



**TOWN COUNCIL BUDGET WORKSHOP
AGENDA
Coupeville Library Meeting Room
October 20, 2026
4:00pm**

CALL TO ORDER

DISCUSSION*

- 2027 Draft Operating Budget
- Employee Pay and Benefits

DINNER BREAK

DISCUSSION CONTINUED

ADJOURNED

*No action will be taken during a workshop. Special workshops are not recorded, and no audience input is taken. Brief summary minutes will be taken.

001 GENERAL FUND		2024	2025	2026	%	2026	2027	%	2025/26 Notes
		Actual	Actual	Actual YTD	Budget	Budget	Proposed Budget	Change	
308 31 01 001	Beginning Balance - Restricted	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		
308 51 01 001	Beginning Balance - Assigned	\$ 318,000	\$ 318,000	\$ 318,000		\$ 318,000	\$ 318,000		
308 91 01 001	Beginning Balance - Unassigned	\$ 3,244,385	\$ 3,222,430	\$ 3,624,444		\$ 3,677,337	\$ 3,179,172		Funds restricted by 3rd party requirements / Required for Unemployment Self Insurance Funds assigned for Capital Reserve \$300k and Annual \$18k Transfer to Streets Estimate based on previous year actual beginning fund balance and budgeted expenses.
REVENUES		\$ 3,582,385	\$ 3,560,430	\$ 3,962,444		\$ 4,015,337	\$ 3,517,172		
Taxes									
311 10 00 000	Taxes - Property Tax	\$ 428,385	\$ 432,246	\$ 265,463	58%	\$ 460,000	\$ 460,000		Includes 1% increase
311 11 00 001	Taxes - Forest Excise Tax	\$ 12	\$ 12	\$ 3		\$ -	\$ -		
313 11 00 000	Taxes - Sales & Use	\$ 783,933	\$ 914,788	\$ 706,931	98%	\$ 725,000	\$ 800,000		Sales Tax - destination tax
313 71 00 000	Taxes - Local Criminal Justice	\$ 38,833	\$ 42,414	\$ 33,077	95%	\$ 35,000	\$ 38,000		State shared revenue fund
316 40 00 001	Taxes - B&O - Own Utility - Water	\$ -	\$ 149,782	\$ 44,870	69%	\$ 65,000	\$ 90,000		Calculated on estimated income in utility fund (6%)
316 40 00 002	Taxes - B&O - Own Utility - Sewer	\$ -	\$ 92,320	\$ 26,046	47%	\$ 55,000	\$ 45,000		Calculated on estimated income in utility fund (6%)
316 40 00 003	Taxes - B&O - Own Utility - Stormwater	\$ -	\$ 19,953	\$ 6,652		\$ -	\$ 20,000		Calculated on estimated income in utility fund (6%)
316 40 00 000	Taxes - B&O - Private Utility - Electric	\$ 202,734	\$ 225,501	\$ 217,651	109%	\$ 200,000	\$ 230,000		PSE - 6% Utility Tax
316 45 00 000	Taxes - B&O - Private Utility - Solid Waste	\$ 39,679	\$ 43,693	\$ 35,729	112%	\$ 32,000	\$ 40,000		Garbage - 6% Utility Tax
316 46 00 000	Taxes - B&O - Private Utility - Cable	\$ 65,398	\$ 31,371	\$ 23,442	52%	\$ 45,000	\$ 40,000		Cable - 6% Utility Tax (may include franchise fees)
316 47 00 000	Taxes - B&O - Private Utility - Phone	\$ 40,196	\$ 30,136	\$ 24,840	71%	\$ 35,000	\$ 35,000		Phone - 6% Utility Tax
317 20 00 000	Taxes - Leasehold Excise Tax	\$ 325	\$ 369	\$ 196	65%	\$ 300	\$ 250		Port Lease Fees - RCW: 82.29A.040
Total Taxes		\$ 1,599,496	\$ 1,982,586	\$ 1,384,902	84%	\$ 1,652,300	\$ 1,798,250	9%	
Licenses & Permits									
321 30 01 000	Permits & Licenses - Golf Cart Registration Fee	\$ 25	\$ 25	\$ 50	200%	\$ 25	\$ 25		Golf cart registration for Arts & Crafts Festival
321 60 00 000	Permits & Licenses - Home Occupation	\$ 100	\$ -	\$ 150	32%	\$ 462	\$ 250		License Fee allowing operating a business from a residential property.
321 91 00 000	Permits & Licenses - Franchise Fees / Comcast	\$ 28,089	\$ 27,744	\$ 19,456	65%	\$ 30,000	\$ 25,000		Comcast Cable
321 99 00 000	Permits & Licenses - Standard Business License	\$ -	\$ 5,337	\$ 5,754		\$ -	\$ 4,000		TOC Business License
321 99 00 001	Permits & Licenses - Cabaret	\$ 50	\$ 200	\$ 100	200%	\$ 50	\$ 100		Annual Cabaret License
322 10 00 000	Permits & Licenses - Building, Mechanical, Plumbing	\$ 129,393	\$ 100,387	\$ 49,451	66%	\$ 75,000	\$ 80,000		Building Permit Fees
322 10 03 000	Permits & Licenses - Row, Stormwater, Grading	\$ 20,350	\$ 30,516	\$ 10,892	44%	\$ 25,000	\$ 20,000		
322 10 04 000	Permits & Licenses - Occupancy, CUP,SSD, SE, STR, BB & Misc	\$ 4,121	\$ 4,249	\$ 6,256	179%	\$ 3,500	\$ 4,200		Miscellaneous Permits
322 10 05 000	Permits & Licenses - COA	\$ 5,800	\$ 1,300	\$ 3,650	52%	\$ 7,000	\$ 3,500		Historic Preservation Review
322 30 00 000	Permits & Licenses - Animal License	\$ 670	\$ 635	\$ 300	60%	\$ 500	\$ 300		
Total Licenses & Permits		\$ 188,598	\$ 170,393	\$ 96,060	68%	\$ 141,537	\$ 137,375	-3%	
Intergovernmental Revenues									
334 03 10 500	State Grant / Ecology - Coastal Adaptation Strategy	\$ 42,404	\$ 54,495	\$ -		\$ -	\$ -		
334 04 20 006	State Grant / Commerce - Middle Housing	\$ 26,250	\$ 8,750	\$ -		\$ -	\$ -		
334 04 20 501	State Grant / Commerce - Climate Adaptation Element	\$ -	\$ 95,096	\$ -		\$ -	\$ -		
334 04 20 502	State Grant / Commerce - GMA 2025 Comp Plan Update	\$ 50,000	\$ 50,000	\$ -		\$ -	\$ -		
336 06 21 000	St Shared Rev - CJ - Population	\$ 1,000	\$ 1,000	\$ 750	75%	\$ 1,000	\$ 1,000		\$0.45 x 2,030 (population) (\$1,000 minimum) MRSC - 2027 Budget Suggestions
336 06 26 000	St Shared Rev - CJ - Special Programs	\$ 2,679	\$ 2,848	\$ 2,243	75%	\$ 3,000	\$ 3,100		\$1.56 x 2,030 (population) MRSC - 2027 Budget Suggestions
336 06 42 000	St Shared Rev - Marijuana Excise Tax	\$ 3,140	\$ 2,797	\$ 2,030	81%	\$ 2,500	\$ 2,250		State shared revenue - per MRSC 2027 Budget Suggestions
336 06 51 000	St Shared Rev - DUI - Cities	\$ 194	\$ 199	\$ 176	118%	\$ 150	\$ 150		State shared revenue - per MRSC 2027 Budget Suggestions
336 06 94 000	St Shared Rev - Liquor Excise	\$ 13,812	\$ 13,132	\$ 9,212	65%	\$ 14,190	\$ 12,500		\$6.24 x 2,030 (population) MRSC - 2027 Budget Suggestions
336 06 95 000	St Shared Rev - Liquor Profit	\$ 15,060	\$ 15,060	\$ 11,197	75%	\$ 14,880	\$ 14,500		\$7.31 x 2,030 (population) MRSC - 2026 Budget Suggestions
337 00 00 000	In-Lieu Tax - Housing Authority	\$ 73	\$ 36	\$ -		\$ -	\$ -		
Total Intergovernmental Revenues		\$ 154,613	\$ 243,414	\$ 25,608	72%	\$ 35,720	\$ 33,500	-6%	
Charges for Goods & Services									
341 32 00 001	Fees - Court Svcs / Crime Vict/witness Prog (1.75% of 341-32-02)	\$ 15	\$ 40	\$ 19		\$ -	\$ -		District Court Fines (1.75% of 341-32-02)
341 32 02 000	Fees - Court Svcs / District/Municipal Court Records Svcs	\$ 13	\$ -	\$ -		\$ -	\$ -		District Court Fees
341 33 03 000	Fees - Court Svcs / Deferred Prosecution Admin - Current Exp	\$ 25	\$ 375	\$ 355		\$ -	\$ -		District Court Fees
341 96 00 000	Fees - Engineering / Contract Building Official Services	\$ 27,772	\$ 31,401	\$ 34,416	71%	\$ 48,189	\$ 48,000		Contract Building Official Fees (2 Days per week in Langley)
342 10 01 000	Fees - Court Svcs - JIS/Trauma-Crime Victims	\$ -	\$ 15	\$ 3		\$ -	\$ -		District Court Fines

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		Actual	Actual	Actual YTD	Budget	Budget	Proposed Budget	Change	
001 GENERAL FUND		2024	2025	2025	%	2026	2027	%	
EXPENDITURES		Actual	Actual	Actual YTD	Budget	Budget	Proposed	Change	
511 - Legislative									
511 60 10 000	Mayor - Salary	\$ 77,847	\$ 58,188	\$ 43,909	80%	\$ 55,000	\$ 94,587		Salaries - Mayor (75%), Town Clerk (50%)
511 60 20 000	Mayor - Benefits	\$ 26,747	\$ 18,457	\$ 13,553	45%	\$ 30,000	\$ 36,738		Benefits - Mayor (75%), Town Clerk (50%)
511 60 31 000	Council - Office & Operating Supplies	\$ -	\$ 248	\$ (56)		\$ -	\$ -		Council packet materials
511 60 40 000	Council - Election Services	\$ 12,215	\$ 3,751	\$ -	0%	\$ 5,000	\$ 7,000		Accrual for bi-annual election services
511 60 41 000	Council - Professional Services	\$ 446	\$ 9,440	\$ 4,372	58%	\$ 7,500	\$ 7,500		Codification of Ord., \$10k Annual Code Amendment (split with Planning Dept)
511 60 42 000	Council - Communication (postage, internet, phone)	\$ -	\$ 126	\$ 1,083		\$ -	\$ -		Town Required Notices; Postage, Telephone, Tablet Data, etc.
511 60 43 000	Council - Travel	\$ -	\$ -	\$ -	0%	\$ 3,000	\$ 3,000		Council/Mayor Conference Travel
511 60 44 000	Council - Advertising (BARS changed to '49' in 2024)	\$ 2,968	\$ -	\$ -		\$ -	\$ -		Council meeting agendas and actions
511 60 44 001	Council - Taxes and Assessments	\$ -	\$ -	\$ -		\$ -	\$ -		
511 60 49 000	Council - Miscellaneous	\$ 541	\$ 1,398	\$ 300	30%	\$ 1,000	\$ 1,000		Council/Mayor Conference Registration; advertising
Total Legislative		\$ 120,765	\$ 91,607	\$ 63,159	62%	\$ 101,500	\$ 149,825	48%	
512 - Judicial Services									
512 52 40 000	Judicial - Jail & District Court Services	\$ 15,609	\$ 24,699	\$ 24,608	123%	\$ 20,000	\$ 32,000		Shared Cost of Personnel and Supplies related to Municipal Court
512 52 41 000	Judicial - Professional Services / Prosecutor	\$ 30,700	\$ 11,965	\$ 18,729	125%	\$ 15,000	\$ 22,000		Prosecuting Attorney & Interpreter for Municipal & Superior Court Cases (\$389.35 per case)
512 52 41 001	Judicial - Professional Services / Public Defender	\$ -	\$ -	\$ -	0%	\$ 5,200	\$ 5,200		
512 52 45 000	Judicial - Rentals & Leases	\$ 1,115	\$ 1,115	\$ 1,115	56%	\$ 2,000	\$ 2,000		Court rent
Total Judicial Services		\$ 47,424	\$ 37,779	\$ 44,452	105%	\$ 42,200	\$ 61,200	45%	
514 - Finance & Administration									
514 20 10 000	Finance / Admin - Salaries	\$ 245,740	\$ 197,225	\$ 167,096	74%	\$ 225,000	\$ 214,373		Clerk Treasurer (82.5), Town Clerk (50%), Fiscal Clerk (69%), Utility Clerk (20%)
514 20 20 000	Finance / Admin - Benefits	\$ 109,812	\$ 69,158	\$ 48,823	49%	\$ 100,000	\$ 74,962		Clerk Treasurer (82.5), Town Clerk (50%), Fiscal Clerk (69%), Utility Clerk (20%)
514 20 31 000	Finance / Admin - Office & Operating Supplies	\$ 795	\$ 1,096	\$ 896	45%	\$ 2,000	\$ 2,000		Supplies Specifically used in Administration, Wellness Program costs
514 20 35 000	Finance / Admin - Small Tools & Equipment	\$ -	\$ -	\$ -	0%	\$ 500	\$ -		Folded into '31' - regular supplies
514 20 41 000	Finance / Admin - Professional Services	\$ 21,977	\$ 52,030	\$ 345	1%	\$ 25,000	\$ 55,000		SAO Biennial Audit (\$35k Annual accrual), Salary survey
514 20 42 000	Finance / Admin - Communications	\$ 10	\$ 89	\$ -		\$ -	\$ -		
514 20 43 000	Finance / Admin - Travel	\$ 1,198	\$ 2,011	\$ 2,081	69%	\$ 3,000	\$ 3,500		Travel for Springbrook Conference \$1600, AWC/WFOA/WPTA Conferences \$600
514 20 44 000	Finance / Admin - Taxes and Assessments	\$ 1,769	\$ 3,037	\$ -	0%	\$ 2,000	\$ 2,000		
514 20 45 000	Finance / Admin - Short-term Rentals, Leases & SBITAs	\$ -	\$ -	\$ 235		\$ -	\$ 500		Adobe subscription, GoTo Meeting
514 20 49 000	Finance / Admin - Miscellaneous	\$ 5,189	\$ 5,451	\$ (6,047)	-81%	\$ 7,500	\$ 5,000		Conference Registration, Dues (WMCA, WFOA, WPTA, GFOA), Employment ads
514 30 49 000	Finance / Admin - Miscellaneous Financial & Records Services	\$ -	\$ -	\$ -		\$ -	\$ -		
Total Finance & Administration		\$ 386,490	\$ 330,097	\$ 213,430	58%	\$ 365,000	\$ 357,335	-2%	
515 - Legal Services									
515 41 41 000	Legal - Professional Services, External - General	\$ 1,920	\$ 1,717	\$ 119	6%	\$ 2,000	\$ 2,000		Attorney services - general town business
515 45 41 000	Legal - Professional Services, External - Claims & Litigation	\$ 949	\$ 3,749	\$ -	0%	\$ 1,000	\$ 1,000		Attorney services with regard to litigation
Total Legal Services		\$ 2,869	\$ 5,466	\$ 119	4%	\$ 3,000	\$ 3,000	0%	
518 - Centralized Services / Gen Govt									
518 10 41 000	Central Svcs / Town Hall - HR/Personnel Services	\$ -	\$ -	\$ 2,453		\$ -	\$ 2,500		Misc HR training for Town Staff (Anti-Harassment, etc)
518 30 31 000	Central Svcs / Town Hall - Office & Operating Supplies	\$ 5,968	\$ 4,300	\$ 2,828	47%	\$ 6,000	\$ 5,000		Town Hall office supplies
518 30 31 001	Central Svcs / Town Hall - Regular Maintenance & Upgrade Supplies	\$ 6,907	\$ 757	\$ 853	17%	\$ 5,000	\$ -		Folded into '31' - regular supplies
518 30 31 002	Central Svcs / Town Hall - Technology Upgrades	\$ 72,795	\$ 492	\$ 247	5%	\$ 5,000	\$ 2,000		Technology supplies - laptop, monitor, etc
518 30 32 000	Central Svcs / Town Hall - Fuel	\$ -	\$ -	\$ -		\$ -	\$ -		Fuel used for vehicles and heating - diesel, propane, gasoline, wood
518 30 35 000	Central Svcs / Small Tools & Equipment	\$ -		\$ -	0%	\$ 2,500	\$ 2,500		Security cameras for Town facilities
518 30 41 001	Central Svcs / Town Hall - Professional Services	\$ 45,486	\$ 40,917	\$ 8,551	29%	\$ 30,000	\$ 20,000		Includes Window Cleaning - \$900; Pest Control - \$200; Janitorial - \$5k; Legal costs & Newsletter design
518 30 41 002	Central Svcs / Town Hall - Professional Svcs - Special Project	\$ 725	\$ 1,562	\$ 775	4%	\$ 20,000	\$ -		May include wayfinding & welcome signs for visitors & business district
518 30 42 000	Central Svcs / Town Hall - Communication	\$ 9,453	\$ 11,690	\$ 9,858	99%	\$ 10,000	\$ 12,000		Postage, Telephone, etc.
518 30 44 000	Central Svcs / Town Hall - Taxes and Assessments	\$ 23,617	\$ 193	\$ -	0%	\$ 250	\$ 250		

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518 30 45 000	Central Svcs / Town Hall - Short-term Rentals, Leases & SBITAs	\$ 44,890	\$ 20,109	\$ 23,053	92%	\$ 25,000	\$ 35,000		Konica copier lease; Springbrook; SmartGov
518 30 46 000	Central Svcs / Town Hall - Insurance	\$ 22,580	\$ 30,748	\$ 57,632	52%	\$ 110,000	\$ 70,000		Proportion of Liability & property insurance (WCIA)
518 30 47 000	Central Svcs / Town Hall - Utilities, External	\$ 3,425	\$ 3,819	\$ 4,327	124%	\$ 3,500	\$ 6,000		Utility payments - i.e. electricity, cable, etc
518 30 48 000	Central Svcs / Town Hall - External Repairs & Maintenance	\$ -	\$ -	\$ -		\$ -	\$ -		
518 30 49 000	Central Svcs / Town Hall - Miscellaneous	\$ 5,444	\$ 5,591	\$ 4,420	59%	\$ 7,500	\$ 7,500		Includes Chamber of Commerce Membership, IC Historical Society Membership
518 80 41 000	Central Svcs / IT - Prof Svcs	\$ -	\$ -	\$ 33,787		\$ -	\$ 45,000		Includes Secur-Serv \$45k
518 80 41 003	Central Svcs / IT - Prof Svcs / Website & Logo	\$ -	\$ -	\$ 7,188	36%	\$ 20,000	\$ 20,000		Website & Logo design
Total Centralized Services / Gen Govt		\$ 241,291	\$ 120,178	\$ 155,971	64%	\$ 244,750	\$ 227,750	-7%	
521 - Police Services									
521 20 31 000	Police - Office & Operating Supplies	\$ 347	\$ 1,112	\$ 347	69%	\$ 500	\$ 500		Operating supplies
521 20 40 002	Police - I-Com Dispatch	\$ 52,233	\$ 51,078	\$ 38,808	78%	\$ 50,000	\$ 55,000		Based on call volume (paid quarterly)
521 20 41 000	Police - Professional Services	\$ 355,221	\$ 484,285	\$ 376,902	74%	\$ 510,000	\$ 525,000		Island Co Sheriff's Office Contract (paid quarterly)
Total Police Services		\$ 407,801	\$ 536,474	\$ 416,057	74%	\$ 560,500	\$ 580,500	4%	
522 - Fire Services									
522 20 40 000	Fire - Fire Dist 5 Contract	\$ 11,024	\$ 7,667	\$ 6,296	79%	\$ 8,000	\$ 8,000		80% of revenue (001.342.20)
Total Fire Services		\$ 11,024	\$ 7,667	\$ 6,296	78%	\$ 8,050	\$ 8,000	-1%	
525 - Emergency Services									
525 60 10 000	Emer Mgmt Svcs - Salaries	\$ 6,519	\$ 5,087	\$ -	0%	\$ 8,000	\$ 8,000		NET Coordinator
525 60 20 000	Emer Mgmt Svcs - Benefits	\$ 824	\$ 432	\$ -	0%	\$ 700	\$ 700		NET Coordinator
525 60 31 000	Emer Mgmt Svcs - Office/Operating Supplies	\$ 2,176	\$ 195	\$ -	0%	\$ 2,500	\$ 2,500		Supplies for training sessions
525 60 31 001	Emer Mgmt Svcs - Equipment NET	\$ 3,675	\$ -	\$ 2,101	84%	\$ 2,500	\$ 2,500		Battery replacement
525 60 40 000	Emer Mgmt Svcs - Professional Svcs	\$ 260	\$ -	\$ 570	190%	\$ 300	\$ 300		External training for NET team
Total Emergency Services		\$ 13,454	\$ 5,714	\$ 2,671	19%	\$ 14,000	\$ 14,000	0%	
548.30 - Public Works									
548 30 30 000	PW Shop - Salaries	\$ 62,165	\$ 52,204	\$ 40,242	65%	\$ 62,000	\$ 71,064		Public works staff
548 30 20 000	PW Shop - Benefits	\$ 22,089	\$ 15,934	\$ 12,320	39%	\$ 32,000	\$ 25,957		Public works staff
548 30 31 000	PW Shop - Office & Operating Supplies	\$ 10,208	\$ 6,982	\$ 2,882	72%	\$ 4,000	\$ 8,000		Shop supplies, materials for wash out station, etc
548 30 31 001	PW Shop - Regular Maintenance & Upgrade Supplies	\$ -	\$ 1,083	\$ 2,271	45%	\$ 5,000	\$ -		Included in '31' regular supplies
548 30 31 002	PW Shop - Clothing Reimbursement	\$ 191	\$ 275	\$ 136	27%	\$ 500	\$ -		
548 30 32 000	PW Shop - Fuel (diesel, gas, coal, wood)	\$ 1,234	\$ 968	\$ 1,411	56%	\$ 2,500	\$ 3,000		Fuel used for vehicles & heating Shop & Firestation - diesel, propane, gas
548 30 35 000	PW Shop - Small Tools & Equipment	\$ 181	\$ 4,160	\$ 4,648	232%	\$ 2,000	\$ 7,500		Shop tools & minor equipment - i.e. mechanics tool set, replace tank on water truck \$3k
548 30 41 000	PW Shop - Professional Services	\$ 7,963	\$ 6,028	\$ 5,268	105%	\$ 5,000	\$ 5,000		
548 30 42 000	PW Shop - Communication	\$ 3,970	\$ 4,333	\$ 2,989	85%	\$ 3,500	\$ 4,500		Postage, telephone, internet
548 30 43 000	PW Shop - Travel	\$ 608	\$ 119	\$ -	0%	\$ 800	\$ 800		Travel required for training, etc
548 30 45 000	PW Shop - Short-term Rentals, Leases & SBITAs	\$ -	\$ 2,037	\$ 2,256	2256%	\$ 100	\$ 500		Propane tanks, machinery rentals, subscription based software
548 30 47 000	PW Shop - Utilities, External	\$ 1,815	\$ 1,947	\$ 5,090	231%	\$ 2,200	\$ 3,500		Utility payments for Shop & Firehouse - PSE
548 30 48 000	PW Shop - Repair & Maintenance, External	\$ 1,284	\$ -	\$ -		\$ -	\$ -		Repairs and maintenance done by an external company
548 30 48 004	PW Shop - Project / Replace tank on water truck	\$ -	\$ -	\$ -	0%	\$ 3,000	\$ -		Incorrect BARS code - Moved this expense to equipment '35'
548 30 49 000	PW Shop - Miscellaneous (membership, registration, etc)	\$ 15	\$ 301	\$ 238	24%	\$ 1,000	\$ 500		Membership, registrations, advertising
Total Public Works		\$ 111,723	\$ 96,371	\$ 79,752	65%	\$ 123,600	\$ 130,321	5%	
554 - Environmental Services									
554 20 42 000	Nuisance Control	\$ -		\$ -		\$ -	\$ -		
554 90 49 000	Environmental Svcs / Climate & Sustainability - Miscellaneous	\$ -	\$ 500	\$ -		\$ -	\$ -		Sustainability Fair, Educational Programs, Program Coordinator
Total Environmental Services		\$ -	\$ 500	\$ -		\$ -	\$ -		
558 - Planning & Economic Development / Building									
558 50 10 000	Building - Salaries	\$ 93,658	\$ 106,365	\$ 74,687	78%	\$ 96,000	\$ 104,027		Building Official, Assistant Planner (Permit Tech)
558 50 20 000	Building - Benefits	\$ 30,596	\$ 28,917	\$ 12,862	37%	\$ 35,000	\$ 34,697		Building Official, Assistant Planner (Permit Tech)
558 50 31 000	Building - Office & Operating Supplies	\$ 247	\$ 172	\$ 39	13%	\$ 300	\$ 300		
558 50 41 000	Building - Professional Services	\$ 7,510	\$ 139	\$ -		\$ -	\$ -		Island County / Contract Planning Services

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558 50 42 000	Building - Communications	\$ 94	\$ 22	\$ 170	68%	\$ 250	\$ 250		Wireless access for tablet, postage
558 50 43 000	Building - Travel	\$ 702	\$ 913	\$ 906	60%	\$ 1,500	\$ 1,500		Conference Travel
558 50 45 000	Building - Short-term Rentals, Leases & SBITAs	\$ -	\$ 2,950	\$ 3,165	158%	\$ 2,000	\$ 2,000		Subscription based software - SmartGov
558 50 49 000	Building - Miscellaneous	\$ 1,188	\$ 1,191	\$ 1,556	78%	\$ 2,000	\$ 2,000		WABO Conference and membership
558 60 10 000	Planning - Salaries	\$ 109,064	\$ 165,758	\$ 108,973	73%	\$ 150,000	\$ 180,890		Planning Director & Assistant Planner
558 60 20 000	Planning - Benefits	\$ 37,684	\$ 48,044	\$ 34,715	63%	\$ 55,000	\$ 78,476		Planning Director & Assistant Planner
558 60 31 000	Planning - Office & Operating Supplies	\$ 170	\$ 301	\$ 28	9%	\$ 300	\$ 300		
558 60 41 000	Planning - Professional Svcs	\$ 29,674	\$ 5,346	\$ 16,233	81%	\$ 20,000	\$ 25,000		Code Amendments, Legal fees
558 60 41 001	Planning - Professional Svcs / Planner	\$ -	\$ 6,171	\$ 251	5%	\$ 5,000	\$ 5,000		Constr/Dev requiring Contracted Review (Hospital, School District, County, etc.)
558 60 41 002	Planning - Professional Svcs / Hearing Examiner	\$ 22	\$ -	\$ 5,875	59%	\$ 10,000	\$ 10,000		Hearing Examiner Services
558 60 41 003	Planning - Professional Svcs / Design/Ebey's	\$ 15,000	\$ 20,000	\$ -		\$ -	\$ 20,000		Ebey's Reserve - Contract for Review Services
558 60 41 006	Planning - Prof Svcs / State Grant - DOC / Middle Housing Element	\$ 36,000	\$ 4,873	\$ -		\$ -	\$ -		
558 60 41 007	Planning - Prof Svcs / State Grant - DOC / GMA 2025 Comp Plan Update	\$ 68,610	\$ 37,597	\$ -		\$ -	\$ -		
558 60 41 008	Planning - Prof Svcs / State Grant - DOC / Climate Element	\$ 46,401	\$ 59,761	\$ -		\$ -	\$ -		
558 60 41 009	Planning - Prof Svcs / State Grant - DOE / Coastal Adaptation Strategy	\$ 75,463	\$ 22,661	\$ -		\$ -	\$ -		
558 60 42 000	Planning - Communication	\$ 204	\$ 262	\$ 19	6%	\$ 300	\$ 300		Phone, internet, postage
558 60 43 000	Planning - Travel	\$ 2,171	\$ 2,068	\$ 349	14%	\$ 2,500	\$ 2,500		Training/Conference Travel (Including HPC and PC Training)
558 60 44 000	Planning - Taxes & Assessments	\$ 7,720	\$ -	\$ -		\$ -	\$ -		
558 60 45 000	Planning - Short-term Rentals, Leases & SBITAs	\$ -	\$ 3,784	\$ 4,090	63%	\$ 6,500	\$ 6,500		GIS Software (if subscription based); SmartGov
558 60 49 000	Planning - Miscellaneous	\$ 4,653	\$ 4,516	\$ 1,492	36%	\$ 4,200	\$ 4,200		Includes Conference Registration, Professional Memberships, Etc.
558 60 49 001	Planning - Miscellaneous / Advertising & Notices	\$ -	\$ 2,088	\$ 314	16%	\$ 2,000	\$ 2,000		Public Notice Publication (PC, HPC, Public Hearings, etc.)
558 70 49 000	Economic Development - Miscellaneous	\$ 5,540	\$ 14,000	\$ 11,488	72%	\$ 16,000	\$ 20,000		EDC Membership, Chamber of Commerce
Total Planning & Economic Development		\$ 572,374	\$ 537,899	\$ 277,214	68%	\$ 408,850	\$ 499,940	22%	
562 - Social Services									
562 00 40 000	Health - Contracted Services	\$ 577	\$ 580	\$ 409	68%	\$ 600	\$ 600	47%	RCW 71.24.555
562 00 41 000	Social Services - Contracted Support	\$ -	\$ -	\$ -		\$ -	\$ -		
Total Social Services		\$ 577	\$ 580	\$ 409	68%	\$ 600	\$ 600	0%	
571-573 - Culture & Recreation / Community Services									
571 00 40 000	Senior Services - HUB Senior Services Support	\$ 8,000	\$ 11,000	\$ 9,000	75%	\$ 12,000	\$ 12,000		HUB Contract
573 90 49 000	Community & Cultural Events - Micellaneous	\$ 11,489	\$ 12,995	\$ 11,769	29%	\$ 40,000	\$ 40,000		Includes support of Island Co Hist Museum (5k), Creative District (\$5k), Tokitae Story Pole (5k), Market, & Ebey's Reserve (\$5k)
Total Community Services & Events		\$ 19,489	\$ 23,995	\$ 20,769	40%	\$ 52,000	\$ 52,000	0%	
575 - Culture & Recreation / Rec Hall									
575 50 31 000	Rec Hall - Office & Operating Supplies	\$ 809	\$ 81	\$ -	0%	\$ 1,500	\$ 1,500		
575 50 31 001	Rec Hall - Regular Maintenance & Upgrade Supplies	\$ 288	\$ 6,804	\$ 288	1%	\$ 40,000	\$ 40,000		Includes materials for Parking Overlay
575 50 32 000	Rec Hall - Fuel	\$ 539	\$ 725	\$ 664	55%	\$ 1,200	\$ 1,200		Heating fuel - propane, etc
575 50 41 000	Rec Hall - Professional Services, External	\$ 3,970	\$ 4,655	\$ 4,025	81%	\$ 5,000	\$ 5,000		Includes cleaning services, windows
575 50 42 000	Rec Hall - Communication	\$ 4,945	\$ 4,217	\$ 4,091	58%	\$ 7,000	\$ 7,000		Internet / WIFI installation & costs
575 50 45 000	Rec Hall - Rentals & Leases	\$ -	\$ 633	\$ 143	143%	\$ 100	\$ 100		
575 50 47 000	Rec Hall - Utilities, External	\$ 2,540	\$ 2,482	\$ 2,090	95%	\$ 2,200	\$ 3,000		Electricity (PSE)
575 50 48 000	Rec Hall - Repair & Maintenance, External	\$ -	\$ -	\$ -	0%	\$ 5,000	\$ 5,000		
Total Recreation Hall		\$ 13,091	\$ 19,597	\$ 11,301	18%	\$ 62,000	\$ 62,800	1%	
576 - Culture & Recreation / Parks & Community Garden									
572 50 45 000	Culture & Recreation - Facilities Rental (St. Mary's)	\$ -	\$ 530	\$ 1,050		\$ -	\$ 3,000		St. Mary's Church - proportion of rent
576 80 10 000	Parks - Salaries	\$ 77,448	\$ 80,390	\$ 60,688	67%	\$ 90,000	\$ 105,623		Public Works Staff
576 80 20 000	Parks - Benefits	\$ 28,603	\$ 26,605	\$ 19,768	56%	\$ 35,000	\$ 38,478		Public Works Staff
576 80 31 000	Parks - Office & Operating Supplies	\$ 10,213	\$ 14,989	\$ 6,330	23%	\$ 27,000	\$ 35,000		Includes materials for BBQ pits & garbage cans, Park signs (\$10k)
576 80 31 001	Parks - Regular Maintenance & Upgrade Supplies	\$ 7,223	\$ 3,898	\$ 21,407	27%	\$ 80,000	\$ 80,000		tables (\$25k)
576 80 31 002	Parks - Vehicle & Equip Maintenance Supplies	\$ 2,346	\$ 1,299	\$ 1,756	73%	\$ 2,411	\$ 2,500		Vehicle/Equipment Maintenance Cost Based on Distribution

001 GENERAL FUND		2024	2025	2026	%	2026	2027	%	2025/26 Notes
		Actual	Actual	Actual YTD	Budget	Budget	Proposed Budget	Change	
576 80 32 000	Parks - Fuel	\$ 3,197	\$ 3,040	\$ 2,153	86%	\$ 2,500	\$ 3,500		Vehicle/Equipment Fuel Cost Based on Distribution
576 80 35 000	Parks - Small Tools & Equipment	\$ 27	\$ 285	\$ -	0%	\$ 500	\$ 500		
576 80 41 000	Parks - Professional Services	\$ -	\$ 2,328	\$ 550	27%	\$ 2,000	\$ 2,000		Includes GIS Mapping
576 80 45 000	Parks - Rentals, Leases & Subscription based software	\$ 462	\$ -	\$ 450	45%	\$ 1,000	\$ 1,000		
576 80 47 000	Parks - Utilities	\$ 5,629	\$ 6,377	\$ 7,906	152%	\$ 5,200	\$ 8,000		Includes Spring Clean Up Waste Removal
576 80 48 000	Parks - Repairs & Maintenance, External	\$ 748	\$ -	\$ -	0%	\$ 2,000	\$ 2,000		
576 80 49 000	Parks - Miscellaneous	\$ 237	\$ 79	\$ 63	31%	\$ 200	\$ 200		
576 90 31 000	Community Garden - Office & Operating Supplies	\$ 604	\$ -	\$ 2,390	239%	\$ 1,000	\$ 1,000		
Total Parks & Community Garden		\$ 136,738	\$ 139,821	\$ 124,510	50%	\$ 248,811	\$ 282,801	14%	
Other Decreases in Fund Balance									
582 10 00 001	General Fund - Facility Rental Deposits	\$ -	\$ -	\$ -		\$ -	\$ -		
582 20 00 001	General Fund - Retainage Deposits	\$ -	\$ -	\$ -		\$ -	\$ -		
582 90 00 000	General Fund - Misc Deposits	\$ -	\$ -	\$ 18		\$ -	\$ -		
588 10 00 000	Prior Period Adjustment	\$ -	\$ -	\$ -		\$ -	\$ -		
589 99 99 000	Clearing - Payroll Clearing	\$ 84,671	\$ (545)	\$ (2,459)		\$ -	\$ -		
Total Decreases in Fund Balance		\$ 84,671	\$ (545)	\$ (2,441)		\$ -	\$ -		
594 - Capital Expenditures									
594 18 60 000	Capital Equipment - Gen Fund	\$ -	\$ 260	\$ -	0%	\$ 120,000	\$ 120,000		Accrual for future Public Works Equipment
594 18 60 001	Capital Equipment - Central Services, Technology Upgrades	\$ -	\$ 16,993	\$ -	0%	\$ 30,000	\$ 30,000		General Fund Capital Equipment - Town Hall Heat Pump (\$30k)
594 18 60 091	Capital Projects - Central Services	\$ -	\$ -	\$ -		\$ -	\$ 2,000		Town Hall Landscape (\$2k)
594 76 60 091	Capital Project - Parks	\$ 2,393	\$ 12,123	\$ 6,331	7%	\$ 97,000	\$ 65,000		4 Pickleball Courts Design-Build (\$55k), park signs (\$10k)
594 76 64 000	Capital Vehicle & Equipment Replacement - Parks	\$ -	\$ -	\$ 13,559	45%	\$ 30,000	\$ 30,000		Accrual
Total Capital Expenditures		\$ 2,393	\$ 29,376	\$ 19,890	7%	\$ 277,000	\$ 247,000	-11%	
597 - Transfers OUT									
597 00 00 011	Transfer OUT to Fund 101 Streets	\$ 18,000	\$ 58,000	\$ 18,000	100%	\$ 18,000	\$ 50,000		
597 00 01 001	Transfer OUT to Fund 410 Water	\$ 19,801	\$ 222,450	\$ -		\$ -	\$ -		
597 00 02 001	Transfer OUT to Fund 420 Sewer	\$ 42,795		\$ -		\$ -	\$ -		
597 00 34 001	Transfer OUT to Fund 105 Gen Capital	\$ 187,793		\$ -		\$ -	\$ -		
Total Transfers OUT		\$ 268,389	\$ 280,450	\$ 18,000	100%	\$ 18,000	\$ 50,000	178%	
Total Expenditures		\$ 2,440,563	\$ 2,263,025	\$ 1,451,560	57%	\$ 2,529,861	\$ 2,727,072	8%	
TOTAL ENDING FUND BALANCE		\$ 3,560,430	\$ 3,962,444	\$ 4,253,786	121%	\$ 3,517,172	\$ 2,986,267	-15%	

101 STREETS FUND		2024	2025	2026	%	2026	2027	%	Notes
		Actual	Actual	Actual YTD	Budget	Budget	Proposed	Change	
308 31 01 001	Beginning Balance - Restricted / Unassigned	\$ 458,517	\$ 342,888	\$ 98,057		\$ 82,493	\$ 87,357		
308 51 01 001	Beginning Balance - Assigned	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		
308 31 00 105	Total Beginning Balance - Restricted	\$ 478,517	\$ 362,888	\$ 118,057		\$ 102,493	\$ 107,357		Restricted by RCW
REVENUES									
334 03 80 005	Streets - TIB Chipseal Grant	\$ -	\$ 65,066	\$ -		\$ -	\$ -		TIB - Chipseal
334 03 80 006	Streets - TIB Overlay Grant	\$ 241,750	\$ -	\$ -		\$ 285,000	\$ 285,000		TIB - Overlay Grant Dependent
334 03 80 007	Streets - TIB Boardwalk Restoration	\$ -	\$ 182,844	\$ -		\$ -	\$ -		TIB - Boardwalk restoration
334 03 80 008	Streets - TIB Maintenance Grant (Crack Seal-2022)	\$ 77,390	\$ -	\$ -		\$ -	\$ -		
334 03 80 101	Streets - TIB Sidewalks	\$ -	\$ -	\$ -		\$ 180,000	\$ -		TIB - Sidewalks Grant Dependent
335 00 84 000	Streets - ST Shared Revenues / Capron	\$ 117,090	\$ 163,819	\$ 99,992		\$ 125,000	\$ 120,000		Estimate
336 00 71 000	Streets - ST Shared Revenues / Multimodal Transportation	\$ 2,558	\$ 2,553	\$ 1,905		\$ 2,540	\$ 2,540		\$1.25 x 2,030 (population) MRSC - 2026 Budget Suggestions
336 00 87 000	Streets - ST Shared Revenues / Fuel Tax (MVFT)	\$ 30,835	\$ 32,039	\$ 26,159		\$ 35,000	\$ 35,000		\$17.26 x 2,030 (population) MRSC - 2026 Budget Suggestions
336 00 87 001	Streets - ST Shared Revenues / Fuel Tax (MVA)	\$ 4,477	\$ 2,234	\$ 1,667		\$ 2,250	\$ 2,250		\$1.10 x 2,030 (population) MRSC - 2026 Budget Suggestions
361 11 00 101	Streets - LGIP Interest	\$ 16,527	\$ 11,030	\$ 2,659		\$ 13,000	\$ 2,500		LGIP interest
367 00 00 101	Streets - Contributions / Donations from Private Sources	\$ -	\$ 4,555	\$ -		\$ -	\$ -		
369 10 00 101	Streets - Misc Revenue / Sale Of Surplus, Etc	\$ -	\$ -	\$ 100		\$ -	\$ -		
397 00 34 001	Streets - Transfer-IN From General Fund	\$ 18,000	\$ 58,000	\$ 18,000		\$ 18,000	\$ 50,000		Annual \$18k transfer from General Fund (2025 \$58k for speed tables)
Total Revenues		\$ 508,627	\$ 522,140	\$ 150,483	347%	\$ 660,790	\$ 497,290	-25%	
TOTAL AVAILABLE BALANCE		\$ 987,144	\$ 885,027	\$ 268,540	347%	\$ 763,283	\$ 604,647	-21%	
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.									
101 STREETS FUND		2024	2025	2026	%	2026	2027	%	Notes
EXPENDITURES		Actual	Actual	Actual YTD	Budget	Budget	Proposed	Change	
542 30 10 000	Streets - Salaries	\$ 85,995	\$ 81,120	\$ 54,951		\$ 85,000	\$ 75,000		
542 30 20 000	Streets - Benefits	\$ 32,255	\$ 26,531	\$ 17,818		\$ 40,000	\$ 25,000		
542 30 31 000	Streets - Operating Supplies & Minor Equipment	\$ 18,203	\$ 11,401	\$ 3,036		\$ 11,000	\$ 50,000		Patch Material (9k); ADA pads (3k); Terry, N. Main, S. Main landscaping supplies (35k); Grace St Pavers (\$15k)
542 30 31 002	Streets - Vehicle & Equipment Maintenance Supplies	\$ 4,207	\$ 4,897	\$ 5,635		\$ 8,000	\$ 5,000		Vehicle/Equipment Maintenance Cost Based on Distribution
542 30 32 000	Streets - Fuel	\$ 3,521	\$ 3,445	\$ 2,370		\$ 2,500	\$ 3,500		Vehicle/Equipment Fuel Cost Based on Distribution
542 30 35 000	Streets - Small Tools & Equip	\$ -	\$ 580	\$ 2,542		\$ 1,000	\$ -		Moved to '31' supplies
542 30 41 000	Streets - Professional Services	\$ 12,635	\$ 262	\$ 5,064		\$ 60,000	\$ 45,000		6th St engineering, Front Street Trail to Boardwalk design (\$10k), Alexander St bump out (\$15k); 6th to Faris 3' Shoulder (\$10k), GIS Mapping (\$2k)
542 30 43 000	Streets - Travel	\$ -	\$ -	\$ 222		\$ -	\$ -		
542 30 45 000	Streets - Operating Rentals, Leases & SBITAs		\$ 530	\$ 1,500		\$ -	\$ -		
542 30 46 000	Streets - Insurance	\$ 9,032	\$ 11,875	\$ 11,527		\$ 14,916	\$ 16,000		Streets portion of WCIA property & liability insurance
542 30 48 000	Streets - Repair & Maintenance, External	\$ -	\$ 5,513	\$ 6,159		\$ 15,000	\$ 5,000		
542 30 49 000	Streets - Miscellaneous	\$ 893	\$ 56	\$ 168		\$ 2,000	\$ 1,000		
542 63 47 000	Streets - Utilities / Street Lighting	\$ 28,459	\$ 19,572	\$ 15,257		\$ 25,000	\$ 28,000		
594 45 60 000	Streets Capital - Vehicle & Equipment Replacement	\$ 5,583	\$ -	\$ 6,305		\$ 15,000	\$ 30,000		Accrual
595 30 63 005	Streets Capital - TIB - Chip Seal	\$ 68,490	\$ -	\$ -		\$ -	\$ -		
595 30 63 006	Streets Capital - TIB - Overlay	\$ 322,476	\$ -	\$ 984		\$ 285,000	\$ 320,000		Grant dependent
595 30 63 007	Streets Capital - TIB / Boardwalk	\$ 3,621	\$ 601,188	\$ 10,185		\$ -	\$ -		
595 30 63 009	Streets Capital - Speed Tables (Traffic Control)	\$ -	\$ -	\$ 17,370		\$ 60,000	\$ 114,000		Speed calming on Parker, Terry, Broadway
595 30 63 101	Streets Capital - TIB / Sidewalk	\$ 28,886	\$ -	\$ 93		\$ 180,000	\$ -		Grant Dependent
Total Expenditures		\$ 624,256	\$ 766,970	\$ 161,183	476%	\$ 804,416	\$ 717,500	-11%	
TOTAL ENDING FUND BALANCE		\$ 362,888	\$ 118,057	\$ 107,357	110%	\$ (41,133)	\$ (112,853)	174%	
Reserve		\$ 20,000	\$ 20,000	\$ 20,000	100%	\$ 20,000	\$ 20,000	0%	
TOTAL AVAILABLE BALANCE		\$ 342,888	\$ 98,057	\$ 87,357	112%	\$ (61,133)	\$ (132,853)	117%	

104 HOTEL / MOTEL FUND (TOURISM)		2024 Actual	2025 Actual	2026 Actual	% Budget	2026 Budget	2027 Proposed	% Change	Notes
308 31 00 104	Beginning Balance - Restricted	\$ 49,829	\$ 56,715	\$ 63,276		\$ 56,724	\$ 61,926		
REVENUES									
313 31 00 000	Tourism - Hotel/Motel Lodging Tax	\$ 44,546	\$ 43,731	\$ 30,836		\$ 37,500	\$ 40,000		Per estimate - 2027 Budget Suggestions
313 31 01 000	Tourism - Hotel/Motel (Special 2%)	\$ 44,027	\$ 45,254	\$ 29,991		\$ 37,500	\$ 40,000		Per estimate - 2027 Budget Suggestions
361 11 00 104	Tourism - LGIP Interest	\$ 2,603	\$ 1,959	\$ 1,416		\$ 1,500	\$ 1,500		LGIP Interest
Total Revenues		\$ 91,176	\$ 90,943	\$ 62,242	146%	\$ 76,500	\$ 81,500	31%	
TOTAL AVAILABLE BALANCE		\$ 141,004	\$ 147,658	\$ 125,519	118%	\$ 133,224	\$ 143,426	14%	
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.									
EXPENDITURES		Actual	Actual	Actual		Budget	Proposed		
557 30 49 001	Tourism - Contracts 2% Grants	\$ 54,227	\$ 40,500	\$ 36,975		\$ 40,000	\$ 40,000		2% Lodging Tax Grants - equivalent to previous year revenue
557 30 49 002	Tourism - Intergov. Agreement/Island County Tourism	\$ 30,059	\$ 43,882	\$ 15,394		\$ 40,000	\$ 10,000		Island County Tourism Board Interlocal agreement (25% of 2% Hotel/Motel tax revenue)
557 30 49 003	Tourism - Misc (CCC Visitor's Guide, Annual Concert	\$ -	\$ -	\$ -		\$ -	\$ -		75% to ease tourism
Total Expenditures		\$ 84,289	\$ 84,382	\$ 52,370	161%	\$ 80,000	\$ 50,000	-5%	
TOTAL ENDING FUND BALANCE		\$ 56,715	\$ 63,276	\$ 73,149	87%	\$ 53,224	\$ 93,426	28%	

105 - Real Estate Excise Tax (Capital Improvement)		2024 Actual	2025 Actual	2026 Actual	% Budget	2026 Budget	2027 Projected	% Change	
Beginning Balance									
Beginning Balance - Restricted									
308.31.00.105	Beginning Balance - Reserved	\$ 1,004,717	\$ 1,206,704	\$ 1,406,352	86%	\$ 1,402,687	\$ 1,567,336	0%	
Total Beginning Balance (Cash in Bank)		\$ 1,004,717	\$ 1,206,704	\$ 1,406,352		\$ 1,402,687	\$ 1,567,336	0%	
REVENUES									
Intergovernmental & Misc.									
318 34 00 105	Capital Improvement - Real Estate Excise Tax (1st 1/4)	\$ 79,979	\$ 82,838	\$ 63,416		\$ 60,000	\$ 80,000		Per estimate - higher in late summer
318 35 00 105	Capital Improvement - Real Estate Excise Tax (2nd 1/4)	\$ 69,559	\$ 73,554	\$ 63,416		\$ 70,000	\$ 75,000		Per estimate - higher in late summer
361 11 00 105	Capital Improvement - LGIP Interest	\$ 52,448	\$ 43,255	\$ 34,153		\$ 30,000	\$ 35,000		LGIP Interest
397.00.34 005	Capital Improvement - Transfer IN from General Fund	\$ 187,793	\$ -	\$ -					
Total Revenues		\$ 389,780	\$ 199,648	\$ 160,984		\$ 160,000	\$ 190,000	-1%	
TOTAL AVAILABLE BALANCE		\$ 1,394,497	\$ 1,406,352	\$ 1,567,336		\$ 1,562,687	\$ 1,757,336	0%	
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.									
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's capital facilities plan.									
EXPENDITURES		2024 Actual	2025 Actual	2026 Actual	% Budget	2026 Budget	2027 Projected	% Change	
Capital Improvement									
594 48 60 105	Capital Improvement - Projects	\$ -	\$ -	\$ -		\$ -	\$ -		Misc capital projects - accrual fund
594 18 60 105	Capital Improvements - Outlays / Misc Capital Reserve	\$ 187,793	\$ -	\$ -		\$ 150,000	\$ 300,000		Includes reserves for future capital projects
594 18 60 xxx	Capital Projects / Landscape - Accrual & Upgrades	\$ -	\$ -	\$ -		\$ 10,000	\$ -		
594 18 60 xxx	Capital Projects / Town Shop Roof - Accrual & Upgrades	\$ -	\$ -	\$ -		\$ -	\$ 25,000		Accrued amounts
594 18 60 xxx	Capital Projects / Town Shop - Accrual & Upgrades	\$ -	\$ -	\$ -		\$ 10,000	\$ 15,000		Accrued amounts
594 18 60 xxx	Capital Projects / Town Hall Expansion - Accrual & Design	\$ -	\$ -	\$ -		\$ 35,000	\$ 35,000		Design & Engineering (\$35k)
594 18 60 xxx	Capital Projects / Town Park Repairs - Accrual, Repair & Maintenance	\$ -	\$ -	\$ -		\$ 155,000	\$ 175,000		Accrued amounts for Park Improvements - playground equipment (\$100k)
594 18 60 xxx	Capital Projects / Parks - Accruals & Upgrades	\$ -	\$ -	\$ -		\$ -	\$ -		
594 18 60 xxx	Capital Projects / Town Hall & Archives - Accrual & Upgrade	\$ -	\$ -	\$ -		\$ -	\$ -		Accrued amounts
594 18 60 xxx	Capital Projects / Rec Hall Upgrades - Accrual, Repair & Maintenance	\$ -	\$ -	\$ -			\$ 70,000		Roof Replacement (\$35k), Parking Overlay (\$35k)
Total Expenditures		\$ 187,793	\$ -	\$ -	#DIV/0!	\$ 360,000	\$ 620,000	#DIV/0!	
TOTAL ENDING FUND BALANCE		\$ 1,206,704	\$ 1,406,352	\$ 1,567,336	90%	\$ 1,202,687	\$ 1,137,336	-23%	

107 HARBOR FUND		2024 Actual	2025 Actual	2026 Actual	% Budget	2026 Budget	2027 Proposed	Notes
REVENUES								
Beginning Balance		\$ 48,859	\$ 54,688	\$ 58,716		\$ 58,563	\$ 63,701	
336 02 35 000	State Grant / RCO - Boat Launch Design Grant	\$ -	\$ -	\$ -		\$ -	\$ 250,000	
336 02 35 000	Harbor - Leases	\$ 3,531	\$ 2,009	\$ 3,531		\$ 3,500	\$ 3,500	
361 11 00 107	Harbor - LGIP Interest	\$ 2,297	\$ 2,019	\$ 1,454		\$ 2,000	\$ 1,500	
Total Revenues		\$ 5,829	\$ 4,028	\$ 4,986	0%	\$ 5,500	\$ 255,000	
TOTAL AVAILABLE BALANCE		\$ 54,688	\$ 58,716	\$ 63,701	86%	\$ 64,063	\$ 318,701	
EXPENDITURES								
575 70 31 000	Harbor - Operating Supplies / Life Jacket Shed	\$ -	\$ -	\$ -		\$ 2,000	\$ 2,000	
575 70 31 001	Harbor - Capt Coupe Park Improvement Supplies	\$ -	\$ -	\$ -		\$ -	\$ 25,000	Gravel Parking lot supplies
575 70 48 000	Harbor - Boat Launch Repairs	\$ -	\$ -	\$ -		\$ 5,000	\$ 5,000	
594 70 60 000	Harbor - Boat Launch Repair Design - Grant Dependent RCO	\$ -	\$ -	\$ -		\$ -	\$ 250,000	
Total Expenditures		\$ -	\$ -	\$ -	#DIV/0!	\$ 7,000	\$ 282,000	
TOTAL ENDING FUND BALANCE		\$ 54,688	\$ 58,716	\$ 63,701	86%	\$ 57,063	\$ 36,701	
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.								

108 COMMEMORATIVE EQUIPMENT FUND		2024 Actual	2025 Actual	2026 Actual	% Budget	2026 Budget	2027 Proposed	Notes
REVENUES								
	Beginning Balance	\$ 5,123	\$ 5,123	\$ 5,123		\$ 5,123	\$ 5,123	
361 10 00 000	Commemorative Equipmement - LGIP Interest	\$ -	\$ -	\$ -				
	Total Revenues	\$ -	\$ -	\$ -		\$ -	\$ -	
	TOTAL AVAILABLE BALANCE	\$ 5,123	\$ 5,123	\$ 5,123	100%	\$ 5,123	\$ 5,123	
EXPENDITURES								
576 90 31 001	Commemorative Equipment / Memorial Benches	\$ -	\$ -	\$ -		\$ -	\$ -	
	Total Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -	
	TOTAL ENDING FUND BALANCE	\$ 5,123	\$ 5,123	\$ 5,123		\$ 5,123	\$ 5,123	
		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.						

410 WATER FUND		2024 Actual	2025 Actual	2026 Actual YTD	% Budget	2026 Budget	2027 Proposed	% Change	Notes
Beginning Balance - Restricted / Available		\$ 880,028	\$ 2,585,045	\$ 3,844,084		\$ 2,651,589	\$ 4,221,453		
Beginning Balance - Assigned / Reserved		\$ 233,523	\$ 233,523	\$ 242,247		\$ 233,523	\$ 252,000		
REVENUES									
Total Beginning Balance		\$ 1,113,551	\$ 2,818,568	\$ 4,086,331		\$ 2,885,112	\$ 4,473,453		
331 12 00 000	Water - Navy O&M Reimbursement	\$ 478,903	\$ 642,344	\$ 298,461		\$ 395,000	\$ 395,000		How much?
333 97 00 000	Water - Indirect Federal Grant - FEMA	\$ 780,742	\$ -	\$ -		\$ -	\$ -		
334 04 20 001	Water - State Grant / Turbine Generator	\$ -	\$ -	\$ -		\$ 45,000			
343 40 00 000	Water - Miscellaneous	\$ 1,082	\$ (22)	\$ 75		\$ 1,000	\$ 200		
343 40 00 014	Water - Inspection	\$ 200	\$ 650	\$ 150		\$ 200	\$ 200		
343 40 00 024	Water - Service	\$ 1,406,422	\$ 1,522,619	\$ 1,066,535		\$ 1,200,000	\$ 1,450,000		
343 40 00 034	Water - Meter Sales	\$ 5,062	\$ 8,628	\$ 1,119		\$ 4,000	\$ 4,000		
343 40 00 410	Water - Hook-up Fees	\$ 29,925	\$ 39,325	\$ 12,600		\$ 30,000	\$ 20,000		
359 90 00 410	Water - Late Fees	\$ 4,165	\$ 3,919	\$ 2,818		\$ 3,000	\$ 3,000		
361 11 00 410	Water - LGIP Interest	\$ 71,840	\$ 112,932	\$ 94,615		\$ 65,000	\$ 70,000		
361 40 00 410	Water - Utility Account Delinquency Interest	\$ 1,216	\$ 1,167	\$ 544		\$ 1,000	\$ 750		
369 00 00 000	Water - Miscellaneous Revenue	\$ -	\$ 390	\$ -		\$ -	\$ -		
397 00 00 410	Water - Transfer IN	\$ 19,801	\$ 222,450	\$ -		\$ -	\$ -		
Total Revenues		\$ 2,799,357	\$ 2,554,402	\$ 1,476,917	173%	\$ 1,744,200	\$ 1,943,150	32%	
TOTAL AVAILABLE BALANCE		\$ 3,912,908	\$ 5,372,970	\$ 5,563,248	97%	\$ 4,629,312	\$ 6,416,603	15%	
EXPENDITURES		2024 Actual	2025 Actual	2026 Actual YTD	% Budget	2026 Budget	2027 Proposed	% Change	Notes
Operating & Maintenance									
534 00 10 000	Water - Salary	\$ 133,893	\$ 187,545	\$ 154,168		\$ 200,000	\$ 215,000		
534 00 10 001	Water - Salary / Navy O&M	\$ 103,759	\$ 110,691	\$ 90,177		\$ 120,000	\$ -		
534 00 20 000	Water - Benefits	\$ 47,526	\$ 63,149	\$ 49,634		\$ 80,000	\$ 70,000		
534 00 20 001	Water - Benefits / Navy O&M	\$ 38,423	\$ 35,944	\$ 27,649		\$ 40,000	\$ -		
534 00 31 000	Water - Supplies / Navy O&M	\$ 11,017	\$ 7,401	\$ 6,207		\$ 10,450	\$ -		
534 00 31 001	Water - Regular Maintenance & Upgrades	\$ -	\$ 13,768	\$ 3,772		\$ 85,000	\$ 105,000		Materials/supplies for Basement piping (\$20k), water line (\$50k), connect 3rd to Broadway (\$20k)
534 00 31 002	Water - Vehicles & Equipment Maintenance	\$ 4,703	\$ 724	\$ 1,861		\$ 5,270			
534 00 31 099	Water - Uniforms / Clothing Reimbursement	\$ 1,245	\$ 710	\$ 661		\$ 1,500			
534 00 31 410	Water - Office & Operating Supplies	\$ 10,118	\$ 5,490	\$ 684		\$ 10,000			
534 00 32 000	Water - Fuel (Gas, propane, diesel)	\$ 5,046	\$ 3,589	\$ 2,572		\$ 4,000			
534 00 32 410	Water - Fuel / Navy O&M	\$ 1,304	\$ -	\$ -		\$ 500			
534 00 34 000	Water - Meters / Reimbursable	\$ -	\$ 47	\$ -		\$ -	\$ -		
534 00 34 001	Water - Meter Replacement	\$ 6,598	\$ 64,278	\$ 29,765		\$ 70,000	\$ 100,000		Includes systematic meter replacement plan
534 00 34 002	xxxWater - Large Meter Replacement	\$ -	\$ -	\$ 15,825		\$ 30,000			moved to 34-001
534 00 35 091	Water - Small Tools & Equipment	\$ 514	\$ 7,126	\$ 3,278		\$ 30,000	\$ 20,000		Includes fire hydrant replacements (\$15k), security cameras (\$2k)
534 00 40 001	Water - Excise Tax (Paid to DOR)	\$ 64,997	\$ 95,241	\$ 38,233		\$ 68,000	\$ 80,000		6% utility tax paid to DOR
534 00 40 002	Water - Utility Tax (Paid to TOC)	\$ 55,514	\$ 94,362	\$ 44,870		\$ -	\$ 60,000		6% utility tax paid to TOC
534 00 41 000	Water - Professional Services	\$ 55,923	\$ 38,847	\$ 19,768		\$ 47,000	\$ 30,000		Includes water testing, engineering (3rd to Broadway)
534 00 41 001	Water - Prof Svcs / Fed Pass-thru DOH Grant / Sarkisian Springs		\$ 6,304	\$ 31,325		\$ -	\$ 55,000		Grant funded - DOH pass-thru / Sarkisian Springs Feasibility Study
534 00 41 410	Water - Prof Services / Navy O&M	\$ 262,143	\$ 110,742	\$ 238,136		\$ 132,131	\$ 240,000		Includes change out of medium
534 00 42 000	Water - Communication	\$ 1,130	\$ 1,461	\$ 2,435		\$ 2,000			
534 00 42 410	Water - Communication / Navy O&M	\$ 2,086	\$ 2,372	\$ 1,519		\$ 2,280	\$ 2,300		
534 00 43 000	Water - Travel	\$ 628	\$ 130	\$ 47		\$ 775	\$ 500		
534 00 44 000	Water - Taxes & Assessments	\$ -	\$ 1,280	\$ -		\$ 25,000	\$ 25,000		
534 00 45 000	Water - Short-term Rentals, Leases & SBITAs	\$ -	\$ 12,332	\$ 14,927		\$ 12,500	\$ 12,500		SmartGov permitting software subscription

410 WATER FUND		2024 Actual	2025 Actual	2026 Actual YTD	% Budget	2026 Budget	2027 Proposed	% Change	Notes
534 00 46 000	Water - Insurance	\$ 60,967	\$ 81,641	\$ 86,449		\$ 85,000	\$ 95,000		
534 00 47 000	Water - Utilities	\$ 68,802	\$ 78,786	\$ 65,911		\$ 70,000	\$ 85,000		
534 00 48 000	Water - Repairs & Maintenance, External	\$ 7,754	\$ -	\$ -		\$ 8,000			
534 00 49 000	Water - Miscellaneous Services, etc	\$ 18,989	\$ 12,012	\$ 8,365		\$ 10,000	\$ 10,000		Professional memberships, registrations, etc
534 10 41 410	Water - Prof Services / Navy Easements	\$ -	\$ -	\$ -		\$ -	\$ -		
Total Water O & M		\$ 963,078	\$ 1,035,974	\$ 938,238	110%	\$ 1,149,406	\$ 1,205,300	28%	
Water - Debt Service									
591 34 70 410	Water - 2016 USDA Bond Principal (Matures 2055)	\$ 9,954	\$ 5,100	\$ 15,662		\$ 10,500	\$ 11,200		2015 Madrona In-town Waterline - Matures 2055
592 34 80 000	Water - 2016 USDA Bond Interest (Matures 2055)	\$ 5,110	\$ 2,432	\$ 6,934		\$ 4,564	\$ 3,864		2015 Madrona In-town Waterline - Matures 2055
Total Water - Debt Service		\$ 15,064	\$ 7,532	\$ 22,596	33%	\$ 15,064	\$ 15,064	-33%	
Water Capital Projects									
594 34 60 000	Water Capital - Navy Easements / Capital Outlay	\$ 128	\$ -	\$ -		\$ -	\$ -		
594 34 60 001	Water Capital - New Chlorine Generator	\$ -	\$ -	\$ -		\$ -	\$ -		
594 34 60 002	Water Capital - Vehicle & Equipment Replacement	\$ -	\$ -	\$ 6,305		\$ 46,000	\$ 46,000		Accrual
594 34 60 003	Water Capital - FEMA Grant - Fort Casey Water Line	\$ -	\$ -	\$ -		\$ -	\$ -		
594 34 60 004	Water Capital - New Well project	\$ 19,801	\$ 222,450	\$ 82,945		\$ 30,000			
594 34 60 005	Water Capital - General Telemetry	\$ -	\$ 226	\$ 326		\$ 170,000			
594 34 60 006	Water Capital - Meter Read Upgrade	\$ -	\$ -	\$ -		\$ -			
594 34 60 007	Water Capital - U/G Locate Equipment	\$ -	\$ -	\$ -		\$ 35,000	\$ 35,000		
594 34 60 008	Water Capital - Leak Detection Analysis	\$ -	\$ -	\$ -		\$ -	\$ 25,000		
594 34 60 009	Water Capital - Turbine Generator (State Commerce Grant)	\$ -	\$ -	\$ -		\$ 90,000			
594 34 60 010	Water Capital - New Raw Water Line	\$ -	\$ -	\$ -		\$ 50,000			
594 34 60 011	Water Capital - GIS Mapping	\$ 2,863	\$ 10,681	\$ 9,934		\$ 5,000	\$ 5,000		
594 34 60 012	Water Capital - 6th Street Project	\$ -	\$ 9,777	\$ 15,788		\$ -	\$ 1,000,000		6th Kinney to Faris?
594 34 60 410	Water Capital - Misc Projects	\$ 5,376	\$ -	\$ 13,663		\$ -	\$ 900,000		Accruals
	In-town Replacements	\$ -	\$ -	\$ -		\$ 400,000	\$ 600,000		Accruals for future maintenance
	In-town Expansions	\$ -	\$ -	\$ -		\$ 100,000	\$ 150,000		Accruals for future maintenance
	Out-of-town Expansions	\$ -	\$ -	\$ -		\$ 200,000	\$ 300,000		Accruals for future maintenance
	Out-of-town Replacements	\$ -	\$ -	\$ -		\$ 200,000	\$ 300,000		Accruals for future maintenance
	WTP Basement Piping	\$ -	\$ -	\$ -		\$ -	\$ -		Accruals
Total Water Capital		\$ 28,168	\$ 243,134	\$ 128,961	189%	\$ 1,326,000	\$ 3,361,000	2506%	
Transfers OUT									
597 00 00 003	Transfer TO General Fund	\$ 88,030	\$ -	\$ -		\$ -	\$ -		
597 00 34 410	Transfer TO Water Ops	\$ -	\$ -	\$ -		\$ -	\$ -		
Total Transfers		\$ 88,030	\$ -	\$ -		\$ -	\$ -		
Total Expenditures		\$ 1,094,340	\$ 1,286,640	\$ 1,089,795	118%	\$ 2,490,470	\$ 4,581,364	320%	
TOTAL ENDING FUND BALANCE		\$ 2,818,568	\$ 4,086,331	\$ 4,473,453	91%	\$ 2,138,842	\$ 1,835,239	-59%	
O&M (45 days / 12.3%) and Debt Service Reserve Funds (\$15,064)		\$ 133,523	\$ 133,523	\$ 142,247		\$ 133,523	\$ 152,000	7%	
Capital Reserve		\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000	\$ 100,000	0%	
TOTAL AVAILABLE BALANCE		\$ 2,585,045	\$ 3,852,808	\$ 4,231,206	61%	\$ 1,905,319	\$ 1,583,239	-63%	

420 SEWER FUND		2024 Actual	2025 Actual	2026 Actual YTD	% Budget	2026 Budget	2027 Proposed	% Change	Notes
Beginning Balance - Restricted / Available		\$ 741,538	\$ 1,137,799	\$ 1,336,084		\$ 1,107,027	\$ 1,468,445		
Beginning Balance - Assigned / Reserved		\$ 282,378	\$ 282,378	\$ 207,325		\$ 282,378	\$ 210,000		
REVENUES		\$ 1,023,916	\$ 1,420,177	\$ 1,543,409		\$ 1,389,405	\$ 1,678,445		
333 66 90 001	Sewer - Federal Pass-thru Grant / DOH - Reclaimed Water	\$ -	\$ 57,490	\$ 57,625		\$ 135,000	\$ 80,000		Guess - Anything incoming?
333 01 80 421	Sewer - Federal Grant / FEMA	\$ 139,970	\$ -	\$ -		\$ -			
334 03 10 001	Sewer - State grant / Ecology - Nutrient Optimization	\$ 14,137	\$ 182,018	\$ 359,739		\$ 213,000			
334 04 20 002	Sewer - State grant / Commerce - Upgrade blowers	\$ -	\$ -	\$ -		\$ 200,000			Grant dependent
	Sewer - Island Co Grant / Parker St Project	\$ -	\$ -	\$ -		\$ -	\$ 1,400,000		Island Co Grant - Extend to Parker
343 50 00 014	Sewer - Hookup Fees	\$ 15,950	\$ 36,200	\$ 11,600		\$ 17,500	\$ 18,000		
343 50 00 024	Sewer - Service	\$ 895,748	\$ 825,604	\$ 678,778		\$ 850,000	\$ 875,000		
343 50 00 420	Sewer - Inspection	\$ 50	\$ 575	\$ 300		\$ 250	\$ 200		
359 90 00 420	Sewer - Late Fees	\$ 2,165	\$ 1,894	\$ 1,296		\$ 1,000	\$ 1,200		
361 11 00 420	Sewer - LGIP Interest	\$ 67,195	\$ 48,103	\$ 31,897		\$ 30,000	\$ 35,000		
361 40 00 420	Sewer - Other Interest	\$ 1,107	\$ 516	\$ -		\$ -	\$ -		
397 00 34 421	Sewer - Transfer IN from Sewer Ops	\$ 42,795	\$ -	\$ -		\$ -	\$ -		
Total Revenues		\$ 1,179,118	\$ 1,152,399	\$ 1,141,235	101%	\$ 1,446,750	\$ 2,409,400	111%	
TOTAL AVAILABLE BALANCE		\$ 2,203,034	\$ 2,572,576	\$ 2,684,644	96%	\$ 2,836,155	\$ 4,087,845	52%	
420 SEWER FUND		2024 Actual	2025 Actual	2026 Actual YTD	% Budget	2026 Budget	2027 Proposed	% Change	Notes
EXPENDITURES									
535 00 10 000	Sewer - Salary	\$ 140,859	\$ 213,743	\$ 187,149		\$ 185,000	\$ 240,000		Public works staff
535 00 20 000	Sewer - Benefits	\$ 50,286	\$ 71,937	\$ 59,805		\$ 90,000	\$ 90,000		Public works staff
535 00 31 000	Sewer - Operating Supplies	\$ 9,536	\$ 19,135	\$ 18,544		\$ 26,000	\$ -		
535 00 31 001	Sewer - Regular Maintenance & Upgrade Supplies	\$ 23	\$ 1,491	\$ 2,035		\$ 5,000	\$ -		Includes materials for routine pump replacement
535 00 31 002	Sewer - Vehicle & Equipment Maintenance Supplies	\$ 8,439	\$ 4,978	\$ 2,621		\$ 4,000	\$ -		
535 00 31 099	Sewer - Clothing Reimbursement	\$ 145	\$ 834	\$ 604		\$ 1,500	\$ -		
535 00 32 000	Sewer - Fuel	\$ 3,194	\$ 4,287	\$ 3,404		\$ 3,500	\$ -		
535 00 35 092	Sewer - Small Tools & Equipment	\$ 173	\$ 3,297	\$ 3,184		\$ 1,500	\$ -		
535 00 40 001	Sewer - Excise Tax (Paid to DOR)	\$ 17,207	\$ 17,504	\$ 7,721		\$ 27,000	\$ 20,000		
535 00 40 002	Sewer - Utility Tax (Paid to TOC)	\$ 51,978	\$ 49,659	\$ 26,046		\$ -	\$ 49,500		
535 00 41 000	Sewer - Professional Services	\$ 28,435	\$ 31,211	\$ 29,582		\$ 40,000	\$ 45,000		Testing, Sewer comp plan update (\$20k), GIS mapping (\$5k), accrual for rate study (5 yr)
535 00 41 420	Sewer - PSNG - (Puget Sound Nutrient Grant) - Professional	\$ 3,288	\$ -	\$ -		\$ -	\$ -		
535 00 42 000	Sewer - Communication	\$ 10,119	\$ 8,647	\$ 6,995		\$ 6,500	\$ 10,000		
535 00 43 092	Sewer - Travel	\$ 66	\$ 32	\$ 149		\$ 500	\$ -		
535 00 44 000	Sewer - Taxes & Assessments	\$ -	\$ 2,595	\$ -		\$ 500	\$ -		
535 00 45 000	Sewer - Short-term Rentals, Leases & SBITAs	\$ 406	\$ 11,877	\$ 8,305		\$ 4,000	\$ 10,000		Includes SmartGov
535 00 46 000	Sewer - Insurance	\$ 60,967	\$ 81,641	\$ 77,804		\$ 85,000	\$ 85,000		
535 00 47 000	Sewer - Utilities	\$ 34,570	\$ 50,389	\$ 45,399		\$ 35,000	\$ 60,000		
535 00 47 004	Sewer - Solid Waste Disposal	\$ -	\$ -	\$ 9		\$ 500	\$ -		
535 00 47 005	Sewer - Biosolid Disposal	\$ 93,184	\$ 88,397	\$ 56,541		\$ 80,000	\$ 95,000		
535 00 48 000	Sewer - Repairs & Maintenance	\$ 3,447	\$ 1,333	\$ -		\$ 20,000	\$ 20,000		Misc repairs & upgrades not related to facilities or mains (\$20k)
535 00 49 000	Sewer - Misc. Service	\$ 11,038	\$ 10,814	\$ 9,786		\$ 8,500	\$ -		
591 35 70 000	Sewer - 2002 DOE Loan (Matures 2025)	\$ 92,823	\$ 46,411	\$ -		\$ -	\$ -		
591 35 70 420	Sewer - 2016 USDA Bond Principal (Matures 2057)	\$ 10,177	\$ 10,513	\$ 10,723		\$ 11,000	\$ 13,000		2016 Madrona Line - Matures 2057
592 35 80 000	Sewer - 2016 USDA Bond - Interest (Matures 2057)	\$ 14,513	\$ 14,177	\$ 13,967		\$ 13,690	\$ 11,690		2016 Madrona Line - Matures 2057
Total O&M		\$ 644,873	\$ 744,901	\$ 570,374	131%	\$ 648,690	\$ 749,190	0%	
Capital Projects									

420 SEWER FUND		2024 Actual	2025 Actual	2026 Actual YTD	% Budget	2026 Budget	2027 Proposed	% Change	Notes
594 35 60 000	Sewer Capital - Misc Projects / Replacements & Extensions	\$ 43,622	\$ -	\$ 3,774		\$ -	\$ 600,000		Accruals for future Sewer Replacements & Extensions
594 35 60 001	Sewer Capital - FEMA Grant #D20-2066	\$ 2	\$ -	\$ -		\$ -	\$ -		
594 35 60 002	Sewer Capital - Vehicle & Equipment Replacement	\$ 11,055	\$ 11,014	\$ 6,305		\$ 43,000	\$ 48,000		Accrual
594 35 60 003	Sewer Capital - Odor Control Project	\$ -	\$ -	\$ -		\$ 40,000	\$ 50,000		
594 35 60 004	Sewer Capital - Telemetry Project	\$ -	\$ 226	\$ -		\$ 213,000	\$ -		Grant funded
594 35 60 005	Sewer Capital - GIS Mapping Project	\$ 2,863	\$ 11,655	\$ 6,664		\$ 5,000	\$ -		
594 35 60 006	Sewer Capital - Island Co Grant / 9th Street Project	\$ -	\$ -	\$ 31,165		\$ 600,000	\$ 1,750,000		Island Co Grant - Extend line up Parker
594 35 60 012	Sewer Capital - 6th Street Project	\$ -	\$ 6,701	\$ 15,788			\$ 210,000		6th St Replacement, Kinney to Gould
594 35 60 015	Sewer Capital - State Grant / PSNG - Nutrient Optimization	\$ 7,690	\$ 194,633	\$ 354,274		\$ 400,000	\$ 400,000		Grant dependent
594 35 60 016	Sewer Capital - State Grant Pass-Thru / DOH - Reclaimed Water	\$ 1,913	\$ 60,038	\$ 17,855		\$ 135,000	\$ -		
594 35 60 092	Sewer Capital -State Grant / Commerce - Upgrade Blowers	\$ -	\$ -	\$ -		\$ 200,000	\$ 200,000		Grant dependent
594 35 60 093	Sewer Capital - Building Modifications	\$ -	\$ -	\$ -		\$ -	\$ -		
594 35 60 094	Sewer Capital - Effluent Turbiting	\$ -	\$ -	\$ -		\$ -	\$ -		
594 35 60 095	Sewer Capital - New Lift Station	\$ -	\$ -	\$ -		\$ -	\$ -		
594 35 60 097	Sewer Capital - Move Forced Main Line	\$ -	\$ -	\$ -		\$ -	\$ -		
594 35 60 098	Sewer Capital - System Rehab	\$ -	\$ -	\$ -		\$ 20,000	\$ -		
597 00 34 420	Sewer - Transfer TO Sewer Capital	\$ -	\$ -	\$ -		\$ -	\$ -		
597 00 40 003	Sewer - Transfer TO General Fund	\$ 70,841	\$ -	\$ -		\$ -	\$ -		
Total Capital Projects		\$ 67,143	\$ 284,266	\$ 435,824	65%	\$ 1,656,000	\$ 3,258,000	0%	
Total Expenditures		\$ 782,857	\$ 1,029,167	\$ 1,006,199	102%	\$ 2,304,690	\$ 4,007,190	25%	
TOTAL ENDING FUND BALANCE		\$ 1,420,177	\$ 1,543,409	\$ 1,678,445	92%	\$ 531,465	\$ 80,655	2081%	
Capital Reserve		\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000	\$ 100,000		
45-day Reserve (12.3%) & Debt Service Funds		\$ 182,378	\$ 182,378	\$ 107,325	170%	\$ 182,378	\$ 110,000		
TOTAL AVAILABLE BALANCE		\$ 1,137,799	\$ 1,261,031	\$ 1,471,120	86%	\$ 249,087	\$ (129,345)	-1137%	

430 STORMWATER FUND		2024 Actual	2025 Actual	2026 Actual	% Budget	2026 Budget	2027 Proposed	% Change	Notes
Beginning Balance - Restricted / Available		\$ 455,594	\$ 462,093	\$ 538,021		\$ 541,281	\$ 562,435		
Beginning Balance - Assigned / Reserved		\$ 33,973	\$ 33,973	\$ 37,874		\$ 33,973	\$ 37,874		
REVENUES		\$ 489,567	\$ 496,066	\$ 575,895		\$ 575,254	\$ 600,309		
Beginning Balance									
333 93 00 000	Stormwater - DOH / Fed Passthrough Grant Reimbursement	\$ -	\$ -	\$ -		\$ -	\$ -		
343 10 00 014	Stormwater - Inspection Fee	\$ 50	\$ -	\$ -		\$ -	\$ -		
343 10 00 024	Stormwater - Service	\$ 187,050	\$ 206,411	\$ 152,879		\$ 185,000	\$ 185,000	1%	
359 90 00 430	Stormwater - Late Fee	\$ 658	\$ 687	\$ 452		\$ -	\$ 500		
361 11 00 430	Stormwater - LGIP Interest	\$ 22,956	\$ 18,911	\$ 13,765		\$ 15,000	\$ 17,500	0%	
361 40 00 430	Stormwater - Other Interest	\$ 108	\$ 131	\$ -		\$ -	\$ -		
369 10 00 430	Stormwater - Sale of Misc. Surplus	\$ -	\$ -	\$ -		\$ -	\$ -		
397 00 34 431	Stormwater - Transfer IN from Storm Ops	\$ -	\$ -	\$ -		\$ -	\$ -		
Total Revenues		\$ 210,821	\$ 226,140	\$ 167,096	135%	\$ 200,000	\$ 203,000	82%	
TOTAL AVAILABLE BALANCE		\$ 700,389	\$ 722,205	\$ 742,991	97%	\$ 775,254	\$ 803,309	92%	
430 Stormwater Fund		2024 Actual	2025 Actual	2026 Actual	% Budget	2026 Budget	2027 Proposed	% Change	Notes
EXPENDITURES									
531 00 10 000	Stormwater - Salary	\$ 53,507	\$ 73,365	\$ 65,430		\$ 90,000	\$ 95,000		Public works staff
531 00 20 000	Stormwater - Benefits	\$ 20,287	\$ 24,999	\$ 21,139		\$ 30,000	\$ 32,000		Public works staff
531 00 31 000	Stormwater - Office & Operating Supplies	\$ 1,504	\$ 7	\$ -		\$ 1,600	\$ 1,500		Public works staff
531 00 31 001	Stormwater - Regular Maintenance & Upgrade Supplies	\$ -	\$ -	\$ 757		\$ 100,000	\$ 35,000		Materials/supplies for Gould retention (\$10k), Conveyance & Trail Town Green-7th (\$25k)
531 00 31 002	Stormwater - Vehicle & Equipment Maintenance Supplies	\$ 2,391	\$ 1,040	\$ 3,894		\$ 3,800			
531 00 32 000	Stormwater - Fuel	\$ 1,880	\$ 3,298	\$ 2,613		\$ 2,500			
531 00 40 001	Stormwater - Excise Tax (Paid to DOR)	\$ 6,315	\$ 9,063	\$ 5,111		\$ 6,400	\$ 7,500		Excise Tax of stormwater utility revenues
531 00 40 002	Stormwater - Utility Tax (Paid to TOC)	\$ -	\$ 10,079	\$ 6,652			\$ 7,500		6% of stormwater revenues - Paid to TOC
531 00 41 000	Stormwater - Professional Service	\$ 2,842	\$ 8,166	\$ 8,751		\$ 10,000	\$ 12,000		Accrual for Rate Study - every 5 years (last done 2021), GIS Mapping (\$2k)
531 00 42 000	Stormwater - Communication	\$ 55	\$ -	\$ 147		\$ 100	\$ 250		
531 00 44 000	Stormwater - Taxes & Assessments	\$ 16,680	\$ 2,398	\$ -		\$ 5,000	\$ 5,000		
531 00 45 000	Stormwater - Operating Rentals, Leases & SBITAs	\$ -	\$ 4,044	\$ 4,222		\$ 250	\$ 1,000		
531 00 46 000	Stormwater - Insurance	\$ 4,516	\$ 6,150	\$ 5,763		\$ 7,000	\$ 7,000		
531 00 48 000	Stormwater - Repairs & Maintenance	\$ 1,391	\$ -	\$ -		\$ -	\$ -		
531 00 49 000	Stormwater - Miscellaneous	\$ 2,238	\$ 2,708	\$ 1,968		\$ 2,500			
		\$ 113,605	\$ 145,318	\$ 126,447	115%	\$ 259,150	\$ 203,750	0%	
Capital Projects									
594 31 60 001	Stormwater Capital - Outfall Extensions	\$ -	\$ -	\$ -		\$ 75,000	\$ 310,000		Outfalls to Kenny-Gould (\$10k), Conveyance/Outfall M,O (\$300k possible grant)
594 31 60 002	Stormwater Capital - Vehicle & Equipment Replacement	\$ 11,055	\$ 992	\$ 6,305		\$ 30,000	\$ 40,000		Accrual for future vehicles & equipment
594 31 60 003	Stormwater Capital - Culvert Replacement	\$ -	\$ -	\$ -		\$ 5,000	\$ -		
594 31 60 004	Stormwater Capital - Storm Improvement (2025 - Delineate Basins M, O)	\$ -	\$ -	\$ -		\$ 25,000	\$ -		
594 31 60 005	Stormwater Capital - Main St Improvements	\$ -	\$ -	\$ -		\$ -	\$ -		
594 31 60 006	Stormwater Capital - Island Co Grant / 9th Street Project	\$ -	\$ -	\$ 9,930		\$ -	\$ -		
594 31 60 430	Stormwater Capital - DOH / Fed Passthrough Grant	\$ -	\$ -	\$ -		\$ -	\$ -		
594 31 64 430	Stormwater Capital - Misc Projects	\$ -	\$ -	\$ -		\$ 25,000	\$ 200,000		Tightline 6th Street (\$200k)
597 00 40 003	Stormwater - Transfer OUT	\$ 79,663	\$ -	\$ -		\$ -	\$ -		
Total Capital Expenditures		\$ 90,718	\$ 992	\$ 16,235	6%	\$ 160,000	\$ 550,000	0%	
Total Expenditures		\$ 204,323	\$ 146,310	\$ 142,683	103%	\$ 419,150	\$ 753,750	19%	
TOTAL ENDING FUND BALANCE		\$ 496,066	\$ 575,895	\$ 600,309	96%	\$ 356,104	\$ 49,559	1211%	
45-day (12.3%) Operating Reserve		\$ 13,973	\$ 13,973	\$ 17,874		\$ 13,973	\$ 17,874		
Capital Reserve Funds		\$ 20,000	\$ 20,000	\$ 20,000	100%	\$ 20,000	\$ 20,000		
TOTAL AVAILABLE BALANCE		\$ 476,066	\$ 555,895	\$ 580,309	96%	\$ 336,104	\$ 29,559	1963%	