Town of Coupeville

2026
Operating Budget

Adopted November 25, 2025

Molly Hughes, Mayor
Corine Jackson, Clerk-Treasurer

2026 Operating Budget
Table of Contents

	Page
Ordinance Adopting 2026 Budget	i
Ordinance Setting the 2026 Property Tax Collection	iii
Mayor's Budget Message	v
2026 Budget Calendar	1
2026 Budget Policies	2
Personnel, FTE's and Salary Information	5
GENERAL FUND (001)	7
Revenue & Expense Charts	9
General Fund Revenue & Expenditure Worksheets	10

Account Code	Department	Page
511	Legislative	13
512	Judicial Municipal Court	13
514	Finance/Administration	13
515	Legal Services	13
518	Central Services	13
521	Law Enforcement	14
522	Fire Control	14
525	Emergency Management Services	14
548	Public Works	14
558	Building Inspection	15
558	Planning	15
558	Economic Development	15
562	Social Services	15
575	Recreation Hall	15
576	Parks and Recreation	16
594	Capital Outlay	17

SPECIAL REVENUE FUNDS (100 Series)

Fund Code	Fund	Page
101	Street Fund	18
104	Hotel/Motel Tax Fund	19
105	Capital Improvement Fund	20
107	Harbor Improvement Fund	21
108	Commemorative Equipment Fund	21

ENTERPRISE FUNDS (400 Series)

410	Water Utility Fund	22
420	Sewer Utility Fund	24
430	Storm Water Utility Fund	26

TOWN OF COUPEVILLE
Coupeville, Washington

ORDINANCE NO. 807

AN ORDINANCE ADOPTING A BUDGET FOR THE TOWN OF COUPEVILLE, WASHINGTON FOR THE YEAR 2026, AND SETTING FORTH IN SUMMARY FORM THE TOTALS OF ESTIMATED EXPENDITURE APPROPRIATIONS FOR EACH SEPARATE FUND.

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

WHEREAS, the Town Council held a public workshop on September 22, 2025 and October 20, 2025 in preparation of the Town's 2026 Budget; and

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

WHEREAS, the Town Council held, on October 14, 2025; October 28, 2025; and November 25, 2025; 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 2026, total expenditure amount of $9,010,651 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:

Town of Coupeville 2026 Proposed Budget			
Fund		Expenditure	
001	General Fund	$	2,529,861
101	Street Fund	$	804,416
104	Hotel/Motel Tax Fund	$	80,000
105	Capital Improvement Fund	$	360,000
107	Harbor Improvement Fund	$	7,000
108	Community Commemorative Fund	$	-
410	Water Fund	$	2,505,534
420	Sewer Fund	$	2,304,690
430	Storm Water Fund	$	419,150
631	Custodial Funds	$	-
	TOTAL	**$**	**9,010,651**

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, 2026**.

ATTEST

Deputy Clerk Chris Jolly

MAYOR

Mayor Molly Hughes

APPROVED: November 25, 2025
PUBLISHED: November 29, 2025
EFFECTIVE: January 1, 2026

TOWN OF COUPEVILLE
Coupeville, Washington

ORDINANCE NO. 806

An ORDINANCE of the Town Council of the Town of Coupeville, Levying Taxes on Real Property subject to taxation within the corporate limits of the Town of Coupeville, Washington for the year 2026 - Pursuant to RCW 84.55.120

WHEREAS, the Town Council of the Town of Coupeville has met and considered its budget for the calendar year 2026; and

WHEREAS, the Town of Coupeville's actual levy amount from the previous year was $435,337.99, and

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

BE IT ORDAINED by the Town Council of the Town of Coupeville that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be $4,353.38, which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, any increase in value of state assessed property, any annexations that have occurred and any refunds made.

ADOPTED by the Town Council and **APPROVED** by the Mayor this 14th day of October, 2025.

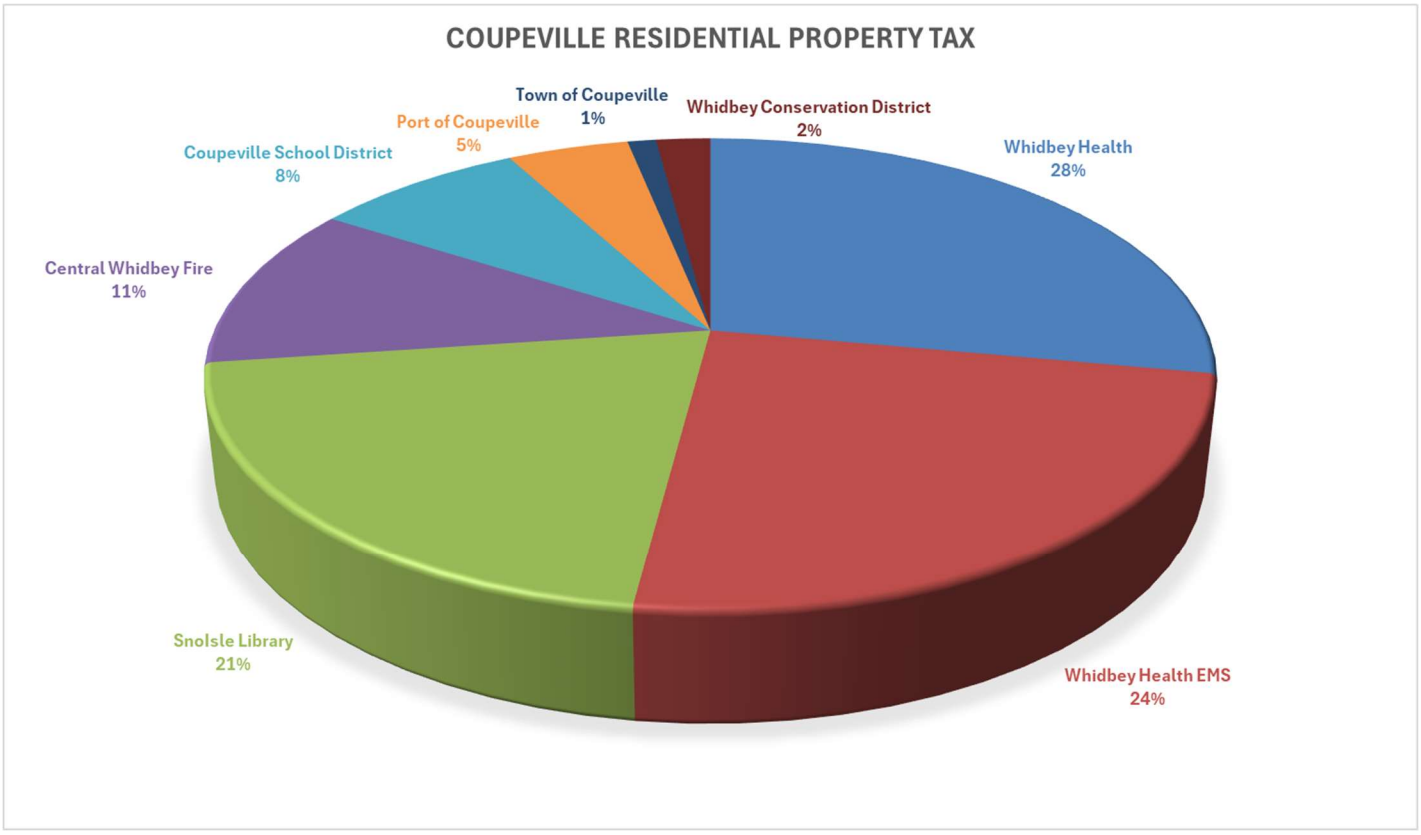
MAYOR

Molly Hughes, Mayor

ATTEST

Corine Jackson, Clerk Treasurer

APPROVED: October 14, 2025
PUBLISHED: October 25, 2025
EFFECTIVE: January 1, 2026


COUPEVILLE RESIDENTIAL PROPERTY TAX
Town of Coupeville
1%
Whidbey Conservation District
2%
Port of Coupeville
5%
Whidbey Health
28%
Coupeville School District
8%
Central Whidbey Fire
11%
Snolsle Library
21%
Whidbey Health EMS
24%

2026 Budget Message

The 2026 budget has been prepared by the Town's Department Managers, under the guidance and direction of the Coupeville Town Council. We are pleased to once again present a budget that thoughtfully and responsibly uses our tax and utility revenues to maintain the Town's facilities, parks, streets and utilities; as well as make progress on the capital projects which are high priority to our residents and staff. Even with the economic uncertainty and the loss of Canadian tourist, our sales tax revenue is stable. While our financial health is strong, the Town continues to budget conservatively to make sure our staffing and project obligations are sustainable. We are committed to our long-term operation and maintenance plans, especially in our utility departments, and feel we are taking good care of the Town's resources which have been entrusted to us.

Staffing

As residents of the Town of Coupeville, you can be assured that the Town is being run by a group of dedicated, experienced, skilled, and hardworking employees who always aim to get the most done with your tax dollars, while providing the best customer service possible.

- Overall, we are not budgeting to increase our staffing in 2026. We plan to operate with 17.5 FTE's as we have the past two years.
- Our Public Works crew is comprised of a Public Works Director, a Field Lead, 6.5 maintenance and utility FTE's and a Public Works Clerk. Our Public Works crew continues to tackle to larger jobs that may have been contracted out in the past. This saves the Town money and gets the projects done quicker and more efficiently. Public Works maintains O&M agreements with the Navy for the operation of the Water Plant and several other grants throughout the year. The Public Works team continues to cross train and obtain higher certifications as water and wastewater plant operators.
- The Finance and Admin Department will operate with our Clerk Treasurer, Deputy Clerk, Utility Clerk and Fiscal Clerk, same as last year. This tight knit crew is cross trained to handle any situation that might arise. They all have attended training sessions this year to stay on top of the requirements of their job and to receive higher accreditations in their respective jobs.
- The 2026 budget includes one full-time Mayor and three Department Directors: Public Works, Community Planning and Finance/Admin.
- Our Planning and Building Department consists of one Community Planning Director, one Assistant Planner and one Building Official. This Department has obtained several large grants in the past years to help with the expense of updating the Comp Plan and researching climate change and sea level rise. While the Building Official workload

leveled off a little in Coupeville, for now, we are still sharing our Building Official with the town of Langley. Our Building Official works three days in Coupeville and two days in Langley.

- We will continue to contract with Island County Sheriff's Office for police services within the town limits. We have two dedicated and highly trained officers; one full-time Marshal and one full-time Deputy.
- We will continue to contract for legal and engineering services in 2026. We are fortunate to be able to work with a group of experienced municipal attorneys and professional engineers. Consulting with engineering firms gives the Town access to a greater number of engineers with more depth of knowledge, experience and specialties than if we were to hire a single town engineer. Our Town Attorney's office also has attorneys with specialties in different disciplines; land use, legislative, code writing, etc.
- This budget reflects a 3% COLA raise for the employees and an 9% ($100) increase in employee benefits.

001 General Fund

Property tax, utility tax and sales tax account for approximately 75% of our General Fund revenues. This year's budget includes a 1% increase in property taxes which is the maximum amount allowed without a vote of the residents. The 1% increase will generate $4,353 in additional revenue. To put this into perspective, the Town's liability insurance premiums are increasing by $20,00 in 2026 and this is only one expense in our budget. Due to conservative budgeting over many years, we have been able to maintain our reserve funds for long term maintenance of town facilities, for small capital projects and for small emergencies. Our capital projects will focus on our parks; improvements will be decided after a public planning process. These decisions will be made after input from the community. The Planning Department will be finishing work on updating Ebey's Design Guidelines and code. Finance and Admin will continue to improve the accuracy and efficiency of our utility billing system and update personnel and purchasing policies. Building will continue to work with builders on Smart Gov.

101 Street Fund

The Town is very dependent on receiving Transportation Improvement Board (TIB) grants to complete street maintenance and repair. As of this message we do not have any TIB grants confirmed. We will be doing road repair after some water and sewer line replacements. We will start work on preliminary design for added trails and missing connections.

104 Hotel/Motel Tax Fund

The Town collects revenue through a tax on hotel/motel stays, often referred to as the "2% fund." These funds are required to be spent on organizations, events or facilities that will increase tourism. They are awarded each year through a competitive application process. There is an additional tax on the lodging industry, often called the "second 2%." The second 2% is paid, by contract, to Whidbey and Camano Island Tourism for the regional, national and international efforts they make on behalf of Coupeville and Island County.

105 Capital Improvement Fund
This account is funded by Real Estate Excise Taxes, also called REET funds. Washington State dictates what types of projects can be paid for with REET funds. We plan to complete the first phase of design and engineering for an expansion of Town Hall.

Utilities - The Town provides safe drinking water, wastewater treatment, and storm water disbursement for our residents. We operate an award-winning wastewater plant, a state-of-the-art water plant and an environmentally friendly system of storm water ditches and outfalls. In addition to meeting all state and federal requirements and the daily operation and maintenance of these facilities, we are planning to complete the following capital projects and/or the planning process in 2026:

410 Water
The Water Department continues to operate an award-winning water plant that assures us we are providing safe drinking water to our customers. The new well is complete and we will perform the required state testing and install a new raw water line to well 1-08 in order to get this new well online. This year's budget includes continued GIS mapping as well as work on our general telemetry. We will replace an old water line on 6th Street this year. We will update code.

420 Wastewater
We will continue to work on GIS mapping and telemetry. We will replace an old sewer line on 6th street this year. We will work on updating our wastewater code.

430 Storm water
The Storm water utility has built enough of a beginning balance to continue work on outfall repair and improvements. This year we will delineate stormwater flow and add tightlines, basins and outfalls to better transport stormwater. GIS mapping of the storm water system continues.

Because of our staff's experience and dedication to the Town, our facilities, and our residents, we are able to work together, support each other's goals and be flexible in getting the work done. We are conservative and thoughtful with the financial responsibility given to us. We look forward to a very productive 2026 and appreciate your continued support of our Town.

Mayor Molly Hughes

2026 Budget Calendar

August 19	Request to department heads for revenue and expenditure estimates (O&M and Capital)
September 12	Budget estimates from Department Heads filed with the Clerk-Treasurer
September 22	Council Workshop – Capital Improvement Plan
September 30	Review Draft Budget with Department Heads
October 1	Draft Budget, Property Tax Levy and Fee Schedule prepared by Clerk-Treasurer, filed with Mayor. **RCW Statutory Date: October 1**
October 3	Mayor provides Council with Preliminary Revenues including Property Tax Levy
October 4 & October 11	Notice in paper for Revenue Sources & Property Tax Public Hearing
October 14	Public Hearing on Revenue Sources and Property Tax
October 17	Preliminary Budget and Budget Message filed with Council
October 20	Council Workshop – Budget Workshop
October 18 & October 25	Notice in Paper of Budget Public Hearings & Final Budget Proposal available to Public
October 28	Public Hearing – Final Budget Proposal & Property Tax Levy Adoption
November 14	Final Budget available to Public **RCW Statutory Date: November 30**
November 25	Final Public Hearing - 2025 Budget – Adoption **RCW Statutory Date: December 1**
November 26	Property Tax Levy Ordinance filed with Island County **RCW Statutory Date: November 30**
December 1	Copies of Final Budget to be transmitted to State Auditor's Office & MRSC **RCW Statutory Date: December 31**

2026 Budget Policies

Fiscal Policies

1. General Fund Ending Balance should be maintained at a minimum of $300,000.

2. Water Fund Ending Balance should be maintained at a minimum of $200,000, to include those funds earmarked for Capital purchases. Additionally, The Town commits to delaying Capital purchases in years where the Emergency Reserve of $200,000 has been reduced or is otherwise in the process of re-funding.

3. Sewer Fund Ending Balance should be maintained at a minimum of $200,000, to include those funds earmarked for Capital purchases. Additionally, The Town commits to delaying Capital purchases in years where the Emergency Reserve of $200,000 has been reduced or is otherwise in the process of re-funding.

4. Stormwater Fund Ending Balance should be maintained at a minimum of $50,000.

5. Annual revenues should cover annual operating expenditures in the General, Street, Water, Sewer and Stormwater Funds.

6. Transfers between funds may be authorized by the adopted budget, or by specific Council action.

7. User fees are adopted at the Council level and are designed to cover the costs of the service unless the Council decides to subsidize the cost.

8. Utility rates and connection fees will be set to cover operating expenditures and capital project needs. Utility rates and connection fees should be reviewed by the Utility Advisory Committee every five years for adequacy, and a report of their findings provided to the Town Council. Connection fees are to be used for capital projects only.

9. The Debt Service Ratio in the Water and Sewer Fund (net revenues divided by debt service) should not fall below 1.50.

10. Interfund lending is permissible with Council approval, providing a planned schedule of repayment of loan principal as well as setting a reasonable rate of interest to be paid to the lending fund. The loan may continue over a period of more than one year but must be "temporary" in the sense that no permanent diversion of the lending fund result from failure to repay by the borrowing fund (Resolution 86-10).

11. All possible funding sources, governmental or private, will be explored before committing Town funds (Resolution 94-14).

12. Long-range budgets will be developed based on projected growth according to the current Comprehensive Plan; public demand; and location, use, and condition of present facilities (Resolution 94-14).

13. Capital projects and purchases that are listed in the current budget are presumed approved and can be carried over and expended in the new year as long as there are sufficient funds. The Clerk-Treasurer will advise the Council of projects that will be carried over by memo at a Council session. In no case, can the total project amount be increased without Council approval. If the bottom-line fund balance needs to be increased as a result, an amendment will be made as soon as it's practical.

14. All non-infrastructure assets with a cost of $5,000 or more, and infrastructure additions where individual items cost $5,000 or more, will be capitalized. Although Small and Attractive Assets (assets costing less than $5,000) do not meet the town's capitalization threshold, due to ease of conversion to private use, they are considered assets for purposes of marking and identification, records keeping, and tracking.

Allocation Policies

1. Fuel Tax revenues will be accumulated in the Street Fund until there is enough for a major project, or to be used as match for a grant or loan that will accomplish a major project. Revenues in the Street Fund may also be used as funding for an approved Pavement Management System for all Town streets.

2. The revenue for the 2% Hotel/Motel Tax may be allotted in the year after it was received (Resolution 17-18).

3. Water and sewer connection fees will be put in reserves to fund water and sewer capital projects (Ordinance 730). Revenues will be accumulated until there is enough for an approved project, or to be used in conjunction with a grant or loan to accomplish an approved project.

4. Administrative fees to include salary and benefits will be allocated from the Water Fund, Sewer Fund, and Storm Water Fund to support the operation of each utility. Time studies will be conducted on a regular basis and the data used in conjunction with other factors to calculate the annual allocation rates charged to each department. Legal fees will be reimbursed from the Utility Fund.

Investment Policies

1. It is the policy of the Town to invest public funds in a manner which will provide maximum security with the highest investment return while meeting the daily cash flow demands of the Town and conforming to all state and local statutes governing the investment of public funds (Resolution 96-03).

2. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable income to be derived (Res. 96-03).

3. The primary objectives, in priority order, of the Town's investment activities shall be: Safety, Liquidity, and Yield (Resolution 96-03).

4. The Town will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the entity's total investment portfolio will be invested in a single security type or with a single financial institution (Res. 96-03).

5. To the extent possible, the Town will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Town will not directly invest in securities maturing more than five years from the date of purchase (Resolution 96-03).

Capital Policies

1. The responsibility for financing capital improvements should be assumed by the primary beneficiaries of the facility (Resolution 94-14).

2. General Revenues should be used to fund projects only if the project provides a general benefit to the Town (Res. 94-14).

3. The Town should use long-term borrowing to fund projects when the proposed facility will provide benefits for 20 years or longer.

4. The Town should seek grants or private funds whenever available to finance capital improvements (Resolution 94-14).

5. All major transactions, such as the purchase or sale of public land, will be studied for the effects they will have on needed utilities and services (Resolution 94-14).

6. Capital costs for public facility projects, including an estimate of subsequent operating costs, will be identified in a Capital Facilities Plan (CFP).

7. The 6-year Capital Improvement Plan (CIP) will be reviewed annually, prior to the Budget Process. Annual capital needs identified in the revised CIP will be used in the compilation of the annual budget.

8. Capital needs will not be considered during the Budget Process unless they have already been identified in the Capital Facility Plan.

9. Capital improvement projects or purchases related to the General Fund and/or Street Fund may be accounted for directly out of Fund 105, the Capital Improvement Fund in accordance with REET restrictions.

Budgetary Accounting

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

Employee - Personnel Policies

1. The Salary and Wage Schedule will be approved annually by the Town Council (Resolution 94-6).

2. Reserves will be set aside to cover Accrued Compensation Balances.

3. The Town Council will adopt budgets and set salaries in order to achieve the organization and level of staffing outlined below.

2026 Benefits & Salary Grid

	VSP Vision	Delta - Dental (E)	Kaiser Medical	Total Cost	Total Paid by Town
Employee Only	$ 10.96	$ 51.78	$ 1,076.06	$ 1,138.80	$ 1,200.00
Employee & Spouse	$ 21.92	$ 96.26	$ 2,134.84	$ 2,253.02	$ 1,200.00
Emp, Spouse +1 child	$ 32.88	$ 158.30	$ 2,674.90	$ 2,866.08	$ 1,200.00
Emp, Spouse +2 children	$ 32.88	$ 158.30	$ 3,214.96	$ 3,406.14	$ 1,200.00
Emp +1 child	$ 21.92	$ 96.26	$ 1,616.12	$ 1,734.30	$ 1,200.00
Emp +2 children	$ 32.88	$ 158.30	$ 2,156.18	$ 2,347.36	$ 1,200.00

2026 Employee Plus Program

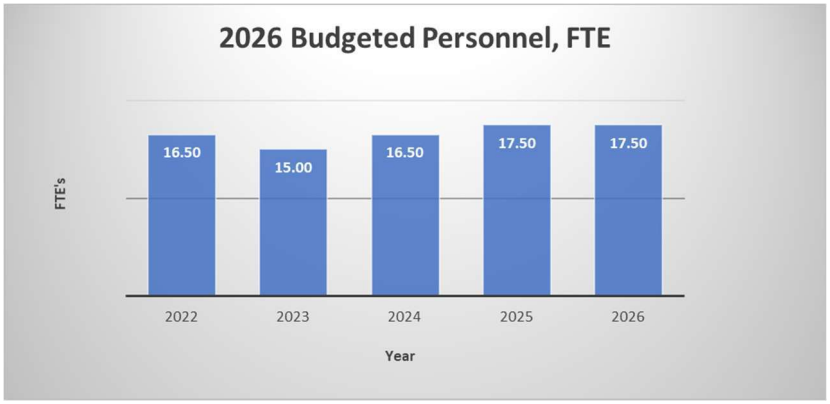
You are covered under the Town of Coupeville's Employee Plus program for your medical and dental benefits. Under this program, you and your dependents are covered for medical and dental benefits up to $1200.00. You will also be given a stipend of $400.00 per month (prorated by FTE), to be used through a combination of options laid out by the Town Council.

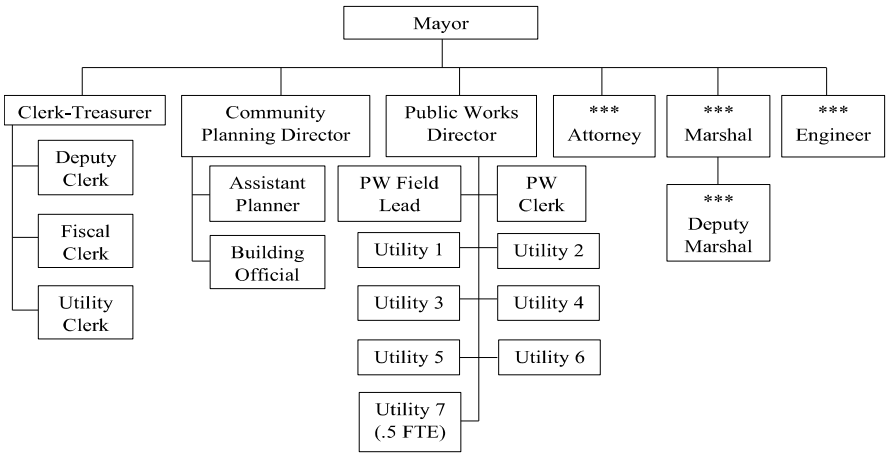
Direct Compensation (to be paid at 85%)
Section 125 tax-exempt health insurance premium payments (Town Plan)
Taxable health insurance premium payments (Other Plan)
Section 125 tax-exempt flexible health expense account
Section 125 tax-exempt dependent care reimbursement account
Deferred compensation program (WA DRS)

2026 Salary Grid	**Hourly Wage**				
Steps--------->	1	2	3	4	5
Assistant Planner	$30.12	$31.02	$31.95	$32.91	$33.90
Building Inspector	$33.40	$34.40	$35.44	$36.50	$37.60
Clerk I	$23.15	$23.84	$24.56	$25.30	$26.06
Clerk II	$26.84	$27.65	$28.47	$29.32	$30.21
Clerk III	$31.12	$32.04	$33.01	$34.00	$35.02
Clerk Treasurer	$60.10	$61.90	$63.76	$65.67	$67.64
Maintenance Worker I	$23.76	$24.48	$25.21	$25.97	$26.75
Maintenance Worker II	$27.55	$28.38	$29.22	$30.11	$31.00
Maintenance Worker III	$31.94	$32.90	$33.88	$34.90	$35.95
Planning Director	$44.85	$46.20	$47.59	$49.01	$50.48
PW Field Supervisor	$38.44	$39.58	$40.77	$42.00	$43.25
Public Works Director	$63.66	$65.57	$67.54	$69.57	$71.66
Utility Operator I	$23.76	$24.48	$25.21	$25.97	$26.75
Utility Operator II	$27.55	$28.38	$29.22	$30.11	$31.00
Utility Operator III	$31.94	$32.90	$33.88	$34.90	$35.95

2025 Longevity Pay					
Years in Service--------->	7	10	12	15	
	3%	5%	8%	10%	

2026 Budgeted Personnel, Full Time Equivalent					
	2022	2023	2024	2025	2026
Mayor	1.00	1.00	1.00	1.00	1.00
Clerk Treasurer	1.00	1.00	1.00	1.00	1.00
Deputy Town Clerk	-	-	1.00	1.00	1.00
Fiscal Clerk	1.00	1.00	1.00	1.00	1.00
Utility Clerk	1.00	1.00	1.00	1.00	1.00
Planning Director	1.00	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00	1.00
Town Engineer	-	-	-	-	-
Building Official	1.00	1.00	1.00	1.00	1.00
Utility & PW Superintenden	2.00	-	-	-	-
Public Works Director	-	1.00	1.00	1.00	1.00
PW Field Supervisor	-	1.00	1.00	1.00	1.00
PW Maint. & Utility Workers	7.00	5.00	5.00	6.00	6.00
Public Works Clerk	-	1.00	1.00	1.00	1.00
Seasonal Help	0.50	-	0.50	0.50	0.50
TOTAL FTE's	16.50	15.00	16.50	17.50	17.50





*** indicates contracted positions

001 GENERAL FUND

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

Revenue for this fund comes from the following:

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

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

Expenditure Code Series	Type of Expenditure
511	• Legislative Activities
512	• Judicial Activities
514	• Financial, Recording, and Election Activities
515	• Legal Activities
518	• Centralized/General Services
521	• Law Enforcement Activities
522	• Fire and Emergency Medical Activities
525	• Emergency Services
548	• Public Works
554	• Environmental Services
558	• Community Planning & Building Activities
562	• Public Health Services
571	• Educational and Recreational Activities
573	• Cultural and Community Activities
575	• Cultural and Recreational Facilities (Rec Hall)
576	• Park Facilities
594	• Capital Expenditures/Expenses
597	• Transfers-Out

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

GENERAL FUND REVENUES

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

Beginning Balance - It is a goal of the Town to maintain a minimum cash balance of $300,000 to maintain an adequate cash flow for expenditures and to provide some reserve for unexpected expenses.

Taxes

- **Property Taxes** account for a significant portion of the revenue to support the General Fund. An increase of 1% in the regular property tax levy, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is authorized for the levy.

- **Sales & Use Tax** is that portion of the state sales tax which is collected and returned to the Town based upon actual sales in the Town, and accounts for approximately a quarter of the General Fund revenue. The Town of Coupeville continues to experience growth in sales and use tax revenues over the past several years due to an increase in retail sales and new construction projects.

- **State Shared Revenues** are made up of gasoline taxes, liquor receipts (profits and excise taxes) and motor vehicle excise taxes. These taxes are collected by the State of Washington and shared with local governments based on population estimates.

- **Utility Tax** revenue is generated from a tax on the electric, telephone, cable, garbage, water, sewer fees, stormwater and miscellaneous fees charged within the Town limits.

- **Liquor Receipts.** Since cities and towns are responsible for the policing of liquor establishments located within their limits but are precluded from taxing them because of the state liquor monopoly, the law provides that a share of the state-collected profits and taxes be returned to cities and towns to help defray the costs of policing liquor establishments.

Permit & License Fees

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

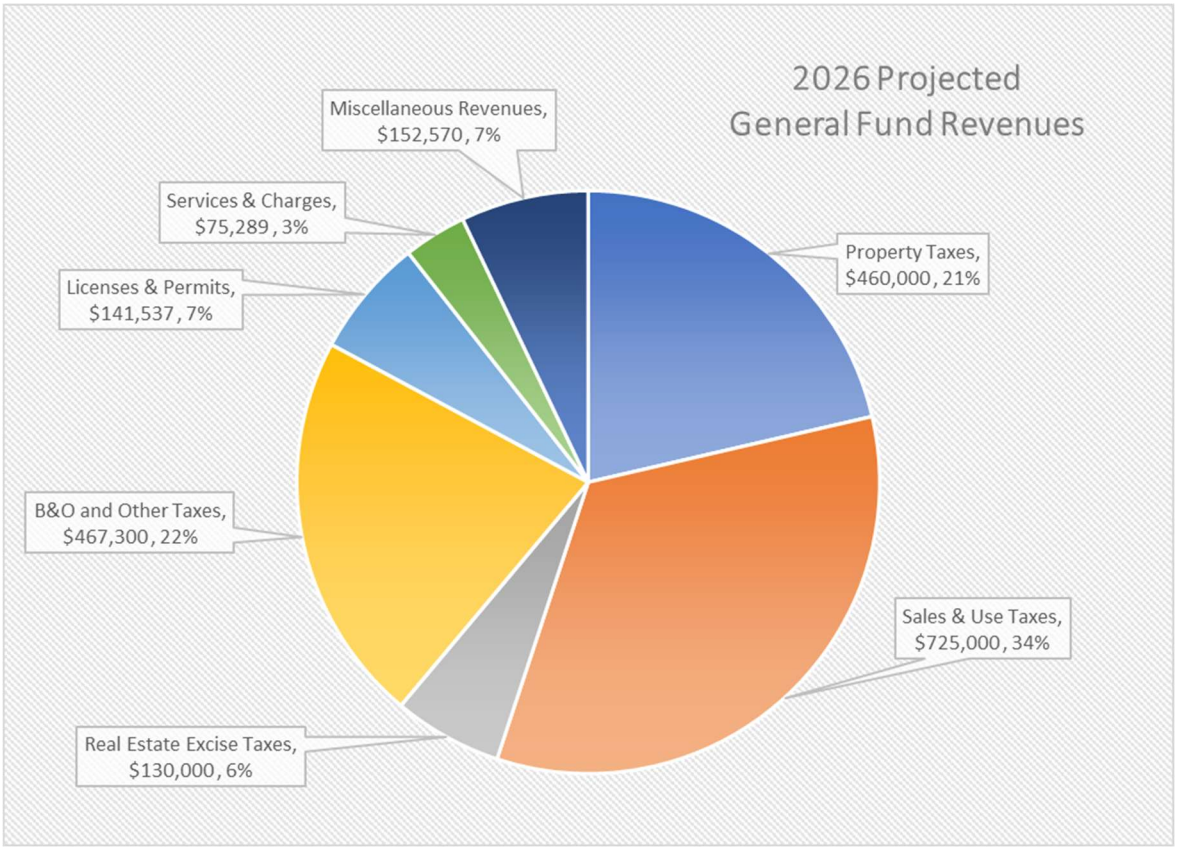
- **Charges for Services** - The Town has established fees for certain services to help offset the cost of providing those services. These fees are reviewed annually as part of the budget process.

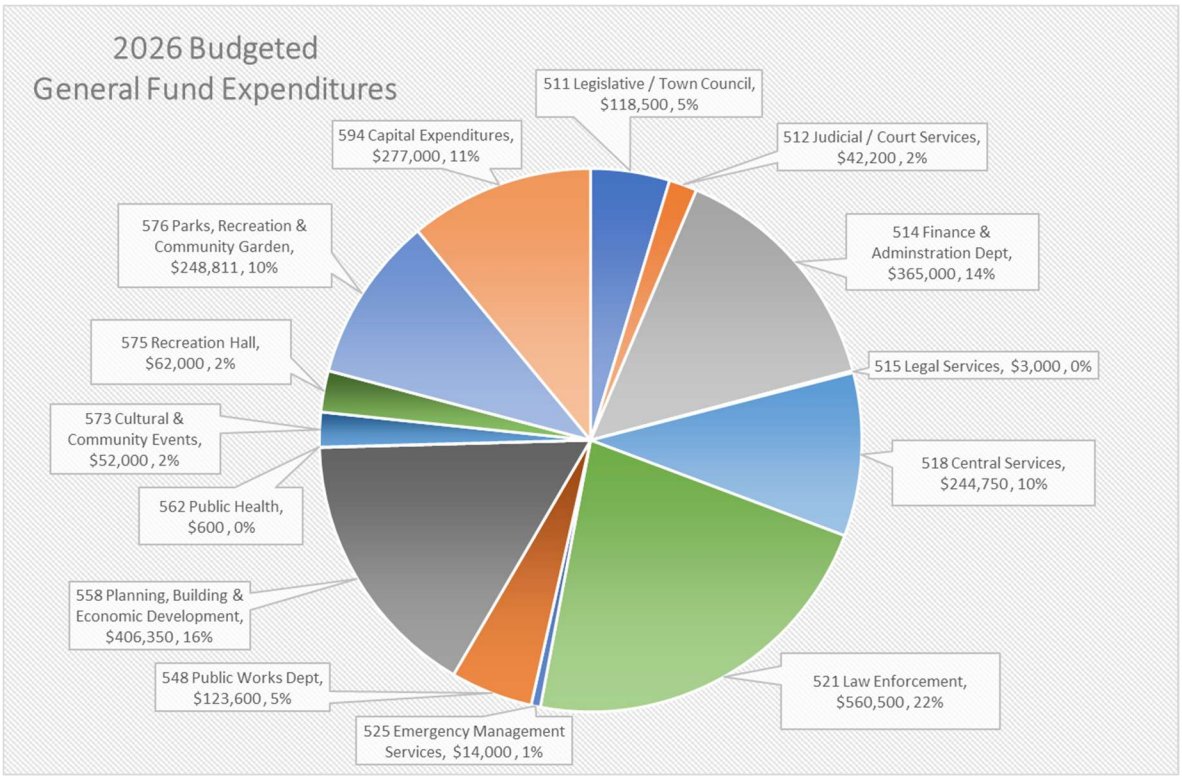
- **Fines and Forfeits -** This revenue category accounts for fines assessed for traffic violations, misdemeanors, and ordinance violations.

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

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

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


2026 Projected
General Fund Revenues
Miscellaneous Revenues, $152,570, 7%
Services & Charges, $75,289, 3%
Licenses & Permits, $141,537, 7%
Property Taxes, $460,000, 21%
B&O and Other Taxes, $467,300, 22%
Sales & Use Taxes, $725,000, 34%
Real Estate Excise Taxes, $130,000, 6%


2026 Budgeted
General Fund Expenditures
511 Legislative / Town Council, $118,500, 5%
512 Judicial / Court Services, $42,200, 2%
514 Finance & Adminstration Dept, $365,000, 14%
515 Legal Services, $3,000, 0%
518 Central Services, $244,750, 10%
521 Law Enforcement, $560,500, 22%
525 Emergency Management Services, $14,000, 1%
548 Public Works Dept, $123,600, 5%
558 Planning, Building & Economic Development, $406,350, 16%
562 Public Health, $600, 0%
573 Cultural & Community Events, $52,000, 2%
575 Recreation Hall, $62,000, 2%
576 Parks, Recreation & Community Garden, $248,811, 10%
594 Capital Expenditures, $277,000, 11%

001 GENERAL FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	2025/26 Notes
308 31 01 001	Beginning Balance - Restricted	$ 20,000	$ 20,000		$ 20,000		Funds restricted by 3rd party requirements / Required for Unemployment Self Insurance
308 51 01 001	Beginning Balance - Assigned	$ 318,000	$ 318,000		$ 318,000		Funds assigned for Capital Reserve $300k and Annual $18k Transfer to Streets
308 91 01 001	Beginning Balance - Unassigned	$ 3,221,970	$ 3,230,240		$ 3,221,970		Estimate based on previous year actual beginning fund balance and budgeted expenses.
REVENUES	Total Beginning Balance (Cash in Bank)	$ 3,559,970	$ 3,568,240		$ 3,559,970		
Taxes							
311 10 00 000	Taxes - Property Tax	$ 254,225	$ 440,000		$ 460,000		Includes 1% increase
311 11 00 001	Taxes - Forest Excise Tax	$ -	$ -		$ -		
313 11 00 000	Taxes - Sales & Use	$ 671,417	$ 725,000		$ 725,000		Sales Tax - destination tax
313 71 00 000	Taxes - Local Criminal Justice	$ 31,186	$ 35,000		$ 35,000		
316 40 00 001	Taxes - B&O - Own Utility - Water	$ 94,385	$ 65,000		$ 65,000		Calculated on estimated income in utility fund
316 40 00 002	Taxes - B&O - Own Utility - Sewer	$ 65,234	$ 55,000		$ 55,000		Calculated on estimated income in utility fund
316 40 00 003	Taxes - B&O - Own Utility - Stormwater	$ 13,606	$ -		$ -		
316 40 00 000	Taxes - B&O - Private Utility - Electric	$ 172,848	$ 185,000		$ 200,000		PSE - 6% Utility Tax
316 45 00 000	Taxes - B&O - Private Utility - Solid Waste	$ 25,074	$ 32,000		$ 32,000		Garbage - 6% Utility Tax
316 46 00 000	Taxes - B&O - Private Utility - Cable	$ 23,218	$ 45,000		$ 45,000		Cable - 6% Utility Tax (may include franchise fees)
316 47 00 000	Taxes - B&O - Private Utility - Phone	$ 32,093	$ 35,000		$ 35,000		Phone - 6% Utility Tax
317 20 00 000	Taxes - Leasehold Excise Tax	$ 310	$ 200		$ 300		Port Lease Fees - RCW: 82.29A.040
	Total Taxes	**$ 1,383,598**	**$ 1,617,200**	**86%**	**$ 1,652,300**	**2%**	
Licenses & Permits							
321 30 01 000	Permits & Licenses - Golf Cart Registration Fee	$ -	$ 25		$ 25		1 Permit Issued per Year
321 30 02 000	Permits & Licenses - Taxicab License	$ -	$ -		$ -		
321 60 00 000	Permits & Licenses - Home Occupation	$ -	$ -		$ 462		License Fee allowing operating a business from a residential property.
321 91 00 000	Permits & Licenses - Franchise Fees / Comcast	$ 21,064	$ 30,000		$ 30,000		Comcast Cable
321 99 00 000	Permits & Licenses - Standard Business License	$ 2,698	$ -		$ -		TOC Business License
321 99 00 001	Permits & Licenses - Cabaret	$ 150	$ 50		$ 50		Annual Cabaret License
322 10 00 000	Permits & Licenses - Building, Mechanical, Plumbing	$ 75,417	$ 60,000		$ 75,000		Building Permit Fees
322 10 02 000	Permit - Signs		$ -		$ -		Building Permit Fees (Hospital, School, Island County, etc.)
322 10 03 000	Permits & Licenses - Row, Stormwater, Grading	$ 80,226	$ 8,000		$ 25,000		
322 10 04 000	Permits & Licenses - Occupancy, CUP,SSD, SE, STR, BB & Misc	$ 5,410	$ 1,000		$ 3,500		Miscellaneous Permits
322 10 05 000	Permits & Licenses - COA	$ 500	$ 5,000		$ 7,000		Historic Preservation Review
322 30 00 000	Permits & Licenses - Animal License	$ 530	$ 500		$ 500		
	Total Licenses & Permits	**$ 185,995**	**$ 104,575**	**178%**	**$ 141,537**	**35%**	
Intergovernmental Revenues							
334 03 10 500	State Grant / Ecology - Coastal Adaptation Strategy	$ 54,495	$ 38,325		$ -		
334 04 20 501	State Grant / Commerce - Climate Adaptation Element	$ 95,096	$ 47,115		$ -		
334 04 20 502	State Grant / Commerce - GMA 2025 Comp Plan Update	$ 50,000	$ 25,000		$ -		
334 03 31 006	State Grant / Commerce - Middle Housing	$ 8,750	$ 2,625		$ -		
336 06 21 000	St Shared Rev - CJ - Population	$ 750	$ 1,000		$ 1,000		$0.42 x 2,030 (population) ($1,000 minimum) MRSC - 2026 Budget Suggestions
336 06 26 000	St Shared Rev - CJ - Special Programs	$ 2,112	$ 2,828		$ 3,000		$1.48 x 2,030 (population) MRSC - 2026 Budget Suggestions
336 06 42 000	St Shared Rev - Marijuana Excise Tax	$ 2,101	$ 2,500		$ 2,500		
336 06 51 000	St Shared Rev - DUI - Cities	$ 140	$ 150		$ 150		
336 06 94 000	St Shared Rev - Liquor Excise	$ 9,657	$ 13,250		$ 14,190		$6.99 x 2,030 (population) MRSC - 2026 Budget Suggestions
336 06 95 000	St Shared Rev - Liquor Profit	$ 11,295	$ 14,800		$ 14,880		$7.33 x 2,030 (population) MRSC - 2026 Budget Suggestions
337 00 00 000	In-Lieu Tax - Housing Authority	$ -	$ -		$ -		
	Total Intergovernmental Revenues	**$ 234,396**	**$ 147,593**	**159%**	**$ 35,720**	**-76%**	
Charges for Goods & Services							
341 32 00 001	Fees - Court Svcs / Crime Vict/witness Prog (1.75% of 341-32-02)	$ 31	$ 20		$ -		District Court Fines (1.75% of 341-32-02)
341 32 02 000	Fees - Court Svcs / District/Municipal Court Records Srvcs	$ -	$ 20		$ -		District Court Fees
341 33 03 000	Court Svcs - Deferred Prosecution Admin - Current Exp	$ 75	$ -		$ -		District Court Fees
341 49 32 000	Fees - Court Svcs / Trauma Brain Inj	$ -	$ 10		$ -		District Court Fees
341 62 00 000	Fees - Court Svcs / Copy & Records Fees	$ -	$ 30		$ -		District Court Fees

001 GENERAL FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	2025/26 Notes
341 82 00 000	Fees - Engineering Fees	$ -	$ -		$ -		Construction/Development requiring Engineering Review
341 82 00 001	Engineering Fees - Special Project	$ -	$ -		$ -		Construction/Development requiring Engineering Review
341 96 00 041	Transfer IN From Water Fund 410	$ -	$ -		$ -		
341 96 00 042	Transfer IN From Sewer Fund 420	$ -	$ -		$ -		
341 96 00 043	Transfer IN from Storm Water Fund 430	$ -	$ -		$ -		
341 96 00 000	Fees - Engineering / Contract Building Official Services	$ 22,048	$ 35,000		$ 48,189		Contract Building Official Fees (2 Days per week in Langley)
342 10 00 000	Fees - Law Enforcement Svcs	$ -	$ -		$ -		Fingerprinting, background checks
342 10 01 000	Fees/Court Svcs - JIS/Trauma-Crime Victims	$ 9	$ -		$ -		District Court Fines
342 21 00 000	Fees - Fire Protection Services (Fire Inspections)	$ 6,850	$ 8,000		$ 8,000		Fire Inspections
342 21 03 000	Fees - Court Svcs / JIS/Trauma - Current Exp	$ 505	$ 30		$ 100		District Court Fines
342 21 31 000	Fees - Court Svcs / JIS/Trauma - Auto Theft Prev	$ -	$ 50		$ -		District Court Fines
342 33 06 000	Fees - Court Svcs / Records Check Fee	$ 40	$ -		$ -		District Court Fees
345 29 00 000	Fees - Electric Vehicle Charger Revenue	$ 5,095	$ 3,500		$ 4,000		
345 81 00 000	Fees - Planning & Development Fees	$ 4,746	$ 3,000		$ 4,000		Shoreline Development, Short Plat, Boundary Line Adjustment, Conditional Use Permit, Etc.
345 83 00 000	Fees - Plan Checking Fees	$ 8,490	$ 30,000		$ 10,000		Fees for Inspecting & Reviewing Plans
345 83 00 001	Fees - Plan Check Fees - Special Project	$ -	$ 500		$ -		Hospital, School District, County, etc.
345 86 00 000	Fees - Sepa Related	$ -	$ 1,200		$ -		Environmental Review (State Environmental Policy Act)
345 89 00 000	Fees - Hearing Examiner	$ -	$ 5,000		$ 10,000		Permits/Licenses requiring Hearing Examiner Process
347 60 01 000	Fees - Community Garden	$ 990	$ 1,000		$ 1,000		$30 per plot per year (May - October)
	Total Charges for Goods and Services	**$ 48,880**	**$ 87,360**	**56%**	**$ 85,289**	**-2%**	
Fines & Penalties							
352 30 00 000	Fines & Penalties - Adm Costs / Vehicle Insurance	$ -	$ 25		$ -		District Court Fines
353 10 03 000	Fines & Penalties - Traffic Infraction/Current Expenses	$ 1,743	$ 650		$ 800		District Court Fines
353 10 04 000	Fines & Penalties - Legis Assmt	$ 293	$ 50		$ 50		District Court Fines
354 10 00 000	Fines & Penalties - Parking Infractions	$ 50					
355 20 03 000	Fines & Penalties - Conv FE Dui	$ -	$ -		$ -		District Court Fines
355 80 01 000	Fines & Penalties - Crime Traffic Misdemeanor	$ -	$ 25		$ -		District Court Fines
355 80 02 000	Fines & Penalties - Conv FE CT - Current Expense	$ -	$ 50		$ -		District Court Fines
	Total Fines & Penalties	**$ 2,086**	**$ 800**	**261%**	**$ 850**	**6%**	
Interest & Other Earnings							
361 11 00 001	Interest - LGIP Investment Interest	$ 99,539	$ 80,000		$ 90,000		Heritage Bank & Local Government Investment Pool Interest
361 40 00 000	Interest - Local Sales Interest	$ 1,775	$ 1,500		$ 1,000		
361 40 01 000	Interest - District/Municipal Interest Income	$ -	$ 75		$ -		District Court Fine Interest
362 40 00 000	Rentals & Leases - Facility / Rec Hall	$ 15,590	$ 15,000		$ 15,000		Recreation Hall & Pavilion Rental Fees (Reduced in 2021 due to COVID)
362 50 00 001	Rentals & Leases - T-Mobile	$ 9,331	$ 10,000		$ 10,000		T-Mobile Lease
367 00 00 000	Misc Revenue - Contributions & Donations / Non-Governmental	$ -	$ -		$ -		
369 80 00 000	Misc Revenue - Cash Adjustments (Cashier over/short)	$ 9,037	$ -		$ -		
369 91 00 000	Misc Revenue - Other	$ 54	$ -		$ -		Other revenue sources not accounted for in 361 - 368
	Total Interest & Other Earnings	**$ 135,327**	**$ 106,575**	**127%**	**$ 116,000**	**9%**	
Non-Revenues							
389 91 00 000	Suspense Account	$ 596	$ -		$ -		
395 20 00 000	Compensation from Loss/Impairment of Capital Asset	$ 511	$ -		$ -		
389 10 00 000	Insurance Recovery Payment	$ 11,204	$ -		$ -		
	Total Non-Revenues	**$ 12,311**	**$ -**		**$ -**		
Transfers IN			**$ -**		**$ -**		
397 00 00 109	Transfer IN From Parks Impact Fund 109	$ -	$ -		$ -		
397 96 00 041	Transfer IN From Water Fund 410	$ -	$ -		$ -		
397 96 00 042	Transfer IN From Sewer Fund 420	$ -	$ -		$ -		
397 96 00 043	Transfer IN from Storm Water Fund 430	$ -	$ -		$ -		
	Total Transfers	**$ -**	**$ -**		**$ -**		
	Total Revenues	**$ 2,002,593**	**$ 2,064,103**	**97%**	**$ 2,031,696**	**-2%**	

001 GENERAL FUND	2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	2025/26 Notes
TOTAL AVAILABLE BALANCE	$ 5,562,562	$ 5,632,343	99%	$ 5,591,666	-1%	

001 GENERAL FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	2025/26 Notes
001 GENERAL FUND		**2025 Actual as of 9/30/2025**	**2025 Budget**	**% Budget**	**2026 Proposed**	**% Change**	
EXPENDITURES							
511 - Legislative							
511 60 10 000	Mayor - Salary	$ 43,641	$ 72,000		$ 72,000		Mayor Salary
511 60 20 000	Mayor - Benefits	$ 14,145	$ 30,000		$ 30,000		Mayor's Benefits
511 60 31 000	Council - Office & Operating Supplies	$ 22	$ 500		$ -		Council packet materials
511 60 40 000	Council - Election Services	$ -	$ 4,000		$ 5,000		
511 60 41 000	Council - Professional Services	$ 7,864	$ 2,000		$ 7,500		Codification of Ord., $10k Annual Code Amendment (split with Planning Dept)
511 60 42 000	Council - Communication (postage, internet, phone)	$ 116	$ -		$ -		Town Required Notices; Postage, Telephone, Tablet Data, etc.
511 60 43 000	Council - Travel	$ -	$ 1,000		$ 3,000		Council/Mayor Conference Travel
511 60 44 000	Council - Advertising (BARS changed to '49' in 2024)	$ -	$ -		$ -		Council meeting agendas and actions
511 60 44 001	Council - Taxes and Assessments	$ -	$ 100		$ -		
511 60 49 000	Council - Miscellaneous	$ 1,039	$ 5,000		$ 1,000		Council/Mayor Conference Registration; advertising
	Total Legislative	**$ 66,828**	**$ 114,600**	**58%**	**$ 118,500**	**3%**	
512 - Judicial Services							
512 52 40 000	Judicial - Jail & District Court Services	$ 16,734	$ 30,000		$ 20,000		Shared Cost of Personnel and Supplies related to Municipal Court
512 52 41 000	Judicial - Professional Services / Prosecutor	$ 7,480	$ 10,000		$ 15,000		Prosecuting Attorney & Interpreter for Municipal & Superior Court Cases ($389.35 per case)
512 52 41 001	Judicial - Professional Services / Public Defender	$ -	$ 5,200		$ 5,200		
512 52 45 000	Judicial - Rentals & Leases	$ 743	$ 1,500		$ 2,000		Court rent
	Total Judicial Services	**$ 24,957**	**$ 46,700**	**53%**	**$ 42,200**	**-10%**	
514 - Finance & Administration							
514 20 10 000	Finance / Admin - Salaries	$ 147,318	$ 190,000		$ 225,000		Clerk Treasurer, Deputy Clerk, Fiscal Clerk, Utility Clerk
514 20 20 000	Finance / Admin - Benefits	$ 54,056	$ 90,000		$ 100,000		
514 20 31 000	Finance / Admin - Office & Operating Supplies	$ 787	$ 2,000		$ 2,000		Supplies Specifically used in Administration, Wellness Program costs
514 20 35 000	Finance / Admin - Small Tools & Equipment	$ -	$ 2,000		$ 500		
514 20 41 000	Finance / Admin - Professional Services	$ 46,471	$ 20,000		$ 25,000		SAO Biennial Audit (25,000 Annually) & Federal Single Audit ($1M threshold)
514 20 42 000	Finance / Admin - Communications	$ 89	$ -		$ -		
514 20 43 000	Finance / Admin - Travel	$ 1,698	$ 2,500		$ 3,000		Travel for Springbrook Conference $1600, AWC/WFOA/WPTA Conferences $600
514 20 44 000	Finance / Admin - Taxes and Assessments	$ 2,861	$ 1,000		$ 2,000		
514 20 45 000	Finance / Admin - Short-term Rentals, Leases & SBITAs	$ -	$ -		$ -		
514 20 49 000	Finance / Admin - Miscellaneous	$ 3,004	$ 10,000		$ 7,500		Conference Registration, Dues (WMCA, WFOA, WPTA, GFOA), Employment ads
514 30 49 000	Finance / Admin - Miscellaneous Financial & Records Services	$ -	$ -		$ -		
	Total Finance & Administration	**$ 256,285**	**$ 317,500**	**81%**	**$ 365,000**	**15%**	
515 - Legal Services							
515 41 41 000	Legal - Professional Services, External - General	$ 1,230	$ 100,000		$ 2,000		Attorney services
515 45 41 000	Legal - Professional Services, External - Claims & Litigation	$ 3,749	$ 50,000		$ 1,000		Attorney services with regard to litigation
	Total Legal Services	**$ 4,979**	**$ 150,000**	**3%**	**$ 3,000**	**-98%**	
518 - Centralized Services / Gen Govt							
518 30 31 000	Central Svcs / Town Hall - Office & Operating Supplies	$ 2,876	$ 8,500		$ 6,000		Town Hall supplies - consummable under $1000
518 30 31 001	Central Svcs / Town Hall - Regular Maintenance & Upgrade Supplies	$ 519	$ 10,000		$ 5,000		
518 30 31 002	Central Svcs / Town Hall - Technology Upgrades	$ 10,246	$ -		$ 5,000		
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		$ -		$ 2,500		Security cameras for Town facilities
518 30 41 001	Central Svcs / Town Hall - Professional Services	$ 73,004	$ 15,000		$ 30,000		Includes Window cleaning - $720; Pest Control - $200; Janitorial - $3k; Legal & Newsletter
518 30 41 002	Central Svcs / Town Hall - Professional Svcs - Special Project	$ 987	$ -		$ 20,000		Wayfinding & Welcome signs for Visitors & Business District
518 30 42 000	Central Svcs / Town Hall - Communication	$ 8,741	$ 8,000		$ 10,000		Postage, Telephone, etc.
518 30 44 000	Central Svcs / Town Hall - Taxes and Assessments	$ 193	$ 250		$ 250		
518 30 45 000	Central Svcs / Town Hall - Short-term Rentals, Leases & SBITAs	$ 6,532	$ 5,000		$ 25,000		Konica copier lease; Springbrook; SmartGov
518 30 46 000	Central Svcs / Town Hall - Insurance	$ 30,748	$ 151,650		$ 110,000		Liability & property insurance
518 30 47 000	Central Svcs / Town Hall - Utilities, External	$ 2,746	$ 3,500		$ 3,500		Utility payments - i.e. electricity, cable, etc

001 GENERAL FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	2025/26 Notes
518 30 48 000	Central Svcs / Town Hall - External Repairs & Maintenance	$ -	$ -		$ -		
518 30 48 004	Central Svcs / Town Hall - Project - Replace tank on water truck	$ -	$ 3,000		$ -		Changed BARS to 548 in 2025
518 30 49 000	Central Svcs / Town Hall - Miscellaneous	$ 5,116	$ 7,500		$ 7,500		
518 90 41 003	Central Svcs / Town Hall - Prof Svcs / Website & Logo	$ -	$ 20,000		$ 20,000		Website & Logo design
	Total Centralized Services / Gen Govt	**$ 141,707**	**$ 232,400**	**61%**	**$ 244,750**	**5%**	
521 - Police Services							
521 20 31 000	Police - Office & Operating Supplies	$ 996	$ -		$ 500		Operating supplies
521 20 40 002	Police - I-Com Dispatch	$ 38,142	$ 50,000		$ 50,000		Based on call volume (paid quarterly)
521 20 41 000	Police - Professional Services	$ 484,285	$ 485,000		$ 510,000		Island Co Sheriff's Office Contract (paid quarterly)
	Total Police Services	**$ 523,423**	**$ 535,000**	**98%**	**$ 560,500**	**5%**	
522 - Fire Services							
522 20 40 000	Fire - Fire Dist 5 Contract	$ 5,108	$ 8,000		$ 8,000	0%	80% of revenue (001.342.20)
522 20 40 001	Fire - Protection / Property Taxes		$ 75		$ 50	-33%	Taxes on property owned by Town, in County
	Total Fire Services	**$ 5,108**	**$ 8,075**	**63%**	**$ 8,050**	**0%**	0
525 - Emergency Services							
525 60 10 000	Emer Mgmt Svcs - Salaries	$ 5,021	$ 9,000		$ 8,000		NET Coordinator
525 60 20 000	Emer Mgmt Svcs - Benefits	$ 425	$ 700		$ 700		NET Coordinator
525 60 31 000	Emer Mgmt Svcs - Office/Operating Supplies	$ 37	$ 5,000		$ 2,500		Training
525 60 31 001	Emer Mgmt Svcs - Equipment NET	$ -	$ 5,000		$ 2,500		Battery replacement
525 60 32 000	Emer Mgmt Svcs - Fuel	$ -	$ -		$ -		
525 60 40 000	Emer Mgmt Svcs - Professional Svcs	$ -	$ 300		$ 300		External training for NET team
	Total Emergency Services	**$ 5,483**	**$ 20,000**	**27%**	**$ 14,000**	**-30%**	
548.30 - Public Works							
548 30 30 000	PW Shop - Salaries	$ 39,909	$ 52,000		$ 62,000		Public works staff
548 30 20 000	PW Shop - Benefits	$ 12,462	$ 30,000		$ 32,000		Public works staff
548 30 31 000	PW Shop - Office & Operating Supplies	$ 4,259	$ 4,000		$ 4,000		Shop supplies
548 30 31 001	PW Shop - Regular Maintenance & Upgrade Supplies	$ 366	$ 2,000		$ 5,000		Materials for WashOut Station @Town Shop
548 30 31 002	PW Shop - Clothing Reimbursement	$ 275	$ -		$ 500		
548 30 32 000	PW Shop - Fuel (diesel, gas, coal, wood)	$ 603	$ 2,500		$ 2,500		Fuel used for vehicles and heating - diesel, propane, gasoline, wood
548 30 35 000	PW Shop - Small Tools & Equipment	$ 721	$ 2,000		$ 2,000		Shop tools & minor equipment - i.e. mechanics tool set
548 30 41 000	PW Shop - Professional Services	$ 4,692	$ 3,000		$ 5,000		
548 30 42 000	PW Shop - Communication	$ 3,005	$ 3,500		$ 3,500		Postage, telephone, internet
548 30 43 000	PW Shop - Travel	$ -	$ 800		$ 800		Travel required for training, etc
548 30 45 000	PW Shop - Short-term Rentals, Leases & SBITAs	$ 4,004	$ 100		$ 100		Propane tanks, machinery rentals, subscription based software
548 30 47 000	PW Shop - Utilities, External	$ 1,478	$ 2,000		$ 2,200		Utility payments - i.e. electricity, cable, etc
548 30 48 000	PW Shop - Repair & Maintenance, External	$ -	$ -		$ -		Repairs and maintenance done by an external company
548 30 48 004	PW Shop - Project / Replace tank on water truck	$ -	$ -		$ 3,000		Changed BARS in 2025
548 30 49 000	PW Shop - Miscellaneous (membership, registration, etc)	$ 301	$ 1,000		$ 1,000		Membership, registrations, advertising
	Total Public Works	**$ 72,075**	**$ 102,900**	**70%**	**$ 123,600**	**20%**	
554 - Environmental Services							
554 20 42 000	Nuisance Control		$ -		$ -		
554 90 49 000	Environmental Svcs / Climate & Sustainability - Miscellaneous		$ -		$ -		Sustainability Fair, Educational Programs, Program Coordinator
	Total Environmental Services	**$ -**	**$ -**		**$ -**		
558 - Planning & Economic Development / Building							
558 50 10 000	Building - Salaries	$ 78,503	$ 76,000		$ 96,000		Building Official
558 50 20 000	Building - Benefits	$ 22,331	$ 26,000		$ 35,000		Building Official
558 50 31 000	Building - Office & Operating Supplies	$ 172	$ 1,500		$ 300		
558 50 41 000	Building - Professional Services	$ 30	$ -		$ -		Island County / Contract Planning Services
558 50 42 000	Building - Communications	$ 22	$ 250		$ 250		Wireless access for tablet, postage
558 50 43 000	Building - Travel	$ 913	$ 2,500		$ 1,500		Conference Travel
558 50 45 000	Building - Short-term Rentals, Leases & SBITAs	$ 3,933	$ 1,630		$ 2,000		Subscription based software - SmartGov

001 GENERAL FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	2025/26 Notes
558 50 49 000	Building - Miscellaneous	$ 840	$ 3,000		$ 2,000		WABO Conference and membership
	Total Building	**$ 106,744**	**$ 110,880**	**96%**	**$ 137,050**	**24%**	
558 - Planning & Economic Development							
558 60 10 000	Planning - Salaries	$ 113,388	$ 154,320		$ 160,000		Planning Director & Assistant Planner
558 60 20 000	Planning - Benefits	$ 36,226	$ 48,900		$ 55,000		Planning Director & Assistant Planner
558 60 31 000	Planning - Office & Operating Supplies	$ 175	$ 400		$ 300		
558 60 41 000	Planning - Professional Svcs	$ 1,801	$ 15,000		$ 20,000		Code Amendments, Legal fees
558 60 41 001	Planning - Professional Svcs / Planner	$ 2,242	$ 10,000		$ 5,000		Constr/Dev requiring Contracted Review (Hospital, School District, County, etc.)
558 60 41 002	Planning - Professional Svcs / Hearing Examiner	$ -	$ 5,000		$ 10,000		Hearing Examiner Services
558 60 41 003	Planning - Professional Svcs / Design/Ebey's	$ 20,000	$ 20,000		$ -		Ebey's Reserve - Contract for Review Services
558 60 41 006	Planning - Prof Svcs / State Grant - DOC / Middle Housing Element	$ 4,873	$ 2,625		$ -		
558 60 41 007	Planning - Prof Svcs / State Grant - DOC / GMA 2025 Comp Plan Update	$ 24,224	$ 25,000		$ -		
558 60 41 008	Planning - Prof Svcs / State Grant - DOC / Climate Element	$ 59,761	$ 47,115		$ -		
558 60 41 009	Planning - Prof Svcs / State Grant - DOE / Coastal Adaptation Strategy	$ 24,080	$ 38,325		$ -		
558 60 42 000	Planning - Communication	$ 246	$ 200		$ 300		Postage
558 60 43 000	Planning - Travel	$ 161	$ 4,000		$ 2,500		Training/Conference Travel (Including HPC and PC Training)
558 60 44 000	Planning - Taxes & Assessments	$ -	$ -		$ -		
558 60 45 000	Planning - Short-term Rentals, Leases & SBITAs	$ 4,768	$ 1,630		$ 6,500		GIS Software (if subscription based); SmartGov
558 60 49 000	Planning - Miscellaneous	$ 3,909	$ 4,200		$ 4,200		Includes Conference Registration, Professional Memberships, Etc.
558 60 49 001	Planning - Miscellaneous / Advertising & Notices	$ 1,595	$ 2,800		$ 2,000		Public Notice Publication (PC, HPC, Public Hearings, etc.)
558 70 49 000	Economic Development - Miscellaneous	$ 10,000	$ 25,100		$ 16,000		May include support for Creative District, EDC Membership and Chamber
	Total Planning & Economic Development	**$ 307,447**	**$ 404,615**	**76%**	**$ 281,800**	**-30%**	
562 - Socal Services							
562 00 40 000	Health - Contracted Services	$ 436	$ 600		$ 600	0%	RCW 71.24.555
562 00 41 000	Social Services - Contracted Support	$ -	$ -		$ -		
	Total Social Services	**$ 436**	**$ 600**	**73%**	**$ 600**	**0%**	
571-573 - Culture & Recreation / Community Services							
571 00 40 000	Senior Services - HUB Senior Services Support	$ 8,000	$ 12,000		$ 12,000		HUB Contract
573 90 49 000	Community & Cultural Events - Micellaneous	$ 12,995	$ 12,000		$ 40,000		May include support of Island Co Hist Museum (5k), B-day ($5k), Tokitae Story Pole (5k), Chamber of Commerce ($25k)
	Total Community Services & Events	**$ 20,995**	**$ 24,000**	**87%**	**$ 52,000**	**117%**	
575 - Culture & Recreation / Rec Hall							
575 50 31 000	Rec Hall - Office & Operating Supplies	$ 81	$ 1,500		$ 1,500		
575 50 31 001	Rec Hall - Regular Maintenance & Upgrade Supplies	$ 3,694	$ 5,000		$ 40,000		Includes materials for Parking Overlay
575 50 32 000	Rec Hall - Fuel	$ 725	$ 1,200		$ 1,200		Heating fuel - propane, etc
575 50 41 000	Rec Hall - Professional Services, External	$ 3,070	$ 5,000		$ 5,000		Includes cleaning services, windows
575 50 42 000	Rec Hall - Communication	$ 2,639	$ 5,000		$ 7,000		Internet / WIFI installation & costs
575 50 45 000	Rec Hall - Rentals & Leases	$ 574	$ 100		$ 100		
575 50 47 000	Rec Hall - Utilities, External	$ 1,765	$ 2,200		$ 2,200		Electricity, garbage
575 50 48 000	Rec Hall - Repair & Maintenance, External	$ -	$ 5,000		$ 5,000		
	Total Recreation Hall	**$ 12,547**	**$ 25,000**	**50%**	**$ 62,000**	**148%**	
576 - Culture & Recreation / Parks & Community Garden							
576 80 10 000	Parks - Salaries	$ 61,741	$ 70,000		$ 90,000		
576 80 12 000	Parks - Overtime	$ -	$ 200		$ -		
576 80 20 000	Parks - Benefits	$ 20,902	$ 30,000		$ 35,000		
576 80 31 000	Parks - Office & Operating Supplies	$ 13,014	$ 12,000		$ 27,000		Includes materials for BBQ pits & garbage cans
576 80 31 001	Parks - Regular Maintenance & Upgrade Supplies	$ 2,498	$ 7,000		$ 80,000		Supplies/materials: ADA parking, Pavilion repairs, corral fencing, trail expansion, harbor parking
576 80 31 002	Parks - Vehicle & Equip Maintenance Supplies	$ 1,203	$ 2,411		$ 2,411		Vehicle/Equipment Maintenance Cost Based on Distribution
576 80 32 000	Parks - Fuel	$ 2,477	$ 2,000		$ 2,500		Vehicle/Equipment Fuel Cost Based on Distribution
576 80 35 000	Parks - Small Tools & Equipment	$ 241	$ 500		$ 500		
576 80 41 000	Parks - Professional Services	$ 1,420	$ 700		$ 2,000		Includes GIS Mapping

001 GENERAL FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	2025/26 Notes
576 80 45 000	Parks - Rentals & Leases	$ 230	$ 1,000		$ 1,000		
576 80 47 000	Parks - Utilities	$ 4,500	$ 5,200		$ 5,200		
576 80 48 000	Parks - Repairs & Maintenance, External	$ -	$ 2,000		$ 2,000		
576 80 49 000	Parks - Miscellaneous	$ 79	$ 200		$ 200		
576 90 31 000	Community Garden - Office & Operating Supplies	$ -	$ 1,000		$ 1,000		
	Total Parks & Community Garden	**$ 108,306**	**$ 134,211**	**81%**	**$ 248,811**	**85%**	
Other Decreases in Fund Balance							
588 10 00 000	Prior Period Adjustment	$ -	$ -		$ -		
589 99 99 000	Clearing - Payroll Clearing	$ (2,484)	$ -		$ -		
	Total Decreases in Fund Balance	**$ (2,484)**	**$ -**		**$ -**		
594 - Capital Expenditures							
594 18 60 000	Capital Equipment - Gen Fund	$ 260	$ 62,000		$ 115,000		Accrual
594 18 60 001	Capital Equipment - Central Services, Technology Upgrades	$ 6,323	$ 15,000		$ 28,000		Accrual
594 18 60 091	Capital Projects - Central Services	$ -	$ -		$ -		
594 76 60 091	Capital Project - Parks	$ 12,123	$ 105,000		$ 97,000		Accrual
594 76 64 000	Capital Vehicle & Equipment Replacement - Parks	$ -	$ 21,000		$ 10,000		Accrual
	Total Capital Expenditures	**$ 18,706**	**$ 203,000**	**9%**	**$ 250,000**	**23%**	
597 - Transfers OUT							
597 00 00 011	Transfer OUT to Fund 101 Streets	$ 58,000	$ 58,000		$ 18,000		
597 00 01 001	Transfer OUT to Fund 410 Water		$ -		$ -		
597 00 02 001	Transfer OUT to Fund 420 Sewer		$ -		$ -		
597 00 34 001	Transfer OUT to Fund 105 Gen Capital		$ -		$ -		
	Total Transfers OUT	**$ 58,000**	**$ 58,000**	**100%**	**$ 18,000**	**-69%**	
	Total Expenditures	**$ 1,731,540**	**$ 2,487,481**	**70%**	**$ 2,529,861**	**2%**	
	TOTAL ENDING FUND BALANCE	**$ 3,831,022**	**$ 3,144,862**	**122%**	**$ 3,061,805**	**-3%**	

101 STREETS FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
308 31 00 105	Beginning Balance - Restricted	$ 362,964	$ 478,517		$ 131,109	-73%	Restricted by RCW
REVENUES							
334 03 80 005	Streets - TIB Chipseal Grant	$ 65,066	$ -		$ -		TIB - Chipseal
334 03 80 006	Streets - TIB Overlay Grant	$ -	$ -		$ 285,000		TIB - Overlay Grant Dependent
334 03 80 007	Streets - TIB Boardwalk Restoration	$ -	$ 375,000		$ -		TIB - Boardwalk restoration
334 03 80 008	Streets - TIB Maintenance Grant (Crack Seal-2022)	$ -	$ -		$ -		
334 03 80 101	Streets - TIB Sidewalks	$ -	$ -		$ 180,000		TIB - Sidewalks Grant Dependent
335 00 84 000	Streets - ST Shared Revenues / Capron	$ 135,105	$ 120,000		$ 125,000		Estimate
336 00 71 000	Streets - ST Shared Revenues / Multimodal Transportation	$ 1,918	$ -		$ 2,540		$1.25 x 2,030 (population) MRSC - 2026 Budget Suggestions
336 00 87 000	Streets - ST Shared Revenues / Fuel Tax (MVFT)	$ 23,907	$ 34,500		$ 35,000		$17.26 x 2,030 (population) MRSC - 2026 Budget Suggestions
336 00 87 001	Streets - ST Shared Revenues / Fuel Tax (MVA)	$ 1,678	$ 2,250		$ 2,250		$1.10 x 2,030 (population) MRSC - 2026 Budget Suggestions
361 11 00 101	Streets - LGIP Interest	$ 10,723	$ 13,000		$ 13,000		LGIP interest
367 00 00 101	Streets - Contributions / Donations from Private Sources	$ 4,555	$ -		$ -		
397 00 34 001	Streets - Transfer-IN From General Fund	$ 58,000	$ 58,000		$ 18,000		Includes additional funding for speed tables
	Total Revenues	**$ 300,952**	**$ 602,750**	**50%**	**$ 660,790**	**10%**	
	TOTAL AVAILABLE BALANCE	**$ 663,917**	**$ 1,081,267**	**50%**	**$ 791,899**	**-27%**	

101 STREETS FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
EXPENDITURES							
542 30 10 000	Streets - Salaries	$ 64,498	$ 73,794		$ 85,000		Public Works Staff
542 30 20 000	Streets - Benefits	$ 21,542	$ 38,486		$ 40,000		Public Works Staff
542 30 31 000	Streets - Office & Operating Supplies	$ 9,314	$ 8,645		$ 11,000		Patch Material (9k), ADA pads (3k), landscaping supplies (35k)
542 30 31 002	Streets - Vehicle & Equipment Maintenance Supplies	$ 4,795	$ 3,960		$ 8,000		Vehicle/Equipment Maintenance Cost Based on Distribution
542 30 32 000	Streets - Fuel	$ 2,777	$ 2,500		$ 2,500		Vehicle/Equipment Fuel Cost Based on Distribution
542 30 35 000	Streets - Small Tools & Equip	$ 580	$ 1,000		$ 1,000		
542 30 41 000	Streets - Professional Services	$ 173	$ 26,000		$ 60,000		6th St engineering, Grace St curb, Front Street Trail to Boardwalk design, Alexander St bump out
542 30 46 000	Streets - Insurance	$ 230	$ 14,916		$ 14,916		
542 30 48 000	Streets - Repair & Maintenance, External	$ 11,875	$ 15,000		$ 15,000		
542 30 49 000	Streets - Miscellaneous	$ 24	$ 2,000		$ 2,000		
542 63 47 000	Streets - Utilities / Street Lighting	$ 13,289	$ 25,000		$ 25,000		
594 45 60 000	Streets Capital - Vehicle & Equipment Replacement	$ -	$ 38,000		$ 15,000		Accrual
595 30 63 005	Streets Capital - TIB - Chip Seal	$ -	$ -		$ -		
595 30 63 006	Streets Capital - TIB - Overlay	$ -	$ -		$ 285,000		Grant dependent
595 30 63 007	Streets Capital - TIB / Boardwalk	$ 383,711	$ 750,000		$ -		
595 30 63 009	Streets Capital - Speed Tables (Traffic Control)	$ -	$ 60,000		$ 60,000		Terry, Broadway speed tables
595 30 63 101	Streets Capital - TIB / Sidewalk	$ -	$ -		$ 180,000		Grant Dependent
	Total Expenditures	**$ 512,808**	**$ 1,059,300**	**48%**	**$ 804,416**	**-24%**	
	TOTAL ENDING FUND BALANCE	**$ 151,109**	**$ 21,966**	**688%**	**$ (12,517)**	**-157%**	
	Reserve	**$ 20,000**	**$ 20,000**	**100%**	**$ 20,000**	**0%**	
	TOTAL AVAILABLE BALANCE	**$ 131,109**	**$ 1,966**	**6668%**	**$ (32,517)**	**-1754%**	

104 HOTEL / MOTEL FUND (TOURISM)		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
308 31 00 104	Beginning Balance - Restricted	$ 56,715	$ 56,715		$ 56,715		
REVENUES							
313 31 00 000	Tourism - Hotel/Motel Lodging Tax	$ 29,914	$ 35,000		$ 37,500		Per estimate - 2025 Budget Suggestions
313 31 01 000	Tourism - Hotel/Motel (Special 2%)	$ 31,436	$ 35,000		$ 37,500		Per estimate - 2025 Budget Suggestions
361 11 00 104	Tourism - LGIP Interest	$ 1,513	$ 1,500		$ 1,500		LGIP Interest
	Total Revenues	$ 62,864	$ 71,500	88%	$ 76,500	7%	
	TOTAL AVAILABLE BALANCE	$ 119,579	$ 128,215	93%	$ 133,215	4%	
EXPENDITURES							
557 30 31 000	Tourism - Office & Operating	$ -	$ -		$ -		Supplies for promotion of tourism
557 30 44 000	Tourism - Advertising	$ -	$ -		$ -		
557 30 49 000	Tourism - Miscellaneous	$ -	$ -		$ -		
557 30 49 001	Tourism - Contracts 2% Grants	$ 40,500	$ 35,000		$ 40,000		2% Lodging Tax Grants
557 30 49 002	Tourism - Intergov. Agreement/Island County Tourism	$ 21,464	$ 35,000		$ 40,000		Island County Tourism Board interlocal agreement
557 30 49 003	Tourism - Misc (CCC Vistor's Guide, Annual Concert	$ -	$ -		$ -		
	Total Expenditures	$ 61,964	$ 70,000	89%	$ 80,000	14%	
	TOTAL ENDING FUND BALANCE	$ 57,615	$ 58,215	99%	$ 53,215	-9%	

105 - Real Estate Excise Tax (Capital Improvement)		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	
	Beginning Balance						
	Beginning Balance - Restricted						
308.31.00.105	Beginning Balance - Reserved	$ 1,206,704	$ 1,018,911	118%	$ 1,363,581	34%	
	Total Beginning Balance (Cash in Bank)	**$ 1,206,704**	**$ 1,018,911**		**$ 1,363,581**	**34%**	
REVENUES							
Intergovernmental & Misc.							
318 34 00 105	Capital Improvement - Real Estate Excise Tax (1st 1/4)	$ 67,097	$ 65,000		$ 70,000		Per estimate
318 35 00 105	Capital Improvement - Real Estate Excise Tax (2nd 1/4)	$ 57,813	$ 65,000		$ 70,000		Per estimate
361 11 00 105	Capital Improvement - LGIP Interest	$ 31,968	$ 25,000		$ 30,000		LGIP Interest
397.00.34 005	Capital Improvement - Transfer IN from General Fund	$ -	$ -				
	Total Intergovernmental & Misc.	**$ 156,877**	**$ 155,000**		**$ 170,000**	**10%**	
	Total Available Balance	**$ 1,363,581**	**$ 1,173,911**		**$ 1,533,581**	**31%**	

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		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	
Capital Improvement							
594 48 60 105	Capital Improvement - Projects	$ -	$ 132,000	0%	$ -		Misc capital projects - accrual fund
591 73 79 105	Capital Improvement - Debt Service / Principal (Ciraolo - Matures 2023)	$ -	$ -		$ -		
592 73 83 105	Capital Improvement - Debt Service / Interest (Ciraolo - Matures 2023)	$ -	$ -		$ -		
594 18 60 105	Capital Improvements - Outlays / Misc Capital Reserve	$ -	$ -		$ 150,000		Includes reserves for future capital projects
594 18 60 xxx	Capital Project Accruals - Landscape Upgrades	$ -	$ -		$ 10,000		Accrued amounts
594 18 60 xxx	Capital Project Accruals - Replace Town Shop Roof	$ -	$ -		$ -		Accrued amounts
594 18 60 xxx	Capital Project Accruals - Town Shop	$ -	$ -		$ 10,000		Accrued amounts
594 18 60 xxx	Capital Project Accruals - Town Hall Expansion	$ -	$ -		$ 35,000		Design & Engineering
594 18 60 xxx	Capital Project Accruals - Town Park Upgrades	$ -	$ -		$ 155,000		Accrued amounts for Park Improvements
594 18 60 xxx	Capital Project Accruals - Potential Park Upgrades	$ -	$ -		$ -		Accrued amounts
594 18 60 xxx	Capital Project Accruals - Town Hall & Archives	$ -	$ -		$ -		Accrued amounts
594 18 60 xxx	Capital Project Accruals - Rec Hall Upgrades	$ -	$ -				Accrued amounts - Roof Replacement
	Total Expenditures	**$ -**	**$ 132,000**	**0%**	**$ 360,000**	**173%**	
	Ending O&M - Reserved	$ 1,363,581	$ 1,041,911	131%	$ 1,173,581	13%	
	Capital Improvement Ending Balance	**$ 1,363,581**	**$ 1,041,911**	**131%**	**$ 1,173,581**	**13%**	

107 HARBOR FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	Notes
REVENUES	**Beginning Balance**	**$ 54,688**	**$ 54,688**		**$ 58,242**	
336 02 35 000	Harbor - Leases	$ 2,009	$ 3,531		$ 3,500	
361 11 00 107	Harbor - LGIP Interest	$ 1,545	$ 1,750		$ 2,000	
	Total Revenues	**$ 3,554**	**$ 5,281**	**0%**	**$ 5,500**	
	TOTAL AVAILABLE BALANCE	**$ 58,242**	**$ 59,969**	**91%**	**$ 63,742**	
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	$ -	$ -		$ -	
575 70 48 000	Harbor - Boat Launch Repairs	$ -	$ 5,000		$ 5,000	
	Total Expenditures	**$ -**	**$ 7,000**	**0%**	**$ 7,000**	
	TOTAL ENDING FUND BALANCE	**$ 58,242**	**$ 52,969**	**103%**	**$ 56,742**	

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.

108 COMMEMORATIVE EQUIPMENT FUND		2025 Actual	2025 Budget	% Budget	2026 Proposed	Notes
REVENUES	**Beginning Balance**	**$ 5,123**	**$ 5,123**		**$ 5,123**	
361 10 00 000	Commemorative Equipmement - LGIP Interest	$ -	$ -			
	Total Revenues	**$ -**	**$ -**		**$ -**	
	TOTAL AVAILABLE BALANCE	**$ 5,123**	**$ 5,123**	**100%**	**$ 5,123**	
EXPENDITURES						
576 90 31 001	Commemorative Equipment / Memorial Benches	$ -	$ -		$ -	
	Total Expenditures	**$ -**	**$ -**		**$ -**	
	TOTAL ENDING FUND BALANCE	**$ 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		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
REVENUES	Total Beginning Balance	$ 2,818,778	$ 1,688,437		$ 2,818,778		
331 12 00 000	Water - Navy O&M Reimbursement	$ 571,283	$ 395,000		$ 395,000		
333 97 00 000	Water - Indirect Federal Grant - FEMA	$ -	$ -		$ -		
334 04 20 001	Water - State Grant / Turbine Generator	$ -	$ 45,000		$ 45,000		
343 40 00 000	Water - Miscellaneous	$ (5)	$ 750		$ 1,000		
343 40 00 014	Water - Inspection	$ -	$ 200		$ 200		
343 40 00 024	Water - Service	$ 993,534	$ 1,100,000		$ 1,200,000		
343 40 00 034	Water - Meter Sales	$ 2,148	$ 4,000		$ 4,000		
343 40 00 410	Water - Hook-up Fees	$ -	$ 30,000		$ 30,000		
359 90 00 410	Water - Late Fees	$ 3,370	$ 3,000		$ 3,000		
361 11 00 410	Water - LGIP Interest	$ 81,596	$ 25,000		$ 65,000		
361 40 00 410	Water - Utility Account Deliquency Interest	$ 1,091	$ -		$ 1,000		
369 00 00 000	Water - Miscellaneous Revenue	$ 390	$ -		$ -		
397 00 00 410	Water - Transfer IN	$ -	$ -		$ -		
	Total Revenues	**$ 1,653,407**	**$ 1,602,950**	**103%**	**$ 1,744,200**	**9%**	
	TOTAL AVAILABLE BALANCE	**$ 4,472,184**	**$ 3,291,387**	**136%**	**$ 4,562,978**	**39%**	

EXPENDITURES		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
Operating & Maintenance							
534 00 10 000	Water - Salary	$ 140,582	$ 147,100		$ 200,000		
534 00 10 001	Water - Salary / Navy O&M	$ 81,092	$ 95,000		$ 120,000		
534 00 20 000	Water - Benefits	$ 48,448	$ 78,840		$ 80,000		
534 00 20 001	Water - Benefits / Navy O&M	$ 27,151	$ 39,266		$ 40,000		
534 00 31 000	Water - Supplies / Navy O&M	$ 7,519	$ 10,450		$ 10,450		
534 00 31 001	Water - Regular Maintenance & Upgrades	$ 11,278	$ 25,000		$ 85,000		Materials/supplies for Basement piping, water line
534 00 31 002	Water - Vehicles & Equipment Maintenance	$ 665	$ 5,270		$ 5,270		
534 00 31 099	Water - Uniforms / Clothing Reimbursement	$ 334	$ 1,500		$ 1,500		
534 00 31 410	Water - Office & Operating Supplies	$ 3,523	$ 10,000		$ 10,000		
534 00 32 000	Water - Fuel (Gas, propane, diesel)	$ 3,011	$ 4,000		$ 4,000		
534 00 32 410	Water - Fuel / Navy O&M	$ -	$ 500		$ 500		
534 00 34 000	Water - Meters / Reimbursable	$ 47	$ -		$ -		
534 00 34 001	Water - Small Meter Replacement	$ 49,083	$ 40,000		$ 70,000		Includes systematic meter replacement plan
534 00 34 002	Water - Large Meter Replacement	$ -	$ 15,000		$ 30,000		Includes systematic meter replacement plan
534 00 35 091	Water - Small Tools & Equipment	$ 1,196	$ 14,075		$ 30,000		Includes fire hydrant replacements, security cameras
534 00 40 001	Water - Excise Tax	$ 33,934	$ 68,000		$ 68,000		
534 00 40 002	Water - Utility Tax	$ 96	$ 50,000		$ -		
534 00 41 000	Water - Professional Services	$ 17,798	$ 27,000		$ 47,000		Includes water testing, engineering (3rd to Broadway)
534 00 41 410	Water - Prof Services / Navy O&M	$ 93,625	$ 132,131		$ 132,131		Includes change out of medium
534 00 42 000	Water - Communication	$ 1,114	$ 2,000		$ 2,000		
534 00 42 410	Water - Communication / Navy O&M	$ 1,704	$ 2,280		$ 2,280		
534 00 43 000	Water - Travel	$ 85	$ 775		$ 775		
534 00 44 000	Water - Taxes & Assessments	$ 39,255	$ -		$ 25,000		
534 00 45 000	Water - Short-term Rentals, Leases & SBITAs	$ 345	$ 12,500		$ 12,500		
534 00 46 000	Water - Insurance	$ 81,641	$ 37,300		$ 85,000		
534 00 47 000	Water - Utilities	$ 60,181	$ 60,000		$ 70,000		
534 00 48 000	Water - Repairs & Maintenance, External	$ -	$ 15,000		$ 8,000		
534 00 49 000	Water - Miscellaneous	$ 10,477	$ 7,000		$ 10,000		

410 WATER FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
534 10 41 410	Water - Prof Services / Navy Easements	$ -	$ -		$ -		
	Total Water O & M	**$ 714,184**	**$ 899,987**	**79%**	**$ 1,149,406**	**28%**	
Water - Debt Service							
591 34 70 410	Water - 2016 USDA Bond Principal (Matures 2055)	$ 4,934	$ 9,689		$ 10,500		2015 Madrona In-town Waterline - Matures 2055
592 34 80 000	Water - 2016 USDA Bond Interest (Matures 2055)	$ 2,598	$ 5,375		$ 4,564		2015 Madrona In-town Waterline - Matures 2055
	Total Water - Debt Service	**$ 7,532**	**$ 15,064**	**50%**	**$ 15,064**	**0%**	
Water Capital Projects							
594 34 60 000	Water Capital - Navy Easements / Capital Outlay	$ -	$ -		$ -		
594 34 60 001	Water Capital - New Chlorine Generator	$ -	$ -		$ -		
594 34 60 002	Water Capital - Vehicle & Equipment Replacement	$ -	$ 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	$ 184,164	$ 50,000		$ 30,000		
594 34 60 005	Water Capital - General Telemetry	$ 226	$ 170,000		$ 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	$ -	$ -		$ -		
594 34 60 009	Water Capital - Turbine Generator (State Commerce Grant)	$ -	$ 90,000		$ 90,000		
594 34 60 010	Water Capital - New Raw Water Line	$ -	$ 50,000		$ 50,000		
594 34 60 011	Water Capital - GIS Mapping	$ 9,058	$ -		$ 5,000		
594 34 60 410	Water Capital - Misc Projects	$ -	$ 13,000		$ -		Accruals
	In-town Replacements	$ -	$ 200,000		$ 400,000		Accruals for future maintenance
	In-town Expansions	$ -	$ 50,000		$ 100,000		Accruals for future maintenance
	Out-of-town Expansions	$ -	$ 100,000		$ 200,000		Accruals for future maintenance
	Out-of-town Replacements	$ -	$ 100,000		$ 200,000		Accruals for future maintenance
	WTP Basement Piping	$ -	$ 20,000		$ -		Accruals
	Total Water Capital	**$ 193,448**	**$ 924,000**	**21%**	**$ 1,326,000**	**44%**	
Transfers OUT							
597 00 00 003	Transfer TO General Fund	$ -	$ -		$ -		
597 00 34 410	Transfer TO Water Ops	$ -	$ -		$ -		
	Total Transfers	**$ -**	**$ -**		**$ -**		
	Total Expenditures	**$ 915,164**	**$ 1,839,051**	**50%**	**$ 2,505,534**	**36%**	
	TOTAL ENDING FUND BALANCE	**$ 3,557,020**	**$ 1,452,336**	**245%**	**$ 2,057,444**	**42%**	
	O&M and Debt Service Reserve Funds	**$ 35,065**	**$ 35,065**		**$ 35,065**	**0%**	
	Capital Reserve	**$ 200,000**	**$ 200,000**		**$ 200,000**	**0%**	
	TOTAL AVAILABLE BALANCE	**$ 3,357,020**	**$ 1,252,336**	**209%**	**$ 1,857,444**	**48%**	

420 SEWER FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
REVENUES	Beginning Balance	$ 1,420,302	$ 1,569,558		$ 1,420,302		
333 66 90 001	Sewer - Federal Pass-thru Grant / DOH - Reclaimed Water	$ 50,980	$ 85,000		$ 135,000		
333 01 80 421	Sewer - Federal Grant / FEMA	$ -	$ -		$ -		
334 03 10 001	Sewer - State grant / Ecology - Nutrient Optimization	$ 5,819	$ 170,000		$ 213,000		
334 04 20 002	Sewer - State grant / Commerce - Upgrade blowers	$ -	$ -		$ 200,000		Grant dependent
343 50 00 014	Sewer - Hookup Fees	$ -	$ 17,500		$ 17,500		
343 50 00 024	Sewer - Service	$ 552,332	$ 850,000		$ 850,000		
343 50 00 420	Sewer - Inspection	$ -	$ 250		$ 250		
359 90 00 420	Sewer - Late Fees	$ 1,661	$ -		$ 1,000		
361 11 00 420	Sewer - LGIP Interest	$ 35,918	$ 25,000		$ 30,000		
361 40 00 420	Sewer - Other Interest	$ -	$ -		$ -		
397 00 34 421	Sewer - Transfer IN from Sewer Ops	$ -	$ -		$ -		
	Total Revenues	$ 646,711	$ 1,147,750	56%	$ 1,446,750	26%	
	TOTAL AVAILABLE BALANCE	$ 2,067,013	$ 2,717,308	76%	$ 2,867,052	6%	

420 SEWER FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
EXPENDITURES							
535 00 10 000	Sewer - Salary	$ 157,426	$ 177,000		$ 185,000		Public works staff
535 00 12 000	Sewer - Overtime	$ -	$ 5,000		$ -		Public works staff
535 00 20 000	Sewer - Benefits	$ 54,171	$ 90,000		$ 90,000		Public works staff
535 00 31 000	Sewer - Operating Supplies	$ 21,892	$ 26,000		$ 26,000		
535 00 31 001	Sewer - Routine Pump Replacement	$ -	$ 5,000		$ 5,000		Regular maintenance & upgrades
535 00 31 002	Sewer - Vehicle & Equipment Maintenance Supplies	$ 1,080	$ 4,000		$ 4,000		
535 00 31 099	Sewer - Clothing Reimbursement	$ 583	$ 1,500		$ 1,500		
535 00 32 000	Sewer - Fuel	$ 3,697	$ 3,500		$ 3,500		
535 00 35 092	Sewer - Small Tools & Equipment	$ -	$ 1,000		$ 1,500		
535 00 40 001	Sewer - Excise Tax	$ 8,029	$ 27,000		$ 27,000		
535 00 40 002	Sewer - B&O Tax	$ 96	$ -		$ -		
535 00 41 000	Sewer - Professional Services	$ 11,260	$ 40,000		$ 40,000		Testing, Sewer comp plan update, rate study (5 yr)
535 00 41 420	Sewer - PSNG - (Puget Sound Nutrient Grant) - Professional	$ -	$ -		$ -		
535 00 42 000	Sewer - Communication	$ 6,312	$ 6,500		$ 6,500		
535 00 43 092	Sewer - Travel	$ 32	$ -		$ 500		
535 00 44 000	Sewer - Taxes & Assessments	$ 24,177	$ -		$ 500		
535 00 45 000	Sewer - Short-term Rentals, Leases & SBITAs	$ 115	$ 5,600		$ 4,000		Includes SmartGov
535 00 46 000	Sewer - Insurance	$ 81,641	$ 37,300		$ 85,000		
535 00 47 000	Sewer - Utilities	$ 38,457	$ 35,000		$ 35,000		
535 00 47 004	Sewer - Solid Waste Disposal	$ 1,826	$ 500		$ 500		
535 00 47 005	Sewer - Biosolid Disposal	$ 60,812	$ 70,000		$ 80,000		
535 00 48 000	Sewer - Repairs & Maintenance	$ 1,333	$ 22,000		$ 20,000		
535 00 49 000	Sewer - Misc. Service	$ 8,663	$ 8,500		$ 8,500		
591 35 70 000	Sewer - 2002 DOE Loan (Matures 2025)	$ 46,411	$ 92,823		$ -		
591 35 70 420	Sewer - 2016 USDA Bond Principal (Matures 2057)	$ 10,515	$ 10,027		$ 11,000		2016 Madrona Line - Matures 2057
592 35 80 000	Sewer - 2016 USDA Bond - Interest (Matures 2057)	$ 14,175	$ 14,662		$ 13,690		2016 Madrona Line - Matures 2057
	Total O&M	$ 552,702	$ 682,912	81%	$ 648,690	0%	
Capital Projects							
594 35 60 000	Sewer Capital - Misc Projects / Replacements & Extensions	$ -	$ 300,000		$ 600,000		Accruals for future Sewer Replacements & Extensions
594 35 60 001	Sewer Capital - FEMA Grant #D20-2066	$ -	$ -		$ -		
594 35 60 002	Sewer Capital - Vehicle & Equipment Replacement	$ 11,014	$ 67,000		$ 43,000		Accrual

420 SEWER FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
594 35 60 003	Sewer Capital - Odor Control Project	$ -	$ 40,000		$ 40,000		
594 35 60 004	Sewer Capital - Telemetry Project	$ 226	$ 170,000		$ 213,000		Grant funded
594 35 60 005	Sewer Capital - GIS Mapping Project	$ 10,032	$ 12,500		$ 5,000		
594 35 60 015	Sewer Capital - State Grant / PSNG - Nutrient Optimization	$ 7,157	$ 170,000		$ 400,000		Grant dependent
594 35 60 016	Sewer Capital - State Grant Pass-Thru / DOH - Reclaimed Water	$ 55,578	$ 220,000		$ 135,000		
594 35 60 092	Sewer Capital -State Grant / Commerce - Upgrade Blowers	$ -	$ -		$ 200,000		Grant dependent
594 35 60 093	Sewer Capital - Building Modifications	$ -	$ 20,000		$ -		
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		$ 20,000		
597 00 34 420	Sewer - Transfer TO Sewer Capital	$ -	$ -		$ -		
597 00 40 003	Sewer - Transfer TO General Fund	$ -	$ -		$ -		
	Total Capital Projects	**$ 84,007**	**$ 1,019,500**	**8%**	**$ 1,656,000**	**0%**	
	Total Expenditures	**$ 636,708**	**$ 1,702,412**	**37%**	**$ 2,304,690**	**74%**	
	TOTAL ENDING FUND BALANCE	**$ 1,430,304**	**$ 1,014,896**	**141%**	**$ 562,362**	**180%**	
	Reserve & Debt Service Funds	**$ 117,514**	**$ 117,514**	**100%**	**$ 117,514**		
	TOTAL AVAILABLE BALANCE	**$ 1,312,790**	**$ 897,382**	**146%**	**$ 444,848**	**202%**	

430 STORMWATER FUND		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
REVENUES	**Beginning Balance**	**$ 496,114**	**$ 575,254**		**$ 436,114**		
333 93 00 000	Stormwater - DOH / Fed Passthrough Grant Reimbursement	$ -	$ -		$ -		
343 10 00 014	Stormwater - Inspection Fee	$ -	$ -		$ -		
343 10 00 024	Stormwater - Service	$ 139,666	$ 182,000		$ 185,000	1%	
359 90 00 430	Stormwater - Late Fee	$ 598	$ -		$ -		
361 11 00 430	Stormwater - LGIP Interest	$ 14,351	$ 10,000		$ 15,000	0%	
361 40 00 430	Stormwater - Other Interest	$ -	$ -		$ -		
369 10 00 430	Stormwater - Sale of Misc. Surplus	$ -	$ -		$ -		
397 00 34 431	Stormwater - Transfer IN from Storm Ops	$ -	$ -		$ -		
	Total Revenues	**$ 154,615**	**$ 192,000**	**81%**	**$ 200,000**	**96%**	
	TOTAL AVAILABLE BALANCE	**$ 650,729**	**$ 767,254**	**85%**	**$ 636,114**	**121%**	

430 Stormwater Fund		2025 Actual as of 9/30/2025	2025 Budget	% Budget	2026 Proposed	% Change	Notes
EXPENDITURES							
531 00 10 000	Stormwater - Salary	$ 53,259	$ 90,000		$ 90,000		Public works staff
531 00 20 000	Stormwater - Benefits	$ 18,733	$ 46,000		$ 30,000		Public works staff
531 00 31 000	Stormwater - Office & Operating Supplies	$ -	$ 1,600		$ 1,600		Public works staff
531 00 31 001	Stormwater - Regular Maintenance & Upgrade Supplies	$ -	$ -		$ 100,000		Materials/supplies for Outfalls, Gould retention, Peaceful Valley
531 00 31 002	Stormwater - Vehicle & Equipment Maintenance Supplies	$ 975	$ 3,800		$ 3,800		
531 00 32 000	Stormwater - Fuel	$ 2,771	$ 665		$ 2,500		
531 00 40 001	Stormwater - Excise Tax	$ 5,194	$ 6,400		$ 6,400		
531 00 41 000	Stormwater - Professional Service	$ 1,189	$ 10,000		$ 10,000		Rate Study - every 5 years (last done 2021)
531 00 42 000	Stormwater - Communication	$ -	$ 100		$ 100		
531 00 44 000	Stormwater - Taxes & Assessments	$ 6,130	$ -		$ 5,000		
531 00 45 000	Stormwater - Operating Rentals, Leases & SBITAs	$ 230	$ -		$ 250		
531 00 46 000	Stormwater - Insurance	$ 6,150	$ 7,500		$ 7,000		
531 00 48 000	Stormwater - Repairs & Maintenance	$ -	$ -		$ -		
531 00 49 000	Stormwater - Miscellaneous	$ 2,046	$ 1,300		$ 2,500		
		$ 96,677	**$ 167,365**	**58%**	**$ 259,150**	**0%**	
Capital Projects							
594 31 60 001	Stormwater Capital - Outfall Extensions	$ -	$ 65,000		$ 75,000		Accrual for future maintenance projects
594 31 60 002	Stormwater Capital - Vehicle & Equipment Replacement	$ 992	$ 74,808		$ 30,000		Accrual for future maintenance projects
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		$ 25,000		
594 31 60 005	Stormwater Capital - Main St Improvements	$ -	$ -		$ -		
594 31 60 430	Stormwater Capital - DOH / Fed Passthrough Grant	$ -	$ -		$ -		
594 31 64 430	Stormwater Capital - Misc Projects	$ -	$ 25,000		$ 25,000		
597 00 40 003	Stormwater - Transfer OUT	$ -	$ -		$ -		
	Total Capital Expenditures	**$ 992**	**$ 189,808**	**1%**	**$ 160,000**	**0%**	
	Total Expenditures	**$ 97,669**	**$ 357,173**	**27%**	**$ 419,150**	**85%**	
	TOTAL ENDING FUND BALANCE	**$ 553,060**	**$ 410,081**	**135%**	**$ 216,964**	**189%**	
	Reserve Funds	**$ 60,000**	**$ 60,000**	**100%**	**$ 60,000**		
	TOTAL AVAILABLE BALANCE	**$ 493,060**	**$ 350,081**	**141%**	**$ 156,964**	**223%**	