	Charges for Services	\$10,825	\$9,297	\$22,750	\$60,935	\$38,185	168%
350	Fines & Forfeits	\$7,069	\$2,746	\$4,237	\$9,000	\$4,763	112%
360	Miscellaneous Revenues	\$17,961	\$24,498	\$18,368	\$12,100	-\$6,268	-34%
380	Non Revenues	\$117	\$135	\$26,735	\$150	-\$26,585	-99%
390	Other Finance Sources	\$190,235	\$116,307	\$115,853	\$83,100	-\$32,753	-28%
TOTAL REVENUES		\$863,338	\$820,231	\$901,660	\$918,848	\$17,188	2%
TOTAL RESOURCES		\$1,209,609	\$1,120,561	\$1,172,389	\$1,197,116	\$24,727	2%

2005 GENERAL FUND
TOTAL REVENUES BY REVENUE TYPE

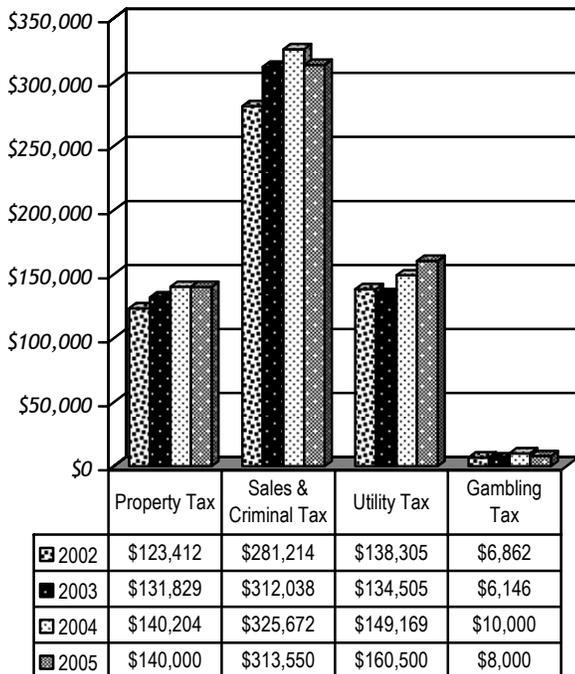


Revenue estimates are based on conservative views of trends from 2000-2004, along with known project grants and anticipated permit applications. Overall, in 2005 General Fund revenues are not projected to change substantially, but increases in permits and services are projected due to expected land use permit applications related to the sewer project. Interfund transfers from other funds have also been significantly reduced.

General Fund revenues are summarized by Basic Account Number, reflecting the nature of the revenue source.

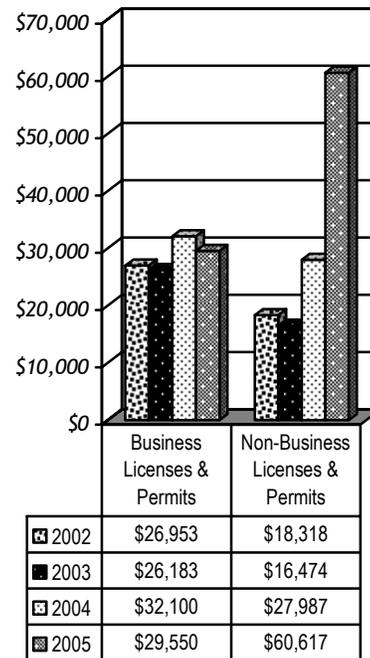
310 - TAX REVENUES. Tax Revenues account for 73% of general fund actual revenues, and 67% of total general fund revenues. Property tax revenues are expected to increase slightly in 2005 due to an increase in the total assessed valuation of all properties in the City, and a 1% increase in the property tax levy. Utility tax revenues are also expected to increase due to rate increases by utility providers.

**GENERAL FUND
TAX REVENUES
2002-2005**



320 - LICENSES & PERMITS. This resource account includes revenues received from Business Licenses & Permits, including franchise fees; and Non-Business Licenses & Permits, such as fees for Building and Land Use permit applications, animal licenses, and right-of-way use Permits.

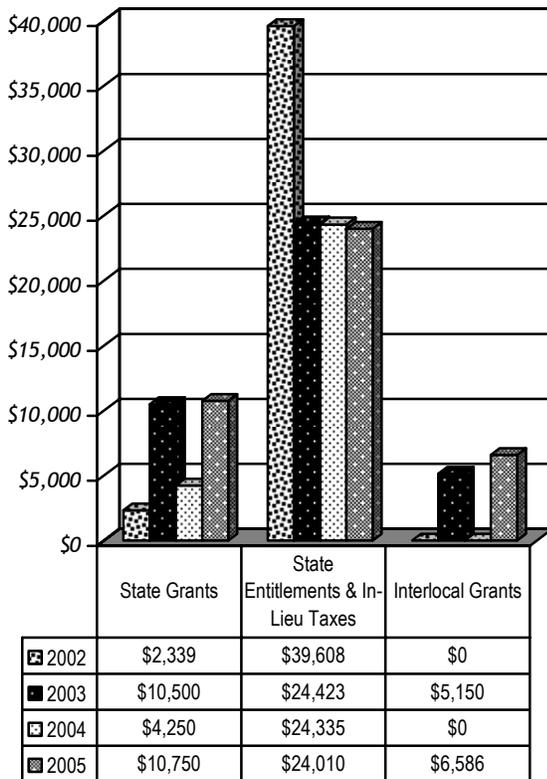
**GENERAL FUND
LICENSE & PERMIT REVENUES
2002-2005**



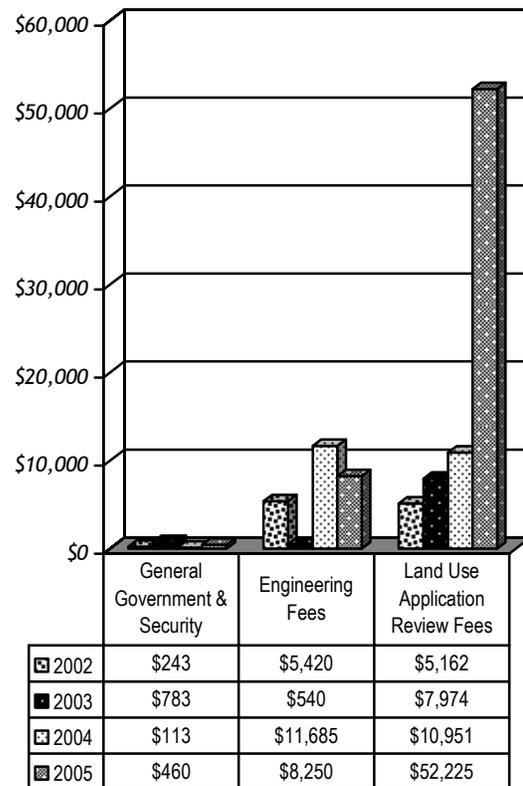
The current land use moratorium generated a conservative forecast of building permit activity related revenue for most of 2005. However, a substantial revenue increase in 2005 is still projected due to the expectation that land use and building permit applications for the wastewater treatment plant may be submitted in late 2005. Land use and building permit fees for the sewer project are estimated at \$50,777. Other increases in this revenue account over historical averages include anticipated increases Farmers Market vendor registration and booth fees.

330 - INTERGOVERNMENTAL REVENUE. Intergovernmental Revenue includes grant funding for the formulation of design standards (\$10,000); the 2004 GMA Update to the Comprehensive Plan and Land Use Code (\$750); State Shared Revenue received from motor vehicle, criminal justice, and liquor taxes (\$24,010); and a King Conservation District grant for a wetlands inventory (\$6,586).

**GENERAL FUND
INTERGOVERNMENTAL REVENUES
2002-2005**



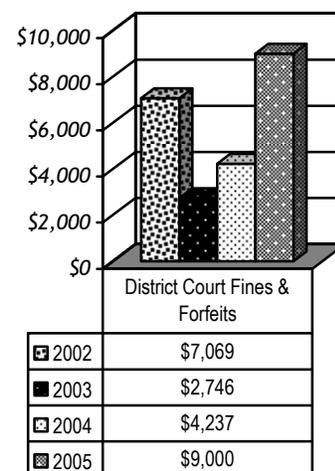
**GENERAL FUND REVENUES
CHARGES FOR SERVICES
2002-2005**



340 - CHARGES FOR GOODS & SERVICES. Charges for goods and services primarily includes fees received for General Government functions such as engineering and land use application review. The projected increase of over \$41,000 in 2005 results from anticipated land use application and engineering review fees for the wastewater treatment plant. Sewer project review fees include site plan review, SEPA Environmental Checklist review, drainage plan review, building permit plan review fees, and pre-application meetings with King County. Total revenues for these types of activities are estimated to be \$38,200 in 2005. Zoning and land use fees in Carnation are charged on a cost recovery system. The revenues anticipated for land use and engineering review fees are correspondingly off-set by anticipated expenditures.

350 - FINES & FORFEITS. Payments from fines, forfeitures, and penalties awarded by the District Court in favor of the City are estimated at \$9,000 in 2005.

**GENERAL FUND REVENUES
FINES & FORFEITS
2002-2005**

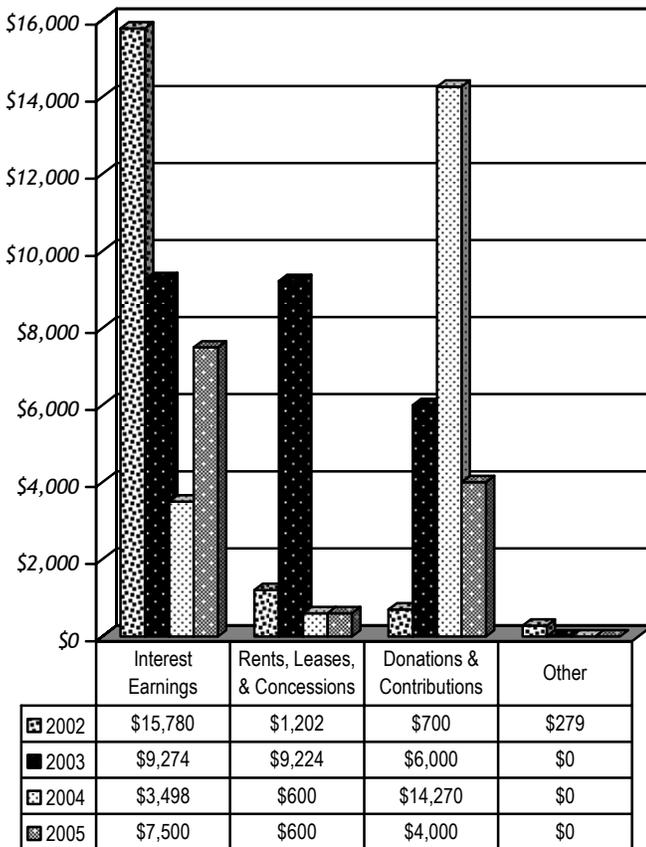


**City of Carnation
2005 Budget**

Per the terms of the District Court agreement, 75% of the revenue received from fines and forfeits is kept by King County, and 25% is remitted to the City. In 2004 and 2005, the revenue reflects the full amount of the actual award to the City. Prior to 2004, only the net amount remitted to the City was received.

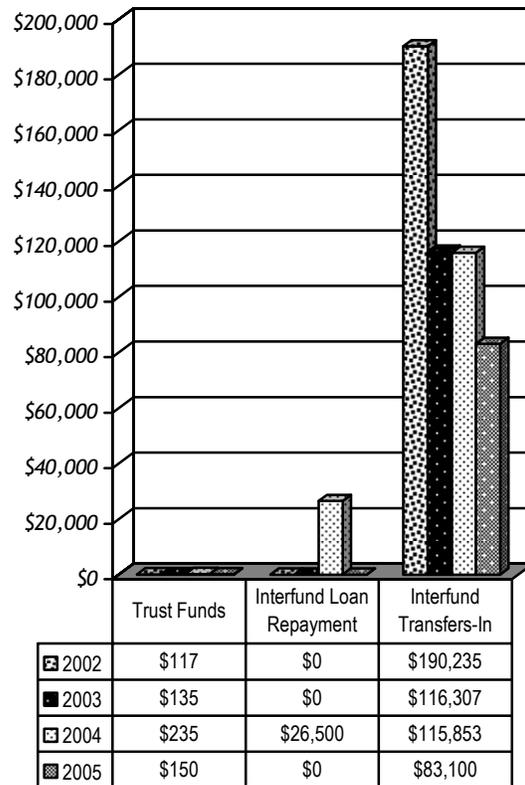
360 - MISCELLANEOUS REVENUES. Revenues derived from sources that are not otherwise provides for in the BARS system. Miscellaneous Revenue in 2005 includes interest earnings and fireworks display contributions.

**GENERAL FUND
MISCELLANEOUS REVENUES
2002-2005**



380/390 - NON-REVENUES & OTHER FINANCING SOURCES. Revenues received from the sales of capital assets, or interfund transfers-in from other funds. 2005 transfers-in to the General Fund from the enterprise funds have been reduced by more than \$42,753 (36%) resulting from more accurate distribution of expenditures to the appropriate funds at the time of disbursement.

**GENERAL FUND
NON-REVENUES & TRANSFERS-IN
2002-2005**



GENERAL FUND EXPENDITURES

The General Fund includes the expenditures for numerous operational departments including General Government, Parks, and Public Safety services such as:

- | | |
|------------------------------------|--|
| 511 - Legislative | 521-522 - Law Enforcement & Fire |
| 513 - Executive Administration | 524 - Building Inspection |
| 514 - Financial & Records Services | 558 - Planning & Community Development |
| 515 - Legal | 576 - Park Facilities |
| 518 - Central Services | |

GENERAL FUND EXPENDITURE COMPARISON 2002-2005 ALL EXPENDITURE OBJECTS BY DEPARTMENT

BARS Acct	Description	2002 Actual	2003 Actual	2004 Est Actual	2005 Budget	\$ Change	% Change
510	General Government	\$317,814	\$252,328	\$269,077	\$290,799	\$21,722	8%
520	Public Safety & Health	\$410,308	\$424,608	\$456,678	\$444,054	-\$12,624	-3%
530	Physical Environ (Eng/PW)	\$6,126	\$5,431	\$4,659	\$11,845	\$7,186	154%
550	Economic Environ (Land Use)	\$65,294	\$46,262	\$66,521	\$87,814	\$21,293	32%
570	Culture & Recreation	\$27,308	\$29,382	\$36,915	\$38,308	\$1,393	4%
	SUBTOTAL ACTUAL EXPENDITURES	\$826,850	\$758,012	\$833,851	\$872,819	\$38,969	5%
580	Non-Expenditures	\$20,279	\$0	\$270	\$150	-\$120	-44%
590	Debt Service & Other Uses	62,150	90,000	60,000	65,040	5,040	8%
	TOTAL ALL GENERAL FUND USES	909,279	848,012	894,121	938,009	43,889	5%
	ENDING FUND BALANCE	300,330	272,550	278,268	259,108	-19,161	-7%

Note: 520 - Public Safety includes Police, Fire & Building Inspection costs, and Fourth of July Police Overtime.
570 - Culture & Recreation includes the Parks Department, Farmers Market, and Fourth of July Celebration.

GENERAL FUND EXPENDITURE COMPARISON 2002-2005 ALL DEPARTMENTS BY EXPENDITURE OBJECT

BARS Obj	Description	2002 Actual	2003 Actual	2004 Est. Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$187,039	\$105,912	\$107,760	\$128,592	\$20,832	19%
20	Personnel Taxes & Benefits	\$44,592	\$27,034	\$29,280	\$45,460	\$16,180	55%
30	Supplies	\$11,855	\$13,600	\$23,406	\$14,295	-\$9,111	-39%
40	Services and Charges	\$181,310	\$189,748	\$210,083	\$277,073	\$66,990	32%
50	Intergovernmental Services	\$398,677	\$421,448	\$461,531	\$406,049	-\$55,482	-12%
	SUBTOTAL SERVICES & SUPPLIES	\$823,473	\$757,742	\$832,060	\$871,469	\$39,409	5%
60	Capital Outlays	\$3,655	\$269	\$1,660	\$1,500	-\$160	-10%
90	Interfund Payments	\$82,150	\$90,000	\$60,400	\$65,040	\$4,640	8%
	TOTAL ALL GENERAL FUND USES	\$909,279	\$848,012	\$894,121	\$938,009	\$43,889	5%
	ENDING FUND BALANCE	\$300,330	\$272,550	\$278,268	\$259,108	-\$19,161	-7%

In the next few pages, more information about General Fund expenditures is summarized by Department (as defined by the Basic Expenditure Account Number), and itemized by expenditure object. The expenditure object indicates the type of item acquired or service gained.

510 - GENERAL GOVERNMENT

511 - Legislative



**LEGISLATIVE DEPARTMENT:
City Council**

The Legislative Department accounts for costs of providing representation of the citizenry of the City, and includes all costs for the City Council, official publications, and elections.

The City Council is the legislative body of the City. The City Council is responsible for the legislative oversight of all city programs, services and projects. Councilmembers also represent the city through participation on various intergovernmental committees throughout King County. The City Council provides supervision and direction to the City Manager.

The City of Carnation operates under the council-manager form of government. The City Council consists of five (5) members who are elected at large from the community. Every year in January the City Council elects from their membership a person to serve as Deputy Mayor. Every other year in January, the Councilmembers elect from their membership a person to serve as Mayor. Each councilmember is paid \$200 per month in compensation, the Deputy Mayor is paid \$250 and the Mayor receives \$400.

2004 Legislative Accomplishments:

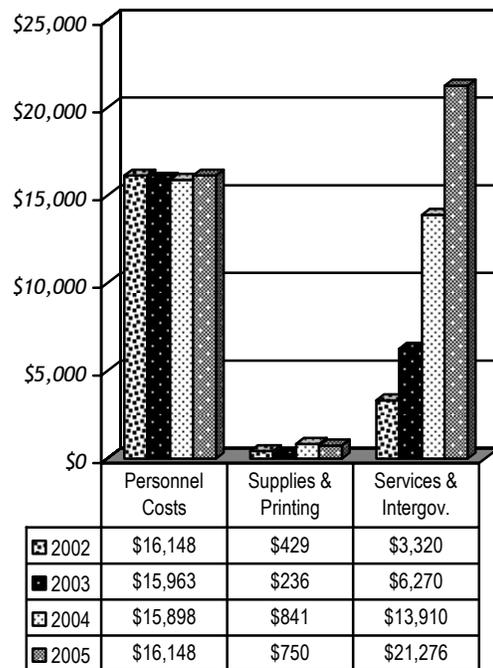
- Facilitated citizen involvement in the location of the wastewater treatment plant.
- Progressed with funding, planning and policy decisions for the sewer system project.
- Adopted the 2003 Comprehensive Sewer Plan in April 2004.

- Made substantial progress towards preparing the 2004 GMA update to the City's Comprehensive Plan and Land Use code for adoption in early 2005.

2005 Legislative Goals:

- Adopt strategies and secure grant funding for the sewer system project.
- Adopt the 2004 GMA Update to the Comprehensive Plan & Development Regulations.
- Adopt Business Corridor Design Guidelines.
- Update the City's water and sewer code.
- Adopt the 2003 Water Plan Supplement.

**2002-2005
Legislative Expenditure Summary**



Budget Description: No change is projected for Councilmember salaries and benefits. Services and intergovernmental charges include lobbyists for sewer project funding (\$15K), election expenses, publication of official notices, travel, and miscellaneous.

513 - Executive

**EXECUTIVE ADMINISTRATION:
City Manager**



The Executive Department accounts for the costs of providing management and administration of the affairs of the City including coordination, guidance, and support for the development and management of effective programs.

Executive Administration consists of a full time City Manager. The City Manager is selected and appointed by the City Council to serve as chief executive officer and head of the administrative branch of city government, per RCW 35.18.010. The City Manager is responsible to the City Council for the proper administration of all the affairs of City of Carnation.

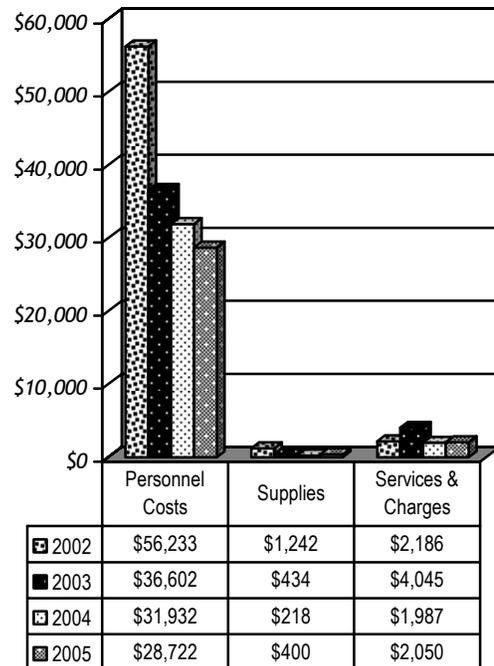
2004 Executive Accomplishments:

- Oversaw all city functions, activities, and projects.
- Coordinated the transition in police service providers.
- Represented the City while working with other agencies on sewer project issues.

2005 Executive Goals:

- Oversee all city functions, activities, and projects.
- Continue work towards sewer system.
- Pursue funding for the sewer system project.

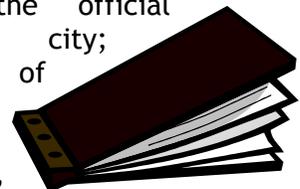
**2002-2005
Executive Expenditure Summary**



514 - Financial & Records Services

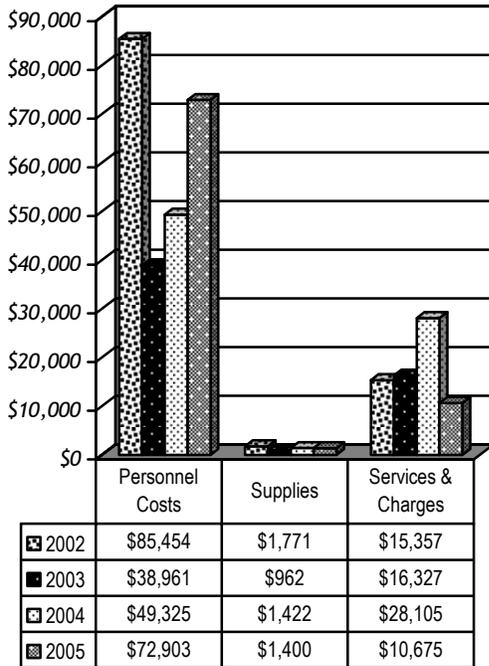
Financial & Records Services accounts for the costs of providing financial, record keeping, and related services benefiting the City.

In 2004, Finance & Records Service staff consisted of the City Clerk-Treasurer, a part-time Deputy City Clerk, and an Accounting Clerk. The department provides utility billing services to approximately 1,000 customers on a monthly basis; prepares accounts payable for council approval twice a month; provides monthly payroll services for employees; maintains the City's financial records; prepares monthly, quarterly, and annual financial reports; prepares meeting agenda packets approximately five times per month for the City Council and Planning Board; maintains the official records of the city; coordinates issuance of most licenses and permits; maintains the City's website,



and provides general secretarial support to all departments.

**2002-2005
Finance & Records Services
Expenditure Summary**



Personnel costs are expected to increase in 2005 due to the addition of a second accounting clerk. Personnel costs include a portion of the wages and benefit distributions for the City Clerk-Treasurer, Deputy City Clerk, and Accounting Clerk positions. Small tools and supplies consist of operating and office supplies, forms, file folders, envelopes, binders, etc. Other services and charges include travel and training, state auditor assistance, printing and miscellaneous.

512 - Judicial

515 - Legal

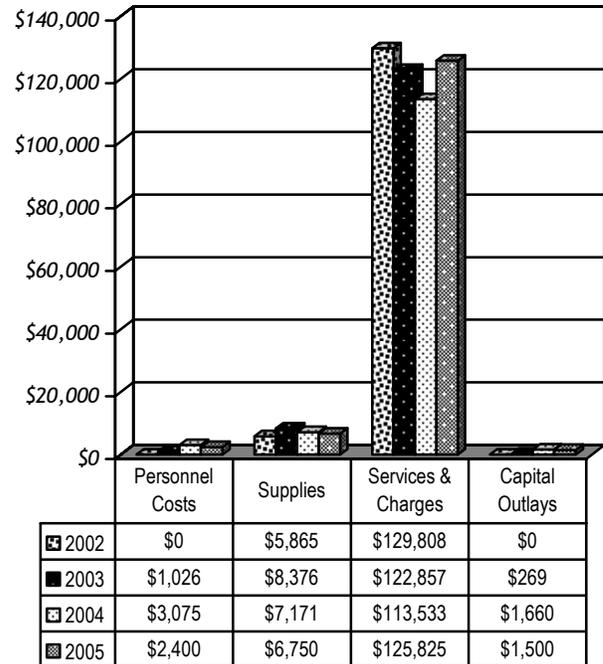
518 - Central Services

519 - Other General Government

Other General Fund Uses include non-departmental expenses such as legal and central service costs. Legal expenses include the costs for the City Attorney, City Prosecutor, and Public Defender Central

Services includes costs for activities of a general administrative nature such as communications, printing, liability insurance, utility services, miscellaneous memberships and dues.

**2002-2005
General Government Services
Expenditure Summary**



GENERAL GOVERNMENT SERVICES:

Legal Services: This consists of the payments to Ogden Murphy Wallace (\$35K) for city attorney services. Another \$18,750 is budgeted for prosecution, public defense, domestic violence and miscellaneous legal services.

Central Services: Supplies consist of operating and office supplies, forms, copy paper, letterhead, envelopes, binders, etc. Other services and charges include postage (\$4,500), copy machine and office equipment repair, advertising/public notices, equipment rentals, AWC RMSA liability insurance (\$42,000), utility service costs (\$3,850), travel and training, building repair, janitorial services, membership dues and fees.

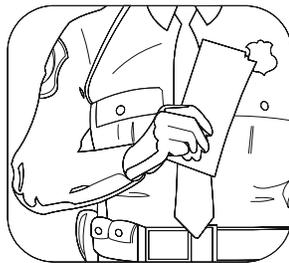
520 - PUBLIC SAFETY

- 521 - Law Enforcement
- 522 - Fire Control
- 523 - Detention & Corrections
- 525 - Emergency Preparedness
- 566 - Mental & Physical Health

Expenses associated with activities that are related to the security of persons and property are summarized under BARS account 520 - Public Safety. The City contracts with the City of Duvall for police services, and with Eastside Fire & Rescue for fire control services. Also included in this summary group is \$385 for state mandated alcohol rehabilitation services.

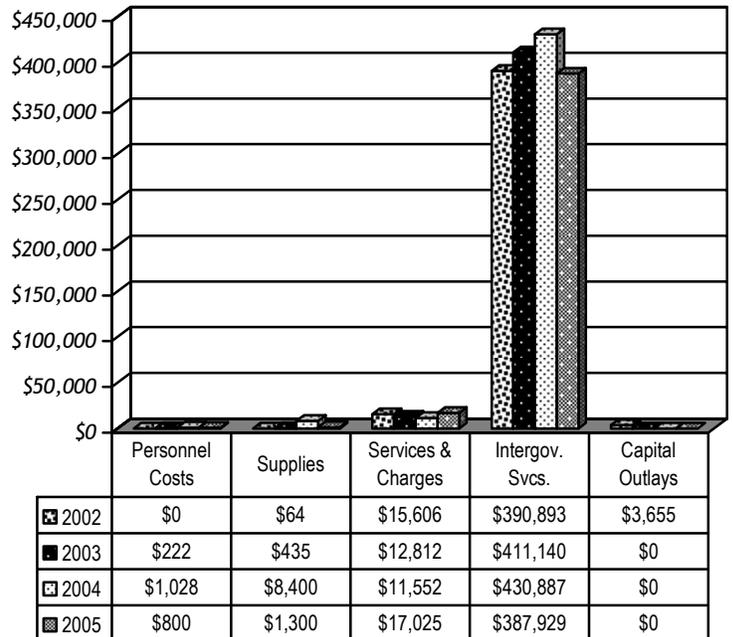
POLICE DEPARTMENT

The purpose of the Police Department is to provide quality, professional police service and improve public safety. In October 2004, the City entered into an interlocal agreement with the City of Duvall for office for law enforcement services.



The budget provides for a 1/2 time Police Chief and three patrol officers per week. This is an increase of one FTE over the 2004 level of service. Other areas of the expense included within the budget are jail costs, supplies, utilities, office maintenance (janitorial etc.) and communications, (e.g., postage, and telephone). While service levels and community involvement programs have increased in 2005, overall public safety expenditures are not expected to change significantly.

**2002-2005
Public Safety & Health
Expenditure Summary**

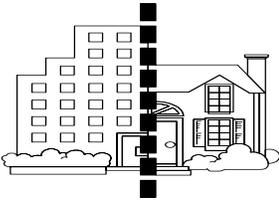


**530 - PHYSICAL ENVIRONMENT
550 - ECONOMIC ENVIRONMENT**

- 524 - Protective Inspections
- 531 - Natural Resources
- 532 - Engineering
- 558 - Planning & Land Use

This grouping of accounts includes expenditures for Building, Planning, and General Engineering activities. Included are Pollution Control fees (\$720) for the City's mandatory assessment from the Puget Sound Air Pollution Control Authority; Building Inspections and plan review costs, general City Engineering, personnel costs for the City Planner and clerical support staff, and other short- and long-term planning expenses.

PLANNING & LAND USE DEPARTMENT



The purpose of the Planning and Land Use Department is to provide short-term and long-term comprehensive planning for the future physical development of the city.

In 2004, the planning and development services department was staffed by a part-time City Planner and the Deputy City Clerk, with contracted planning, engineering and building inspection assistance. The department coordinates the preparation of the city's comprehensive plans, prepares and enforces development ordinances, reviews land use applications for conformance with City plans and code, and provides staff support to the Planning Board. Building Official and inspection services are currently contracted, as is engineering review.

The 2005 Budget includes the addition of a full-time Planner beginning in June, with a contracted part-time Interim City Planner (approximately 25 hrs/week) through May. Additionally, the Budget includes appropriations for specialized professional service fees related to the creation of Design Standards (\$15K) and for professional services related to permit application review for the sewer project (\$35K).

2004 Accomplishments:

- Substantially completed the 2004 GMA Update to the Carnation Comprehensive Plan & Development Regulations (Land Use Code) for adoption in early February.
- Made progress on a substantial area-wide legislative rezone.
- Began work on Design Standards.
- Processed a variety of building and land use applications and permits.
- Applied for and was awarded a CTED Design Guidelines grant and a King

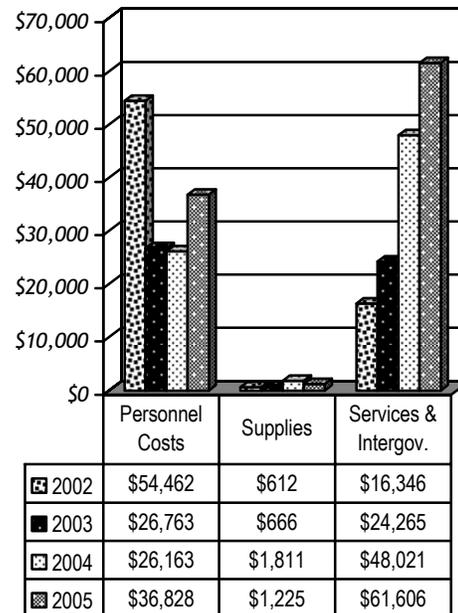
Conservation District wetlands inventory grant.

- Managed the CTED 2003-05 GMA Update Grant.
- Assisted with sewer system planning.

2005 Goals and Work Plan:

- Continue working towards the adoption of Design Standards.
- Adopt and implement the 2004 GMA Update to the City's Comprehensive Plan and Land Use Code.
- Adopt a new Official Zoning Map and related Area-Wide Rezone(s).
- Adopt an updated Critical Areas Ordinance.
- Establish a process for an Annual Docket of Comprehensive Plan Amendments.
- Review and recommend revisions to the Land Use Code to improve consistency and enforceability.
- Complete a wetlands inventory.
- Process all development applications and permits.

2002-2005
Building, Planning, & Engineering
Expenditure Summary



570 - CULTURE & RECREATION

- 573 - Spectator & Community Events**
- 575 - Cultural & Recreational Facilities**
- 576 - Park Facilities**

This group of use accounts provides for many of the recreational activity needs of the citizens of Carnation. It included expenditures for Parks Department operations as well as the Farmers Market and Fourth of July Celebration.

**PUBLIC WORKS DEPARTMENT:
PARKS & RECREATION DIVISION**



The purpose of the Parks & Recreation Division is to provide citizens and visitors with safe and aesthetically pleasing park and open space

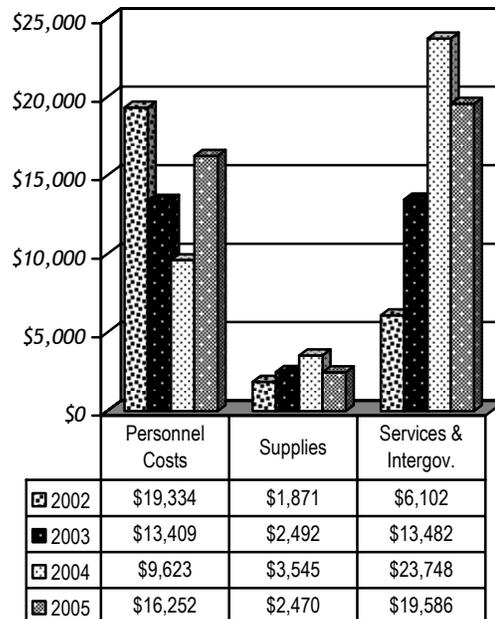
areas, with related amenities, where individuals and families can spend leisure time and participate in a variety of recreational activities.

This program includes the maintenance of City parks and other public areas. The City owns and maintains three developed parks: Hockert Park, Loutsis Park, and Valley Memorial Park. Maintenance of the parks and other areas require a varying level of service ranging from periodic status checks to routine mowing and grounds maintenance.

In 2004 mowing was reduced due to decreased staffing, and some grass areas were allowed to grow higher than usual. The primary emphasis was on the maintenance of equipment and facilities necessary to provide a safe environment.

2005 expenditures include funding for the maintenance and operation of the City's parks, the Fourth of July fireworks display and other community festivals, an annual donation to the Senior Center (\$1,000), and an allocation for Youth Programs (\$1,000).

**2002-2005
Culture & Recreation
Expenditure Summary**



Fourth of July Celebration

\$5,500 is budgeted for the annual July 4th fireworks display. The Fourth of July Committee will raise \$4,000 in revenue towards this event, reducing the City's net obligation for the fireworks display to \$1,500. City costs in other departments associated with the celebration include police overtime and legal notice publication.

Senior Center

The City will continue to show its support for the Sno-Valley Senior Center with a donation of \$1,000 in 2005.

2004 Parks Department Accomplishments:

- Completed construction of the Skatebowl in Valley Memorial Park.
- Thinned the evergreen trees at Loutsis Park.
- Maintained the park system and repaired damaged equipment as required.
- Coordinated with developer to create a paved entrance to Valley Memorial Park at Stossel and Blanche Street.

- Coordinated with an Eagle Scout on creation of a pathway from Tolt Avenue to Valley Memorial Park.
- Provided additional signage for Valley Memorial Park.

2005 Goals and Work Plan:

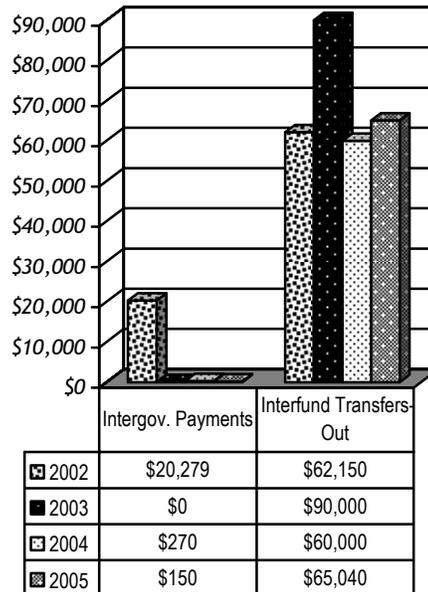
- Fill vacancies on Parks Advisory Board.
- Increase maintenance and mowing of the city parks during the summer months.
- Complete a pedestrian path between Valley Memorial Park and Tolt Ave.

**580 - NONEXPENDITURES
590 - OTHER FINANCE USES**

**580 - Nonexpenditures
592 - Debt Service
597 - Transfers Out**

This group of use classifications includes disbursements which do not meet the expenditures criteria, payments for interest on debt, and transfers out of the General Fund to other city funds. 2005 Transfers-out include \$9,600 to the Equipment Replacement Fund 107, \$48,840 for to the 201 Fund for repayment of LTGO Bond Debt, and \$6,600 (1/24th of the estimated utility tax revenue) to the 301 Fund for future general government capital improvements.

**2002-2005
NON-EXPENDITURES & OTHER USES**



FUND 101

STREET FUND

STREET FUND REVENUES

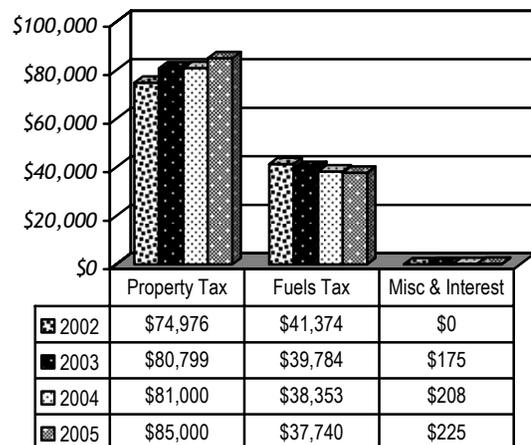
2002-2005 Street Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$23,048	\$23,494	\$15,922	\$29,370	\$13,448	84%
310	Tax Revenues	\$74,976	\$80,799	\$83,417	\$85,000	\$1,583	2%
330	Intergovernmental Revenue	\$41,374	\$39,784	\$39,254	\$37,740	-\$1,514	-4%
360	Miscellaneous Revenues	\$0	\$175	\$198	\$225	\$27	14%
TOTAL REVENUES		\$116,350	\$120,758	\$122,869	\$122,965	\$96	0%
TOTAL FUND RESOURCES		\$139,398	\$144,252	\$138,790	\$152,335	\$13,545	10%

The Street Fund receives the bulk of its revenues from property and transportation taxes. The City has traditionally allocated approximately 38% of the annual property tax revenue receipts to the Street Fund.

Intergovernmental Revenue consists of transportation taxes such as the Motor Vehicle Fuel Excise Tax which is levied countywide and collected by the state. Motor vehicle taxes must be used for "highway purposes" as defined by the state. Purposes include administrative, construction, reconstruction, maintenance and repair costs.

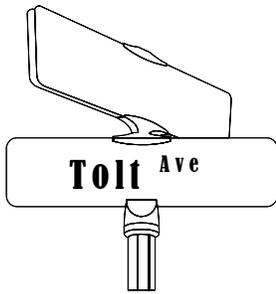
2002-2005
STREET FUND REVENUES



STREET FUND EXPENDITURES

2002-2005 Street Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$47,177	\$46,431	\$36,997	\$36,995	-\$2	0%
20	Personnel Taxes & Benefits	\$13,831	\$12,739	\$12,780	\$12,936	\$156	1%
30	Supplies	\$6,114	\$2,798	\$6,701	\$11,850	\$5,149	77%
40	Services and Charges	\$38,283	\$27,555	\$34,599	\$43,515	\$8,916	26%
50	Intergovernmental Services	\$0	\$0	\$400	\$0	-\$400	-100%
60	Capital Outlays	\$0	\$1,308	\$461	\$8,800	\$8,339	1809%
90	Interfund Payments	\$10,500	\$37,499	\$17,482	\$16,500	-\$982	-6%
TOTAL USES		\$115,905	\$128,330	\$109,421	\$130,596	\$21,175	19%
ENDING FUND BALANCE		\$23,493	\$15,922	\$29,370	\$21,738	-\$7,632	-26%



Street Fund expenditures account for the cost of services provided by the City for the safe and adequate flow of vehicles and pedestrians. Expenses

include activities for Road & Street Maintenance, Road & Street Administration, and Road & Street Operations. Street Fund uses are proposed to increase due to Street Preservation Overlays (\$8K), Sidewalk Repairs (\$3K), and development of traffic impact mitigation regulations (\$10K).

**PUBLIC WORKS DEPARTMENT:
STREET DIVISION**

The purpose of the Street Division is to operate and maintain the built-in capacity, traffic control, and safety devices of the street network including sidewalks, street lighting, signage, surface water drainage facilities and road side trees and vegetation.

Many of the City’s aging streets require more than routine maintenance to preserve their use from year to year. Annual maintenance includes crack sealing, hand covering the worst areas with asphalt and crushed surfacing, excavating failed areas and reconstructing them with gravel and asphalt. Street maintenance staff consists of two full time field workers devoting part of their time to street maintenance activities (in addition to water, parks and other public works field operations.) The two employees receive periodic assistance through contract services. Public Works will continue to perform minor repairs and improvements, while major future projects will be contracted.

2004 Accomplishments:

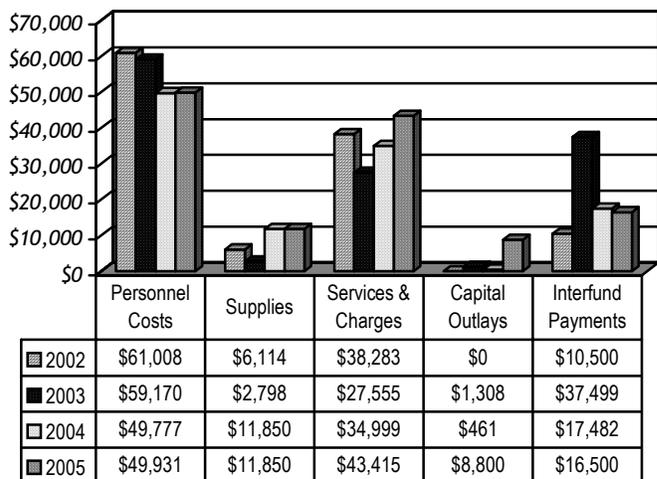
- Completed reconstruction of West Entwistle Street.
- Prepared draft Transportation Element for the 2004 GMA Update.

- Coordinated with PSRC, WSDOT, and other agencies involved with the SR-203 Corridor Safety and Design Study.
- Coordinated with City Engineer for future revision of traffic impact mitigation regulations.
- Continued maintenance of city streets and sidewalks.

2005 Goals:

- Proceed with the Design Phase for the Tolt Avenue ADA improvement Project.
- Prepare accurate inventory and survey condition of all streets and sidewalks.
- Amend and update the 1989 Design & Construction Standards.
- Prepare an ordinance for collection of transportation impact mitigation fees.
- Continue to work with PSRC, WSDOT and other agencies on the SR-203 Corridor Study.
- Pursue grant funding for transportation projects.
- Coordinate with City Engineer and contractors to reduce impact to City streets during sewer construction.
- Work with the Swiftwater Home Owners Association to develop a plan for replacement of boulevard trees in the development.

**2002-2005
STREET FUND EXPENDITURES**



FUND 103

URBAN DEVELOPMENT ACTION GRANT FUND

Established: Ordinance No. 373, 1988
Section 3.04.060 CMC

Purpose of Fund: To receive funds authorized for deposit into such fund by action of the City Council, and from which all appropriate disbursements be made, as authorized by the City Council for capital improvements as would qualify under Federal requirements for use of said funds.

UDAG FUND REVENUES

2002-2005 UDAG Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$170,603	\$134,442	\$92,317	\$93,052	\$735	1%
330	Intergovernmental Revenue	\$8,925	\$1,575	\$0	\$0	\$0	
360	Miscellaneous Revenues	\$6,316	\$1,461	\$735	\$700	-\$35	-5%
390	Other Finance Sources	\$45,351	\$0	\$26,500	\$0	-\$26,500	
TOTAL REVENUES		\$60,592	\$3,036	\$27,235	\$700	-\$26,535	-97%
TOTAL RESOURCES		\$231,195	\$137,478	\$119,552	\$93,752	-\$25,800	-22%

The only activity budgeted in the UDAG Fund in 2005 is the receipt of investment interest. No other 2005 revenues or expenditures are anticipated in the fund.

UDAG FUND EXPENDITURES

2002-2005 UDAG Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$0	\$0	\$0	
20	Personnel Taxes & Benefits	\$0	\$0	\$0	\$0	\$0	
30	Supplies	\$0	\$0	\$0	\$0	\$0	
40	Services and Charges	\$79,923	\$35,288	\$0	\$0	\$0	
50	Intergovernmental Services	\$0	\$0	\$0	\$0	\$0	
60	Capital Outlays	\$16,830	\$9,883	\$0	\$0	\$0	
70	Debt Service: Principal	\$0	\$0	\$25,000	\$0	-\$25,000	-100%
80	Debt Service: Interest	\$0	\$0	\$1,500	\$0	-\$1,500	-100%
90	Interfund Payments	\$0	\$0	\$0	\$0	\$0	
TOTAL USES		\$96,753	\$45,170	\$26,500	\$0	-\$26,500	-100%
ENDING FUND BALANCE		\$134,442	\$92,307	\$93,052	\$93,752	\$700	1%

FUND 105

CONTINGENCY FUND

Established: Ordinance No. 415, 1989

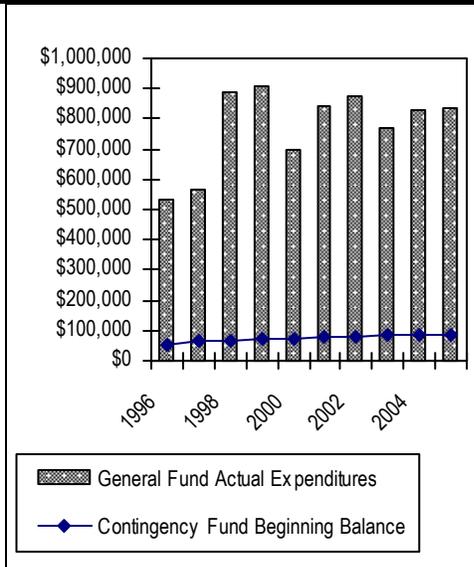
Purpose of Fund: To set aside revenue for future unseen expenditures.

CONTINGENCY FUND REVENUES

2002-2005 Contingency Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$82,012	\$83,507	\$84,497	\$85,285	\$788	1%
360	Miscellaneous Revenues	\$1,495	\$990	\$788	\$700	-\$88	-11%
	TOTAL REVENUES	\$1,495	\$990	\$788	\$700	-\$88	-11%
	TOTAL RESOURCES	\$83,507	\$84,497	\$85,285	\$85,985	\$700	1%

CONTINGENCY FUND RESERVED BALANCE



The City's general policy for the Contingency Fund is to maintain a reserve fund balance equaling approximately 10% of the General Fund's estimated annual expenditures. Revenues deposited into this fund are received solely from investment interest earned by the fund's reserved balance.

The only activity budgeted in the Contingency Fund in 2005 is the receipt of investment interest. No other 2005 revenues or expenditures are anticipated in the fund.

CONTINGENCY FUND EXPENDITURES

2002-2005 Contingency Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	TOTAL USES	\$0	\$0	\$0	\$0	\$0	0%
	ENDING FUND BALANCE	\$83,507	\$84,497	\$85,285	\$85,985	\$700	1%

FUND 106

CEMETERY FUND

Established: Ordinance No. 461, 1991
Section 3.04.070 CMC

Purpose of Fund: The Cemetery Fund was established for the operation and maintenance of the Carnation Cemetery.

CEMETERY FUND REVENUES

2005 Revenues are estimated from the revenues received over the previous three fiscal years. Revenues are received primarily from the sale of cemetery goods and services, and the sales of burial plots.

2002-2005 Cemetery Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$128	\$1,995	\$2,918	\$1,092	-\$1,826	-63%
340	Charges for Services	\$7,644	\$14,021	\$10,311	\$10,400	\$89	1%
360	Miscellaneous Revenues	\$3,465	\$675	\$15	\$0	-\$15	-100%
380	Non Revenues	\$297	\$449	\$88	\$260	\$172	195%
390	Other Finance Sources	\$3,000	\$0	\$0	\$0	\$0	
	TOTAL REVENUES	\$14,406	\$15,145	\$10,414	\$10,660	\$246	2%
	TOTAL RESOURCES	\$14,533	\$17,140	\$13,332	\$11,752	\$492	4%

CEMETERY FUND EXPENDITURES

Expenditures are conservatively projected to decrease in 2004. 2005 Goals for the cemetery include a review of adopted rates and fees by the City Council and staff. Cemetery fees have not been adjusted since 1999, while costs for service have continued to rise.

2002-2005 Cemetery Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$4,364	\$1,947	\$2,364	\$1,056	-\$1,308	-55%
20	Personnel Taxes & Benefits	\$1,290	\$499	\$835	\$354	-\$481	-58%
30	Supplies	\$12	\$19	\$82	\$50	-\$32	-39%
40	Services and Charges	\$6,325	\$10,047	\$7,403	\$8,200	\$1,809	24%
50	Intergovernmental Services	\$497	\$254	\$465	\$100	-\$365	-78%
90	Interfund Payments	\$50	\$1,480	\$1,090	\$900	-\$190	-17%
	TOTAL USES	\$12,538	\$14,246	\$12,239	\$10,660	-\$1,579	-13%
	ENDING FUND BALANCE	\$1,995	\$2,893	\$1,092	\$1,092	\$0	0%

**PUBLIC WORKS DEPARTMENT:
CEMETERY DIVISION**

The purpose of the Cemetery Division is to operate and maintain the Carnation Cemetery. The City assumed ownership and responsibility for the cemetery in approximately 1992 from the Tolt Odd Fellows Cemetery Association. The City sells remaining plots, arranges for burials and inurnments, maintains and otherwise operates the municipal cemetery. Cemetery administration is overseen by the City Clerk-Treasurer. Cemetery facility management is overseen by the Public Works Director. Grave opening and closing services are contracted out to the Automatic Wilbert Vault Company.

The budget includes funds for continued maintenance and operations of the cemetery. The cemetery operating budget provides for approximately 1% of the personnel costs for the Public Works Director and City Clerk-Treasurer. Service charges include costs for grave opening/closings, grave liners, grave markers, and grounds maintenance.

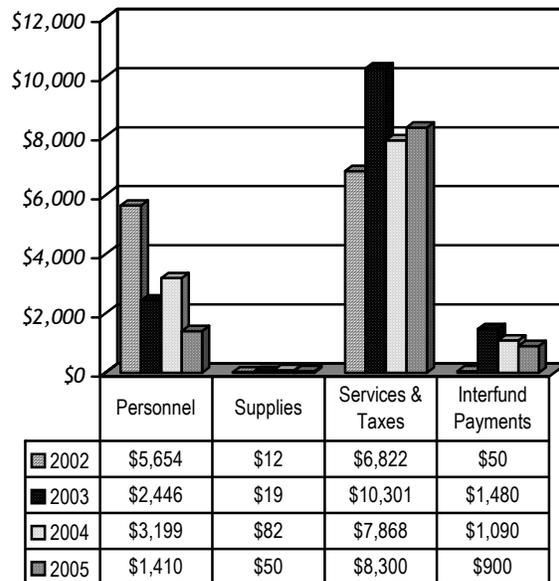
2004 Accomplishments:

- Arranged for nine burials and inurnments.
- Worked with volunteer groups to refurbish and preserve many historic grave markers.
- Maintained cemetery grounds.

2005 Goals:

- Prepare and adopt Policies and Procedures for the Carnation Cemetery.
- Review and update cemetery fees to correspond with increased vendor costs.
- Arrange for Cemetery all burials, inurnments and transfers.
- Continue to update cemetery records and maps.
- Continue to maintain cemetery grounds.
- Install bench seating and row markers.

**2002-2005
CEMETERY FUND EXPENDITURES**



FUND 107

EQUIPMENT REPLACEMENT FUND

Established: 1996

Purpose of Fund: The Equipment Replacement Fund is used to accumulate resources for the replacement or repair of city equipment such as copiers, vehicles, and other portable equipment including computers and peripheral peripherals.

EQUIPMENT REPLACEMENT FUND REVENUES

2002-2005 Equipment Replacement Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$104,541	\$50,880	\$51,773	\$31,189	-\$20,584	-40%
330	Intergovernmental Revenue	\$0	\$0	\$0	\$5,534	\$5,534	
360	Miscellaneous Revenues	\$0	\$4,335	\$396	\$400	\$4	1%
390	Other Finance Sources	\$32,650	\$42,750	\$29,000	\$24,800	-\$4,200	-14%
TOTAL REVENUES		\$32,650	\$47,085	\$29,396	\$30,734	\$1,338	5%
TOTAL RESOURCES		\$137,191	\$97,965	\$81,169	\$61,923	\$5,080	6%

This fund primarily receives revenue from Interfund Transfers-In from the General, Waterworks, Street, and Solid Waste Funds; and interest earnings. The City received a \$20,000 contribution from Comcast (AT&T Broadband) for the purchase of PEG Access Equipment in 2000, when the current cable television franchise agreement was executed. In 2004, the City was awarded a \$5,534 Homeland Security Sub-Grant for the acquisition of two 800 MHz interoperable communications radios for emergency response and management.

EQUIPMENT REPLACEMENT FUND EXPENDITURES

Equipment outlays in 2005 include acquisition of a cash register and receipting module which integrates with the City's accounting software; City Hall connection to the King County Institutional Network (I-NET); and PEG Access Equipment for cable television broadcast of public meetings and other community information.

2005 Equipment Acquisition

Cash Register & Receipting Software Module	\$4,535
Portable Generator	\$1,000
I-NET Connection	\$8,000
Map Storage Cabinet	\$1,256
PEG Access Equipment	\$20,000
800 MHz Interoperable Emergency Radios	\$5,534
Security Cameras - Skatebowl	\$1,500
TOTAL	\$41,825

2002-2005 Equipment Replacement Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
60	Capital Outlays	\$86,311	\$48,030	\$49,980	\$41,825	-\$8,155	-16%
TOTAL USES		\$86,311	\$48,030	\$49,980	\$41,825	-\$8,155	-16%
ENDING FUND BALANCE		\$50,880	\$49,935	\$31,189	\$20,098	-\$11,091	-36%

FUND 108

PARKS DEVELOPMENT FUND

Established: Ordinance No. 573, 1998
Section 3.04.090 CMC

Purpose of Fund: To accumulate all park mitigation and impact fees and other funds authorized for deposit into the fund. All appropriate disbursements from the fund shall be authorized by the Council in the annual city budget.

PARKS DEVELOPMENT FUND REVENUES

The only significant activity budgeted in the Parks Development Fund is the City's participation in the King Conservation District Lower Tolt River Salmon Habitat Acquisition Project (\$236K estimated revenue). \$50,000 in grant funding for the project was received in 2004, but the purchase is not expected to occur until 2005.

2002-2005 Parks Development Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$35,285	\$22,922	\$34,076	\$50,276	\$16,200	48%
330	Intergovernmental Revenue	\$81	\$0	\$100,000	\$236,000	\$136,000	136%
340	Charges for Services	\$0	\$76	\$1,200	\$0	-\$1,200	-100%
360	Miscellaneous Revenues	\$0	\$0	\$0	\$250	\$250	
390	Other Finance Sources	\$0	\$25,000	\$0	\$0	\$0	
TOTAL REVENUES		\$81	\$25,076	\$101,200	\$236,250	\$135,050	133%
TOTAL RESOURCES		\$35,366	\$47,998	\$135,276	\$286,526	\$151,250	112%

PARKS DEVELOPMENT FUND EXPENDITURES

The only Parks Development Fund uses appropriated in 2005 are expenditures related to the King Conservation District Lower Tolt River Salmon Habitat Acquisition Project (\$286K). \$50,000 in funding for this project was received in 2004, and the remaining \$236,000 is anticipated in 2005.

2002-2005 Parks Development Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	2004 Est. Actual	2005 Budget	\$ Change	% Change
60	Capital Outlays	\$12,444	\$13,922	\$85,000	\$286,000	\$201,000	236%
TOTAL USES		\$12,444	\$13,922	\$85,000	\$286,000	\$201,000	236%
ENDING FUND BALANCE		\$22,922	\$34,076	\$50,276	\$526	-\$49,750	-99%

FUND 201

LTGO BOND REDEMPTION FUND

Established: 1999

Purpose of Fund: This fund receives Interfund Transfers-In from the General Fund to pay the debt service on the Long Term General Obligation (LTGO) Bonds issued in 1999 to pay for the acquisition of the Schefer Estate. The 9-acre property on West Entwistle Street is currently being considered as a potential site for the wastewater treatment plant.

LTGO BOND REDEMPTION FUND REVENUES

The only revenues received by this fund are Interfund Transfers-In from the General Fund.

2002-2005 LTGO Bond Redemption Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$4,380	\$4,738	\$6,925	\$6,972	\$47	1%
390	Other Finance Sources	\$47,000	\$48,000	\$50,000	\$48,840	-\$1,160	-2%
	TOTAL REVENUES	\$47,000	\$48,000	\$50,000	\$48,840	-\$1,160	-2%
	TOTAL RESOURCES	\$51,380	\$52,738	\$56,925	\$55,812	-\$1,113	-2%

LTGO BOND REDEMPTION FUND EXPENDITURES

LTGO Bond Redemption Fund expenditures provide for the payment of principal and interest on outstanding long term general obligation bond debt. Repayment is in accordance with the debt service schedule (Appendix C).

2002-2005 LTGO Bond Redemption Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
40	Services and Charges	\$0	\$0	\$0	\$25	\$25	
70	Debt Service: Principal	\$20,000	\$20,000	\$25,000	\$25,000	\$0	0%
80	Debt Service: Interest	\$26,643	\$25,813	\$24,953	\$23,840	-\$1,113	-4%
	TOTAL USES	\$46,643	\$45,813	\$49,953	\$48,865	-\$1,088	-2%
	ENDING FUND BALANCE	\$4,737	\$6,925	\$6,972	\$6,947	-\$25	0%

FUND 301

CAPITAL IMPROVEMENT FUND

Established: Ordinance No. 305, 1984
Section 3.29.030A CMC

Purpose of Fund: The primary purpose of the Capital Improvement Fund is to accumulate excise tax imposed under CMC Section 3.29.010. Monies in this fund are accumulated year to year and may be expended upon direction of the City Council for the purpose of making capital improvements for the public benefit.

CAPITAL IMPROVEMENT FUND REVENUES

2002-2005 Capital Improvement Fund Revenues

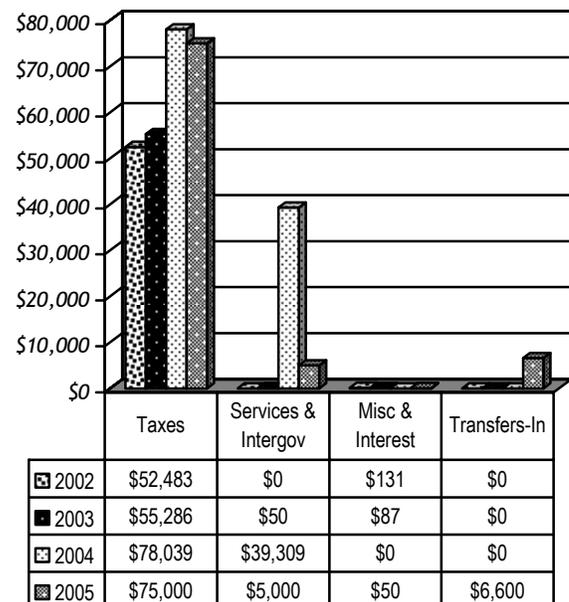
BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$90,249	\$85,949	\$2,744	\$16,954	\$14,210	518%
310	Tax Revenues	\$52,483	\$55,286	\$78,039	\$75,000	-\$3,039	-4%
330	Intergovernmental Revenue	\$0	\$0	\$39,309	\$5,000	-\$34,309	-87%
340	Charges for Services	\$0	\$50	\$0	\$50	\$50	
360	Miscellaneous Revenues	\$131	\$87	\$0	\$0	\$0	
390	Other Finance Sources	\$0	\$0	\$0	\$6,600	\$6,600	
TOTAL REVENUES		\$52,614	\$55,423	\$117,348	\$86,650	-\$30,698	-26%
TOTAL RESOURCES		\$142,864	\$141,372	\$120,092	\$103,604	-\$16,488	-14%

The Capital Improvement Fund receives dedicated revenue from Real Estate Excise Tax (REET) and Capital Improvement Tax. The REET is authorized by state law and is levied on all sales of real estate, measured by the full selling price. The state levies this tax at a rate of 1.28%, and a locally imposed tax is also authorized. The City of Carnation imposes a local REET at a rate of 0.25% on each sale of real property within the city limits. Additionally, the City imposes a Capital Improvement Tax of 0.25% on each sale of real property within the city limits. The Capital Improvement Tax is authorized by the Growth Management Act. The proceeds from both the REET and the Capital Improvement Tax may only be used to finance local improvements and new capital facilities as specified by state law and in the Capital Facilities Plan Element of the City's Comprehensive Plan.

2005 also includes a \$6,600 Interfund Transfer-In from the General Fund, which is

approximately 1/24th of the estimated 2005 utility tax revenues.

2002-2005 Capital Improvement Fund Revenues



CAPITAL IMPROVEMENT FUND EXPENDITURES

Capital Outlays in 2004 included West Entwistle Street Improvements (\$52K), a portion of the construction costs for the Valley Memorial Park Skatebowl (\$20K), and repayment of the Interfund Loan that was originally authorized by Ordinance No. 653 for construction of the Skatebowl (\$26.5K). The only 2005 projects anticipated in the Capital Improvement Fund are the design phase of the Tolt Avenue ADA Improvement Project (\$15K), and acoustic improvements to the City Council Chambers (\$5K). Acoustic improvements include installation of a suspended ceiling, acoustic wall panels, and sound insulating windows.

2002-2005 Capital Improvement Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
40	Services and Charges	\$7,710	\$63,181	\$1,868	\$0	-\$1,868	-100%
60	Capital Outlays	\$30,793	\$75,447	\$74,771	\$20,000	-\$54,771	-73%
90	Interfund Payments	\$18,410	\$0	\$26,500	\$50,000	\$23,500	89%
TOTAL USES		\$56,913	\$138,628	\$103,139	\$70,000	-\$33,139	-32%
ENDING FUND BALANCE		\$85,949	\$2,744	\$16,954	\$33,604	\$16,650	98%

FUND 401

WATERWORKS FUND

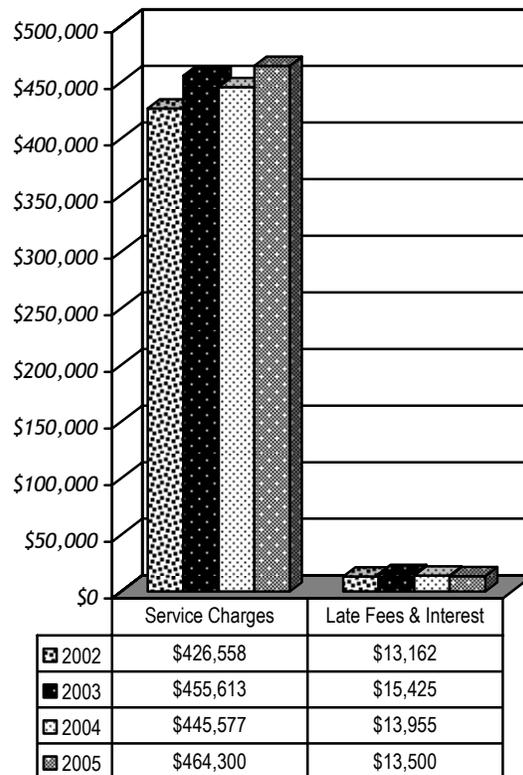
Established: 2004

WATERWORKS FUND REVENUES

2002-2005 Waterworks Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	2004 Est Actual	2005 Budget	S Change	% Change
	BEGINNING FUND BALANCE	\$15,653	\$27,089	\$73,050	\$63,980	-\$9,070	-12%
340	Charges for Services	\$426,558	\$455,613	\$445,577	\$464,300	\$18,723	0%
360	Miscellaneous Revenues	\$13,162	\$15,425	\$13,955	\$13,500	-\$455	-3%
	TOTAL REVENUES	\$439,720	\$471,038	\$459,531	\$477,800	\$18,268	4%
	TOTAL RESOURCES	\$455,374	\$498,127	\$532,581	\$541,780	\$36,536	7%

2002-2005
WATERWORKS FUND REVENUES



In 2004 with the adoption of Ordinance No 659, the water utility was legally combined with a new sewer utility, creating a new combined water-sewer utility. The waterworks utility currently provides water service to 630 hookups in the city limits, and 173 hookups outside the city limits.

The Waterworks Fund accounts for the activities associated with the operation of the water utility, and the planning and future operation of the sewer utility. Most revenues are received from the sale of water (\$450K) and other service based fees charged to the system users. Miscellaneous revenues include monies received from late fees on delinquent water payments (\$13K), and investment interest (\$500).

WATERWORKS FUND EXPENSES

Overall expenses in the Waterworks Fund are expected to decrease slightly in 2004. Increases in costs for service are primarily professional services for a substantial update to the City's water-sewer code (\$10K) and a grant writer/manager for waterworks capital improvement projects.

2002-2005 Waterworks Fund Expenses

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$153,659	\$164,713	\$159,226	\$160,246	\$1,020	1%
20	Personnel Taxes & Benefits	\$44,008	\$45,334	\$54,503	\$53,145	-\$1,358	-2%
30	Supplies	\$13,030	\$16,932	\$17,270	\$15,800	-\$1,470	-9%
40	Services and Charges	\$19,834	\$26,471	\$23,937	\$54,950	\$31,013	130%
50	Intergovernmental Services	\$21,370	\$23,460	\$31,622	\$32,000	\$378	1%
90	Interfund Payments	\$176,385	\$150,122	\$182,042	\$161,259	-\$20,783	-11%
TOTAL USES		\$428,286	\$427,032	\$468,601	\$477,401	\$8,800	2%
ENDING FUND BALANCE		\$27,089	\$71,094	\$63,980	\$64,379	\$399	1%

PUBLIC WORKS DEPARTMENT: WATER DIVISION

The general purpose of the water division is to provide a reliable and safe source of potable water for the citizens and customers of the City. The department operates, maintains and improves the Carnation water system, which consists of both a water supply and distribution components. The water supply is spring fed and is supplemented by one standby water well. The water transmission system includes several thousand lineal feet of various sized water mains.

The current level of service consists of water quality testing, meter reading, customer billing, repair of transmission system leaks and breaks, and maintenance of the supply system including the springs and wells plus all necessary equipment, recorders, meters, and storage reservoir. In 2004, staffing consisted of a full-time Public Works Director, a full-time Field Supervisor, and a full-time Journeyman. Staffing in 2005 is much the same as in 2004, except that the Public Works Director position will split with a new Sewer Project Manager position. The two positions will be filled by a single FTE with the employee spending two days per week on general public works and

operational matters, and the remaining three days per week on planning and construction of water main relocation and the sewer collection system capital projects. Division of the job titles allows for more accurate budgeting and resource allocation, while the sewer project still benefits from the institutional knowledge already familiar to the Public Works Director.

2004 Accomplishments:

- Worked closely with City engineer and King County to provide information pertinent to the creation of a sanitary sewer system.
- Replaced water mains in two west side alleys, and along Morrison Street between Stephens and Tolt Avenue.
- Reconfigured Tolt Middle School water meter increasing fire flow to School by 20%.

2005 Goals and Work Plan:

- Relocate and replace approximately 15,210 feet of water main in conjunction with the installation of vacuum sewer mains.
- Reduce un-accountable water to 25 %.
- Negotiate water rights with DOE.
- Prepare and implement water conservation program.

FUND 402

WATER CAPITAL REPLACEMENT FUND

Established: Ordinance No. 330, 1985

Purpose of Fund: The purpose of the Water Capital Replacement Fund is to accumulate monies to be expended for capital improvement projects for the water supply system.

WATER CAPITAL REPLACEMENT FUND REVENUES

Deposits into the Water Capital Replacement fund are received from transfers-in from the Water Fund (\$54.9K), rental income received from other funds for the use of water system resources (\$900), and investment interest (\$2.1K).

2002-2005 Water Capital Replacement Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$255,769	\$273,122	\$268,954	\$255,605	-\$13,349	-5%
360	Miscellaneous Revenues	\$4,190	\$1,867	\$2,228	\$2,100	-\$128	-6%
380	Non Revenues	\$17,533	\$0	\$0	\$0	\$0	
390	Other Finance Sources	\$15,000	\$32,900	\$54,900	\$54,900	\$0	0%
TOTAL REVENUES		\$36,723	\$34,767	\$57,128	\$57,000	-\$128	0%
TOTAL RESOURCES		\$292,492	\$307,889	\$326,082	\$312,605	-\$256	0%

WATER CAPITAL REPLACEMENT FUND EXPENSES

The 2005 budget includes substantial funding for capital improvements to the water system, including an update of the Comprehensive Water Plan (\$28.5K), Hydraulic Model Development (\$17.5K), and relocation and replacement of approximately 15,210 feet of water main which will conflict with sewer main installation (\$253.8K).

The water main replacement project is broken into two categories. The replacement of 5,210' of main east side of Tolt Avenue will be funded entirely by Water Capital Replacement Fund resources (\$120.5K), and the work will be performed by the Public Works Department. Much of this work was budgeted in prior years, but

was not completed in due to unanticipated events and re-allocation of staffing resources.

The replacement of 10,000' of water main on the west side of town will be funded partially by Water Capital Replacement Fund resources in the 402 Fund (\$133.3K), and partially by Public Works Trust Fund 2005 Loan dollars in the 407 Fund (\$516.7K). Total cost for main replacements west of Tolt Avenue is \$649,990. The portion of the Public Works Trust Fund 2005 Water Main Replacement Project that is funded by the Water Capital Replacement Fund can be used as part of the local funding requirement for the loan.

2002-2005 Water Capital Replacement Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$0	\$1,598	\$1,598	
20	Personnel Taxes & Benefits	\$0	\$0	\$0	\$954	\$954	
40	Services and Charges	\$1,534	\$29,231	\$33,666	\$46,000	\$12,334	37%
60	Capital Outlays	\$9,835	\$1,705	\$28,811	\$251,334	\$222,523	772%
70	Debt Service: Principal	\$8,000	\$8,000	\$8,000	\$0	-\$8,000	-100%
TOTALS		\$19,369	\$38,936	\$70,477	\$299,887	\$229,410	326%
ENDING FUND BALANCE		\$273,123	\$268,954	\$255,605	\$12,718	-\$242,887	-95%

FUND 403

SOLID WASTE UTILITY FUND

Established: Ordinance No. 214, 1979
Sections 3.04.040 & 3.04.050 CMC

Purpose of Fund: The purpose of the solid waste division and its operating fund is to maintain a safe and sanitary community through the collection and disposal of solid waste. An additional purpose is to promote conservation of resources by encouraging and facilitating waste reduction and recycling.

SOLID WASTE UTILITY FUND REVENUES

The Solid Waste Fund receives most of its revenue from charges for solid waste collection service. Tax Revenues consist of the collection of Refuse Excise Taxes which are then remitted to Washington State.

Intergovernmental Revenue consists of grants received for special recycling collection events, and Miscellaneous Revenues are investment interest earnings.

2002-2005 Solid Waste Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	S Change	% Change
	BEGINNING FUND BALANCE	\$29,831	\$8,462	\$19,943	\$69,182	\$49,239	247%
310	Tax Revenues	\$11,485	\$10,937	\$12,144	\$11,750	-\$394	-3%
330	Intergovernmental Revenue	\$8,698	\$20,984	\$0	\$20,199	\$20,199	
340	Charges for Services	\$307,781	\$323,336	\$357,966	\$341,941	-\$16,025	-4%
360	Miscellaneous Revenues	\$1,522	\$1,822	\$1,611	\$1,490	-\$121	-8%
380	Non Revenues	\$20,000	\$0	\$0	\$0	\$0	0%
	TOTAL REVENUES	\$349,486	\$357,079	\$371,720	\$375,380	\$3,659	1%
	TOTAL FUND RESOURCES	\$379,317	\$365,541	\$391,663	\$444,562	\$52,899	14%

SOLID WASTE OPERATING FUND EXPENSES

Currently, the City contracts with Waste Management for solid waste collection and curbside recycling services. The City reimburses the contractor for all landfill disposal charges. The City administers the contract, and does all billing and collection. The contractor provides customer support for changes of service, inquiries and complaints.

The City's contract with Waste Management for solid waste collection expires in November 2005. The 2005 Budget includes

funding to hire a consultant to assist in contract negotiations with solid waste collection service providers (\$14K). The City is currently considering entering into a franchise agreement whereby the service provider would perform all aspects of billing and customer service, and the City would receive a franchise fee.

The 2005 Budget also includes basic operating and administrative costs for the solid waste programs of the city. Salaries and benefits consist of wages for clerical,

**City of Carnation
2005 Budget**

billing, and public works support staff. Services and charges consist of postage, phone, solid waste collection costs (\$248.6K), and administrative support charges (\$36K). Intergovernmental expenses

include remittance of the WA State Refuse Excise Taxes (\$12K), and the King County Household Hazardous Waste Disposal assessment (\$7.2K).

2002-2005 Solid Waste Fund Expenditures

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$37,876	\$27,607	\$24,316	\$26,218	\$1,902	8%
20	Personnel Taxes & Benefits	\$10,863	\$7,833	\$8,667	\$9,436	\$769	9%
30	Supplies	\$761	\$586	\$1,084	\$750	-\$334	-31%
40	Services and Charges	\$207,006	\$244,540	\$226,005	\$273,250	\$47,245	21%
50	Intergovernmental Services	\$21,851	\$22,461	\$15,043	\$19,200	\$4,157	28%
90	Interfund Payments	\$92,500	\$44,255	\$47,367	\$38,000	-\$9,367	-20%
TOTAL USES		\$370,856	\$347,282	\$322,481	\$366,854	\$44,373	14%
ENDING FUND BALANCE		\$8,462	\$18,259	\$69,182	\$77,708	\$8,526	12%

FUND 404

WATER BOND REDEMPTION FUND

WATER BOND REDEMPTION FUND REVENUES

2005 deposits into the Water Bond Redemption Fund consist of Interfund Transfers-In from the Waterworks Fund-401 (\$61,674).

2002-2005 Water Bond Redemption Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	S Change	% Change
	BEGINNING FUND BALANCE	\$243	\$157	\$3,649	\$5,542	\$1,893	52%
390	Other Finance Sources	\$62,200	\$65,000	\$64,850	\$61,674	-\$3,176	100%
	TOTAL REVENUES	\$62,200	\$65,000	\$64,850	\$61,674	-\$3,176	-5%
	TOTAL RESOURCES	\$62,443	\$65,157	\$68,499	\$67,216	-\$1,283	-2%

WATER BOND REDEMPTION FUND EXPENSES

The only expenses budgeted from the Water Bond Redemption Fund are principal and interest payments for the redemption of long-term debt incurred by the issuance of water revenue refinancing bonds in 1999.

2002-2005 Water Bond Redemption Fund Expenses

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
70	Debt Service: Principal	\$41,000	\$42,000	\$45,000	\$45,000	\$0	0%
80	Debt Service: Interest	\$21,286	\$19,509	\$17,957	\$15,675	-\$2,282	-13%
	TOTAL USES	\$62,286	\$61,509	\$62,957	\$60,675	-\$2,282	-4%
	ENDING FUND BALANCE	\$157	\$3,648	\$5,542	\$6,541	\$999	18%

FUND 405

WATER BOND RESERVE FUND

Purpose of Fund: The purpose of the Water Bond Reserve Fund is to reserve an amount equal to the City's current debt service obligation for the Water Bond Redemption Fund.

WATER BOND RESERVE FUND REVENUES

2005 deposits into the Water Bond Reserve Fund consist of Investment Interest (\$400) and an Interfund Transfer-In from the Waterworks Fund-401 (\$5,985).

2002-2005 Water Bond Reserve Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$58,333	\$57,328	\$55,285	\$53,487	-\$1,798	-3%
360	Miscellaneous Revenues	\$995	\$257	\$502	\$400	-\$102	-20%
390	Other Finance Sources	\$200	\$200	\$200	\$5,985	\$5,785	100%
	TOTAL REVENUES	\$1,195	\$457	\$702	\$6,385	\$5,683	810%
	TOTAL RESOURCES	\$59,528	\$57,785	\$55,987	\$59,872	\$3,885	7%

WATER BOND RESERVE FUND EXPENSES

The Water Bond Reserve Fund does not have any expenses anticipated in 2005.

2002-2005 Water Bond Reserve Fund Expenses

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
90	Interfund Payments	\$2,200	\$2,500	\$2,500	\$0	-\$2,500	-100%
	TOTAL USES	\$2,200	\$2,500	\$2,500	\$0	-\$2,500	-100%
	ENDING FUND BALANCE	\$57,328	\$55,285	\$53,487	\$59,872	\$6,385	12%

FUND 406

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT

Established: Ordinance No. 406, 1989
Section 3.36.010 CMC

Purpose of Fund: The Landfill Post Closure Financial Assurance Account was created pursuant to the state of Washington Administrative Code, Section 173304-467, Paragraphs (3)(a)(i)(A) & (B) to be a nonexpendable trust fund held, invested and administered as set forth in the WAC to account for the dump closure fee revenues and post-closure maintenance costs of the closed Carnation Landfill.

Post closure maintenance care costs were estimated in the 1996 Landfill Post-Closure Plan at \$14,700 per year, in 1996 dollars. The City is obligated to retain enough reserves in the 406 Fund to provide for the post-closure maintenance care for each year remaining in the 20-year post-closure period. The landfill entered into the post-closure period in 1995.

As of December 2003, the City believed that the Financial Assurance Account had sufficient resources to provide for the maintenance and monitoring of the closed Carnation Landfill for the remainder of the post-closure period, per the Post-Closure Plan. In 2003 and 2004, the City worked with officials from health and environmental agencies at King County and the State of Washington for many months in an effort to eliminate the requirement for monthly billing of the dump closure fee to Carnation citizens. During the course of communication with those agencies, additional testing at the Landfill was

requested. While performing the requested testing, it was discovered that the seals on the groundwater monitoring wells had become damaged due to soil settling after the original installation of the wells. The damaged well casings compromised the results of most of the groundwater testing that was done between 1996 and 2003. In 2004, the City expended over \$100,000 in capital outlays to replace the damaged groundwater monitoring wells.

In 2004 The City Council authorized the hiring of special legal counsel to help resolve issues related to the landfill.

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT REVENUES

The primary revenues to the Financial Assurance Account are from monthly fees billed to solid waste utility customers within the city limits, and interest earnings on the fund's balance.

2002-2005 Landfill Post Closure Financial Assurance Account Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$195,595	\$214,423	\$213,465	\$136,882	-\$76,583	-36%
340	Charges for Services	\$39,335	\$39,395	\$40,303	\$38,400	-\$1,903	-5%
360	Miscellaneous Revenues	\$0	\$52	\$1,617	\$1,250	-\$367	-23%
	TOTAL REVENUES	\$39,335	\$39,447	\$41,920	\$39,650	-\$2,270	-5%
	TOTAL RESOURCES	\$234,930	\$253,870	\$255,386	\$176,532	-\$78,854	-31%

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT EXPENSES

Landfill Post Closure Financial Assurance Account expenses are related to costs of monitoring and maintaining the closed landfill through the remainder of its post-closure period which ends in approximately 2015. Professional Services are costs for ground water monitoring and testing (\$16K), and also includes an appropriation for special legal counsel (\$12K). Capital Outlays include expenses for maintenance of the 11-acre site and costs for the groundwater monitoring wells. The Post-Closure Plan estimated that

Landfill Post Closure Operations would cost approximately \$14,700 per year in 1996 dollars. Expenses in 2003 and 2004 saw a considerable increase over historically average costs due to the increased efforts by the City to gain approval from county and state agencies to rescind the dump closure fee. Expenses in 2004 include costs for the replacement of failed ground water monitoring wells, and installation of methane gas monitoring wells.

2002-2005 Landfill Post-Closure Financial Assurance Account Expenses

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$0	\$0	\$0	
20	Personnel Taxes & Benefits	\$0	\$0	\$0	\$0	\$0	
30	Supplies	\$0	\$0	\$0	\$0	\$0	
40	Services and Charges	\$5,046	\$27,852	\$4,481	\$28,950	\$24,469	546%
50	Intergovernmental Services	\$3,000	\$4,206	\$4,206	\$3,500	-\$706	-17%
60	Capital Outlays	\$5,961	\$4,382	\$105,495	\$2,850	-\$102,645	-97%
70	Debt Service: Principal	\$0	\$0	\$0	\$0	\$0	
80	Debt Service: Interest	\$0	\$0	\$0	\$0	\$0	
90	Interfund Payments	\$6,501	\$4,301	\$4,322	\$4,200	-\$122	-3%
TOTAL USES		\$20,508	\$40,741	\$118,504	\$39,500	-\$79,004	-67%
ENDING FUND BALANCE		\$214,423	\$213,129	\$136,882	\$137,032	\$150	0%

FUND 407

SEWER CAPITAL PROJECTS FUND

Established: Ordinance No. 644, 2002
Section 3.04.100 CMC

Purpose of Fund: The Sewer Cumulative Reserve Fund was established for the accumulation of monies for the creation of a sewer utility.

SEWER CAPITAL PROJECTS FUND REVENUES

2005 revenues in the Sewer Capital Projects Fund are expected to be received from proceeds of Public Works Trust Fund loans (\$6.4 million), STAG grants (\$468K), Community Development Block Grant funds (\$500K), sewer development surcharge revenue (\$95K), a Transfer-In from the Capital Improvement Fund (\$50K), and interest earnings (\$3K).

2002-2005 Sewer Capital Projects Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$0	\$0	\$276,294	\$391,843	\$115,549	42%
330	Intergovernmental Rev.	\$0	\$0	\$0	\$968,000	\$968,000	
340	Charges for Services	\$0	\$0	\$44,892	\$95,000	\$50,108	112%
360	Miscellaneous Revenues	\$0	\$1,292	\$4,176	\$3,000	-\$1,176	-28%
380	Non Revenues (LT Debt)	\$0	\$737,843	\$1,125,060	\$6,433,538	\$5,308,478	472%
390	Other Finance Sources	\$0	\$0	\$0	\$50,000	\$50,000	
	TOTAL REVENUES	\$0	\$739,135	\$1,174,128	\$7,549,538	\$6,375,410	543%
	TOTAL RESOURCES	\$0	\$739,135	\$1,450,422	\$7,941,381	\$6,490,959	448%

SEWER CAPITAL PROJECTS FUND EXPENSES

2005 expenses from the Sewer Capital Projects Fund are for the final phase of sewer system preconstruction planning and design (\$206K), and costs for the commencement of the construction phase (\$6.9 million). It is expected that the City will award a bid to a contractor and break ground for installation of the collection system in third quarter 2005. Other costs include professional services for the continued pursuit of grant funding (\$107.3K). Debt service payments include principal and interest payments on the Public Works Trust Fund 2003 and 2004 loans (\$64.4K).

2002-2005 Sewer Capital Projects Fund Expenses

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$100,836	\$58,049	\$30,369	-\$27,680	-48%
20	Personnel Taxes & Benefits	\$0	\$1,840	\$18,357	\$18,130	-\$227	-1%
30	Supplies	\$0	\$0	\$67	\$0	-\$67	-100%
40	Services and Charges	\$0	\$360,166	\$963,085	\$612,425	-\$350,660	-36%
50	Intergovernmental Services	\$0	\$0	\$680	\$61,250	\$60,570	8907%
60	Capital Outlays	\$0	\$0	\$15,000	\$6,589,100	\$6,574,100	43827%
70	Debt Service: Principal	\$0	\$0	\$0	\$51,778	\$51,778	
80	Debt Service: Interest	\$0	\$0	\$3,341	\$12,652	\$9,311	279%
	TOTAL USES	\$0	\$462,841	\$1,058,578	\$7,375,704	\$6,317,126	597%
	ENDING FUND BALANCE	\$0	\$276,294	\$391,843	\$565,677	\$173,834	44%

FUND 601

CEMETERY PERPETUAL CARE FUND

Established: Ordinance No. 492, 1993
Section 3.04.080 CMC

Purpose of Fund: The Cemetery Perpetual Care Fund was established for the deposit of all funds received from gifts, bequests, donations or contributions received for endowment purposes. The trust fund is kept and invested by the finance director with the principal remaining intact and not diminished. The interest earned may used for the expenses of operation only.

CEMETERY PERPETUAL CARE FUND REVENUES

The Cemetery Perpetual Care Fund’s revenue is received solely from interest earnings and private donations. An ad hoc Cemetery Committee was created in 2004 which will be considering methods to grow the Perpetual Care Fund balance.

2002-2005 Cemetery Perpetual Care Fund Revenues

BARS Acct	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$40,000	\$40,000	\$40,000	\$41,043	\$1,043	3%
360	Miscellaneous Revenues	\$0	\$0	\$1,043	\$365	-\$678	-65%
	TOTAL REVENUES	\$0	\$0	\$1,043	\$365	-\$678	-65%
	TOTAL RESOURCES	\$40,000	\$40,000	\$41,043	\$41,408	\$365	1%

CEMETERY PERPETUAL CARE FUND EXPENSES

No expenditures are anticipated in the Cemetery Perpetual Care Fund.

2002-2005 Cemetery Perpetual Care Fund Expenses

BARS Obj	Description	2002 Actual	2003 Actual	Estimated 2004 Actual	2005 Budget	\$ Change	% Change
	TOTAL USES	\$0	\$0	\$0	\$0	\$0	0%
	ENDING FUND BALANCE	\$40,000	\$40,000	\$41,043	\$41,408	\$365	1%

Section 3

APPENDIX

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APPENDIX A

STAFFING & SALARY SCHEDULE

Position/Classification Title	Actual	Actual	Actual	Actual	Auth.	FTE	2005 Monthly Salary Range (per FTE)		Union / Non-Union
	2001 FTEs	2002 FTEs	2003 FTEs	2004 FTEs	2005 FTEs	Chng 05-04	Minimum	Maximum	
COUNCILMEMBER	5.00	5.00	5.00	5.00	5.00	0.00	\$200.00	\$400.00	N
CITY MANAGER <i>*(2004 WA State Average: \$4,582 - \$6,212)</i>	1.00	0.46	0.79	1.00	1.00	0.00	\$5,355.00 <i>(or as provided in Employment Agreement)</i>		N
PUBLIC WORKS DIRECTOR <i>*(2004 WA State Average: \$4,305 - \$5,451)</i>	1.00	1.00	1.00	1.00	0.40	0.60-	\$3,675.00	\$4,695.00	N
SEWER PROJECT MANAGER	0.00	0.00	0.00	0.00	0.60	0.60	\$3,675.00	\$4,695.00	N
CITY PLANNER <i>*(2004 WA State Average: \$3,009 - \$4,836)</i>	1.00	1.00	0.00	0.43	0.58 40hr/wk Jun-Dec	0.15	\$3,081.00	\$4,281.00	N
FINANCE DIRECTOR <i>*(2004 WA State Average: \$4,750 - \$6,190)</i>	1.00	1.00	1.00	0.29	0.00	0.29-	\$3,944.00	\$5,038.80	N
**CITY CLERK-TREASURER <i>*(2004 WA State Average: \$3,140 - \$4,083)</i>	0.00	0.23	1.00	1.00	1.00	0.00	\$3,082.21	\$3,941.38	U
**DEPUTY CITY CLERK	.88	0.95	0.88	0.63 25hr/wk 12mo/yr	0.42 25hr/wk 8mo/yr	0.21-	\$2,705.92	\$3,547.48	U
**ACCOUNTING CLERK - SENIOR	0.00	0.00	0.00	0.00	0.00	0.00	\$2,705.92	\$3,547.48	U
**ACCOUNTING CLERK	1.50	1.50	1.00	1.00	2.00	1.00	\$2,552.96	\$3,262.71	U
**OFFICE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	\$2,042.36	\$2,610.18	U
**PUBLIC WORKS FIELD SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0.00	\$3,404.67	\$4,349.92	U
**PUBLIC WORKS JOURNEYMAN	1.00	1.00	1.42	1.00	1.00	0.00	\$2,743.33	\$3,503.71	U
**PUBLIC WORKS MAINTENANCE	1.00	1.00	0.58	0.00	0.00	0.00	\$2,552.96	\$3,262.71	U
**PUBLIC WORKS ASSISTANT	0.00	0.00	0.00	0.00	0.15 18hr/wk 4mo/yr	0.15	\$2,042.36	\$2,610.18	U
RECYCLE MONITOR	0.15	0.15	0.15	0.00	0.00	0.00	\$2,042.36	\$2,610.18	U
CUSTODIAN	0.00	0.00	0.05 4hr/wk Jul-Dec	0.13	0.10 4hr/wk	0.03-	\$2,042.36	\$2,610.18	N
TOTAL CITY STAFF FTEs <i>(does not include City Councilmembers)</i>	9.53	9.29	8.87	7.48	8.25	0.77			

* Source: Association of Washington Cities 2004 Salary & Benefit Survey, Cities 1,500 to 2,499 in population.

** Source: 2004-2006 Teamsters Public Works & Clerical Union Contract, Steps A - G.

APPENDIX C

DEBT SERVICE SCHEDULES

Limited Tax General Obligation Bonds-1999 Ordinance No. 577, 06/01/1999 \$570,000 - 20 years						
Date	Principal	Coupon	Interest	Period Total	Balance	
1-Dec-99	\$ -		\$ 12,995.26	\$ 12,995.26	\$	570,000
1-Jun-00	\$ -		\$ 14,091.25	\$ 14,091.25	\$	570,000
1-Dec-00	\$ 20,000.00	3.70000	\$ 14,091.25	\$ 34,091.25	\$	550,000
1-Jun-01	\$ -		\$ 13,721.25	\$ 13,721.25	\$	550,000
1-Dec-01	\$ 20,000.00	4.00000	\$ 13,721.25	\$ 33,721.25	\$	530,000
1-Jun-02	\$ -		\$ 13,321.25	\$ 13,321.25	\$	530,000
1-Dec-02	\$ 20,000.00	4.15000	\$ 13,321.25	\$ 33,321.25	\$	510,000
1-Jun-03	\$ -		\$ 12,906.25	\$ 12,906.25	\$	510,000
1-Dec-03	\$ 20,000.00	4.30000	\$ 12,906.25	\$ 32,906.25	\$	490,000
1-Jun-04			\$ 12,476.25	\$ 12,476.25	\$	490,000
1-Dec-04	\$ 25,000.00	4.45000	\$ 12,476.25	\$ 37,476.25	\$	465,000
1-Jun-05			\$ 11,920.00	\$ 11,920.00	\$	465,000
1-Dec-05	\$ 25,000.00	4.55000	\$ 11,920.00	\$ 36,920.00	\$	440,000
1-Jun-06			\$ 11,351.25	\$ 11,351.25	\$	440,000
1-Dec-06	\$ 25,000.00	4.65000	\$ 11,351.25	\$ 36,351.25	\$	415,000
1-Jun-07			\$ 10,770.00	\$ 10,770.00	\$	415,000
1-Dec-07	\$ 25,000.00	4.75000	\$ 10,770.00	\$ 35,770.00	\$	390,000
1-Jun-08			\$ 10,176.25	\$ 10,176.25	\$	390,000
1-Dec-08	\$ 25,000.00	4.85000	\$ 10,176.25	\$ 35,176.25	\$	365,000
1-Jun-09			\$ 9,570.00	\$ 9,570.00	\$	365,000
1-Dec-09	\$ 30,000.00	4.95000	\$ 9,570.00	\$ 39,570.00	\$	335,000
1-Jun-10			\$ 8,827.50	\$ 8,827.50	\$	335,000
1-Dec-10	\$ 30,000.00	5.00000	\$ 8,827.50	\$ 38,827.50	\$	305,000
1-Jun-11			\$ 8,077.50	\$ 8,077.50	\$	305,000
1-Dec-11	\$ 30,000.00	5.10000	\$ 8,077.50	\$ 38,077.50	\$	275,000
1-Jun-12			\$ 7,312.50	\$ 7,312.50	\$	275,000
1-Dec-12	\$ 35,000.00	5.20000	\$ 7,312.50	\$ 42,312.50	\$	240,000
1-Jun-13			\$ 6,402.50	\$ 6,402.50	\$	240,000
1-Dec-13	\$ 35,000.00	5.25000	\$ 6,402.50	\$ 41,402.50	\$	205,000
1-Jun-14			\$ 5,483.75	\$ 5,483.75	\$	205,000
1-Dec-14	\$ 35,000.00	5.35000	\$ 5,483.75	\$ 40,483.75	\$	170,000
1-Jun-15			\$ 4,547.50	\$ 4,547.50	\$	170,000
1-Dec-15	\$ 40,000.00	5.35000	\$ 4,547.50	\$ 44,547.50	\$	130,000
1-Jun-16			\$ 3,477.50	\$ 3,477.50	\$	130,000
1-Dec-16	\$ 40,000.00	5.35000	\$ 3,477.50	\$ 43,477.50	\$	90,000
1-Jun-17			\$ 2,407.50	\$ 2,407.50	\$	90,000
1-Dec-17	\$ 45,000.00	5.35000	\$ 2,407.50	\$ 47,407.50	\$	45,000
1-Jun-18			\$ 1,203.75	\$ 1,203.75	\$	45,000
1-Dec-18	\$ 45,000.00	5.35000	\$ 1,203.75	\$ 46,203.75	\$	-
TOTALS	\$ 570,000.00		\$ 349,082.76	\$ 919,082.76		

Water Revenue Refunding Bonds						
Ordinance No. 578, 06/01/1999						
\$520,000 - 10 years						
Date	Principal	Coupon	Interest	Period Total	Balance	
1-Oct-99	\$ 30,000.00	3.60000	\$ 7,001.89	\$ 37,001.89	\$	490,000
1-Apr-00	\$ -		\$ 11,350.00	\$ 11,350.00	\$	490,000
1-Oct-00	\$ 35,000.00	3.75000	\$ 11,350.00	\$ 46,350.00	\$	455,000
1-Apr-01	\$ -		\$ 10,693.75	\$ 10,693.75	\$	455,000
1-Oct-01	\$ 30,000.00	4.10000	\$ 10,693.75	\$ 40,693.75	\$	425,000
1-Apr-02	\$ -		\$ 10,078.75	\$ 10,078.75	\$	425,000
1-Oct-02	\$ 35,000.00	4.25000	\$ 10,078.75	\$ 45,078.75	\$	390,000
1-Apr-03	\$ -		\$ 9,335.00	\$ 9,335.00	\$	390,000
1-Oct-03	\$ 30,000.00	4.40000	\$ 9,335.00	\$ 39,335.00	\$	360,000
1-Apr-04	\$ -		\$ 8,675.00	\$ 8,675.00	\$	360,000
1-Oct-04	\$ 45,000.00	4.50000	\$ 8,675.00	\$ 53,675.00	\$	315,000
1-Apr-05			\$ 7,662.50	\$ 7,662.50	\$	315,000
1-Oct-05	\$ 45,000.00	4.60000	\$ 7,662.50	\$ 52,662.50	\$	270,000
1-Apr-06	\$ -		\$ 6,627.50	\$ 6,627.50	\$	270,000
1-Oct-06	\$ 50,000.00	4.70000	\$ 6,627.50	\$ 56,627.50	\$	220,000
1-Apr-07	\$ -		\$ 5,452.50	\$ 5,452.50	\$	220,000
1-Oct-07	\$ 50,000.00	4.80000	\$ 5,452.50	\$ 55,452.50	\$	170,000
1-Apr-08	\$ -		\$ 4,252.50	\$ 4,252.50	\$	170,000
1-Oct-08	\$ 55,000.00	4.90000	\$ 4,252.50	\$ 59,252.50	\$	115,000
1-Apr-09	\$ -		\$ 2,905.00	\$ 2,905.00	\$	115,000
1-Oct-09	\$ 55,000.00	5.00000	\$ 2,905.00	\$ 57,905.00	\$	60,000
1-Apr-10	\$ -		\$ 1,530.00	\$ 1,530.00	\$	60,000
1-Oct-10	\$ 60,000.00	5.10000	\$ 1,530.00	\$ 61,530.00	\$	-
TOTALS	\$ 520,000.00		\$ 164,126.89	\$ 684,126.89		

**PUBLIC WORKS TRUST FUND
2003 PRECONSTRUCTION LOAN (20-YEAR REPAYMENT)**

Payments are due on the 1st of July of the years shown.				
20 YEARS	INTEREST	PRINCIPAL	PAYMENT	BALANCE
	0.50%			
2004	\$3,340.79	\$0.00	\$3,340.79	\$0.00
2005	\$3,791.69	\$51,778.43	\$55,570.12	\$983,790.00
2006	\$4,660.05	\$51,778.43	\$56,438.48	\$932,011.57
2007	\$4,401.16	\$51,778.43	\$56,179.59	\$880,233.16
2008	\$4,142.28	\$51,778.43	\$55,920.71	\$828,454.73
2009	\$3,883.39	\$51,778.43	\$55,661.82	\$776,676.32
2010	\$3,624.49	\$51,778.43	\$55,402.92	\$724,897.89
2011	\$3,365.60	\$51,778.43	\$55,144.03	\$673,119.48
2012	\$3,106.71	\$51,778.43	\$54,885.14	\$621,341.05
2013	\$2,847.81	\$51,778.43	\$54,626.24	\$569,562.63
2014	\$2,588.92	\$51,778.43	\$54,367.35	\$517,784.21
2015	\$2,330.03	\$51,778.43	\$54,108.46	\$466,005.79
2016	\$2,071.13	\$51,778.43	\$53,849.56	\$414,227.37
2017	\$1,812.24	\$51,778.43	\$53,590.67	\$362,448.95
2018	\$1,553.35	\$51,778.43	\$53,331.78	\$310,670.52
2019	\$1,294.47	\$51,778.43	\$53,072.90	\$258,892.11
2020	\$1,035.57	\$51,778.43	\$52,814.00	\$207,113.68
2021	\$776.68	\$51,778.43	\$52,555.11	\$155,335.27
2022	\$517.79	\$51,778.43	\$52,296.22	\$103,556.84
2023	\$258.89	\$51,778.26	\$52,037.15	\$51,778.43
	\$51,403.04	\$983,790.00	\$1,035,193.04	
DRAW	\$737,842.50	2003 August	(Upon loan execution)	
DRAW	\$245,947.50	2005 Q3	(Upon Work Completion)	
TOTAL	\$983,790.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

**PUBLIC WORKS TRUST FUND
2004 CONSTRUCTION LOAN (20-YEAR REPAYMENT)**

Payments are due on the 1st of July of the years shown.				
20 YEARS	INTEREST	PRINCIPAL	PAYMENT	BALANCE
	0.50%			
2005	\$8,859.85	\$0.00	\$8,859.85	\$0.00
2006	\$21,348.80	\$281,265.01	\$302,613.81	\$5,344,035.00
2007	\$25,657.62	\$296,890.84	\$322,548.46	\$5,344,034.99
2008	\$25,235.71	\$296,890.84	\$322,126.55	\$5,047,144.17
2009	\$23,751.27	\$296,890.84	\$320,642.11	\$4,750,253.32
2010	\$22,266.81	\$296,890.84	\$319,157.65	\$4,453,362.50
2011	\$20,782.37	\$296,890.84	\$317,673.21	\$4,156,471.66
2012	\$19,297.90	\$296,890.84	\$316,188.74	\$3,859,580.83
2013	\$17,813.46	\$296,890.84	\$314,704.30	\$3,562,689.99
2014	\$16,328.99	\$296,890.84	\$313,219.83	\$3,265,799.18
2015	\$14,844.55	\$296,890.84	\$311,735.39	\$2,968,908.32
2016	\$13,360.09	\$296,890.84	\$310,250.93	\$2,672,017.51
2017	\$11,875.62	\$296,890.84	\$308,766.46	\$2,375,126.66
2018	\$10,391.18	\$296,890.84	\$307,282.02	\$2,078,235.84
2019	\$8,906.72	\$296,890.84	\$305,797.56	\$1,781,345.00
2020	\$7,422.28	\$296,890.84	\$304,313.12	\$1,484,454.18
2021	\$5,937.81	\$296,890.84	\$302,828.65	\$1,187,563.33
2022	\$4,453.38	\$296,890.84	\$301,344.22	\$890,672.51
2023	\$2,968.91	\$296,890.84	\$299,859.75	\$593,781.67
2024	\$1,484.47	\$296,890.71	\$298,375.18	\$296,890.84
	\$282,987.79	\$5,625,300.00	\$5,908,287.79	
DRAW	\$1,125,060.00	2004 May	(Upon loan execution)	
DRAW	\$1,406,325.00	2005 Q3	(Upon Notice to Proceed)	
DRAW	\$1,406,325.00	2005 Q3	(When 35% of loan is spent)	
DRAW	\$1,406,325.00	2005 Q4	(When 60% of loan is spent)	
DRAW	\$281,265.00	2007 Q4	(Upon Project Closeout)	
TOTAL	\$5,625,300.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

**PUBLIC WORKS TRUST FUND
2005 CONSTRUCTION LOAN (20-YEAR REPAYMENT)**

Payments are due on the 1st of July of the years shown.

20 YEARS	INTEREST	PRINCIPAL	PAYMENT	BALANCE
	0.50%			
2006	(repayment schedule unknown, agreement not yet executed)			
2007				
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
		\$4,374,700.00		
DRAW	\$874,840	2005 May	(Upon loan execution)	
DRAW	\$1,406,325	2005 Q3	(Upon Notice to Proceed)	
DRAW	\$1,406,325	2006 Q1	(When 35% of loan is spent)	
DRAW	\$1,093,675	2006 Q4	(When 60% of loan is spent)	
DRAW	\$218,735	2007 Q4	(Upon Project Closeout)	
TOTAL	\$4,374,700.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

APPENDIX D

INTERFUND TRANSFERS SCHEDULE

Transfer-Out BARS	Transfer- Out \$	Description	Transfer- In \$	Transfer-In BARS
001.597.18.94.01	(\$9,600)	FROM GENERAL TO EQUIPMENT REPLACEMENT	\$9,600	107.397.18.94.01
001.597.19.94.17	(\$6,600)	FROM GENERAL TO CAPITAL IMPROVEMENT	\$6,600	301.397.19.94.17
001.597.89.99.02	(\$48,840)	FROM GENERAL TO LTGO BOND REDEMPTION	\$48,840	201.397.89.99.02
101.597.18.94.03	(\$3,600)	FROM STREET TO EQUIPMENT REPLACEMENT	\$3,600	107.397.18.94.03
101.597.19.99.10	(\$12,000)	FROM STREET TO GENERAL	\$12,000	001.397.19.99.10
101.597.43.95.16	(\$900)	FROM STREET TO WATER CAP. (SHOP RENT)	\$900	402.397.43.95.16
106.597.19.99.11	(\$900)	FROM CEMETERY TO GENERAL	\$900	001.397.19.99.11
301.597.35.94.18	(\$50,000)	FROM CAPITAL IMPROVEMENT TO SEWER CAP	\$50,000	407.397.35.94.18
401.597.18.94.06	(\$9,600)	FROM WATERWORKS TO EQUIPMENT REPLACE.	\$9,600	107.397.18.94.06
401.597.19.99.12	(\$30,000)	FROM WATERWORKS TO GENERAL	\$30,000	001.397.19.99.12
401.597.34.94.04	(\$54,000)	FROM WATERWORKS TO WATER CAPITAL IMP.	\$54,000	402.397.34.94.04
401.597.34.99.05	(\$61,674)	FROM WATERWORKS TO WATER BOND REDEMP.	\$61,674	404.397.89.99.05
401.597.89.99.08	(\$5,985)	FROM WATERWORKS TO WATER BOND RESERVE	\$5,985	405.397.89.99.08
403.597.18.94.07	(\$2,000)	FROM SOLID WASTE TO EQUIPMENT REPLACE.	\$2,000	107.397.18.94.07
403.597.19.99.13	(\$36,000)	FROM SOLID WASTE TO GENERAL	\$36,000	001.397.19.99.13
406.597.19.99.14	(\$4,200)	FROM LANDFILL ASSURANCE TO GENERAL	\$4,200	001.397.19.99.14
	(\$335,899)	PROOF	\$335,899	

APPENDIX E

GLOSSARY OF BUDGET TERMS

Accrual Basis: Under this accounting method, transactions are reorganized when they occur, regardless of the timing of related cash receipts and disbursement. Enterprises (utility) funds use this method of accounting.

Annual Budget: A budget applicable to a single fiscal year, i.e., January 1 through December 31. See also **Budget and Operating Budget**.

Appropriation: A legal authorization granted by the city council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and the time it may be expended.

Assessed Valuation: The estimated value of real and personal property used by the King County Assessor as the basis for levying property taxes.

Assessment: The process of making the official valuation of property for taxation; or the valuation placed upon property as a result of this process.

Balance Sheet: The Financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP (see also **GAAP**). It shows the financial position of the entity at a specified point in time, e.g., year-end or month-end.

BARS (Budgeting, Accounting, Reporting System): The prescribed system required for all governmental entities in the state of Washington, whose use and proper application are monitored by the Office of the State Auditor.

Basis of Accounting: A term used to refer to revenues, expenditures, expenses and transfers - and the related assets and liabilities - that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual period.

Beginning Fund Balance: The amount remaining after accounting for the previous

year's revenues less the previous year's expenditures.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar: The schedule of key dates which the City follows in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the City Manager and supporting staff, explaining the proposed budget to the public and the City Council. The budget document usually consists of several parts. Among these are a message from the City Manager, together with a summary of the proposed expenditures and the means of financing them, and a schedule supporting the summary. These schedules show in detail the past year's actual revenues, expenditures and other data used in making the estimates.

Capital Budget: A plan of proposed capital outlays and the means of financing them. (See also **Capital Outlays**)

Capital Expenditures: Expenditures resulting in the acquisitions of or addition to the City's general fixed assets.

Capital Outlays: Expenditures resulting in the acquisition of or addition to the City's general fixed assets, purchased from current appropriations.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service: Payment of interest and principal to holders of the City's debt instruments.

Ending Fund Balance: The beginning fund balance plus the current year revenues, less the current year expenditures.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are recognized when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments are made.

Expenses: Outflows or other uses of assets (or assumption of liabilities) from delivering or producing goods, rendering services or carrying out other activities that comprise the City's ongoing major or central operations.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operation.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment.

FTE (Full Time Equivalency): A term expressing the amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year, e.g., a position that is budgeted to work either six months, or half-time would be .5 FTE

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and or resources together with all related liabilities, obligations, reserves, and equities.

Fund Equity: The excess of a fund's assets over liabilities.

GAAP (Generally Accepted Accounting Principles): Uniform minimum standards and guidelines for financial accounting and reporting. These govern the forms and content of the financial statements for the City. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local

governments is GASB (Governmental Accounting Standards Board).

Intergovernmental Revenue: Revenues from other governments in the form of grants, entitlements, or shares revenues or payments in lieu of taxes.

Intergovernmental Services: Purchases from other governments of those specialized services typically performed by local governments, e.g., police services and water management services.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities: (noun) the total amount of taxes, special assessments, or service charges imposed by a government, e.g., annual property tax levy.

Modified Accrual Basis: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures, for the most part, are recognized when the related fund liability is incurred except for payments, accumulated employee leave, and long term debt. All governmental funds are accounted for using the modified accrual basis of accounting.

Object: An expenditure classification that refers to the type of item purchased or the service obtained. Examples include personnel services, benefits, services, or capital.

Operating Budget: The primary means by which most of the acquisition, spending and service delivery activities of the City are controlled. State law requires the use of annual operating budgets.

Operating Reserve: The amount of money that is needed at the beginning of the year that will cover the budgeted expenditures prior to revenues being received.

Operating Transfer: Routine or recurring transfers of assets between funds, which support the normal operations of the recipient fund.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional

provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges universally require ordinances.

Other Financing Sources: Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the City's governmental operating statement.

Other Financing Uses: Governmental fund operating transfers in. Such amounts are classified separately from expenditures on the City's operating statement.

Revenues: Income received by the City to support community services. This income may be in the form of taxes, fees, user charges, grants, fines and interest.

Supplies: An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, gas, inventory, resale items, small tools, and equipment.

APPENDIX F

PROPERTY TAX LEVY ORDINANCE

CITY OF CARNATION
ORDINANCE NO. 665

AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON, FIXING THE AMOUNT OF THE ANNUAL AD VALOREM PROPERTY TAX LEVY NECESSARY FOR THE FISCAL YEAR 2005.

WHEREAS, the City Council of the City of Carnation has met and considered its budget for the calendar year 2005; and

WHEREAS, the Carnation City Council is required, pursuant to RCW 35A.33, within the time therein specified, to adopt an Ordinance fixing the amount of ad valorem taxes to be levied for the ensuing year; and

WHEREAS, the City Council held a public hearing on November 2, 2004, for the purpose of considering the 2005 Preliminary Budget, including revenue sources and possible increases in property tax revenues; and

WHEREAS, the City Council of the City of Carnation after hearing and duly considering all relevant evidence and testimony presented has determined that the City of Carnation requires an increase in property tax revenue from the previous year, in addition to amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest; NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF CARNATION DO ORDAIN AS FOLLOWS:

Section 1. An increase in the regular property tax levy is hereby authorized for the 2005 levy in the amount of \$1,962 for a rate of \$216,606, which is a 0.92% increase from the previous year's levy rate of \$214,644. This rate is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

Section 2. The regular ad valorem tax levy upon real and personal property within the City of Carnation for the year 2005 is hereby fixed and established as follows:

Regular Ad Valorem Property Tax Levy	Estimated Assessed Valuation (100% True Value)	Dollar Rate per \$1,000 of Assessed Valuation	Total Property Tax Levy
RCW 84.52.043	\$162,421,496	\$1.33360	\$216,606

or the maximum allowed by law; provided, however, that the total regular property taxes payable to the City of Carnation for the year 2005, pursuant to RCW 84.55.010, shall not exceed 101% of the amount of the regular property taxes lawfully levied pursuant to RCW 84.52.043 by the City of Carnation in the highest of the three most recent years plus an additional dollar amount calculated by multiplying the increase in assessed value for the City of Carnation resulting from new construction, annexations, improvements to property, and any increase in the assessed value of state assessed property by the regular property tax levy rate for the City of Carnation for the year 2003. As of this date said assessed valuation is an estimate. The actual will be presented by the State at a later date. The City of Carnation will adjust the property tax levy in accordance with the actual assessed value.

Section 3. Ordinance No. 654 is hereby repealed.

Section 4. This ordinance shall be certified to the King County Council, as provided by law, and taxes hereby levied shall be collected and paid to the Finance Director of the City of Carnation at the time and in the manner provided by the laws of the State of Washington for the collection of taxes for non-charter code cities.

Section 5. This ordinance shall be in force and effect from and after its passage and five (5) days following its publication or posting as provided by law.

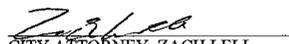
APPROVED BY THE CARNATION CITY COUNCIL, at a regular meeting thereof this 2nd day of November, 2004.


MAYOR, YVONNE FUNDERBURG

Attested and Authenticated:


CITY CLERK, MARY OTNESS

Approved as to form:


CITY ATTORNEY, ZACH LELL

{VE05B3663.DOC, 1/00047.030006/}

APPENDIX G

BUDGET ADOPTION ORDINANCE

**CITY OF CARNATION
ORDINANCE NO. 668**

**AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON ADOPTING
THE ANNUAL BUDGET FOR FISCAL YEAR 2005.**

WHEREAS, a public hearings on the preliminary and final 2005 budget were held at the November 2, 2004, and November 16, 2004, regular City Council meetings respectively; and

WHEREAS, following said hearings, the City Council did approve and authorize such adjustments and changes as it deemed necessary and proper, and determined the allowances in each classification, department, and fund.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARNATION, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The proposed budget for the City of Carnation in the form and content as attached to the original copy of this ordinance, is by this reference adopted and approved as the annual budget for the year 2005, as if fully set forth.

Section 2. The totals of estimated revenues and expenditures for each separate fund, including beginning cash balances and undesignated ending fund balances, and the aggregate totals for all such funds combined are adopted as follows:

<u>FUND</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
General Fund 001	\$1,197,116	\$1,197,116
Street Fund 101	152,335	152,335
UDAG Fund 103	93,752	93,752
Contingency Fund 105	85,985	85,985
Cemetery Fund 106	11,752	11,752
Equipment Replacement Fund 107	61,923	61,923
Parks Development Fund 108	286,526	286,526
LITGO Bond Redemption Fund 201	55,812	55,812
Capital Improvement Fund 301	103,604	103,604
Waterworks Fund 401	541,780	541,780
Water Capital Replacement Fund 402	312,605	312,605
Solid Waste Fund 403	444,562	444,562
Water Revenue Bond Redemption Fund 404	67,216	67,216
Water Revenue Bond Reserve Fund 405	59,872	59,872
Solid Waste-Capital Replacement Fund 406	176,532	176,532
Sewer-Capital Fund 407	7,941,381	7,941,381
Cemetery Perpetual Care Fund 601	41,408	41,408
TOTAL ALL FUNDS	\$11,634,161	\$11,634,161

Section 3. The pay ranges for employees of the City as contained in the adopted budget document are hereby adopted as part of the budget for 2005. The position of City Manager shall be exempt from the

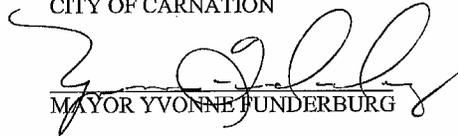
adopted salary schedule. The salary of the City Manager shall be in an amount as approved by the City Council pursuant to an employment agreement.

Section 4. A complete copy of the final budget as adopted shall be transmitted to the Division of Municipal Corporations in the Office of the State auditor, and to the Association of Washington Cities.

Section 5. This ordinance shall be in force and take effect on January 1, 2005 and after publication of an approved summary thereof consisting of the title.

PASSED AND ADOPTED AT A MEETING OF THE CITY COUNCIL OF THE CITY OF CARNATION THIS 7th DAY OF DECEMBER, 2004.

CITY OF CARNATION



MAYOR YVONNE JUNDERBURG

ATTEST/AUTHENTICATED:



CITY CLERK, MARY OTNESS

APPROVED AS TO FORM:



CITY ATTORNEY,

FILED WITH THE CITY CLERK: 12/02/2004
READING & PASSAGE: 12/07/2004
PUBLISHED: 12/15/2004
EFFECTIVE DATE: 01/01/2005
ORDINANCE NO. 668

APPENDIX H

LINE ITEM BUDGET

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	GENERAL FUND RESOURCES				
001 000 000 308 00 00 00	BEGINNING FUND BALANCE	300,330.00	270,728.44	278,268.47	103%
	TAX REVENUES (31x)				
	REAL & PERSONAL PROPERTY TAXES				
001 000 000 311 10 00 00	Real/Personal Property Taxes	131,829.18	140,204.41	140,000.00	100%
	SUBTOTAL PROPERTY TAXES	131,829.18	140,204.41	140,000.00	100%
	LOCAL SALES & CRIMINAL TAXES				
001 000 000 313 10 00 00	Local Sales & Use Tax	275,769.66	288,285.03	280,000.00	97%
001 000 000 313 71 00 00	Local Criminal Justice	36,268.55	37,387.18	33,550.00	90%
	SUBTOTAL SALES & CRIMINAL TAX	312,038.21	325,672.21	313,550.00	96%
	UTILITY TAXES				
001 000 000 316 41 00 00	Utility Tax - Electricity	56,595.57	61,995.28	70,000.00	113%
001 000 000 316 43 00 00	Utility Tax - Natural Gas	8,726.11	13,650.69	16,000.00	117%
001 000 000 316 47 00 00	Utility Tax - Telephone	30,879.65	31,630.92	34,000.00	107%
001 000 000 316 72 00 00	Utility Tax - Water	19,610.29	21,572.24	21,000.00	97%
001 000 000 316 75 00 00	Utility Tax - Solid Waste	18,693.85	20,319.62	19,500.00	96%
	SUBTOTAL UTILITY TAX	134,505.47	149,168.75	160,500.00	108%
	GAMBLING TAXES				
001 000 000 317 51 00 00	Gambling Tax	6,146.44	10,000.00	8,000.00	80%
	SUBTOTAL GAMBLING TAX	6,146.44	10,000.00	8,000.00	80%
	PENALTIES & INTEREST ON DQ TAX				
001 000 000 319 60 01 00	Penalties/Interest - DQ Gam T	-	-	-	
	SUBTOTAL PENALTIES & INTEREST	-	-	-	
	SUBTOTAL TAX REVENUES (31x)	584,519.30	625,045.37	622,050.00	100%
	LICENSES AND PERMITS (32x)				

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	BUSINESS LICENSES & PERMITS				
001 000 000 321 60 00 00	Business Licenses	11,948.00	12,000.00	12,000.00	100%
001 000 000 321 80 00 00	Penalty/Business License	75.00	100.00	50.00	50%
001 000 000 321 91 00 00	Franchise Fees	14,160.28	20,000.00	17,500.00	88%
	SUBTOTAL BUSINESS LICENSES	26,183.28	32,100.00	29,550.00	92%
	NON-BUSINESS LICENSE & PERMITS				
001 000 000 322 10 00 00	BUILDING/CONSTRUCTION PERMITS	13,202.60	-	-	
001 000 000 322 10 01 00	Building Permits	-	15,500.00	50,290.00	324%
001 000 000 322 10 02 00	Plumbing Permits	-	675.00	582.00	86%
001 000 000 322 10 03 00	Mechanical Permits	-	825.00	750.00	91%
001 000 000 322 10 04 00	Fence Permits	-	400.00	100.00	25%
001 000 000 322 10 05 00	Demolition Permits	-	150.00	50.00	33%
001 000 000 322 12 00 00	Sign Permits	350.00	200.00	400.00	200%
001 000 000 322 14 00 00	Clear/Fill/Grade Permits	-	930.00	2,580.00	277%
001 000 000 322 15 02 00	Special Use Permit	-	-	2,200.00	
001 000 000 322 15 04 00	Shoreline Permit	-	-	1,325.00	
001 000 000 322 16 00 00	Alarm System Registration Fee	40.00	20.00	50.00	250%
001 000 000 322 30 00 00	Animal Licenses	31.00	35.00	40.00	114%
001 000 000 322 40 00 00	Street Use Permit	100.00	-	250.00	
001 000 000 322 40 02 00	ROW Construction Permits	2,750.00	2,210.00	2,000.00	90%
001 000 000 322 80 00 00	Bld Permit Investigation Fee	-	550.00	-	0%
	SUBTOTAL NON-BUSINESS PERMITS	16,473.60	21,495.00	60,617.00	282%
	INTERFUND LICENSES & PERMITS				
001 000 000 329 10 00 00	Interfund Building Permit	-	38.75	-	0%
001 000 000 329 15 00 00	Interfund Planning Permit	-	1,451.75	-	0%
	SUBTOTAL LICENSE/PERMITS (32x)	42,656.88	55,085.50	90,167.00	164%
	INTERGOVERNMENTL REVENUE (33x)				
	STATE GRANTS				
001 000 000 334 03 51 00	Radar Speed Trailer Grant	8,000.00	-	-	
001 000 000 334 04 21 00	CTED - GMA Update Grant 2004	2,500.00	4,250.00	750.00	18%
001 000 000 334 04 22 00	CTED Grant - Design Standards	-	-	10,000.00	
001 000 000 334 07 01 00	AWC Technology Grant	-	-	-	
	SUBTOTAL STATE GRANTS	10,500.00	4,250.00	10,750.00	253%
	STATE ENTITLEMENTS/IN-LIEU TAX				
001 000 000 336 00 81 00	Local Vehicle License	413.40	-	-	
001 000 000 336 06 21 00	Crim Just: Crime Vic/Pop.	1,000.00	1,000.00	1,000.00	100%
001 000 000 336 06 22 00	Criminal Justice - DCD#1	282.82	-	-	
001 000 000 336 06 23 00	Criminal Justice - DCD#2	416.27	-	-	
001 000 000 336 06 24 00	Criminal Justice - DCD#3	418.92	-	-	

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
001 000 000 336 06 25 00	Criminal Justice - CTED#4	1,868.01	2,282.54	2,300.00	101%
001 000 000 336 06 26 00	Criminal Justice Spcl Program	895.82	1,504.59	1,360.00	90%
001 000 000 336 06 51 00	DUI-Cities	322.57	351.40	350.00	100%
001 000 000 336 06 94 00	Liquor Excise Tax	6,820.45	8,044.77	8,000.00	99%
001 000 000 336 06 95 00	Liquor Board Profits	11,984.35	11,151.85	11,000.00	99%
	SUBTOTAL STATE ENTTLMNTS/TAXES	24,422.61	24,335.15	24,010.00	99%
	INTERLOCAL GRANTS				
001 000 000 337 03 50 00	Police Radar Grant	500.00	-	-	
001 000 000 337 07 01 00	KCD - Wetlands Inventory Gran	-	-	6,586.00	
	SUBTOTAL INTERLOCAL GRANTS	500.00	-	6,586.00	
	SUBTOTAL INTERGOV REV. (33x)	35,422.61	28,585.15	41,346.00	145%
	CHARGES FOR GOODS/SVCS (34x)				
	GENERAL GOVERNMENT				
001 000 000 341 43 00 00	NSF Fees	-	-	-	
001 000 000 341 50 00 00	Sales of Maps/Publications	4.00	10.00	10.00	100%
001 000 000 341 69 01 00	Photo Copy Services	33.95	102.71	100.00	97%
	SUBTOTAL GEN. GOV. SERVICES	37.95	112.71	110.00	98%
	SECURITY OF PERSONS & PROPERTY				
001 000 000 342 40 01 00	False Alarm Penalties	745.00	-	350.00	
	SUBTOTAL SECURITY SERVICES	745.00	-	350.00	
	UTILITIES & ENVIRONMENT				
001 000 000 343 20 00 00	Engineering Fees & Charges	-	-	1,000.00	
001 000 000 343 20 01 00	Drainage Plan Review	540.00	5,190.00	4,250.00	82%
001 000 000 343 40 01 00	Utility Surcharge	-	3,500.00	3,000.00	86%
001 000 000 343 90 00 00	Abatement Proceeds	-	1,812.00	-	0%
001 000 000 343 90 01 00	2003 Fire Abatement Proceeds	-	1,183.45	-	0%
	SUBTOTAL ENG/UTILITY SERVICES	540.00	11,685.45	8,250.00	71%
	ECONOMIC ENVIRONMENT				
001 000 000 345 81 00 00	Zoning/Subdivision Fees	-	-	-	
001 000 000 345 81 02 01	Lot Line Adjustment	350.00	-	-	
001 000 000 345 81 02 02	Pre-Application Meeting	-	-	3,300.00	
001 000 000 345 81 03 00	Plat/Subdivision Fees	-	-	-	
001 000 000 345 81 05 00	Site Plan Review	-	1,750.00	1,100.00	63%
001 000 000 345 83 00 00	Plan Check Fees - Bldg Permit	7,623.81	8,401.48	35,325.00	420%
001 000 000 345 85 01 00	School Impact Mitigation Fees	-	-	-	
001 000 000 345 85 02 00	School Mitigation Admin Fees	-	-	-	
001 000 000 345 86 00 00	SEPA/Environmental Review Fee	-	800.00	12,500.00	1563%
	SUBTOTAL DEVELOPMENT SERVICES	7,973.81	10,951.48	52,225.00	477%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	SUBTOTAL SERVICE CHARGES (34x)	9,296.76	22,749.64	60,935.00	268%
	FINES & FORFEITS (35x)				
001 000 000 357 30 00 00	District Court Fees	2,745.85	4,237.10	9,000.00	212%
	SUBTOTAL FINES/FORFEITS (35x)	2,745.85	4,237.10	9,000.00	212%
	MISCELLANEOUS REVENUES (36x)				
	INTEREST & OTHER EARNINGS				
001 000 000 361 11 00 00	Investment Interest	8,757.73	3,101.22	7,000.00	226%
001 000 000 361 40 00 00	Interest/sales tax	516.49	396.53	500.00	126%
	SUBTOTAL INTEREST & OTHER	9,274.22	3,497.75	7,500.00	214%
	RENTS, LEASES & CONCESSIONS				
001 000 000 362 50 01 00	Rental Income	-	600.00	600.00	100%
001 000 000 363 00 00 00	Insurance Recoveries	9,224.00	-	-	
	SUBTOTAL RENTS & CONCESSIONS	9,224.00	600.00	600.00	100%
	PRIVATE DONATION/CONTRIBUTIONS				
001 000 000 367 11 00 00	Private Donations/Gifts	1,500.00	5.00	-	0%
001 000 000 369 90 00 00	Misc: Corrections & Reimburse	-	765.49	-	0%
	SUBTOTAL DONATIONS & MISC	1,500.00	770.48	-	0%
	SUBTOTAL MISC REVENUE (36x)	19,998.22	4,868.23	8,100.00	166%
	NONREVENUES (38x)				
001 000 000 381 20 79 15	IFL 108 thru UDAG103-Principa	-	25,000.00	-	0%
001 000 000 381 20 82 15	IFL 108 thru UDAG 103-Interes	-	1,500.00	-	0%
001 000 000 386 00 03 00	Trust: Bldg Code Fee/Surcharg	135.00	234.50	150.00	64%
	SUBTOTAL NON-REVENUES (38x)	135.00	26,734.50	150.00	1%
	OTHER FINANCING SOURCES (39x)				
	DISPOSITION OF CAPITAL ASSETS				
001 000 000 395 10 03 00	Proceeds: Sale Capital Assets	-	-	-	
	TRANSFERS-IN				
001 000 000 397 19 99 10	Transfer-In: Street 101	35,848.96	12,582.48	12,000.00	95%
001 000 000 397 19 99 11	Transfer-In: Cemetery 106	1,480.29	1,089.67	900.00	83%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
001 000 000 397 19 99 12	Transfer-In: Water 401	40,422.06	55,492.47	30,000.00	54%
001 000 000 397 19 99 13	Transfer-In: Solid Waste 403	34,254.63	42,366.71	36,000.00	85%
001 000 000 397 19 99 14	Transfer-In: Landfill 406	4,300.89	4,322.02	4,200.00	97%
	SUBTOTAL TRANSFERS-IN	116,306.83	115,853.35	83,100.00	72%
	SUBTOTAL OTHER FIN SRCS (39x)	116,306.83	115,853.35	83,100.00	72%
	MISC. & GRANT FUNDED PROJECTS				
	FOURTH OF JULY CELEBRATION				
001 000 404 367 10 00 00	Contrib/donations:Private	4,500.00	-	-	
001 000 404 367 11 01 00	Fireworks Contributions	-	4,900.00	4,000.00	82%
	SUBTOTAL FOURTH OF JULY REV	4,500.00	4,900.00	4,000.00	82%
	FARMERS MARKET REVENUES				
001 000 405 322 90 01 00	Farmers Market Vendor Reg Fee	-	897.36	-	0%
001 000 405 322 90 01 01	Farmers Market Booth Fees	-	4,104.59	-	0%
001 000 405 331 10 00 00	USDA Farmers Market Grant	-	-	-	
001 000 405 334 02 11 00	WSDA Farmers Market Grant	-	-	-	
001 000 405 337 07 01 00	KCD Farmers Market Grant	4,650.00	-	-	
001 000 405 367 10 00 00	Farmers Market Donation/Grant	-	8,600.00	-	0%
	TOTAL FARMERS MARKET REVENUES	4,650.00	13,601.95	-	0%
	SUBTOTAL MISC & GRANT PROJECTS	9,150.00	18,501.95	4,000.00	22%
	TOTAL ACTUAL REVENUE	820,231.45	901,660.80	918,848.00	102%
	TOTAL GENERAL FUND	1,120,561.45	1,172,389.24	1,197,116.47	102%
	GENERAL FUND USES		901,591.00		
			69.80		
	GENERAL GOVERNMENT (51x)				
	LEGISLATIVE (511)				
001 000 000 511 10 31 00	Office Supplies	236.48	840.90	750.00	89%
001 000 000 511 10 42 01	Communications/Postage	-	343.06	400.00	117%
001 000 000 511 20 41 03	Prof Svcs: Lobbyists	-	9,000.00	15,000.00	167%
001 000 000 511 30 41 00	Publication of Legal Notices	2,887.04	1,154.56	1,500.00	130%
001 000 000 511 40 43 00	Travel	1,558.59	1,629.56	1,500.00	92%
001 000 000 511 40 43 02	Meals	-	100.66	-	0%
001 000 000 511 40 49 00	Training/Tuition	-	665.45	900.00	135%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
001 000 000 511 60 10 00	Salaries & Wages	15,000.00	14,750.00	15,000.00	102%
001 000 000 511 60 20 00	Payroll Taxes & Benefits	963.31	1,147.55	1,147.56	100%
001 000 000 511 60 49 00	Miscellaneous - Legislative	100.00	27.27	-	0%
001 000 000 511 60 49 01	Council Contingency	-	-	1.00	
001 000 000 511 70 51 00	Election Expenses	1,723.93	633.72	1,750.00	276%
	SUBTOTAL LEGISLATIVE (511)	22,469.35	30,292.73	37,948.56	125%
	JUDICIAL (512)				
001 000 000 512 40 51 00	District Court Costs	-	2,442.12	4,000.00	164%
	SUBTOTAL JUDICIAL (512)	-	2,442.12	4,000.00	164%
	EXECUTIVE (513)				
001 000 000 513 10 10 00	Salaries & Wages	29,047.62	25,199.79	22,491.00	89%
001 000 000 513 10 20 00	Payroll Taxes & Benefits	7,554.22	6,732.62	6,230.83	93%
001 000 000 513 10 31 00	Office Supplies - Executive	433.64	217.79	400.00	184%
001 000 000 513 10 41 00	Professional Services - Exec.	400.30	-	150.00	
001 000 000 513 10 43 01	Mileage/Parking	-	264.24	-	0%
001 000 000 513 10 43 02	Meals	-	157.33	-	0%
001 000 000 513 10 43 03	Lodging	-	235.55	-	0%
001 000 000 513 10 49 00	Dues/Fees	-	-	-	
001 000 000 513 40 43 00	Travel	3,644.79	1,035.60	1,350.00	130%
001 000 000 513 40 49 00	Training/Tuition	-	294.54	550.00	187%
	SUBTOTAL EXECUTIVE (513)	41,080.57	34,137.46	31,171.83	91%
	FINANCE & RECORDS SVCS (514)				
	FINANCIAL ADMIN (514.10)				
001 000 000 514 10 10 00	Salaries & Wages	29,297.80	10,749.09	-	0%
001 000 000 514 10 20 00	Payroll Taxes & Benefits	9,663.18	3,731.91	-	0%
001 000 000 514 10 41 00	Bank Fees	1,792.53	4,195.75	1,800.00	43%
	FINANCIAL SERVICES (514.20)				
001 000 000 514 20 10 00	Salaries & Wages	-	3,270.54	31,272.45	956%
001 000 000 514 20 20 00	Payroll Taxes & Benefits	-	1,361.42	12,494.11	918%
001 000 000 514 20 31 00	Office Supplies - Finance S	682.43	701.71	650.00	93%
001 000 000 514 20 35 00	Small Tools & Equip. - Fin Sv	279.53	29.98	250.00	834%
001 000 000 514 20 41 00	Prof Svcs - Financial Service	4,286.45	1,594.85	1,500.00	94%
001 000 000 514 20 49 00	Miscellaneous - Financial Svc	180.34	56.32	125.00	222%
	BUDGET-ACCNTNG-AUDIT (514.23)				
001 000 000 514 23 51 00	State Audit	8,584.47	21,453.31	6,000.00	28%
	RECORDS SERVICES (514.30)				
001 000 000 514 30 10 00	Salaries & Wages	-	22,119.79	20,336.44	92%
001 000 000 514 30 20 00	Payroll Taxes & Benefits	-	8,092.49	8,800.16	109%
001 000 000 514 30 31 00	Office Supplies - Records Svc	-	689.86	500.00	72%
	TRAINING - FINANCE & RECORDS				
001 000 000 514 40 43 00	Travel - Finance & Records Sv	1,482.97	590.18	500.00	85%
001 000 000 514 40 49 00	Training/Tuition - Fin. & R	-	215.00	750.00	349%
	SUBTOTAL FINANCE&RECORDS (514)	56,249.70	78,852.20	84,978.16	108%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	LEGAL (515)				
001 000 000 515 10 41 02	Legal Fees - City Attorney	39,717.64	27,592.41	35,000.00	127%
001 000 000 515 21 41 02	Legal Fees - Prosecutor/Defen	6,838.22	15,752.67	12,000.00	76%
001 000 000 515 21 41 03	Legal Fees - DV Advocate	-	-	3,500.00	
001 000 000 515 21 41 04	Legal Fees - Public Defender	-	687.23	3,250.00	473%
	SUBTOTAL LEGAL (515)	46,555.86	44,032.31	53,750.00	122%
	CIVIL SERVICE (516)				
001 000 000 516 20 41 02	Professional Services	-	-	-	
	SUBTOTAL CIVIL SERVICE (516)	-	-	-	
	CENTRAL SERVICES (518)				
001 000 000 518 10 31 00	Office/Operating Supplies	6,576.55	6,539.92	6,000.00	92%
001 000 000 518 10 35 00	Small Tools & Equipment	592.09	440.48	500.00	114%
001 000 000 518 10 41 04	Computer Network Support	5,066.57	4,643.46	6,000.00	129%
001 000 000 518 10 42 00	(Summary) COMMUNICATIONS/POST	8,927.31	-	-	
001 000 000 518 10 42 01	Communications: Postage	-	4,408.41	4,500.00	102%
001 000 000 518 10 42 02	Communications: Telephone	15.74	1,617.06	2,000.00	124%
001 000 000 518 10 42 03	Communications: Cellular	94.97	1,289.86	1,350.00	105%
001 000 000 518 10 42 04	Communications: I-NET,WAN,Web	17.75	1,353.37	1,500.00	111%
001 000 000 518 10 44 01	Printing & Advertising	1,960.59	109.70	500.00	456%
001 000 000 518 10 45 00	Rentals	323.00	68.00	250.00	368%
001 000 000 518 10 46 00	Insurance	42,325.00	41,281.00	42,000.00	102%
001 000 000 518 10 47 00	(Summary) UTILITIES	4,097.34	-	-	
001 000 000 518 10 47 01	Utilities: Water	-	996.57	750.00	75%
001 000 000 518 10 47 02	Utilites: Electric	-	1,851.22	2,625.00	142%
001 000 000 518 10 47 03	Utilities: Natural Gas	-	454.58	750.00	165%
001 000 000 518 10 48 00	Repairs & Maintenance	9,002.58	1,562.73	1,250.00	80%
001 000 000 518 10 48 01	Fire Clean Up	-	550.00	-	0%
001 000 000 518 10 49 00	Miscellaneous	1,293.34	301.73	400.00	133%
001 000 000 518 10 49 01	AWC Technology Training-Grant	-	-	-	
001 000 000 518 10 53 00	Excise Tax: Rental Income	-	83.71	100.00	119%
001 000 000 518 10 64 01	Furniture & Fixtures	-	909.86	750.00	82%
001 000 000 518 10 64 02	Computer Hardware & Software	269.12	750.00	750.00	100%
001 000 000 518 20 48 00	Property Mgmt - R&M	-	437.00	600.00	137%
001 000 000 518 20 61 00	Land Aquisition/Related Exps'	-	-	-	
001 000 000 518 30 10 00	Salaries & Wages	940.48	2,658.04	2,062.50	78%
001 000 000 518 30 20 00	Payroll Taxes & Benefits	85.45	417.14	337.50	81%
001 000 000 518 30 31 00	Supplies-Janitorial	1,207.85	190.58	250.00	131%
	SUBTOTAL CENTRAL SVCS (518)	82,795.73	72,914.42	75,225.00	103%
	OTHER GENERAL GOVERNMENT (519)				
001 000 000 519 70 41 00	Codification Services	27.34	-	-	
001 000 000 519 90 47 03	Prior Year Refunds	107.04	-	-	
001 000 000 519 90 49 00	Miscellaneous Dues & Fees	3,042.67	3,497.65	3,500.00	100%
001 000 000 519 90 49 01	Refund Business License Fees	-	50.00	-	0%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	SUBTOTAL OTHER GEN GOV (519)	3,177.05	3,547.65	3,500.00	99%
	TOTAL GENERAL GOVERNMENT (51x)	252,328.26	266,218.90	290,573.55	109%
	PUBLIC SAFETY (52x)				
	LAW ENFORCEMENT (521)				
	LAW ENFORCEMENT ADMIN (521.10)				
001 000 000 521 10 42 00	COMMUNICATION/POSTAGE(SUMMARY)	3,169.09	-	-	
001 000 000 521 10 51 01	Management Service	881.92	2,248.00	-	0%
001 000 000 521 10 51 02	Contracted Police Services	375,091.00	412,129.75	373,044.00	91%
	POLICE OPERATIONS (521.20)				
001 000 000 521 20 31 00	Office & Operating Supplies	434.76	106.27	250.00	235%
001 000 000 521 20 35 00	Small Tools & Equipment	-	170.80	150.00	88%
001 000 000 521 20 35 01	Police Uniforms	-	8,000.00	-	0%
001 000 000 521 20 42 01	Communications: Postage	-	162.03	250.00	154%
001 000 000 521 20 42 02	Communications: Telephone	-	2,078.67	1,700.00	82%
001 000 000 521 20 42 03	Communications: Cellular	73.03	679.74	-	0%
001 000 000 521 20 42 04	Communications: I-NET,WAN,Web	-	-	2,400.00	
001 000 000 521 20 49 00	Miscellaneous	150.00	209.44	175.00	84%
001 000 000 521 20 51 00	Dispatch Services	321.13	-	-	
	SPECIAL UNITS (521.23)				
001 000 000 521 23 30 00	Bike Patrol	-	-	100.00	
001 000 000 521 30 31 01	Schoolchildren Involvement	-	-	750.00	
	LAW ENFRMNT-TRAINING (521.40)				
001 000 000 521 40 43 00	Travel	1,076.71	6.00	-	0%
001 000 000 521 40 49 00	Training/Tuition	-	255.00	-	0%
	LAW ENF. - FACILITIES (521.50)				
001 000 000 521 50 10 00	Salaries & Wages	193.44	885.97	687.50	78%
001 000 000 521 50 20 00	Payroll Taxes & Benefits	28.50	138.92	112.50	81%
001 000 000 521 50 31 00	Supplies-Janitorial	-	6.04	50.00	828%
001 000 000 521 50 41 00	(DO NOT USE 2004)CUSTODIAL SE	911.08	-	-	
001 000 000 521 50 47 00	UTILITIES (SUMMARY)	1,148.15	-	-	
001 000 000 521 50 47 01	Utilities: Water	-	387.06	-	0%
001 000 000 521 50 47 02	Utilities: Electric	-	1,624.88	-	0%
001 000 000 521 50 47 03	Utilities: Natural Gas	-	454.55	-	0%
001 000 000 521 50 48 00	Repairs & Maintenance	28.05	1,351.32	500.00	37%
001 000 000 521 90 48 00	Vehicle Maintenance	-	400.00	4,000.00	1000%
001 000 000 521 90 49 00	Membership - Dues	200.00	-	-	
	SUBTOTAL LAW ENFORCEMENT (521)	383,706.86	431,294.44	384,169.00	89%
	FIRE CONTROL (522)				
001 000 000 522 30 51 01	Fire Investigation - King Co.	-	700.00	3,900.00	557%
001 000 000 522 60 51 00	Fire Inspections - ESF&R	3,600.00	3,600.00	3,600.00	100%
	SUBTOTAL FIRE CONTROL (522)	3,600.00	4,300.00	7,500.00	174%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	DETENTION / CORRECTION (523)				
001 000 000 523 60 51 00	Jail Services	19,545.68	11,801.21	7,000.00	59%
	SUBTOTAL DETENT/CORRECTN (523)	19,545.68	11,801.21	7,000.00	59%
	EMERGENCY PREPAREDNESS (525.6)				
001 000 000 525 60 31 01	Red Cross Shelter - Supplies	-	3.01	-	0%
001 000 000 525 60 31 00	Red Cross Shelter - Supplies	-	113.52	-	0%
001 000 000 525 60 49 00	Emergency Preparedness	-	-	3,000.00	
	SUBTOTAL EMERGENCY PREPAREDNESS	-	116.53	3,000.00	2574%
	TOTAL PUBLIC SAFETY (52x)	406,852.54	447,512.17	401,669.00	90%
	PHYSICAL ENVIRONMENT (53x)				
	NATURAL RESOURCES (531)				
001 000 000 531 70 51 00	Pollution Control	-	721.00	720.00	100%
	SUBTOTAL NATRL RESOURCES (531)	-	721.00	720.00	100%
	FACILITY ENGINEERING (532)				
001 000 000 532 20 41 01	Professional Services	5,431.44	3,938.14	10,850.00	276%
001 000 000 532 20 42 01	Postage	-	-	50.00	
001 000 000 532 20 49 00	Miscellaneous	-	-	25.00	
001 000 000 532 30 31 00	Supplies	-	-	150.00	
001 000 000 532 40 43 01	Travel	-	-	50.00	
	SUBTOTAL FACLTY ENGNRING (532)	5,431.44	3,938.14	11,125.00	282%
	TOTAL PHYSICAL ENVIRNMNT (53x)	5,431.44	4,659.14	11,845.00	254%
	MENTAL & PHYSICAL HEALTH (56x)				
001 000 000 566 20 51 00	Alcohol Rehabilitation: KC	369.15	407.72	385.00	94%
	TOTAL MENTAL/PHYS HEALTH (56x)	369.15	407.72	385.00	94%
	CULTURE AND RECREATION (57x)				
	COMMUNITY EVENTS (573)				
001 000 000 573 90 41 01	Community Festivals	814.40	300.00	500.00	167%
	CULTURAL/REC. FACILITIES (575)				
001 000 000 575 50 49 01	Senior Programs	1,500.00	1,500.00	1,000.00	67%
001 000 000 575 50 49 02	Child & Youth Programs	-	-	1,000.00	

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	SUBTOTAL REC. EVENTS & FAC.	2,314.40	1,800.00	2,500.00	139%
	PARK FACILITIES (576)				
001 000 000 576 10 10 00	Salaries & Wages	10,256.89	6,972.06	12,314.99	177%
001 000 000 576 10 20 00	Payroll Taxes & Benefits	3,152.28	2,635.72	3,916.61	149%
001 000 000 576 10 20 01	Union Boot/Clothing Allowance	-	15.00	20.00	133%
001 000 000 576 10 43 00	Travel/Mileage	-	25.85	50.00	193%
001 000 000 576 66 41 00	Prof Svcs: Porta-a-Potty	1,794.25	1,929.21	1,800.00	93%
001 000 000 576 80 31 00	Operating Supplies	837.04	1,085.31	900.00	83%
001 000 000 576 80 32 00	Fuel	1,135.86	1,117.19	1,150.00	103%
001 000 000 576 80 35 00	Small Tools & Equipment	396.96	51.98	400.00	770%
001 000 000 576 80 41 00	Professional Services	750.00	545.45	500.00	92%
001 000 000 576 80 47 00	UTILITIES (SUMMARY)	997.30	-	-	
001 000 000 576 80 47 01	Utilities: Water	-	621.64	400.00	64%
001 000 000 576 80 47 02	Utilites: Electric	-	563.11	650.00	115%
001 000 000 576 80 48 00	Repairs/Maintenance-Facilitie	798.74	2,100.06	1,500.00	71%
001 000 000 576 80 48 01	Repairs/Maintenance-Equipment	823.68	76.43	800.00	1047%
001 000 000 576 80 49 00	Miscellaneous	-	-	300.00	
	SUBTOTAL PARK FACILITIES (576)	20,943.00	17,739.01	24,701.60	139%
	TOTAL CULTURE & RECREATN (57x)	23,257.40	19,539.01	27,201.60	139%
	NON-EXPENDITURES (58x)				
001 000 000 586 19 52 01	State Remit-Bldg Code Surchar	-	270.00	150.00	56%
	TOTAL NON-EXPENDITURES (58x)	-	270.00	150.00	56%
	DEBT SERVICE & OTHR USES (59x)				
	TRANSFERS - OUT (597)				
001 000 000 597 00 94 01	Transfer-Out: IFL to Parks 10	25,000.00	-	-	
001 000 000 597 18 94 01	Transfer-Out: Equipment 107	7,500.00	10,000.00	9,600.00	96%
001 000 000 597 19 94 17	Transfer-Out: Capital Imp 30	-	-	6,600.00	
001 000 000 597 70 94 01	Transfer-Out: Equipment 107 P	9,500.00	-	-	
001 000 000 597 89 99 02	Transfer-Out: LTGO Bond 201	48,000.00	50,000.00	48,840.00	98%
	TOTAL TRANSFERS-OUT (597)	90,000.00	60,000.00	65,040.00	108%
	TOTAL DEBT SVC & OTHER (59x)	90,000.00	60,000.00	65,040.00	108%
	LAND USE & BUILDING				
001 000 007 511 30 41 00	Publication of Legal Notices	-	138.80	-	0%
001 000 007 524 10 41 00	Prof Services - Building	-	-	31,900.00	
001 000 007 524 20 31 00	Inspection Supplies	-	473.01	-	0%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
001 000 007 524 20 51 00	Building Inspection	11,330.68	4,341.44	5,000.00	115%
001 000 007 524 40 49 00	Misc. Protective Inspection	59.19	-	100.00	
001 000 007 558 10 31 00	Office/Operating Supplies	-	108.09	-	0%
001 000 007 558 10 41 00	Professional Services	17,055.28	-	9,500.00	
001 000 007 558 10 41 03	Prof Svc: Design Guidelines	-	7,830.00	15,000.00	192%
001 000 007 558 10 42 00	Communications/Postage	182.87	30.11	-	0%
001 000 007 558 10 43 00	Travel/Training	12.24	-	-	
001 000 007 558 40 43 00	Travel/Mileage	-	41.36	150.00	363%
001 000 007 558 40 43 01	Mileage	-	11.04	-	0%
001 000 007 558 40 49 00	Training/Tuition	-	-	250.00	
001 000 007 558 60 10 00	Salaries & Wages	18,136.65	9,617.84	12,213.50	127%
001 000 007 558 60 20 00	Payroll Taxes & Benefits	4,814.80	2,342.47	6,200.26	265%
001 000 007 558 60 41 00	Land Use Planning	-	736.41	-	0%
001 000 007 558 60 41 01	Engineering-Planning/Land Use	-	31.63	1,500.00	4742%
001 000 007 558 60 41 02	Legal Fees - Planning/Land Us	-	2,236.35	1,000.00	45%
001 000 007 558 60 42 01	Postage	-	5.18	75.00	1448%
001 000 007 558 60 48 00	R&M: Planning	2.15	-	-	
	TOTAL LAND USE & BUILDING	51,593.86	27,943.74	82,888.76	297%
	COMPREHENSIVE PLANNING				
001 000 008 511 30 41 00	Publication of Legal Notices	-	173.50	175.00	101%
001 000 008 558 10 31 00	Operating Supplies	-	67.47	75.00	111%
001 000 008 558 20 10 00	Salaries & Wages	3,038.84	11,537.37	12,213.50	106%
001 000 008 558 20 20 00	Payroll Taxes & Benefits	772.37	2,665.05	6,200.26	233%
001 000 008 558 20 31 00	Printing - Comp Plan	665.64	1,162.22	1,000.00	86%
001 000 008 558 20 41 00	Professional Services	1,260.43	7,230.04	11,000.00	152%
001 000 008 558 20 41 01	Engineerng/Mappng-CompPlannin	-	18,262.94	3,000.00	16%
001 000 008 558 20 41 02	Legal Fees - Comp. Planning	-	1,895.44	1,500.00	79%
001 000 008 558 20 41 03	Prof Svcs: Wetlands Inventory	-	-	6,586.00	
001 000 008 558 20 43 00	Travel-Comp Planning	320.50	70.77	-	0%
001 000 008 558 20 99 00	Other Interfund Srvcs & Chrgs	-	400.00	-	0%
001 000 008 558 40 49 00	Training/Tuition-Comp Plannin	-	-	200.00	
001 000 008 558 60 42 01	Postage	-	239.46	150.00	63%
	TOTAL COMPREHENSIVE PLANNING	6,057.78	43,704.26	42,099.76	96%
	COMMUNITY EVENTS & CELEBRATIONS				
	FOURTH OF JULY CELEBRATION				
001 000 404 511 30 41 00	Legal Notices - Fourth of Jul	-	43.36	50.00	115%
001 000 404 521 10 41 03	Prof Svcs - Police OT	5,996.58	3,943.57	5,000.00	127%
001 000 404 573 30 31 00	Operating Supplies - July 4th	-	10.59	20.00	189%
001 000 404 573 90 41 00	Fireworks Display	5,500.00	5,000.00	5,500.00	110%
001 000 404 573 90 45 00	4th of July Rentals	-	120.33	-	0%
001 000 404 573 90 48 00	4th of July Clean Up	-	282.34	-	0%
001 000 404 573 90 51 00	Interagency Fees - 4th of Jul	-	400.00	400.00	100%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	SUBTOTAL FOURTH OF JULY CELEB.	11,496.58	9,800.18	10,970.00	112%
	FARMERS MARKET				
001 000 405 515 10 41 02	Legal Fees - Farmers Market	-	2,502.50	-	0%
001 000 405 573 30 10 00	Salaries & Wages	-	-	-	
001 000 405 573 30 20 00	Payroll Taxes & Benefits	-	-	-	
001 000 405 573 30 31 03	Office/Op Supplies-Farmers Mk	121.87	1,154.77	-	0%
001 000 405 573 30 35 00	Small Tools & Equipment	-	125.00	-	0%
001 000 405 573 30 41 00	Prof Svcs - Market Manager	85.00	2,700.00	-	0%
001 000 405 573 30 42 00	Communications: Postage	-	41.12	-	0%
001 000 405 573 30 43 00	Travel - Farmers Market	-	132.75	-	0%
001 000 405 573 30 44 00	Advertising & Publication	418.18	6,880.49	-	0%
001 000 405 573 30 47 01	Utilities: Water	-	-	-	
001 000 405 573 30 47 02	Utilities: Electric	-	-	-	
001 000 405 573 30 49 00	Training - Farmers Market	-	95.00	-	0%
001 000 405 573 30 49 01	Memberships/Dues - Farmers Mk	-	135.00	-	0%
001 000 405 573 30 49 02	Farmers Market Funds Cash-out	-	-	4,186.00	
001 000 405 573 30 49 03	Farmers Market Donation	-	-	1,000.00	
001 000 405 573 30 51 00	Intergov Prof Svcs/Permits/Ot	-	299.00	-	0%
001 000 405 594 73 48 00	Site Design & Construction	-	-	-	
	SUBTOTAL FARMERS MARKET	625.05	14,065.64	5,186.00	37%
	TOTAL EVENTS & CELEBRATIONS	12,121.63	23,865.83	16,156.00	68%
	TOTAL APPROPRIATED USES	848,012.06	894,120.76	938,008.67	105%
001 000 000 508 00 00 00	ENDING FUND BALANCE	270,728.44	278,268.47	259,107.80	93%
	TOTAL GENERAL FUND	1,118,740.50	1,172,389.24	1,197,116.47	102%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
STREET FUND					
101 000 000 308 00 00 00	BEGINNING FUND BALANCE	23,492.98	15,920.99	29,369.56	184%
TAXES					
101 000 000 311 10 00 00	Real/Personal Property Taxes	80,798.54	83,416.98	85,000.00	102%
	TOTAL TAXES	80,798.54	83,416.98	85,000.00	102%
INTERGOVERNMENTAL REVENUE					
101 000 000 336 00 87 00	MV Fuels Tax - Street	27,109.05	26,747.69	25,740.00	96%
101 000 000 336 00 88 00	MV Fuels Tax - Arterial	12,675.28	12,506.36	12,000.00	96%
	TOTAL INTERGOVERNMENTAL REVENUE	39,784.33	39,254.05	37,740.00	96%
MISCELLANEOUS REVENUE					
101 000 000 361 11 00 00	Investment Interest	-	198.26	225.00	113%
101 000 000 369 90 00 00	Miscellaneous	175.00	-	-	
	TOTAL MISCELLANEOUS REVENUE	175.00	198.26	225.00	113%
OTHER FINANCING SOURCES					
101 000 000 395 10 03 00	Proceeds-Sale of Capital Asse	-	-	-	
	TOTAL ACTUAL REVENUE	120,757.87	122,869.29	122,965.00	100%
	TOTAL STREET FUND	144,250.85	138,790.28	152,334.56	110%

STREET FUND USES					
101 000 000 531 11 49 01	Integrated Pest Management	-	-	100.00	
ROAD & STREET PRESERVATION					
101 000 000 541 30 63 00	Street Overlays	-	-	8,000.00	
	SUBTOTAL STREET PRESERVATION	-	-	8,100.00	
STREET MAINTENANCE (542.xx)					
101 000 000 542 10 41 01	Engineering	-	1,714.51	1,000.00	58%
101 000 000 542 30 31 00	Operating Supplies	578.98	4,639.96	4,000.00	86%
101 000 000 542 30 32 00	Fuel	34.85	130.30	100.00	77%
101 000 000 542 30 35 00	Small Tools & Equipment	724.46	357.48	750.00	210%
101 000 000 542 30 35 01	Equipment-Personal Safety	-	97.40	300.00	308%
101 000 000 542 30 48 00	Contract Svcs: Maint & Ops	750.00	517.98	1,500.00	290%
101 000 000 542 40 31 00	Op Supplies-Storm Drainage	-	79.64	1,000.00	1256%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
101 000 000 542 40 48 00	Storm Drainage Maintenance Sv	321.07	320.46	2,000.00	624%
101 000 000 542 41 02 00	Storm Water Engineering	-	2,779.83	-	0%
101 000 000 542 61 31 00	Sidewalk Repair - Materials	-	-	3,000.00	
101 000 000 542 63 47 00	Street Lighting	14,284.18	14,496.41	14,500.00	100%
101 000 000 542 63 48 00	Street Lights - New Installs	-	1,939.79	-	0%
101 000 000 542 64 48 00	R&M - Traffic Control Devices	2,136.60	948.76	1,500.00	158%
101 000 000 542 64 63 00	Traffic Control Devices	1,308.39	461.19	800.00	173%
101 000 000 542 67 41 00	Street Cleaning	5,230.00	5,083.03	5,760.00	113%
101 000 000 542 70 41 00	Professional Services	-	1,300.79	-	0%
101 000 000 542 90 10 00	Salaries & Wages	-	17,128.78	22,231.08	130%
101 000 000 542 90 20 00	Payroll Taxes & Benefits	-	5,478.78	8,560.43	156%
	SUBTOTAL STREET MAINT (542.xx)	25,368.53	57,475.09	75,101.51	131%
	STREET ADMINISTRATION (543.xx)				
101 000 000 543 10 10 00	Salaries & Wages	46,430.99	19,868.54	14,764.25	74%
101 000 000 543 10 20 00	Payroll Taxes & Benefits	12,738.55	7,226.02	4,325.44	60%
101 000 000 543 10 20 01	Union Boot/Clothing Allowance	-	75.00	50.00	67%
101 000 000 543 10 41 03	Prof Svcs: Impact Mitigation	-	-	10,000.00	
101 000 000 543 30 31 00	Office Supplies	140.20	-	100.00	
101 000 000 543 30 35 00	Small Tools & Equipment	-	76.36	300.00	393%
101 000 000 543 30 41 00	Professional Services	-	816.31	1,500.00	184%
101 000 000 543 30 42 00	COMMUNICATION/POSTAGE	1,300.80	-	-	
101 000 000 543 30 42 01	Communications/Postage	-	86.50	150.00	173%
101 000 000 543 30 42 02	Communications/Telephone	15.74	1,371.35	1,350.00	98%
101 000 000 543 30 42 03	Communications/Cellular Phone	-	120.90	275.00	227%
101 000 000 543 30 43 00	Travel/Mileage	137.88	18.41	50.00	272%
101 000 000 543 30 49 00	Training/Tuition	22.70	1,251.26	250.00	20%
101 000 000 543 30 49 01	Dues	-	87.27	100.00	115%
101 000 000 543 50 31 00	Facility Maintenance Supplies	183.17	93.54	200.00	214%
101 000 000 543 50 32 00	Fuel	1,135.84	1,226.08	1,100.00	90%
101 000 000 543 50 47 00	UTILITIES (Summary Account)	765.03	-	-	
101 000 000 543 50 47 01	Utilities - Water	-	268.68	130.00	48%
101 000 000 543 50 47 02	Utilities - Electric	-	742.36	850.00	114%
101 000 000 543 50 47 03	Utilities - Natural Gas/Propra	-	-	-	
101 000 000 543 50 47 05	Utilities - Solid Waste	-	-	-	
101 000 000 543 50 48 00	Repairs & Maintenance	1,567.95	272.73	250.00	92%
	SUBTOTAL STREET ADMIN (543.xx)	64,438.85	33,601.31	35,744.69	106%
	ROAD & STREET OPERATIONS				
101 000 000 544 40 51 00	Prof Svc: STIP	-	400.00	-	0%
101 000 000 544 70 31 00	Street Beautification-Supplie PUBLIC WORKS VEHICLES & EQUIP.	-	-	1,000.00	
101 000 000 548 68 45 00	Rentals	-	-	750.00	
101 000 000 548 90 48 00	Vehicle Repair & Maintenance	1,023.52	461.84	1,500.00	325%
	SUBTOTAL PW VEHICLES & EQUIP.	1,023.52	861.84	3,250.00	377%
	TOTAL ACTUAL EXPENDITURES	90,830.90	91,938.24	114,096.20	124%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	OTHER FINANCING USES				
101 000 000 597 18 94 03	Transfer-Out: Equipment 107	750.00	4,000.00	3,600.00	90%
101 000 000 597 19 99 10	Transfer-Out: Gen Fund 001	35,848.96	12,582.48	12,000.00	95%
101 000 000 597 43 95 16	Interfund Rent - PW Shop	900.00	900.00	900.00	100%
101 000 000 597 95 94 00	Transfer-Out: Cap Imp 301	-	-	-	
	TOTAL OTHER FIN USES	37,498.96	17,482.48	16,500.00	94%
	TOTAL APPROPRIATED USES	128,329.86	109,420.72	130,596.20	119%
101 000 000 508 00 00 00	ENDING FUND BALANCE	15,920.99	29,369.56	21,738.36	74%
	TOTAL STREET FUND	144,250.85	138,790.28	152,334.56	110%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
UDAG FUND					
103 000 000 308 00 00 00	BEGINNING FUND BALANCE	134,441.81	92,317.13	93,051.70	101%
103 000 000 334 04 21 00	GMA-Comprehensive Plan Grant	1,575.00	-	-	
MISCELLANEOUS REVENUE (36x)					
103 000 000 361 11 00 00	Investment Interest	1,460.57	734.57	700.00	95%
NON REVENUES					
103 000 000 381 20 79 15	IPL Principal Reimb: 301 Skatebwl	-	25,000.00	-	0%
103 000 000 382 20 79 15	IPL Interest Reimb: 301 Skatebowl	-	1,500.00	-	0%
	TOTAL NON REVENUES	-	26,500.00	-	0%
OTHER FINANCING SOURCES					
103 000 000 395 10 01 00	Sale of Real Property	-	-	-	
	TOTAL OTHER FIN SOURCES	-	-	-	
	TOTAL REVENUES	4,610.57	27,234.57	700.00	
	TOTAL UDAG FUND	137,477.38	119,551.70	93,751.70	78%
UDAG FUND USES					
103 000 000 535 20 41 01	Sewer Comp Plan & Related	25,000.00	-	-	
103 000 000 558 20 41 01	Comprehensive Plan	10,287.50	-	-	
	TOTAL ACTUAL EXPENDITURES	35,287.50	-	-	
NON EXPENDITURES					
103 000 000 581 20 79 15	Interfund Loan Principal (001)	-	25,000.00	-	0%
103 000 000 581 20 82 15	Interfund Loan Interest (001)	-	1,500.00	-	0%
	TOTAL NON EXPENDITURES	-	26,500.00	-	0%
OTHER FINANCING USES					
103 000 000 594 19 61 00	Land Acquisition	2,000.00	-	-	
103 000 000 594 19 63 00	Downtown Revitalization	7,882.75	-	-	
103 000 000 594 95 61 00	Site Clean Up - Old City Shop	-	-	-	
	TOTAL OTHER FIN USES	9,882.75	-	-	
	TOTAL APPROPRIATED USES	45,170.25	26,500.00	-	0%
103 000 000 508 00 00 00	ENDING FUND BALANCE	92,307.13	93,051.70	93,751.70	101%
	TOTAL UDAG FUND	137,477.38	119,551.70	93,751.70	78%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	CONTINGENCY FUND				
105 000 000 308 00 00 00	BEGINNING FUND BALANCE	83,507.53	84,497.04	85,285.38	101%
	MISCELLANEOUS REVENUE				
105 000 000 361 11 00 00	Investment Interest	989.51	788.34	700.00	89%
	TOTAL MISCELLANEOUS REVENUE	989.51	788.34	700.00	89%
	TOTAL ACTUAL REVENUE	989.51	788.34	700.00	89%
	TOTAL CONTINGENCY FUND	84,497.04	85,285.38	85,985.38	101%

	CONTINGENCY FUND USES				
	TOTAL APPROP CITY USES	-	-	-	
105 000 000 508 00 00 00	ENDING FUND BALANCE	84,497.04	85,285.38	85,985.38	101%
	TOTAL CONTINGENCY FUND	84,497.04	85,285.38	85,985.38	101%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
CEMETERY FUND					
106 000 000 308 00 00 00	BEGINNING FUND BALANCE	2,169.00	2,918.05	1,092.39	37%
CHARGES FOR SERVICES					
106 000 000 343 60 01 00	Cemetery Fees - Grave O/C	4,780.00	5,346.00	4,500.00	84%
106 000 000 343 60 02 00	Urn Boxes/Liners	1,350.00	350.00	1,250.00	357%
106 000 000 343 60 03 00	Services - Marker Setting	1,100.00	110.00	550.00	500%
106 000 000 343 60 04 00	Sales of Plots and Niches	2,800.00	3,900.00	2,100.00	54%
106 000 000 343 60 05 00	Marker/Monument Sales	3,991.00	605.00	2,000.00	331%
	TOTAL CHARGES FOR SERVICES	14,021.00	10,311.00	10,400.00	101%
MISCELLANEOUS REVENUE					
106 000 000 361 11 00 00	Investment Interest	660.20	-	-	
106 000 000 367 11 00 00	Private Donations & Contribs	15.00	15.00	-	0%
	TOTAL MISCELLANEOUS REVENUE	675.20	15.00	-	0%
	TOTAL ACTUAL REVENUE	14,696.20	10,326.00	10,400.00	101%
NON REVENUES					
106 000 000 386 00 06 00	Sales Tax Received	448.64	87.51	260.00	297%
	TOTAL NON REVENUES	448.64	87.51	260.00	297%
	TOTAL CEMETERY FUND	17,313.84	13,331.56	11,752.39	88%
CEMETERY FUND USES					
106 000 000 536 10 10 00	Salaries & Wages	1,947.22	1,431.44	422.45	30%
106 000 000 536 10 20 00	Payroll Taxes & Benefits	498.97	504.33	152.59	30%
106 000 000 536 10 20 01	Union Boot/Clothing Allowance	-	1.50	10.00	665%
	SUBTOTAL CEMTRY ADMIN (536.10)	2,446.19	1,937.27	585.04	30%
106 000 000 536 20 10 00	Salaries & Wages	-	932.27	633.48	68%
106 000 000 536 20 20 00	Payroll Taxes & Benefits	-	329.63	191.45	58%
106 000 000 536 20 31 00	Operating Supplies	19.34	82.02	50.00	61%
106 000 000 536 20 41 00	Professional Services	7,916.55	-	-	
106 000 000 536 20 41 01	Prof Svcs - Plot O/C & Marker	-	4,904.00	5,650.03	115%
106 000 000 536 20 47 00	Utility Services	-	-	100.00	
106 000 000 536 20 53 00	Excise Taxes (WA State)	254.20	465.15	100.00	21%
	SUBTOTAL CEMETERY SVCS (536.20)	8,190.09	6,713.07	6,724.96	100%
106 000 000 536 50 40 00	Grounds Maintenance	327.81	2,276.94	2,250.00	99%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
106 000 000 536 50 48 02	Repairs & Maintenance	1,802.67	222.22	200.00	90%
	SUBTOTAL FACILITIES (536.50)	2,130.48	2,499.16	2,450.00	98%
	TOTAL ACTUAL EXPENDITURES	12,766.76	11,149.50	9,760.00	88%
	OTHER FINANCING USES				
106 000 000 597 19 99 11	Transfer-Out: Gen Fund 001	1,480.29	1,089.67	900.00	83%
	TOTAL OTHER FIN USES	1,480.29	1,089.67	900.00	83%
106 000 000 508 00 00 00	ENDING FUND BALANCE	3,066.79	1,092.39	1,092.39	100%
	TOTAL CEMETERY FUND	17,313.84	13,331.56	11,752.39	88%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
EQUIPMENT REPLACEMENT FUND					
107 000 000 308 00 00 00	BEGINNING FUND BALANCE	50,880.31	51,772.80	31,189.00	60%
MISCELLANEOUS REVENUE					
107 000 000 361 11 00 00	Investment Interest	-	395.88	400.00	101%
107 000 000 363 00 01 00	Insurance Claim Receipts	4,334.59	-	-	
	TOTAL MISCELLANEOUS REVENUE	4,334.59	395.88	400.00	101%
107 000 406 333 10 01 00	Homeland Security Grant-800mh	-	-	5,533.97	
	TOTAL ACTUAL REVENUE	4,334.59	395.88	5,933.97	1499%
OTHER FINANCING SOURCES					
107 000 000 397 18 94 01	Transfer-In: General Fund 001	7,500.00	10,000.00	9,600.00	96%
107 000 000 397 18 94 03	Transfer-In: Street 101	750.00	4,000.00	3,600.00	90%
107 000 000 397 18 94 06	Transfer-In: Water/Sewer 401	15,000.00	10,000.00	9,600.00	96%
107 000 000 397 18 94 07	Transfer-In: Solid Waste 403	9,999.96	5,000.00	2,000.00	40%
107 000 000 397 70 94 01	Transfer-In: General 001 PD	9,500.00	-	-	
	TOTAL OTHER FIN SOURCES	42,749.96	29,000.00	24,800.00	86%
	TOTAL EQUIPMENT FUND	97,964.86	81,168.68	61,922.97	76%
EQUIPMENT FUND USES					
107 000 000 518 90 64 00	Equipment - General Services	15,613.55	9,563.05	9,978.00	104%
107 000 000 521 20 64 02	Police Computer Acquisition	-	4,749.07	-	0%
107 000 000 521 20 64 01	Police Vehicle Acquisition	-	15,251.52	-	0%
107 000 000 521 20 64 03	Police Radio Equipment Acqstn	-	13,754.86	-	0%
107 000 000 521 20 64 04	Police Weapons Acquisition	-	1,958.23	-	0%
107 000 000 521 70 64 00	Radar Speed Trailer	9,887.99	-	-	
107 000 406 525 60 64 01	Homeland Security Grant-800mh	-	-	5,533.97	
107 000 000 534 10 64 00	Equipment - Water/Sewer	17,031.54	3,387.13	3,564.00	105%
107 000 000 537 10 64 00	Equipment - Solid Waste	1,570.19	915.83	575.00	63%
107 000 000 543 50 64 00	Equipment - Streets	1,425.01	400.00	674.00	169%
107 000 000 576 80 64 00	Equipment - Parks	2,501.58	-	1,500.00	
107 000 000 594 11 64 00	PEG Access Equipment	-	-	20,000.00	
	TOTAL EXPENDIURES	48,029.86	49,979.69	41,824.97	84%
107 000 000 508 00 00 00	ENDING FUND BALANCE	49,935.00	31,189.00	20,098.00	64%
	TOTAL EQUIPMENT FUND	97,964.86	81,168.68	61,922.97	76%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
PARKS DEVELOPMENT FUND					
108 000 000 308 00 00 00	BEGINNING FUND BALANCE	22,922.32	34,076.49	50,276.49	148%
INTERGOVERNMENTAL REVENUE					
108 000 000 337 08 01 00	KC Youth Sports Facility Gran	-	50,000.00	-	0%
	TOTAL INTERGOV. REVENUE	-	50,000.00	-	0%
CHARGES FOR SERVICES					
108 000 000 341 50 00 00	Sale of Maps, Pubs, & Bid Doc	75.90	-	-	
108 000 000 345 85 01 00	Park Mitigation Fees	-	1,200.00	-	0%
	TOTAL CHARGES FOR SERVICES	75.90	1,200.00	-	0%
MISCELLANEOUS REVENUES					
108 000 000 361 11 00 00	Investment Interest	-	-	250.00	
	SUBTOTAL MISC. REVENUES	-	-	250.00	
NONREVENUES					
108 000 000 381 10 01 00	IFL - Skatebowl (from 001)	25,000.00	-	-	
	SUBTOTAL NONREVENUES	25,000.00	-	-	
TOLT HABITAT ACQUISITION PROJ.					
108 000 402 337 07 01 00	KCD THA Grant - 2001	-	-	86,000.00	
108 000 402 337 07 02 00	KCD THA Grant - 2003	-	50,000.00	-	0%
108 000 402 337 08 01 00	KC CFT THA Grant	-	-	150,000.00	
	SUBTOTAL TOLT HABITAT ACQ.	-	50,000.00	236,000.00	472%
	TOTAL ALL REVENUES	25,075.90	101,200.00	236,250.00	233%
	TOTAL PARK DEVELOPMENT FUND	47,998.22	135,276.49	286,526.49	212%

PARKS DEVELOPMENT FUND USES					
108 000 000 576 80 63 00	Park Development	451.50	-	-	
108 000 000 594 76 62 00	Skateboard Park Construction	13,470.23	85,000.00	-	0%
108 000 402 594 76 61 01	Tolt River Salmon Habitat Acq	-	-	286,000.00	
	TOTAL APPROPRIATED USES	13,921.73	85,000.00	286,000.00	336%
108 000 000 508 00 00 00	ENDING FUND BALANCE	34,076.49	50,276.49	526.49	1%
	TOTAL PARKS DEV FUND	47,998.22	135,276.49	286,526.49	212%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	LTGO BOND FUND				
201 000 000 308 00 00 00	BEGINNING FUND BALANCE	4,737.25	6,924.75	6,972.25	101%
	OTHER FINANCING SOURCES (39x)				
201 000 000 397 89 99 02	Transfer-In: General Fund 001	48,000.00	50,000.00	48,840.00	98%
	TOTAL OTHER FINANCING SOURCES	48,000.00	50,000.00	48,840.00	98%
	TOTAL LTGO BOND REDEM.	52,737.25	56,924.75	55,812.25	98%

	LTGO BOND REDEMPTN FUND - 201				
201 000 000 591 34 72 00	Principal on Outstanding Bond	20,000.00	25,000.00	25,000.00	100%
201 000 000 592 34 41 00	Miscellaneous	-	-	25.00	
201 000 000 592 34 83 00	Interest on Outstanding Bonds	25,812.50	24,952.50	23,840.00	96%
	TOTAL APPROPRIATED USES	45,812.50	49,952.50	48,865.00	98%
201 000 000 508 00 00 00	ENDING FUND BALANCE	6,924.75	6,972.25	6,947.25	100%
	TOTAL LTGO BOND RED FUND	52,737.25	56,924.75	55,812.25	98%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
CAPITAL IMPROVEMENT FUND					
301 000 000 308 00 00 00	BEGINNING FUND BALANCE	85,949.08	2,744.29	16,953.63	618%
TAXES					
301 000 000 318 30 00 00	Real Estate Excise Taxes	55,286.34	78,039.09	75,000.00	96%
	TOTAL TAXES	55,286.34	78,039.09	75,000.00	96%
INTERGOVERNMENTAL REVENUE					
301 000 000 334 03 81 00	ST GRNT: TIB-ENTWISTLE ST	-	39,309.00	-	0%
301 000 000 334 03 84 00	TIB Grant: Tolt ADA Improvemn	-	-	5,000.00	
301 000 000 334 03 85 00	Tolt/Eugene Pavement Flashers	-	-	-	
	TOTAL INTERGOVERNMENTAL REVENUE	-	39,309.00	5,000.00	13%
CHARGES FOR SERVICE					
301 000 000 341 50 00 00	Sales of Maps & Publications	50.00	-	-	
301 000 000 345 80 00 01	Mitigation Fees	-	-	-	
	TOTAL CHARGES FOR SERVICE	50.00	-	-	
MISCELLANEOUS REVENUE					
301 000 000 361 11 00 00	Investment Interest	86.52	-	50.00	
	TOTAL MISCELLANEOUS REVENUE	86.52	-	50.00	
	TOTAL ACTUAL REVENUE	55,422.86	117,348.09	80,050.00	68%
OTHER FINANCING SOURCES					
301 000 000 397 19 94 17	Transfer-In: General Fund 00	-	-	6,600.00	
301 000 000 397 95 94 00	Transfer-In: Street 101	-	-	-	
	TOTAL OTHER FIN SOURCES	-	-	6,600.00	
	TOTAL CAPITAL IMPROVEMENT	141,371.94	120,092.39	103,603.63	86%
CAPITAL IMPROVEMENT FUND USES					
301 000 000 543 10 41 01	Stormwater Plan (DOE Grant)	61,222.89	1,867.80	-	0%
301 000 000 581 20 79 15	IFL Principal Reimb: Sktbwl 103	-	25,000.00	-	0%
301 000 000 581 20 82 15	IFL Principal Reimb: Interest 103	-	1,500.00	-	0%
301 000 000 594 11 62 01	Council Chambers Acoustic Imp	-	-	5,000.00	
301 000 000 594 76 62 00	Skateboard Park Construction	-	19,587.91	-	0%
301 000 000 594 80 62 02	Maitenance Building - Shop	758.80	-	-	
301 000 000 595 10 40 01	Prof Svc: Engineering Genera	1,957.85	-	-	

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
301 000 000 595 30 63 00	Street Overlay	-	2,710.00	-	0%
301 000 000 595 60 63 02	Entwistle St. Reconstruction	74,688.11	52,318.60	-	0%
301 000 000 595 61 63 01	Tolt Ave ADA Imps - Design	-	57.98	15,000.00	25871%
301 000 000 595 61 63 02	Tolt Ave ADA Imps - Construct	-	-	-	
301 000 000 595 61 63 03	Tolt Ave Ped Imp. Phase I	-	38.49	-	0%
301 000 000 595 62 63 02	Tolt/Eugene InPavement Flashe	-	57.98	-	0%
301 000 000 597 35 94 18	Transfer-Out: Sewer Cap. 407	-	-	50,000.00	
	TOTAL APPROPRIATED USES	138,627.65	103,138.76	70,000.00	
301 000 000 508 00 00 00	ENDING FUND BALANCE	2,744.29	16,953.63	33,603.63	198%
	TOTAL CAPITAL IMPROVEMENT FUND	141,371.94	120,092.39	103,603.63	86%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
WATER & SEWER UTILITY FUND					
401 000 000 308 00 00 00	BEGINNING FUND BALANCE	27,089.24	73,050.15	63,980.18	88%
CHARGES FOR SERVICES					
401 000 000 343 40 00 01	Water Sales	455,345.58	433,435.68	450,000.00	104%
401 000 000 343 40 00 02	Sewer Development Surcharge	-	-	-	
401 000 000 343 40 00 03	New Accounts	-	-	-	
401 000 000 343 40 00 04	Hydrant Use	242.03	190.91	250.00	131%
401 000 000 343 80 00 00	Water on/off fees	25.00	-	150.00	
401 000 000 343 90 01 00	Hook-up charges	-	11,950.00	13,900.00	116%
	TOTAL CHARGES FOR SERVICES	455,612.61	445,576.59	464,300.00	104%
MISCELLANEOUS REVENUE					
401 000 000 361 11 00 00	Investment Interest	-	514.90	500.00	97%
401 000 000 361 51 00 00	Late Charges	2,497.43	2,445.84	2,000.00	82%
401 000 000 361 51 01 00	Admin Fees - DQ Notices & NSF	12,927.71	10,666.49	11,000.00	103%
401 000 000 369 90 00 00	Miscellaneous income	-	327.27	-	0%
	TOTAL MISCELLANEOUS REVENUE	15,425.14	13,954.50	13,500.00	97%
	TOTAL ACTUAL REVENUE	471,037.75	459,531.09	477,800.00	104%
NON REVENUES					
OTHER FINANCING SOURCES					
401 000 000 395 10 03 00	Proceeds:Sale Capital Assets	-	-	-	
401 000 000 397 35 01 00	Transfer-In: from Sewer 407	-	-	-	
	TOTAL OTHER FIN SOURCES	-	-	-	
	TOTAL WATERWORKS RESOURCES	498,126.99	532,581.25	541,780.18	102%

WATERWORKS UTILITY FUND USES					
401 000 000 531 11 49 01	East King County Groundwater	-	-	3,000.00	
WATER UTILITY EXPENSES (534.xx)					
401 000 000 534 10 10 00	Salaries & Wages	164,713.37	85,095.88	58,880.30	69%
401 000 000 534 10 20 00	Payroll Taxes & Benefits	45,334.40	32,910.72	19,457.62	59%
401 000 000 534 10 20 01	Union Boot/Clothing Allowance	-	191.45	150.00	78%
401 000 000 534 10 31 00	Office/Operating Supplies	928.88	1,534.96	1,000.00	65%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
401 000 000 534 10 41 00	Professional Services	5,225.38	628.91	1,500.00	239%
401 000 000 534 10 41 01	Operating Permits - Water Adm	2,304.50	1,746.45	1,800.00	103%
401 000 000 534 10 41 02	Engineering - Water Admin	-	1,182.06	500.00	42%
401 000 000 534 10 41 03	Legal - Water Admin	-	627.27	200.00	32%
401 000 000 534 10 41 04	Prof Svcs: Water Code Amend.	-	-	8,000.00	
401 000 000 534 10 41 05	Prof.Srvcs: Software	-	193.09	-	0%
401 000 000 534 10 42 00	COMMUNCIATIONS (Summary Acct)	2,974.39	-	-	
401 000 000 534 10 42 01	Communications/Postage	-	1,435.14	1,100.00	77%
401 000 000 534 10 42 02	Communications/Telephone	15.74	1,359.15	1,350.00	99%
401 000 000 534 10 42 03	Communications/Cellular	86.16	963.76	900.00	93%
401 000 000 534 10 42 04	Communications: I-NET,WAN,Web	-	-	1,000.00	
401 000 000 534 10 43 00	Travel - Water Admin	1,074.63	468.39	500.00	107%
401 000 000 534 10 43 03	Water Admin Lodging	-	324.87	-	0%
401 000 000 534 10 49 00	Misc: Incl AWWA/WA Permit Fee	926.50	590.72	800.00	135%
401 000 000 534 10 49 01	Training/Tuition - Water Admi	400.00	1,580.98	1,300.00	82%
401 000 000 534 10 53 00	State Taxes - Dept of Revenue	23,460.06	30,217.22	30,000.00	99%
	SUBTOTAL WATER ADMIN (534.10)	247,444.01	161,051.02	131,437.92	82%
401 000 000 534 50 48 00	R&M Contracted Svcs/Labor	2,695.59	3,423.95	6,000.00	175%
401 000 000 534 50 49 00	R&M Water System-Leak Detect	-	3,171.25	3,000.00	95%
	SUBTOTAL WATER MAINT. (534.50)	2,695.59	6,595.20	9,000.00	136%
401 000 000 534 60 41 00	Professional Services - Wtr O	26.45	-	-	
401 000 000 534 60 42 00	Water Testing	2,966.00	1,295.99	2,000.00	154%
401 000 000 534 60 48 00	R&M: Vehicle Maintenance	2,050.33	1,214.96	2,000.00	165%
	SUBTTL WTR CNTRCT OPS (534.60)	5,042.78	2,510.95	4,000.00	159%
401 000 000 534 80 10 00	Salaries & Wages	-	59,840.24	69,479.92	116%
401 000 000 534 80 20 00	Payroll Taxes & Benefits	-	16,662.56	22,153.65	133%
401 000 000 534 80 31 00	Operating Supplies	12,440.34	4,023.32	6,000.00	149%
401 000 000 534 80 31 01	Materials/Supplies:New Servic	-	5,327.61	2,000.00	38%
401 000 000 534 80 32 00	Fuel	1,135.80	1,449.10	1,400.00	97%
401 000 000 534 80 34 01	R&M Supplies	-	717.76	3,000.00	418%
401 000 000 534 80 34 02	R&M Services & Supplies - Sho	-	603.01	500.00	83%
401 000 000 534 80 35 00	Small Tools & Equipment	2,426.55	3,273.70	1,400.00	43%
401 000 000 534 80 35 01	Personal Safety Equipment	-	340.64	500.00	147%
401 000 000 534 80 41 00	Utility Locate Services	935.38	94.80	250.00	264%
401 000 000 534 80 45 00	Rentals	(134.57)	-	500.00	
401 000 000 534 80 47 00	UTILITIES (Summary Acct)	2,902.30	-	-	
401 000 000 534 80 47 02	Utilities - Electric	-	2,855.64	3,750.00	131%
401 000 000 534 80 48 00	Repairs & Maintenance	1,918.36	53.39	3,000.00	5619%
401 000 000 534 80 49 00	Miscellaneous	104.35	5.16	100.00	1938%
	SUBTOTAL WATER OPS (534.80)	21,728.51	95,246.93	114,033.57	120%
401 000 000 534 90 51 01	KC ROW Permit - New Service	-	1,147.63	1,500.00	131%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
401 000 000 534 90 51 02	KC ROW Permit - Existing Srvc	-	257.45	500.00	194%
	SUBTOTAL OTHER OP EXP (534.90)	-	1,405.08	2,000.00	142%
	SEWER UTILITY EXPENSE (535.xx)				
401 000 000 535 10 10 00	Salaries & Wages	-	1,814.70	-	0%
401 000 000 535 10 20 00	Payroll Taxes & Benefits	-	787.10	-	0%
401 000 000 535 10 20 01	Union Boot/Clothing Allowance	-	32.73	50.00	153%
401 000 000 535 10 41 04	Prof Svcs: Sewer Code Amend.	-	-	2,000.00	
401 000 000 535 10 42 01	Postage	-	-	300.00	
401 000 000 535 10 49 01	Travel	-	97.05	100.00	103%
	SUBTOTAL SEWER UTIL EXPENSES	-	2,731.58	2,450.00	90%
	SEWER CAP. ADMIN (594.35)				
401 000 000 594 35 10 00	Salaries & Wages	-	12,475.60	31,885.94	256%
401 000 000 594 35 20 00	Payroll Taxes & Benefits	-	3,918.14	11,334.48	289%
401 000 000 594 35 41 04	Prof Svc: Grant Writer/Manage	-	-	10,000.00	
401 000 000 594 35 42 03	Communications/Cellular	-	88.58	-	0%
401 000 000 594 35 43 01	Sewer Mileage/Parking	-	486.93	-	0%
401 000 000 594 35 43 02	Sewer Meals	-	48.59	-	0%
	SUB. SEWER CAP ADMIN (594.35)	-	17,017.84	53,220.42	313%
	SUBTOTAL WATERWORKS EXPENSES	276,910.89	286,558.60	319,141.91	111%
	INTERFUND TRANSFERS-OUT				
401 000 000 597 18 94 06	Transfer-Out: Equip Rplace 10	15,000.00	10,000.00	9,600.00	96%
401 000 000 597 19 99 12	Transfer-Out: Gen Fund 001	40,422.06	55,492.47	30,000.00	54%
401 000 000 597 34 94 04	Transfer-Out: Water Cap 402	32,000.04	54,000.00	54,000.00	100%
401 000 000 597 35 94 00	Transfer-Out: Sewer Cap 407	-	-	-	
401 000 000 597 89 99 05	Transfer-Out: Wtr Bond Rdm 40	62,499.96	62,350.00	61,674.00	99%
401 000 000 597 89 99 08	Transfer-Out: Wtr Bond Rsv 40	200.04	200.00	5,985.00	2993%
	TOTAL TRANSFERS-OUT (597.xx)	150,122.10	182,042.47	161,259.00	89%
401 000 000 508 00 00 00	ENDING FUND BALANCE	71,094.00	63,980.18	61,379.27	96%
	TOTAL WATER/SEWER FUND 401	498,126.99	532,581.25	541,780.18	102%

LINE ITEM BUDGET - WATER CAPITAL REPLACEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
WATER CAPITAL REPLACEMENT FUND					
402 000 000 308 00 00 00	BEGINNING FUND BALANCE	273,122.83	268,953.91	255,604.63	95%
MISCELLANEOUS REVENUE					
402 000 000 361 11 00 00	Investment Interest	1,866.70	2,227.76	2,100.00	94%
	TOTAL ACTUAL REVENUE	1,866.70	2,227.76	2,100.00	94%
NON REVENUES					
OTHER FINANCING SOURCES					
402 000 000 397 34 94 04	Transfer-In: Water 401	32,000.04	54,000.00	54,000.00	100%
402 000 000 397 43 95 16	Space/Facilities Leases	900.00	900.00	900.00	100%
	TOTAL OTHER FIN SOURCES	32,900.04	54,900.00	54,900.00	100%
	TOTAL WATER CAP REPLACEMENT	307,889.57	326,081.67	312,604.63	96%

WATER CAPITAL REPLACEMENT FUND					
402 000 000 534 20 41 01	Prof. Svcs: Water Comp Plan	16,635.93	1,179.82	28,500.00	2416%
402 000 000 534 20 41 02	Prof Svcs: Water Rate Study	12,595.00	31,295.00	-	0%
402 000 000 534 20 41 03	Prof Svc: Hydraulic Model Dvl	-	-	17,500.00	
402 000 000 534 34 41 00	CIP Engineering/Prof Services	-	1,190.75	-	0%
	TOTAL ACTUAL EXPENDITURES	29,230.93	33,665.58	46,000.00	137%
NON EXPENDITURES					
402 000 000 581 20 78 01	Loan Repayment (#L9900033)	8,000.00	8,000.00	-	0%
	TOTAL NON EXPENDITURES	8,000.00	8,000.00	-	0%
CAPITAL EXPENSES					
402 000 000 594 34 60 01	Other Improvements/Equipment	1,293.48	-	-	
402 000 000 594 34 60 04	Main Replacements	411.25	21,438.80	81,400.00	380%
402 000 000 594 34 60 05	CIP Engineering/Well Head Pro	-	-	4,000.00	
402 000 000 594 34 60 06	Other Improvements/Equipment	-	141.42	500.00	354%
402 000 000 594 34 60 07	Main Replacement/Contract Srv	-	4,805.19	34,650.00	721%
402 000 000 594 34 64 02	Improvement Chlorinator	-	2,426.05	-	0%
	SUBTOTAL CAPITAL EXPENSES	1,704.73	28,811.46	120,550.00	418%
PWTF CONSTRUCTION LOAN 2005					

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
402 000 213 594 34 10 00	Salaries & Wages (PWTF05)	-	-	1,598.36	
402 000 213 594 34 20 00	Payroll Taxes & Bens (PWTF05)	-	-	954.21	
402 000 213 594 34 63 01	Water Main Replc/Relo (PWTF05)	-	-	130,784.35	
	SUBTOTAL PWTF LOAN 2005	-	-	133,336.92	
	TOTAL APPROP CITY USES	38,935.66	70,477.04	299,886.92	426%
402 000 000 508 00 00 00	ENDING FUND BALANCE	268,953.91	255,604.63	12,717.71	5%
	TOTAL WATER CAPITAL REPLACEMENT	307,889.57	326,081.67	312,604.63	96%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
SOLID WASTE UTILITY FUND					
403 000 000 308 00 00 00	BEGINNING FUND BALANCE	8,462.00	19,942.95	69,182.58	347%
TAXES					
403 000 000 316 55 00 00	WA Refuse Excise Tax	10,936.88	12,143.98	11,750.00	97%
	TOTAL TAXES	10,936.88	12,143.98	11,750.00	97%
CHARGES FOR SERVICES					
403 000 000 343 70 00 00	Garbage Collection Charges	306,709.50	336,380.25	323,776.00	96%
403 000 000 343 70 02 00	Yard Waste - Curbside	11,322.38	15,173.86	12,190.00	80%
403 000 000 343 71 00 00	Dumpster Rental Fee	4,349.41	4,915.70	4,475.00	91%
403 000 000 343 72 00 00	Recycle Center Fees	955.00	-	-	
	TOTAL CHARGES FOR SERVICES	323,336.29	356,469.81	340,441.00	96%
MISCELLANEOUS REVENUE					
403 000 000 361 11 00 00	Investment Interest	-	229.24	150.00	65%
403 000 000 361 51 00 00	Late Charges	1,821.65	1,381.34	1,340.00	97%
	TOTAL MISCELLANEOUS REVENUE	1,821.65	1,610.58	1,490.00	93%
	TOTAL ACTUAL REVENUE	336,094.82	370,224.37	353,681.00	96%
OTHER FINANCING SOURCES					
403 000 000 395 10 03 00	Proceeds/Sale of Capital Asse	-	-	-	
	TOTAL OTHER FIN SOURCES	-	-	-	
SPECIAL RECYCLING COLLCT EVENT					
403 000 401 334 03 10 01	WA ST DOE CPG - SRCE Grant	-	-	3,079.00	
403 000 401 337 07 02 00	KC LHWMP - SRCE Grant	10,610.96	-	5,270.54	
403 000 401 337 07 03 00	KC WR/R - SRCE Grant	8,958.15	-	11,849.00	
403 000 401 343 70 03 00	Spring Cleanup - SRCE Fees	1,415.00	1,496.00	1,500.00	100%
	SUBTOTAL SRCE RECYCLING EVENT	20,984.11	1,496.00	21,698.54	1450%
	TOTAL ALL REVENUES	357,078.93	371,720.37	375,379.54	101%
	TOTAL SOLID WASTE FUND RESOURCES	365,540.93	391,663.32	444,562.12	114%

SOLID WASTE FUND USES

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
403 000 000 519 90 49 01	Refunds of Solid Waste Fees	-	18.87	-	0%
403 000 000 537 10 10 00	Salaries & Wages	27,606.54	22,168.14	22,868.84	103%
403 000 000 537 10 20 00	Payroll Taxes & Benefits	7,833.30	8,218.13	8,346.50	102%
403 000 000 537 10 20 01	Union Boot/Clothing Allowance	-	3.27	10.00	306%
403 000 000 537 10 31 00	Office & Operating Supplies	465.54	995.46	500.00	50%
403 000 000 537 10 35 00	Small Tools & Equipment	120.83	88.73	150.00	169%
403 000 000 537 10 41 00	Professional Services	3,739.92	597.28	14,050.00	2352%
403 000 000 537 10 41 03	Prof Srvcs: Software	-	128.73	-	0%
403 000 000 537 10 42 00	COMMUNICATION/POSTAGE	1,804.63	-	-	
403 000 000 537 10 42 01	Postage	-	1,195.21	1,100.00	92%
403 000 000 537 10 42 02	Telephone	15.72	645.79	750.00	116%
403 000 000 537 10 48 00	Repairs & Maintenance	-	-	250.00	
403 000 000 537 10 49 00	Miscellaneous	-	-	50.00	
403 000 000 537 10 53 00	Excise Taxes (WA State)	15,437.86	9,296.16	12,000.00	129%
	TOTAL SOLID WASTE ADMIN	57,024.34	43,355.77	60,075.34	139%
403 000 000 537 24 41 01	Recycling Center	27,699.04	-	-	
403 000 000 537 40 43 00	Travel	9.00	34.77	75.00	216%
403 000 000 537 40 49 00	Training/Tuition	-	42.81	200.00	467%
403 000 000 537 50 48 00	Recycle Center Maintenance	2,267.04	-	-	
	TOTAL TRAINING & MAINTENANCE	29,975.08	77.58	275.00	354%
403 000 000 537 60 41 00	Residential Collection	91,868.93	89,076.84	99,950.00	112%
403 000 000 537 60 41 02	Recycling - Curb side	-	24,524.35	28,700.00	117%
403 000 000 537 60 47 00	Commercial Collection	105,054.98	104,824.74	112,750.00	108%
403 000 000 537 60 51 00	Hh Haz Waste Disposal (KC Fin	7,023.48	5,746.44	7,200.00	125%
	TOTAL CONTRACTED OPERATIONS	203,947.39	224,172.37	248,600.00	111%
403 000 000 537 80 10 00	Salaries & Wages	-	851.60	1,749.08	205%
403 000 000 537 80 20 00	Payroll Taxes & Benefits	-	272.27	679.48	250%
403 000 000 537 80 32 00	Fuel	-	-	100.00	
403 000 000 537 80 47 00	UTILITIES (Summary Account)	93.97	-	-	
403 000 000 537 80 47 01	Utilities - Water	-	134.52	75.00	56%
403 000 000 537 80 47 02	Utilities - Electric	-	-	-	
403 000 000 537 80 47 03	Utilities - Natural Gas	-	-	-	
403 000 000 537 80 48 00	Repairs & Maintenance	-	-	250.00	
403 000 000 537 80 49 00	Miscellaneous	158.76	-	50.00	
	TOTAL OPERATIONS - GENERAL	252.73	1,258.39	2,903.56	231%
	TOTAL ACTUAL EXPENDITURES	291,199.54	268,864.11	311,853.90	116%
	NON EXPENDITURES				
	OTHER FINANCING USES				
403 000 000 597 18 94 07	Transfer-Out: Equipment 107	9,999.96	5,000.00	2,000.00	40%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
403 000 000 597 19 99 13	Transfer-Out: Gen Fund 001	34,254.63	42,366.37	36,000.00	85%
	TOTAL OPERATING TRANSFERS OUT	44,254.59	47,366.37	38,000.00	80%
	TOTAL OTHER FIN USES	44,254.59	47,366.37	38,000.00	80%
	SPECIAL RECYCLING EVENT (SRCE)				
403 000 401 537 24 49 00	SRCE Event (Spring Cleanup)	11,827.92	4,781.58	15,000.00	314%
403 000 401 537 90 10 01	Salaries & Wages	-	1,295.80	1,600.00	123%
403 000 401 537 90 20 01	Payroll Taxes & Benefits	-	172.88	400.00	231%
	SUBTOTAL SPCL RECYCLING EVENT	11,827.92	6,250.26	17,000.00	272%
	TOTAL APPROPRIATED USES	347,282.05	322,480.74	366,853.90	114%
403 000 000 508 00 00 00	ENDING FUND BALANCE	18,259.00	69,182.58	77,708.22	112%
	TOTAL SOLID WASTE FUND	365,541.05	391,663.32	444,562.12	114%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
WATER REVENUE BOND REDEMPTION					
404 000 000 308 00 00 00	BEGINNING FUND BALANCE	157.38	3,648.53	5,541.52	152%
OTHER FINANCING SOURCES					
404 000 000 397 89 99 05	Transfer-In: Water/Sewer 401	62,499.96	62,350.00	61,674.00	99%
404 000 000 397 89 99 09	Transfer-In: Wtr Bond Rsrv 40	2,499.96	2,500.00	-	0%
	TOTAL OTHER FIN SOURCES	64,999.92	64,850.00	61,674.00	95%
	TOTAL WATER BOND REDEMPTION	65,157.30	68,498.53	67,215.52	98%

WTR REVENUE BOND REDEMPTION USES					
OTHER FINANCING USES					
404 000 000 591 34 72 00	Principal - 1999 Water Bonds	30,000.00	45,000.00	45,000.00	91.67
404 000 000 591 34 72 02	Principal - 1983 Water Bonds	12,000.00	-	-	0
404 000 000 592 34 83 00	Interest - 1999 Water Bonds	18,670.00	17,350.00	15,325.00	80.97
404 000 000 592 34 83 02	Interest - 1983 Water Bonds	535.27	-	-	0
404 000 000 592 34 83 03	Misc Fees - Debt Service	303.50	607.00	350.00	52.86
	TOTAL DEBT SERVICE	61,508.77	62,957.01	60,675.00	88.34
	TOTAL APPROP CITY USES	61,508.77	62,957.01	60,675.00	98.16
404 000 000 508 00 00 00	ENDING FUND BALANCE	3,648.53	5,541.52	6,540.52	0
	TOTAL WATER REV BOND REDEMPTION	65,157.30	68,498.53	67,215.52	98.16

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
WATER REVENUE BOND RESERVE FUND					
405 000 000 308 00 00 00	BEGINNING FUND BALANCE	57,327.78	55,284.62	53,487.04	97%
MISCELLANEOUS REVENUE					
405 000 000 361 11 00 00	Investment Interest	256.76	502.42	400.00	80%
	TOTAL MISCELLANEOUS REVENUE	256.76	502.42	400.00	80%
	TOTAL ACTUAL REVENUE	256.76	502.42	400.00	80%
OTHER FINANCING SOURCES					
405 000 000 397 89 99 08	Transfer-In: Water/Sewer 401	200.04	200.00	5,985.00	2993%
	TOTAL OTHER FIN SOURCES	200.04	200.00	5,985.00	2993%
	TOTAL WATER BOND RESERVE	57,784.58	55,987.04	59,872.04	107%

WTR REVENUE BOND RESERVE USES					
OTHER FINANCING USES					
405 000 000 597 89 99 09	Transfer-Out: Water Bond 404	2,499.96	2,500.00	-	0%
	TOTAL OTHER FIN USES	2,499.96	2,500.00	-	0%
	TOTAL APPROP CITY USES	2,499.96	2,500.00	-	0%
405 000 000 508 00 00 00	ENDING FUND BALANCE	55,284.62	53,487.04	59,872.04	112%
	TOTAL WATER REV BOND RESERVE	57,784.58	55,987.04	59,872.04	107%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
LANDFILL FINANCIAL ASSURANCE					
406 000 000 308 00 00 00	BEGINNING FUND BALANCE	214,423.00	213,465.49	136,881.95	64%
CHARGES FOR SERVICES					
406 000 000 343 91 00 00	Dump Closure Fin. Assur. Fee	39,394.86	40,303.48	38,400.00	95%
	TOTAL CHARGES FOR SERVICES	39,394.86	40,303.48	38,400.00	95%
MISCELLANEOUS REVENUE					
406 000 000 361 11 00 00	Investment Interest	51.92	1,616.98	1,250.00	77%
	TOTAL ACTUAL REVENUE	39,446.78	41,920.46	39,650.00	95%
	TOTAL LANDFILL ASSURANCE	253,869.78	255,385.95	176,531.95	69%

LANDFILL FINANCIAL ASSURANCE					
LANDFILL POSTCLOSURE CARE COST					
406 000 000 537 30 41 01	Professional Services	27,001.65	-	16,000.00	
406 000 000 537 30 41 02	Legal Fees - Landfill	-	3,500.54	12,000.00	343%
406 000 000 537 30 48 00	Miscellaneous	10.08	652.90	50.00	8%
406 000 000 537 30 52 00	Closed Landfill Fee (DOH)	4,206.00	4,206.00	3,500.00	83%
406 000 000 537 30 53 00	LHWMP Assessment	-	-	-	
406 000 000 537 30 61 00	Groundwater Monitoring Wells	4,382.00	240.00	2,500.00	1042%
406 000 000 537 30 61 01	Groundwater Wells Replace - 04	-	105,255.29	-	0%
406 000 000 537 37 49 01	Prof. Srvcs & Water Testing	840.00	327.27	900.00	275%
406 000 000 537 37 60 02	Landfill Site Maintenance	-	-	350.00	
	TOTAL ACTUAL EXPENSES	36,439.73	114,182.00	35,300.00	31%
NON-EXP: OTHER FINANCING USES					
406 000 000 597 19 99 14	Transfer-Out: Gen Fund 001	4,300.89	4,322.00	4,200.00	97%
	TOTAL OTHER FIN USES	4,300.89	4,322.00	4,200.00	97%
	TOTAL APPROPRIATED USES	253,869.62	118,504.00	39,500.00	33%
406 000 000 508 00 00 00	ENDING FUND BALANCE	213,129.00	136,881.95	137,031.95	100%
	TOTAL LANDFILL FIN ASSURANCE	253,869.62	255,385.95	176,531.95	69%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
SEWER CAPITAL PROJECTS FUND					
407 000 000 308 00 00 00	BEGINNING FUND BALANCE	-	276,293.64	391,843.15	142%
INDIRECT FEDERAL GRANTS					
407 000 000 333 14 01 00	Comm Dev Block Grant - 2004	-	-	500,000.00	
407 000 000 333 66 61 01	State Tribal Asst Grant 2001	-	-	82,300.00	
407 000 000 333 66 61 02	State Tribal Asst Grant 2004	-	-	385,700.00	
	SUBTOTAL INDIRECT FED GRANTS	-	-	968,000.00	
CHARGES FOR SERVICES					
407 000 000 343 40 00 01	Sewer Development Surcharge	-	44,891.94	95,000.00	212%
	SUBTOTAL CHARGERS FOR SERVICES	-	44,891.94	95,000.00	212%
MISCELLANEOUS REVENUES					
407 000 000 361 11 00 00	Interest Earnings	1,292.00	4,175.92	3,000.00	72%
407 000 000 369 90 00 00	Misc Revenue: Other Loans-Bon	-	-	-	
	SUBTOTAL MISCELLANEOUS REVENUE	1,292.00	4,175.92	3,000.00	72%
OTHER FINANCING SOURCES					
407 000 000 397 35 94 18	Transfer-In: Capital Imp. 301	-	-	50,000.00	
	TOTAL ACTUAL REVENUE	1,292.00	49,067.86	1,116,000.00	2274%
NONREVENUES					
PROCEEDS OF LONG-TERM DEBT					
407 000 211 382 80 01 00	PWTF Preconstruct Loan 2003	737,842.50	-	245,947.50	
407 000 212 382 80 02 01	PWTF Construction Loan 2004	-	1,125,060.00	4,218,975.00	375%
407 000 213 382 80 02 02	PWTF Construction Loan 2005	-	-	1,968,615.00	
	SUBTOTAL PROCEEDS OF LT DEBT	737,842.50	1,125,060.00	6,433,537.50	572%
	TOTAL SEWER CAPITAL RESOURCES	739,134.50	1,450,421.49	7,941,380.65	548%

	SEWER CUM. RESERVE FUND USES				

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
UTILITIES & ENVIRONMENT (53x)					
407 000 000 534 10 53 00	Excise Tax	-	679.77	-	0%
	SUBTOTAL UTILITIES & ENVIRON.	-	679.77	-	0%
NONEXPENDITURES (58x)					
REDEMPTION OF LONG TERM DEBT					
407 000 000 582 35 70 01	PWTF Preconst Loan - Principa	-	-	51,778.43	
407 000 000 582 35 80 01	PWTF Preconst Loan - Interest	-	3,340.79	3,791.69	113%
407 000 000 582 35 80 02	PWTF Const Loan 04 - Interest	-	-	8,859.85	
	SUBTOTAL REDEMPTION OF LT DEBT	-	3,340.79	64,429.97	1929%
	SUBTOTAL NONEXPENDITURES (58x)	-	4,020.56	64,429.97	1603%
TRANSFERS-OUT					
407 000 000 597 40 72 02	Transfer-Out: Sewer Utility	-	-	-	
	SUBTOTAL TRANSFERS-OUT (597)	-	-	-	
SEWER PROJECT LOCAL EXPENSES					
407 000 201 511 20 41 00	Sewer Legislative Lobbying Sr	-	6,591.82	-	0%
407 000 201 535 20 41 01	Sewer Comp Plan	47,627.77	20,652.56	-	0%
407 000 201 594 35 10 00	Salaries & Wages	100,835.62	58,049.27	-	0%
407 000 201 594 35 20 00	Payroll Taxes & Benefits	1,839.50	18,357.16	-	0%
407 000 201 594 35 31 00	Office Supplies	-	66.76	-	0%
407 000 201 594 35 41 04	Prof Svc: Engineering/Plannin	128,200.38	97,434.97	80,000.00	82%
407 000 201 594 35 41 08	Prof Svc: Coord w/KC on Facil	23,515.68	25,226.95	5,000.00	20%
407 000 201 594 35 41 13	Prof Svc: Funding Application	41,812.60	66,117.86	107,300.00	162%
407 000 201 594 35 43 00	Mileage	16.00	719.42	-	0%
	SUBTOTAL SEWER LOCAL EXPENSE	343,847.55	293,216.77	192,300.00	66%
PWTF PRECONSTRUCTION LOAN 2003					
407 000 211 511 30 41 00	Pre-Con Legal Notices	-	133.31	-	0%
407 000 211 594 35 10 00	Salaries & Wages	-	-	28,770.49	
407 000 211 594 35 20 00	Payroll Taxes & Benefits	-	-	17,175.78	
407 000 211 594 35 41 02	Prof Svc: Legal Counsel	13,993.00	22,418.80	30,000.00	134%
407 000 211 594 35 41 03	Prof Svc: Aerial/Ground Surve	10,568.12	173,800.93	-	0%
407 000 211 594 35 41 05	Prof Svc: Engineering Design	5,934.11	274,433.88	10,000.00	4%
407 000 211 594 35 41 06	Prof Svc: Easement Prep/Coord	1,164.82	67,360.63	-	0%
407 000 211 594 35 41 07	Prof Svc: Eng. Permitting	-	11,674.52	28,000.00	240%
407 000 211 594 35 41 08	Prof Svc: Coord w/KC on Facil	-	4,338.40	-	0%
407 000 211 594 35 41 09	Prof Svc: DOE Facility Plan	1,082.89	59,580.91	10,000.00	17%
407 000 211 594 35 41 10	Prof Svc: Res Visits/Data Col	3,052.94	32,424.17	-	0%
407 000 211 594 35 41 12	Prof Svc: Financial Consultan	42,977.50	34,508.69	10,000.00	29%
407 000 211 594 35 41 14	Prof Svc: Public Involvement	39,298.93	41,227.11	25,000.00	61%
407 000 211 594 35 41 15	Prof Svc: Environment Studies	921.00	1,340.98	-	0%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
407 000 211 594 35 41 17	Prof Svc: Loan/Grant Tracking	-	-	6,000.00	
407 000 211 594 35 42 01	Postage	-	99.55	125.00	126%
407 000 211 594 35 51 02	Permitting: Conveyance Fees/K	-	-	60,000.00	
407 000 211 594 35 51 03	Permitting: Review Fees/State	-	-	1,250.00	
407 000 211 594 35 61 01	Easement Acquisition	-	-	15,000.00	
	SUBTOTAL P WTF LOAN 2003	118,993.31	723,341.88	241,321.27	33%
	P WTF CONSTRUCTION LOAN 2004				
407 000 212 594 35 41 02	Prof Svc: Legal Counsel	-	-	15,000.00	
407 000 212 594 35 41 08	Prof Svc: Coord w/KC on Faci	-	-	15,000.00	
407 000 212 594 35 41 12	Prof Svc: Financial Consultan	-	-	25,000.00	
407 000 212 594 35 41 17	Prof Svc: Loan/Grant Tracking	-	-	8,000.00	
407 000 212 594 35 63 01	Sewer Construction: Contracto	-	-	4,810,300.00	
407 000 212 594 35 63 02	Sewer Construction: Services	-	-	426,000.00	
	SUBTOTAL P WTF LOAN 2004	-	-	5,299,300.00	
	P WTF CONSTRUCTION LOAN 2005				
407 000 213 594 34 10 00	Salaries & Wages (P WTF05)	-	-	1,598.36	
407 000 213 594 34 20 00	Payroll Taxes & Bens (P WTF05)	-	-	954.21	
407 000 213 594 34 41 02	Prof Svc: Legal Counsel	-	-	3,000.00	
407 000 213 594 34 63 01	Water Main Replc/Relo (P WTF05)	-	15,000.00	511,100.23	3407%
407 000 213 594 35 41 05	Prof Svc: Engineering Design	-	-	93,000.00	
407 000 213 594 35 41 16	Prof Svc: Archaeology	-	22,500.00	131,000.00	582%
407 000 213 594 35 41 17	Prof Svc: Loan/Grant Tracking	-	-	2,000.00	
407 000 213 594 35 63 01	Sewer Construction: Contracto	-	-	826,700.00	
	SUBTOTAL P WTF LOAN 2005	-	37,500.00	1,569,352.80	4185%
	STAG GRANT FY2001				
407 000 221 594 35 41 14	Prof Svc: Public Involvement	-	-	5,000.00	
407 000 221 594 35 41 17	Prof Svc: Loan/Grant Tracking	-	-	1,000.00	
	SUBTOTAL STAG GRANT FY2001	-	-	6,000.00	
	CDBG GRANT 2004				
407 000 223 594 35 41 17	Prof Svc: Loan/Grant Tracking	-	499.13	3,000.00	601%
	SUBTOTAL CDBG GRANT 2004	-	499.13	3,000.00	601%
	TOTAL APPROPRIATED USES	462,840.86	1,058,578.34	7,375,704.04	697%
407 000 000 508 00 00 00	ENDING FUND BALANCE	276,293.64	391,843.15	565,676.61	144%
	TOTAL SEWER CAP. PROJECTS FUND	739,134.50	1,450,421.49	7,941,380.65	548%

ACCOUNT NUMBER	DESCRIPTION	2003 ACTUAL	ESTIMATED 2004 ACTUAL	2005 BUDGET	05/04 % CHANGE
	CEMETERY PERPETUAL CARE FUND				#DIV/0!
601 000 000 308 00 00 00	BEGINNING FUND BALANCE	40,000.00	40,000.00	41,043.42	103%
	MISCELLANEOUS REVENUE				
601 000 000 361 11 00 00	Investment Interest	-	373.42	350.00	94%
601 000 000 367 11 00 00	Private Donations & Contribs	-	670.00	15.00	2%
	TOTAL MISCELLANEOUS REVENUE	-	1,043.42	365.00	35%
	TOTAL ACTUAL REVENUE	-	1,043.42	365.00	35%
	TOTAL CEMETERY CARE RESOURCES	40,000.00	41,043.42	41,408.42	101%

	CEMETERY PERPETUAL CARE FUND				
	TOTAL APPROP CITY USES	-	-	-	
601 000 000 508 00 00 00	ENDING FUND BALANCE	40,000.00	41,043.42	41,408.42	101%
	TOTAL CEMETERY PERPETUAL CARE	40,000.00	41,043.42	41,408.42	101%