

**Town of Coupeville**

# **2014 Operating Budget**

**Adopted: November 26, 2013**



**Nancy Conard, Mayor  
Judy A. Thomas, Clerk-Treasurer**

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TOWN OF COUPEVILLE  
Coupeville, Washington

**ORDINANCE NO. 711**

**AN ORDINANCE ADOPTING A BUDGET FOR THE TOWN OF COUPEVILLE, WASHINGTON FOR THE YEAR 2014, AND SETTING FORTH IN SUMMARY FORM THE TOTALS OF ESTIMATED EXPENDITURE APPROPRIATIONS FOR EACH SEPARATE FUND.**

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

**WHEREAS**, the Town Council held a public workshop on October 17, 2013 in preparation of the Town's 2014 Budget; and

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

**WHEREAS**, the Town Council held, on November 26, 2013, a public hearing on the Recommended Budget, also as required by law.

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

Section 1. In accordance with the provisions of RCW Chapter 35.33, the budget of the Town of Coupeville for 2014, total expenditure amount of \$5,155,202 is hereby adopted which is attached hereto as Exhibit A and which shall be kept on file in the office of the Clerk-Treasurer.

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

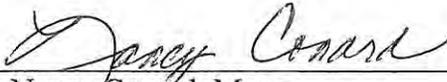
Fund Number	Fund Name	Expenditure Appropriations
001	General Fund	1,991,347
101	Street Fund	578,293
104	Hotel/Motel Tax Fund	55,640
105	Capital Improvement Fund	185,241
106	Drug Enforcement Fund	1,700
107	Harbor Improvement Fund	26,725
109	Park Improvement Fund	60,020
202	1979 Water & Sewer Bond Fund	5,450
203	1975 Water & Sewer Revenue Bond Fund	10,850
209	1994 PWTF Loan Fund	0.00
212	2002 WWTP Loan Fund	92,824
303	Capital Improvement – Water	595,000
304	Capital Improvement – Sewer	505,850
401	Utility Fund	1,019,385
621	Community Commemorative Fund	6,570
631	Cafeteria Fund	13,000
	<b>Total</b>	<b>5,147,895</b>

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

Section 4. This ordinance shall take effect and be in force January 1, 2014.

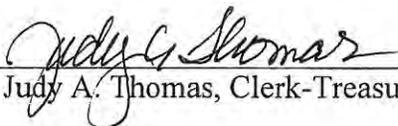
**ADOPTED** by the Town Council and **APPROVED** by the Mayor this 26<sup>th</sup> day of November, 2013.

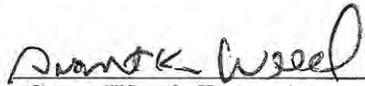
TOWN OF COUPEVILLE

By   
Nancy Conard, Mayor

ATTEST:

APPROVED AS TO FORM:

By   
Judy A. Thomas, Clerk-Treasurer

By   
Grant Weed, Town Attorney

Date of Publication: 12/5/13

TOWN OF COUPEVILLE  
Coupeville, Washington

**ORDINANCE NO. 710**

**AN ORDINANCE OF THE TOWN OF COUPEVILLE LEVYING TAXES  
UPON ALL PROPERTY – REAL, PERSONAL, AND UTILITY, SUBJECT  
TO TAXATION WITHIN THE CORPORATE LIMITS OF THE TOWN  
OF COUPEVILLE, WASHINGTON FOR THE YEAR 2014**

**WHEREAS**, the Town Council of the Town of Coupeville has met and considered its budget for the calendar year 2014; and

**WHEREAS**, the Town of Coupeville's actual levy amount from 2013 was \$352,372; and

**WHEREAS**, the Town Council has properly given notice of the public hearing held November 26, 2013, to consider the Town's general fund budget for the 2014 calendar year, pursuant to RCW 84.55.120; and,

**WHEREAS**, the Town Council, after hearing and after duly considering all relevant evidence and testimony presented, has determined that the Town of Coupeville requires a regular levy in the amount of \$363,373 which includes an increase in property tax revenue from the previous year and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property in order to discharge the expected expenses and obligations of the Town in its best interest;

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

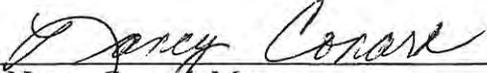
**Section 1.** For the year 2014 there is hereby levied upon all the property – real, personal, and utility, subject to taxation within the corporate limits of the Town of Coupeville, Washington, a regular levy of \$363,373, which is an increase of 1%, plus an increase equal to the maximum amount allowed under the new construction provisions of R.C.W. 84.55.010, plus the amount allowed for annexations, improvements to property, refunds made and increases in the value of state assessed property. The levy hereby authorized shall be allocated to the General Fund at the time the final budget for 2014 is adopted.

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

**Section 3. Effective Date.** This ordinance shall become effective January 1, 2014.

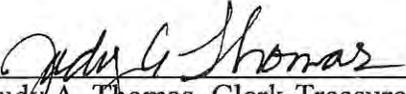
**ADOPTED** by the Town Council and **APPROVED** by the Mayor this 26<sup>th</sup> day of November, 2013.

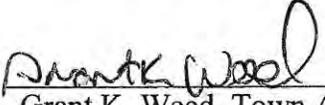
TOWN OF COUPEVILLE

By   
Nancy Conard, Mayor

ATTEST:

APPROVED AS TO FORM:

By   
Judy A. Thomas, Clerk-Treasurer

By   
Grant K. Weed, Town Attorney



## 2014 Budget Message

I started the budget process with one goal in mind: to provide a cost of living salary increase to Town staff, who have not had one since 2009. The good news is that our local economy continues to rebound from the recession in 2008 and sales tax revenue has increased enough to be able to increase the budgeted revenue. More good news is that we had no increase in our liability insurance or medical insurance premiums for employees. The budget reflects a 5% COLA for employees.

The budget has been prepared according to our adopted budget guidelines and with input from department heads. The Town Council spent several hours on a line by line review and provided additional input.

Highlights of the proposed 2014 budget:

### 001 General Fund

The three primary sources of revenue in the General Fund are property tax, sales tax and utility tax. The 1% limit in increase in property tax and new construction brings the total property tax revenue projection to \$363,373, a budget increase of \$4,386 over last year. Sales tax collection has improved the last several years, and the budget has been increased from \$300,000 to \$320,000. We budgeted a slight increase in utility taxes.

Staffing in the general fund budget reflects two changes: A reduction of one deputy marshal, with the funds budgeted for the position distributed to wages for the remaining officers and other department needs; and the position of building official is fulfilled with contracted services, rather than a staff employee.

Although the budget reflects a Town staffed police department, the Town Council has not yet made a decision about a contract with Island County to provide police staff and services. The budget is sufficient to cover the expense of either option.

### 101 Street Fund

Staffing and activities are budgeted basically the same as 2013, except Town staff will assume the maintenance of landscaping along north and south Main Street. This service had previously been contracted out to an independent contractor.

The budget reflects grant funds for the Madrona Way project, which includes rebuilding and resurfacing Madrona from Broadway to Vine St.

### 104 Hotel/Motel Tax Fund

Revenue from the 2% Hotel/Motel tax is dedicated to this fund. Expenditures include allocations to tourist related promotion. Revenue has been budgeted conservatively, with no increase, but this industry continues to be strong in our community.

### **105 Capitol Improvement Fund**

Revenue from Real Estate Excise Tax funds capital projects. There are a number of projects carried over from prior years, including \$40,000 for new public restrooms at a location to be determined, \$35,000 for renovation of the Town Park restrooms, and \$20,000 towards improvements to the municipal parking lot, and an allocation of \$50,000 for improvements to the Holbrook Barn.

In addition, the Town Council will be meeting early in 2014 to review the Capital Improvement Plan and to make decisions about other future projects.

### **107 Harbor Improvement Fund**

Revenue from harbor leases is required to be spent on harbor improvements. These funds are being accumulated for a future project.

### **109 Park Impact Fees**

This special revenue source must be used for aspects of park and recreation. The Parks and Recreation Commission and Town Council will be reviewing and revising recommendations for potential future uses of these funds.

### **202-212 Debt Service Funds**

These funds are set up to pay previously approved debt. Revenue is generated by transfer from the fund served by the debt. The budgets in these funds are as prescribed by the initial debt approval.

### **303-304 Water and Sewer Capital Improvement Funds**

Revenue from utility hookups and the utility fund accumulate in these funds for capital projects. Currently anticipated for 2014 is the replacement of a portion of the Madrona Way water and sewer line, from Broadway to Vine Street. With the reduction in construction activity, little in new funds has been generated by utility hookups.

The Town Council will be reviewing future capital projects related to utilities in 2014, as part of their review of the Capital Improvement Plan.

### **401 Utility Fund**

Revenue and expenditures are generally estimated at the same levels as 2013. Rates for water have not increased since 1993, and sewer was last increased in 1999. It is no longer possible to designate funds for capital projects from the 401 fund, inflation and increased costs have overtaken the existing rates. A rate study for the utilities is currently underway and will be presented to the Town Council in 2014. We expect also to address the potential creation of a stormwater utility.



Nancy Conard  
Mayor

## 2014 Budget Calendar

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

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

September 3	Request to department heads for revenue and expenditure estimates
September 23	Department estimates to be filed with the Clerk-Treasurer
October 1	Proposed budget prepared by Clerk-Treasurer is to be filed with Mayor
October 8	Council discussion and adoption of budget policies and priorities
October 8	Council reviews 2014 Fee Schedule
October 8	Mayor provides Council with current information on 2014 budget
October 8	Schedule Public Hearing on proposed budget, revenue & tax sources (11/26/13)
October 17	Council Workshop on Budget
November 7 & 14	Clerk-Treasurer publishes notice of preliminary budget & notice of PH
November 12	Copies of proposed budget made available to the public
November 26	Public Hearing on revenue sources for budget & to set property tax levy
November 26	Public Hearing on proposed budget
November 26	Adoption of budget for 2014 (or December 10)
November 27 or December 11	Copies of final budget to be transmitted to State Auditor's Office & MRSC

### Budget amendments:

The budget may be amended from time to time, to reflect changes in revenues or expenditures that were not originally anticipated. Formal budget amendments affecting total fund expenditures are initiated by the Clerk-Treasurer in conjunction with the Mayor. Following a public hearing, the Town Council may authorize the amendment by ordinance.

## 2014 Budget Policies

### Fiscal Policies

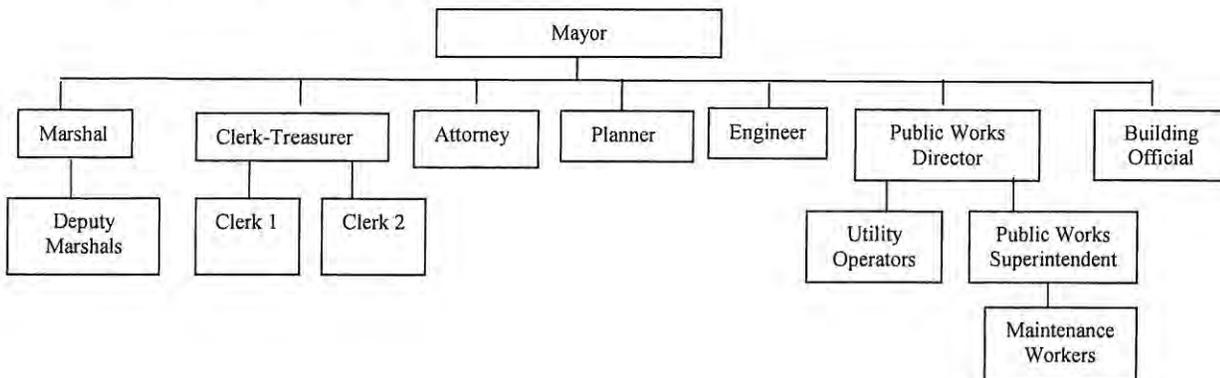
- 1) General Fund Ending Balance should be maintained at a minimum of \$200,000.
- 2) Utility Fund Ending Balance should be maintained at a minimum of \$100,000.
- 3) Annual revenues should cover annual operating expenditures in the General, Street, and Utility Funds.
- 4) Transfers between funds may be authorized by the adopted budget, or by specific Council action.
- 5) User fees are adopted annually at the Council level, and are designed to cover the costs of the service unless the Council decides to subsidize the cost.
- 6) Utility rates and connection fees will be set to cover operating expenditures and capital project needs. Utility rates and connection fees should be reviewed by the Utility Advisory Committee every two years for adequacy, and a report of their findings provided to the Town Council. Connection fees are to be used for capital projects only.
- 7) The Debt Service Ratio in the Utility Fund (net revenues divided by debt service) should not fall below 1.50.
- 8) 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).
- 9) All possible funding sources, governmental or private, will be explored before committing Town funds (Resolution 94-14).
- 10) Long-range budgets will be developed based on projected growth according to the current Comprehensive Plan; public demand; and location, use, and condition of present facilities (Resolution 94-14).
- 11) Capital projects and purchases that are listed in the current budget are presumed approved and can be carried over and expended in the new year as long as there are sufficient funds. The Clerk-Treasurer will advise the Council of projects that will be carried over by memo at a Council session. In no case, can the total project amount be increased without Council approval. If the bottom line fund balance needs to be increased as a result, an amendment will be made as soon as it's practical.
- (12) Equipment purchases of items under \$500 shall be considered small tools and minor equipment; purchases greater than \$500 shall be considered capital equipment.

## Allocation Policies

- 1) Fuel Tax revenues will be accumulated in the Street Fund until there is enough for a major project, or to be used as match for a grant or loan that will accomplish a major project. Revenues in the Street Fund may also be used as funding for an approved Pavement Management System for all Town streets.
- 2) The revenue for the 2% Hotel/Motel Tax may be allotted in the year after it was received (Resolution 96-20).
- 3) As a result of the voter approved property tax levy for law enforcement purposes, the police department budget will attempt to provide a level of staffing that allows for 24 hours/day coverage.
- 4) Water and sewer connection fees will be put in reserves to fund water and sewer capital projects (Ordinance 526). Revenues will be accumulated until there is enough for an approved project, or to be used in conjunction with a grant or loan to accomplish an approved project.
- 5) Administrative fees will be transferred from the Utility Fund to the General Fund to cover the expenses of general administrative services (Council, Administration, Central Services, Public Works, and Planning) to support the utility operation. No wages will be charged directly to the Utility Fund for administrative services. Time studies will be done on an annual basis and an average of the last 5 studies will be used to calculate a rate at which the administrative fee will be transferred for each department. An allocation for Council expense will be made based on agenda items and ordinances related to utilities. Legal fees will be charged directly to the Utility Fund. For the 2014 budget the following table will be used:
  - 5%- Council - calculated on agenda items and ordinances related to utilities
  - 38%- Administration - average percentage of Admin working on utility issues
  - 36% - Central Services - average percentage of all Admin. Services working on utility
  - 47% - Public Works - calculated on hours the PW Director works on utility issues
  - 18% - Planning - calculated on hours the Planner works on utility issues

## Employee - Personnel Policies

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



## **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 will be accounted for directly out of Fund 105, the Capital Improvement Fund.

- 10) Capital improvements projects or purchases related to water system will be accounted for directly out of Fund 303, the Capital Improvement Fund for Water.
- 11) Capital improvement projects or purchases related to sewer system will be accounted for directly out of Fund 304, the Capital Improvement Fund for Sewer.

### **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.

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TOWN OF COUPEVILLE  
 2014 Preliminary Budget  
 Summary of All Funds

	Beg. Balance	Revenues	Transfers In	Total	Expenditures	Trans. Out	Ending Bal	Total
001 GENERAL FUND								
511 Town Council					\$ 20,600			\$ 20,600
512 Judicial/Mun. Court					\$ 43,805			\$ 43,805
514 Finance & Admin					\$ 288,075			\$ 288,075
515 Legal Services					\$ 24,000			\$ 24,000
518 Central Services					\$ 156,612			\$ 156,612
521 Law enforcement					\$ 560,700			\$ 560,700
522 Fire control					\$ 8,000			\$ 8,000
525 Emergency Mgmt Svcs					\$ 16,950			\$ 16,950
531 Environmental Preserv.					\$ 500,523			\$ 500,523
539 Public Works					\$ 55,006			\$ 55,006
557 Economic Development					\$ 2,000			\$ 2,000
558 Planning					\$ 72,950			\$ 72,950
559 Building Inspections					\$ 37,800			\$ 37,800
562 Public Health					\$ 500			\$ 500
575 Community Center					\$ 17,940			\$ 17,940
576 Parks					\$ 92,186			\$ 92,186
586 Agency Disbursement					\$ 6,100			\$ 6,100
596 Capital Expenditures					\$ 87,600			\$ 87,600
001 GENERAL	\$ 473,514	\$ 1,652,642	\$ 205,863	\$ 2,332,019	\$ 1,991,347	\$ -	\$ 340,671	\$ 2,332,019
101 STREET	\$ 58,095	\$ 575,356	\$ -	\$ 633,451	\$ 578,293	\$ -	\$ 55,158	\$ 633,451
104 HOTEL/MOTEL TAX	\$ 30,000	\$ 40,100	\$ -	\$ 70,100	\$ 55,640	\$ -	\$ 14,460	\$ 70,100
105 CAPITAL IMPROVEMENT	\$ 470,980	\$ 31,000	\$ -	\$ 501,980	\$ 185,241	\$ -	\$ 316,739	\$ 501,980
106 DRUG ENFORCEMENT	\$ 1,695	\$ 5	\$ -	\$ 1,700	\$ 1,700	\$ -	\$ -	\$ 1,700
107 HARBOR IMPROVEMENTS	\$ 25,325	\$ 1,400	\$ -	\$ 26,725	\$ 26,725	\$ -	\$ -	\$ 26,725
109 PARK IMPAC	\$ 59,920	\$ 100	\$ -	\$ 60,020	\$ 60,020	\$ -	\$ -	\$ 60,020
202 1979 W/S BOND	\$ 9,550	\$ 20	\$ 5,650	\$ 15,220	\$ 5,450	\$ -	\$ 9,770	\$ 15,220
203 1975 W/S REVENUE	\$ 13,021	\$ 30	\$ (2,201)	\$ 10,850	\$ 10,850	\$ -	\$ -	\$ 10,850
209 1994 PWTF LOAN	\$ 3,495	\$ -	\$ (3,495)	\$ -	\$ -	\$ -	\$ -	\$ -
212 2002 WWTP LOAN	\$ 94,724	\$ 300	\$ 92,824	\$ 187,848	\$ 92,824	\$ -	\$ 95,024	\$ 187,848
303 CAPITAL - WATER	\$ 636,000	\$ 5,200	\$ -	\$ 641,200	\$ 595,000	\$ -	\$ 46,200	\$ 641,200
304 CAPITAL - SEWER	\$ 510,000	\$ 6,300	\$ -	\$ 516,300	\$ 505,850	\$ -	\$ 10,450	\$ 516,300
401 UTILITY	\$ 138,054	\$ 957,250	\$ -	\$ 1,095,304	\$ 720,744	\$ 298,641	\$ 75,919	\$ 1,095,304
621 COMMEMORATIVE	\$ 6,600	\$ 520	\$ -	\$ 7,120	\$ 6,570	\$ -	\$ 550	\$ 7,120
631 CAFETERIA	\$ 1,500	\$ 13,020	\$ -	\$ 14,520	\$ 13,000	\$ -	\$ 1,520	\$ 14,520
<b>TOTAL</b>	<b>\$ 2,532,473</b>	<b>\$ 3,283,243</b>	<b>\$ 298,641</b>	<b>\$ 6,114,357</b>	<b>\$ 4,849,254</b>	<b>\$ 298,641</b>	<b>\$ 891,525</b>	<b>\$ 6,114,357</b>

Total Expenditures: \$5,147,895

This table summarizes data for the Ordinance.

## Summary of Transfers for 2014

	Transfer in	Account	Amount		Transfer out	Account	Amount		For
<input type="checkbox"/>	202 1979 W&S Bond	397.00 00.41	\$ 5,650		401 Utility Fund	597.00 00.22	\$ 5,650		Water Treatment Facility
<input type="checkbox"/>	203 1975 W&S Rev	397.00 00.41	\$ (2,201)		401 Utility Fund	597.00 00.23	\$ (2,201)		Sunset Terrace Tank
<input type="checkbox"/>	209 1994 PWTF Loan	397.00 00.41	\$ (3,495)		401 Utility Fund	597.00 00.29	\$ (3,495)		Water Tank
<input type="checkbox"/>	212 2002 WWTP Loan	397.00 00.41	\$ 92,824		401 Utility Fund	597.00 00.12	\$ 92,824		WW Treatment Plant
<input type="checkbox"/>	001 General Fund	397.00 00.41	\$ 205,863		401 Utility Fund	597.00 34.99	\$ 205,863		Administrative Transfer
<b>TOTAL</b>			<b>\$ 298,641</b>				<b>\$ 298,641</b>		

Transfer from Utility fund to General fund - Each month transfer: \$17,655.67.

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

	<input checked="" type="checkbox"/>						
January		\$ 17,155.25					
February		\$ 17,155.25					
March		\$ 17,155.25					
April		\$ 17,155.25					
May		\$ 17,155.25					
June		\$ 17,155.25					
July		\$ 17,155.25					
August		\$ 17,155.25					
September		\$ 17,155.25					
October		\$ 17,155.25					
November		\$ 17,155.25					
December		\$ 17,155.25					Wait until we calculate actuals.
		<b>\$ 205,863</b>					

**2014 Projects**

**Summary of Projects for 2014**

<b>001 - GENERAL FUND - PENN COVE STORMWATER REMEDIATION PROJECT</b>						
<b>FUND SOURCE</b>		<b>Revenue</b>			<b>Received</b>	<b>2014</b>
Fund 001	General Fund	\$ 495,523			\$ -	\$ 495,523
	<b>TOTAL</b>	\$ 495,523			\$ -	\$ 495,523
		<b>Expenditure</b>			<b>Expended</b>	
001.000.000.531.50.41.07	Penn Cover Stormwater	\$ 495,523			\$ -	\$ 495,523
	<b>TOTAL</b>	\$ 495,523			\$ -	\$ 495,523

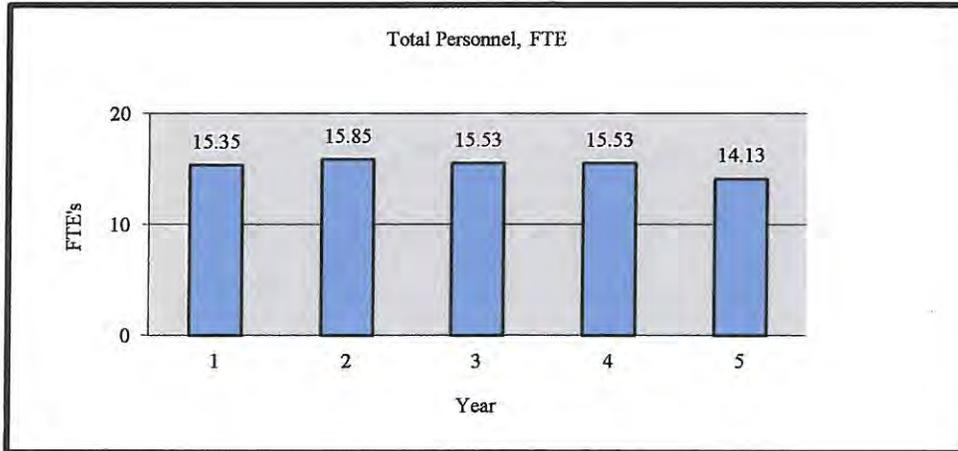
<b>101 - STREET FUND - MADRONA WAY IMPROVEMENTS</b>						
<b>FUND SOURCE</b>		<b>Revenue</b>			<b>Received</b>	<b>2014</b>
Fund 101	Street Fund	\$ 400,000			\$ -	\$ 400,000
	<b>TOTAL</b>	\$ 400,000			\$ -	\$ 400,000
		<b>Expenditure</b>			<b>Expended</b>	
101.000.000.595.30.00.00	Madrona Way Improv.	\$ 400,000				\$ 400,000
	<b>TOTAL</b>	\$ 400,000			\$ -	\$ 400,000

<b>101 - STREET FUND - PARKING - PLANNING/ENGINEERING FOR PARKING LOT</b>						
<b>FUND SOURCE</b>		<b>Revenue</b>			<b>Received</b>	<b>2014</b>
Fund 101	Street Fund	\$ 6,000			\$ -	\$ 6,000
	<b>TOTAL</b>	\$ 6,000			\$ -	\$ 6,000
		<b>Expenditure</b>			<b>Expended</b>	
101.000.000.542.65.41.00	Professional Services	\$ 6,000			\$ -	\$ 6,000
	<b>TOTAL</b>	\$ 6,000			\$ -	\$ 6,000

<b>105 - CAPITAL IMPROVEMENTS FUND - PARKING LOT IMPROVEMENTS, PUBLIC RESTROOMS, RECORDS STORAGE</b>						
<b>FUND SOURCE</b>		<b>Revenue</b>			<b>Received</b>	<b>2014</b>
Fund 105		\$ 160,000			\$ -	\$ 160,000
	<b>TOTAL</b>	\$ 160,000			\$ -	\$ 160,000
		<b>Expenditure</b>			<b>Expended</b>	
105.000.000.542.665.63.00	Parking Lot Improvements	\$ 20,000			\$ -	\$ 20,000
105.000.000.576.80.63.01	Holbrook Barn Repair	\$ 50,000				\$ 50,000
105.000.000.576.90.01.00	Public Restrooms	\$ 40,000			\$ -	\$ 40,000
105.000.000.576.90.02.00	Remodel Existing RR	\$ 35,000			\$ -	\$ 35,000
105.000.702.596.18.64.00	Records Storage	\$ 15,000			\$ -	\$ 15,000
	<b>TOTAL</b>	\$ 160,000			\$ -	\$ 160,000

Personnel, FTE'S & Salary Information

	2010	2011	2012	2013	2014
Mayor	1.00	1.00	1.00	1.00	1.00
Clerk Treasurer	1.00	1.00	1.00	1.00	1.00
Planner (contracted 2003)	0.00	0.00	0.00	0.00	0.00
Town Engineer (Prev. PW Dir)	1.00	1.00	0.50	0.50	0.50
Town Marshal	1.00	1.00	1.00	1.00	1.00
Building Inspector (contracted 2013)	0.22	0.22	0.40	0.40	0.00
Deputy Marshal	4.00	4.00	4.00	4.00	3.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	3.00	2.00	2.00	2.00	2.00
Clerk 2	0.52	0.52	0.52	0.52	0.52
Clerk 1	0.61	0.61	0.61	0.61	0.61
Utilities Superintendent		1.00	1.00	1.00	1.00
Utilities Operators	2.00	2.00	2.00	2.00	2.00
Temporary Summer Help	0.00	0.50	0.50	0.50	0.50
<b>TOTAL FTE's</b>	<b>15.35</b>	<b>15.85</b>	<b>15.53</b>	<b>15.53</b>	<b>14.13</b>



2014					
Steps----->	0-6 months	6 months-1 year	1-2 years	2-3 years	3+ years
Position	A	B	C	D	E
Mayor					32.19
Clerk Treasurer/Town Engineer	28.61	29.48	30.36	31.27	32.19
Town Marshal	29.98	30.89	31.80	32.76	33.72
Deputy Marshal	32.70	25.98	26.74	27.55	28.37
Public Works Superintendent	28.61	29.48	30.36	31.27	32.19
Maintenance Worker II	22.39	23.06	23.75	24.47	25.20
Maintenance Worker	20.21	20.82	21.44	22.09	22.75
Clerk 1 & Clerk 2	16.90	17.41	17.93	18.47	19.02
Utilities Superintendent	28.61	29.48	30.36	31.27	32.19
Utility Operator II	22.39	23.06	23.75	24.47	25.20
Utility Operator	20.21	20.82	21.44	22.09	22.75

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# General Fund

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

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## 001 GENERAL FUND

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

Revenue for this fund comes from the following:

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

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

Expenditure Code Series	Type of Expenditure
511	Town Council
512	Judicial/Municipal Court
514	Finance and Administration
515	Legal Services
518	Central Services
521	Law enforcement
522	Fire Control
525	Emergency Management Services
531	Environmental Preservation
539	Public Works
559	Building Inspections
562	Public Health
575	Recreation Hall
576	Parks & Recreation
586	Agency Disbursement
596	Capital Outlay
597	Transfers Out
508	Ending Fund Balance

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

## GENERAL FUND REVENUES

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

**Beginning Balance** -- It is a goal of the Town to maintain a minimum cash balance of \$100,000 to maintain an adequate cash flow for expenditures, and to provide some reserve for unexpected expenses.

### **Taxes**

- **Property Taxes** account for approximately 20% 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 2014 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 18% of the General Fund revenue. Coupeville experienced some growth in this tax in the past years due to special construction projects.
- **State Shared Revenues** are made up of gasoline taxes, liquor receipts (profits and excise taxes) and motor vehicle excise taxes, including travel trailer and camper excise tax. These taxes are collected by the State of Washington and shared with local governments based on population.
- **Utility Tax** revenue is generated from a tax on the electric, telephone, cable, garbage, water, sewer fees and miscellaneous fees charged within the Town limits. Utility taxes are projected to bring in 17% of the General Fund Revenue in 2014.
- **Liquor Receipts** -- Since cities and towns are responsible for the policing of liquor establishments located within their limits, but are precluded from taxing them because of the state liquor monopoly, the law provides that a share of the state-collected profits and taxes be returned to cities and towns to help defray the costs of policing liquor establishments.

### **Permit & License Fees**

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

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

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

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

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

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

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

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Beginning Balance</b>					
001.000.000.308.00.00.00	Beginning Cash & Investments	\$ 559,844	\$ 480,586	\$ 337,504	Per Budget Revision
001.000.000.308.00.00.00	Carry Over projects	\$ -	\$ 65,800	\$ 67,410	Carryover Projects from 2013
001.000.000.308.01.00.00	Reserve - Accrued Comp.	\$ 10,000	\$ 10,000	\$ 10,000	Vacation Leave liability
001.000.000.308.02.00.00	Reserve - Police Vehicle	\$ 18,600	\$ 38,600	\$ 58,600	Carryover from previous year
	<b>Total Beginning Balance</b>	\$ 588,444	\$ 594,986	\$ 473,514	
<b>Taxes</b>					
001.000.000.311.10.00.00	Property Tax	\$ 337,992	\$ 358,987	\$ 363,373	\$356,773 (Levy Calculation)+\$6,600 (estimate 2013 New Const)
001.000.000.317.40.00.00	Forest Excise Tax	\$ 36	\$ -	\$ -	Timber Tax
001.000.000.313.11.00.00	Local Retail Sales & Use Tax	\$ 342,331	\$ 300,000	\$ 320,000	Sales Tax
001.000.000.313.71.00.00	Sales Tax - Criminal Justice	\$ 15,421	\$ 16,000	\$ 16,000	
001.000.000.314.52.00.00	Utility - Own Water	\$ 37,612	\$ 31,800	\$ 31,800	
001.000.000.314.54.00.00	Utility - Own Sewer	\$ 28,174	\$ 25,500	\$ 25,500	Calculated on estimated income in utility fund
001.000.000.316.41.00.00	Utility - Private Electric	\$ 132,163	\$ 125,000	\$ 130,000	PSE - 6% Utility Tax
001.000.000.316.45.00.00	Utility - Private Garbage	\$ 18,121	\$ 18,500	\$ 18,500	Garbage - 6% Utility Tax
001.000.000.316.46.00.00	Utility - Private Cable	\$ 30,127	\$ 30,000	\$ 30,000	Cable - 6% Utility Tax
001.000.000.316.47.00.00	Utility - Private Telephone	\$ 62,599	\$ 70,000	\$ 70,000	Phone - 6% Utility Tax
001.000.000.317.20.00.00	Leasethold Excise Tax	\$ 3,599	\$ 4,000	\$ 4,000	
	<b>Total Taxes</b>	\$ 1,008,175	\$ 979,787	\$ 1,009,173	
<b>Licenses &amp; Permits</b>					
001.000.000.321.30.00.00	Fireworks Permit	\$ -	\$ 50	\$ 50	
001.000.000.321.30.01.00	Golf Cart Registration Permit Fee	\$ 25	\$ 25	\$ 25	
001.000.000.321.60.00.00	Occupational License	\$ 250	\$ 100	\$ 100	Taxicab & Mobile Vendor license
001.000.000.321.91.00.00	Franchise Fees	\$ 26,659	\$ 26,000	\$ 26,000	Comcast Cable
001.000.000.322.10.00.00	Permits - Bldg., Mech., Plumbing	\$ 22,446	\$ 15,000	\$ 15,000	Building Permits
001.000.000.322.10.02.00	Permits - Sign	\$ -	\$ -	\$ -	Sign Review
001.000.000.322.30.00.00	Animal License	\$ 450	\$ 400	\$ 400	Dog License
001.000.000.322.90.01.00	Permits - Occupancy & Misc.	\$ 2,300	\$ 1,000	\$ 1,000	Miscellaneous Permits
001.000.000.322.90.02.00	Permits - ROW/Stormwater/grading	\$ 4,000	\$ 1,500	\$ 1,500	Public Works Permits
001.000.000.322.91.00.00	Other Non Bus Mobile/Occupancy	\$ -	\$ -	\$ -	
	<b>Total Licenses &amp; Permits</b>	\$ 56,131	\$ 44,075	\$ 44,075	

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

Carryover: Annual Audit (\$10,160); Admin Support \$8,000; Employee Wellness (\$5,000); Archives (\$1,500); Emergency Mgmt Svcs (\$16,950); Sign Workshop (\$2,000); Planning HPC & PC Training (\$3,000); Rec Hall Furnace (\$5,000); Trees (\$3,800); Arborist (\$1,000); Website Update (\$10,000)

001 - General Fund Revenues

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Intergovernmental</b>					
001.000.000.336.06.21.00	Criminal Justice - Population based	\$ 1,000	\$ 489	\$ 491	.26 x 1,890 (population) MRSC - 2013
001.000.000.336.06.26.00	Criminal Justice - Special Programs	\$ 1,572	\$ 1,673	\$ 1,644	.87 x 1,890 (population) MRSC - 2013
001.000.000.336.06.51.00	DUI - Cities	\$ 347	\$ 300	\$ 300	
001.000.000.336.06.94.00	Liquor Excise Tax	\$ 6,832	\$ 1,579	\$ 2,249	\$1.19 x 1,890 (population) MRSC - 2013
001.000.000.336.06.95.00	Liquor Control Board Profits	\$ 18,504	\$ 16,863	\$ 16,802	\$8.89 x 1,890 (population) MRSC - 2013
001.000.000.337.00.00.00	In-Lieu Tax - Housing Authority	\$ 934	\$ 950	\$ 950	Dean Manor
001.000.000.337.00.00.01	In-Lieu of Tax - Senior Services	\$ 1,345	\$ 1,300	\$ 1,300	Cambley - 5 year contract - 2013 thru 2017 \$1,362.50
001.000.000.338.21.00.00	In-Lieu Tax - Island County	\$ 9,688	\$ 9,688	\$ 9,688	Island County - 5 yr contract - \$9,687.66/yr 2012 thru 2016
	<b>Total Intergovernmental</b>	\$ 40,222	\$ 32,842	\$ 33,424	
<b>Services &amp; Charges</b>					
001.000.000.341.32.03.00	Court Sves-Civil Fee/Court Writ	\$ -	\$ 50	\$ 50	Court Fees
001.000.000.341.33.00.00	Court Administration Fees	\$ 6	\$ 100	\$ 100	
001.000.000.341.33.02.00	Warrant Costs	\$ 106	\$ 100	\$ 100	
001.000.000.341.33.03.00	Def Prosecution Adm Costs	\$ -	\$ -	\$ -	
001.000.000.341.33.06.00	Court Admin IT Fee	\$ 27	\$ -	\$ -	
001.000.000.341.50.00.00	Sale of Maps & Publications	\$ -	\$ 50	\$ 50	Comp Plan, Dev. Reg., Project Plans
001.000.000.341.62.00.00	Copy & Tape Fees	\$ 69	\$ 100	\$ 100	Miscellaneous copies
001.000.000.342.10.00.00	Law Enforcement Services	\$ -	\$ 3,500	\$ 3,500	Events Reimburse for Police Coverage (equals expense)
001.000.000.342.20.00.00	Fire Protection Services	\$ 10,010	\$ 10,000	\$ 10,000	Fire Inspections
001.000.000.342.33.07.00	Adult Probation Charges	\$ -	\$ 1,000	\$ 1,000	Court Fees
001.000.000.342.33.06.00	Record Check Fee	\$ 214	\$ 200	\$ 200	Request Copy of Police Records
001.000.000.342.36.00.00	Housing & Monitor Prisoners	\$ -	\$ -	\$ -	
001.000.000.342.90.01.00	Court - Crim Cnv Fee DUI	\$ 59	\$ -	\$ -	
001.000.000.342.90.02.00	Crim Conv Fee-Criminal Traffic	\$ 13	\$ -	\$ -	
001.000.000.342.90.03.00	Crim Conv Fee-Criminal Non-Traffic	\$ -	\$ -	\$ -	
001.000.000.345.81.00.00	Planning & Development Fees	\$ 1,750	\$ 2,000	\$ 2,000	SD, SP, BLA, CUP, Etc.
001.000.000.345.83.00.00	Plan Check Fees	\$ 10,917	\$ 5,000	\$ 9,500	Fees for Inspecting & Reviewing Plans
001.000.000.345.86.00.00	SEPA Related Fees	\$ -	\$ 500	\$ 500	
001.000.000.347.60.01.00	Community Garden Plot Fees	\$ 750	\$ 1,000	\$ 500	\$30 per plot per year (May - October)
	<b>Total Services &amp; Charges</b>	\$ 23,921	\$ 23,600	\$ 27,600	
<b>Fines &amp; Forfeits</b>					
001.000.000.352.30.00.00	Admin Costs - Vehicle Insurance	\$ 25	\$ 50	\$ 50	Court Fees
001.000.000.353.10.00.00	Traffic Infractions Refund	\$ -	\$ 50	\$ 50	Court Fees
001.000.000.353.10.03.00	Traffic Infractions - Current Exp.	\$ 4,374	\$ 4,000	\$ 4,000	Court Fees
001.000.000.353.10.04.00	Legis Assessment	\$ 919	\$ -	\$ -	Court Fees
001.000.000.353.70.00.00	Other Infractions - Current Exp.	\$ 20	\$ 50	\$ 50	Court Fees
001.000.000.354.00.00.00	Parking Infraction Penalties	\$ 71	\$ 500	\$ 500	Court Fees
001.000.000.355.20.00.00	Driving while Intoxicated	\$ 771	\$ 400	\$ 400	Court Fees
001.000.000.355.80.00.00	Other Criminal Traffic	\$ -	\$ 50	\$ 50	Court Fees
001.000.000.355.80.01.00	Crime Traffic Misdemeanor	\$ 1,687	\$ 500	\$ 500	Court Fees
001.000.000.357.30.00.00	Court Costs Recoupments	\$ -	\$ 10	\$ 10	Court Fees
001.000.000.357.32.00.00	Witness Fees	\$ -	\$ -	\$ -	Court Fees
001.000.000.357.33.00.00	Public Defender Recovery	\$ 346	\$ 400	\$ 400	Court Fees
	<b>Total Fines &amp; Forfeits</b>	\$ 8,213	\$ 6,010	\$ 6,010	

001 - General Fund Revenues

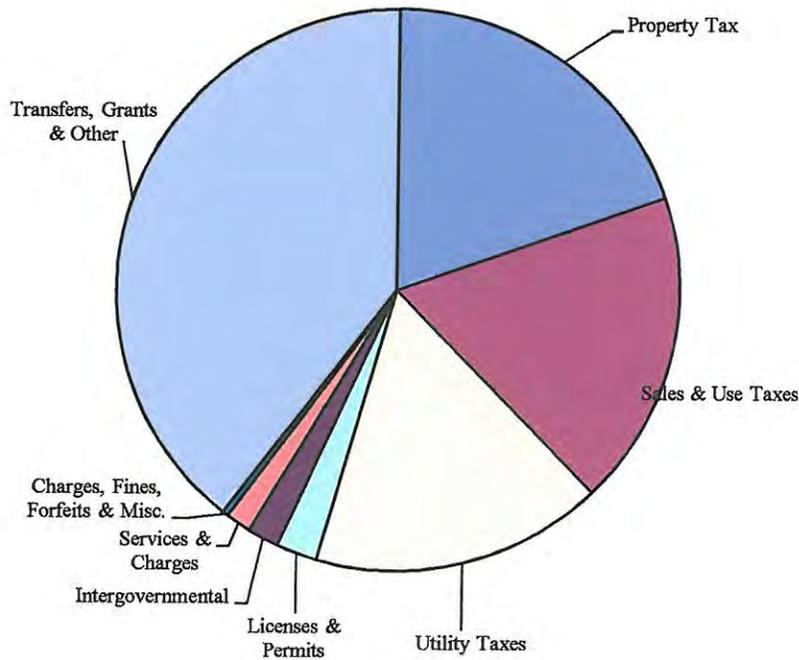
2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Miscellaneous Revenues</b>					
001.000.000.361.11.00.00	Investment Interest	\$ 845	\$ 750	\$ 750	Bank & Investment Pool Interest
001.000.000.361.40.00.00	Sales Interest	\$ 131	\$ 300	\$ 300	Interest on Sales Tax
001.000.000.361.40.01.00	D/M Interest Income	\$ 32	\$ -	\$ -	
001.000.000.362.30.00.00	Rental - Parking Lot	\$ 1,800	\$ 1,800	\$ 1,800	Parking Lot rental - South Main-Terry
001.000.000.362.40.00.00	Rental - Rec Hall & Park	\$ 17,635	\$ 15,000	\$ 15,000	Recreation Hall & Pavilion Rental Fees
001.000.000.362.50.00.00	Lease - Sprint	\$ 4,297	\$ 4,687	\$ 4,687	QWEST contract - \$390.63/month 2009-2013
001.000.000.362.50.00.01	Lease - T-Mobile	\$ 8,257	\$ 7,200	\$ 7,200	T-Mobile - \$600.00 per month
001.000.000.363.00.00.00	Insurance Premiums/Recoveries	\$ -	\$ -	\$ -	
001.000.000.369.00.00.00	Other Miscellaneous	\$ 50	\$ -	\$ -	
001.000.000.369.90.00.00	Miscellaneous Revenue	\$ 1,220	\$ 1,000	\$ 1,000	Other sources not accounted for in 361 - 368
	<b>Total Miscellaneous</b>	<b>\$ 34,266</b>	<b>\$ 30,737</b>	<b>\$ 30,737</b>	
<b>Non-Revenues</b>					
001.000.000.386.12.00.00	IC Crime victims/witness	\$ 104	\$ 200	\$ 200	Court Fees
001.000.000.386.83.04.00	Trauma Care - JIS	\$ 113	\$ -	\$ -	Court Fees
001.000.000.386.83.06.00	JIS/Trauma - Current Expense	\$ 1,395	\$ -	\$ -	Court Fees
001.000.000.386.83.07.00	JIS/Trauma Care-Cur Exp-Trauma	\$ 339	\$ -	\$ -	Court Fees
001.000.000.386.83.31.00	JIS/Trauma-Auto Theft Prev	\$ 468	\$ 2,000	\$ 2,000	Court Fees
001.000.000.386.83.32.00	Trauma Brain Injury	\$ 91	\$ -	\$ -	Court Fees
001.000.000.386.91.00.00	WS - Segregated (PSEA)	\$ 1,231	\$ 2,000	\$ 2,000	Court Fees
001.000.000.386.92.00.00	WS - Segregated (30% PSEA)	\$ 531	\$ 500	\$ 500	Court Fees
001.000.000.386.96.03.00	Blood/Breath Test	\$ 35	\$ 100	\$ 100	Court Fees
001.000.000.386.97.01.00	Local JIS Account	\$ 32	\$ 100	\$ 100	Court Fees
001.000.000.386.97.03.00	JIS Account	\$ 3	\$ -	\$ -	Court Fees
001.000.000.386.97.04.00	JIS/TRAUMA JIS Account	\$ 13	\$ 1,000	\$ 1,000	Court Fees
001.000.000.386.99.01.00	School Zone Safety	\$ -	\$ 100	\$ 100	Court Fees
001.000.000.389.01.00.00	WS-Building Permit Fee	\$ 175	\$ 100	\$ 100	Court Fees
001.000.000.389.03.00.00	Refundable Development Bond	\$ -	\$ -	\$ -	Refunded Deposit to WICD
	<b>Total Non-Revenues</b>	<b>\$ 4,530</b>	<b>\$ 6,100</b>	<b>\$ 6,100</b>	
<b>Other Financing Sources</b>					
001.000.000.397.00.00.41	Transfer-In (from Utility..)	\$ 176,396	\$ 198,023	\$ 205,863	Administrative Transfer
	<b>Total Other Financing</b>	<b>\$ 176,396</b>	<b>\$ 198,023</b>	<b>\$ 205,863</b>	
<b>Grants</b>					
001.000.000.334.03.31.00	Grant - Opportunity Council	\$ -	\$ 8,417	\$ -	
001.000.900.334.03.50.00	WASPC - Traffic Safety Grant	\$ -	\$ 400	\$ -	
001.000.900.334.03.50.00	Grant - WASPC Traffic Safety Grant	\$ -	\$ -	\$ -	
001.000.900.334.04.21.06	Grant - DOE Aquifer Storage/Retrieval	\$ 31,841	\$ 50,000	\$ -	
001.000.900.333.03.10.07	Grant - DOE Penn Cove SW Project	\$ -	\$ 495,523	\$ 495,523	
	<b>Total Grants</b>	<b>\$ 31,841</b>	<b>\$ 554,340</b>	<b>\$ 495,523</b>	
	<b>Total Revenues</b>	<b>\$ 1,383,695</b>	<b>\$ 1,875,514</b>	<b>\$ 1,858,505</b>	
	<b>Total Revenues &amp; Beg Fund Balance</b>	<b>\$ 1,972,139</b>	<b>\$ 2,470,500</b>	<b>\$ 2,332,019</b>	
<b>001 - General Fund Revenues</b>					

### Sources of Budgeted General Fund Revenue

Beginning Balance	\$ 473,514	
Property Tax	\$ 363,373	20%
Sales & Use Taxes	\$ 336,000	18%
Utility Taxes	\$ 309,800	17%
Licenses & Permits	\$ 44,075	2%
Intergovernmental	\$ 33,424	2%
Services & Charges	\$ 27,600	1%
Charges, Fines, Forfeits & Misc.	\$ 6,010	0%
Transfers, Grants & Other	\$ 732,123	40%
<b>Total Revenues</b>	<b>\$ 1,852,405</b>	<b>100%</b>
Non-revenue	\$ 6,100	
<b>Total Sources</b>	<b>\$ 2,332,019</b>	

**General Fund Revenues  
Excluding Beginning Fund Balance**



2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
<b>Town Council</b>					
001.000.000.511.00.31.00	Office & Operating	\$ 671	\$ 800	\$ 800	Council packet materials
001.000.000.511.00.41.00	Professional Services	\$ 6,157	\$ 4,000	\$ 4,000	Codification and video recording meetings
001.000.000.511.00.43.00	Travel	\$ 5,286	\$ 6,825	\$ 6,825	
001.000.000.511.00.44.00	Advertising	\$ 2,509	\$ 2,000	\$ 2,000	Council meeting agendas and actions
001.000.000.511.00.49.00	Miscellaneous	\$ 2,085	\$ 4,475	\$ 4,475	Tuition, Registration
001.000.000.511.00.51.00	Election Services	\$ 2,622	\$ 2,500	\$ 2,500	
	<b>Total Town Council</b>	<b>\$ 19,330</b>	<b>\$ 20,600</b>	<b>\$ 20,600</b>	

The Town Council department accounts for those expenditures directly related to legislature services.

Council meets every 2nd & 4th Tuesdays at 6:30 p.m.

Councilmembers have Intergovernmental assignments on committees within the community.

Codification of Ordinances are accounted for under professional services

Mayor Nancy Conard

Position 1 - Jackie Henderson

Position 2 - Bob Clay

Position 3 - Molly Hughes

Position 4 - Dianne Binder

Position 5 - Pat Powell

Term Expires 12-31-15

Term Expires 12-31-15

Term Expires 12-31-15

Term Expires 12-31-15

Term Expires 12-31-17

Term Expires 12-31-17

Henderson serves as Council Liaison regarding Law Enforcement, Human Services, and Education issues.

Clay serves on the Tree Committee, Island Transit Board, Law and Justice Council, and Council Liaison on Transportation issues.

Hughes serves on the Ebey's Landing Trust Board, Coupeville Gifts from the Heart Food Bank Board, and Council Liaison to Coupeville Historic Waterfront Association and Coupeville Chamber of Commerce

Binder serves on the Tourism Board and Utility Advisory Committee and Council Liaison regarding Financial issues.

Town Council (511)

001 - General Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Municipal Court</b>					
001.000.000.512.00.41.00	Professional Services	\$ 15,283	\$ 20,000	\$ 20,000	See breakdown below
001.000.000.512.00.41.01	Professional Services - County	\$ 2,377	\$ 4,500	\$ 3,000	Prosecuting Attorney for Superior Court
001.000.000.512.00.45.00	Rental/Leases	\$ 1,075	\$ 2,805	\$ 2,805	\$701 x 4 (quarterly) Court rent
001.000.000.512.00.49.00	Assessments & Jury	\$ -	\$ -	\$ -	
001.000.000.512.00.51.00	Jail & District Court	\$ 17,184	\$ 18,000	\$ 18,000	Contract with Oak Harbor
	<b>Total Municipal Court</b>	<b>\$ 35,919</b>	<b>\$ 45,305</b>	<b>\$ 43,805</b>	

The operation of Municipal Court is provided through the 512 BARS numbers in the General Fund. Revenue related to the court includes fines and related court fees.

In 1999 the court services were contracted to District Court in Oak Harbor.

These expenditures are for: contract cost for Oak Harbor, public defender, prosecuting attorney & miscellaneous.

512.00.41.00 - Professional Services breakdown includes:

1. Prosecuting Attorney: \$1,250 per month (\$15,000)
2. Public Defender: \$300 per case (\$3,600 yearly average)
3. Interpreter - \$800
4. Substitute Attorney - \$600

512.00.45.00 - Operating rentals and leases for rent of court facility

Judicial - Municipal Court (512)

001 - General Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Finance &amp; Admin.</b>					
001.000.000.514.00.10.00	Salaries	\$ 171,886	\$ 172,292	\$ 181,433	NC, JT, LW, NG
001.000.000.514.00.20.00	Benefits	\$ 57,271	\$ 67,720	\$ 69,582	NC, JT, LW, NG
001.000.000.514.00.31.00	Office & Operating	\$ 360	\$ 500	\$ 500	Specifically used in Administration
001.000.000.514.00.35.00	Small Tools & Equipment	-	\$ 100	\$ 100	
001.000.000.514.00.41.00	Professional Services	\$ 500	\$ 42,000	\$ 28,160	\$10,160 from 2013+\$10,000/year=Audit; \$8,000 Admin Suppo
001.000.000.514.00.42.00	Communication	-	\$ 800	\$ 800	Phone, postage
001.000.000.514.00.43.00	Travel	\$ 2,154	\$ 3,500	\$ 3,500	NC \$1,250; JT \$750; LW & NG @ \$250
001.000.000.514.00.44.00	Advertising	\$ -	\$ -	\$ -	Employment Ads
001.000.000.514.00.49.00	Miscellaneous	\$ 2,234	\$ 4,000	\$ 4,000	Tuition + Dues + Miscellaneous
	<b>Total Finance &amp; Admin.</b>	\$ 234,404	\$ 290,912	\$ 288,075	

514.00.10.00 - Mayor & Clerk-Treasurer and two support staff make up this department.

514.00.31.00 - Expenditures covered by 514 are office supplies, accounting programs, communication, etc. directly related to this dept.

514.00.49.00 - Miscellaneous includes membership dues for professional organizations and professional development registration fees.

514.00.43.00 - Travel includes mileage, meals and lodging for educational classes.

514.00.41.00 - Professional Services include biennial audits by the State Auditor; plus Admin Support carryover from 2013 \$8,000

514.00.49.00 - Includes Dues for professional organizations - IIMC (\$135) WFOA (\$50) WMCA (\$75) WMTA (\$40)

**Department functions are:** budget monitoring & preparation, annual financial reporting, revenue and expense reporting, payroll, utility billing, claims reporting.

Tax reporting, Grant management, Accounts payable, accounts receivable, fixed asset management, monthly financial reporting, faculties rentals, maintenance of public records, ordinances, resolutions, and Town Council and committee minutes and agendas.

This department works closely with all other town departments.

Department Supervisor - Clerk-Treasurer

**Finance & Administration - 514**

**001 - General Fund Expenditures**

**2014 Operating Budget**

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
Legal Services					
001.000.000.515.00.41.00	Professional Services	\$ 13,602	\$ 26,000	\$ 24,000	Attorney Services
	<b>Total Legal Services</b>	\$ 13,602	\$ 26,000	\$ 24,000	

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

**Legal Services (515)**

**001 - General Fund Expenditures**

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Central Services</b>					
001.000.000.518.00.10.00	Salaries	\$ 20,258	\$ 5,699	\$ 5,725	KR - 5%, DD - 5%
001.000.000.518.00.20.00	Benefits	\$ 5,931	\$ 2,542	\$ 2,646	KR - 5%, DD - 5%
001.000.000.518.00.31.10	Salaries & Benefits - Wellness	\$ -	\$ -	\$ -	
001.000.000.518.00.31.00	Office & Operating	\$ 6,749	\$ 12,000	\$ 12,000	Employee Wellness Carryover \$5,000 from 2013
001.000.000.518.00.32.00	Fuel	\$ -	\$ 400	\$ 400	Fuel for Truck at Town Hall
001.000.000.518.00.35.00	Small Tools & Equipment	\$ 193	\$ 500	\$ 500	Equipment used in Town Hall by all personnel
001.000.000.518.00.41.00	Professional Services	\$ 5,818	\$ 25,800	\$ 16,468	*See below
001.000.000.518.00.41.01	Professional Services - Archives	\$ -	\$ 2,000	\$ 1,500	Carryover from 2013
001.000.000.518.00.42.00	Communications	\$ 7,363	\$ 7,000	\$ 7,000	Postage, postage pd envelopes, phone
001.000.000.518.00.44.00	Advertising	\$ 123	\$ -	\$ -	
001.000.000.518.00.45.00	Rents & Leases	\$ 3,407	\$ 3,300	\$ 3,300	Davis lease on Parkg Lot and Konica copier lease
001.000.000.518.00.46.00	Insurance	\$ 59,514	\$ 64,314	\$ 60,973	Liability & Property Insurance
001.000.000.518.00.47.00	Utilities - Electricity	\$ 3,795	\$ 4,400	\$ 4,400	Central Services
001.000.000.518.00.48.00	Repair & Maintenance	\$ 9,406	\$ 12,000	\$ 11,000	Includes Cascade Computer, Visions (for ASP)
001.000.000.518.00.49.00	Miscellaneous	\$ 4,912	\$ 5,500	\$ 5,500	Tuition & Misc Dues
001.000.000.518.10.31.00	Office & Operating	\$ 2,583	\$ 4,000	\$ 4,000	CS - Shop
001.000.000.518.10.32.00	Fuel	\$ 17,312	\$ 12,000	\$ 12,000	CS - Shop
001.000.000.518.10.35.00	Small Tools & Equipment	\$ 679	\$ 1,000	\$ 1,000	CS - Shop
001.000.000.518.10.41.00	Professional Services	\$ 688	\$ 200	\$ 200	CS - Shop
001.000.000.518.10.42.00	Communications	\$ 2,001	\$ 2,800	\$ 2,800	CS - Shop includes internet service
001.000.000.518.10.43.00	Travel	\$ 123	\$ 300	\$ 300	CS - Shop
001.000.000.518.10.44.00	Advertising	\$ -	\$ -	\$ -	CS - Shop
001.000.000.518.10.45.00	Rents & Leases	\$ -	\$ -	\$ -	CS - Shop
001.000.000.518.10.47.00	Utilities	\$ 1,572	\$ 1,400	\$ 1,400	Electrical, etc.
001.000.000.518.10.48.00	Repair & Maintenance	\$ 258	\$ 2,000	\$ 2,000	CS - Shop
001.000.000.518.10.49.00	Miscellaneous	\$ 325	\$ 1,500	\$ 1,500	Tuition & Misc
	<b>Total Central Services</b>	\$ 153,011	\$ 170,655	\$ 156,612	

WCIA liability insurance moved to central services from individual departments.

Central Services accounts for expenditures that are not related to any specific Town function.

518.00.41.00 - Professional Services includes: Window cleaning - \$720; Carpet cleaned - \$600; Pests sprayed - \$200; Janitorial - \$2,948; Website \$2,000; Update Website \$10,000

001.00.518.00.48 includes:

Cascade Computers Annual Hardware Agreement total estimated at \$7,015, (\$6,200 for Central Svcs); Visions Annual ASP Software Support Agreement - \$3,400 (\$1,700 for Central Svcs)

001.518.00.49 includes:

NW Air Pollution Control-2014 (\$658.25), PO permit (\$150), Island County Historical Society (\$200), AWC Drug & Alcohol (\$205), AWC-2014 (\$935.00)  
Coupeville Chamber of Commerce -CCC (\$290), Whidbey Newspaper (\$38), Small Cities Pub. (\$69), Office of Minority Women (\$62.50); NLC - 2014 (\$536)

**Central Services (518)**

**001 - General Fund Expenditures**

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
Law Enforcement					
001.000.000.521.00.10.00	Salaries	\$ 277,993	\$ 278,698	\$ 264,453	Marshal & Deputies
001.000.000.521.00.11.00	Vacation Relief	\$ 9,392	\$ 7,000	\$ 7,350	Deputies & Reserves
001.000.000.521.00.11.01	Sick Leave Relief	\$ 28,257	\$ 2,470	\$ 4,200	
001.000.000.521.00.11.02	Training Relief	\$ 967	\$ 3,000	\$ 6,000	
001.000.000.521.00.11.03	Kelly Day Worked/Paid	\$ 5,461	\$ 9,680	\$ -	
001.000.000.521.00.11.04	On-Call Paid	\$ 15,878	\$ -	\$ 24,501	
001.000.000.521.00.12.00	Overtime	\$ 6,904	\$ 5,319	\$ 7,500	Deputies
001.000.000.521.00.12.01	Holiday Worked	\$ 887	\$ 1,800	\$ 1,800	
001.000.000.521.00.13.00	Reimbursable OT	\$ 608	\$ 4,000	\$ 4,000	Reimbursed by organizations
001.000.000.521.00.20.00	Benefits	\$ 93,118	\$ 120,227	\$ 128,872	Marshal & Deputies
001.000.000.521.00.21.00	Uniforms	\$ 5,370	\$ 5,000	\$ 3,000	
001.000.000.521.00.22.00	LEOFF 1 Benefits	\$ 20,735	\$ 20,735	\$ 20,735	LEOFF 1 - Ken White Insurance
001.000.000.521.00.23.00	Reimburse - Benefits	\$ 378	\$ 500	\$ 500	Reserves
001.000.000.521.00.31.00	Office & Operating	\$ 2,719	\$ 4,000	\$ 4,000	Operating supplies
001.000.000.521.00.32.00	Fuel	\$ 12,431	\$ 12,000	\$ 12,000	Fuel for vehicles
001.000.000.521.00.33.00	Ammunition	\$ -	\$ 1,500	\$ 1,500	
001.000.000.521.00.35.00	Small Tools & Equip	\$ 427	\$ 1,000	\$ 5,000	
001.000.000.521.00.41.00	Professional Services	\$ 6,037	\$ 25,000	\$ 1,000	
001.000.000.521.00.42.00	Communication	\$ 3,452	\$ 5,200	\$ 5,200	Phone services; cell phones; In car internet svc; postage
001.000.000.521.00.43.00	Travel	\$ 1,012	\$ 2,750	\$ 3,750	
001.000.000.521.00.44.00	Advertising	\$ 731	\$ 200	\$ 200	
001.000.000.521.00.48.00	Repair & Maintenance	\$ 4,663	\$ 7,000	\$ 7,000	Vehicle Maintenance
001.000.000.521.00.49.00	Miscellaneous	\$ 2,073	\$ 3,750	\$ 4,750	
001.000.000.521.00.51.01	Animal Control	\$ 1,800	\$ 1,800	\$ 1,800	\$150 x 12 = \$1800
001.000.000.521.00.51.02	I-COM Dispatch	\$ 40,572	\$ 41,544	\$ 41,090	Per LD email 10/4/13
001.000.000.521.10.31.00	Office & Operating	\$ -	\$ 100	\$ 100	Civil Service
001.000.000.521.10.41.00	Testing - Civil Service	\$ 2,298	\$ 200	\$ 200	Public Safety Testing under Professional Services
001.000.000.521.10.43.00	Travel	\$ -	\$ -	\$ -	Civil Service
001.000.000.521.10.44.00	Advertising	\$ -	\$ 200	\$ 200	Civil Service Advertising under P/D Advertising
	<b>Total Law Enforcement</b>	\$ 544,163	\$ 564,673	\$ 560,700	

Law enforcement includes 1 Town Marshal and 3 Deputies  
 Law Enforcement recruits through Public Safety Testing  
 ICOM is paid quarterly and is based on the number of calls in the prior year.

The 2014 budget reflects a staff reduction of one deputy marshal. Recovered funds were distributed within the law enforcement budget to increase wages and improve equipment and vehicle replacement schedule.

**Law Enforcement (521)**  
**001 - General Fund Expenditures**

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
Fire Control					
001.000.000.522.00.51.00	Fire District 5	\$ 6,120	\$ 8,000	\$ 8,000	80% of revenue (001.342.20)
	<b>Total Fire Control</b>	\$ 6,120	\$ 8,000	\$ 8,000	

An agreement with Central Whidbey Island Fire & Rescue provides for fire inspection services through a fee based on 80% of Fire Protection revenues from account number 001.342.20

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
Emergency Management Services					
001.000.000.525.60.10.00	Salaries	\$ 2,370	\$ -	\$ -	
001.000.000.525.60.20.00	Benefits	\$ 193	\$ -	\$ -	
001.000.000.525.60.31.00	Office & Operating Supplies	\$ 473	\$ -	\$ -	
001.000.000.525.60.41.00	Professional Services	\$ 240	\$ 20,000	\$ 16,950	\$16,950 Carryover from 2013
001.000.000.525.60.43.00	Travel - Emer Mgmt Svcs	\$ 102	\$ -	\$ -	
001.000.000.525.60.49.00	Miscellaneous	\$ -	\$ -	\$ -	
001.000.000.525.60.64.00	Equipment	\$ -	\$ -	\$ -	
	<b>Total Emergency Mgmt Svcs</b>	\$ 3,378	\$ 20,000	\$ 16,950	

This account was created to track the expenses to prepare the Emergency Management Plan; and activities related to preparation for, response to and recovery from disasters. \$35,000 budgeted in 2010 included funding for updating the Emergency Management Plan.

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
Environmental Preservation					
001.000.000.531.50.41.04	Sustainable Whidbey Coalition	\$ -	\$ -	\$ -	
001.000.000.531.50.41.05	Phytoremediation	\$ 2,471	\$ -	\$ -	
001.000.000.531.50.41.06	Aquifer Storage & Retrieval (ASR)	\$ 8,884	\$ 50,000	\$ -	Carryover from 2012
001.000.000.531.50.41.07	Penn Cove Stormwater Project	\$ 14,220	\$ 495,523	\$ 495,523	Carryover from 2012
001.000.000.531.80.01.00	Community Energy Challenge (SWC)	\$ -	\$ 8,417	\$ -	Grant thru Sustainable Whidbey Coalition (SWC)
001.000.000.531.90.10.00	Sustainability - Salaries	\$ 7,280	\$ 10,440	\$ -	Sustainability Coordinator
001.000.000.531.90.20.00	Sustainability - Benefits	\$ 609	\$ -	\$ -	
001.000.000.531.90.31.00	Sustainability - Supplies	\$ 109	\$ -	\$ -	
001.000.000.531.90.43.00	Sustainability - Travel	\$ -	\$ -	\$ -	
001.000.000.531.90.49.00	Climate/Sustainability - Misc	\$ 1,600	\$ 1,600	\$ 5,000	ICLEI Dues; SWC Support
	<b>Total Environmental Pres. Svcs</b>	\$ 35,173	\$ 565,980	\$ 500,523	

This department was created to track expenses for a Stormwater Study, Reclaimed Water Project, ASR, Phytoremediation Pilot Project, and Climate Protection and Community Sustainability.

Fire Control (522)    Emergency Management Services (525)    Environmental Preservation (531)  
001 - General Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Public Works</b>					
001.000.000.539.00.10.00	Salaries	\$ 27,095	\$ 35,599	\$ 38,759	GC - 85%; WL - 85% of \$1,000
001.000.000.539.00.20.00	Benefits	\$ 4,971	\$ 11,267	\$ 13,648	GC - 85%; WL - 85% of \$1,000
001.000.000.539.00.31.00	Office & Operating	\$ 113	\$ 100	\$ 100	
001.000.000.539.00.32.00	Fuel	\$ 150	\$ -	\$ -	
001.000.000.539.00.35.00	Small Tools & Equipment	\$ 174	\$ 100	\$ 100	
001.000.000.539.00.41.00	Professional Services	\$ -	\$ -	\$ -	
001.000.000.539.00.41.01	Professional Services	\$ -	\$ -	\$ -	Engineering Services
001.000.000.539.00.42.00	Communications	\$ 491	\$ 400	\$ 400	
001.000.000.539.00.43.00	Travel	\$ -	\$ 500	\$ 500	
001.000.000.539.00.44.00	Advertising	\$ -	\$ -	\$ -	
001.000.000.539.00.48.00	Repair & Maintenance	\$ -	\$ 500	\$ 500	
001.000.000.539.00.49.00	Miscellaneous	\$ -	\$ 1,000	\$ 1,000	
	<b>Total Public Works</b>	\$ 32,994	\$ 49,466	\$ 55,006	

Department functions are: water services, wastewater collections, street operations, parks maintenance, and regulatory compliance. This department accounts for a portion of the costs for the Town Engineer, who is also budgeted in the Street Fund.

Public Works (539)

001 - General Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
Economic Development					
001.000.000.557.00.43.00	Travel	\$ -	\$ -	\$ -	
001.000.000.557.00.49.00	Miscellaneous	\$ -	\$ 2,000	\$ 2,000	\$2,000 Carryover from 2013 for Sign Workshop
<b>Total Economic Development</b>		\$ -	\$ 2,000	\$ 2,000	

Department functions are: work with community to develop revitalization of the downtown core. This is a new department that was created in 2006.

<b>Planning</b>					
001.000.000.558.00.31.00	Office & Operating	22	\$ 200	\$ 200	Supplies used by Planner
001.000.000.558.00.41.00	Professional Services	-	\$ -	\$ -	
001.000.000.558.00.41.01	Professional Services - Planner	58,800	\$ 58,800	\$ 58,800	
001.000.000.558.00.41.03	Professional Services - Historic	9,000	\$ 17,500	\$ 9,000	Ebey's-\$9,000
001.000.000.558.00.42.00	Communication	35	\$ 200	\$ 200	Phone & postage
001.000.000.558.00.43.00	Travel	-	\$ 750	\$ 750	Travel
001.000.000.558.00.44.00	Advertising	1,336	\$ 1,000	\$ 1,000	Planning Commission & HPC Mtg Advertisement
001.000.000.558.00.49.00	Miscellaneous	398	\$ 3,000	\$ 3,000	Carryover from 2013 Training
<b>Total Planning</b>		<b>69,590</b>	<b>\$ 81,450</b>	<b>\$ 72,950</b>	

Department functions are: prepare long range planning documents, zoning code enforcement, provides support to the Planning Commission and Design Review Board, short term planning insure compliance with GMA and project management.

Planning Commission: This commission consists of 5 members that serve four year terms and are appointed by the Mayor with confirmation of the Town Council. The Commission acts as an advisory body to the Council on all land use and comprehensive planning issues.

Historic Preservation Commission: Effective 1/1/2012 (replacing the DRB & HRC) A commission appointed by the Town and County for review of development in the Ebey's Reserve.

This department accounts for the contracted services for a part-time planner and costs associated with the department.

**Economic Development (557) Planning (558)**  
**001 - General Fund Expenditures**

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Building Inspection</b>					
001.000.000.559.60.10.00	Salaries	\$ 27,872	\$ 27,876	\$ -	Bldg Official - 100%
001.000.000.559.60.20.00	Benefits	\$ 7,920	\$ 8,544	\$ -	Bldg Official - 100%
001.000.000.559.60.31.00	Office & Operating	\$ 16	\$ 200	\$ 200	Supplies used by building official
001.000.000.559.60.35.00	Small Tools & Minor Equipment	\$ -	\$ -	\$ -	
001.000.000.559.60.41.00	Professional Services	\$ -	\$ -	\$ 16,800	Island County for Building Official Services
001.000.000.559.60.41.00	Professional Services	\$ -	\$ -	\$ 20,000	Building Official Services
001.000.000.559.60.42.00	Communication	\$ -	\$ 50	\$ 50	
001.000.000.559.60.43.00	Travel	\$ 364	\$ 250	\$ 250	
001.000.000.559.60.49.00	Miscellaneous	\$ 220	\$ 500	\$ 500	Tuition/Misc.
	<b>Total Building Inspections</b>	<b>\$ 36,392</b>	<b>\$ 37,420</b>	<b>\$ 37,800</b>	

In 2013, following the resignation of the building official, responsibility for duties of the building official are shared by the Town Planner and contracted service from Island County.

Building Inspections (559)

001 - General Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
Public Health					
001.000.000.562.00.51.00	Health Dept. Contract	\$ 528	\$ 500	\$ 500	Island County Health Department contract
	<i>Total Public Health</i>	\$ 528	\$ 500	\$ 500	

Public Health (562)

001 - General Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Recreation Hall</b>					
001.000.000.575.50.31.00	Office & Operating	\$ 1,446	\$ 500	\$ 1,000	Supplies & Misc
001.000.000.575.50.32.00	Fuel	\$ 1,244	\$ 3,500	\$ 2,500	Heating fuel
001.000.000.575.50.35.00	Small Tools & Equipment	\$ -	\$ 500	\$ 500	
001.000.000.575.50.41.00	Professional Services	\$ 2,999	\$ 3,700	\$ 4,440	Cleaning and Window Cleaning
001.000.000.575.50.42.00	Communication	\$ 5	\$ -	\$ -	
001.000.000.575.50.47.00	Utilities	\$ 1,516	\$ 1,000	\$ 1,500	
001.000.000.575.50.48.00	Repair & Maintenance	\$ 7,414	\$ 8,000	\$ 8,000	Carryover from 2013-Furnace \$6,000
	<b>Total Recreation Hall</b>	<b>\$ 14,623</b>	<b>\$ 17,200</b>	<b>\$ 17,940</b>	

The Recreation Hall is available for town government use for meetings, hearings, and workshops. The public may use the recreation hall on a rental basis. Operating expenses are generally covered by facility rental fees.

Recreation Hall (575)  
001 - General Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Parks and Recreation</b>					
001.000.000.575.73.90.00	Miscellaneous - Community Events	\$ 396	\$ 2,312	\$ 1,500	Non-Profit Fair
001.000.000.575.90.49.00	Culture & Recreation	\$ 5,000	\$ 5,000	\$ 5,000	Museum (\$2,000); Ebey's (\$3,000)
001.000.000.576.80.10.00	Salaries	\$ 50,071	\$ 45,335	\$ 45,300	K.R. - 20%, SR - 35%, DD - 20%, Temp Maint 50%
001.000.000.576.80.12.00	Overtime	\$ 237	\$ 300	\$ 300	
001.000.000.576.80.20.00	Benefits	\$ 19,836	\$ 20,290	\$ 20,285	K.R. - 20%, SR - 35%, DD - 20%, Temp Maint 50%
001.000.000.576.80.31.00	Office & Operating	\$ 6,517	\$ 8,000	\$ 8,000	Supplies for park maintenance
001.000.000.576.80.35.00	Small Tools/Minor Equip	\$ -	\$ 500	\$ 500	
001.000.000.576.80.41.00	Professional Services	\$ 1,304	\$ 4,000	\$ 4,000	Arborist (\$1,000 Carryover from 2013)
001.000.000.576.80.47.00	Utilities	\$ 1,709	\$ 3,000	\$ 3,000	Debris Disposal & Electricity
001.000.000.576.80.48.00	Repair & Maintenance	\$ 530	\$ -	\$ -	
001.000.000.576.80.49.00	Miscellaneous	\$ 143	\$ 200	\$ 200	
001.000.000.576.80.63.00	Park Improvements	\$ -	\$ 3,800	\$ 3,800	Trees \$3,800 -Carryover from 2013
<b>Community Garden</b>					
001.000.000.576.90.31.00	Office & Operating Supplies	\$ 505	\$ 300	\$ 300	
001.000.000.576.90.35.00	Small Tools & Minor Equipment	\$ -	\$ -	\$ -	
001.000.000.576.90.45.00	Rental of Equipment for Garden	\$ -	\$ -	\$ -	
<b>Total Parks and Recreation</b>		<b>\$ 86,249</b>	<b>\$ 93,037</b>	<b>\$ 92,186</b>	

The maintenance of Town Parks, including park structures and landscaping, is included in the Parks & Recreation department and includes supplies and maintenance for park restrooms. Funds for park capital projects is found under Capital Projects section of the budget.

In 2009 the Town Council approved a Community Garden Program. An area adjacent to Highway 20 and Broadway was designated for the garden; it was fenced and divided into 60 plots. The plots were rented for \$30/plot per season (May thru October).

Support for Island County Historical Museum and the Ebey's Landing National Reserve are in this department.

**Parks and Recreation (576)**  
**001 - General Fund Expenditures**

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Agency Disbursement</b>					
001.000.000.586.12.00.00	I.C. - Crime Victims/Witness	\$ 110	\$ 200	\$ 200	Based on current year
001.000.000.586.83.00&32	WS -Emerg&Trauma Serv/Brain Injury	\$ 233	\$ 250	\$ 250	Based on current year
001.000.000.586.83.31.00	WS -Auto Theft Prevention	\$ 468	\$ 500	\$ 500	
001.000.000.586.83.32.00	W.S. - Traumatic Brain Injury	\$ 91	\$ -	\$ -	
001.000.000.586.91.00.00	W.S. - Segregation PSEA 1	\$ 3,136	\$ 2,280	\$ 2,280	Based on current year
001.000.000.586.92.00.00	W.S. - Segregation PSEA 2	\$ 1,574	\$ 2,000	\$ 2,000	Based on current year
001.000.000.586.93.00.00	W.S. - Segregation PSEA 3	\$ 24	\$ 100	\$ 100	Based on current year
001.000.000.586.96.00.00	W.S. - Crime Lab Analysis	\$ 35	\$ 120	\$ 120	Based on current year
001.000.000.586.97.00.00	W.S. - Judicial Info System	\$ 829	\$ 500	\$ 500	Based on current year
001.000.000.586.99.00.00	W.S. School Zone Safety Acet	\$ -	\$ 50	\$ 50	Based on current year
001.000.000.589.10.00.00	Non-expenditure - Bldg. Permit	\$ 175	\$ 100	\$ 100	Based on current year
	<b>Total Agency Disbursements</b>	\$ 6,676	\$ 6,100	\$ 6,100	

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

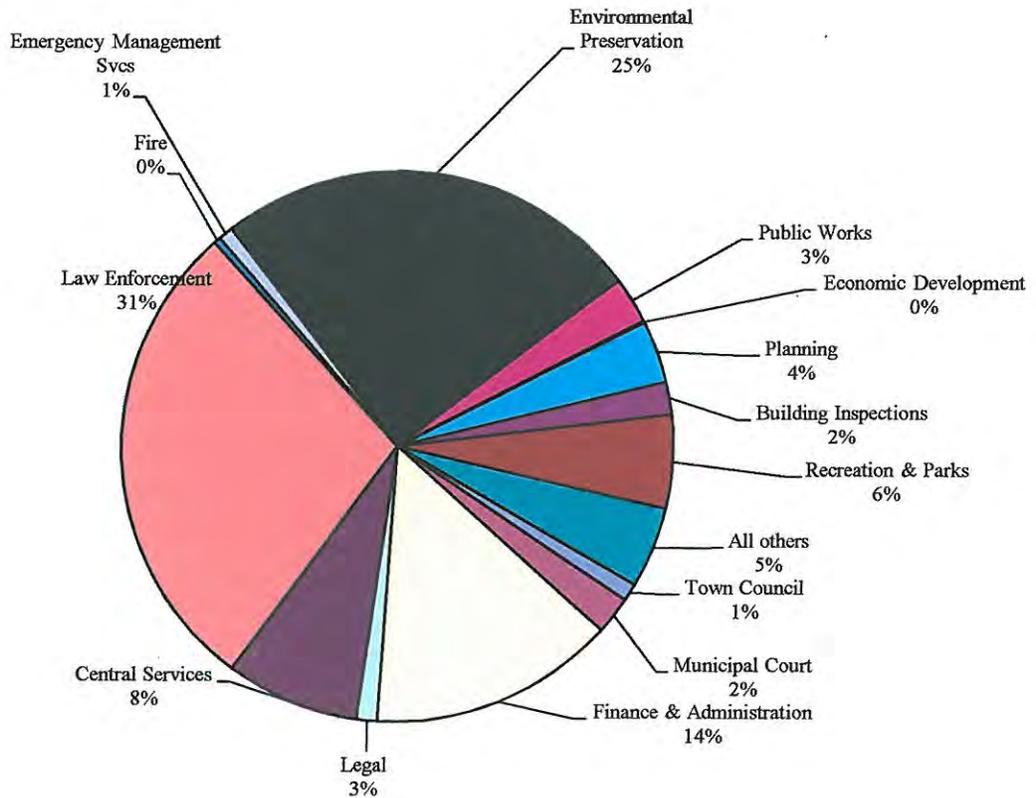
Capital Expenditures					
001.000.000.596.14.64.00	Equipment - Finance & Admin.	\$ -	\$ 2,430	\$ -	No Expenditures planned at this time
001.000.000.596.18.00.00	Equipment - Central Services	\$ -	\$ 24,210	\$ -	
001.000.000.596.21.00.00	Equipment - Police	\$ -	\$ 58,600	\$ 87,600	Reserve for police vehicle \$29,000 (C/O of \$58,600 from 2013)
001.000.000.596.21.64.01	Equipment - Police	\$ -	\$ 1,708	\$ -	
001.000.000.596.39.64.00	Equipment - Public Works	\$ 85,000	\$ -	\$ -	2012 = Vac Truck (C/O from 2011)+Potential Computer Upgra
001.000.000.596.58.64.00	Equipment - Planning	\$ -	\$ -	\$ -	No Expenditures planned at this time
001.000.000.596.76.63.07	Equipment - Parks	\$ -	\$ -	\$ -	Bike Racks
001.000.900.596.21.64.01	Equipment Grant 2009 ARRA DOJ	\$ -	\$ -	\$ -	Police Equipment Grant 2009 Balance spent in 2010
001.000.900.596.21.64.02	Equipment - Police Grant	\$ -	\$ 400	\$ -	WASPC Police Grant
	<b>Total Capital Expenditures</b>	\$ 85,000	\$ 87,348	\$ 87,600	

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

Transfers					
001.000.000.597.00.00.00	Transfers Out to Fund 105	\$ -	\$ -	\$ -	OSPC Loan Payment (Fund from REET Fund 105)
001.000.000.597.00.00.11	Transfers Out to Fund 101	\$ -	\$ 26,300	\$ -	Annual street paving project (Fund from Reserve)
001.000.000.597.00.00.28	Transfers Out to Fund 208	\$ -	\$ -	\$ -	Sold Library to Sno-Isle Libraries 9/2009
	<b>Total Transfers</b>	\$ -	\$ 26,300	\$ -	
	<b>Total Expenditures</b>	\$ 1,377,152	\$ 2,112,946	\$ 1,991,347	
	<b>Ending Balance</b>				
001.000.001.508.00.00.00	Ending Cash & Investments	\$ 584,986	\$ 347,554	\$ 330,671	Policy states minimum of \$200,000
001.000.001.508.01.00.00	Res - Accrued Compensation	\$ 10,000	\$ 10,000	\$ 10,000	Vacation Leave liability
001.000.001.508.02.00.00	Res - Police Vehicle	\$ -	\$ -	\$ -	Reserve for lease/purchase of vehicle (\$29,000 each year)
	<b>Total Ending Cash &amp; Invest.</b>	\$ 594,986	\$ 357,554	\$ 340,671	
	<b>Total Balance</b>	\$ 1,972,139	\$ 2,470,500	\$ 2,332,019	
<b>001 - General Fund Expenditures</b>					

## Summary of General Fund Expenditures

Department	Expenditures	
Town Council	\$ 20,600	1%
Municipal Court	\$ 43,805	2%
Finance & Administration	\$ 288,075	14%
Legal	\$ 24,000	1%
Central Services	\$ 156,612	8%
Law Enforcement	\$ 560,700	28%
Fire	\$ 8,000	0%
Emergency Management Svcs	\$ 16,950	1%
Environmental Preservation	\$ 500,523	25%
Public Works	\$ 55,006	3%
Economic Development	\$ 2,000	0%
Planning	\$ 72,950	4%
Building Inspections	\$ 37,800	2%
Recreation & Parks	\$ 110,126	6%
All others	\$ 94,200	5%
<b>Total</b>	<b>\$ 1,991,347</b>	<b>100%</b>
Ending Balance	\$ 340,671	
	\$ 2,332,019	



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# Special Revenue Funds

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

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
	Beginning Balance				
101.000.000.308.00.00.00	Beginning Balance	\$ 111,834	\$ 183,930	\$ 52,095	Per Budget
101.000.000.308.01.00.00	Carryover Projects	\$ 66,000	\$ 66,000	\$ 6,000	Carryover from 2013
	<b>Total Beginning Balance</b>	<b>\$ 177,834</b>	<b>\$ 249,930</b>	<b>\$ 58,095</b>	
<b>Intergovernmental</b>					
101.000.000.333.20.20.01	WSDOT-Ind Fed-Madrona Way Proj.	\$ 6,778	\$ 409,600	\$ 378,000	
101.000.000.333.20.20.02	STPR Fed Grant-2013 Overlay Project	-	\$ 342,287		
101.000.000.334.03.60.00	STATE-TIB Grant-Madrona Way	\$ 1,228	\$ 63,770	\$ 58,000	
101.000.000.334.03.80.02	TIB-SCPP Grant - 2013 Overlay Project	-	\$ 38,360		
101.000.000.335.00.84.00	Capron Funds	\$ 106,447	\$ 100,000	\$ 100,000	Estimate for 2013
101.000.000.336.00.87.00	Gas Tax - Unrestricted	\$ 37,907	\$ 38,803	\$ 38,556	\$20.40 x 1,890 (population) MRSC - 2013
101.000.000.344.10.01.00	Snow Plow Services - WGH	\$ 500	\$ 500	\$ 500	\$500 per year (2009-2018)
101.000.000.362.60.00.00	209 Broadway House Rental	\$ -	\$ -	\$ -	Rental of house on property - Sold in 2012
101.000.000.369.10.00.00	Misc - Sale of Surplus Equipment	\$ -	\$ -	\$ -	
101.000.000.361.11.00.00	Interest	\$ 359	\$ 300	\$ 300	
101.000.000.367.11.02.00	Coupeville Festival Assoc. Grant	\$ 2,500	\$ -	\$ -	
101.000.000.369.10.00.00	MISC - Sale of Surplus Property	\$ 104,160	\$ -	\$ -	Sale of house/property at 209 Broadway
	<b>Total Intergovernmental</b>	<b>\$ 259,879</b>	<b>\$ 993,620</b>	<b>\$ 575,356</b>	
<b>Transfers</b>					
101.000.000.397.00.00.99	Transfer-In from Gen. Fund	\$ -	\$ 26,300	\$ -	
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 26,300</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>	<b>\$ 437,712</b>	<b>\$ 1,269,850</b>	<b>\$ 633,451</b>	

The Street fund is a fund established by state mandate for expenditures relating to the maintenance of Town streets. Revenue for the Street Fund comes from Motor Vehicle Fuel Tax, and General Fund transfers. Funding includes 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.

The property at 209 Broadway was purchased for future 4th Street Extension, the 40' right-of-way easement was acquired and the remaining lot and house were sold in 2012. Carryover projects from 2013: Parking Lot Planning - \$6,000

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
<b>Roadways</b>					
101.000.000.542.30.10.00	Salaries	\$ 46,577	\$ 45,963	\$ 48,105	KR-30%, DD-30%, GC-15%, SR-15%
101.000.000.542.30.12.00	Overtime	\$ 189	\$ 200	\$ 200	
101.000.000.542.30.20.00	Benefits	\$ 18,910	\$ 20,936	\$ 21,955	KR-30%, DD-30%, GC-15%, SR-15%
101.000.000.542.30.31.00	Office & Operating	\$ 3,061	\$ 1,000	\$ 1,000	
101.000.000.542.30.41.00	Professional Services	\$ 78	\$ 1,000	\$ 1,000	
101.000.000.542.30.46.00	Insurance	\$ 4,541	\$ 4,874	\$ 5,116	WCIA Insurance (Revised allocation from 2013)
101.000.000.542.30.48.00	Repair & Maintenance	\$ -	\$ 1,000	\$ 1,000	
	<b>Total Roadway</b>	\$ 73,355	\$ 74,973	\$ 78,376	
<b>Storm Drainage</b>					
101.000.000.542.40.48.00	Repair & Maintenance	\$ -	\$ -	\$ -	Oak Harbor jet storm drains (CB Clean)
	<b>Total Storm Drainage</b>	\$ -	\$ -	\$ -	
<b>Sidewalks</b>					
101.000.000.542.61.31.00	Office & Operating	\$ 13	\$ 400	\$ 400	Sidewalks
101.000.000.542.61.48.00	Repair & Maintenance	\$ -	\$ 500	\$ 500	Sidewalks
	<b>Total Sidewalks</b>	\$ 13	\$ 900	\$ 900	
<b>Street Lighting</b>					
101.000.000.542.63.47.00	Utilities	\$ 20,133	\$ 20,000	\$ 20,000	Street Lighting
	<b>Total Street Lighting</b>	\$ 20,133	\$ 20,000	\$ 20,000	
<b>Traffic Control</b>					
101.000.000.542.64.31.00	Office & Operating	\$ 3,732	\$ 5,000	\$ 2,000	Traffic Control
101.000.000.542.64.31.01	Signs = CFA 2012 Grant (\$2,500)	\$ -	\$ 2,500	\$ -	
101.000.000.542.64.35.00	Small Tools & Equipment	\$ -	\$ 1,000	\$ 500	
101.000.000.542.64.47.00	Utilities	\$ -	\$ -	\$ -	
101.000.000.542.64.48.00	Repair & Maintenance	\$ -	\$ 1,000	\$ 500	
	<b>Total Traffic Control</b>	\$ 3,732	\$ 9,500	\$ 3,000	
<b>Parking</b>					
101.000.000.542.65.31.00	Office & Operating	\$ 410	\$ 500	\$ 500	Parking
101.000.000.542.65.41.00	Professional Services	\$ -	\$ 6,000	\$ 6,000	Carryover from 2013
	<b>Total Parking</b>	\$ 410	\$ 6,500	\$ 6,500	
<b>Snow &amp; Ice</b>					
101.000.000.542.66.12.00	Overtime pay	\$ 728	\$ 6,013	\$ 6,337	Snow & Ice
101.000.000.542.66.20.00	Benefits	\$ 270	\$ 1,109	\$ 1,229	Snow & Ice
101.000.000.542.66.31.00	Office & Operating	\$ 319	\$ 1,800	\$ 1,800	Snow & Ice
	<b>Total Snow &amp; Ice</b>	\$ 1,317	\$ 8,922	\$ 9,367	
<b>Street Cleaning</b>					
101.000.000.542.67.31.00	Office & Operating	\$ -	\$ 150	\$ 150	
101.000.000.542.67.51.00	Professional Services - Cleaning	\$ 888	\$ 1,500	\$ 1,500	Street Sweeping
	<b>Total Street Cleaning</b>	\$ 888	\$ 1,650	\$ 1,650	

101 - Street Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Roadside</b>					
101.000.000.542.71.10.00	Salaries	\$ 43,088	\$ 38,351	\$ 38,384	KR-20%, DD-20%, SR-20%, Temp Maint 50%
101.000.000.542.71.12.00	Overtime	\$ 170	\$ -	\$ -	
101.000.000.542.71.20.00	Benefits	\$ 16,141	\$ 16,592	\$ 16,616	KR-20%, DD-20%, SR-20%, Temp Maint 50%
101.000.000.542.71.31.00	Office & Operating	\$ 1,533	\$ 2,600	\$ 2,600	Roadside
101.000.000.542.71.35.00	Small Tools & Equipment - Roadside	\$ 194	\$ -	\$ -	Roadside
101.000.000.542.71.47.00	Utilities	\$ -	\$ 100	\$ 100	Garbage pickup
101.000.000.542.71.48.00	Repair & Maintenance	\$ 212	\$ 300	\$ 300	
101.000.000.542.71.49.00	Miscellaneous	\$ 5,272	\$ 15,000	\$ -	North and South Main Landscaping Maintenance
	<b>Total Roadside</b>	\$ 66,610	\$ 72,943	\$ 58,001	
<b>Administration</b>					
101.000.000.543.00.31.00	Office & Operating	\$ -	\$ 300	\$ 300	Administration
101.000.000.543.00.48.00	Repair & Maintenance	\$ -	\$ 100	\$ 100	Administration
101.000.000.543.00.49.00	Miscellaneous	\$ -	\$ 100	\$ 100	Administration
101.000.000.543.50.48.01	209 Broadway - Repair & Maintenance	\$ -	\$ -	\$ -	Property sold in 2012
	<b>Total General Admin</b>	\$ -	\$ 500	\$ 500	
<b>Capital Outlay</b>					
101.000.000.595.30.63.00	Roadway - Capital Improvements	\$ -	\$ -	\$ -	
101.000.000.595.70.61.00	Roadside Improvements	\$ -	\$ -	\$ -	
101.000.000.595.30.63.03	Madrona Way Street Improvements	\$ 21,324	\$ 438,370	\$ 400,000	Street Improvements w/Madrona Way Project
101.000.000.595.61.01.00	NE Front Street Landslide Repair	\$ -	\$ 26,300	\$ -	Emergency bluff erosion repair
101.000.000.595.62.01.00	9th Street NE Pedestrian Path	\$ -	\$ 7,500	\$ -	
101.000.000.595.63.04.00	TIB-2013 Overlay Project	\$ -	\$ 47,170	\$ -	7th NW & Alexander Overlay Project
101.000.000.595.63.04.01	STPR-2013 Overlay Project	\$ -	\$ 502,527	\$ -	Arterial Resurfacing
	<b>Total Capital Outlay</b>	\$ 21,324	\$ 1,021,867	\$ 400,000	
<b>Total Expenditures</b>					
	<b>Total Expenditures</b>	\$ 187,783	\$ 1,217,755	\$ 578,293	
<b>Ending Cash</b>					
101.000.001.508.00.00.00	Ending Cash & Investments	\$ 249,930	\$ 52,095	\$ 55,158	
101.000.001.508.01.00.00	Reserve for contingencies	\$ -	\$ -	\$ -	
	<b>Total Ending Cash</b>	\$ 249,930	\$ 52,095	\$ 55,158	
<b>TOTAL EXPENDITURES</b>					
	<b>TOTAL EXPENDITURES</b>	\$ 437,712	\$ 1,269,850	\$ 633,451	

101 - Street Fund Expenditures

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
Beginning Balance					
104.000.000.308.00.00.00	Beginning Balance	\$ 24,237	\$ 30,000	\$ 30,000	Estimate
	<i>Total Beginning Balance</i>	\$ 24,237	\$ 30,000	\$ 30,000	
<b>Taxes</b>					
104.000.000.313.31.00.00	Hotel/Motel Tax - Lodging	\$ 25,431	\$ 20,000	\$ 20,000	
104.000.000.313.31.01.00	Hotel/Motel Tax 2%	\$ 25,490	\$ 20,000	\$ 20,000	Payable to Island County
104.000.000.361.11.00.00	Interest	\$ 57	\$ 100	\$ 100	
104.000.000.367.12.00.00	Donations - Promoting Tourism	\$ -	\$ -	\$ -	
	<i>Total Taxes</i>	\$ 50,978	\$ 40,100	\$ 40,100	
	<b>Total Revenues</b>	\$ 75,215	\$ 70,100	\$ 70,100	

104 - Hotel/Motel Tax Fund Revenues

The Hotel/Motel Tax Fund (formerly known as the Civic Improvement Fund) consists of money received from the Town's Hotel-Motel tax and is allocated to tourism promotion. The Town's allocation process was changed at the End of the 1996 from an annual competitive process to an annual allocation process. Resolution 96-02 states revenue for the 2% tax may be allotted in the year after it is received. Ordinance #345 sets up Fund 104. The additional 2% tax is allocated to the County for promotion of tourism.

EXPENDITURES					
<b>Tourism</b>					
104.000.000.557.30.31.00	Office & Operating	\$ 4,233	\$ 20,000	\$ 20,000	For promotion of tourism; Includes \$1,500 to CHWA (Main St B&O)
104.000.000.557.30.49.00	Tourism - Miscellaneous	\$ 2,875	\$ 1,640	\$ 1,640	CCC - \$1,140/yr; Concert \$500
104.000.000.557.31.49.00	Tourism Contracts	\$ 11,551	\$ 14,000	\$ 14,000	70% of 104.313.30 from previous year revenue
104.000.000.598.79.51.00	Intergovernmental Agreement	\$ 25,431	\$ 20,000	\$ 20,000	Pay to County each year
	<i>Total Tourism</i>	\$ 44,089	\$ 55,640	\$ 55,640	
<b>Ending Balance</b>					
104.000.001.508.00.00.00	Ending Balance	\$ 31,126	\$ 14,460	\$ 14,460	
	<i>Total Ending Balance</i>	\$ 31,126	\$ 14,460	\$ 14,460	
	<b>Total Expenditures</b>	\$ 75,215	\$ 70,100	\$ 70,100	

104 - Hotel/Motel Tax Fund Expenditures

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
	Beginning Balance				
105.000.000.308.00.00.00	Beginning Balance	\$ 311,808	\$ 357,000	\$ 310,980	Per Budget
105.000.000.308.00.00.00	Carry over projects	\$ 110,000	\$ 110,000	\$ 160,000	*Carryover from 2013 (see below)
	<b>Total Beginning Balance</b>	<b>\$ 421,808</b>	<b>\$ 467,000</b>	<b>\$ 470,980</b>	
<b>Taxes</b>					
105.000.000.318.34.00.00	Real Estate Excise Tax (1st 1/4)	\$ 28,011	\$ 15,000	\$ 15,000	
105.000.000.318.34.01.00	Real Estate Excise Tax (2nd 1/4)	\$ 28,011	\$ 15,000	\$ 15,000	
105.000.000.361.11.00.00	Interest	\$ 790	\$ 1,000	\$ 1,000	
	<b>Total Taxes</b>	<b>\$ 56,813</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	
105.000.000.397.00.00.00	Transfer In - General Fund	\$ -	\$ -	\$ -	
105.000.000.397.00.00.00	Transfer In - General Fund	\$ -	\$ -	\$ -	
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Revenue</b>	<b>\$ 478,621</b>	<b>\$ 498,000</b>	<b>\$ 501,980</b>	

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

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

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

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

OSPC - Total \$14,679 for debt service. The balance of principal at the end of 2014 will be \$71,518.

Ciraolo Property - REET funds will be used for principal & interest on Ciraolo property. The balance of principal at the end of 2014 will be \$84,691.

Carryover projects from 2013: New Public Restrooms - \$40,000; Records Storage - \$15,000; Municipal Parking Lot \$20,000; Remodel Restrooms at Town Park \$35,000; Holbrook Barn \$50,000.

**105 - Capital Improvement Fund Revenues**

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
<b>Capital Improvement</b>					
105.000.000.542.65.63.00	Parking Lot Improvements	\$ 7,005	\$ 20,000	\$ 20,000	Municipal Lot Improvements - Carryover from 2013
105.000.000.576.90.01.00	Public Restrooms	-	\$ 40,000	\$ 40,000	New Public Restrooms - Carryover from 2013
105.000.000.575.50.01.00	Rec Hall Kitchen Improvements	-	-	-	Rec Hall Kitchen
105.000.000.576.80.63.01	Holbrook Barn Repair	-	\$ 50,000	\$ 50,000	Holbrook Barn - Carryover from 2013
105.000.000.576.90.02.00	Remodel Existing Restrooms	-	\$ 35,000	\$ 35,000	Remodel Restrooms @ Town Park-Carryover from 2013
105.000.000.576.90.62.01	Front Street Observation Deck	\$ 680	-	-	
105.000.000.591.19.79.00	Debt Service - Principal (OSPC)	\$ 8,512	\$ 9,044	\$ 9,044	OSPC payment - Ends 2020
105.000.000.592.19.83.00	Debt Service - Interest (OSPC)	\$ 6,167	\$ 5,636	\$ 5,636	OSPC payment - Ends 2020
105.000.702.596.18.62.00	Building - Equipment Storage	\$ 15,035	-	-	
105.000.702.596.18.64.00	Equipment - Records Storage	-	\$ 15,000	\$ 15,000	Carry over from 2013
105.000.703.591.00.79.00	Debt Service - Principal (Ciraolo)	\$ 5,826	\$ 6,281	\$ 6,791	Ciraolo payment - Ends 2023
105.000.703.592.00.83.00	Debt Service - Interest (Ciraolo)	\$ 6,558	\$ 6,059	\$ 3,769	Ciraolo payment - Ends 2023
	<b>Total Special Projects</b>	\$ 49,782	\$ 187,020	\$ 185,241	
	<b>Total Expenditures</b>	\$ 49,782	\$ 187,020	\$ 185,241	
<b>Ending Balance</b>					
105.000.001.508.00.00.00		\$ 428,839	\$ 310,980	\$ 316,739	
	<b>Total</b>	\$ 428,839	\$ 310,980	\$ 316,739	
	<b>Total Expenditure</b>	\$ 478,621	\$ 498,000	\$ 501,980	

105 - Capital Improvement Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Beginning Balance</b>					
106.000.000.308.00.00.00	Beginning Balance	\$ 1,690	\$ 1,690	\$ 1,695	Per Budget
	<i>Total Beginning Balance</i>	\$ 1,690	\$ 1,690	\$ 1,695	
<b>Miscellaneous</b>					
106.000.000.361.11.00.00	Interest	\$ 3	\$ 5	\$ 5	
106.000.000.367.00.00.00	Contributions	\$ -	\$ -	\$ -	
	<i>Total Miscellaneous</i>	\$ 3	\$ 5	\$ 5	
	<b>Total Revenues</b>	\$ 1,693	\$ 1,695	\$ 1,700	

**106 - Drug Enforcement Fund Revenues**

The Drug Enforcement Fund receives donations and court cost Recoupments to be spent on drug related enforcement and education. The Drug Abuse Resistance Education (D.A.R.E.) Fund is to receive all funds and proceeds from the sale of property seized during drug investigations and forfeitures.

<b>EXPENDITURES</b>					
<b>Drug Enforcement</b>					
106.000.000.521.00.31.00	Operating supplies	\$ -	\$ 1,695	\$ 1,700	
106.000.000.508.00.00.00	Ending Fund Balance	\$ 1,693	\$ -	\$ -	
	<i>Total Drug Enforcement</i>	\$ 1,693	\$ 1,695	\$ 1,700	
	<b>Total Expenditures</b>	\$ 1,693	\$ 1,695	\$ 1,700	

**106 - Drug Enforcement Fund Expenditures**

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
107.000.000.308.00.00.00	Beginning Balance	\$ 19,145	\$ 23,925	\$ 25,325	Per Budget
	<b>Total Beginning Balance</b>	\$ 19,145	\$ 23,925	\$ 25,325	
<b>Intergovernmental</b>					
107.000.000.336.02.35.00	Harbor Leases	\$ 1,369	\$ 1,370	\$ 1,370	
107.000.000.361.11.00.00	Interest	\$ 39	\$ 30	\$ 30	
	<b>Total Intergovernmental</b>	\$ 1,408	\$ 1,400	\$ 1,400	
	<b>Total Revenues</b>	\$ 20,553	\$ 25,325	\$ 26,725	

107 - Harbor Improvement Fund Revenues

RCW 79.92.110 - When leased harbor and tidelands are situated within the limits of a town, the rents from such leases are distributed by the state and are to be expended for water-related improvements. Payments are made to the Town in July & January.

EXPENDITURES					
<b>Improvements</b>					
107.000.000.596.76.41.13	Improvements	\$ -	\$ 25,325	\$ 26,725	
107.000.000.597.00.00.00	Transfer Out	\$ -	\$ -	\$ -	
107.000.000.508.00.00.00	Ending Fund Balance	\$ 20,553	\$ -	\$ -	
	<b>Total Improvements</b>	\$ 20,553	\$ 25,325	\$ 26,725	
	<b>Total Expenditures</b>	\$ 20,553	\$ 25,325	\$ 26,725	

107 - Harbor Improvement Fund Expenditures

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
Beginning Balance					
109.000.000.308.00.00.00	Beginning Balance	\$ 89,235	\$ 57,980	\$ 59,920	Per Budget
	<b>Total Beginning Balance</b>	\$ 89,235	\$ 57,980	\$ 59,920	
<b>Miscellaneous</b>					
109.000.000.345.85.00.01	Park Impact Fees	\$ -	\$ 1,740	\$ -	
109.000.000.361.11.00.00	Interest	\$ 111	\$ 200	\$ 100	
	<b>Total Miscellaneous</b>	\$ 111	\$ 1,940	\$ 100	
	<b>Total Revenues</b>	\$ 89,345	\$ 59,920	\$ 60,020	

109 - Park Improvement Fund Revenues

Park Improvement Fund was created by Ordinance #619, in 2001, to account for revenues and expenditures for Park Impact Fees. Park Impact Fees shall be used for purchase of land, development of land and/or improvement of facilities identified in the capital facilities and parks, recreation and open space elements of the Coupeville Comprehensive Plan.

EXPENDITURES				
<b>Improvements</b>				
109.000.000.576.00.31.00	Office and Operating	\$ -	\$ -	\$ -
109.000.000.576.00.41.00	Professional Services	\$ -	\$ -	\$ -
109.000.000.576.00.48.00	Repairs & Maintenance	\$ -	\$ -	\$ -
109.000.000.576.00.49.00	Miscellaneous	\$ -	\$ 59,920	\$ 60,020
109.000.000.576.00.49.01	Park Impact Fee - Refunds paid	\$ 31,108	\$ -	\$ -
109.000.000.595.62.63.02	Broadway Trail	\$ -	\$ -	\$ -
109.000.000.595.62.63.03	Coveland Sidewalk/Trail	\$ -	\$ -	\$ -
109.000.001.508.00.00.00	Ending Fund Balance	\$ 58,237	\$ -	\$ -
	<b>Total Improvements</b>	\$ 89,345	\$ 59,920	\$ 60,020
	<b>Total Expenditures</b>	\$ 89,345	\$ 59,920	\$ 60,020

Park Impact Fees Received each year:

- 2001 - \$ 3,480
- 2002 - \$ 7,450
- 2003 - \$ 6,090
- 2004 - \$ 12,740
- 2005 - \$ 13,050
- 2006 - \$ 10,440
- 2007 - \$ 5,220
- 2008 - \$ 1,740
- 2009 - \$ 4,350
- 2010 - \$ 18,270
- 2011 - \$ 0.00
- 2012 - \$ 0.00 rec'd as 8/31/2012

Actual Funds Expended each year:

- 2006
  - \$ 2,251 Birch to Broadway Trail
  - \$ 1,229 Broadway Trail
- 2008
  - \$ 3,480 Expended in 2006
  - \$14,169.79 Coveland Sidewalk/Trail
  - 14,169.79 Expended in 2008 = \$17,649.79 Total Expended thru 2008
- 2011
  - \$13,540 Refund (in 2011) unused Park Impact Fees thru 12/31/2009; as per SAO audit of 12/2010
- 2012
  - 31,108 Park Impact Fees - Refunded (\$26,275 Park Impact Fees + \$4,833 Interest = \$31,108)

109 - Park Improvement Fund Expenditures

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# **Debt Service Funds**

To account for the accumulation of resources for, and the payments of,  
General long-term debt principal and interest.

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Beginning Balance</b>					
202.000.000.308.00.00.00	Beginning Balance	\$ 3,504	\$ 3,000	\$ 3,050	Per Budget
202.000.000.308.01.00.00	Beg Balance - Req. Reserve	\$ 6,500	\$ 6,500	\$ 6,500	RESERVE
	<b>Total Beginning Balance</b>	\$ 10,004	\$ 9,500	\$ 9,550	
<b>Miscellaneous</b>					
202.000.000.361.11.00	Interest	\$ 24	\$ 50	\$ 20	
202.000.000.397.00.00.41	Transfer-in from Fund 401	\$ 5,650	\$ 5,650	\$ 5,650	From: 401.597.00.00.22
	<b>Total Miscellaneous</b>	\$ 5,674	\$ 5,700	\$ 5,670	
	<b>Total Revenues</b>	\$ 15,678	\$ 15,200	\$ 15,220	

202 - 1979 Water & Sewer Bond Revenues

1979 Water & Sewer Bond was issued to pay for the Water Treatment Facility, water lines and well investigation. This bond will be paid off in 2018. The principal balance at the end of 2014 will be \$21,000.

EXPENDITURES					
<b>1979 Bond</b>					
202.000.000.508.01.00.00	Ending Cash - Reserve	\$ 6,500	\$ 6,500	\$ 6,500	RESERVE
202.000.000.591.34.72.00	Principal Payment	\$ 4,000	\$ 4,000	\$ 4,000	June & December Principal
202.000.000.592.34.83.00	Interest Payment	\$ 1,599	\$ 1,650	\$ 1,450	June & December Interest
202.000.001.508.00.00.00	Ending Cash & Investments	\$ 3,580	\$ 3,050	\$ 3,270	
	<b>Total 1979 Bond</b>	\$ 15,678	\$ 15,200	\$ 15,220	
	<b>Total Expenditures</b>	\$ 15,678	\$ 15,200	\$ 15,220	

202 - 1979 Water & Sewer Bond Expenditures

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Beginning Balance</b>					
203.000.000.308.00.00.00	Beginning Balance	\$ 2,670	\$ 2,546	\$ 2,596	Per Budget
203.000.000.308.01.00.00	Beg. Balance - Required Res.	\$ 10,425	\$ 10,425	\$ 10,425	RESERVE
	<b>Total Beginning Balance</b>	\$ 13,095	\$ 12,971	\$ 13,021	
<b>Miscellaneous</b>					
203.000.000.361.11.00.00	Interest	\$ 34	\$ 50	\$ 30	
203.000.000.397.00.00.41	Transfer-in from 401 - Debt	\$ 10,425	\$ 10,425	\$ (2,201)	Ending Balance will be transferred back to Utility Fund
	<b>Total Miscellaneous</b>	\$ 10,459	\$ 10,475	\$ (2,171)	
	<b>Total Revenue</b>	\$ 23,554	\$ 23,446	\$ 10,850	

203 - 1975 Water & Sewer Bond Fund Revenues

1975 Water & Sewer bond was issued to construct the Sunset Terrace Tank and water lines and to purchase watershed protection acreage. These bonds are scheduled to be paid off in 2014, with a remaining balance at the end of 2014 of \$0.00. No Transfer-In from the 401 Utility Fund in 2014; as the final payment will be made from the Beg Balance - Reserve Amount.

EXPENDITURES					
<b>1975 Bond</b>					
203.000.000.591.34.72.00	Principal Payment	\$ 9,000	\$ 9,000	\$ 10,000	June & December Principal
203.000.000.592.34.83.00	Interest Payment	\$ 1,313	\$ 1,425	\$ 850	June & December Interest
203.000.001.508.00.00.00	Ending Cash & Investments	\$ 2,817	\$ 2,596	\$ -	Ending Balance will be Transferred back to Utility Fund 401
203.000.001.508.01.00.00	Required Reserve	\$ 10,425	\$ 10,425	\$ -	RESERVE
	<b>Total 1975 Bond</b>	\$ 23,554	\$ 23,446	\$ 10,850	
	<b>Total Expenditures</b>	\$ 23,554	\$ 23,446	\$ 10,850	
	<b>ends 2014</b>				

203 - 1975 Water & Sewer Bond Fund Expenditures

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
	Beginning Balance	\$ 2,605	\$ 2,200	\$ 3,495	Estimate
	<i>Total Beginning Balance</i>	\$ 2,605	\$ 2,200	\$ 3,495	
<b>Miscellaneous</b>					
209.000.000.361.11.00.00	Interest	\$ 24	\$ 50	\$ -	
209.000.000.397.00.00.41	Transfer-In from utility fund	\$ 41,190	\$ 41,190	\$ (3,495)	From: 401.597.00.00.29
	<i>Total Miscellaneous</i>	\$ 41,214	\$ 41,240	\$ (3,495)	
	<b>Total Revenues</b>	\$ 43,819	\$ 43,440	\$ -	

209 - 1994 PWTF Loan Fund Revenues

The 1994 Public Works Trust Fund paid for the construction of a second water tank and a water main replacement. This loan is scheduled to be paid off in 2013. The principal balance at the end of 2013 will be \$0.00. 1/1/14 Beginning Fund Balance will be transferred back to the Utility Fund in 2014.

EXPENDITURES					
<b>Miscellaneous</b>					
209.000.000.591.34.72.00	Debt Service - Principal	\$ 39,587	\$ 39,590	\$ -	Due July 1
209.000.000.592.34.83.00	Debt Service - Interest	\$ 1,583	\$ 1,600	\$ -	Due July 1
209.000.001.508.00.00.00	Ending Cash & Investments	\$ 2,649	\$ 2,250	\$ -	
	<i>Total Miscellaneous</i>	\$ 43,819	\$ 43,440	\$ -	
	<b>Total Expenditures</b>	\$ 43,819	\$ 43,440	\$ -	

209 - 1994 PWTF Loan Fund Expenditures

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
	Beginning Balance				
212.000.000.308.00.00.00	Beginning Balance	\$ 5,425	\$ 5,600	\$ 1,900	Per Budget
212.000.000.308.00.00.01	Required Reserve	\$ 92,824	\$ 92,824	\$ 92,824	
	<b>Total Beginning Balance</b>	\$ 98,249	\$ 98,424	\$ 94,724	
<b>Miscellaneous</b>					
212.000.000.361.11.00.00	Interest	\$ 246	\$ 300	\$ 300	
212.000.000.397.00.00.41	Transfer-In from 401 -Debt	\$ 92,824	\$ 88,824	\$ 92,824	From: 401.597.00.00.03
	<b>Total Miscellaneous</b>	\$ 93,070	\$ 89,124	\$ 93,124	
	<b>Total Revenues</b>	\$ 191,319	\$ 187,548	\$ 187,848	
<b>212 - 2002 WWTP Project Loan Revenues</b>					

The 2002 Wastewater Treatment Plant Project Fund is set up for improvements to the WWTP. Phase 2 of the project began in 2004 and was completed in 2005. The term of the loan is 0% interest for 20 years (ends 2025). Payments to commence in 2006. Reserve will be equal to one year's payments. The loan for Phase I & Phase II was \$1,810,050.33. The loan agreement states a reserve for the loan equivalent to at least the average annual debt service must be accumulated during the first 5 years of the repayment of the loan. - Transfer In from Fund 401 of \$92,824 is required to maintain \$92,824 Reserve. The balance of this loan at the end of 2014 will be \$974,642.43.

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
	Loan Expenditures				
212.000.000.591.35.72.00	WWTP Debt Service	\$ 92,823	\$ 92,824	\$ 92,824	Per Repayment Schedule
	<b>Total Loan Expenditures</b>	\$ 92,823	\$ 92,824	\$ 92,824	
<b>Ending Fund Balance</b>					
212.000.000.508.00.00.00	Ending Fund Balance	\$ 5,672	\$ 1,900	\$ 2,200	
212.000.000.508.00.00.01	Required Reserve	\$ 92,824	\$ 92,824	\$ 92,824	
		\$ 98,496	\$ 94,724	\$ 95,024	
	<b>Total Expenditures</b>	\$ 191,319	\$ 187,548	\$ 187,848	

212 - 2002 WWTP Project Loan Expenditures

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# Capital Projects Funds

To account for the financial resources to be used for the acquisition or construction of major capital facilities.

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Beginning Balance</b>					
303.000.000.308.00.00.00	Beginning Balance	\$ 604,907	\$ 625,000	\$ 636,000	Estimate
303.000.000.308.00.00.00	Carry over from previous year	\$ -	\$ -	\$ -	
	<b>Total Beginning Balance</b>	\$ 604,907	\$ 625,000	\$ 636,000	
<b>Miscellaneous</b>					
303.000.000.334.04.20.01	SCRC Grant - Keystone Hill Waterline	\$ 46,020	\$ -	\$ -	Keystone Hill Waterline & Well Outfitting Project
303.000.000.361.11.00.00	Interest	\$ 1,210	\$ 700	\$ 700	
303.000.000.343.40.20.00	Water Hook-up Fees	\$ 2,250	\$ 4,500	\$ 4,500	1 @ \$4,500
303.000.000.369.01.00.00	Misc - Bids/Specs for Projects	\$ -	\$ -	\$ -	
303.000.000.397.00.00.41	Transfer in from Utility Fund	\$ -	\$ -	\$ -	Allocation for capital projects
	<b>Total Miscellaneous</b>	\$ 49,480	\$ 5,200	\$ 5,200	
	<b>Total Revenue</b>	\$ 654,387	\$ 630,200	\$ 641,200	

**303 - Water - Capital Improvement Fund Revenues**

Capital Improvement for water collects fees from water hook-ups for capital improvement projects. The CIP is being reviewed and prioritized and will determine the next projects to be completed. Four water hookups are estimated this year. All capital improvement projects for water are tracked in Fund 303.

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
<b>Miscellaneous</b>					
303.000.750.596.34.63.00	Annual Upgrade - In Town	\$ 2,616	\$ 101,000	\$ 95,000	\$95,000 Carryover
303.000.750.596.34.63.01	Annual Upgrade - Out of Town	\$ 11,156	\$ 112,000	\$ 100,000	\$100,000 Carryover
303.000.750.596.34.63.02	Pennington booster Pump Station	\$ -	\$ -	\$ -	
303.000.750.596.34.63.03	Telemetry	\$ 4,078	\$ -	\$ -	
303.000.750.596.34.63.04	Keystone Hill Road Well	\$ -	\$ -	\$ -	
303.000.750.596.34.63.05	Fort Casey Well	\$ -	\$ -	\$ -	
303.000.750.596.34.63.09	Keystone Hill Waterline Project	\$ -	\$ -	\$ -	
303.000.750.596.34.63.12	Keystone Hill Well Outfitting	\$ -	\$ -	\$ -	
303.000.750.596.34.63.11	Madrona Utility Improvements	\$ -	\$ -	\$ -	
303.000.750.596.34.63.10	Well 1-90 Rehab	\$ -	\$ -	\$ -	
303.000.751.596.34.63.00	Other Improvements	\$ -	\$ 393,756	\$ 400,000	
	<b>Total Expenditures</b>	\$ 17,850	\$ 606,756	\$ 595,000	
303.000.001.508.00.00.00	Ending Cash & Investments	\$ 636,537	\$ 23,444	\$ 46,200	
	<b>Total Miscellaneous</b>	\$ 636,537	\$ 23,444	\$ 46,200	
	<b>Total Fund</b>	\$ 654,387	\$ 630,200	\$ 641,200	

**303 - Water - Capital Improvement Fund Expenditures**

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
	Beginning Balance				
304.000.000.308.00.00.00	Beginning Balance	\$ 505,175	\$ 514,000	\$ 510,000	Estimate
304.000.000.308.00.00.00	Carryover	\$ -	\$ -	\$ -	
	<b>Total Beginning Balance</b>	\$ 505,175	\$ 514,000	\$ 510,000	
<b>Miscellaneous</b>					
304.000.000.361.11.00.00	Interest	\$ 970	\$ 800	\$ 800	
304.000.000.343.50.20.00	Sewer Hook-up Fees	\$ 8,250	\$ 5,500	\$ 5,500	1 @ \$5,500
304.000.000.397.00.00.41	Transfer in from Utility Fund	\$ -	\$ -	\$ -	Allocation for capital projects
	<b>Total Miscellaneous</b>	\$ 9,220	\$ 6,300	\$ 6,300	
	<b>Total Revenues</b>	\$ 514,395	\$ 520,300	\$ 516,300	
<b>304 - Sewer - Capital Improvement Fund Revenues</b>					

The Capital Improvement Fund for sewer collects and reserves fees from sewer hook-ups for capital projects. The CIP is being reviewed and prioritized and will determine the next projects to be completed. Two sewer hookups are anticipated this year.

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
<b>Miscellaneous</b>					
304.000.751.596.35.63.00	Annual Sewer Upgrade	\$ -	\$ 185,850	\$ 185,850	\$185,850 Carryover
304.000.751.596.35.63.01	Other Improvements	\$ -	\$ 313,205	\$ 320,000	
304.000.751.596.35.63.02	Telemetry - Sewer	\$ 4,078	\$ -	\$ -	
304.000.753.596.35.41.00	Professional Services - Madrona	\$ -	\$ -	\$ -	
304.000.753.596.35.63.00	Madrona Utility Improvements	\$ -	\$ -	\$ -	
	<b>Total Expenditures</b>	\$ 4,078	\$ 499,055	\$ 505,850	
304.000.001.508.00.00.00	Ending Cash & Investments	\$ 510,317	\$ 21,245	\$ 10,450	
	<b>Ending Cash</b>	\$ 510,317	\$ 21,245	\$ 10,450	
	<b>Total Fund</b>	\$ 514,395	\$ 520,300	\$ 516,300	
<b>304 - Sewer - Capital Improvement Fund Expenditures</b>					

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# Enterprise Funds

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

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Beginning Balance</b>					
401.000.000.308.00.00.00	Beginning Balance	\$ 183,767	\$ 198,186	\$ 85,554	Per Budget
401.000.000.308.00.00.00	Carry over Items	\$ 55,000	\$ 45,000	\$ 52,500	Carryover from 2013
	<b>Total Beginning Balance</b>	\$ 238,767	\$ 243,186	\$ 138,054	
<b>Charges for Service</b>					
401.000.000.343.40.01.00	Water - Inspection	\$ 50	\$ 500	\$ 500	Inspection of water connection
401.000.000.343.40.02.00	Water - Meter Sales	\$ 1,115	\$ 500	\$ 500	
401.000.000.343.40.10.00	Water Service	\$ 544,580	\$ 530,000	\$ 530,000	
401.000.000.343.40.60.00	Water - Miscellaneous	\$ -	\$ -	\$ -	
401.000.000.343.50.02.00	Sewer - Inspection	\$ 50	\$ 500	\$ 500	Inspection of sewer connection
401.000.000.343.50.20.00	Sewer Service	\$ 412,722	\$ 425,000	\$ 425,000	
401.000.000.361.11.00.00	Interest	\$ 895	\$ 750	\$ 750	
401.000.000.369.00.00.00	Miscellaneous	\$ 200	\$ -	\$ -	
	<b>Total Charges for Services</b>	\$ 959,612	\$ 957,250	\$ 957,250	
	<b>Total Revenue</b>	\$ 1,198,379	\$ 1,200,436	\$ 1,095,304	

This fund is used to account for the revenues and expenditures of operating the Town owned water, sewer and Stormwater systems. Revenues come from the collection of user fees for the water and sewer systems. Rates were established in 1993 and reviewed in 1999 & 2005. There was an increase in sewer rates in 1999 to cover improvements to the waste water treatment plant. Policy states annual revenues should cover annual expenses for operating. Carryover from 2013: Equipment Replacement for Water & Sewer Capital Outlay - \$35,000; Upgrade Stormwater Plan \$10,000; Update database \$7,500..

401 - Utility Fund Revenues

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
<b>Salaries &amp; Benefits</b>					
401.000.000.534.80.10.00	Salaries - Water	\$ 68,830	\$ 69,018	\$ 69,236	KR-13%, DD-13%, SR13%, PV-30%, WL-30%, JL-30%
401.000.000.534.80.12.00	Overtime - Water	\$ 1,603	\$ 1,300	\$ 1,300	
401.000.000.534.80.20.00	Benefits - Water	\$ 30,200	\$ 31,961	\$ 33,008	KR-13%, DD-13%, SR13%, PV-30%, WL-30%, JL-30%
	<b>Total Salaries &amp; Benefits</b>	\$ 100,633	\$ 102,279	\$ 103,544	
<b>Supplies</b>					
401.000.000.534.80.31.00	Office & Operating - Water	\$ 14,651	\$ 18,000	\$ 18,000	
401.000.000.534.80.31.10	Water Meters	\$ 1,710	\$ 2,000	\$ 2,000	Water meters
401.000.000.534.80.32.00	Fuel - Water	\$ 2,618	\$ 2,000	\$ 2,000	
401.000.000.534.80.35.00	Small Tools & Equipment - Water	\$ 717	\$ 2,000	\$ 2,000	
	<b>Total Supplies</b>	\$ 19,696	\$ 24,000	\$ 24,000	
<b>Services &amp; Charges</b>					
401.000.000.534.80.41.00	Professional Services - Water	\$ 19,174	\$ 23,750	\$ 23,750	Engineering, Legal Consultants: Update database carryover from 2013 \$3,750
401.000.000.534.80.42.00	Communication - Water	\$ 3,263	\$ 3,500	\$ 3,500	
401.000.000.534.80.43.00	Travel - Water	\$ -	\$ 750	\$ 750	Travel
401.000.000.534.80.44.00	Advertising	\$ 99	\$ 200	\$ 200	
401.000.000.534.80.45.00	Rentals & Leases - Water	\$ -	\$ 100	\$ 100	
401.000.000.534.80.46.00	Insurance - Water	\$ 6,433	\$ 6,906	\$ 6,799	WCJA Insurance
401.000.000.534.80.47.00	Utilities - Water	\$ 42,961	\$ 40,000	\$ 40,000	
401.000.000.534.80.48.00	Repair & Maintenance - Water	\$ 2,427	\$ 15,000	\$ 15,000	Includes computer maintenance & software support
401.000.000.534.80.49.00	Miscellaneous - Water	\$ 2,233	\$ 4,000	\$ 4,000	Tuition & WA DOH annual fee \$2000
	<b>Total Services &amp; Charges</b>	\$ 76,591	\$ 94,206	\$ 94,099	

401.534.80.48 - Includes Visions (ASP Utility Billing Support- \$850); and Cascade Computer Maintenance Contract - \$400.

401 - Utility Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Intergovernmental</b>					
401.000.000.534.80.50.00	WSU Beachwatchers	\$ 3,000	\$ 3,000	\$ 3,000	Education to community
401.000.000.534.80.53.00	Excise Taxes - Water	\$ 26,628	\$ 27,200	\$ 27,200	Calculated on expected income
401.000.000.534.80.53.01	B & O Tax - Main Street Credit	\$ -	\$ -	\$ -	
401.000.000.534.80.54.00	Utility Taxes - Water	\$ 30,889	\$ 31,800	\$ 31,800	Calculated on expected income
	<b>Total Intergovernmental</b>	\$ 60,518	\$ 62,000	\$ 62,000	
<b>Salaries &amp; Benefits</b>					
401.000.000.535.80.10.00	Salaries - Sewer	\$ 133,504	\$ 134,284	\$ 134,783	KR-13%, DD-13%, SR-13%, PV-70%, WL-70%, JL-70%
401.000.000.535.80.12.00	Overtime - Sewer	\$ 2,764	\$ 3,000	\$ 3,000	
401.000.000.535.80.20.00	Benefits - Sewer	\$ 58,183	\$ 61,996	\$ 64,122	KR-13%, DD-13%, SR-13%, PV-70%, WL-70%, JL-70%
	<b>Total Salaries &amp; Benefits</b>	\$ 194,451	\$ 199,280	\$ 201,905	
<b>Supplies</b>					
401.000.000.535.80.31.00	Office & Operating - Sewer	\$ 22,886	\$ 24,000	\$ 20,000	Chemicals, Supplies
401.000.000.535.80.32.00	Fuel - Sewer	\$ 2,618	\$ 2,000	\$ 2,000	
401.000.000.535.80.35.00	Small Tools & Equipment - Sewer	\$ 731	\$ 2,000	\$ 2,000	
	<b>Total Supplies</b>	\$ 26,234	\$ 28,000	\$ 24,000	
<b>Services &amp; Charges</b>					
401.000.000.535.80.41.00	Prof. Services - Sewer	\$ 2,747	\$ 13,750	\$ 13,750	Update Sewer Plan (carryover \$10,000); Update database (carryover \$3,750)
401.000.000.535.80.42.00	Communication - Sewer	\$ 4,181	\$ 4,000	\$ 4,500	
401.000.000.535.80.43.00	Travel - Sewer	\$ 401	\$ 750	\$ 750	
401.000.000.535.80.44.00	Advertising	\$ -	\$ 500	\$ 500	
401.000.000.535.80.45.00	Rentals & Leases - Sewer	\$ -	\$ 500	\$ 500	
401.000.000.535.80.46.00	Insurance - Sewer	\$ 12,487	\$ 13,405	\$ 13,096	WCIA Insurance (Revised allocation from 2013)
401.000.000.535.80.47.00	Utilities - Sewer	\$ 30,779	\$ 26,000	\$ 26,000	
401.000.000.535.80.47.01	Biosolids Shipping - Sewer	\$ 22,159	\$ 20,000	\$ 20,000	
401.000.000.535.80.47.02	Biosolids Disposal - Sewer	\$ 32,597	\$ 36,000	\$ 36,000	
401.000.000.535.80.47.03	Solid Waste Disposal - Sewer	\$ 1,631	\$ 1,600	\$ 1,600	
401.000.000.535.80.48.00	Repair & Maintenance - Sewer	\$ 3,245	\$ 10,000	\$ 10,000	ASP & other
401.000.000.535.80.49.00	Miscellaneous - Sewer	\$ 4,073	\$ 3,000	\$ 3,000	Ecology fees (\$1,200), Tuition
	<b>Total Services &amp; Charges</b>	\$ 114,298	\$ 129,505	\$ 129,696	

401.535.80.48 - Includes Visions (ASP Utility Billing Support-\$850), and Cascade Computer Maintenance Contract - \$400.

401 - Utility Fund Expenditures

2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>Intergovernmental</b>					
401.000.000.535.80.53.00	Excise Taxes - Sewer	\$ 6,785	\$ 10,000	\$ 10,000	Calculated on expected income
401.000.000.535.80.53.01	B & O Tax - Main Street Credit	\$ -	\$ -	\$ -	
401.000.000.535.80.54.00	Utility Taxes - Sewer	\$ 23,360	\$ 25,500	\$ 25,500	Calculated on expected income
	<b>Total Intergovernmental</b>	\$ 30,144	\$ 35,500	\$ 35,500	
<b>Stormwater</b>					
401.000.000.538.30.31.00	Office & Operating - Stormwater	\$ 186	\$ 1,000	\$ 1,000	CB & Ditch Repairs
401.000.000.538.30.41.00	Prof Services - Stormwater	\$ -	\$ 10,000	\$ 10,000	Engineering Services, Upgrade Stormwater Plan = Carryover from 2013
401.000.000.538.30.48.00	Repair & Main. - Stormwater	\$ -	\$ -	\$ -	
	<b>Total Stormwater</b>	\$ 186	\$ 11,000	\$ 11,000	
<b>Capital Outlay</b>					
401.000.000.596.34.64.00	Water Equipment	\$ 2,278	\$ 50,000	\$ 15,000	Equipmt Replacement-Carryover from 2013
401.000.000.596.35.64.00	Sewer Equipment	\$ 3,680	\$ 35,000	\$ 20,000	Equipmt Replacement-Carryover from 2013
401.000.000.596.38.64.00	Stormwater Equipment	\$ -	\$ -	\$ -	
	<b>Total Capital Outlay</b>	\$ 5,958	\$ 85,000	\$ 35,000	
<b>Transfers</b>					
401.000.000.597.00.00.22	Transfer to Fund 202	\$ 5,650	\$ 5,650	\$ 5,650	1979 W/S Bond - Ends 2018
401.000.000.597.00.00.23	Transfer to Fund 203	\$ 10,425	\$ 10,425	\$ (2,201)	1975 W/S Bond - Ends 2014; Balance returned to Fund 401
401.000.000.597.00.00.29	Transfer to Fund 209	\$ 41,190	\$ 41,190	\$ (3,495)	1994 PWTF Loan - Ends 2013; Balance returned to Fund 401
401.000.000.597.00.00.12	Transfer to Fund 212	\$ 92,824	\$ 88,824	\$ 92,824	2002 WWTP Loan - Ends 2025
401.000.000.597.00.00.33	Transfer to Fund 303	\$ -	\$ -	\$ -	Water - Capital Improvements
401.000.000.597.00.00.34	Transfer to Fund 304	\$ -	\$ -	\$ -	Sewer - Capital Improvements
401.000.000.597.00.34.99	Transfer to 001 - Admin Fee	\$ 176,396	\$ 198,023	\$ 205,863	Administrative Transfer
	<b>Total Transfers</b>	\$ 326,485	\$ 344,112	\$ 298,641	
	<b>Total Expenditures</b>	\$ 955,193	\$ 1,114,882	\$ 1,019,385	
<b>Ending Balance</b>					
401.000.001.508.00.00.00	Ending Cash & Investments	\$ 243,186	\$ 85,554	\$ 75,919	Policy minimum is \$100,000
	<b>Total Cash &amp; Invest.</b>	\$ 243,186	\$ 85,554	\$ 75,919	
	<b>Total Expenditures</b>	\$ 1,198,379	\$ 1,200,436	\$ 1,095,304	

401 - Utility Fund Expenditures

# **Fiduciary Funds**

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

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Miscellaneous</b>					
621.000.000.308.00.00.00	Beg Fund Balance	\$ 6,674	\$ 6,600	\$ 6,600	Estimated Beginning Balance
621.000.000.361.11.00.00	Interest	\$ 13	\$ 20	\$ 20	
621.000.000.367.00.00.00	Donations	\$ -	\$ 500	\$ 500	
621.000.000.367.01.00.00	Donations - Front Street Property	\$ -	\$ -	\$ -	
	<b>Total Revenues</b>	\$ 6,686	\$ 7,120	\$ 7,120	

**621 - Community Commemorative Fund Revenues**

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

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>EXPENDITURES</b>					
<b>Miscellaneous</b>					
621.000.001.508.00.00.00	Ending Cash & Investments	\$ 6,686	\$ 120	\$ 550	
621.000.000.594.61.01.00	Front Street Property	\$ -	\$ -	\$ -	
621.000.000.596.79.64.00	Equipment	\$ -	\$ 7,000	\$ 6,570	
	<b>Total Miscellaneous</b>	\$ 6,686	\$ 7,120	\$ 7,120	

**621 - Community Commemorative Fund Expenditures**

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2014 Operating Budget

FUND NUMBER	Description	2012 Actual	2013 Budget w/Budget Revision	2014 Budget	NOTES
<b>REVENUES</b>					
<b>Miscellaneous</b>					
631.000.000.308.00.00.00	Beg Fund Balance	\$ 3,021	\$ 1,500	\$ 1,500	Estimated Beg Balance
631.000.000.361.11.00.00	Interest	\$ 11	\$ 20	\$ 20	
631.000.000.389.00.00.00	Contributions	\$ 13,856	\$ 13,000	\$ 13,000	
	<b>Total Revenues</b>	\$ 16,889	\$ 14,520	\$ 14,520	

**631 - Medical Reimbursement - Cafeteria Fund**

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

<b>EXPENDITURES</b>					
<b>Miscellaneous</b>					
631.000.001.508.00.00.00	Ending Cash & Investments	\$ 5,722	\$ 1,520	\$ 1,520	
631.000.000.589.00.00.00	Medical Withdrawals	\$ 11,167	\$ 13,000	\$ 13,000	
631.000.000.597.00.00.00	Transfer Out to General Fund	\$ -	\$ -	\$ -	
	<b>Total Miscellaneous</b>	\$ 16,889	\$ 14,520	\$ 14,520	

**631 - Medical Reimbursement - Cafeteria Fund**