

# *Town of La Conner*

## 2023 Final Budget

Puddles



Peace Dove



The Visionary



CC3



Fiddler Crab

**Mayor: Ramon Hayes**

**Council:**

**Council Position 1 - Anne Taylor**

**Council Position 2 - Ivan Carlson**

**Council Position 3 - Rick Dole**

**Council Position 4 - MaryLee Chamberlain**

**Council Position 5 - Mary Wohleb**

**Town Administrator:**

**Finance Director:**

**Public Works Director:**

**Planning Director:**

**Fire Chief/Code Enf.**

**Sewer Plant Operator:**

**Scott Thomas**

**Maria DeGoede**

**Brian Lease**

**Michael Davolio**

**Aaron Reinstra**

**Kelly Wynn**

# **Town of La Conner**

## **2023 Budget**

### **Table of Contents**

Mayor's 2023 Budget Message	i-iv
Ordinance No. 1218 Final 2023 Budget	v
2023 Budget Summary by Fund	vi
Organizational Chart	vii

#### **OVERVIEW**

Definition of Funds	1
Fund Numbering System	2
Fund Revenue Sources	3-4
Revenues Shared Between Funds	5-6
2023 Projects Summary	7
Salary Schedule	8
General Fund – Services & Programs	9-11

#### **BUDGET**

Fund 001 - Current Expense	12-23
Fund 002 - Park & Port	24-29
Fund 003 – Facilities	30-33
Fund 004 – Public Art	34-36
Fund 005 – Streets	37-40
Fund 123 – Hotel Motel	41-42
Funds 200's - Long Term Bonded Debt	43-44
Fund 303- Flood Control	43-44
Fund 304 – REET 1	45-46
Fund 305 – REET 2	45-46
Fund 401- Water	47-50
Fund 403 - Drainage	51-54
Fund 409 - Sewer	55-59
Fund 412 - Compost	60-63

<b><u>BUDGET, FINANCIAL, &amp; INVESTMENT POLICIES</u></b>	64-75
--	-------

<b><u>GLOSSARY</u></b>	76-81
------------------------	-------

***Town of La Conner***  
***2023 Budget Message***

December 13, 2022

La Conner Town Council and Members of our Community:

I am pleased to submit for your consideration the 2023 proposed Annual Budget for the Town of La Conner. Even though we have had record high Sales Taxes and Hotel Motel Taxes in 2022, we are still in a time of uncertainty with expected decreases in our tax revenues and increases in cost and materials. The one thing that I can promise the Council and the La Conner Community is that the assumptions underlying the budget I present today will change tomorrow, and so adaptability and flexibility have been guiding principles in preparing this budget. And although the Town's revenues have not shrunk as we thought they may, neither have the costs of providing the services that our Town depends upon. We remain committed to enhancing the economic vitality of La Conner while maintaining the quality of life that makes La Conner so inviting. Each department has worked diligently to keep expenses down without compromising services to our citizens.

Despite the economic uncertainty, our top priorities are clear. The proposed budget focuses on enhancing public safety while also concentrating on other ongoing priorities and anticipated future needs. In particular, the proposed budget addresses:

- The need to maintain our public facilities;
- Our wish to promote the economic viability of our community by enhancing tourism;
- Infrastructure needs that must be resolved in the next few years to maintain necessary utility services.

I am incredibly proud of our workforce, as they performed heroically, persevering month after month. . And in all departments, the innovation and creativity they have shown in reinventing service delivery has been inspiring.

While the economy has stabilized since the pandemic, challenges still linger. Inflation has driven up the cost of providing services, while the availability of essential workers has declined. Storm clouds appear on the horizon as many economists report the advance warning signs of a recession.

Proposed expenditures for 2023 are shown in comparison with the projections for 2022 and actual expenditures for 2021 as follows:

	Fund Name	Actual 2021	Budget 2022	Proposed 2023
001	General Fund	1,451,179	1,260,933	1,457,127
002	Park & Port	159,042	306,059	345,749
003	Facilities	135,474	192,301	368,651
004	Public Art	18,648	1400	2000
005	Street	244,948	293,496	287,001
123	Hotel Motel Taxes	93,621	183,450	255,261
212	2013 LTGO Fire Truck Bond	40,445	142,643	0
214	2018 LTGO Fire Hall	39,125	39,625	39,125
303	Flood Prevention	14,096	0	500
304	REET 1	158	250	80,500
305	REET 2	158	250	500
401	Water	934,280	1,065,377	1,234,554
403	Drainage	177,224	468,873	802,892
409	Sewer	594,141	953,921	896,793
412	Compost	657,686	1,148,607	1,197,253
	<b>Totals</b>	<b>4,560,225</b>	<b>6,057,185</b>	<b>6,967,906</b>

Our town is committed to providing a safe environment, and this budget reflects the prioritization of public safety and other core functions of the town. This year the proposed budget reflects our efforts in reducing costs in public works and sewer projects for the year 2023, and focusing on operation and maintenance.

**General Fund** – All La Conner employees will be getting a cost of living increase of 7.3% for administration and 3.0% for Public Works. Also, Council discussions for the 2023 Budget includes the partial expenditure of the \$264,912 Coronavirus Funding for the Fire Department Heating System in the amount of \$50,000, as well as the new Fire Hall roof of a cost of \$180,000 partially funded from the \$100,000 Cell Tower Bonus reserve.

**Fire Department** – The Fire Department budget now includes wages for a Fire Chief that is split with Code Enforcement. The fire truck bond was paid off in 2022, leaving the special fund safety taxes to go to reserve for future fire apparatuses. Other Significant budgeted items are the Fire Hall bond payment of \$39,125, four full sets of Bunker Gear and four hand radios.

**Public Safety** – The contract charges with the Skagit County Sheriff's Office for 2023 have been negotiated. Code Enforcement wages, benefits and other miscellaneous costs have been split with the Fire Budget.

**Public Works** – The Public Works Department for 2023 includes a new employee, a new truck for \$50,000, an asset management program for \$80,000 and basic operations and maintenance.

**Parks** - The Parks Department will rollover the Waterfront Park Gazebo in the amount of \$35,000 and the Pioneer Park Tree Maintenance arborist in the amount of \$15,000.

**Facilities** – The Facilities Department 2023 Budget will include a new heating system for Maple Hall at approximately \$150,000.

**Streets** – The Streets Department will have no Capital projects in 2023, but includes two speed bumps at \$9,000, asphalt repairs at \$15,000 and sidewalk repairs at \$4,000

**Drainage** - The Drainage Department budget includes a Drainage Plan Update for \$40,000 and capital projects for Whatcom/Laurel at \$270,000, Maple/Caledonia Slip Line at \$25,000 and East Washington Street Project at \$140,000.

**Water** – The Water Department will include the 2022 rollover of the Water Plan Update at \$135,000, Skagit Beach Analysis for \$7500, hydrant and water replacements and basic O&M at \$30,000.

Proposed revenue projections for 2023 compared to budgeted amounts for 2022, and actual amounts received in 2021 are as follows:

Fund	Fund Name	Actual 2021	Budget 2022	Projected 2023
001	Current Expense	1,849,732	1,109,834	1,166,705
002	Park & Port	263,249	262,162	208,703
003	Facilities	146,558	147,367	316,873
004	Public Art	2,845	2,730	3,121
005	Street	245,278	196,278	227,100
123	Hotel Motel Taxes	175,163	132,450	133,190
212	LTGO Fire Truck Bond	62,869	45,851	0
214	2018 LTGO Fire Hall	49,209	36,825	49,232
303	Flood Control	121	125	65
304	REET 1	51,971	20,175	36,093
305	REET 2	51,979	20,175	36,093
401	Water	1,094,012	1,071,330	1,169,088
403	Drainage	332,726	320,350	339,400
409	Sewer	714,631	744,130	785,158
412	Sewer-Compost	1,085,374	998,310	1,090,598
<b>Totals</b>		<b>6,125,718</b>	<b>5,108,092</b>	<b>5,561,419</b>

**Sewer** – The sewer plant will concentrate on I&I for 2023, budgeted for \$50,000, as well as the generator rebuild and the Clarifier 1 rebuild at \$50,000 each.

**Compost** – The Compost Fund has budgeted for repaving and pads for \$250,000, as well as the Mix Auger replacement for \$50,000.

**Taxes** – Utility taxes in 2023 will be per industry allowances.

**Investments:** The Town has Certificates of Deposit at four local banks for 2023. We are continuing to explore opportunities that will increase investment interest for the Town. The remainder of Town funds are invested in the Local Government Investment Pool.

In 2022 the Town completed those capital projects that were necessary, or that would have resulted in unacceptable losses had they been cancelled. As the proposed budget reflects, we anticipate very few projects in 2023. Still, in reflecting over the past years, we have accomplished many goals and projects that have improved our Town, such as:

- Completion of the Boardwalk construction along the channel
- Sixth Street Improvements & sidewalks
- Completion of the Benton Street stairs

- Second Street Improvements & sidewalks
- Maple Street overlay and ADA improvements
- Douglas Street Improvements
- Washington Street Loop
- Build the Skateboard Park
- Update the Shoreline Master Program
- Maple Hall Solar Panels
- First phase of the North Third Street Sidewalk Project
- Installation of the Electric Car Charging Station
- The WWTP Collection System Rehab
- Completed the N. Third Street Sidewalk Project
- Waterfront Park
- Completed the State Street Sidewalk Project
- Water Main Replacement Phase 1
- Phase Three Compost Pad
- Caledonia Pump Station
- Waterfront Park Shoreline
- Maple Hall Elevator Upgrade
- WWTP Water Reuse
- WWTP Clarifier 1
- WWTP Compost Screening
- WWTP paving
- 6<sup>th</sup> Street Pump Update

2023 will be a time to take stock, and plan for a healthy future.

Respectfully Submitted,

*Ramon Hayes, Mayor*

# ***Town of La Conner***



## **Ordinance No. 1218**

### **AN ORDINANCE ADOPTING THE 2023 BUDGET**

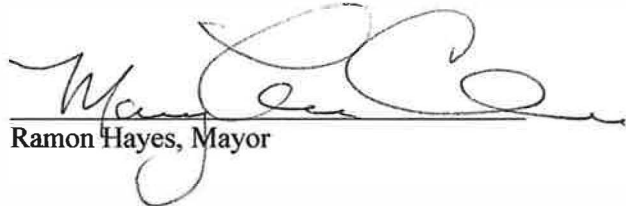
**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LACONNER, WASHINGTON AS FOLLOWS:**

Section 1. The budget showing estimated revenues and expenditures for the Town of La Conner for the fiscal year 2023 is hereby adopted as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Revenues</u>	<u>Expenditures</u>
001	General Fund	\$1,166,705	\$ 1,457,127
002	Park & Port	208,703	345,749
003	Facilities	316,873	368,651
004	Public Art	3,121	2,000
005	Street	227,100	287,001
123	Hotel Motel Tax	133,190	255,261
214	Fire Hall Bond	49,232	39,125
303	Flood Control	65	500
304	REET 1	36,093	80,500
305	REET 2	36,093	500
401	Water	1,169,088	1,234,554
403	Storm Drainage	339,400	802,892
409	Sewer	785,158	896,793
412	Compost	1,090,598	1,197,253
<b>TOTAL</b>		<b>\$5,561,419</b>	<b>\$6,967,906</b>

Section 2. The Finance Director is hereby authorized to transmit a copy of this ordinance together with a copy of the final budget as adopted to the proper State offices and the Association of Washington Cities.


Dated this 13<sup>th</sup> day of December, 2022.

  
Ramon Hayes, Mayor

ATTEST:

  
Maria DeGoede, Town Clerk

APPROVED AS TO FORM:

  
Scott Thomas, Town Attorney

# **TOWN OF LA CONNER**

## **2023 Final Budget**

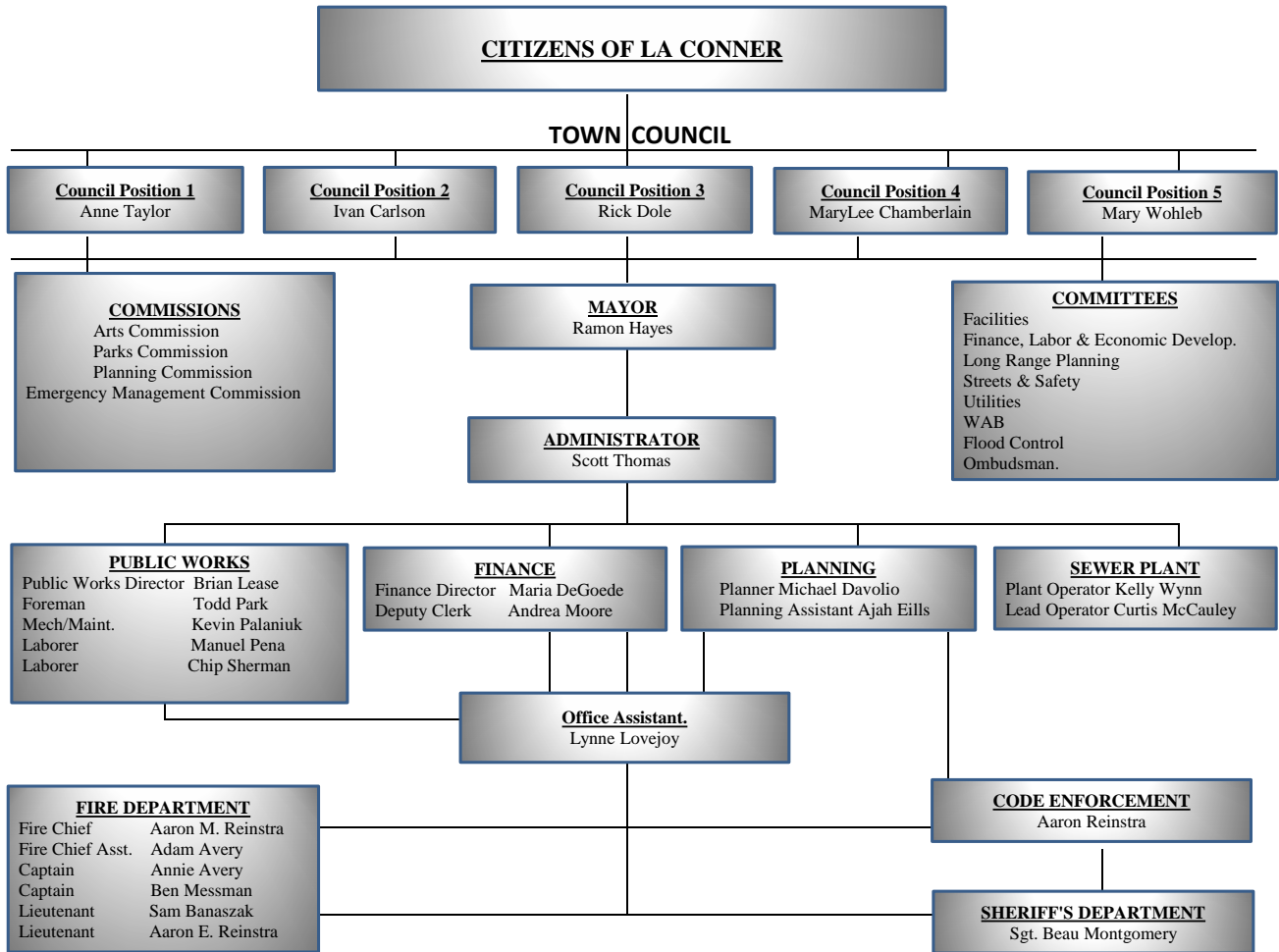
Fund	Fund Name	Beginning Fund Balances 1/01/23	Revenues	Expenditures	Projected Ending Fund Balances 12/31/23
001	Current Expense	1,618,436	1,166,705	1,457,127	1,328,014
002	Park & Port	301,116	208,703	345,749	164,070
003	Facilities	137,609	316,873	368,651	85,831
004	Public Art	22,357	3,121	2,000	23,478
005	Street	150,625	227,100	287,001	90,724
123	Hotel/Motel Tax	286,806	133,190	255,261	164,735
212	2014 LTGO Bond PD in Full	8,888	-		8,888
214	2018 LTGO Fire Hall	39,650	49,232	39,125	49,757
303	Flood Control	163,356	65	500	162,921
304	REET 1	195,089	36,093	80,500	150,682
305	REET 2	192,405	36,093	500	227,998
401	Water	1,206,024	1,169,088	1,234,554	1,140,558
403	Drainage	435,557	339,400	802,892	(27,935)
409	Sewer	920,088	785,158	896,793	808,453
412	Compost	793,812	1,090,598	1,197,253	687,157
Total		<b>\$ 6,471,820</b>	<b>\$ 5,561,419</b>	<b>\$ 6,967,906</b>	<b>\$ 5,065,333</b>

Beginning Fund Bal	\$ 6,471,820	Expenditures	\$ 6,967,906
Revenues	\$ 5,561,419	Ending Fund Bal	\$ 5,065,333
TOTALS	<u>\$ 12,033,239</u>	TOTALS	<u>\$ 12,033,239</u>

Town Policy - to maintain the fund balances equal to 20% of operating revenues.

Town Policy - to maintain a Contingency Fund of 10% of funded 6 Yr CIP for unforeseen projects.





# The Town of La Conner's Budget

La Conner's budget consists of 20 separate funds. These funds are for general government, utilities, streets, tourism, debt service, and pass through funds. Each fund is a separate accounting entity by Washington State law. The law requires the total budget to be balanced. Each fund is balanced so that revenues equal expenditures. The budget includes both operating costs and the current year's costs of capital projects, debt service and reserve for future capital needs.

Legal budgetary control is established at the fund level- meaning that legally, expenditures for each operating fund must not exceed the total appropriation amount budgeted for that fund. Any unexpended appropriations lapse at year end. Appropriations that are adopted for special purposes (usually capital projects) are adopted on a project-length basis and are carried forward each year until the authorized amounts are fully expended or the designated purpose is accomplished.

The funds of the Town are organized following the guidance provided in the Budgeting Accounting Reporting System (BARS) maintained by the Washington State Auditors Office. The fund numbers correspond to the use of funds resources. This numbering system is as follows:

## General (Current Expense) Fund 000-099

The general fund should be used to account for and report all financial resources not accounted for and reported in another fund. For reporting purposes the local government can have only one general fund. Although a local government has to report only one general fund in its external financial reports, the government can have multiple general *subfunds* for its internal managerial purposes.

These funds include the General Fund (#001), the Park & Port Fund (#002), the Facilities Fund (#003), the Public Arts Fund (#004) and the Street Fund (#005).

## Special Revenue Funds 100-199

These funds account for revenues that are legally restricted or designated to finance a particular activity of the Town. The only special fund is the Hotel Motel Fund (#123).

## Debt Service Funds 200-299

These funds account for the accumulation of resources to pay principal, interest and related costs of general long-term debt. Currently owing is the Fire Hall Bond (#214). The Fire Truck Bond (212) was paid in full in 2022.

## Capital Project Funds 300-399

These funds account for financial resources that are designated for the acquisition or construction of capital projects. These funds include the Flood Control Fund (#303), REET 1 Fund (#304), REET 2 Fund (#305).

## Enterprise Funds 400-499

These funds account for operations (and related debt) that provide goods or services to the general public and are supported primarily through user charges. These funds include the Water Fund (#401), Drainage Fund (#403), Sewer Fund (#409) and the Sewer Compost Fund (#412).

## Agency Funds 630-699

These funds are used to account for assets that the Town holds for others in an agency capacity. Currently the Town only utilizes one, Agency Pass-Thru Fund (#631).

# **Town of La Conner 2023 Budget**

## **Fund Numbering System**

Current Expense .....	001
Town Council & Mayor.....	001.511
Municipal Court.....	001.512
Town Administrator.....	001.513
Finance .....	001.514
Legal – Town Attorney.....	001.515
Miscellaneous .....	001.518
Security of Persons.....	001.521
Fire .....	001.522
Emergency Services .....	001.525
Dispatch .....	001.528
Physical Environment.....	001.530
Aging .....	001.555
Planning .....	001.558
Mental & Physical Health .....	001.560
Community-Events/Senior Center.....	001.575
 Park & Port Fund .....	 002
Facilities/Building Fund .....	003
Public Art.....	004
Street Fund .....	005
 Hotel/Motel Fund .....	 123
 2014 LTGO Bond (Fire Truck).....	 212
2017 LTGO Bond (Fire Hall).....	214
 Flood Control .....	 303
REET 1 Fund .....	304
REET 2 Fund .....	305
 Water Fund .....	 401
Drainage Fund .....	403
Sewer Fund .....	409
Sewer – Compost Fund.....	412
Agency Disbursements .....	631

# **Town of La Conner**

## **2022 Budget**

### **Fund Revenue Sources**

To provide an overview of what major revenues are received by selected funds of the Town, the following information is provided.

#### **Fund Number and Name**

001 Current Expense

#### **Revenue Sources**

General Property Taxes  
Sales and Use Taxes  
Utility and Franchise Taxes  
Leasehold Excise Taxes  
Gambling Excise Taxes  
Business Licenses  
Building Permits  
Animal Licenses  
Criminal Justice Funds  
Liquor Excise Taxes  
Liquor Board Profits  
Investment Interest  
Other Miscellaneous Revenue

002 Park & Port Fund

Moorage & Launch Fees  
Harbor Leases  
Cell Tower Rent Receipts  
Park Rental Fees  
Investment Interest  
Parking Lot Fees  
Sales and Use Taxes

003 Facilities/Buildings

Facility/Building Rental Fees  
Sales and Use Taxes  
Contributions  
Investment Interest

004 Public Art Fund

Cell Tower Rent Receipts  
Investment Interest  
Hotel Motel funds

005 Street Fund

Sales and Use Taxes  
Utility Taxes  
Business Licenses  
Motor Vehicle Fuel Taxes  
Parking Lot Fees  
Vehicle Charging Station Fees  
Investment Interest

123 Hotel Motel Fund

Hotel Motel Taxes  
Investment Interest

## **Town of La Conner 2022 Budget**

### **Fund Revenue Sources**

#### **Fund Number and Name**

212 Fire Truck Bond  
214 Fire Hall Bond

#### **Revenue Sources**

Special Purpose Sales & Use Tax  
Sales & Use Tax

The Bond Funds of the Town (200 series funds) receive revenues from the following sources as indicated in the bond ordinance authorizing the bond: Property Tax Levy, Sales and Use Taxes, Hotel/Motel Funds or Utility Revenues. Also investment interest is earned by each fund.

303 Flood Control

Investment Interest

304 REET 1 Fund

REET 1 Taxes

Investment Interest

305 REET 2 Fund

REET 2 Taxes

Investment Interest

401 Water Fund

Water User Fees

Extra Services

Investment Interest

403 Drainage Fund

Storm Drainage Fees

Investment Interest

409 Sewer Fund

Sewer User Fees

Investment Interest

412 Sewer-Compost Fund

Septage Fees

Compost Punch Cards

Yard Waste Cards

Investment Interest

# Town of La Conner 2023 Budget

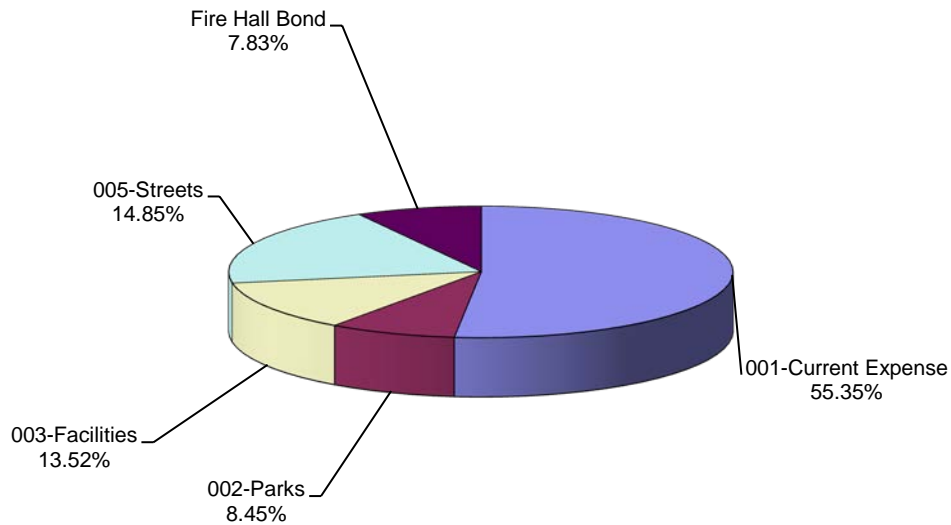
## Revenue Shared Between Funds

Selected revenues of the Town are shared between one or more funds. Presented on the following graphs are the distributions of these revenues to the funds for 2023.

### Sales & Use Taxes

	<u>2023</u>
001-Current Expense	315,000
002-Parks	49,500
003-Facilities	75,400
005-Streets	120,089
214-Fire Hall Bond	49,192
001 - Fire Special Use Tax (not on graph)	50,000
<hr/>	
Total	\$ 659,181

### 2023 Sales Tax Distribution



Town of La Conner  
2023 Budget

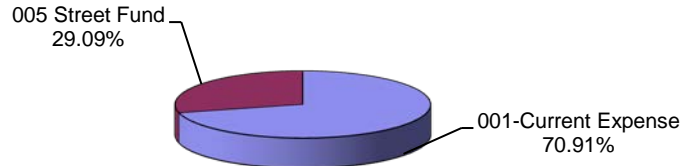
**Revenue Shared Between Funds**

**Utility Taxes**

**Electricity 6%, Natural Gas 6%, Telephone 6%, Garbage 6% and Cable 6%**

001-Current Expense	146,659
005 Street Fund	60,160
<hr/>	
Total	206,819

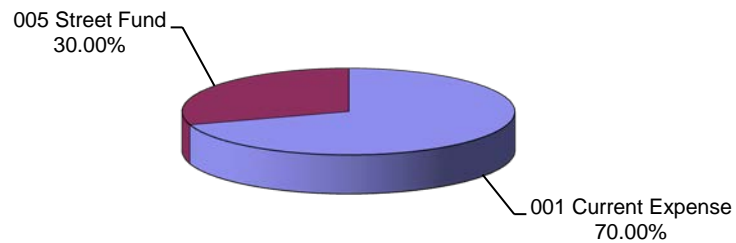
**2023 Utility Tax Distribution**



**Business Licenses**

001 Current Expense	24,494
005 Street Fund	10,498
<hr/>	
Total	34,992

**2023 Business License Distribution**



***Town of La Conner***  
**2023 Projects Summary**

<b>001</b>	<b>Current Expense:</b>	<u>Amount:</u>
	Fire Hall Roof	\$ 180,000
	Fire Hall Heating/AC	\$ 50,000
<b>002</b>	<b>Park and Port:</b>	
	Contracted Landscaping	\$ 12,000
	Tree Arborist Analysis - Pioneer Park	\$ 15,000
	New Truck (Shared Cost)	\$ 5,000
	Fish Slide Repair	\$ 30,000
	Kiosk Replacement	\$ 9,000
	Watefront Park Gazebo	\$ 35,000
<b>003</b>	<b>Facilities:</b>	
	Security Camera Install	\$ 6,000
	Garden Club - Exterior Painting	\$ 14,000
	Public Restrooms Contract Cleaning	\$ 23,000
	Maple Hall New Heating/AC	\$ 162,000
<b>005</b>	<b>Street:</b>	
	Asphalt Street Repair	\$ 15,000
	Two Speedbumps & Signage	\$ 9,500
	New Truck (Shared Cost)	\$ 5,000
	Sidewalk Repair	\$ 4,000
<b>401</b>	<b>Water</b>	
	Water Meter Replacements	\$ 40,000
	On Call Contractor	\$ 30,000
	Water System Plan Update	\$ 135,000.00
	New Truck (Shared Cost)	\$ 25,000.00
	Assest Management Program	\$ 65,000.00
	PRV Replacement	\$ 10,000.00
	Hydrant Replacement	\$ 10,000.00
<b>403</b>	<b>Drainage</b>	
	Storm Drain Water Plan Update	\$ 40,000
	New Truck (Shared Cost)	\$ 15,000
	Assest Management Program (Shared Cost)	\$ 15,000
	Maple/Caledonia Inspection	\$ 15,000
	Maple/Caledonia Slip Line Plans	\$ 270,000
	East Washington Street Project	\$ 140,000
<b>409</b>	<b>Sewer</b>	
	Plant Operator	\$ 221,229
	Roofing RAS & Generator	\$ 50,000
	Clairfier #1 Rebuild	\$ 50,000
	I&I	\$ 50,000
<b>412</b>	<b>Compost</b>	
	Compost Operator	\$ 206,946
	Pile Grinding	\$ 150,000
	Pads & Paving	\$ 250,000
	Mix Auger	\$ 50,000



***Town of La Conner***  
**2023 Salary Schedule**

<b>CLASSIFICATION</b>	<b>2023 WAGE/SALARY</b>
Councilmember	\$1,800
Administrator/Attorney	\$116,262
Finance Director	\$80,680
Deputy Clerk/Utility Clerk	\$53,978
Staff Assistant	\$20,014
Asst. Planner	\$53,650
Code Enforcement Officer/Fire Chief	\$55,796
Public Works Director	\$93,372
PW Mechanic/Maintenance Worker KP	\$69,264
PW Mechanic/Maintenance Worker New	\$69,264
PW Foreman - TP	\$73,299
PW Laborer -MP	\$49,005
PW Water Certified Laborer - CS	\$53,498
Senior Center Coordinator	\$18,157
Asst. Fire Chief	\$3,600
Captain #1	\$2,400
Captain #2	\$2,400
Lieutenant #1	\$1,200
Lieutenant #2	\$1,200

\*\* Distribution of wages & benefits are as follows:

**Administrator:** General Fund 40%, Drainage 5%, Street 10%, Water 10% Park 5%,

**Finance Director:** General Fund 60%, Drainage 5%, Street 5%, Water 5%, Park 5%,

**Public Works Director:** Planning 2%, Drainage 19%, Street 19%, Water 47% Park 8%,

**Deputy Clerk -** Finance 15%, Drainage 5%, Water 25%, Park 5%, Sewer 25%,

**Assist Planner -** Administrator 5%, Finance 5%, Code Enf. 5%, Planning 50%, Drainage 5%,  
Parks 2.5%, Streets 2.5%, Water 10%, Sewer 10%, Compost 5%

**Office Assist. -** Administrator 10%, Finance 10%, Planning 10%, Facility 5%, Park 10%, Streets

## ***TOWN OF LA CONNER***

### **GENERAL FUND - SERVICES AND PROGRAMS**

#### **LEGISLATIVE – Mayor & Council**

The Mayor is the chief executive officer who is responsible for all administrative duties, such as: presiding over all meetings and hearings of the Council; signs and enforces all ordinances, resolutions and contracts passed by the Council; and appoints and supervises officers, employees, and contractors.

The Town Council is the legislative arm of the Town's government. The Council grants franchises; sets policies; approves ordinances and resolutions; approve the annual budget and the monthly expenditures; set rates and fees and make the final decisions on annexation, zoning and other land use issues.

#### **ADMINISTRATION**

The Administrator is responsible to the Mayor and Council for the smooth and efficient management of the Town; to assure the effective and efficient utilization of the Town employees, funds, materials, facilities, and time; handling important issues and concerns of a political nature; development of short and long term plans of the Town; presents policy recommendations to the Town Council; and implements the policies established by the Town Council. The Administrator also serves as the Town Attorney.

#### **FINANCE**

The Finance Director also serves as the Town Clerk and provides assistance to the Legislative body and other departments in accomplishing their duties and responsibilities, and implements and administers the policies of the Town Council. The department oversees and directs all finance responsibilities including: cash management, debt management; implementation and administration of the budget; financial reporting; accounts payable and receivable; payroll; utility billing; and banking and investment of Town funds. The position also requires maintaining all Town records and codifying Town ordinances.

#### **PUBLIC SAFETY**

Since May of 2001, the Sheriff's Office has been retained to provide contractual police services to the citizens of La Conner.

Deputies are assigned to patrol the town limits by conducting foot patrol of the downtown area and remain active in community activities, such as school functions, Sound Rovers, Smelt Derby, Tulip Festival and the MS Bike Tour. They also work with local search and rescue groups on training, equipment and response issues.

The Sheriff's works closely with the Swinomish Tribal Police Department on criminal investigations and provides assistance for calls as needed. Swinomish Tribal Officers who have graduated from the Basic Law Enforcement Academy are cross commissioned by the Sheriff, which enables them to enforce laws outside the boundaries of the reservation, as necessary.

#### **LEGAL SERVICES**

The Town of La Conner has a combined Administrator/Attorney position to provide legal representation and advice on matters of the Town, but also may contract legal advice and representation if needed.

The Town contracts with a municipal court judge who is appointed by the Mayor and exercises such jurisdiction as provided for in Chapter 3.50 RCW

## **FIRE DEPARTMENT**

The La Conner Fire Department (LCFD) has served our community for over 100 years. The Fire Department became an official department of the Town in 1932. In the 1960's local Fire Districts were formed but LCFD continued to serve the Town and many of the areas outside of Town.

For over 25 years, the La Conner Fire Department worked under an interlocal agreement between Fire District 13 and the Town, but in 2017, the Town of La Conner bought out Fire District 13's half of the Fire Hall and assumed their historical name, La Conner Hook & Ladder.

LCDF had the first heart defibrillator to be used by an all volunteer department in the State of Washington. The La Conner Volunteer Fire Fighter Association raised money throughout the community to purchase the defibrillator and special protocols were developed by the Skagit County Medical Control Officer. LCDF was also the second department in the county to have a Compressed Air Foam (CAF) pumper. Compressed air is a very effective fire fighting tool which quickly knocks down flames by robbing them of oxygen and increasing the effectiveness of water. It also reduces post fire damage by reducing the need for water to fight fires.

In 2009 the Town of La Conner purchased a 19-foot \$124,000 inflatable fire boat Fire Boat to help firefighters extinguish fires in boats and buildings along the water. The fire department purchased the boat after years of fundraising, support from the Town of La Conner and donations, such as \$40,000 from the Port of Skagit County.

In 2015 the Town of La Conner purchased a new fire truck. It will be paid for by a special sales tax increase that was approved by the residents of La Conner.

## **PLANNING, COMMUNITY DEVELOPMENT & BUILDING**

This department contracts a Planning Director who does the initial review when an applicant submits a building permit application and plans and issues a "Concurrent Letter of Review" to Skagit County Planning & Development. The applicant takes this letter to the County, along with two sets of plans that note the project is under review by the Town of La Conner. This streamlines the process for an applicant, allowing review by Skagit County and the Town simultaneously.

Following review by each Town department, a "Certificate of Authorization" is issued by the Planning Director listing requirements or conditions that must be satisfied prior to final approval. When all requirements have been met, the Planning Director will sign a final approval and occupancy form for Skagit County. The Planning Director also serves as the Town's Shoreline, SEPA and Flood Plain Administrators.

## **PLANNING COMMISSION**

The Planning Commission is made up of five members appointed by the Mayor and confirmed by the Town Council. The Commission serves as an advisory body to the Town Council. The Planning Commission considers and recommends measures that guide the growth and development of the Town and serves as the Historic Preservation Board.

## **ARTS COMMISSION**

The Arts Commission supports artistic creation, education, participation, innovation, and partnerships, which showcase La Conner as a center for display, discussion, and exchange of ideas about the arts, to heighten residents' and visitors' awareness of the role of art in our society through the acquisition of art, support for performing arts, and to act as a center for display of contemporary art from our region.

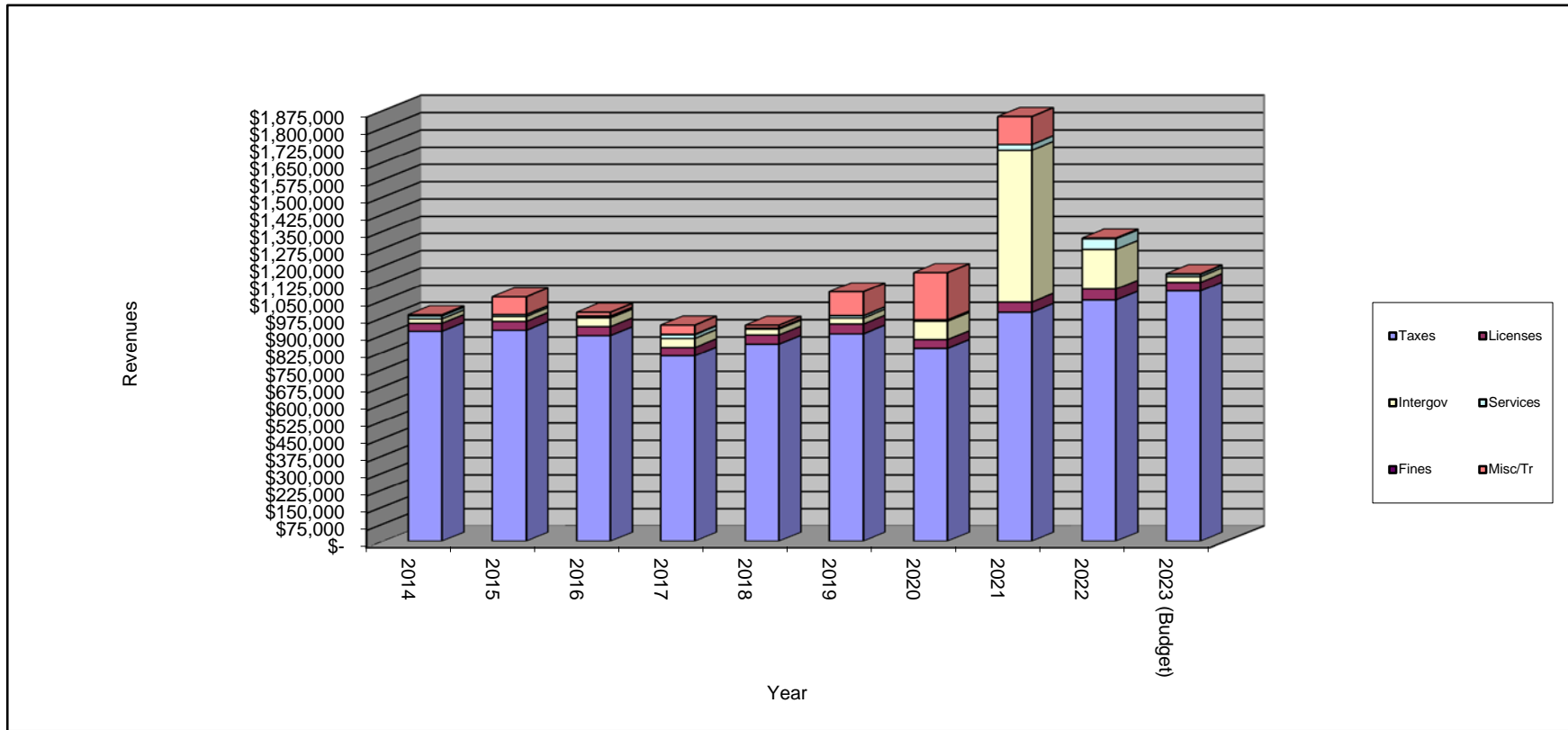
The commission shall have five voting members, one nonvoting La Conner High School member, and one nonvoting councilmember. The Mayor shall appoint each commissioner.

## **PARKS COMMISSION**

The La Conner Parks Commission was founded in 1915 and is responsible to “act as an advisory board for the Mayor, Town Administrator, and Town Council regarding the operation, policies, procedures, and improvements to the Town’s parks, play fields, street ends, and open space”. For this purpose, the Commission has developed a Comprehensive Parks Plan which recognizes and ensures that the natural human need for open spaces and places for outdoor activities be considered equally with the economy, housing and other services that the Town provides.

## Town of La Conner 2023 Budget

### Fund 001 - Current Expense Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Taxes	\$ 916,446	\$ 920,909	\$ 897,932	\$ 809,574	\$ 860,795	\$ 905,360	\$ 842,807	\$ 998,915	\$ 1,052,057	\$ 1,091,767
Licenses	\$ 34,378	\$ 38,104	\$ 38,565	\$ 36,555	\$ 39,801	\$ 42,366	\$ 37,860	\$ 44,061	\$ 48,060	\$ 37,394
Intergov	\$ 19,695	\$ 21,687	\$ 37,913	\$ 39,335	\$ 25,599	\$ 25,938	\$ 79,345	\$ 661,177	\$ 171,838	\$ 25,439
Services	\$ 11,840	\$ 8,057	\$ 5,790	\$ 16,186	\$ 4,188	\$ 10,059	\$ 6,388	\$ 24,847	\$ 45,811	\$ 9,730
Fines	\$ 238	\$ 445	\$ 2,256	\$ 2,229	\$ 809	\$ 680	\$ -	\$ 50	\$ 844	\$ 1,100
Misc/Tr	\$ 5,248	\$ 76,338	\$ 16,320	\$ 39,439	\$ 11,599	\$ 103,394	\$ 205,194	\$ 120,682	\$ 2,315	\$ 1,275
	\$ 987,845	\$ 1,065,540	\$ 998,777	\$ 943,319	\$ 942,791	\$ 1,087,797	\$ 1,171,593	\$ 1,849,732	\$ 1,320,924	\$ 1,166,705

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

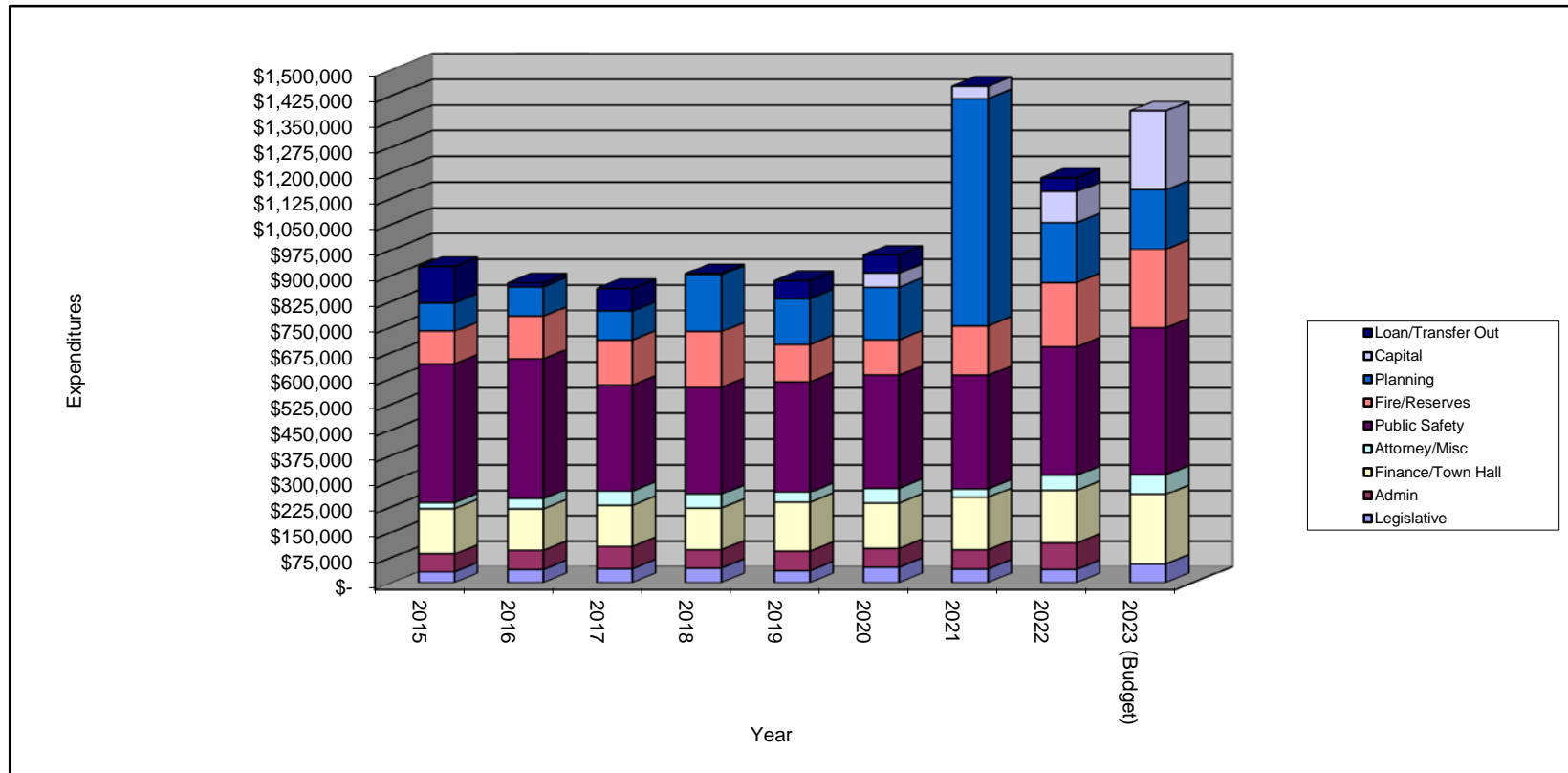
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-308-80-00-00	Beginning Fund Balance	647,405	525,028	892,996	1,200,004
001-308-80-01-00	Capital Fire Dept. Apparatus				-
001-308-80-02-00	Channel Dredging from 2012 Budget	105,000	105,000	105,000	105,000
001-308-80-03-00	Cell Tower Donation	100,000	100,000	100,000	-
001-308-80-03-00	Proceeds from the Kirsch Property Sale		200,262	98,262	98,262
001-308-80-05-00	Coronavirus Grant - Restricted	-	132,585	265,170	215,170
	<b>General Fund BFB Sub-Total</b>	<b>852,405</b>	<b>1,062,875</b>	<b>1,461,428</b>	<b>1,618,436</b>
<b>Taxes</b>					
001-311-10-00-00	Real & Personal Property Taxes	328,801	340,767	347,608	352,971
001-313-11-00-00	Sales & Use Tax	228,695	327,931	352,573	315,000
001-313-15-00-00	Special Purpose Sales Tax - Fire				50,000
001-313-71-00-00	Criminal Justice Funds	22,600	26,546	29,460	25,200
001-316-10-00-00	Compost Utility Tax	67,261	77,917	81,047	74,341
001-316-41-00-00	Utility Tax-Electric 50%-005	33,909	34,254	43,787	34,280
001-316-43-00-00	Utility Tax-Nat Gas 50%-005	14,484	15,659	18,004	16,680
001-316-45-00-00	Utility Tax - Garbage	9,634	10,333	11,015	69,459
001-316-46-00-00	Utility Tax - Cable TV	18,898	20,168	14,420	16,040
001-316-47-00-00	Utility Tax-Phone 50% - 005	10,237	9,854	11,475	10,200
001-316-81-00-00	Gambling Taxes/Punch Boards & Pull	2,192	3,049	3,314	2,596
001-317-20-00-00	Leasehold Excise Tax	106,097	132,437	139,355	125,000
	<b>Total Taxes</b>	<b>842,807</b>	<b>998,915</b>	<b>1,052,057</b>	<b>1,091,767</b>
<b>License &amp; Permits</b>					
001-321-91-00-00	Franchise Fees	11,837	12,370	11,172	12,500
001-321-99-00-00	Business Licenses 75%	25,358	24,289	36,223	24,494
001-321-99-00-01	Sign Permit	665	1,045	665	400
001-322-10-00-00	Buildings & Equip Permits				
001-322-10-00-01	School Impact - Admin				
001-322-10-01-00	Building Permit <25K		200		200
001-322-10-02-00	Building Permit >25K	1,500	3,750	2,500	1,250
001-322-11-00-00	Shoreline Development Permit			135	
001-322-11-01-00	Shoreline Exemption Permit	540	270		150
001-322-11-02-00	Demo Permit - Type I & II - HPD	430		430	
001-322-11-03-00	Demo Permit - Type III (Admin)	135	135		
001-322-12-00-00	Fill and Grade	135	90	50	
001-322-13-00-00	Floodplain	600	1,600	600	300
001-322-30-00-00	Animal Licenses	160	133	113	150
001-322-90-00-00	Peddlers License	40	180	180	100
001-331-000-00	Cares Act Grant	39,852			
	<b>Total Licenses and Permits</b>	<b>81,252</b>	<b>44,061</b>	<b>52,067</b>	<b>39,544</b>
<b>001-332-92-10-00</b>	<b>Coronavirous Grant</b>		<b>132,585</b>	<b>132,586</b>	
<b>Internal Governmental</b>					
001-334-03-11.00	Shoreline Master Plan Grant	7,674	3,514		
001-334-04-90-00	Dept. of Health/Prehsptl Parti	1,260	1,260	1,125	1,115
001-335-04-01-00	LE & CJ Leg One Time Cost		3,890		
001-336-06-21-00	Criminal Justice-Population	1,000	1,000	1,000	750
001-336-06-25-00	Criminal Justice-Contract Prog	1,848	1,939	1,991	1,453
001-336-06-26-00	Criminal Justice-Special Prog	1,076	1,131	1,182	862
001-336-06-41-00	Marijuana Enforcement	1,099	1,275	1,571	1,083
001-336-06-51-00	DUI - Cities	140	158	111	122
001-336-06-94-00	Liquor Excise Tax	6,051	6,761	6,858	5,261
001-336-06-95-00	Liquor Control Board Profits	7,706	7,664	7,523	5,677
001-337-08-00-00	Skagit County Senior Center	6,966	-	13,822	6,966

001-337-09-00-00	Skagit County Library Grant		500,000		
	<b>Total Internal Governmental</b>	<b>34,819</b>	<b>528,592</b>	<b>35,183</b>	<b>23,289</b>
ACCOUNT NUMBER	DESCRIPTION	2020	2021	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET
<b>Goods &amp; Services</b>					
001-341-43-00-00	Fire Dept-Reimb of Shared Exp	242	400	200	500
001-341-81-00-00	Photocopying			11	5
001-341-95-00-00	Hearing Examiner Fees - Admin		625	2,906	500
001-345-80-00-00	Planning & Dev Fees				
001-345-81-00-00	Binding Site Plan	2,327	625		625
001-345-81-11-00	Rezone				1,455
001-345-82-00-04	Permit Admin. Fees		595	525	500
001-345-83-03-00	Permit Processing Fees		3,224	808	1,000
001-345-83-01-00	Infrastructure Improvement Agr				
001-345-86-10-00	Fire Mitigation	469			
001-345-85-00-00	School Impact Fees - Admin Fee \$35	1,134	908	2,997	
001-345-85-10-00	En Lieu of Parking Fees		4,800	33,600	
001-345-89-03-00	Comp Plan Amendment			1,455	
001-345-89-04-00	SEPA Review	300	1,155	770	770
001-345-89-05-00	Conditional Use		2,625		
001-345-89-06-00	Conditional Use-Admin			250	
001-345-89-07-00	Conditional Use- Shoreline		890		890
001-345-89-08-00	Critical Areas Permit	385			
001-345-89-10-00	Historical Design Review	875	3,500		875
001-345-89-11-00	Home Occupation				
001-345-89-12-00	Lot Line Adjustment		450		300
001-345-89-13-00	Shoreline Exemption	135	270		270
001-345-89-14-00	Shoreline Substantial DevPermit		890	890	890
001-345-89-15-00	Short Plat		1,600	800	800
001-345-89-19-00	Tree Removal - HPD				
001-345-89-16-00	Street Vacation	100		100	100
001-345-89-22-00	Variance - Admin		750	500	250
001-345-89-22-01	Determination - Admin	500	500		
001-345-89-24-00	Variance - Shoreline	1,055	1,040		
	<b>Total Charges for Goods and Svs.</b>	<b>7,522</b>	<b>24,847</b>	<b>45,811</b>	<b>9,730</b>
<b>Fines and Penalties</b>					
001-353-70-00-00	Non-Traffic Infraction Penalties	-	-		500
001-354-00-00-00	Municipal Ct - Parking Infract			308	
001-354-00-01-00	Parking Infract-Handicap				
001-359-90-00-00	Misc. fines & Penalties		50	537	600
	<b>Total Fines and Penalties</b>	<b>-</b>	<b>50</b>	<b>844</b>	<b>1,100</b>
<b>Interest and Other Earnings</b>					
001-361-11-00-00	Investment Interest	858	306	635	550
001-361-11-02-00	Reinvested Interest	427	80	183	225
001-369-91-00-00	Miscellaneous Revenue	3,647	762	1,377	500
	<b>Total Other Misc. Revenues</b>	<b>4,932</b>	<b>1,148</b>	<b>2,195</b>	<b>1,275</b>
<b>Nonrevenues</b>					
001-382-10-00-00	Hearing Examiner Fees - Reimb		1,625		
001-382-10-00-01	Trainings/Other Reimb.		875	180	
	<b>Total Nonrevenues</b>		<b>2,500</b>	<b>180</b>	<b>-</b>
001-382-80-00-00	Capital Assets	200,262	117,034		
001-397-00-00-00	Operating Transfers In				
	<b>Total General Fund Revenue</b>	<b>1,171,593</b>	<b>1,849,732</b>	<b>1,320,924</b>	<b>1,166,705</b>
<b>Total General Fund</b>		<b>2,023,998</b>	<b>2,912,607</b>	<b>2,782,352</b>	<b>2,785,141</b>

## Town of La Conner 2023 Budget

### Fund 001 - Current Expense Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Legislative	\$ 32,505	\$ 39,374	\$ 41,530	\$ 43,229	\$ 35,950	\$ 45,732	\$ 40,619	\$ 39,616	\$ 55,377.00
Admin	\$ 50,512	\$ 52,318	\$ 56,676	\$ 65,511	\$ 54,360	\$ 57,781	\$ 55,837	\$ 57,070	\$ 77,603.00
Finance/Town Hall	\$ 133,980	\$ 122,158	\$ 121,425	\$ 122,783	\$ 143,758	\$ 133,364	\$ 154,090	\$ 155,917	\$ 205,384.00
Attorney/Misc	\$ 17,232	\$ 29,822	\$ 42,074	\$ 40,767	\$ 29,745	\$ 43,920	\$ 25,225	\$ 43,327	\$ 56,899.00
Public Safety	\$ 405,549	\$ 408,098	\$ 309,300	\$ 312,127	\$ 321,816	\$ 329,620	\$ 331,154	\$ 375,262	\$ 429,895.00
Fire/Reserves	\$ 95,343	\$ 124,840	\$ 131,148	\$ 162,506	\$ 109,169	\$ 103,172	\$ 144,468	\$ 187,385	\$ 228,892.00
Planning	\$ 82,606	\$ 85,875	\$ 84,817	\$ 166,005	\$ 133,330	\$ 154,035	\$ 662,785	\$ 174,891	\$ 173,077.00
Capital	\$ 783	\$ -	\$ -	\$ -	\$ -	\$ 40,500	\$ 37,000	\$ 90,387	\$ 230,000.00
Loan/Transfer Out	\$ 105,500	\$ 11,000	\$ 66,296	\$ 3,000	\$ 53,000	\$ 53,000	\$ -	\$ 40,000	
	\$ 924,011	\$ 873,484	\$ 853,265	\$ 915,928	\$ 881,128	\$ 961,123	\$ 1,451,179	\$ 1,163,855	\$ 1,457,127



**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**MAYOR AND TOWN COUNCIL**

**Council**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-511-60-10-01	Council Salaries & Wages	9,000	8,700	9,000	9,000
001-511-60-21-00	Council Benefits	710	690	722	1,200
	<b>Total Wages &amp; Benefits</b>	<b>9,710</b>	<b>9,390</b>	<b>9,722</b>	<b>10,200</b>
001-511-60-31-00	Council Office/Supplies				100
001-511-60-43-00	Council Travel				300
001-511-60-49-02	Council Training & Meetings				7,000
001-511-70-40-00	Election Costs	386	591		1,000
	<b>Total Services/Charges</b>	<b>386</b>	<b>591</b>	<b>-</b>	<b>8,400</b>
	<b>Total Town Council</b>	<b>10,096</b>	<b>9,981</b>	<b>9,722</b>	<b>18,600</b>

**Mayor**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-513-10-10-00	Mayor's Salaries and Wages				
001-513-10-20-00	Mayor Benefits	25,161	26,082	27,509	29,527
	<b>Total Wages and Benefits</b>	<b>25,161</b>	<b>26,082</b>	<b>27,509</b>	<b>29,527</b>
001-513-10-31-00	Mayor Office/Operating				50
001-513-10-41-01	Mayor Professional Services	5,838	417	18	3,000
001-513-10-42-00	Mayor's Communications	1,492	1,010	636	800
001-513-10-43-00	Mayor Travel				-
001-513-10-49-00	Mayor Training & Meetings				-
	<b>Total Services/Charges</b>	<b>7,329</b>	<b>1,427</b>	<b>654</b>	<b>3,850</b>
	<b>Total Mayor</b>	<b>32,490</b>	<b>27,509</b>	<b>28,163</b>	<b>33,377</b>

<b>TOTAL LEGISLATIVE</b>	<b>42,587</b>	<b>37,491</b>	<b>37,885</b>	<b>51,977</b>
--------------------------	---------------	---------------	---------------	---------------

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**MUNICIPAL COURT**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-512-50-41-00	Professional Services		-	-	500
<b>Total Municipal Court</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>

Judge contract per hour, plus expenses

**Department Objective:**

To adjudicate cases brought before the La Conner Municipal Court. This includes only the cost of providing a judge to hear parking citation appeals.

**Performance Goals:**

Treat all parties in a fair and equitable way and maintain a high level of staff professionalism.

**TOWN ADMINISTRATOR**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-513-10-10-01	Admin Salaries and Wages	35,858	36,642	36,845	47,204
001-513-10-21-01	Administrator Benefits	17,776	18,043	17,117	24,999
	<b>Total Wages &amp; Benefits</b>	<b>53,634</b>	<b>54,685</b>	<b>53,962</b>	<b>72,203</b>
001-513-10-35-00	Admin Small Tools &	975	55	863	1,000
001-513-10-41-00	Admin Professional Svcs.	2,000		863	2,000
001-513-10-43-01	Admin Travel	146		257	1,000
001-513-10-49-01	Admin Dues &	776	633	757	800
001-513-10-49-02	Admin Training & Meetings	250	465	369	600
	<b>Total Other Svcs/Chgs</b>	<b>4,147</b>	<b>1,153</b>	<b>3,108</b>	<b>5,400</b>
<b>Total Administrator</b>		<b>57,781</b>	<b>55,837</b>	<b>57,070</b>	<b>77,603</b>

**Performance Goals:**

To provide management and administration of the affairs of the government entity including coordination, guidance and support for the development of effective programs and the planning, evaluation, analysis, control and general management of programs.

\*Note: see page 8 for salary breakout.

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**FINANCE**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-514-23-10-01	Finance Salaries & Wages	45,732	46,845	49,556	58,024
001-514-23-21-00	Finance Benefits	23,313	23,705	24,291	32,539
	<b>Total Wages and Benefits</b>	<b>69,045</b>	<b>70,550</b>	<b>73,847</b>	<b>90,563</b>
001-514-23-31-00	Office & Operating Supplies	16		177	
001-514-23-35-00	Small Tools & Equipment	1,499	300	470	1,000
001-514-23-41-00	Professional Services	446	481	150	500
001-514-23-41-01	Audit Fees		2,782	4,366	11,000
001-514-23-41-03	Bank Service Charges	1,537	1,807	1,805	1,800
001-514-23-43-00	Travel			1,014	1,500
001-514-23-44-00	Advertising	963	2,001	1,279	1,500
001-514-23-48-00	Software Maintenance	1,950	2,404	2,572	2,871
001-514-23-49-00	Dues & Subscriptions	918	680	615	920
001-514-23-49-02	Training & Meetings	2,250	1,490	2,125	2,500
001-514-90-40-02	Voter Registration Costs	3,145	3,129	1,731	3,400
	<b>Total Other</b>	<b>12,724</b>	<b>15,074</b>	<b>16,304</b>	<b>26,991</b>
	<b>Total Finance</b>	<b>81,770</b>	<b>85,624</b>	<b>90,152</b>	<b>117,554</b>

**Performance Goals:**

To provide financial reports and records of council proceedings, ordinances, resolutions and other related services.

\*Note: See page 8 for complete salary breakout

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**TOWN ATTORNEY**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 BUDGET
001-515-30-41-01	Administration			6,830	3,000
001-515-30-41-05	Misc. Litigation			-	-
001-515-30-41-09	Council Meetings			-	-
<b>Total Town Attorney</b>		<b>-</b>	<b>-</b>	<b>6,830</b>	<b>3,000</b>

**Department Objectives:**

**This is a dual position of the Administrator.**

This department provides legal guidance, advise on legal matters and to defend the Town in legal disputes in addition to the Administrator.

**Performance Goals:**

Ability of attorney to bring legal matters to the Town's attention, keep current on emerging municipal legal matters.

May contract legal services for conflict or specialized needs.

**TOWN HALL OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-518-30-31-00	Office & Operating Supplies	6,672	14,913	4,211	13,780
001-518-30-41-00	Professional Services	484	2,522	1,345	2,000
001-518-30-41-02	Archival Services	1,350			500
001-518-30-42-00	Communications	5,102	5,808	6,022	6,500
001-518-30-42-01	Webpage	2,089	1,396	2,118	2,185
001-518-30-42-02	Postage	1,851	1,958	1,291	2,800
001-518-30-46-00	Insurance	15,755	15,975	21,001	27,000
001-518-30-47-00	Public Utility Services	8,218	9,832	11,138	10,965
001-518-30-48-00	Computer/Server Maintenance	4,838	5,527	6,507	6,000
001-518-30-48-01	Building Repair &	6,032	7,753	9,733	15,000
001-518-30-49-08	Codification	2,348	1,204	4,129	4,500
<b>Total Town Operations</b>		<b>54,739</b>	<b>66,887</b>	<b>67,496</b>	<b>91,230</b>

**Department Objectives:**

This department accounts for the expenditures related to the maintenance of the Town Hall facility and other general services.

**Performance Goals:**

Repair and Maintenance of the building and website.

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-518-65/00-00	School Impact Fees				6,221
001-518-63-40-00	Cares Act Grant	20,000			
001-518-90-40-00	Miscellaneous	494	105	25	1,000
001-518-90-41-10	Dues & Memberships	6,998	4,603	4,877	5,500
001-519-90-41-15	WA OMWBE			100	100
<b>Total Miscellaneous</b>		<b>27,491</b>	<b>4,708</b>	<b>5,002</b>	<b>12,821</b>

<b>TOTAL GENERAL GOVERNMENT</b>	<b>264,368</b>	<b>250,547</b>	<b>264,435</b>	<b>354,685</b>
---------------------------------	----------------	----------------	----------------	----------------

**Department Objectives:**

This department accounts for the expenditures that are not classified in other places. The most common type of expenditure is annual dues payments.

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**LAW ENFORCEMENT**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-521-20-41-00	Professional Services	321,453	331,097	338,547	369,017
001-521-70-41-00	Professional Services				
	<b>Total Law Enforcement</b>	<b>321,453</b>	<b>331,097</b>	<b>338,547</b>	<b>369,017</b>

**CODE ENFORCEMENT**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-521-70-10-01	Code Enf Salaries/Wages			18,167	31,442
001-000-521-70-21-00	Code Enf Benefits			17,059	21,836
	<b>Total Wages and Benefits</b>	<b>-</b>	<b>-</b>	<b>35,226</b>	<b>53,278</b>
<b>Charges &amp; Services</b>					
001-521-70-31-00	Office & Operating Supplies	59	57	14	1,000
001-521-70-32-00	Fuel			450	1,000
001-521-70-41-00	Professional Services	7,966		564	600
001-521-70-42-00	Communications	142		461	1,500
001-521-70-43-00	Code Enf. Travel				1,000
001-521-70-49-00	Code Enf. Training/Meetings				2,500
	<b>Total Services/Charges</b>	<b>8,167</b>	<b>57</b>	<b>1,489</b>	<b>7,600</b>
	<b>Total Code Enforcement</b>	<b>8,167</b>	<b>57</b>	<b>36,715</b>	<b>60,878</b>
<b>Total Public Safety</b>		<b>329,620</b>	<b>331,154</b>	<b>375,262</b>	<b>429,895</b>

**Department Objective:**

To provide quality law enforcement in our community. It is the purpose of the public safety department to work within the framework of the constitution and the enforcement of federal, state and municipal law. It is their duty to protect the rights of the individual while engaged in the protection of persons, property and the deterrence of crime. Their mission is to adhere to the standards of fairness, impartiality and equality.

**Performance Goals:**

Provide a safe and secure environment for citizens and visitors.

Citizen complaints and inquires are handled in a professional, expedient and helpful manner.

Maintain a open working relationship between the Skagit County Sheriff, Town departments and the community.

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**FIRE DEPARTMENT**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-522-10-10-00	Fire Dept. Salaries	36,541	49,565	59,073	75,898
001-522-10-21-00	Fire Dept. Benefits	3,078	3,677	20,947	25,197
	<b>Total Wages/Benefits</b>	<b>39,619</b>	<b>53,242</b>	<b>80,020</b>	<b>101,095</b>
<b>Fire Suppression</b>					
001-522-20-28-00	Firemen Retirement	1,680	1,699	2,070	3,300
001-522-20-31-00	Office & Operating Supplies	540	2,433	3,759	3,000
001-522-20-31-02	Medical Supplies		319	137	2,000
001-522-20-32-00	Fuel	694	1,299	3,426	2,500
001-522-20-35-00	Small Tools & Equipment	6,904	7,560	3,773	25,000
001-522-20-37-00	VFF Gear Allowance	3,212	13,155	25,587	12,000
001-522-20-41-00	Professional Services	843	1,488	2,599	2,220
001-522-20-41-01	Professional Svc-Uniform Maint.	639			
001-522-20-42-00	Communications	3,783	20,018	13,422	16,860
001-522-20-43-00	Fire Travel				
001-522-20-46-00	Insurance	4,850	5,298	6,657	7,460
001-522-20-47-00	Public Utility Services	6,887	6,696	8,727	9,000
001-522-20-48-01	Building Repair & Maintenance	5,193	9,175	8,217	10,000
001-522-20-48-02	Vehicle Repair & Maintenance	13,047	12,334	19,134	18,500
001-522-20-48-03	Equip. Repair & Maintenance	5,920		-	
001-522-20-48-04	Air Station Maint/Dist.2	570	570	656	657
001-522-20-49-00	Dues & Subscriptions		326	485	2,000
001-522-20-49-02	Training & Meetings	5,109	3,830	4,825	8,000
001-522-20-49-03	Rentals/Leases				500
001-522-20-51-00	Skagit 911-Fire dispatch	1,668	1,672	1,840	2,000
	<b>Total Fire Suppression</b>	<b>61,539</b>	<b>87,870</b>	<b>105,314</b>	<b>124,997</b>
	<b>Total Fire Department</b>	<b>101,159</b>	<b>141,112</b>	<b>185,333</b>	<b>226,092</b>
<b>Emergency Services</b>					
001-525-10-00-00	CERT-Emergency Response/Planning				
001-525-10-41-00	Prof Services -EMS	2,013	3,355	2,052	2,800
	<b>Total Emergency Svcs.</b>	<b>2,013</b>	<b>3,355</b>	<b>2,052</b>	<b>2,800</b>
<b>Total Fire &amp; Emergency Response</b>		<b>103,172</b>	<b>144,468</b>	<b>187,385</b>	<b>228,892</b>

001-522-20-35-00      Hose 12K,Thermal Camera 3K, Float/Pump 2K, 35' Ladder 1500, Safety Vests 1300  
001-522-20-37-00      Four Full Sets of Bunker Gear  
001-522-20-42-00      12K Four Hand Radios, 4,860 Remainder Basic Costs

**Department Objective:**

This department provides fire and EMS services for the Town of La Conner.

To account for activities related to the preparation for response to and recovery from disasters. These fees are assessed on a per capita basis

**Performance Goals:**

Ability to respond quickly to fire and aid calls, maintain a high level of service and professional training, interact with other departments, and increase member participation in drills and training.

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**NATURAL RESOURCES**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-553-30-40-00	Channel Dredging	-	-	-	-
001-553-70-41-00	NW Clean Air Agency	329	2,056	340	485
	<b>Total Natural Resources</b>	<b>329</b>	<b>2,056</b>	<b>340</b>	<b>485</b>

**PLANNING**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-558-60-10-01	Planning Salaries & Wages	41,226	41,689	39,666	56,078
001-558-60-21-00	Planning Benefits	20,364	20,571	17,721	25,999
	<b>Total Salary and Wages</b>	<b>61,590</b>	<b>62,260</b>	<b>57,387</b>	<b>82,077</b>
001-558-60-41-00	Professional Services-Contract	68,780	84,915	91,170	75,000
001-558-60-40-00	Professional Services	2,145	5,507	19,578	5,000
001-558-60-41-05	Hearing Examiner Fees			2,751	3,500
001-558-60-41-06	Plans & Studies	18,458	3,831		1,000
001-558-60-42-02	Postage	388	333	310	500
001-558-60-43-00	Travel				500
001-558-60-44-00	Advertising	2,281	3,884	3,696	4,000
001-558-60-49-00	Dues & Subscriptions				
001-558-60-49-02	Training & Meetings	65			1,500
001-558-70-49-00	Economic Development		500,000		
	<b>Total Other Services</b>	<b>92,116</b>	<b>598,470</b>	<b>117,504</b>	<b>91,000</b>
	<b>Total Planning</b>	<b>153,705</b>	<b>660,729</b>	<b>174,891</b>	<b>173,077</b>
	<b>Total Planning/Natural</b>	<b>154,034</b>	<b>662,785</b>	<b>175,230</b>	<b>173,562</b>

**Department Objectives:**

The Planning Department provides assistance to the Planning Commission, Hearing Examiner and Town Administrator by developing plans, policies and regulations to ensure that the vision of the Comprehensive Plan is properly implemented. The Planning Department reviews development permits and applications to assure new development complies with the policies and regulations adopted by the Town, and to ensure that the policies and regulations adopted by the Town comply with state and federal regulations.

**Performance Goals:**

Permit Administration - permits are reviewed in an efficient and timely manner. Application forms and explanatory material are provided and easily understood. Periodic Review/Identification of Existing Conditions - Population, housing and economic trends and all change need to be identified and reviewed, so that plans, policies and regulations can respond.

Development of new plan and policy documents,

Enforcement - Land use violations are investigated and enforced.

**2022 Objectives:**

Assist Public Works with the permits for the various Town projects such as the Sixth Street Pump and the Maple Park

Assist in the planning and permitting of the Ring Dike

Contract Position

\*Channel Dredging Balance including is 105,000.

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**SUBSTANCE ABUSE**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-562-00-41-13	Domestic Violence of Skagit Co	1,000	1,000	1,000	1,000
001-566-00-41-16	Alcoholism	695	1,011	1,009	1,025
	<b>Total Substance Abuse</b>	<b>1,695</b>	<b>2,011</b>	<b>2,009</b>	<b>2,025</b>

**Department Objective:**

This department accounts for activities related to services providing for the care, treatment and control of mental and physical illness.

**SPECTATOR & COMMUNITY EVENTS**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-571-00-30-02	First on First		506		
001-571-00-40-00	4th of July Fireworks/Event	2,304	8,548	12,207	15,000
	<b>Total Cultrual/Rec.</b>	<b>2,304</b>	<b>9,053</b>	<b>12,207</b>	<b>15,000</b>
001-575-50-10-00	Senior Center Salaries/Wages	10,249	8,718	14,411	18,937
001-575-50-20-00	Senior Center Benefits	907	812	1,359	1,991
	<b>Total Wages &amp; Benefits</b>	<b>11,156</b>	<b>9,531</b>	<b>15,769</b>	<b>20,928</b>
	<b>General Ops</b>				
001-575-00-41-00	Senior Center-Prof Serv.	-	-	58	360
001-575-50-30-00	Senior Center Supplies	271	476	476	500
001-575-50-42-00	Senior Center-Communications	683	634	636	780
	<b>Total Senior General Ops</b>	<b>954</b>	<b>1,110</b>	<b>1,170</b>	<b>1,640</b>
	<b>Total Senior Center</b>	<b>12,110</b>	<b>10,641</b>	<b>16,939</b>	<b>22,568</b>
	<b>Nonexpenditures</b>				
001-582-60-41-05	Hearing Examiner Fees	320	3,520		500
001-591-31-70-00	Rents & Leases			1,975	
	<b>Total Nonexpenditures</b>	<b>320</b>	<b>3,520</b>	<b>1,975</b>	<b>500</b>

**CAPITAL MACHINERY & EQUIPMENT**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
001-594-22-64-00	Capital				230,000
001-594-22-64-01	Fire Station Sleepers	-	-	-	
001-594-22-64-01	Capital Land Acquisition	40,500	37,000	63,133	
001-594-22-64-03	Capital - Code Enf. Vehicle			25,279	
	<b>Total Capital Expenditures</b>	<b>40,500</b>	<b>37,000</b>	<b>88,412</b>	<b>230,000</b>
001-597-00-00-00	Operating Transfer Out	53,000	-	40,000	
001-597-00-00-00	Transfer to Public Art	-	-	-	-
	<b>Total Transfer Out</b>	<b>53,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>		<b>961,123</b>	<b>1,451,179</b>	<b>1,163,855</b>	<b>1,457,127</b>

001-594-22-64-00      Fire Hall Roof 180K, Fire Hall Heat/AC 50K



## ***TOWN OF LA CONNER***

### **Public Works Department**

The Town of La Conner Public Works Department is responsible for the management, maintenance and improvements of the publicly owned lands and corresponding assets throughout the town.

The Public Works Department employs a full-time staff of six, including a Public Works Director, Foreman, and four crew members. The Public Works Director oversees all aspects of the department, including preparation of the department's annual budget; seeking project funds through grant applications; scheduling daily work activities for the crew; providing management and leadership to department personnel; and coordinating with other town departments, the Town Council, commissions and boards, and the Town's contracted engineering firm, David Evans & Associates, to ensure that efforts are directed toward achieving common town goals.

It is the responsibility of the Public Works Department to maintain the Town's infrastructure, including streets, sidewalks, water distribution system, storm water, parks, and town floats. The department also maintains Town-owned facilities, including Town Hall, Maple Hall/Center, Civic Garden Club, Pioneer Park, Waterfront Park and the public restrooms.

Projects slated for 2022 are the completion of the Sixth Street Pump, the Water System Plan Update (DOH), Storm Drain Plan Update and the Waterfront Park Gazebo. The Public Works Director will be pursuing funding opportunities for the Towns TIP and CIP projects.

The Public Works Department is essential to the Town's day-to-day operations, ensuring that the public facilities and infrastructure are maintained in good repair for residents, business owners and visitors alike.

### **PARKS DEPARTMENT**

The Public Works Department is responsible for the repair, maintain, and enhancement of the 55 acres of park that the Town of La Conner owns. This includes Pioneer Park, street end parks and moorage, and leased land for the enjoyment of Town residents and visitors to Town. Revenue is from the rental of Pioneer Park, moorage & launch fees, cell tower rent, harbor leases, grants, Parking Lot Fees and donations.

Pioneer Park was established in the early 1930's by a donation of the land by Louisa A. Conner and deeded to the Town. The park has a gazebo, bandstand, cooking facilities, a natural amphitheater, restroom facilities, barbeques, and a covered eating area with tables. It is located on the south end of La Conner, east of the Rainbow Bridge.

The **Parks Commission's** duty is to be an advisory body for the Mayor, Town Administrator, and Town Council regarding the operation, policies, procedures, and improvements to the Town's parks, play fields, street ends, and open space.

The commission consists of five voting members, plus one nonvoting councilmember belonging to the council parks and preservation committee, and one nonvoting La Conner High School student member who shall be a junior and serve one year. The Mayor shall fill all vacancies with the consent of the Town Council.

### **STREETS DEPARTMENT**

The Street Fund is responsible for the maintenance, upkeep and construction of the streets, parking areas, sidewalks and walkways, and the rights of way. The Public Works Director updates every year a Six-year Transportation Improvement Plan (TIP) for construction and maintenance improvements to the streets in La Conner. Revenues for the street fund are provided in part by Motor Vehicle Fuel Tax, rights of way permits, 25% of business license fees, parking lot fees, and grants. Real Estate Excise Taxes can be used for the construction and repair of transportation infrastructure.

The **Streets and Safety Committee** shall consider matters related to transportation, transportation plans, traffic, transit, streets, sidewalks, parking, street lighting, signals, and street LIDs, in coordination with the public works department and planning department; and matters related to police and fire protection, emergency services and animal control, in coordination with the Skagit County Sheriff's office, volunteer fire department, Administrator and Finance Director.

## **WATER DEPARTMENT**

The Water Utility fund provides for the construction, operation and maintenance of the Town's water system. The Public Works Department provides new hook-ups and inspections of the system, read water meters, inspect the water tank, promote conservation of water, and maintain a water leak detection program. The Public Works Director prepares annually a Consumer Confidence Report for all the residents of the Town. The Town purchases water from the City of Anacortes and provides it to residents and Shelter Bay. The water fund is a self supporting proprietary fund and revenues come from water fees, meter installations, hydrants for irrigation, and investment interest.

## **STORM DRAINAGE**

The Storm Drainage Fund provides a storm water system for properties within the town that are developed with impervious surfaces contributing to storm water runoff. The Town charges a monthly fee to fund administration, planning, design, construction, operation, maintenance, repair, and improvement of all existing and future storm and surface water facilities.

The **Utilities Committee** considers matters related to water, sewer, electric power, natural gas, telephone, cable television, storm drainage, and flood control measures, in coordination with the Administrator, Public Works Department and Finance Director. One member of this committee shall also serve on the wastewater advisory board.

## **FACILITIES**

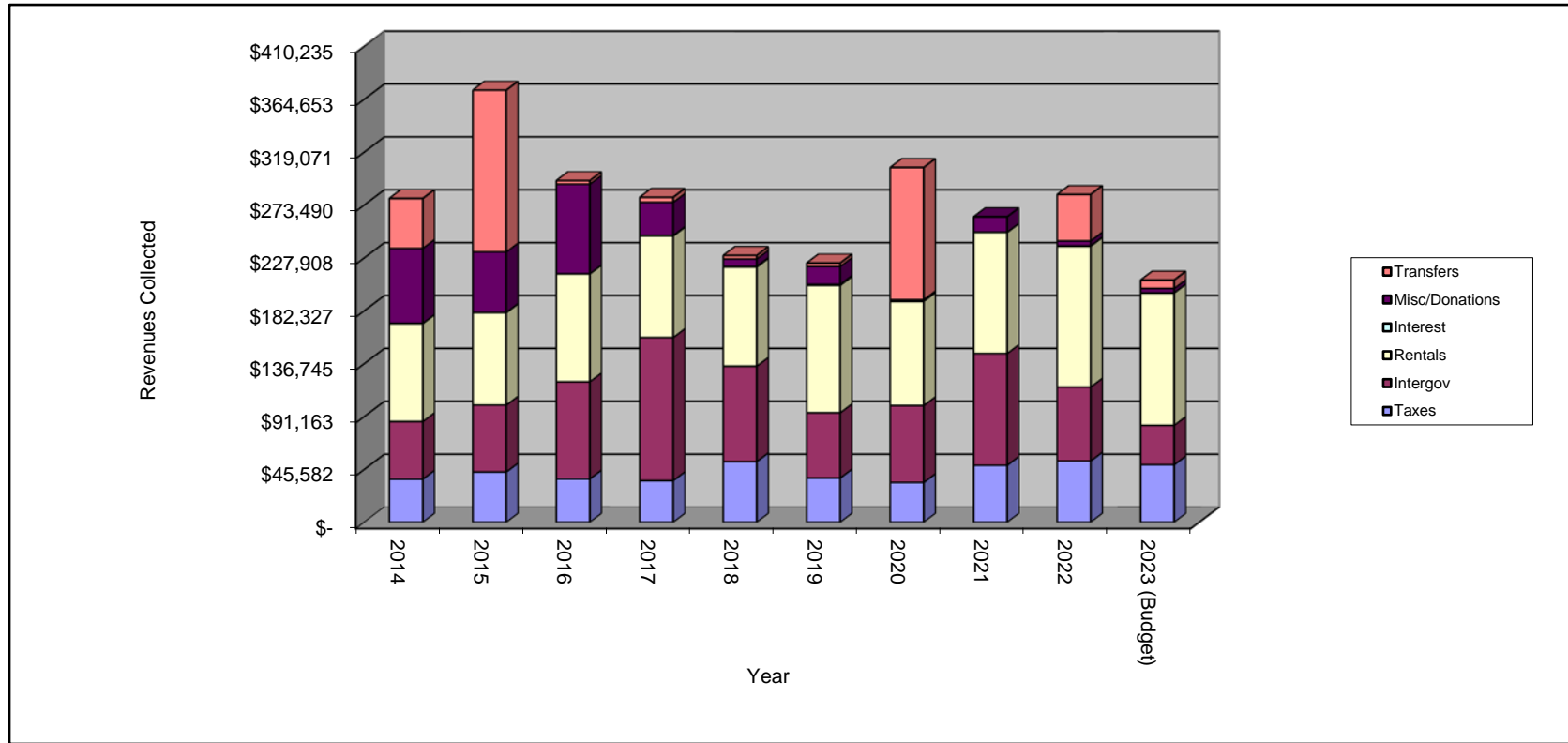
The Town of La Conner owns Maple Hall/Maple Center which is located in the heart of historic downtown La Conner. It is modern facility available year-round to promote and encourage performing arts groups, Quilt Shows, Art's Alive, Skagit River Poetry Festival, Smelt Derby, and the Senior Center. The Civic Garden Club was built as a Grange Hall and was the original territorial Courthouse. Both facilities are available to rent for weddings, conferences, meetings, banquets, and retreats. The Facilities Fund is supported by rental fees and sales tax. The Fund is not self-supporting but is a great benefit to the cultural atmosphere of the Town.

Two councilmembers serve on the **Facilities Committee** with the Public Works Director and the Town Administrator and serve as an advisory board to the Town Council.

The Public Works Department is responsible for the maintenance and repair of the Town facilities.

## Town of La Conner 2023 Budget

### Fund 002 Park & Port Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Taxes	\$ 37,146	\$ 43,314	\$ 37,358	\$ 35,845	\$ 52,231	\$ 38,140	\$ 34,205	\$ 49,048	\$ 52,733	\$ 49,500
Intergov	\$ 49,648	\$ 57,645	\$ 83,687	\$ 123,347	\$ 82,239	\$ 56,208	\$ 66,299	\$ 96,381	\$ 63,754	\$ 33,992
Rentals	\$ 84,428	\$ 79,612	\$ 92,915	\$ 87,491	\$ 85,401	\$ 109,759	\$ 89,814	\$ 104,378	\$ 121,349	\$ 114,046
Interest	\$ 199	\$ 231	\$ 185	\$ 470	\$ 661	\$ 911	\$ 609	\$ 183	\$ 359	\$ 200
Misc/Donations	\$ 64,622	\$ 52,179	\$ 77,240	\$ 28,605	\$ 6,373	\$ 15,362	\$ 800	\$ 13,260	\$ 4,250	\$ 3,700
Transfers	\$ 43,000	\$ 139,391	\$ 3,000	\$ 4,296	\$ 3,000	\$ 3,000	\$ 114,000		\$ 40,000	\$ 7,265
Totals	\$ 279,043	\$ 372,372	\$ 294,385	\$ 280,054	\$ 229,904	\$ 223,380	\$ 305,727	\$ 263,249	\$ 282,445	\$ 208,703

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**PARK & PORT FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
002-308-80-00-00	Beginning Fund Balance	91,548	96,806	201,013	283,861
002-308-80-00-02	Balance Proceeds/Hedlin Property Sale		8,000	8,000	3,533
002-308-80-10-06	Capital Project - Waterfront Park	36,008	12,257	12,257	12,257
002-308-80-10-07	Capital Project - Jordan St. Park	165	965	965	1,465
<b>Park &amp; Port Fund BFB sub-total</b>		<b>127,556</b>	<b>118,028</b>	<b>222,235</b>	<b>301,116</b>
<b>Intergov/Rents/Leases/Misc.</b>					
002-313-11-00-00	Sales & Use Tax	34,205	49,048	52,733	49,500
002-331-00-00-00	Cares Act Grant	473			
002-336-02-35-00	Harbor Leases - State Remit	65,826	74,369	63,754	33,992
002-337-00-00-00	Jorden St. Park Contributions	400	400	500	
002-347-90-01-00	Park Memorial Benches			250	
002-361-11-00-00	Investment Interest	407	145	301	150
002-361-11-02-00	Reinvested Interest	202	38	58	50
002-362-30-00-00	Parking Lot Fees - 50% Streets	3,483	15,437	18,063	14,000
002-362-40-00-00	Pioneer Park Rental Fees	200	4,300	3,100	3,000
002-362-40-01-00	Moorage & Launch Fees	10,062	12,183	15,449	11,500
002-362-50-00-00	Aquatic Lease Rent	19,041	19,041	17,566	19,041
002-362-50-00-01	Cell Tower Rent 95% - 004 5%	52,001	53,416	60,412	59,540
002-362-50-00-02	Aquatic Lease Rent -Excise Tax	2,805	2,805	2,588	2,805
002-362-50-00-04	Cell Tower Rent - Excise Tax	2,222	3,059	4,173	4,160
002-367-11-00-00	Contrib/Donations-Pvt Source		7		
002-367-11-03-00	Park Donations - Private				
002-367-11-05-00	Challenge Grant - Waterfront Park		250		
002-369-91-00-00	Miscellaneous Revenue				100
<b>Total Intergov/Rents/Leases/Misc.</b>		<b>191,327</b>	<b>234,498</b>	<b>238,945</b>	<b>197,838</b>
<b>Non Revenues</b>					
002-382-10-00-00	Park Deposit	400	4,600	3,500	3,600
002-382-80-00-00	Reimbursements		2,140		
<b>Total Nonrevenues</b>		<b>400</b>	<b>6,740</b>	<b>3,500</b>	<b>3,600</b>
002-395-20-00-00	<b>Restitution for Capital Loss</b>		<b>22,012</b>		
002-397-00-00-00	Operating Transfers-In	114,000		40,000	7,265
<b>Total Transfers-In</b>		<b>114,000</b>	<b>-</b>	<b>40,000</b>	<b>7,265</b>
<b>Total Park &amp; Port Revenue</b>		<b>305,727</b>	<b>263,249</b>	<b>282,445</b>	<b>208,703</b>
<b>TOTAL PARK &amp; PORT FUND</b>		<b>433,683</b>	<b>381,277</b>	<b>504,680</b>	<b>509,819</b>

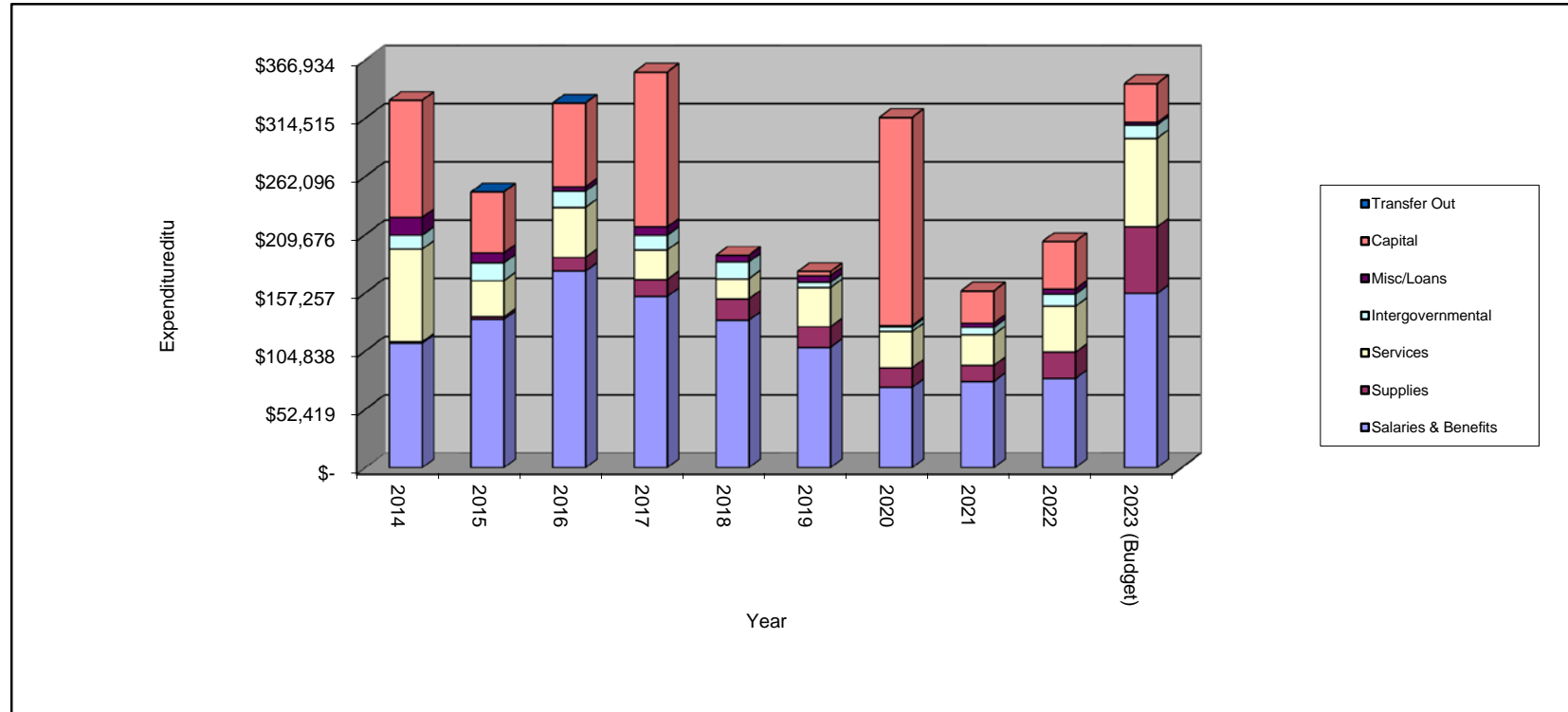
**Fund Objective:**

This fund accounts for expenditures related to the maintenance, upkeep and other activities associated with the Town's park's, street-end mini-parks, waterfront property/facilities and open spaces. This deals with the visual enhancements to the Town property, maintaining public access to the waterfront and ensuring tourist/guest comfort and aesthetics.

**Performance Goals:**

Create/maintain comfortable and accessible pedestrian spaces.  
Increase use and enjoyment of parks and other spaces.

## Town of La Conner 2023 Budget Fund 002 Park & Port Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Salaries & Benefits	\$ 111,969	\$ 133,388	\$ 176,881	\$ 154,030	\$ 132,614	\$ 108,268	\$ 72,239	\$ 77,566	\$ 80,214	\$ 156,746
Supplies	\$ 1,201	\$ 2,284	\$ 12,417	\$ 15,320	\$ 19,261	\$ 18,505	\$ 17,535	\$ 14,384	\$ 23,629	\$ 60,000
Services	\$ 83,516	\$ 32,575	\$ 44,951	\$ 26,535	\$ 18,081	\$ 35,285	\$ 32,768	\$ 27,802	\$ 41,384	\$ 79,703
Intergovernmental	\$ 12,562	\$ 16,032	\$ 14,618	\$ 13,248	\$ 15,178	\$ 4,743	\$ 3,984	\$ 6,516	\$ 10,900	\$ 12,000
Misc/Loans	\$ 16,021	\$ 9,028	\$ 3,936	\$ 7,559	\$ 6,000	\$ 6,000	\$ 1,425	\$ 3,725	\$ 4,632	\$ 2,300
Capital	\$ 105,376	\$ 54,848	\$ 75,407	\$ 139,432	\$ -	\$ 3,686	\$ 187,305	\$ 29,049	\$ 42,806	\$ 35,000
Transfer Out		\$ -	\$ -							
Totals	\$ 330,645	\$ 248,155	\$ 328,210	\$ 356,123	\$ 191,134	\$ 176,486	\$ 315,255	\$ 159,042	\$ 203,564	\$ 345,749

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

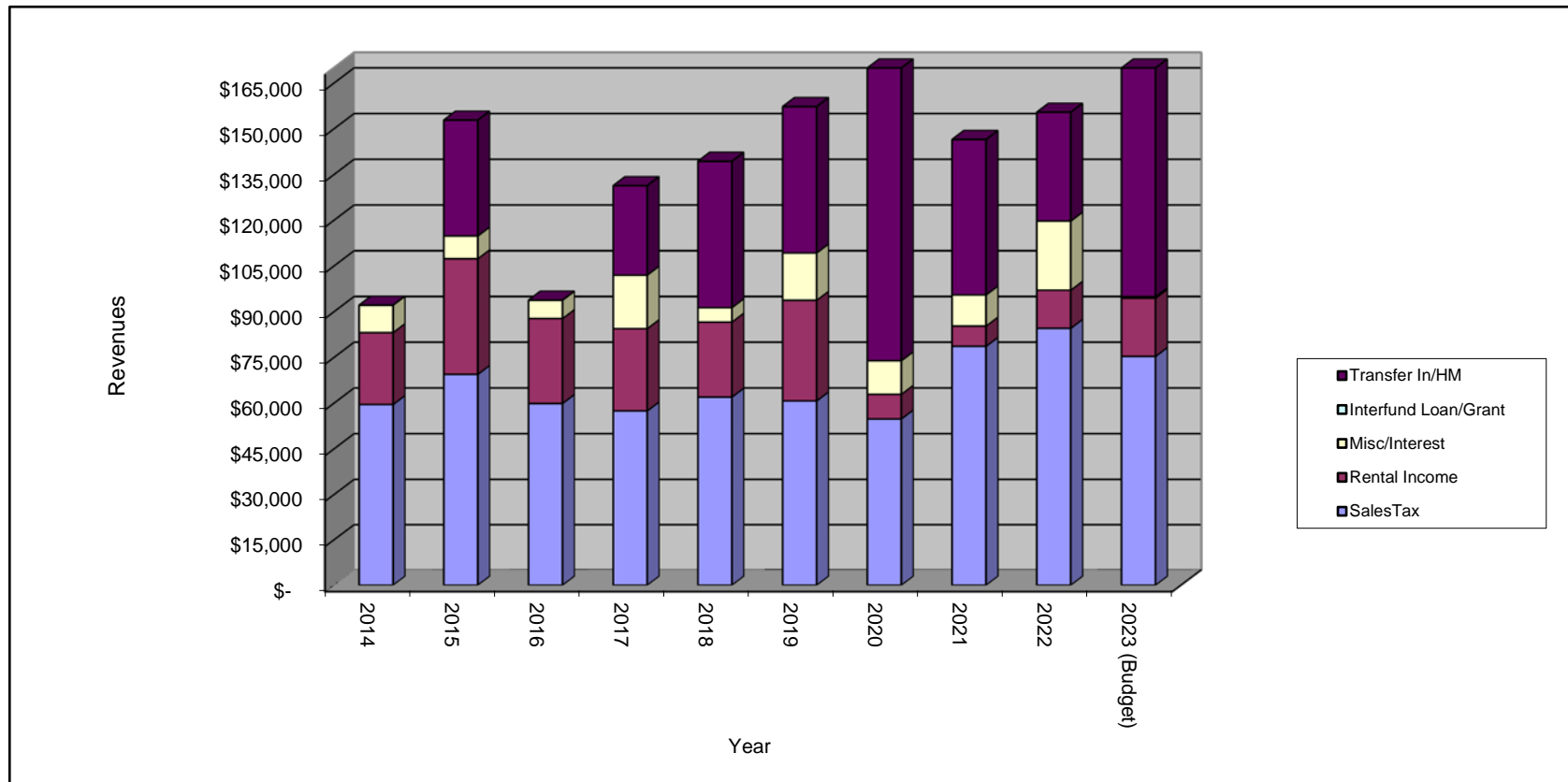
**PARK & PORT**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
002-576-80-10-01	Park & Port Salaries & Wages	45,626	49,834	52,453	88,576
002-576-80-10-02	Overtime/Other Earnings	225	-		1,000
002-576-80-21-00	Benefits	26,387	27,732	27,760	67,170
	<b>Total Wages &amp; Benefits</b>	<b>72,239</b>	<b>77,566</b>	<b>80,214</b>	<b>156,746</b>
<b>Supplies &amp; Services</b>					
002-576-80-31-00	Office & Operating Supplies	100	40	106	500
002-576-80-31-01	Restroom Supplies				1,000
002-576-80-35-00	Small Tools & Equipment	439	2,057	2,366	8,000
002-576-80-40-00	Audit Fees	-	1,139	1,784	3,200
002-571-09-41-00	Parks & Rec Programs	1,000	1,000	8,500	11,000
002-576-80-41-00	Professional Services	6,435	7,292	8,078	39,860
002-576-80-45-00	Rents & Leases	-	2,386	2,655	2,640
002-576-80-45-73	Park Rental Cancellation	125	300	100	300
002-576-80-46-00	Insurance	8,275	8,382	11,413	12,783
002-576-80-47-00	Public Utility Services	6,228	7,173	8,680	9,120
002-576-80-48-00	Software Maintenance	664	847	174	800
002-576-80-48-01	Building Repair & Maintenance	9,162	2,704	5,190	44,000
002-576-80-48-03	System Repair & Maintenance	7,170	5,260	15,966	6,500
002-576-80-48-04	Refuse Disposal				
002-576-80-49-02	Training & Meetings	120	145	52	300
002-576-80-49-03	DNR Harbor Leases	3,864	3,759	4,397	4,500
002-576-80-49-04	Playfield Rental	8,031			
002-576-80-50-00	Leasehold Excise Taxes	3,800	6,516	6,503	7,500
002-576-90-40-00	Miscellaneous			5	
002-576-90-49-00	Sales Tax				
	<b>Total Supplies &amp; Services</b>	<b>55,412</b>	<b>49,002</b>	<b>75,970</b>	<b>152,003</b>
	<b>Total Park &amp; Port</b>	<b>127,650</b>	<b>126,568</b>	<b>156,183</b>	<b>308,749</b>
<b>Nonexpenditures</b>					
002-582-10-00-00	Park Deposits	300	3,425	4,575	2,000
	<b>Total Nonexpenditures</b>	<b>300</b>	<b>3,425</b>	<b>4,575</b>	<b>2,000</b>
<b>Capital Expenditures</b>					
002-594-76-63-01	Park Capital Projects		26,222	42,300	35,000
002-594-76-63-02	Conner Way Waterfront Park	187,305	2,827	-	
002-594-76-64-01	Financial Software	-	-	506	-
	<b>Total Capital Expenditures</b>	<b>187,305</b>	<b>29,049</b>	<b>42,806</b>	<b>35,000</b>
<b>TOTAL PARK &amp; PORT EXPENDITURES</b>		<b>315,255</b>	<b>159,042</b>	<b>203,564</b>	<b>345,749</b>

002-571-09-41-00 La Conner After School Program 10,000 & YMCA 1K  
002-576-80-35-00 5K Share for Truck  
002-576-80-41-00 Arborist 15K, Landscape Maint. 12K, Port a Potties 7920, Pmt Stations 2500  
002-576-80-45-00 Public Works Port Share of Lease  
002-576-80-48-01 Salmon Slide Repair 30K, Replace Kiosts 9K  
002-594-76-63-01 Waterfront Park Gazebo

## Town of La Conner 2023 Budget

### Fund 003 - Facility Fund Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
SalesTax	\$ 59,616	\$ 69,515	\$ 59,956	\$ 57,527	\$ 62,058	\$ 60,808	\$ 54,896	\$ 78,716	\$ 84,631	\$ 75,400
Rental Income	\$ 23,588	\$ 37,917	\$ 27,857	\$ 26,980	\$ 24,598	\$ 32,995	\$ 8,072	\$ 6,639	\$ 12,511	\$ 19,100
Misc/Interest	\$ 8,986	\$ 7,466	\$ 6,014	\$ 17,554	\$ 4,738	\$ 15,531	\$ 11,017	\$ 10,203	\$ 22,656	\$ 508
Interfund Loan/Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In/HM	\$ -	\$ 38,000	\$ -	\$ 29,343	\$ 48,000	\$ 48,000	\$ 162,080	\$ 51,000	\$ 35,702	\$ 221,865
	\$ 92,190	\$ 152,898	\$ 93,827	\$ 131,403	\$ 139,393	\$ 157,334	\$ 236,064	\$ 146,558	\$ 155,500	\$ 316,873

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**FACILITIES FUND 003**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
003-308-80-00-00	Beginning Fund Balance	58,143	123,888	134,972	137,609
003-308-80-01-00	Rental Facility Improvements - R&M				
003-308-80-02-00	Capital Project - Town Hall - R&M				
	<b>Facilities BFB sub-total</b>	<b>58,143</b>	<b>123,888</b>	<b>134,972</b>	<b>137,609</b>
<b>Operations &amp; Supplies</b>					
003-313-11-00-00	Sales & Use Tax	54,896	78,716	84,631	75,400
003-331-00-00-00	Cares Act Grant	169			
003-361-11-00-00	Investment Interest	17	6	12	5
003-361-11-02-00	Reinvested Interest	8	2	3	3
003-362-10-00-00	Equipment Rentals				100
003-362-40-01-00	Maple Hall Rental	6,147	5,614	7,675	6,000
003-362-40-02-00	Garden Club Rental	1,925	1,025	4,675	3,000
003-362-50-00-00	Excise Tax - Fireside/Chamber	281	442	161	
003-367-11-00-00	Contrib/donations-Pvt Source	401	440	42	
003-369-91-00-00	Miscellaneous Revenue	2,290	714	1,849	500
	<b>Total Ops &amp; Supplies</b>	<b>66,134</b>	<b>86,958</b>	<b>99,048</b>	<b>85,008</b>
003-388-50-00-00	Cummulative Effect of Chgs in Acct				
<b>Non Revenues</b>	Maple Hall/Garden Club Deposit	7,850	8,600	20,750	10,000
<b>Total Non Revenues</b>		<b>7,850</b>	<b>8,600</b>	<b>20,750</b>	<b>10,000</b>
003-397-00-00-00	Operating Transfer In	162,080	51,000	35,702	221,865
	<b>Total Transfer In</b>	<b>162,080</b>	<b>51,000</b>	<b>35,702</b>	<b>221,865</b>
	<b>Total Facility Revenue</b>	<b>236,064</b>	<b>146,558</b>	<b>155,500</b>	<b>316,873</b>
	<b>TOTAL FACILITIES FUND</b>	<b>294,207</b>	<b>270,446</b>	<b>290,472</b>	<b>359,474</b>

003-397-00-00-00      Transfer in from Hotel Motel 51,000. Public Restrooms

**Fund Objective:**

This department accounts for the expenditures related to Maple Hall, Maple Center and the Garden Club Buildings. These Town owned facilities offer space for meetings, visual and performing arts and social events.

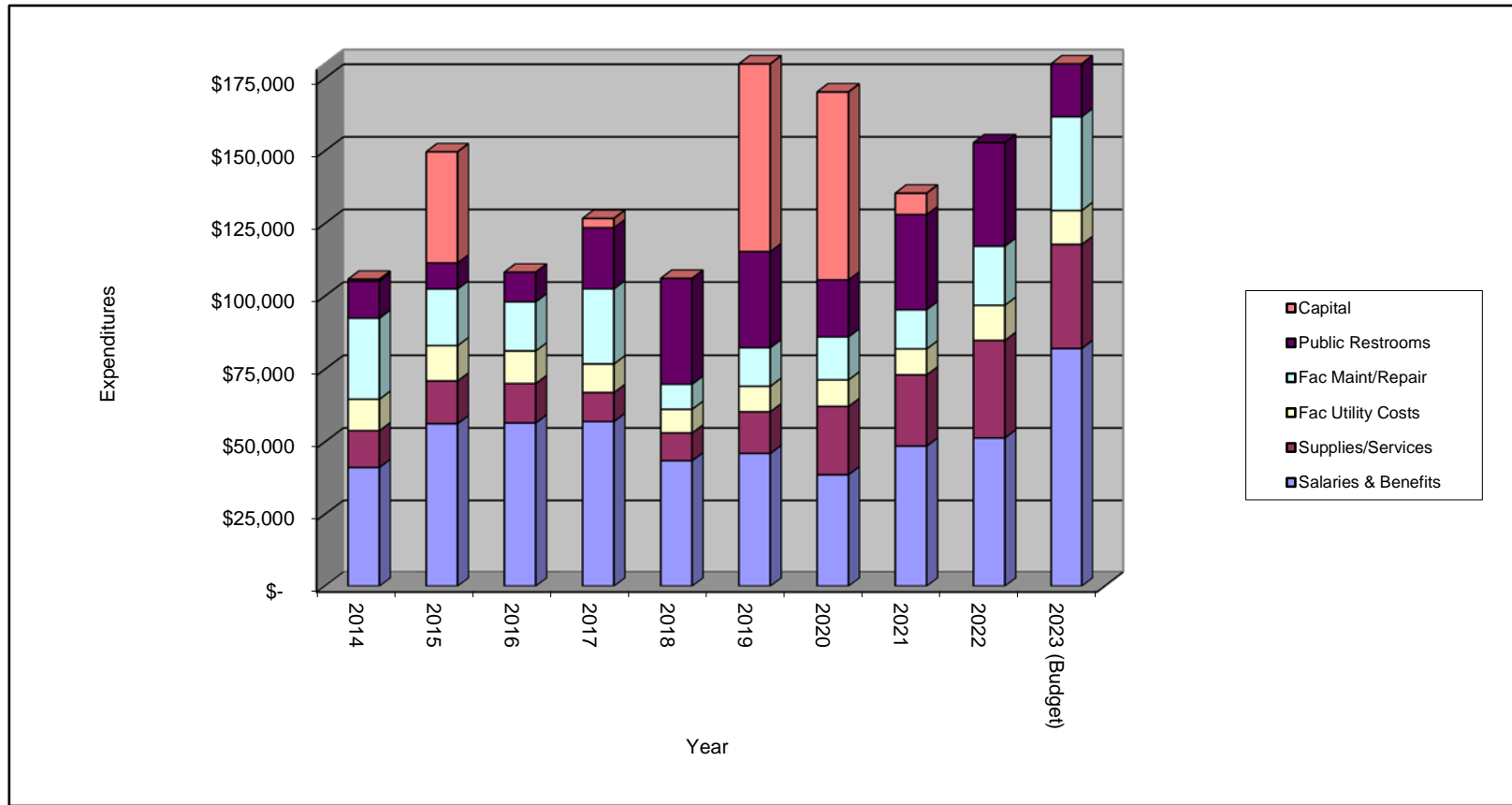
**Performance Goals:**

Encourage facility activities and use by all residents.  
Promote cultural events and senior activities.  
Establish appropriate rental fees to cover operating and maintenance costs.



# Town of La Conner 2023 Budget

## Fund 003 - Facility Fund Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Salaries & Benefits	\$ 41,251	\$ 56,319	\$ 56,574	\$ 57,073	\$ 43,576	\$ 46,082	\$ 38,748	\$ 48,605	\$ 51,407	\$ 82,214
Supplies/Services	\$ 12,665	\$ 14,725	\$ 13,586	\$ 9,968	\$ 9,561	\$ 14,350	\$ 23,522	\$ 24,516	\$ 33,580	\$ 35,620
Fac Utility Costs	\$ 10,822	\$ 12,157	\$ 11,226	\$ 9,844	\$ 8,138	\$ 8,780	\$ 9,126	\$ 8,945	\$ 11,888	\$ 11,672
Fac Maint/Repair	\$ 27,707	\$ 19,311	\$ 16,708	\$ 25,650	\$ 8,642	\$ 13,287	\$ 14,809	\$ 13,296	\$ 20,344	\$ 32,300
Public Restrooms	\$ 12,721	\$ 8,961	\$ 10,180	\$ 21,059	\$ 36,211	\$ 32,884	\$ 19,438	\$ 32,770	\$ 35,644	\$ 44,845
Capital	\$ 651	\$ 38,239	\$ -	\$ 3,190	\$ -	\$ 75,526	\$ 64,675	\$ 7,342		\$ 162,000
	\$ 105,818	\$ 149,711	\$ 108,274	\$ 126,784	\$ 106,128	\$ 190,907	\$ 170,319	\$ 135,474	\$ 152,863	\$ 368,651

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

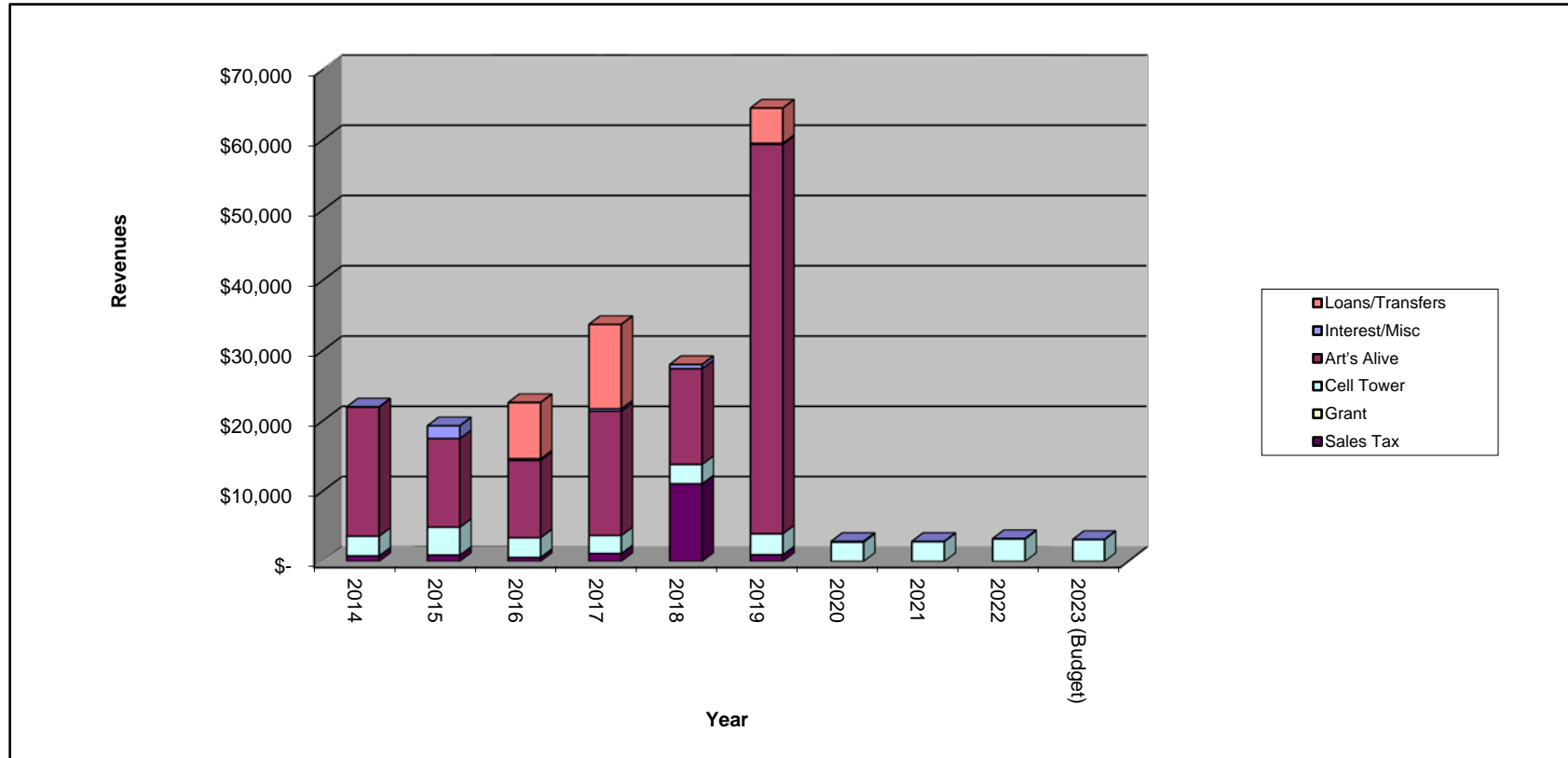
**FACILITIES**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
003-575-50-10-01	Facilities Salaries & Wages	22,030	29,944	31,913	50,334
003-575-50-10-02	Overtime/Other Earnings	1,032	327	737	1,000
003-575-50-21-00	Benefits	15,685	18,334	18,757	30,880
	<b>Total Wages &amp; Benefits</b>	<b>38,748</b>	<b>48,605</b>	<b>51,407</b>	<b>82,214</b>
<b>Services/Supplies</b>					
003-575-50-31-00	Office & Operating Supplies	-	-	349	
003-575-50-31-05	Public Restroom Supplies	4,299	4,329	3,656	8,000
003-575-50-41-00	Professional Services	1,772	2,253	1,675	6,120
003-575-50-41-01	Audit Fees		1,012	1,587	3,000
003-575-50-42-01	Communications-MH/MC	2,157	2,356	2,488	2,400
003-575-50-45-73	Facilities Rental Cancellation	10,468	2,373	1,425	2,000
003-575-50-46-00	Insurance	2,805	3,035	6,526	8,700
003-575-50-47-01	Public Utility Services-MH/MC	6,405	6,044	8,227	8,000
003-575-50-47-02	Public Utility Services-GC	2,722	2,900	3,661	3,672
003-575-50-47-05	Public Utility Svcs-Restrooms	5,573	6,819	8,229	8,845
003-575-50-48-00	Software Maintenance	664	847	506	800
003-575-50-48-01	Building Repair & Maint-MH/MC	4,116	12,514	17,263	15,300
003-575-50-48-02	Building Repair & Maint-GC	226	782	3,080	17,000
003-575-50-48-05	Public Restrooms - Repair/ Maint.	9,566	25,950	23,760	28,000
003-575-50-48-06	Rents & Leases		2,386	2,656	2,600
003-575-50-49-00	Leasehold Tax	161	522	161	
	<b>Total Services &amp; Supplies</b>	<b>50,933</b>	<b>74,124</b>	<b>85,248</b>	<b>114,437</b>
	<b>Total Facility Expenditures</b>	<b>89,681</b>	<b>122,730</b>	<b>136,655</b>	<b>196,651</b>
<b>Nonexpenditures</b>					
002-582-10-00-00	Facility Deposit Refund	15,963	5,402	16,034	10,000
	<b>Total Nonexpenditures</b>	<b>15,963</b>	<b>5,402</b>	<b>16,034</b>	<b>10,000</b>
<b>Capital Expenditures</b>					
003-594-75-64-01	Machinery/Equip-Maple Hall	64,675	7,342		162,000
003-594-75-64-03	Financial Software	-	-	174	-
	<b>Total Capital Expenditures</b>	<b>64,675</b>	<b>7,342</b>	<b>174</b>	<b>162,000</b>
<b>TOTAL FACILITIES FUND</b>		<b>170,319</b>	<b>135,474</b>	<b>152,863</b>	<b>368,651</b>

003-575-50-48-01      6K Security Cameras, 4K Cleaning, 800 Cleaning Closet Floor Replacement.  
003-575-50-48-02      14K GC Exterior Paint, /1K Cleaning,  
003-575-50-48-05      23K Restroom Cleaning, 5K Restroom Repairs/Misc.  
003-575-50-48-06      Share of Public Works Port Lease

## Town of La Conner 2023 Budget

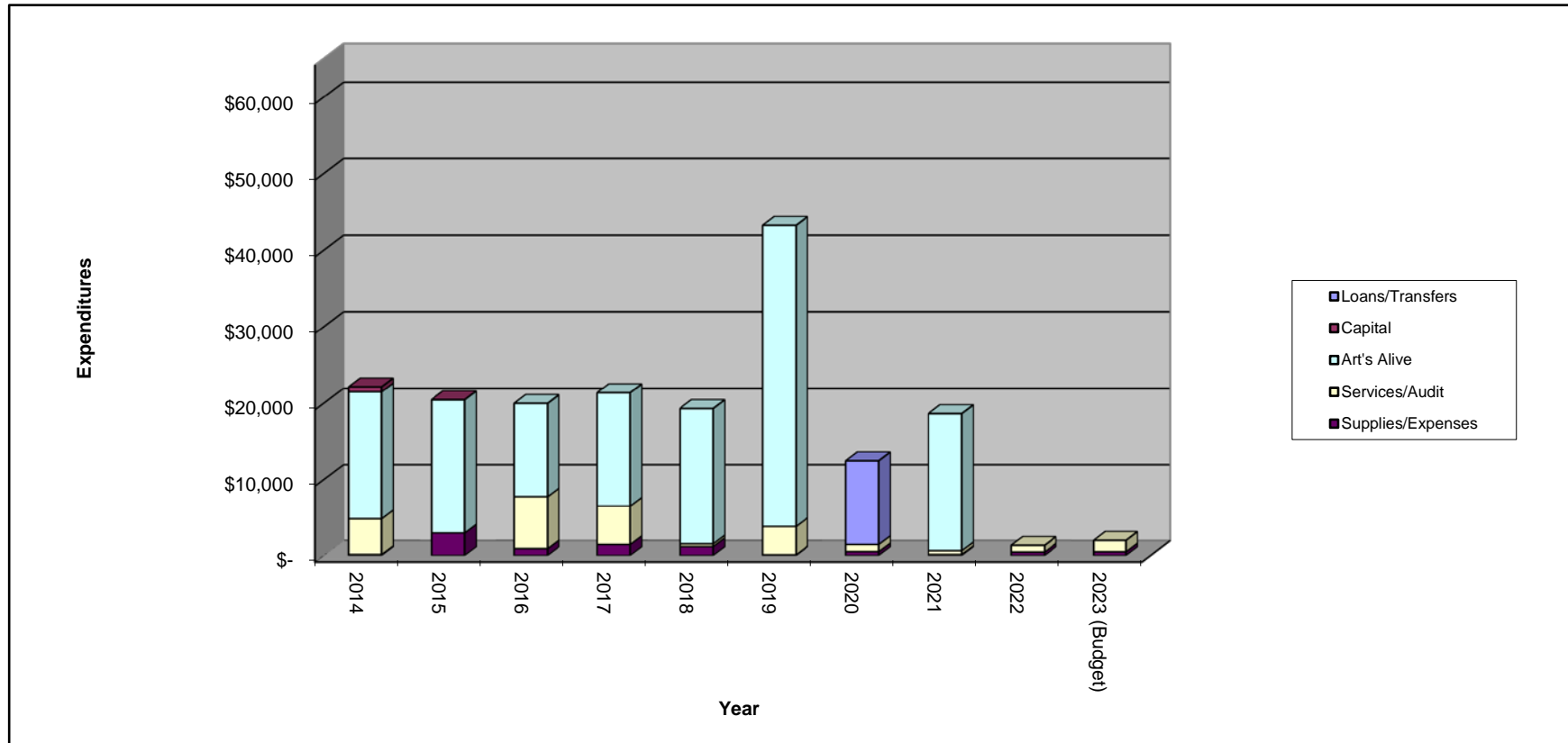
### Fund 004 - Public Art Fund Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Sales Tax	\$ 789	\$ 895	\$ 572	\$ 1,122	\$ 11,045	\$ 941				
Grant										
Cell Tower	\$ 2,799	\$ 3,980	\$ 2,802	\$ 2,577	\$ 2,760	\$ 3,000	\$ 2,738	\$ 2,811	\$ 3,180	\$ 3,096
Art's Alive	\$ 18,379	\$ 12,618	\$ 11,006	\$ 17,699	\$ 13,625	\$ 55,425		\$ -		
Interest/Misc	\$ 23	\$ 1,809	\$ 235	\$ 336	\$ 590	\$ 166	\$ 111	\$ 33	\$ 65	\$ 25
Loans/Transfers			\$ 8,000	\$ 12,000	\$ -	\$ 5,000				
	\$ 21,990	\$ 19,302	\$ 22,614	\$ 33,733	\$ 28,020	\$ 64,532	\$ 2,849	\$ 2,845	\$ 3,245	\$ 3,121

# Town of La Conner 2023 Budget

## Fund 004 - Public Art Fund Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Supplies/Expenses	\$ 137	\$ 2,971	\$ 920	\$ 1,464	\$ 1,201	\$ 104	\$ 514	\$ 146	\$ 465	\$ 500
Services/Audit	\$ 4,705		\$ 6,847	\$ 5,059	\$ 360	\$ 3,729	\$ 956	\$ 502	\$ 885	\$ 1,500
Art's Alive	\$16,662	\$ 17,478	\$ 12,221	\$ 14,862	\$ 17,752	\$ 39,401		\$ 18,000		
Capital	\$ 651	\$ 9								
Loans/Transfers							\$ 11,000			
	\$22,154	\$ 20,458	\$ 19,988	\$ 21,386	\$ 19,313	\$ 43,234	\$ 12,469	\$ 18,648	\$ 1,350	\$ 2,000

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

ACCOUNT	DESCRIPTION	<u><b>PUBLIC ART</b></u>			
		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
004-308-80-00-00	Beginning Fund Balance	45,887	36,266	20,463	22,357
004-308-80-01-00	Art Acquisition	-	-	-	-
	<b>Public Art's BFB sub-total</b>	<b>45,887</b>	<b>36,266</b>	<b>20,463</b>	<b>22,357</b>
004-313-11-00-00	Sales & Use Tax				
004-361-11-00-00	Investment Interest	74	26	55	20
004-361-11-02-00	Reinvested Interest	37	7	11	5
004-362-50-00-01	Cell Tower Rent 5%	2,738	2,811	3,180	3,096
004-367-11-00-00	Contrib/Donations-Pvt Source				
004-367-11-01-00	Art's Alive Revenue				
004-367-11-02-00	La Conner Art Walk				
004-369-91-00-00	Miscellaneous Revenue				
004-369-91-00-01	Hotel Motel Contributions				
004-397-55-00-00	Operating Transfer in				
004-397-55-00-00	Transfer in to Public Art Fund				
	<b>Total Public Art Revenue</b>	<b>2,849</b>	<b>2,845</b>	<b>3,245</b>	<b>3,121</b>
<b>TOTAL PUBLIC ART FUND</b>		<b>48,736</b>	<b>39,111</b>	<b>23,708</b>	<b>25,478</b>

**2023 LINE ITEM BUDGET - EXPENDITURES**

ACCOUNT	DESCRIPTION	<u><b>PUBLIC ART</b></u>			
		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
004-573-30-50-00	Excise Taxes				
004-575-50-31-00	Office & Operating Supplies	499			
004-575-50-31-01	Art's Alive Expenses		18,000		
004-575-50-31-02	La Conner Art Walk		146		
004-575-50-31-03	Sculpture Show				
004-575-50-41-00	Professional Services-	462		637	1,000
004-575-50-41-01	Audit Fees		158	248	500
004-575-50-42-02	Postage	15			
004-575-50-46-00	Insurance	360	344	465	500
004-575-50-49-03	Printing	134			
	<b>Total Public Art Exp.</b>	<b>1,469</b>	<b>18,648</b>	<b>1,350</b>	<b>2,000</b>
<b>Capital Expenditures</b>					
004-594-76-64-00	Purchase of Public Art	-	-		
004-594-76-64-03	Financial Software	-	-	-	-
	<b>Total Capital Expenditures</b>				
004-597-00-00-00	Transfer Out	11,000			
		<b>11,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC ART FUND</b>		<b>12,469</b>	<b>18,648</b>	<b>1,350</b>	<b>2,000</b>

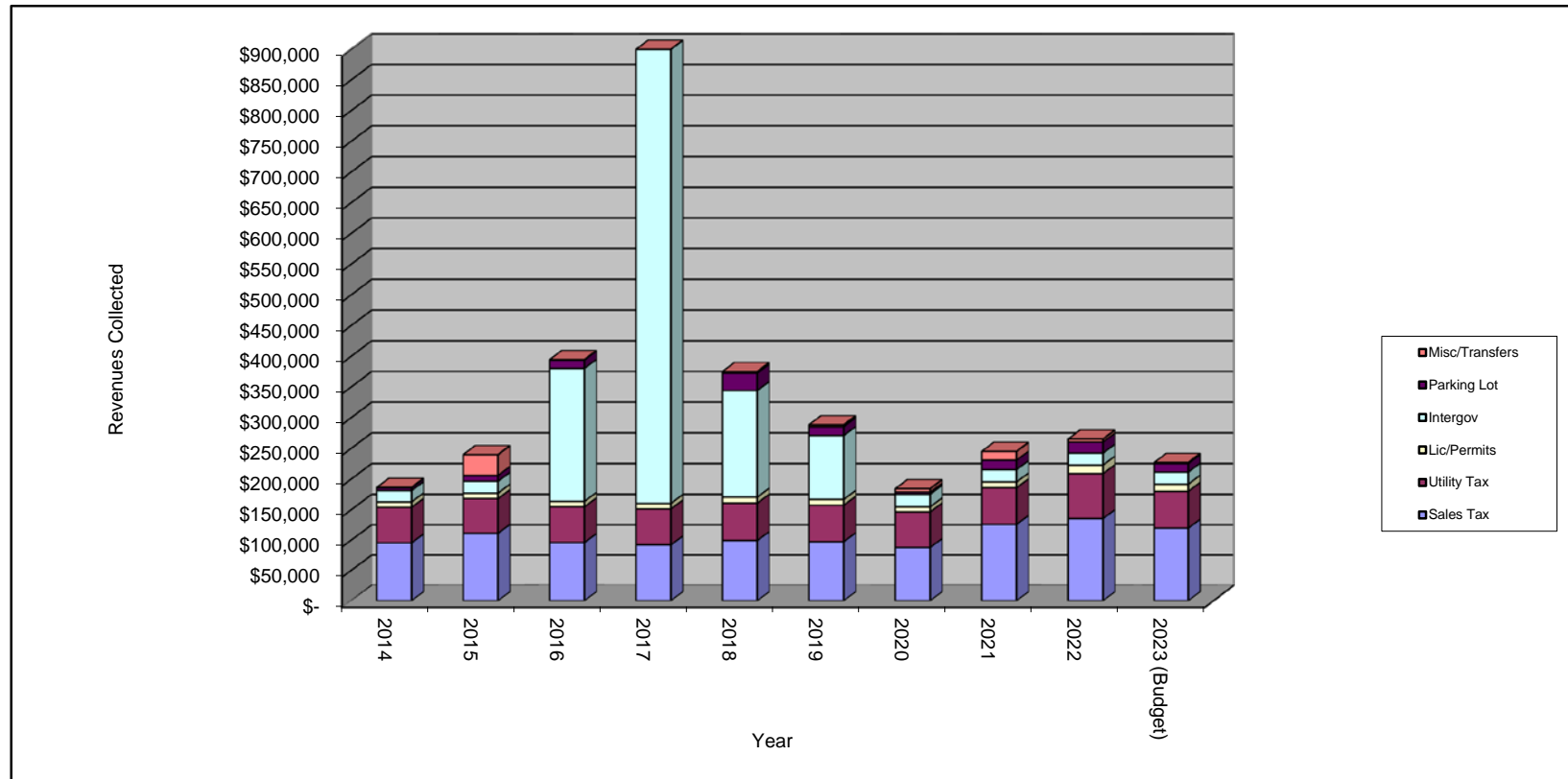
**Fund Objective:**

The purchase of art for public enjoyment

004-397-55-00-00 Sources: Water, Sewer, Compost and Drainage

## Town of La Conner 2023 Budget

### Fund 005 Street Fund Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Sales Tax	\$ 95,711	\$ 111,602	\$ 96,258	\$ 92,357	\$ 99,630	\$ 97,625	\$ 88,132	\$ 126,375	\$ 135,871	\$ 120,089
Utility Tax	\$ 58,487	\$ 56,868	\$ 58,827	\$ 59,284	\$ 61,521	\$ 60,055	\$ 58,630	\$ 59,768	\$ 73,267	\$ 60,160
Lic/Permits	\$ 8,843	\$ 8,858	\$ 8,857	\$ 8,931	\$ 9,739	\$ 9,516	\$ 8,254	\$ 9,448	\$ 13,909	\$ 11,633
Intergov	\$ 18,359	\$ 19,345	\$ 216,568	\$ 927,488	\$ 173,541	\$ 103,947	\$ 20,572	\$ 20,073	\$ 19,490	\$ 19,618
Parking Lot	\$ 4,645	\$ 9,530	\$ 13,624	\$ 14,841	\$ 28,312	\$ 14,363	\$ 3,483	\$ 15,437	\$ 18,063	\$ 14,000
Misc/Transfers	\$ 488	\$ 33,706	\$ 504	\$ 57,266	\$ 2,512	\$ 2,944	\$ 5,439	\$ 14,178	\$ 4,715	\$ 1,600
	\$ 186,533	\$ 239,909	\$ 394,638	\$ 1,160,166	\$ 375,255	\$ 288,448	\$ 184,511	\$ 245,278	\$ 265,315	\$ 227,100

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**STREETS**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
005-308-80-00-00	Beginning Fund Balance	80,698	107,493	107,824	123,430
005-308-80-01-00	Parking Improvements (in-lieu fees)	7,560	7,560	7,560	7,560
005-308-80-03-00	Streetends	7,875	7,875	7,875	7,875
005-308-80-04-00	Street Asphalt	11,760	11,760	11,760	11,760
005-308-80-07-00	Street Equipment				
	<b>Street's BFB sub-total</b>	<b>107,893</b>	<b>134,688</b>	<b>135,019</b>	<b>150,625</b>
<b>Taxes</b>					
005-313-11-00-00	Sales & Use Tax	88,132	126,375	135,871	120,089
005-316-41-00-00	Utility Tax-Electric 50%-001	33,909	34,254	43,787	34,280
005-316-43-00-00	Utility Tax-Nat Gas 50%-001	14,484	15,659	18,004	15,680
005-316-47-00-00	Utility Tax-Phone 50%-001	10,237	9,854	11,475	10,200
	<b>Total Taxes</b>	<b>146,762</b>	<b>186,142</b>	<b>209,138</b>	<b>180,249</b>
<b>Business Licenses/Permits</b>					
005-321-99-00-00	Business Licenses 30%	8,254	8,113	12,149	10,498
005-322-14-00-00	Street Excavation-Paved	200	400	100	200
005-322-14-01-00	Street Excavation-Unpaved	180	135	175	135
005-322-40-00-00	Right-of-Way Permit	1,200	800	1,485	800
	<b>Total Licenses and Permits</b>	<b>9,834</b>	<b>9,448</b>	<b>13,909</b>	<b>11,633</b>
<b>State Grants</b>					
005-331-40-00-00	Cares Act Grant	1,641			
	<b>Total State Grants</b>	<b>1,641</b>	<b>-</b>	<b>-</b>	
<b>State Entitlements, Impact</b>					
005-336-00-71-00	Multimodal Transportation	1,309	1,297	1,278	959
005-336-00-87-00	Motor Vehicle Fuel Tax	17,684	18,402	18,213	13,659
005-341-80-00-00	DE Engineering Fees			628	3,500
	<b>Total State Entitle Impact Pmts</b>	<b>18,992</b>	<b>19,698</b>	<b>20,118</b>	<b>18,118</b>
<b>Miscellaneous Revenues</b>					
005-345-80-00-00	Planning & Development Fees		375	2,278	1,500
005-361-11-00-00	Investment Interest	856	305	633	200
005-361-11-02-00	Reinvested Interest	425	80	122	100
005-362-30-00-00	Parking Lot Fees - 50% - 210	3,483	15,437	18,063	14,000
005-362-30-00-01	Car Charging Stations				1,000
005-369-10-00-00	Proceeds from Sale of Suplus	167			
005-369-91-00-00	Miscellaneous Revenue	679	1,073	1,054	300
	<b>Total Misc. Revenues</b>	<b>5,610</b>	<b>17,269</b>	<b>22,149</b>	<b>17,100</b>
<b>Non Revenues</b>					
005-382-82-00-00	DE Engineering Fees	1,672	12,721		
	<b>Total Non Revenues</b>	<b>1,672</b>	<b>12,721</b>	<b>-</b>	<b>-</b>
005-397-00-00-00	Operating Transfers In				
	<b>Total Street Revenue</b>	<b>184,511</b>	<b>245,278</b>	<b>265,315</b>	<b>227,100</b>

<b>TOTAL STREET FUND</b>	<b>292,404</b>	<b>379,967</b>	<b>400,333</b>	<b>377,725</b>
--------------------------	----------------	----------------	----------------	----------------

**Fund Objective:**

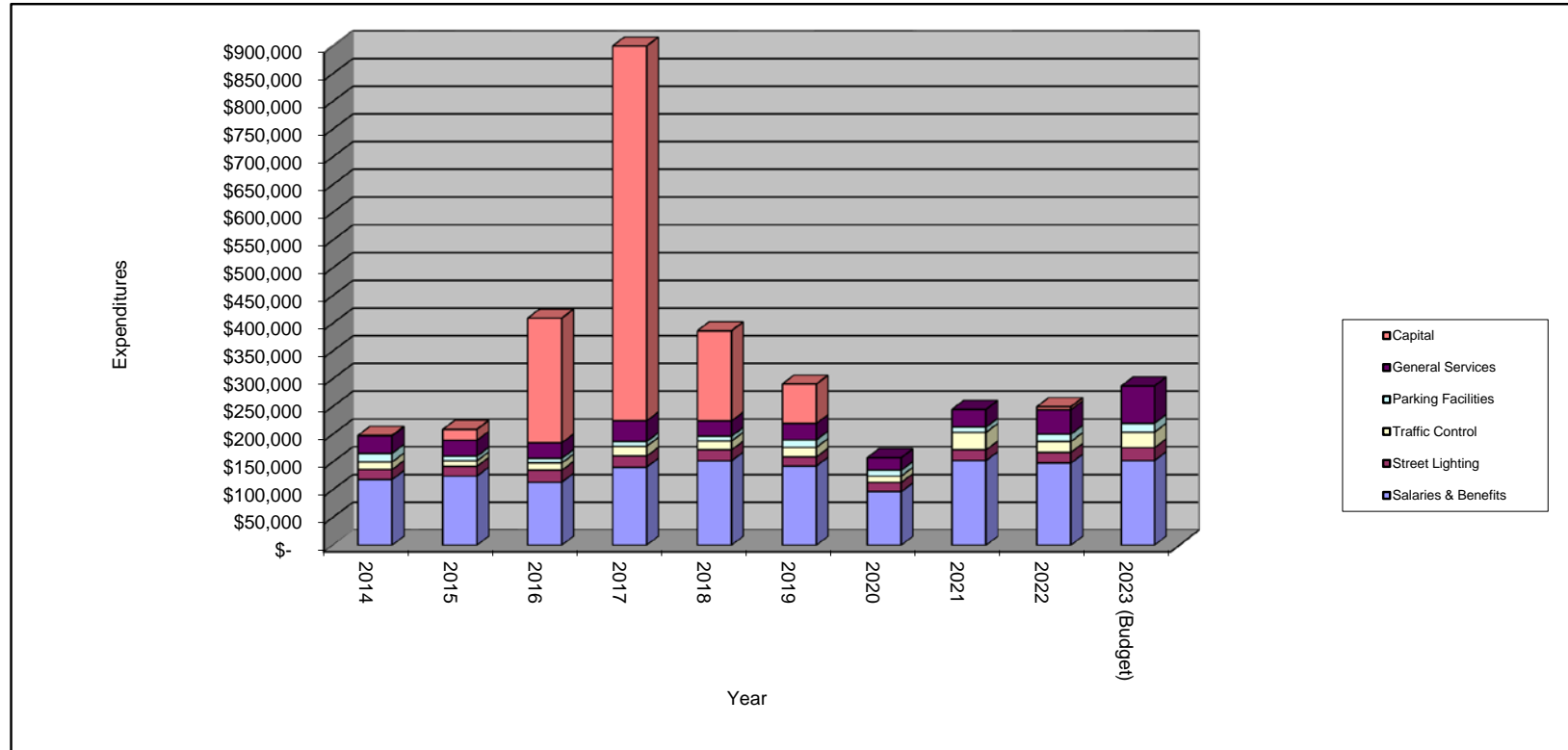
This fund accounts for expenditures for the non-arterial streets of the Town.  
This includes all secondary streets and residential areas. All construction improvements, maintenance and repairs are accounted for here.

**Performance Goals:**

Well maintained streets, roads and improvements that increase traffic flow and reduce congestion.  
25% of Utility taxes to be put into reserves at year end.

## Town of La Conner 2023 Budget

### Fund 005 Street Fund Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Salaries & Benefits	\$ 118,533	\$ 124,763	\$ 113,766	\$ 140,860	\$ 152,185	\$ 142,915	\$ 96,485	\$ 152,799	\$ 148,143	\$ 152,691
Street Lighting	\$ 18,098	\$ 17,577	\$ 21,465	\$ 19,859	\$ 19,792	\$ 16,418	\$ 16,842	\$ 19,315	\$ 19,440	\$ 23,200
Traffic Control	\$ 13,519	\$ 9,875	\$ 13,052	\$ 17,755	\$ 15,897	\$ 17,219	\$ 11,362	\$ 31,503	\$ 19,479	\$ 28,000
Parking Facilities	\$ 15,644	\$ 8,316	\$ 8,374	\$ 8,558	\$ 8,737	\$ 13,412	\$ 10,520	\$ 9,411	\$ 13,210	\$ 15,900
General Services	\$ 31,442	\$ 28,817	\$ 28,072	\$ 37,348	\$ 27,586	\$ 29,826	\$ 22,506	\$ 31,920	\$ 44,200	\$ 67,210
Capital	\$ 651	\$ 19,473	\$ 224,674	\$ 942,651	\$ 162,493	\$ 70,775			\$ 5,236	
	\$ 197,887	\$ 208,821	\$ 409,401	\$ 1,167,030	\$ 386,690	\$ 290,565	\$ 157,716	\$ 244,948	\$ 249,709	\$ 287,001



**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**STREETS**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
005-542-30-10-01	Street Salaries & Wages	58,917	92,627	90,469	89,527
005-542-30-10-02	Overtime/Other Earnings	2,414	5,119	4,140	4,000
005-542-30-21-00	Benefits	35,154	55,052	53,535	59,164
	<b>Total Wages &amp; Benefits</b>	<b>96,485</b>	<b>152,799</b>	<b>148,143</b>	<b>152,691</b>
<b>Roadway Maintenance</b>					
005-542-30-41-00	Professional Services				-
005-542-30-41-01	Audit Fees		791	1,239	2,300
005-542-30-48-00	Repair & Maintenance	-	-	-	-
	<b>Total Roadway Maintenance</b>	<b>-</b>	<b>791</b>	<b>1,239</b>	<b>2,300</b>
<b>Street Lighting</b>					
005-542-63-47-00	Public Utility Services	16,842	19,315	19,440	23,200
	<b>Total Street Lighting</b>	<b>16,842</b>	<b>19,315</b>	<b>19,440</b>	<b>23,200</b>
<b>Traffic Control Devices</b>					
005-542-64-35-00	Small Tools & Equipment	538	293	2,998	13,000
005-542-64-48-03	System Repair & Maintenance	8,512	9,597	12,729	12,000
005-542-64-48-04	Signage Repair & Maintenance	2,312	21,613	3,751	3,000
	<b>Total Traffic Control Devices</b>	<b>11,362</b>	<b>31,503</b>	<b>19,479</b>	<b>28,000</b>
<b>Road and Street General</b>					
005-542-65-31-00	Office & Operating Supplies	100			800
005-542-65-48-00	Repair & Maintenance	5,883	7,025	10,554	12,500
005-542-65-48-01	Software Maintenance				
005-542-65-49-03	Rentals/Leases	261	2,386	2,655	2,600
005-543-10-41-00	Professional Services	5,909	894	2,858	6,310
005-543-10-42-02	Postage	45			
005-543-10-46-00	Insurance	5,909	5,704	6,745	8,600
005-543-10-48-00	Repair & Maintenance	2,449	6,555	17,532	33,500
005-543-10-48-02	Vehicle Repair & Maintenance	2,188	3,399	4,962	5,000
005-543-50-48-04	Refuse Disposal	8,397	8,452	9,606	8,000
	<b>Total Road/Street General</b>	<b>31,140</b>	<b>34,415</b>	<b>54,912</b>	<b>77,310</b>
<b>Nonexpenditures</b>					
005-582-80-41-00	DE Engineering Fees	1,886	6,124	1,259	3,500
	<b>Total Nonexpenditures</b>	<b>1,886</b>	<b>6,124</b>	<b>1,259</b>	<b>3,500</b>
<b>Capital Expenditures</b>					
005-594-43-64-00	Machinery/Equipment			5,236	
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>5,236</b>	<b>-</b>
<b>Traffic And Pedestrian</b>					
005-595-65-61-01	State Street Sidewalk TIB				-
	<b>Total Traffic &amp; Pedestrian</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL STREET FUND</b>		<b>157,716</b>	<b>244,948</b>	<b>249,709</b>	<b>287,001</b>

005-542-64-35-00      5K Share of Truck  
005-542-65-49-03      Share of Lease  
005-543-10-48-00      15K Asphalt Repairs, 9K 2 Speedbumps +500 Signage, 4K Sidewalk Repair

# Town of La Conner 2023 Budget

## Fund 123 – Hotel/Motel

The resources of the Hotel Motel Fund are the 4% Hotel Motel tax distributed by the State of WA and the interest earned on the investments of those funds. This includes the original 2% tax taken as a credit against the 6.5% state sales tax (not an additional tax). In 1997 the state legislature allowed an additional 2% lodging tax with the Town has adopted. These revenues must be spent in the support of tourism and tourism-related facilities.

### 2023 Objectives and/or Special Projects:

For the year 2023, Hotel/Motel revenue is anticipated to total \$255,261. Of this amount, the following required uses exist:

53,856 Operating Transfer Out to Fund 003 for Public Restrooms  
6,000 Operating Transfer Out to Fund 003 Maple Hall Security Cameras  
82,000 Operating Transfer Out to Fund 003 for Maple Hall Heater/AC

The distribution for 2023 is as follows:

<i><b>Department Expenditure Budget 2018-2023</b></i>						
<u>Expenditure Category</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Chamber of Commerce	\$74,000	\$60,000	\$70,000	\$47,500	80,500	\$83,000
Tulip Festival	3,000	2,500	2,500	1,000	2,500	2,500
Skagit Co Historical Museum	1,721	1,550	1750	1,000	2,000	1,000
La Conner Arts Commission	0	0	0	0	1,000	0
La Conner Quilt Museum	0	0	0	0	1,700	1,500
Love La Conner Sculpture	0	0	0	0	0	0
Museum of Northwest Art	1,000	3,000	4,000	1,000	5,000	7,500
Skagit Artist's Together	300	500	500	0	1,000	1,000
Visitor's Guide	20,000	0	0	0	0	0
Interactive History Experience	0	0	0	1,500	0	0
Lincoln Theater	500	350	500	0	0	5,000
La Conner Live	0	4,500	8,500	0	6,000	9,000
Skagit Community Band	0	500	0	0	0	1,805
Professional Services	200	250	250	250	250	300
Advertising	0	0	0	0	12,000	0
Love La Conner Sculpture	0	0	0	0	21,800	
Audit Fees	0	0	0	0	0	300
Operating Transfer Out (Public Restrooms/Other)	58,000	93,353	103,623	63,000	50,200	141,856
Total Budget	\$161,221	\$166,503	\$191,623	115,250	\$183,450	\$255,261
Actual Expenditures	\$141,162	\$125,443	\$77,316	\$93,621	\$134,100	

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**HOTEL MOTEL**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
<b>123-308-80-00-00</b>	<b>Beginning Fund Balance</b>	<b>116,623</b>	<b>142,638</b>	<b>224,180</b>	<b>286,806</b>
123-313-31-00-00	Hotel Motel Lodging	51,371	87,468	98,202	66,520
123-313-32-00-00	Hotel Motel Stadium	51,414	87,532	98,202	66,520
	<b>Total Hotel Motel</b>	<b>102,785</b>	<b>175,000</b>	<b>196,405</b>	<b>133,040</b>
<b>Interest &amp; Other Earnings</b>					
123-361-11-00-00	Investment Interest	364	130	269	100
123-361-11-02-00	Reinvested Interest	181	34	78	50
123-369-91-00-00	Miscellaneous Revenue				
<b>Total Revenue</b>	<b>Total Interest &amp; Other Earnings</b>	<b>545</b>	<b>163</b>	<b>347</b>	<b>150</b>
		<b>103,330</b>	<b>175,163</b>	<b>196,752</b>	<b>133,190</b>
<b>TOTAL HOTEL MOTEL FUND</b>		<b>219,953</b>	<b>317,801</b>	<b>420,932</b>	<b>419,996</b>

**2023 LINE ITEM BUDGET - EXPENDITURES**

**HOTEL MOTEL**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
123-514-23-41-01	Audit Fees		158	248	300
123-571-10-41-01	Professional Services	154		439	300
123-573-90-30-01	Chamber of Commerce	27,228	40,462	80,000	83,000
123-573-90-30-02	Tulip Festival	2,500	1,000	2,500	3,000
123-573-90-30-03	Historical Museum			511	1,000
123-573-90-30-04	Museum of NW Art		1,000	5,000	7,500
123-573-90-30-05	La Conner Quilt Museum			1,700	1,500
123-573-90-30-06	Skagit Artist's Together			1,000	1,000
123-573-90-30-07	LC Arts Commission			1,000	
123-573-90-30-09	Lincoln Theatre				5,000
123-573-90-30-10	La Conner Live			6,000	9,000
123-573-90-30-12	Skagit Community Band				1,805
123-573-90-30-14	Town Advertising				
123-573-90-30-15	Love La Conner Sculpture/Ad				
	<b>Total Hotel Motel Exp.</b>	<b>29,883</b>	<b>42,621</b>	<b>98,397</b>	<b>113,405</b>
<b>Debt Service</b>					
123-597-00-00-00	Operating Transfer Out	47,433	51,000	35,702	141,856
	<b>Total Debt Service</b>	<b>47,433</b>	<b>51,000</b>	<b>35,702</b>	<b>141,856</b>
<b>TOTAL HOTEL MOTEL FUND</b>		<b>77,316</b>	<b>93,621</b>	<b>134,100</b>	<b>255,261</b>
123-573-90-30-14	Misc. Town Advertising				
123-597-00-00-00	Transfer 50,200 to 003-Public Restrooms				

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**2014 LTGO FIRE TRUCK BOND FUND**

<b>Paid off Fire Truck Bond 2022</b>					
ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
	<b>Beginning Fund Balance</b>	<b>54,653</b>	<b>63,019</b>	<b>85,443</b>	<b>8,888</b>
212-311-10-00-00	Special Purpose Sales Tax/Fire	43,538	62,589	67,311	
212-313-15-00-00	Investment Interest	624	222	461	
212-361-11-00-00	Reinvested Interest	309	58	86	
212-369-91-00-00	Misc. Revenue			174	
	<b>Total 2014 Fr. Trk. Revenues</b>	<b>44,471</b>	<b>62,869</b>	<b>68,032</b>	<b>-</b>
<b>TOTAL 2014 FIRE TRUCK FUND</b>		<b>99,124</b>	<b>125,888</b>	<b>153,476</b>	<b>8,888</b>

**2017 LTGO FIRE HALL BOND FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
	<b>Beginning Fund Balance</b>	<b>20,468</b>	<b>15,753</b>	<b>25,837</b>	<b>39,650</b>
214-313-11-00-00	Sales and Use Tax	34,293	49,174	52,869	49,192
214-361-11-00-00	Investment Interest	78	28	58	30
214-361-11-02-00	Reinvestment Interest	39	7	11	10
214-369-91-00-00	Miscellaneous	270			
214-391-10-00-00	Loan Proceeds				
214-397-00-00-00	Operating Transfer In				
	<b>Total Fire Hall Revenues</b>	<b>34,680</b>	<b>49,209</b>	<b>52,938</b>	<b>49,232</b>
<b>TOTAL 2017 FIRE HALL FUND</b>		<b>55,148</b>	<b>64,962</b>	<b>78,774</b>	<b>88,882</b>

-

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
	<b>Beginning Fund Balance</b>	<b>132,867</b>	<b>177,341</b>	<b>163,366</b>	<b>163,356</b>
303-361-11-00-00	Investment Interest	270	96	199	50
303-361-11-02-00	Reinvested Interest	134	25	38	15
303-369-91-00-00	Miscellaneous Revenue				
303-397-00-00-00	Operating Transfers In	50,000			
	<b>Total Flood Control Revenues</b>	<b>50,403</b>	<b>121</b>	<b>238</b>	<b>65</b>
<b>TOTAL FLOOD CONTROL FUND</b>		<b>183,271</b>	<b>177,462</b>	<b>163,604</b>	<b>163,421</b>

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**2014 LTGO BOND - FIRE TRUCK**

<b>Paid off Fire Truck Bond 2022</b>					
ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
212-591-22-70-00	Principal Payment	30,000	35,000	140,000	
212-592-22-80-00	Interest Payment	5,805	5,145	2,144	
212-592-22-81-00	Other Debt and Svc Charges	300	300	500	
<b>TOTAL 2014 LTGO BOND</b>		<b>36,105</b>	<b>40,445</b>	<b>142,644</b>	<b>0</b>

**2017 FIRE HALL BOND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
214-591-22-70-00	Principal Payment	22,623	23,080	23,585	24,137
214-592-22-80-00	Interest Payment	16,772	16,045	15,540	14,988
214-592-22-81-00	Other Debt/Service Chgs.				
<b>Total 2018 FIRE HALL BOND</b>		<b>39,395</b>	<b>39,125</b>	<b>39,125</b>	<b>39,125</b>

**FLOOD CONTROL**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
303-514-23-41-01	Audit Fees		158	248	500
303-531-30-41-00	Prof Services - Flood Control	5,930	13,938		
303-597-00-00-00	Transfer Out	-			-
<b>TOTAL FLOOD CONTROL</b>		<b>5,930</b>	<b>14,096</b>	<b>248</b>	<b>500</b>

# **Town of La Conner**

## **2022 Budget**

### **Real Estate Excise Tax**

The State of Washington is authorized to levy a real estate excise tax on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages and other debts given to secure the purchase at a rate of 1.28 percent. [RCW 82.45.060](#). A locally-imposed tax is also authorized. However, the rate at which it can be levied and the uses to which it may be put differs by city or county size and whether the city or county is planning under the Growth Management Act (GMA). All cities and counties may levy a quarter percent tax (described as "the first quarter percent of the real estate excise tax" or "REET 1"). [RCW 82.46.010](#). Cities and counties that are planning under GMA have the authority to levy a second quarter percent tax (REET 2). [RCW 82.46.035\(2\)](#).

#### **How Can the First Quarter Percent -- REET 1 -- Be Spent?**

The Town of La Conner is a town planning under the Growth Management Act and has a population of less than 5,000.

Jurisdictions must spend the first quarter percent of their real estate excise tax receipts solely on capital projects that are listed in the capital facilities plan element of their comprehensive plan. [RCW 82.46.010\(2\)\(6\)](#). RCW 82.46.010(6) defines "capital projects" as:

those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and judicial facilities.

Capital projects not listed in the LID statute (for example, a fire station, city hall, courthouse or library) are also permitted uses **as long as** they are included in the city's or county's capital improvement plan. Expenditures that are not allowed are such things as the purchase of police cars.

#### **Spending the Second Quarter Percent -- REET 2**

This part of the real estate excise tax may only be levied by cities and counties that are required to or choose to plan under the Growth Management Act. All cities and counties that levy this tax face the same provisions, whether their population is greater or less than 5,000.

For this quarter percent of the real estate excise tax, "capital project" means those:

public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. [RCW 82.46.035\(5\)](#).

Note that acquisition of land for parks is not a permitted use of REET 2 receipts, although it is a permitted use for street, water, and sewer projects.

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

		<b><u>REET 1</u></b>			
ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
	<b>Beginning Fund Balance</b>	<b>145,937</b>	<b>98,999</b>	<b>150,812</b>	<b>195,088</b>
304-318-34-00-00	REET 1 Taxes	52,562	51,821	44,230	36,000
304-361-11-00-00	Investment Interest	335	119	248	75
304-361-11-02-00	Reinvested Interest	166	31	71	18
304-369-91-00-00	Miscellaneous Revenue				
	<b>Total REET 1 Revenue</b>	<b>53,063</b>	<b>51,971</b>	<b>44,548</b>	<b>36,093</b>
<b>TOTAL REET 1 FUND</b>		<b>198,999</b>	<b>150,971</b>	<b>195,360</b>	<b>231,181</b>

		<b><u>REET 2</u></b>			
ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
	<b>Beginning Fund Balance</b>	<b>157,851</b>	<b>96,292</b>	<b>148,113</b>	<b>192,405</b>
305-318-35-00-00	REET 2 Taxes	52,562	51,821	44,230	36,000
305-361-11-00-00	Investment Interest	352	125	260	75
305-361-11-02-00	Reinvested Interest	175	33	75	18
305-369-91-00-00	Miscellaneous Revenue				
	<b>Total REET 2 Revenue</b>	<b>53,088</b>	<b>51,979</b>	<b>44,565</b>	<b>36,093</b>
<b>TOTAL REET 2 FUND</b>		<b>210,939</b>	<b>148,271</b>	<b>192,678</b>	<b>228,498</b>

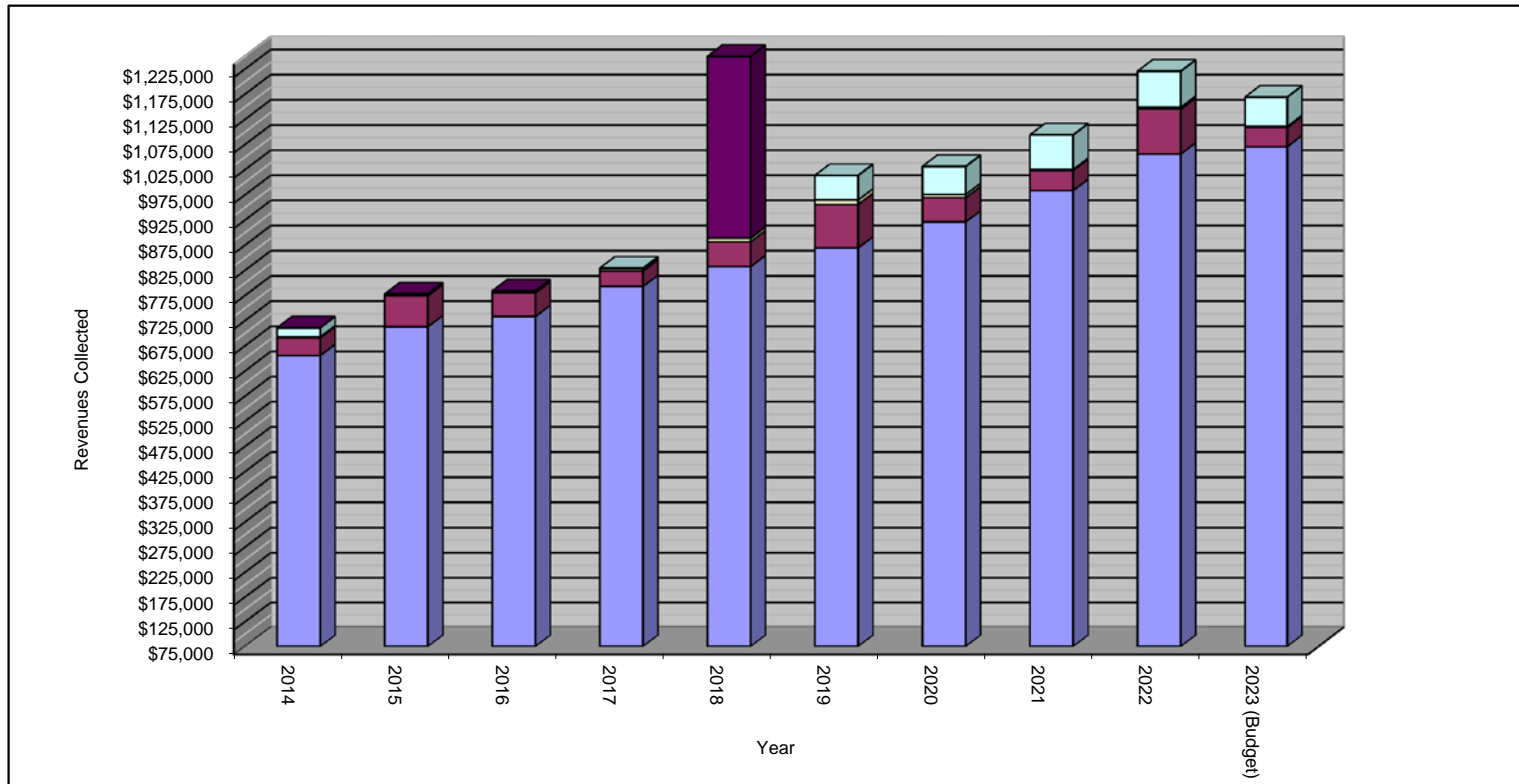
**TOWN OF LA CONNER**  
**2020 LINE ITEM BUDGET - EXPENDITURES**

		<b><u>REET 1</u></b>			
ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
304-514-23-41-01	Audit Fees		158	248	500
304-597-00-00-00	Operating Transfer Out	100,000			80,000
<b>Total REET 1 FUND</b>		<b>100,000</b>	<b>158</b>	<b>248</b>	<b>80,500</b>

REET 1 60K Transfer to fund 403-Caledonia Pump Station

		<b><u>REET 2</u></b>			
ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
305-514-23-41-01	Audit Fees		158	248	500
305-597-00-00-00	Operating Transfer Out	114,647		-	
<b>Total REET 2 FUND</b>		<b>114,647</b>	<b>158</b>	<b>248</b>	<b>500</b>

**Town of La Conner 2023 Budget**  
**Fund 401 - Water Fund Revenue Summary**



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Water Sales	\$ 655,793	\$ 712,853	\$ 733,290	\$ 793,071	\$ 832,359	\$ 869,546	\$ 921,273	\$ 983,565	\$ 1,056,244	\$ 1,070,550
Extra Svcs	\$ 35,224	\$ 61,440	\$ 46,805	\$ 30,291	\$ 49,481	\$ 86,133	\$ 48,317	\$ 40,109	\$ 89,033	\$ 38,000
Interest	\$ 2,014	\$ 2,333	\$ 1,873	\$ 4,754	\$ 6,680	\$ 9,201	\$ 6,152	\$ 1,846	\$ 3,917	\$ 2,400
Misc-LC Shar	\$ 17,749	\$ 1,188	\$ 1,898	\$ 974	\$ 1,261	\$ 48,472	\$ 55,514	\$ 68,492	\$ 71,344	\$ 58,138
Transfer/Loan	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
	710,781	777,815	783,866	829,091	1,889,780	1,013,353	1,031,256	1,094,012	1,220,538	1,169,088



**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**WATER**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
<b>401-308-00-00-00</b>	<b>Beginning Fund Balance</b>	<b>420,730</b>	<b>589,298</b>	<b>747,009</b>	<b>1,042,000</b>
401-308-80-01-00	Water RCE Fees Collected	70,537	81,647	83,667	95,787
401-308-80-02-00	Water - Capital	40,076	40,076	40,076	40,076
401-308-80-03-00	Water - Capital Connections	28,161	28,161	28,161	28,161
	<b>Water BFB sub-total</b>	<b>559,504</b>	<b>739,182</b>	<b>898,913</b>	<b>1,206,024</b>
<b>Charges for Goods &amp;</b>					
401-331-00-00-00	Cares Act Grant	357.6			
401-343-40-01-00	Water Sales	921,273	983,565	1,056,244	1,070,550
401-343-40-01-01	Water Meter	20,108	3,760	16,385	5,000
401-343-40-01-02	LC Why Wtr Main Shared Costs	52,817	55,149	54,889	58,138
401-343-40-02-00	Extra Services	16,727	33,771	72,648	25,000
401-343-40-02-03	Water Meter RCE's	11,110	2,020	12,120	3,000
401-343-40-03-00	Utility Billing Penalties	371	183	704	300
401-343-80-00-00	DE Agreements			628	3,500
401-345-80-00-00	Planning & Development Fees		375	2278.72	1500
	<b>Total Charges for Goods/Svcs.</b>	<b>1,022,764</b>	<b>1,078,823</b>	<b>1,215,896</b>	<b>1,166,988</b>
<b>Miscellaneous Revenue</b>					
401-361-11-00-00	Investment Interest	4,111	1,463	3,041	1,000
401-361-11-02-00	Reinvested Interest	2,042	383	876	400
401-369-10-00-00	Procees From Sale of Surplus	167			
401-369-91-00-00	Miscellaneous Revenue	201	223	225	300
	<b>Total Miscellaneous Revenue</b>	<b>6,520</b>	<b>2,069</b>	<b>4,141</b>	<b>1,700</b>
<b>Non Revenues</b>					
401-382-10-00-00	Hydrant Meter Deposit	300	400	500	400
401-382-80-00-00	DE Engineering Fees	1,672	12,721		
	<b>Total Non Revenues</b>	<b>1,972</b>	<b>13,121</b>	<b>500</b>	<b>400</b>
	<b>Total Water Revenue</b>	<b>1,031,256</b>	<b>1,094,012</b>	<b>1,220,538</b>	<b>1,169,088</b>
<b>TOTAL WATER FUND</b>		<b>1,590,760</b>	<b>1,833,193</b>	<b>2,119,451</b>	<b>2,375,112</b>

**Fund Objective:**

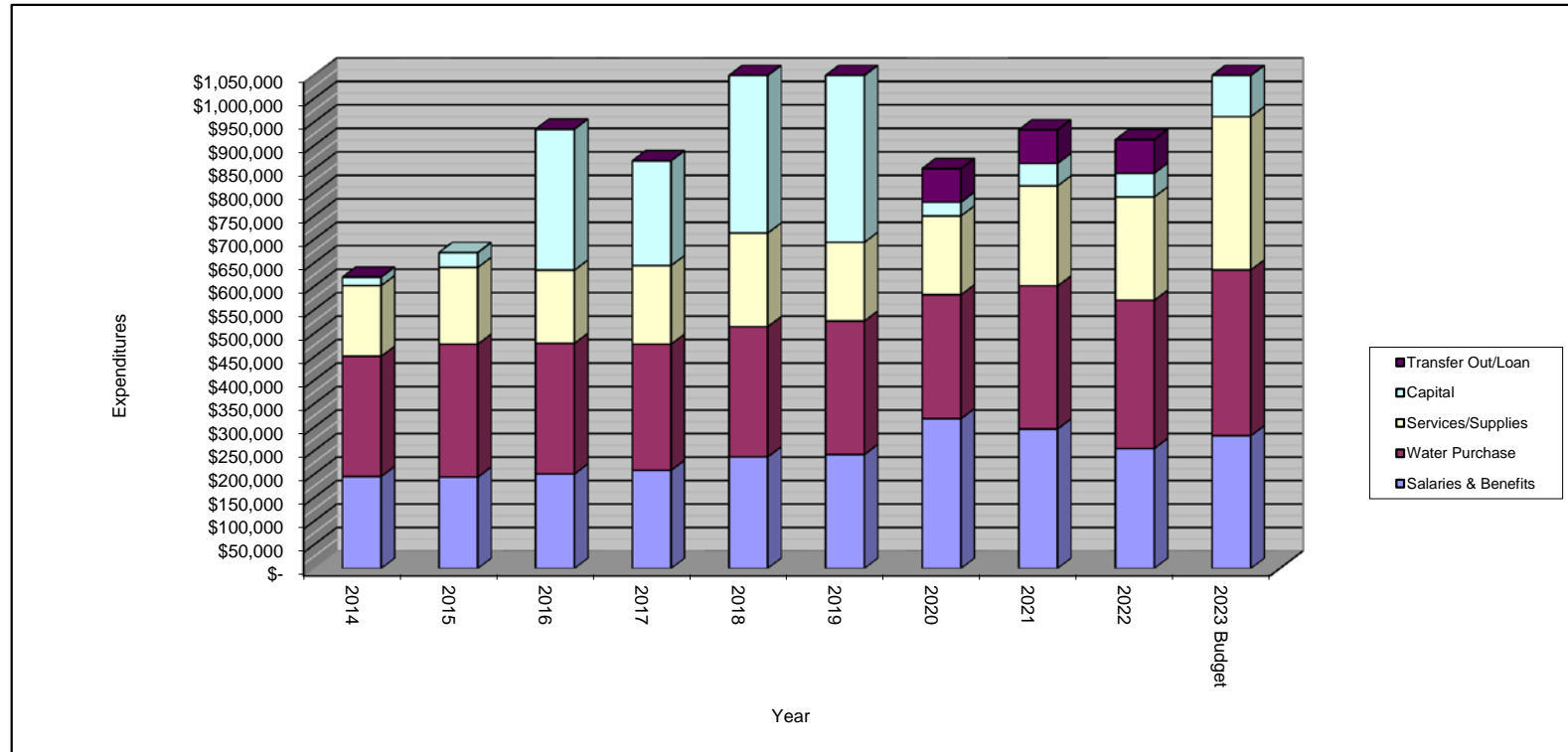
To account for the expenditures related to supplying water to the residents and businesses of La Conner and the residents of Shelter Bay. The Town purchases water from Anacortes and resells it to it's customer. The Town does not treat the water, only distributes it.

**Performance Goals:**

The reliable supply of water to all users.  
The efficient operation of the water system.  
The proper on-going maintenance of the water system.  
Promotion of water conservation ideas.

## Town of La Conner 2023 Budget

### Fund 401 - Water Fund Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Budget
Salaries & Benefits	\$ 196,044	\$ 194,759	\$ 201,390	\$ 209,065	\$ 237,693	\$ 242,734	\$ 319,050	\$ 297,041	\$ 255,407	\$ 282,678
Water Purchase	\$ 256,072	\$ 283,267	\$ 278,353	\$ 268,914	\$ 277,406	\$ 284,408	\$ 263,943	\$ 304,773	\$ 315,918	\$ 353,236
Services/Supplies	\$ 150,281	\$ 163,357	\$ 155,753	\$ 167,157	\$ 199,363	\$ 167,533	\$ 168,077	\$ 213,087	\$ 220,021	\$ 326,414
Capital	\$ 18,026	\$ 31,418	\$ 300,135	\$ 223,019	\$ 948,023	\$ 459,068	\$ 28,992	\$ 47,870	\$ 50,476	\$ 200,000
Transfer Out/Loan	\$ -	\$ -	\$ -	\$ -	\$ 17,820	\$ 72,460	\$ 71,516	\$ 71,509	\$ 71,408	\$ 72,226
	\$ 620,422	\$ 672,801	\$ 935,630	\$ 868,155	\$ 1,680,304	\$ 1,226,202	\$ 851,578	\$ 934,280	\$ 913,229	\$ 1,234,554

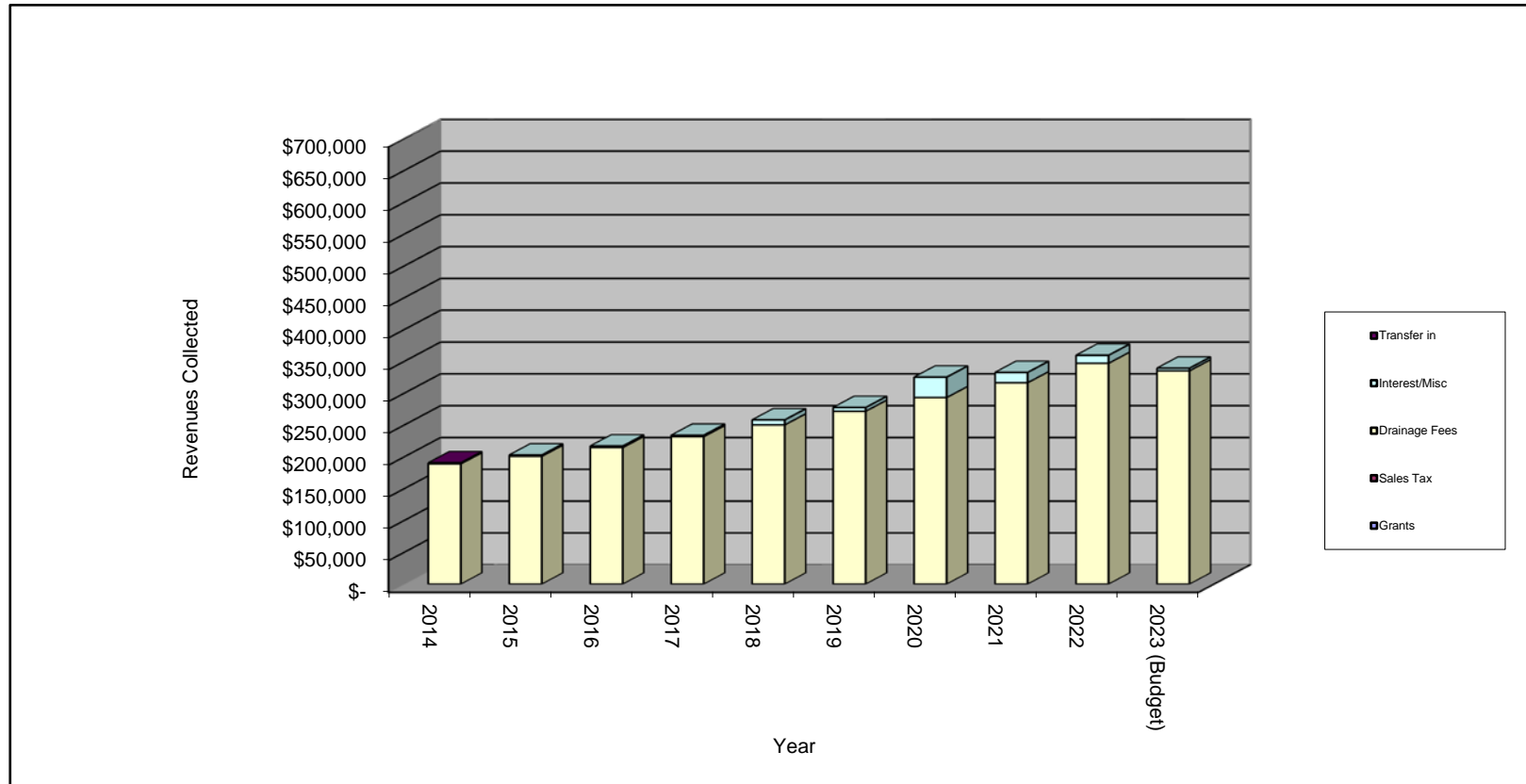
**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**WATER**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
401-534-80-10-01	Water Salaries & Wages	204,363	181,581	158,224	183,741
401-534-80-10-02	Overtime/Other Earnings	3,361	9,789	7,465	5,000
401-534-80-21-00	Benefits	111,325	105,672	89,172	93,937
	<b>Total Wages</b>	<b>319,050</b>	<b>297,041</b>	<b>254,861</b>	<b>282,678</b>
<b>Operations &amp; Supplies</b>					
401-534-80-31-00	Office & Operating Supplies	1,277	2,059	1,217	150
401-534-80-32-00	Fuel	9,193	11,355	13,166	12,000
401-534-80-33-00	Purchase of Wholesale Water	263,943	304,773	315,918	353,236
401-534-80-35-00	Small Tools & Equipment	6,484	5,557	5,899	35,500
401-534-80-41-00	Professional Services	7,594	7,322	10,854	25,965
401-534-80-41-01	Audit Fees		1,392	2,182	3,850
401-534-80-41-02	DE Engineer Fees			1,259	3,500
401-534-80-42-00	Communications	7,813	8,536	7,514	8,500
401-534-80-42-02	Postage	2,151	928	1,594	1,790
401-534-80-44-00	Advertising	105		300	300
401-534-80-45-00	Rents & Leases		9,544	11,351	11,500
401-534-80-46-00	Insurance	13,577	13,999	17,908	23,639
401-534-80-47-00	Public Utility Services	5,586	6,268	9,085	9,500
401-534-80-48-00	Repair & Maintenance	38,474	53,154	48,968	65,000
401-534-80-48-01	Software Maintenance	2,451	2,864	2,845	3,500
401-534-80-48-02	Vehicle Repair & Maintenance	3,105	1,767	4,273	5,500
401-534-80-48-03	System Repair & Maintenance	19,873	30,528	26,983	60,000
401-534-80-49-00	Dues & Subscriptions	1,851	2,214	2,290	2,720
401-534-80-49-02	Training & Meetings	927	2,294	1,503	2,000
401-534-80-50-00	Excise Taxes	45,166	46,682	51,606	51,000
401-534-90-00-00	Miscellaneous Other				
	<b>Total Operations &amp; Supplies</b>	<b>429,570</b>	<b>511,235</b>	<b>536,713</b>	<b>679,150</b>
<b>Nonexpenditures</b>					
401-582-10-00-00	Hydrant Meter Dep Ref	200	500	500	500
401-582-80-41-02	DE Engineer Fees	2,249	6,124		
	<b>Total Nonexpenditures</b>	<b>2,449</b>	<b>6,624</b>	<b>500</b>	<b>500</b>
<b>Debt/Interest</b>					
401-591-34-70-00	Water Main Phs. 1 Principal	38,000	39,000	40,000	42,000
401-592-34-80-00	Water Main Phs. 1 Interest	33,516	32,509	31,408	30,226
	<b>Total Debt/Interest</b>	<b>71,516</b>	<b>71,509</b>	<b>71,408</b>	<b>72,226</b>
<b>Capital Expenditures</b>					
401-594-15-00-00	Expenditure/Capital Loss/Damage	0	0		
401-594-34-64-02	Capital Projects	28,992	47,870	49,747	200,000
401-594-34-64-03	Financial Software	0	0		
	<b>Total Capital Expenditures</b>	<b>28,992</b>	<b>47,870</b>	<b>49,747</b>	<b>200,000</b>
401-597-55-00-00	Transfer to Public Art Fund	0	0	0	0
<b>Total WATER FUND</b>		<b>851,578</b>	<b>934,280</b>	<b>913,229</b>	<b>1,234,554</b>
401-534-80-35-00	25K Truck Share & 3K Dipper Bucket				
401-534-80-45-00	Public Works Port Lease				
401-534-80-48-00	40K Meter Replacements & 10K PRV Replacement				
401-534-80-48-03	30K on Call Contractor & 10K Fire Hydrant Replacement				
401-594-34-64-02	135K Water System Plan Update & 65K Asset Management Program				

## Town of La Conner 2023 Budget

### Fund 403 - Storm Drainage Fund Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Grants										
Sales Tax										
Drainage Fees	\$ 189,078	\$ 200,955	\$ 214,672	\$ 231,813	\$ 250,336	\$ 271,802	\$ 293,358	\$ 316,620	\$ 347,222	\$ 335,400
Interest/Misc	\$ 1,577	\$ 1,954	\$ 2,332	\$ 2,167	\$ 7,777	\$ 5,811	\$ 31,944	\$ 16,107	\$ 12,442	\$ 4,000
DOE Grant										
Transfer in	\$ -									
	\$ 190,654	\$ 202,909	\$ 217,004	\$ 233,980	\$ 258,113	\$ 277,613	\$ 325,302	\$ 332,726	\$ 359,664	\$ 339,400

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**STORM DRAIN**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
<b>403-308-00-00-00</b>	<b>Beginning Fund Balance</b>	<b>616,878</b>	<b>232,651</b>	<b>387,778</b>	<b>388,421</b>
403-308-80-01-00	Storm System Development Fee	4,003	9,938	10,313	17,636
403-308-80-02-00	Slope Stabilization	29,500	29,500	29,500	29,500
	<b>Storm Drain BFB sub-total</b>	<b>650,381</b>	<b>272,088</b>	<b>427,591</b>	<b>435,557</b>
<b>Charges for Goods/Svcs.</b>					
403-343-83-00-00	Storm Drainage Fees	293,358	316,620	347,222	333,900
403-343-83-10-00	Drainage Plan	260	1,170	510	500
403-343-83-11-00	Storm System Development	5,935	1,050	7,323	1,000
	<b>Total Charges for Goods &amp;</b>	<b>299,552</b>	<b>318,840</b>	<b>355,055</b>	<b>335,400</b>
<b>Investment Interest</b>					
403-343-80-00-00	DE Engineering Fees			628	3,500
403-345-80-00-00	Planning & Development Fees		375	2,279	
403-361-11-00-00	Investment Interest	1,762	627	1,303	400
403-361-11-02-00	Reinvested Interest	875	164	375	100
403-369-10-00-00	Proceeds from Sale of Surplus	167			
403-369-91-00-00	Miscellaneous Revenue	25		24	-
403-382-80-00-01	Reimbursement	3,166			
	<b>Total Miscellaneous Revenue</b>	<b>5,995</b>	<b>1,166</b>	<b>4,609</b>	<b>4,000</b>
<b>Non Revenues</b>					
403-382-80-00-00	DE Engineering Fees	19,754	12,721		
<b>Total Non Revenues</b>		<b>19,754</b>	<b>12,721</b>	<b>-</b>	<b>-</b>
403-397-00-00-00	Operating Transfer In				-
<b>Total Revenue</b>	<b>Total Storm Drain Revenue</b>	<b>325,302</b>	<b>332,726</b>	<b>359,664</b>	<b>339,400</b>
<b>TOTAL DRAINAGE</b>		<b>975,683</b>	<b>604,815</b>	<b>787,255</b>	<b>774,957</b>

**Fund Objectives:**

To account for expenditures related to the drainage of water in the Town of La Conner. This fund activities are associated with the design, construction and maintenance of the storm drain system. This fund is overseen by the Public Works Department.

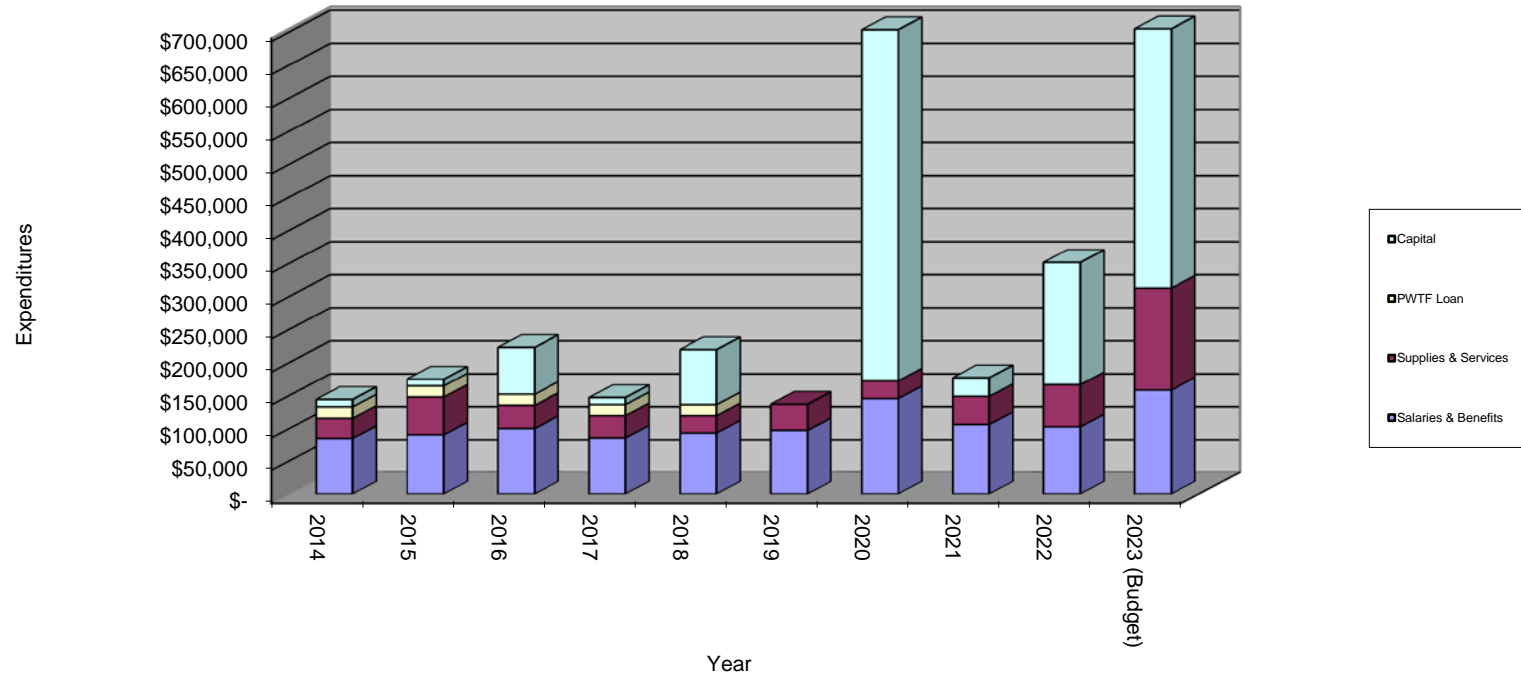
**Performance Goals:**

Upgrade and maintain the current system.

Capital improvement plan (CIP) to establish future drainage needs of the Town.

## Town of La Conner 2023 Budget

### Fund 403 - Storm Drainage Fund Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Salaries & Benefits	\$ 85,174	\$ 90,752	\$ 100,361	\$ 86,006	\$ 93,514	\$ 97,490	\$ 145,630	\$ 106,500	\$ 102,954	\$ 158,630
Supplies & Services	\$ 30,675	\$ 57,232	\$ 35,056	\$ 33,785	\$ 26,289	\$ 39,530	\$ 26,876	\$ 42,544	\$ 63,962	\$ 154,262
PWTF Loan	\$ 17,226	\$ 17,007	\$ 16,898	\$ 16,734	\$ 16,570					
Capital	\$ 11,207	\$ 9,968	\$ 70,781	\$ 10,636	\$ 83,302		\$ 531,088	\$ 28,180	\$ 184,684	\$ 490,000
Operating Transfer Out	\$ -	\$ -	\$ -							
	\$ 144,282	\$ 174,960	\$ 223,095	\$ 147,162	\$ 219,675	\$ 137,020	\$ 703,594	\$ 177,224	\$ 351,600	\$ 802,892

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**STORM DRAIN**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
403-538-38-10-01	Drainage Salaries & Wages	90,196	62,481	61,730	97,473
403-538-38-10-02	Overtime/Other Earnings	553	6,269	6,725	4,000
403-538-38-21-00	Benefits	54,882	37,751	34,499	57,157
	<b>Total Wages &amp; Benefits</b>	<b>145,630</b>	<b>106,500</b>	<b>102,954</b>	<b>158,630</b>
<b>Operations &amp; Supplies</b>					
403-538-38-31-00	Office & Operating Supplies	157	110		800
403-538-38-35-00	Small Tools & Equipment	924	3,355	3,182	27,800
403-538-38-41-00	Professional Services	1,166	1,726	1,149	3,320
403-538-38-41-01	Audit Fees		633	992	1,750
403-538-38-41-04	Engineering Fees		473	89	4,000
403-531-38-41-05	DE Engineering Fees			1,259	3,500
403-531-38-42-00	Communication			350	
403-538-38-42-02	Postage	2,100	897	1,568	1,650
403-538-38-45-00	Rents & Leases		7,158	8,355	8,500
403-538-38-46-00	Insurance	3,318	3,150	4,690	6,192
403-538-38-47-00	Public Utility Service	2,467	3,516	2,849	4,000
403-538-38-48-00	Repair & Maintenance	529	3,291	12,120	15,500
403-538-38-48-01	Software Maintenance	1,582	2,237	2,845	3,500
403-538-38-48-03	System Repair & Maint.	4,383	4,303	18,207	67,000
403-538-38-49-02	Training & Meetings				250
403-538-80-50-00	Excise Taxes	4,906	5,571	6,307	6,500
	<b>Total Operations &amp; Supplies</b>	<b>21,532</b>	<b>36,420</b>	<b>63,962</b>	<b>154,262</b>
	<b>Total Storm Drain Expenditures</b>	<b>167,162</b>	<b>142,920</b>	<b>166,916</b>	<b>312,892</b>
<b>Nonexpenditures</b>					
403-582-38-41-02	DE Engineering Fees	5,344	6,124		
	<b>Total Nonexpenditures</b>	<b>5,344</b>	<b>6,124</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures</b>					
403-594-31-60-02	Capital Projects			126,540	490,000
406-594-31-64-00	Machinery/Equip-Drainage			58,144	
403-594-31-64-04	Financial Software		1,371		-
403-594-38-64-05	Caledonia Pump Station	531,088	26,808		
	<b>Total Capital Expenditures</b>	<b>531,088</b>	<b>28,179</b>	<b>184,684</b>	<b>490,000</b>
403-597-00-00-00	Operating Transfer Out	-	-	-	-
403-597-55-00-00	Transfer to Public Art	-	-	-	-
	<b>Total Transfers</b>				<b>-</b>
<b>TOTAL DRAINAGE</b>		<b>703,594</b>	<b>177,224</b>	<b>351,600</b>	<b>802,892</b>

403-531-38-35-00 15K Truck Share, 2500 Cleanout Bucket, 2200 Portable Pump, 2600 Vac/Truck Repairs  
403-531-38-45-00 Public Works Port Lease  
403-531-38-48-00 3K Center St. Pump, 3500 Vac/Truck Repair, 3K Sweeper Repair  
403-531-38-48-03 45K On Call Contractor, 15K Maple/Caledonia Inspection, 2500 Sandbags  
403-594-31-60-02 40K Drainage System Plan Update, 15K Asset Management Program, 270K Maple/Caledonia Slip Line Plan, 140K E. WA St. Project.

## ***TOWN OF LA CONNER***

### **Sewer Department**

The La Conner wastewater treatment plant was constructed in 1975 with a federal grant and is a regional plant that is owned by the Town of La Conner. It has had several upgrades over the years. The plant sits on a 9.5-acre tract east of the Town on Chilberg Road. The land is leased long-term from the Port of Skagit County on Chilberg Road. The Town contracts with Water-Wastewater Services for operation of the facility.

The WWTP also treats the wastewater production from Swinomish Tribal Village and Skagit County Sewer District #1.

### **UTILITIES COMMITTEE**

The utilities committee shall consider matters related to water, sewer, electric power, natural gas, telephone, cable television, storm drainage, and flood control measures, in coordination with the administrator, public works department and finance director. One member of this committee shall also serve on the wastewater advisory board.

### **WASTEWATER ADVISORY BOARD**

The Board does not have any legislative authority, and implementation of any of its proposals shall be subject to prior authorization and approval of the Town Council. The Board is comprised of three representatives of the Town and two representatives of the Tribe. The Board meets at least once per quarter on a regular schedule agreed upon by the Board members.

The Board may make proposals concerning the general supervision and management of the Town System, but not for making proposals on the day to day operation of the Treatment Plant. The Board shall make a formal proposal for an annual operating budget for the operation of the Treatment Plant.

## ***TOWN OF LA CONNER***

### **Compost Fund**

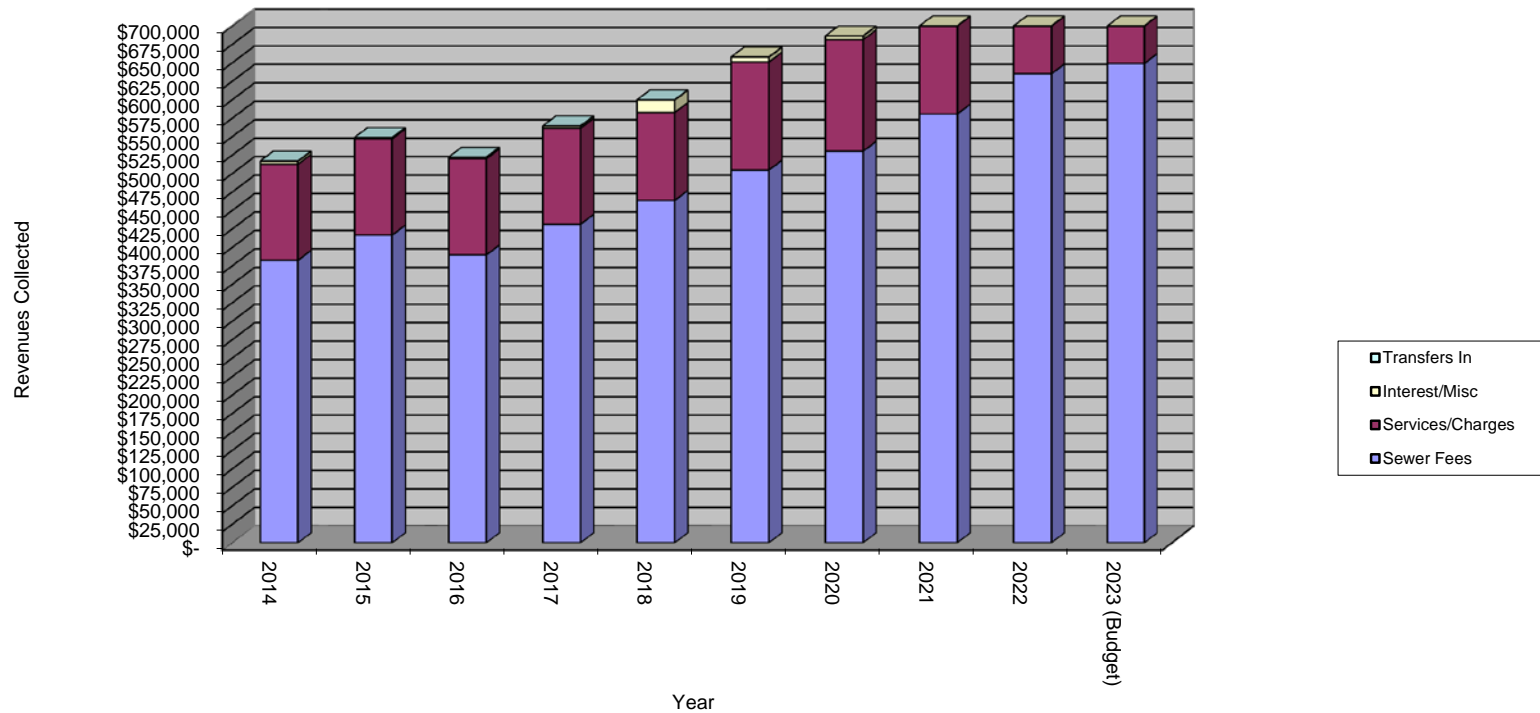
The Town of La Conner built a biosolids compost facility in 1996 to process the biosolids generated at the wastewater treatment plant as an alternative to commercial biosolids disposal in an effort to reduce costs. The demand for septage processing has increased over the years, and the Town has found this to be an excellent source of revenue, while eliminating the biosolids disposal problem.

Combined with this program is the sale of compost punch cards for individuals who wish to dispose of green waste and obtain finished compost product. The Town also sells compost product directly to soils retailers and commercial landscapers. The compost facility produces approximately 9500 cubic yards of compost per year.



# Town of La Conner 2023 Budget

## Fund 409 - Sewer Fund Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Sewer Fees	\$ 382,825	\$ 416,915	\$ 390,059	\$ 431,539	\$ 463,843	\$ 504,966	\$ 530,435	\$ 580,854	\$ 635,416	\$ 649,328
Services/Charges	\$ 130,175	\$ 130,425	\$ 130,275	\$ 130,075	\$ 119,167	\$ 146,322	\$ 151,128	\$ 119,642	\$ 159,277	\$ 134,700
Interest/Misc	\$ 3,925	\$ 1,409	\$ 1,899	\$ 2,871	\$ 16,756	\$ 6,638	\$ 4,787	\$ 14,135	\$ 2,365	\$ 1,130
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 516,925	\$ 548,749	\$ 522,233	\$ 564,484	\$ 599,766	\$ 657,926	\$ 686,350	\$ 714,631	\$ 797,058	\$ 785,158

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**  
**SEWER - FUND 409**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
<b>409-308-00-00-00</b>	<b>Beginning Fund Balance</b>	<b>17,258</b>	<b>35,660</b>	<b>156,149</b>	<b>152,546</b>
409-308-80-01-00	Sewer RCE Fees Collected	93,373	94,038	94,038	94,301
409-308-80-02-00	Sewer Plant	362,932	402,035	402,035	475,562
409-308-80-03-00	Sewer Pipe	32,772	33,005	33,005	33,098
409-308-80-04-00	Sewer Plant - Tribe	134,092	135,047	135,047	163,302
409-308-80-05-00	Sewer Pipe - Tribe	1,266	1,273	1,274	1,279
	<b>Sewer BFB sub-total</b>	<b>641,693</b>	<b>701,059</b>	<b>821,549</b>	<b>920,088</b>
<b>Charges for Goods/Svcs.</b>					
409-331-00-00-00	Cares Act Grant	697.12			
409-343-50-00-00	Side Sewer Permit	375	300	1,800	1,000
409-343-50-01-00	Sewer Service Charges	382,385	423,044	475,285	473,720
409-343-50-01-01	Tribe Sewer Charges	148,050	157,810	160,132	175,608
409-343-50-02-00	Compost Treatment Charges	130,000	119,167	130,050	130,000
409-343-50-04-00	Side Sewer RCE'S	19,456		24,320	
409-343-50-03-00	Tribal Fair Share Adj.				
409-343-50-05-00	Side Sewer - Capping		100	200	200
409-345-81-00-00	DE Engineering Fees		12,721	628	3,500
409-345-80-00-00	Planning & Development Fees		375	2,279	
	<b>Total Charges for</b>	<b>680,963</b>	<b>713,516</b>	<b>794,693</b>	<b>784,028</b>
<b>Miscellaneous Revenue</b>					
409-361-11-00-00	Investment Interest	2,482	884	1,836	500
409-361-11-02-00	Reinvested Interest	1,233	231	529	130
409-369-91-00-00	Miscellaneous Revenue				500
	<b>Total Misc,Revenue</b>	<b>3,715</b>	<b>1,115</b>	<b>2,365</b>	<b>1,130</b>
<b>Non Revenues</b>					
409-382-80-00-00	DE Engineering Fees	1,672			
	<b>Total Non Revenues</b>				-
	<b>Total Sewer Revenue</b>	<b>686,350</b>	<b>714,631</b>	<b>797,058</b>	<b>785,158</b>
<b>TOTAL SEWER FUND</b>		<b>1,328,042</b>	<b>1,415,690</b>	<b>1,618,608</b>	<b>1,705,246</b>

409-343-50-02-00 Charge to Compost Fund for Treatment 920088.19

**Fund/Department Objectives:**

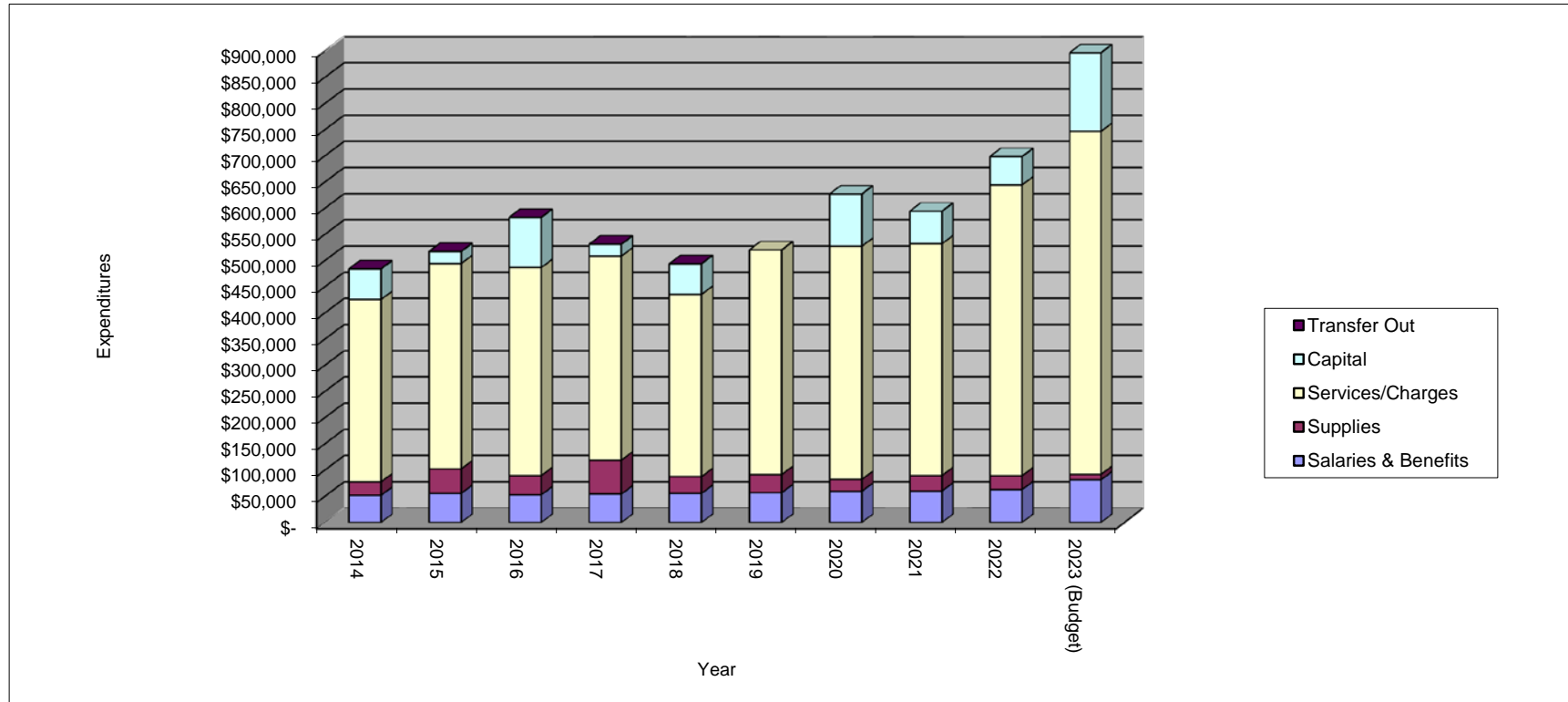
This fund accounts for the expenditures for the sewer plant operations. The Town provides sewer treatment for the Town, the Swinomish Tribal Community and other users in accordance with the criteria set forth in the NPDES permit. The Town contracts for the operation of the sewer plant with Water and Wastewater Services.

**Performance Goals:**

Meet the criteria set forth in the NPDES permit which is monitored by the Department of Ecology.  
Operation of the plant in an efficient manner.

## Town of La Conner 2023 Budget

### Fund 409 - Sewer Fund Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Salaries & Benefits	\$ 51,818	\$ 55,440	\$ 52,785	\$ 54,307	\$ 55,545	\$ 56,867	\$ 59,484	\$ 60,047	\$ 62,849	\$ 81,396
Supplies	\$ 25,692	\$ 46,750	\$ 36,699	\$ 64,730	\$ 32,025	\$ 34,695	\$ 22,765	\$ 29,520	\$ 26,447	\$ 10,465
Services/Charges	\$ 348,060	\$ 392,034	\$ 397,162	\$ 389,566	\$ 347,898	\$ 428,679	\$ 445,151	\$ 442,547	\$ 555,244	\$ 654,932
Capital	\$ 58,296	\$ 22,894	\$ 95,635	\$ 22,453	\$ 58,335		\$ 99,583	\$ 62,028	\$ 53,897	\$ 150,000
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -					
	\$ 483,867	\$ 517,118	\$ 582,281	\$ 531,056	\$ 493,803	\$ 520,242	\$ 626,984	\$ 594,141	\$ 698,437	\$ 896,793

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

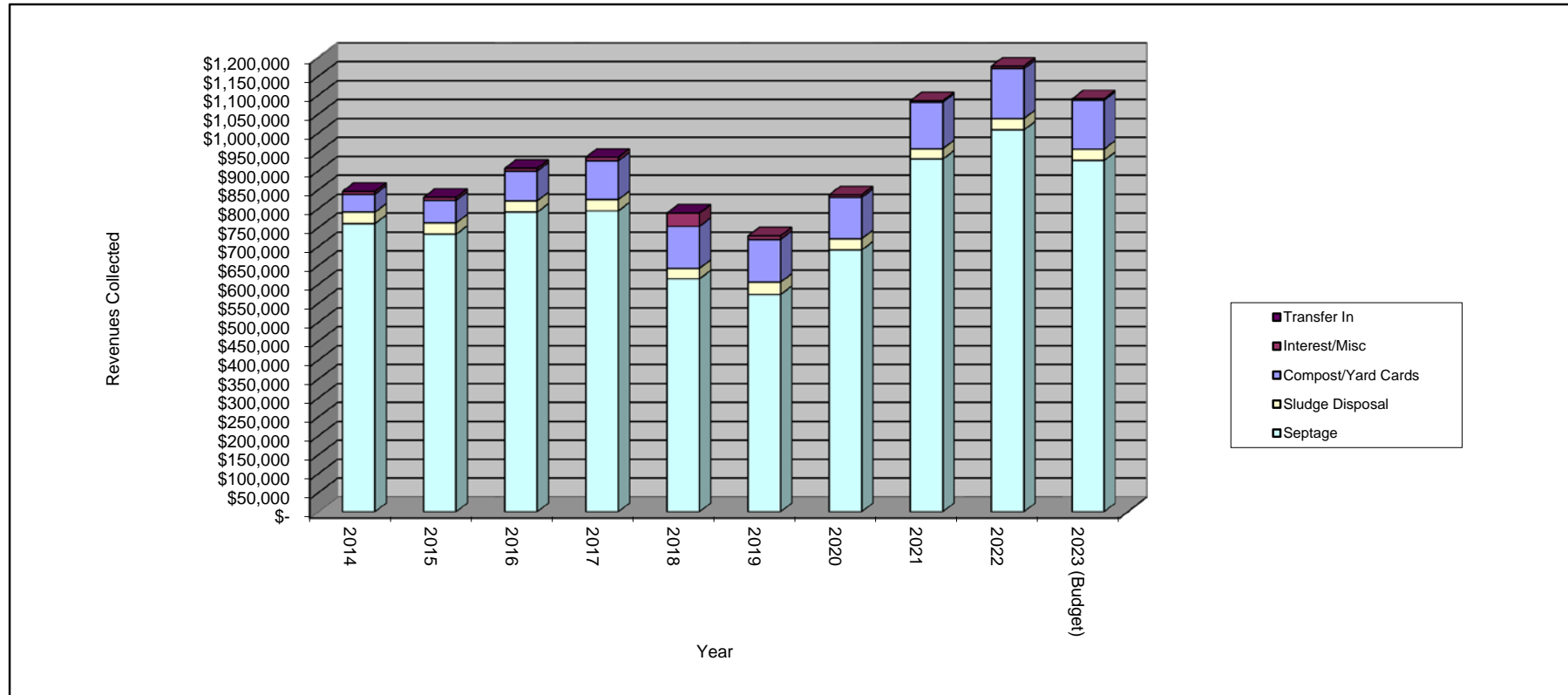
**SEWER FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
409-535-80-10-01	Sewer Salaries & Wages	38,536	38,968	41,287	51,618
409-535-80-21-00	Benefits	20,948	21,079	21,562	29,778
	<b>Total Wages &amp; Benefits</b>	<b>59,484</b>	<b>60,047</b>	<b>62,849</b>	<b>81,396</b>
<b>Operations &amp; Supplies</b>					
409-535-80-31-00	Office & Operating Supplies	4,499	5,799	1,670	180
409-535-80-31-02	Lab Supplies	12,883	17,208	18,723	785
409-535-80-31-05	U.V.	381	5,615	4,485	7,000
409-535-80-32-00	Fuel				500
409-535-80-41-00	Professional Services	9,002	1,341	614	10,000
409-535-80-41-03	Plant Operator	187,206	191,050	201,452	221,249
409-535-80-41-04	Engineering	13,356	11,468	1,977	5,000
409-535-80-41-06	Audit Fees		1,803	2,827	4,987
49-535-80-41-08	DE Engineering Fees			1,259	3,500
409-535-80-42-00	Communications	2,901	3,034	3,384	4,040
409-535-80-42-02	Postage	2,101	897	1,568	2,000
409-535-80-44-00	Advertising				250
409-535-80-45-00	Operating Rentals & Leases			729	500
409-535-80-46-00	Insurance	13,449	15,059	24,986	32,982
409-535-80-47-00	Public Utility Services	61,510	68,618	73,503	82,102
409-535-80-47-01	Swinomish Tribe Fair Share Adj.	1,204	6,637	19,753	80,000
409-535-80-47-02	Sludge Disposal	30,000	30,000	30,000	30,000
409-535-80-48-00	Software Maintenance	2,451	2,864	2,845	3,500
409-535-80-48-01	Plant Repair & Maintenance	82,161	38,687	111,567	80,000
409-535-80-48-03	Pipe Repair & Maintenance	19,974	21,074	26,226	50,000
409-535-80-48-05	Materials/Testing	11,860	31,909	37,467	30,000
409-535-80-49-00	Dues & Subscriptions	263	1,106	3,115	2,500
409-535-80-50-00	Excise Taxes	10,468	11,772	12,780	13,822
409-535-80-51-00	Intergovernmental Permits				500
409-535-80-62-01	Biosolids Imp/Buildings			1,489	
	<b>Total Operations &amp; Supplies</b>	<b>465,667</b>	<b>465,942</b>	<b>582,420</b>	<b>665,397</b>
	<b>Total Sewer Expenditures</b>	<b>525,151</b>	<b>525,989</b>	<b>645,269</b>	<b>746,793</b>
<b>Nonexpenditures</b>					
409-582-80-41-08	DE Engineering Fees	2,249	6,124		
	<b>Total Nonexpenditures</b>	<b>2,249</b>	<b>6,124</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures</b>					
409-594-35-62-01	Sewer Plant Improvements	99,583	9,977	53,168	50,000
409-594-35-62-02	Collection Rehab/Pipe		52,050		50,000
409-594-35-64-00	Machinery/Equip-Sewer	-	-	-	50,000
	<b>Total Capital Expenditures</b>	<b>99,583</b>	<b>62,028</b>	<b>53,168</b>	<b>150,000</b>
409-597-55-00-00	Transfer to Public Art Fund	-	-	-	-
<b>Total SEWER FUND</b>		<b>626,984</b>	<b>594,141</b>	<b>698,437</b>	<b>896,793</b>

409-594-35-62-01      Roofing RAS & Generator Rebuild  
409-594-35-62-02      I&I  
409-594-35-64-00      Claifier #1 Rebuild

## Town of La Conner 2023 Budget

### Fund 412 - Compost Fund Revenue Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Septage Receivables	\$ 761,305	\$ 733,100	\$ 791,403	\$ 794,836	\$ 615,355	\$ 573,973	\$ 691,318	\$ 931,533	\$1,008,759	\$ 928,000
Sludge Disposal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 27,500	\$ 32,500	\$ 30,000	\$ 27,500	\$ 30,000	\$ 30,000
Compost/Yard Cards	\$ 47,576	\$ 59,495	\$ 78,611	\$ 102,090	\$ 111,000	\$ 112,913	\$ 108,958	\$ 122,891	\$ 131,681	\$ 128,998
Tax/Interest/Misc	\$ 7,028	\$ 7,593	\$ 6,945	\$ 9,322	\$ 34,806	\$ 9,130	\$ 6,847	\$ 3,450	\$ 6,659	\$ 3,600
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 845,909	\$ 830,188	\$ 906,959	\$ 936,248	\$ 788,661	\$ 728,516	\$ 837,123	\$1,085,374	\$1,177,098	\$ 1,090,598

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - REVENUES**

**COMPOST - FUND 412**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
412-308-000-000-00	<b>Beginning Fund Balance</b>	<b>328,396</b>	<b>251,117</b>	<b>678,805</b>	<b>793,812</b>
	<b>Compost BFB sub-total</b>	<b>328,396</b>	<b>251,117</b>	<b>678,805</b>	<b>793,812</b>
<b>Sewer Compost Services</b>					
412-316-40-00-00	Compost Sales Tax	2,007	2,498	3,148	2,800
412-343-50-02-00	Septage Receivables	691,318	931,533	1,008,759	928,000
412-343-50-03-00	Sludge Disposal Receipts	30,000	27,500	30,000	30,000
412-343-50-04-00	Yard Waste Punchcards	64,921	65,791	68,442	68,790
412-343-50-04-01	Compost Punchcards	44,037	57,100	63,238	60,208
	<b>Total Sewer Compost Services</b>	<b>832,283</b>	<b>1,084,422</b>	<b>1,173,587</b>	<b>1,089,798</b>
<b>Miscellaneous Revenue</b>					
412-361-11-00-00	Investment Interest	2,119	754	1,568	600
412-361-11-02-00	Reinvested Interest	1,053	197	451	200
412-367-11-00-00	PSE Solar Program	1,668			
412-369-10-00-00	Proceeds from Sales of Surplus				
412-369-91-00-00	Miscellaneous Revenue			1,492	
412-395-20-00-00	Capital Loss Compensation Asset				
	<b>Total Miscellaneous Revenue</b>	<b>4,840</b>	<b>952</b>	<b>3,511</b>	<b>800</b>
	<b>Total Compost Revenue</b>	<b>837,123</b>	<b>1,085,374</b>	<b>1,177,098</b>	<b>1,090,598</b>
<b>TOTAL COMPOST</b>		<b>1,165,519</b>	<b>1,336,490</b>	<b>1,855,903</b>	<b>1,884,410</b>

**Department Objective:**

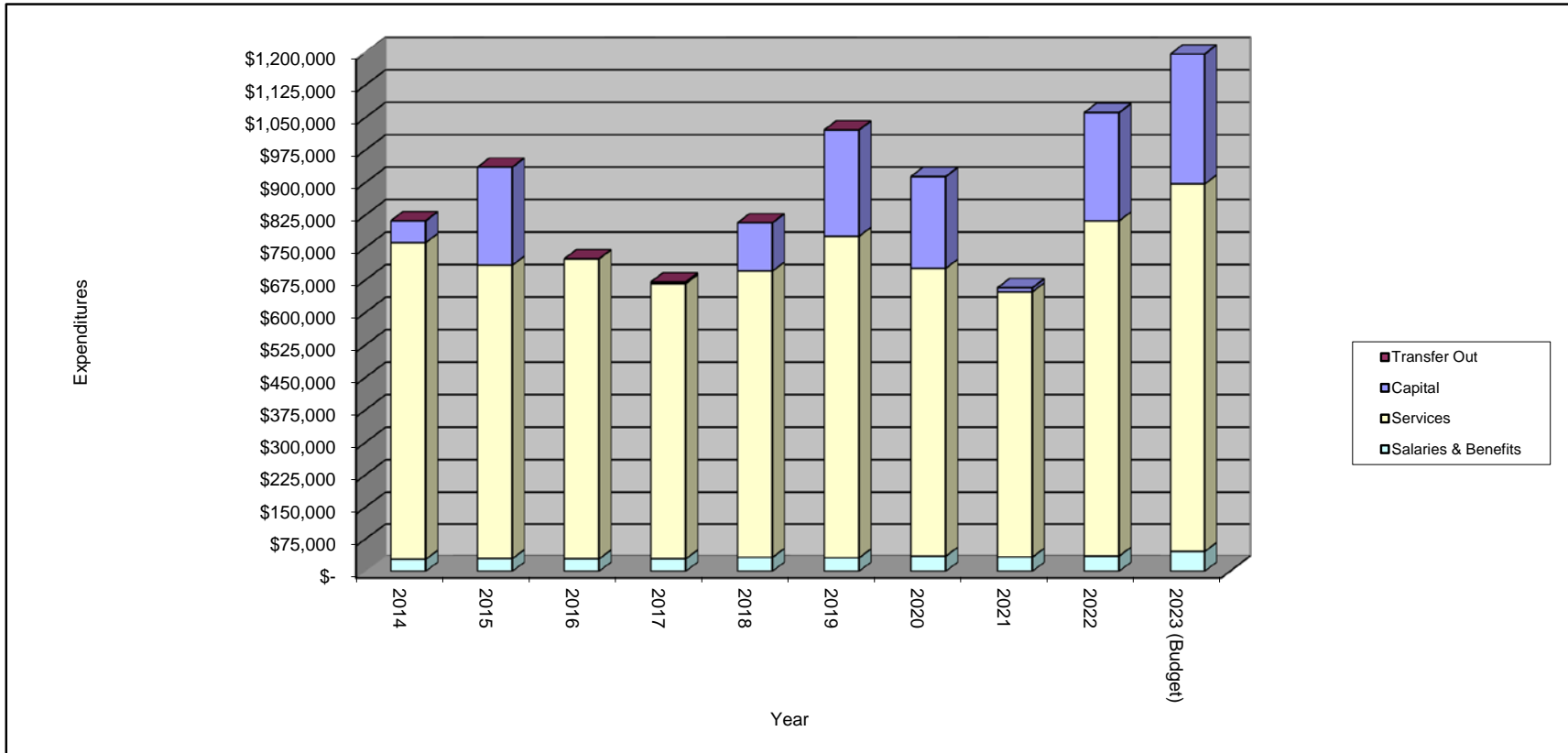
This fund exists to account for the revenue and expenditures with the compost system operated at the Sewer Treatment Plant.

**Performance Goals:**

Operation of the composting system in an efficient manner & reduction or elimination of the hauling of biosolids for disposal.

## Town of La Conner 2023 Budget

### Fund 412 - Compost Fund Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (Budget)
Salaries & Benefits	\$ 28,381	\$ 29,925	\$ 29,270	\$ 29,305	\$ 32,755	\$ 31,773	\$ 35,653	\$ 33,386	\$ 35,851	\$ 46,561
Services	\$ 733,746	\$ 680,165	\$ 695,158	\$ 638,051	\$ 663,544	\$ 745,034	\$ 667,174	\$ 615,060	\$ 776,486	\$ 850,692
Capital	\$ 50,240	\$ 226,094	\$ -	\$ 3,683	\$ 111,363	\$ 245,119	\$ 211,575	\$ 9,240	\$ 249,605	\$ 300,000
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 812,367	\$ 936,184	\$ 724,429	\$ 671,040	\$ 807,663	\$ 1,021,925	\$ 914,402	\$ 657,686	\$ 1,061,941	\$ 1,197,253

**TOWN OF LA CONNER**  
**2023 LINE ITEM BUDGET - EXPENDITURES**

**COMPOST FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET
412-554-90-10-01	Compost Salaries & Wages	22,968	21,877	23,666	29,961
412-554-90-21-01	Benefits	12,685	11,509	12,185	16,600
	<b>Total Wages &amp; Benefits</b>	<b>35,653</b>	<b>33,386</b>	<b>35,851</b>	<b>46,561</b>
<b>Operations &amp; Supplies</b>					
412-554-90-32-00	Fuel	15,988	22,070	34,538	40,062
412-554-90-41-00	Professional Services	511	344	1,188	1,500
412-554-90-41-01	Audit Fees		2,310	3,620	6,100
412-554-90-41-05	Compost Operator	175,104	178,606	188,429	206,946
412-554-90-41-07	Pile Grinding	102,384	88,303	98,826	150,000
412-554-90-44-40	Advertising	582	225		500
412-554-90-45-00	Rents & leases	21,523			1,000
412-554-90-46-00	Insurance	2,990	4,818	6,048	7,984
412-554-90-47-00	Sewer Service Charge	130,000	130,000	130,000	130,000
412-554-90-47-01	Waste Disposal		21		500
412-554-90-48-01	Building Repair & Maintenance	177	454	11,915	45,000
412-554-90-48-03	Software Maintenance	1,582	2,237	2,845	3,500
412-554-90-48-05	Compost Testing/Materials	41,996	30,540	63,968	81,000
412-554-90-48-06	Compost Machinery/Equip	101,330	57,107	129,545	85,000
412-554-90-49-00	Dues & Subscriptions		263	263	300
412-554-90-53-00	Compost Sales Tax	2,084	4,008	4,514	4,500
412-554-90-53-01	Excise Taxes	12,298	17,796	18,413	18,800
412-554-99-54-00	Utility business tax	58,625	75,958	82,373	68,000
	<b>Total Operations &amp; Supplies</b>	<b>667,174</b>	<b>615,059</b>	<b>776,485</b>	<b>850,692</b>
	<b>Total Compost Expenditures</b>	<b>702,827</b>	<b>648,446</b>	<b>812,336</b>	<b>897,253</b>
<b>Capital Expenditures</b>					
412-594-35-62-00	Building Improvements		9,240	40,747	250,000
412-594-35-63-00	Compost Efficiency Improvement				
412-594-35-64-00	Machinery/Equip-Compost	211,575		208,858	50,000
	<b>Total Capital Expenditures</b>	<b>211,575</b>	<b>9,240</b>	<b>249,605</b>	<b>300,000</b>
<b>Total Compost Fund</b>		<b>914,402</b>	<b>657,686</b>	<b>1,061,941</b>	<b>1,197,253</b>
412-594-35-62-00	Pads & Paving				
412-594-35-64-00	Mix Auger				



## **Town of La Conner Budget and Financial Policies**

### **1.0 Purpose of Budget and Financial Policies**

- a. The stewardship of public funds is one of the greatest responsibilities given to the officials and managers of the Town of La Conner. Therefore, the establishment and maintenance of wise fiscal policies enables Town officials to protect public interests and ensure public trust.
- b. Written, adopted financial policies have many benefits, such as assisting the Council and Administration in the financial management of the Town, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as Council and staff changes occur.
- c. Town staff members develop annual operating budget requests after receiving general direction from Administration. The budget determines what services the Town will offer, the level of these services, and how funds will be provided to finance them. Recognizing the importance of these decisions, the following policy statements reflect the principles and priorities the Town uses in preparing the budget.
- d. This document incorporates past financial practices in defining the current policies to be used by the Town to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the Town's financial affairs.

### **2.0 General Financial Philosophy**

- a. The financial policy of the Town of La Conner is to provide a sufficient financial base and the resources necessary to sustain a high level of municipal services to ensure public safety, to maintain the physical infrastructure and surroundings of the Town, and to promote the social well-being of the citizens of La Conner.
- b. It shall be the goal of the Town to achieve a strong financial condition with the ability to:
  - Withstand local and regional economic impacts;
  - Adjust efficiently to the community's changing service requirements;
  - Effectively maintain and improve the Town's infrastructure;
  - Prudently plan, coordinate, review and implement responsible community development and growth;
  - Provide a high level of police, fire, and other protective services to assure public health and safety.

### **3.0 Operating Budget Policies**

- a. The Municipal Budget is the central financial planning document which embodies all operating revenue and expenditure decisions. It establishes the level of services to be provided by each department within the confines of anticipated municipal revenues.
- b. The Town Council will establish municipal service levels and priorities for the ensuing year prior to and during the development of the preliminary budget.
- c. The Town Administrator and Finance Director shall incorporate the Council's priorities in the formulation of the preliminary and final budget proposal.
- d. The Mayor is to prepare (or may delegate) a budget message to be submitted as part of the preliminary budget document.
- e. Adequate maintenance and replacement of the Town's capital facilities and equipment will be provided for in the annual budget.
- f. The goal of the current fiscal year budget will be balanced with current year revenues.

### **4.0 Fund Balance Policy**

- a. Fund Balance is defined as the excess of assets over liabilities, which is an unreserved, undesignated resource that remains part of the General Government budget. The Town desires to maintain a prudent level of financial resources to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The Fund Balance has been accumulated to meet this purpose, to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The long-term target is to maintain a rolling beginning fund balance equal to **20%** of operating revenues.
- b. The Town's goals are to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues. Revenues in excess of operating expenditures, ("Surplus Funds"), may be transferred to a Long Term Obligation, or Debt Service Fund. Capital projects, Street Overlays and Motor Vehicle replacements may be funded from Capital Reserve funds.
- c. Fund balance may be accessed under the following conditions:
  - Surplus Funds may be transferred to a Cumulative Reserve, Long Term Obligation, Debt Service Fund, or may be used to restore the target fund balance.
  - A majority of the council is required to approve use of the General Fund Balance to fund unforeseen expenditure requirements or unanticipated revenue fluctuations. The Town Council will identify a plan to restore the Fund Balance to its target amount as part of the budget proposal.
  - Exception the event of the declaration of an emergency by the Town Council, a minimum Fund Balance equal to 10% of operating revenues will be maintained. A majority of the council is required to approve use of the Fund Balance such that it falls

below the minimum. The Town will identify a plan to restore the General Fund balance to its target amount as part of the emergency budget proposal.

## **5.0 Revenue and Expenditure Policies**

- a. Annual revenues are conservatively estimated as a basis for preparation of the annual budget and Town service programs.
- b. Expenditures approved by the Town Council in the annual budget define the Town's spending limits for the upcoming fiscal year. Beyond the requirements of law, the Town will maintain an operating philosophy of cost control and responsible financial management.
- c. The Town will maintain revenue and expenditure categories according to state statute and administrative regulation.
- d. Current revenues will be sufficient to support current expenditures.
- e. Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information.
- f. All fees for services shall be reviewed and adjusted annually per CPI of the previous year (where necessary) and at least every five years to ensure that rates are equitable and cover the total cost of service or that percentage of total service cost deemed appropriate by the Town.
- g. Revenues of a limited or indefinite term will be used for capital projects or one-time operating expenditures to ensure that no ongoing service program is lost when such revenues are reduced or discontinued.
- h. Grant applications to fund new service programs with state or federal fund will be reviewed by the Town, as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.
- i. The Town of La Conner will establish and maintain Special Revenue Funds which will be used to account for proceeds from specific revenue sources to finance designated activities which are required by statute, ordinance, resolution or executive order.
- j. The goal will be that annual expenditures will be maintained within the limitations of annual revenues. The Town will not use short-term borrowing to finance current operating needs without full financial analysis and prior approval of the Town Council.
- k. In order to ensure the continuity of services, the Town will budget no more sales tax revenue than was received in the prior year as a hedge against possible future economic events.
- l. All authorized positions will be budgeted for a full year and with the maximum allowable benefit rate unless specifically designated by the Town Council as a partial-year position.
- m. Should economic downturns develop which could result in revenue shortfalls or fewer available resources, the Town will make adjustments in anticipated expenditures to compensate.

- n. Deficit financing and borrowing to support on-going operations will play no part in the Town's responses to revenue shortfalls. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-defined repayment schedule of a short duration.

## **6.0 One-Time Revenues**

- a. It is the general policy of the Town to use major one-time revenues to fund capital improvements or reserves. The use of one-time revenues to fund ongoing expenditures is discouraged.
- b. Unpredictable revenues are budgeted conservatively, and any amount collected in excess of the budget is generally carried forward in the fund balance.
- c. All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified or identified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

## **7.0 Enterprise Fund Policies**

- a. The Town will establish enterprise funds for Town services when 1) the intent of the Town is that all costs of providing the service should be financed primarily through user charges; and/or 2) the Town Council determines that it is appropriate to conduct a periodic review of net income for capital maintenance, accountability, or other public policy purposes.
- b. Enterprise funds will be established for Town -operated utility services.
- c. Enterprise fund expenditures will be established at a level sufficient to properly maintain the fund's infrastructure and provide for necessary capital development.
- d. Each enterprise fund will maintain an adequate rate structure to cover the costs of all operations, including maintenance, depreciation, capital and debt service requirements, reserves (as established by fiscal policy or bond covenant), and any other cost deemed necessary.
- e. Enterprise fund services will establish and maintain reserves for general contingency and capital purposes consistent with those maintained for general governmental services.
- f. Revenue bonds shall be issued only when projected operating revenues are insufficient for the enterprise's capital financing needs.
- g. The Town will limit the maturities of all utility revenue bond issues to 20 years or less.

## **8.0 Cash Management and Investment Policies**

- a. Careful financial control of the Town's daily operations is an important part of La Conner's overall fiscal management program. Achieving adequate cash management and investment control requires sound financial planning to ensure that sufficient revenues are available to meet the current expenditures of any one operating period. Once steps are

taken to ensure that the Town maintains a protected cash position in its daily operations, it is to the municipality's advantage to prudently invest idle funds until such time as they are required to make expenditures.

- b. The Town's idle cash will be invested on a continuous basis in accordance with the Town's adopted investment policies.
- c. The Town will maintain a formal investment policy conforms to all Washington State statutes, Town Ordinances and policies governing the investment of public funds.
- d. The Town will invest all funds (in excess of current requirements) based upon the following order of priority: 1) legality; 2) safety; 3) liquidity and yield. No public deposit shall be made except in a qualified public depository as provided in Chapter 39.58 RCW and FDIC insured.
- e. Investments with Town funds shall not be made for purposes of speculation.
- f. The Town is prohibited from investing in derivative financial instruments for the Town's managed investment portfolio.
- g. Proper security measures will be taken to safeguard investments. The Town's designated banking institution will provide adequate collateral to insure Town funds.
- h. The Town Council will be provided with quarterly reports on the Town's investment strategy and performance.
- i. Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.
- j. Investment interest from Treasurer's Cash will be allocated in accordance with LCMC 3.35.030 considering 1) Interest earned on restricted fund balances will be allocated according to fund balances, 2) average cash balance of the participating fund; and 3) minimum cash balance needs as determined by the Finance Director.
- k. The Town will issue checks for all budgetary expenditures to provide greater financial control and investment flexibility.
- l. Treasurer's checks will not be permitted.

## **9.0 Accounting, Financial Reporting, and Auditing Policies**

- a. The Town of La Conner will establish and maintain a high standard of accounting practices. Accounting and budgetary systems will, at all times, conform to Generally Accepted Accounting Principles, the State of Washington Budgeting Accounting Reporting System (B.A.R.S.) and local regulations.
- b. A comprehensive accounting system will be maintained to provide all financial information necessary to effectively operate the Town.
- c. The Town will meet the financial reporting standards set by the Governmental Accounting Standards Board.
- d. Full disclosure will be provided in all Town financial reports and bond representations.
- e. Audits will be performed at a frequency as prescribed by the State Auditor's Office.

f. The Town will enact the following internal controls:

- Segregation of Duties – No employee should control any one transaction from beginning to end. Accounts payable will be reviewed, initialed, and signed by two employees other than the employee preparing the checks. Payroll checks will not be signed by the employee processing payroll.
- It is the goal of the Town that all invoices presented for payment will be initialed by department heads.
- All checks for accounts payable and payroll will be available for a councilmembers review upon request and presented for council approval at council meetings. All voided checks shall be clearly stated on the certification form.
- An employee other than the Finance Director, and designated by the Finance Committee shall reconcile the Town's monthly bank statements.
- The Finance Director or designee will review and initial the cash receipts log to verify it matches the bank validated deposit slip.
- The Finance Director or Public Works Director will initial all adjustments to water and sewer accounts.
- The Town will use official pre-numbered cash receipt forms with the Town of La Conner printed on them rather than generic receipt forms.
- Bank deposits will be made daily and all checks will be endorsed immediately upon receipt.
- Purchasing/Credit Cards will be kept in the Town safe. A log sheet must be signed out and in, by the employee and initialed by another employee. Employees acknowledge by signing the Receipt for Personnel Policy Manual, that they understand the Town of La Conner's policies and procedures regarding allowable uses for credit cards.
- An itemized expense voucher must be filled out for reimbursement with original detailed source documents. Photocopies of credit card slips will be an exception.

## **10. Reserve Fund Policies**

- a. Adequate reserve levels are a necessary component of the Town's overall financial management strategy and a key factor in external agencies' measurement of the Town's financial strength.
- b. Town and State regulations have been established to allow the Town of La Conner to create and maintain specific reserve funds. Prudent use of reserve funds enable the Town to defray future costs, take advantage of matching funds, and beneficial (but limited) opportunities. Reserve funds provide the Town with the ability to exercise flexible financial planning in developing future capital projects. Reserve funds are necessary to enable the Town to deal with unforeseen emergencies or changes in condition.
- c. The goal of the Town will be to maintain a Contingency Fund to address unforeseen project expenditures or external revenue shortfalls in an amount equivalent to ten percent of the funded six-year CIP, less proprietary fund projects. Contributions will be made from appropriate Fund resources as they are available.

- d. All expenditures drawn from reserve accounts shall require prior Council approval unless previously authorized by the Town Council for expenditure in the annual budget.

## **11.0 Debt Management Policies**

- a. The amount of debt issued by the Town is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages. From a policy perspective, the Town of La Conner uses debt in two ways: (1) As a mechanism for needed improvements to both present and future citizens; and (2) As a mechanism to reduce the costs of substantial public improvements.
- b. Town Council approval is required prior to the issuance of debt.
- c. An analytical review shall be conducted prior to the issuance of debt.
- d. The Town will use the services of a legally certified and credible bond counsel in the preparation of all bond representations.
- e. The Town of La Conner will not use long-term debt to support current operations.
- f. Long-term borrowing will only be used for capital improvements that cannot be financed from current revenues.
- g. Short-term borrowing will only be used to meet the immediate financing needs of a project for which long-term financing has been secured but not yet received.
- h. The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life.
- i. Non-capital furnishings, supplies, and personnel will not be financed from bond proceeds.
- j. The Town will use refunding bonds where appropriate, when restructuring its current outstanding debt.
- k. Reserves, interest costs, operating costs, and/or maintenance expenses will be capitalized only for enterprise activities; capitalized operating expenses will be strictly limited to those expenses incurred prior to actual operation of the facilities.
- l. The Town will maintain a good credit rating at all times.
- m. Assessment bonds will be issued in place of general obligation bonds, where possible, to assure the greatest degree of public equity.
- n. Under most circumstances, the maturity of all assessment bonds shall not exceed 20 years.
- o. General Obligation bonds will be issued with maturities of 20 years or less.
- p. The following individual percentages shall not be exceeded in any specific debt category:
  - General Debt - 2.5% of assessed valuation
  - Utility Debt - 2.5% of assessed valuation
  - Open Space and Park Facilities - 2.5% of assessed valuation

- q. Limited-tax general obligation bonds will not exceed one and one-half percent of the Town's current assessed property valuation.
- r. Limited-tax general obligation bonds will be issued only if:
  - A project in progress requires funding not available from alternative sources;
  - Matching fund monies are available which may be lost if not applied for in a timely manner; or
  - Emergency conditions exist.

## **12.0 Capital Improvement Policies**

- a. La Conner's Town government is accountable for a considerable investment in buildings, parks, roads, sewers, equipment and other capital investments. The preservation, maintenance, and future improvement of these facilities are a primary responsibility of the Town. Planning and implementing sound capital improvement policies and programs today will help the Town avoid emergencies and major costs in the future therefore:
  - The Town will establish and implement a comprehensive multi-year Capital Improvement Program.
  - The Capital Improvement Program will be prepared and updated annually.
  - The Town Council will designate annual ongoing funding levels for each of the major project categories within the Capital Improvement Program.
  - Financial analysis of funding sources will be conducted for all proposed capital improvement projects.
  - An annual Capital Improvement Budget will be developed and adopted by the Town Council as part of the annual budget.
  - The Capital Improvement Program will be consistent with the Capital Facilities Element of the Comprehensive Plan.



## **Town of La Conner INVESTMENT POLICY**

### **1.0 Policy**

It is the policy of the Town of La Conner to invest public funds in a manner consistent with the greatest safety and protection for the Town's investments. This investing of funds will, while protecting the safety of the Town's investment, produce the highest investment return for meeting the cash flow requirements of the Town and conform to all Washington State statutes, Town ordinances and policies governing the investment of public funds.

### **2.0 Scope**

This investment policy applies to all financial assets of the Town of La Conner. These funds are accounted for in the Town of La Conner's Annual Report to the State of Washington.

### **3.0 Prudence**

The standard of prudence to be applied by the Investment Officer in managing the Town's overall portfolio shall be the "Prudent Person Rule" which states:

"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 safety of their capital as well as the probable income to be derived."

The Investment Officer, acting in accordance with the Investment Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### **3.1 Public Trust**

All participants in the investment process will seek to act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public scrutiny and evaluation. In addition, the overall investment program shall be designed and administered with a degree of professionalism worthy of the public trust. Investment officials shall also refrain from any transaction that might knowingly impair public confidence in the Town's ability to govern effectively.

### **4.0 Objective**

The funds of the Town of La Conner will be invested in accordance with the Constitution of the State of Washington, applicable statutes (Revised Code of Washington (RCW), Town ordinances, resolutions, and Council direction. The objectives below are listed in order of importance.

#### **4.1 Safety**

Safety of principal is the primary objective of the Town's investment program. Investments of the Town shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

## **4.2 Liquidity**

The Town of La Conner's investment portfolio will remain sufficiently liquid to enable the Town to meet all operating and capital requirements which might reasonably be anticipated. Investments will be organized according to a laddered maturity schedule.

## **4.3 Return on Investment**

The Town's investment portfolio shall be designed with the goal of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Town's investment risk constraints and the cash flow characteristics of the portfolio. The Town will use as a benchmark, the average rate of return of a Six-Month Treasury Bill.

## **5.0 Delegation of Authority**

### **5.1 Investment Policy and Implementation**

The Town Council will annually review the overall Investment Policy as it relates to the Town's financial objectives and make any necessary modifications to the Policy. The Council will annually appoint the members of the Investment Committee and direct the Investment Committee as to the investment policies to be implemented for the next year.

### **5.2 Investment Committee**

The membership of the Town's Investment Committee will be the current Finance Committee, which includes the Finance Director, Administrator, and two members of the Town Council. The Committee shall meet quarterly to review the Town's current investments and provide the Finance Director with guidance on any further investment decisions. The Committee shall meet to determine general strategies and monitor results. The Investment Committee shall include in its deliberations such topics as: economic outlook; portfolio diversification and maturity structure; potential risks to the Town's funds; authorized depositories; and the target rate of return on the investment portfolio.

### **5.3 Investment Officer**

The Town of La Conner's Finance Director is designated as the Investment Officer for the Investment Committee and is responsible for implementing investment decisions and activities as directed by the Investment Committee and Town Council.

The Finance Director shall establish and maintain written procedures for the operation of the investment program consistent with this Investment Policy. Such procedures shall include explicit delegation of authority to persons responsible for the implementation of the investment transactions. No person may engage in an investment transaction except as provided under the terms of this Policy, and the procedures adopted by the Town Council. The Finance Director will be responsible for all transactions undertaken and will institute a system of controls reviewed and approved by the Town Council.

## **6.0 Ethics and Conflicts of Interest**

Officials and employees involved in the investment process shall refrain from personal business activity which could conflict with proper execution of the investment program, or which could impair their ability to make unbiased investment decisions. Employees and investment officials shall disclose to the Town Council the type of financial relationship, not specific dollar amounts,

in financial institutions that conduct business for the Town, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the Town's portfolio.

## **7.0 Qualified Institutions**

The Finance Director will maintain a list of financial institutions authorized to provide banking and investment services to the Town.

### **7.1 Financial Institutions**

The selection of the Town's bank(s) will be made from the list of Qualified Public Depositories approved by the Washington Public Deposit Protection Commission as authorized to provide investment services. (R.C.W. 39.58.080) Banks having a deposit relationship with the Town shall provide the Finance Director with appropriate financial statements on a timely basis.

Individuals representing firms doing business with the Town shall receive a copy of the Policy.

## **8.0 Authorized and Suitable Investments**

As contemplated in the Revised Code of Washington Section 35.39.032, the Finance Director of the Town is authorized on behalf of the Town and in accordance with the investment decisions of the Investment Committee to invest funds from the Town Treasury which, in the judgment of the Investment Committee are in excess of current Town needs. These excess funds will be limited to the following instruments:

**8.1** Investment deposits, including certificates of deposit, with qualified public depositories as defined in RCW Chapter 39.58.

**8.2** Certificates, notes, bonds, or any other obligations of the United States, including Treasury bills and Treasury bonds. (RCW Section 43.84.080, 36.29.020)

**8.3** The State of Washington Local Government Investment Pool. (RCW Chapter 43.250)

## **9.0 Safekeeping and Custody**

Securities will be held by a financial institution to serve as a third-party custodian acting on the Town's behalf. This agent shall issue a safekeeping receipt to the Town listing the specific instrument, rate, maturity and all other pertinent information. All securities purchased by the Town shall be properly designated as an asset of the Town, and no withdrawal of such securities, in whole or in part, shall be made from safekeeping.

## **10.0 Operating Checking Accounts**

It is the Policy of the Town to keep only minimal balances within its operating checking accounts to cover any outstanding checks and to maintain minimum bank balances.

## **11.0 Local Government Investment Pool**

It is the Policy of the Town to maintain at least \$25,000 in the State of Washington Local Government Investment Pool. (Section 8.3)

## **12.0 Maximum Maturities**

To the extent possible, the Town of La Conner 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 having a maturity date of more one-year from the date of purchase unless approved by the Investment Committee. In no event will maturity dates exceed 24 months.

## **13.0 Internal Control**

The Finance Director will establish an annual process of independent review for three years from the date of the resolution. This review will provide internal control by assuring compliance with policies and procedures.

## **14.0 Performance Guidelines**

The Investment Portfolio shall be designed to meet the investment objectives as outlined in Section 4.0 of this policy. As a benchmark, the average rate of return of a Six-Month Treasury Bill will be used. This performance standard shall take into account the Town's investment risk constraints and cash flow needs. Maturities of investments shall be kept relatively shorter in periods of rising interest and relatively longer in periods of declining interest rates. The portfolio will be structured to have quarterly maturities.

## **15.0 Reporting**

The Finance Director is charged with the responsibility of quarterly reporting on the investment portfolio.

### **15.1 Quarterly Reports**

The Finance Director shall submit to the Town Council a quarterly investment report that summarizes the investment strategies employed in the most recent quarter, description of the portfolio in terms of investment securities, yields, maturities, risk characteristics and other features. The report shall include:

1. A listing of individual securities held at the end of the reporting period;
2. The average life and final maturity of all investments listed;
3. Coupon, discount or earnings rate;
4. Percentage of the portfolio in each invested category; and
5. Average rate of return for the quarter compared to the current Six-Month Treasury Bill rate.

## **16.0 Investment Policy Adoption**

The Town's Investment Policy shall be adopted by Resolution of the Town Council. The Policy shall be reviewed periodically by the Finance Director and the Investment Committee. Any modifications made to the Policy must be approved by the Council.

## GLOSSARY OF TERMS

**ACCOUNTING SYSTEM:** The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

**ACCOUNTS PAYABLE:** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

**AD VALOREM TAXES:** A tax levied on the assessed value of real property.

**AGENCY FUND:** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and /or other funds.

**ANNUAL FINANCIAL REPORT:** The official annual report of a government. It includes (a) the five combined financial statements in the combined statements-overview and their related notes and (b) combined statements by fund type and individual fund and account group financial statements in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

**APPROPRIATION:** An authorization made by the Town Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUATION:** A determination of the value of real or personal property as a basis for levy taxes.

**AUDIT:** A systematic examination of resource utilizations concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and result of operations;
- test whether transactions have been legally performed;
- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently; and
- ascertain the stewardship of officials responsible for governmental resources.

**AUDITOR'S REPORT:** In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices.

**AWC: Association of Washington Cities:** This organization lobbies in Olympia for the benefit of city government interests, and keeps localities informed through a weekly update during legislative session. On a year around basis, the association continuously provides information. updates and education to local government representatives on various topics. The annual convention of the association in June provides local officials an opportunity to select from several topics to address by attending workshops during the week. The association additionally manages a health benefit service for city employees and a small cities self-insurance pool (liability and property) for member cities interested in these programs.

**BARS: Budget, Accounting, and Reporting System:** Developed, distributed, taught and enforced by the Washington State Auditor's Office, this is the official guide to acceptable practices for accounting and recordkeeping in state agencies and political subdivisions.

**BEGINNING FUND BALANCE:** An account used to record estimated and actual resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or under-expenditure of the budget.

**BOND:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed revenue, or means of financing the expenditures. The term is also sometimes used to denote the officially approved expenditure ceilings under which the Town and its departments operate. It is the official written statement prepared by the Clerk Treasurer and Department Heads for the Mayor which presents the proposed budget to the Town Council.

**CAPITAL PROJECTS:** Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CASH BASIS ACCOUNTING:** The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

**CATEGORY II CITY:** A municipality of under 8,000 population at incorporation. These smaller entities may use cash basis accounting and a single entry system of bookkeeping, as long as utility fund budgets remain under \$500,000.

**COLA: Cost of Living Allowance**

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of the Town's debt instruments.

**ENDING FUND BALANCE:** The cash balance remaining at the end of the fiscal year available for appropriation in future years.

**ENTERPRISE FUNDS:** A type of proprietary fund which contains activities which are operated in a manner similar to private businesses.

**EXPENDABLE TRUST FUND:** A trust fund whose resources, including both principal and earnings, may be expended. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

**EXPENDITURE:** An outlay of current resources for goods and services. Expenditures reduce the remaining budget authorization (appropriation) available.

**FIDUCIARY FUND:** The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

**FUND:** Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity with a self-balancing set of accounts in which financial transactions relating to revenues, expenditures, assets and liabilities are recorded. Funds are established to account for the use of restricted revenue sources and to carry on specific activities or pursue specific objectives. Fund may be established by State constitution, State statute, or Town ordinances.

**FUND BALANCE:** Fund equity (the difference between revenue and expenditures) in a given accounting period. In the budget, part of fund balance may be designated and appropriated as a resource to support the fund expenditures.

**FUND TYPE:** In governmental accounting, all funds are classified into three categories and seven fund types:

Governmental funds Category

- 1) General (or Current Expense) Fund
- 2) Special Revenue Funds
- 3) Debt Service Funds
- 4) Capital Projects Funds

Proprietary Funds Category

- 5) Enterprise Funds
- 6) Internal Service Funds

Fiduciary Funds Category

- 7) Trust and Agency Funds
  - a) Expendable Trust Funds
  - b) Non-expendable Trust Funds
  - c) Pension Trust Funds
  - d) Agency Funds

**GAAP:** Generally Accepted Accounting Principles.

**GENERAL FUND:** The fund used to account for the receipt and expenditure of general governmental revenues such as taxes, fees for service and state-shared revenues that are not earmarked for specific functions. The general fund accounts for services customarily provided by general purpose local government, including fire and police protection, park and recreation facilities, land use planning and the administrative and support services associated with these activities.

**GENERAL OBLIGATION BONDS:** Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**GRANTS:** A contribution of assets (usually cash) by one governmental unit or other organization to be used

**INTERFUND TRANSFERS:** Amounts transferred from one fund to another.

**INTERGOVERNMENTAL:** Referring to activities or transactions (contracts, grants, agreement, etc.) occurring between government jurisdictions (e.g. cities and counties) such as intergovernmental revenue.”

**INVESTMENTS:** Assets held for the production of revenue in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**LEGAL NOTICES AND PUBLICATIONS:** The town is required to publish certain items in the legal notices section of the official newspaper of the town. These include: Notice of Public Hearing, Ordinances adopted by the town council (summaries are acceptable, and used to keep publication costs down), request for project bids, Notices of Application for sub-division, variance, conditional use, and notices of determinations of non-significance for projects requiring environmental checklists. Resolutions are not normally required to be published.

**LEOFF:** Law Enforcement Officer and Firefighters retirement system.

**LEVY LID:** A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

**LEVY RATE:** The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$1,000 assessed valuation.

**LID:** Local Improvement District made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**MRSC:** Municipal Research and Services Center: This agency of the state provided information to cities ranging from official’s guidebooks, to manuals on various official procedures. MRSC also collects samples of ordinances, personnel policies, budgets, annual reports, for use by cities wishing to see examples. Basic legal information regarding state requirements and allowances for cities is also available.



**ORDINANCE:** A statute or regulation enacted by Town Council.

**PERS Public Employees Retirement System:** Operated by the Washington State Department of Retirement Systems. Woodway joined and enrolled employees in PERS in 1995.

**PETTY CASH:** A sum of money set aside for the purpose of making change or paying small obligations for which the issuance of a formal voucher and warrant would be too expensive and time consuming.

**PROPRIETARY FUND:** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**PUBLIC HEARING** Although all regular town council meetings are public meetings, a Public Hearing requires prior specific notice by publication in the legal notices section of the newspaper. Public hearings are held for annexations, zoning changes, conditional use permits, variances, sub-divisions, proposed budgets, proposed rate changes, and issues which the council feels the community should have specific notice and opportunity of input before a decision is made.

**RCW:** Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

**REET:** (Real Estate Excise Tax) A tax upon the sale of real property from one person or company to another.

**REGULAR LEVY:** The portion of the property tax which supports the General Fund.

**RESERVE:** A segregation of assets to provide for future use toward a specific purpose.

**RESOLUTION:** A formal statement of a decision or expression of an opinion of the Town Council.

**RESOURCES:** The dollars available for appropriation, including estimated revenue, interfund transfers and in some cases, a beginning fund balance.

**REVENUE:** Income received by the City to support programs or services to the community. Includes such items as taxes, fees, user charges, fines, forfeits, interest income and miscellaneous revenue.

**SPECIAL LEVY:** Separate property tax levies authorized by the voters for specific purposes.

**STATE AUDITOR'S OFFICE (SAO):** This division of state government is charged with the responsibility of setting guidelines for all state agencies and sub-divisions to follow in recordkeeping and reporting. These rules are established to ensure accurate, honest recordkeeping for the entity, and uniform reporting for state and federal needs for information and accountability. Washington SAO developed the BARS system, categories I and II, to provide state uniformity. The SAO performs periodic audits of entities to ensure individual accountability and compliance. Woodway is scheduled for audit on an annual basis.

**TRUST AND AGENCY FUNDS:** A type of fiduciary fund which accounts for funds held by the City in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**VOUCHER:** A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

**WARRANT:** An order drawn by a municipal officer directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

**WCIA:** Washington Cities Insurance Authority is a group of cities across the state that provides pooled and self-insurance services for liability, auto, property, and all other insurance coverages.

**WFOA:** Washington Finance Officers Association: This Association provides training, often in conjunction with the SAO for city treasurers, accountants and finance directors. Certification as Public Finance Officer (PFO) is renewable annually. WFOA teams also review, critique and present awards for excellent presentations of budgets and annual reports.

**WMCA:** Washington Municipal Clerks Association. This organization is the state level of IIMC, and provides training through state conferences and coordination of the IIMC Professional Development series at the University of Washington (starting in 1999 - Seattle University). WMCA also conducts the Academy for Advanced Education in Washington, in conjunction with each year's annual conference.