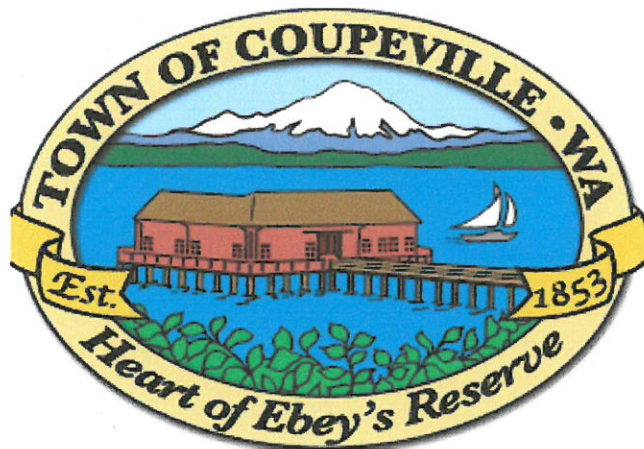


Town of Coupeville

2017

Operating Budget

Adopted 11/22/2016



Molly Hughes, Mayor
Kelly Beech, Clerk-Treasurer

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TOWN OF COUPEVILLE
Coupeville, Washington

ORDINANCE NO. 732

AN ORDINANCE ADOPTING A BUDGET FOR THE TOWN OF COUPEVILLE, WASHINGTON FOR THE YEAR 2017, AND SETTING FORTH IN SUMMARY FORM THE TOTALS OF ESTIMATED EXPENDITURE APPROPRIATIONS FOR EACH SEPARATE FUND.

WHEREAS, State law requires that the Town adopt an annual budget before the end of each calendar year; and

WHEREAS, the Town Council held a public workshop on October 11, 2016 in preparation of the Town's 2017 Budget; and

WHEREAS, the Mayor and Clerk-Treasurer have recommended a budget as provided by law; and

WHEREAS, the Town Council held, on November 22, 2016, a public hearing on the Recommended Budget, also as required by law.

NOW THEREFORE, THE TOWN COUNCIL OF THE TOWN OF COUPEVILLE, WASHINGTON DO ORDAIN AS FOLLOWS:

Section 1. In accordance with the provisions of RCW Chapter 35.33, the budget of the Town of Coupeville for 2017, total expenditure amount of \$4,462,423 is hereby adopted which is attached hereto as Exhibit A and which shall be kept on file in the office of the Clerk-Treasurer.

Section 2. The totals of budgeted expenditure appropriations for each separate fund are set forth in summary form as follows:

Fund Number	Fund Name	Expenditure Appropriations
001	General Fund	\$1,665,267
101	Street Fund	\$433,920
104	Hotel/Motel Tax Fund	\$62,480
105	Capital Improvement Fund	\$785,650
106	Drug Enforcement Fund	\$1,705
107	Harbor Improvement Fund	\$28,278
109	Park Improvement Fund	\$66,396
410	Water Fund	\$516,778
420	Sewer Fund	\$762,536
430	Storm Water Fund	\$125,690
621	Community Commemorative Fund	\$7,718
631	Cafeteria Fund	\$6,005
	Total	\$4,462,423

Section 3. The Town Clerk-Treasurer is directed to transmit a certified copy of the budget, hereby adopted, to the Office of the Auditor of the State of Washington, Division of Municipal Corporation, and to the Association of Washington Cities.

Section 4. This ordinance shall take effect and be in force January 1, 2017.

ADOPTED by the Town Council and **APPROVED** by the Mayor this 22 day of November, 2016.


TOWN OF COUPEVILLE

By 
Molly Hughes, Mayor

ATTEST:

APPROVED AS TO FORM:

By 
Kelly Beech, Clerk-Treasurer

By 
Grant Weed, Town Attorney

Date of Publication: December 14, 2016

TOWN OF COUPEVILLE
Coupeville, Washington

ORDINANCE NO. 729

AN ORDINANCE of the Town Council of the Town of Coupeville, Levying Taxes on all Real Property – Real, Personal, and Utility, subject to taxation within the corporate limits of the Town of Coupeville, Washington for the year 2017

WHEREAS, the Town Council of the Town of Coupeville has met and considered its budget for the calendar year 2017; and

WHEREAS, the Town of Coupeville's actual levy amount from 2016 was \$368,636; and

WHEREAS, the population of this district is less than 10,000; and

WHEREAS, the Town Council has properly given notice of the public hearing held October 25, 2016, to consider the Town's general fund budget for the 2017 calendar year, pursuant to RCW 84.55.120; and,

WHEREAS, the Town Council, after hearing and after duly considering all relevant evidence and testimony presented, has determined that the Town of Coupeville requires a regular levy in the amount of \$400,000 which includes an increase in property tax revenue from the previous year, refunds and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property in order to discharge the expected expenses and obligations of the Town in its best interest;

**THE TOWN COUNCIL OF THE TOWN OF COUPEVILLE, WASHINGTON DO
ORDAIN AS FOLLOWS:**

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2017 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$3,686.36, which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in value of state assessed property, any annexations that have occurred and any refunds made.

Section 2. Following adoption, the Town Clerk is hereby directed to provide two certified copies of this ordinance to the Island County Assessor.

Section 3. Effective Date. This ordinance shall become effective January 1, 2017.

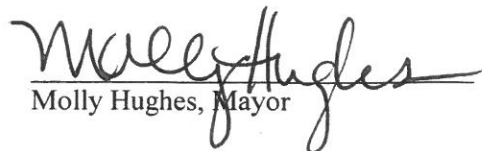
ADOPTED by the Town Council and **APPROVED** by the Mayor this 25th day of October, 2016.

ATTEST

MAYOR

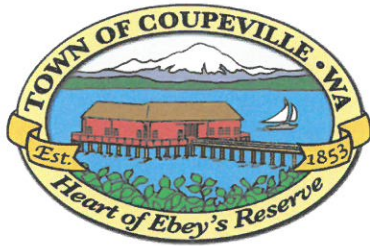


Kelly Beech, Clerk-Treasurer



Molly Hughes, Mayor

APPROVED: October 25, 2016
PUBLISHED: November 17, 2016
EFFECTIVE: January 1, 2017



Town of Coupeville

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360.678.4461 ▪ 360.678.3299 Fax ▪ www.townofcoupeville.org

2017 Budget Message

The 2017 Budget has been prepared with the assistance of the Coupeville Town Council and the Town's Department Managers. This budget reflects our staff's desire to continue to serve our residents with quality work and fiscal responsibility. Special thanks goes to Clerk/Treasurer, Kelly Beech, for her knowledge of our budget history and municipal requirements, and for her valuable suggestions, all of which helped prepare a very thorough and complete budget, during my first year as Mayor.

The 2017 budget includes increased staffing, supply and equipment expenses and the beginning of long term planning for ongoing maintenance and repair to infrastructure, equipment and vehicles, and town owned facilities. These expenses are funded by increases in utility revenues, reduction of consulting fees, and vigilant management of payroll and operational expenses. All of the expenses are necessary and carefully monitored, and revenues are stable or increasing. We have spent a great deal of time prioritizing projects, staff capacity, and customer service and I believe the 2017 budget reflects a balanced and sustainable financial plan for our Town.

Staffing/Benefit changes that are reflected in more than one fund are:

- 2% cost of living raise for most employees.
- 5% increase in medical premium's, paid by the Town. The Town will also offer a second choice of medical insurance; Group Health. This second choice will not add premium cost, just provide our employees with another option.
- New longevity steps to recognize long term employees. 3% raise at 7 years, 2% raise at 10 years, 3% raise at 12 years, 2% raise at 15 years, etc.
- The Mayor's salary and hours have been doubled.
- Two, new, full-time employees in the Public Works Department to work on maintenance and capital projects, will be mostly funded with revenue from increased utility rates.
- Full-time Town Engineer will replace consultants for engineering needs and will be partially funded with utility revenues.

001 General Fund

A 1% property tax increase generates increased revenue of about \$3,700. Property tax, sales tax, and utility tax continues to account for almost 80% of our General Fund revenues.

Money was rolled over from last year's budget and new funds added to pay for capital projects and equipment needs for Central Services. Needs include permit software, maintenance software, equipment replacement and the start of a reserve fund to pay for the long term maintenance of Town resources such as Town Hall, Rec Hall and the Town Shop.

101 Street Fund

This year's budget includes \$168,000 in grant money for street overlays. If we do not receive grant funding, the money will not be spent.

104 Hotel/Motel Tax Fund

Projecting similar revenue and expenses as past years.

105 Capital Improvement fund

This year's budget includes over \$600,000 in grant monies to complete the Master Green project which includes a new public restroom, improvements to the public parking lot and the Town Green. If we do not receive grant funding, the money will not be spent. This year's budget also includes money to remodel the restroom in Town Park.

109 Park Improvement Fund

We will be refunding the money in this fund in 2017 as the Town has fulfilled its level of service as defined in our Comp Plan Goals for parks, open space, and trails.

New Utility Accounts – Utility account 401 has been replaced with accounts 410 Water, 420 Sewer, and 430 Storm Water. These accounts were established in third quarter of 2016. Beginning balances and reserve funds were allocated to each new account. All revenues and expenses for each utility will now be tracked individually.

410 Water

Projecting similar revenue and expenses to past years. This fund includes capital projects relating to Water.

420 Sewer

Sewer rates were increased in third quarter of 2016. This budget reflects a full year of the increased revenues. This fund includes capital projects relating to Sewer.

430 Storm Water

Storm water revenues will be collected for the first full year in 2017. Expenses include operation, maintenance and repair of our storm water infrastructure.

Looking forward to a productive and successful 2017!



Molly Hughes
Mayor

2017 Budget Calendar

The Town of Coupeville's formal budget process begins in September with discussion of the budget policies and preparation of documents for all departments. Each department head prepares requests for the year based on Council priorities, goals, objectives and fiscal considerations. During this time the Clerk-Treasurer develops and updates revenue estimates for the coming year. The Clerk-Treasurer consolidates the department requests and revenue projections and presents the proposed budget to the Mayor in early October.

The Mayor and Clerk-Treasurer meet to review the specific requests of the departments and prepare a preliminary budget. The Mayor files the preliminary budget and budget message with the Council and Clerk-Treasurer at the beginning of October. The balanced preliminary budget is presented to the Town Council and public by the first meeting of November. The Mayor, Council, and department heads analyze the preliminary budget in the next couple of weeks, and a Public Hearing is held at the last Council meeting in November. Public comment on the budget is welcomed at the public hearing. Before the end of the year the Town Council by a majority of members, then adopts the final Operating Budget by ordinance, effective January 1.

September 1	Request to department heads for revenue and expenditure estimates
September 15	Department estimates to be filed with the Clerk-Treasurer
September 22	Estimates and projections presented to Council
October 1	Proposed budget prepared by Clerk-Treasurer is to be filed with Mayor
October 13	Schedule Public Hearing on proposed budget, revenue sources & property tax. Adopt Budget Policies and Priorities.
October 20	Council Workshop on 2017 Budget and 2017 Fee Schedule
November 2	Preliminary Budget and Message filed with Council and made available to
November 24	Public Hearing on Revenue Sources and Property Tax - Adoption Public Hearing on 2017 Budget - Adoption
November 25 or December 9	File Levy Ordinance with County Copies of final budget to be transmitted to State Auditor's Office & MRSC

Budget amendments:

The budget may be amended from time to time, to reflect changes in revenues or expenditures that were not originally anticipated. Formal budget amendments affecting total fund expenditures are initiated by the Clerk-Treasurer in conjunction with the

Mayor. Following a public hearing, the Town Council may authorize the amendment by ordinance.

2017 Budget Policies

Fiscal Policies

- 1) General Fund Ending Balance should be maintained at a minimum of \$200,000.
- 2) Water Fund Ending Balance should be maintained at a minimum of \$100,000.
- 3) Sewer Fund Ending Balance should be maintained at a minimum of \$100,000.
- 4) Stormwater Fund Ending Balance should be maintained at a minimum of \$20,000.
- 5) Annual revenues should cover annual operating expenditures in the General, Street, Water, Sewer and Stormwater Funds.
- 6) Transfers between funds may be authorized by the adopted budget, or by specific Council action.
- 7) User fees are adopted annually at the Council level, and are designed to cover the costs of the service unless the Council decides to subsidize the cost.
- 8) Utility rates and connection fees will be set to cover operating expenditures and capital project needs. Utility rates and connection fees should be reviewed by the Utility Advisory Committee every two years for adequacy, and a report of their findings provided to the Town Council. Connection fees are to be used for capital projects only.
- 9) The Debt Service Ratio in the Water and Sewer Fund (net revenues divided by debt service) should not fall below 1.50.
- 10) Interfund lending is permissible with Council approval, providing a planned schedule of repayment of loan principal as well as setting a reasonable rate of interest to be paid to the lending fund. The loan may continue over a period of more than one year but must be "temporary" in the sense that no permanent diversion of the lending fund result from failure to repay by the borrowing fund (Resolution 86-10).
- 11) All possible funding sources, governmental or private, will be explored before committing Town funds (Resolution 94-14).
- 12) Long-range budgets will be developed based on projected growth according to the current Comprehensive Plan; public demand; and location, use, and condition of present facilities (Resolution 94-14).
- 11) Capital projects and purchases that are listed in the current budget are presumed approved and can be carried over and expended in the new year as long as there are sufficient funds. The Clerk-Treasurer will advise the Council of projects that will be carried over by memo at a Council session. In no case, can the total project amount be increased without Council approval. If the bottom line fund balance needs to be increased as a result, an amendment will be made as soon as it's practical.

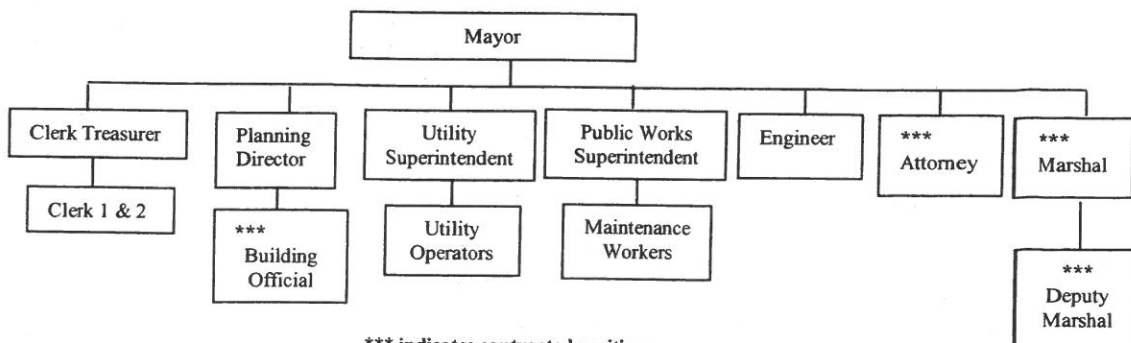
- 12) Equipment purchases of items under \$1000 shall be considered small tools and minor equipment; purchases greater than \$1000 shall be considered capital equipment.

Allocation Policies

- 1) Fuel Tax revenues will be accumulated in the Street Fund until there is enough for a major project, or to be used as match for a grant or loan that will accomplish a major project. Revenues in the Street Fund may also be used as funding for an approved Pavement Management System for all Town streets.
- 2) The revenue for the 2% Hotel/Motel Tax may be allotted in the year after it was received (Resolution 96-20).
- 3) Water and sewer connection fees will be put in reserves to fund water and sewer capital projects (Ordinance 526). Revenues will be accumulated until there is enough for an approved project, or to be used in conjunction with a grant or loan to accomplish an approved project.
- 4) Administrative fees will be transferred from the Utility Fund to the General Fund to cover the expenses of general administrative services (Council, Administration, Central Services, Public Works, and Planning) to support the utility operation. No wages will be charged directly to the Utility Fund for administrative services. Time studies will be done on an annual basis and an average of the last 5 studies will be used to calculate a rate at which the administrative fee will be transferred for each department. An allocation for Council expense will be made based on agenda items and ordinances related to utilities. Legal fees will be charged directly to the Utility Fund. For the 2017 budget the following table will be used based on the 2017 Time Study:
 - 5%- Council - calculated on agenda items and ordinances related to utilities
 - 40%- Administration - average percentage of Admin working on utility issues
 - 43% - Central Services - average percentage of all Admin. Services working on utility
 - 46% - Public Works - calculated on hours the PW Director works on utility issues
 - 16% - Planning - calculated on hours the Planner works on utility issues

Employee - Personnel Policies

- 1) The Salary and Wage Schedule will be approved annually by the Town Council (Resolution 94-6).
- 2) Reserves will be set aside to cover Accrued Compensation Balances.
- 3) The Town Council will adopt budgets and set salaries in order to achieve the organization and level of staffing outlined below.



*** indicates contracted positions

Investment Policies

- 1) It is the policy of the Town to invest public funds in a manner which will provide maximum security with the highest investment return while meeting the daily cash flow demands of the Town, and conforming to all state and local statutes governing the investment of public funds (Resolution 96-03).
- 2) Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable income to be derived (Res. 96-03).
- 3) The primary objectives, in priority order, of the Town's investment activities shall be: Safety, Liquidity, and Yield (Resolution 96-03).
- 4) The Town will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the entity's total investment portfolio will be invested in a single security type or with a single financial institution (Res. 96-03).
- 5) To the extent possible, the Town will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Town will not directly invest in securities maturing more than five years from the date of purchase (Resolution 96-03).

Capital Policies

- 1) The responsibility for financing capital improvements should be assumed by the primary beneficiaries of the facility (Resolution 94-14).
- 2) General Revenues should be used to fund projects only if the project provides a general benefit to the Town (Res. 94-14).
- 3) The Town should use long-term borrowing to fund projects when the proposed facility will provide benefits for 20 years or longer.
- 4) The Town should seek grants or private funds whenever available to finance capital improvements (Resolution 94-14).
- 5) All major transactions, such as the purchase or sale of public land, will be studied for the effects they will have on needed utilities and services (Resolution 94-14).
- 6) Capital costs for public facility projects, including an estimate of subsequent operating costs, will be identified in a Capital Facilities Plan (CFP).
- 7) The 6-year Capital Improvement Plan (CIP) will be reviewed annually, prior to the Budget Process. Annual capital needs identified in the revised CIP will be used in the compilation of the annual budget.
- 8) Capital needs will not be considered during the Budget Process unless they have already been identified in the Capital Facility Plan. (2017 review will occur in 2017. Any new proposed capital projects will be included in a 2017 Budget Revision following CIP update.)
- 9) Capital improvement projects or purchases related to the General Fund and/or Street Fund will be accounted for directly out of Fund 105, the Capital Improvement Fund.

Budgetary Accounting

- 1) The Clerk-Treasurer, with written approval or direction from the Mayor, is authorized to move funds from one line item to another in a fund's budget, provided that the total approved expenditure for the fund is not exceeded. The council shall be informed of such actions.

TOWN OF COUPEVILLE
 2017 Adopted Budget
 Summary of All Funds

001 GENERAL FUND	Beg. Balance	Revenues	Transfers In	Total	Expenditures	Trans. Out	Ending Bal	Total
511 Town Council					\$ 108,117			\$ 108,117
512 Judicial/Mun. Court					\$ 47,805			\$ 47,805
514 Finance & Admin					\$ 217,560			\$ 217,560
515 Legal Services					\$ 34,000			\$ 34,000
518 Central Services					\$ 223,494			\$ 223,494
521 Law enforcement					\$ 517,979			\$ 517,979
522 Fire control					\$ 8,000			\$ 8,000
525 Emergency Mgmt Svcs					\$ 22,463			\$ 22,463
531 Environmental Preserv.					\$ 2,000			\$ 2,000
539 Public Works					\$ 40,548			\$ 40,548
557 Economic Development					\$ 2,000			\$ 2,000
558 Planning					\$ 119,780			\$ 119,780
559 Building Inspections					\$ 55,700			\$ 55,700
562 Public Health					\$ 8,700			\$ 8,700
575 Community Center					\$ 41,340			\$ 41,340
576 Parks					\$ 108,856			\$ 108,856
586 Agency Disbursement					\$ 7,425			\$ 7,425
596 Capital Expenditures					\$ 87,651			\$ 87,651
001 GENERAL	\$ 649,557	\$ 1,231,296	\$ 112,609	\$ 1,993,462	\$ 1,653,418	\$ 18,000	\$ 322,045	\$ 1,993,462
101 STREET	\$ 194,854	\$ 307,420	\$ 18,000	\$ 520,274	\$ 433,920	\$ -	\$ 86,354	\$ 520,274
104 HOTEL/MOTEL TAX	\$ 37,061	\$ 48,045	\$ -	\$ 85,106	\$ 62,480	\$ -	\$ 22,626	\$ 85,106
105 CAPITAL IMPROVEMENT	\$ 581,957	\$ 655,411	\$ -	\$ 1,237,368	\$ 785,650	\$ -	\$ 451,717	\$ 1,237,368
106 DRUG ENFORCEMENT	\$ 1,703	\$ 2	\$ -	\$ 1,705	\$ 1,705	\$ -	\$ -	\$ 1,705
107 HARBOR IMPROVEMENTS	\$ 26,697	\$ 1,581	\$ -	\$ 28,278	\$ 28,278	\$ -	\$ -	\$ 28,278
109 PARK IMPACT	\$ 64,596	\$ 1,800	\$ -	\$ 66,396	\$ 66,396	\$ -	\$ (0)	\$ 66,396
410 WATER UTILITY	\$ 482,719	\$ 551,048	\$ -	\$ 1,033,767	\$ 466,007	\$ 50,674	\$ 517,086	\$ 1,033,767
420 SEWER UTILITY	\$ 774,744	\$ 610,544	\$ -	\$ 1,385,288	\$ 711,765	\$ 50,674	\$ 622,848	\$ 1,385,288
430 STORM WATER UTILITY	\$ 229,447	\$ 128,435	\$ -	\$ 357,882	\$ 114,408	\$ 11,261	\$ 232,213	\$ 357,882
621 COMMEMORATIVE	\$ 7,213	\$ 505	\$ -	\$ 7,718	\$ 7,718	\$ -	\$ -	\$ 7,718
631 CAFETERIA	\$ 0	\$ 6,005	\$ -	\$ 6,005	\$ 6,005	\$ -	\$ -	\$ 6,005
TOTAL	\$ 3,050,546	\$ 3,542,092	\$ 130,609	\$ 6,723,248	\$ 4,337,749	\$ 130,609	\$ 2,254,889	\$ 6,723,248

Summary of Transfers for 2016

Transfer in	Account	Amount	Transfer out	Account	Amount	For
<input type="checkbox"/> 001 General Fund	397.00 00.41	\$ 50,674	410 Water Utility	597.00 34.99	\$ 50,674	Administrative Transfer
<input type="checkbox"/> 001 General Fund	397.00 00.41	\$ 50,674	420 Sewer Utility	597.00 34.99	\$ 50,674	Administrative Transfer
<input type="checkbox"/> 001 General Fund	397.00 00.41	\$ 11,261	430 Storm Water Utility	597.00 34.99	\$ 11,261	Administrative Transfer
TOTAL		\$ 112,609			\$ 112,609	

The total amount to be transferred in December will be calculated to reflect the actual expenditures.

	Water Utility	Sewer Utility	Storm Water Utility
January	\$ 4,222.85	\$ 4,222.85	\$ 938.41
February	\$ 4,222.85	\$ 4,222.85	\$ 938.41
March	\$ 4,222.85	\$ 4,222.85	\$ 938.41
April	\$ 4,222.85	\$ 4,222.85	\$ 938.41
May	\$ 4,222.85	\$ 4,222.85	\$ 938.41
June	\$ 4,222.85	\$ 4,222.85	\$ 938.41
July	\$ 4,222.85	\$ 4,222.85	\$ 938.41
August	\$ 4,222.85	\$ 4,222.85	\$ 938.41
September	\$ 4,222.85	\$ 4,222.85	\$ 938.41
October	\$ 4,222.85	\$ 4,222.85	\$ 938.41
November	\$ 4,222.85	\$ 4,222.85	\$ 938.41
December	\$ 4,222.85	\$ 4,222.85	\$ 938.41
	\$ 50,674	\$ 50,674	\$ 11,261

Summary of Projects for 2017

001 - GENERAL FUND					
FUND SOURCE	Carryover	Revenue	Carryover	2017	
Fund 001	General Fund - Carryover	\$ 163,500	\$ 163,500		
	General Fund - One-time Dedication	\$ 34,000		\$ 34,000	
	General Fund - Annual Dedication	\$ 35,500		\$ 35,500	
	TOTAL	\$ 233,000	\$ 163,500	\$ 69,500	
		Expenditure	Approved	2017	
001.000.000.515.30.41.01	Personnel Policy Updates	\$ 10,000	\$ 10,000		
001.000.000.518.10.41.00	Fence at Town Shop	\$ 15,000	\$ 15,000		
001.000.000.518.90.41.00	Comp Plan Update	\$ 50,000	\$ 50,000		
001.000.000.518.90.41.01	Archives - Organization	\$ 1,000	\$ 1,000		
001.000.000.518.90.48.00	Technology Maintenance	\$ 10,000		\$ 10,000	
001.000.000.521.20.35.00	Video Cameras	\$ 10,000		\$ 10,000	
001.000.000.525.60.64.00	NET Equipment	\$ 12,000	\$ 12,000		
001.000.000.557.00.49.00	Sign Workshop	\$ 2,000	\$ 2,000		
001.000.000.575.50.31.00	Rec Hall Repairs (curbs, striping, fence)	\$ 7,500	\$ 7,500		
001.000.000.575.50.35.00	Rec Hall Equipment (chairs & racks)	\$ 6,000	\$ 6,000		
001.000.000.575.50.41.00	Rec Hall Maintenance (interior paint)	\$ 10,000	\$ 10,000		
001.000.000.576.80.64.00	Equipmnet Replacement per schedule	\$ 31,500		\$ 31,500	
001.000.000.596.18.64.25	Town Hall Generator	\$ 50,000	\$ 50,000		
001.000.000.597.00.00.11	Transfer to 101 for Street Projects	\$ 18,000		\$ 18,000	
	TOTAL	\$ 233,000	\$ 163,500	\$ 69,500	

101 - STREET FUND					
FUND SOURCE	Carryover	Revenue	Carryover	2017	
Fund 101	Street Fund - Carryover	\$ 7,000	\$ 7,000		
	Street Fund - One-time Dedication	\$ 75,000		\$ 75,000	
	Street Fund - Annual Dedication	\$ -			
	TOTAL	\$ 82,000	\$ 7,000	\$ 75,000	
		Expenditure	Approved	2017	
101.000.000.542.30.35.00	Paint Striper	\$ 7,000	\$ 7,000		
101.000.000.542.30.48.00	Front Street StormWater Repair	\$ 75,000		\$ 75,000	
	TOTAL	\$ 82,000	\$ 7,000	\$ 75,000	

105 - CAPITAL IMPROVEMENTS FUND - REET					
FUND SOURCE	Carryover	Revenue	Carryover	2017	
Fund 105	REET Fund - Carryover	\$ 154,000	\$ 154,000		
	REET Fund - One-time Dedication	\$ -		\$ -	
	REET Fund - Annual Dedication	\$ -		\$ -	
	TOTAL	\$ 154,000	\$ 154,000		
		Expenditure	Approved	2017	
105.000.000.542.65.63.00	Parking Lot Improvements	\$ 20,000	\$ 20,000		
105.000.000.576.80.63.01	Holbrook Barn Repair	\$ 44,000	\$ 44,000		
105.000.000.576.90.01.00	Public Restrooms	\$ 40,000	\$ 40,000		
105.000.000.576.90.02.00	Remodel Existing Restrooms	\$ 35,000	\$ 35,000		
105.000.702.596.18.64.00	Records Storage	\$ 15,000	\$ 15,000		
	TOTAL	\$ 154,000	\$ 154,000	\$ -	

Summary of Utility Projects for 2017

410 - CAPITAL IMPROVEMENTS FUND - WATER

FUND SOURCE	Project	Expenditure	Carryover	2017
Fund 410				
	Rehabilitate Well #1-08	\$ 20,000		\$ 20,000
	Fort Casey Treatment Plant Generator	\$ 20,000		\$ 20,000
	Fort Casey Treatment Plant - Piping & Structure Painting	\$ 5,000		\$ 5,000
	General Telemetry upgrade & maintenance software	\$ 30,000		\$ 30,000
	U/G locate equipment	\$ 7,000		\$ 7,000
	TOTAL	\$ 82,000	\$ -	\$ 82,000

420 - CAPITAL IMPROVEMENTS FUND - SEWER

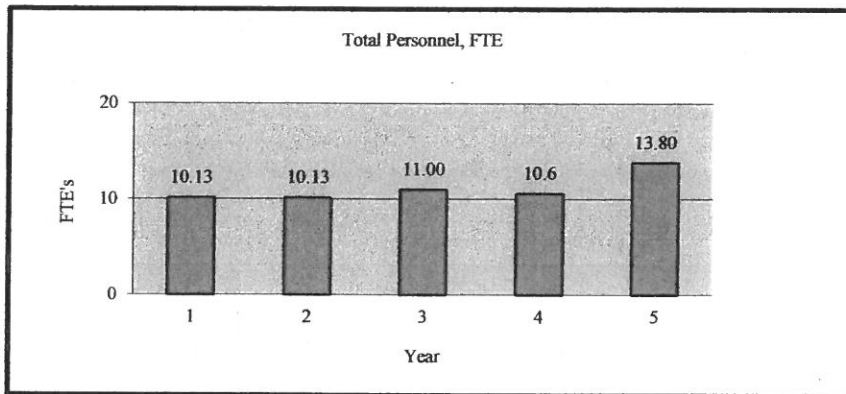
FUND SOURCE	Project	Expenditure	Carryover	2017
Fund 420				
	Upgrade Headworks (State Requirement)	\$ 30,000		\$ 30,000
	Clarifiers Rehabilitation	\$ 30,000		\$ 30,000
	Reclaimed Water Systems Upgrade	\$ 5,000		\$ 5,000
	Upgrade Blowers	\$ 30,000		\$ 30,000
	Raz Pump Replacement	\$ 4,000		\$ 4,000
	BOD Monitoring Ports: Allowance	\$ 25,000		\$ 25,000
	System Rehabilitation for I&I	\$ 10,000		\$ 10,000
	TOTAL	\$ 134,000	\$ -	\$ 134,000

430 - CAPITAL IMPROVEMENTS FUND - STORMWATER

FUND SOURCE	Project	Expenditure	Carryover	2017
Fund 430				
	Culvert Replacement	\$ 5,000		\$ 5,000
	TOTAL	\$ 5,000	\$ -	\$ 5,000

Personnel, FTE'S & Salary Information

	2013	2014	2015	2016	2017
Mayor	1.00	1.00	1.00	0.50	1.00
Clerk Treasurer	1.00	1.00	1.00	1.00	1.00
Planner	0.00	0.00	1.00	1.00	1.00
Town Engineer	0.50	0.50	0.50	0.00	1.00
Utility Clerk	0.52	0.52	0.50	0.80	0.80
Fiscal Clerk	0.61	0.61	0.50	0.80	1.00
Utility Superintendent	1.00	1.00	1.00	1.00	1.00
Utilities Operators	2.00	2.00	2.00	2.00	2.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Laborer (Was Seasonal Help)	0.50	0.50	0.50	0.50	2.00
TOTAL FTE's	10.13	10.13	11.00	10.60	13.80



2017 Salary Grid		Hourly Wage				
Steps----->		1	2	3	4	5.00
Clerk Treasurer		32.76	33.74	34.76	35.8	36.87
Engineer		34.70	35.74	36.81	37.92	39.06
Planner		34.70	35.74	36.81	37.92	39.06
Public Works Superintendent		30.28	31.19	32.12	33.09	34.08
Maintenance Worker II		23.30	24.00	24.72	25.46	26.22
Maintenance Worker I		21.02	21.65	22.30	22.97	23.66
Laborer II						
Laborer I		18.75	19.30	19.85	20.45	21.05
Clerk II		19.02	19.59	20.18	20.78	21.41
Clerk I		17.58	18.11	18.66	19.22	19.79
Utilities Superintendent		30.28	31.19	32.12	33.09	34.08
Utility Operator II		23.30	24.00	24.72	25.46	26.22
Utility Operator I		21.02	21.65	22.30	22.97	23.66

2017 Longevity Grid		Hourly Wage			
Years in Service----->		7	10	12	15
Clerk Treasurer		37.9761	39.115383	40.288844	41.49751
Engineer		40.23	41.44	42.68	43.96
Planner		40.23	41.44	42.68	43.96
Public Works Superintendent		35.10	36.16	37.24	38.36
Maintenance Worker II		27.01	27.82	28.65	29.51
Maintenance Worker I		24.37	25.10	25.85	26.63
Laborer II					
Laborer I		21.68	22.33	23.00	23.69
Clerk II		22.05	22.71	23.40	24.10
Clerk I		20.38	21.00	21.63	22.27
Utilities Superintendent		35.10	36.16	37.24	38.36
Utility Operator II		27.01	27.82	28.65	29.51
Utility Operator I		24.37	25.10	25.85	26.63

Allocation of Staff Time

	001 511.00 Legislative	001 514.00 Fin/Adm	001 518.10 Central Serv	001 521.00 Law Enf	001 525.60 Emg. Srvc.	001 559.00 Bldg Ins	001 539.00 P. W.	001 558.00 PCD	001 575.50 Rec Hall	001 576.80 Parks	101 542.30 Rdwy	101 542.66 Snow & Ice	101 542.71 Weed	401 534.80 Water	401 535.80 Sewer	401 538.50 Stormwater	Total
Mayor	100%																100.00%
Planner								100%									100.00%
Clerk-Treas		100%															100.00%
Engineer																	100.00%
Clerk II		100%															100.00%
Clerk I		100%															100.00%
Vac Relief		100%															100.00%
Xtra Duty		100%															100.00%
Public Works Superintendent																	100.00%
Maint Wkr I			5%							14%	6%		11%	24%	16%	23%	100.00%
Maint Wkr I			6%							20%	7%		25%	15%	8%	20%	100.00%
Seasonal			4%							34%	8%		22%	10%	3%	19%	100.00%
Ice Overtime										50%			50%				100.00%
Utilities Superintendent												100%					100.00%
Utility Op I														69%	31%		100.00%
Utility Op I										3%				7%	90%		100.00%
Laborer										3%				68%	29%		100.00%
Laborer														5%	70%	25%	100.00%
NET Coordinator					100%									5%	70%	25%	100.00%
																	0.00%
																	0.00%

001

General

Fund

To account for all financial resources except those required to be accounted for in another fund.

approved expenditure for the fund is not exceeded. The council shall be informed of such actions.

001 GENERAL FUND

The General Fund accounts for all the resources and expenditures of the Town except those required to be operated according to specific guidelines. Examples of revenues and expenditures accounted for separately are the street funds, reserve funds and utility fund.

Revenue for this fund comes from the following:

Revenue Code Series	Type of Revenue
380	• Beginning Fund Balance
310's	• Taxes
320's	• Licenses and permits
330's	• Intergovernmental revenues
340's	• Charges for goods and services
350's	• Fines and forfeits
360's	• Miscellaneous revenue
380's	• Non-revenues
390's	• Other Financing Sources

Within the General Fund, expenditures are tracked by various departments and categories as follows:

Expenditure Code Series	Type of Expenditure
511	• Legislative Activities
512	• Judicial Activities
514	• Financial, Recording, and Election Activities
515	• Legal Activities
518	• Centralized/General Services
521	• Law Enforcement Activities
522	• Fire and Emergency Medical Activities
525	• Disaster Services
531	• Environmental Preservation
539	• Public Works
557	• Community Services
558	• Community Planning
559	• Property Development
562	• Public Health Services
571	• Educational and Recreational Activities
575	• Cultural and Recreational Facilities
576	• Park Facilities
586	• Agency Type Disbursements
594	• Capital Expenditures/Expenses
597	• Transfers-Out
508	• Ending Fund Balance

The Ending Balance in the General Fund is projected to be over the policy requirement of \$200,000.

GENERAL FUND REVENUES

With the passage of Initiative 747 in 2001, the amount of increase of property taxes is limited to one percent for jurisdictions with a population under 10,000.

Beginning Balance -- It is a goal of the Town to maintain a minimum cash balance of \$200,000 to maintain an adequate cash flow for expenditures, and to provide some reserve for unexpected expenses.

Taxes

- **Property Taxes** account for approximately 30% of the revenue to support the General Fund. An increase of 1% in the regular property tax levy, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is authorized for the 2017 levy.
- **Sales & Use Tax** is that portion of the state sales tax which is collected and returned to the Town based upon actual sales in the Town, and accounts for approximately 28% of the General Fund revenue. Coupeville experienced some growth in this tax in the past years due to special construction projects.
- **State Shared Revenues** are made up of gasoline taxes, liquor receipts (profits and excise taxes) and motor vehicle excise taxes, including travel trailer and camper excise tax. These taxes are collected by the State of Washington and shared with local governments based on population.
- **Utility Tax** revenue is generated from a tax on the electric, telephone, cable, garbage, water, sewer fees and miscellaneous fees charged within the Town limits. Utility taxes are projected to bring in 23% of the General Fund Revenue in 2017.
- **Liquor Receipts** – Since cities and towns are responsible for the policing of liquor establishments located within their limits, but are precluded from taxing them because of the state liquor monopoly, the law provides that a share of the state-collected profits and taxes be returned to cities and towns to help defray the costs of policing liquor establishments.

Permit & License Fees

Fees are established for building and various permits. Major construction projects have accounted for higher revenue in these categories in the last few years. Because this is a source of revenue that is very dependent on the economy and interest rates, the current budget revenue from regular building activity was estimated at a level that is more conservative than historical data would indicate.

In Lieu of Taxes - Revenues from tax-exempt organizations such as Cambey, Dean Manor and the County have been collected to pay for necessary services (such as police).

Charges for Services -- The Town has established fees for certain services to help offset the cost of providing those services. These fees are reviewed annually as part of the budget process.

Fines and Forfeits -- This revenue category accounts for fines assessed for traffic violations, misdemeanors, and ordinance violations.

Miscellaneous Revenue -- This category includes investment interest earnings on the cash balance and rent for use of the Recreation Hall and Pavilion as well as donations from the community.

Agency Deposits -- This includes the state and county portion of penalties collected through the court system on town cases. This funding is passed on to the county and state and forwarded to them as Agency disbursements.

Other Financing Sources -- An administrative charge is transferred annually from the Utility Fund to cover a portion of the general operative overhead of the Town.

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	\$ 276,057	
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	\$ 649,557	
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 (\$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	Camby - 5 year contract - 2013 thru 2017 \$1,362.50
001.000.000.338.21.00.00	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	\$ -	\$ -	
001.000.000.342.20.00.00	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 Infractions 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 Recoupments	\$ -	\$ 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

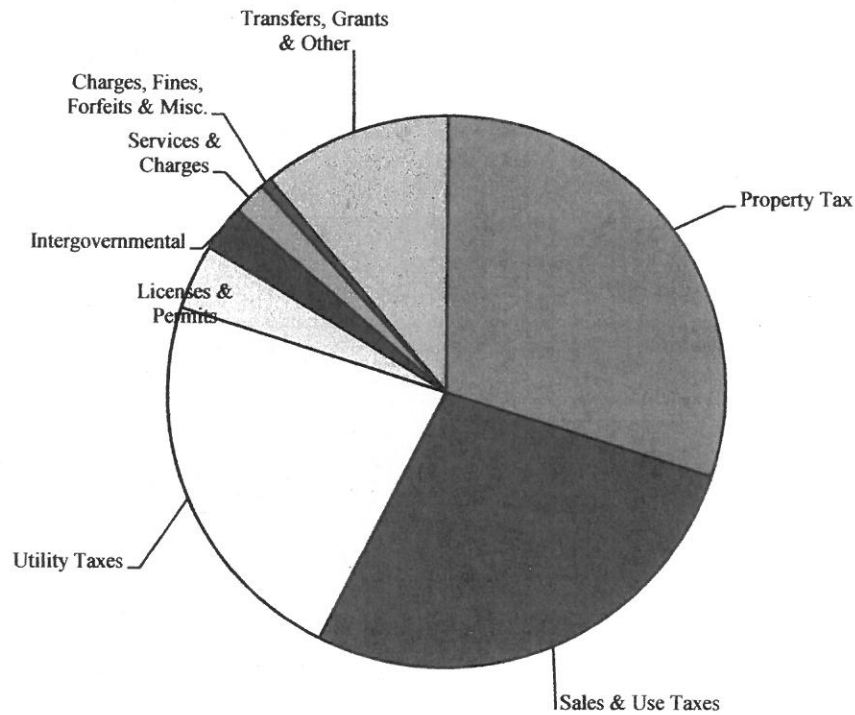
FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
Non-Revenues					
001.000.000.386.12.00.00	IC Crime victims/witness	\$ 186	\$ 200	\$ 200	Court Fees
001.000.000.386.83.04.00	Trauma Care - JIS	\$ -	\$ -	\$ -	Court Fees
001.000.000.386.83.06.00	JIS/Trauma - Current 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	Court Fees
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)	\$ -	\$ -	\$ 50,674	Administrative Transfer
001.000.000.397.00.00.42	Transfer-In (From Sewer)	\$ -	\$ -	\$ 50,674	Administrative Transfer
001.000.000.397.00.00.43	Transfer-In (From Storm Water)	\$ -	\$ -	\$ 11,261	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	\$ 112,609	
Total Revenues		\$ 1,708,304	\$ 1,348,920	\$ 1,343,906	
Total Revenues & Beg Fund Balance		\$ 2,417,946	\$ 2,226,398	\$ 1,993,462	

001 - General Fund Revenues

Sources of Budgeted General Fund Revenue

Beginning Balance	\$ 649,557	
Property Tax	\$ 400,000	30%
Sales & Use Taxes	\$ 368,000	28%
Utility Taxes	\$ 301,240	23%
Licenses & Permits	\$ 51,050	4%
Intergovernmental	\$ 35,302	3%
Services & Charges	\$ 26,425	2%
Charges, Fines, Forfeits & Misc.	\$ 8,060	1%
Transfers, Grants & Other	\$ 147,729	11%
Total Revenues	\$ 1,337,806	100%
Non-revenue	\$ 6,100	
Total Sources	\$ 1,993,462	

**General Fund Revenues
Excluding Beginning Fund Balance**



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	\$ 6,567	Mayor's Benefits
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	\$ 8,000	Codification and video recording meetings
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	\$ 108,117	

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 Bailly
- 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 Liaison regarding Financial issues.
 Powell serves as Council Liaison 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

Judicial - Municipal Court (512)
001 - General Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
001.000.000.514.00.10.00	Salaries	\$ 189,283	\$ 116,072	\$ 152,170	Clerk Treasurer, Fiscal Clerk, Utility Clerk
001.000.000.514.00.10.01	Extra Hours Worked	\$ 508	\$ 700	\$ 297	HPC & PC Meetings, Other Spec. Proj.
001.000.000.514.00.10.02	Leave Relief	\$ 908	\$ 18,354	\$ 297	Vac & Sick Coverage
001.000.000.514.00.20.00	Benefits	\$ 54,726	\$ 63,066	\$ 46,946	Clerk Treasurer, Fiscal Clerk, Utility Clerk
001.000.000.514.00.31.00	Office & Operating	\$ 319	\$ 500	\$ 500	Specifically used in Administration
001.000.000.514.00.35.00	Small Tools & Equipment	\$ -	\$ 100	\$ 100	
001.000.000.514.00.41.00	Professional Services	\$ 21,039	\$ 70,000	\$ 10,000	SAO (\$10,000)
001.000.000.514.00.42.00	Communication	\$ 11	\$ -	\$ -	Accounted for in 518.00.42
001.000.000.514.00.43.00	Travel	\$ 698	\$ 1,750	\$ 1,750	
001.000.000.514.00.44.00	Advertising	\$ 1,221	\$ 3,000	\$ 3,500	Employment Ads
001.000.000.514.00.49.00	Miscellaneous	\$ 2,950	\$ 2,000	\$ 2,000	Tuition + Dues + Miscellaneous
Total Finance & Admin.		\$ 271,662	\$ 275,542	\$ 217,560	

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 and committee minutes and agendas.
 This department works closely with all other town departments.
 Department Supervisor - Clerk-Treasurer

Finance & Administration (514)
001 - General Fund Expenditures

2017 Operating Budget Detail - Adopted - 11/18/2016

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

The Town contracts with Weed, Graaflstra & 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
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 & upgrades
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%
001.000.000.518.90.31.01	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	Includes 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	\$ -	\$ -	
001.000.000.521.20.22.00	LEOFF I Benefits	\$ 12,871	\$ -	\$ -	Unemployment Benefits 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	\$ -	\$ -	\$ -	
001.000.000.521.20.41.00	Professional Services	\$ 332,622	\$ 465,978	\$ 10,000	*Video Cameras
001.000.000.521.20.42.00	Communication	\$ 703	\$ -	\$ 464,342	ICSO Contract\$ 464,341.51
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
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 activities 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
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.

001.000.000.558.60.10.00	Salaries	\$ -	\$ 88,890	\$ 83,188	Planning Director
001.000.000.558.60.20.00	Benefits	\$ -	\$ 34,932	\$ 22,288	Planning Director
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 Plan
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	\$ 119,780	

Department functions are: prepare long range planning documents, zoning code enforcement, provides support to the Planning Commission and Historic Preservation Commission, short term planning 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 Commission 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**

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
001.000.000.575.90.49.00	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 & upgrades
001.000.000.576.80.32.00	Fuel - Parks	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	
001.000.000.576.90.35.00	Small Tools & Minor Equipment	\$ -	\$ 300	\$ 300	
001.000.000.576.90.45.00	Rental of Equipment for Garden	\$ -	\$ -	\$ -	
	Total Parks and Recreation	\$ 85,268	\$ 145,002	\$ 109,856	

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
001.000.000.586.83.31.00	WS - Auto Theft Prevention	\$ 934	\$ 600	\$ 600	Based on current year
001.000.000.586.83.32.00	W.S. - Trumatic 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.	\$ -	\$ -	\$ -	
001.000.000.594.18.00.00	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	

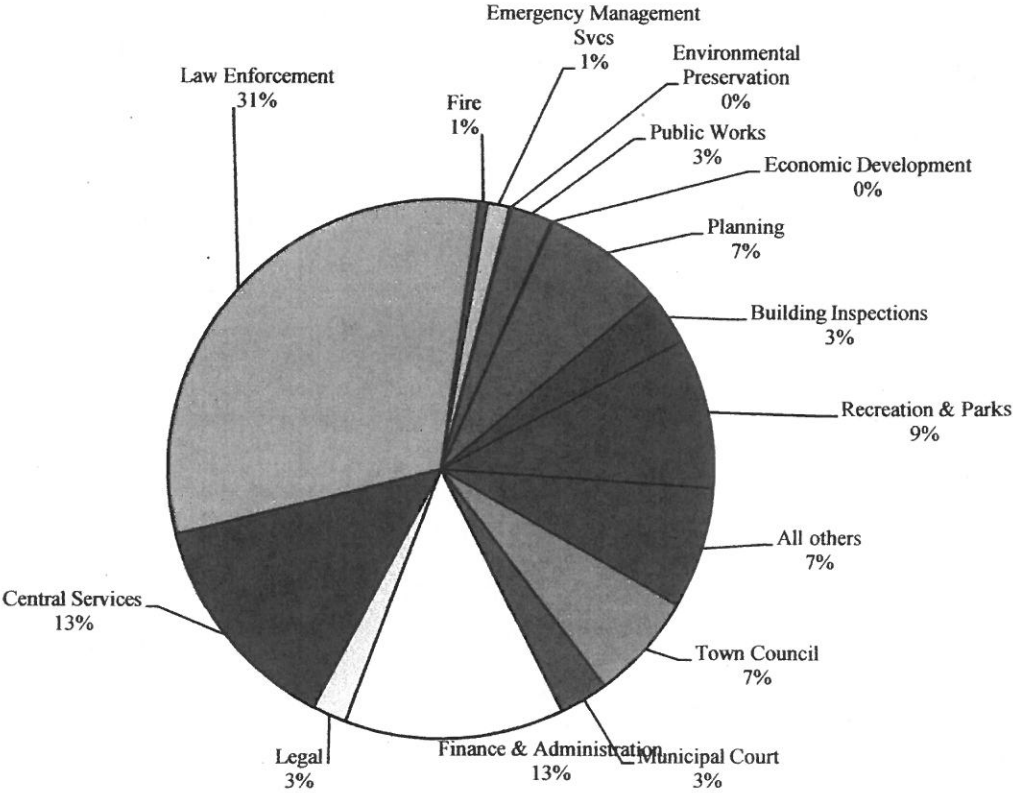
Capital Outlay (596) - purchases greater than \$500.00 are considered Capital Outlay and are tracked separately.

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					
Fund 001 Total Expenditures		\$ 1,527,560	\$ 1,740,341	\$ 1,671,418	
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	\$ 112,045	
001.000.000.508.80.00.01	Designated Funds - Projects	\$ 117,697	\$ 163,500	\$ 10,000	Designated Funds - Projects
001.000.000.508.80.00.02	Designated Accrued Comp	\$ 10,000	\$ 10,000	\$ 10,000	
Total Ending Cash & Investz.		\$ 890,386	\$ 649,557	\$ 322,045	

001 - General Fund Expenditures

Summary of General Fund Expenditures

Department	Expenditures	
Town Council	\$ 108,117	6%
Municipal Court	\$ 47,805	3%
Finance & Administration	\$ 217,560	13%
Legal	\$ 34,000	2%
Central Services	\$ 223,494	13%
Law Enforcement	\$ 517,979	31%
Fire	\$ 8,000	0%
Emergency Management Svcs	\$ 22,463	1%
Environmental Preservation	\$ 2,000	0%
Public Works	\$ 40,548	2%
Economic Development	\$ 2,000	0%
Planning	\$ 119,780	7%
Building Inspections	\$ 55,700	3%
Recreation & Parks	\$ 150,196	9%
All others	\$ 121,776	7%
Total	\$ 1,671,418	100%
Ending Balance	\$ 322,045	
	\$ 1,993,462	



101 - 109

Special Revenue

Funds

To account for the proceeds of specific revenue sources
that are legally restricted to expenditure for specified purposes.

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	\$ 187,854	Per Budget
101.000.000.308.80.00.01	Carryover Projects	\$ 6,000	\$ -	\$ 7,000	
	Total Beginning Balance	\$ 143,361	\$ 16,802	\$ 194,854	
Intergovernmental					
101.000.000.333.20.20.01	WSDOT-Ind Fed-Madrone 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-Madrone 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	\$ 520,274	

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	\$ -	\$ -	
101.000.000.595.30.63.00	Roadway - Capital 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	\$ -	\$ -	
101.000.000.595.63.04.00	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	\$ 177,151	
	Fund 101 Total Expenditures	\$ 384,574	\$ 438,107	\$ 433,920	
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	\$ 86,354	
	Total Ending Cash & Invest.	\$ 54,544	\$ 194,854	\$ 86,354	

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&C) \$1,500)
	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	
105.000.000.318.34.01.00	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	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 & Beg Fund Balance	\$ 74,536	\$ 49,000	\$ 655,411	
		\$ 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 watershed 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
105.000.000.591.19.79.00	Debt Service - Principal (OSPC)	\$ 9,608	\$ 10,841	\$ 10,841	OSPC payment - Ends 2020
105.000.000.592.19.83.00	Debt Service - Interest (OSPC)	\$ 5,071	\$ 3,838	\$ 3,838	OSPC payment - Ends 2020
105.000.702.596.18.64.00	Equipment - Records Storage/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
	Total Beginning Balance	\$ 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	\$ -	\$ -	\$ -	
	Total Miscellaneous	\$ 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 Recoupments 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	
	Total Drug Enforcement	\$ -	\$ 1,705	\$ 1,705	
	Fund 106 Total Expenditures	\$ -	\$ 1,705	\$ 1,705	
106.000.000.508.80.00.00	Ending Balance - Unreserved	\$ 1,699	\$ -	\$ -	
	Total Ending Cash & Invest.	\$ 1,699	\$ -	\$ -	
	Total Balance	\$ 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
	Total Beginning Balance	\$ 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	
	Total Intergovernmental	\$ 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	\$ -	\$ -	\$ -	
	Total Improvements	\$ -	\$ 26,697	\$ 28,278	
Fund 107 Total Expenditures					
107.000.000.508.80.00.00	Ending Fund Balance - Carryover	\$ -	\$ 26,697	\$ 28,278	
107.000.000.508.80.00.00	Ending Fund Balance - Unreserved	\$ -	\$ 26,697	\$ -	
	Total Ending Cash & Invest.	\$ 25,116	\$ -	\$ -	
		\$ 25,116	\$ 26,697	\$ -	

107 - Harbor Improvement Fund Expenditures

FUND NUMBER	Description	2015 Actual	2016 W/Budget Revisions Budget	2017 Budget	NOTES
REVENUES					
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

410 - 430

Enterprise

Funds

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods and services.

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	\$ 47,611	
	Total Beginning Balance		\$ 41,836	\$ 67,611	
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	\$ 613,549	
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	\$ 15,000	
410.000.000.534.00.49.00	Miscellaneous - Water		\$ 4,000	\$ 4,000	
	Total Services & Charges		\$ 98,697	\$ 83,851	
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	
	Total Intergovernmental		\$ 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	\$ 50,674	
	Total Transfer		\$ 162,762	\$ 130,989	
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	\$ 98,868	
	Water O&M Ending Balance		\$ 67,611	\$ 118,868	
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	
	Total Beginning Balance		24,648	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.xx	Transfer in from O&M (1979 Bond)		\$ 5,300	\$ 5,300	
	Total Miscellaneous		\$ 20,325	\$ 20,325	
	Total Available Balance		\$ 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	
	Ending Balance		\$ 20,315	\$ 20,315	
410.200.000.508.10.00.00	Ending Fund Balance-Required Reserve		\$ 4,343	\$ 4,353	
410.200.000.508.80.00.00	Ending Cash & Investments		\$ 24,658	\$ 24,668	
	Water Debt Service Ending Balance				

410 - Water Utility Fund

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	\$ -	
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ 17,269	\$ 17,269	
410.900.000.594.34.60.00	Projects per Schedule		\$ 213,100	\$ 82,000	
	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	\$ 54,688	
410.900.000.508.00.00.00	Ending Cash & Investments		\$ 153,031	\$ 118,862	
	Water Capital Ending Balance		\$ 390,450	\$ 373,550	
	Fund 410 Total Expenditures		\$ -	\$ 516,681	
	Total Ending Cash & Investments		\$ 482,719	\$ 517,086	

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	\$ 273,340	
	Total Beginning Balance		\$ 218,250	\$ 293,340	
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	
	Total Charges for Service		\$ 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		\$ -	\$ -	
	Total Other Revenue		\$ 176,436	\$ -	
	Total Available Balance		\$ 870,653	\$ 897,849	
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	
	Total Salaries & Benefits		\$ 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	
	Total Supplies		\$ 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	\$ 10,000	
420.000.000.535.00.49.00	Miscellaneous - Sewer		\$ 3,000	\$ 3,000	
	Total Services & Charges		\$ 144,408	\$ 137,296	
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	
	Total Intergovernmental		\$ 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	\$ 50,674	
	Total Transfer		\$ 215,059	\$ 222,248	
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	\$ 199,409	
	Sewer O&M Ending Balance		\$ 293,340	\$ 219,409	
420 - Sewer Utility Fund					

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
SEWER - DEBT SERVICE					
<i>Beginning Balance</i>					
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					
Miscellaneous					
420.200.000.361.11.00.00	Interest				
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (2016 Bond)		\$ 135	\$ 135	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (2002 WWTP)		\$ 28,750	\$ 28,750	
	<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				
	<i>Total Loan Expenditures</i>		\$ 92,824	\$ 92,824	
Bond Expenditures					
420.200.016.591.35.70.00	2016 Sewer Bond Principal Payment				
420.200.016.592.35.80.00	2106 Sewer Bond Interest Payment		\$ 17,425	\$ 17,425	
	<i>Total Loan Expenditures</i>		\$ 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	\$ -	
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ -	\$ -	
420.900.000.594.35.60.00	Projects per Schedule		\$ 58,000	\$ 134,000	
	Total Miscellaneous		\$ 70,500	\$ 134,000	
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	\$ 176,800	
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	\$ 2,500	
	Sewer Capital Ending Balance		\$ 357,400	\$ 279,300	
	Fund 420 Total Expenditures			\$ 762,439	
	Total Ending Cash & Investments		\$ 774,744	\$ 622,848	
420 - Sewer 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	\$ -	
xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ 14,145	\$ 14,145	
430.000.000.594.31.60.00	Projects per Schedule		\$ 81,600	\$ 5,000	
	<i>Total Miscellaneous</i>		\$ 95,745	\$ 19,145	
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	\$ 44,110	
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	\$ 18,290	
	<i>Stormwater Capital Ending Balance</i>		\$ 102,400	\$ 112,400	
Fund 430 Total Expenditures					
	<i>Total Ending Cash & Investments</i>		\$ 229,447	\$ 125,669	
			\$	\$ 227,680	
430 - Storm Water Utility Fund					

621 - 631

Fiduciary

Fund

To account for assets held by a governmental unity in a trustee capacity
or as an agent for individuals, private organizations,
other governmental units and/or other funds.

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.

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
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.

FUND NUMBER	Description	2015 Actual	2016 W/ Budget Revisions Budget	2017 Budget	NOTES
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