

Town of Coupeville

2018

Operating Budget

Adopted November 28, 2017



Molly Hughes, Mayor
Kelly Beech, Clerk-Treasurer

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2018 Budget

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TOWN OF COUPEVILLE
Coupeville, Washington
ORDINANCE NO. 740

AN ORDINANCE ADOPTING A BUDGET FOR THE TOWN OF COUPEVILLE, WASHINGTON FOR THE YEAR 2018, 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 September 22, 2017 and October 10, 2017 in preparation of the Town’s 2018 Budget; and

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

WHEREAS, the Town Council held, on October 24, 2017, November 14, 2017, and November 28, 2017, public hearings 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 2018, total expenditure amount of \$6,231,420 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	\$ 1,768,553
101	Street Fund	\$ 593,878
104	Civic Improvement Fund	\$ 64,792
105	Capital Improvement Fund	\$ 495,239
106	Drug Enforcement Fund	\$ 1,705
107	Harbor Improvement Fund	\$ 26,581
109	Park Improvement Fund	\$ -
410	Water Fund	\$ 1,912,978
420	Sewer Fund	\$ 1,010,444
430	Storm Water Fund	\$ 343,522
621	Community Commemorative Fund	\$ 7,718
631	Medical Reimbursement - Cafeteria Fund	\$ 6,010
TOTAL		\$ 6,231,420

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, 2018.

ADOPTED by the Town Council and **APPROVED** by the Mayor this 28th day of November, 2017.

TOWN OF COUPEVILLE



Molly Hughes, Mayor

ATTEST:



Kelly Beech, Clerk-Treasurer

APPROVED: November 28, 2017
PUBLISHED: December 9, 2017
EFFECTIVE: January 1, 2018

TOWN OF COUPEVILLE
Coupeville, Washington

ORDINANCE NO. 739

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 2018- Pursuant to RCW 84.55.120

WHEREAS, the Town Council of the Town of Coupeville has met and considered its budget for the calendar year 2018; and

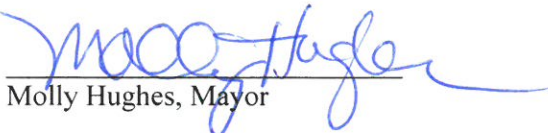
WHEREAS, the Town of Coupeville's actual levy amount from the previous year was \$376,187.99; and

WHEREAS, the population of the Town of Coupeville is less than 10,000; and now, therefore

BE IT RESOLVED by the Town Council of the Town of Coupeville that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2018 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$3,761.88, 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, solar, biomass, and geothermal facilities, any increase in value of state assessed property, any annexations that have occurred and any refunds made.

ADOPTED by the Town Council and **APPROVED** by the Mayor this 24th day of October, 2017.

MAYOR


Molly Hughes, Mayor

ATTEST


Kelly Beech, Clerk-Treasurer

APPROVED: October 24, 2017
PUBLISHED: November 4, 2017
EFFECTIVE: January 1, 2018



Town of Coupeville

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2018 Budget Message

The 2018 budget was prepared with the assistance of the Town's Department Managers and the guidance of the Coupeville Town Council. This budget reflects our desire to continue to serve our residents with excellent customer service and fiscal responsibility. This budget also reflects a renewed commitment to maintenance and upgrades to our Town's critical infrastructure. Special thanks again go to our Clerk Treasurer, Kelly Beech, for her historical knowledge of the Town's budget and our municipal requirements and her excellent organizational skills which keep all of us on schedule while working on the annual budget.

Staffing

Last year was all about getting our staffing level up to the necessary levels to accomplish the work that must be done in the town. Departments were reorganized, some job descriptions were fine-tuned and much of our time was spent finding, hiring and training the right people for the job. I am very happy to say we are fully staffed with an excellent crew. We were fortunate to add some uniquely qualified, enthusiastic, members to our town team. This year's budget reflects the staffing levels that were authorized by the Town Council last year, no new positions are planned in 2018. It also reflects a significant decrease in 'professional services' expenses; contract engineers, building inspectors and plan checkers because now we can provide those services in-house.

- The staffing for 2018 includes one full time Mayor, four Department Managers (Public Works, Utility, Finance/Admin, and Planning) eight full-time employees, two part-time employees and one seasonal employee.
- The Town is renewing our contract with the Island County Sheriff's Office for policing services within the town limits. We will again have two, full-time officers dedicated to our Town.
- This budget reflects a 2% cost of living raise for our employees.

001 General Fund

A 1% property tax increase will generate increased revenue of \$3,762. Property tax, sales tax, and utility tax continues to account for almost 80% of our General Fund revenues.

This budget continues the practice started last year of creating reserve funds for the Town Shop, Town Hall and the Rec Hall, all of which need some small capital project and long term maintenance money. We will also be accruing funds for technology maintenance and upgrades. Also, money has been rolled over from the 2017 budget to continue the work on the Comprehensive Plan, Personnel Policies, and the town website.

101 Street Fund

This year's budget includes \$256,000 in grant money for street overlays and repairs. As always, if we don't receive the grand funding, the work will not be done.

104 Hotel/Motel Tax Fund

The Town changed its policies for accepting applications and awarding these funds, often referred to as 2% Funds. We now have an open and more transparent process to spend this money on tourist-related activities. We are projecting similar revenue and expenses as in past years.

105 Capital Improvement Fund

This year's budget includes \$255,000 in grant money the Town was awarded from the 9% Rural Economic Development Fund to work on the Master Green project. The money will be used for security lighting, improved drainage, storm water management and to develop additional parking spaces. The Town will spend an additional \$130,000 to build a new public restroom in municipal parking lot. Our plans also include a remodel of the restroom in Town Park and some simple improvements to the Holbrook Barn so it may be used as a community resource.

Utility Accounts – Last year our utility revenues and expenses were broken up into three individual accounts; water, sewer, and storm water. We also implemented a rate increase in the sewer and storm water utilities. Revenues in all three utility accounts generated revenue as planned and the revenues have been budgeted according to these rates with a small, planned increase in November.

410 Water

Projected expenses include upgrades to our water treatment plant to increase our capacity to produce water, upgrades to our telemetry system, well rehabilitation, and line replacement.

420 Sewer

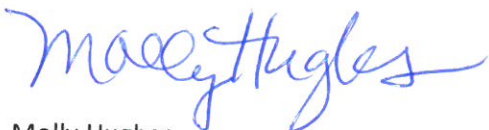
Projected expenses include upgrading the headworks and blowers in the treatment plant, line replacement, and small equipment replacement.

430 Storm Water

Projected expenses include culvert replacements, outfall rehab. The engineering has been completed for the storm water project on Front Street and construction should be complete in 2018.

On behalf of the Town Staff, the Town Council and myself, I would like to thank you for your continued support and assure you we are all looking forward to a very productive and successful 2018!

Sincerely,



Molly Hughes
Mayor

2018 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	Council Workshop on 2018 Budget and 2018 Fee Schedule Draft budget and tax levies prepared by Clerk-Treasurer, filed with Mayor, and shared
September 26	Schedule Public Hearings on proposed budget, revenue sources & property tax.
October 10	Council Workshop on 2018 Budget and 2018 Fee Schedule
October 14 & 21	Notice in Paper of Revenue Source & Property Tax Public Hearing
October 24	Public Hearing on Revenue Sources and Property Tax - Adoption
October 24	Preliminary Budget and Message filed with Council and made available to Public.
November 2 & 11	Draft 2018 Budget available to Public & Notice in Paper of Budget Public Hearings
November 14	Public Hearing - Preliminary 2018 Budget
November 28	Final Public Hearing - 2018 Budget - Adoption
November 30	Property tax levy Ordinance filed with county
November 30	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.

2018 Budget Policies

Fiscal Policies

- 1) General Fund Ending Balance should be maintained at a minimum of \$300,000.
- 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 of \$1000 or greater shall be considered capital equipment.

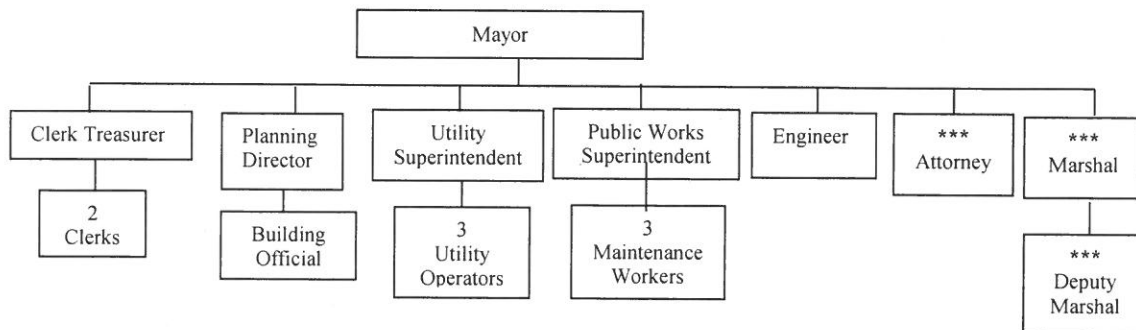
Allocation Policies

- 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 17-18).
- 3) Water and sewer connection fees will be put in reserves to fund water and sewer capital projects (Ordinance 730). 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 Water Fund, Sewer Fund, and Storm Water Fund to the General Fund, to cover the expenses of general administrative services (Council, Mayor, Administration, Public Works, Planning, and Building) to support the operation of each utility. 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.

	<u>Water</u>	<u>Sewer</u>	<u>Storm Water</u>
Council –	3%	3%	3%
<i>Calculated on agenda items and ordinances related to utilities</i>			
Mayor -	10%	8%	9%
<i>Calculated using the Mayor's Time Study</i>			
Administration –	14%	15%	15%
<i>Average percentage of Clerk Treasurer, Fiscal Clerk, and Utility Clerk Time Studies</i>			
Public Works –	64%	0%	7%
<i>Supplies cost calculated using Engineer's Time Study</i>			
Planning –	14%	15%	15%
<i>Calculated using the Planning Director's Time Study</i>			
Building –	14%	15%	15%
<i>Calculated using the Building Official's Time Study</i>			

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 2018. Any new proposed capital projects will be included in a 2018 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

2018 Adopted Budget

Summary of All Funds

001 GENERAL FUND	Beg. Balance	Revenues	Transfers In	Total	Expenditures	Trans. Out	Ending Bal	Total
511 Town Council					\$ 119,607		\$	119,607
512 Judicial/Mun. Court					\$ 37,805		\$	37,805
514 Finance & Admin					\$ 240,483		\$	240,483
515 Legal Services					\$ 34,000		\$	34,000
518 Central Services					\$ 258,625		\$	258,625
521 Law enforcement					\$ 517,142		\$	517,142
522 Fire control					\$ 8,000		\$	8,000
525 Emergency Mgmt Svcs					\$ 13,341		\$	13,341
531 Environmental Preserv.					\$ 2,000		\$	2,000
539 Public Works					\$ 28,356		\$	28,356
557 Economic Development					\$ 2,000		\$	2,000
558 Planning					\$ 135,316		\$	135,316
559 Building Inspections					\$ 111,908		\$	111,908
562 Public Health					\$ 8,700		\$	8,700
575 Community Center					\$ 29,600		\$	29,600
576 Parks					\$ 103,575		\$	103,575
586 Agency Disbursement					\$ 14,095		\$	14,095
596 Capital Expenditures					\$ 86,000		\$	86,000
001 GENERAL	\$ 777,928	\$ 1,334,968	\$ 168,246	\$ 2,281,141	\$ 1,750,553	\$ 18,000	\$ 512,588	\$ 2,281,141
101 STREET	\$ 213,465	\$ 400,840	\$ 18,000	\$ 632,305	\$ 593,878	\$ -	\$ 38,427	\$ 632,305
104 HOTEL/MOTEL TAX	\$ 40,000	\$ 48,045	\$ -	\$ 88,045	\$ 64,792	\$ -	\$ 23,253	\$ 88,045
105 CAPITAL IMPROVEMENT	\$ 590,717	\$ 304,000	\$ -	\$ 894,717	\$ 495,239	\$ -	\$ 399,478	\$ 894,717
106 DRUG ENFORCEMENT	\$ 1,703	\$ 2	\$ -	\$ 1,705	\$ 1,705	\$ -	\$ -	\$ 1,705
107 HARBOR IMPROVEMENTS	\$ 25,000	\$ 1,581	\$ -	\$ 26,581	\$ 26,581	\$ -	\$ -	\$ 26,581
109 PARK IMPACT	\$ 798	\$ 5	\$ -	\$ 803	\$ -	\$ -	\$ 803	\$ 803
410 WATER UTILITY	\$ 914,287	\$ 1,337,324	\$ -	\$ 2,251,611	\$ 1,856,816	\$ 56,162	\$ 338,633	\$ 2,251,611
420 SEWER UTILITY	\$ 654,722	\$ 662,641	\$ -	\$ 1,317,363	\$ 954,955	\$ 55,489	\$ 306,919	\$ 1,317,363
430 STORM WATER UTILITY	\$ 394,472	\$ 145,248	\$ -	\$ 539,720	\$ 286,927	\$ 56,595	\$ 196,198	\$ 539,720
621 COMMEMORATIVE	\$ 7,213	\$ 505	\$ -	\$ 7,718	\$ 7,718	\$ -	\$ -	\$ 7,718
631 CAFETERIA	\$ 5	\$ 6,005	\$ -	\$ 6,010	\$ 6,010	\$ -	\$ -	\$ 6,010
TOTAL	\$ 3,620,310	\$ 4,241,163	\$ 186,246	\$ 8,047,719	\$ 6,045,174	\$ 186,246	\$ 1,816,299	\$ 8,047,719

Summary of Transfers for 2018

Transfer in	Account	Amount	Transfer out	Account	Amount	For
<input type="checkbox"/> 001 General Fund	397.00 00.41	\$ 56,162	410 Water Utility	597.00 34.99	\$ 56,162	Administrative Transfer
<input type="checkbox"/> 001 General Fund	397.00 00.41	\$ 55,489	420 Sewer Utility	597.00 34.99	\$ 55,489	Administrative Transfer
<input type="checkbox"/> 001 General Fund	397.00 00.41	\$ 56,595	430 Storm Water Utility	597.00 34.99	\$ 56,595	Administrative Transfer
TOTAL		\$ 168,246			\$ 168,246	

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

	Water Utility	Sewer Utility	Storm Water Utility
January	\$ 4,680.17	\$ 4,624.06	\$4,716.23
February	\$ 4,680.17	\$ 4,624.06	\$4,716.23
March	\$ 4,680.17	\$ 4,624.06	\$4,716.23
April	\$ 4,680.17	\$ 4,624.06	\$4,716.23
May	\$ 4,680.17	\$ 4,624.06	\$4,716.23
June	\$ 4,680.17	\$ 4,624.06	\$4,716.23
July	\$ 4,680.17	\$ 4,624.06	\$4,716.23
August	\$ 4,680.17	\$ 4,624.06	\$4,716.23
September	\$ 4,680.17	\$ 4,624.06	\$4,716.23
October	\$ 4,680.17	\$ 4,624.06	\$4,716.23
November	\$ 4,680.17	\$ 4,624.06	\$4,716.23
December	\$ 4,680.17	\$ 4,624.06	\$4,716.23
	\$ 56,162	\$ 55,489	\$ 56,595

Summary of Projects for 2018

001 - GENERAL FUND

FUND 001	Project	2017 Budget	Carryover	2018 Budget
Completed in 2017	Rec Hall Equipment (chairs & racks)	\$ 6,000	\$ -	
Completed in 2017	NET Response Trailer (Only required \$1500)	\$ 12,000		\$ -
Partially Completed in 2017	Rec Hall Repairs (curbs, striping, fence)	\$ 7,500	\$ 5,000	\$ 5,000
Accrued	Technology Maintenance	\$ 10,000	\$ 10,000	\$ 20,000
	Personnel Policy Updates	\$ 10,000	\$ 10,000	\$ 10,000
Increased from 2017	Fence at Town Shop	\$ 15,000	\$ 15,000	\$ 17,000
	Comp Plan Update	\$ 50,000	\$ 50,000	\$ 50,000
Increased from 2017	Archives - Organization	\$ 1,000	\$ 1,000	\$ 5,000
	Security Cameras	\$ 10,000	\$ 10,000	\$ 10,000
Flat Bed Truck & Pick-up/Dump Truck	Equipment Replacement per schedule	\$ 31,500	\$ 20,915	\$ 36,000
	Town Hall Generator	\$ 50,000	\$ 50,000	\$ 50,000
	TOTAL	\$ 203,000	\$ 171,915	\$ 203,000

101 - STREET FUND

FUND 101	Project	2017 Budget	Carryover	2018 Budget
Completed in 2017	Paint Striper	\$ 7,000	\$ -	
	Front Street StormWater Repair	\$ 75,000	\$ 75,000	\$ 75,000
Flat Bed Truck & Pick-up/Dump Truck	Equipment Replacement per schedule	\$ 75,762	\$ 65,000	\$ 106,000
Tractor w/sidearm, Sander, Snow Plow				
	Full Restoration/Overlay/Chipseal Projects			\$ 256,202
	TOTAL	\$ 157,762	\$ 140,000	\$ 437,202

105 - CAPITAL IMPROVEMENTS FUND - REET

FUND 105	Project	2017 Budget	Carryover	2018 Budget
Increased from 2017	Parking Lot Improvements	\$ 20,000	\$ 20,000	\$ 25,000
Decreased From 2017	Holbrook Barn Upgrades	\$ 44,000	\$ 44,000	\$ 10,000
Increased from 2017	Public Restrooms	\$ 40,000	\$ 40,000	\$ 130,000
Increased from 2017	Remodel Existing Restrooms	\$ 35,000	\$ 35,000	\$ 50,000
	Community Master Green			\$ 255,000
	TOTAL	\$ 139,000	\$ 139,000	\$ 470,000

Summary of Utility Projects for 2018

410 - CAPITAL IMPROVEMENTS FUND - WATER

FUND 410	Project	2017 Budget	Carryover	2018 Budget
Completed in 2017	Fort Casey Reservoir Safety Upgrade	\$ 300	\$ -	
Completed in 2017	Additional Meters and Resetters	\$ 30,000	\$ -	
Completed in 2017	Meter Reader (Handheld)	\$ 8,000	\$ -	
Accrued	Rehabilitate Wells	\$ 20,000	\$ 20,000	\$ 40,000
	Fort Casey Treatment Plant - Piping & Structure Painting	\$ 5,000	\$ 4,750	\$ 4,749
	Fort Casey VFD for transfer pumps			\$ 30,000
	Fort Casey Reservoir Air Gap Repair			\$ 10,000
	Chlorine Analyzer / Injection Vault			\$ 6,000
	In-town Treatment Plant - Upgrade			\$ 20,000
	Upgrade Treatment Plant Media	\$100,000	\$ 100,000	\$ 100,000
	Media Change	\$ 30,000	\$ 30,000	\$ 30,000
	General Telemetry upgrade & maintenance software	\$ 60,000	\$ 60,000	\$ 60,000
	U/G locate equipment	\$ 7,000	\$ 7,000	\$ 7,000
	In-town Line Replacement			\$ 66,534
	Out-of-town Replacements	\$100,000	\$ 100,000	\$1,017,000
Pick-up/Dump Truck, Generator A, Generator C, Vactor Tool	Equipment Replacement per schedule	\$ 32,025	\$ 10,800	\$ 51,000
	TOTAL	\$392,325	\$ 332,550	\$1,442,283

420 - CAPITAL IMPROVEMENTS FUND - SEWER

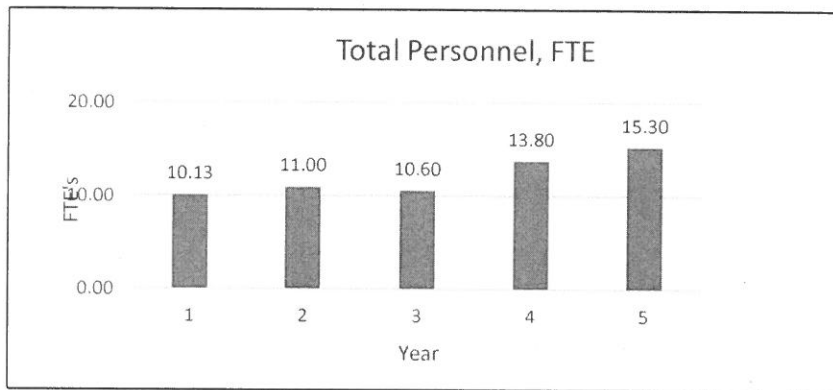
FUND 420	Project	2017 Budget	Carryover	2018 Budget
Completed in 2017	Automatic Transfer Switch for Lift Station	\$ 6,000	\$ -	\$ -
Postponed Until 2019	BOD Monitoring Ports: Allowance	\$ 5,000	\$ -	\$ -
	Upgrade Headworks			\$ 80,000
In Progress	Reclaimed Water Systems Upgrade	\$ 5,000	\$ -	\$ 2,500
	Upgrade Blowers			\$ 30,000
	Building Modifications			\$ 5,000
	ASP Aerator			\$ 4,000
Accrued	Raz Pump Replacement	\$ 4,000	\$ 4,000	\$ 8,000
Increased from 2017	Lighting Upgrade	\$ 500	\$ 500	\$ 5,000
	Line Replacement			\$ 184,865
	System Rehabilitation for I&I	\$ 10,000	\$ 10,000	\$ 10,000
	Smoke Test / TV Lines	\$ 2,500	\$ 2,500	\$ 2,500
	UV Bulbs			\$ 5,000
Generator C, Vactor Tool	Equipment Replacement per schedule	\$ 12,500	\$ 12,500	\$ 14,000
	TOTAL	\$ 45,500	\$ 29,500	\$ 350,865

430 - CAPITAL IMPROVEMENTS FUND - STORMWATER

FUND 430	Project	2017 Budget	Carryover	2018 Budget
	Outfall Rehab			\$ 25,000
	Culvert Replacement	\$ 5,000	\$ 5,000	\$ 5,000
	Repair - S. Main			\$ 10,000
	Front Street Repair	\$ 75,000	\$ 75,000	\$ 75,000
	Bainbridge (Town portion of lines)			\$ 5,000
Tractor w/sidewarm, Vactor Tool	Equipment Replacement per schedule	\$ 60,762	\$ 47,600	\$ 51,000
	TOTAL	\$140,762	\$ 127,600	\$ 171,000

Personnel, FTE'S & Salary Information

	2014	2015	2016	2017	2018
Mayor	1.00	1.00	0.50	1.00	1.00
Clerk Treasurer	1.00	1.00	1.00	1.00	1.00
Planner	0.00	1.00	1.00	1.00	1.00
Town Engineer	0.50	0.50	0.00	1.00	1.00
Utility Clerk	0.52	0.50	0.80	0.80	0.80
Fiscal Clerk	0.61	0.50	0.80	1.00	1.00
Building Official	0.00	0.00	0.00	0.00	1.00
Utility Superintendent	1.00	1.00	1.00	1.00	1.00
Utilities Operators	2.00	2.00	2.00	2.00	3.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	4.00	3.00
Seasonal Help	0.50	0.50	0.50	0.00	0.50
TOTAL FTE's	10.13	11.00	10.60	13.80	15.30



2018 Salary Grid Steps----->	Hourly Wage				
	1	2	3	4	5
Clerk Treasurer	34.08	35.11	36.16	37.24	38.36
Engineer	36.10	37.18	38.30	39.45	40.63
Planner	36.10	37.18	38.30	39.45	40.63
Public Works Superintendent	31.50	32.45	33.42	34.42	35.46
Maintenance Worker III	24.24	24.97	25.72	26.49	27.28
Maintenance Worker II	21.87	22.53	23.20	23.90	24.61
Maintenance Worker I	19.13	19.70	20.29	20.90	21.53
Building Inspector	26.88	27.68	28.51	29.37	30.25
Clerk II	19.79	20.38	20.99	21.62	22.27
Clerk I	18.29	18.84	19.40	19.99	20.59
Utilities Superintendent	31.50	32.45	33.42	34.42	35.46
Utility Operator III	24.24	24.97	25.72	26.49	27.28
Utility Operator II	21.87	22.53	23.20	23.90	24.61
Utility Operator I	19.13	19.70	20.29	20.90	21.53

2017 Longevity Grid Years in Service----->	Hourly Wage			
	7	10	12	15
Clerk Treasurer	39.51	40.30	41.51	42.34
Engineer	41.85	42.69	43.97	44.85
Planner	41.85	42.69	43.97	44.85
Public Works Superintendent	36.52	37.25	38.37	39.14
Maintenance Worker III	28.10	28.66	29.52	30.11
Maintenance Worker II	25.35	25.86	26.64	27.17
Maintenance Worker I	22.17	22.61	23.29	23.76
Building Inspector	31.16	31.78	32.73	33.39
Clerk II	22.94	23.40	24.10	24.58
Clerk I	21.20	21.63	22.28	22.72
Utilities Superintendent	36.52	37.25	38.37	39.14
Utility Operator III	28.10	28.66	29.52	30.11
Utility Operator II	25.35	25.86	26.64	27.17
Utility Operator I	22.17	22.61	23.29	23.76

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	001 558.50 Bldg Ins	001 539.00 P. W.	001 558.60 PCD	001 575.50 Rec Hall	001 576.80 Parks	101 542.30 Rtwy	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							10%				15%			20%	30%	25%	100.00%
Building Inspector						100%											100.00%
- Xtra Duty						100%											100.00%
Clerk II		100%															100.00%
Clerk I		100%															100.00%
Vac Relief		100%															100.00%
- Overtime		100%															100.00%
Public Works Superintendent																	100.00%
Maint Wkr II			5%							14%	6%		11%	24%	16%	23%	100.00%
Maint Wkr I			4%							34%	8%		22%	10%	3%	19%	100.00%
Maint Wkr I			6%							20%	7%		25%	15%	8%	20%	100.00%
Ice Overtime												100%		5%	70%	25%	100.00%
Utilities Superintendent																	100.00%
Utility Op II														69%	31%		100.00%
Utility Op II										3%				68%	29%		100.00%
Utility Op I										3%				7%	90%		100.00%
NET Coordinator														5%	70%	25%	100.00%
Seasonal/Waterer					100%					50%			50%				100.00%
Total	5%	24%	1%	0%	5%	10%	0%	5%	0%	6%	2%	5%	5%	11%	17%	7%	2100%

2018 Fee Schedule
Attachment "A"
General Fees Schedule

Adult Business License:	
Initial	\$1,000.00 - First Time
Renewal	\$500.00 - Annually
Amusement Center License	\$500.00
Burglary/Fire False Alarm	
First Response	Free
Second Response	Free - With Notification
Third or Subsequent Response	\$100.00
Cabaret License	\$50.00 Annually
Comprehensive Plan copy	\$40.00
Development Regulations copy	\$20.00
Dog License:	
Regular	\$25.00 - Annually
Spayed/Neutered	\$10.00 - Annually
Replacement Tag	\$5.00
Potentially Dangerous Dog	\$100.00 - Annually
Dangerous Dog	\$200.00 - Annually
Fire Inspection:	
0—1,000 square feet	\$50.00 - Annually
1,001—2,500 square feet	\$70.00 - Annually
2,501—5,000 square feet	\$100.00 - Annually
Over 5,000 square feet	\$150.00 and \$50.00 per hour - Annually
Reinspection beyond the second inspection	\$50.00
Labor & Equipment	
Labor - Straight Time	\$50 per hour/ per person
Labor - Overtime	\$67.50 per hour/ per person
Backhoe	\$75.00 per hour
Dump Truck	\$50 per hour
Vactor	\$150 per hour
Broom	\$50 per hour
Grade Tractor	\$50 per hour
Water Meter	Actual Cost
Sign Posts & Signs	Actual Cost
Mobile Vendor License	
Initial License	\$300.00 - First Time
Renewal	\$100.00 - Annually
NSF Check Fee	\$20.00
Occupancy Permit - Commercial	\$100.00
Photocopying	\$0.15 per page (\$0.30 for double-sided)
Data Disc (DVD)	\$10.00
Public Records Request (cumulative)	
Scanned Records	\$0.10 per page
Electronic Files	\$0.05 for every four electronic files or attachments sent via email
Transmission Charge	\$0.10 per gigabyte
Photocopying	\$0.15 per page copied (\$0.30 for double-sided)
Rentals:	
Recreation Hall	\$50.00 for 4 hours, \$15.00/hr. after that, max. \$100.00; plus \$50.00 for use of K
Pavilion	\$25.00 for 3 hours, \$10.00/hr. after that, max. \$50.00
Street Vacation	\$500.00
Stormwater Management Permit:	
Small Parcel - Residential	\$100.00
Small Parcel - Commercial	\$200.00

Large Parcel (Erosion—stormwater)	\$600
Taxicab License:	
Initial	\$100.00 + \$50.00/driver
Renewal	\$50.00 + \$25.00/driver
Transient Merchant License	\$50.00 Daily
Vacation Checks	Free
Work on Town Right-of-Way:	
Permit	\$100.00 plus inspection fee
Inspections	\$50.00 Per Inspection
Yard Sale Permits	Free

Attachment "B"
Chapter 16 FEE SCHEDULE

Land Use Action	Fee
Accessory Dwelling Review	\$150.00
Amendments to Approved Actions	\$300.00
Administrative Appeals	\$1,700.00
Binding Site Plan	
Preliminary Plat	\$2800 plus \$50 per unit plus Hearing Examiner costs
Engineering Review and Inspection	\$800 plus \$75 per lot
Final Plat	\$1,000.00
Boundary Line Adjustment	\$500.00
Clearing and Grading - Up to 6 Trees	\$250.00 (additional trees \$50.00 each - Maximum \$500.00)
Comprehensive Plan/Code Amendment (including Rezones)	\$750.00
Conditional Use Permit	
Administrative	\$700.00
Hearing Examiner	\$1500.00 plus Hearing Examiner costs
Design Review Fees	
All development except as otherwise noted	
Level A	\$50.00
Level B	\$100.00
Level C	\$150.00
Historic buildings in commercial use	
Level A	\$50.00
Level B	\$100.00
Level C	\$200.00
New Commercial, Multifamily, Institutional Building Complex	
Level C	\$150 per principal use building
New Agricultural Buildings	
Level A	\$50.00
Level B	\$150.00
Level C	\$300.00
Heritage Farm Plan	\$500.00
Land Use Applications	
Level A	\$50.00
Level B	\$150.00
Level C	\$300.00
Historic Demolition	\$1,000
Historic Relocation	\$500
Special Valuation	\$50.00
Engineering Review for Public Utility Extensions associated with Building Permit	\$200.00 plus \$1.00 per lineal foot of utility extension in excess of 200 feet
Home Occupation	
1. Class I	\$150.00
2. Class II	\$200.00
Latecomers Agreement	
Processing Fee	\$1,500.00 plus Attorney Fees
Contract Administration	10% of receipted funds
Planned Unit Development	
1. Outline Plan	\$500.00
2. Detail Plan	\$3,000.00 - Plus \$250.00 per unit

3. Engineering Review and Inspection	\$800 plus \$75 per unit
4. Final Plat	\$1,000.00
SEPA Review	
Threshold determination	\$600
Environmental impact statement review	\$2,000 plus direct costs
Shoreline Permits	
1. Exemption	\$250.00
2. Substantial Development Permit (SDP)	\$1,800.00 plus Hearing Examiner costs
3. Variance	\$1,800 plus Hearing Examiner costs (Hearing Examiner costs only if associated with an SDP)
4. Conditional Use Permit	\$1,800 plus Hearing Examiner costs (Hearing Examiner costs only if associated with an SDP)
Short Plat - 1 to 4 lots	
Preliminary Plat	\$2000 plus \$75 per lot
Engineering Review and Inspection	\$200 plus \$50 per lot
Final Plat	\$250.00
Sign Permit	No Fee effective 1/1/2012
Sign Permt After the Fact	\$100.00
Sign Variance	\$300.00
Special Flood Hazard Area Development	\$250.00
Subdivision - 5 or more lots	
Preliminary Plat	\$2800 plus \$50 per lot plus Hearing Examiner costs
Engineering Review and Inspection	\$800 plus \$75 per lot
Final Plat	\$1,000.00
Variance	
Minor Variance	\$375.00
Hearing Examiner Variance	\$1500 plus Hearing Examiner costs

Hearing Examiner fees: Applications requiring a hearing before the Hearing Examiner shall be charged according to the current Agreement for Professional Services between the Town of Coupeville and the Hearing Examiner. Direct costs above the base fee will be charged to the application at the rates described in Exhibit A of the Professional Services Agreement. The Town may, at its discretion, require a deposit based on an estimate of the cost of hearing examiner services prior to a determination that a land use application is complete. Any unexpended portions of such deposit shall be returned to the applicant following withdrawal of the application or following issuance of a decision on the application and receipt of all associated Hearing Examiner invoices.

Professional peer-review: Consultants with specialized expertise in scientific fields, e.g., biology or engineering, may be engaged by the Town to perform peer review of land use and development applications at the determination of the Town Planner or Town Engineer. Costs for such review shall be paid by the applicant in addition to the review and processing fees identified in this fee schedule. The Town may, at its discretion, require a deposit based on an estimate of the cost of services prior to a determination that a land use application is complete. Any unexpended portion of the deposit shall be returned to the applicant following withdrawal of the application or following issuance of a decision on the application and receipt of all associated consultant invoices.

Attorney fees: Where identified in this fee schedule as a cost to process an application, attorney charges incurred by the Town in the review of the application and/or preparation of documents shall be paid by the applicant. The Town may, at its discretion, require a deposit based on an estimate of the cost of legal services prior to a determination that a land use application is complete. Any unexpended portions of such deposit shall be returned to the applicant following withdrawal of the application or following issuance of a decision on the application and receipt of all associated invoices.

Recording costs: The responsibility for recording documents with the Island County Auditor and any costs associated with such recording shall be the sole responsibility of the applicant.

Fees cumulative: Where multiple permits or reviews are required, review fees shall include all applicable fees as set forth in this fee schedule.

Attachment "C" - Page 1 of 3
Building Valuation Schedule and Miscellaneous Building Fees

Building Valuation Schedule

Dwelling: New construction	\$165.00 Per s.f.
Modular dwelling	\$125.00 Per s.f.
Moved dwelling	\$70.00 Per s.f.
Remodel	\$165.00 Per s.f.
Additions	\$165.00 Per s.f.
Sunrooms	\$125.00 Per s.f.
Basement - finished	\$165.00 Per s.f.
Basement - semi-finished	\$75.00 Per s.f.
Basement - unfinished	\$50.00 Per s.f.
Foundation only - standard perimeter	\$20.00 Per l.f.
Foundation only - basement	\$125.00 Per l.f.
Foundation only - slab on grade	\$10.00 Per l.f.
Carports	\$50.00 Per s.f.
Garage or barn	\$80.00 Per s.f.
Decks	\$25.00 Per s.f.
Decks - covered	\$40.00 Per s.f.
Pole barn	\$40.00 Per s.f.
Fences over 6' high	\$19.00 Per l.f.
Swimming pools	\$40.00 Per s.f.
Bulkheads - concrete to 4 feet	\$88.00 Per l.f.
Bulkheads - concrete over 4 feet	\$110.00 Per l.f.
Bulkheads - wood	\$50.00 Per l.f.
Non-residential sprinkler system	\$3.50 Per s.f.

Where not indicated, building valuation rates are determined by the Building Official based on the best available regional information and adjusted annually. Plan review fees will be added to all applicable structures at the rate of 65% of the building permit fee.

Remodel valuation shall be based on extent of work proposed per Attachment "C" Page 4 of 4.

Miscellaneous Building Fees

Mobile Homes Installation	\$100.00
Reroof (>10 squares)	\$40.00
Tearoff/Resheath/Reroof	\$50.00 + \$3.50/square
Reroof - small roof (<10 squares)	\$25.00
Removing or demolition - S.F.R. Non-Historic	\$40.00
<i>Underground tank decommissioning</i>	\$55.00

Permit Fees—See Attachment "C" page 2 for additional fees for special inspections and reinspection costs, etc.

A \$4.50 state building code fee charged to all building permits. An additional fee of \$2.00 shall be imposed for each dwelling unit after the first unit.

**Attachment "C" - Page 2 of 3
Building Permit Fee Schedule**

TOTAL VALUATION	FEE
\$1.00 to \$500.00	\$40.00
\$501.00 to \$2,000.00	\$40.00 for the first \$500.00 plus \$5.00 for each additional \$100.00, or fraction thereof, to and including \$2,000.00
\$2,001.00 to \$40,000.00	\$115.00 for the first \$2,000.00 plus \$12.00 for each additional \$1,000.00, or fraction thereof, to and including \$40,000.00
\$40,001.00 to \$100,000.00	\$571.00 for the first \$40,000.00 plus \$10.00 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$1,171.00 for the first \$100,000.00 plus \$8.00 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00
\$500,001.00 to \$1,000,000.00	\$4,371.00 for the first \$500,000.00 plus \$5.00 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00
\$1,000,001.00 +	\$6,871.00 for the first \$1,000,000.00 plus \$3.00 for each additional \$1,000.00, or fraction thereof

Other Inspections and Fees:

- 1) Inspections outside of normal business hours (Minimum charge- two hours) \$75.00 per hour ¹
- 2) Reinspection fees \$75.00 per hour ¹
- 3) Inspections for which no fee is specifically indicated (Minimum charge - one-half hour) \$75.00 per hour ¹
- 4) Additional plan review required by changes for, additions or revisions to plans (Minimum charge - one-half hour) \$75.00 per hour ¹
- 5) For use of outside consultants for plan checking and inspections, or both Actual costs ²

Building permit fees and plan review fees do not include fees for: Engineering, planning, public works, nor any board or commission of the Town of Coupeville.

Footnotes:

¹Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

²Actual costs include administrative and overhead costs.

**Attachment "C" - Page 3 of 3
 Building Permit Fee Schedule
 Plumbing and Mechanical Fees**

Plumbing

Base Permit Fee	\$30.00
Toilet/Bidet	\$10.00 / fixture
Bathtub/Shower Combo/Shower Stall	\$10.00 / fixture
Bathroom Sink	\$10.00 / fixture
Kitchen Sink/Disposal	\$10.00 / fixture
Dishwasher	\$10.00 / fixture
Hot Water Heater	\$10.00 / fixture
Laundry Washer	\$10.00 / fixture
Laundry Sink	\$10.00 / fixture
Wet Bar Sink	\$10.00 / fixture
Spa/Jacuzzi Tub	\$10.00 / fixture
Floor Sink or Drain	\$10.00 / fixture
Waste Interceptor	\$10.00 / fixture
Building Sewer	\$10.00
Grease Trap	\$10.00 each
Lawn Sprinkler	\$10.00 plus \$1.00 / sprinkler head
Backflow Device	\$10.00 each

Mechanical

Base Permit Fee	\$30.00
Ventilation Fans	\$7.00 each
Appliance Vents	\$7.00 each
Range Hood	\$11.00 each
Wall Heaters	\$15.00
F.A. Furnace	\$20.00
Baseboard	\$15.00
Fireplace or Woodstove	\$20.00 each
Pellet Stove	\$15.00 each
Propane Tank	\$11.00 each
Gas/Propane Piping System	\$5.00
Repairs and Additions	\$14.00
Heat Pump (including remote ductless units)	\$15.00
Air Handler	\$15.00 each

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
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
512	Judicial
514	Finance and Administration
515	Legal Services
518	Central Services
521	Law Enforcement
522	Fire Control
525	Emergency Management Services
531	Environmental Preservation
539	Public Works
557	Economic Development
558	Building & Planning
562	Public Health
575	Recreation Hall
576	Parks & Recreation
586	Agency Disbursement
594	Capital Outlay
597	Transfers Out

The Ending Balance in the General Fund is projected to be over the policy requirement of \$300,000.

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 \$300,000 to maintain an adequate cash flow for expenditures, and to provide some reserve for unexpected expenses.

Taxes

- **Property Taxes** account for approximately 28% 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 2018 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 25% 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 22% of the General Fund Revenue in 2018.
- **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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
REVENUES					
Beginning Cash & Investments					
001.000.000.308.10.00.00	Reserved	\$ 200,000	\$ 200,000	\$ 300,000	Policy States Minimum Fund Balance of \$300,000
001.000.000.308.80.00.00	Unreserved	\$ 594,978	\$ 657,499	\$ 316,928	Estimate
001.000.000.308.80.00.01	Designated Project Carryover	\$ 72,500	\$ 163,500	\$ 130,085	See Below *
001.000.000.308.80.00.02	Designated Vehicle Replacement	-	-	\$ 20,915	Vehicle Replacement Fund
001.000.000.308.80.00.03	Designated Accrued Comp	\$ 10,000	\$ 10,000	\$ 10,000	Vacation Leave Liability
	Total Beginning Balance	\$ 877,478	\$ 1,030,999	\$ 777,928	
Taxes					
001.000.000.311.10.00.00	Property Tax	\$ 375,474	\$ 400,000	\$ 400,000	Includes 1% increase
001.000.000.313.11.00.00	Local Retail Sales & Use Tax	\$ 573,825	\$ 350,000	\$ 350,000	Sales Tax
001.000.000.313.71.00.00	Sales Tax - Criminal Justice	\$ 21,872	\$ 18,000	\$ 18,000	
001.000.000.316.40.00.01	Utility - Own Water	\$ 28,389	\$ 27,240	\$ 32,700	Calculated on estimated income in utility fund
001.000.000.316.40.00.02	Utility - Own Sewer	\$ 20,987	\$ 25,500	\$ 39,163	Calculated on estimated income in utility fund
001.000.000.316.41.00.00	Utility - Private Electric	\$ 150,884	\$ 130,000	\$ 135,000	PSE - 6% Utility Tax
001.000.000.316.45.00.00	Utility - Private Garbage	\$ 20,977	\$ 18,500	\$ 20,000	Garbage - 6% Utility Tax
001.000.000.316.46.00.00	Utility - Private Cable	\$ 37,714	\$ 40,000	\$ 35,000	Cable - 6% Utility Tax
001.000.000.316.47.00.00	Utility - Private Telephone	\$ 65,093	\$ 60,000	\$ 60,000	Phone - 6% Utility Tax
001.000.000.317.20.00.00	Leasehold Excise Tax	\$ (2,500)	\$ 4,000	\$ 4,000	
	Total Taxes	\$ 1,292,715	\$ 1,073,240	\$ 1,093,863	
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	\$ 25	\$ -	\$ 25	
001.000.000.321.60.00.00	Occupational License	\$ 350	\$ 100	\$ 100	
001.000.000.321.70.00.00	Amusement License	\$ -	\$ -	\$ -	
001.000.000.321.91.00.00	Franchise Fees - Comcast	\$ 33,076	\$ 26,000	\$ 33,000	Comcast Cable
001.000.000.321.99.00.00	Business License	\$ -	\$ -	\$ 3,750	Annual Business License
001.000.000.322.10.00.00	Permits - Bldg., Mech., Plumbing	\$ 31,220	\$ 20,000	\$ 25,000	Building Permit Fees
001.000.000.322.10.01.00	Permits - Bldg., Mech., Plumbing (Special Project)	\$ 7,459	\$ -	\$ -	Special Project Building Permit Fees
001.000.000.322.10.02.00	Permits - Sign	\$ 100	\$ -	\$ -	
001.000.000.322.10.03.00	Permits - ROW/Stormwater/grading	\$ 6,461	\$ 2,000	\$ 5,000	
001.000.000.322.10.04.00	Permits - Occupancy & Misc.	\$ 1,550	\$ 2,500	\$ 2,500	Miscellaneous Permits
001.000.000.322.10.05.00	Permits - COA	\$ 1,055	\$ -	\$ -	
001.000.000.322.30.00.00	Animal License	\$ 595	\$ 400	\$ 550	
	Total Licenses & Permits	\$ 81,941	\$ 51,050	\$ 69,975	

Policy states that the annual revenues should cover annual operating expenses.

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

001 - General Fund Revenues

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Intergovernmental					
001.000.000.336.06.21.00	Criminal Justice - Population based	\$ 1,000	\$ 475	\$ 572	.31 x 1,905 (population) MRSC - 2017 Budget Suggestions
001.000.000.336.06.26.00	Criminal Justice - Special Programs	\$ 1,908	\$ 1,691	\$ 2,019	1.06 x 1,905 (population) MRSC - 2017 Budget Suggestions
001.000.000.336.06.51.00	DUI - Cities	\$ 296	\$ 300	\$ 300	
001.000.000.336.06.94.00	Liquor Excise Tax	\$ 8,865	\$ 5,149	\$ 9,373	\$4.92 x 1,905 (population) MRSC - 2017 Budget Suggestions
001.000.000.336.06.95.00	Liquor Control Board Profits	\$ 16,367	\$ 16,663	\$ 15,792	\$8.29 x 1,905 (population) MRSC - 2017 Budget Suggestions
001.000.000.336.06.95.01	Marijuana Excise Distribution			\$ 667	\$0.35 x 1,905 (population) MRSC - 2017 Budget Suggestions
001.000.000.337.00.00.00	In-Lieu Tax - Housing Authority	\$ -	\$ 36	\$ 36	Dean Manor - Adjusted per RCW 35.82.210
001.000.000.337.00.00.01	In-Lieu of Tax - Senior Services	\$ -	\$ 1,300	\$ 1,300	Cambey - 5 year contract - 2013 thru 2017 \$1,362.50
001.000.000.337.00.00.02	In-Lieu Tax - Island County	\$ -	\$ 9,688	\$ 8,483	Island County - 5 yr contract - \$9,687.66/yr 2017 thru 2022
001.000.000.337.00.00.03	Interlocal for Building Official	\$ -	\$ -	\$ 39,158	Shared Building Official with other Agency
	Total Intergovernmental	\$ 28,436	\$ 35,302	\$ 77,701	
Services & Charges					
001.000.000.341.32.03.00	Court Svcs-Civil Fee/Court Writ	\$ 13	\$ 50	\$ 50	
001.000.000.341.32.05.00	Court Writ/Garn Fees	\$ 16			
001.000.000.341.33.00.00	Court Administration Fees	\$ 239	\$ 75	\$ 75	
001.000.000.341.33.02.00	Warrant Costs	\$ 17	\$ 250	\$ 250	
001.000.000.341.33.03.00	Def Prosecution Adm Costs	\$ -	\$ 100	\$ 100	
001.000.000.341.33.06.00	Court Admin IT Fee	\$ 104	\$ 50	\$ 50	
001.000.000.341.45.00.00	Election Filing Fees	\$ -	\$ -	\$ -	
001.000.000.341.62.00.00	Copy & Tape Fees	\$ 91	\$ 50	\$ 50	Miscellaneous copies
001.000.000.341.82.00.00	Engineering Fees	\$ 4,076	\$ -	\$ -	
001.000.000.341.82.00.01	Engineering Fees - Special Project	\$ 29,401	\$ -	\$ -	Special Project
001.000.000.342.21.00.00	Fire Protection Services	\$ 12,120	\$ 10,000	\$ 10,000	Fire Inspections
001.000.000.342.33.06.00	Record Check Fee	\$ 527	\$ -	\$ -	
001.000.000.342.33.07.00	Adult Probation Charges	\$ -	\$ 1,000	\$ 1,000	Court Fees
001.000.000.342.50.00.00	DUI Emergency Response	\$ -	\$ -	\$ -	
001.000.000.342.50.00.01	Court - Crim Cnv Fee DUI	\$ 0	\$ -	\$ -	
001.000.000.342.50.00.02	Crim Conv Fee-Criminal Traffic	\$ 2	\$ -	\$ -	
001.000.000.342.50.00.03	Crim Conv Fee- Criminal Non-Traffic	\$ -	\$ -	\$ -	
001.000.000.345.81.00.00	Planning & Development Fees	\$ 1,873	\$ 2,000	\$ 2,000	SD, SP, BLA, CUP, Etc.
001.000.000.345.81.00.01	Tree Credit - In-lieu of Planting	\$ 1,955	\$ -	\$ -	
001.000.000.345.83.00.00	Plan Check Fees	\$ 26,661	\$ 12,000	\$ 12,000	Fees for Inspecting & Reviewing Plans
001.000.000.345.83.00.01	Plan Check Fees - Special Project	\$ 12,169	\$ -	\$ -	Special Project
001.000.000.345.86.00.00	SEPA Related Fees	\$ -	\$ 500	\$ 500	
001.000.000.347.60.01.00	Community Garden Plot Fees	\$ -	\$ 300	\$ 300	\$30 per plot per year (May - October)
001.000.000.348.00.00.00	Hearing Examiner Fees	\$ -	\$ -	\$ 10,000	Hearing Examiner Fees
	Total Services & Charges	\$ 89,265	\$ 26,375	\$ 36,375	

001 - General Fund Revenues

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Fines & Forfeits					
001.000.000.352.30.00.00	Admin Costs - Vehicle Insurance	\$ 246	\$ 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.	\$ 6,943	\$ 5,000	\$ 5,000	Court Fees
001.000.000.353.10.04.00	Legis Assessment	\$ 971	\$ 1,000	\$ 1,000	Court Fees
001.000.000.353.70.00.00	Other Infractions - Current Exp.	\$ -	\$ 50	\$ 50	Court Fees
001.000.000.354.00.00.00	Parking Infraction Penalties	\$ 877	\$ 250	\$ 250	Court Fees
001.000.000.355.20.00.00	Driving while Intoxicated	\$ 235	\$ 500	\$ 500	Court Fees
001.000.000.355.20.01.00	DUI - DP Acct - Current Exp	\$ 15	\$ 50	\$ 50	Court Fees
001.000.000.355.20.03.00	Conv Fee - DUI	\$ 32	\$ 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	\$ 890	\$ 500	\$ 500	Court Fees
001.000.000.355.80.02.00	Conv Fee CT - Current Expense	\$ 111	\$ 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	\$ 538	\$ 500	\$ 500	Court Fees
	Total Fines & Forfeits	\$ 10,858	\$ 8,060	\$ 8,060	
Miscellaneous Revenues					
001.000.000.361.11.00.00	Investment Interest	\$ 3,271	\$ 500	\$ 1,000	Bank & Investment Pool Interest
001.000.000.361.40.00.00	Sales Interest	\$ 346	\$ 75	\$ 200	Interest on Sales Tax
001.000.000.361.40.01.00	D/M Interest Income	\$ 158	\$ -	\$ -	
001.000.000.362.30.00.00	Rental - Parking Lot	\$ 557	\$ -	\$ -	Parking Lot rental - South Main-Terry
001.000.000.362.40.00.00	Rental - Rec Hall & Park	\$ 19,275	\$ 15,000	\$ 15,000	Recreation Hall & Pavilion Rental Fees
001.000.000.362.50.00.00	Lease - Sprint	\$ 6,348	\$ 5,859	\$ 7,059	Sprint contract - \$588.28/month (Term 3 until 2019)
001.000.000.362.50.00.01	Lease - T-Mobile	\$ 7,920	\$ 8,640	\$ 8,640	T-Mobile - \$720.00 per month (Term 3)
001.000.000.369.00.00.00	Other Miscellaneous	\$ 4,131	\$ -	\$ -	
001.000.000.369.10.00.00	Sale of Surplus	\$ -	\$ -	\$ -	
001.000.000.369.91.00.00	Miscellaneous Revenue	\$ 3,188	\$ 1,000	\$ 3,000	Other sources not accounted for in 361 - 368
	Total Miscellaneous	\$ 45,193	\$ 31,074	\$ 34,899	

001 - General Fund Revenues

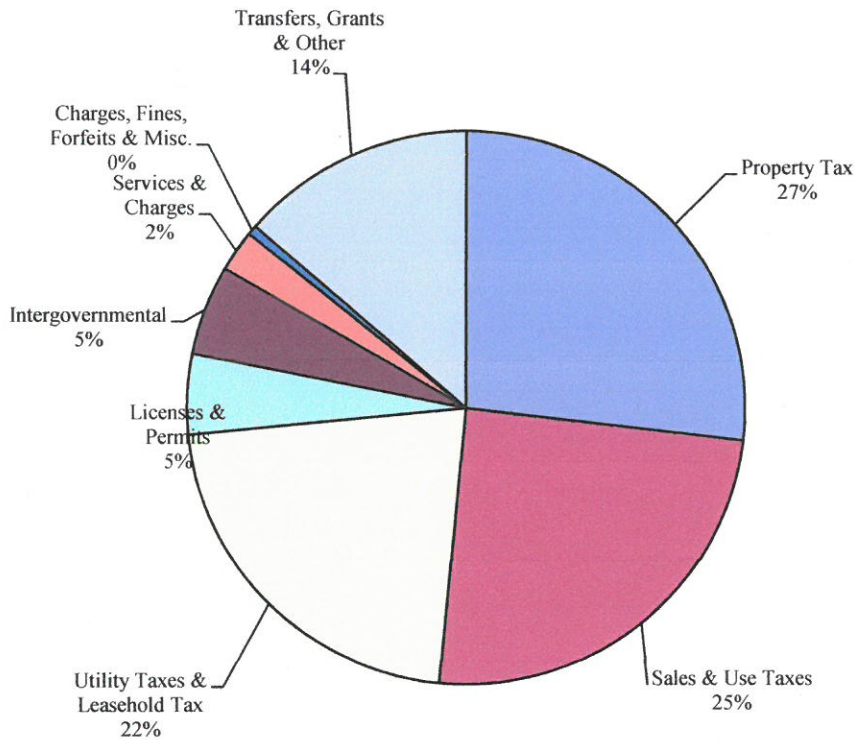
FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Non-Revenues					
001.000.000.386.12.00.00	IC Crime victims/witness	\$ 180	\$ 200	\$ 200	Court Fees - Based on previous year's actuals
001.000.000.386.83.06.00	JIS/Trauma - Current Expense	\$ 2,405	\$ -	\$ 2,400	Court Fees - Based on previous year's actuals
001.000.000.386.83.07.00	JIS/Trauma Care-Cur Exp-Trauma	\$ 1,093	\$ -	\$ 1,000	Court Fees - Based on previous year's actuals
001.000.000.386.83.31.00	JIS/Trauma-Auto Theft Prev	\$ 844	\$ 2,000	\$ 1,000	Court Fees - Based on previous year's actuals
001.000.000.386.83.32.00	Trauma Brain Injury	\$ 166	\$ -	\$ 200	Court Fees - Based on previous year's actuals
001.000.000.386.89.09.00	DUI - DP WSP Hiway Acct	\$ 5	\$ -	\$ 10	Court Fees - Based on previous year's actuals
001.000.000.386.89.14.00	Hiway Safety Account	\$ 1	\$ -	\$ 5	Court Fees - Based on previous year's actuals
001.000.000.386.89.15.00	DUI - DP Death Inv Acct	\$ 1	\$ -	\$ 5	Court Fees - Based on previous year's actuals
001.000.000.386.91.00.00	WS - Segregated (PSEA)	\$ 5,093	\$ 2,000	\$ 5,000	Court Fees - Based on previous year's actuals
001.000.000.386.92.00.00	WS - Segregated (30% PSEA)	\$ 2,914	\$ 500	\$ 3,000	Court Fees - Based on previous year's actuals
001.000.000.386.93.00.00	WS - Fund 54	\$ 65	\$ -	\$ 70	Court Fees - Based on previous year's actuals
001.000.000.386.96.03.00	Blood/Breath Test	\$ 4	\$ 100	\$ 5	Court Fees - Based on previous year's actuals
001.000.000.386.99.00.00	Speeding IN School Zone	\$ 285	\$ -	\$ 300	Court Fees - Based on previous year's actuals
001.000.000.386.99.01.00	School Zone Safety	\$ 282	\$ 100	\$ 300	Court Fees - Based on previous year's actuals
001.000.000.389.01.00.00	WS-Building Permit Fee	\$ 456	\$ 100	\$ 500	Court Fees - Based on previous year's actuals
001.000.000.389.30.00.01	Forest Excise Tax	\$ 88	\$ -	\$ 100	Court Fees - Based on previous year's actuals
	Total Non-Revenues	\$ 13,883	\$ 5,000	\$ 14,095	
Other Financing Sources					
001.000.000.397.00.00.00	Transfer-In (from Cafeteria..)	\$ -	\$ -	\$ -	Transfer in from Fund 631
001.000.000.397.00.00.41	Transfer-In (from Water)		\$ 58,417	\$ 56,162	Administrative Transfer
001.000.000.397.00.00.42	Transfer-In (From Sewer)		\$ 58,417	\$ 55,489	Administrative Transfer
001.000.000.397.00.00.43	Transfer-In (From Storm Water)		\$ 12,982	\$ 56,595	Administrative Transfer
001.000.000.397.00.00.41	Transfer-In (from Utility..)	\$ 149,433	\$ -	\$ -	Administrative Transfer (Prior to 2017)
	Total Other Financing	\$ 149,433	\$ 129,816	\$ 168,246	
Grants					
001.000.000.334.03.31.00	Grant - Opportunity Council	\$ -	\$ -	\$ -	Grant Ended in 2016
001.000.900.333.03.10.07	Grant - Penn Cove Stormwater Proj	\$ -	\$ -	\$ -	Project closed in June 2015
	Total Grants	\$ -	\$ -	\$ -	
	Total Revenues & Beg Fund Balance	\$ 1,711,725	\$ 1,359,917	\$ 1,503,213	
		\$ 2,589,203	\$ 2,390,916	\$ 2,281,141	

001 - General Fund Revenues

Sources of Budgeted General Fund Revenue

Beginning Balance	\$ 777,928
Property Tax	\$ 400,000
Sales & Use Taxes	\$ 368,000
Utility Taxes & Leasehold Tax	\$ 325,863
Licenses & Permits	\$ 69,975
Intergovernmental	\$ 77,701
Services & Charges	\$ 36,375
Charges, Fines, Forfeits & Misc.	\$ 8,060
Transfers, Grants & Other	\$ 203,145
Total Revenues	\$ 1,489,118
Non-revenue	\$ 14,095
Total Sources	\$ 2,281,141

**General Fund Revenues
Excluding Beginning Fund Balance**



FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
EXPENDITURES					
Legislative					
001.000.000.511.60.10.00	Salaries	\$ 36,000	\$ 72,000	\$ 72,000	Mayor's Salary
001.000.000.511.60.20.00	Benefits	\$ 12,487	\$ 18,067	\$ 21,107	Mayor's Benefits
001.000.000.511.60.31.00	Office & Operating	\$ 970	\$ 1,000	\$ 1,000	Council packet materials
001.000.000.511.60.41.00	Professional Services	\$ 7,626	\$ 22,900	\$ 8,000	Codification of Ord., Videography
001.000.000.511.60.42.00	Communication	\$ -	\$ -	\$ -	
001.000.000.511.60.43.00	Travel	\$ (63)	\$ 8,575	\$ 5,000	Conference Travel
001.000.000.511.60.44.00	Advertising	\$ 3,989	\$ 3,000	\$ 5,000	Council meeting agendas and actions
001.000.000.511.60.49.00	Miscellaneous	\$ 800	\$ 6,475	\$ 5,000	Conference Registration
001.000.000.511.60.51.00	Election Services	\$ 1,915	\$ 2,500	\$ 2,500	
	Total Town Council	\$ 63,724	\$ 134,517	\$ 119,607	

The Legislative department accounts for those expenditures directly related to legislature services. (Formerly referred to as the Town Council department) Council meets every 2nd & 4th Tuesdays at 6:30 p.m.

Councilmembers have Intergovernmental assignments on committees within the community. Codification of Ordinances are accounted for under professional services

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

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

Legislative (511)
001 - General Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Municipal Court					
001.000.000.512.50.41.00	Professional Services	\$ 18,760	\$ 20,000	\$ 10,000	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	\$ 1,115	\$ 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	\$ 22,897	\$ 22,000	\$ 22,000	Contract with Oak Harbor
Total Municipal Court		\$ 42,772	\$ 47,805	\$ 37,805	

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: \$5000 annually
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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Finance & Admin.					
001.000.000.514.20.10.00	Salaries	\$ 137,560	\$ 152,170	\$ 156,945	Clerk Treasurer, Fiscal Clerk, Utility Clerk
001.000.000.514.20.10.01	Extra Hours Worked	\$ 1,237	\$ 297	\$ 1,512	HPC & PC Meetings, Other Spec. Proj.
001.000.000.514.20.10.02	Leave Relief	\$ 5,481	\$ 297	\$ 3,104	Vac & Sick Coverage
001.000.000.514.20.20.00	Benefits	\$ 36,145	\$ 46,946	\$ 51,072	Clerk Treasurer, Fiscal Clerk, Utility Clerk
001.000.000.514.20.31.00	Office & Operating	\$ 30	\$ 500	\$ 500	Specifically used in Administration
001.000.000.514.20.35.00	Small Tools & Equipment	\$ -	\$ 100	\$ 100	
001.000.000.514.20.41.00	Professional Services	\$ 635	\$ 21,597	\$ 20,000	SAO (10,000 Annually)
001.000.000.514.20.43.00	Travel	\$ 1,293	\$ 1,750	\$ 1,750	
001.000.000.514.20.44.00	Advertising	\$ 6,723	\$ 3,500	\$ 3,500	Employment Ads
001.000.000.514.20.49.00	Miscellaneous	\$ 555	\$ 2,000	\$ 2,000	Tuition + Dues + Miscellaneous
	Total Finance & Admin.	\$ 189,658	\$ 229,157	\$ 240,483	

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) WPTA (\$40) WFOA (\$50); Pre-employment Background Checks

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

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Legal Services					
001.000.000.515.30.41.00	Professional Services	\$ 23,389	\$ 24,000	\$ 24,000	Attorney Services
001.000.000.515.30.41.01	Professional Services - Special Project	\$ -	\$ 10,000	\$ 10,000	* Personnel Policy Update
	Total Legal Services	\$ 23,389	\$ 34,000	\$ 34,000	

The Town contracts with Weed, Graafstra & Benson, Inc. to provide legal representation, which is accounted for in the 41.00 line item. Legal costs for utilities are charged directly to the utility fund.

* *Carryover from 2015*

Legal Services (515)

001 - General Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Central Services					
001.000.000.518.10.10.00	Salaries - CS Shop	\$ -	\$ -	\$ 8,741	Public Works Staff
001.000.000.518.10.20.00	Benefits - CS Shop	\$ (2)	\$ -	\$ 2,911	Public Works Staff
001.000.000.518.10.31.00	Office & Operating	\$ 1,502	\$ 4,000	\$ 4,000	CS - Shop
001.000.000.518.10.31.01	Regular Maintenance & Upgrades - Town Shop	\$ 47	\$ 6,000	\$ 12,000	Accumulating budget for regular, major maintenance & upgrade:
001.000.000.518.10.32.00	Fuel	\$ 1,448	\$ 4,000	\$ 4,000	
001.000.000.518.10.35.00	Small Tools & Equipment	\$ -	\$ 1,000	\$ 3,500	Town Shop (increased for mechanics set)
001.000.000.518.10.41.00	Professional Services	\$ 599	\$ 15,200	\$ 17,200	*Fence at Town Shop - \$17,000
001.000.000.518.10.42.00	Communications	\$ 1,797	\$ 2,800	\$ 2,800	Town Shop
001.000.000.518.10.43.00	Travel	\$ 78	\$ 300	\$ 300	Town Shop
001.000.000.518.10.45.00	Rents & Leases	\$ 73	\$ 100	\$ 100	Town Shop
001.000.000.518.10.47.00	Utilities	\$ 1,069	\$ 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	\$ 37	\$ 1,500	\$ 1,500	Town Shop
001.000.000.518.90.10.00	Salaries	\$ 8,714	\$ 8,676	\$ 8,741	Engineer - 10%
001.000.000.518.90.20.00	Benefits	\$ 3,434	\$ 2,992	\$ 2,911	Engineer - 10%
001.000.000.518.90.31.00	Office & Operating	\$ 9,201	\$ 8,000	\$ 8,000	Town Hall
001.000.000.518.90.31.01	Regular Maintenance & Upgrades - Town Hall & Archives	\$ -	\$ 12,000	\$ 29,000	Accumulating budget for regular, major maintenance & upgrades.
001.000.000.518.90.35.00	Small Tools & Equipment	\$ -	\$ 500	\$ 500	Equipment used in Town Hall by all personnel
001.000.000.518.90.41.00	Professional Services	\$ 9,606	\$ 10,000	\$ 10,000	
001.000.000.518.90.41.01	Professional Services - Special Project	\$ 188	\$ 50,000	\$ 50,000	*Comp Plan, etc.
001.000.000.518.90.42.00	Communications	\$ 3,774	\$ 8,000	\$ 8,000	Postage, postage pd envelopes, phone
001.000.000.518.90.44.00	Advertising	\$ -	\$ 500	\$ 500	
001.000.000.518.90.45.00	Rents & Leases	\$ 1,846	\$ 1,500	\$ 1,500	Konica copier lease
001.000.000.518.90.46.00	Insurance	\$ 41,463	\$ 33,727	\$ 33,720	Liability & Property Insurance
001.000.000.518.90.47.00	Utilities - Electricity	\$ 3,531	\$ 4,400	\$ 4,400	Town Hall
001.000.000.518.90.48.00	Repair & Maintenance	\$ 19,752	\$ 39,000	\$ 35,000	Includes Cascade Computer, Visions (for ASP), Tech Upgrade
001.000.000.518.90.49.00	Miscellaneous	\$ 5,821	\$ 5,500	\$ 5,500	Tuition & Misc Dues
Total Central Services		\$ 113,978	\$ 223,495	\$ 258,625	

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)

518.90.48.00 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);

518.90.49.00 includes:

NW Air Pollution Control - 2018 (\$667), PO permit (\$150), Island County Historical Society Membership (\$200), AWC Drug & Alcohol (\$308), AWC Safetay Alliance (\$600)

Coupeville Chamber of Commerce Membership (\$290), Whidbey Newspaper Subscription (\$75), Small Cities Pub. (\$69), Office of Minority Women (\$63); National League of Cities (\$536)

Central Services (518)

001 - General Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Law Enforcement					
001.000.000.521.20.31.00	Office & Operating	\$ 645	\$ 2,000	\$ 2,000	Operating supplies
001.000.000.521.20.32.00	Fuel	\$ -	\$ -	\$ -	
001.000.000.521.20.35.00	Small Tools & Equipment - Police	\$ -	\$ 10,000	\$ 10,000	*Security Cameras
001.000.000.521.20.41.00	Professional Services	\$ 567,158	\$ 464,342	\$ 464,342	ICSO Contract\$ 464,341.51
001.000.000.521.20.42.00	Communication	\$ -	\$ -	\$ -	
001.000.000.521.20.48.00	Repair & Maintenance	\$ -	\$ -	\$ -	
001.000.000.521.20.49.00	Miscellaneous	\$ -	\$ -	\$ -	
001.000.000.521.20.51.01	Animal Control	\$ -	\$ 1,800	\$ 1,800	Contract w/ ICSO
001.000.000.521.20.51.02	I-COM Dispatch	\$ 54,630	\$ 39,837	\$ 39,000	Per I-COM
	Total Law Enforcement	\$ 621,100	\$ 517,979	\$ 517,142	

ICSO is paid quarterly based on current contract.

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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Fire Control					
001.000.000.522.20.51.00	Fire District 5	\$ 6,483	\$ 8,000	\$ 8,000	80% of revenue (001.342.20)
	Total Fire Control	\$ 6,483	\$ 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	\$ 5,063	\$ 6,000	\$ 6,000	NET Coordinator (BA)
001.000.000.525.60.20.00	Benefits	\$ 416	\$ 463	\$ 841	NET Coordinator (BA)
001.000.000.525.60.31.00	Office & Operating Supplies	\$ 4,222	\$ 4,000	\$ 4,000	
001.000.000.525.60.41.00	Professional Services	\$ 300			
001.000.000.525.60.43.00	Travel - Emer Mgmt Svcs	\$ -	\$ -	\$ -	
001.000.000.525.60.49.00	Miscellaneous	\$ -	\$ -	\$ -	
001.000.000.525.60.64.00	Equipment	\$ 14,147	\$ 12,000	\$ 2,500	*NET Equipment
	Total Emergency Mgmt Svcs	\$ 24,148	\$ 22,463	\$ 13,341	

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)	\$ -	\$ -	\$ -	
001.000.000.531.90.49.00	Climate/Sustainability - Misc	\$ -	\$ 2,000	\$ 2,000	
	Total Environmental Pres. Svcs	\$ -	\$ 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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Public Works					
001.000.000.539.00.10.00	Salaries	\$ 209	\$ 8,319	\$ 8,484	Engineer (10%)
001.000.000.539.00.20.00	Benefits	\$ 4,071	\$ 2,229	\$ 2,372	Engineer (10%)
001.000.000.539.00.31.00	Office & Operating	\$ 1,211	\$ -	\$ 2,500	Engineer Supplies
001.000.000.539.00.32.00	Fuel	\$ 13,223	\$ -	\$ -	
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	\$ -	\$ 15,000	\$ -	
001.000.000.539.00.42.00	Communications	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	
	Total Public Works	\$ 18,714	\$ 40,548	\$ 28,356	

Department functions include: Engineering for water services, wastewater collections, stormwater collections and street construction.

Public Works (539)

001 - General Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Economic Development					
001.000.000.557.00.43.00	Travel	\$ -	\$ -	\$ -	
001.000.000.557.00.49.00	Miscellaneous	\$ -	\$ 2,000	\$ 2,000	
	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.

Building					
001.000.000.558.50.10.00	Salaries	\$ -	\$ 20,460	\$ 61,323	Building Official
001.000.000.558.50.10.01	Extra Duty	\$ -	\$ -	\$ -	Building Official
001.000.000.558.50.20.00	Benefits	\$ -	\$ 7,650	\$ 19,186	Building Official
001.000.000.558.50.31.00	Office & Operating	\$ -	\$ 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	\$ 106,658	\$ 45,000	\$ 30,000	Island County / Contract Planning Services / COA Review
001.000.000.558.50.41.01	Special Project - Bldg	\$ 8,334	\$ 10,000	\$ -	Special Project
001.000.000.558.50.42.00	Communication	\$ -	\$ -	\$ 500	
001.000.000.558.50.43.00	Travel	\$ -	\$ -	\$ 200	
001.000.000.558.50.49.00	Miscellaneous	\$ -	\$ 500	\$ 500	
	Total Building Inspections	\$ 114,992	\$ 83,810	\$ 111,908	

Economic Development (557) Building (558.50)

001 - General Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Planning					
001.000.000.558.60.10.00	Salaries	\$ 81,343	\$ 83,188	\$ 84,842	Planning Director
001.000.000.558.60.20.00	Benefits	\$ 30,586	\$ 49,948	\$ 23,720	Planning Director
001.000.000.558.60.31.00	Office & Operating	\$ 865	\$ 200	\$ 1,500	Supplies used by Planner
001.000.000.558.60.41.00	Professional Services - Special Project	\$ 24,460	\$ -	\$ -	
001.000.000.558.60.41.01	Professional Services	\$ 831	\$ -	\$ -	
001.000.000.558.60.41.02	Professional Services - Hearing Examiner	\$ -	\$ -	\$ 10,000	Hearing Examiner
001.000.000.558.60.41.03	Professional Services - Historic	\$ 11,250	\$ 11,250	\$ 11,250	Ebey's-\$9,000
001.000.000.558.60.42.00	Communication	\$ 105	\$ 200	\$ 200	Phone & postage
001.000.000.558.60.43.00	Travel	\$ -	\$ 1,500	\$ 200	Travel
001.000.000.558.60.44.00	Advertising	\$ 1,468	\$ 2,000	\$ 2,500	Planning Commission & HPC Mfg Advertisement, Comp Plan
001.000.000.558.60.49.00	Miscellaneous	\$ -	\$ 1,000	\$ 700	
001.000.000.558.60.30.00	Equipment	\$ 435	\$ 404	\$ 404	GIS Software - Annual Maintenance
Total Planning		\$ 151,343	\$ 149,690	\$ 135,316	

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.

Public Health					
001.000.000.562.00.51.00	Health Dept. Contract	\$ 499	\$ 500	\$ 500	RCW 71.24.555
001.000.000.571.00.40.00	HUB Senior Services Support	\$ 6,135	\$ 8,200	\$ 8,200	Senior Services & Printing
Total Public Health		\$ 6,634	\$ 8,700	\$ 8,700	

Recreation Hall					
001.000.000.575.50.31.00	Office & Operating	\$ 3,108	\$ 8,500	\$ 6,000	*curbs \$5000
001.000.000.575.50.31.01	Regular Maintenance & Upgrades - Rec Hall	\$ -	\$ 6,000	\$ 12,000	Accumulating budget for regular, major maintenance & upgrades
001.000.000.575.50.32.00	Fuel	\$ 257	\$ 300	\$ 1,000	Heating Fuel
001.000.000.575.50.35.00	Small Tools & Equipment	\$ 616	\$ 6,500	\$ 500	
001.000.000.575.50.41.00	Professional Services	\$ 204	\$ 14,440	\$ 4,500	Includes Cleaning Services
001.000.000.575.50.42.00	Communication	\$ 701	\$ 600	\$ 600	
001.000.000.575.50.45.00	Rentals & Leases	\$ 71	\$ -	\$ -	
001.000.000.575.50.47.00	Utilities	\$ 2,434	\$ 3,000	\$ 3,000	
001.000.000.575.50.48.00	Repair & Maintenance	\$ 231	\$ 2,000	\$ 2,000	
Total Recreation Hall		\$ 7,621	\$ 41,340	\$ 29,600	

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.

Planning (558.60), Public Health (562), Rec Hall (575)
001 - General Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Parks and Recreation					
001.000.000.571.00.49.00	Miscellaneous - Community Events	\$ -	\$ 1,500	\$ 1,500	Non-profit Fair
001.000.000.575.73.49.00	Culture & Recreation	\$ 5,000	\$ 5,000	\$ 7,000	Museum (\$2,000); Ebey's (\$3,000); Additional \$2,000 Ebey's
001.000.000.576.80.10.00	Salaries	\$ 52,480	\$ 46,830	\$ 47,751	Public Works Staff
001.000.000.576.80.12.00	Overtime	\$ -	\$ 300	\$ 300	
001.000.000.576.80.20.00	Benefits	\$ 18,446	\$ 23,425	\$ 15,223	Public Works Staff
001.000.000.576.80.31.00	Office & Operating	\$ 12,385	\$ 8,000	\$ 8,000	Supplies for park maintenance
001.000.000.576.80.31.01	Regular Maintenance & Upgrades - Parks	\$ -	\$ 6,000	\$ 6,000	Accumulating budget for regular, major maintenance & upgrade:
001.000.000.576.80.32.00	Fuel - Parks	\$ 1,658	\$ 1,400	\$ 1,400	
001.000.000.576.80.35.00	Small Tools/Minor Equip	\$ -	\$ 500	\$ 500	
001.000.000.576.80.41.00	Professional Services	\$ 82	\$ 4,000	\$ 4,000	
001.000.000.576.80.45.00	Rentals & Leases - Parks	\$ -	\$ 100	\$ 100	
001.000.000.576.80.47.00	Utilities	\$ 1,538	\$ 3,000	\$ 3,000	Debris Disposal & Electricity
001.000.000.576.80.48.00	Repair & Maintenance	\$ 29,865	\$ -	\$ -	
001.000.000.576.80.49.00	Miscellaneous	\$ -	\$ 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	\$ 817	\$ 300	\$ 300	
001.000.000.576.90.35.00	Small Tools & Minor Equipment	\$ 120	\$ -	\$ -	
001.000.000.576.90.45.00	Rental of Equipment for Garden	\$ -	\$ -	\$ -	
	Total Parks and Recreation	\$ 122,390	\$ 108,855	\$ 103,575	

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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Agency Disbursement					
001.000.000.586.12.00.00	I.C. - Crime Victims/Witness	\$ 134	\$ 120	\$ 200	Based on Budgeted Revenue from Court Distributions
001.000.000.586.83.00.00	WS -Emerg&Trauma Serv	\$ 334	\$ 300	\$ 2,420	Based on Budgeted Revenue from Court Distributions
001.000.000.586.83.00.01	WS -Auto Theft Prevention	\$ 1,073	\$ 600	\$ 1,000	Based on Budgeted Revenue from Court Distributions
001.000.000.586.83.00.02	W.S. - Trumatic Brain Injury	\$ 211	\$ 100	\$ 200	Based on Budgeted Revenue from Court Distributions
001.000.000.586.91.00.00	W.S. - Segregation PSEA 1	\$ 5,339	\$ 3,350	\$ 5,000	Based on Budgeted Revenue from Court Distributions
001.000.000.586.92.00.00	W.S. - Segregation PSEA 2	\$ 3,151	\$ 1,600	\$ 3,000	Based on Budgeted Revenue from Court Distributions
001.000.000.586.93.00.00	W.S. - Segregation PSEA 3	\$ 54	\$ 50	\$ 70	Based on Budgeted Revenue from Court Distributions
001.000.000.586.96.00.00	W.S. - Crime Lab Analysis	\$ 4	\$ 5	\$ 5	Based on Budgeted Revenue from Court Distributions
001.000.000.586.97.00.00	W.S. - Judicial Info System	\$ 1,706	\$ 1,150	\$ 1,100	Based on Budgeted Revenue from Court Distributions
001.000.000.586.99.00.00	W.S. School Zone Safety Acct	\$ 882	\$ 50	\$ 600	Based on Budgeted Revenue from Court Distributions
001.000.000.589.10.00.00	Non-expenditure - Bldg. Permit	\$ 153	\$ 100	\$ 500	Based on Budgeted Revenue from Court Distributions
Total Agency Disbursements		\$ 13,042	\$ 7,425	\$ 14,095	

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

Capital Expenditures					
001.000.000.594.14.64.00	Equipment - Finance & Admin.	\$ -	\$ -	\$ -	
001.000.000.594.18.60.00	Equipment - Central Services	\$ -	\$ 50,000	\$ 50,000	*Town Hall Generator
001.000.000.594.39.64.00	Equipment - Public Works	\$ 12,541	\$ 31,500	\$ 36,000	*Equipment Replacement Schedule
001.000.000.594.58.64.00	Equipment - Planning	\$ -	\$ -	\$ -	
001.000.000.594.76.64.00	Equipment - Parks	\$ -	\$ -	\$ -	
Total Capital Expenditures		\$ 12,541	\$ 81,500	\$ 86,000	

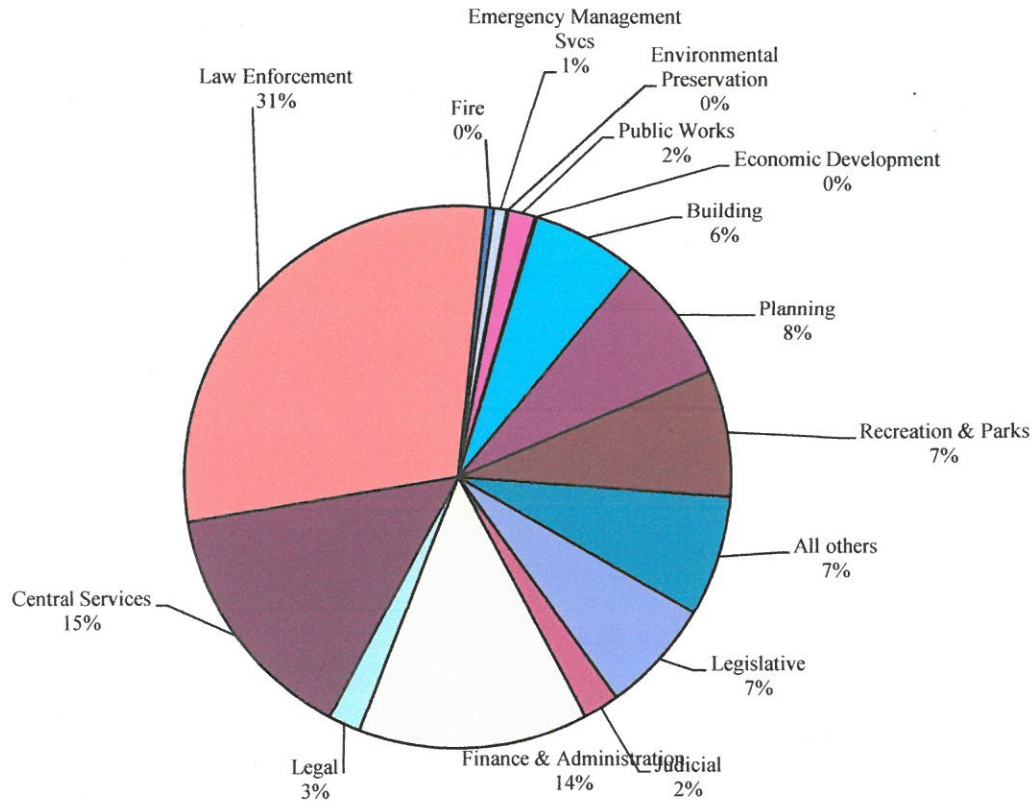
Capital Outlay (594) - purchases greater than \$1000.00 are considered Capital Outlay and are tracked separately.

Transfers					
001.000.000.597.00.00.11	Transfers Out to Fund 101	\$ 25,630	\$ 18,000	\$ 18,000	Street Repairs
Total Transfers		\$ 25,630	\$ 18,000	\$ 18,000	
Fund 001 Total Expenditures					
Fund 001 Total Expenditures		\$ 1,558,160	\$ 1,761,283	\$ 1,768,553	
Ending Balance					
001.000.000.508.10.00.00	Ending Cash & Investments - Reserved	\$ -	\$ 200,000	\$ 300,000	Policy states minimum of \$300,000
001.000.000.508.80.00.01	Ending Cash & Investments	\$ 1,021,043	\$ 416,928	\$ 193,488	
001.000.000.508.80.00.01	Designated Funds - Projects	\$ -	\$ 151,000	\$ -	Designated Funds - Projects
001.000.000.508.80.00.02	Designated Vehicle Replacement	\$ -	\$ 20,915	\$ 9,100	Designated Funds - Vehicle Replacement
001.000.000.508.80.00.03	Designated Accrued Comp	\$ 10,000	\$ 10,000	\$ 10,000	
Total Ending Cash & Invest.		\$ 1,030,999	\$ 798,843	\$ 512,588	

001 - General Fund Expenditures

Summary of General Fund Expenditures

Department	Expenditures
Legislative	\$ 119,607
Judicial	\$ 37,805
Finance & Administration	\$ 240,483
Legal	\$ 34,000
Central Services	\$ 258,625
Law Enforcement	\$ 517,142
Fire	\$ 8,000
Emergency Management Svcs	\$ 13,341
Environmental Preservation	\$ 2,000
Public Works	\$ 28,356
Economic Development	\$ 2,000
Building	\$ 111,908
Planning	\$ 135,316
Recreation & Parks	\$ 133,175
All others	\$ 126,795
Total	\$ 1,768,553
Ending Balance	\$ 512,588
	\$ 2,281,141



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Special Revenue

Funds

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

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
REVENUES					
	Beginning Balance				
101.000.000.308.10.00.00	Beginning Balance - Reserved	\$ 16,802	\$ 169,726	\$ 73,465	
101.000.000.308.80.00.00	Beginning Balance - Unreserved	\$ -	\$ 7,000	\$ 75,000	*see below
101.000.000.308.80.00.01	Carryover Projects	\$ -	\$ 81,000	\$ 65,000	
101.000.000.308.80.00.02	Equipment Replacement	\$ -	\$ -	\$ -	
	Total Beginning Balance	\$ 16,802	\$ 257,726	\$ 213,465	
Intergovernmental					
101.000.000.333.20.20.01	WSDOT-Ind Fed-Madrona Way Proj.	\$ 408,623	\$ -	\$ -	Project Ended in 2016
101.000.000.334.03.80.02	TIB - Chipseal/Overlay	\$ -	\$ 168,294	\$ -	2017 Chipseal/Overlay
101.000.000.334.03.80.03	STATE-TIB Grant-Madrona Way	\$ 29,995	\$ -	\$ -	Project Ended in 2016
101.000.000.334.03.80.04	TIB - Full Restoration	\$ -	\$ -	\$ 95,540	2018 TIB Full Restoration Grant
101.000.000.334.03.80.05	TIB - Chipseal	\$ -	\$ -	\$ 51,223	2018 TIB Chipseal Grant
101.000.000.334.03.80.06	TIB - Overlay	\$ -	\$ -	\$ 109,439	2018 TIB Overlay Grant
101.000.000.335.00.84.00	Capron Funds	\$ 126,422	\$ 100,000	\$ 100,000	Estimate for 2017
101.000.000.336.00.71.00	Multimodal Transportation	\$ 1,944	\$ -	\$ 2,686	\$1.41 x 1905 (population) MRSC - 2018
101.000.000.336.00.87.00	Gas Tax - Unrestricted	\$ 39,882	\$ 38,551	\$ 39,033	\$20.49 x 1905 (population) MRSC - 2018
101.000.000.336.00.87.01	Gas Tax - Restricted	\$ 1,135	\$ -	\$ 2,343	\$1.23 x 1905 (population) MRSC - 2018
101.000.000.344.10.01.00	Snow Plow Services - WGH	\$ -	\$ 500	\$ 500	\$500 per year (2009-2018)
101.000.000.361.11.00.00	Interest	\$ 702	\$ 75	\$ 75	
101.000.000.369.10.00.00	MISC - Sale of Surplus Property	\$ -	\$ -	\$ -	
	Total Intergovernmental	\$ 608,703	\$ 307,420	\$ 400,840	
Transfers					
101.000.000.397.00.00.99	Transfer-In from Gen. Fund	\$ 25,630	\$ 18,000	\$ 18,000	Street Projects
101.000.000.397.00.00.41	Transfer-In from Utility Fund	\$ -	\$ -	\$ -	
	Total Transfers	\$ 25,630	\$ 18,000	\$ 18,000	
	Total Revenues	\$ 634,333	\$ 325,420	\$ 418,840	
	Total Revenues & Beg Fund Balance	\$ 651,135	\$ 583,146	\$ 632,305	

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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
EXPENDITURES					
Roadways					
101.000.000.542.30.10.00	Salaries	\$ 44,659	\$ 24,622	\$ 24,960	Public Works Staff / Engineer - 15%
101.000.000.542.30.12.00	Overtime	\$ -	\$ 200	\$ 200	
101.000.000.542.30.20.00	Benefits	\$ 17,402	\$ 7,571	\$ 7,671	Public Works Staff / Engineer - 15%
101.000.000.542.30.31.00	Office & Operating	\$ 2,511	\$ 6,845	\$ 6,845	
101.000.000.542.30.32.00	Fuel - Roadway	\$ 234	\$ 200	\$ 200	Based on Vehicle Distribution
101.000.000.542.30.35.00	Small Tools & Equip - Roadway	\$ -	\$ 7,100	\$ 100	
101.000.000.542.30.41.00	Professional Services	\$ -	\$ 1,000	\$ 1,000	
101.000.000.542.30.46.00	Insurance	\$ 10,592	\$ 8,180	\$ 5,871	
101.000.000.542.30.48.00	Repair & Maintenance	\$ 2,408	\$ 76,000	\$ 76,000	*Front Street Storm Water Repair (75,000)
	Total Roadway	\$ 77,806	\$ 131,718	\$ 122,847	
Sidewalks					
101.000.000.542.61.31.00	Office & Operating	\$ 870	\$ 5,400	\$ 5,400	Sidewalks
101.000.000.542.61.48.00	Repair & Maintenance	\$ 6,638	\$ 6,000	\$ 6,000	
	Total Sidewalks	\$ 7,507	\$ 11,400	\$ 11,400	
Street Lighting					
101.000.000.542.63.47.00	Utilities	\$ 22,518	\$ 20,000	\$ 20,000	Street Lighting
101.000.000.542.63.48.00	Street Light Repair	\$ -	\$ -	\$ -	
	Total Street Lighting	\$ 22,518	\$ 20,000	\$ 20,000	
Traffic Control					
101.000.000.542.64.31.00	Office & Operating	\$ 4,961	\$ 2,000	\$ 2,000	Sign Replacement
101.000.000.542.64.31.01	Signs - CFA Grant	\$ -	\$ 2,000	\$ 1,500	
101.000.000.542.64.35.00	Small Tools & Equipment	\$ -	\$ 500	\$ 500	
101.000.000.542.64.48.00	Repair & Maintenance	\$ 347	\$ 500	\$ 500	
	Total Traffic Control	\$ 5,307	\$ 5,000	\$ 4,500	
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	\$ -	\$ 6,190	\$ 5,834	Snow & Ice
101.000.000.542.66.20.00	Benefits	\$ -	\$ 1,373	\$ 2,532	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	\$ -	\$ 9,463	\$ 10,265	
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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
REVENUES					
Beginning Balance					
104.000.000.308.10.00.00	Beginning Balance - Reserved	\$ 43,016	\$ 37,061	\$ 40,000	Per Estimate
	Total Beginning Balance	\$ 43,016	\$ 37,061	\$ 40,000	
Taxes					
104.000.000.313.31.00.00	Hotel/Motel Tax - Lodging	\$ 24,100	\$ 24,000	\$ 24,000	
104.000.000.313.31.01.00	Hotel/Motel Tax - Special	\$ 23,898	\$ 24,000	\$ 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	\$ 48,045	\$ 48,045	
	Total Revenues	\$ 48,041	\$ 48,045	\$ 48,045	
	Total Revenues & Beg Fund Balance	\$ 91,057	\$ 85,106	\$ 88,045	

104 - Hotel/Motel Tax Fund Revenues

The Hotel/Motel Tax Fund consists of money received from the Town's Hotel-Motel tax and is allocated to tourism promotion, some expenses included in this fund are the Town concert, the Water Festival BBQ, and Christmas lights.
 Resolution 17-18 states revenue for the 2% tax may be allotted in the year after it is received, for the following year. Ordinance #345 sets up Fund 104.
 The Town's allocation process was changed in 2017 from an annual allocation process to an annual competitive process.
 Organizations are invited to apply for funds in September and grants are awarded in October for the following funding year.
 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
104.000.000.557.30.49.00	Tourism - Miscellaneous	\$ -	\$ -	\$ -
104.000.000.557.30.49.01	Tourism - Grant Contracts	\$ 12,903	\$ 16,800	\$ 20,792
104.000.000.557.30.49.02	Tourism - Intergovernmental Agreement	\$ 20,316	\$ 24,000	\$ 24,000
	Total Tourism	\$ 36,681	\$ 60,800	\$ 64,792
	Fund 104 Total Expenditures	\$ 36,681	\$ 60,800	\$ 64,792

Ending Balance				
104.000.000.508.10.00.00	Ending Balance - Reserved	\$ 54,376	\$ 24,306	\$ 23,253
	Total Ending Cash & Invest.	\$ 54,376	\$ 24,306	\$ 23,253

104 - Hotel/Motel Tax Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
REVENUES					
Beginning Balance					
105.000.000.308.10.00.00	Beginning Balance - Reserved	\$ 358,835	\$ 427,957	\$ 451,717	Per Estimate
105.000.000.308.10.00.01	Carryover projects	\$ 139,000	\$ 154,000	\$ 139,000	*Carryover
	Total Beginning Balance	\$ 497,835	\$ 581,957	\$ 590,717	
Taxes					
105.000.000.318.34.00.00	Real Estate Excise Tax (1st 1/4)	\$ 35,040	\$ 24,000	\$ 24,000	
105.000.000.318.35.01.00	Real Estate Excise Tax (2nd 1/4)	\$ 35,040	\$ 24,000	\$ 24,000	
105.000.000.361.11.00.00	Interest	\$ 455	\$ 1,000	\$ 1,000	
	Total Taxes	\$ 70,536	\$ 49,000	\$ 49,000	
Grants					
105.000.000.367.00.00.02	EDC 9% Grant	\$ -	\$ 606,411	\$ 255,000	
105.000.000.367.00.01.00	Ebey's Forever Grant	\$ 4,000	\$ -	\$ -	
	Total Grants	\$ 4,000	\$ 606,411	\$ 255,000	
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	\$ 572,371	\$ 1,237,368	\$ 894,717	

Funds collected from a tax on real estate sales, commonly called the Real Estate Excise Tax (REET), are deposited into the Capital Improvement Fund. RCW 82.46.010 authorized a real estate excise tax levy of 1/4% to be used solely for financing capital projects specified in the capital facilities plan element of the Comprehensive Plan. This is known as REET 1 tax.

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

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

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

OSP - 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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
EXPENDITURES					
Capital Improvement					
105.000.000.542.65.63.00	Parking Lot Improvements	\$ -	\$ 20,000	\$ 25,000	*Municipal Lot Improvements - Carryover from 2015
105.000.000.576.80.63.01	Holbrook Barn Repair	\$ 5,858	\$ 44,000	\$ 10,000	*Holbrook Barn - Carryover from 2015
105.000.000.576.90.01.00	Public Restrooms	-	\$ 40,000	\$ 130,000	*New Public Restrooms - Carryover from 2015
105.000.000.576.90.02.00	Remodel Existing Restrooms	-	\$ 35,000	\$ 50,000	*Remodel Restrooms @ Town Park-Carryover from 2015
105.000.000.576.90.03.00	Community Master Green	-	\$ 606,411	\$ 255,000	Community Green Masterplan
105.000.000.591.73.70.00	Debt Service - Principal (OSPC)	\$ 9,608	\$ 10,841	\$ 13,209	OSPC payment - Matures 2020
105.000.000.592.73.80.00	Debt Service - Interest (OSPC)	\$ 5,071	\$ 3,838	\$ 1,469	OSPC payment - Matures 2020
105.000.702.596.18.64.00	Equipment - Records Storage	-	\$ 15,000	\$ -	Carry over from 2015
105.000.703.591.00.79.00	Debt Service - Principal (Ciraolo)	\$ 6,951	\$ 7,536	\$ 8,213	Ciraolo payment - Matures 2023
105.000.703.592.00.83.00	Debt Service - Interest (Ciraolo)	\$ 3,609	\$ 3,025	\$ 2,348	Ciraolo payment - Matures 2023
	Total Special Project Expenditures	\$ 31,097	\$ 785,650	\$ 495,239	
	Fund 105 Total Expenditures	\$ 31,097	\$ 785,650	\$ 495,239	
105.000.000.508.10.00.00	Ending Balance - Carryover		\$ 139,000		
105.000.000.508.10.00.00	Ending Balance - Reserved	\$ 541,274	\$ 451,717	\$ 399,478	
	Total Ending Cash & Invest.	\$ 541,274	\$ 590,717	\$ 399,478	

105 - Capital Improvement Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
REVENUES					
Beginning Balance					
107.000.000.308.80.00.00	Beginning Balance - Unreserved	\$ 23,536	\$ 26,697	\$ 25,000	Per Estimate
	Total Beginning Balance	\$ 23,536	\$ 26,697	\$ 25,000	
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	\$ 28,278	\$ 26,581	

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	\$ -	\$ 28,278	\$ 26,581	
107.000.000.597.00.00.00	Transfer Out	\$ -	\$ -	\$ -	
	Total Improvements	\$ -	\$ 28,278	\$ 26,581	
Fund 107 Total Expenditures					
107.000.000.508.80.00.00	Ending Fund Balance - Carryover	\$ -	\$ 25,000	\$ -	
107.000.000.508.80.00.00	Ending Fund Balance - Unreserved	\$ 25,116	\$ -	\$ -	
	Total Ending Cash & Invest.	\$ 25,116	\$ 25,000	\$ -	

107 - Harbor Improvement Fund Expenditures

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
REVENUES					
Beginning Balance					
109.000.000.308.10.00.00	Beginning Balance - Reserved	\$ 60,996	\$ 64,596	\$ 798	Per Estimate
	Total Beginning Balance	\$ 60,996	\$ 64,596	\$ 798	
Miscellaneous					
109.000.000.345.85.00.01	Park Impact Fees	\$ 1,740	\$ 1,740	\$ -	
109.000.000.361.11.00.00	Interest	\$ 60	\$ 60	\$ 5	
	Total Miscellaneous	\$ 1,800	\$ 1,800	\$ 5	
	Total Revenues	\$ 1,800	\$ 1,800	\$ 5	
	Total Revenues & Beg Fund Balance	\$ 62,796	\$ 66,396	\$ 803	

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.

Park Impact Fees shall be used for purchase of land, development of land and/or improvement of facilities identified in the capital facilities and parks, recreation and open space elements of the Coupeville Comprehensive Plan.

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	\$ -	\$ -	\$ -	
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	\$ -	\$ 66,396	\$ -	
	Fund 109 Total Expenditures	\$ -	\$ 66,396	\$ -	
109.000.000.508.10.00.00	Ending Fund Balance - Reserved	\$ 62,796	\$ 798	\$ 803	
	Total Ending Cash & Invest.	\$ 62,796	\$ 798	\$ 803	

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	2016 Actual	2017 W/ Budget Revisions Budget	2018 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		\$ 47,611	\$ 92,725	
	Total Beginning Balance		\$ 67,611	\$ 112,725	
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	\$ 6,480	
	Total Charges for Service		\$ 545,938	\$ 552,080	
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		\$ 613,549	\$ 664,805	
EXPENDITURES					
Salaries & Benefits					
410.000.000.534.00.10.00	Salaries - Water		\$ 136,960	\$ 141,458	Utility Staff, Public Works Staff, Engineer (20%)
410.000.000.534.00.12.00	Overtime - Water		\$ 1,300	\$ 1,300	
410.000.000.534.00.20.00	Benefits - Water		\$ 45,298	\$ 45,363	Utility Staff, Public Works Staff, Engineer (20%)
	Total Salaries & Benefits		\$ 183,558	\$ 188,122	
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	\$ 20,000	Includes Systematic Meter Replacement Plan
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	\$ 43,000	
Services & Charges					
410.000.000.534.00.41.00	Professional Services - Water		\$ 10,000	\$ 14,000	Increased in 2018 for testing
410.000.000.534.00.42.00	Communication - Water		\$ 3,500	\$ 3,500	
410.000.000.534.00.43.00	Travel - Water		\$ 750	\$ 750	
410.000.000.534.00.45.00	Rentals and Leases - Water		\$ 100	\$ 100	
410.000.000.534.00.46.00	Insurance - Water		\$ 8,301	\$ 10,301	
410.000.000.534.00.47.00	Utilities - Water		\$ 42,000	\$ 42,000	
410.000.000.534.00.48.00	Repairs & Maintenance - Water		\$ 16,600	\$ 16,600	
410.000.000.534.00.49.00	Miscellaneous - Water		\$ 4,000	\$ 5,000	Includes Hydrolic Modeling Software (\$1000)
	Total Services & Charges		\$ 85,251	\$ 92,251	
410 - Water Utility Fund					

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Intergovernmental					
410.000.000.534.00.51.00	Excise Tax - Water		\$ 35,583	\$ 35,583	
410.000.000.534.00.52.00	Utility Tax - Water		\$ 32,700	\$ 32,700	
	Total Intergovernmental		\$ 68,283	\$ 68,283	
Transfers					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Capital Projects		\$ 60,000	\$ 181,000	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '79 Water Bond (Matures 2018)		\$ 5,300	\$ -	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '16 Water Bond (Matures 2056)		\$ 15,015	\$ 15,064	
410.000.001.597.00.00.00	Transfer to 001 - Admin. Fee		\$ 58,417	\$ 56,162	
	Total Transfer		\$ 138,732	\$ 252,226	
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		\$ 92,725	\$ 923	
	Water O&M Ending Balance		\$ 112,725	\$ 20,923	
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		\$ 4,343	\$ 4,353	
	Total Beginning Balance		\$ 24,658	\$ 24,668	
REVENUES					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (2016 Bond)		\$ 15,015	\$ 15,064	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (1979 Bond)		\$ 5,300	\$ -	
	Total Miscellaneous		\$ 20,315	\$ 15,064	
	Total Available Balance		\$ 44,973	\$ 39,732	
EXPENDITURES					
1979 Bond					
410.200.079.591.34.70.00	Principal Payment		\$ 4,500	\$ 7,500	1978 WTP Lines & Well Investigation - Matures 2018
410.200.079.592.34.80.00	Interest Payment		\$ 800	\$ 313	1978 WTP Lines & Well Investigation - Matures 2018
2016 Bond					
410.200.015.591.34.70.00	2016 Water Bond Principal Payment		\$ 9,100	\$ 5,375	2016 Madrona In-town Waterline - Matures 2055
410.200.015.592.34.80.00	2016 Water Bond Interest Payment		\$ 5,915	\$ 9,689	2016 Madrona In-town Waterline - Matures 2055
	Ending Balance		\$ 20,315	\$ 15,064	
410.200.000.508.10.00.00	Ending Fund Balance-Required Reserve		\$ 4,343	\$ 1,791	
410.200.000.508.80.00.00	Ending Cash & Investments		\$ 24,658	\$ 16,855	
	Water Debt Service Ending Balance		\$ 24,658	\$ 16,855	
410 - Water Utility Fund					

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 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		\$ 537,350	\$ 525,406	Includes project carryover
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		\$ 37,419	\$ 51,488	
	Total Beginning Balance		\$ 774,769	\$ 776,894	
REVENUES					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M		\$ 60,000	\$ 181,000	
410.900.000.343.40.00.00	Water Hook-up Fees		\$ 4,500	\$ 4,500	
410.900.000.xxx.xx.xx.xx.xx	FEMA Grant		\$ -	\$ 780,744	Grant for Ft. Casey Line Replacement
410.900.000.369.00.00.00	Miscellaneous		\$ -	\$ -	
	Total Miscellaneous		\$ 64,500	\$ 966,244	
	Total Available Balance		\$ 839,269	\$ 1,743,138	
EXPENDITURES					
Miscellaneous					
410.900.000.594.34.60.02	Equipment Replacement		\$ 32,025	\$ 51,000	Pick-up/Dump Truck, Generator A, Vactor Tool
410.900.000.594.34.60.00	Projects per Schedule		\$ 360,300	\$ 1,391,283	
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ 17,269	\$ 19,416	
	Ending Balance		\$ -	\$ -	
410.900.000.508.10.00.00	Ending Fund Balance - Required Reserves		\$ 200,000	\$ 200,000	
410.900.000.508.10.00.01	Ending Balance - Emergency Repairs		\$ 33,463	\$ 19,904	
410.900.000.508.10.00.02	Ending Balance - Vehicle Fund		\$ 224,281	\$ 80,951	
410.900.000.508.80.00.00	Ending Cash & Investments		\$ -	\$ -	
	Water Capital Ending Balance		\$ 457,744	\$ 300,855	
	Fund 410 Total Expenditures		\$ 833,149	\$ 1,912,978	
	Total Ending Cash & Investments		\$ 595,127	\$ 338,633	

410 - Water Utility Fund

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 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		\$ 273,340	\$ 188,966	
	Total Beginning Balance		\$ 293,340	\$ 208,966	
REVENUES					
Charges for Service					
420.000.000.343.50.00.14	Sewer - Inspection		\$ 100	\$ 100	
420.000.000.343.50.00.24	Sewer Service		\$ 604,101	\$ 652,712	
420.000.000.361.11.00.00	Interest		\$ 308	\$ 4,329	
	Total Charges for Service		\$ 604,509	\$ 657,141	
Other Revenue					
420.000.000.369.00.00.00	Loan		\$ -	\$ -	
420.000.000.395.00.00.00	Disposal of Fixed Assets		\$ -	\$ -	
	Total Other Revenue		\$ -	\$ -	
	Total Available Balance		\$ 897,849	\$ 866,107	
EXPENDITURES					
Salaries & Benefits					
420.000.000.535.00.10.00	Salaries - Sewer		\$ 175,286	\$ 185,617	Utility Staff, Public Works Staff, Engineer (30%)
420.000.000.535.00.12.00	Overtime - Sewer		\$ 3,000	\$ 3,000	
420.000.000.535.00.20.00	Benefits - Sewer		\$ 63,831	\$ 63,638	Utility Staff, Public Works Staff, Engineer (30%)
	Total Salaries & Benefits		\$ 242,117	\$ 252,255	
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	

420 - Sewer Utility Fund

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
Services & Charges					
420.000.000.535.00.41.00	Professional Services - Sewer		\$ -	\$ 4,000	Testing
420.000.000.535.00.42.00	Communication - Sewer		\$ 4,500	\$ 5,100	Added DSL line to Lift Station
420.000.000.535.00.43.00	Travel - Sewer		\$ 750	\$ 750	
420.000.000.535.00.45.00	Rentals and Leases - Sewer		\$ 500	\$ 500	
420.000.000.535.00.46.00	Insurance - Sewer		\$ 12,946	\$ 16,064	
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		\$ 13,200	\$ -	18,200
420.000.000.535.00.49.00	Miscellaneous - Sewer		\$ 3,000	\$ 3,500	
	Total Services & Charges		\$ 139,996	\$ 153,214	
Intergovernmental					
420.000.000.535.00.51.00	Excise Tax - Sewer		\$ 15,358	\$ 16,594	
420.000.000.535.00.51.01	B & O Tax - Sewer		\$ 2,175	\$ 2,350	
420.000.000.535.00.52.00	Utility Tax - Sewer		\$ 36,246	\$ 39,163	
	Total Intergovernmental		\$ 53,779	\$ 58,107	
Transfers					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Capital Projects		\$ 50,000	\$ 185,000	
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	\$ 24,690	
420.001.000.597.00.00.00	Transfer to 001 - Admin. Fee		\$ 58,417	\$ 55,489	
	Total Transfer		\$ 229,991	\$ 358,003	
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		\$ 188,966	\$ 1,528	
	Sewer O&M Ending Balance		\$ 208,966	\$ 21,528	
420 - Sewer Utility Fund					

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
SEWER - DEBT SERVICE					
Beginning Balance					
420.200.000.308.10.00.00	Beginning Balance- Required Reserves		\$ 121,574	\$ 121,574	
420.200.000.308.80.00.00	Beginning Balance- Unreserved		\$ 2,430	\$ 2,565	
	Total Beginning Balance		\$ 124,004	\$ 124,139	
REVENUES					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (2016 Bond)		\$ 28,750	\$ 24,690	
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer in from O&M (2002 WWTP)		\$ 92,824	\$ 92,824	
	Total Miscellaneous		\$ 121,574	\$ 117,514	
	Total Available Balance		\$ 245,578	\$ 241,653	
EXPENDITURES					
Loan Expenditures					
420.200.002.591.35.70.00	WWTP Debt Service		\$ 92,824	\$ 92,824	2003 WWTP - Mature 2025
	Total Loan Expenditures		\$ 92,824	\$ 92,824	
Bond Expenditures					
420.200.016.591.35.70.00	2016 Sewer Bond Principal Payment		\$ 17,425	\$ 8,760	2016 Madrona Line - Matures 2057
420.200.016.592.35.80.00	2016 Sewer Bond Interest Payment		\$ 11,325	\$ 15,930	2016 Madrona Line - Matures 2057
	Total Loan Expenditures		\$ 28,750	\$ 24,690	
Ending Fund Balance					
420.200.000.508.10.00.00	Ending Fund Balance - Required Reserve		\$ 121,574	\$ 117,514	
420.200.000.508.80.00.00	Ending Cash & Investments		\$ 2,430	\$ 6,625	
	Sewer Debt Service Ending Balance		\$ 124,004	\$ 124,139	
420 - Sewer Utility Fund					

FUND NUMBER	Description	2016 Actual	2017 W/Budget Revisions Budget	2018 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		\$ 196,617	\$ 206,617	
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		\$ 2,500	\$ 15,000	
	Total Beginning Balance		\$ 299,117	\$ 321,617	
REVENUE					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer In from O&M		\$ 50,000	\$ 185,000	
420.900.000.343.50.00.00	Sewer Hook-up Fees		\$ 5,500	\$ 5,500	
	Total Miscellaneous		\$ 55,500	\$ 190,500	
	Total Available Balance		\$ 354,617	\$ 512,117	
EXPENDITURES					
Miscellaneous					
420.900.000.594.35.60.02	Equipment Replacement		\$ 12,500	\$ 14,000	
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ -	\$ 16,188	
420.900.000.594.35.60.00	Projects per Schedule		\$ 33,000	\$ 336,865	
	Total Miscellaneous		\$ 45,500	\$ 367,053	
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		\$ 243,617	\$ 44,065	
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	\$ 14,000	
	Sewer Capital Ending Balance		\$ 346,117	\$ 158,065	
	Fund 420 Total Expenditures		\$ 684,383	\$ 1,010,444	
	Total Ending Cash & Investments		\$ 679,087	\$ 303,731	
420 - Sewer Utility Fund					

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
	Beginning Balance				
430.000.000.308.10.00.00	Beginning Balance-Reserved		\$ 10,000	\$ 10,000	
430.000.000.308.80.00.00	Beginning Balance-Unreserved		\$ 117,047	\$ 105,694	
	Total Beginning Balance		\$ 127,047	\$ 115,694	
	REVENUES				
	Charges for Service				
430.000.000.343.10.00.14	Storm Water - Inspection		\$ -	\$ -	
430.000.000.343.10.00.24	Storm Water Service		\$ 128,330	\$ 142,615	
430.000.000.361.11.00.00	Interest		\$ 105	\$ 2,633	
	Total Charges for Service		\$ 128,435	\$ 145,248	
	Other Revenue				
430.000.000.369.00.00.00	Miscellaneous		\$ -	\$ -	
	Total Other Revenue		\$ -	\$ -	
	Total Available Balance		\$ 255,482	\$ 260,942	
	EXPENDITURES				
	Salaries & Benefits				
430.000.000.531.00.10.00	Salaries - Storm Water		\$ 76,874	\$ 79,756	Utility Staff, Public Works Staff, Engineer (25%)
430.000.000.531.00.12.00	Overtime - Storm Water		\$ -	\$ -	
430.000.000.531.00.20.00	Benefits - Storm Water		\$ 26,413	\$ 26,317	Utility Staff, Public Works Staff, Engineer (25%)
	Total Salaries & Benefits		\$ 103,287	\$ 106,073	
	Supplies & Services				
430.000.000.531.00.31.00	Office & Operating - Storm Water		\$ 1,000	\$ 1,000	
430.000.000.531.00.32.00	Fuel - Storm Water		\$ -	\$ -	
430.000.000.531.00.41.00	Professional Services - Storm Water		\$ -	\$ -	
430.000.000.531.00.46.00	Insurance - Storm Water		\$ 5,121	\$ 6,354	
430.000.000.531.00.48.00	Repairs & Maintenance - Storm Water		\$ 2,398	\$ 2,500	
	Total Supplies		\$ 8,519	\$ 9,854	
	Intergovernmental				
430.000.000.531.00.51.00	Excise Tax - Storm Water		\$ 4,533	\$ 5,494	
	Total Intergovernmental		\$ 4,533	\$ 5,494	
	Transfers				
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Capital Projects		\$ 15,000	\$ 15,000	
430.001.000.597.00.00.00	Transfer to 001 - Admin. Fee		\$ 12,982	\$ 56,595	
	Total Transfers		\$ 27,982	\$ 71,595	
	Ending Balance				
430.000.000.508.10.00.00	Ending Balance - Required Reserve		\$ 10,000	\$ 10,000	
430.000.000.508.80.00.00	Ending Balance- Unreserved		\$ 105,694	\$ 57,926	
	Storm Water M & O Ending Balance		\$ 115,694	\$ 67,926	
430 - Storm Water Utility Fund					

FUND NUMBER	Description	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
STORMWATER - CAPITAL					
Beginning Balance					
430.900.000.308.10.00.00	Beginning Balance - Required Reserve		\$ -	\$ -	
430.900.000.308.80.00.00	Beginning Balance - Unreserved		\$ 162,033	\$ 162,888	
430.900.000.308.80.00.01	Beginning Balance - Emergency Repair		\$ 50,000	\$ 50,000	
430.900.000.308.80.00.02	Beginning Balance - Vehicle Replacement		\$ 64,907	\$ 65,890	
	Total Beginning Balance		\$ 276,940	\$ 278,778	
REVENUE					
Miscellaneous					
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer In from O&M		\$ 15,000	\$ 15,000	
430.900.000.343.10.00.00	Storm Water Hook-up Fees		\$ -	\$ -	
	<i>Total Miscellaneous</i>		\$ 15,000	\$ 15,000	
	<i>Total Available Balance</i>		\$ 291,940	\$ 293,778	
EXPENDITURES					
Miscellaneous					
430.900.000.594.31.60.01	Emergency/Major Repairs		\$ -	\$ -	
430.900.000.594.31.60.02	Vehicle Replacement		\$ 60,762	\$ 51,000	Tractor w/sidearm, Vector Tool
xxx.xxx.xxx.xxx.xx.xx.xx	Depreciation		\$ 14,145	\$ 14,759	
430.900.000.594.31.60.00	Projects per Schedule		\$ 80,000	\$ 120,000	
	<i>Total Miscellaneous</i>		\$ 94,145	\$ 134,759	
Ending Fund Balance					
430.900.000.508.10.00.00	Ending Fund Balance - Required Reserves		\$ -	\$ -	
430.900.000.508.80.00.00	Ending Cash & Investments		\$ 162,888	\$ 43,129	
430.900.000.508.80.00.01	Ending Balance - Emergency Repair		\$ 50,000	\$ 50,000	
430.900.000.508.80.00.02	Ending Balance - Vehicle Replacement		\$ 65,890	\$ 29,649	
	<i>Stormwater Capital Ending Balance</i>		\$ 278,778	\$ 122,778	
	<i>Fund 430 Total Expenditures</i>		\$ 265,550	\$ 343,522	
	<i>Total Ending Cash & Investments</i>		\$ 394,472	\$ 190,704	
430 - Storm Water Utility Fund					

621 – 631

Fiduciary

Funds

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	2016 Actual	2017 W/ Budget Revisions Budget	2018 Budget	NOTES
REVENUES					
Miscellaneous					
621.000.000.308.00.00.00	Beg Fund Balance	\$ 6,696	\$ 7,213	\$ 7,213	Estimated Beginning Balance
621.000.000.361.11.00.00	Interest	7	5	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	\$ 7,718	\$ 7,718	

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

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

REVENUES					
Miscellaneous					
631.000.000.308.00.00.00	Beg Fund Balance	\$ 4,936	\$ 0	\$ 5	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	\$ 6,005	\$ 6,010	

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

EXPENDITURES					
Miscellaneous					
631.000.000.508.00.00.00	Ending Cash & Investments	\$ 4,790	\$ 5	\$ 10	
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	-	-	-	
	Total Miscellaneous	\$ 10,809	\$ 6,005	\$ 6,010	

621 - Community Commemorative Fund Expenditures, 631 - Medical Reimbursement - Cafeteria Fund