

# CITY OF CARNATION



# 2004 ANNUAL BUDGET

Adopted by Ordinance No. 658



# City of Carnation, WA

## 2004 Annual Budget

### City Council

<u>Name, Title</u>	<u>Position No.</u>	<u>Term Expires</u>
Bob Patterson, Councilmember.....	Position 1 .....	12/31/2003
Laurie Clinton, Councilmember .....	Position 2 .....	12/31/2005
Yvonne Funderburg, Deputy Mayor.....	Position 3 .....	12/31/2003
Joan Sharp, Councilmember .....	Position 4 .....	12/31/2005
Stuart Lisk, Mayor.....	Position 5 .....	12/31/2003

### City Staff

Bill Brandon, City Manager

Mary Otness, City Clerk

Jim Dorsey, Public Works Director

Richard Gould, Finance Director

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Section 1

# 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, a city staff roster, the overall salary schedule for city employees, 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. The City Council must schedule public hearings on the budget and require the presence of staff to give information about the preliminary budget.

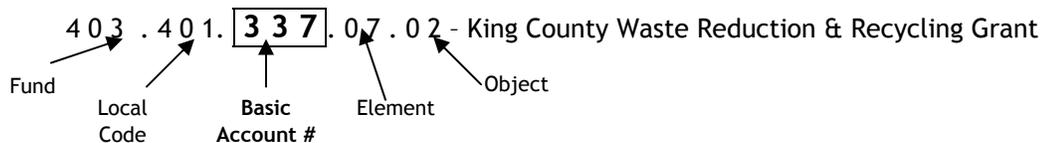
### Salary Schedule

This table lists the Job Titles and salary range for each position. More detailed information about the fund distribution for salaries and wages can be found in Appendix B - Detailed Salaries & Wages Worksheet.

## Section 2 - Budget Summary

This section contains summary information by fund for both revenues and expenditures, with narratives for most 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. 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'. 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 King County used in the example above.

Sample Expenditure Account Number:

403 . 401 . 537 . 90 . **10** . 01 - Salaries & Wages (Spring Cleanup Event)

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’. The object number ‘10’ describes Salaries & Wages, as is illustrated by the Salaries & Wages BARS code for the Spring Cleanup Special Recycling Collection Event used in the example above.

**Expenditure Object Number Classifications:**

<b>10</b>	<b>Salaries &amp; Wages.</b> 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, and other compensation construed to be salaries and wages.
<b>20</b>	<b>Benefits.</b> 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.
<b>30</b>	<b>Supplies.</b> 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
<b>40</b>	<b>Other Services &amp; Charges.</b> 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
<b>50</b>	<b>Intergovernmental Services.</b> Amounts paid for intergovernmental purchases for specialized services typically performed by local governments.
<b>60</b>	<b>Capital Outlays.</b> 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.
<b>70/80</b>	<b>Debt Service: Principal/Interest.</b>
<b>90</b>	<b>Interfund Payments for Services.</b> 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:

<i>Governmental</i>	Funds that account for the activities of the City that are of a governmental nature.
<i>Proprietary</i>	Funds that account for the activities of the City that are proprietary or "business" in nature.
<i>Fiduciary funds</i>	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:

<i>General (Current Expense) Funds (000-099)</i>	Accounts for all financial resources except those required to be accounted for in another fund.
<i>Special Revenue Funds(100-199)</i>	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
<i>Debt Service Funds (200-299)</i>	Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
<i>Capital Projects Funds (300-399)</i>	Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.
<i>Permanent Funds (700-799)</i>	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).
<i>Enterprise Funds (400-499)</i>	Used to report any activity for which a fee is charged to external users for goods or services.
<i>Internal Service Funds (500-599)</i>	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.

*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).

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

BARS FUND TYPE	BARS FUND CODE	CARNATION FUND NUMBER	CARNATION FUND NAME
Governmental Funds	General Fund	001	General Fund
	Special Revenue Funds	101	Street Fund
		103	UDAG Fund
		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	
Proprietary Funds	Enterprise Funds	400	Sewer Operating Fund
		401	Water Operating Fund
		402	Water Capital Replacement Fund
		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		
Fiduciary Funds	Investment Trust Funds	601	Cemetery Perpetual Care Fund
	Agency Funds	633	Trust Fund

**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 2004 Detailed Line Item Budget, a detailed salaries and wages budget worksheet, a glossary of budget terms, the ordinance adopting the 2004 Property Tax Levy, and the ordinance adopting the 2004 Budget. Tables and graphs that provide further analysis and comparison are also included.

# THE BUDGET PROCESS

## Purpose of the Annual Budget:

The 2004 Annual Budget, prepared by the City Manager working with the City Council, seeks to achieve four major purposes:

### **Policy Development:**

The budget process brings to the City Council and the City Manager an opportunity to set and review the goals, objectives and strategies of the City, and the ability to direct its activities by allocating resources. The budget affords an opportunity to review and establish policy for ensuing years, and may affect operations, service levels, and the financial well being of the community.

### **Financial Planning:**

The budget also provides a financial plan to govern the fiscal operations of the City for the 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 Funds and resources.

### **Operations Guide:**

The budget is also 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 contact with another agency, the City's own personnel, or a combination. This direction is presented throughout the document with Fund descriptions, staffing levels, charts, and services as legislative and administrative guidance to department staff and the public.

### **Communication Device:**

The budget also 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 change, as the need may arise.

## The Process of Budget Development and Adoption:

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 requires 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.

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.

## 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.

#### **2003 City Councilmembers:**

<u>Name, Title</u>	<u>Position No.</u>	<u>Term Expires</u>
Bob Patterson, Councilmember .....	Position 1 .....	12/31/2003
Laurie Clinton, Councilmember .....	Position 2 .....	12/31/2005
Yvonne Funderburg, Deputy Mayor .....	Position 3 .....	12/31/2003
Joan Sharp, Councilmember .....	Position 4 .....	12/31/2005
Stuart Lisk, Mayor .....	Position 5 .....	12/31/2003

### Planning Board:

Planning Boardmembers are appointed by the City Council to four-year terms in accordance with Chapter 2.40 CMC.

#### **2003 Planning Boardmembers:**

<u>Name, Title</u>	<u>Position No.</u>	<u>Term Expires</u>
Doug Clinton, Planning Boardmember .....	Position 1 .....	12/31/2004
Elizabeth "Lee" Grumman, Chairperson ...	Position 2 .....	12/31/2004
Fred Bereswill, Planning Boardmember ....	Position 3 .....	12/31/2003
Maren Van Nostrand, Vice-Chairperson .....	Position 4 .....	12/31/2004
Jamie Burrell, Planning Boardmember .....	Position 5 .....	12/31/2003

### 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.

#### **2003 Community Police Advisory Boardmembers:**

<u>Name, Title</u>	<u>Position No.</u>	<u>Term Expires</u>
Theresa Tenney .....	Position 1 .....	12/31/2005
David Kosorok .....	Position 2 .....	12/31/2004
Bill Paulsen, Chairperson .....	Position 3 .....	12/31/2004
Bob Cox .....	Position 4 .....	12/31/2003
Barbara MacKenzie .....	Position 5 .....	12/31/2005

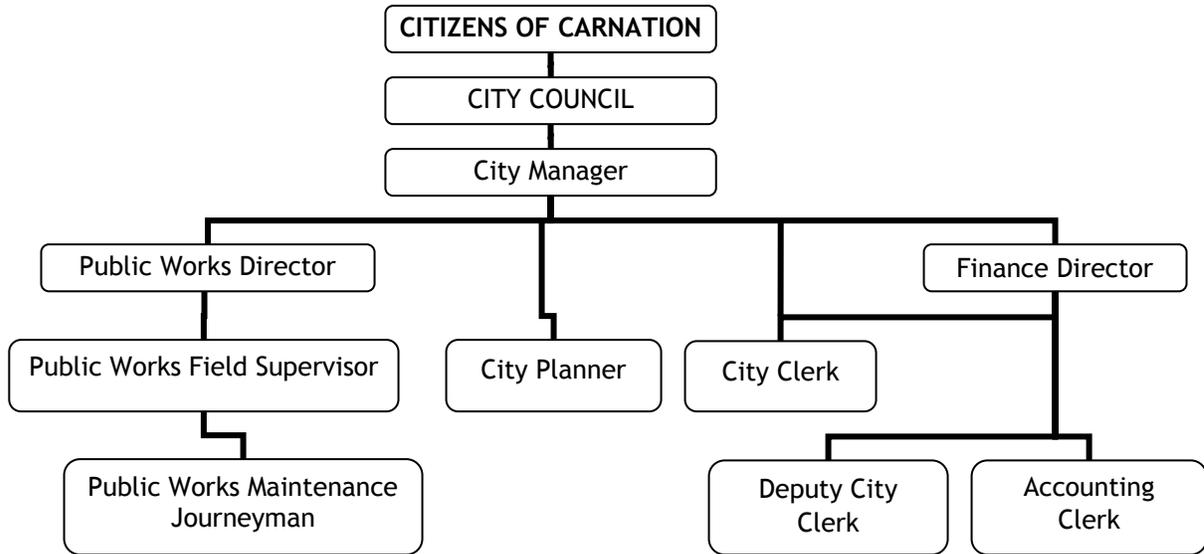
### Parks Advisory Board:

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 STAFF

**City Staff Organizational Chart:**



**2003 Staff Roster:**

In 2003, City Staff was comprised of the following employees and job titles:

Name	Title
Bill Brandon .....	City Manager
Rich Gould .....	Finance Director
Mary Otness .....	City Clerk
Becky Buelna .....	Deputy City Clerk
Kelly Hankinson .....	Accounting Clerk
Jim Dorsey .....	Public Works Director
Carl Mueller .....	Public Works Field Supervisor
Bob Gilbertson .....	Public Works Maintenance Journeyman
John Leith .....	Public Works Maintenance Journeyman
Greg Glass .....	Recycle Monitor

## 2004 SALARY SCHEDULE

Position/Classification Title	2004 FTEs	Monthly Salary Range (per FTE)		Union/ Non-Union
		Minimum	Maximum	
COUNCILMEMBER	5.00	\$200.00	\$400.00	N
CITY MANAGER <i>*(2003 Washington State Average: \$3,834 - \$6,208)</i>	1.00	\$5,250.00 <i>(as provided in Employment Agreement)</i>		N
FINANCE DIRECTOR <i>*(2003 Washington State Average: \$3,326 - \$4,750)</i>	0.75	\$3,867.00	\$4,940.00	N
PUBLIC WORKS DIRECTOR <i>*(2003 Washington State Average: \$2,907 - \$5,451)</i>	1.00	\$3,603.00	\$4,603.00	N
CITY PLANNER <i>*(2003 Washington State Average: \$2,752 - \$4,456)</i>	0.45	\$3,508.00	\$4,481.00	N
**CITY CLERK	1.00	\$2,998.00	\$3,834.00	U
**DEPUTY CITY CLERK	0.60	\$2,632.00	\$3,363.00	U
**ACCOUNTING CLERK	1.00	\$2,483.00	\$3,174.00	U
**PUBLIC WORKS FIELD SUPERVISOR	1.00	\$3,312.00	\$4,232.00	U
**PUBLIC WORKS JOURNEYMAN	1.00	\$2,669.00	\$3,408.00	U
**PUBLIC WORKS MAINTENANCE WORKER	0.00	\$2,484.00	\$3,174.00	U
**RECYCLE MONITOR	0.00	\$1,987.00	\$2,539.00	U
**CUSTODIAN	0.11	\$1987.00	\$2539.00	U
SPECIAL RECYCLING COLLECTION EVENT (estimated 84 hours annual total)	n/a	\$15.00/hour	\$15.00/hour	N

\* Source: Association of Washington Cities 2003 Salary & Benefit Survey, Cities 1,500 to 2,499 in population.

\*\* Source: 2001-2003 Teamsters Public Works & Clerical Union Contract, Steps A - G.

# BUDGET MESSAGE

November 14, 2003

Dear Mayor Lisk, Deputy Mayor Funderburg, Honorable Councilmembers and Residents of Carnation:

Your city staff is presenting to the City Council and the Citizens of Carnation the City Budget for 2004. This budget is designed to provide a financial road map of the fiscal operation for the City of Carnation.

## INTRODUCTION

2004 promises to be a challenging and stirring year for the City Council and your staff. The pressing issues of moving into the design stages of providing community-wide sanitary collection and treatment for the city, along with basic services will tax the financial and human resources of our community. The sewerage project is a large undertaking for a city of Carnation's size and we will have to rely and manage our resources with our county and consulting partners attentively. We will further have to reach out to unfamiliar sources to insure we bring in line costs affordable to our citizens.

Even though the "sewer project" will necessitate a concerted focus of City resources, we need to continue the purpose identified in last years budget message and that is "to engage the community" and work with the business community to advance "economic revitalization".

I, Bill Brandon, as City Manager have been on the job since March 17, 2003. Under policy direction of the City Council, since that time, I have been advised to implement policies that will efficiently utilize city resources to accomplish the City's mission. Encapsulated within this budget are a number of changes I am suggesting to accomplish this endeavor. The precise steps will be further explained later in this message.

A number of retreats and work sessions have occurred to accomplish the publication of this document. Beginning with a Council/Manager Retreat in mid-April and through the month of November City Council and staff have strived to:

- 1) produce a budget that carries out the provision of services to the community that continues to provide for the public health and safety
- 2) encourage economic growth
- 3) afford staff to complete required planning document revisions
- 4) continue providing current level of basic services
- 5) manage the sewer project

**Public Health and Safety** continues to be the largest segment of our budget. The cost of providing police services accounts for 50% of the General Fund. Staff has been exploring ways to bring down the cost of all the associated expenses of securing the safety of our citizens. Partnering with the other jurisdictions in King County, city staff is exploring

avenues of reducing jail expenses and providing municipal court services in a cooperative system with other cities and the county.

The Snoqualmie Tribe has established a medical health and mental health clinic in Carnation.

Securing grant funding for Safe Haven Park trail to Lot W is still a priority.

**Public Works Services** has been redefined. In recent years the city has approached public works as a construction based service. The city hired, as it could afford, staff to do construction projects within the city. This required year-round staff to accomplish the construction of city projects. In 2004 the emphasis will be on contracting out most of those duties and staffing only to accomplish ongoing monitoring and maintenance of the water system and limited maintenance of city infrastructure. A reduction of one full time employee and seasonal worker will occur.

The reduction in public works staffing will allow for the reinstatement of a higher level of resources to **Planning Services** to accomplish much needed updates and required changes to our development codes and facilities plans. We anticipate adding part-time planning staff to assist the **Planning Board** and staff to accomplish these upgrades. A smaller percentage of the budget will need to be spent on consultants as a result.

These enhancements to our code and planning documents will further prepare the city for the future growth expected to occur with the City Sewer coming online in 2007. We, as a city, must be prepared with the planning tools to insure the livability and design standards of Carnation are achieved. Professional planning assistance will insure that the community's shared vision of "place" will be incorporated into our planning documents.

Promoting economic vitality was identified in 2003 as a priority, especially in the downtown core. A number of endeavors were suggested and attempted. It was envisioned that the "**Farmers Market**" would be up in running in 2003. However, wise counsel from knowledgeable supporters suggested caution, and detailed planning will be undertaken before launching the enterprise. Taking the added time to plan and strategize should produce a successful venture when it commences operation in 2004.

It is important that **Parks** remain a focal point of the city. Volunteer support has been resurging in interest and it will be my goal to seek restoration of the **Parks Planning Committee** to work on provision of park related services within the city. The **Skate Board Park** construction completion will bring a lot of activity to Memorial Park. Other areas of interest need to be focused on also. There are a number of opportunities to create and enhance trails throughout the city building on the regional King County trail that bisects our town. Loutsis Park is an untapped resource. This park is a lightly utilized facility that deserves a focus to become more highly used. We can also look at partnering with King County (Tolt-McDonald Park) and Riverview School District (athletic fields @ Tolt Middle School) for the provision of youth activities. We should also look at youth based organizations to oversee or implement these activities.

## **Economic Outlook in 2004**

The recession is showing signs of slow recovery with better than projected sales tax revenue in the third quarter. I would continue to advise caution however, because of the uncertainty in lack of sustained growth indicators for our region. Also, the State Supreme Court decision to uphold the voter initiative to reduce vehicle tab fees supports our electorates' message of fiscal conservatism.

The citizens and business owners of Carnation continue to struggle with a slow economy. With the city entering into a sewer project that we will ask them to pay new fees, the city will be looking at funding mechanism to reduce the overall cost of the sewer. The City Council has established a committee, with each member of the Council involved, to explore and seek any and all possible grant funding sources to buy down the cost of the sewerage facilities. The City Manager's direction is to insure that the Committee members have access to appropriate legislatures and grant funding agencies. Successful grant awards would reflect in the reduction of sewer rates to customers.

## **Personnel**

The City Manager position was filled on March 17, 2003. The front office has seen a number of changes through out 2003. The New Year will see one full time employee on maternity leave during January, but should return shortly thereafter bringing the FTE to two. All other office staff will remain the same with the exception of a part-time planning position to assist with more consistent planning coverage.

Public Works staff will decrease by one FTE and one seasonal worker. The emphasis will be more on maintenance and less on construction. Many Public Works projects will be contracted out on as needed basis rather than staffing to accommodate construction projects on a full year basis.

Our objective is to staff at the level to accommodate the mission of the city. I will continue to review and determine ways to appropriately staff each department in the coming year with an emphasis on fiscal responsibility.

## **OPERATING FUNDS**

### **General Fund**

The General Fund has seen an increase in revenue of 9%. This is due to favorable increase in sales tax during the 2003 third quarter and projected increase in the fourth quarter and expected to continue in 2004.

### **Street Fund**

Revenue in the street fund will be greatly affected by the State Supreme Courts decision that the voter initiative to lower license tab fees is constitutional. I have proposed that repair and maintenance in this area be contracted out on as needed and as can be afforded basis. We will not staff to accomplish this in-house, but use the bidding process

with contactors to carry out needed maintenance and repair. I expect this to not only decrease cost, but to make the operation within Public Works more efficient.

### **Water Operating Fund**

The Water Operating Fund has been stable due to the long, hot and dry summer season. More water usage occurred than what was projected. We will continue to seek a water rate study to insure that we are adequately funded to make necessary and needed improvements to the water system. We have many antiquated water lines and meters that are causing a larger than acceptable water loss. This will be addressed in conjunction with proposed sewer projects for greatest savings possible. We also need to insure that adequate storage and flows will address growth when it occurs.

### **Solid Waste Operating Fund**

The Solid Waste Operating Fund will see an increase in fund reserves of \$2,809. The fund ended 2003 at \$20K. This fund will continue to be closely monitored in 2004 due to increased contract costs.

### **Sewer Fund**

The Sewer Fund is a new operating fund for the City. With the needed close oversight of expenditures and largeness of the disbursement of City regulated funds it is necessary to track more closely where revenues are going. In previous years portions of these expenses were identified throughout the budget. With this new stand-alone fund expenditures can more closely be monitored.

### **Contingency Fund**

The Contingency Fund will continue to increase marginally (\$1,100) in 2004. The projected \$86,000 balance will bring this fund's reserve to 9.5% of the General Fund. The target of 10% before transfers can be made to assist the general fund, will only be impacted if the City Council determines to make an extraordinary capital improvement or acquisition if the opportunity should arise in 2004.

### **Equipment Replacement Fund**

The 2004 reserves in this account will increase by \$13,550.

## **CAPITAL IMPROVEMENT PROGRAM**

The capital improvement program continues to develop from the projections of the Sewer Project. The focus of 2004 will be to insure capital projects are in line with necessary improvements to align with the sewer project. We will not undertake, for example, road improvements that would be negatively impacted by sewer openings. The

water system will need to be upgraded in areas that will insure compatibility with the collection system.

Many of the capital projects underway are still ongoing and will continue to be concentrated on. Some of these projects are: completion pedestrian safety projects, water main replacement and upgrades, park improvements, park facilities and concentration on the sewer project in general.

## **CONCLUSION**

Budget preparation is an opportunity for us to look at how and where we as a city government are spending our resources. It also causes us to look at where our resources are coming from and make a responsible choice as where to spend that limited stream of income.

With a proper balance of residential and commercial/industrial taxing base, a complete community's health and viability is maintained and/or fostered. At this time Carnation is in an unhealthy situation. The city does not have a healthy business core to augment the residential community's needs for essential services. Typically residential service needs tax a cities financial resources more than what they contribute. The opposite is true with commercial and industrial properties. However, even though commercial and industrial pay a slightly higher share of city costs for services, they are supporting their customer base, and the residents who become their customers.

The 2004 budget recognizes the need for emphasis to increase the health of our business community.

In 2004, our hope is to move forward the task of providing efficient and effective service to the residents and business owners of the community. Trust in government is a corner stone in perceived effective service to the community. By creating strong relationships with the constituency of Carnation, the City Council and city staff will be more efficient in serving them as customers.

It is with sincere thanks that my staff and I thank the City of Carnation for the opportunity to serve.

Sincerely,

Bill Brandon  
City Manager

## FUND ACTIVITY & RESERVES

Fund		Year-end '03 Reserves	2004 Revenues	2004 Expenditures	Year-end '04 Reserves	Reserve +/-	%
001	GENERAL	\$279,607.38	\$928,008.80	\$ 889,013.56	\$ 318,602.62	\$38,995.24	14%
101	STREET	\$18,061.01	\$124,805.23	\$ 124,054.32	\$ 18,811.92	\$750.91	4%
103	UDAG	\$92,744.47	\$57,200.00	\$136,500.00	\$ 13,444.47	\$(79,300.00)	-86%
105	CONTINGENCY	\$84,495.33	\$1,100.00	\$ -	\$85,595.33	\$ 1,100.00	1%
106	CEMETERY FUND	\$ 5,697.95	\$10,865.00	\$10,743.35	\$ 5,819.60	\$121.65	2%
107	EQUIPMENT REPLACEMENT	\$49,934.71	\$29,000.00	\$15,600.00	\$63,334.71	\$13,400.00	27%
108	PARK-DEVELOPMENT	\$35,541.90	\$337,000.00	\$371,000.00	\$ 1,541.90	\$(34,000.00)	-96%
201	LTGO BOND REDEMPTION	\$ 6,924.75	\$50,000.00	\$49,977.50	\$ 6,947.25	\$22.50	0%
301	CAPITAL IMPROVEMENT	\$ 1,592.68	\$ 179,675.00	\$ 164,000.00	\$17,267.68	\$15,675.00	984%
400	SEWER OPERATING FUND	\$ -	\$10,000.00	\$ 4,761.93	\$ 5,238.07	\$5,238.07	100%
401	WATER OPERATING FUND	\$79,630.59	\$560,964.00	\$547,116.47	\$93,478.12	\$13,847.53	17%
402	WATER CAPITAL REPLACEMENT	\$270,155.61	\$57,400.00	\$56,735.00	\$270,820.61	\$665.00	0%
403	SOLID WASTE OPERATING FUND	\$16,878.55	\$378,268.00	\$367,323.53	\$27,823.02	\$10,944.47	65%
404	WATER BOND REDEMPTION	\$ 3,648.53	\$ 139,850.00	\$ 87,450.00	\$ 56,048.53	\$ 52,400.00	1436%
405	WATER BOND RESERVE	\$55,500.72	\$ 700.00	\$ 2,500.00	\$ 53,700.72	\$(1,800.00)	-3%
406	SOLID WASTE CAPITAL REPLACEMENT	\$215,893.02	\$3,200.00	\$ 42,612.02	\$ 176,481.00	\$( 39,412.02)	-18%
407	SEWER CUMULATIVE RESERVE	\$374,905.51	\$1,308,685.00	\$1,442,652.33	\$ 240,938.18	\$(133,967.33)	-36%
601	CEMETERY PERPETUAL CARE	\$40,000.00	\$625.00	-	\$ 40,625.00	\$625.00	2%
<b>Totals</b>		<b>\$1,631,212.71</b>	<b>\$4,177,346.03</b>	<b>\$4,312,039.99</b>	<b>\$1,496,518.75</b>	<b>\$( 134,6932.96)</b>	<b>-8%</b>

Section 2

BUDGET SUMMARY

**GENERAL FUND - 001**

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

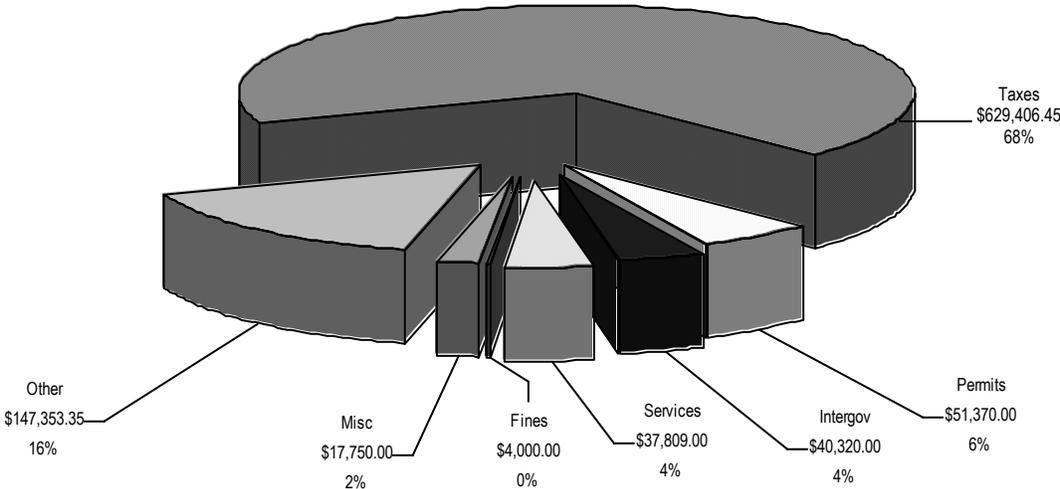
GENERAL FUND REVENUES

The General Fund primarily receives its revenues from Taxes, Regulatory Licenses & Permits, Intergovernmental Revenues & Grants, Charges for Goods & Services, Fines & Forfeits, Investment Earnings and Transfers in from other funds. General Fund revenues are projected to increase by almost \$79,000. These estimates are based on conservative views of trends from 1999-2003, along with project grants, permits and staff's increased diligence on code enforcement.

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

BARS Account	Description	2004 Budget
310	Tax Revenues	\$629,406
320	Licenses & Permits	\$51,370
330	Intergovernmental Revenues	\$40,320
340	Charges for Goods & Services	\$37,809
350	Fines & Forfeits	\$4,000
360	Miscellaneous Revenues	\$17,750
380	Non Revenues	\$0
390	Other Financing Sources	\$147,353
<b>GENERAL FUND REVENUE TOTALS</b>		<b>\$928,009</b>

2004 General Fund Revenues

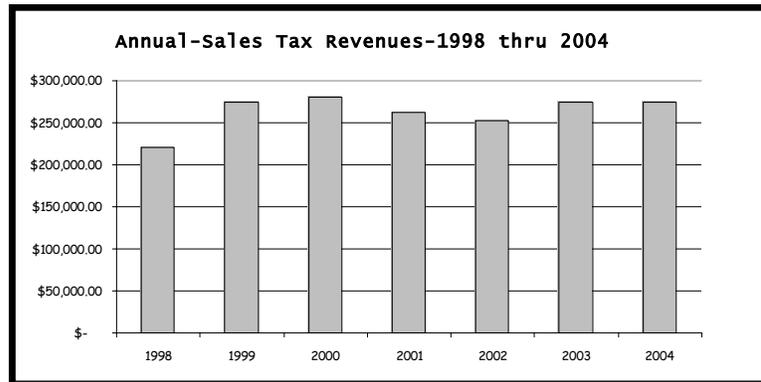


### 310 - Tax Revenues

Tax Revenues account for 68% of general fund resources. Property tax revenues are expected to increase in 2004 due to the 1% allowable annual increase along with an increase in the annual assessed valuation of all properties in the City. Utility tax revenues are expected to increase due to anticipated rate increases by both private and public utility providers. Tax Revenues (317) is increased by \$11K due to anticipated gambling revenues and penalties regarding collection of delinquent taxes.

#### 001.31x - Tax Revenues

BARS Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
311	Real & Personal Property	\$123,412	\$132,904	\$138,220	4%
313	Local Sales & Criminal	\$281,214	\$312,022	\$315,936	1%
316	Utility Taxes	\$138,305	\$137,271	\$162,000	18%
317	Gambling Tax	\$6,862	\$6,446	\$13,250	106%
<b>310 - TOTAL REVENUES</b>		<b>\$549,793</b>	<b>\$588,643</b>	<b>\$629,406</b>	<b>7%</b>



### 320 - Licenses & Permits

Licenses & Permits include revenues received from Business Licenses & Permits and Non-Business Licenses & Permits. Business Licenses include Business License fees and penalties, and cable TV Franchise Fees. Non-Business Licenses & Permits include Building Permits, Planning & Land Use Permits, and Right-of-Way Use Permits. The projected increase of 35% is due to anticipated increases in building and right-of-way use permit revenue.

#### 001.32x - Licenses & Permits

BARS Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
321	Business Licenses & Permits	26,953	26,853	29,075	8%
322	Non Business Licenses & Permits	18,318	16,562	22,295	35%
<b>320 - TOTAL REVENUES</b>		<b>\$45,271</b>	<b>\$43,415</b>	<b>\$51,370</b>	<b>18%</b>

### 330 - Intergovernmental Revenue

Intergovernmental Revenues include several grants which are anticipated for the Carnation Farmers Market; the 2004 GMA Update to the Comprehensive Plan and Land Use Code; and State Shared Revenue received from motor vehicle, criminal justice, and liquor taxes.

#### 001.33x - Intergovernmental Revenue

BARS Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
330	Intergovernmental Revenue	\$ -	\$ 15,150	\$ 2,850	-81%
331	Direct Federal Grants	\$ -	\$ -	\$ 3,500	100%
334	State Grants	\$ 2,339	\$ -	\$ 10,500	100%
336	State Entitlements & In-Lieu Taxes	\$ 39,608	\$ 26,044	\$ 23,470	-10%
<b>TOTAL REVENUES - 330</b>		<b>\$ 41,947</b>	<b>\$ 41,194</b>	<b>\$ 40,320</b>	<b>-2%</b>

### 340 - Charges for Goods & Services

Charges for goods and services include fees received for General Government functions such as photocopies and sales of publications; security cost recovery fees resulting from False Alarms, and revenue received from engineering and land use application review fees. The increase of over \$24,000 in 2004 results from anticipated engineering and planning application review fees for both the sewer project and private development. Sewer project review fees include SEPA Environmental Checklist review fees and pre-application meetings with King County. Anticipated private development projects include three potential commercial site plan reviews, and school impact mitigation fee non-revenues associated with the potential for three new single-family residences.

#### 001.34x - Charges for Goods & Services

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Final	% Change 2003-04
341	General Government	\$ 143	\$ 51	\$ 220	332%
342	Security of Persons & Property	\$ 100	\$ 745	\$ 200	-73%
343	Utilities & Environment	\$ 5,420	\$ 180	\$ 5,500	2956%
345	Economic Environment	\$ 5,162	\$ 8,334	\$ 31,889	283%
<b>TOTAL REVENUES - 340</b>		<b>\$ 10,825</b>	<b>\$ 9,310</b>	<b>\$ 37,809</b>	<b>306%</b>

### 350 - Fines & Forfeits

Includes payments from fines, forfeitures, and penalties awarded by the District Court in favor of the City.

#### 001.35x - Fines & Forfeits

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Final	% Change 2003-04
357	Criminal Costs	\$ 7,069	\$ 3,112	\$ 4,000	29%
<b>TOTAL REVENUES - 350</b>		<b>\$ 7,069</b>	<b>\$ 3,112</b>	<b>\$ 4,000</b>	<b>29%</b>

### 360 - Miscellaneous Revenues

Revenues derived from sources that are not otherwise provides for in the BARS system. Miscellaneous Revenue in 2004 includes interest earnings, fireworks display contributions, and revenues held in trust for Washington State (formerly held in Fund 633). Per the recommendation of the Washington State Auditor, the 633 Fund was merged into the General Fund in 2003.

#### 001.36x - Miscellaneous Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Final	% Change 2003-04
361	Interest & Other Earnings	\$ 15,780	\$ 9,770	\$ 13,050	34%
362	Rents, Leases & Concessions	\$ 1,202	\$ -	\$ -	0%
363	Insurance Recoveries	\$ -	\$ 9,224	\$ -	-100%
367	Private Donations & Contributions	\$ 700	\$ 6,000	\$ 4,500	-25%
369/386	Other Miscellaneous Revenues	\$ 279	\$ 24,423	\$ 200	-99%
<b>TOTAL REVENUES - 360 w/386</b>		<b>\$ 17,961</b>	<b>\$ 49,417</b>	<b>\$ 17,750</b>	<b>-64%</b>

### 390 - Other Financing Sources

Revenues received from the sales of capital assets, or transfers-in from other funds. 2004 shows an increase due to the proceeds received from a prospective sale of City property, an Interfund Loan repayment and a slight increase in the administrative support calculation (interfund operating transfers).

#### 001.39x - Other Financing Sources

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Final	% Change 2003-04
395	Proceeds from Sales of Capital Assets	\$ -	\$ -	\$ 5,000	100%
381/397	Transfers - In	\$ 190,235	\$ 116,307	\$ 142,353	0%
<b>TOTAL REVENUES 390 w/381</b>		<b>\$ 190,235</b>	<b>\$ 116,307</b>	<b>\$ 147,353</b>	<b>27%</b>

## GENERAL FUND RESOURCES SUMMARY - ALL ACCOUNTS

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Final	% Change 2003-04
310	Tax Revenues	\$ 549,793	\$ 588,643	\$ 629,406	7%
320	Licenses & Permits	\$ 45,391	\$ 43,415	\$ 51,370	18%
330	Intergovernmental Revenues	\$ 41,947	\$ 41,194	\$ 40,320	-2%
340	Charges for Goods & Services	\$ 10,825	\$ 9,310	\$ 37,809	306%
350	Fines & Forfeits	\$ 7,069	\$ 3,112	\$ 4,000	29%
360	Miscellaneous Revenues	\$ 17,961	\$ 49,417	\$ 17,750	-64%
390	Other Financing Sources	\$ 190,235	\$ 116,307	\$ 147,353	27%
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 863,222</b>	<b>\$ 851,398</b>	<b>\$ 928,009</b>	<b>9%</b>

# GENERAL FUND EXPENSES

The General Fund accounts for the activities of the City that are governmental in nature, and the expenses of numerous operational departments including General Government and Public Safety services such as:

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

## 511 - Legislative

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. Legislative costs are expected to increase by \$500 in 2004, primarily due to more precise allocation of postage costs, and an anticipated 2003 General Election costs.

### LEGISLATIVE DEPARTMENT: City Council



**General Purpose:** The City Council is the legislative body of the City. It's members represent citizens through policy adoption and oversight. Policies are made through the adoption of ordinances, resolutions, and motions. Major policy documents include the city's comprehensive plans and annual budget. 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.

**Current Level of Service:** The City of Carnation is a non-charter code city operating 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. The Council meets the first and third Tuesday evening of each month in regular session. Special meetings and work sessions are held as needed. All meetings are held in accordance with the Open Public Meetings Act.

**Budget Description:** No change is anticipated for Councilmember salaries and benefits. Other services and charges include publication of official notices, travel, and miscellaneous. Intergovernmental expenses.

#### 2003 Legislative Accomplishments:

- Facilitated citizen involvement in the location of the sewer treatment plant.
- Progressed with funding, planning and policy decisions for the sewer system project.
- Adopted the 2003 Stormwater Comprehensive Plan.
- Prepared the 2003 Comprehensive Sewer Plan for adoption in early 2004.
- Hired a new City Manager.
- Established a Farmers Market Steering Committee

- Beautified Tolt Avenue with the addition of flower baskets and tree planters.

**2004 Legislative Goals:**

- Adopt the 2003 Comprehensive Sewer Plan.
- Adopt the 2003 Water Plan Supplement.
- Adopt the 2004 GMA Update to the Comprehensive Plan & Development Regulations.
- Adopt strategies and secure grant funding for the sewer system project.
- Make progress towards the establishment of Business Corridor Design Standards.

**2004 Legislative Expense Summary:**

**001.511 - Legislative**

- .10 - Administration
- .30 - Official Publications
- .40 - Training
- .50 - Facilities
- .60 - City Council

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ 15,000	\$ 15,000	\$ 15,000	0%
.20	Personnel Benefits	\$ 1,148	\$ 963	\$ 1,148	19%
.30	Supplies	\$ 429	\$ 236	\$ 225	-5%
.40	Other Services and Charges*	\$ 3,219	\$ 4,428	\$ 5,025	13%
.50	Intergovernmental Services and Taxes	\$ 101	\$ 1,724	\$ 2,000	16%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - 511</b>		<b>\$ 19,897</b>	<b>\$ 22,352</b>	<b>\$ 23,398</b>	<b>5%</b>

\*Other Services & Charges include the Publication of Official Notices (\$1800), Travel & Training (\$3100), and Postage/Misc. (\$125).

**513 - Executive**

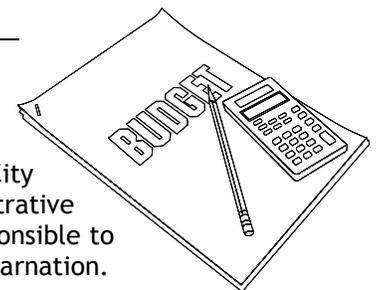
The Executive Department accounts for the costs of providing management and administration of the affairs of the City including coordination, guidance, and support for the development and management of effective programs. Executive costs are expected to decrease nearly \$6,000 due to approximately 50% of the City Manager's time being allocated to sewer and water projects.

**EXECUTIVE ADMINISTRATION: City Manager**

**General Purpose:** 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.

**Budget Description:** Salaries in this Department pay for 40% of the City Manager's salary. Other expenses include memberships, dues, and training costs.

**2003 Executive Accomplishments:**



- Oversaw all city functions, activities, and projects.
- Continued work towards sewer system.
- Represented the City while working with other agencies on sewer project issues.
- Represented the City in negotiations for Jail, Police, and Municipal Court Services.
- Made substantial progress towards updating the City's Personnel Policies.

**2004 Executive Goals:**

- Oversee all city functions, activities, and projects.
- Continued work towards sewer system.
- Prepare a Community Development Block Grant application.
- Pursue funding for the sewer system project.

**2004 Executive Expense Summary:**

**001.513 - Executive**

.10 - Administration

.40 - Training

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ 46,150	\$ 29,048	\$ 25,200	-13%
.20	Personnel Benefits	\$ 10,083	\$ 7,416	\$ 6,476	-13%
.30	Supplies	\$ 1,242	\$ 434	\$ 400	-8%
.40	Other Services and Charges	\$ 2,186	\$ 4,002	\$ 3,070	-23%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - 513</b>		<b>\$ 59,662</b>	<b>\$ 40,898</b>	<b>\$ 35,146</b>	<b>-14%</b>

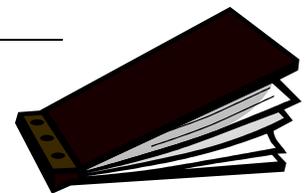
**514 - Financial & Records Services**

The Financial & Records Services Department accounts for the costs of providing financial, record keeping, and related services benefiting the City. A projected increase of \$20,564 is seen in 2004 resulting from a shortage of direct staff in 2003. The biennial state audit is also scheduled for late 2004, and is estimated to cost \$18,000 plus additional staff time.

**FINANCIAL AND RECORDS SERVICES:**

**General Purpose:** The general purpose of the finance division, which is managed by the Finance Director, is to budget, bill, collect, disperse, and account for all municipal revenues and expenditures according to accounting requirements established by the Office of the State Auditor's BARS (Budgeting, Accounting, and Reporting System). The Finance Director also manages the front office staff.

The primary functions of the City Clerk's office is to maintain the official records of the City; respond promptly and efficiently to requests for public information; provide clerical and secretarial services for all departments; oversee records management in accordance with the Washington State Archive's general records retention schedule; attend all meetings of the City Council and Planning Board, and maintain accurate minutes of the meetings thereof; record and file all ordinances, resolutions, agreements and other records, certify official documents as necessary;



**City of Carnation**  
**2004 Annual Budget**

publish meeting agendas, official advertisements and legal notices; prepare monthly payroll and related payroll taxes; issue business licenses, building permits, and other regulatory registrations.

**Current Level of Service:** In 2003, Finance & Records Service staff consists of the Finance Director, City Clerk, 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, is responsible for the accounting system for the City, handles all banking services, provides assistance in preparing the budget, administers annual budget reporting and control, prepares the Annual Report, administers grant funding, maintains the official records of the city, and issues most licenses and permits.

**Budget Description:** Salaries and benefits include distributions for the Finance Director (reduced this year to nine months), City Clerk, Deputy City Clerk, and Accounting Clerk positions. Salaries and benefits were unusually low in 2003 due to staff shortages, and a significant portion of the City Clerk's time which was allocated to Planning. Small tools and supplies consist of operating and office supplies, forms, letterhead, envelopes, binders, etc. Other services and charges include travel and training, state auditor assistance, computer programming, printing and miscellaneous. Services are expected to increase in 2004 due to the scheduled 2002-03 biennial audit.

**2003 Accomplishments:**

- Received clean biennial audit from State auditor
- Assisted with the preconstruction phase of the Sewer Project
- Upgraded accounting software
- Prepared all financial transactions of the City
- Maintained all official records of the city
- Maintained all fiscal accounts of the city

**2004 Goals and Work Plan:**

- Assist the Council in preparation and preconstruction planning for the sewer project
- Prepare a five year financial plan to assist the City Council in planning for the City's future
- Prepare and process the City's second biennial audit
- Prepare all financial transactions of the City
- Maintain all official records of the city
- Maintain all fiscal accounts of the city

**2004 Financial & Records Services Expense Summary:**

**001.514 - Financial & Records Services**

- .10 - Administration
- .20 - Financial Services
- .30 - Records Services
- .40 - Training

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ 64,914	\$ 31,407	\$ 39,551	26%
.20	Personnel Benefits	\$ 20,540	\$ 9,679	\$ 14,388	49%
.30	Supplies	\$ 1,771	\$ 1,062	\$ 1,350	27%
.40	Other Services and Charges	\$ 4,086	\$ 6,951	\$ 3,625	-48%
.50	Intergovernmental Services and Taxes	\$ 13,271	\$ 8,584	\$ 18,000	110%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - 514</b>		<b>\$ 104,582</b>	<b>\$ 57,683</b>	<b>\$ 76,914</b>	<b>33%</b>

**515 - Legal | 516 - Personnel | 518 - Central Services |  
519 - Other General Government Services**

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. Personnel costs are also mostly legal in nature, and may relate to either general policy or specific personnel matters. Central Services includes costs for activities of a general administrative nature such as communications, printing, liability insurance, utility services, miscellaneous memberships and dues.

**GENERAL GOVERNMENT SERVICES:**

**Legal Services:** This consists of the payments to Ogden Murphy Wallace (\$35,000) for general municipal legal work, city prosecution and criminal code work. \$3,500 is budgeted for public defense, domestic violence and miscellaneous.

**Central Services:** Small tools and supplies consist of operating and office supplies, forms, copy paper, letterhead, envelopes, binders, etc. (\$4,850). Other services and charges include postage (\$5,000), copy machine and office equipment repair, advertising/public notices, equipment rentals, AWC RMSA liability insurance (\$38,771), utility service costs (\$5,500), travel and training, computer system programming, building repair, janitorial services, ordinance codification, and AWC, SCA and misc. Dues and membership fees.

**2004 General Government Services Expense Summary:**

**001.515 - Legal**

- .10 - Administration
- .21 - Criminal

**001.516 - Personnel**

- .20 - Personnel Services

**001.518 - Central Services**

- .10 - Administration
- .20 - Property Management Services
- .30 - Custodial Services

**001.519 - Other General Government Services**

- .70 - Other Contract Work
- .90 - Miscellaneous (dues: AWC, SCA, etc)

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ 981	\$ 2,106	100%
.20	Personnel Benefits	\$ -	\$ 89	\$ 323	100%
.30	Supplies	\$ 6,832	\$ 7,877	\$ 4,975	-37%
.40	Other Services and Charges	\$ 120,956	\$ 122,164	\$ 104,821	-14%
.50	Intergovernmental Services and Taxes	\$ 271	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ 3,110	100%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - 515/516/518/519</b>		<b>\$ 128,059</b>	<b>\$ 131,110</b>	<b>\$ 115,335</b>	<b>-12%</b>

## 521 - Law Enforcement | 522 - Fire Control | 523 - Corrections 567 - Mental & Physical Health

Expenses associated with activities that are normally related to police and fire prevention services are accounted for under the BARS account 520 - Security of Persons & Property. The City contracts with the King County Sheriffs Office for police services, and with Eastside Fire & Rescue for fire control services. Also included in this summary group is \$325 for state mandated alcohol rehabilitation services.

### POLICE DEPARTMENT

**General Purpose:** To provide quality, professional law enforcement to improve public safety in the City of Carnation. The city contracts with King County Sheriff's office for the service, including basic patrol, criminal investigations and associated law enforcement duties.

**Current Level of Service:** The proposed budget provides for a ½ Chief and two patrol officers per week. The Cities call for services is handled by County Deputies during the off time of the dedicated city officers.

**Budget Highlights:** All officers and deputies have the primary responsibility of providing patrol coverage and investigation. King County also provides K-9, major crime detectives, vice and other specialty units as needed. Other areas of the expense included within the budget are King County jail costs, supplies, utilities, office maintenance (janitorial etc.) and communications, e.g., postage, telephone, and cellular phone.

#### 2003 Accomplishments:

- Provided policing for all special community events
- Maintained low crime rate
- Secured grant funding for Radar Trailer
- Secured commitment for cautionary sidewalk across Tolt Avenue

#### 2004 Goals and Work Plan:

- Insure installation of cautionary sidewalk across Tolt Avenue
- Secure more cost effective Jail Services with King County or other provider
- Provide policing for all special community events
- Maintain low crime rate
- Identify long term police service levels for Carnation



## 2004 Public Safety & Health Expense Summary:

### 001.521 - Law Enforcement

- .10 - Administration
- .20 - Police Operations
- .50 - Facilities

### 001.522.60 - Fire Control: Other Services

### 001.523.60 - Detention & Corrections: Care & Custody of Prisoners

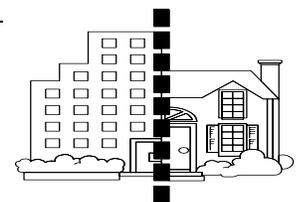
**001.567.00 - Mental & Physical Health: Alcohol Rehabilitation**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ 207	\$ 702	100%
.20	Personnel Benefits	\$ -	\$ 26	\$ 108	100%
.30	Supplies	\$ 6,832	\$ 1,346	\$ 475	-65%
.40	Other Services and Charges	\$ 373,388	\$ 387,742	\$ 435,650	12%
.50	Intergovernmental Services and Taxes	\$ 16,966	\$ 23,433	\$ 11,100	-53%
.60	Capital Outlays	\$ 3,655	\$ 9,500	\$ 325	-97%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES 521/522/523/567</b>		<b>\$ 400,841</b>	<b>\$ 422,253</b>	<b>\$ 448,360</b>	<b>6%</b>

**524 - Protective Inspections | 531 - Natural Resources |  
532 - Engineering | 558 - Planning & Community Development**

This grouping of accounts pays for Building Inspections (\$14K), Pollution Control fees (\$750) for the City's mandatory assessment from the Puget Sound Air Pollution Control Authority (PSAPCA), General City Engineering (\$16K), and Planning Department expenses (\$58K).

**PLANNING & LAND USE DEPARTMENT**



**General Purpose:** To provide short-term and long-term comprehensive planning for the future physical development of the city. To review and administer development applications pursuant to adopted plans and codes, enforce development codes, prepare plans for specific projects, and provide staff support to the Planning Board.

**Current Level of Service:** In 2003, the planning and development services department was staffed by the Public Works Director and the City Clerk, with contracted planning, engineering and building inspection assistance. The department coordinates the preparation of all the city's comprehensive plans, prepares and enforces development ordinances, and provides staff support to the Planning Board. Building Official and inspection services are currently contracted out, as is engineering review. The 2004 Budget includes the addition of a part-time Planner working no more than 18 hours per week.

**Budget Highlights:** Unlike previous years, the 2004 Line Item Budget separates the allocations for short-term planning activities (land use and development permit application review) and long-term comprehensive planning activities (the city's Comprehensive Plans and Development Regulations).

**Short-term & General Planning (BASUBs 558.10, 558.40, & 558.60):** The Budget provides for approximately 3% of the Public Works Director salary, 4% of the City Clerk's salary, and 40% of the salary for a part-time staff Planner. Additionally, the Budget includes \$3,000 for engineering, legal, and Hearing Examiner professional services.

**Long-Term Comprehensive Planning (BASUB 558.20):** The Budget provides for approximately 5% of the Public Works Director salary, 6% of the City Clerk's salary, and 40% of the salary for a part-time staff Planner. Additionally, the Budget includes \$18,500 for engineering, mapping, legal and specialized consultant professional service fees related to the 2004 GMA Update to the Carnation Comprehensive Plan and Development Regulations.

**2003 Accomplishments:**

- Provided staff support to the Planning Board.
- ★Substantially completed the 2004 GMA Update to Chapters 1 through 6 of the Carnation Comprehensive Plan & Development Regulations (Land Use Code).
- ★Processed and completed three annual amendments to the City's Comprehensive Plan, and one Land Use Code Amendment.
- Identified several errors and discrepancies on the city's zoning map, and began work with the Planning Board on the adoption of a new Official Zoning Map and potential rezones.
- Processed a variety of building and land use applications and permits.
- Managed and closed-out the CTED 2001-03 GMA Update Grant.
- Applied and received approval for the CTED 2003-05 GMA Update Grant.
- Assisted with sewer system planning.
- ★Compiled a database with detailed property information for 898 parcels within the city's planning and water service area.

**2004 Goals and Work Plan:**

- ★Complete 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).
- Begin work on Business Corridor Design Standards.
- Assist in preparing grant applications for available funding.
- Process all development applications and permits.
- Continue providing staff support to the Planning Board.
- Implement the new 2004 Comprehensive Plan and Land Use Code.

**2004 Building, Planning, & Engineering Expense Summary:**

**001.524 - Protective Inspections**

- .10 - Administration
- .20 - Inspections, Permits & Licenses
- .40 - Training

**001.531 - Natural Resources**

- .70 - Pollution Control

**001.532 - Facility Engineering**

- .20 - Engineering Services
- .40 - Training

**001.558 - Planning & Community Development**

- .10 - Administration
- .20 - Comprehensive Planning
- .40 - Training
- .60 - Planning

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ 46,006	\$ 18,068	\$ 29,585	64%
.20	Personnel Benefits	\$ 8,456	\$ 4,753	\$ 5,353	13%
.30	Supplies	\$ 661	\$ 652	\$ 1,000	53%
.40	Other Services and Charges	\$ 16,230	\$ 26,830	\$ 39,500	47%
.50	Intergovernmental Services and Taxes	\$ 9,534	\$ 11,116	\$ 14,750	33%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services				0%
<b>TOTAL EXPENDITURES 524/531/532/558</b>		<b>\$ 80,887</b>	<b>\$ 61,417</b>	<b>\$ 90,188</b>	<b>47%</b>

**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, and provides funding for the maintenance and operation of the City's parks (\$16K) as well as including expenses for the Farmers Market (\$14K), the Fourth of July fireworks display (\$5,500), community festivals (\$500), the annual donation to the Senior Center (\$1,500), and an allocation for Youth Programs (\$1,000). The \$5,500 expenditure for the Fourth of July fireworks display is offset by a \$4,500 contribution from the Carnation Fourth of July Committee, which reduces the City's net expense to \$1,000. Farmers Market expenditures are also offset by grant revenues received in 2003 and anticipated in 2004, reducing the City's net expense to \$2,000. Continued progress on the Farmers Market project is contingent upon the acquisition of grant funding.

**Public Works Department:  
PARKS & RECREATION DIVISION**

**General Purpose:** 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.

**Current Level of Service:** This program includes the maintenance of City parks and other public areas not developed as parks but utilized by the public for passive recreation. The City owns and maintains three developed parks. Hockert Park and Memorial Park contain recreational equipment and picnic facilities, and are multiple use parks. The third, Loutsis Park, houses the City's well field and is a more natural setting with trees and grass. Areas not designated or developed as parks include City owned properties and City right of ways. These properties and right of ways require a varying level of service ranging from periodic checks to monitor status too routine mowing and grounds maintenance.

Level of service in 2003 consisted of a ½ Time Employee in the summer months, with activity increasing in May and dropping off in September. The majority of the activity is related to grounds maintenance, mowing and trimming with a lesser percentage of time spent on maintenance of equipment and facilities. In 2004, mowing will be reduced and some grass areas which have been maintained at 2 to 4 inches in height will be allowed to grow to 6 to 12 inches. The primary emphasis will be maintenance of equipment and facilities necessary to provide a safe environment.



**Budget Highlights:**

Fireworks Display: \$5,500 is budgeted for the annual July 4<sup>th</sup> fireworks display. The committee traditionally raises \$4,500 revenue towards this event, reducing the City's net obligation to \$1,000.

Farmers Market: \$14,350 is budgeted for this project, of which the City of Carnation is projected to receive Grants (applications have been processed) totaling \$10,350 in 2004 (\$4,650 was received in 2003). The anticipated net expense to the City for this project is \$2,000 which will be expended primarily through labor and utility services.

Senior Center and Community Festivals: The City will continue to show its support to the Senior Center with a donation of \$1,500 in 2004.

**2003 Accomplishments:**

- Maintained the park system and repaired damaged equipment as required.
- Removed dilapidated equipment from Memorial Park
- Assisted the Planning Board with development of the Parks and Recreation Element of the Comprehensive Plan.
- Developed plans for Skate Park Facility.
- Assisted the City Council with adoption of an ordinance creating a Parks Advisory Board.

**2004 Goals and Work Plan:**

- Construct Skate Facility at Memorial Park.
- Fill vacancies on Parks Advisory Board.
- Reduce operational cost while maintaining safe environment.
- Thin the evergreen trees at Loutsis Park.
- Creation of a Parks Master Plan by the Parks Advisory Board.

**2004 Parks, Recreation, and Special Event Expense Summary:**

**001.573 - Spectator & Community Events**

- .30 - Commercial
- .90 - Other

**001.575 - Cultural & Recreational Facilities**

- .50 - Multipurpose & Community Centers

**001.576 - Park Facilities**

- .10 - Administration
- .40 - Ball Courts
- .66 - Operations - Contracted
- .80 - General Parks

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ 14,969	\$ 10,837	\$ 8,226	-24%
.20	Personnel Benefits	\$ 4,365	\$ 3,155	\$ 2,665	-16%
.30	Supplies	\$ 1,871	\$ 2,370	\$ 3,090	30%
.40	Other Services and Charges	\$ 6,102	\$ 13,262	\$ 25,493	92%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - 573/575/576</b>		<b>\$ 27,308</b>	<b>\$ 29,624</b>	<b>\$ 39,474</b>	<b>33%</b>

**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. 2004 interfund transfers include \$10,000 to the Equipment Replacement Fund 107 for computer upgrades and replacements (see the fixed asset replacement schedule), and \$50,000 for the LTGO Bond Debt (purchase of the Schefer Estate in 1999).

**2004 NonExpenditures, Debt Service, & Transfer-Out Expense Summary:**

**001.586.xx - Agency Type Disbursements: Building Code Surcharge**

**001.592.82 - Interest & Other Debt Service Costs: LTGO Bond Debt Services**

**001.597.50 - Transfers-Out: Multipurpose & Community Centers**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ -	\$ -	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ 200	100%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services	\$ 82,150	\$ 80,500	\$ 60,000	-25%
<b>TOTAL EXPENDITURES - 586/592</b>		<b>\$ 82,150</b>	<b>\$ 80,500</b>	<b>\$ 60,200</b>	<b>-25%</b>

**GENERAL FUND EXPENSE SUMMARY - ALL ACCOUNTS**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04	% of General Fund
.10	Salaries & Wages	\$187,039.15	\$105,546.09	\$120,370.21	14%	14%
.20	Personnel Benefits	\$44,592.16	\$26,079.91	\$30,459.86	17%	3%
.30	Supplies	\$11,855.78	\$11,856.94	\$10,840.00	-9%	1%
.40	Other Services & Charges	\$541,564.63	\$567,497.00	\$619,358.49	9%	70%
.50	Intergovernmental Services & Taxes	\$40,143.34	\$44,857.02	\$46,175.00	0%	5%
.60	Capital Outlays	\$3,655.04	\$9,500.00	\$1,610.00	100%	0%
.70	Interfund Payments for Services	\$82,150.04	\$80,500.00	\$60,200.00	-25%	7%
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>\$911,000.14</b>	<b>\$845,836.96</b>	<b>\$889,013.56</b>	<b>5%</b>	<b>100%</b>

# 101 - STREET FUND = = = = =

## STREET FUND REVENUES

The Street Fund receives the bulk of its revenues from taxes on property and vehicle fuel.

### 101.3xx - Street Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
311	Taxes	\$ 74,976	\$ 81,231	\$ 85,000	5%
336	State Shared Revenues	\$ 41,374	\$ 40,013	\$ 38,830	-3%
369	Miscellaneous	\$ -	\$ 175	\$ 975	457%
<b>TOTAL REVENUES - FUND 101</b>		<b>\$ 116,350</b>	<b>\$ 121,420</b>	<b>\$ 124,805</b>	<b>3%</b>

## STREET FUND EXPENSES

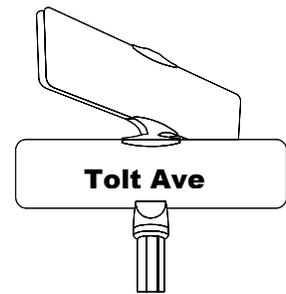
Street Fund uses account for the cost of services provided by the City for the safe and adequate flow of vehicles and pedestrians. Expenses include activities for Road & Street Maintenance, Road & Street Administration, and Road & Street Operations. Street Fund uses are proposed to increase by approximately \$8,000.

**Public Works Department:  
STREET DIVISION**

**General Purpose:** 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.

**Current Level of Service:** The budget provides for the essential maintenance of paved streets and unpaved alleys. Service also includes maintenance of gravel shoulders, roadside vegetation, storm drainage and sidewalks.

Many of the aging streets require more than routine maintenance to preserve their use from year to year. This 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 maintenance workers devoting part of their time to street maintenance activities (in addition to water, parks and other public works field operations.) The two maintenance workers receive periodic assistance through contract services. Historically the maintenance crew has performed work related to major road reconstruction projects. The Crew will continue to perform minor repairs and improvements, while major future projects will be contracted.



**2003 Accomplishments:**

- Completed reconstruction of West Entwistle Street.
- Installed new street signs and planters on Tolt Avenue.
- Coordinated with WSDOT on Tolt Middle School signage, flashers and crosswalk.
- Coordinated with WSDOT on NE 55th to Morrison sidewalk.
- Obtained funding for Tolt Ave ADA improvements.
- Prepared Stormwater Comprehensive Plan for adoption.

**2004 Goals and Work Plan:**

- Award contract for construction of Tolt Avenue ADA improvements.
- Prepare accurate inventory and survey condition of all streets and sidewalks.
- Install in pavement flashing lights at Tolt Avenue and Eugene Street.
- Reconstruct Bird Street between Tolt Avenue and alleyway.
- Upgrade and repair failing storm drainage facilities.
- Continue to work with the City Engineer to address potential conflicts between storm drainage system and proposed sanitary sewer system.

**101 - Street Fund Expense Summary:**

**542 - Road & Street Maintenance**

- .10 - Administration
- .30 - Roadway
- .40 - Drainage
- .60 - Traffic & Pedestrian Services
- .90 - Maintenance Admin & Overhead

**543 - Road & Street Administration & Overhead**

- .70 - Miscellaneous

**548 - Municipal Vehicles & Public Works Equipment**

- .68 - Rentals: Ops - General
- .90 - Other Services

BARS		2002 Actual	2003 Projected	2004 Budget	% Change
Object #	Description				2003-04
.10	Salaries and Wages	\$ 47,177	\$ 46,507	\$ 36,835	-21%
.20	Personnel Benefits	\$ 13,831	\$ 12,685	\$ 12,362	-3%
.30	Supplies	\$ 6,114	\$ 2,905	\$ 8,900	206%
.40	Other Services and Charges	\$ 38,283	\$ 46,218	\$ 32,575	-30%
.50	Intergovernmental Services & Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ 800	100%
.90	Interfund Payments for Services	\$ 10,500	\$ 36,599	\$ 31,582	-14%
<b>TOTAL EXPENDITURES - FUND 101</b>		<b>\$ 115,905</b>	<b>\$ 144,913</b>	<b>\$ 123,054</b>	<b>-15%</b>

# 103 - UDAG FUND

Established: Ordinance No. 373, 1988  
Section 3.04.060 CMC

## UDAG FUND REVENUES

The UDAG Fund will receive the bulk of its 2004 revenue from investment interest and the possible sale of real property. The UDAG Fund is currently being researched by staff to determine the specific purpose and intent for which the fund was created.

### 103.3xx - UDAG Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
334	Intergovernmental Revenue	\$ 8,925	\$ 1,575	\$ -	-100%
361	Investment Interest	\$ 6,316	\$ 1,897	\$ 2,200	16%
395	Disposition of Capital Assets	\$ 45,351	\$ -	\$ 55,000	100%
<b>TOTAL REVENUES - FUND 103</b>		<b>\$ 60,592</b>	<b>\$ 3,472</b>	<b>\$ 57,200</b>	<b>1547%</b>

## UDAG FUND EXPENSES

UDAG Fund expenditures are expected to increase in 2004 due to a possible purchase of real property (\$100K); cleanup of City property which is being considered for sale (\$10K); and the repayment of an Interfund Loan and interest (\$26.5K) to the General Fund (001) for the skateboard park project. The repayment of the Interfund Loan is included in the UDAG Fund in anticipation of final approval by the City Council for the source of the repayment, as referenced in Ordinance No. 653.

### 103 - UDAG Fund Expense Summary:

**535.20 - Sewer Utilities: Administration: Planning, Research & Development**

**558 - Planning & Community Development**

.20 - Comprehensive Planning

.80 - Development Planning

**594 - Capital Expenditures:**

.19 - General Government

.25 - Emergency Services

.39 - Other Environmental Services

.95 - Road/Street Construction

**595 - Roads/Streets Construction**

- .80 - Ancillary Operations
- .90 - Construction Admin & Overhead
- 597 - Municipal Vehicles & Public Works Equipment**
- .68 - Rentals: Operations - General
- .90 - Other Services

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ 87,554	\$ 37,288	\$ -	-100%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ 9,198	\$ 7,883	\$ 110,000	1295%
.90	Interfund Payments for Services	\$ -	\$ -	\$ 26,500	0%
<b>TOTAL EXPENDITURES - FUND 103</b>		<b>\$ 96,753</b>	<b>\$ 45,170</b>	<b>\$ 136,500</b>	<b>202%</b>

# 105 - CONTINGENCY FUND

## CONTINGENCY FUND REVENUES

The purpose of the Contingency Fund is to accumulate interest until it has a reserve balance equaling 10% of the General Fund. Revenues deposited into this fund are received solely from investment interest.

### 105.3xx - Contingency Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
361	Investment Interest	\$ 1,495	\$ 988	\$ 1,100	11%
<b>TOTAL REVENUES - FUND 105</b>		<b>\$ 1,495</b>	<b>\$ 988</b>	<b>\$ 1,100</b>	<b>11%</b>

## CONTINGENCY FUND EXPENSES

No expenditures are budgeted from the Contingency Fund. The fund will continue to accumulate interest until the balance exceeds the target threshold equaling 10% of the General Fund.

### 105 - Contingency Fund Expense Summary:

#### 105.5xx - Contingency Fund Expenses

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ -	\$ -	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - FUND 105</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## CEMETERY FUND - 106

Established: Ordinance No. 461, 1991  
Section 3.04.070 CMC

The Cemetery Fund was established to receive funds and other receipts authorized for deposit into the fund by action of the city council, and from which all appropriate disbursements are made, as authorized by the city council for the operation and maintenance of the Carnation Cemetery.

## CEMETERY FUND REVENUES

2004 Revenues are estimated from the average 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.

### 106.3xx - Cemetery Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
343	Charges for Cemetery Services	\$ 8,694	\$ 14,021	\$ 10,660	-24%
361	Investment Interest	\$ 1,000	\$ 597	\$ -	-100%
367/369	Other Miscellaneous Revenue	\$ 4,415	\$ 15	\$ 30	100%
386	Agency Type Deposits	\$ 297	\$ 449	\$ 175	100%
<b>TOTAL REVENUES - FUND 106</b>		<b>\$ 14,405</b>	<b>\$ 15,082</b>	<b>\$ 10,865</b>	<b>-28%</b>

## CEMETERY FUND EXPENSES

Expenditures are conservatively projected to decrease slightly in 2004. 2004 Goals for the cemetery include a review of adopted rates and fees by the City Council and staff. The last rate adjustments approved for the cemetery were in 1999.

### CEMETERY DIVISION

**General Purpose:** The purpose of the Cemetery Division and its operating fund is to operate and maintain the Carnation Cemetery. The City assumed ownership and responsibility for the cemetery in approximately 1992 from the Oddfellows.

**Current Level of Service:** The City sells remaining plots, arranges for burials and inurnments, maintains and otherwise operates the municipal cemetery. The City contracts for cemetery maintenance services. Grave opening and closing services are also contracted out. City staff provide administrative and operations assistance as needed. Cemetery administration is overseen by the City Clerk with assistance from the Accounting Clerk, cemetery facility operations are overseen by the Public Works Director with assistance from the Field Supervisor.

**Budget Highlights:** The proposed budget includes funds for continued maintenance and operations of the cemetery. The cemetery operating budget provides for approximately 1% of the salaries/benefits for the Finance Director, Public Works Director, Public Works Journeyman and City Clerk; and approximately 2% of the salary/benefits for an Accounting Clerk. Professional Service charges (40 series objects) include costs for grave opening/closings, grave liners, grave markers, and grounds maintenance.

**Budget Description:** Salaries, wages and benefits (10 and 20 series objects) are any costs charged to the cemetery fund for city financial and administrative services performed by city office staff or maintenance crews. Salaries and wages include costs to administer the cemetery budget, arrange for burials, coordinate with service providers, maintain vital statistics and city records, etc.

Operating supplies (30 series objects) include office supplies, small tools and equipment, marking tape, fuel and oil, and any miscellaneous operating materials or supplies for the lawnmower. Professional/Other Services and Charges (40 series objects) include grave openings/closings, grave liners, urn boxes, markers, bases for VA markers, and grounds mowing and weed control. Urn boxes and grave liners are purchased on an as-needed basis.

**2003 Accomplishments:**

- Arranged for seven burials and inurnments.
- Arranged for the placement of eight grave markers.
- Filed several decades of cemetery receipts and paperwork from the Tolt Odd Fellows Cemetery Association, and input data into cemetery database.
- Created a computerized working cemetery map (not-to-scale).
- Maintained cemetery grounds.

**2004 Goals and Work Plan:**

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

**106 - Cemetery Fund Expense Summary:**

**106.536 - Cemetery**

- .10 - Administration
- .20 - Cemetery Services
- .50 - Facilities

**106.597.xx - Transfer-Out**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ 4,364	\$ 2,005	\$ 2,396	19%
.20	Personnel Benefits	\$ 1,290	\$ 507	\$ 841	66%
.30	Supplies	\$ 12	\$ 19	\$ 100	417%
.40	Other Services and Charges	\$ 6,325	\$ 7,113	\$ 5,817	-18%
.50	Intergovernmental Services and Taxes	\$ 497	\$ 254	\$ 300	18%
.60	Capital Outlays	\$ -	\$ -	\$ 200	100%
.90	Interfund Payments for Services	\$ 50	\$ 1,480	\$ 1,090	-26%
<b>TOTAL EXPENDITURES - FUND 106</b>		<b>\$ 12,538</b>	<b>\$ 11,379</b>	<b>\$ 10,743</b>	<b>-6%</b>

## EQUIPMENT REPLACEMENT FUND - 107

### EQUIPMENT REPLACEMENT FUND REVENUES

This fund receives its revenue from interfund loans to replace equipment as needed. These transfers are a function of the assets replacement schedule.

#### 107.3xx - Equipment Replacement Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
363	Insurance Recoveries	\$ -	\$ 4,335	\$ -	-100%
369	Other Miscellaneous Revenues	\$ -	\$ -	\$ -	0%
379	Capital Contributions	\$ -	\$ -	\$ -	0%
397	Transfers-In	\$ 32,650	\$ 42,750	\$ 29,000	-32%
<b>TOTAL REVENUES - FUND 107</b>		<b>\$ 32,650</b>	<b>\$ 47,085</b>	<b>\$ 29,000</b>	<b>-38%</b>

### EQUIPMENT REPLACEMENT FUND EXPENSES

Equipment outlays are minimal in 2004. Costs for 2004 are for computer & related equipment replacement.

#### 107 - Equipment Replacement Fund Expense Summary:

- 518.90 - Central Services
- 521.70 - Traffic Policing
- 534.10 - Water Utility Administration
- 537.10 - Solid Waste Utility Administration
- 543.50 - Road & Street Administration Facilities
- 576.80 - General Parks Facilities
- 594 - Capital Expenditures
  - .11 - Legislature
  - .21 - Law Enforcement

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ -	\$ -	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ 86,311	\$ 48,030	\$ 15,600	-68%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - FUND 107</b>		<b>\$ 86,311</b>	<b>\$ 48,030</b>	<b>\$ 15,600</b>	<b>-68%</b>

# 108 - PARKS DEVELOPMENT FUND

Established: Ordinance No. 573, 1998  
Section 3.04.090 CMC

## PARKS DEVELOPMENT FUND REVENUES

The purpose of the park Development Fund is 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 as stated under Section 3.04.090 CMC.

Significant budgeted activity in the fund includes the city's participation in the King Conservation District Lower Tolt River Salmon Habitat Acquisition Project (\$286K) and King County Youth Sports Facility Grant funds for construction of the Carnation Skateboard Park (\$50K).

### 108.3xx - Parks Development Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
33x	Intergovernmental Revenue/Grants	\$ 81	\$ -	\$ 336,000	100%
345.85	Impact Fees	\$ -	\$ -	\$ 1,000	100%
361	Investment Interest	\$ -	\$ -	\$ -	0%
397	Transfers-In	\$ -	\$ 25,076	\$ -	0%
<b>TOTAL REVENUES - FUND 108</b>		<b>\$ 81</b>	<b>\$ 25,076</b>	<b>\$ 337,000</b>	<b>1244%</b>

## PARKS DEVELOPMENT FUND EXPENSES

Parks Development Fund uses in 2004 include costs related to the King Conservation District Lower Tolt River Salmon Habitat Acquisition Project (\$286K) and construction of the Carnation Skateboard Park (\$50K).

### 108 - Parks Development Fund Expense Summary:

576.80 - General Parks Facilities

594.76 - Capital Expenditures: Park Facilities

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ -	\$ -	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ 12,444	\$ 12,456	\$ 371,000	2878%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - FUND 108</b>		<b>\$ 12,444</b>	<b>\$ 12,456</b>	<b>\$ 371,000</b>	<b>2878%</b>

# LTGO BOND REDEMPTION FUND - 201

Established: 1999

## LTGO BOND REDEMPTION FUND REVENUES

This fund receives interfund transfers from the general fund to pay for the debt on the Long Term General Obligation (LTGO) Bonds issued to pay for the purchase of the Schefer Estate in 1999.

### 201.397.34.01 - LTGO Bond Redemption Fund Revenues (Transfer-In from Gen Fund)

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
397	Transfers-In	\$ 47,000	\$ 48,000	\$ 50,000	4%
<b>TOTAL REVENUES - FUND 201</b>		<b>\$ 47,000</b>	<b>\$ 48,000</b>	<b>\$ 50,000</b>	<b>4%</b>

## LTGO BOND REDEMPTION FUND EXPENSES

The LTGO Bond Redemption Fund uses the account for the payment of principal and interest on outstanding long term water bond debt. Repayment is in accordance with the 2004 debt service schedule.

### 201 - LTGO Bond Redemption Fund Expense Summary:

#### 591.34 - Redemption of Long-Term Debt: Water Utilities

#### 592.34 - Interest & Other Debt Service Costs: Water Utilities

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ -	\$ 25	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.70	Debt Service: Principal	\$ 20,000	\$ 20,000	\$ 25,000	25%
.80	Debt Service: Interest	\$ 26,643	\$ 25,813	\$ 24,953	-3%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - FUND 201</b>		<b>\$ 46,643</b>	<b>\$ 45,813</b>	<b>\$ 49,978</b>	<b>9%</b>

## 301 - CAPITAL IMPROVEMENT FUND

Established: Ordinance No. 453, 1991  
Section 3.29.030A CMC

### CAPITAL IMPROVEMENT FUND REVENUES

The primary purpose of the Capital Improvement Fund is to accumulate excise tax imposed under section 3.29.010(B). The City deposits revenues into this fund from excise tax, interfund transfers, and intergovernmental grants and loans. 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.

#### 301.3xx - Capital Improvement Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Final	% Change-2003-04
318	Real Estate Excise Taxes	\$ 52,483	\$ 50,599	\$ 50,000	-1%
333/334/337	Intergovernmental Revenue	\$ -	\$ -	\$ 112,000	100%
341/345	Charges for Services	\$ -	\$ 50	\$ 2,600	100%
361/395	Miscellaneous Revenues	\$ 131	\$ 87	\$ 75	-14%
397	Transfers - In	\$ -	\$ -	\$ 15,000	100%
<b>TOTAL REVENUES - FUND 301</b>		<b>\$ 52,614</b>	<b>\$ 50,736</b>	<b>\$ 179,675</b>	<b>254%</b>

### CAPITAL IMPROVEMENT FUND EXPENSES

The proposed budget includes funds for capital projects including street projects and general facilities upgrades. Capital Improvement projects include the Flashing Lights at Tolt and Eugene (\$14K), Tolt Avenue ADA Improvements (\$140K), and General street overlay projects (\$ 10K).

#### 301 - Capital Improvement Fund Expense Summary:

- 542 - Road & Street Maintenance
  - .40 - Drainage
- 581 - Interfund Loan Disbursements
  - .90 - Loans Issued to Other Funds
- 592 - Interest & Other Debt Service Costs
  - .10 - Loans Issued to Other Funds
- 595 - Road & Street Construction & Infrastructure
  - .10 - Engineering
  - .30 - Roadway
  - .60 - Traffic & Pedestrian Services
  - .61 - Sidewalks

**.62 - Special Purpose Paths  
.80 - Ancillary Operations  
.90 - Construction Admin & Overhead**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ 7,710	\$ 63,181	\$ 164,000	160%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ 28,793	\$ 73,911	\$ -	-100%
.90	Interfund Payments for Services	\$ 18,410	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - FUND 301</b>		<b>\$ 54,914</b>	<b>\$ 137,092</b>	<b>\$ 164,000</b>	<b>20%</b>

## 400 - SEWER OPERATING FUND

### SEWER OPERATING FUND REVENUES

The sewer operating fund accounts for revenues and expenses associated with the operation of a sewer utility. While the sewer will not be operational until 2007, sewer utility operational costs could begin in 2004 depending on policy decisions related to the possibility of requiring deposits on future sewer hookup charges for new development, and the potential of adding a monthly surcharge for sewer project costs to the monthly utility billing.

#### 400.3xx - Sewer Operating Fund Revenues

BARS Basic Account #		2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
397	Transfers-In	\$ -	\$ -	\$ 10,000	100%
<b>TOTAL REVENUES - FUND 400</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>100%</b>

### SEWER OPERATING FUND EXPENSES

Sewer Operating Fund uses include a small allocation for wages, benefits and postage to perform administrative billing and account management functions in the event the City Council chooses to begin receiving advance sewer hook-up deposits, or begin billing for other sewer related costs.

#### 400 - Sewer Operating Fund Expense Summary:

##### 535 - Sewer Utilities

##### .10 - Administration - General

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ 3,254	100%
.20	Personnel Benefits	\$ -	\$ -	\$ 1,208	100%
.30	Supplies	\$ -	\$ -	\$ 300	100%
.40	Other Services and Charges	\$ -	\$ -	\$ -	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.90	Interfund Payments for Services	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - FUND 400</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,762</b>	<b>100%</b>

# WATER OPERATING FUND - 401

## WATER OPERATING FUND REVENUES

The Water Operating Fund accounts for the activities associated with the operation of the water utility. Most revenues are received from the sale of water (\$417K) and other service based fees charged to the system users. Estimated revenues include a proposed surcharge on water sales for capital sewer utility costs (\$75K) which will be transferred to the Water/Utility Bond Redemption Fund - 404. Miscellaneous revenues include monies received from late fees on delinquent water payments (\$13K), and proceeds from the sale of capital assets (\$7K) are anticipated resulting from the possible sale of city property.

### 401.3xx - Water Operating Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
343	Charges for Services	\$ 426,558	\$ 456,042	\$ 543,914	19%
361/369	Miscellaneous Revenues	\$ 13,162	\$ 15,627	\$ 10,000	-36%
395	Disposition of Capital Assets	\$ -	\$ -	\$ 7,050	100%
<b>TOTAL REVENUES - FUND 401</b>		<b>\$ 439,721</b>	<b>\$ 471,669</b>	<b>\$ 560,964</b>	<b>19%</b>

## WATER OPERATING FUND EXPENSES

Expenditure increases in the Water Operating Fund are the result of increased transfers to the Bond Redemption Fund 404 to pay for debt service costs (\$140K), expenditures on supplies for new water services (\$14K), and leak detection services (\$9K).

### WATER DIVISION

**General Purpose:** To provide a reliable and safe source of potable water for the citizens and customers of the City. This is accomplished by operating, maintaining and improving the Carnation water system which consists of both a water supply and distribution system. 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.

**Current Level of Service:** The current level of service consists of water quality testing, meter reading, customer billing, and repair of system leaks and breaks. The current level of service also includes maintenance of existing springs and wells plus all necessary equipment, recorders, meters, equipment and storage reservoir.



**2003 Accomplishments:**

- Maintained the water system within State and Federal guidelines.
- Substantially completed 2003 Supplement to the Water Comprehensive Plan.
- Inventoried main valves.
- Modified and improved overall process and recording procedures.
- Completed detailed inventory of each account.
- Worked closely with City engineer and King County to provide information pertinent to the creation of a sanitary sewer system.
- Installation of new pump control and reservoir monitoring system.

**2004 Goals and Work Plan:**

- Maintain the water system within State and Federal guidelines.
- Install chlorination and telemetry system at the Water Well.
- Test and repair all water meters 2 inches and larger.
- Reduce un-accountable water to 25 %.
- Negotiate water rights with DOE.
- Prepare and implement water conservation program.
- Continue to work with City Engineer to address potential conflicts between the existing water system and proposed sanitary sewer system.
- Replace water mains in two west side alleys and Morrison Street between Stephens and Tolt Avenue.

**401 - Water Operating Fund Expense Summary:**

**534 - Water Utilities**

- .10 - Administration - General
- .50 - Maintenance
- .60 - Operations - Contracted
- .80 - Operations - General

**597 - Transfers-Out**

- .34 - Water Utilities
- .35 - Sewer Utilities

BARS Object #	Description	2002 Actual	2003 Projected	2004 Final	% Change 2003-04
.10	Salaries and Wages	\$ 153,659	\$ 163,738	\$ 146,409	-11%
.20	Personnel Benefits	\$ 44,008	\$ 46,226	\$ 50,264	9%
.30	Supplies	\$ 13,030	\$ 13,561	\$ 25,900	91%
.40	Other Services and Charges	\$ 19,835	\$ 22,020	\$ 37,500	70%
.50	Intergovernmental Services and Taxes	\$ 21,370	\$ 23,460	\$ 30,001	28%
.60	Capital Outlays	\$ 15,000	\$ 32,000	\$ 54,000	69%
.70/.90	Debt Service/Interfund Payments	\$ 161,385	\$ 118,122	\$ 203,042	72%
<b>TOTAL EXPENDITURES - FUND 401</b>		<b>\$ 428,285</b>	<b>\$ 419,127</b>	<b>\$ 547,117</b>	<b>31%</b>

# WATER CAPITAL REPLACEMENT FUND - 402

## WATER CAPITAL REPLACEMENT FUND REVENUES

The purpose of the Water Capital Replacement Fund is to accumulate monies to be expended solely for capital improvement projects and capital facility plans directly related to the water system.

Deposits into this fund are received from transfers-in from the Water Operating Fund, repayment of interfund loan principal and interest, and rental income received from other funds for the use of water system resources.

### 402.3xx - Water Capital Replacement Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
361/362/366	Miscellaneous Revenues	\$ 4,190	\$ 2,187	\$ 3,400	55%
381	Loan Repayments: Principal	\$ 17,533	\$ -	\$ -	0%
397	Transfers-In	\$ 15,000	\$ 32,000	\$ 54,000	69%
<b>TOTAL REVENUES - FUND 402</b>		<b>\$ 36,723</b>	<b>\$ 34,187</b>	<b>\$ 57,400</b>	<b>68%</b>

## WATER CAPITAL REPLACEMENT FUND EXPENSES

The 2004 budget includes funds for several capital improvements to the water system, including completion of a water rate study (\$19K), completion of the well head protection program (\$4K), a new chlorinator for the well (\$10K), a telemetry system (\$15K), and water main replacements (\$10K).

### 402 - Water Capital Replacement Fund Expense Summary:

#### 534 - Water Utilities

.20 - Administration - Planning, Research

#### 581 - Loans to Other Funds

#### 594 - Capital Expenditures

.34 - Water Utilities

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ 1,534	\$ 27,449	\$ 22,235	-19%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ 9,835	\$ 1,705	\$ 34,500	1924%
.70/.90	Debt Service/Interfund Payments	\$ 8,000	\$ 8,000	\$ -	-100%
<b>TOTAL EXPENDITURES - FUND 402</b>		<b>\$ 19,369</b>	<b>\$ 37,154</b>	<b>\$ 56,735</b>	<b>53%</b>

## 403 - SOLID WASTE OPERATING FUND

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

### SOLID WASTE OPERATING FUND REVENUES

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.

The City contracts with Waste Management for solid waste collection and curbside recycling services. Solid waste is deposited in the King County landfill. The city reimburses the contractor for all landfill disposal charges. The City administers the contract, and does all billing and collection. The contractor provides all customer support for changes of service, inquiries and complaints. This fund also pays for the administration of the landfill closure fund. The level of service is proposed to be the same in 2004 as in 2003 with the exception of the closure of the Saturday recycle drop site for yard waste and cardboard.

Intergovernmental Revenues to this fund include grants for the Special Recycling Collection Event and Programs (\$17K).

#### 403.3xx - Solid Waste Operating Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
316	Tax Revenues	\$ 11,485	\$ 10,845	\$ 11,000	1%
337	Intergovernmental Revenues	\$ 8,698	\$ 19,569	\$ 16,938	-13%
343	Charges for Services	\$ 307,781	\$ 323,165	\$ 341,880	6%
361/369	Miscellaneous Revenues	\$ 1,522	\$ 1,912	\$ 1,250	-35%
395	Disposition of Capital Assets	\$ 20,000	\$ -	\$ 7,200	100%
<b>TOTAL REVENUES - FUND 403</b>		<b>\$ 349,486</b>	<b>\$ 355,492</b>	<b>\$ 378,268</b>	<b>6%</b>

### SOLID WASTE OPERATING FUND EXPENSES

The Budget includes basic operating and administrative costs for the solid waste and recycling programs of the city. Salaries and benefits consist of wages for the 14% of the clerical and billing support staff's time, and 5% of the Public Works Department's time. Small tools and supplies consist of a share of office supplies, utility billing forms, and fuel. Services and charges consist of postage, phone, curbside recycling collection costs (\$28K); contracted refuse collection (\$212K), administrative support charges (\$45K), and Special Recycling programs (\$25K). Intergovernmental expenses include WA State excise

taxes (\$15K), and the Local Hazardous Waste Management Program (LHWMP) Assessment (\$1,500).

**403 - Solid Waste Operating Fund Expense Summary:**

**537 - Solid Waste Utilities**

- .10 - Administration - General
- .40 - Training
- .60 - Operations - Contracted
- .80 - Operations - General

**597.xx - Transfers-Out**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ 37,876	\$ 27,983	\$ 24,815	-11%
.20	Personnel Benefits	\$ 10,863	\$ 8,073	\$ 8,728	8%
.30	Supplies	\$ 761	\$ 586	\$ 1,350	130%
.40	Other Services and Charges	\$ 214,030	\$ 250,740	\$ 261,063	4%
.50	Intergovernmental Services and Taxes	\$ 14,827	\$ 15,438	\$ 24,000	55%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.70/.90	Debt Service/Interfund Payments	\$ 92,500	\$ 44,255	\$ 47,367	7%
<b>TOTAL EXPENDITURES - FUND 403</b>		<b>\$ 370,856</b>	<b>\$ 347,075</b>	<b>\$ 367,324</b>	<b>6%</b>

# 404 - WATER BOND REDEMPTION FUND

## WATER BOND REDEMPTION FUND REVENUES

2004 deposits into the Water Bond Redemption Fund consist of Interfund Transfers from the Water Operating Fund-401 (\$140K), a portion of which is revenue (\$75K) anticipated to be received from the proposed surcharge on water sales for sewer capital costs; and a transfer-in from the Water Bond Reserve Fund-405 (\$2,500). If approved by the City Council, the revenue generated from the proposed water surcharge will be used for future sewer project capital costs. This is the cause for the increase in transfers for 2004.

### 404.3xx - Water Bond Redemption Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
397	Transfers-In	\$ 62,200	\$ 65,000	\$ 139,850	115%
<b>TOTAL REVENUES - FUND 404</b>		<b>\$ 62,200</b>	<b>\$ 65,000</b>	<b>\$ 139,850</b>	<b>115%</b>

## WATER BOND REDEMPTION FUND EXPENSES

Water Bond Redemption Fund Uses include payments for the redemption of long-term debt. An additional \$25,000 is being estimated for projected debt service payments on the Sewer Project.

### 404 - Water Bond Redemption Fund Expense Summary:

#### 591 - Redemption of Long-Term Debt

.34 - Water Utilities

.35 - Sewer Utilities

#### 592 - Interest & Other Debt Service Costs

.34 - Water Utilities

.35 - Sewer Utilities

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ 304	\$ -	\$ 100	100%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.70/.80	Debt Service: Principal & Interest	\$ 61,983	\$ 61,509	\$ 87,350	42%
<b>TOTAL EXPENDITURES - FUND 404</b>		<b>\$ 62,286</b>	<b>\$ 61,509</b>	<b>\$ 87,450</b>	<b>42%</b>

# WATER BOND RESERVE FUND - 405

## WATER BOND RESERVE FUND REVENUES

2004 deposits into the Water Bond Reserve Fund consist of Investment Interest (\$500) and an Interfund Transfer from the Water Operating Fund-401 (\$200).

### 405.3xx - Water Bond Redemption Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
361	Investment Interest	\$ 995	\$ 473	\$ 500	6%
397	Transfers-In	\$ 200	\$ 200	\$ 200	0%
<b>TOTAL REVENUES - FUND 405</b>		<b>\$ 1,195</b>	<b>\$ 673</b>	<b>\$ 700</b>	<b>4%</b>

## WATER BOND RESERVE FUND EXPENSES

Water Bond Reserve Fund expenses include an interfund transfer to the Water Bond Redemption Fund-404 for the redemption of long-term debt.

### 405 - Water Bond Redemption Fund Expense Summary:

#### 597.xx - Transfers-Out

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ -	\$ -	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.70/.80/.90	Debt Service / Interfund Payments	\$ 2,200	\$ 2,500	\$ 2,500	0%
<b>TOTAL EXPENDITURES - FUND 405</b>		<b>\$ 2,200</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>0%</b>

## 406 - LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT

Established: Ordinance No. 406, 1989  
Section 3.36.010 CMC

### LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT REVENUES

The Solid Waste Capital Replacement Fund 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.

City Staff believes that the Financial Assurance Account has 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. The City has been working 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. It is anticipated that the dump closure fee may be removed by February 2004.

The primary revenues to the Financial Assurance Account are from monthly fees billed to utility customers.

#### 406.3xx - Financial Assurance Account Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
343	Charges for Services	\$ 39,335	\$ 37,953	\$ 3,210	-92%
361/369	Miscellaneous Revenues	\$ -	\$ 52	\$ -	-100%
<b>TOTAL REVENUES - FUND 406</b>		<b>\$ 39,335</b>	<b>\$ 38,005</b>	<b>\$ 3,210</b>	<b>-92%</b>

### LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT EXPENSES

Expenditures from the Landfill Post Closure Financial Assurance Account 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. Capital costs include the expenses for maintenance of the 11-acre site and the monitoring wells. The Post-Closure Plan estimated that Landfill Post Closure Operations would cost approximately \$14,700 per

year in 1996 dollars. Expenses in 2002 and 2003 saw an increase over historically average costs due to the increased efforts by staff and consultants to gain the approval of county and state agencies for the rescinding of 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.

**406- Financial Assurance Account Expense Summary:  
537.3x - Landfill Closure & Post Closure Care Costs**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ 5,046	\$ 32,234	\$ 30,440	-6%
.50	Intergovernmental Services and Taxes	\$ 3,000	\$ -	\$ 5,000	0%
.60	Capital Outlays	\$ 12,461	\$ 4,301	\$ 2,850	-34%
.70/.80/.90	Debt Service / Interfund Payments	\$ -	\$ -	\$ 4,322	0%
<b>TOTAL EXPENDITURES - FUND 406</b>		<b>\$ 20,506</b>	<b>\$ 36,535</b>	<b>\$ 42,612</b>	<b>17%</b>

## 407 - SEWER CUMULATIVE RESERVE FUND

Established: Ordinance No. 644, 2002  
Section 3.04.100 CMC

### SEWER CUMULATIVE RESERVE FUND REVENUES

The Sewer Cumulative Reserve Fund was established for the accumulation of monies for the creation of a sewer utility. The revenue to be received will come from grants (STAG and others unknown at this time) and loans (Public Works Trust Fund and water revenue debt service) in 2004. Any interest earned on these revenues will be retained in this fund to be used towards cost of this project. Expenses from the fund are for the creation and maintenance of a sewer utility.

#### 407.3xx - Sewer Cumulative Reserve Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
316	Tax Revenues	\$ -	\$ -	\$ -	0%
331	Intergovernmental Revenues	\$ -	\$ -	\$ 83,000	100%
361.11	Investment Interest		\$ -	\$ 625	
361.19	Investment Service Fees		\$ -	\$ -	
382	Long-Term Debt: Proceeds	\$ -	\$ 737,843	\$ 1,225,060	66%
395	Disposition of Capital Assets	\$ -	\$ -	\$ -	0%
<b>TOTAL REVENUES - FUND 407</b>		<b>\$ -</b>	<b>\$ 737,843</b>	<b>\$ 1,308,685</b>	<b>77%</b>

### SEWER CUMULATIVE RESERVE FUND EXPENSES

**2004 expenses** from the Sewer Cumulative Reserve Fund are for sewer system planning, preconstruction, and construction costs. Other Services & Charges are a significant portion of the budget, and include many engineering costs for activities such as: aerial survey work (\$160K), sewer conveyance system engineering design (\$527K), DOE Facility Plan (\$80K), and Easement coordination and acquisition (\$81K). Debt service payments include a \$5,000 interest payment to the Public Works Trust Fund Loan.

**2004 Legislative and Staff activities** for the Sewer Project include: Pursuing funding opportunities; providing opportunities for the public to follow the progress of the project; monitoring and working closely with the consultants hired by the city to design the system; work closely with King County and other agencies with a stake in this project; inventory and document the location of all water, storm water and other facilities that could conflict with the location of a sanitary sewer system.

**407 - Sewer Cumulative Reserve Fund Expense Summary:**

**535.20 - Sewer Utility: Planning**

**582.35 - Redemption of Long-Term Debt: Sewer Utility**

**594.35 - Capital Outlays: Sewer Utility**

**597.35 - Transfers-Out: Sewer Utility**

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ 100,309	\$ 68,132	0%
.20	Personnel Benefits	\$ -	\$ -	\$ 21,421	100%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ 262,628	\$ 1,261,850	380%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ 61,250	100%
.60	Capital Outlays	\$ -	\$ -	\$ 15,000	100%
.70/.80/.90	Debt Service / Interfund Payments	\$ -	\$ -	\$ 15,000	100%
<b>TOTAL EXPENDITURES - FUND 407</b>		<b>\$ -</b>	<b>\$ 362,937</b>	<b>\$ 1,442,652</b>	<b>297%</b>

## 601 - CEMETERY PERPETUAL CARE FUND

Established: Ordinance No. 492, 1993  
Section 3.04.080 CMC

### CEMETERY PERPETUAL CARE FUND REVENUES

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.

#### 601.3xx - Cemetery Perpetual Care Trust Fund Revenues

BARS Basic Account #	Description	2002 Actual	2003 Projected	2004 Budget	% Change-2003-04
361	Investment Interest	\$ -	\$ -	\$ 625	100%
397	Transfers-In	\$ -	\$ -	\$ -	0%
<b>TOTAL REVENUES - FUND 601</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 625</b>	<b>100%</b>

### CEMETERY PERPETUAL CARE FUND EXPENSES

#### 601 - Cemetery Perpetual Care Trust Fund Expense Summary:

##### 597.xx - Transfers-Out

BARS Object #	Description	2002 Actual	2003 Projected	2004 Budget	% Change 2003-04
.10	Salaries and Wages	\$ -	\$ -	\$ -	0%
.20	Personnel Benefits	\$ -	\$ -	\$ -	0%
.30	Supplies	\$ -	\$ -	\$ -	0%
.40	Other Services and Charges	\$ -	\$ -	\$ -	0%
.50	Intergovernmental Services and Taxes	\$ -	\$ -	\$ -	0%
.60	Capital Outlays	\$ -	\$ -	\$ -	0%
.70/.80/.90	Debt Service / Interfund Payments	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES - FUND 601</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Section 3

**APPENDICES**

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# DETAILED LINE ITEM BUDGET - APPENDIX A

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

1	A	B	C	M	N	Q	T
2					2002	2003	2004
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	Final
4	001: GENERAL FUND - REVENUES				Actual	Projected	Budget
5	BEGINNING NET CASH & INVESTMENTS (308)		308,000.00		\$ 321,825.32	\$ 274,046.73	\$ 279,607.38
7	<b>TAXES (311)</b>						
8	Real & Personal Property		311.10.00	311.10.00	122,329.21	132,903.83	138,219.98
9	Special Levy - Police		311.10.00.21	311.10.00.21	1,082.81	-	-
10	Local Sales Tax		313.10.00	313.10.00	244,575.00	275,634.06	280,000.00
11	Local Criminal Justice		313.71.00	313.71.00	36,638.93	36,388.03	35,936.47
12	Business & Occupation Tax		316.10.00	316.10.00	-	-	-
13	Utility Tax - Electric		316.41.00	316.41.00	56,034.79	59,595.57	75,000.00
14	Utility Tax - Gas		316.43.00	316.43.00	13,931.87	8,776.11	15,500.00
15	Utility Tax - T.V. Cable		316.46.00	316.46.00	-	-	-
16	Utility Tax - Telephone		316.47.00	316.47.00	27,383.57	31,087.00	31,500.00
17	Franchise Fees (no longer in use- see 321.91)		316.50.00	316.50.00	1,093.85	-	-
18	Utility Tax - Water & Garbage		316.70.00	316.70.00	4,192.39	1.53	-
19	Utility Tax - Water		316.72.00	316.72.00	18,866.31	19,708.76	21,000.00
20	Utility Tax - Solid Waste		316.75.00	316.75.00	16,801.91	18,101.74	19,000.00
21	Gambling Tax-punch boards/pull tabs		317.51.00	317.51.00	6,862.25	6,446.44	8,000.00
22	Delinquent-Gambling Tax-punch boards/pull tabs		317.51.01	317.51.01	-	-	4,500.00
23	Penalties and Interest on Delinquent Gambling Taxes		319.60.01	319.60.01	-	-	750.00
24	<b>TOTAL - TAXES</b>				\$ 549,792.89	\$ 588,643.07	\$ 629,406.45
25							
26	<b>LICENSES AND PERMITS (321)</b>						
27	Business Licenses & Permits		321.60.00	321.60.00	11,527.50	11,593.00	11,500.00
28	Penalties		321.80.00	321.80.00	37.50	100.00	75.00
29	Other Business Lic. & Permits		321.90.00	321.90.00	-	-	-
30	Franchise Fees - cable tv		321.91.00.01	321.91.00.01	15,387.80	15,160.28	17,500.00
31							
32	<b>TOTAL - LICENSES &amp; PERMITS</b>				\$ 26,952.80	\$ 26,853.28	\$ 29,075.00
33							
34	<b>NON-BUSINESS LICENSES &amp; PERMITS (322-329)</b>						
35	Building Permits (summary BASUB)		322.10.00	322.10.00	13,855.40	13,302.60	-
36	Fence Permit		322.10.00.01	322.10.00.01	-	-	-

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DETAILED LINE ITEM BUDGET

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City of Carnation  
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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

1	2	3	A	B	C	M	N	Q	T
DESCRIPTION	Local Code	BAPS (current)	BAPS (correct/new)	2002 as of December 31st	2003 Projections based on data through Nov-30th	2004 Final Budget			
Demolition Permit		322.10.00.03	322.10.00.03	50.00					
Building Permits			322.10.01			15,950.00			
Plumbing Permits			322.10.02			750.00			
Mechanical Permits			322.10.03			750.00			
Fence Permits		322.10.00.01	322.10.04			250.00			
Demolition Permit		322.10.00.03	322.10.05			50.00			
Sign Permit		322.12.00	322.12.00	700.00		500.00			
Clearing/Filling & Grading Permits		322.20.00.02	322.14.00		350.00	400.00			
<b>Planning &amp; Land Use Permits (summary BASUB)</b>			322.15.00						
Conditional Use Permit		322.11.00	322.15.01	900.00					
Special Use Permit			322.15.02			400.00			
Substantial Development Permit			322.15.03						
Shoreline CUP			322.15.04						
Alarm System Registration		349.21.00	322.16.00	120.00	40.00	100.00			
ROW Permit		322.22.00	322.16.00	2,450.00	2,750.00				
Animal Licenses			322.30.00	13.00	19.00	20.00			
<b>Street &amp; ROW Use Permits (summary BASUB)</b>			322.40.00	100.00	100.00				
Street Use Permits			322.40.01			100.00			
ROW Construction Permit		322.10.00.04	322.40.02	250.00		2,000.00			
Street Vacations			322.40.03						
Interfund Building Permits			329.10.00			500.00			
Interfund Planning Permits			329.15.00			525.00			
<b>TOTAL NON-BUSINESS LICENSES</b>				<b>\$ 18,438.40</b>	<b>\$ 16,561.60</b>	<b>\$ 22,295.00</b>			
<b>INTERGOVERNMENTAL REVENUE (330)</b>									
KCD Farmers Market Grant	400		330.03.01		4,650.00	2,850.00			
USDA Farmers Market Grant	400		331.10.XX			3,500.00			
HUD/K.C. Block Grant		333.14.00	333.14.00						
FEMA Disaster Assistance		333.83.50	333.83.50						
WSDA Farmers Market Grant	400		334.02.11			4,000.00			
State Tree Grant		334.02.30	334.02.30						
DOE Shoreline Master Plan Grant		334.04.20	334.04.20						
GMA Grant-2003-05			334.04.21		2,500.00	5,000.00			
SCA Buildable Lands Grant		334.06.90	334.06.90						

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	O	T
1.					2002 as of December 31st	2003 Projections based on data through Nov-30th	2004 Final
2.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
72	AWC Technology Grant	403		334,07.01		8,000.00	1,500.00
73	Police Speed Trailer Grant			334,03.51			
74							
75	<b>TOTAL - INTERGOVERNMENTAL REVENUE</b>				<b>\$ -</b>	<b>\$ 15,150.00</b>	<b>\$ 16,850.00</b>
76							
78	<b>STATE SHARED REVENUE (335)</b>						
80	M.V. Excise-Regular		335,00.83	335,00.83			
81	Local Vehicle License		336,00.81	336,00.81	17,340.30	1,573.40	
82	Local Government Assistance-I-695 replacement		336,04.22	336,04.22			
83	Criminal Justice/Crime Vic/Popul		336,06.21	336,06.21	1,000.00	1,250.00	1,000.00
84	Criminal Justice CTED #1		336,06.22	336,06.22	355.81	369.92	
85	Criminal Justice CTED #2		336,06.23	336,06.23	519.84	544.27	
86	Criminal Justice CTED #3		336,06.24	336,06.24	519.25	546.58	
87	Criminal Justice CTED #4		336,06.25	336,06.25	2,289.91	2,421.07	2,354.00
88	<b>Criminal Justice - Special Programs</b>						
89	DUI-Cities		336,06.51	336,06.51	329.21	322.57	1,266.00
90	Liquor Excise Tax		336,06.94	336,06.94	6,753.99	6,820.45	350.00
91	Liquor Board Profits		336,06.95	336,06.95	10,499.44	11,695.67	7,500.00
92	Police Radar (rear facing) - Grant		337,03.50	337,03.50	2,339.26	500.00	11,000.00
93							
94	<b>TOTAL STATE SHARED REVENUE</b>				<b>\$ 41,947.01</b>	<b>\$ 26,043.93</b>	<b>\$ 23,470.00</b>
96	<b>CHARGES FOR SERVICES (340-345)</b>						
97	Misc. Fin. Fees		341,42.00	341,42.00			
98	NSF Fees		341,43.00	341,43.00	25.00		100.00
99	Sales of Maps/Publications		341,50.00	341,50.00	2.00	10.00	20.00
100	Photo Copying		341,60.10	341,69.01	116.00	40.95	100.00
101	False Alarm Fees		349,21.01	342,40.01	100.00	745.00	200.00
102	Engineering Fees & Charges		343,20.00	343,20.00	1,380.00		500.00
103	Drainage Plan Review		348,90.02	343,20.01		180.00	2,500.00
104	Utility Surcharge		343,80.00	343,80.01	3,000.00		2,500.00
105	School Mitigation Fees-admin surcharge		345,80.01	345,80.01			195.00

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

City of Carnation  
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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
		Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
1							
2							
3	DESCRIPTION		BARS (current)	BARS (correct/new)	Actual	Projected	Budget
106	Planning & Development Services-summary		345.81.00		307.00		1,000.00
107	Rezone & Zoning Amendment		345.81.01				
108	Variance		345.81.02				
109	Lot Line Adjustment		345.81.02.01			350.00	
110	Pre-Application Meeting		345.81.02.02				5,000.00
111	Appeal of Admin Interpretation		345.81.02.03				
112	Plat/Subdivision Fees		345.81.03				1,100.00
113	Annexation Fees		345.81.04				
114	Site Plan Review		345.81.05				1,100.00
115	Comp Plan Amendment		345.81.06				
116	Shoreline Variance		345.81.07				
117	Plan Checking Fees-Bldg Permits		345.83.00		5,833.08	7,623.81	8,000.00
118	Impact Fees - Non School		345.85.00				
119	School Impact Mitigation Fees		345.80.00		(1,378.00)		2,994.00
120	SEPA/Environmental Review Fees		345.82.00				12,500.00
121	SEPA/Environmental Review Fees		345.86.00		400.00		
122	Administrative Support		348.90.00		540.00	360.00	
123	Services Charges - Hookups-do not post		348.90.01		500.00		
124							
125	TOTAL CHARGES FOR SERVICES				\$ 10,825.08	\$ 9,309.76	\$ 37,809.00
126							
127	FINES & FORFEITS (357)						
128	District Court		357.30.00		7,069.28	3,112.11	4,000.00
129							
130	TOTAL FINES & FORFEITS				\$ 7,069.28	\$ 3,112.11	\$ 4,000.00
131							
132	MISCELLANEOUS REVENUES (361)						
133	INTEREST EARNINGS						
134	Investment Interest		361.11.00		14,999.09	9,229.86	12,500.00
135	Interest-contracts, taxes and loans		361.40.00		780.51	540.04	550.00
136	Other Interest Earned		361.90.00				
137	Rental Income		369.00.49.01		1,202.34		
138	Insurance Recoveries		363.00.00			9,224.00	
139	Private Donations/Gifts		367.11.00		700.00	1,500.00	
140	Fireworks Contributions	404	367.10.00			4,500.00	4,500.00

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2004 Annual Budget

APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	as of December 31st Actual	Projections based on data through Nov-30th Projected	Final Budget
141	Miscellaneous-633 Trust roll in		369,00.49	369,90.49	279.11	24,423.13	
142	Interfund Loan-108 (thru UDAG-103)-principal			381,20.01			25,000.00
143	Interfund Loan-108 (thru UDAG-103)-interest			381,20.02			1,500.00
144	Trust: Bldg Code Fee/Surcharge			386,00.03			200.00
145	G.O. Bond Proceeds		391,10.00	391,10.00	-		-
146	Proceeds from Sale of Capital Assets			395,10.03			5,000.00
147							
148							
149	<b>TOTAL MISC REVENUES</b>				<b>\$ 17,961.05</b>	<b>\$ 49,417.03</b>	<b>\$ 49,250.00</b>
150	<b>TRANSFERS - IN (397)</b>						
151	Admin Support - 401 Wtr.		397,34.02	397,34.02	91,185.00	40,422.06	55,492.47
152	Admin. Support - 106 Cem.		397,36.02	397,36.02	50.04	1,480.29	1,089.67
153	Admin. Support - 403 SW		397,37.01	397,37.01	82,500.00	34,254.63	42,366.71
154	Admin. Support - 406 Landfill		397,37.02	397,37.02	6,500.04	4,300.89	4,322.02
155	Admin Support - 101 Str.		397,42.01	397,42.01	9,999.96	35,848.96	12,582.48
156							
157	<b>TOTAL TRANSFERS-IN</b>				<b>\$ 190,235.04</b>	<b>\$ 116,306.83</b>	<b>\$ 115,853.35</b>
158							
159							
160	<b>SUB TOTAL GENERAL FUND REVENUE</b>				<b>\$ 863,221.55</b>	<b>\$ 851,397.61</b>	<b>\$ 928,008.80</b>
161							
162	<b>TOTAL GENERAL FUND REVENUE</b>				<b>\$ 1,185,046.87</b>	<b>\$ 1,125,444.34</b>	<b>\$ 1,207,616.18</b>

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

City of Carnation  
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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

1	2	3	A	B	C	M	N	Q	T
DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget			
<b>001: GENERAL FUND - EXPENDITURES</b>									
163									
164									
<b>LEGISLATIVE (511)</b>									
165		511.10.31	511.10.31	429.21	236.48	225.00			
166		511.10.42.01	511.10.42.01			100.00			
167		511.30.41	511.30.41	1,656.13	2,857.74	1,800.00			
168		511.60.43	511.60.43	1,436.74	1,490.55	1,210.00			
169		511.40.49	511.40.49			1,890.00			
170		511.60.10	511.60.10	15,000.00	15,000.00	15,000.00			
171		511.60.20	511.60.20	1,147.56	963.31	1,147.56			
172		511.60.49	511.60.49	126.25	80.00	25.00			
173		511.70.51	511.70.51	100.96	1,723.93	2,000.00			
174									
175									
176				\$ 19,896.85	\$ 22,352.01	\$ 23,397.56			
177									
<b>EXECUTIVE (513)</b>									
<b>ADMINISTRATION</b>									
178									
179		513.10.10	513.10.10	43,539.82	29,047.62	25,200.00			
180		513.10.10.01	513.10.10.01	2,610.55		-			
181		513.10.20	513.10.20	10,083.37	7,415.57	6,475.82			
182		513.10.31	513.10.31	1,241.67	433.64	400.00			
183		513.10.41	513.10.41	449.85	400.30	150.00			
184		513.10.49	513.10.49	12.18	-	20.00			
185		513.40.43	513.40.43	1,724.18	3,601.31	1,700.00			
186									
187									
188									
189									
190				\$ 59,661.62	\$ 40,898.44	\$ 35,145.82			
<b>FINANCIAL &amp; RECORDS SVS. (514)</b>									
191		514.10.10	514.10.10	64,914.04	31,406.81	16,768.80			
192		514.10.22	514.10.22	20,539.79	9,678.55	7,151.84			
193									

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
194	Salaries & Wages-Financial Services			514.20.10			3,191.50
195	Personnel Benefits-Financial Services			514.20.22			1,126.20
196	Office Supplies-finance		514.20.31	514.20.31	1,579.90	782.43	650.00
197	Small Tools & Minor Equipment		514.20.35	514.20.35	191.24	279.53	300.00
198	Professional Services-Consultants		514.10.41	514.20.41	2,520.00	5,267.52	1,750.00
199	Miscellaneous		514.40.49	514.20.49	505.30	200.34	125.00
200	State Audit		514.23.41	514.23.51	13,270.92	8,584.47	18,000.00
201	Salaries & Wages-Records Services			514.30.10			19,590.65
202	Personnel Benefits-Records Services			514.30.22			6,109.99
203	Office Supplies-records services			514.30.31			400.00
204	Travel		514.40.43	514.40.43	1,060.81	1,482.97	750.00
205	Training-tuition			514.40.49			1,000.00
206							
207							
208	<b>TOTAL FINANCIAL / ADMIN</b>				<b>\$ 104,582.00</b>	<b>\$ 57,682.62</b>	<b>\$ 76,913.98</b>
209	<b>LEGAL SERVICES (515)</b>						
210	Prosecution Services		515.21.51	515.21.41.02	5,651.54	5,705.52	3,500.00
211	City Attorney Services		515.22.41	515.10.41.02	40,561.01	37,876.59	35,000.00
212							
213	<b>TOTAL LEGAL SERVICES</b>				<b>46,212.55</b>	<b>43,582.11</b>	<b>38,500.00</b>
214							
215	<b>PERSONNEL (516)</b>						
216	Professional Services/Misc.		516.20.41	516.20.41.02	-	3,210.00	1,000.00
217							
218	<b>TOTAL PERSONNEL &amp; CIVIL SERVICE</b>				<b>\$ -</b>	<b>\$ 3,210.00</b>	<b>\$ 1,000.00</b>
219							
220	<b>CENTRAL SERVICES (518)</b>						
221	General Gov't-Operating Supplies		518.10.31	518.10.31	5,595.75	6,076.58	4,600.00
222	Small Tools & Minor Equipment		518.10.35	518.10.35	270.24	592.09	290.00
223	Professional Services-(Computer Network Suppl		518.10.41	518.10.41.04	14,426.21	5,066.57	3,500.00
224	Communications/Postage		518.10.42	518.10.42.01	9,215.58	8,739.78	5,000.00
225	Communications/Telephone			518.10.42.02			1,000.00
226	Communications/Cellular			518.10.42.03			2,500.00
227	Communications/Internet & Misc.			518.10.42.04			1,100.00

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

1	2	3	A	B	C	M	N	Q	T
			DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	2004 Final
							Actual	Projected	Budget
228			Advertising-phase out usage		518.10.44	518.10.44	-	138.75	-
229			Printing/advertising Expenses		518.10.43	518.10.44.01	1,280.99	1,483.46	900.00
230			Rentals		518.10.45	518.10.45	-	323.00	400.00
231			Insurance-AWC RMSA		518.10.46	518.10.46	34,644.00	42,325.00	38,771.00
232			Public Utility Services-Water		518.10.47.01	518.10.47.01	3,933.34	4,097.34	1,500.00
233			Public Utility Services-Electric		518.10.47.02	518.10.47.02	-	-	3,500.00
234			Public Utility Services-Natural Gas		518.10.47.03	518.10.47.03	-	-	500.00
235			Repair & Maint		518.10.48	518.10.48	10,062.80	8,967.39	1,250.00
236			Miscellaneous		518.10.49	518.10.49	1,409.49	1,133.67	400.00
237			AWC-Technology Training (Grant)	403	518.10.49.01	518.10.49.01	-	-	1,500.00
238			Excise Tax/Rental Income		518.10.53	518.10.53	271.30	-	-
239			Furniture & Fixtures		518.10.64.01	518.10.64.01	-	-	750.00
240			Computer Hardware & Software		518.10.64.02	518.10.64.02	-	-	750.00
241			Land Acquisition and Related Expenditures		518.23.41	518.20.61	-	980.50	1,610.00
242			Janitorial-Wages		518.30.10	518.30.10	-	2,106.00	2,106.00
243			Janitorial-Benefits		518.30.20	518.30.20	-	88.68	322.79
244			Janitorial-supplies		518.30.41	518.30.31	965.92	1,207.85	125.00
245			Codification		519.70.41	519.70.41	3,092.14	27.34	-
246			Prior Year Refunds		519.90.47.03	-	-	107.04	-
247			AWC, SCA & Misc. Dues and Fees		519.90.49	519.90.49	4,293.71	2,962.67	3,500.00
248			TOTAL OTHER GEN. GOVT SERVICES				\$ 89,461.47	\$ 84,317.71	\$ 75,834.79
249									
250									
251									
252			<b>SUMMARY GENERAL GOVERNMENT (515 - 518)</b>				<b>\$ 135,674.02</b>	<b>\$ 131,109.82</b>	<b>\$ 115,334.79</b>
253			<b>LAW ENFORCEMENT (521-523)</b>						
254			Professional Services - Mgt.		521.10.41.01	521.10.41.01	869.60	881.92	450.00
261			KCS - Contracted Services		521.10.41.02	521.10.41.02	365,874.00	375,091.00	423,000.00
262			KCS - Contracted Services-OT		521.10.41.03	521.10.41.03	3,008.95	5,996.58	5,000.00
263			Office & Operating Supplies		521.20.31	521.20.31	15.17	434.76	290.00
264			Small Tools & Minor Equipment		521.10.35	521.20.35	-	-	75.00
265			Communications/Postage		521.10.42	521.20.42.01	3,644.22	3,169.09	1,200.00
266			Communications / Telephone		521.20.42.02	521.20.42.02	-	-	300.00
267			Communications / Cellular		521.20.42.03	521.20.42.03	-	-	1,500.00
268									

APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
269	Copier/Pager Rental		521.10.45	521.20.45	-		
270	Miscellaneous		521.10.49	521.20.49	83.50	150.00	175.00
271	Governmental Services (Dispatch)		521.92.51	521.20.51	-		-
272	Uniform/Cleaning:Bike		521.23.23	521.23.30	303.05		100.00
273	Travel		521.40.43	521.40.43	618.84	1,076.71	300.00
274	Training - Tuition			521.40.49			500.00
275	Janitorial Svs.-Wages			521.50.10		206.78	702.00
276	Janitorial Svs.-Benefits			521.50.20		25.90	107.60
277	Janitorial Supplies		521.50.31	521.50.31	508.17	911.08	50.00
278	Public Utilities-Water		521.50.47	521.50.47.01	2,924.26	1,148.15	350.00
279	Public Utilities-Electric			521.50.47.02			1,900.00
280	Public Utilities-Natural Gas			521.50.47.03			425.00
281	Repairs & Maintenance - Office		521.50.48	521.50.48	2,209.74	28.05	250.00
282	Salaries & Wages - Patrol		521.70.10	521.70.10	-	-	-
283	Personnel Benefits - Patrol		521.70.21	521.70.21	-	-	-
284	Equipment (See Fund 107)-Traffic		521.70.63	521.70.64	3,655.04	9,500.00	-
285	Membership/Dues		521.90.49	521.90.49	160.00	200.00	300.00
286	Governmental Services (Jail)		521.90.49	523.60.51	12,939.29	19,463.82	7,500.00
287							
288	<b>TOTAL POLICE OPERATIONS</b>				<b>\$ 396,813.83</b>	<b>\$ 418,283.84</b>	<b>\$ 444,434.60</b>
289							
290	<b>FIRE CONTROL (522)</b>						
291	Fire Protection & Inspection Service		522.60.51	522.60.51	3,600.00	3,600.00	3,600.00
292							
293	<b>TOTAL FIRE CONTROL</b>				<b>\$ 3,600.00</b>	<b>\$ 3,600.00</b>	<b>\$ 3,600.00</b>
294							
295	<b>MENTAL &amp; PHYSICAL HEALTH (560-568)</b>						
297	Alcohol Rehabilitation		567.00.51	566.20.51	426.89	369.15	325.00
298							
299	<b>TOTAL MENTAL &amp; HEALTH</b>				<b>\$ 426.89</b>	<b>\$ 369.15</b>	<b>\$ 325.00</b>
300							
301	<b>SUMMARY PUBLIC SAFETY &amp; HEALTH (521-522 &amp; 567)</b>				<b>\$ 400,840.72</b>	<b>\$ 422,252.99</b>	<b>\$ 448,359.60</b>
302							
303	<b>PROTECTIVE INSPECTIONS (524)</b>						
304	Administrative Services		524.10.41	524.10.41	1,165.40	-	500.00

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APPENDIX 'A'  
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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

1	A	B	C	M	N	Q	T
2		Local Code	BARS (current)	BARS (correct/new)	as of December 31st Actual	Projections based on data through Nov-30th Projected	2004 Final Budget
3	DESCRIPTION						
306	Supplies		524.20.31	524.20.31	48.92	-	
306	Pro. Services/Building		524.20.51	524.20.51	8,142.98	11,115.65	14,000.00
307	Misc. - Dues		524.40.49	524.40.49	110.00	59.19	125.00
308							
309	<b>TOTAL INSPECTIONS</b>				<b>\$ 9,467.30</b>	<b>\$ 11,174.84</b>	<b>\$ 14,625.00</b>
310							
311	<b>NATURAL RESOURCES (531)</b>						
312	Pollution Control		531.70.51	531.70.51	1,391.00	-	750.00
313							
314	<b>TOTAL NATURAL RESOURCES</b>				<b>\$ 1,391.00</b>	<b>\$ -</b>	<b>\$ 750.00</b>
315							
316	<b>FACILITY ENGINEERING (532)</b>						
317	<b>ENGINEERING</b>						
318	Professional Services-City Engineer		532.20.41	532.20.41.01	4,563.87	7,931.44	16,000.00
319	Postage		532.10.42	532.20.42.01	-	-	50.00
320	Miscellaneous		532.20.49	532.20.49	-	-	25.00
321	Supplies		532.30.31	532.30.31	80.88	150.00	150.00
322	Travel		532.20.43	532.40.43.01	90.00	-	100.00
323							
324	<b>TOTAL FACILITY ENGINEERING</b>				<b>\$ 4,734.75</b>	<b>\$ 7,931.44</b>	<b>\$ 16,325.00</b>
325							
326	<b>PLANNING &amp; COMMUNITY DEVELOPMENT (558)</b>						
327	Office & Operating Supplies/Printing			558.10.31			50.00
330	Salaries/Planning-Comp Planning			558.20.10		2,969.77	14,532.67
332	Benefits/Planning-Comp Planning			558.20.20		710.08	2,633.56
333	Office & Operating Supplies/Printing-Comp Planning		558.20.31	558.20.31	531.46	651.57	800.00
334	Comp Plan Amend - Updates			558.20.41			3,000.00
335	Prof Svcs - Engineering/mapping-Comp Planning		558.20.41	558.20.41.01	804.45	1,260.43	13,500.00
336	Prof Svcs - Legal-Comp Planning			558.20.41.02			2,000.00
337	Travel-Comp Planning		558.20.43	558.20.43	228.47	320.50	-
338	Contract Services - Planner/Comp Plan		558.20.48	558.20.48			-
339	Travel		558.10.43	558.40.43	430.46	12.24	250.00
340	Training-Tuition			558.40.49			500.00

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
341	<b>Training-Comprehensive Planning</b>			558.40.49			200.00
342	Salaries/Planning & Land Use		558.10.10	558.60.10	46,005.57	15,097.81	15,052.14
343	Benefits/Planning & Land Use		558.10.20	558.60.20	8,456.28	4,042.43	2,719.90
344	Professional Services - Engineering			558.60.41.01		-	1,500.00
345	Professional Services - Legal		558.10.41	558.60.41.02	8,087.74	17,055.28	1,500.00
346	Prof Svcs - Downtown Design Standards			558.60.41.04	-	-	-
347	Prof Svcs - Economic Development Plan			558.60.41.05	-	-	-
348	Postage		558.10.42	558.60.42.01	76.35	188.87	250.00
349	Repair and Maintenance		558.60.48	558.60.48	673.24	2.15	-
350							
351	<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT</b>				\$ 65,294.02	\$ 42,311.13	\$ 58,488.27
352							
353	<b>SUMMARY BUILDING, ENGINEERING, &amp; PLANNING (524-558)</b>				\$ 80,887.07	\$ 61,417.41	\$ 90,188.27
354							
355	<b>SPECTATOR &amp; COMMUNITY EVENTS (573)</b>						
356	Salaries and Wages-Farmers Market	400		573.30.10			1,450.00
357	Benefits-Farmers Market	400		573.30.20			367.50
358	Office & Operating Supplies-Farmers Ma	400		573.30.31			600.00
359	Forms-Farmers Market	400		573.30.31.02			-
360	Operating Supplies-Farmers Market	400		573.30.31.03			390.00
361	Small Tools & Equipment-Farmers Market	400		573.30.35			-
362	Prof Services --Farmers Market Managet	400		573.30.41		361.74	5,460.00
363	Advertising Publications-Farmers Marke	400		573.30.44		422.88	3,900.00
364	Utilities - Water-Farmers Market	400		573.30.47.01			132.50
365	Utilities - Electric-Farmers Market	400		573.30.47.02			50.00
366	Site Design construction-Farmers Marke	400		594.73.48			2,000.00
367	Community Events - FIREWORKS DISPL	404		573.90.41	500.00	5,500.00	5,500.00
368	Community Festivals		576.80.44	573.90.41.01	734.41	347.96	500.00
369	Senior Programs		576.80.42	575.50.49.01	1,000.00	1,500.00	1,500.00
370	Youth Programs		576.80.43	575.50.49.02	-	-	1,000.00
371							
372	<b>TOTAL Spectator and Community Events</b>				\$ 2,234.41	\$ 8,132.58	\$ 22,850.00
373							

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

1	2	3	A	B	C	M	N	Q	T
			DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	2004 Final
							Actual	Projected	Budget
374			<b>PARK FACILITIES (576)</b>						
380			Salaries		576.80.10	576.10.10	14,969.17	10,836.80	6,776.45
381			Benefits		576.80.21	576.10.20	4,365.16	3,155.39	2,297.10
382			Travel/Mileage		576.20.43	576.10.43	143.73	-	-
383			Training/Misc Dues			576.10.43			
384			Port-o-Potty		576.66.41	576.66.41	1,277.72	1,759.32	1,500.00
385			Operating Supplies		576.80.31	576.80.31	68.50	837.04	1,000.00
386			Fuel-consumed		576.80.32	576.80.32	1,310.92	1,135.86	500.00
387			Small Tools & Equip.		576.80.35	576.80.35	491.92	396.96	600.00
388			Services-Contracted		576.80.41	576.80.41	-	750.00	500.00
389			Public Utility Services-Water		576.80.47	576.80.47.01	656.99	997.30	1,750.00
390			Public Utility Services-Electric		576.80.47.02	576.80.47.02			675.00
391			Repairs & Maintenance-structures		576.80.48	576.80.48	1,563.54	798.74	1,500.00
392			Repairs & Maintenance-Equipment		576.80.48.01	576.80.48.01	28.15	823.68	800.00
393			Rentals/Miscellaneous		576.80.49	576.80.49	197.61	-	300.00
394									
395									
396			<b>TOTAL PARK FACILITIES</b>				\$ 25,073.41	\$ 21,491.09	\$ 16,623.55
397									
398			<b>SUMMARY PARKS, RECREATION, &amp; EVENTS (573-576)</b>				\$ 27,307.82	\$ 29,623.67	\$ 39,473.55
399									
400			<b>NONEXPENDITURES (580-589)</b>						
401			State Remittances-Building Code Surcharge			586.00.04		-	200.00
402									
403			<b>TOTAL NONEXPENDITURES</b>				\$ -	\$ -	\$ 200.00
404									
405			<b>DEBT SERVICE (591-593)</b>						
406			L.T.G.O. BOND DEBT SERVICES (to 201 Fund)		592.00.82	597.19.19.04	47,000.04	48,000.00	50,000.00
407			LOT W -- TOLT HIGHLANDS PURCHASE		596.61.00	596.61.00	-	-	-
408									
409			<b>TOTAL DEBT SERVICE</b>				\$ 47,000.04	\$ 48,000.00	\$ 50,000.00
410									
411			<b>TRANSFERS-OUT (597)</b>						
412			Transfer to Cemetery/Refuse - 106/403		597.00.02	597.00.02	23,000.00		
413			Transfer to Equipment Replacement-Police Startup - 10/597.00.10		597.00.10	597.00.10	-		

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APPENDIX 'A'  
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Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
					2002 as of December 31st	2003 Projections based on data through Nov-30th	2004 Final
	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
414	Transfer to Parks Capital Fund - 108-Interfund Loan			597,00.10	-	25,000.00	-
415	Transfer to Equipment Replacement - 107		597,00.01	597,19.01	12,150.00	7,500.00	10,000.00
416	Transfer to Equipment Replacement-Police Startup - 107			597,19.02			
417							
418	TOTAL TRANSFERS-OUT				\$ 35,150.00	\$ 32,500.00	\$ 10,000.00
419							
420	<b>SUMMARY NONEXPENDITURES (580-597)</b>				<b>\$ 82,150.04</b>	<b>\$ 80,500.00</b>	<b>\$ 60,200.00</b>
421							
422	<b>SUB TOTAL GENERAL FUND EXPENDITURES</b>				<b>\$ 911,000.14</b>	<b>\$ 845,836.96</b>	<b>\$ 889,013.56</b>
423							
424	<b>ENDING NET CASH &amp; INVESTMENTS</b>				<b>\$ 274,046.73</b>	<b>\$ 279,607.38</b>	<b>\$ 318,602.62</b>
425							
426	<b>TOTAL GENERAL FUND EXPENDITURES</b>				<b>\$ 1,185,046.87</b>	<b>\$ 1,125,444.34</b>	<b>\$ 1,207,616.18</b>

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APPENDIX 'A'  
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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BAPS (current)	BAPS (correct/new)	Actual	Projected	Budget
	<b>101: STREET FUND - REVENUES</b>						
427							
428							
429							
430	BEGINNING NET CASH & INVESTMENTS		308.00.00	308.00.00	\$ 23,492.98	\$ 23,492.98	\$ 18,061.01
431							
432	<b>TAXES (311)</b>						
433	Real & Personal Property		311.10.00	311.10.00	74,975.97	81,231.39	85,000.00
434							
435	TOTAL TAXES				\$ 74,975.97	\$ 81,231.39	\$ 85,000.00
436							
437	<b>STATE SHARED REVENUES (386)</b>						
438	Motor Vehicle Fuel Tax		336.00.87	336.00.87	28,447.65	27,162.16	26,080.23
439	Motor Vehicle Fuel Tax - Arterial		336.00.88	336.00.88	12,925.95	12,851.33	12,750.00
440							
441	TOTAL STATE SHARED REVENUES				\$ 41,373.60	\$ 40,013.49	\$ 38,830.23
442							
443	<b>MISCELLANEOUS (369)</b>						
444	Miscellaneous		369.90.00	369.90.00	-	175.00	225.00
445	Proceeds from Sales of Capital Assets			395.10.03			750.00
446							
447	TOTAL - MISCELLANEOUS				\$ -	\$ 175.00	\$ 975.00
448							
449	<b>SUB TOTAL STREET FUND REVENUES</b>				\$ 116,349.57	\$ 121,419.88	\$ 124,805.23
450							
451	<b>TOTAL STREET FUND REVENUE</b>				\$ 139,842.55	\$ 144,912.86	\$ 142,866.24
452							
	<b>101: STREET FUND - EXPENDITURES</b>						
453							
454	<b>ROAD &amp; STREET MAINTENANCE (542)</b>						
455	Engineering Prof Svcs		542.30.31	542.10.41	-		2,000.00
456	Maintenance and Operating Supplies		542.30.31	542.30.31	1,027.82	578.98	4,000.00

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	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
457	Fuel Consumed		542.30.32	542.30.32	59.78	34.85	1,400.00
458	Small Tools & Equipment		542.30.35	542.30.35	898.72	724.46	500.00
459	Equipment - Personal Safety			542.30.35.01	-	-	1,000.00
460	Contract Services - Maint & Oper			542.30.48	-	-	2,000.00
461	Repair & Maintenance (Alleys)		542.30.48	542.30.48	887.28	750.00	-
462	Equip Repair & Maint/Alley		542.30.48.01	542.30.48.01	-	-	-
463	Storm Drainage - Operating Supplies		542.40.31	542.40.31	2,339.92	107.32	1,000.00
464	Storm Drainage - Contracted Maintenance Services		542.40.41	542.40.48	1,473.53	213.75	2,000.00
465	Street Lighting		542.63.47	542.63.47	12,989.97	14,284.18	14,500.00
466	Repair & Maintenance Streets		542.64.48	542.64.48	5,548.91	1,957.76	-
467	Traffic Control Devices (Permanent)		542.64.31	542.64.63	3,086.68	1,308.39	800.00
468	Street Cleaning		542.67.41	542.67.41	4,890.00	4,750.00	4,800.00
469	Salaries & Wages		543.10.10	542.90.10	47,176.56	16,659.00	16,659.00
470	Personnel Benefits		543.10.20	542.90.20	13,830.74	-	5,272.80
471							
472	TOTAL STREET FUND EXPENDITURES - MAINTENANCE				\$ 94,209.91	\$ 24,709.69	\$ 55,931.80
473							
474	GENERAL STREET ADMIN & OVERHEAD (543)						
475	Salaries & Wages		543.10.10	543.10.10	-	46,506.51	20,276.32
476	Personnel Benefits		543.10.20	543.10.20	-	12,684.98	7,088.71
477	Office & Operating Supplies		543.30.31	543.30.31	102.00	140.20	100.00
478	Small Tools & Equipment			543.30.35	-	-	500.00
479	Engineering/Professional Services		543.30.41	543.30.41	567.29	-	500.00
480	Professional Services - Admin. Support		543.30.41.01	543.30.41.01	1,025.16	-	-
481	Communications/Postage		543.30.42.01	543.30.42.01	1,605.94	1,300.80	850.00
482	Communications/Telephone		543.30.42.02	543.30.42.02	-	-	350.00
483	Communications/Internet & Misc.		543.30.42.03	543.30.42.03	-	-	50.00
484	Travel		543.30.43.01	543.30.43.01	416.05	130.68	50.00
485	Training		543.30.43.02	543.30.43.02	-	-	150.00
486	Rentals		543.30.45	543.30.45	452.76	-	-
487	Miscellaneous - Training & Dues		543.30.49	543.30.49	-	22.70	475.00
488	Utility Services - Solid Waste		543.50.47.05	543.50.47.05	-	-	50.00
489	Facility Maintenance - Supplies		543.50.31	543.50.31	-	183.17	400.00
490	Operating Fuel		543.50.32	543.50.32	939.47	1,135.84	-
491	Utility Services - Electric		543.50.47.01	543.50.47.01	570.86	846.85	550.00
492	Utility Services - Natural Gas/Propane		543.50.47.02	543.50.47.02	-	-	175.00

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
		Local Code	BAPS (current)	BAPS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
1							
2							
3	DESCRIPTION						
493	Utility Services - Water			543.50.47.03			75.00
494	Utility Services - Sewer			543.50.47.04			-
495	Facility Maintenance - Contracted Svcs.		543.50.48		5,515.05	-	250.00
496	Miscellaneous Facility Expenses		543.50.49		-	-	-
497	Rent (To 402 Fund for Maintenance Bldg.)		543.50.95		-	-	900.00
498							
499	<b>TOTAL STREET FUND EXPENDITURES - ADMIN/OH</b>				<b>\$ 11,194.58</b>	<b>\$ 62,951.73</b>	<b>\$ 32,790.04</b>
500							
501	<b>VEHICLES &amp; EQUIPMENT (548)</b>						
502	Rentals		542.30.45	548.68.45	-	-	1,000.00
503	Vehicle Repair & Maintenance			548.90.48	-	2,591.47	2,750.00
504							
505	<b>TOTAL STREET FUND EXPENDITURES - VEHICLES &amp; EQUIPMENT</b>				<b>\$ -</b>	<b>\$ 2,591.47</b>	<b>\$ 3,750.00</b>
506							
507	<b>TRANSFERS-OUT (597)</b>						
508	Administrative Support		543.30.90	597.19.90	9,999.96	35,848.96	12,582.48
509	Equipment (To 107 fund)		597.42.02	597.19.90	500.04	750.00	4,000.00
510	Transfer out to Capital Improvements - 301			597.45.94			15,000.00
511							
512	<b>TOTAL TRANSFERS-OUT</b>				<b>\$ 10,500.00</b>	<b>\$ 36,598.96</b>	<b>\$ 31,582.48</b>
513							
514	<b>TOTAL STREET FUND EXPENDITURES</b>				<b>\$ 115,904.49</b>	<b>\$ 126,851.85</b>	<b>\$ 124,054.32</b>
515							
516	<b>ENDING NET CASH AND INVESTMENTS</b>				<b>\$ 23,938.06</b>	<b>\$ 18,061.01</b>	<b>\$ 18,811.92</b>
517							
518	<b>SUB TOTAL STREET FUND EXPENDITURES</b>				<b>\$ 139,842.55</b>	<b>\$ 144,912.86</b>	<b>\$ 142,866.24</b>
519	<b>TOTAL STREET FUND EXPENDITURES</b>				<b>\$ 139,842.55</b>	<b>\$ 144,912.86</b>	<b>\$ 142,866.24</b>

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	O	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>103: UDAG FUND - REVENUES</b>						
520							
521							
522	BEGINNING NET CASH & INVESTMENTS		308,00.00		\$ 170,602.82	\$ 134,442.26	\$ 92,744.47
523							
524	<b>MISCELLANEOUS REVENUES</b>						
525	GMA-Comprehensive Plan Grant		334,04.21	334,04.21	8,925.00	1,575.00	
526	Investment Interest		361,11.00	361,11.00	6,315.51	1,897.46	2,200.00
527	Interest on Loan(s)		361,40.00	361,40.00	-	-	
528	Property Sale		395,10.01	395,10.01	-	-	55,000.00
529	Sale of Easements		395,10.02	395,10.02	45,351.44	-	
530							
531	TOTAL MISC. REVENUE				\$ 60,591.95	\$ 3,472.46	\$ 57,200.00
532							
533	<b>NONREVENUES (381)</b>						
534	Repayment of Inter-fund loans		381,20.00		-	-	
535							
536	TOTAL NONREVENUES				\$ -	\$ -	\$ -
537							
538	<b>SUB TOTAL UDAG FUND REVENUES</b>				\$ 60,591.95	\$ 3,472.46	\$ 57,200.00
539							
540	<b>TOTAL INCOME PLUS BEG. BALANCE</b>				\$ 231,194.77	\$ 137,914.72	\$ 149,944.47
541							
542	<b>103: UDAG FUND - EXPENDITURES</b>						
543	<b>EXPENDITURES</b>						
544	Sewer Comprehensive Plan & Related		596,00.03	535,20.01	-	-	
545	Sewer Comprehensive Plan & Related		596,35.00	535,20.02	68,324.82	25,000.00	
546	Comprehensive Plan-GMA-2004		596,60.00	558,20.01	11,597.70	10,287.50	
547	Economic Development Plan-Professional Svcs		596,80.00	558,80.01	-	-	
548	Economic Development Plan-Contracted Services			558,80.02	-	-	
549	Interfund Loan Disbursements - (001) - Principal			581,20.94			25,000.00
550	Interfund Loan Disbursements - (001) - Interest			581,20.81			1,500.00

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

City of Carnation  
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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
551	Land Acquisition		596.19.01	594.19.61	-	2,000.00	100,000.00
552	LOT W -- Toit Highlands Purchase		596.61.00	594.25.61	2,301.04	-	
553	Downtown Revitalization		596.00.01	594.62.01	6,897.38	7,882.75	
554	Old Shop clean up			594.95.61	-	-	10,000.00
555	Improvements (Town Commons)		596.19.00	595.80.63	-	-	
556	Project Administration		596.10.41	595.90.01	7,631.57	-	
557	Loans		596.00.00	597.00.00	-	-	
558							
559	<b>SUB TOTAL EXPENDITURES</b>				<b>\$ 96,752.51</b>	<b>\$ 45,170.25</b>	<b>\$ 136,500.00</b>
560							
561	<b>ENDING NET CASH AND INVESTMENTS</b>				<b>\$ 134,442.26</b>	<b>\$ 92,744.47</b>	<b>\$ 13,444.47</b>
562							
563	<b>TOTAL UDAG FUND EXPENDITURES</b>				<b>\$ 231,194.77</b>	<b>\$ 137,914.72</b>	<b>\$ 149,944.47</b>

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1					2002 as of December 31st	2003 Projections based on data through Nov-30th	2004 Final
2	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>105: CONTINGENCY FUND</b>						
564							
565							
566	BEGINNING NET CASH & INVESTMENTS		308.00.00		\$ 82,012.34	\$ 83,507.53	\$ 84,495.33
567							
572	<b>MISCELLANEOUS REVENUE</b>						
573	Investment Interest		361.11.00		1,495.19	987.80	1,100.00
574	Interfund Loans - Principal		361.20.01	397.19.01			
575							
576	TOTAL MISCELLANEOUS				\$ 1,495.19	\$ 987.80	\$ 1,100.00
577							
578	<b>SUB TOTAL REVENUES</b>				\$ 1,495.19	\$ 987.80	\$ 1,100.00
579							
580	<b>INCOME PLUS BEG. BALANCE</b>				\$ 83,507.53	\$ 84,495.33	\$ 85,595.33
581							
582							
583	<b>EXPENDITURES</b>						
584	Interfund Loans-Sheffer Purchase		596.00.10	597.35.01	-		
585							
586	<b>SUB TOTAL EXPENDITURES</b>				\$ -	\$ -	\$ -
587							
588	<b>ENDING NET CASH AND INVESTMENTS</b>				\$ 83,507.53	\$ 84,495.33	\$ 85,595.33
589							
590	<b>TOTAL CONTINGENCY FUND</b>				\$ 83,507.53	\$ 84,495.33	\$ 85,595.33

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>106: CEMETERY FUND</b>						
591							
592	<b>BEGINNING NET CASH &amp; INVESTMENTS</b>		<b>308,00.00</b>		<b>\$ 128.15</b>	<b>\$ 1,995.30</b>	<b>\$ 5,697.95</b>
594							
595	<b>REVENUES</b>						
596	Cemetery Fees (grave opening/closing)		343.60.01	343.60.01	4,125.00	4,780.00	4,775.00
597	Urn Boxes/Liners		343.60.02	343.60.02	2,868.10	1,350.00	1,895.00
598	Services - Marker Setting		343.60.03	343.60.03	1.25	1,100.00	590.00
599	Sales of Plots and Niches		343.60.04	343.60.04	1,050.00	2,800.00	1,400.00
600	Monument/Marker Sales		343.60.05	343.60.05	496.00	3,991.00	2,000.00
601	Setting Markers		343.63.00	343.63.00	30.00		
602	Interest		361.11.00	361.11.00	999.71	597.07	-
603	Donations-gifts		369.90.00	367.11.00	3,715.00	15.00	30.00
604	Sales of Plots and Niches		369.90.01	369.90.01	700.00		-
605	Sales Taxes		386.00.06	386.00.06	296.52	448.64	175.00
606							
607	<b>SUB TOTAL REVENUES</b>				<b>\$ 14,405.33</b>	<b>\$ 15,081.71</b>	<b>\$ 10,865.00</b>
608							
609	<b>INCOME PLUS BEG. BALANCE</b>				<b>\$ 14,533.48</b>	<b>\$ 17,077.01</b>	<b>\$ 16,562.95</b>
610							
611	<b>EXPENDITURES</b>						
612	Salaries and Wages-Admin/OH		536.10.10	536.10.10	4,363.82	2,005.35	1,464.26
613	Benefits-Admin/OH		536.10.21	536.10.20	1,289.65	507.21	517.74
614	Equipment/Capital Improvements		596.36.62	536.10.62	-		-
615	Salaries and Wages-Maintenance			536.20.10			931.29
616	Benefits-Maintenance			536.20.20			323.39
617	Operating Supplies		536.20.31	536.20.31	11.86	19.34	100.00
618	Professional Services (Maint, Burial)		536.20.41.00	536.20.41.00	5,048.69	4,982.19	4,000.00
619	Cemetery Admin/Financial Services		536.20.41.01	536.20.41.01	360.00		-
620	Utilities-water		536.20.47	536.20.47	-		117.00
621	Excise & Sales Taxes		536.20.53	536.20.53	497.34	254.20	300.00
622	Grounds Maintenance		596.30.41	536.50.40	363.04	427.81	1,700.00

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
.623	Grounds Maintenance-weed control		536,20.48	536,50.48.02	553.74	1,702.67	200.00
.624	Admin Support		536,20.90	597,00.90.01	50.04	1,480.29	1,089.67
.625	Transfer to 601 Fund (Perpetual Care)		596,36.63	597,00.90.02	-		
.626							
.627	<b>SUB TOTAL EXPENDITURES</b>				<b>\$ 12,538.18</b>	<b>\$ 11,379.06</b>	<b>\$ 10,743.35</b>
.628							
.629	<b>ENDING NET CASH AND INVESTMENTS</b>				<b>\$ 1,995.30</b>	<b>\$ 5,697.95</b>	<b>\$ 5,819.60</b>
.630							
.631	<b>TOTAL CEMETERY FUND</b>				<b>\$ 14,533.48</b>	<b>\$ 17,077.01</b>	<b>\$ 16,562.95</b>

APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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City of Carnation  
2004 Annual Budget

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2		Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION				Actual	Projected	Budget
	<b>107: EQUIPMENT REPLACEMENT</b>						
632							
633	<b>BEGINNING NET CASH &amp; INVESTMENTS</b>		<b>308,00.00</b>		<b>\$ 104,540.63</b>	<b>\$ 50,880.02</b>	<b>\$ 49,934.71</b>
635	<b>MISC. REVENUES</b>					4,334.59	
636	Insurance Claim Receipts		363,00.01	363,00.01	-		
637	Sale of Equipment		369,10.00	369,10.00	-		
638	PEG Access Capital Contribution		362,90.01	379,11.48	-		
639							
640	<b>TOTAL MISC. REVENUES</b>				<b>\$ -</b>	<b>\$ 4,334.59</b>	
641							
642	<b>OTHER FINANCING SOURCES</b>						
643	Transfers From General Fund 001		397,01.00	397,19.01	12,150.00	17,000.00	10,000.00
644	Transfers From Water Fund 401		397,02.00	397,19.02	9,999.96	15,000.00	10,000.00
645	Transfers From Street 101		397,03.00	397,19.03	500.04	750.00	4,000.00
646	Transfers From Solid Waste 403		397,04.01	397,19.04	9,999.96	9,999.96	5,000.00
647	Transfers From Cemetery 106		397,05.00	397,19.05	-	-	-
648	Transfers From General Fund 001 - Police Startup Costs			397,21.64	-	-	-
649							
650	<b>TOTAL OTHER FINANCING</b>				<b>\$ 32,649.96</b>	<b>\$ 42,749.96</b>	<b>\$ 29,000.00</b>
651							
652	<b>TOTAL REVENUES - 107 FUND</b>				<b>\$ 32,649.96</b>	<b>\$ 47,084.55</b>	<b>\$ 29,000.00</b>
653							
654	<b>TOTAL REVENUES PLUS BEGINNING BALANCE - 107 FUN</b>				<b>\$ 137,190.59</b>	<b>\$ 97,964.57</b>	<b>\$ 78,934.71</b>
655							
656	<b>EXPENDITURES</b>						
657	Misc. General Government		596,19.64	518,90.64	20,272.70	15,613.55	10,000.00
658	Police - Radar Speed Trailer		595,64.01	521,70.64	62,382.60	9,887.99	4,000.00
659	Water		596,34.60	534,10.64	2,965.57	17,031.54	1,200.00
660	Solid Waste		596,37.64	537,10.64	689.70	1,570.19	1,200.00
661	Streets		596,42.64	543,50.64	-	1,425.01	400.00
662	Parks		596,76.64	576,80.64	-	2,501.58	-
663							

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2004 Annual Budget

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
664	PEG Equipment Purchase		596,07.64	594,11.64	-	-	
665	Police-Office/startup Equipment		596,21.64	594,21.64	-	-	
666							
667	<b>TOTAL EXPENDITURES</b>				<b>\$ 86,310.57</b>	<b>\$ 48,029.86</b>	<b>\$ 15,600.00</b>
668							
669	<b>ENDING NET CASH AND INVESTMENTS</b>				<b>\$ 50,880.02</b>	<b>\$ 49,934.71</b>	<b>\$ 63,334.71</b>
670							
671	<b>TOTAL EQUIPMENT REPLACEMENT</b>						
672							
676	<b>FUND TOTAL EQUIPMENT REPLACEMENT</b>				<b>\$ 137,190.59</b>	<b>\$ 97,964.57</b>	<b>\$ 78,934.71</b>

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

City of Carnation  
2004 Annual Budget

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2		Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION				Actual	Projected	Budget
	<b>108: PARK DEVELOPMENT FUND</b>						
677							
678							
679	BEGINNING NET CASH & INVESTMENTS		308,000.00		\$ 35,285.41	\$ 22,922.32	\$ 35,541.90
680							
681	<b>REVENUES</b>						
682	KCD Tolt Habitat Acquisition Grant-2001	402		330,03.02			86,000.00
683	KCD Tolt Habitat Acquisition Grant-2003	402		330,03.03			50,000.00
684	KC CFT Tolt Habitat Acquisition Grant	402		330,04.01			150,000.00
685	KC Youth Sports Facility Grant (Skateboard Park)		337,07.01	330,05.01	81.30	-	50,000.00
686	AWC Risk Management Grant		367,11.01	330,07.01	-	25,075.90	
687	Other Park Revenues-Including Transfers		345,85.02	338,76.00	-		
688	Mitigation/Impact Fees		345,85.02	345,85.01	-		1,000.00
689	Investment Interest		361,11.00	361,11.00	-		
690							
691	<b>TOTAL REVENUE</b>				\$ 81.30	\$ 25,075.90	\$ 337,000.00
692							
693	<b>INCOME LESS BEGINNING BALANCE</b>				\$ 81.30	\$ 25,075.90	\$ 337,000.00
694							
695	<b>TOTAL REVENUES - 108 FUND</b>				\$ 35,366.71	\$ 47,998.22	\$ 372,541.90
696							
697	<b>EXPENDITURES</b>						
698							
699	TOLT RIVER SALMON HABITAT ACQUISITIO	402		594,76.61.01			286,000.00
700	Park Development		576,80.63	576,80.63	4,432.10	451.50	
701	Risk Management Grant		576,80.63.02	576,80.63.02	-		
702	Skateboard Park Construction		596,60.01	594,76.62	8,012.29	12,004.82	85,000.00
703							
704	<b>TOTAL EXPENDITURES</b>				\$ 12,444.39	\$ 12,456.32	\$ 371,000.00
705							
706	<b>ENDING CASH AND INVESTMENTS</b>				\$ 22,922.32	\$ 35,541.90	\$ 1,541.90
707							
708	<b>FUND TOTAL PARKS DEVELOPMENT</b>				\$ 35,366.71	\$ 47,998.22	\$ 372,541.90

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	O	T
1					2002 as of December 31st	2003 Projections based on data through Nov-30th	2004 Final
2	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>201: LTGO BOND REDEMPTION FUND</b>						
709							
710							
711	BEGINNING BALANCE ESTIMATE		308,00.00		\$ 4,379.71	\$ 4,737.25	\$ 6,924.75
712							
713	REVENUES						
714	Transfer In from 001-GENERAL FUND		397,34.01	397,34.01	47,000.04	48,000.00	50,000.00
715							
716	TOTAL TRANSFERS				\$ 47,000.04	\$ 48,000.00	\$ 50,000.00
717							
718	TOTAL REVENUES LESS BEGIN. BAL.				\$ 47,000.04	\$ 48,000.00	\$ 50,000.00
719							
720	TOTAL REVENUES				\$ 51,379.75	\$ 52,737.25	\$ 56,924.75
721							
722	EXPENDITURES						
723	REDEMPTION OF LONG-TERM DEBT						
724	LONG-TERM DEBT SERVICE						
725	Principal on Outstanding Bonds		591,34.72	591,34.72	20,000.00	20,000.00	25,000.00
726	Miscellaneous Prof Svc.		592,34.41	592,34.41	-	-	25.00
727	Interest on Outstanding Bonds		592,34.83	592,34.83	26,642.50	25,812.50	24,952.50
728							
729	SUB TOTAL EXPENDITURES				\$ 46,642.50	\$ 45,812.50	\$ 49,977.50
730							
731	ENDING NET CASH AND INVESTMENTS				\$ 4,737.25	\$ 6,924.75	\$ 6,947.25
732							
733	TOTAL FUND LTGO BOND REDEMPTION				\$ 51,379.75	\$ 52,737.25	\$ 56,924.75

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
734							
	<b>301: CAPITAL IMPROVEMENT FUND - REVENUES</b>						
735							
736			308.00.00		\$ 90,248.93	\$ 87,948.88	\$ 1,592.68
737	BEGINNING NET CASH & INVESTMENTS						
738							
	<b>TAX REVENUES (318)</b>						
740	Real Estate Excise Tax		318.30.00		52,482.65	50,598.64	50,000.00
741							
742					\$ 52,482.65	\$ 50,598.64	\$ 50,000.00
743	<b>TOTAL TAXES</b>						
	<b>INTERGOVERNMENTAL REVENUE (330-338)</b>						
744	Milwaukie Ave. Walkway - TIB		334.03.80	334.03.80	-	-	-
749	W. Entwistle St. Recon.-SCA Grant		334.03.81	334.03.81	-	-	-
750	DOE Stormwater Master Plan Grant		334.03.83	334.03.83	-	-	-
751	Block Grant-King County		337.00.00	337.00.00	-	-	-
752	West Morrison Street Sidewalk		334.03.61	334.03.61	-	-	-
753	FEMA Hazard Mitigation-Evacuation Trail to Lot W		333.xx.xx.xx	333.xx.xx.xx	-	-	-
754	Tolt ADA Imp Grant		334.03.84	334.03.84			100,000.00
755	Tolt/Eugene In Pavement Flashers Grant		334.03.8x	334.03.8x			12,000.00
756							
757							
758	<b>TOTAL INTERGOVERNMENTAL</b>				\$ -	\$ -	\$ 112,000.00
759							
	<b>CHARGES AND SERVICES (340-349)</b>						
760	Sales of Maps/Publications		341.50.00	341.50.00		50.00	100.00
761	Mitigation Fees - Streets & Misc.		345.80.00	345.80.00.01	-	-	2,500.00
762	Mitigation Fees - Parks		345.80.76	345.85.00	-	-	
763							
764							
765	<b>TOTAL MITIGATION</b>				\$ -	\$ 50.00	\$ 2,600.00
766							
	<b>MISCELLANEOUS REVENUES</b>						
767	Interest and Misc. Revenues		361.11.00	361.11.00	131.06	87.00	75.00
768	Comp Loss/Disposition of Fixed Assets		395.00.0	395.00.0	-	-	-
769							
770							

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
771	<b>TOTAL MISCELLANEOUS</b>				\$ 131.06	\$ 87.00	\$ 75.00
772							
773	<b>TRANSFERS-IN (397)</b>						
774	From Water Reserve Fund 402 - City Hall		397.00.11	397.00.11	-		
775	From Wtr Re. Fund 402 - Interfund Loan		397.00.12	397.00.12	-		
776	From UDAG Fund 103 - Loan		397.00.13	397.00.13	-		
777	Interfund Loan-General (001)		397.00.14	397.00.14	-		15,000.00
778	Interfund Transfer-Street (101)		397.00.15	397.00.15			
779							
780	<b>TOTAL TRANSFERS-IN</b>				\$ -	\$ -	\$ 15,000.00
781							
782	<b>TOTAL REVENUE</b>				\$ 52,613.71	\$ 50,735.64	\$ 179,675.00
783							
784	<b>TOTAL CAPITAL IMPROVEMENT REVENUE</b>				\$ 142,862.64	\$ 138,684.52	\$ 181,267.68
785							
786							
787	<b>301: CAPITAL IMPROVEMENTS - EXPENDITURES</b>						
788	<b>ROAD &amp; STREET</b>						
789	Stormwater Master Plan		543.40.01	542.40.01	1,402.73	61,847.95	
790	Interfund Loan Principal		581.10.00	581.10.00	17,532.96		
791	Interfund Loan Interest		592.19.80	592.19.80	876.96		
792	ISTEA STPE(001) Entwistle SDW		595.10.07	595.10.07	-		
793	CIP Professional Services & Engineering		595.10.10	595.10.40.01	6,307.66	1,332.79	
794	Eng Svcs: Entwistle-TIB Grant		595.10.60	595.10.60	-		
795	General Street Overlays/Reconstruction		595.42.63	595.30.63	9,993.61		10,000.00
796	Construction: Tolt Ave Ped Impr Ph II		595.60.01	595.60.01	217.47		
797	Curb Bulbs - Tolt Ave		595.60.60	595.60.60			
798	Ped. Sidewalks-Tolt Phase III		595.60.01	595.60.01	98.65		
799	ROW Acquisition		595.62.03	595.60.61.03	-		
800	W. Entwistle Street Reconstruction		595.62.02	595.60.63.02	9,206.66	73,152.30	
801	Tolt ADA Imp Grant-Design			595.61.63.01			15,000.00
802	Tolt ADA Imp Grant-Construction			595.61.63.02			125,000.00
803	Milwaukee Street Reconstruction		595.62.04	595.62.04	-		

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BAPS (current)	BAPS (correct/new)	Actual	Projected	Budget
804	King County Block Grant		595.62.60.04	595.62.60.04	-		
805	West Morrison Street Sidewalk		595.62.60.05	595.62.60.05	-		14,000.00
806	Toit/Eugene In Pavement Flashers Grant		595.62.63.02	595.62.63.02	-		
807	FEMA Grant Lot W Trail Construction		596.xx.xx.xx	596.xx.xx.xx	-		
808							
809	<b>Total Road &amp; Street Construction</b>				<b>\$ 45,636.70</b>	<b>\$ 136,333.04</b>	<b>\$ 164,000.00</b>
810							
811	<b>OTHER IMPROVEMENTS &amp; FACILITIES</b>						
812	City Hall Reconstruction		595.62.01.02	595.80.62.01	6,325.95	-	
813	City Hall Reconstruction-underground storage tank removal			595.80.62.02			
814	Old Shop clean up			595.80.62.03			
815	Project Administration		596.10.41	595.90.01	-	-	
816	Maintenance Building-Shop		596.34.62	595.80.62.02	2,951.11	758.80	
819							
820	<b>TOTAL CAPITALIZED IMPROVEMENTS</b>				<b>\$ 9,277.06</b>	<b>\$ 758.80</b>	<b>\$ -</b>
821							
822	<b>SUB TOTAL EXPENDITURES</b>				<b>\$ 54,913.76</b>	<b>\$ 137,091.84</b>	<b>\$ 164,000.00</b>
823							
824	<b>ENDING NET CASH AND INVESTMENTS</b>				<b>\$ 87,948.88</b>	<b>\$ 1,592.68</b>	<b>\$ 17,267.68</b>
825							
826	<b>TOTAL EXPENDITURES-FUND 301</b>				<b>\$ 142,862.64</b>	<b>\$ 138,684.52</b>	<b>\$ 181,267.68</b>
827							
828							

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

1	A	B	C	M	N	O	T
2	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
	<b>400: SEWER OPERATING FUND - REVENUES</b>						
829							
830							
831	BEGINNING NET CASH & INVESTMENTS		308,000.00		\$ -	\$ -	\$ -
832							
833	<b>REVENUES</b>						
834	Sewer Charges			343,50.00			
835	Sewer Allocation Applications			343,50.01			
836	Investment Interest			361,11.00			10,000.00
837	Transfer - In from Sewer Cap-407			397,35.01			
838							
839	TOTAL REVENUES				\$ -	\$ -	\$ 10,000.00
840							
	<b>TOTAL SEWER FUND REVENUES</b>				\$ -	\$ -	\$ 10,000.00
841							
842							
	<b>TOTAL SEWER REVENUES PLUS BEGIN. BAL.</b>				\$ -	\$ -	\$ 10,000.00
843							
844							
845	<b>EXPENDITURES</b>						
846							
847	<b>UTILITIES &amp; ENTERPRISES</b>						
848	<b>ADMIN - GENERAL (535.10)</b>						
849	Salaries/Wages			535,10.10			3,253.59
850	Personnel Benefits			535,10.20			1,208.34
851	Communications/Postage			535,10.42.01			300.00
852	Taxes-Department of Revenue			535,10.53			-
853	Utility Taxes - Interfund to 001 General Fund			535,10.54			-
854							
855	TOTAL ADMINISTRATIVE - GENERAL				\$ -	\$ -	\$ 4,761.93
856							
857	<b>REPAIRS AND MAINTENANCE (535.50)</b>						
858	Equipment- R&M			535,50.35			

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2		Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION				Actual	Projected	Budget
860							
861					\$ -	\$ -	
862							
863	<b>TOTAL REPAIRS AND MAINTENANCE</b>				\$ -	\$ -	
864	<b>OPERATIONS - CONTRACTED PROCESSING (535.60)</b>						
865	Contracted Treatment - King County			535,60.41			
866							
867	<b>TOTAL CONTRACTED PROCESSING &amp; OPERATIONS</b>				\$ -	\$ -	
868	<b>OPERATIONS - GENERAL (535.80)</b>						
869	Salaries/Wages			535,80.10			
870	Personnel Benefits			535,80.20			
871	Operating Materials & Supplies			535,80.31			
872	Operation Fuel			535,80.32			
873	Small Tools & Minor Equipment			535,80.35			
874	Professional Services			535,80.41			
875	Communication - Postage			535,80.42.01			
876	Communication - Cellular			535,80.42.02			
877	Communication - Telephone			535,80.42.03			
878	Travel			535,80.43			
879	Advertising			535,80.44			
880	Utility Services - Electric			534,80.47.02			
881	Utility Services - Water			534,80.47.01			
882	Utility Services - Natural Gas/Propane			534,80.47.03			
883	Utility Services - Water			535,80.47.01			
884	Utility Services - Sewer			535,80.47.02			
885	Utility Services - Solid Waste			535,80.47.03			
886	Vehicle Repairs and Maintenance			535,80.48			
887	Sewer Lines Repair & Maintenance			535,80.48.01			
888	Training			535,40.49			
889	DOB Lab Certification			535,81.49			
890	Miscellaneous			535,82.49			
891	Permits - Governmental			535,80.51			
892	Permits - Nongovernmental			535,83.49			
893	Machinery & Equipment & Furniture			535,80.64			
894	Computer Hardware & Software			535,81.64.01			

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DETAILED LINE ITEM BUDGET

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Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3		Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
895							\$ -
896							
897							
898	<b>TOTAL OPERATIONS - GENERAL</b>						
899	<b>TRANSFERS-OUT (597)</b>						
900	Transfer Out - 001 General Fund Admin.			597.11.00			
901	Transfer Out - 107 Equipment Replacement			597.14.64			
902	Transfer to Building CIP Fund - Lab Expansion			597.33.48			
903	Transfer Out - 301 Building Capital Maintenance			597.33.48			
904	Transfer Out - 404 Revenue Bond Redemption			597.40.85			
905	Transfer Out - 405 Bond Reserve Requirements			597.41.00			
906	<b>TOTAL OPERATING TRANSFERS - OUT</b>				\$ -	\$ -	\$ -
907							
908	<b>SUB TOTAL SEWER FUND EXPENDITURES</b>				\$ -	\$ -	\$ 4,761.93
909							
910	<b>ENDING NET CASH AND INVESTMENTS</b>				\$ -	\$ -	\$ 5,238.07
911							
912	<b>TOTAL SEWER EXPENDITURES</b>				\$ -	\$ -	\$ 10,000.00

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
913							
	<b>401: WATER OPERATING FUND - REVENUES</b>						
914							
915							
916	BEGINNING NET CASH & INVESTMENTS		308,00.00		\$ 15,779.11	\$ 27,088.76	\$ 79,630.59
917							
918							
919	<b>CHARGE FOR SERVICES (\$45)</b>						
920	Water Sales		343,40.00	343,40.00.01	417,092.44	455,774.74	451,564.00
921	Water Sales-Surcharge-capital			343,40.00.02			75,000.00
922	New Accounts		343,40.00.03	343,40.00.03	150.00	242.03	500.00
923	Hydrant Use		343,40.00.04	343,40.00.04	50.00	25.00	250.00
924	Water Connections (On/Off)		343,80.00	343,80.00	150.00		600.00
925	Water Hook-ups		343,90.01	343,90.01	9,116.00		16,000.00
926							
927	TOTAL CHARGES REVENUES				\$ 426,558.44	\$ 456,041.77	\$ 543,914.00
928							
929	<b>MISCELLANEOUS REVENUE (360-367)</b>						
930	Interest Earnings		361,11.00	361,11.00	-		-
931	Late Penalties and Charges		361,51.00	361,51.00	2,470.67	2,501.75	2,300.00
932	Administrative Late Charges		361,51.01	361,51.01	10,290.24	13,125.69	7,500.00
933	Other Miscellaneous Revenues		369,90.00	369,90.00	401.25		200.00
934	Interfund Loan-water cap 402		369,91.00	369,91.00	-		-
935	Transfer/Water Bond Reserve 405		369,92.00	369,92.00	-		-
936	Proceeds from Sales of Capital Assets			395,10.03			7,050.00
937							
938	TOTAL MISC. REVENUES				\$ 13,162.16	\$ 15,627.44	\$ 17,050.00
939							
940	<b>TOTAL WATER FUND REVENUES</b>				\$ 439,720.60	\$ 471,669.21	\$ 560,964.00
941							
942	<b>TOTAL WATER REVENUES PLUS BEGIN. BAL.</b>				\$ 455,499.71	\$ 498,757.97	\$ 640,594.59
943							

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>401: WATER OPERATING FUND - EXPENDITURES</b>						
944							
945							
946	<b>UTILITIES &amp; ENTERPRISES</b>						
947	<b>WATER UTILITY: ADMINISTRATION - GENERAL (534.10)</b>						
948	Salaries/Wages		534.10.10		153,638.72	163,738.09	87,319.47
949	Personnel Benefits		534.10.20		44,007.69	46,226.28	29,839.37
950	Office Supplies - Administrative		534.10.31		591.68	919.02	750.00
951	Professional Services - Misc.		534.10.41		2,766.80	3,913.92	1,500.00
952	Operating Permits		534.10.41.01		1,709.00	1,521.25	1,600.00
953	Professional Services - Engineering		534.10.41.02				500.00
954	Professional Services - Legal		534.10.41.03				200.00
955	Communications/Postage		534.10.42.01		2,938.17	2,786.86	1,750.00
956	Communications/Telephone		534.10.42.02				1,300.00
957	Communications/Cellular		534.10.42.03				1,200.00
958	Communications/Internet & Misc		534.10.42.04				-
959	Travel		534.10.43.01		1,042.07	375.35	500.00
960	Memberships - AWWA & Misc.		534.10.49		896.20	894.50	800.00
961	Training & Tuition		534.10.49.01			400.00	1,300.00
962	Taxes-Department of Revenue		534.10.53		21,369.52	23,460.06	30,000.00
963	Administrative Support - General Fund 001		534.10.90		91,185.00	40,422.06	55,492.47
964							
965	<b>TOTAL WATER ADMIN EXPENSES</b>				<b>\$ 320,164.85</b>	<b>\$ 284,657.39</b>	<b>\$ 214,051.32</b>
966							
967	<b>WATER UTILITY: MAINTENANCE (534.50)</b>						
968	R&M - Contracted Services & Labor		534.50.48		187.31	560.11	6,000.00
969	R&M Water System - Leak Detection		534.50.49				3,500.00
970	R&M - Supplies		534.80.34.01				750.00
971	R&M Services & Supplies - Shop facility		534.80.34.02				500.00
972							
973	<b>TOTAL WATER ADMIN EXPENSES</b>				<b>\$ 187.31</b>	<b>\$ 560.11</b>	<b>\$ 10,750.00</b>
974							
975	<b>WATER UTILITY: OPERATIONS - CONTRACTED (534.60)</b>						
976	Prof. Svcs. - Engineering		534.60.41		11.25	26.45	

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	A	B	C	M	N	Q	T
		Local Code	BARS (current)	BARS (correct/new)	as of December 31st Actual	Projections based on data through Nov-30th Projected	2004 Final Budget
1							
2							
3							
	DESCRIPTION						
977	Water Quality Testing		534.60.42		972.00	2,876.00	2,000.00
978	Prof Svcs: Water Comp Plan		534.60.43		-		
979	R&M: Vehicle Maintenance		534.60.48		1,258.10	2,050.33	3,000.00
980							
981							
982	<b>TOTAL WATER OPS - CONTRACTED EXPENSES</b>				<b>\$ 2,241.35</b>	<b>\$ 4,952.78</b>	<b>\$ 5,000.00</b>
983	<b>WATER UTILITY: OPERATIONS - GENERAL (534.80)</b>						
984	Salaries/Wages		534.80.10				59,090.35
985	Personnel Benefits		534.80.20				20,424.80
986	Operating Materials & Supplies/meters		534.80.31		10,203.92	9,989.74	6,000.00
987	Materials & Supplies - new services		534.80.31.01		-		14,000.00
988	Fuel Consumed		534.80.32		973.94	1,135.80	1,500.00
989	Small Tools & Minor Equipment		534.80.35		1,260.06	2,426.55	1,400.00
990	Personal Safety Equipment		534.80.35.01		-		1,000.00
991	Utility Locate Service		534.80.41		1,861.34	918.88	250.00
992	Rentals		534.80.45		1,096.94	(134.57)	1,000.00
993	Utility Services - Water		534.80.47.01				
994	Utility Services - Electric		534.80.47.02		2,815.24	2,902.30	4,000.00
995	Utility Services - Natural Gas/Propane		534.80.47.03				
996	Operating Supplies		534.80.48		2,229.89	1,918.36	7,000.00
997	Miscellaneous - General Ops		534.80.49		50.00	100.00	100.00
998							
999							
1000	<b>TOTAL WATER OPS - GENERAL EXPENSES</b>				<b>\$ 20,491.33</b>	<b>\$ 19,257.06</b>	<b>\$ 115,765.15</b>
1001	<b>DEBT SERVICE</b>						
1002	Principal Payment/Interfund Loans-Principal		591.34.77		-		-
1003	Int. Payment/Interfund Loan Interest		592.34.83		-		-
1004							
1005	<b>TOTAL WATER DEBT SERVICE</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1006							
1007	<b>TRANSFERS - OUT (597)</b>						
1008	Administrative Support - General Fund 001		597.19.90		-		-
1009	Operating Transfer/Capital Res.-402		597.34.63		15,000.00	32,000.04	54,000.00
1010	Operating Transfer/Water Bond Redemptn-404		597.34.72		60,000.00	62,499.96	62,350.00
1011	Operating Transfer/Sewer Bond Redemptn-404		597.35.94				75,000.00
1012	Operating Transfer/Water Bond Reserve-405		597.34.73		200.04	200.04	200.00

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	A	B	C	M	N	O	T
1					2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
2	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
1.013	Operating Transfer/Equip. Replace. Fund-107		597,34.94		9,999.96	15,000.00	10,000.00
1.014							
1.015	TOTAL TRANSFERS-OUT				\$ 85,200.00	\$ 109,700.04	\$ 201,550.00
1.016							
1.017	<b>TOTAL WATER FUND EXPENDITURES</b>				\$ 428,284.84	\$ 419,127.38	\$ 547,116.47
1.018							
1.019	<b>ENDING NET CASH AND INVESTMENTS</b>				\$ 27,214.87	\$ 79,630.59	\$ 93,478.12
1.020							
1.021	<b>TOTAL WATER EXPENDITURES-FUND 401</b>				\$ 455,499.71	\$ 498,757.97	\$ 640,594.59

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T	
1					2002	2003	2004	
2		Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	Final	
3	DESCRIPTION				Actual	Projected	Budget	
	<b>402: WATER CAPITAL REPLACEMENT FUND - REVENUES</b>							
1022								
1023								
1024	BEGINNING NET CASH & INVESTMENTS		308,000.00		\$ 255,769.34	\$ 273,122.83	\$ 270,155.61	
1025	<b>MISCELLANEOUS REVENUE</b>							
1026	Interest Earnings		361.11.00		3,312.72	2,186.78	2,500.00	
1027	St. Fund Rent Maintenance Bldg		362.50.00		-	-	900.00	
1028	Interfund Loan Interest		366.10.00		876.96	-	-	
1029	Interfund Loan Principal		381.10.00		17,532.96	-	-	
1030								
1031	TOTAL MISC. REVENUE				\$ 21,722.64	\$ 2,186.78	\$ 3,400.00	
1032								
1033	<b>OTHER FINANCING SOURCES</b>							
1034	Operating Transfer In-From 401		397.34.01		15,000.00	32,000.04	54,000.00	
1035								
1036	TOTAL OTHER FINANCING				\$ 15,000.00	\$ 32,000.04	\$ 54,000.00	
1037								
1038	TOTAL WATER CAP. REPLACEMENT REV.				\$ 36,722.64	\$ 34,186.82	\$ 57,400.00	
1039								
1040	TOTAL REVENUES PLUS BEGIN BAL.				\$ 292,491.98	\$ 307,309.65	\$ 327,555.61	
1041								
1042								
	<b>402: WATER CAPITAL REPLACEMENT FUND - EXPENDITURES</b>							
1043								
1044	<b>LOANS TO OTHER FUNDS</b>							
1045	Loans		581.10.00		-	8,000.00	-	
1046	Loan Repayment for Wa. St. Loan-Principal		581.20.00		8,000.00	-	-	
1047								
1048	TOTAL LOANS TO OTHER FUNDS				\$ 8,000.00	\$ 8,000.00	\$ -	
1049								
1050								

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.					as of December 31st	Projections based on data through Nov-30th	Final
3.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>TRANSFERS TO OTHER FUNDS</b>						
1051	City Hall - Transfer to Cap. Imp. 301		597.10.62	597.10.62	-	-	-
1052	Maint. Bldg - Transfer to Cap. Imp. 301		597.10.61	597.10.61	-	-	-
1053							
1054							
1055	<b>TOTAL TRANSFERS</b>				\$ -	\$ -	\$ -
1056							
1057							
1058	Line Extensions:		596.00.41	534.00.65.01	-	-	-
1059	Prof. Svcs: Water Comp Plan		534.20.41	534.20.41.01	1,231.35	16,323.81	100.00
1060	Prof. Svcs: Water Rate Study		534.20.41.02	534.20.41.02		11,125.50	6,135.00
1061	CIP Engineering/Pro. Services		596.34.41	534.34.41	302.43		1,000.00
1062	Leak Detection		596.34.43	534.34.43	-	-	-
1063	Main replacements		596.34.60	594.34.60.01	5,683.55	411.25	10,000.00
1064	Other Improvements/Equipment		596.34.60.01	594.34.60.01	4,151.82	1,293.48	500.00
1065	Main replacements-contracted services		594.34.60.02	594.34.60.02	-	-	10,000.00
1066	Horizontal Well Project		594.34.60.02	594.34.60.02	-	-	4,000.00
1067	CIP Engineering/Well Head Protection Program		596.34.60.03	594.34.60.03	-	-	25,000.00
1068	Improvement Chlorinator & Telemetry		594.34.64.02	594.34.64.02			
1069							
1070	<b>TOTAL OTHER EXPENSE</b>				\$ 11,369.15	\$ 29,154.04	\$ 56,735.00
1071							
1072	<b>SUB TOTAL WATER CAPITAL EXPENDITURES</b>				\$ 19,369.15	\$ 37,154.04	\$ 56,735.00
1073							
1074	<b>ENDING NET CASH AND INVESTMENTS</b>				\$ 273,122.83	\$ 270,155.61	\$ 270,820.61
1075							
1076	<b>TOTAL WATER CAPITAL-FUND 402</b>				\$ 292,491.98	\$ 307,309.65	\$ 327,555.61

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>403: SOLID WASTE OPERATING - REVENUES</b>						
1077							
1078	BEGINNING NET CASH & INVESTMENTS		308,000.00		\$ 29,831.00	\$ 8,461.81	\$ 16,878.55
1080	<b>TAXES</b>						
1082	WA Refuse Excise Tax		386,000.00	316,550.00	11,484.99	10,845.15	11,000.00
1083							
1084	<b>INTERGOVERNMENTAL</b>						
1085	KC/COP Recycling Grant		337,070.01		-	-	-
1086	KC WR/R Grant	401		337,070.03		8,958.15	10,000.00
1087	WA DOE CPG Grant	401		334,0310.01			1,598.00
1088	KC LHM/P Grant	401		337,070.02	8,697.88	10,610.96	5,340.00
1089							
1090	TOTAL INTERGOVERNMENTAL				\$ 8,697.88	\$ 19,569.11	\$ 16,938.00
1091							
1092	<b>CHARGES FOR SERVICES</b>						
1093	Refuse Collection Charges		343,700.00	343,700.00	295,497.57	305,351.72	324,480.00
1094	Extra Garbage Tags		343,700.01	343,700.01	205.71		
1095	Yard Waste - Curbside		343,700.02	343,700.02	5,881.91	11,242.88	11,500.00
1096	Spring Cleanup	401	343,700.03	343,700.03	-	1,415.00	1,400.00
1097	Dumpster Rental Fees		343,710.00	343,710.00	4,334.81	4,260.80	4,500.00
1098	Recycling Center Fees		343,720.00	343,720.00	1,861.35	895.00	-
1099	Late Penalties/Charges		361,510.00	361,510.00	1,522.24	1,911.96	1,250.00
1100							
1101	TOTAL CHARGES FOR SERVICES				\$ 309,303.59	\$ 325,077.36	\$ 343,130.00
1102							
1103	<b>LOANS RECEIVED</b>						
1104	Proceeds from Sales of Capital Assets			395,100.03			7,200.00
1105							
1106	<b>TOTAL REVENUES</b>				\$ 349,486.46	\$ 355,491.62	\$ 378,268.00
1107							
1108	<b>TOTAL REVENUE PLUS BEGIN. BAL.</b>				\$ 379,317.46	\$ 363,953.43	\$ 395,146.55
1109							

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>403: SOLID WASTE OPERATING - EXPENDITURES</b>						
11111	<b>SOLID WASTE: ADMINISTRATION - GENERAL (537.10 - 537.40)</b>						
11112	Salaries & Wages		537.10.10	537.10.10	37,875.71	27,982.95	22,382.40
11113	Personnel Benefits		537.10.20	537.10.20	10,862.70	8,072.76	8,064.83
11114	Office & Operating Supplies		537.10.31	537.10.31	92.59	465.54	400.00
11115	Small Tools and Equipment		537.10.35	537.10.35	84.01	120.83	200.00
11116	Professional Services		537.10.41	537.10.41	-	2,928.47	500.00
11117	Communications/Postage		537.10.42	537.10.42.01	1,784.12	1,617.10	1,100.00
11118	Communications/Telephone			537.10.42.02			1,050.00
11119	Communications/Cellular			537.10.42.03			
11120	Communications/Internet & Misc			537.10.42.04			
11121	Repair & Maintenance		537.10.48	537.10.48	1,476.08	-	250.00
11122	Miscellaneous			537.10.49	-		50.00
11123	Taxes-Department of Revenue		537.10.53	537.10.53	14,827.16	15,437.86	15,000.00
11124	Travel		537.10.43	537.40.43.01	-	9.00	25.00
11125	Training			537.40.43.02			250.00
11126							
11127							
11128	<b>SOLID WASTE: ADMINISTRATION - GENERAL-SUB TOTAL</b>				<b>\$ 67,002.37</b>	<b>\$ 56,634.51</b>	<b>\$ 49,272.23</b>
11129							
11130	<b>SOLID WASTE: MAINTENANCE (537.80)</b>						
11131	Salaries & Wages-operations			537.80.10			832.95
11132	Personnel Benefits-operations			537.80.20			263.64
11133	Repair & Maintenance			537.80.48			500.00
11134	Residential Collection		537.60.41	537.60.41	81,712.01	91,868.93	97,500.00
11135	Operations-Contracted Collection		537.60.47	537.60.47	83,316.47	105,054.98	115,000.00
11136	Household Haz Waste		537.60.51	537.60.51	7,023.48	5,267.61	9,000.00
11137	Fuel-consumed		537.80.32	537.80.32	583.92		250.00
11138	Utilities		537.80.47	537.80.47	447.42	93.97	
11139	Utility Services - Electric			537.80.47.01			200.00
11140	Utility Services - Water			537.80.47.02			100.00
11141	Utility Services - Natural Gas/Propane			537.80.47.03			25.00
11142	Miscellaneous		537.80.49	537.80.49	421.02	158.76	175.00

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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
11.43	<b>SOLID WASTE: MAINTENANCE-SUB TOTAL</b>				<b>\$ 173,504.32</b>	<b>\$ 202,444.25</b>	<b>\$ 223,846.59</b>
11.44							
11.45	<b>SOLID WASTE: RECYCLING (537.90)</b>						
11.46	Salaries & Wages-recycling center			537.90.10			-
11.47	Personnel Benefits-recycling center			537.90.20			-
11.48	Salaries & Wages-recycling event	401		537.90.10.01			1,600.00
11.49	Personnel Benefits-recycling event	401		537.90.20.01			400.00
11.50	Recycling Programs		537.50.41	537.24.41.01	29,511.79	27,699.04	2,500.00
11.51	Recycling-curb side			537.24.41.02			26,000.00
11.52	Recycling Center, Maint. & Expenses		537.50.48	537.24.48		4,214.57	-
11.53	Spring Clean-up	401	537.50.44	537.24.49	8,337.21	11,827.92	16,338.00
11.54							
11.55	<b>SOLID WASTE: RECYCLING-SUB TOTAL</b>				<b>\$ 37,849.00</b>	<b>\$ 43,741.53</b>	<b>\$ 46,838.00</b>
11.56							
11.57	<b>SOLID WASTE: TRANSFERS-OUT</b>						
11.58	Miscellaneous - Rent to 402		????????				
11.59	Loan Repayment to 406 Fund - Principal		581.20.00				
11.60	Loan Repayment to 406 Fund - Interest		592.00.81				
11.61	Administrative Support - General Fund 001		537.10.90	997.10.90	82,500.00	34,254.63	42,366.71
11.62	Transfer to Equipment Rplcmnt Fund 107		597.37.02		9,999.96	9,999.96	5,000.00
11.63							
11.64	<b>SOLID WASTE: TRANSFERS-SUB TOTAL</b>				<b>\$ 92,499.96</b>	<b>\$ 44,254.59</b>	<b>\$ 47,366.71</b>
11.65							
11.66	<b>TOTAL SOLID WASTE EXPENDITURES</b>				<b>\$ 370,855.65</b>	<b>\$ 347,074.88</b>	<b>\$ 367,323.53</b>
11.67							
11.68	<b>ENDING NET CASH AND INVESTMENTS</b>				<b>\$ 8,461.81</b>	<b>\$ 16,878.55</b>	<b>\$ 27,823.02</b>
11.69							
11.70	<b>FUND TOTALS-403</b>				<b>\$ 379,317.46</b>	<b>\$ 363,953.43</b>	<b>\$ 395,146.55</b>
11.71							
11.72							

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1					2002 as of December 31st	2003 Projections based on data through Nov-30th	2004 Final
2	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>404: WATER BOND REDEMPTION FUND</b>						
11173							
11174					\$ 243.41	\$ 157.38	\$ 3,648.53
11175	BEGINNING NET CASH & INVESTMENTS		308,00.00				
11176							
11177	<b>REVENUES</b>						
11178	INVESTMENT INTEREST		361.11.00				
11179	Transfer In from 401-Water		397.34.01		60,000.00	62,499.96	62,350.00
11180	Transfer In from 401-Water-for Sewer			397.35.01			75,000.00
11181	Refinance-Water Revenue Bonds		397.34.00				
11182	Transfer In from 405		397.34.03		2,199.97	2,499.96	2,500.00
11183							
11184	SUB TOTAL REVENUES				\$ 62,199.97	\$ 64,999.92	\$ 139,850.00
11185							
	<b>TOTAL REVENUES PLUS BEGIN. BAL</b>				\$ 62,443.38	\$ 65,157.30	\$ 143,498.53
11186							
11187	<b>EXPENDITURES</b>						
11188	REDEMPTION OF LONG-TERM DEBT						
11189	LONG-TERM DEBT SERVICE						
11190	Miscellaneous		592.34.41		303.50	303.50	100.00
11191	Principal on Outstanding Bonds		591.34.72		41,000.00	42,000.00	20,000.00
11192	Interest on Outstanding Bonds			592.35.83			25,000.00
11193	Interest on Outstanding Bonds		592.34.83		20,982.50	19,205.27	42,350.00
11194							
11195	SUB TOTAL EXPENDITURES				\$ 62,286.00	\$ 61,508.77	\$ 87,450.00
11196							
11197							
11198	<b>ENDING NET CASH AND INVESTMENTS</b>				\$ 157.38	\$ 3,648.53	\$ 56,048.53
11199							
1200	<b>FUND TOTAL-404</b>				\$ 62,443.38	\$ 65,157.30	\$ 143,498.53
1201							

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APPENDIX 'A'  
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Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1					2002	2003	2004
2		Local Code	BAPS (current)	BAPS (correct/new)	as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION				Actual	Projected	Budget
	<b>405: WATER BOND RESERVE FUND</b>						
12.02							
12.03							
12.04	BEGINNING NET CASH & INVESTMENTS		308,00.00		\$ 58,332.70	\$ 57,327.78	\$ 55,500.72
12.05							
12.06	<b>REVENUES</b>						
12.07	MISCELLANEOUS REVENUE						
12.08	Investment Interest		361,11.00		995.01	472.86	500.00
12.09							
12.10	TOTAL INTEREST				\$ 995.01	\$ 472.86	\$ 500.00
12.11							
12.12	<b>OTHER FINANCING SOURCES</b>						
12.13	Operating Transfers In		397,34.01		200.04	200.04	200.00
12.14							
12.15	TOTAL OTHER SOURCES				\$ 200.04	\$ 200.04	\$ 200.00
12.16							
12.17	<b>TOTAL REVENUES - 405 FUND</b>				\$ 1,195.05	\$ 672.90	\$ 700.00
12.18							
12.19	<b>TOTAL REVENUE PLUS BEG. BALANCE</b>				\$ 59,527.75	\$ 58,000.68	\$ 56,200.72
12.20							
12.21	<b>EXPENDITURES</b>						
12.22	<b>NON-EXPENDITURES</b>						
12.23	OT Water Bond Redemption - 404		597,10.71		2,199.97	2,499.96	2,500.00
12.24	Transfer back to Water Fund-401		597,10.72		-		
12.25							
12.26	<b>TOTAL EXPENDITURES</b>				\$ 2,199.97	\$ 2,499.96	\$ 2,500.00
12.27							
12.28	<b>ENDING NET CASH AND INVESTMENTS</b>				\$ 57,327.78	\$ 55,500.72	\$ 53,700.72
12.29							
12.30	<b>FUND TOTAL-405</b>				\$ 59,527.75	\$ 58,000.68	\$ 56,200.72

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	A	B	C	M	N	O	T
		Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
1							
2							
3							
1231	<b>406: SOLID WASTE CAPITAL REPLACEMENT</b>						
1232	BEGINNING NET CASH & INVESTMENTS		308,000.00		\$ 195,594.83	\$ 214,423.00	\$ 215,893.02
1233	<b>REVENUES</b>						
1234	Closure Fees (Cost Charges)		343,910.00		39,334.51	37,952.72	3,200.00
1235	Investment Interest		361,110.00		-	51.92	
1236	Loan Repayment: Interest - 403 Fund		366,100.00		-		
1237	Miscellaneous		369,000.49		-		
1238	Loan Repayment: Principal - 403 Fund		381,200.00		-		
1239							
1240							
1241	TOTAL REVENUES				\$ 39,334.51	\$ 38,004.64	\$ 3,200.00
1242							
1243	TOTAL REVENUES - 406 FUND				\$ 39,334.51	\$ 38,004.64	\$ 3,200.00
1244							
1245	INCOME PLUS BEG. BALANCE				\$ 234,929.34	\$ 252,427.64	\$ 219,093.02
1246	<b>EXPENDITURES</b>						
1247	Fuel		537,800.32	537,300.32	-	-	26,000.00
1248	Professional Services		537,200.41	537,300.41.01	-	27,001.65	390.00
1249	Landfill Closure & Testing		537,200.41.02	537,300.41.02	2,780.74	10.08	50.00
1250	Miscellaneous		537,200.48	537,300.48	3,000.00		3,500.00
1251	Post Closure Fees (DOE)		537,200.52	537,300.52	-		1,500.00
1252	LHWMP Assessment		537,200.53	537,300.53	3,367.00	4,382.00	2,500.00
1253	Ground Monitoring Wells		537,200.61	537,300.61	2,593.56	840.00	4,000.00
1254	Professional Services & Water Testing		596,376.00.01	537,370.01	-		350.00
1255	Landfill Site Maintenance		537,370.02	537,370.02	6,500.04	4,300.89	4,322.02
1256	Admin. & Support Services		537,200.41.01	597,300.41.01	4,767.00		-
1257	Labor & Benefits related to Landfill Maintenance		537,200.41.02	597,300.41.02			
1258							
1259							
1260	TOTAL EXPENDITURES				\$ 20,506.34	\$ 36,534.62	\$ 42,612.02
1261							
1262	ENDING NET CASH AND INVESTMENTS		508,000.00		\$ 214,423.00	\$ 215,893.02	\$ 176,481.00
1263							
1264	FUND TOTAL-406				\$ 234,929.34	\$ 252,427.64	\$ 219,093.02
1265							

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	A	B	C	M	N	Q	T
1					2002	2003	2004
2		Local Code	BARS (current)	BARS (correct/new)	as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION				Actual	Projected	Budget
	<b>407: SEWER UTILITY CUMULATIVE RESERVE FUND - REVENUES</b>						
1266							
1267	BEGINNING NET CASH & INVESTMENTS		308,00.00			\$ -	\$ 374,905.51
1268							
1269	<b>INTERGOVERNMENTAL REVENUE</b>						
1270	Public Works Trust Fund Pre-Const. Loan Prog 101		382,80.01			737,842.50	
1271	Public Works Trust Fund Const. Loan Program 101			382,80.02			1,125,060.00
1272							
1273	<b>TOTAL INTERGOVERNMENTAL REVENUES</b>					\$ 737,842.50	\$ 1,125,060.00
1274							
1275	<b>MISCELLANEOUS REVENUE</b>						
1276	Interest Earnings		361,11.00				625.00
1277	Other loans-bonds		381,00.01				100,000.00
1278	Stag Grant			331,XX.XX.XX			83,000.00
1279	Interfund Loans		381,10.00				
1280							
1281	<b>TOTAL MISC. REVENUE</b>					\$ -	\$ 183,625.00
1282							
1283	<b>OTHER FINANCING SOURCES</b>						
1284	Operating Transfer In-From 401,001		397,34.01				
1285							
1286	<b>TOTAL OTHER FINANCING</b>					\$ -	\$ -
1287							
1288	<b>TOTAL WASTE-WATER REV.</b>					\$ 737,842.50	\$ 1,308,685.00
1289							
1290	<b>TOTAL REVENUES PLUS BEGIN BAL.</b>					\$ 737,842.50	\$ 1,683,590.51
1291							
1292							

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	A	B	C	M	N	O	T
1					2002	2003	2004
2					as of December 31st	Projections based on data through Nov-30th	Final
3	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	Actual	Projected	Budget
	<b>407: SEWER CAPITAL PROJECT EXPENDITURES</b>						
12393							
12394							
12395	<b>LOANS TO OTHER FUNDS</b>						
12396	Loan Repayment for PWTF-Principal		581.10.00	582.70.30.01			
12397	Loan Repayment for PWTF-Interest		581.20.00	582.80.30.02			5,000.00
12398							
12399	<b>TOTAL LOANS TO OTHER FUNDS</b>					\$ -	\$ 5,000.00
13200							
13201	<b>TRANSFERS TO OTHER FUNDS</b>						
13202	Interfund loan repayment-principal		592.00.80				
13203	Interfund loan repayment-interest		592.00.81				
13204	Transfer Out - 404 Revenue Bond Redemption			597.40.72.01			
13205	Transfer Out - 400 Sewer Operations			597.40.72.02			10,000.00
13206							
13207	<b>TOTAL TRANSFERS</b>					\$ -	\$ 10,000.00
13208							
13209	<b>OTHER EXPENSE</b>						
13210	Sewer Comp Plan			535.20.01		24,574.10	5,000.00
13211	Sewer Legislative Lobbying and Training			594.11.43			5,000.00
13212	Project overhead: Staff & Field Labor - admin support-		534.20.10	594.35.10		100,308.80	68,131.76
13213	Project overhead: Staff & Field Labor - admin support-		534.20.20	594.35.20			21,420.56
13214	Prof Svcs: Engineering - Summary			594.35.41			
13215	Prof. Svcs: Geotechnical studies		534.20.41	594.35.41.01		-	
13216	Prof. Svcs: Environmental studies		534.20.42	594.35.41.02		921.00	
13217	Prof. Svcs: Aerial survey & Ground survey		534.20.44	594.35.41.03		934.25	160,850.00
13218	Prof. Svcs: Engineering & planning.		534.20.45	594.35.41.04		108,246.84	77,000.00
13219	Prof. Svcs: Engineering design		534.20.45.01	594.35.41.05			527,000.00
13220	Prof. Svcs: Engineering Easement Prep/Coord		534.20.45.02	594.35.41.06			81,000.00
13221	Prof. Svcs: Engineering Permitting		534.20.45.03	594.35.41.07			38,000.00
13222	Coordination with King County on Facilities Plan		534.20.46	594.35.41.08		21,515.75	42,000.00
13223	DOE Facility Plan		534.60.50	594.35.41.09			80,000.00

City of Carnation  
2004 Annual Budget

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

City of Carnation  
2004 Annual Budget

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

1	2	3	A	B	C	M	N	Q	T
			DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
			Residence Visits/Data collection		534.20.47	594.35.41.10		2,450.28	25,000.00
			Prof. Svcs: Legal Fees		534.20.40	594.35.41.11		7,738.50	30,000.00
			Prof. Svcs: Financial consultant		534.20.43	594.35.41.12		41,762.50	46,000.00
			Funding Application		534.20.48	594.35.41.13		26,216.00	105,000.00
			Public Involvement		534.20.49	594.35.41.14		28,268.97	40,000.00
			Other Improvements/Equipment		596.34.60.01	594.35.48.31			
			Permitting - Conveyance System Fees to KC			594.35.51.02			60,000.00
			Permitting - Review Fees to State			594.35.51.03			1,250.00
			Easement Acquisition			594.35.61.01			15,000.00
			TOTAL OTHER EXPENSE					\$ 362,936.99	\$ 1,427,652.33
			TOTAL SEWER CAPITAL EXPENDITURES					\$ 362,936.99	\$ 1,442,652.33
			ENDING NET CASH AND INVESTMENTS					\$ 374,905.51	\$ 240,938.18
			TOTAL SEWER CAPITAL-FUND 407					\$ 737,842.50	\$ 1,683,590.51

City of Carnation  
2004 Annual Budget

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

Budget - 2004 Final Appendix A Line Items - updated projections-02.xls

	A	B	C	M	N	O	T
1.					2002	2003	2004
2.	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	as of December 31st Actual	Projections based on data through Nov-30th Projected	Final Budget
	<b>601: CEMETERY PERPETUAL CARE FUND</b>						
1341							
1342							
1343	BEGINNING NET CASH & INVESTMENTS		308,00.00		\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
1344							
1345	<b>REVENUES</b>						
1346	Perpetual Care Endowments				-		
1347	Investment Interest		361,11.00		-		625.00
1348	Transfer from 106 Fund		397,01.00		-		
1349							
	<b>TOTAL REVENUES</b>				\$ -	\$ -	\$ 625.00
1350							
1351							
	<b>INCOME LESS BEG. BALANCE</b>				\$ -		\$ 625.00
1352							
1353							
	<b>TOTAL REVENUES - 601 FUND</b>				\$ 40,000.00	\$ 40,000.00	\$ 40,625.00
1354							
1355							
1356							
1357	<b>EXPENDITURES</b>						
1358							
1359	Miscellaneous				-		
1360	Operating Transfers Out		597,36.89		-		
1361							
	<b>TOTAL EXPENDITURES</b>				\$ -	\$ -	
1362							
1363							
	<b>ENDING CASH AND INVESTMENTS</b>				\$ 40,000.00	\$ 40,000.00	\$ 40,625.00
1364							
1365							
1366	<b>TOTAL PEPETUAL CARE FUND</b>				\$ 40,000.00	\$ 40,000.00	\$ 40,625.00

City of Carnation  
2004 Annual Budget

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

City of Carnation  
2004 Annual Budget

Budget - 2004 Final Appendix A Line Items - updated projections-03.xls

	A	B	C	M	N	Q	T
1	DESCRIPTION	Local Code	BARS (current)	BARS (correct/new)	2002 as of December 31st Actual	2003 Projections based on data through Nov-30th Projected	2004 Final Budget
	<b>633: TRUST FUND</b>						
13.67							
13.68	BEGINNING NET CASH & INVESTMENTS		308,00.00		\$ 24,445.63	\$ 24,283.63	
13.69							
13.70	<b>NON-REVENUES</b>						
13.71	Trust: Court Remittance Dep		386,00.02		-		
13.72	Trust: Bldg Code Fee/Surcharge		386,00.03		117.00	139.50	
13.73							
13.74							
13.75	<b>Total Non Revenues</b>				\$ 117.00	\$ 139.50	
13.76							
13.77	<b>TOTAL TRUST FUND</b>				\$ 24,562.63	\$ 24,423.13	
13.78							
13.79	<b>TOTAL BEG FUND BALANCE</b>						
13.80							
13.81	<b>NON-EXPENDITURES</b>						
13.82	Trust: Gun Permit		586,00.01		-		
13.83	Trust: Court Remittances		586,00.02		-		
13.84	Trust: Bldg Permit Surcharge		586,00.03		-		
13.85	State Remittances		586,00.04		279.00	-	
13.86	Trust: Fingerprinting		586,00.07		-		
13.87	Police Services		586,00.10		-		
13.88	Transfer to General Fund to close the fund					24,423.13	
13.89							
13.90	<b>TOTAL NON-EXPENDITURES</b>				\$ 279.00	\$ 24,423.13	
13.91							
13.92	<b>ENDING CASH AND INVESTMENTS</b>				\$ 24,283.63	\$ -	
13.93							
13.94	<b>FUND TOTALS-633</b>				\$ 24,562.63	\$ 24,423.13	

City of Carnation  
2004 Annual Budget

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APPENDIX 'A'  
DETAILED LINE ITEM BUDGET

# DETAILED WAGES WORKSHEET - APPENDIX B

2004 Budget - Appendix B  
Detailed Salaries/Wages Worksheet

City of Carnation  
2004 Detailed Salaries/Wages Worksheet

Position Title # Employees	Mayor	Deputy Mayor	Councilmember	Manager	Finance Director 0.75	Public Works Director	City Planner	City Clerk	Deputy City Clerk 0.6	Accounting Clerk	PW Field Supervisor	PW Journeyman	Custodian	Farmers Market Project	Spring Cleanup	TOTALS
Estimated Annual Gross Salaries/Wages \$ 4,600.00	\$ 3,000.00	\$ 2,400.00	\$ 2,400.00	\$ 63,000.00	\$ 41,922.00	\$ 52,234.00	\$ 25,000.00	\$ 40,674.00	\$ 25,773.74	\$ 31,915.00	\$ 42,400.00	\$ 40,895.00	\$ 2,808.00	\$ 1,450.00	\$ 1,600.00	\$ 385,871.74
Estimated Annual Gross Salaries/Wages \$ 3,872.20	\$ 229.56	\$ 183.80	\$ 183.80	\$ 16,189.56	\$ 17,879.80	\$ 19,576.00	\$ 2,847.00	\$ 11,370.00	\$ 10,552.44	\$ 11,262.00	\$ 13,803.00	\$ 12,751.00	\$ 430.38	\$ 387.50	\$ 400.00	\$ 118,988.04
Estimated On-Call Pay \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,840.00
Estimated On-Call Employer Expense \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,996.00
%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	31%
Legislative Salary (10) (001.511.80.)	\$ 4,600.00	\$ 3,000.00	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Benefits (20)	\$ 367.20	\$ 229.56	\$ 229.56	\$ 550.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,147.56
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6.0%
Executive Salary (10) (001.513.10.)	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Benefits (20)	\$ -	\$ -	\$ -	\$ 5,475.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,475.62
%	0%	0%	0%	0%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	4.5%
Finance Administration Salary (10) (001.514.10.)	\$ -	\$ -	\$ -	\$ -	\$ 16,768.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,768.80
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ 7,151.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,151.84
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	10%	0%	0%	0%	0%	0%	0.8%
Financial Services Salary (10) (001.514.20.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,191.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,191.50
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,126.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,126.20
%	0%	0%	0%	0%	0%	0%	36%	0%	20%	0%	0%	0%	0%	0%	0%	4.9%
Records Services Salary (10) (001.514.30.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,235.90	\$ 5,554.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,800.65
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,979.50	\$ 2,130.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,109.99
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	0%	0.5%
Custodian - Central Salary (10) (001.518.30.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,065.00	\$ -	\$ -	\$ 21,065.00
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322.79	\$ -	\$ -	\$ 322.79
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.2%
Custodian - Police Salary (10) (001.524.50.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 702.00	\$ -	\$ -	\$ 702.00
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107.80	\$ -	\$ -	\$ 107.80
%	0%	0%	0%	0%	0%	0%	4%	0%	5%	0%	0%	0%	0%	0%	0%	3.3%
Planning - Central Salary (10) (001.558.10.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,567.02	\$ 10,000.00	\$ 1,626.96	\$ 1,338.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,532.67
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 597.34	\$ 1,058.80	\$ 454.80	\$ 532.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,633.56
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.3%
Farmers Market - Central Salary (10) (001.409.513.30.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450.00	\$ -	\$ 1,450.00
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387.50	\$ -	\$ 387.50
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.3%
Planning - Comprehensive Salary (10) (001.558.20.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,611.70	\$ 10,000.00	\$ 2,440.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,052.14
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 976.90	\$ 1,058.80	\$ 682.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,719.90
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1.7%
Parks Salary (10) (001.576.10.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,611.70	\$ -	\$ -	\$ -	\$ -	\$ 2,120.00	\$ 2,044.75	\$ -	\$ -	\$ -	\$ 6,776.45
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 376.90	\$ -	\$ -	\$ -	\$ -	\$ 530.15	\$ 633.63	\$ -	\$ -	\$ -	\$ 1,544.68
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	5%	5%	0%	0%	0%	4.2%
Streets - Admin Salary (10) (101.543.10.)	\$ -	\$ -	\$ -	\$ -	\$ 3,150.00	\$ 2,096.10	\$ 250.00	\$ 2,033.70	\$ 2,273.37	\$ 2,234.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,276.32
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ 608.48	\$ 683.96	\$ 26.47	\$ 568.50	\$ 1,655.24	\$ 789.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,089.71
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	20%	20%	0%	0%	0%	9.3%
Streets - Ops Salary (10) (101.544.30.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,460.00	\$ 5,179.00	\$ -	\$ -	\$ -	\$ 13,639.00
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,120.00	\$ 1,544.90	\$ -	\$ -	\$ -	\$ 3,664.90
%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	4.2%
<b>SUB TOTAL - 104 Street Fund Salaries/Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,861.51</b>
<b>SUB TOTAL - 104 Street Fund Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,535.32</b>
<b>SUB TOTAL - 104 Street Fund Salaries/Wages &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,396.83</b>
<b>SUB TOTAL - 104 General Fund Salaries/Wages &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,396.83</b>
<b>SUB TOTAL - 104 General Fund Salaries/Wages &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,396.83</b>
<b>SUB TOTAL - 104 General Fund Salaries/Wages &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,396.83</b>
<b>SUB TOTAL - 104 General Fund Salaries/Wages &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,396.83</b>

City of Carnation  
2004 Annual Budget

Appendix B  
Detailed Salaries Benefits Worksheet  
Printed 12/23/2003

# City of Carnation 2004 Annual Budget

City of Carnation  
2004 Detailed Salary Wages Worksheet

2004 Budget - Appendix B  
Detailed Salaries Wages Worksheet

Position Title	Mayor	Deputy Mayor	Councilmember	Manager	Finance Director	Public Works Director	City Planner	City Clerk	Deputy City Clerk	Accounting Clerk	PIH Field Supervisor	PIH Journeyman	Outstand	Financials	Spring Cleanup	TOTALS
Estimated Annual Gross Salary/Wages	\$ 4,800.00	\$ 3,000.00	\$ 2,400.00	\$ 53,000.00	\$ 41,922.00	\$ 52,234.00	\$ 25,000.00	\$ 40,674.00	\$ 26,773.74	\$ 31,915.00	\$ 42,400.00	\$ 40,895.00	\$ 2,806.00	\$ 1,450.00	\$ 1,600.00	\$ 385,671.74
Estimated Annual Employer Expenses	\$ 367.20	\$ 229.56	\$ 183.60	\$ 16,188.56	\$ 17,879.60	\$ 19,278.00	\$ 2,647.00	\$ 11,270.00	\$ 10,652.44	\$ 11,262.00	\$ 19,803.00	\$ 12,761.00	\$ 430.38	\$ 367.50	\$ 400.00	\$ 119,288.04
Estimated On-Call Employer Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,498.00	\$ -	\$ -	\$ -	\$ -	\$ 6,956.00
<b>Cemetery - Admin</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ 419.22	\$ -	\$ -	\$ 406.74	\$ -	\$ 636.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,454.26
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ 178.80	\$ -	\$ -	\$ 113.70	\$ -	\$ 225.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517.74
<b>Cemetery - Ops &amp; (106-536-50...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.00
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.76
<b>Water - Admin</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ 25.00	\$ 10,480.50	\$ 20,893.60	\$ 1,250.00	\$ 10,169.50	\$ 6,032.12	\$ 20,744.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,319.47
Benefits (20)	\$ -	\$ -	\$ -	\$ 4,047.39	\$ 4,469.50	\$ 7,831.20	\$ 132.35	\$ 2,842.50	\$ 3,195.73	\$ 7,920.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,839.37
<b>Water - Ops (401-534-80...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424.00	\$ 408.56	\$ -	\$ -	\$ -	\$ 832.56
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136.03	\$ 127.61	\$ -	\$ -	\$ -	\$ 263.64
<b>Water Fund Salaries/Wages</b>																\$ 50,990.35
<b>Water Fund Benefits</b>																\$ 20,424.80
<b>Water Fund Totals</b>																\$ 71,415.15
<b>Solid Waste - Admin</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ 3,150.00	\$ 3,772.98	\$ 3,134.04	\$ -	\$ 2,440.44	\$ 6,693.44	\$ 3,191.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,392.40
Benefits (20)	\$ -	\$ -	\$ -	\$ 809.48	\$ 1,609.16	\$ 1,174.68	\$ -	\$ 682.20	\$ 2,663.11	\$ 1,726.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,064.83
<b>Solid Waste - Ops (403-537-80...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424.00	\$ 408.56	\$ -	\$ -	\$ -	\$ 832.56
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136.03	\$ 127.61	\$ -	\$ -	\$ -	\$ 263.64
<b>Recycle Center - Ops (403-537-80...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Special Recycling - Event (403-537-80...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sewer Utility - Admin (407-535-10...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sewer Utility - Ops (407-535-80...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sewer Cap Imp - Admin (407-594-35...)</b>																
Salary (10)	\$ -	\$ -	\$ -	\$ 15,750.00	\$ 8,384.40	\$ 13,085.50	\$ 3,500.00	\$ 7,321.32	\$ 1,338.69	\$ -	\$ 10,600.00	\$ 8,179.00	\$ -	\$ -	\$ -	\$ 69,131.91
Benefits (20)	\$ -	\$ -	\$ -	\$ 4,047.39	\$ 3,576.92	\$ 4,894.50	\$ 370.98	\$ 2,046.60	\$ 532.62	\$ -	\$ 3,400.75	\$ 2,552.20	\$ -	\$ -	\$ -	\$ 21,420.56
<b>TOTALS - %</b>	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
TOTALS - Salary	\$ 4,800.00	\$ 3,000.00	\$ 2,400.00	\$ 63,000.00	\$ 41,922.00	\$ 52,234.00	\$ 25,000.00	\$ 40,674.00	\$ 26,773.74	\$ 31,915.00	\$ 42,400.00	\$ 40,895.00	\$ 2,806.00	\$ 1,450.00	\$ 1,600.00	\$ 402,341.74
TOTALS - Benefits	\$ 367.20	\$ 229.56	\$ 183.60	\$ 16,188.56	\$ 17,879.60	\$ 19,278.00	\$ 2,647.00	\$ 11,270.00	\$ 10,652.44	\$ 11,262.00	\$ 19,803.00	\$ 12,761.00	\$ 430.38	\$ 367.50	\$ 400.00	\$ 125,244.04

City of Carnation  
2004 Annual Budget

Appendix B  
Detailed Salaries Benefits Worksheet  
Printed 12/23/2003

## DEBT SERVICE SCHEDULES - APPENDIX C

<b>Limited Tax General Obligation Bonds-1999</b>						
<b>570000</b>	<b>20 Years</b>					
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
<b>Water Revenue Refunding Bonds (refinanced in 1999)</b>						
<b>\$ 520,000</b>	<b>20 Years</b>					
Date	Principal	Coupon	Interest	Period Total	Balance	
1-Oct-99	\$ 30,000.00	\$ 3.60	\$ 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

**PUBLIC WORKS TRUST FUND LOAN - PRECONSTRUCTION LOAN (5-YEAR OPTION)**

Payments are due on the 1st of July of the years shown.				
5 YEARS	INTEREST	PRINCIPAL	PAYMENT	BALANCE
	0.50%			
2004	\$3,340.79	\$0.00	\$3,340.79	\$0.00
2005	\$3,791.69	\$245,947.51	\$249,739.20	\$983,790.00
2006	\$3,689.21	\$245,947.51	\$249,636.72	\$737,842.51
2007	\$2,459.48	\$245,947.51	\$248,406.99	\$491,895.00
2008	\$1,229.73	\$245,947.47	\$247,177.20	\$245,947.51
	\$14,510.90	\$983,790.00	\$998,300.90	
DRAW	\$737,842.50	8/5/2003		
DRAW	\$245,947.50	6/1/2005		
TOTAL	\$983,790.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

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

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	8/5/2003		
DRAW	\$245,947.50	6/1/2005		
TOTAL	\$983,790.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

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

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	5/4/2004		
DRAW	\$1,406,325.00	3/1/2005		
DRAW	\$1,406,325.00	10/4/2005		
DRAW	\$1,406,325.00	1/3/2006		
DRAW	\$281,265.00	4/3/2007		
TOTAL	\$5,625,300.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

## APPENDIX D - EQUIPMENT ACQUISITION

### 2004 Equipment Acquisition Schedule

General Government-\$15,600 - Total:

- Fixed Asset Inventory & Management Program - \$2,600
- ASP Software - permitting - \$4,000
- MS Exchange - scheduling and email software - \$1,000
- Laptop planner/public works - \$2,000
- HP Printer - Monitor replacements - \$2,000
- Software & computer (RAM etc.) upgrades and licensing - \$4,000

## APPENDIX E - OPERATING TRANSFERS

Year End Forecast		Operating Transfers - Out		2004		Description	
Fund	Department	2003 Projected	2004 Preliminar	Variance	% Variance		
1	LTGO Bond debt payment	\$48,000	\$50,000	(\$2,000)	-4%	LTGO Bond payment	
1	Transfer to Equipment replacement	\$16,650	\$10,000	\$6,650	40%	Equipment replacement	
1	Transfer to Park Improvement	\$25,000	\$-	\$25,000	100%	Skate Board Park	
101	Admin support	\$32,696	\$11,901	\$20,796	64%	Admin support	
101	Transfer to Equipment replacement	\$750	\$4,000	(\$3,250)	-433%	Equipment replacement	
101	Transfer to Cpaital Improvement	\$-	\$15,000	(\$15,000)	0%	Street Overlay project	
106	Admin support	\$1,502	\$1,054	\$447	0%	Admin support	
106	Transfer to Equipment replacement	\$-	\$-	\$-	0%	Equipment replacement	
401	Admin support	\$36,722	\$55,542	(\$18,821)	-51%	Admin support	
401	Water Capital Replacement	\$32,000	\$54,000	(\$22,000)	-69%	Equipment replacement	
401	Water Bond Redemption	\$62,500	\$162,350	(\$99,850)	-160%	Bond payment	
401	Water Bond Reserve	\$200	\$200	\$-	0%	Water Bond Reserves exce	
401	Transfer to Equipment replacement	\$15,000	\$10,000	\$5,000	33%	Equipment replacement	
403	Admin support	\$28,712	\$44,905	(\$16,193)	-56%	Admin support	
403	Transfer to Equipment replacement	\$10,000	\$5,000	\$5,000	50%	Equipment replacement	
405	Water Bond Redemption	\$2,500	\$2,500	\$-	0%	Water Bond Reserves exce	
406	Admin support	\$1,453	\$1,403	\$50	3%	Admin support	
407	Transfer to Sewer Operations	\$-	\$10,000	(\$10,000)	0%	Sewer Operating (billing)	
633	Transfer to General Fund	\$24,187	\$-	\$24,187	100%	Trust Fund close out	
	<b>TOTALS</b>	<b>\$337,871</b>	<b>\$437,855</b>	<b>(\$99,984)</b>	<b>-30%</b>		

# GLOSSARY OF BUDGET TERMS - APPENDIX F

## Glossary of 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.

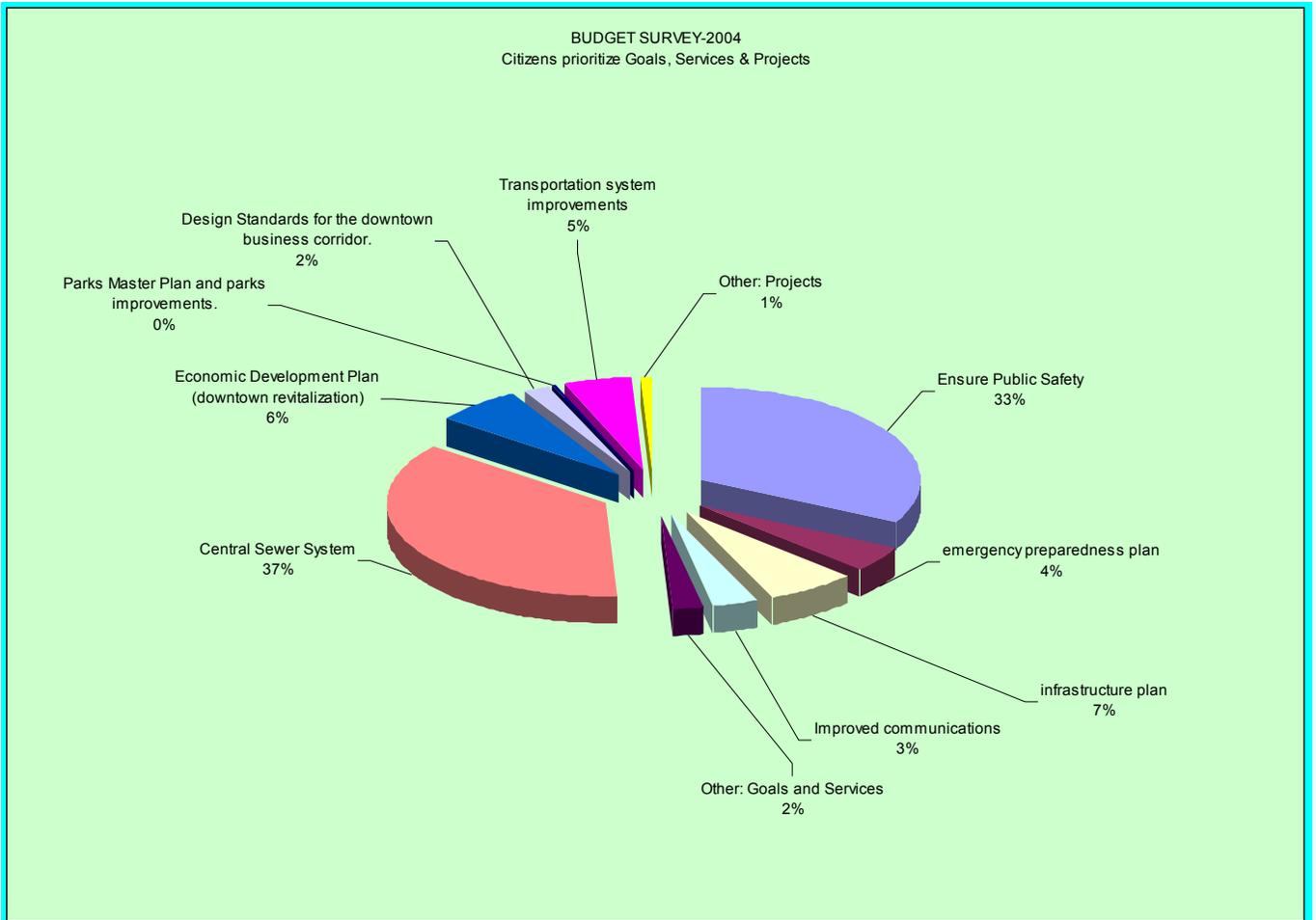
**Other Financing Sources:** Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on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

# BUDGET SURVEY RESULTS - APPENDIX G



*\*Based on 110 Responses - 17% of the households*

# APPENDIX H - PROPERTY TAX LEVY ORDINANCE

CITY OF CARNATION  
ORDINANCE NO. 654

**AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON, FIXING THE AMOUNT OF THE ANNUAL AD VALOREM PROPERTY TAX LEVY NECESSARY FOR THE FISCAL YEAR 2004.**

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

**WHEREAS**, RCW 84.52.050 requires that such levy shall be stated both as a rate per \$1,000 of assessed valuation and in a specific dollar amount; and

**WHEREAS**, the City Council held a public hearing on October 7, 2003, for the purpose of considering the 2003 Proposed Preliminary Budget, including revenue sources and possible increases in property tax revenues.

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

Section 1. The regular ad valorem tax levy upon real and personal property within the City of Carnation for the year 2004 is hereby fixed and established as follows:

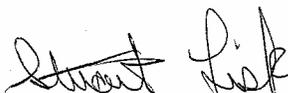
Levy	Estimated Assessed Valuation (100% True Value)	Dollar Rate per \$1,000 of Assessed Valuation	TOTAL
RCW 84.52.043	\$150,799,922	\$1.41360	\$213,171

or the maximum allowed by law; provided, however, that the total regular property taxes payable to the City of Carnation for the year 2004, 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 2. Ordinance No. 646 is hereby repealed.

Section 3. 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 4th day of November, 2003.

  
MAYOR, STUART LISK

Attested and Authenticated:

Approved as to form:

  
CITY CLERK, MARY OTNESS

  
CITY ATTORNEY,

# BUDGET ADOPTION ORDINANCE - APPENDIX I

**CITY OF CARNATION  
ORDINANCE NO. 658**

**AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON  
ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2004.**

**WHEREAS**, a public hearings on the preliminary and final 2004 budget were held at the November 18, 2003, and December 2, 2003, 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 2004, 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	\$1,212,367	\$1,212,367
City Street Fund 101	142,867	142,867
UDAG Proceeds Fund 103	149,945	149,945
Contingency Fund 105	85,595	85,595
Cemetery Fund 106	16,563	16,563
Capital Improvement Fund 301	181,268	181,268
Sewer Operating Fund 400	10,000	10,000
Water Fund 401	640,595	640,595
Water-Capital Replacement Fund 402	327,556	327,556
Solid Waste Fund 403	395,147	395,147
Water Revenue Bond Redemption Fund 404	143,499	143,499
Water Revenue Bond Reserve Fund 405	56,201	56,201
Solid Waste-Capital Replacement Fund 406	219,093	219,093
Sewer-Capital Fund 407	1,683,591	1,683,591
Equipment Replacement Fund 107	78,935	78,935
Cemetery Perpetual Care Fund 601	40,625	40,625
Park Development Fund 108	372,542	372,542
LTGO Bond Redemption Fund 201	56,925	56,925
<b>TOTAL ALL FUNDS</b>	<b>\$5,813,309</b>	<b>\$5,813,309</b>

**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 2004. 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, 2004 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 16th DAY OF DECEMBER, 2003.**

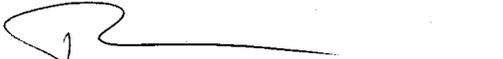
CITY OF CARNATION

  
\_\_\_\_\_  
MAYOR STUART LISK

ATTEST/AUTHENTICATED:

  
\_\_\_\_\_  
CITY CLERK, MARY OTNESS

APPROVED AS TO FORM:

  
\_\_\_\_\_  
CITY ATTORNEY, PHIL OLBRECHTS

FILED WITH THE CITY CLERK: .12/11/2003  
READING & PASSAGE:.....12/16/2003  
PUBLISHED: .....12/24/2003  
EFFECTIVE DATE:.....01/01/2004  
ORDINANCE NO. ....658