

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Cash & Investments					
001.000.000.308.10.00.00	Reserved		\$ 200,000	\$ 200,000	Policy States Minimum Fund Balance of \$200,000
001.000.000.308.80.00.00	Unreserved	\$ 665,342	\$ 594,978	\$ 657,499	Ordinance 737, Adopted 5/9/17
001.000.000.308.80.00.01	Designated Project Carryover	\$ 34,300	\$ 72,500	\$ 163,500	See Below
001.000.000.308.80.00.02	Designated Accrued Comp	\$ 10,000	\$ 10,000	\$ 10,000	Vacation Leave liability
	Total Beginning Balance	\$ 709,642	\$ 877,478	\$ 1,030,999	
Taxes					
001.000.000.311.10.00.00	Property Tax	\$ 363,237	\$ 368,636	\$ 400,000	Includes 1% increase-\$3,686.36 (Ord 729)
001.000.000.313.11.00.00	Local Retail Sales & Use Tax	\$ 385,108	\$ 320,000	\$ 350,000	Sales Tax
001.000.000.313.71.00.00	Sales Tax - Criminal Justice	\$ 19,208	\$ 16,000	\$ 18,000	
001.000.000.316.40.00.01	Utility - Own Water	\$ 19,345	\$ 27,240	\$ 27,240	Calculated on estimated income in utility fund
001.000.000.316.40.00.02	Utility- Own Sewer	\$ 24,011	\$ 25,500	\$ 25,500	Calculated on estimated income in utility fund
001.000.000.316.41.00.00	Utility - Private Electric	\$ 136,405	\$ 130,000	\$ 130,000	PSE - 6% Utility Tax
001.000.000.316.45.00.00	Utility- Private Garbage	\$ 22,667	\$ 18,500	\$ 18,500	Garbage - 6% Utility Tax
001.000.000.316.46.00.00	Utility - Private Cable	\$ 35,621	\$ 40,000	\$ 40,000	Cable - 6% Utility Tax
001.000.000.316.47.00.00	Utility - Private Telephone	\$ 63,734	\$ 60,000	\$ 60,000	Phone - 6% Utility Tax
001.000.000.317.20.00.00	Leasehold Excise Tax	\$ 1,464	\$ 4,000	\$ 4,000	
001.000.000.317.40.00.00	Forest Excise Tax	\$ 45	\$ -	\$ 45	Timber Tax
	Total Taxes	\$ 1,070,846	\$ 1,009,876	\$ 1,073,285	
Licenses & Permits					
001.000.000.321.30.00.00	Fireworks Permit	\$ 50	\$ 50	\$ 50	
001.000.000.321.30.01.00	Golf Cart Registration Permit Fee	\$ -	\$ -	\$ -	
001.000.000.321.60.00.00	Occupational License	\$ 100	\$ 100	\$ 100	
001.000.000.321.91.00.00	Franchise Fees - Comcast	\$ 31,287	\$ 26,000	\$ 26,000	Comcast Cable
001.000.000.322.10.00.00	Permits - Bldg., Mech., Plumbing	\$ 24,513	\$ 20,000	\$ 20,000	Building Permits
001.000.000.322.10.01.00	Permits - Bldg., Mech., Plumbing	\$ 101,907	\$ -	\$ -	2015 WGH Expansion Permit Fees
001.000.000.322.10.02.00	Permits - Sign	\$ -	\$ -	\$ -	Sign Review
001.000.000.322.10.03.00	Permits - ROW/Stormwater/grading	\$ 8,300	\$ 2,000	\$ 2,000	Public Works Permits
001.000.000.322.30.00.00	Animal License	\$ 575	\$ 400	\$ 400	Dog License
001.000.000.322.90.01.00	Permits - Occupancy & Misc.	\$ 6,750	\$ 2,500	\$ 2,500	Miscellaneous Permits
001.000.000.322.90.03.00	Permits - COA	\$ -	\$ -	\$ -	COA Permits
001.000.000.322.90.03.00	Other Non Bus Mobile/Occupancy	\$ -	\$ -	\$ -	
	Total Licenses & Permits	\$ 173,482	\$ 51,050	\$ 51,050	

Policy states that the annual revenues should cover annual operating expenses

Carryover: Emergency Mgmt - Professional Services (\$30,000), Admin Professional Services (\$10,000), Trees (\$8,300), Arborist (\$1,000), Website Update (\$10,000), Archives (\$1,200), Personnel Policy Update (\$10,000), Sign Workshop (\$2,000)

001 - General Fund Revenues

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Intergovernmental					
001.000.000.334.03.31.00	Opportunity Council Grant - SWC	\$ 3,286	\$ -	\$ -	
001.000.000.336.06.21.00	Criminal Justice - Population based	\$ 1,000	\$ 475	\$ 475	.25 x 1,900 (population) MRSC - 2016 Budget Suggestions
001.000.000.336.06.26.00	Criminal Justice - Special Programs	\$ 1,855	\$ 1,691	\$ 1,691	.89 x 1,900 (population) MRSC - 2016 Budget Suggestions
001.000.000.336.06.51.00	DUI - Cities	\$ 287	\$ 300	\$ 300	
001.000.000.336.06.94.00	Liquor Excise Tax	\$ 5,159	\$ 5,149	\$ 5,149	\$2.71 x 1,900 (population) MRSC - 2016 Budget Suggestions
001.000.000.336.06.95.00	Liquor Control Board Profits	\$ 16,605	\$ 16,663	\$ 16,663	\$8.77 x 1,900 (population) MRSC - 2016 Budget Suggestions
001.000.000.337.00.00.00	In-Lieu Tax - Housing Authority	\$ 73	\$ 36	\$ 36	Dean Manor - Adjusted per RCW 35.82.210
001.000.000.337.00.00.01	In-Lieu of Tax - Senior Services	\$ 1,363	\$ 1,300	\$ 1,300	Cambey - 5 year contract - 2013 thru 2017 \$1,362.50
001.000.000.337.00.00.02	In-Lieu Tax - Island County	\$ 9,688	\$ 9,688	\$ 9,688	Island County - 5 yr contract- \$9,687.66/yr 2012 thru 2016
	Total Intergovernmental	\$ 39,315	\$ 35,302	\$ 35,302	
Services & Charges					
001.000.000.341.32.03.00	Court Svcs-Civil Fee/Court Writ	\$ 7	\$ 50	\$ 50	Court Fees
001.000.000.341.33.00.00	Court Administration Fees	\$ -	\$ 75	\$ 75	
001.000.000.341.33.02.00	Warrant Costs	\$ 403	\$ 250	\$ 250	
001.000.000.341.33.03.00	Def Prosecution Adm Costs	\$ 16	\$ 100	\$ 100	
001.000.000.341.33.06.00	Court Admin IT Fee	\$ 54	\$ 50	\$ 50	
001.000.000.341.45.00.00	Election Filing Fees	\$ 360	\$ -	\$ -	
001.000.000.341.50.00.00	Sale of Maps & Publications	\$ -	\$ 50	\$ 50	Comp Plan, Dev. Reg., Project Plans
001.000.000.341.62.00.00	Copy & Tape Fees	\$ 150	\$ 50	\$ 50	Miscellaneous copies
001.000.000.341.82.00.01	Engineering Fees - Special Project	\$ 12,203	\$ -	\$ -	WGH Engineering Review
001.000.000.342.10.00.00	Law Enforcement Services	\$ 225	\$ -	\$ -	
001.000.000.342.21.00.00	Fire Protection Services	\$ 9,480	\$ 10,000	\$ 10,000	Fire Inspections
001.000.000.342.33.00.00	Adult Probation Charges	\$ 176	\$ -	\$ -	
001.000.000.342.33.06.00	Record Check Fee	\$ 175	\$ -	\$ -	
001.000.000.342.33.07.00	Adult Probation Charges	\$ -	\$ 1,000	\$ 1,000	Court Fees
001.000.000.342.36.00.00	Housing & Monitor Prisoners	\$ -	\$ -	\$ -	
001.000.000.342.50.00.00	DUI Emergency Response	\$ -	\$ -	\$ -	
001.000.000.342.50.00.01	Court - Crim Cnv Fee DUI	\$ -	\$ -	\$ -	
001.000.000.342.50.00.02	Crim Conv Fee-Criminal Traffic	\$ 18	\$ -	\$ -	
001.000.000.342.50.00.03	Crim Conv Fee- Criminal Non-Traffic	\$ -	\$ -	\$ -	
001.000.000.345.81.00.00	Planning & Development Fees	\$ 3,950	\$ 2,000	\$ 2,000	SD, SP, BLA, CUP, Etc.
001.000.000.345.81.00.01	Tree Credit - In-lieu of Planting	\$ 4,507	\$ -	\$ -	
001.000.000.345.83.00.00	Plan Check Fees	\$ 18,222	\$ 12,000	\$ 12,000	Fees for Inspecting & Reviewing Plans
001.000.000.345.83.00.01	Plan Check Fees - Special Project	\$ 59,161	\$ -	\$ -	WGH Project
001.000.000.345.86.00.00	SEPA Related Fees	\$ 1,200	\$ 500	\$ 500	
001.000.000.347.60.01.00	Community Garden Plot Fees	\$ 600	\$ 300	\$ 300	\$30 per plot per year (May - October)
	Total Services & Charges	\$ 110,907	\$ 26,425	\$ 26,425	

001 - General Fund Revenues

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Fines & Forfeits					
001.000.000.352.30.00.00	Admin Costs - Vehicle Insurance	\$ 467	\$ 50	\$ 50	Court Fees
001.000.000.353.10.00.00	Traffic Infraction Refund	\$ -	\$ -	\$ -	Court Fees
001.000.000.353.10.03.00	Traffic Infractions - Current Exp.	\$ 8,439	\$ 5,000	\$ 5,000	Court Fees
001.000.000.353.10.04.00	Legis Assessment	\$ 2,223	\$ 1,000	\$ 1,000	Court Fees
001.000.000.353.70.00.00	Other Infractions - Current Exp.	\$ -	\$ 50	\$ 50	Court Fees
001.000.000.354.00.00.00	Parking Infraction Penalties	\$ 1,244	\$ 250	\$ 250	Court Fees
001.000.000.355.20.00.00	Driving while Intoxicated	\$ 712	\$ 500	\$ 500	Court Fees
001.000.000.355.20.01.00	DUI - DP Acct - Current Exp	\$ 59	\$ 50	\$ 50	Court Fees
001.000.000.355.20.03.00	Conv Fee - DUI	\$ 64	\$ 50	\$ 50	Court Fees
001.000.000.355.80.00.00	Other Criminal Traffic	\$ -	\$ 50	\$ 50	Court Fees
001.000.000.355.80.01.00	Crime Traffic Misdemeanor	\$ 836	\$ 500	\$ 500	Court Fees
001.000.000.355.80.02.00	Conv Fee CT - Current Expense	\$ 119	\$ 50	\$ 50	Court Fees
001.000.000.357.30.00.00	Court Costs Recoupements	\$ -	\$ 10	\$ 10	Court Fees
001.000.000.357.32.00.00	Witness Fees	\$ -	\$ -	\$ -	Court Fees
001.000.000.357.33.00.00	Public Defender Recovery	\$ 564	\$ 500	\$ 500	Court Fees
	Total Fines & Forfeits	\$ 14,726	\$ 8,060	\$ 8,060	
Miscellaneous Revenues					
001.000.000.361.11.00.00	Investment Interest	\$ 930	\$ 500	\$ 500	Bank & Investment Pool Interest
001.000.000.361.40.00.00	Sales Interest	\$ 167	\$ 75	\$ 75	Interest on Sales Tax
001.000.000.361.40.01.00	D/M Interest Income	\$ 144	\$ -	\$ -	
001.000.000.362.30.00.00	Rental - Parking Lot	\$ 1,800	\$ 1,800	\$ -	Parking Lot rental - South Main-Terry
001.000.000.362.40.00.00	Rental - Rec Hall & Park	\$ 16,755	\$ 15,000	\$ 15,000	Recreation Hall & Pavilion Rental Fees
001.000.000.362.50.00.00	Lease -Sprint	\$ 5,371	\$ 5,859	\$ 5,859	Sprint contract - \$488.28/month (Term 3)
001.000.000.362.50.00.01	Lease - T-Mobile	\$ 8,640	\$ 8,640	\$ 8,640	T-Mobile - \$720.00 per month (Term 3)
001.000.000.369.00.00.00	Other Miscellaneous	\$ -	\$ -	\$ -	
001.000.000.369.10.00.00	Sale of Surplus	\$ -	\$ -	\$ -	
001.000.000.369.91.00.00	Miscellaneous Revenue	\$ 6	\$ 1,000	\$ 1,000	Other sources not accounted for in 361 - 368
	Total Miscellaneous	\$ 33,814	\$ 32,874	\$ 31,074	

001 - General Fund Revenues

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Non-Revenues					
001.000.000.386.12.00.00	IC Crime victims/witness	\$ 186	\$ 200	\$ 200	Court Fees
001.000.000.386.83.04.00	Trauma Care - JIS	\$ -	\$ -	\$ -	Court Fees
001.000.000.386.83.06.00	JIS/Trauma - Current Expense	\$ 3,580	\$ -	\$ -	Court Fees
001.000.000.386.83.07.00	JIS/Trauma Care-Cur Exp-Trauma	\$ 1,627	\$ -	\$ -	Court Fees
001.000.000.386.83.31.00	JIS/Trauma-Auto Theft Prev	\$ 1,125	\$ 2,000	\$ 2,000	Court Fees
001.000.000.386.83.32.00	Trauma Brain Injury	\$ 222	\$ -	\$ -	Court Fees
001.000.000.386.89.09.00	DUI - DP WSP Hiway Acct	\$ 3	\$ -	\$ -	Court Fees
001.000.000.386.89.12.00	Accessible Communities Acct	\$ -	\$ -	\$ -	Court Fees
001.000.000.386.89.13.00	Multimodal Transp. Account	\$ -	\$ -	\$ -	Court Fees
001.000.000.386.89.14.00	Hiway Safety Account	\$ 1	\$ -	\$ -	Court Fees
001.000.000.386.89.15.00	DUI - DP Death Inv Acct	\$ 1	\$ -	\$ -	Court Fees
001.000.000.386.91.00.00	WS - Segregated (PSEA)	\$ 2,257	\$ 2,000	\$ 2,000	Court Fees
001.000.000.386.92.00.00	WS - Segregated (30% PSEA)	\$ 1,222	\$ 500	\$ 500	Court Fees
001.000.000.386.93.00.00	WS - Fund 54	\$ -	\$ -	\$ -	Court Fees
001.000.000.386.96.03.00	Blood/Breath Test	\$ 2	\$ 100	\$ 100	Court Fees
001.000.000.386.97.01.00	Local JIS Account	\$ 144	\$ 100	\$ 100	Court Fees
001.000.000.386.97.03.00	JIS Account	\$ -	\$ -	\$ -	Court Fees
001.000.000.386.97.04.00	JIS/TRAUMA JIS Account	\$ -	\$ 1,000	\$ 1,000	Court Fees
001.000.000.386.99.00.00	Speeding IN School Zone	\$ 447	\$ -	\$ -	Court Fees
001.000.000.386.99.01.00	School Zone Safety	\$ 443	\$ 100	\$ 100	Court Fees
001.000.000.389.01.00.00	WS-Building Permit Fee	\$ 176	\$ 100	\$ 100	
001.000.000.389.03.00.00	Refundable Development Bond	\$ -	\$ -	\$ -	
	Total Non-Revenues	\$ 11,435	\$ 6,100	\$ 6,100	
Other Financing Sources					
001.000.000.397.00.00.00	Transfer-In (from Cafeteria..)	\$ 4,801	\$ -	\$ -	Transfer in from Fund 631
001.000.000.397.00.00.41	Transfer-In (from Water)			\$ 58,417	Administrative Transfer
001.000.000.397.00.00.42	Transfer-In (From Sewer)			\$ 58,417	Administrative Transfer
001.000.000.397.00.00.43	Transfer-In (From Storm Water)			\$ 12,982	Administrative Transfer
001.000.000.397.00.00.41	Transfer-In (from Utility..)	\$ 232,763	\$ 179,232	\$ -	Administrative Transfer (Prior to 2016)
	Total Other Financing	\$ 237,565	\$ 179,232	\$ 129,815	
	Total Revenues	\$ 1,708,304	\$ 1,348,920	\$ 1,361,112	
	Total Revenues & Beg Fund Balance	\$ 2,417,946	\$ 2,226,398	\$ 2,392,111	

001 - General Fund Revenues

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
EXPENDITURES					
Legislative					
001.000.000.511.60.10.00	Salaries	\$ -	\$ 36,000	\$ 72,000	Mayor's Salary
001.000.000.511.60.20.00	Benefits	\$ -	\$ 12,367	\$ 18,067	Ordinance 737, Adopted 5/9/17
001.000.000.511.60.31.00	Office & Operating	\$ 314	\$ 800	\$ 1,000	Council packet materials
001.000.000.511.60.41.00	Professional Services	\$ 2,493	\$ 8,000	\$ 22,900	Ordinance 737, Adopted 5/9/17
001.000.000.511.60.43.00	Travel	\$ 1,045	\$ 8,575	\$ 8,575	Conference Travel
001.000.000.511.60.44.00	Advertising	\$ 2,320	\$ 2,500	\$ 3,000	Council meeting agendas and actions
001.000.000.511.60.49.00	Miscellaneous	\$ 841	\$ 6,475	\$ 6,475	Conference Registration
001.000.000.511.60.51.00	Election Services	\$ 2,864	\$ 2,500	\$ 2,500	
	Total Town Council	\$ 9,876	\$ 77,217	\$ 134,517	

The Legislative department accounts for those expenditures directly related to legislature services. (Formerly referred to as the Town Council department)
 Council meets every 2nd & 4th Tuesdays at 6:30 p.m.
 Councilmembers have Intergovernmental assignments on committees within the community.
 Codification of Ordinances are accounted for under professional services

- Mayor Molly Hughes
- Position 1 - Jackie Henderson
- Position 2 - Lisa Bernhardt
- Position 3 - Catherine Ballay
- Position 4 - Dianne Binder
- Position 5 - Pat Powell

Henderson serves on the Island Transit Board and as Council Liaison regarding Law Enforcement, Human Services, and Education issues.
 Binder serves on the Tourism Board and Utility Advisory Committee and Council Liason regarding Financial issues.
 Powell serves as Council Liason to Parks and Rec Commission

Town Council (511)
001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Municipal Court					
001.000.000.512.50.41.00	Professional Services	\$ 17,356	\$ 20,000	\$ 20,000	See breakdown below
001.000.000.512.50.41.01	Professional Services - County	\$ -	\$ 3,000	\$ 3,000	Prosecuting Attorney for Superior Court
001.000.000.512.50.45.00	Rental/Leases	\$ 1,075	\$ 2,805	\$ 2,805	\$701 x 4 (quarterly) Court rent
001.000.000.512.50.49.00	Assessments & Jury	\$ -	\$ -	\$ -	
001.000.000.512.50.51.00	Jail & District Court	\$ 15,151	\$ 22,000	\$ 22,000	Contract with Oak Harbor
Total Municipal Court		\$ 33,582	\$ 47,805	\$ 47,805	

The operation of Municipal Court is provided through the 512 BARS numbers in the General Fund.
 Revenue related to the court includes fines and related court fees.
 In 1999 the court services were contracted to District Court in Oak Harbor.
 These expenditures are for: contract cost for District Court in Oak Harbor, public defender, prosecuting attorney & miscellaneous.

- 512.00.41.00 - Professional Services breakdown includes:
1. Prosecuting Attorney: \$1,250 per month (\$15,000)
 2. Public Defender: \$300 per case (\$3,600 yearly average)
 3. Interpreter - \$800
 4. Substitute Attorney - \$600

512.00.45.00 - Operating rentals and leases for rent of court facility

<p>Judicial - Municipal Court (512) 001 - General Fund Expenditures</p>
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FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Finance & Admin.					
001.000.000.514.20.10.00	Salaries	\$ 189,283	\$ 116,072	\$ 152,170	Clerk Treasurer, Fiscal Clerk, Uiltiy Clerk
001.000.000.514.20.10.01	Extra Hours Worked	\$ 508	\$ 700	\$ 297	HPC & PC Meetings, Other Spec. Proj.
001.000.000.514.20.10.02	Leave Relief	\$ 908	\$ 18,354	\$ 297	Vac & Sick Coverage
001.000.000.514.20.20.00	Benefits	\$ 54,726	\$ 63,066	\$ 46,946	Clerk Treasurer, Fiscal Clerk, Uiltiy Clerk
001.000.000.514.20.31.00	Office & Operating	\$ 319	\$ 500	\$ 500	Specifically used in Administration
001.000.000.514.20.35.00	Small Tools & Equipment	\$ -	\$ 100	\$ 100	
001.000.000.514.20.41.00	Professional Services	\$ 21,039	\$ 70,000	\$ 21,597	Ordinance 737, Adopted 5/9/17
001.000.000.514.20.42.00	Communication	\$ 11	\$ -	\$ -	Accounted for in 518.00.42
001.000.000.514.20.43.00	Travel	\$ 698	\$ 1,750	\$ 1,750	
001.000.000.514.20.44.00	Advertising	\$ 1,221	\$ 3,000	\$ 3,500	Employment Ads
001.000.000.514.20.49.00	Miscellaneous	\$ 2,950	\$ 2,000	\$ 2,000	Tuition + Dues + Miscellaneous
	Total Finance & Admin.	\$ 271,662	\$ 275,542	\$ 229,156	

514.00.10.00 - Clerk-Treasurer and two support staff make up this department.

514.00.31.00 - Expenditures covered by 514 are office supplies, communication, etc. directly related to this dept.

514.00.49.00 - Miscellaneous includes membership dues for professional organizations and professional development registration fees.

514.00.43.00 - Travel includes mileage, meals and lodging for educational classes

514.00.41.00 - Professional Services include biennial audits by the State Auditor (\$10,000/yr)

514.00.49.00 - Includes Dues for professional organizations - WMCA (\$75) WMTA (\$40)

Department functions are: budget monitoring & preparation, annual financial reporting, revenue and expense reporting, payroll, utility billing, claims reporting

Tax reporting, Grant management, Accounts payable, accounts receivable, fixed asset management, monthly financial reporting, faculties rentals, maintenance of public records, ordinances, resolutions, and Town Council an committee minutes and agendas.

This department works closely with all other town departments.

Department Supervisor - Clerk-Treasurer

Finance & Administration (514)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Legal Services					
001.000.000.515.30.41.00	Professional Services	\$ 27,205	\$ 24,000	\$ 24,000	Attorney Services
001.000.000.515.30.41.01	Professional Services - Special Project	\$ -	\$ 10,000	\$ 10,000	* Personnel Policy Update
	<i>Total Legal Services</i>	\$ 27,205	\$ 34,000	\$ 34,000	

The Town contracts with Weed, Graafstra & Benson, Inc. to provide legal representation, which is accounted for in the 41.00 line item

Legal costs for utilities are charged directly to the utility fund

* *Carryover from 2015*

Legal Services (515)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Central Services					
001.000.000.518.10.31.00	Office & Operating	\$ 411	\$ 4,000	\$ 4,000	CS - Shop
001.000.000.518.10.31.01	Regular Maintenance & Upgrades - Town Shop	\$ -	\$ -	\$ 6,000	Accumulating budget for regular, major maintenance & upgrade
001.000.000.518.10.32.00	Fuel	\$ 12,061	\$ 4,000	\$ 4,000	
001.000.000.518.10.35.00	Small Tools & Equipment	\$ 204	\$ 1,000	\$ 1,000	Town Shop
001.000.000.518.10.41.00	Professional Services	\$ 403	\$ 17,200	\$ 15,200	*Fence at Town Shop - \$15,000
001.000.000.518.10.42.00	Communications	\$ 2,091	\$ 2,800	\$ 2,800	Town Shop
001.000.000.518.10.43.00	Travel	\$ 87	\$ 300	\$ 300	Town Shop
001.000.000.518.10.44.00	Advertising	\$ -	\$ -	\$ -	Town Shop
001.000.000.518.10.45.00	Rents & Leases	\$ 73	\$ -	\$ 100	Town Shop
001.000.000.518.10.47.00	Utilities	\$ 1,154	\$ 1,800	\$ 1,800	Town Shop
001.000.000.518.10.48.00	Repair & Maintenance	\$ -	\$ 2,000	\$ 2,000	Town Shop
001.000.000.518.10.49.00	Miscellaneous	\$ 437	\$ 1,500	\$ 1,500	Town Shop
001.000.000.518.90.10.00	Salaries	\$ 7,370	\$ 8,185	\$ 8,676	Engineer - 10%
001.000.000.518.90.12.00	Central Services Overtime	\$ 8	\$ -	\$ -	
001.000.000.518.90.20.00	Benefits	\$ 3,076	\$ 4,180	\$ 2,992	Engineer - 10%
001.000.000.518.90.31.00	Office & Operating	\$ 5,810	\$ 13,500	\$ 8,000	Town Hall
001.000.000.518.90.31.01	Regular Maintenance & Upgrades - Town Hall & Archives	\$ -	\$ -	\$ 12,000	Accumulating budget for regular, major maintenance & upgrades.
001.000.000.518.90.35.00	Small Tools & Equipment	\$ 131	\$ 500	\$ 500	Equipment used in Town Hall by all personnel
001.000.000.518.90.41.00	Professional Services	\$ 7,544	\$ 16,468	\$ 10,000	
001.000.000.518.90.41.01	Professional Services - Special Project	\$ 135	\$ 1,200	\$ 50,000	*Comp Plan, etc.
001.000.000.518.90.42.00	Communications	\$ 7,578	\$ 8,000	\$ 8,000	Postage, postage pd envelopes, phone
001.000.000.518.90.44.00	Advertising	\$ 587	\$ -	\$ 500	
001.000.000.518.90.45.00	Rents & Leases	\$ 2,436	\$ 3,300	\$ 1,500	Konica copier lease
001.000.000.518.90.46.00	Insurance	\$ 60,295	\$ 42,000	\$ 33,727	Liability & Property Insurance (reallocated in 2015 per use)
001.000.000.518.90.47.00	Utilities - Electricity	\$ 3,234	\$ 4,400	\$ 4,400	Town Hall
001.000.000.518.90.48.00	Repair & Maintenance	\$ 11,698	\$ 15,000	\$ 39,000	Incluces Cascade Computer; Visions (for ASP); Tech Upgrade
001.000.000.518.90.49.00	Miscellaneous	\$ 5,458	\$ 5,500	\$ 5,500	Tuition & Misc Dues
	Total Central Services	\$ 132,280	\$ 156,833	\$ 223,494	

Central Services accounts for expenditures that are not related to any specific Town function.

518.90.41.00 - Professional Services includes: Window cleaning - \$720; Carpet cleaned -\$600; Pests sprayed - \$200; Janitorial - \$2,948; Website \$2,000; Update Website \$10,000 (carryover from 2015)

001.00.518.90.48 includes:

Cascade Computers Annual Hardware Agreement total estimated at \$7,015, (\$6,200 for Central Svcs); Visions Annual ASP Software Support Agreement - \$3,400 (\$1,700 for Central Svcs); Permit Software (10,000); Service Order Software (8,000)

001.518.90.49 includes:

NW Air Pollution Control-2015 (\$663), PO permit (\$150), Island County Historical Society (\$200), AWC Drug & Alcohol (\$308), AWC-2015 (\$959)
 Coupeville Chamber of Commerce -CCC (\$290),Whidbey Newspaper (\$38), Small Cities Pub. (\$69), Office of Minority Women (\$62.50); NLC - 2015 (\$536)

Central Services (518)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Law Enforcement					
001.000.000.521.20.10.00	Salaries	\$ 44,304	\$ -	\$ -	
001.000.000.521.20.11.00	Vacation Relief	\$ 230	\$ -	\$ -	
001.000.000.521.20.11.04	On-Call Paid	\$ 5,413	\$ -	\$ -	
001.000.000.521.20.12.00	Overtime	\$ 4,660	\$ -	\$ -	
001.000.000.521.20.12.01	Holiday Worked	\$ 284	\$ -	\$ -	
001.000.000.521.20.20.00	Benefits	\$ 48,520	\$ -	\$ -	Unemployment Benefits
001.000.000.521.20.22.00	LEOFF 1 Benefits	\$ 12,871	\$ -	\$ -	LEOFF I - Insurance
001.000.000.521.20.31.00	Office & Operating	\$ 559	\$ 2,000	\$ 2,000	Operating supplies
001.000.000.521.20.32.00	Fuel	\$ 2,184	\$ -	\$ -	
001.000.000.521.20.35.00	Small Tools & Equipment - Police	\$ -	\$ -	\$ 10,000	*Video Cameras
001.000.000.521.20.41.00	Professional Services	\$ 332,622	\$ 465,978	\$ 464,342	ICSO Contract\$ 464,341.51
001.000.000.521.20.42.00	Communication	\$ 703	\$ -	\$ -	
001.000.000.521.20.48.00	Repair & Maintenance	\$ 261	\$ -	\$ -	
001.000.000.521.20.49.00	Miscellaneous	\$ 996	\$ -	\$ -	
001.000.000.521.20.51.01	Animal Control	\$ 1,800	\$ 1,800	\$ 1,800	Contract w/ ICSO
001.000.000.521.20.51.02	I-COM Dispatch	\$ 41,089	\$ 39,837	\$ 39,837	Per I-COM
	Total Law Enforcement	\$ 496,494	\$ 509,615	\$ 517,979	

ICOM is paid quarterly and is based on the number of calls in the prior year.

Law Enforcement (521)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Fire Control					
001.000.000.522.20.51.00	Fire District 5	\$ 7,616	\$ 8,000	\$ 8,000	80% of revenue (001.342.20)
	Total Fire Control	\$ 7,616	\$ 8,000	\$ 8,000	

An agreement with Central Whidbey Island Fire & Rescue provides for fire inspection services through a fee based on 80% of Fire Protection revenues from account number 001.342.20

Emergency Management Services					
001.000.000.525.60.10.00	Salaries	\$ 6,344	\$ 6,000	\$ 6,000	NET Coordinator (BA)
001.000.000.525.60.20.00	Benefits	\$ 535	\$ 482	\$ 463	NET Coordinator (BA)
001.000.000.525.60.31.00	Office & Operating Supplies	\$ 3,500	\$ 4,000	\$ 4,000	
001.000.000.525.60.41.00	Professional Services	\$ 1,342			
001.000.000.525.60.43.00	Travel - Emer Mgmt Svcs	\$ 61	\$ -	\$ -	
001.000.000.525.60.49.00	Miscellaneous		\$ -	\$ -	
001.000.000.525.60.64.00	Equipment	\$ -	\$ 30,000	\$ 12,000	*NET Equipment
	Total Emergency Mgmt Svcs	\$ 11,782	\$ 40,482	\$ 22,463	

This account was created to track the expenses to prepare the Emergency Management Plan; and activites related to preparation for, response to and recovery from disasters. Included in this department are costs related to NET (Neighborhood Emergency Team)

Environmental Preservation					
001.000.000.531.50.41.06	Aquifer Storage & Retrieval (ASR)	\$ -	\$ -	\$ -	
001.000.000.531.50.41.07	Penn Cove Stormwater Project	\$ 30,661	\$ -	\$ -	Project closed in June 2015
001.000.000.531.80.01.00	Community Energy Challenge (SWC)	\$ 4,422	\$ -	\$ -	
001.000.000.531.90.49.00	Climate/Sustainability - Misc	\$ 1,600	\$ 2,000	\$ 2,000	
	Total Environmental Pres. Svcs	\$ 36,683	\$ 2,000	\$ 2,000	

This department was created to track expenses for a Stormwater Study, Reclaimed Water Project, ASR, Phytoremediation Pilot Project, and Climate Protection and Community Sustainability.

Fire Control (522) Emergency Management Services (525) Environmental Preservation (531)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Public Works					
001.000.000.539.00.10.00	Salaries	\$ 49,990	\$ 8,156	\$ 8,319	Public Works Staff
001.000.000.539.00.20.00	Benefits	\$ 7,987	\$ 3,052	\$ 2,229	Public Works Staff
001.000.000.539.00.31.00	Office & Operating	\$ -	\$ -	\$ -	
001.000.000.539.00.32.00	Fuel	\$ -	\$ -	\$ -	
001.000.000.539.00.35.00	Small Tools & Equipment	\$ -	\$ -	\$ -	
001.000.000.539.00.41.00	Professional Services	\$ -	\$ 15,000	\$ 15,000	Contract Engineer
001.000.000.539.00.41.01	Professional Services - Special Project	\$ 2,228	\$ 24,000	\$ 15,000	WGH Expansion
001.000.000.539.00.42.00	Communications	\$ 108	\$ -	\$ -	
001.000.000.539.00.43.00	Travel	\$ -	\$ -	\$ -	
001.000.000.539.00.44.00	Advertising	\$ -	\$ -	\$ -	
001.000.000.539.00.48.00	Repair & Maintenance	\$ -	\$ -	\$ -	
001.000.000.539.00.49.00	Miscellaneous	\$ 150	\$ -	\$ -	
	Total Public Works	\$ 60,464	\$ 50,208	\$ 40,548	

Department functions are: water services, wastewater collections, street construction and maintenance, parks maintenance, and regulatory compliance. Services are currently provided by contract engineers.

Public Works (539)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Economic Development					
001.000.000.557.00.43.00	Travel	\$ -	\$ -	\$ -	
001.000.000.557.00.49.00	Miscellaneous	\$ -	\$ 2,000	\$ 2,000	* Sign Workshop from 2015
	Total Economic Development	\$ -	\$ 2,000	\$ 2,000	

Department functions are: work with business community to support economic development. This is a new department that was created in 2006

Planning					
001.000.000.558.60.10.00	Salaries	\$ -	\$ 88,890	\$ 103,648	Ordinance 737, Adopted 5/9/17
001.000.000.558.60.20.00	Benefits	\$ -	\$ 34,932	\$ 57,597	Ordinance 737, Adopted 5/9/17
001.000.000.558.60.31.00	Office & Operating	\$ 189	\$ 200	\$ 200	Supplies used by Planner
001.000.000.558.60.41.00	Professional Services - Special Project	\$ -	\$ -	\$ -	
001.000.000.558.60.41.01	Professional Services	\$ 70,512	\$ -	\$ -	
001.000.000.558.60.41.03	Professional Services - Historic	\$ 9,000	\$ 9,000	\$ 9,000	Ebey's-\$9,000
001.000.000.558.60.42.00	Communication	\$ 139	\$ 200	\$ 200	Phone & postage
001.000.000.558.60.43.00	Travel	\$ -	\$ 1,500	\$ 1,500	Travel
001.000.000.558.60.44.00	Advertising	\$ 1,130	\$ 2,000	\$ 2,000	Planning Commission & HPC Mtg Advertisement, Comp Plar
001.000.000.558.60.49.00	Miscellaneous	\$ 421	\$ 1,000	\$ 1,000	
001.000.000.558.60.30.00	Equipment	\$ -	\$ 404	\$ 404	GIS Software - Annual Maintenance
	Total Planning	\$ 81,391	\$ 138,126	\$ 175,549	

Department functions are: prepare long range planning documents, zoning code enforcement, provides support to the Planning Commission and Histroic Preservation Commission, short term plannir insure compliance with GMA and project management

Planning Commission: This commission consists of 5 members that serve four year terms and are appointed by the Mayor with confirmation of the Town Council. The Commissio acts as an advisory body to the Council on all land use and comprehensive planning issues

Historic Preservation Commission: Effective 1/1/2012 (replacing the DRB & HRC) A commission appointed by the Town and County for review of development in the Ebey's Reserve

Economic Development (557) Planning (558)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Building Inspection					
001.000.000.558.50.10.00	Salaries	\$ -	\$ -	\$ -	Support Staff 50%
001.000.000.558.50.20.00	Benefits	\$ -	\$ -	\$ -	Support Staff 50%
001.000.000.558.50.31.00	Office & Operating	\$ 23	\$ 200	\$ 200	Supplies used by building official
001.000.000.558.50.35.00	Small Tools & Minor Equipment	\$ -	\$ -	\$ -	
001.000.000.558.50.41.00	Professional Services - Bldg	\$ 47,748	\$ 100,000	\$ 45,000	Island County / Contract Planning Services
001.000.000.558.50.41.01	Special Project - Bldg	\$ -	\$ 10,000	\$ 10,000	WGH Expansion
001.000.000.558.50.42.00	Communication	\$ -	\$ -	\$ -	
001.000.000.558.50.43.00	Travel	\$ -	\$ -	\$ -	
001.000.000.558.50.49.00	Miscellaneous	\$ 445	\$ 500	\$ 500	
	Total Building Inspections	\$ 48,216	\$ 110,700	\$ 55,700	

In 2016 duties of the building official are a contracted service from Island County, with oversight by Town Planner.

Public Health					
001.000.000.562.00.51.00	Health Dept. Contract	\$ 348	\$ 500	\$ 500	RCW 71.24.555
001.000.000.571.00.40.00	HUB Senior Services Support	\$ 7,774	\$ 12,000	\$ 8,200	Senior Services & Printing
	Total Public Health	\$ 8,122	\$ 12,500	\$ 8,700	

Recreation Hall					
001.000.000.575.50.31.00	Office & Operating	\$ 2,533	\$ 10,000	\$ 8,500	*curbs, striping, fence
001.000.000.575.50.31.01	Regular Maintenance & Upgrades - Rec Hall	\$ -	\$ -	\$ 6,000	Accumulating budget for regular, major maintenance & upgrade
001.000.000.575.50.32.00	Fuel	\$ 287	\$ 300	\$ 300	Heating Fuel
001.000.000.575.50.35.00	Small Tools & Equipment	\$ -	\$ 7,000	\$ 6,500	*chairs & racks
001.000.000.575.50.41.00	Professional Services	\$ 3,760	\$ 14,440	\$ 14,440	*interior painting
001.000.000.575.50.45.00	Rentals & Leases	\$ 723	\$ 600	\$ 600	
001.000.000.575.50.47.00	Utilities	\$ 2,156	\$ 3,000	\$ 3,000	
001.000.000.575.50.48.00	Repair & Maintenance	\$ 16,790	\$ 2,000	\$ 2,000	
	Total Recreation Hall	\$ 26,248	\$ 37,340	\$ 41,340	

The Recreation Hall is available for town government use for meetings, hearings, and workshops
 The public may use the recreation hall on a rental basis
 Operating expenses are generally covered by facility rental fees

Building Inspections (559), Public Health (562), Rec Hall (575)
001 - General Fund Expenditures

2017 Operating Budget Detail - Ammended - 05/09/2017

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Parks and Recreation					
001.000.000.575.73.30.00	Miscellaneous - Community Events	\$ 527	\$ 1,500	\$ 1,500	Non-profit Fair
001.000.000.575.73.49.00	Culture & Recreation	\$ 7,500	\$ 5,000	\$ 5,000	Museum (\$2,000); Ebey's (\$3,000)
001.000.000.576.80.10.00	Salaries	\$ 49,647	\$ 47,044	\$ 46,830	Public Works Staff
001.000.000.576.80.12.00	Overtime	\$ 33	\$ 300	\$ 300	
001.000.000.576.80.20.00	Benefits	\$ 18,514	\$ 24,178	\$ 23,425	Public Works Staff
001.000.000.576.80.31.00	Office & Operating	\$ 5,877	\$ 8,000	\$ 8,000	Supplies for park maintenance
001.000.000.576.80.31.01	Regular Maintenance & Upgrades - Parks	\$ -	\$ -	\$ 6,000	Accumulating budget for regular, major maintenance & upgrade
001.000.000.576.80.32.00	Fuel - Parks	\$ -	\$ 1,400	\$ 1,400	
001.000.000.576.80.35.00	Small Tools/Minor Equip	\$ 100	\$ 500	\$ 500	
001.000.000.576.80.41.00	Professional Services	\$ 636	\$ 4,000	\$ 4,000	
001.000.000.576.80.45.00	Rentals & Leases - Parks	\$ 60	\$ 100	\$ 100	
001.000.000.576.80.47.00	Utilities	\$ 1,977	\$ 3,000	\$ 3,000	Debris Disposal & Electricity
001.000.000.576.80.48.00	Repair & Maintenance	\$ 218	\$ 41,180	\$ -	
001.000.000.576.80.49.00	Miscellaneous	\$ 180	\$ 200	\$ 200	
001.000.000.576.80.63.00	Park Improvements	\$ -	\$ 8,300	\$ 8,300	Tree Credit
Community Garden					
001.000.000.576.90.31.00	Office & Operating Supplies	\$ -	\$ 300	\$ 300	
001.000.000.576.90.35.00	Small Tools & Minor Equipment	\$ -	\$ -	\$ -	
001.000.000.576.90.45.00	Rental of Equipment for Garden	\$ -	\$ -	\$ -	
	Total Parks and Recreation	\$ 85,268	\$ 145,002	\$ 108,856	

The maintenance of Town Parks, including park structures and landscaping, is included in the Parks & Recreation department and includes supplies and maintenance for park restrooms. Funds for park capital projects is found under Capital Projects section of the budget.

In 2009 the Town Council approved a Community Garden Program. An area adjacent to Highway 20 and Broadway was designated for the garden; it was fenced and divided into 60 plots. The plots were rented for \$30/plot per season (May thru October).

Support for Island County Historical Museum (\$2,000), and the Ebey's Landing National Reserve (\$3,000) are in this department.

Parks and Recreation (576)

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Agency Disbursement					
001.000.000.586.12.00.00	I.C. - Crime Victims/Witness	\$ 187	\$ 120	\$ 120	Based on current year
001.000.000.586.83.00.00	WS -Emerg&Trauma Serv	\$ 466	\$ 300	\$ 300	Based on current year
001.000.000.586.83.00.01	WS -Auto Theft Prevention	\$ 934	\$ 600	\$ 600	Based on current year
001.000.000.586.83.00.02	W.S. - Tramatic Brain Injury	\$ 172	\$ 100	\$ 100	Based on current year
001.000.000.586.91.00.00	W.S. - Segregation PSEA 1	\$ 5,333	\$ 3,350	\$ 3,350	Based on current year
001.000.000.586.92.00.00	W.S. - Segregation PSEA 2	\$ 2,564	\$ 1,600	\$ 1,600	Based on current year
001.000.000.586.93.00.00	W.S. - Segregation PSEA 3	\$ 80	\$ 50	\$ 50	Based on current year
001.000.000.586.96.00.00	W.S. - Crime Lab Analysis	\$ 0	\$ 5	\$ 5	Based on current year
001.000.000.586.97.00.00	W.S. - Judicial Info System	\$ 1,842	\$ 1,150	\$ 1,150	Based on current year
001.000.000.586.99.00.00	W.S. School Zone Safety Acct	\$ 127	\$ 50	\$ 50	Based on current year
001.000.000.589.10.00.00	Non-expenditure - Bldg. Permit	\$ 153	\$ 100	\$ 100	Based on current year
Total Agency Disbursements		\$ 11,857	\$ 7,425	\$ 7,425	

Agency Disbursements (586) account tracks funds received by the courts which are distributed to the County and State

Capital Expenditures					
001.000.000.594.14.64.00	Equipment - Finance & Admin.	\$ -	\$ -	\$ -	
001.000.000.594.18.60.00	Equipment - Central Services	\$ 73,209	\$ 50,000	\$ 50,000	*Town Hall Generator
001.000.000.594.39.64.00	Equipment - Public Works	\$ -	\$ 3,765	\$ 31,500	*Equipment Replacement Schedule
001.000.000.594.58.64.00	Equipment - Planning	\$ -	\$ -	\$ -	
001.000.000.594.76.64.00	Equipment - Parks	\$ 6,151	\$ 6,151	\$ 6,151	
Total Capital Expenditures		\$ 79,360	\$ 59,916	\$ 87,651	

Capital Outlay (596) - purchases greater than \$500.00 are considered Capital Outlay and are tracked separately

Transfers					
001.000.000.597.00.00.11	Transfers Out to Fund 101	\$ 99,454	\$ 25,630	\$ 18,000	Street Repairs
001.000.000.597.00.00.28	Transfers Out to Fund 208	\$ -	\$ -	\$ -	
Total Transfers		\$ 99,454	\$ 25,630	\$ 18,000	
Fund 001 Total Expenditures		\$ 1,527,560	\$ 1,740,341	\$ 1,765,183	
Ending Balance					
001.000.000.508.10.00.00	Ending Cash & Investments - Reserved	\$ -	\$ 200,000	\$ 200,000	Policy states minimum of \$200,000
001.000.000.508.80.00.00	Ending Cash & Investments	\$ 762,689	\$ 276,057	\$ 416,928	
001.000.000.508.80.00.01	Designated Funds - Projects	\$ 117,697	\$ 163,500		Designated Funds - Projects
001.000.000.508.80.00.02	Designated Accrured Comp	\$ 10,000	\$ 10,000	\$ 10,000	
Total Ending Cash & Invest.		\$ 890,386	\$ 649,557	\$ 626,928	

001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Balance					
101.000.000.308.10.00.00	Beginning Balance - Reserved				
101.000.000.308.80.00.00	Beginning Balance - Unreserved	\$ 226,178	\$ 16,802	\$ 250,726	Ordinance 737, Adopted 5/9/17
101.000.000.308.80.00.01	Carryover Projects	\$ 6,000	\$ -	\$ 7,000	
	Total Beginning Balance	\$ 143,361	\$ 16,802	\$ 257,726	
Intergovernmental					
101.000.000.333.20.20.01	WSDOT-Ind Fed-Madrona Way Proj.	\$ 4,668	\$ 408,623	\$ -	Actual WSDOT Award
101.000.000.333.20.20.02	STPR Fed Grant-2013 Overlay Project		\$ -	\$ -	
101.000.000.334.03.80.02	TIB - Chipseal/Overlay	\$ 38,400	\$ -	\$ 168,294	*2017 Chipseal/Overlay Grants
101.000.000.334.03.80.03	STATE-TIB Grant-Madrona Way	\$ 2,368	\$ 35,780	\$ -	Actual TIB Award
101.000.000.335.00.84.00	Capron Funds	\$ 111,289	\$ 100,000	\$ 100,000	Estimate for 2017
101.000.000.336.00.87.00	Gas Tax - Unrestricted	\$ 38,986	\$ 38,551	\$ 38,551	\$20.29 x 1900 (population) MRSC - 2016
101.000.000.344.10.01.00	Snow Plow Services - WGH	\$ 500	\$ 500	\$ 500	\$500 per year (2009-2018)
101.000.000.369.10.00.00	Misc - Sale of Surplus Equipment	\$ -	\$ -	\$ -	
101.000.000.361.11.00.00	Interest	\$ 92	\$ 75	\$ 75	
101.000.000.367.11.02.00	Coupeville Festival Assoc. Grant		\$ -	\$ -	
101.000.000.369.10.00.00	MISC - Sale of Surplus Property	\$ -	\$ -	\$ -	
	Total Intergovernmental	\$ 196,303	\$ 583,529	\$ 307,420	
Transfers					
101.000.000.397.00.00.99	Transfer-In from Gen. Fund	\$ 99,454	\$ 25,630	\$ 18,000	Street Projects
101.000.000.397.00.00.41	Transfer-In from Utility Fund	\$ -			
	Total Transfers	\$ 99,454	\$ 25,630	\$ 18,000	
	Total Revenues	\$ 295,757	\$ 609,159	\$ 325,420	
	Total Revenues & Beg Fund Balance	\$ 439,118	\$ 625,961	\$ 583,146	

The Street fund is a fund established by state mandate for expenditures relating to the maintenance of Town streets. Revenue for the Street Fund comes from Motor Vehicle Fuel Tax, and General Fund transfers. Funding covers street paving, general street and sidewalk repair and street cleaning.

Motor Vehicle Fuel Tax is distributed by the State Treasurer to the towns based on population and are to be used for streets only. Policy states annual revenues should cover expenses.

Carryover projects from 2015: Parking Lot Planning - \$6,000, Front Street Sidewalk & Repair - \$13,500

101 - Street Fund Revenues

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
EXPENDITURES					
Roadways					
101.000.000.542.30.10.00	Salaries	\$ 51,774	\$ 44,000	\$ 24,622	Public Works Staff / Engineer - 15%
101.000.000.542.30.12.00	Overtime	\$ 49	\$ 200	\$ 200	
101.000.000.542.30.20.00	Benefits	\$ 18,120	\$ 16,000	\$ 7,571	Public Works Staff / Engineer - 15%
101.000.000.542.30.31.00	Office & Operating	\$ 1,523	\$ 6,845	\$ 6,845	
101.000.000.542.30.32.00	Fuel - Roadway	\$ -	\$ 200	\$ 200	Based on Vehicle Distribution
101.000.000.542.30.35.00	Small Tools & Equip - Roadway	\$ 100	\$ 7,100	\$ 7,100	*Paint Striper
101.000.000.542.30.41.00	Professional Services	\$ -	\$ 1,000	\$ 1,000	
101.000.000.542.30.46.00	Insurance	\$ 4,817	\$ 11,161	\$ 8,180	
101.000.000.542.30.48.00	Repair & Maintenance	\$ 331	\$ 1,000	\$ 76,000	*Front Street Storm Water Repair
	Total Roadway	\$ 76,713	\$ 87,506	\$ 131,718	
Sidewalks					
101.000.000.542.61.31.00	Office & Operating	\$ -	\$ 5,400	\$ 5,400	Sidewalks
101.000.000.542.61.48.00	Repair & Maintenance	\$ 322	\$ 13,500	\$ 6,000	
	Total Sidewalks	\$ 322	\$ 18,900	\$ 11,400	
Street Lighting					
101.000.000.542.63.47.00	Utilities	\$ 19,444	\$ 20,000	\$ 20,000	Street Lighting
101.000.000.542.63.48.00	Street Light Repair	\$ 247	\$ -	\$ -	
	Total Street Lighting	\$ 19,691	\$ 20,000	\$ 20,000	
Traffic Control					
101.000.000.542.64.31.00	Office & Operating	\$ 4,961	\$ 2,000	\$ 2,000	Traffic Control
101.000.000.542.64.31.01	Signs = CFA Grant	\$ -	\$ -	\$ 2,000	
101.000.000.542.64.35.00	Small Tools & Equipment	\$ -	\$ 500	\$ 500	
101.000.000.542.64.47.00	Utilities	\$ -	\$ -	\$ -	
101.000.000.542.64.48.00	Repair & Maintenance	\$ 347	\$ 500	\$ 500	
	Total Traffic Control	\$ 5,307	\$ 3,000	\$ 5,000	
Parking					
101.000.000.542.65.31.00	Office & Operating	\$ 140	\$ 500	\$ 500	Parking
101.000.000.542.65.41.00	Professional Services	\$ -	\$ 6,000	\$ 6,000	
	Total Parking	\$ 140	\$ 6,500	\$ 6,500	
Snow & Ice					
101.000.000.542.66.12.00	Overtime pay	\$ -	\$ 6,069	\$ 6,190	Snow & Ice
101.000.000.542.66.20.00	Benefits	\$ -	\$ 1,351	\$ 1,373	Snow & Ice
101.000.000.542.66.31.00	Office & Operating	\$ -	\$ 1,800	\$ 1,800	Snow & Ice
101.000.000.542.66.32.00	Fuel - Snow & Ice	\$ -	\$ 100	\$ 100	Based on Vehicle Distribution
	Total Snow & Ice	\$ -	\$ 9,320	\$ 9,464	
Street Cleaning					
101.000.000.542.67.31.00	Office & Operating	\$ -	\$ 150	\$ 150	
101.000.000.542.67.51.00	Professional Services - Cleaning	\$ 1,710	\$ 1,500	\$ 1,500	Street Sweeping
	Total Street Cleaning	\$ 1,710	\$ 1,650	\$ 1,650	

101 - Street Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Roadside					
101.000.000.542.71.10.00	Salaries	\$ 40,554	\$ 37,979	\$ 37,706	KR-11%, BG-25%, JW-22%, Temp. Maint - 50%
101.000.000.542.71.12.00	Overtime	\$ 140	\$ -	\$ -	
101.000.000.542.71.20.00	Benefits	\$ 14,724	\$ 19,621	\$ 20,246	KR-11%, BG-25%, JW-22%, Temp. Maint - 50%
101.000.000.542.71.31.00	Office & Operating	\$ 1,978	\$ 2,600	\$ 2,600	Roadside
101.000.000.542.71.32.00	Fuel - Roadside	\$ -	\$ 800	\$ 800	Based on Vehicle Distribution
101.000.000.542.71.35.00	Small Tools & Equipment - Roadside	\$ -	\$ 8,785	\$ 8,785	Roadside
101.000.000.542.71.41.00	Professional Services - Roadside	\$ -	\$ -	\$ -	Roadside
101.000.000.542.71.47.00	Utilities	\$ -	\$ 100	\$ 100	Garbage pickup
101.000.000.542.71.48.00	Repair & Maintenance	\$ 595	\$ 300	\$ 300	
101.000.000.542.71.49.00	Miscellaneous	\$ -	\$ -	\$ -	
	Total Roadside	\$ 57,990	\$ 70,185	\$ 70,537	
Administration					
101.000.000.543.00.31.00	Office & Operating	\$ -	\$ 300	\$ 300	Administration
101.000.000.543.00.48.00	Repair & Maintenance	\$ -	\$ 100	\$ 100	Administration
101.000.000.543.00.49.00	Miscellaneous	\$ 40	\$ 100	\$ 100	Administration
	Total General Admin	\$ 40	\$ 500	\$ 500	
Capital Outlay					
101.000.000.594.44.64.00	Capital - RW Maint-Equipment	\$ 18,454	\$ -	\$ 75,762	Ordinance 737, Adopted 5/9/17
101.000.000.595.30.63.00	Roadway - Captial Improvements	\$ -	\$ -	\$ -	
101.000.000.595.30.63.01	Street Revision	\$ -	\$ -	\$ -	
101.000.000.595.30.63.03	Madrona Way Street Improvements	\$ 42,888	\$ 220,546	\$ -	Street Improvements w/Madrona Way Project
101.000.000.595.30.63.04	2013 Street Overlay Project	\$ -	\$ -	\$ -	
101.000.000.595.61.01.00	NE Front Street Landslide Repair	\$ 5,925	\$ -	\$ -	
101.000.000.595.62.01.00	9th Street NE Pedestrian Path	\$ 664	\$ -	\$ -	
101.000.000.595.30.63.04	TIB Chipseal/Overlay Project	\$ -	\$ -	\$ 177,151	
101.000.000.595.63.04.01	STPR-Asphalt	\$ 154,729	\$ -	\$ -	
101.000.000.595.70.61.00	Roadside Improvements	\$ -	\$ -	\$ -	
	Total Capital Outlay	\$ 222,660	\$ 220,546	\$ 252,913	
	Fund 101 Total Expenditures	\$ 384,574	\$ 438,107	\$ 509,682	
Ending Cash					
101.000.000.508.10.00.00	Ending Cash & Investments - Reserved	\$ -	\$ -	\$ -	
101.000.000.508.80.00.00	Ending Cash & Investments - Carryover	\$ -	\$ 7,000	\$ -	
101.000.000.508.80.00.00	Ending Cash & Investments - Unreserved	\$ 54,544	\$ 187,854	\$ 73,464	
	Total Ending Cash & Invest.	\$ 54,544	\$ 194,854	\$ 73,464	

101 - Street Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Balance					
104.000.000.308.10.00.00	Beginning Balance - Reserved	\$ 43,016	\$ 52,696	\$ 37,061	Per Estimate
	Total Beginning Balance	\$ 43,016	\$ 52,696	\$ 37,061	
Taxes					
104.000.000.313.31.00.00	Hotel/Motel Tax - Lodging	\$ 24,100	\$ 20,000	\$ 24,000	
104.000.000.313.31.01.00	Hotel/Motel Tax 2%	\$ 23,898	\$ 20,000	\$ 24,000	Payable to Island County
104.000.000.361.11.00.00	Interest	\$ 43	\$ 45	\$ 45	
104.000.000.367.12.00.00	Donations - Promoting Tourism	\$ -	\$ -	\$ -	
	Total Taxes	\$ 48,041	\$ 40,045	\$ 48,045	
	Total Revenues	\$ 48,041	\$ 40,045	\$ 48,045	
	Total Revenues & Beg Fund Balance	\$ 91,057	\$ 92,741	\$ 85,106	

104 - Hotel/Motel Tax Fund Revenues

The Hotel/Motel Tax Fund (formerly known as the Civic Improvement Fund) consists of money received from the Town's Hotel-Motel tax and is allocated to tourism promotion. The Town's allocation process was changed at the End of the 1996 from an annual competitive process to an annual allocation process. - Organizations allocated funds include: Ebey's Reserve, Coupeville Chamber of Commerce, Coupeville Arts Center, Concerts on the Cove, Island County Museum and Penn Cove Water Festival. Resolution 96-02 states revenue for the 2% tax may be allotted in the year after it is received. Ordinance #345 sets up Fund 104. The additional 2% tax is allocated to the County for promotion of tourism.

EXPENDITURES					
Tourism					
104.000.000.557.30.31.00	Office & Operating	\$ 3,462	\$ 20,000	\$ 20,000	For promotion of tourism
104.000.000.557.30.49.00	Tourism - Miscellaneous	\$ -	\$ -	\$ -	
104.000.000.557.30.49.01	Tourism - Grant Contracts	\$ 12,903	\$ 14,000	\$ 16,800	70% of 104.313.31.01 from previous year revenue
104.000.000.557.30.49.02	Tourism - Intergovernmental Agreement	\$ 20,316	\$ 20,000	\$ 24,000	Pay to County each year
104.000.000.557.30.49.03	Tourism - Interlocal Agreements	\$ 1,680	\$ 1,680	\$ 1,680	CCC - \$1,140/yr; Concert \$500; Ad for Concert \$40; CHWA (Main St B&O) \$1500
	Total Tourism	\$ 38,361	\$ 55,680	\$ 62,480	
	Fund 104 Total Expenditures	\$ 38,361	\$ 55,680	\$ 62,480	
Ending Balance					
104.000.000.508.10.00.00	Ending Balance - Reserved	\$ 52,696	\$ 37,061	\$ 22,626	
	Total Ending Cash & Invest.	\$ 52,696	\$ 37,061	\$ 22,626	

104 - Hotel/Motel Tax Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Balance					
105.000.000.308.10.00.00	Beginning Balance - Reserved	\$ 358,835	\$ 404,196	\$ 427,957	Per Estimate
105.000.000.308.10.00.01	Carryover projects	\$ 139,000	\$ 154,000	\$ 154,000	*Carryover from 2014 (see below)
	Total Beginning Balance	\$ 497,835	\$ 558,196	\$ 581,957	
Taxes					
105.000.000.318.34.00.00	Real Estate Excise Tax (1st 1/4)	\$ 35,040	\$ 24,000	\$ 24,000	
105.000.000.318.35.01.00	Real Estate Excise Tax (2nd 1/4)	\$ 35,040	\$ 24,000	\$ 24,000	
105.000.000.361.11.00.00	Interest	\$ 455	\$ 1,000	\$ 1,000	
	Total Taxes	\$ 70,536	\$ 49,000	\$ 49,000	
Grants					
105.000.000.367.00.00.02	EDC 9% Grant	\$ -	\$ -	\$ 606,411	
105.000.000.367.00.01.00	Ebey's Forever Grant	\$ 4,000	\$ -	\$ -	
	Total Grants	\$ 4,000	\$ -	\$ 606,411	
Transfers					
105.000.000.397.00.00.00	Transfer In - General Fund	\$ -	\$ -	\$ -	
105.000.000.397.00.00.00	Transfer In - General Fund	\$ -	\$ -	\$ -	
	Total Transfers	\$ -	\$ -	\$ -	
	Total Revenues	\$ 74,536	\$ 49,000	\$ 655,411	
	Total Revenues & Beg Fund Balance	\$ 572,371	\$ 607,196	\$ 1,237,368	

Funds collected from a tax on real estate sales, commonly called the Real Estate Excise Tax (REET), are deposited into the Capital Improvement Fund.

RCW 82.46.010 authorized a real estate excise tax levy of 1/4% to be used solely for financing capital projects specified in the capital facilities plan element of the Comprehensive Plan. This is known as REET 1 tax.

The Growth Management Act authorized another 1/4% for capital facilities (RCW 82.46.035) and requires the 1/4% real estate excise tax to be used primarily for financing capital facilities specified in the government's capital facilities plan. This is known as REET 2 tax.

RCW 82.46.010 (7) From July 22, 2011 thru December 31, 2016, cities may use the greater of \$100,000 or 35% of available funds, but not exceed \$1,000,000 per year, for operations and maintenance of existing capital projects.

REET 1 tax is broader in that it allows for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and/or judicial facilities; river and/or waterway flood control projects, which are not included in REET 2. Also, acquisition and replacement of parks are allowed by REET 1 but not REET 2.

OSPC - Total \$14,679 for debt service. The balance of principal at the end of 2014 will be \$71,518.

Ciraolo Property - REET funds will be used for principal & interest on Ciraolo property. The balance of principal at the end of 2014 will be \$84,691.

Carryover projects from 2014: New Public Restrooms - \$40,000; Records Storage - \$15,000; Municipal Parking Lot \$20,000; Remodel Restrooms at Town Park \$35,000; Holbrook Barn \$44,000.

105 - Capital Improvement Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
EXPENDITURES					
Capital Improvement					
105.000.000.542.65.63.00	Parking Lot Improvements	\$ -	\$ 20,000	\$ 20,000	Municipal Lot Improvements - Carryover from 2015
105.000.000.576.80.63.01	Holbrook Barn Repair	\$ 5,858	\$ 44,000	\$ 44,000	Holbrook Barn - Carryover from 2015
105.000.000.576.90.01.00	Public Restrooms	\$ -	\$ 40,000	\$ 40,000	New Public Restrooms - Carryover from 2015
105.000.000.576.90.02.00	Remodel Existing Restrooms	\$ -	\$ 35,000	\$ 35,000	Remodel Restrooms @ Town Park-Carryover from 2015
105.000.000.576.90.03.00	Community Master Green	\$ -	\$ -	\$ 606,411	Municipal Lot, Restrooms, and Holbrook Barn As Well
105.000.000.591.73.70.00	Debt Service - Principal (OSPC)	\$ 9,608	\$ 10,841	\$ 10,841	OSPC payment - Ends 2020
105.000.000.592.73.80.00	Debt Service - Interest (OSPC)	\$ 5,071	\$ 3,838	\$ 3,838	OSPC payment - Ends 2020
105.000.702.596.18.64.00	Equipment - Records Storage	\$ -	\$ 15,000	\$ 15,000	Carry over from 2015
105.000.703.591.00.79.00	Debt Service - Principal (Ciraolo)	\$ 6,951	\$ 7,536	\$ 7,536	Ciraolo payment - Ends 2023
105.000.703.592.00.83.00	Debt Service - Interest (Ciraolo)	\$ 3,609	\$ 3,025	\$ 3,025	Ciraolo payment - Ends 2023
	Total Special Project Expenditures	\$ 31,097	\$ 179,239	\$ 785,650	
	Fund 105 Total Expenditures	\$ 31,097	\$ 179,239	\$ 785,650	
105.000.000.508.10.00.00	Ending Balance - Carryover		\$ 154,000		
105.000.000.508.10.00.00	Ending Balance - Reserved	\$ 541,274	\$ 427,957	\$ 451,717	
	Total Ending Cash & Invest.	\$ 541,274	\$ 581,957	\$ 451,717	

105 - Capital Improvement Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Balance					
106.000.000.308.80.00.00	Beginning Balance - Unreserved	\$ 1,697	\$ 1,703	\$ 1,703	Per Estimate
	<i>Total Beginning Balance</i>	\$ 1,697	\$ 1,703	\$ 1,703	
Miscellaneous					
106.000.000.361.11.00.00	Interest	\$ 2	\$ 2	\$ 2	
106.000.000.367.00.00.00	Contributions	\$ -	\$ -	\$ -	
	<i>Total Miscellaneous</i>	\$ 2	\$ 2	\$ 2	
	Total Revenues	\$ 2	\$ 2	\$ 2	
	Total Revenues & Beg Fund Balance	\$ 1,699	\$ 1,705	\$ 1,705	

106 - Drug Enforcement Fund Revenues

The Drug Enforcement Fund receives donations and court cost Recoupements to be spent on drug related enforcement and education.
 The Drug Abuse Resistance Education (D.A.R.E.) Fund is to receive all funds and proceeds from the sale of property seized during drug investigations and forfeitures.

EXPENDITURES					
Drug Enforcement					
106.000.000.521.00.31.00	Operating supplies	\$ -	\$ 1,705	\$ 1,705	
	<i>Total Drug Enforcement</i>	\$ -	\$ 1,705	\$ 1,705	
	<i>Fund 106 Total Expenditures</i>	\$ -	\$ 1,705	\$ 1,705	
106.000.000.508.80.00.00					
	Ending Balance - Unreserved	\$ 1,699	\$ -	\$ -	
	<i>Total Ending Cash & Invest.</i>	\$ 1,699	\$ -	\$ -	
	<i>Total Balance</i>	\$ 1,699	\$ 1,705	\$ 1,705	

106 - Drug Enforcement Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Balance					
107.000.000.308.80.00.00	Beginning Balance - Unreserved	\$ 23,536	\$ 25,116	\$ 26,697	Per Estimate
	<i>Total Beginning Balance</i>	\$ 23,536	\$ 25,116	\$ 26,697	
			\$ -	\$ -	
Intergovernmental					
107.000.000.336.02.35.00	Harbor Leases	\$ 1,557	\$ 1,557	\$ 1,557	
107.000.000.361.11.00.00	Interest	\$ 23	\$ 23	\$ 23	
	<i>Total Intergovernmental</i>	\$ 1,581	\$ 1,581	\$ 1,581	
	Total Revenues	\$ 1,581	\$ 1,581	\$ 1,581	
	Total Revenues & Beg Fund Balance	\$ 25,116	\$ 26,697	\$ 28,278	

107 - Harbor Improvement Fund Revenues

RCW 79.92.110 - When leased harbor and tidelands are situated within the limits of a town, the rents from such leases are distributed by the state and are to be expended for water-related improvements. Payments are made to the Town in July & January.

EXPENDITURES					
Improvements					
107.000.000.596.76.41.13	Improvements	\$ -	\$ 26,697	\$ 28,278	
107.000.000.597.00.00.00	Transfer Out	\$ -	\$ -	\$ -	
	<i>Total Improvements</i>	\$ -	\$ 26,697	\$ 28,278	
	<i>Fund 107 Total Expenditures</i>	\$ -	\$ 26,697	\$ 28,278	
107.000.000.508.80.00.00	Ending Fund Balance - Carryover	\$ -	\$ 26,697		
107.000.000.508.80.00.00	Ending Fund Balance - Unreserved	\$ 25,116	\$ -	\$ -	
	<i>Total Ending Cash & Invest.</i>	\$ 25,116	\$ 26,697	\$ -	

107 - Harbor Improvement Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Balance					
109.000.000.308.10.00.00	Beginning Balance - Reserved	\$ 60,996	\$ 62,796	\$ 64,596	Per Estimate
	Total Beginning Balance	\$ 60,996	\$ 62,796	\$ 64,596	
Miscellaneous					
109.000.000.345.85.00.01	Park Impact Fees	\$ 1,740	\$ 1,740	\$ 1,740	2 x \$870
109.000.000.361.11.00.00	Interest	\$ 60	\$ 60	\$ 60	
	Total Miscellaneous	\$ 1,800	\$ 1,800	\$ 1,800	
	Total Revenues	\$ 1,800	\$ 1,800	\$ 1,800	
	Total Revenues & Beg Fund Balance	\$ 62,796	\$ 64,596	\$ 66,396	

109 - Park Improvement Fund Revenues

In 2016 Town Council voted to end collection of the Park Impact Fee, and refund all collections. The Park Improvement Fund was created by Ordinance #619, in 2001, to account for revenues and expenditures for Park Impact Fees.

EXPENDITURES					
Improvements					
109.000.000.576.00.31.00	Office and Operating	\$ -	\$ -	\$ -	
109.000.000.576.00.41.00	Professional Services	\$ -	\$ -	\$ -	
109.000.000.576.00.48.00	Repairs & Maintenance	\$ -	\$ -	\$ -	
109.000.000.576.00.49.00	Miscellaneous	\$ -	\$ 64,596		
109.000.000.576.00.49.01	Park Impact Fee - Refunds paid	\$ -	\$ -	\$ 66,396	
109.000.000.595.62.63.02	Broadway Trail	\$ -	\$ -	\$ -	
109.000.000.595.62.63.03	Coveland Sidewalk/Trail	\$ -	\$ -	\$ -	
	Total Improvements	\$ -	\$ 64,596	\$ 66,396	
	Fund 109 Total Expenditures	\$ -	\$ 64,596	\$ 66,396	
109.000.000.508.10.00.00	Ending Fund Balance - Reserved	\$ 62,796	\$ -	\$ (0)	
	Total Ending Cash & Invest.	\$ 62,796	\$ 64,596	\$ (0)	

109 - Park Improvement Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Beginning Balance					
410.000.000.308.10.00.00	Beginning Balance-Reserved		\$ 20,000	\$ 20,000	
410.000.000.308.80.00.00	Beginning Balance-Unreserved		\$ 21,836	\$ 431,930	Ordinance 737, Adopted 5/9/17
	Total Beginning Balance		\$ 41,836	\$ 451,930	
Charges for Service					
410.000.000.343.40.00.14	Water-Inspection		\$ 100	\$ 100	
410.000.000.343.40.00.34	Water - Meter Sales		\$ 500	\$ 500	
410.000.000.343.40.00.24	Water - Service		\$ 545,000	\$ 545,000	
410.000.000.343.40.00.00	Water - Miscellaneous		\$ -	\$ -	
410.000.000.361.11.00.00	Interest		\$ 338	\$ 338	
	Total Charges for Service		\$ 545,938	\$ 545,938	
Other Revenue					
410.000.000.369.00.00.00	Miscellaneous		\$ -	\$ -	
410.000.000.395.00.00.00	Disposal of Fixed Assets		\$ -	\$ -	
410.000.000.397.00.00.00	Transfer In		\$ -	\$ -	
	Total Other Revenue		\$ -	\$ -	
	Total Available Balance		\$ 587,774	\$ 997,868	

EXPENDITURES					
Salaries & Benefits					
410.000.000.534.00.10.00	Salaries - Water		\$ 122,414	\$ 136,960	
410.000.000.534.00.12.00	Overtime - Water		\$ 1,300	\$ 1,300	
410.000.000.534.00.20.00	Benefits - Water		\$ 56,750	\$ 45,298	
	Total Salaries & Benefits		\$ 180,464	\$ 183,558	
Supplies					
410.000.000.534.00.31.00	Office & Operating - Water		\$ 18,000	\$ 18,000	
410.000.000.534.00.31.34	Water Meters		\$ 2,000	\$ 2,000	
410.000.000.534.00.32.00	Fuel - Water		\$ 3,000	\$ 3,000	
410.000.000.534.00.35.00	Small Tools & Equipment -Water		\$ 2,000	\$ 2,000	
	Total Supplies		\$ 25,000	\$ 25,000	
Services & Charges					
410.000.000.534.00.41.00	Professional Services - Water		\$ 23,500	\$ 10,000	
410.000.000.534.00.42.00	Communication - Water		\$ 3,500	\$ 3,500	
410.000.000.534.00.43.00	Travel - Water		\$ 750	\$ 750	
410.000.000.534.00.44.00	Advertising		\$ 200	\$ 200	
410.000.000.534.00.45.00	Rentals and Leases - Water		\$ 100	\$ 100	
410.000.000.534.00.46.00	Insurance - Water		\$ 9,647	\$ 8,301	
410.000.000.534.00.47.00	Utilities - Water		\$ 42,000	\$ 42,000	
410.000.000.534.00.48.00	Repairs & Maintenance - Water		\$ 15,000	\$ 16,600	Ordinance 737, Adopted 5/9/17
410.000.000.534.00.49.00	Miscellaneous - Water		\$ 4,000	\$ 4,000	
	Total Services & Charges		\$ 98,697	\$ 85,451	

410 - Water Utility Fund

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Intergovernmental					
410.000.000.534.00.53.00	WSU Beachwatchers		\$ 3,000	\$ 3,000	
410.000.000.534.00.51.00	Excise Tax - Water		\$ 23,000	\$ 35,583	
410.000.000.534.00.52.00	Utility Tax - Water		\$ 27,240	\$ 32,700	
	<i>Total Intergovernmental</i>		\$ 53,240	\$ 71,283	
Transfers					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Capital Projects		\$ 60,000	\$ 60,000	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '79 Water Bond (Matures 2018)		\$ 5,300	\$ 5,300	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '16 Water Bond (Matures 2056)		\$ 15,015	\$ 15,015	
410.000.001.597.00.00.00	Transfer to 001 - Admin. Fee		\$ 82,447	\$ 58,417	
	<i>Total Transfer</i>		\$ 162,762	\$ 138,732	
Ending Balance					
410.000.000.508.10.00.00	Ending Balance - Reserved		\$ 20,000	\$ 20,000	
410.000.000.508.80.00.00	Ending Balance - Unreserved		\$ 47,611	\$ 473,844	
	<i>Water O&M Ending Balance</i>		\$ 67,611	\$ 493,844	
WATER - DEBT SERVICE					
Beginning Balance					
410.200.000.308.10.00.00	Beginning Balance- Req'd. Reserves		\$ 20,315	\$ 20,315	
410.200.000.308.80.00.00	Beginning Balance- Unreserved		\$ 4,333	\$ 4,343	
	<i>Total Beginning Balance</i>		24648	\$ 24,658	
REVENUES					
Miscellaneous					
410.200.000.361.11.00.00	Interest		\$ 10	\$ 10	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (2016 Bond)		\$ 15,015	\$ 15,015	
xxx.xxx.xxx.xxx.xx.xx.x	Transfer in from O&M (1979 Bond)		\$ 5,300	\$ 5,300	
	<i>Total Miscellaneous</i>		\$ 20,325	\$ 20,325	
	<i>Total Available Balance</i>		\$ 44,973	\$ 44,983	
EXPENDITURES					
1979 Bond					
410.200.079.591.34.70.00	Principal Payment		\$ 4,500	\$ 4,500	
410.200.079.592.34.80.00	Interest Payment		\$ 800	\$ 800	
2016 Bond					
410.200.015.591.34.70.00	2016 Water Bond Principal Payment		\$ 9,100	\$ 9,100	
410.200.015.592.34.80.00	2016 Water Bond Interest Payment		\$ 5,915	\$ 5,915	
	<i>Ending Balance</i>				
410.200.000.508.10.00.00	Ending Fund Balance-Required Reserve		\$ 20,315	\$ 20,315	
410.200.000.508.80.00.00	Ending Cash & Investments		\$ 4,343	\$ 4,353	
	<i>Water Debt Service Ending Balance</i>		\$ 24,658	\$ 24,668	

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
WATER - CAPITAL					
Beginning Balance					
410.900.000.308.10.00.00	Beginning Balance - Required Reserve		\$ -	\$ -	
410.900.000.308.00.00.00	Beginning Balance - Unreserved		\$ 318,300	\$ 153,031	
410.900.000.308.00.00.01	Beginning Balance - Emergency Repairs		\$ 200,000	\$ 200,000	
410.900.000.308.00.00.02	Beginning Balance - Vehicle Fund		\$ 64,650	\$ 37,419	
	Total Beginning Balance		\$ 582,950	\$ 390,450	
REVENUES					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer In from O&M		\$ 60,000	\$ 60,000	
410.900.000.343.40.00.00	Water Hook-up Fees		\$ 4,500	\$ 4,500	
410.900.000.361.11.00.00	Interest		\$ 600	\$ 600	
410.900.000.369.00.00.00	Miscellaneous		\$ -	\$ -	
	Total Miscellaneous		\$ 65,100	\$ 65,100	
	Total Available Balance		648050	455550	
EXPENDITURES					
Miscellaneous					
410.900.000.594.34.60.02	Equipment Replacement		\$ 44,500	\$ 32,025	Ordinance 737, Adopted 5/9/17
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ 17,269	\$ 17,269	
410.900.000.594.34.60.00	Projects per Schedule		\$ 213,100	\$ 360,300	Ordinance 737, Adopted 5/9/17
Ending Balance					
410.900.000.508.10.00.00	Ending Fund Balance - Required Reserves		\$ -	\$ -	
410.900.000.508.10.00.01	Ending Balance - Emergency Repairs		\$ 200,000	\$ 200,000	
410.900.000.508.10.00.02	Ending Balance - Vehicle Fund		\$ 37,419	\$ 22,663	
410.900.000.508.80.00.00	Ending Cash & Investments		\$ 153,031	\$ (159,438)	
	Water Capital Ending Balance		\$ 390,450	\$ 63,225	
	Fund 410 Total Expenditures		\$ 836,349		
	Total Ending Cash & Investments		\$ 482,719	\$ 581,737	

410 - Water Utility Fund

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
SEWER - O&M					
420.000.000.308.10.00.00	Beginning Balance-Reserved		\$ 20,000	\$ 20,000	
420.000.000.308.80.00.00	Beginning Balance-Unreserved		\$ 198,250	\$ 215,057	Ordinance 737, Adopted 5/9/17
	<i>Total Beginning Balance</i>		\$ 218,250	\$ 235,057	
REVENUES					
Charges for Service					
420.000.000.343.50.00.14	Sewer - Inspection		\$ 100	\$ 100	
420.000.000.343.50.00.14	Sewer Service		\$ 475,559	\$ 604,101	
420.000.000.361.11.00.00	Interest		\$ 308	\$ 308	
	<i>Total Charges for Service</i>		\$ 475,967	\$ 604,509	
Other Revenue					
420.000.000.369.00.00.00	Loan		\$ 176,436	\$ -	
420.000.000.395.00.00.00	Disposal of Fixed Assets		\$ -	\$ -	
	<i>Total Other Revenue</i>		\$ 176,436	\$ -	
	<i>Total Available Balance</i>		\$ 870,653	\$ 839,566	
EXPENDITURES					
Salaries & Benefits					
420.000.000.535.00.10.00	Salaries - Sewer		\$ 106,350	\$ 175,286	
420.000.000.535.00.12.00	Overtime - Sewer		\$ 3,000	\$ 3,000	
420.000.000.535.00.20.00	Benefits - Sewer		\$ 50,996	\$ 63,831	
	<i>Total Salaries & Benefits</i>		\$ 160,346	\$ 242,116	
Supplies					
420.000.000.535.00.31.00	Office & Operating - Sewer		\$ 18,000	\$ 18,000	
420.000.000.535.00.32.00	Fuel - Sewer		\$ 3,000	\$ 3,000	
420.000.000.535.00.35.00	Small Tools & Equipment -Sewer		\$ 2,000	\$ 2,000	
	<i>Total Supplies</i>		\$ 23,000	\$ 23,000	

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Services & Charges					
420.000.000.535.00.41.00	Professional Services - Sewer		\$ 13,500	\$ -	
420.000.000.535.00.42.00	Communication - Sewer		\$ 4,500	\$ 4,500	
420.000.000.535.00.43.00	Travel - Sewer		\$ 750	\$ 750	
420.000.000.535.00.44.00	Advertising		\$ 500	\$ 500	
420.000.000.535.00.45.00	Rentals and Leases - Sewer		\$ 500	\$ 500	
420.000.000.535.00.46.00	Insurance - Sewer		\$ 6,558	\$ 12,946	
420.000.000.535.00.47.00	Utilities - Sewer		\$ 28,000	\$ 28,000	
420.000.000.535.00.47.06	Biosolids Shipping - Sewer		\$ 27,500	\$ 27,500	
420.000.000.535.00.47.05	Biosolids Disposal - Sewer		\$ 48,000	\$ 48,000	
420.000.000.535.00.47.04	Solid Waste Disposal - Sewer		\$ 1,600	\$ 1,600	
420.000.000.535.00.48.00	Repairs & Maintenance - Sewer		\$ 10,000	\$ 13,200	Ordinance 737, Adopted 5/9/17
420.000.000.535.00.49.00	Miscellaneous - Sewer		\$ 3,000	\$ 3,000	
	<i>Total Services & Charges</i>		\$ 144,408	\$ 140,496	
Intergovernmental					
420.000.000.535.00.51.00	Excise Tax - Sewer		\$ 9,000	\$ 15,358	
420.000.000.535.00.51.01	B & O Tax - Main Street Credit		\$ -	\$ 2,175	
420.000.000.535.00.52.00	Utility Tax - Sewer		\$ 25,500	\$ 36,246	
	<i>Total Intergovernmental</i>		\$ 34,500	\$ 53,779	
Transfers					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Capital Projects		\$ 20,000	\$ 50,000	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '02 DOE Loan (Matures 2025)		\$ 92,824	\$ 92,824	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '16 Bond (Matures 2056)		\$ 28,750	\$ 28,750	
420.001.000.597.00.00.00	Transfer to 001 - Admin. Fee		\$ 73,485	\$ 58,417	
	<i>Total Transfer</i>		\$ 215,059	\$ 229,991	
Ending Balance					
420.000.000.508.10.00.00	Ending Balance - Required Reserve		\$ 20,000	\$ 20,000	
420.000.000.508.80.00.00	Ending Balance- Unreserved		\$ 273,340	\$ 130,184	
	<i>Sewer O&M Ending Balance</i>		\$ 293,340	\$ 150,184	

420 - Sewer Utility Fund

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
SEWER - DEBT SERVICE					
Beginning Balance					
420.200.000.308.10.00.00	Beginning Balance- Required Reserves		\$ 121,574	\$ 121,574	
420.200.000.308.80.00.00	Beginning Balance- Unreserved		\$ 2,295	\$ 2,430	
	<i>Total Beginning Balance</i>		\$ 123,869	\$ 124,004	
REVENUES					
Micellaneous					
420.200.000.361.11.00.00	Interest		\$ 135	\$ 135	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (2016 Bond)		\$ 28,750	\$ 28,750	
xxx.xxx.xxx.xxx.xx.xx.x	Transfer in from O&M (2002 WWTP)		\$ 92,824	\$ 92,824	
	<i>Total Miscellaneous</i>		\$ 121,709	\$ 121,709	
	<i>Total Available Balance</i>		\$ 245,578	\$ 245,713	
EXPENDITURES					
Loan Expenditures					
420.200.002.591.35.70.00	WWTP Debt Service		\$ 92,824	\$ 92,824	
	<i>Total Loan Expenditures</i>		\$ 92,824	\$ 92,824	
Bond Expenditures					
420.200.016.591.35.70.00	2016 Sewer Bond Principal Payment		\$ 17,425	\$ 17,425	
420.200.016.592.35.80.00	2106 Sewer Bond Interest Payment		\$ 11,325	\$ 11,325	
	<i>Total Loan Expenditures</i>		\$ 28,750	\$ 28,750	
Ending Fund Balance					
420.200.000.508.10.00.00	Ending Fund Balance - Required Reserve		\$ 121,574	\$ 121,574	
420.200.000.508.80.00.00	Ending Cash & Investments		\$ 2,430	\$ 2,565	
	<i>Sewer Debt Service Ending Balance</i>		\$ 124,004	\$ 124,139	

420 - Sewer Utility Fund

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
SEWER - CAPITAL					
Beginning Balance					
420.900.000.308.10.00.00	Beginning Balance - Required Reserve		\$ -	\$ -	
420.900.000.308.80.00.00	Beginning Balance - Unreserved		\$ 287,000	\$ 254,900	
420.900.000.308.80.00.01	Beginning Balance - Emergency Repairs		\$ 100,000	\$ 100,000	
420.900.000.308.80.00.02	Beginning Balance - Vehicle Replacement		\$ 15,000	\$ 2,500	
	Total Beginning Balance		\$ 402,000	\$ 357,400	
REVENUE					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer In from O&M		\$ 20,000	\$ 50,000	
420.900.000.343.50.00.00	Sewer Hook-up Fees		\$ 5,500	\$ 5,500	
420.900.000.361.11.00.00	Interest		\$ 400	\$ 400	
	Total Miscellaneous		\$ 25,900	\$ 55,900	
	Total Available Balance		\$ 427,900	\$ 413,300	
EXPENDITURES					
Miscellaneous					
420.900.000.594.35.60.02	Equipment Replacement		\$ 12,500	\$ 12,500	Ordinance 737, Adopted 5/9/17
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ -	\$ -	
420.900.000.594.35.60.00	Projects per Schedule		\$ 58,000	\$ 33,000	Ordinance 737, Adopted 5/9/17
	Total Miscellaneous		\$ 70,500	\$ 45,500	
Ending Fund Balance					
420.900.000.508.10.00.00	Ending Fund Balance - Required Reserves		\$ -	\$ -	
420.900.000.508.80.00.00	Ending Cash & Investments		\$ 254,900	\$ 277,800	
420.900.000.508.80.00.01	Ending Balance - Emergency Repairs		\$ 100,000	\$ 100,000	
420.900.000.508.80.00.02	Ending Balance - Vehicle Replacement		\$ 2,500	\$ (10,000)	
	Sewer Capital Ending Balance		\$ 357,400	\$ 367,800	
	Fund 420 Total Expenditures			\$ 684,882	
	Total Ending Cash & Investments		\$ 774,744	\$ 642,123	

420 - Sewer Utility Fund

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Beginning Balance					
430.000.000.308.10.00.00	Beginning Balance-Reserved		\$ 10,000	\$ 10,000	
430.000.000.308.80.00.00	Beginning Balance-Unreserved		\$ 185,000	\$ 309,587	Ordinance 737, Adopted 5/9/17
	<i>Total Beginning Balance</i>		\$ 195,000	\$ 319,587	
REVENUES					
Charges for Service					
430.000.000.343.10.00.14	Storm Water - Inspection		\$ -	\$ -	
430.000.000.343.10.00.24	Storm Water Service		\$ 29,142	\$ 128,330	
430.000.000.361.11.00.00	Interest		\$ 105	\$ 105	
	<i>Total Charges for Service</i>		\$ 29,247	\$ 128,435	
Other Revenue					
430.000.000.369.00.00.00	Miscellaneous		\$ -	\$ -	
	<i>Total Other Revenue</i>		\$ -	\$ -	
	<i>Total Available Balance</i>		\$ 224,247	\$ 448,022	
EXPENDITURES					
Salaries & Benefits					
430.000.000.531.00.10.00	Salaries - Storm Water		\$ 34,431	\$ 76,874	
430.000.000.531.00.12.00	Overtime - Storm Water		\$ -	\$ -	
430.000.000.531.00.20.00	Benefits - Storm Water		\$ 17,440	\$ 26,413	
	<i>Total Salaries & Benefits</i>		\$ 51,871	\$ 103,287	
Supplies & Services					
430.000.000.531.00.31.00	Office & Operating - Storm Water		\$ 1,000	\$ 1,000	
430.000.000.531.00.32.00	Fuel - Storm Water		\$ -	\$ -	
430.000.000.531.00.41.00	Professional Services - Storm Water		\$ 10,000	\$ -	
430.000.000.531.00.46.00	Insurance - Storm Water		\$ 2,398	\$ 5,121	
430.000.000.531.00.48.00	Repairs & Maintenance - Storm Water		\$ -	\$ 2,398	Ordinance 737, Adopted 5/9/17
	<i>Total Supplies</i>		\$ 13,398	\$ 8,519	
Intergovernmental					
430.000.000.531.00.51.00	Excise Tax - Storm Water		\$ 9,000	\$ 4,533	
	<i>Total Intergovernmental</i>		\$ 9,000	\$ 4,533	
Transfers					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Capital Projects		\$ -	\$ 15,000	
430.001.000.597.00.00.00	Transfer to 001 - Admin. Fee		\$ 31,931	\$ 12,982	
	<i>Total Transfers</i>		\$ 31,931	\$ 27,982	
Ending Balance					
430.000.000.508.10.00.00	Ending Balance - Required Reserve		\$ 10,000	\$ 10,000	
430.000.000.508.80.00.00	Ending Balance- Unreserved		\$ 117,047	\$ 293,701	
	<i>Storm Water M & O Ending Balance</i>		\$ 127,047	\$ 303,701	
430 - Storm Water Utility Fund					

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
STORMWATER - CAPITAL					
Beginning Balance					
430.000.000.308.10.00.00	Beginning Balance - Required Reserve		\$ -	\$ -	
430.000.000.308.80.00.00	Beginning Balance - Unreserved		\$ 144,000	\$ 48,255	
430.000.000.308.80.00.01	Beginning Balance - Emergency Repair		\$ 50,000	\$ 50,000	
430.000.000.308.80.00.02	Beginning Balance - Vehicle Replacement		\$ 41,000	\$ 4,145	
	Total Beginning Balance		\$ 235,000	\$ 102,400	
REVENUE					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer In from O&M		\$ -	\$ 15,000	
430.000.000.343.10.00.00	Storm Water Hook-up Fees		\$ -	\$ -	
430.000.000.361.11.00.00	Interest		\$ -	\$ -	
	<i>Total Miscellaneous</i>		\$ -	\$ 15,000	
	<i>Total Available Balance</i>		\$ 235,000	\$ 117,400	
EXPENDITURES					
Miscellaneous					
430.000.000.594.31.60.01	Emergency/Major Repairs		\$ -	\$ -	
430.000.000.594.31.60.02	Vehicle Replacement		\$ 51,000	\$ 60,762	Ordinance 737, Adopted 5/9/17
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ 14,145	\$ 14,145	
430.000.000.594.31.60.00	Projects per Schedule		\$ 81,600	\$ 80,000	Ordinance 737, Adopted 5/9/17
	<i>Total Miscellaneous</i>		\$ 95,745	\$ 94,145	
Ending Fund Balance					
430.000.000.508.10.00.00	Ending Fund Balance - Required Reserves		\$ -	\$ -	
430.000.000.508.80.00.00	Ending Cash & Investments		\$ 48,255	\$ (30,890)	
430.000.000.508.80.00.01	Ending Balance - Emergency Repair		\$ 50,000	\$ 50,000	
430.000.000.508.80.00.02	Ending Balance - Vehicle Replacement		\$ 4,145	\$ (42,472)	
	<i>Stormwater Capital Ending Balance</i>		\$ 102,400	\$ (23,362)	
	<i>Fund 430 Total Expenditures</i>			\$ 265,550	
	<i>Total Ending Cash & Investments</i>		\$ 229,447	\$ 280,339	
430 - Storm Water Utility Fund					

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Miscellaneous					
621.000.000.308.00.00.00	Beg Fund Balance	\$ 6,696	\$ 6,710	\$ 7,213	Estimated Beginning Balance
621.000.000.361.11.00.00	Interest	\$ 7	\$ 10	\$ 5	
621.000.000.367.00.00.00	Donations	\$ -	\$ 500	\$ 500	
621.000.000.367.01.00.00	Donations - Front Street Property	\$ -	\$ -	\$ -	
	Total Revenues	\$ 6,703	\$ 7,220	\$ 7,718	

621- Community Commemorative Fund Revenues

The Community Commemorative Fund was established in April of 1999 by Ordinance 576. Citizens of the Town contribute funds in recognition of individuals and events.

EXPENDITURES					
Miscellaneous					
621.000.000.508.00.00.00	Ending Cash & Investments	\$ 6,703	\$ -	\$ -	
621.000.000.594.61.01.00	Front Street Property	\$ -	\$ -	\$ -	
621.000.000.596.79.64.00	Equipment	\$ -	\$ 7,220	\$ 7,718	
	Total Miscellaneous	\$ 6,703	\$ 7,220	\$ 7,718	

621 - Community Commemorative Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
Miscellaneous					
631.000.000.308.00.00.00	Beg Fund Balance	\$ 4,936	\$ 4,790	\$ 0	Estimated Beg Balance
631.000.000.361.11.00.00	Interest	\$ 5	\$ 5	\$ 5	
631.000.000.369.70.00.00	Contributions	\$ 5,867	\$ 6,000	\$ 6,000	
	Total Revenues	\$ 10,809	\$ 10,795	\$ 6,005	

631 - Medical Reimbursement - Cafeteria Fund

In 2002 the State Auditor recommended the Town transfer each year the remainder in this fund. Employee medical expenses are reimbursed from Fund 631. Employee contributions are made monthly.

EXPENDITURES					
Miscellaneous					
631.000.000.508.00.00.00	Ending Cash & Investments	\$ 4,790	\$ 0	\$ 5	
631.000.000.589.00.00.00	Medical Withdrawals	\$ 6,018	\$ 6,000	\$ 6,000	
631.000.000.597.00.00.00	Transfer Out to General Fund	\$ -	\$ 4,795	\$ -	
	Total Miscellaneous	\$ 10,809	\$ 10,795	\$ 6,005	

631 - Medical Reimbursement - Cafeteria Fund