



**TOWN COUNCIL WORKSHOP  
AGENDA  
Remote: Go-To-Meeting  
November 29, 2021  
6:30 pm**

- **Final Public Hearing on 2023 Annual Budget**
- **Adoption of Ordinance 783, regarding the 2023 Annual Budget**

**To join the meeting from your computer, tablet or smartphone.**  
<https://www.gotomeet.me/TownOfCoupeville/coupeville-town-council-meeting>

**To access the Town Council meeting remotely, by phone dial 571-317-3122 and use access code 707-347-805.**



## COUPEVILLE TOWN COUNCIL PUBLIC HEARING FORMAT

1. The Mayor opens the Public Hearing.
2. The Mayor asks if there are any possible conflict of interest or appearance of fairness problems.
3. Staff makes their report and recommendations.
4. The Applicant makes their presentation.
5. **The public is invited to comment.**
6. Comment letters are acknowledged for the record.
7. The Applicant is provided an opportunity to respond to the public comment.
8. Town Council asks questions of the applicant, staff or public to clarify the proposal or acquire more facts.
9. The Mayor closes the Public Hearing -- **no public comment is permitted once the hearing is closed.**
10. A motion is made regarding the application or proposal.
11. Discussion by the Town Council.
12. Vote.
13. Adoption of findings, when required.

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### YOU ARE ENCOURAGED TO PARTICIPATE IN PUBLIC HEARINGS

The purpose of public hearings is to provide the public with an opportunity to make comments about proposals being considered by the Town Council.

If you wish to make a comment during a public hearing please indicate so by raising your hand during the comment period. When you are recognized by the Mayor, rise and clearly state your name and address before giving your comments. This will help the Town Clerk make an accurate record of the hearing.

Please direct your comments to the Mayor and not to the applicant or other members of the public.

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TOWN OF COUPEVILLE  
Coupeville, Washington  
**ORDINANCE NO. 783**

**AN ORDINANCE ADOPTING A BUDGET FOR THE TOWN OF  
COUPEVILLE, WASHINGTON FOR THE YEAR 2023, 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 20, 2022 and November 1, 2022 in preparation of the Town's 2023 Budget; and

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

**WHEREAS**, the Town Council held, on October 25, 2022; November 22, 2022; and November 29, 2022; public hearings on the Recommended Budget, also as required by law.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF COUPEVILLE, WASHINGTON, as follows:**

**Section 1**

In accordance with the provisions of RCW Chapter 35.33, the budget of the Town of Coupeville for 2021, total expenditure amount of \$10,881,738.26 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		Expenditure
001	General Fund	\$ 2,582,273.57
101	Street Fund	\$ 1,653,242.56
104	Hotel/Motel Tax Fund	\$ 94,000.00
105	Capital Improvement Fund	\$ 962,532.71
107	Harbor Improvement Fund	\$ 44,210.54
410	Water Fund	\$ 3,378,665.23
420	Sewer Fund	\$ 1,874,221.89
430	Storm Water Fund	\$ 268,571.76
621	Community Commemorative Fund	\$ -
631	Medical Reimbursement - Cafeteria Fund	\$ 24,020.00
	<b>TOTAL</b>	<b>\$ 10,881,738.26</b>

**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 – Effective Date**

This ordinance shall take effect and be in force **January 1, 2023**.

ATTEST

MAYOR

\_\_\_\_\_  
Clerk Treasurer Kelly Beech

\_\_\_\_\_  
Mayor Molly Hughes

APPROVED: November 29, 2022

PUBLISHED: December 3, 2022

EFFECTIVE: January 1, 2023

001 - General Fund		Actual 2021	Budget 2022	Budget 2023
<b>GENERAL FUND - O&amp;M</b>				
<b>Beginning Balance</b>				
001.000.000.308.10.00.00	Beginning O&M - Reserved	\$10,000	\$20,000	\$20,000
001.000.000.308.80.00.00	Beginning O&M - Unreserved	\$2,402,891	\$2,791,516	\$1,530,181
<b>Total Beginning Balance (Cash in Bank)</b>		<b>\$2,412,891</b>	<b>\$2,811,516</b>	<b>\$1,550,181</b>
<b>REVENUES</b>				
<b>Taxes</b>				
001.000.000.311.10.00.00	Property Tax	\$399,839	\$450,000	\$450,000
001.000.000.311.11.00.00	Forest Excise Tax	\$24	\$0	\$0
001.000.000.313.11.00.00	Local Retail Sales & Use Tax	\$657,379	\$500,000	\$500,000
001.000.000.313.71.00.00	Sales Tax - Criminal Justice	\$34,017	\$20,000	\$20,000
001.000.000.316.40.00.01	Utility - Own Water	\$0	\$60,627	\$69,750
001.000.000.316.40.00.02	Utility - Own Sewer	\$0	\$51,008	\$55,821
001.000.000.316.41.00.00	Utility - Private Electric	\$169,196	\$150,000	\$150,000
001.000.000.316.45.00.00	Utility - Private Garbage	\$29,426	\$25,000	\$25,000
001.000.000.316.46.00.00	Utility - Private Cable	\$34,877	\$30,000	\$30,000
001.000.000.316.47.00.00	Utility - Private Telephone	\$47,559	\$50,000	\$50,000
001.000.000.317.20.00.00	Leasehold Excise Tax	\$0	\$2,300	\$2,300
<b>Total Taxes</b>		<b>\$1,372,319</b>	<b>\$1,338,935</b>	<b>\$1,352,871</b>
<b>Licenses &amp; Permits</b>				
001.000.000.321.30.00.00	Fireworks Permit	\$0	\$50	\$50
001.000.000.321.30.01.00	Golf Cart Registration Permit Fee	\$25	\$50	\$50
001.000.000.321.30.02.00	Taxicab License	\$725	\$225	\$225
001.000.000.321.60.00.00	Home Occupation License	\$0	\$100	\$100
001.000.000.321.91.00.00	Franchise Fees - Comcast	\$34,863	\$30,000	\$30,000
001.000.000.321.99.00.01	Cabaret License	\$0	\$0	\$0
001.000.000.322.10.00.00	Permits - Bldg., Mech., Plumbing	\$70,728	\$40,000	\$40,000
001.000.000.322.10.01.00	Permits - Bldg., Plumbing (Special Project)	\$0	\$0	\$0
001.000.000.322.10.03.00	Permits - Right-Of-Way/Stormwater/Grading	\$7,400	\$8,000	\$8,000
001.000.000.322.10.04.00	Permits - Occupancy & Misc.	\$800	\$300	\$300
001.000.000.322.10.05.00	Permits - COA	\$6,750	\$5,000	\$5,000
001.000.000.322.30.00.00	Animal License	\$600	\$500	\$500
<b>Total Licenses &amp; Permits</b>		<b>\$121,891</b>	<b>\$84,225</b>	<b>\$84,225</b>
<b>Intergovernmental</b>				
001.000.000.333.11.00.00	Federal CARES Grant	\$0	\$0	\$0
001.000.000.333.11.00.01	Federal CARES Grant - County Passthrough	\$0	\$0	\$0
001.000.000.333.11.00.02	Federal Coronavirus Local Fiscal Recovery Funds	\$275,509	\$275,509	\$0
001.000.000.334.03.31.01	Grant - Archives Project	\$0	\$0	\$0
001.000.000.334.03.31.02	State Grant - SMP Review	\$10,694	\$0	\$0
001.000.000.334.03.31.03	State Grant - Seaside Vulnerability Assessment	\$0	\$47,735	\$0
001.000.000.336.06.21.00	Criminal Justice - Population based	\$7,662	\$1,000	\$1,000
001.000.000.336.06.26.00	Criminal Justice - Special Programs	\$1,000	\$2,406	\$2,496
001.000.000.336.06.26.01	Criminal Justice - Contracted Services	\$2,253	\$0	\$0
001.000.000.336.06.42.00	Marijuana Excise Distribution	\$2,530	\$2,000	\$2,000
001.000.000.336.06.51.00	DUI - Cities	\$315	\$300	\$300
001.000.000.336.06.94.00	Liquor Excise Tax	\$13,468	\$12,513	\$13,480
001.000.000.336.06.95.00	Liquor Control Board Profits	\$15,209	\$15,113	\$15,032
001.000.000.337.00.00.00	In-Lieu Tax - Housing Authority (WAC 458-16A-140)	\$36	\$36	\$36
001.000.000.337.00.00.01	In-Lieu Tax - Cambeay (WAC 458-16A-140)	\$0	\$0	\$0
001.000.000.337.00.00.02	In-Lieu Tax - Island County	\$0	\$8,483	\$8,483
<b>Total Intergovernmental</b>		<b>\$328,678</b>	<b>\$364,825</b>	<b>\$42,827</b>

001 - General Fund		Actual 2021	Budget 2022	Budget 2023
<b>Services &amp; Charges</b>				
001.000.000.341.32.00.01	IC Crime victims/Witness	\$27	\$20	\$20
001.000.000.341.32.03.00	Court Svcs-Civil Fee/Court Writ	\$43	\$50	\$50
001.000.000.341.33.00.00	Court Administration Fees	\$2	\$0	\$0
001.000.000.341.33.02.00	Warrant Costs	\$0	\$0	\$0
001.000.000.341.33.03.00	Def Prosecution Adm Costs	\$0	\$0	\$0
001.000.000.341.33.06.00	Court Admin IT Fee	\$9	\$10	\$10
001.000.000.341.49.14.00	Highway Safety Account	\$0	\$0	\$0
001.000.000.341.49.15.00	DUI - DP Death Inv Act	\$0	\$0	\$0
001.000.000.341.49.32.00	Trauma Brain Injury	\$40	\$20	\$20
001.000.000.341.62.00.00	Copy & Tape Fees	\$12	\$10	\$10
001.000.000.341.82.00.00	Engineering Fees	\$25,538	\$25,000	\$25,000
001.000.000.341.82.00.01	Engineering Fees - Special Project	\$0	\$0	\$0
001.000.000.341.91.00.00	Election Filing Fees	\$0	\$720	\$720
001.000.000.341.96.00.00	Contract Building Official Services	\$4,860	\$37,440	\$37,440
001.000.000.341.96.00.41	Admin Fee (from Water)	\$56,727	\$46,617	\$46,617
001.000.000.341.96.00.42	Admin Fee (from Sewer)	\$49,784	\$36,122	\$36,122
001.000.000.341.96.00.43	Admin Fee (from Storm Water)	\$50,589	\$38,400	\$38,400
001.000.000.342.21.00.00	Fire Protection Services	\$6,237	\$8,000	\$8,000
001.000.000.342.21.03.00	JIS/Trauma - Current Exp	\$289	\$200	\$200
001.000.000.342.21.07.00	JIS/Trauma Care-Car Exp-Trauma	\$46	\$30	\$30
001.000.000.342.21.31.00	JIS/Trauma-Auto Theft Prev	\$92	\$50	\$50
001.000.000.342.33.06.00	Record Check Fee	\$14	\$0	\$0
001.000.000.342.33.07.00	Adult Probation Charges	\$0	\$150	\$150
001.000.000.345.81.00.00	Planning & Development Fees	\$3,725	\$3,000	\$3,000
001.000.000.345.81.00.01	Tree Credit - In-lieu of Planting	\$0	\$0	\$0
001.000.000.345.83.00.00	Plan Review & Inspection Fees	\$50,000	\$30,000	\$30,000
001.000.000.345.83.00.01	Plan Review & Inspection Fees - Special Project	\$0	\$500	\$500
001.000.000.345.86.00.00	SEPA Related Fees	\$1,200	\$1,000	\$1,000
001.000.000.345.89.00.00	Hearing Examiner Fees	\$4,600	\$5,000	\$5,000
001.000.000.347.60.01.00	Community Garden Plot Fees	\$2,430	\$1,000	\$1,000
<b>Total Services &amp; Charges</b>		<b>\$256,285</b>	<b>\$232,619</b>	<b>\$233,139</b>
<b>Fines &amp; Forfeits</b>				
001.000.000.352.30.00.00	Admin Costs - Vehicle Insurance	\$0	\$25	\$25
001.000.000.353.10.00.00	Traffic Infraction Retund	\$0	\$0	\$0
001.000.000.353.10.03.00	Traffic infractions - Current Exp.	\$1,115	\$650	\$650
001.000.000.353.70.00.00	Legis Assessment	\$71	\$50	\$50
001.000.000.353.70.00.01	Other infractions - Current Exp.	\$0	\$0	\$0
001.000.000.354.00.00.00	Parking Infraction Penalties	\$0	\$0	\$0
001.000.000.355.20.00.00	Driving While Intoxicated	\$0	\$0	\$0
001.000.000.355.20.01.00	DUI - DP Act - Current Exp	\$0	\$0	\$0
001.000.000.355.20.03.00	Conv Fee - DUI	\$0	\$0	\$0
001.000.000.355.80.00.00	Other Criminal Traffic	\$0	\$0	\$0
001.000.000.355.80.01.00	Crime Traffic Misdemeanor	\$150	\$150	\$150
001.000.000.355.80.02.00	Conv Fee CT - Current Expense	\$14	\$10	\$10
001.000.000.357.33.00.00	Public Defender Recovery	\$0	\$0	\$0
<b>Total Fines &amp; Forfeits</b>		<b>\$1,351</b>	<b>\$885</b>	<b>\$885</b>

001 - General Fund		Actual 2021	Budget 2022	Budget 2023
<b>Miscellaneous Revenues</b>				
001.000.000.361.11.00.00	Investment Interest	\$2,111	\$2,000	\$2,000
001.000.000.361.40.00.00	Sales Tax Interest	\$376	\$3,000	\$3,000
001.000.000.361.40.01.00	DMI Interest Income	\$112	\$100	\$100
001.000.000.362.40.00.00	Facility Rentals	\$8,540	\$5,000	\$5,000
001.000.000.362.50.00.00	Lease - Sprint Cellphone Antennae	\$2,441	\$5,859	\$5,859
001.000.000.362.50.00.01	Lease - T-Mobile Cellphone Antennae	\$12,199	\$10,368	\$10,368
001.000.000.369.10.00.00	Sale of Surplus	\$3,510	\$0	\$0
001.000.000.369.91.00.00	Miscellaneous Revenue	\$25	\$500	\$500
	<b>Total Miscellaneous Revenues</b>	<b>\$29,315</b>	<b>\$26,827</b>	<b>\$26,827</b>
<b>Non-Revenues</b>				
001.000.000.389.90.00.00	WS-Building Permit Fee	\$749	\$300	\$300
001.000.000.389.90.00.01	WS - General Fund 54	\$9	\$0	\$0
001.000.000.389.90.02.00	WS - Segregated Fund 40 (PSEA)	\$847	\$500	\$500
001.000.000.389.90.03.00	WS - Segregated Fund 50 (30% PSEA)	\$470	\$300	\$300
001.000.000.389.90.04.00	JIS - Current Exp	\$76	\$100	\$100
001.000.000.386.89.09.00	DUI - DP WSP Hwy Acct	\$0	\$0	\$0
001.000.000.386.96.03.00	Blood/Breath Test	\$0	\$0	\$0
001.000.000.386.99.00.00	Speeding IN School Zone	\$0	\$0	\$0
001.000.000.386.99.01.00	School Zone Safety	\$0	\$0	\$0
001.000.000.311.11.00.01	Forest Excise Tax	\$0	\$10	\$10
	<b>Total Non-Revenues</b>	<b>\$2,162</b>	<b>\$1,210</b>	<b>\$1,210</b>
<b>Other Financing Sources</b>				
001.000.000.397.00.00.00	Transfer-In (from 631)	\$0	\$0	\$0
001.000.000.397.00.00.41	Transfer-In (from 410)	\$0	\$0	\$0
001.000.000.397.00.00.42	Transfer-In (From 420)	\$0	\$0	\$0
001.000.000.397.00.00.43	Transfer-In (From Storm Water)	\$0	\$0	\$0
	Grant Funds	\$0	\$0	\$0
	<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Available Balance</b>	<b>\$2,111,990</b>	<b>\$2,049,526</b>	<b>\$1,741,984</b>
		<b>\$4,524,881</b>	<b>\$4,861,042</b>	<b>\$3,292,165</b>

001 - General Fund	Actual 2021	Budget 2022	Budget 2023
<b>EXPENDITURES</b>			
<b>Legislative</b>			
001.000.000.511.60.10.00 Salaries	\$76,800	\$72,000	100%
001.000.000.511.60.20.00 Benefits	\$25,497	\$33,659	Major Salary
001.000.000.511.60.31.00 Office & Operating	\$0	\$2,000	Mayor's Benefits
001.000.000.511.60.40.00 Election Services	\$1,907	\$2,000	Council packet materials
001.000.000.511.60.41.00 Professional Services	\$2,589	\$18,000	Codification of Ord., Videography (\$10,000 for Annual Code Amendment)
001.000.000.511.60.42.00 Communication	\$126	\$300	Town Required Notices: Postage, Telephone, Tablet Data, etc.
001.000.000.511.60.43.00 Travel	\$0	\$1,000	Council/Mayor Conference Travel
001.000.000.511.60.44.00 Advertising	\$3,305	\$5,000	Council meeting agendas and actions
001.000.000.511.60.49.00 Miscellaneous	\$75	\$2,000	Council/Mayor Conference Registration
<b>Total Legislative</b>	<b>\$110,299</b>	<b>\$135,959</b>	<b>\$135,309</b>
<b>Department functions are:</b> Legislative Processes (Council Meetings & Training, Mayor Salary/Benefits & Training, Processes Realized to Adoption and Codification of Ordinances & Resolutions, Open Public Meeting Requirements, etc.)			
Council meets every 2nd & 4th Tuesdays at 6:30 p.m.			
<b>Elected Officials:</b> Mayor Molly Hughes			
Position 1 - Jackie Henderson (serves on the Island Transit Board and as Council Liaison regarding Human Services)			
Position 2 - Rick Walli (serves on the Utility Advisory Committee and Council Liaison regarding Financial Issues)			
Position 3 - Jenny Bright (serves on the Climate Committee)			
Position 4 - Michael C. Moore (serves on the Law & Justice Council)			
Position 5 - Pat Powell (serves on the Tourism Board)			
<b>Municipal Court</b>			
001.000.000.512.50.40.00 Jail & District Court	\$16,060	\$30,000	Shared Cost of Personnel and Supplies related to Municipal Court
001.000.000.512.50.41.00 Professional Services - Prosecutor	\$0	\$10,000	Prosecuting Attorney & Interpreter for Municipal & Superior Court Cases (\$389.35 per case)
001.000.000.512.50.41.01 Professional Services - Public Defender	\$6,004	\$3,000	
001.000.000.512.50.45.00 Rentals & Leases - Court	\$0	\$1,500	\$375 x 4 (quarterly) Court rent
<b>Total Municipal Court</b>	<b>\$24,064</b>	<b>\$44,500</b>	
<b>Department functions are:</b> Judicial Processes (Municipal and Superior Court, etc.)			
Revenue related to the court includes fines and related court fees.			
<b>Finance &amp; Admin.</b>			
001.000.000.514.20.10.00 Salaries	\$199,411	\$185,264	Clerk Treasurer, Fiscal Clerk, Utility Clerk
001.000.000.514.20.10.01 Extra Hours Worked	\$0	\$2,000	Planning Commission Meetings, Other Spec. Proj.
001.000.000.514.20.10.02 Leave Relief	\$0	\$3,500	Vacation & Sick Coverage
001.000.000.514.20.10.03 Accrued Leave Buyout	\$0	\$0	New in 2023 - budget for potential leave buyout
001.000.000.514.20.20.00 Benefits	\$69,953	\$94,799	Clerk Treasurer, Fiscal Clerk, Utility Clerk
001.000.000.514.20.31.00 Office & Operating	\$0	\$600	Supplies-Specifically used in Administration
001.000.000.514.20.35.00 Small Tools & Equipment - Adm	\$0	\$0	
001.000.000.514.20.41.00 Professional Services	\$194	\$22,000	SAC Biennial Audit (12,500 Annually) & Federal Single Audit (\$750,000 threshold)
001.000.000.514.20.43.00 Travel	\$0	\$2,000	(Wiscon Conference \$1,200), (WICAWFOAMP/TA/GFOA Conference \$600)
001.000.000.514.20.44.00 Advertising	\$5,875	\$3,000	Employment Ads
001.000.000.514.20.49.00 Miscellaneous	\$9,738	\$2,000	Conference Registration; Dues (WICA, WFOA, WPTA, GFOA) and Pre-employment Checks
<b>Total Finance &amp; Admin.</b>	<b>\$285,170</b>	<b>\$515,164</b>	<b>\$317,927</b>
<b>Department functions are:</b> 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 Re			
Facilities Rentals, Maintenance of Public Records, Ordinances, Resolutions, and Town Council Board, and Commission Minutes and Agendas.			
<b>Legal Services</b>			
001.000.000.515.41.41.00 Professional Services	\$17,156	\$20,000	Attorney Services
001.000.000.515.41.41.01 Professional Services - Special Project	\$0	\$0	
<b>Total Legal Services</b>	<b>\$17,156</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Department functions are:</b> Legal Services - The Town contracts with Weed, Graafstra & Associates, Inc., P.S. to provide legal representation. (Legal costs for utilities are charged directly to the utility fund.)			



001 - General Fund	Actual 2021	Budget 2022	Budget 2023
<b>Central Services - Town Shop</b>			
001.000.000.518.10.10.00 Salaries - Town Shop	\$28,028	\$31,152	\$61,363
001.000.000.518.10.10.12 Overtime - Town Shop	\$0	\$0	
001.000.000.518.10.20.00 Benefits - Town Shop	\$10,376	\$17,396	\$31,206
001.000.000.518.10.31.00 Office & Operating - Town Shop	\$4,099	\$4,000	\$4,000
001.000.000.518.10.31.01 Regular Maintenance & Upgrades - Town Shop	\$8,227	\$4,871	\$60,000
001.000.000.518.10.32.00 Fuel - Town Shop	\$1,802	\$2,421	\$2,421
001.000.000.518.10.35.00 Small Tools & Equipment - Town Shop	\$558	\$2,000	\$2,000
001.000.000.518.10.41.00 Professional Services - Town Shop	\$915	\$200	\$200
001.000.000.518.10.42.00 Communications - Town Shop	\$2,241	\$3,500	\$3,500
001.000.000.518.10.43.00 Travel - Town Shop	\$0	\$800	\$800
001.000.000.518.10.45.00 Rents & Leases - Town Shop	\$71	\$100	\$100
001.000.000.518.10.47.00 Utilities - Town Shop	\$1,256	\$1,000	\$1,500
001.000.000.518.10.48.00 Professional Service - Repair & Maintenance - Town Shop	\$0	\$500	\$500
001.000.000.518.10.49.00 Miscellaneous - Town Shop	\$84	\$500	\$500
001.000.000.518.10.49.99 Clothing Allowance - Town Shop	\$0		
<b>Total Town Shop</b>	<b>\$57,658</b>	<b>\$68,440</b>	<b>\$168,090</b>
Department functions are: Personnel, Supplies & Services supporting Town needs, not reallocated to any specific department, performed by Public Works staff.			
<b>Central Services - Town Hall</b>			
001.000.000.518.90.10.00 Salaries	\$0	\$0	\$0
001.000.000.518.90.20.00 Benefits - CS	-\$1,088	\$0	\$0
001.000.000.518.90.31.00 Office & Operating - Town Hall	\$9,044	\$8,500	\$8,500
001.000.000.518.90.31.01 Regular Maintenance & Upgrades - Town Hall & Archives	\$50	\$20,000	\$20,000
001.000.000.518.90.32.00 Fuel - Town Hall	\$380	\$650	\$650
001.000.000.518.90.35.00 Small Tools & Equipment - Town Hall	\$0	\$0	\$0
001.000.000.518.90.41.00 Professional Services - Town Hall	\$4,430	\$8,000	\$8,000
001.000.000.518.90.41.01 Professional Services - Special Project	\$0	\$120,000	\$75,000
001.000.000.518.90.42.00 Communications - Town Hall	\$7,516	\$6,000	\$6,000
001.000.000.518.90.43.00 Travel - Town Hall	\$0	\$0	\$0
001.000.000.518.90.44.00 Advertising - Town Hall	\$0	\$250	\$250
001.000.000.518.90.45.00 Rents & Leases - Town Hall	\$3,679	\$2,000	\$2,000
001.000.000.518.90.46.00 Insurance - Town Hall	\$48,857	\$50,502	\$73,998
001.000.000.518.90.47.00 Utilities - Town Hall	\$2,474	\$3,500	\$3,500
001.000.000.518.90.48.00 Professional Repair & Maintenance - Town Hall	\$8,916	\$10,000	\$10,000
001.000.000.518.90.48.01 Regular Tech Upgrade (Hardware & Software)	\$15,806	\$2,000	\$2,000
001.000.000.518.90.49.00 Miscellaneous - Town Hall	\$1,525	\$9,500	\$9,500
<b>Total Central Services</b>	<b>\$101,690</b>	<b>\$253,902</b>	<b>\$219,398</b>
Department functions are: Supplies and Services supporting Town needs, not reallocated to any specific department, performed by Town Hall staff.			
* See Below			
518.90.49.00 includes:			
NW Air Pollution Control (\$975), PO permit (\$150), Island County Historical Society/Membership (\$200), AWC Drug & Alcohol (\$308), AWC Safety 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), AWC Membership (\$1,236), Coupeville Historic Waterfront Association (\$100), Town Annual Report (\$5,000)			
<b>Law Enforcement</b>			
001.000.000.521.20.31.00 Office & Operating	\$217	\$250	\$250
001.000.000.521.20.35.00 Small Tools & Equipment - Police	\$0	\$0	\$0
001.000.000.521.20.40.01 Animal Control - Police	\$0	\$0	\$0
001.000.000.521.20.40.02 I-COM Dispatch	\$54,102	\$43,470	\$43,470
001.000.000.521.20.41.00 Professional Services	\$473,628	\$478,272	\$478,272
<b>Total Law Enforcement</b>	<b>\$527,947</b>	<b>\$521,992</b>	<b>\$521,992</b>
Department functions are: Law Enforcement			
<b>Fire Protection</b>			
001.000.000.522.20.31.00 Office Supplies	\$0		
001.000.000.522.20.40.00 Central Whidbey Fire & Rescue Interlocal Agreement	\$5,920	\$6,400	\$6,400
001.000.000.522.20.40.01 Fire Protection	\$19	\$20	\$20
<b>Total Fire Control</b>	<b>\$5,939</b>	<b>\$6,420</b>	<b>\$6,420</b>
80% of revenue (001.342.20) Taxes on Property owned by Town in County			

001 - General Fund	Actual 2021	Budget 2022	Budget 2023
Department functions are: Fire Protection			

001 - General Fund	Actual 2021	Budget 2022	Budget 2023	
<b>Emergency Management Services</b>				
001.000.000.525.60.10.00 Salaries - Neighborhood Emergency Team	\$7,675	\$7,500	\$7,500	NET Coordinator
001.000.000.525.60.20.00 Benefits - Neighborhood Emergency Team	\$622	\$1,887	\$1,896	NET Coordinator
001.000.000.525.60.31.00 Office & Operating Supplies - Neighborhood Emergency Team	\$1,915	\$4,000	\$4,000	
001.000.000.525.60.31.01 Equipment - Neighborhood Emergency Team	\$32	\$1,250	\$1,250	
001.000.000.525.60.40.00 Professional Services - Neighborhood Emergency Team	\$2,347	\$500	\$500	Training
001.000.000.525.60.49.00 Miscellaneous - Neighborhood Emergency Team	\$0	\$0	\$0	
<b>Total Emergency Management Services</b>	<b>\$12,590</b>	<b>\$15,137</b>	<b>\$15,146</b>	
Department functions are: Neighborhood Emergency Team, Update the Emergency Management Plan, and activities related to preparation for, response to and recovery from disasters.				
<b>Public Works - Engineering</b>				
001.000.000.539.00.10.00 Salaries - Public Works - Engineering	\$26,822	\$0	\$0	
001.000.000.539.00.20.00 Benefits - Public Works - Engineering	\$11,333	\$0	\$0	
001.000.000.539.00.31.00 Office & Operating - Public Works - Engineering	\$0	\$0	\$0	
001.000.000.539.00.35.00 Small Tools & Equipment - Public Works - Engineering	\$0	\$0	\$0	
001.000.000.539.00.41.00 Professional Services - Public Works - Engineering	\$0	\$50,000	\$50,000	Contracted Engineering, including Construction/Development requiring Engineering Review
001.000.000.539.00.41.01 Professional Services - Project Specific - Public Works - Engineering	\$17,216	\$10,000	\$10,000	Construction/Development requiring Engineering Review (Hospital, School District, County, etc.)
001.000.000.539.00.42.00 Communications - Public Works - Engineering	\$0	\$0	\$0	
001.000.000.539.00.43.00 Travel - Public Works - Engineering	\$0	\$0	\$0	
001.000.000.539.00.44.00 Advertising - Public Works - Engineering	\$0	\$0	\$0	
001.000.000.539.00.48.00 Repair & Maintenance - PW	\$0	\$0	\$0	
001.000.000.539.00.49.00 Miscellaneous - Public Works - Engineering	\$0	\$0	\$0	
<b>Total Public Works - Engineering</b>	<b>\$55,371</b>	<b>\$60,000</b>	<b>\$60,000</b>	
Department functions are: Engineering related to Public Works Projects, not directly charged to the Street Fund, or any utilities.				
<b>Environmental Preservation</b>				
001.000.000.554.20.42.00 Nuisance Control - Public Works - Code Enforcement	\$0	\$100	\$100	
001.000.000.554.90.49.00 Climate/Sustainability - Misc	\$0	\$12,000	\$12,000	Sustainability Fair, Educational Programs, Program Coordinator
<b>Total Environmental Preservation</b>	<b>\$0</b>	<b>\$12,100</b>	<b>\$12,100</b>	
Department functions are: Climate Protection and Community Sustainability				

001 - General Fund	Actual 2021	Budget 2022	Budget 2023
<b>Building</b>			
001.000.000.558.50.10.00	\$56,286	\$67,118	\$76,153
	Salaries		Building Official
001.000.000.558.50.20.00	\$10,562	\$32,478	\$33,985
	Benefits		Building Official
001.000.000.558.50.31.00	\$1,503	\$500	\$400
	Office & Operating		Tablet (\$1500 in 2021)
001.000.000.558.50.41.00	\$0	\$0	\$0
	Small Tools & Minor Equipment		
001.000.000.558.50.41.01	\$0	\$0	\$0
	Professional Services - Bldg		Island County / Contract Planning Services
001.000.000.558.50.42.00	\$74	\$1,050	\$500
	Special Project - Bldg		Construction/Development requiring Contracted Review (Hospital, School District, County, etc.)
001.000.000.558.50.42.00	\$0	\$600	\$2,500
	Communication		Wireless access for tablet, postage
001.000.000.558.50.43.00	\$835	\$1,625	\$3,000
	Travel		Conference Travel
001.000.000.558.50.49.00	\$69,261	\$103,371	\$121,538
	Miscellaneous		WABO Conference and membership
	<b>Total Building</b>		
Department functions are: To ensure all construction projects comply with current Building Codes and Guidelines.			
<b>Planning</b>			
001.000.000.558.60.10.00	\$142,916	\$153,323	\$154,267
	Salaries		Planning Director & Assistant Planner (Added in 2021 - HPC Guidelines Update, SMP Update, Town Code, Comp Plan, COA Review)
001.000.000.558.60.20.00	\$44,264	\$68,892	\$68,375
	Benefits		Planning Director & Assistant Planner (Added in 2021 - HPC Guidelines Update, SMP Update, Town Code, Comp Plan, COA Review)
001.000.000.558.60.30.00	\$0	\$434	\$0
	Equipment		GIS Software
001.000.000.558.60.31.00	\$938	\$1,500	\$500
	Office & Operating		Supplies used specifically by the Planning Department. (Laptop - \$1500 in 2021)
001.000.000.558.60.41.00	\$13,503	\$10,000	\$11,000
	Professional Services		Code Amendment
001.000.000.558.60.41.01	\$18,557	\$10,000	\$10,000
	Professional Services - Special Project		Construction/Development requiring Contracted Review (Hospital, School District, County, etc.)
001.000.000.558.60.41.02	\$3,100	\$10,000	\$10,000
	Professional Services - Hearing Examiner		Hearing Examiner Services
001.000.000.558.60.41.03	\$9,000	\$16,000	\$12,000
	Professional Services - Historic		Ebeys Reserve - Contract for Review Services
001.000.000.558.60.41.04	\$11,648	\$0	\$0
	DOE Grant - SMP Review		Periodic Shoreline Master Plan Review
001.000.000.558.60.41.05	\$0	\$20,000	\$27,735
	Slate Grant - Seaisre Vulnerability Assessment		Includes Conference Registration, Professional Memberships, GIS Subscription, Etc.
001.000.000.558.60.41.06	\$241	\$200	\$200
	GIS Mapping		Postage
001.000.000.558.60.42.00	\$13	\$5,800	\$4,000
	Communication		Training/Conference Travel (Including HPC and PC Training)
001.000.000.558.60.43.00	\$1,691	\$3,000	\$2,000
	Travel		Public Notice Publication (PC, HPC, Public Hearings, etc.)
001.000.000.558.60.44.00	\$1,127	\$400	\$5,000
	Advertising		Includes Conference Registration, Professional Memberships, GIS Subscription, Etc.
001.000.000.558.60.49.00	\$246,998	\$327,284	\$330,076
	<b>Total Planning</b>		
Department functions are: prepare long range planning documents, zoning code enforcement, provides support to the Planning Commission and Historic Preservation, ensure compliance with GMA and project management.			
<b>Planning Commission:</b>	This commission consists of 5 members, that serve four year terms, and are appointed by the Mayor (with confirmation of the Town Council).		
<b>Historic Preservation Commission:</b>	A commission appointed by the Town and County for review of development in the Ebeys Reserve.		

001 - General Fund	Actual 2021	Budget 2022	Budget 2023
<b>Economic Development</b>			
001.000.000.558.70.49.00	\$8,770	\$8,000	\$13,000
	\$8,770	\$8,000	\$13,000
Includes Creative District Support (\$5,000), EDC Membership (\$100) and Chamber Support (\$5,000)			
<b>Total Economic Development</b>			
Department functions are: To work with business community to support economic development.			
<b>Public Health</b>			
001.000.000.562.00.40.00	\$426	\$500	\$500
	\$0	\$7,000	\$7,000
001.000.000.562.00.41.00	\$6,000	\$8,200	\$8,200
	\$6,426	\$15,700	\$15,700
<b>Total Public Health</b>			
Department functions are: Provide necessary public health services via interlocal agreements and contracts for services.			
<b>Cultural &amp; Community Events</b>			
001.000.000.573.90.49.00	\$10,000	\$11,500	\$12,000
	\$10,000	\$11,500	\$12,000
<b>Total Cultural &amp; Community Events</b>			
Department functions are: Include costs for events intended to display arts, entertain, promote industry or recognize historic and festive occasions.			
<b>Recreation Hall</b>			
001.000.000.575.50.31.00	\$762	\$1,500	\$1,500
	\$485	\$12,592	\$0
001.000.000.575.50.31.01	\$0	\$600	\$1,200
	\$0	\$500	\$500
001.000.000.575.50.35.00	\$9,506	\$1,000	\$2,000
	\$213	\$0	\$2,400
001.000.000.575.50.42.00	\$23	\$100	\$100
	\$1,976	\$2,200	\$2,200
001.000.000.575.50.47.00	\$0	\$3,000	\$3,000
	\$77	\$0	\$0
001.000.000.575.73.30.00	\$13,445	\$21,492	\$12,900
<b>Total Recreation Hall</b>			
Department functions are: Provide culture and recreation services, including maintaining a Recreation Hall 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.			
<b>Parks and Recreation</b>			
001.000.000.576.80.10.00	\$54,440	\$60,189	\$69,070
	\$0	\$300	\$300
001.000.000.576.80.12.00	\$19,562	\$31,131	\$38,310
	\$7,498	\$8,000	\$8,000
001.000.000.576.80.20.00	\$17,795	\$71,487	\$3,000
	\$1,362	\$2,710	\$2,411
001.000.000.576.80.31.02	\$1,847	\$1,550	\$1,550
	\$489	\$500	\$500
001.000.000.576.80.35.00	\$5,715	\$700	\$700
	\$0	\$100	\$100
001.000.000.576.80.41.00	\$1,994	\$3,000	\$3,000
	\$3	\$0	\$0
001.000.000.576.80.45.00	\$3	\$200	\$200
	\$0	\$5,000	\$5,000
001.000.000.576.80.49.00	\$110,705	\$184,867	\$132,141
	\$704	\$500	\$500
001.000.000.576.80.63.01	\$0	\$0	\$0
	\$0	\$0	\$0
	\$0	\$0	\$0
	\$704	\$500	\$500
<b>Total Parks and Recreation</b>			
Department functions are: Maintenance of Town Parks, including park structures and landscaping, supplies, and maintenance for park restrooms. The Community Garden is considered a Town Park for budgeting purposes.			
<b>Community Garden</b>			
001.000.000.576.90.31.00	\$0	\$0	\$0
	\$0	\$0	\$0
001.000.000.576.90.35.00	\$0	\$0	\$0
	\$0	\$0	\$0
001.000.000.576.90.41.00	\$0	\$0	\$0
	\$0	\$0	\$0
001.000.000.576.90.45.00	\$704	\$500	\$500
<b>Total Community Garden</b>			
Department functions are: Maintenance of Town Parks, including park structures and landscaping, supplies, and maintenance for park restrooms. The Community Garden is considered a Town Park for budgeting purposes.			

001 - General Fund		Actual 2021	Budget 2022	Budget 2023
<b>Agency Disbursement</b>				
001.000.000.518.10.31.00	CARES - Shop	\$0	\$0	\$0
001.000.000.518.63.49.00	CARES - Economic Development	\$0	\$0	\$0
001.000.000.518.90.31.00	CARES - Central Services	\$0	\$0	\$0
001.000.000.518.90.41.00	CARES - Town Hall	\$72	\$0	\$0
001.000.000.576.80.31.00	CARES - Parks	\$0	\$0	\$0
001.000.000.582.30.00.00	I.C. - Crime Victims/Witness	\$27	\$20	\$10
001.000.000.582.30.00.01	Building Code Council Account	\$0	\$300	\$300
001.000.000.582.30.00.02	WS - Emerg&Trauma Serv	\$0	\$30	\$30
001.000.000.582.30.00.03	WS - Auto Theft Prevention	\$0	\$50	\$50
001.000.000.582.30.00.04	W.S. - Traumatic Brain Injury	\$0	\$20	\$20
001.000.000.582.30.00.05	W.S. - Segregation PSEA 1	\$0	\$500	\$500
001.000.000.582.30.00.06	W.S. - Segregation PSEA 2	\$0	\$300	\$300
001.000.000.582.30.00.07	W.S. - Segregation PSEA 3	\$0	\$0	\$0
001.000.000.582.30.00.08	W.S. - Health & Emergency Services	\$0	\$0	\$0
001.000.000.582.30.00.10	W.S. School Zone Safety Acct	\$0	\$0	\$0
001.000.000.582.30.00.11	Death Investigation Account	\$0	\$0	\$0
001.000.000.582.30.00.12	State Highway Patrol Account	\$0	\$0	\$0
001.000.000.582.30.00.13	Highway Safety Account	\$0	\$0	\$0
001.000.000.582.30.00.14	Accessible Community	\$0	\$0	\$0
001.000.000.582.30.00.16	DNA Database Account	\$0	\$0	\$0
001.000.000.582.30.08.00	W.S. - Crime Lab Analysis	\$0	\$100	\$100
001.000.000.582.30.09.00	W.S. - Judicial Info System	\$0	\$100	\$100
	<b>Total Agency Disbursement</b>	<b>\$98</b>	<b>\$1,320</b>	<b>\$1,810</b>
	Agency Disbursements: funds received by the courts which are distributed to the County and State			
<b>Capital Expenditures</b>				
001.000.000.594.14.64.00	Equipment - Finance & Admin	\$0		
001.000.000.594.18.64.00	Equipment - Central Services	\$0		
001.000.000.594.39.64.00	Equipment - Public Works	\$0		
001.000.000.594.76.64.00	Equipment - Parks	\$21,175	\$37,600	\$9,000
001.920.001.594.18.60.91	2020 Capital Project - Central Services	\$12,668	\$45,389	\$2,500
001.920.001.594.73.60.91	2020 Capital Project - Rec Hall	\$0		
001.920.001.594.76.60.91	2020 Capital Project - Parks	\$0	\$160,000	\$190,000
001.xxx.xxx.xxx.xx.xx.xx	Fed Grant Support for Utility Infrastructure	\$18,000	\$280,000	\$200,000
001.000.000.597.00.00.11	Transfer to Street	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$1,703,366</b>	<b>\$3,310,861</b>	<b>\$2,562,274</b>
001.000.000.508.10.00.00	Ending O&M - Required Reserve	\$10,000	\$718,000	\$18,000
001.000.000.508.80.00.00	Ending O&M - Unreserved	\$2,801,516	\$1,530,181	\$689,891
	See Accumulating Budgets	\$522,847	\$424,429	\$405,500
	<b>General Fund O&amp;M Ending Balance</b>	<b>\$2,288,668</b>	<b>\$1,125,752</b>	<b>\$304,311</b>

001 - General Fund	Actual 2021	Budget 2022	Budget 2023
<b>ACCUMULATING BUDGETS - PROJECTS - EMERGENCY</b>			
<b>Beginning Balance</b>			
001.000.000.308.80.00.03	\$6,407	\$9,221	\$11,261
001.000.000.518.10.31.01	\$17,804	\$18,634	\$19,763
001.000.000.518.90.31.01	\$131,515	\$143,464	\$155,464
001.000.000.518.90.48.00	\$11,694	\$14,894	\$22,894
001.000.000.575.50.31.01	\$12,647	\$18,163	\$11,570
001.000.000.576.80.31.01	\$20,249	\$9,596	-\$54,891
001.000.000.308.80.00.02	\$21,321	\$8,876	-\$19,994
001.000.000.308.80.00.00	\$300,000	\$300,000	\$300,000
	<b>\$521,637</b>	<b>\$522,847</b>	<b>\$446,068</b>
<b>REVENUES</b>			
<b>Miscellaneous</b>			
001.000.000.576.80.31.02	\$4,176	\$4,750	\$4,357
001.000.000.518.10.31.01	\$6,000	\$6,000	\$6,000
001.000.000.518.90.31.01	\$12,000	\$12,000	\$12,000
001.000.000.518.90.48.00	\$10,000	\$10,000	\$10,000
001.000.000.575.50.31.01	\$6,000	\$6,000	\$6,000
001.000.000.576.80.31.01	\$7,000	\$7,000	\$7,000
001.000.000.594.76.64.00	\$8,730	\$8,730	\$10,567
001.000.000.308.10.00.00	\$0	\$0	\$0
	\$0	\$0	\$0
	<b>\$53,906</b>	<b>\$54,480</b>	<b>\$55,924</b>
	<b>\$575,543</b>	<b>\$575,689</b>	<b>\$501,991</b>
<b>EXPENDITURES</b>			
<b>Regular Maintenance &amp; Upgrades - Town Shop</b>			
001.000.000.518.10.31.01	\$5,170	\$4,871	\$60,000
001.000.000.518.90.31.01	\$50	\$20,000	\$20,000
001.000.000.518.90.48.01	\$6,800	\$2,000	\$2,000
001.000.000.575.50.31.01	\$485	\$12,592	\$0
001.000.000.576.80.31.01	\$17,653	\$71,487	\$3,000
001.000.000.594.76.64.00	\$21,175	\$37,600	\$9,000
001.000.000.576.80.31.02	\$1,362	\$2,710	\$2,411
<b>Emergency</b>			
<b>Ending Balance</b>			
001.000.000.508.80.00.00	\$300,000	\$300,000	\$300,000
001.000.000.508.80.00.02	\$8,876	-\$19,994	-\$18,427
001.000.000.508.80.00.03	\$9,221	\$11,261	\$13,208
001.000.000.518.10.31.01	\$18,634	\$19,763	-\$34,237
001.000.000.518.90.31.01	\$143,464	\$155,464	\$147,464
001.000.000.518.90.48.00	\$14,894	\$22,894	\$30,894
001.000.000.575.50.31.01	\$18,163	\$11,570	\$17,570
001.000.000.576.80.31.01	\$9,596	-\$54,891	-\$50,891
	<b>\$522,847</b>	<b>\$424,429</b>	<b>\$405,580</b>
	<b>\$2,811,516</b>	<b>\$1,550,181</b>	<b>\$709,891</b>
<b>Reserved/Restricted Funds: \$310,000</b>			
O&M: \$20,000			
Accrued Compensation - \$20,000			
Capital: \$300,000			
Emergency repairs of capital equipment and facilities - \$300,000			

001 - General Fund		Actual 2021	Budget 2022	Budget 2023
<b>Project List</b>				
<b>Regular Maintenance &amp; Upgrades - Town Shop</b>				
Shop Door		\$5,170	\$4,871	\$60,000
Repair Siding, Doors and Paint		\$4,912		
Fence (Adjust BARS Reporting - Maintenance & Upgrades)		\$217	\$4,871	\$10,000
Misc.		\$0		
Replace Roof		\$41		\$50,000
<b>Regular Maintenance &amp; Upgrades - Town Hall &amp; Archives</b>				
Archives Project		\$50	\$0	\$20,000
Generator				
Security Cameras				
Town Hall Expansion (Design and Engineering)			\$0	\$20,000
Misc.		\$50		
<b>Regular Tech Upgrade (Hardware &amp; Software)</b>				
Staff & Council Tablets		\$6,800	\$0	\$2,000
Maintenance Software		\$0	\$0	\$2,000
Office Upgrades/Expanded RAM				
Hardware Upgrades				
<b>Regular Maintenance &amp; Upgrades - Rec Hall</b>				
Resurface Parking Lot		\$485	\$12,592	\$0
Resurface/Replace Floor		\$408	\$7,592	
New Appliances			\$5,000	
Misc.		\$77		
<b>Regular Maintenance &amp; Upgrades - Parks</b>				
Remove Dead Trees at Town Park		\$17,653	\$21,487	\$3,000
Front Street Deck Repair		\$8,513	\$1,487	
Potential Modifications to Pavilion (Removed in 2022)		\$0	\$0	
Interpretive Panels at Town Hall & Holbrook Barn			\$20,000	
Replace tank on water truck				\$3,000
Misc.		\$9,140		
<b>Capital Projects - Town Shop</b>				
Pole Barn (Adjust BARS Reporting) Removed in 2022		\$12,668	\$25,389	\$2,500
Shelving/Organizing			\$0	\$2,500
Washout Station (Adjust BARS Reporting)			\$5,000	
Fence (Adjust BARS Reporting - Maintenance & Upgrades)		\$12,668	\$20,389	
<b>Capital Projects - Parks</b>				
Main St. Landscape Upgrades		\$0	\$20,000	\$190,000
Town Park Parking Upgrades			\$0	\$10,000
Electric Car Chargers			\$0	\$60,000
			\$20,000	
Potential Park Upgrades(Projects could include: Playground Equipment, Pickleball Court, Resurface Tennis, Gazebo)			\$0	\$100,000



101 - Street Fund	Actual 2021	Budget 2022	Budget 2023
<b>Street Fund - O&amp;M</b>			
<b>Beginning Balance</b>			
101.000.000.308.10.00.0C	\$ -	\$ -	\$ -
101.000.000.308.80.00.0C	\$ (188,577)	\$ (197,507)	\$ 880,014
			Estimated
<b>Total Beginning Balance (Cash in Bank)</b>	<b>\$ (188,577)</b>	<b>\$ (197,507)</b>	<b>\$ 880,014</b>
<b>REVENUES</b>			
<b>Intergovernmental &amp; Misc.</b>			
101.000.000.333.20.20.01	\$ -	\$ -	\$ -
101.000.000.334.03.80.02	\$ -	\$ -	\$ -
101.000.000.334.03.80.03	\$ -	\$ -	\$ -
101.000.000.334.03.80.04	\$ -	\$ -	\$ -
101.000.000.334.03.80.05	\$ -	\$ 122,342	\$ 141,598
101.000.000.334.03.80.06	\$ -	\$ 838,643	\$ 276,555
101.000.000.334.03.80.07	\$ 75,563	\$ 187,120	\$ 117,368
101.000.000.334.03.80.08	\$ -	\$ -	\$ 250,000
101.000.000.335.00.84.0C	\$ 129,587	\$ 120,000	\$ 120,000
101.000.000.336.00.71.0C	\$ 2,583	\$ 2,561	\$ 2,555
101.000.000.336.00.87.0C	\$ 34,396	\$ 35,211	\$ 35,763
101.000.000.336.00.87.01	\$ 2,260	\$ 2,250	\$ 2,240
101.000.000.344.10.01.0C	\$ -	\$ -	\$ -
101.000.000.361.11.00.0C	\$ (67)	\$ 1,000	\$ 1,000
101.000.000.369.10.00.0C	\$ 6,520	\$ -	\$ -
	<b>\$ 250,842</b>	<b>\$ 1,309,126</b>	<b>\$ 947,080</b>
<b>Transfers</b>			
101.000.000.397.00.00.99	\$ 18,000	\$ 718,000	\$ 18,000
101.000.000.397.00.00.41	\$ -	\$ -	\$ -
			2018 - Council authorized Annual Transfer from 001 of \$18,000
<b>Total Other Financing Sources</b>	<b>\$ 18,000</b>	<b>\$ 718,000</b>	<b>\$ 18,000</b>
<b>Total Revenues</b>	<b>\$ 268,842</b>	<b>\$ 2,027,126</b>	<b>\$ 965,080</b>
<b>Total Available Balance</b>	<b>\$ 80,265</b>	<b>\$ 1,829,619</b>	<b>\$ 1,845,094</b>

101 - Street Fund		Actual 2021	Budget 2022	Budget 2023
<b>EXPENDITURES</b>				
<b>Roadways</b>				
101.000.000.542.30.10.0C	Salaries	\$ 18,314	\$ 28,483	\$ 42,207
101.000.000.542.30.20.0C	Benefits	\$ 6,546	\$ 15,576	\$ 20,454
101.000.000.542.30.31.0C	Office & Operating	\$ 657	\$ 6,845	\$ 6,845
101.000.000.542.30.31.02	Vehicle and Equipment Maintenance	\$ 393	\$ 1,919	\$ 2,004
101.000.000.542.30.32.0C	Fuel - Roadway	\$ 635	\$ 1,100	\$ 1,100
101.000.000.542.30.35.0C	Small Tools & Equip - Roadway	\$ -	\$ 100	\$ 100
101.000.000.542.30.41.0C	Professional Services	\$ 98	\$ 1,000	\$ 1,000
101.000.000.542.30.46.0C	Insurance	\$ 7,109	\$ 6,441	\$ 6,441
101.000.000.542.30.48.0C	Repair & Maintenance	\$ 1,876	\$ 15,000	\$ 15,000
101.000.000.542.30.49.0C	Miscellaneous	\$ 3	\$ -	\$ -
	<b>Total Roadways</b>	<b>\$ 35,632</b>	<b>\$ 76,463</b>	<b>\$ 95,150</b>
<b>Sidewalks</b>				
101.000.000.542.61.31.0C	Office & Operating	\$ 128	\$ 6,000	\$ 6,000
101.000.000.542.61.31.01	Re-gravel Paths	\$ -	\$ 1,000	\$ 1,000
101.000.000.542.61.48.0C	Repair & Maintenance	\$ -	\$ -	\$ -
101.000.000.542.61.49.0C	Miscellaneous	\$ -	\$ -	\$ -
	<b>Total Sidewalks</b>	<b>\$ 128</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>

<b>101 - Street Fund</b>		<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Budget 2023</b>	
<b>Street Lighting</b>					
101.000.000.542.63.47.0C	Utilities	\$ 18,767	\$ 25,000	\$ 25,000	Street Lights (increased in 2020 to include Community Green Lights)
101.000.000.542.63.48.0C	Street Light Repair	\$ -	\$ -	\$ -	
	<b>Total Street Lighting</b>	<b>\$ 18,767</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	
<b>Traffic Control</b>					
101.000.000.542.64.31.0C	Office & Operating	\$ 4,341	\$ 5,500	\$ 15,500	Sign Replacement (including Town Welcome Signs @ \$10,000 in 2023)
101.000.000.542.64.31.01	Signs - CFA Grant	\$ -	\$ -	\$ -	
101.000.000.542.64.35.0C	Small Tools & Equipment	\$ -	\$ -	\$ -	
101.000.000.542.64.41.01	Professional Services	\$ -	\$ -	\$ 5,000	2023 Safe Streets Grant (Co. Partner)
101.000.000.542.64.48.0C	Repair & Maintenance	\$ -	\$ 2,000	\$ 2,000	This budget includes annual contracted striping.
101.000.000.542.64.49.0C	Micellaneous	\$ -	\$ -	\$ -	
	<b>Total Traffic Control</b>	<b>\$ 4,341</b>	<b>\$ 7,500</b>	<b>\$ 22,500</b>	
<b>Parking</b>					
101.000.000.542.65.31.0C	Office & Operating	\$ -	\$ 500	\$ 500	
101.000.000.542.65.41.0C	Professional Services	\$ -	\$ -	\$ -	
	<b>Total Parking</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	

<b>101 - Street Fund</b>		<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Budget 2023</b>
<b>Snow &amp; Ice</b>				
101.000.000.542.66.12.0C	Overtime pay	\$ -	\$ 5,958	\$ 6,077
101.000.000.542.66.20.0C	Benefits	\$ -	\$ 2,125	\$ 2,167
101.000.000.542.66.31.0C	Office & Operating	\$ 316	\$ 1,800	\$ 1,800
101.000.000.542.66.31.02	Vehicle and Equipment Maintenance	\$ 107	\$ 474	\$ 495
101.000.000.542.66.32.0C	Fuel - Snow & Ice	\$ 745	\$ 400	\$ 400
101.000.000.542.66.41.0C	Prof Services	\$ -	\$ -	\$ -
	<b>Total Snow &amp; Ice</b>	<b>\$ 1,168</b>	<b>\$ 10,757</b>	<b>\$ 10,939</b>
<b>Street Cleaning</b>				
101.000.000.542.67.31.0C	Office & Operating	\$ 276	\$ 150	\$ 150
101.000.000.542.67.40.0C	Professional Services - Cleaning	\$ -	\$ 1,000	\$ 1,000
	<b>Total Street Cleaning</b>	<b>\$ 276</b>	<b>\$ 1,150</b>	<b>\$ 1,150</b>
				Street Sweeping

101 - Street Fund		Actual 2021	Budget 2022	Budget 2023	
<b>Roadside</b>					
101.000.000.542.71.10.0C	Salaries	\$ 27,616	\$ 38,469	\$ 38,830	Public Works Staff
101.000.000.542.71.20.0C	Benefits	\$ 10,096	\$ 21,952	\$ 21,606	Public Works Staff
101.000.000.542.71.31.0C	Office & Operating	\$ 752	\$ 2,600	\$ 2,600	
101.000.000.542.71.31.02	Vehicle and Equipment Maintenance	\$ 1,009	\$ 1,398	\$ 1,460	Vehicle/Equipment Maintenance Cost Based on Distribution
101.000.000.542.71.32.0C	Fuel - Roadside	\$ 982	\$ 1,000	\$ 1,000	Vehicle/Equipment Fuel Cost Based on Distribution
101.000.000.542.71.35.0C	Small Tools & Equipment - Roadside	\$ -	\$ 500	\$ 500	
101.000.000.542.71.41.0C	Professional Services-Roadside	\$ -	\$ -	\$ -	
101.000.000.542.71.47.0C	Utilities - Roadside	\$ -	\$ -	\$ -	
101.000.000.542.71.48.0C	Repair & Maintenance	\$ -	\$ -	\$ -	
101.000.000.542.71.49.0C	Miscellaneous	\$ -	\$ 300	\$ 300	
	<b>Total Roadside</b>	<b>\$ 40,454</b>	<b>\$ 66,220</b>	<b>\$ 66,296</b>	
<b>Capital Improvements</b>					
101.000.000.594.45.60.0C	Equipment Purchase/Replacement	\$ 21,175	\$ 22,800	\$ 9,000	
101.000.000.595.30.63.0C	Boardwalk Repair/Replace (TIB Grant - \$250,000)	\$ -	\$ 50,000	\$ 852,000	
101.000.000.595.30.63.02	IRTPO Surface Transportation Block Grant	\$ -	\$ -	\$ -	Island Regional Transportation Planning Organization
101.000.000.595.30.63.04	TIB Full Restoration	\$ -	\$ -	\$ -	Transportation Improvement Board
101.000.000.595.30.63.05	TIB Chipseal	\$ -	\$ 128,781	\$ 149,051	Transportation Improvement Board
101.000.000.595.30.63.06	TIB Overlay	\$ 152,708	\$ 356,466	\$ 291,111	Transportation Improvement Board
101.000.000.595.30.63.07	TIB Sidewalk	\$ 3,123	\$ 196,968	\$ 123,545	Transportation Improvement Board
101.000.000.595.63.04.01	Relight Washington Grant	\$ -	\$ -	\$ -	
	<b>Total Expenditures</b>	<b>\$ 277,771</b>	<b>\$ 949,605</b>	<b>\$ 1,653,243</b>	
101.000.000.508.10.00.0C	Ending O&M - Required Reserve	\$ -	\$ -	\$ -	
101.000.000.508.80.00.0C	Ending O&M - Unreserved	\$ (197,506)	\$ 880,014	\$ 191,851	
	See Accumulating Budgets	\$ 110,630	\$ 113,572	\$ 128,814	
	<b>Street Fund O&amp;M Ending Balance</b>	<b>\$ (308,136)</b>	<b>\$ 766,442</b>	<b>\$ 63,038</b>	
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 transfer					
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 expense:					

101 - Street Fund	Actual 2021	Budget 2022	Budget 2023
<b>ACCUMULATING BUDGETS - PROJECTS - EMERGENCY</b>			
<b>Beginning Balance</b>			
Beginning - Vehicle and Equipment Maintenance	\$ 6,070	\$ 8,740	\$ 8,740
Beginning Balance - Vehicle Fund	\$ 107,817	\$ 101,890	\$ 104,832
101.900.000.308.10.00.0C	\$ -	\$ -	\$ -
<b>Total Beginning Balance</b>	<b>\$ 113,886</b>	<b>\$ 110,630</b>	<b>\$ 113,572</b>
<b>REVENUES</b>			
<b>Miscellaneous</b>			
Accrual - Vehicle and Equipment Maintenance	\$ 4,180	\$ 3,792	\$ 3,960
Depreciation - Vehicle Fund	\$ 15,248	\$ 25,742	\$ 24,242
101.900.000.308.10.00.0C	\$ -	\$ -	\$ -
<b>Total Miscellaneous</b>	<b>\$ 19,428</b>	<b>\$ 29,534</b>	<b>\$ 28,202</b>
<b>Total Available Balance</b>	<b>\$ 133,315</b>	<b>\$ 140,164</b>	<b>\$ 141,774</b>
<b>Projects</b>			
<b>IRTPO Surface Transportation Block Grant</b>			
101.000.000.518.10.31.01	\$ -	\$ -	\$ -
<b>TIB Full Restoration</b>			
101.000.000.518.90.31.01	\$ -	\$ -	\$ -
<b>TIB Chipseal</b>			
101.000.000.518.90.48.0C	\$ -	\$ 128,781	\$ 149,051
<b>TIB Overlay</b>			
101.000.000.575.50.31.01	\$ 152,708	\$ 356,466	\$ 291,111
<b>TIB Sidewalk</b>			
101.000.000.576.80.31.01	\$ 3,123	\$ 196,968	\$ 123,545
<b>Vehicle/Equipment Replacement</b>			
Per Schedule	\$ 21,175	\$ 22,800	\$ 9,000
Vehicle and Equipment Maintenance	\$ 1,509	\$ 3,792	\$ 3,960
<b>Emergency</b>			
Emergency Repair			
<b>Ending Balance</b>			
101.000.000.308.10.00.0C	\$ -	\$ -	\$ -
Ending Balance - Required Reserve	\$ 101,890	\$ 104,832	\$ 120,073
Ending Balance - Vehicle Fund	\$ 8,740	\$ 8,740	\$ 8,740
Vehicle and Equipment Maintenance			
<b>Accumulating Budgets - Projects - Emergency Ending Fund Balance</b>	<b>\$ 110,630</b>	<b>\$ 113,572</b>	<b>\$ 128,814</b>
<b>Street Fund Ending Fund Balance</b>	<b>\$ (197,506)</b>	<b>\$ 880,014</b>	<b>\$ 191,851</b>

101 - Street Fund		Actual 2021	Budget 2022	Budget 2023
<b>Project List</b>				
<b>IRTPO Surface Transportation Block Grant</b>				
Resurface Jeffrey Road (from Main, east to Town Limits);		\$ -	\$ -	\$ -
<b>TIB Full Restoration</b>		\$ -	\$ -	\$ -
2-W-827(007)-1	This project rehabilitates NW 6th Street and Bainbridge Lane using full depth reclamation.			
<b>TIB Chipseal</b>		\$ -	\$ 128,781	\$ 149,051
2020 Application	NE Moore (NE Parker to deadend)			
2020 Application	NW 6th (Wilkes to Krueger)			
2020 Application	NE 6th (N. Main to Farris)			
2021 Application		\$ 128,781		
2022 Application			\$ 149,051	
<b>TIB Overlay</b>		\$ 152,708	\$ 356,466	\$ 291,111
2-W-827(004)-1	2-inch overlay of the following segments Haller Street - 4th Street to 3rd Street Center Street - 5th Street to 4th Street Grace Street - Front Street to Coveland Street			
2-W-827(006)-1	1-inch overlay of the following segments Otis Street - NE 6th St to NE 9th St LaSalle/8th Street - NE 9th St to Leach St Lindsey St - NE 7th to End			
2-W-827(008)-1	S. Main Street, Apply 2' overlay, install 19 ADA ramps and miscellaneous drainage repair.			
2-W-827(009)-1	NE Leach (9th to 7th), NE 8th (Leach to Lindsay), NE Gould (6th to 9th), NE Clapp (Front to 8th), NW Vine (Madrona to Town Limits)			
2020 Application	Schefflera	152,708		
2021 Application			\$ 356,466	
2022 Application			\$ 291,111	
<b>TIB Sidewalk</b>		\$ 3,123	\$ 196,968	\$ 123,545
P-W-827(P07)-1	Install a section of sidewalk to connect the two existing sidewalks. The new sidewalk will include appropriate ADA ramp installation and install solar-powered, push-button/flushing-light pedestrian crossing signs to improve pedestrian safety.	3,123		
2021 Application			\$ 196,968	
2022 Application			\$ 123,545	
		\$ 155,831	\$ 682,215	\$ 563,707

104 - Lodging Tax Fund	Actual 2021	Budget 2022	Budget 2023
<b>Lodging Tax Fund - O&amp;M</b>			
<b>Beginning Balance</b>			
104.000.000.308.10.00.0C	\$ 77,027	\$ 83,288	\$ 64,088
104.000.000.308.80.00.0C	\$ -	\$ -	\$ -
			Per Estimate
<b>Total Beginning Balance (Cash in Bank)</b>	<b>\$ 77,027</b>	<b>\$ 83,288</b>	<b>\$ 64,088</b>
<b>REVENUES</b>			
<b>Intergovernmental &amp; Misc.</b>			
104.000.000.313.31.00.0C	\$ 30,913	\$ 20,000	\$ 30,000
104.000.000.313.31.01.0C	\$ 30,801	\$ 20,000	\$ 30,000
104.000.000.361.11.00.0C	\$ 91	\$ 100	\$ 100
104.000.000.367.12.00.0C	\$ -	\$ -	\$ -
<b>Total Intergovernmental &amp; Misc.</b>	<b>\$ 61,805</b>	<b>\$ 40,100</b>	<b>\$ 60,100</b>
<b>Total Available Balance</b>	<b>\$138,831</b>	<b>\$123,388</b>	<b>\$124,188</b>
<b>EXPENDITURES</b>			
<b>Tourism</b>			
104.000.000.557.30.31.0C	\$ -	\$ -	\$ 10,000
104.000.000.557.30.42.0C			For promotion of tourism. (2023 Wayfinding Signs)
104.000.000.557.30.44.0C	\$ -	\$ -	
104.000.000.557.30.49.0C	\$ -	\$ -	\$ 5,000
104.000.000.557.30.49.01	\$ 20,490	\$ 39,300	\$ 49,000
104.000.000.557.30.49.02	\$ 35,053	\$ 20,000	\$ 30,000
			Branding Signs (2023)
			Island County Tourism Board Interlocal
<b>Total Expenditures</b>	<b>\$ 55,543</b>	<b>\$ 59,300</b>	<b>\$ 94,000</b>
104.000.000.508.10.00.0C	\$ 83,288	\$ 64,088	\$ 30,188
104.000.000.508.80.00.0C	\$ -	\$ -	\$ -
<b>Lodging Tax Fund O&amp;M Ending Balance</b>	<b>\$ 83,288</b>	<b>\$ 64,088</b>	<b>\$ 30,188</b>
<b>GRANTS</b>			
	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>\$ 20,490</b>	<b>\$ 39,300</b>	<b>\$ 49,000</b>
<b>Budget</b>			
Coupeville Chamber of Commerce	\$ 18,490	\$ 20,000	\$ 26,000
Coupeville Historic Waterfront Association	\$ 2,000	\$ 7,300	\$ 8,000
Island County Museum		\$ 5,000	\$ 10,000
Penn Cove Water Festival		\$ 2,000	
Tour de Whidbey		\$ 5,000	\$ 5,000
Friend's of Ebey's			
Arts & Crafts Festival Association			
The Hotel/Motel Tax Fund is allocated to tourism promotion, some expenses included in this fund are the Town 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.			
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.			



105 - Real Estate Excise Tax (Capital Improvement)		Actual 2021	Budget 2022	Budget 2023
<b>Capital Improvement Fund</b>				
<b>Beginning Balance</b>				
105.000.000.308.10.00.00	Beginning Reserved	\$722,274	\$ 859,533	\$ 951,972 <small>Estimate</small>
105.000.000.308.80.00.00	Beginning Unreserved	\$0	\$ -	\$ -
	<b>Total Beginning Balance (Cash in Bank)</b>	<b>\$722,274</b>	<b>\$ 859,533</b>	<b>\$ 951,972</b>
<b>REVENUES</b>				
<b>Intergovernmental &amp; Misc.</b>				
105.000.000.318.34.00.00	Real Estate Excise Tax (1st 1/4)	\$ 73,639	\$ 50,000	\$ 50,000
105.000.000.318.35.01.00	Real Estate Excise Tax (2nd 1/4)	\$ 73,639	\$ 50,000	\$ 50,000
105.000.000.361.11.00.00	Interest	\$ 542	\$ 3,000	\$ 3,000
105.000.000.367.00.00.02	EDC 9% Grant	\$ -	\$ -	\$ -
105.000.000.367.00.01.00	Ebey's Forever Grant	\$ -	\$ -	\$ -
	<b>Total Intergovernmental &amp; Misc.</b>	<b>\$147,820</b>	<b>\$ 103,000</b>	<b>\$ 103,000</b>
	<b>Total Available Balance</b>	<b>\$ 870,093</b>	<b>\$ 962,533</b>	<b>\$ 1,054,972</b>
<b>EXPENDITURES</b>				
<b>Capital Improvement</b>				
105.000.000.594.48.60.xx	Projects	\$ -	\$ -	\$ 951,972
105.200.000.591.73.70.00	Debt Service - Principal (OSPC - Matures 2020)	\$ -	\$ -	\$ -
105.200.000.591.73.79.00	Debt Service - Principal (Ciraolo - Matures 2023)	\$ 8,546	\$ 8,213	\$ 8,213
105.200.000.592.73.80.00	Debt Service - Interest (OSPC - Matures 2020)	\$ -	\$ -	\$ -
105.200.000.592.73.83.00	Debt Service - Interest (Ciraolo - Matures 2023)	\$ 2,014	\$ 2,348	\$ 2,348
	<b>Total Expenditures</b>	<b>\$ 10,561</b>	<b>\$ 10,561</b>	<b>\$ 962,533</b>
105.000.000.508.10.00.00	Ending O&M - Reserved	\$ 859,533	\$ 951,972	\$ 92,439
105.000.000.508.80.00.00	Ending O&M - Unreserved	\$ -	\$ -	\$ -
	<b>Capital Improvement Ending Balance</b>	<b>\$ 859,533</b>	<b>\$ 951,972</b>	<b>\$ 92,439</b>
<b>Projects</b>				
	<b>Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 951,972</b>
105.000.000.542.65.63.xx	Electric Car Chargers (Parking Lot Improvement)			
105.000.000.542.65.63.xx	Repair/Replace Front Street Boardwalk			
105.000.000.542.65.63.00	Parking Lot Improvements			
105.000.000.576.80.63.01	Holbrook Barn Repair			
105.000.000.576.90.01.00	Public Restrooms			
105.000.000.576.90.02.00	Remodel Existing Restrooms			
105.000.000.576.90.03.00	Community Master Green			
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% (REET 1) to be used solely for financing capital projects specified in the capital facilities plan element of the Comprehensive Plan.				
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. Acquisition and replacement of parks are allowed by REET 1 but not REET 2.				
The Growth Management Act authorized another 1/4% (REET 2) 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.				
OSPC - REET funds will be used for principal & interest on OSPC property.				
Ciraolo Property - REET funds will be used for principal & interest on Ciraolo property.				

107 - Harbor Improvement Fund & 109 - Park Improvement		Actual 2021	Budget 2022	Budget 2023
<b>Harbor Improvement - O&amp;M</b>				
<b>Beginning Balance</b>				
107.000.000.308.10.00.0C	Beginning Balance - Reserved	\$ -	\$ -	\$ -
107.000.000.308.80.00.0C	Beginning Balance - Unreserved	\$ 35,665	\$ 39,222	\$ 44,211 Estimate
	<b>Total Beginning Balance (Cash in Bank)</b>	<b>\$ 35,665</b>	<b>\$ 39,222</b>	<b>\$ 44,211</b>
<b>REVENUES</b>				
<b>Intergovernmental &amp; Misc.</b>				
107.000.000.336.02.35.0C	Harbor Leases	\$ 3,531	\$ 4,834	\$ 4,834
107.000.000.361.11.00.0C	Interest	\$ 30	\$ 154	\$ 154
	<b>Total Intergovernmental &amp; Misc.</b>	<b>\$ 3,562</b>	<b>\$ 4,989</b>	<b>\$ 4,989</b>
	<b>Total Available Balance</b>	<b>\$ 39,227</b>	<b>\$ 44,211</b>	<b>\$ 49,199</b>
<b>EXPENDITURES</b>				
<b>Harbor Improvement</b>				
107.000.000.594.76.41.1C	Boat Launch Maintenance & Repair	\$ 5	\$ -	\$ 44,211
	<b>Total Expenditures</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ 44,211</b>
107.000.000.508.10.00.0C	Ending O&M - Reserved	\$ -	\$ -	\$ -
107.000.000.508.80.00.0C	Ending O&M - Unreserved	\$ 39,222	\$ 44,211	\$ 4,989
	<b>Harbor Improvement Fund O&amp;M Ending Balance</b>	<b>\$ 39,222</b>	<b>\$ 44,211</b>	<b>\$ 4,989</b>
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.				
<b>Park Improvement</b>				
<b>Beginning Balance</b>				
109.000.000.308.10.00.0C	Beginning Balance - Reserved	\$ 797	\$ 797	\$ 797 Estimate
109.000.000.308.80.00.0C	Beginning Balance - Unreserved	\$ -	\$ -	\$ -
	<b>Total Beginning Balance (Cash in Bank)</b>	<b>\$ 797</b>	<b>\$ 797</b>	<b>\$ 797</b>
<b>REVENUES</b>				
<b>Intergovernmental &amp; Misc.</b>				
109.000.000.345.95.00.01	Park Impact Fees	\$ -	\$ -	\$ -
109.000.000.361.11.00.0C	Interest	\$ -	\$ -	\$ -
	<b>Total Intergovernmental &amp; Misc.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Available Balance</b>	<b>\$ 797</b>	<b>\$ 797</b>	<b>\$ 797</b>
<b>EXPENDITURES</b>				
<b>Park Improvement</b>				
109.000.000.595.62.63.02	Project	\$ -	\$ -	\$ -
109.000.000.576.00.49.01	Park Impact Fee - Refunds paid	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
109.000.000.508.10.00.0C	Ending O&M - Reserved	\$ 797	\$ 797	\$ 797
109.000.000.508.80.00.0C	Ending O&M - Unreserved	\$ -	\$ -	\$ -
	<b>Park Improvement Fund O&amp;M Ending Balance</b>	<b>\$ 797</b>	<b>\$ 797</b>	<b>\$ 797</b>
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 Pla in 2016. Town Council voted to end collection of the Park Impact Fee, and refund all collections				

410 - Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>WATER - O&amp;M</b>			
<b>Beginning Balance</b>			
410.000.000.308.10.00.00	\$0	\$0	\$0
410.000.000.308.80.00.00	\$224,505	\$161,272	\$8,526
	\$224,505	\$161,272	\$8,526
<b>Total Beginning Balance (Cash in Bank)</b>			
<b>REVENUES</b>			
<b>Charges for Service</b>			
410.000.002.331.12.00.00	\$0	\$75,000	\$190,000
410.000.000.343.40.00.00	\$383	\$0	\$0
410.000.000.343.40.00.14	\$350	\$100	\$100
410.000.000.343.40.00.24	\$652,611	\$1,10,442	\$1,162,495
410.000.000.343.40.00.34	\$4,402	\$2,000	\$2,000
	\$657,746	\$1,087,542	\$1,354,595
<b>Total Charges for Service</b>			
<b>Other Revenue</b>			
410.000.000.361.11.00.00	\$978	\$6,480	\$6,480
410.000.000.361.40.00.00	\$8,513	\$0	\$0
410.000.000.369.00.00.00	\$5,200	\$0	\$0
410.000.000.395.00.00.00	\$1,220	\$0	\$0
410.000.000.397.00.00.00	\$0	\$0	\$0
	\$15,911	\$6,480	\$6,480
<b>Total Other Revenue</b>			
<b>Total Available Balance</b>	\$898,162	\$1,302,747	\$1,369,601
<b>EXPENDITURES</b>			
<b>Salaries &amp; Benefits</b>			
410.000.000.534.00.10.00	\$212,825	\$206,003	\$228,211
410.000.000.534.00.12.00	\$0	\$1,300	\$1,300
410.000.000.534.00.20.00	\$74,236	\$107,123	\$110,264
	\$287,061	\$314,427	\$339,775
<b>Supplies</b>			
410.000.000.534.00.31.00	\$65	\$5,500	\$2,000
410.000.000.534.00.31.01	\$14,674	\$70,000	\$59,000
410.000.000.534.00.31.02	\$3,231	\$5,047	\$5,271
410.000.000.534.00.31.91	\$3,952	\$2,000	\$8,000
410.000.000.534.00.31.92	\$12,122	\$10,500	\$19,000
410.000.002.534.00.31.00	\$7,133	\$0	\$9,900
410.000.000.534.00.32.00	\$4,968	\$6,000	\$6,000
410.000.000.534.00.34.01	\$17,664	\$24,000	\$40,000
410.000.000.534.00.34.02	\$0	\$12,000	\$13,000
410.000.000.534.00.35.00	\$0	\$0	\$0
410.000.000.534.00.35.91	\$0	\$1,075	\$1,075
410.000.000.534.00.35.92	\$1,846	\$1,000	\$1,500
	\$65,655	\$137,122	\$164,746
<b>Total Supplies</b>			

410 - Water Utility		Actual 2021	Budget 2022	Budget 2023
<b>Services &amp; Charges</b>				
410.000.000.534.00.40.01	Excise Tax - Water	\$35,743	\$65,972	\$75,899
410.000.000.534.00.40.02	Utility Tax - Water	\$37,693	\$60,627	\$69,750
410.000.000.534.00.40.03	Transfer to 001 - Admin. Fee	\$56,727	\$46,617	\$46,617
410.000.000.534.00.41.00	Professional Services - Water	\$40,875	\$14,000	\$7,000
410.000.000.534.00.41.91	Professional Services - Water - PW	\$1,725	\$0	\$0
410.000.000.534.00.41.92	Professional Services - Water - Utilities	\$3,860	\$0	\$0
410.000.002.534.00.41.00	Professional Services - Navy O&M Contract	\$17,065	\$20,000	\$140,000
410.000.000.534.00.42.00	Communication - Water	\$1,935	\$4,000	\$4,000
410.000.002.534.00.42.00	Communication - Navy O&M Contract	\$0	\$0	\$2,250
410.000.000.534.00.43.00	Travel - Water	\$0	\$0	\$0
410.000.000.534.00.43.91	Travel - Water - PW	\$0	\$375	\$375
410.000.000.534.00.43.92	Travel - Water - Utilities	\$90	\$375	\$400
410.000.000.534.00.44.00	Advertising	\$0	\$0	\$100
410.000.000.534.00.45.00	Rentals and Leases - Water	\$0	\$100	\$100
410.000.000.534.00.45.91	Rentals and Leases - Water - PW	\$0	\$0	\$0
410.000.000.534.00.45.92	Rentals and Leases - Water - Utilities	\$0	\$0	\$0
410.000.000.534.00.46.00	Insurance - Water	\$14,613	\$18,090	\$18,090
410.000.000.534.00.47.00	Utilities - Water	\$56,128	\$80,000	\$80,000
410.000.000.534.00.48.00	Repairs & Maintenance - Water	\$0	\$13,600	\$15,000
410.000.000.534.00.48.91	Repairs & Maintenance - Water - PW	\$22,801	\$1,400	\$1,400
410.000.000.534.00.48.92	Repairs & Maintenance - Water - Utilities	\$0	\$0	\$0
410.000.000.534.00.49.00	Miscellaneous - Water	\$3,426	\$5,000	\$5,000
410.000.000.534.00.49.91	Miscellaneous - Water - PW	\$275	\$0	\$0
410.000.000.534.00.49.92	Miscellaneous - Water - Utilities	\$1,155	\$0	\$0
	<b>Total Services &amp; Charges</b>	<b>\$294,110</b>	<b>\$330,155</b>	<b>\$465,981</b>
<b>Intergovernmental</b>				
410.000.000.534.00.53.00	WSU Beachwatchers (Eliminated in 2018)	\$0	\$0	\$0
	<b>Total Intergovernmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>				
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Capital Projects	\$75,000	\$450,000	\$275,000
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '79 Water Bond	\$0	\$0	\$0
xxx.xxx.xxx.xxx.xx.xx.xx	Transfer to Debt Service - '16 Water Bond	\$15,064	\$15,064	\$15,064
	<b>Total Transfer</b>	<b>\$90,064</b>	<b>\$465,064</b>	<b>\$290,064</b>
<b>Ending Balance</b>				
410.000.000.508.10.00.00	Ending O&M - Required Reserve	\$0	\$0	\$0
410.000.000.508.80.00.00	Ending O&M - Unreserved	\$161,272	\$8,526	\$109,036
	<b>Water O&amp;M Ending Balance</b>	<b>\$161,272</b>	<b>\$8,526</b>	<b>\$109,036</b>

410 - Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>WATER - DEBT SERVICE</b>			
<b>Beginning Balance</b>			
410.200.000.308.10.00.00	\$15,064	\$15,064	\$15,064
Beginning Debt Service- Required Reserves	\$0	\$0	\$0
410.200.000.308.80.00.00	\$15,064	\$15,064	\$15,064
<b>Total Beginning Balance</b>			
<b>REVENUES</b>			
<b>Miscellaneous</b>			
xxx.xxx.xxx.xxx.xx.xx.xx	\$15,064	\$15,064	\$15,064
Transfer in from O&M (2015 Bond)	\$0	\$0	\$0
xxx.xxx.xxx.xxx.xxx.xx.xx	\$15,064	\$15,064	\$15,064
Transfer in from O&M (1979 Bond)	\$30,128	\$30,128	\$30,128
<b>Total Miscellaneous</b>			
<b>Total Available Balance</b>			
<b>EXPENDITURES</b>			
<b>1979 Bond</b>			
410.200.079.591.34.70.00			
Principal Payment			
410.200.079.592.34.80.00			
Interest Payment			
<b>2015 Bond</b>			
410.200.015.591.34.70.00	\$9,171	\$5,375	\$5,375
2015 Water Bond Principal Payment	\$5,893	\$9,689	\$9,689
410.200.015.592.34.80.00	\$15,064	\$15,064	\$15,064
Ending Debt Service - Required Reserve	\$0	\$0	\$0
410.200.000.508.10.00.00	\$15,064	\$15,064	\$15,064
Ending Debt Service - Unreserved			
<b>Water Debt Service Ending Balance</b>			

410 - Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>WATER - CAPITAL</b>			
<b>Beginning Balance</b>			
410.900.000.308.10.00.00	\$0	\$0	\$0
410.900.000.308.00.00.00	\$930,527	\$708,495	\$1,063,582
410.900.000.308.00.00.01	\$200,000	\$200,000	\$200,000
410.900.000.308.00.00.02	\$99,766	\$88,502	\$117,314
<b>Total Beginning Balance</b>	<b>\$1,230,293</b>	<b>\$996,997</b>	<b>\$1,380,896</b>
<b>REVENUES</b>			
<b>Miscellaneous</b>			
xxx.xxx.xxx.xxx.xxx.xx	\$75,000	\$450,000	\$275,000
410.900.000.343.40.00.00	\$77,050	\$18,900	\$18,900
410.900.000.xxx.xxx.xx	\$0	\$100,000	\$648,875
410.900.000.331.12.00.01	\$67,981	\$200,000	\$0
410.900.000.xxx.xxx.xx	\$224	\$230,000	\$100,000
410.900.000.xxx.xxx.xx	\$0	\$14,999	\$45,000
410.900.000.369.00.00.00	\$220,255	\$1,013,899	\$1,102,775
<b>Total Miscellaneous</b>	<b>\$1,450,549</b>	<b>\$2,010,896</b>	<b>\$2,483,671</b>
<b>Total Available Balance</b>			
	\$402,455	\$430,000	\$2,313,500
	\$0	\$0	\$0
	\$31,763	\$0	\$79,600
	\$0	\$0	\$0
	\$0	\$0	\$0
	\$1,568	\$200,000	
	\$20,498	\$28,812	\$28,812
	\$17,766	\$0	\$0
	\$0	\$0	\$0
	\$708,495	\$1,063,582	-\$175,955
	\$200,000	\$200,000	\$200,000
	\$88,502	\$117,314	\$66,526
	<b>\$996,997</b>	<b>\$1,380,896</b>	<b>\$90,571</b>
	<b>\$1,173,333</b>	<b>\$1,404,486</b>	<b>\$214,671</b>
			Min Balance - \$235,064
<b>Reserved/Restricted Funds: \$235,064</b>			
• O&M: \$20,000			
• Debt Service: \$15,064			
2015 USDA Bond Annual Payment - \$15,064			
• Capital: \$200,000			
Emergency repairs of capital equi	\$	\$	\$
5 Year Loss Report			

410 - Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>CAPITAL PROJECTS</b>			
<b>Facilities - Wells</b>			
New Well - Hydrogeological, Engineering, and Permitting	\$ -	\$ 15,000	\$ 180,000
New Well (Drilling)		\$ 15,000	\$ 30,000
Disconnect Wells 2-87 and 4-87 (no cost associated with this project)		\$ -	\$ 150,000
<b>Treatment Plant Upgrades/Rehab - Pumps, Piping, Instrumentation, etc.</b>			
Fort Casey Water Treatment Plant - Valve Replacement	\$ 185,738	\$ 5,000	\$ 15,000
Fort Casey Water Treatment Plant - VFD for transfer pumps, soft start for motors		\$ -	\$ -
Fort Casey Water Treatment Plant - Reservoir overflow air gap repair		\$ -	\$ -
Chlorine Analyzer / Injection Vault		\$ -	\$ -
New Chlorine Generator (Planning and Engineering in 2023)		\$ -	\$ 10,000
In-Town Water Treatment Plant - Replace piping in basement		\$ 5,000	\$ 5,000
ATEC Filter System - Train, Media & Installation	185,738	\$ -	\$ -
Media Change		\$ -	\$ -
Seismic Shut-off (In-town Plant) (Grant Dependant @ 50%)		\$ -	\$ -
<b>Storage and Pumping - Reservoir related upgrades</b>			
Fort Casey Reservoir safety upgrade (fall protection)	\$ 40	\$ -	\$ -
Booster Pump for Parker Road & Sunset (Potential Project)		\$ -	\$ -
Engle Reservoir Abandonment		\$ -	\$ -
Sunset Reservoir Telemetry Upgrade (Navy)	40		
<b>Telemetry</b>			
General Telemetry upgrade and maintenance software (In-town WTP, Wells 01, 04, 0)	\$ -	\$ -	\$ 160,000
General Telemetry upgrade and maintenance software (WTP, WWTP, Sunset Reservoir)		\$ -	\$ 160,000
Replace telemetry building		\$ -	\$ -
Security cameras (shop, plants, parks, town hall)		\$ -	\$ -
<b>Miscellaneous - Underground locate equipment, shelving for storage, etc.</b>			
Meter and Backflow Device	\$ -	\$ 5,000	\$ 130,000
UG locate equipment		\$ -	\$ 20,000
Sampling Station		\$ 5,000	\$ -
Leak Detection Analysis		\$ -	\$ 15,000
Shelving for storage		\$ -	\$ -
Additional Meters & Resettlers		\$ -	\$ -
Meier Reader (handheld)		\$ -	\$ -
Lighting Upgrade		\$ -	\$ -
Turbine Generator (Grant Dependant @ 50%)		\$ -	\$ 90,000
Install Blow-off at end of Parker		\$ -	\$ 5,000
<b>Water Mains - Replacements and repair based on age and need</b>			
Raw Water Line new well to plant	\$ 216,677	\$ 405,000	\$ 1,828,500
In-Town, Replacements - Survey		\$ 50,000	\$ -
In-Town, Replacements - Clapp (Fifth to 4th) 268 LF of 6" HDPE 5th ((Clapp to Kinn		\$ -	\$ -
In-Town, Replacements - Fourth Street and area east of N. Main Street		\$ -	\$ -
In-Town, Replacements - Faris Street, Pennington Loop		\$ -	\$ -
In-Town, Replacements - Perkins Street, Sixth Street to Ninth Street w/ hydrant @ Nir	216,677	\$ -	\$ -
In-Town, Replacements - Pennington Loop Pump Station /Summit Loop (Phase I, II, II		\$ -	\$ -
In-Town, Replacements - La Salle Street, Ninth Street south (Removed 2020)		\$ -	\$ -
Future In-town Extensions		\$ 50,000	\$ 50,000
Future In-Town Replacements		\$ -	\$ 200,000
Out-of-Town, Replacements - Survey		\$ -	\$ -
Out-of-Town, Replacements - Madrona Way, Captain Whidbey Inn to end of Penn Co		\$ 100,000	\$ 1,378,500
Future Out-of-Town Extensions		\$ 100,000	\$ 100,000
Future Out-of-Town Replacements		\$ 100,000	\$ 100,000
Install Blow-off at the end of Parker Road		\$ 5,000	\$ -

410 - Water Utility	Actual 2021	Budget	
		2022	2023
Total Capital Projects	\$ 402,455	\$ 430,000	\$ 2,313,500



410 - Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>O&amp;M Regular Maintenance &amp; Projects</b>			
<b>Facilities - Wells</b>	\$ 20,426	\$ -	\$ 25,000
Well Rehabilitation	20,426	-	25,000
<b>Treatment Plant Upgrades/Rehab - Pumps, Piping, Instrumentation, etc.</b>	\$ -	\$ 11,000	\$ -
Fort Casey Water Treatment Plant - Piping and Structure Painting (moved to O&M)	\$ -	\$ -	\$ -
Fort Casey Water Treatment Plant - Pumps, piping & Instrumentation (See O&M)	\$ -	\$ 6,000	\$ -
Fort Casey Water Treatment Plant - Upgrade meters & Instrumentation (See O&M)	\$ -	\$ 5,000	\$ -
Air Release Valves - Raw Water Line	\$ -	\$ 50,000	\$ 9,000
<b>Storage and Pumping - Reservoir related upgrades</b>	\$ -	\$ 50,000	\$ 9,000
Decommission Ebey Reservoir	\$ -	\$ 50,000	\$ -
Sunset Reservoir Valve Replacement	\$ -	\$ -	\$ -
Sunset Reservoir painting (Prep and Plan)	\$ -	\$ -	\$ -
Sunset Reservoir Painting	\$ -	\$ -	\$ -
Sunset Reservoir Cleaning	\$ -	\$ -	\$ 9,000
<b>Telemetry</b>	\$ -	\$ -	\$ -
<b>Miscellaneous - Studies, etc.</b>	\$ 16,918	\$ -	\$ 25,000
Rate Study			Every 5 years (25,000)
GIS Mapping			\$ 25,000
Water Plan	16,918		Every 10 Years (55,000)

420 - Sewer Utility	Actual 2021	Budget 2022	Budget 2023
<b>SEWER - O&amp;M</b>			
420.000.000.308.10.00.0C	\$0	\$0	\$0
420.000.000.308.80.00.0C	\$206,985	\$232,914	\$56,070
			Estimate
<b>Total Beginning Balance (Cash in Bank)</b>	<b>\$206,985</b>	<b>\$232,914</b>	<b>\$56,070</b>
<b>REVENUES</b>			
<b>Charges for Service</b>			
420.000.000.343.40.00.0C	\$0	\$0	\$0
Miscellaneous	\$400	\$100	\$100
420.000.000.343.50.00.14	\$697,145	\$850,138	\$930,349
Sewer - Inspection	\$0	\$0	\$0
420.000.000.343.50.00.24	\$636	\$4,329	\$4,329
Sewer Service - Interlocal with Island County			
420.000.000.343.50.00.25			
Sewer Service - Interlocal with Island County			
420.000.000.361.11.00.0C			
Interest			
420.000.014.334.30.00.92			
Nutrient Reduction Grant			
<b>Total Charges for Service</b>	<b>\$698,181</b>	<b>\$854,567</b>	<b>\$1,104,778</b>
<b>Other Revenue</b>			
420.000.000.369.00.00.0C	\$0	\$0	\$0
Loan	\$0	\$0	\$0
420.000.000.395.00.00.0C	\$0	\$0	\$0
Disposal of Fixed Assets			
<b>Total Other Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Balance</b>	<b>\$905,165</b>	<b>\$1,087,481</b>	<b>\$1,160,848</b>
<b>EXPENDITURES</b>			
<b>Salaries &amp; Benefits</b>			
420.000.000.535.00.10.0C	\$194,838	\$184,257	\$191,688
Salaries - Sewer	\$0	\$3,000	\$3,000
420.000.000.535.00.12.0C	\$67,500	\$102,396	\$93,821
Overtime - Sewer			
420.000.000.535.00.20.0C	\$262,338	\$289,652	\$288,509
Benefits - Sewer			
<b>Total Salaries &amp; Benefits</b>			
<b>Supplies</b>			
420.000.000.535.00.31.0C	\$0	\$366	\$2,000
Office & Operating - Sewer	\$14,674	\$4,000	\$8,000
420.000.000.535.00.31.01	\$2,953	\$4,790	\$4,000
Routine Pump Replacement	\$28	\$696	\$1,000
420.000.000.535.00.31.02	\$8,897	\$24,281	\$25,000
Vehicle & Equipment Maintenance	\$3,278	\$1,957	\$3,500
420.000.000.535.00.31.91	\$0	\$0	\$0
Office & Operating - Sewer - PW	\$0	\$0	\$0
420.000.000.535.00.31.92	\$0	\$0	\$0
Office & Operating - Sewer - Utilities			
420.000.000.535.00.32.0C			
Fuel - Sewer			
420.000.000.535.00.35.0C			
Small Tools & Equipment -Sewer			
420.000.000.535.00.35.91	\$0	\$1,000	\$1,000
Small Tools & Equipment -Sewer - PW			
420.000.000.535.00.35.92	\$0	\$1,000	\$1,000
Small Tools & Equipment -Sewer - Utilities			
<b>Total Supplies</b>	<b>\$29,829</b>	<b>\$37,090</b>	<b>\$44,500</b>

420 - Sewer Utility	Actual 2021	Budget 2022	Budget 2023
<b>Services &amp; Charges</b>			
420.000.000.535.00.40.0C			
Utility Tax - Sewer	\$0	\$51,008	\$55,821
420.000.000.535.00.40.01	\$13,790	\$24,674	\$27,002
Excise Tax (B&O Included) - Sewer	\$39,850	\$0	\$0
420.000.000.535.00.40.02	\$49,784	\$36,122	\$36,122
B&O Tax - Sewer	\$4,795	\$10,000	\$10,000
420.000.000.535.00.40.03	\$0	\$0	\$0
Transfer to 001 - Admin. Fee	\$180	\$0	\$0
420.000.000.535.00.41.0C	\$7,158	\$4,400	\$4,400
Professional Services - Sewer Rate Study	\$6,291	\$6,519	\$6,500
420.000.000.535.00.41.01	\$0	\$750	\$500
Professional Services - Sewer - PW	\$97	\$0	\$100
420.000.000.535.00.41.91	\$0	\$500	\$100
Professional Services - Sewer - Utilities	\$16,121	\$17,754	\$17,754
420.000.000.535.00.41.92	\$34,479	\$35,000	\$35,000
Professional Services - Sewer - Utilities	\$156	\$1,600	\$500
420.000.000.535.00.42.0C	\$36,429	\$66,000	\$66,000
Communication - Sewer	\$24,025	\$27,500	\$30,000
420.000.000.535.00.43.0C	\$0	\$2,000	\$2,000
Travel - Sewer	\$0	\$0	\$0
420.000.000.535.00.43.92	\$97	\$0	\$0
Travel - Sewer - Utilities	\$0	\$0	\$0
420.000.000.535.00.44.0C	\$0	\$0	\$1,500
Advertising	\$0	\$0	\$170,000
420.000.000.535.00.45.0C	\$0	\$500	\$100
Rentals and Leases - Sewer	\$16,121	\$17,754	\$17,754
420.000.000.535.00.45.0C	\$34,479	\$35,000	\$35,000
Insurance - Sewer	\$156	\$1,600	\$500
420.000.000.535.00.46.0C	\$36,429	\$66,000	\$66,000
Utilities - Sewer	\$24,025	\$27,500	\$30,000
420.000.000.535.00.47.02	\$0	\$2,000	\$2,000
Solid Waste Disposal - Sewer	\$0	\$0	\$0
420.000.000.535.00.47.04	\$0	\$0	\$0
Biosolids Disposal - Sewer	\$4,414	\$3,327	\$4,500
420.000.000.535.00.47.0C	\$0	\$0	\$0
Biosolids Shipping - Sewer	\$0	\$0	\$0
420.000.000.535.00.48.0C	\$0	\$0	\$0
Repairs & Maintenance - Sewer	\$0	\$0	\$0
420.000.000.535.00.48.91	\$4,414	\$3,327	\$4,500
Repairs & Maintenance - Sewer - PW	\$0	\$0	\$0
420.000.000.535.00.48.92	\$0	\$0	\$0
Repairs & Maintenance - Sewer - Utilities	\$0	\$0	\$0
420.000.000.535.00.49.0C	\$0	\$0	\$0
Miscellaneous - Sewer	\$0	\$0	\$0
420.000.000.535.00.49.91	\$0	\$0	\$0
Miscellaneous - Sewer - PW	\$0	\$0	\$0
420.000.000.535.00.49.92	\$0	\$0	\$0
Miscellaneous - Sewer - Utilities	\$0	\$0	\$0
420.000.000.535.00.49.9C	\$0	\$0	\$0
Clothing Reimbursement	\$0	\$0	\$0
420.000.014.535.00.41.92	\$0	\$0	\$0
Nutrient Reduction Grant	\$0	\$0	\$0
<b>Total Services &amp; Charges</b>	<b>\$237,570</b>	<b>\$287,154</b>	<b>\$467,799</b>
<b>Transfers</b>			
xxx.xxx.xxx.xxx.xx.xx.xx	\$25,000	\$300,000	\$150,000
Transfer to Capital Projects	\$92,824	\$92,824	\$92,824
xxx.xxx.xxx.xxx.xx.xx.xx	\$24,690	\$24,690	\$24,690
Transfer to Debt Service - '02 DOE Loan	\$142,514	\$417,514	\$267,514
xxx.xxx.xxx.xxx.xx.xx.xx	\$0	\$0	\$0
Transfer to Debt Service - '16 USDA Bond	\$232,914	\$56,070	\$92,527
Transfer to Debt Service - '16 USDA Bond	\$232,914	\$56,070	\$92,527
<b>Total Transfer</b>			
<b>Ending Balance</b>			
420.000.000.508.10.00.0C	\$0	\$0	\$0
Ending O&M - Required Reserve	\$232,914	\$56,070	\$92,527
420.000.000.508.80.00.0C	\$232,914	\$56,070	\$92,527
Ending O&M - Unreserved			
<b>Sewer O&amp;M Ending Balance</b>			

420 - Sewer Utility	Actual 2021	Budget 2022	Budget 2023
<b>SEWER - DEBT SERVICE</b>			
<b>Beginning Balance</b>			
420.200.000.308.10.00.0C	\$121,575	\$121,575	\$121,575
Beginning Debt Service- Required Reserves	\$0	\$0	\$0
420.200.000.308.80.00.0C	\$0	\$0	\$0
<b>Total Beginning Balance</b>	<b>\$121,575</b>	<b>\$121,575</b>	<b>\$121,575</b>
<b>REVENUES</b>			
<b>Miscellaneous</b>			
xxx.xxx.xxx.xxx.xx.xx.xx	\$24,690	\$24,690	\$24,690
Transfer in from O&M (2016 Bond)			2016 Madrona Line - Matures 2057
xxx.xxx.xxx.xxx.xx.xx.xx	\$92,824	\$92,824	\$92,824
Transfer in from O&M (2002 WWTP)			2003 WWTP - Matures 2025
<b>Total Miscellaneous</b>	<b>\$117,514</b>	<b>\$117,514</b>	<b>\$117,514</b>
<b>Total Available Balance</b>	<b>\$239,089</b>	<b>\$239,089</b>	<b>\$239,089</b>
<b>EXPENDITURES</b>			
<b>Loan Expenditures</b>			
420.200.002.591.35.70.0C	\$92,823	\$92,824	\$92,824
WWTP Debt Service			2003 WWTP - Matures 2025
<b>Total Loan Expenditures</b>	<b>\$92,823</b>	<b>\$92,824</b>	<b>\$92,824</b>
<b>Bond Expenditures</b>			
420.200.016.591.35.70.0C	\$9,471	\$9,173	\$9,173
2016 Sewer Bond Principal Payment			2016 Madrona Line - Matures 2057
420.200.016.592.35.80.0C	\$15,219	\$15,517	\$15,517
2016 Sewer Bond Interest Payment			2016 Madrona Line - Matures 2057
<b>Total Loan Expenditures</b>	<b>\$24,690</b>	<b>\$24,690</b>	<b>\$24,690</b>
<b>Ending Fund Balance</b>			
420.200.000.508.10.00.0C	\$121,575	\$121,575	\$121,575
Ending Debt Service - Required Reserve	\$0	\$0	\$0
420.200.000.508.80.00.0C	\$0	\$0	\$0
Ending Debt Service - Unreserved			
<b>Sewer Debt Service Ending Balance</b>	<b>\$121,575</b>	<b>\$121,575</b>	<b>\$121,575</b>

420 - Sewer Utility	Actual 2021	Budget 2022	Budget 2023
<b>SEWER - CAPITAL</b>			
<b>Beginning Balance</b>			
420.900.000.308.10.00.00	\$0	\$0	\$0
420.900.000.308.80.00.00	\$354,180	\$146,200	\$432,086
420.900.000.308.80.00.01	\$100,000	\$100,000	\$100,000
420.900.000.308.80.00.02	\$72,500	\$72,920	\$30,234
<b>Total Beginning Balance</b>	<b>\$526,681</b>	<b>\$319,120</b>	<b>\$562,320</b>
<b>REVENUE</b>			
<b>Miscellaneous</b>			
xxx.xxx.xxx.xxx.xxx.xx.xx	\$25,000	\$300,000	\$150,000
420.900.000.343.50.00.00	\$77,300	\$5,800	\$5,800
420.900.000.300.00.00.00		\$50,000	\$100,000
xxx.xxx.xxx.xxx.xxx.xx.xx	\$0	\$0	\$0
2020 Storm - FEMA Grant - Lift Station	\$0	\$0	\$0
xxx.xxx.xxx.xxx.xxx.xx.xx	\$0	\$0	\$15,000
2020 Storm - FEMA Grant - Headworks	\$1,229	\$5,000	\$0
xxx.xxx.xxx.xxx.xxx.xx.xx		\$0	\$20,000
PSE Grant - Light Pole		\$20,000	
420.900.000.334.03.13.00		\$0	\$0
xxx.xxx.xxx.xxx.xxx.xx.xx	\$0	\$0	\$0
Regional Grant - Nutrient Study		\$0	
420.900.000.334.03.13.00		\$0	\$0
xxx.xxx.xxx.xxx.xxx.xx.xx		\$0	\$0
State Grant - Capacity Study		\$0	
420.900.000.334.03.13.00		\$0	\$0
xxx.xxx.xxx.xxx.xxx.xx.xx		\$0	\$0
DOE Grant - RV Dumpstation		\$0	
420.900.000.334.03.13.00		\$0	\$0
xxx.xxx.xxx.xxx.xxx.xx.xx		\$0	\$0
DOE Grant - Parker/Moore Extension		\$0	
420.900.000.334.03.13.00		\$0	\$0
<b>Total Miscellaneous</b>	<b>\$103,529</b>	<b>\$380,800</b>	<b>\$290,800</b>
<b>Total Available Balance</b>	<b>\$630,210</b>	<b>\$699,920</b>	<b>\$853,120</b>
<b>EXPENDITURES</b>			
<b>Miscellaneous</b>			
420.900.000.594.35.60.00	\$291,887	\$58,000	\$790,500
Projects per Schedule	\$19,202	\$79,600	\$165,400
420.900.000.594.35.60.02	\$19,621	\$36,914	\$36,914
Equipment Replacement		\$174,514	\$992,814
xxx.xxx.xxx.xxx.xxx.xx.xx	\$330,711		
<b>Total Miscellaneous</b>			
<b>Ending Fund Balance</b>			
420.900.000.508.10.00.00	\$0	\$0	\$0
Ending Capital - Required Reserves	\$146,200	\$432,086	-\$104,528
420.900.000.508.80.00.00	\$100,000	\$100,000	\$100,000
Ending Capital - Unreserved	\$72,920	\$30,234	-\$98,251
420.900.000.508.80.00.01	\$319,120	\$562,320	-\$102,780
Ending Balance - Emergency Repairs	\$673,609	\$739,966	\$111,322
420.900.000.508.80.00.02			minimum balance \$241,574
<b>Sewer Capital Ending Balance</b>			
<b>Fund 420 Total Ending Cash &amp; Investments</b>			
<b>Reserved/Restricted Funds: \$241,574</b>			
• O&M: \$20,000			
<i>Emergency operating and maintenance costs (instrumentation failure, unexpected increase in supply cost, unexpected decrease in revenues, etc.)</i>			
• Debt Service: \$121,574			
<i>2002 Loan Annual Payment - \$92,824; 2015 USDA Bond Annual Payment - \$28,750</i>			
• Capital: \$100,000			
<i>Emergency repairs of capital equipment and facilities - \$100,000</i>			

420 - Sewer Utility	Actual 2021	Budget 2022	Budget 2023
<b>CAPITAL PROJECTS</b>			
<b>Facilities - Lift Station repairs and upgrades</b>		<b>\$ 15,000.00</b>	<b>\$ 42,500.00</b>
Lift Station - Automatic Switch - Generator	\$ -	\$ 15,000	\$ 42,500
New Lift Station on Wilkes			
2020 Storm Repair - Lift Station (FEMA Grant 75% Match)			
Pumps at Front Street Lift Station (WCIA Grant Dependent)			
Lift Station - Automatic Transfer Switch for Generator			
<b>Treatment Plant Upgrades/Rehab - Including State required upgrades</b>	<b>\$ 36,594.55</b>	<b>\$ 8,000.00</b>	<b>\$ 95,000.00</b>
2020 Storm Repair - headworks (FEMA Grant 75% Match)	36,595		
Clarifiers rehabilitation	\$ -	\$ -	\$ -
Reclaimed water system upgrade	\$ -	\$ -	\$ -
Upgrade blowers (PSE Grant dependant - 15,000)	\$ -	\$ -	\$ 30,000
Building modifications (State Requirement - separate lab)	\$ -	\$ -	\$ 20,000
ASP Aerater			
BOD Incubator (2026)	\$ -	\$ -	\$ -
Effluent Turbiling Meter / Effluent Sampler			\$ 15,000
Pump Replacement (See O&M for routine replacements)	\$ -		
Effluent & Influent Meters	\$ -	\$ 3,000	
Treatment Plant Roof			
Nutrient Reduction Plan (100% Grant Dependent)	\$ -	\$ -	\$ 20,000
New Lift Station Plan	\$ -	\$ -	\$ 10,000
Lighting upgrade (one pole per year) - PSE Grant	\$ -	\$ 5,000	
<b>Miscellaneous - Repairs and upgrades not directly related to facilities or mains</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,000.00</b>
Order Control Pilot	\$ -	\$ -	\$ 8,000
Capacity Study (100% Grant Dependent)			
Splashpad at WWTP			
RV Dumpstation (100% Grant Dependent)			
Telemetry	\$ -	\$ -	\$ 160,000
GIS Mapping			\$ 25,000
<b>Sewer Mains - Repairs and upgrades of mains based on need and age.</b>	<b>\$ 255,292.94</b>	<b>\$ 10,000.00</b>	<b>\$ 450,000.00</b>
Sewer Main Replacement - Survey			
2021 Sewer Replacement/Lining	\$ 255,293		
Sewer Replacement/Lining- Sixth Street, Farris to Otis (550 LF)			
Sewer Replacement/Lining- 3rd, Center to Haller (250 LF)			
Sewer Replacement/Lining- Haller, 3rd to 7th (1000 LF)			
Future Sewer Line Replacement/Repair	\$ -	\$ -	\$ 300,000
Extend line up Parker & Moore (100% Grant Dependent - DOE)			\$ 40,000
Move Forced Main From Front Street to 8th and Center	\$ -	\$ 10,000	\$ 100,000
System Rehabilitation for I&I	\$ 291,887.49	\$ 58,000.00	\$ 790,500.00

	Actual 2021	Budget 2022	Budget 2023
<b>430 - Storm Water Utility</b>			
<b>STORMWATER - O&amp;M</b>			
<b>Beginning Balance</b>			
430.000.000.308.10.00.00	\$0	\$0	\$0
Beginning O&M - Reserved	\$92,354	\$115,661	\$122,928
430.000.000.308.80.00.00			Estimate
<b>Total Beginning Balance (Cash in Bank)</b>	<b>\$92,354</b>	<b>\$115,661</b>	<b>\$122,928</b>
<b>REVENUES</b>			
<b>Charges for Service</b>			
430.000.000.343.50.00.14	\$550	\$0	\$0
Storm Water - Inspection	\$155,560	\$154,125	\$166,219
430.000.000.343.50.00.24	\$252	\$2,633	\$2,633
Storm Water Service			
430.000.000.361.11.00.00			
Interest			
<b>Total Charges for Service</b>	<b>\$156,362</b>	<b>\$156,758</b>	<b>\$168,852</b>
<b>Other Revenue</b>			
430.000.000.369.10.00.00	\$0	\$0	\$0
Sale of Surplus	\$0	\$0	\$0
<b>Total Other Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Balance</b>	<b>\$248,717</b>	<b>\$222,998</b>	<b>\$291,780</b>
<b>EXPENDITURES</b>			
<b>Salaries &amp; Benefits</b>			
430.000.000.531.00.10.00	\$26,920	\$40,250	100% \$56,093
Salaries - Storm Water	\$0	\$0	Public Works Staff
430.000.000.531.00.12.00	\$9,495	\$22,536	\$28,147
Overtime - Storm Water			Public Works Staff
430.000.000.531.00.20.00	<b>\$36,415</b>	<b>\$62,786</b>	<b>\$84,240</b>
Benefits - Storm Water			Public Works Staff
<b>Total Salaries &amp; Benefits</b>			
<b>Supplies &amp; Services</b>			
430.000.000.531.00.31.00	\$0	\$1,600	\$1,600
Office & Operating - Storm Water	\$14,674		
430.000.000.531.00.31.01			
Regular Maintenance & Upgrades	\$1,610	\$3,638	\$3,800
430.000.000.531.00.31.02	\$973	\$0	\$0
Vehicle & Equipment Maintenance			
430.000.000.531.00.31.91	\$0	\$0	\$0
Office & Operating - Storm Water - PW	\$1,063	\$665	\$665
430.000.000.531.00.31.92	\$6,682	\$5,937	\$6,403
Office & Operating - Storm Water - Utilities	\$50,589	\$38,400	\$38,400
Fuel - Storm Water	\$2,653	\$10,000	\$10,000
430.000.000.531.00.40.01	\$0	\$0	\$0
Excise Tax - Storm Water			Rate Study (Every 5 years)
430.000.000.531.00.40.02			
Transfer to 001 - Admin. Fee	\$0	\$100	\$100
430.000.000.531.00.41.00			
Professional Services - Storm Water	\$2,551	\$3,864	\$3,864
430.000.000.531.00.41.01	\$846	\$2,500	\$2,500
Professional Services - Storm Water Rate Study			
430.000.000.531.00.42.00			
Communication - Storm Water			
430.000.000.531.00.46.00			
Insurance - Storm Water			
430.000.000.531.00.48.00			
Repairs & Maintenance - Storm Water			
<b>Total Supplies</b>	<b>\$81,641</b>	<b>\$66,705</b>	<b>\$67,332</b>
<b>Transfers</b>			
xxx.xxx.xxx.xxx.xx.xx.xx	\$15,000	\$75,000	\$75,000
Transfer to Capital Projects			
<b>Total Transfers</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$75,000</b>
<b>Ending Balance</b>			
430.000.000.508.10.00.00	\$0	\$0	\$0
Ending O&M - Required Reserve	\$115,661	\$122,928	\$65,209
430.000.000.508.80.00.00			
Ending O&M - Unreserved			
<b>Storm Water M &amp; O Ending Balance</b>	<b>\$115,661</b>	<b>\$122,928</b>	<b>\$65,209</b>

430 - Storm Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>STORMWATER - DEBT SERVICE</b>			
<b>Beginning Balance</b>			
Beginning Debt Service- Required Reserves	\$0	\$0	\$0
Beginning Debt Service- Unreserved	\$0	\$0	\$0
<b>Total Beginning Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES</b>			
Miscellaneous	\$0	\$0	\$0
Interest	\$0	\$0	\$0
<b>Total Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>			
Loan Expenditures	\$0	\$0	\$0
<b>Total Loan Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>			
Ending Debt Service - Required Reserve	\$0	\$0	\$0
Ending Debt Service - Unreserved	\$0	\$0	\$0
<b>Stormwater Debt Service Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



430 - Storm Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>STORMWATER - CAPITAL</b>			
<b>Beginning Balance</b>			
430.900.000.308.10.00.00	\$0	\$0	\$0
430.900.000.308.80.00.00	\$168,353	\$122,129	\$13,521
430.900.000.308.80.00.01	\$50,000	\$50,000	\$50,000
430.900.000.308.80.00.02	\$38,908	\$32,192	\$38,200
<b>Total Beginning Balance</b>	<b>\$257,261</b>	<b>\$204,321</b>	<b>\$101,721</b>
<b>REVENUE</b>			
<b>Miscellaneous</b>			
xxx.xxx.xxx.xxx.xx.xx	\$15,000	\$20,000	\$75,000
430.900.000.343.10.00.00	\$0	\$0	\$0
xxx.xxx.xxx.xxx.xx.xx	\$12,530	\$25,000	\$0
<b>Total Miscellaneous</b>	<b>\$27,530</b>	<b>\$45,000</b>	<b>\$75,000</b>
<b>Total Available Balance</b>	<b>\$284,790</b>	<b>\$249,321</b>	<b>\$176,721</b>
<b>EXPENDITURES</b>			
<b>Miscellaneous</b>			
430.900.000.594.31.60.01	\$0	\$0	\$0
430.900.000.594.31.60.02	\$21,175	\$17,600	\$14,000
xxx.xxx.xxx.xxx.xx.xx	\$14,459	\$23,608	\$23,608
430.900.000.594.31.60.00	\$59,294	\$130,000	\$103,000
<b>Total Miscellaneous</b>	<b>\$73,753</b>	<b>\$153,608</b>	<b>\$126,608</b>
<b>Ending Fund Balance</b>			
430.900.000.508.10.00.00	\$0	\$0	\$0
430.900.000.508.80.00.00	\$122,129	\$13,521	-\$38,087
430.900.000.508.80.00.01	\$50,000	\$50,000	\$50,000
430.900.000.508.80.00.02	\$32,192	\$38,200	\$47,808
<b>Storm Water Capital Ending Balance</b>	<b>\$204,321</b>	<b>\$101,721</b>	<b>\$59,721</b>
<b>Fund 430 Total Ending Cash &amp; Investments</b>	<b>\$319,982</b>	<b>\$224,649</b>	<b>\$124,930</b>
			Min Balance - \$60,000
<b>Reserved/Restricted Funds: \$60,000</b>			
• O&M: \$10,000			
<i>Emergency operating and maintenance costs (instrumentation failure, unexpected increase in supply cost, unexpected decrease in revenues, etc.)</i>			
• Debt Service: \$0			
<i>There are no loans for this utility.</i>			
• Capital: \$50,000			
<i>Emergency repairs of capital equipment and facilities</i>			

430 - Storm Water Utility	Actual 2021	Budget 2022	Budget 2023
<b>CAPITAL PROJECTS</b>			
<b>Facilities - Outfall/Culvert Repair and Replacement</b>	<b>\$ 26,282</b>	<b>\$ 80,000</b>	<b>\$ 55,000</b>
Outfall Extensions, Replacement/Repair	\$ -	\$ 50,000	\$ 50,000
Stormwater Quality Study (DOH Grant Dependand)	\$ 26,282	\$ 25,000	
Culvert Replacement	\$ -	\$ 5,000	\$ 5,000
<b>Miscellaneous - Ditching Equipment Purchase and Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ditching Bucket			
<b>Storm Sewers - Replacements and repair based on age and need</b>	<b>\$ 33,012</b>	<b>\$ 27,000</b>	<b>\$ 48,000</b>
Storm System Improvement - Engineering and Surveying	\$ -	\$ 2,000	\$ 23,000
Front Street Repair	\$ 33,012	\$ -	\$ -
Main St. Improvements	\$ -	\$ 25,000	\$ 25,000
	<b>\$ 59,294</b>	<b>\$ 130,000</b>	<b>\$ 103,000</b>

621 - Community Commemorative Fund & 631 - Medical Reimbursement		Actual 2021	Budget 2022	Budget 2023
<b>Community Commemorative</b>				
Beginning Balance				
621.000.000.308:10.00.0C	Beginning Balance - Reserved	\$7,038	\$ 7,043	\$ -
	<b>Total Beginning Balance</b>	<b>\$7,038</b>	<b>\$ 7,043</b>	<b>\$ -</b>
<b>REVENUES</b>				
<b>Intergovernmental &amp; Misc.</b>				
621.000.000.361:11.00.0C	Interest	\$5	\$ -	\$ -
621.000.000.367:00.00.0C	Donations	\$0	\$ -	\$ -
	<b>Total Intergovernmental &amp; Misc.</b>	<b>\$5</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Available Balance</b>	<b>\$7,043</b>	<b>\$ 7,038</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
<b>Community Commemorative</b>				
621.000.000.596:79.64.0C	Equipment (benches)	\$0	\$ 7,038	\$ -
	<b>Total Expenditures</b>	<b>\$0</b>	<b>\$ 7,038</b>	<b>\$ -</b>
621.000.000.508:10.00.0C	Ending O&M - Reserved	\$7,043	\$ -	\$ -
	<b>Community Commemorative Fund Ending Balance</b>	<b>\$7,043</b>	<b>\$ -</b>	<b>\$ -</b>
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				
<b>Medical Reimbursement</b>				
Beginning Balance		0		
631.000.000.308:10.00.0C	Beginning Balance - Reserved	\$1,421	\$ 3,294	\$ 3,281
	<b>Total Beginning Balance</b>	<b>\$1,421</b>	<b>\$ 3,294</b>	<b>\$ 3,281</b>
<b>REVENUES</b>				
<b>Intergovernmental &amp; Misc.</b>				
631.000.000.389:40.00.0C	Contributions	\$6,580	\$ 24,000	\$ 24,000
631.000.000.389:60.00.0C	Interest	\$1	\$ 7	\$ 7
	<b>Total Intergovernmental &amp; Misc.</b>	<b>\$6,581</b>	<b>\$24,007</b>	<b>\$24,007</b>
	<b>Total Available Balance</b>	<b>\$8,002</b>	<b>\$25,415</b>	<b>\$27,288</b>
<b>EXPENDITURES</b>				
<b>Medical Reimbursement</b>				
631.000.000.589:00.00.0C	Medical Withdrawals	\$4,707	\$ 24,000	\$ 24,000
631.000.000.597:00.00.0C	Transfer Out to General Fund	\$0	\$ 20	\$ 20
	<b>Total Expenditures</b>	<b>\$4,707</b>	<b>\$24,020</b>	<b>\$24,020</b>
631.000.000.508:10.00.0C	Ending O&M - Reserved	\$3,294	\$ 3,281	\$ 3,268
	<b>Medical Reimbursement Fund Ending Balance</b>	<b>\$3,294</b>	<b>\$ 3,281</b>	<b>\$ 3,268</b>
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				