

SKAGIT COUNTY
PUBLIC WORKS DEPARTMENT
Ferry Operations Division

2023 Ferry Fare Revenue Target Report
12 May 2023



The following report is normally prepared annually for submittal to the Board of Skagit County Commissioners (Board) pursuant to Resolution R20100050, amended by Resolution R20110382, which established the Guemes Island ferry fare revenue target methodology. The methodology outlined in the resolutions is currently under review as the Board considers adjustments to the ferry rates. The Public Works Department is currently working with a consultant on a rate study. More information can be found at the end of this report in the summary and recommendations sections. The purpose of this report is to analyze ferry operating and maintenance (O&M) expenditures and system revenue for the last 5 years and make recommendations for future fare policy and rates.

Beginning February 16, 2010, a 65 percent fare revenue target methodology was established for the Skagit County ferry system. Essentially, the methodology requires that 65 percent of the 5-year average of O&M expenditures for the ferry system be borne by the fare payers, motor vehicle fuel tax, and the WSDOT deficit reimbursement, and the remaining 35 percent be borne by the Skagit County property taxes. The formula uses a 5-year “look-back” formula to calculate the revenue target for the upcoming fiscal (calendar) year. In addition to considering a new ferry rate schedule, the Board is considering changes to fare policy and possibly eliminating the 5-year “look-back” model in favor of a formula that considers the past, current, and future cost of operating the ferry system and its facilities.

The existing resolutions mandate that Public Works prepare and submit a report to the Board that calculates the county’s ferry fare revenue target pursuant to the formula and recommend a ferry rate schedule for the upcoming year with an estimate of farebox revenue based off those rates.

Current ferry fare methodology in Resolution R20110382 states that, “It is the desire of the Board that the County’s ferry fare revenue target be calculated as a percentage of the overall system operating and maintenance costs as computed in the annual deficit reimbursement report provided to the state less revenues from the motor vehicle fuel tax and state ferry deficit reimbursement. To balance and mitigate potential large variations in year-to-year maintenance costs and revenues from the motor vehicle fuel tax and state deficit reimbursement, these costs and revenues will be averaged over the previous five county calendar fiscal year periods.”

The ferry fare revenue target shall be calculated, using data from January 1 through December 31 of each calendar year, as follows:

“The five (5) calendar year average of ferry operating and maintenance costs as computed in the prior annual deficit reimbursement reports submitted to the State. For purposes of this resolution, capital expenditures are not included in the ferry operating and maintenance costs and shall be defined as all capital expenditures defined in WAC 136-400-030 and other capital costs including financing and depreciation expenses applied to the replacement, expansion, or creation of ferry system physical elements, less the five (5) year average of the state motor vehicle fuel tax received by the County for operation and maintenance of the ferry system, less the five (5) year average of the State Ferry Deficit Reimbursement received by the County, the total of the above multiplied by 65%.”

Table 1 shows O&M expenditures, the attributable state Motor Vehicle Fuel Tax (MVFT) revenue, and the WSDOT deficit reimbursement revenue for the 5-year “look-back” period (2018-2022). The MVFT and the deficit reimbursement are subtracted from the O&M expenditures to figure the Adjusted O&M expenditures, which are then multiplied by 65% to come up with the 2023 ferry fare revenue target. If the existing methodology were to remain in place, the 2023 revenue target would be \$1,434,882.

Skagit County Public Works Department
2023 Ferry Fare Revenue Target Report

TABLE 1: 2023 REVENUE TARGET CALCULATION						
FARE REVENUE TARGET METHODOLOGY: R20100050, amended by R20110382						
Fiscal Year	2018	2019	2020	2021	2022	5-Year Ave
Operation & Maintenance Expenditures	\$1,995,242	\$3,103,772	\$1,886,139	\$3,144,332	\$2,904,594 ⁽¹⁾	\$2,606,816
Attributable State Motor Vehicle Fuel Tax (MVFT)	(\$84,683)	(\$102,636)	(\$141,089)	(\$133,417)	(\$132,992)	(\$118,963)
WSDOT Ferry Deficit Reimbursement Payment	(\$390,074)	(\$102,603)	(\$272,798)	(\$184,560)	(\$451,672)	(\$280,341)
Adjusted O&M Expenditures	\$1,520,485	\$2,898,533	\$1,472,252	\$2,826,355	\$2,319,930	\$2,207,511
Fare Recovery Requirement						65%
2023 Ferry Fare Revenue Target						\$1,434,882

⁽¹⁾ Source: Skagit County Cayenta Financial System Report – May 08, 2023

In 2019 and 2021, increased expenditures were due to maintenance performed during the annual haul-out each of those years. There were no haul-out and maintenance periods in 2018, 2020, or 2022. The next scheduled haul-out must take place by March 31, 2025.

Table 2 shows the 2022 fare box revenue and the shortfall from the revenue target, using the current fare recovery methodology.

TABLE 2: 2022 REVENUE TARGET	
Ferry Fare Revenue Target	\$ 1,463,031
Fare Box Revenue ⁽¹⁾	\$ 1,201,719
Surplus/(Shortfall) From Revenue Target	\$ (261,312)

⁽¹⁾Fare box revenue does not include vessel replacement surcharge revenue.

Summarized in Table 3 is the total road fund subsidy for 2022. The road fund subsidy is calculated using 2022 O&M expenditures, less the motor vehicle fuel tax (MVFT), less the WSDOT deficit reimbursement, less the fare box revenue. The total road fund subsidy for 2022 was \$1,118,318.

TABLE 3: 2022 ROAD FUND SUBSIDY	
O&M Expenditures	\$ 2,904,594
WSDOT Deficit Reimbursement	\$ (451,672)
Motor Vehicle Fuel Tax (MVFT)	\$ (132,992)
Subtotal (Adjusted O&M Expenditures)	\$ 2,319,930
Fare Box Revenue	\$ (1,201,719)
Road Fund Subsidy	\$ 1,118,211

Table 4 shows fare box revenue for the years 2018 through 2022. Farebox revenue does not include revenue from the capital vessel replacement surcharge implemented August 1, 2018. Surcharge revenue is shown separately in Table 9.

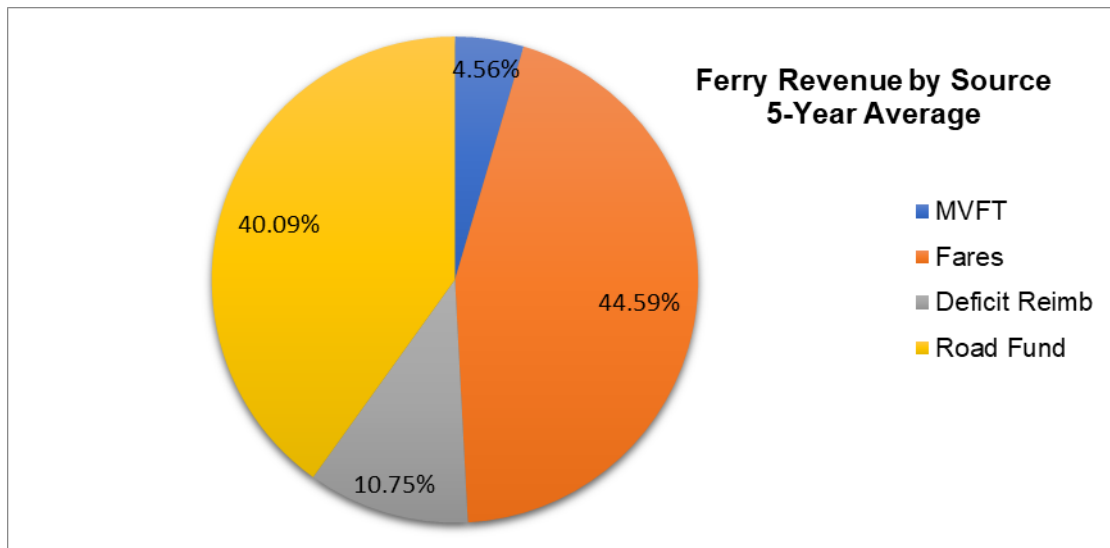
Skagit County Public Works Department
2023 Ferry Fare Revenue Target Report

TABLE 4: FARE BOX REVENUE 2018 – 2022	
2018	\$ 1,232,411
2019	\$ 1,172,643
2020	\$ 1,090,088
2021	\$ 1,115,037
2022	\$ 1,201,719

Table 5 contains total revenue and the road fund subsidy for the years 2018 through 2022. Revenue sources include fares, the state motor vehicle fuel tax, the WSDOT ferry deficit reimbursement and the road fund.

TABLE 5: TOTAL REVENUE 2018 – 2022						
	2018	2019	2020	2021	2022	5-Year Average
Fares	\$ 1,232,411	\$ 1,172,643	\$ 1,090,088	\$ 1,115,037	\$ 1,201,719	\$ 1,162,380
MVFT	\$ 84,683	\$ 102,636	\$ 141,089	\$ 133,417	\$ 132,992	\$ 118,963
WSDOT Deficit Reimbursement	\$ 390,074	\$ 102,603	\$ 272,798	\$ 184,560	\$ 451,672	\$ 280,341
Road Fund	\$ 288,074	\$ 1,725,890	\$ 382,164	\$ 1,711,318	\$ 1,118,211	\$ 1,045,131
Total	\$ 1,995,242	\$ 3,103,772	\$ 1,886,139	\$ 3,144,332	\$ 2,904,594	\$ 2,606,816

The road fund subsidy in 2019 and 2021 was significantly higher due to haul-out costs. As shown in the chart below, over a five-year average (2018-2022), fare box revenue, motor vehicle fuel tax and the WSDOT ferry deficit reimbursement collectively contributed an average of 60 percent of total revenue, while the road fund contributed 40 percent.



During this review period, there was a 65 percent fare recovery requirement, per Resolution R20100050, amended by R20110382. The current 65 percent methodology states that fare box revenue, motor vehicle fuel tax, and the WSDOT deficit reimbursement must equal 65 percent of the five-year average of the adjusted O&M expenditures (refer to Table 1, page 1).

The following chart shows total revenue, by source, for 2022. As shown below, in 2022, fare box revenue, motor vehicle fuel tax and the deficit reimbursement collectively contributed 61.5 percent of total revenue, while the road fund contributed 38.5 percent.

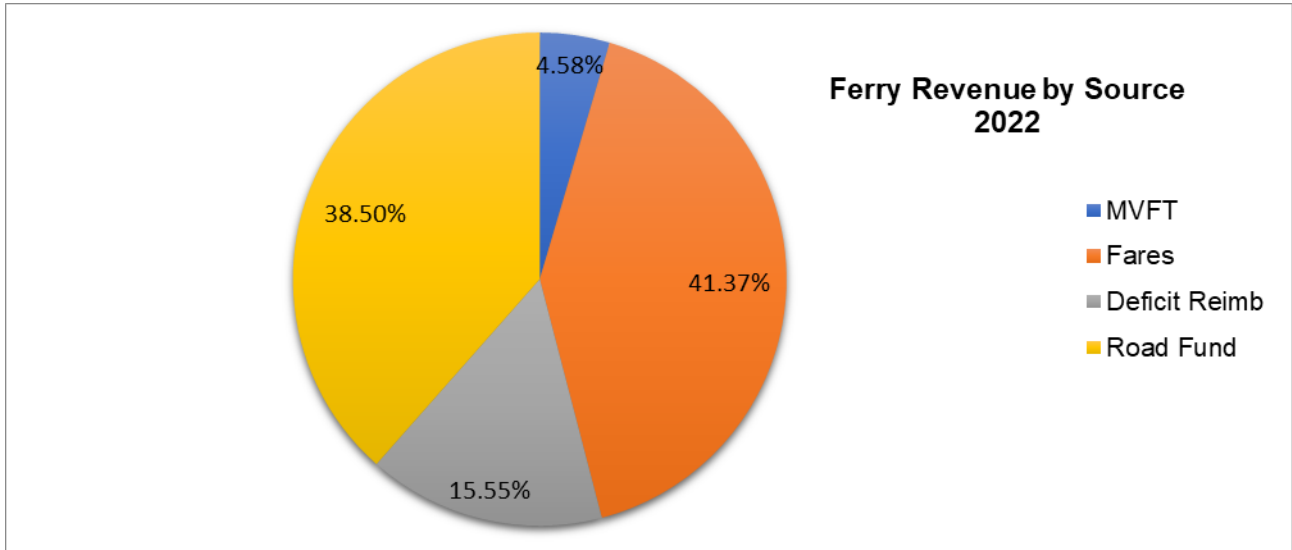
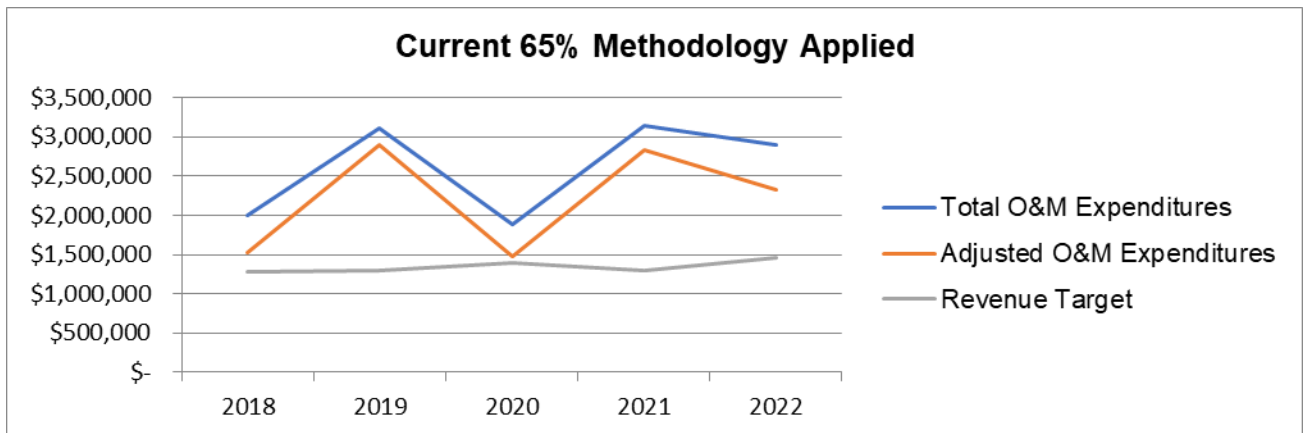


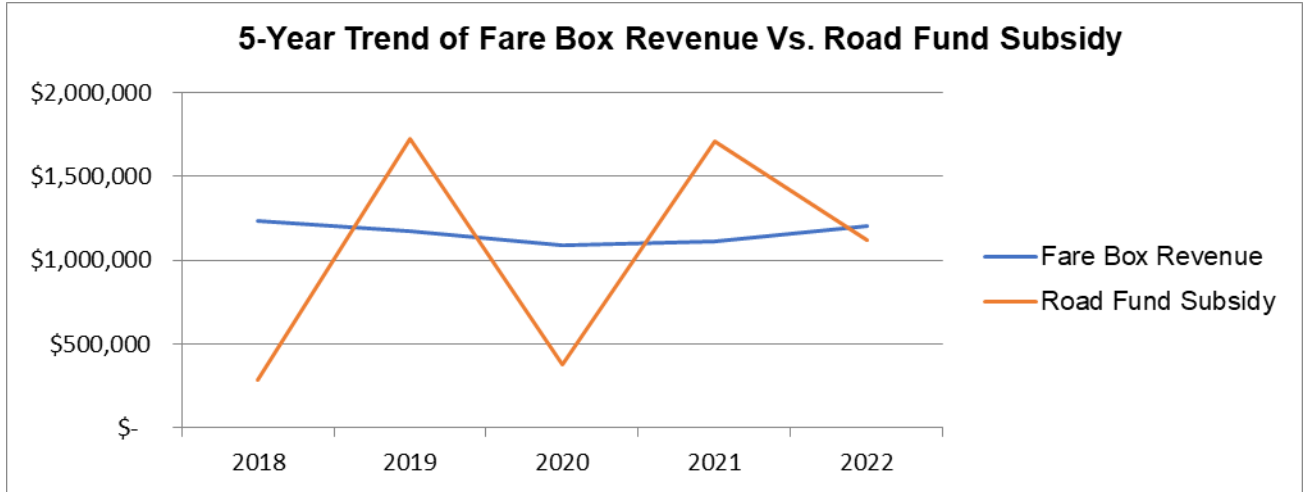
Table 6 shows the total O&M expenditures and the adjusted O&M expenditures from 2018 through 2022. The adjusted O&M expenditures represent total O&M expenditures, less MVFT, less the WSDOT deficit reimbursement. The five-year average of the adjusted O&M expenditures is then multiplied by 65 percent to determine the revenue target.

	2018	2019	2020	2021	2022	5-Year Avg.
Total O&M Exp.	\$ 1,995,242	\$ 3,103,772	\$ 1,886,139	\$ 3,144,332	\$ 2,904,594	\$ 2,606,816
Adjusted O&M Exp.	\$ 1,520,485	\$ 2,898,533	\$ 1,472,252	\$ 2,862,710	\$ 2,319,930	\$ 2,207,582
Revenue Target	\$ 1,282,491	\$ 1,302,372	\$ 1,386,935	\$ 1,300,624	\$ 1,463,031	\$ 1,347,091



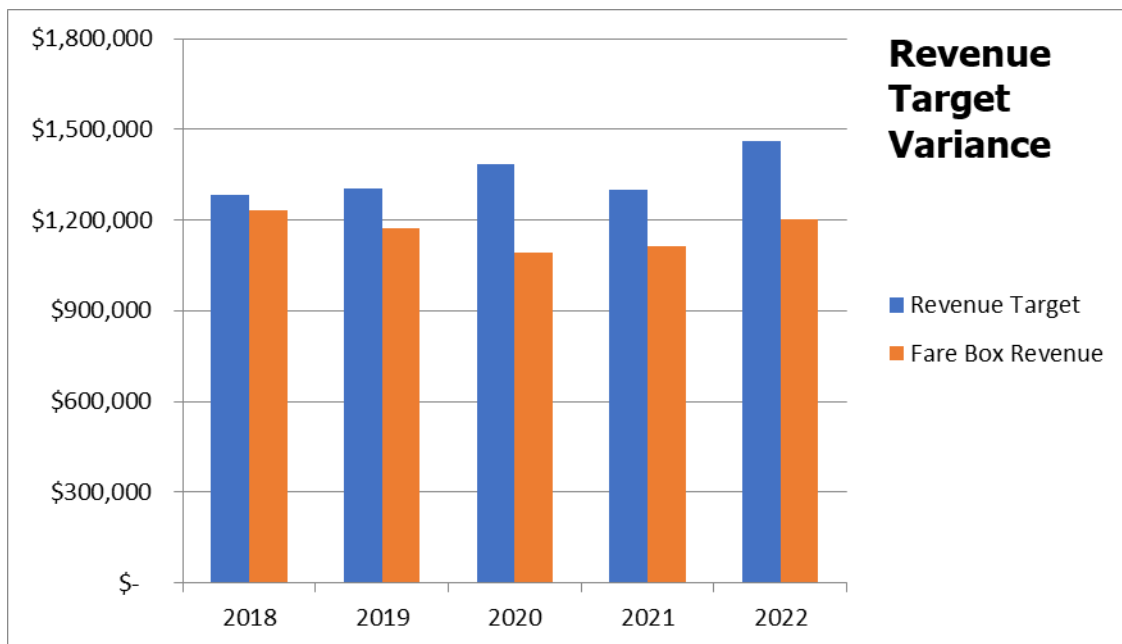
The current, five-year average methodology allows the revenue target to remain relatively stable regardless of whether O&M expenditures increase or decrease in any given year. Therefore, years with higher O&M expenditures result in increased subsidy from the road fund.

	2018	2019	2020	2021	2022
Fare Box Revenue	\$ 1,232,411	\$ 1,172,643	\$ 1,090,088	\$ 1,115,037	\$ 1,201,719
Road Fund Subsidy	\$ 288,074	\$ 1,725,890	\$ 382,164	\$ 1,711,318	\$ 1,118,211



As shown in Table 8, since 2018, the annual fare box revenue has not met the revenue target.

	2018	2019	2020	2021	2022
Revenue Target	\$ 1,282,491	\$ 1,302,372	\$ 1,386,935	\$ 1,300,624	\$ 1,463,031
Fare Box Revenue	\$ 1,232,411	\$ 1,172,643	\$ 1,090,088	\$ 1,115,037	\$ 1,201,719
Variance	\$ (50,080)	\$ (129,729)	\$ (296,847)	\$ (185,587)	\$ (261,312)



On June 18, 2018, the Board of Skagit County Commissioners passed Resolution R20180123, establishing a capital vessel replacement surcharge. The surcharge, imposed on every fare sold, was implemented August 1, 2018. Table 9 shows the surcharge revenue from 2018 through 2022.

2018 Actual	\$ 95,137
2019 Actual	\$ 241,721
2020 Actual	\$ 217,445
2021 Actual	\$ 224,642
2022 Actual	\$ 246,852
Total	\$ 1,025,797

In accordance with RCW 36.54.200, resulting revenue can only be used for the construction or purchase of ferry vessels, and to pay the principal and interest on bond authorized for the construction or purchase of ferry vessels. This revenue cannot be used for O&M expenditures, is accounted for separately, and is not included in the fare box revenue figures included in this report.

Summary:

The year 2022 was a typical year for ferry operations. Operations and maintenance (O&M) expenditures were over budget by 2 percent. Detailed 2022 expenditures are included in Appendix D.

2022 Budget	\$ 2,851,420
<u>2022 O&M Expenditures</u>	<u>\$ 2,904,594</u>
Difference	\$ (53,173)

Capital expenditures are not included in this report or in the O&M expenditures shown. Capital expenditures are not reported to the state per [Contract C20170245 between WSDOT and Skagit County](#) for the deficit reimbursement. Section 1.3 of the contract defines allowable reportable O&M expenditures as:

- Routine cost of operating and maintaining the ferry, including salaries, benefits, fuel, supplies, utilities, repairs, inspection, advertising, taxes, small tools, land leases, rentals, postage, printing, etc.
- Routine anticipated replacement of piling, wing-wall facing, repairing docks, etc. which does not extend the useful life, nor increase the efficiency or capacity of an asset.
- Routine dry-docking and associated repairs to maintain the vessel's certification.
- Routine engine repair or rebuilding.
- Other work not defined as capital and agreed to in writing by WSDOT.

Section 1.4 excludes the following from O&M expenditures:

- Depreciation
- Interest
- Other work or repairs that are considered capital in nature.

These contractual definitions are what Skagit County uses to differentiate capital and O&M expenditures.

In 2022, fare box revenue fell short of the revenue target by \$261,312.

2022 Revenue Target	\$ 1,463,031
<u>2022 Fare Box Revenue</u>	<u>\$ 1,201,719</u>
Shortfall	\$ (261,312)

During the evaluation period of this report (2018 through 2022), O&M expenditures averaged \$2,606,816 and the road fund subsidy averaged \$1,045,131. Expenditures were consistently \$500,000 to \$1 million higher in years with haul-outs.

Despite variation in expenditures from year to year, the revenue target has remained relatively stable over the five-year evaluation period. The reason for this stability is the use of a five-year average when calculating the revenue target. The road fund subsidy ranged between \$288,000 and \$1.7 million; this is due to variations from year to year in expenditures and the relative stability of the revenue target.

In 2022, Skagit County hired a consultant to conduct a rate study and make recommendations for a fare increase and adjustments to fare policy to be implemented in 2023. Without a rate increase, farebox revenue is not projected to meet the 65 percent revenue target. The methodology for calculating the 65 percent recovery requirement is under review; therefore, Skagit County Public

Works does not recommend using the figure published in Table 1 of this report for the 2023 revenue target.

Since 2010, there have been two general fare increases on June 1, 2011, and October 1, 2015. It should be noted that fares increased in 2018 for the addition of a vessel replacement surcharge. However, this was not a general fare increase attributable to fare box revenue; therefore, revenue generated from the surcharge is accounted for separately.

Recommendations:

Skagit County Public Works is currently recommending a fare increase in 2023 and rescinding and replacing fare policy resolutions 20100050 and 20110382. Consulting firm, KPFF, has been hired to conduct a rate study and prepare recommendations for the Board's consideration. The full rate study report, as well as a draft of the proposed fare schedule can be found on Skagit County's website at: <https://www.skagitcounty.net/Departments/PublicWorksFerry/2023ratestudy.htm>

The rate study provides the following recommendations for the Guemes Island Ferry fare schedule and fare policies.

Implement fare increases to reach fare box revenue targets phased over a five-year period

- Implement the first fare rate increase in summer 2023, to be effective through December 2024. The recommended fare schedule is provided in Figure 1.
- Adjust fares on an annual basis beginning in January 2025 to achieve 65% fare box recovery by 2028
 - Update the 2028 5-year average annual O&M cost with new expenditure data and updated cost escalation rates
 - Re-run the fare model to confirm the required fare increase to achieve the updated 2028 average annual O&M and establish new fare levels

Track and analyze ridership data to inform future fare increases

- Monitor monthly ferry sales reports for indications of fare elasticity by fare type. Areas for potential evaluation include:
 - Possible fare type increase adjustments
 - Possible model adjustments to reflect ridership response to fare increases such as changes to ridership numbers reflected in the fare sales report
 - Revenue impacts from extending free youth fares from passengers under 5 years to under 18 years

Conduct future analysis to evaluate the following revenue options

- Pricing strategy for Skagit County-owned parking lots at one or both terminals
- Appropriate rate for charter and after-hours trips, and HAZMAT runs
- Appropriate rate for school district vehicles and students
- Potential implementation of traffic impact fees

Skagit County Public Works Department
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Recommended Fare Schedule for Summer 2023 Implementation

FARES*	NON-PEAK	PEAK
PASSENGERS		
Adult	4.50	5.50
Senior (+65)/Disabled	2.25	3.00
Youth - 18 and under (includes youth with bicycles)	Free	Free
Rider & Bicycle	5.50	6.75
Riders & Bicycle senior/disabled	3.50	5.00
PASSENGER MULTI RIDE (Valid for 90 days from purchase date)		
25 trip adult passengers	84.50	84.50
25 trip senior/disabled	53.75	53.75
VEHICLE (22 FT OR LESS INLCUDING OVERHANG)		
Motorcycle & rider	7.75	11.25
Vehicle/driver 14 feet or under	11.25	14.50
Vehicle/driver 14 feet or under senior/disabled	8.75	11.25
Vehicle/driver under 22 feet	13.50	16.75
Vehicle/driver senior/disabled under 22 feet	11.25	13.50
VEHICLE & DRIVER MULTI-RIDE (Valid for 90 days from purchase date)		
20 trip under 14 feet	183.25	183.25
20 trip under 14 feet senior/disabled	134.75	134.75
20 trip under 22 feet	221.50	221.50
20 trip under 22 feet senior/disabled	177.25	177.25
20 trip Motorcycle	129.75	129.75
VEHICLE NEEDS BASED (No expiration)		
5 trip convenience needs based only	56.25	67.50
OVERSIZED VEHICLES		
Over 22 feet under 30 feet	21.50	27.25
Under 40 feet	42.25	52.00
Under 50 feet	63.00	80.25
Under 60 feet	93.25	109.25
Each 10 foot over 60	16.25	18.25
Over width charge (over 8 feet 6 inches)	Double Length Charge	
OVERSIZED VEHICLES 5 TRIP CONVENIENCE CARD (No expiration)		
Over 22 feet under 30 feet	107.50	136.25
Under 40 feet	211.25	260.00
Under 50 feet	315.00	401.25
Under 60 feet	466.25	546.25

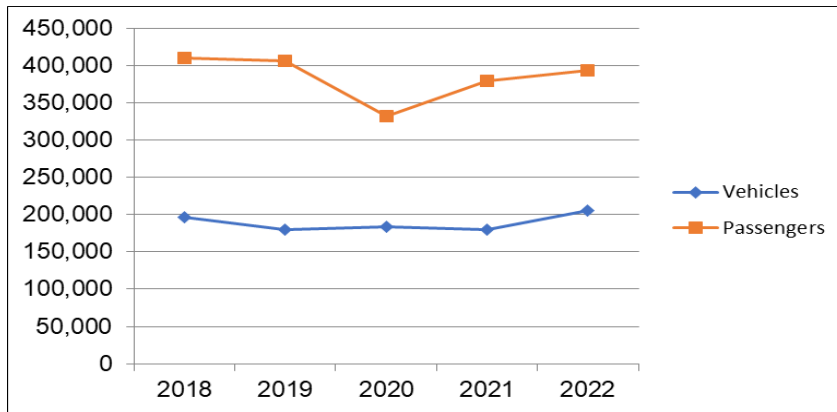
**Posted fares include capital surcharge*

APPENDIX A

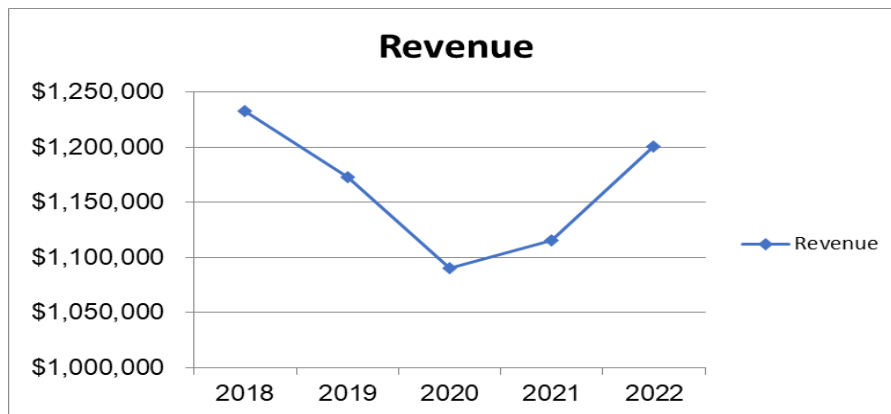
RIDERSHIP & REVENUE STATISTICS

2018 - 2022

Ridership 2018-2022					
	2018	2019	2020	2021	2022
Vehicles	196,383	179,301	183,852	179,983	205,802
Passengers	410,177	405,887	332,360	379,092	393,937



Fare Box Revenue 2018-2022					
	2018	2019	2020	2021	2022
Revenue	\$ 1,232,411	\$ 1,172,643	\$ 1,090,088	\$ 1,115,037	\$ 1,201,719



APPENDIX B

RESOLUTION REFERENCES

R20100050	<u>Resolution rescinding R20040393 & 20080018, directing the formation of a Guemes Island Ferry Operations Public Forum, and reestablishing a Guemes Island Ferry Ticket Fare Methodology</u>
R20110382	<u>Resolution amending R20100050 (At Attachment "A" & "B") and also establishing the administration and Public Works calendar of events for the public forum, and reporting requirements for the Guemes Island Ferry Fare Revenue Target Report</u>
R20150261	<u>Resolution revising the Skagit County Ferry Fare structure and rescinding Resolutions R20110099, R20120139 & R20130190</u>
R20180123	<u>Resolution rescinding R20150261, establishing a vessel replacement surcharge & establishing the Skagit County Ferry fare schedule</u>

APPENDIX C

2022 COUNTY FERRY SYSTEM OPERATION REPORT

COUNTY FERRY SYSTEM OPERATIONS REPORT
 Submitting County: Skagit Pertaining to Calendar Year: 2022

Expenditures	(*) (1) Operation and Maintenance	\$2,904,593.50
	Capital	
	Other Work and Repairs considered Capital	\$763,201.16
	Interest	
	Depreciation	
Total Expenditures		\$3,667,794.66

Revenues	(*) (2) Ferry Toll Receipts	\$1,200,489.40
	Ferry Deficit Reimbursement (334.03 or 336.00)	
	Other Revenues	
Total Revenues		\$1,200,489.40

(*) WSDOT / Ferry Deficit Reimbursement - Net Amount Claimed	
(1) O&M(+)	\$2,904,593.50
(2) Tolls(-)	\$1,200,489.40
(3) MVFT(-)	\$132,991.76
Net Claimed	\$1,571,112.34

MVFT General Distribution	(**) CRAB Calculated MVFT Distribution Factor	2.2056
	Total MVFT - County Roads (336.00.89)	\$2,933,266.31
MVFT Attributable to the Ferry System	(**) CRAB Calculated MVFT Distribution Factor w/o Ferry System	2.1056
	(*) (3) Calculated MVFT Attributable to the Ferry System	\$132,991.76


(*) Utilized by WSDOT to calculate the Pierce, Skagit, and Whatcom County Deficit Reimbursement payments for: 2023
 (**) CRAB provided data


Ferry System - Current and Replacement Values					
VESSELS	Year Built	Current Value	Replacement Value	Year Replacement Value Established	IPD Adjusted Replacement Value for Report Year
M/V Guemes	1979	\$2,500,000.00	\$21,000,000.00	2023	\$20,265,000.00
FACILITIES					
Guemes Dock	2011	\$1,424,008.00	\$1,566,409.00	2023	\$1,511,584.69
Guemes Transfer Span	1979	\$1,317,000.00	\$2,000,000.00	2023	\$1,930,000.00
Guemes Dolphins/Wingwalls	2010	\$954,736.00	\$1,069,304.00	2023	\$1,031,878.36
Guemes Head Frame & Tower	1979	\$100,000.00	\$350,000.00	2023	\$337,750.00
Guemes Passenger Shelter	1979	\$1,000.00	\$20,000.00	2023	\$19,300.00
Guemes Parking Lot	1979	\$150,100.00	\$280,000.00	2023	\$270,200.00
Anacortes Dock	2011	\$1,368,182.00	\$1,505,000.00	2023	\$1,452,325.00
Anacortes Transfer Span	1979	\$1,317,000.00	\$2,000,000.00	2023	\$1,930,000.00
Anacortes Breakwater	2016	\$200,000.00	\$462,000.00	2023	\$445,830.00
Anacortes Dolphins/Wingwalls	2014	\$1,100,000.00	\$1,144,000.00	2023	\$1,103,960.00
Anacortes Head Frame & Tower	1979	\$100,000.00	\$350,000.00	2023	\$337,750.00
Anacortes Terminal Building	2010	\$778,316.00	\$871,714.00	2023	\$841,204.01
Anacortes Parking Lots	2004	\$1,067,948.00	\$196,102.00	2023	\$189,238.43
Anacortes Walkway	2010	\$68,481.00	\$76,699.00	2023	\$74,014.54
		Ferry System Total Current Value: \$12,446,771.00			
		Ferry System Total Replacement Value: \$31,740,035.02			

I hereby certify that the above County Ferry Operations Report is true and accurate and that I have reviewed and approved the report for submission to the County Road Administration Board (CRAB) and the Washington State Department of Transportation - Highways & Local Programs (WSDOT). I hereby acknowledge and accept the Motor Vehicle Fuel Tax (MVFT) Distribution Factors determined by CRAB to calculate the MFVT attributable to the ferry system, and the application of the Implicit Price Deflator for Washington to determine the adjusted system replacement values for the report year.

Consistent with RCW 47.56.725, I certify that the receipts and costs shown in this voucher are true and correct; that the ferry tolls are at least equal to the tolls in place on January 1, 2015, excluding surcharges; that the net amount claimed is due and payable from the County share of the gas tax under the terms of the State/County Interagency Agreement and all applicable laws, rules, and regulations; and, that I am authorized to sign for the claimant.

I hereby certify that the above County Ferry Operations Report is true and accurate and that I have reviewed and approved the report for submission to the County Road Administration Board (CRAB) I hereby acknowledge and accept the Motor Vehicle Fuel Tax (MVFT) Distribution Factors determined by CRAB to calculate the MFVT attributable to the ferry system, and the application of the Implicit Price Deflator for Washington to determine the adjusted system replacement values for the report year.

Signed:  Date: 3/22/2023
 County's Interagency Agreement Program Manager

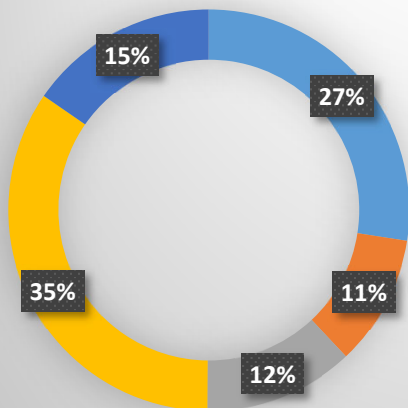
Signed:  Date: 3/22/2023
 County Engineer

APPENDIX D

2022 FERRY DIVISION EXPENDITURES

Dept. 0053 - County Roads		
Div. 004 - Ferry		
	Expenditures	2022 Actual
	Obj. 510 - Salaries & Wages	\$ 941,966.54
	Obj. 520 - Personnel Benefits	\$ 362,588.60
	Obj. 530 - Supplies/Consumables	\$ 414,904.47
	3120 - Operating Supplies	\$ 146,211.23
	3200 - Fuel	\$ 267,100.26
	3412 - Interfund Parts & Materials	\$ -
	3510 - Small Tools & Minor Equipment	\$ 1,592.98
	Obj. 540 - Services & Pass Through Payments	\$ 1,185,133.89
	4110 - Professional Services	\$ 26,346.74
	4153 - Intergovernmental Professional Services	\$ 3,036.68
	4155 - External Taxes & Ops Assessment	\$ 31,905.77
	4190 - Interfund Information Services	\$ 53,202.80
	4230 - Communications	\$ 10,685.34
	4310 - Travel	\$ 6,899.53
	4361 - Meals	\$ -
	4410 - Advertising	\$ 3,694.32
	4510 - Rentals	\$ 5,700.71
	4511 - Interfund Equipment Rental	\$ 18,598.33
	4610 - Insurance	\$ 572,868.00
	4700 - Utilities	\$ 34,868.03
	4810 - Repairs & Maintenance	\$ 341,008.50
	4811 - Interfund Shop Labor	\$ 8,953.00
	4910 - Miscellaneous	\$ 67,366.14
	O&M Total	\$ 2,904,593.50
	Obj. 560 - Capital Outlays	\$ 527,287.18
	6110 - Land Acquisitions	\$ -
	6210 - Buildings and Structures	\$ -
	6310 - Other Improvements	\$ 55,273.32
	6411 - Equipment > \$5,000	\$ 472,013.86
	Total ⁽¹⁾	\$ 3,431,880.68

2022 Expenditures



- Obj. 510 - Salaries & Wages
- Obj. 520 - Personnel Benefits
- Obj. 530 - Supplies/Consumables
- Obj. 540 - Services & Pass Through Payments
- Obj. 560 - Capital Outlays

⁽¹⁾ Source: Skagit County Cayenta Financial System Report 117-4 22YE Expense Summary (May 08, 2023)

Cell: E7

Note: 3120 - Operating Supplies:

Office supplies, construction materials & supplies, publications, electrical supplies, paints, lubricants, cleaning supplies, chemicals, filters, etc.

Cell: E8

Note: 3200 - Fuel:

Diesel fuel for the vessel & standby spill response

Cell: E9

Note: 3412 - Interfund Parts & Materials:

Parts & materials purchased from ER&R

Cell: E10

Note: 3510 - Small Tools & Minor Equipment:

Office furniture, tools, shop equipment, wheelhouse electronics & safety supplies

Cell: E12

Note: 4110 - Professional Services:

Professional services provided by outside consultants

Cell: E13

Note: 4153 - Intergovernmental Professional Services:

Professional services provided by other government agencies

Cell: E14

Note: 4155 - External Taxes & Ops Assessment:

DNR lease and excise taxes

Cell: E15

Note: 4190 - Interfund Information Services:

Skagit County IT Department support & equipment

Cell: E16

Note: 4230 - Communications:

Telephones; specifically: terminal land lines, fax line, manager/staff cell phones, iPhones for credit card processing

Cell: E17

Note: 4310 - Travel:

Lodging, mileage, per diem for employee travel/training/haul-out

Cell: E18

Note: 4361 - Meals:

Refreshments for public meetings

Cell: E19

Note: 4410 - Advertising:

Legal notices for projects or advertising for hiring

Cell: E20

Note: 4510 - Rentals:

Passenger-only service & other rentals

Cell: E21

Note: 4511 - Interfund Equipment Rental:
Vehicle & equipment rentals

Cell: E23

Note: 4700 - Utilities:
Water, sewer, garbage, electricity for Anacortes ferry terminal building, docks & facilities

Cell: E24

Note: 4810 - Repairs & Maintenance:
Contracted labor for the repair & maintenance of the vessel, buildings, structures & equipment

Cell: E25

Note: 4811 - Interfund Shop Labor:
ER&R shop mechanic's labor for vessel & equipment repairs & maintenance

Cell: E26

Note: 4910 - Miscellaneous:
Services & supplies for ticketing, uniforms, armored car services, pest control, printing & mailing, laundry, locksmith, conference/training registration fees, USCG documentation fees, association membership fees, merchant services fees, credit card transaction fees, etc.

Cell: E29

Note: 6110 - Land Acquisitions: Costs incurred in the purchase of Land, Easements, Rights of Way. Includes incidental costs such as legal, appraisal, brokerage fees, title fees, land preparation costs, etc.

Cell: E30

Note: 6210 - Buildings and Structures: Costs incurred in the acquisition, construction and improvements of Buildings and Structures that are purchased by the County or constructed using contracted (external) labor and supplies. Includes incidental costs of same.

Cell: E31

Note: 6310 - Other Improvements: Costs incurred in the acquisition, construction or improvement of Bridges, Culverts, Water/Sewer Systems, Fuel Depots, Parking Areas, Roadways, Storm Drains, Lighting Systems, Sidewalks etc. that are purchased by the County or constructed using contracted (external) labor and supplies. Includes incidental costs of same.

Cell: E32

Note: 6411 - Equipment > \$5,000: Purchase of Ferry Machinery and Equipment over \$5,000 including shipping, tax, and any other costs to place equipment in service