

Town of La Conner

2024 Final Budget



Photo by Michael Davolio

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 2024 Budget

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Town of La Conner

2024 Mayor's Message

December 12, 2023

La Conner Town Council and Members of our Community:

As we approach 2024, it's a great time to reflect on our journey as a community. Despite the challenges we have faced over the last few years through the pandemic, flooding, extreme weather events, and the highest inflation in half a century, we have always shown remarkable resilience and determination to come back stronger. We have made tremendous progress in improving our community and should be proud of all we have accomplished. Over the past few years we have:

- Completed the first phase of the Boardwalk construction along the channel;
- Added three new parks and recreation facilities to the Town's portfolio, including Waterfront Park, Skateboard Park, and Maple Field;
- Improved the Town's transportation infrastructure, including the Sixth Street Improvements & sidewalks, the Benton Street stairs, Second Street Improvements & sidewalks, Maple Street overlay and ADA improvements, Douglas Street Improvements, State Street sidewalk project and First phase of the North Third Street Sidewalk Project;
- Preserved access to safe drinking water by completing Phase 1 of the water transmission line replacement;
- Looked to the future by installing an electric vehicle charging station and solar panels on Maple Hall and at the Wastewater Treatment Plant;
- Improved drainage through the completion of the Caledonia Pump Station and the 6th Street Pump Update;
- Preserved the Town's ability to safely handle wastewater by completing numerous improvements to the Town's collection system and treatment plant, including the Collection System Rehab, treatment plant water reuse project, installation of the compost pad, and completion of the Compost Screening project.

This list is not short, nor is it comprehensive. But it is impressive to see how a small community can accomplish so much.

As we look forward, I am pleased to submit for your consideration the 2024 proposed Annual Budget for the Town of La Conner. The theme for this budget is Plan, Prioritize, and Perform. In 2023, the Town conducted outreach of residents and businesses to learn what they valued most in terms of local government services. Utilizing the data collected, the Town Council met to identify and rank goals for the Town. The outcome of this work was the creation of a strategic plan, used to guide the Town's budgeting decisions. 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;
- The need to retain our workforce, and maximize staff efficiency.

As proud as I am of this proposal, its creation was not easy. Our budgeting decisions are challenging because we're blessed with a workforce and highly engaged community who continually generate creative and enticing ideas to make local government even better. And while the possibilities for enhancing our services are endless, funding is not. The 2024 Proposed Budget presented here represents a collaborative effort to understand financial forecasts, assess community needs, weigh sometimes competing priorities, and make difficult choices. What this means is that we are making choices in an uncertain economic environment, and we must be strategic.

Our Sales Taxes has slightly declined and while Hotel Motel Taxes in 2023 continued to increase, we are still in a time of uncertainty with expected continued 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 dramatically as we thought they may after the pandemic, 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.

Proposed expenditures for 2024 are shown in comparison with the projections for 2023 and actual expenditures for 2022 as follows:

	Fund Name	Actual 2022	Budget 2023	Proposed 2024
001	General Fund	1,163,855	1,513,791	2,160,332
002	Park & Port	203,564	345,749	390,532
003	Facilities	152,863	376,211	454,802
004	Public Art	1,350	2,000	2,500
005	Street	249,709	287,001	1,218,696
123	Hotel Motel Taxes	134,100	255,261	342,111
212	2013 LTGO Fire Truck Bond	144,588	8,425	0
214	2018 LTGO Fire Hall	39,125	39,125	39,125
303	Flood Prevention	248	163,883	500
304	REET 1	248	80,500	500
305	REET 2	248	500	200,500
401	Water	913,229	1,234,554	1,337,148
403	Drainage	351,600	802,892	651,556
409	Sewer	698,437	1,093,917	1,116,569
412	Compost	1,061,941	1,197,253	1,244,152
Totals		5,115,103	7,401,062	9,159,023

As we move forward, we must remain vigilant in managing inflationary effects and navigating the changing economic landscape. While our projections for Fiscal Year 2024 are optimistic, we must continue to explore new revenue streams and operate more efficiently and effectively in order to pave the way to long-term fiscal stability. We must also remain focused on the well-being of our staff, residents, and businesses. Continued investments in natural and built infrastructure, flood risk mitigation, and our local businesses will grow a more resilient and equitable community for all.

This year the proposed budget reflects our efforts in reducing costs in public works and sewer projects for the year 2024, and focusing on operation and maintenance.

General Fund – All La Conner employees will be getting a cost of living increase of 4.3% for administration, Public Works wage increase is in negotiations. Also, Council discussions for the 2024 Budget includes the partial expenditure of the \$264,912 Coronavirus Funding for the Fire Department Heating System in the amount of \$80,000, as well as the new Fire Hall roof of a cost of \$300,000 funded by the Cell Tower Bonus reserve of \$100,000 and \$200,000 from REET 2.

Fire Department – The Fire Department budget includes a wage increase of 4.3% 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. Another Significant budgeted item is the Fire Hall bond payment of \$39,125.

Public Safety – The Skagit County Sheriff's Office charges for 2024 will increase according to the contract. Code Enforcement wages, benefits and other miscellaneous costs have been split with the Fire Budget.

Public Works – The Public Works Department for 2024 includes the shared cost of a new dump truck for \$100,000, an asset management program for \$100,000 and basic operations and maintenance.

Parks - The Parks Department will rollover the Waterfront Park Gazebo in the amount of \$42,000, the Pioneer Park Hazard Tree Maintenance \$8,000, Morris & Third Street Stairs Design Phase \$15,000 and \$5000 Jordan Street End Park Plans.

Facilities – The Facilities Department 2024 Budget will include a new heating system for Maple Hall at approximately \$200,000.

Streets – The Streets Department 2024 budget includes Maple/Road Street Crosswalk and Sidewalk Improvements \$25,000, asphalt repairs at \$40,000, First Street Engineering \$40,000 and the Morris Street Overlay for \$850,000. The Town has formed a Transportation Benefit District to begin in 2024 at .01%.

Drainage - The Drainage Department 2024 budget includes a Whatcom/Washington Street Improvements at \$100,000, Maple/Caledonia Slip Line at \$25,000 and First Street engineering cost split of \$40,500. There will also be the purchase of a Forklift in the amount of \$50,000 and a 6" Pump replacement for \$58,000

Water – The Water Department will include the 2023 rollover of the Water Plan Update for \$90,000 and \$45,000 in Water Meter replacements

Proposed revenue for 2024 are shown in comparison with the projections for 2023, and actual amounts received in 2022 are as follows:

Fund	Fund Name	Actual 2022	Budget 2023	Projected 2024
001	Current Expense	1,320,924	1,175,130	1,411,390
002	Park & Port	282,474	208,703	236,986
003	Facilities	155,501	316,873	417,906
004	Public Art	3,250	3,121	3,226
005	Street	265,376	275,100	1,149,843
123	Hotel Motel Taxes	196,752	133,190	141,200
212	LTGO Fire Truck Bond	68,077	0	0
214	2018 LTGO Fire Hall	52,943	49,232	50,492
303	Flood Control	257	65	500
304	REET 1	44,548	36,093	36,790
305	REET 2	44,565	36,093	36,810
401	Water	1,220,538	1,169,088	1,242,027
403	Drainage	359,664	502,783	367,383
409	Sewer	797,058	948,061	995,364
412	Sewer-Compost	1,177,098	1,090,598	1,256,702
Totals		5,989,025	5,944,130	7,346,619

Sewer – The sewer plant will concentrate on I&I for 2024, budgeted for \$50,000, engineering plans for the plant upgrade in the amount of \$200,000, Polymer System Rehab \$50,000 cost split with Compost and \$50,000 for new roofing and interior paint.

Compost – The Compost Fund has budgeted for the Polymer System Rehab split cost with Sewer of \$50,000 and \$200,000 for the replacement of posts in the compost building.

Taxes – Utility taxes in 2024 will be per industry allowances.

Investments: The Town has Certificates of Deposit at four local banks for 2024. 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 2023 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 completing projects in 2024.

2024 will be a time to take stock, and plan for a healthy future.

Respectfully Submitted,

Ramon Hayes, Mayor

Town of La Conner



Ordinance No. 1237

AN ORDINANCE ADOPTING THE 2024 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 2024 is hereby adopted as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Revenues</u>	<u>Expenditures</u>
001	General Fund	\$1,411,390	\$ 2,160,332
002	Park & Port	236,986	390,532
003	Facilities	417,906	454,802
004	Public Art	3226	2500
005	Street	1,149,843	1,218,696
123	Hotel Motel Tax	141,200	342,111
214	Fire Hall Bond	50,492	39,125
303	Flood Control	500	500
304	REET 1	36,790	500
305	REET 2	36,810	200,500
401	Water	1,242,027	1,337,148
403	Storm Drainage	367,383	651,556
409	Sewer	995,364	1,116,569
412	Compost	1,256,702	1,244,152
TOTAL		\$7,346,619	9,159,023

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 12th day of December, 2023.

Ramon Hayes, Mayor

ATTEST:

Maria DeGoede, Town Clerk

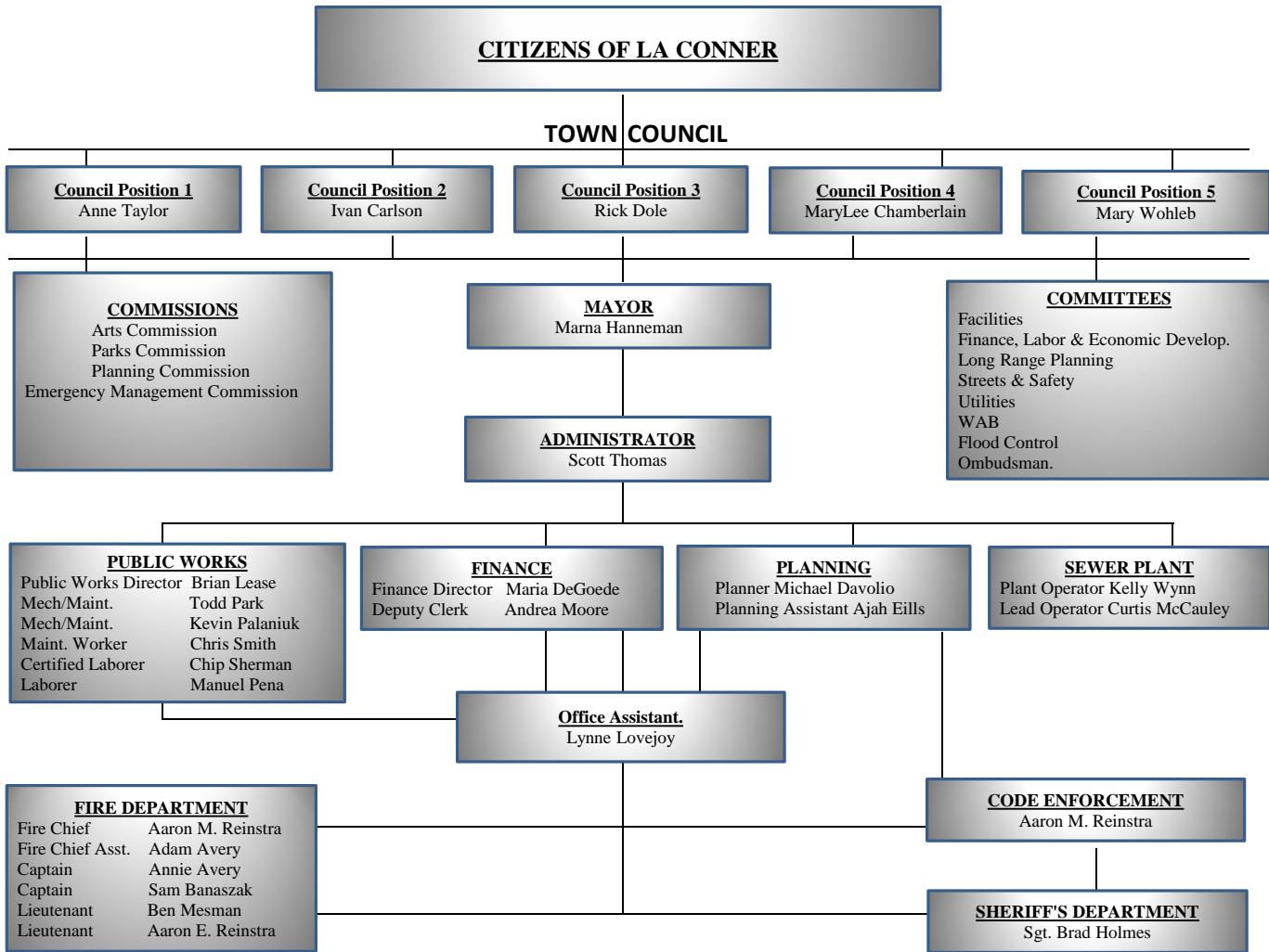
APPROVED AS TO FORM:

Scott Thomas, Town Attorney

TOWN OF LA CONNER

2024 Final Budget

Fund	Fund Name	Beginning Fund Balances 1/01/23	Revenues	Expenditures	Projected Ending Fund Balances 12/31/24
001	Current Expense	1,706,210	1,411,390	2,160,332	957,268
002	Park & Port	311,585	236,986	390,532	158,039
003	Facilities	119,577	417,906	454,802	82,681
004	Public Art	22,966	3,226	2,500	23,692
005	Street	216,155	1,149,843	1,218,696	147,302
123	Hotel/Motel Tax	311,697	141,200	342,111	110,786
214	2018 LTGO Fire Hall	51,824	50,492	39,125	63,191
303	Flood Control	774	500	500	774
304	REET 1	242,701	36,790	500	278,991
305	REET 2	240,068	36,810	200,500	76,378
401	Water	1,450,619	1,242,027	1,337,148	1,355,498
403	Drainage	511,047	367,383	651,556	226,874
409	Sewer	1,113,878	995,364	1,116,569	992,673
412	Compost	1,146,702	1,256,702	1,244,152	1,159,252
Total		\$ 7,445,804	\$ 7,346,619	\$ 9,159,023	\$ 5,633,400
Beginning Fund Bal		\$ 7,445,804		Expenditures	\$ 9,159,023
Revenues		\$ 7,346,619		Ending Fund Bal	\$ 5,633,400
TOTALS		\$ 14,792,423		TOTALS	\$ 14,792,423



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 and closed in 2023.

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

2024 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

2024 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.

<u>Fund Number and Name</u>	<u>Revenue Sources</u>
001 Current Expense	General Property Taxes Sales and Use Taxes Special Purpose Sales Tax - Fire 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 Fire Impact Fees Investment Interest Other Miscellaneous Revenue
002 Park & Port Fund	Moorage & Launch Fees Harbor Leases Cell Tower Rent Receipts Park Impact Fees 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 En-Lieu Fees Parking Lot Fees Vehicle Charging Station Fees Investment Interest
123 Hotel Motel Fund	Hotel Motel Taxes Investment Interest

Town of La Conner 2024 Budget

Fund Revenue Sources

Fund Number and Name

001 Fire Reserve
214 Fire Hall Bond

Revenue Sources

Special Purpose Sales & Use Tax
Sales & Use Tax

The Bond Fund 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 1Fund	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 Extra Services Investment Interest
409 Sewer Fund	Sewer User Fees Extra Services Investment Interest
412 Sewer-Compost Fund	Septage Fees Compost Punch Cards Yard Waste Cards Investment Interest

Town of La Conner
2024 Budget

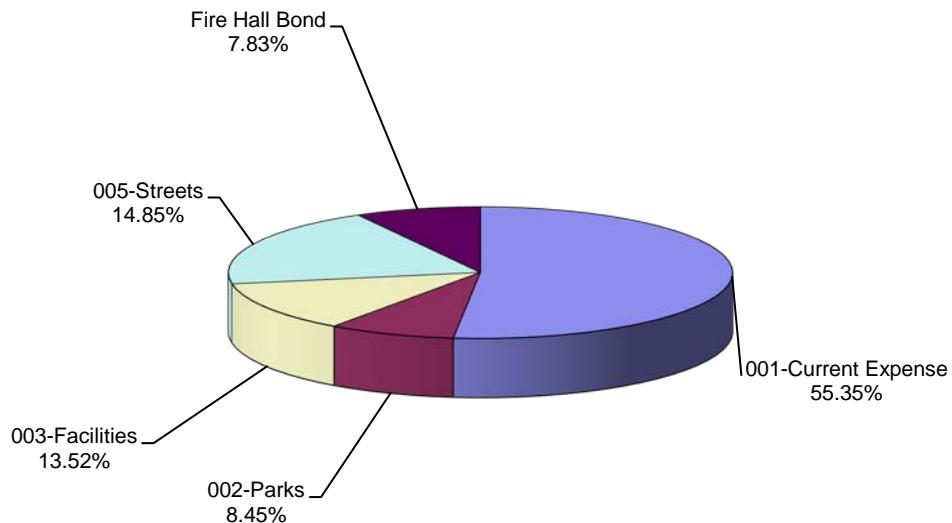
Revenue Shared Between Funds

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 2024.

Sales & Use Taxes

	<u>2024</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	<hr/> \$ 659,181

2024 Sales Tax Distribution



Town of La Conner
2024 Budget

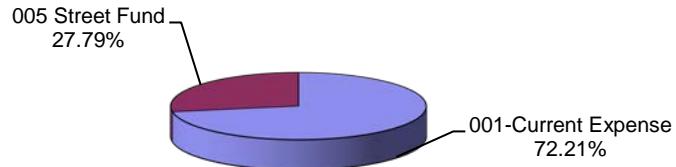
Revenue Shared Between Funds

Utility Taxes

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

001-Current Expense	205,271
005 Street Fund	79,000
Total	284,271

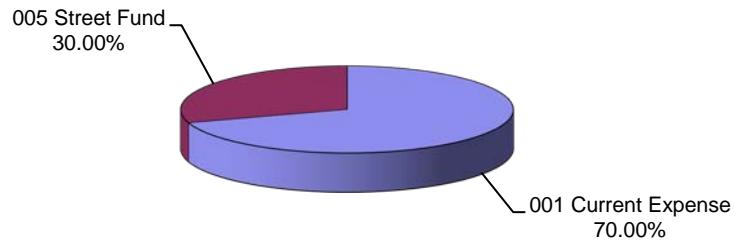
2024 Utility Tax Distribution



Business Licenses

001 Current Expense	24,494
005 Street Fund	10,498
Total	34,992

2024 Business License Distribution



Town of La Conner
2024 Projects Summary

		<u>Amount:</u>
001	Current Expense:	
	Fire Hall Roof \$300K & Fire Hall HVAC \$80K	\$ 380,000
	Transfer Out to Facilities (Coronavirus Funds)	\$ 110,000
002	Park and Port:	
	Contracted Landscaping	\$ 24,000
	Tree Arborist Analysis - Pioneer Park	\$ 8,000
	Dump Truck (Shared Cost)	\$ 16,950
	Morris/Third Street Stairs	\$ 15,000
	Waterfront Park Gazebo \$42K & Jordan Street End Park \$5K	\$ 47,000
003	Facilities:	
	Public Restrooms Contract Cleaning	\$ 35,000
	Maple Hall HVAC	\$ 200,000
005	Street:	
	Morris Street Mill/Overlay - Grant Dependent	\$ 850,000
	S. First Street Project - Engineering Phase (Shared with Drainage)	\$ 40,000
	Maple Ave Crosswalk	\$ 25,000
	New Dump Truck (Shared Cost)	\$ 5,650
401	Water	
	Water Meter Replacements	\$ 45,000
	On Call Contractor	\$ 25,000
	Water System Plan Update	\$ 90,000.00
	New Dump Truck (Shared Cost)	\$ 45,200.00
	Assesst Management Program	\$ 50,000.00
	Hydrant Replacement \$10K & Valve Operator \$5500	\$ 15,500.00
403	Drainage	
	Washington/Whatcom Improvements	\$ 100,000
	S. First Street Project - Engineering Phase (Shared with Streets)	
	New Dump Truck (Shared Cost)	\$ 45,200
	Assesst Management Program (Shared Cost)	\$ 25,000
	On Call Contractor	\$ 20,000
	Maple/Caledonia Slip Line Plans	\$ 25,000
	6" Pump	\$ 64,000
	Flood Control (Forklift \$50K, \$10K Forklift Rental/\$6K Tidal Guage/Misc.	\$ 74,000
409	Sewer	
	Plant Operator	\$ 232,002
	Claifier #1 Rehab & Shared cost for Polymer System	\$ 50,000
	WWTP Upgrade - Engineering/Plans Phase (\$164K Paid by Grant)	\$ 200,000
	Plant Improvements (Roofs and Interior Paint) \$50K & I&I \$50K	\$ 100,000
412	Compost	
	Compost Operator	\$ 217,004
	Pile Grinding	\$ 150,000
	Building Improvements (Replace posts on compost buildings)	\$ 250,000
	Polymery System share & sweeper for frontloader	\$ 50,000

Town of La Conner
2024 Salary Schedule

CLASSIFICATION	2024 WAGE/SALARY
Councilmember	\$1,800
Administrator/Attorney	\$121,261
Finance Director	\$84,149
Deputy Clerk/Utility Clerk	\$60,455
Staff Assistant	\$20,875
Asst. Planner	\$60,088
Code Enforcement Officer/Fire Chief	\$62,851
Public Works Director	\$97,387
PW Mechanic/Maintenance Worker KP	\$76,190
PW Mechanic/Maintenance Worker TP	\$76,190
Maintenance Worker CS	\$69,472
PW Water Certified Laborer - CS	\$58,843
PW Laborer -MP	\$53,914
Senior Center Coordinator	\$18,938
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%,
 Sewer 20%, Compost 10%

Finance Director: General Fund 60%, Drainage 5%, Street 5%, Water 5%, Park 5%,
 Sewer 10%, Compost 10%

Public Works Director: Planning 3%, Drainage 20%, Street 13%, Water 48% Park 9%,
 Sewer 3%, and Compost 2%, Facilities 2%

Deptuy Clerk - Finance 15%, Drainage 5%, Water 25%, Park 5%, Sewer 25%,
 Compost 10% Facilities 15%

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
 10%, Drainage 10%, Water 10%, Sewer 15%, Compost 10%

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 Rowers, 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 all volunteer departments 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 that was paid in full in 2022.

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

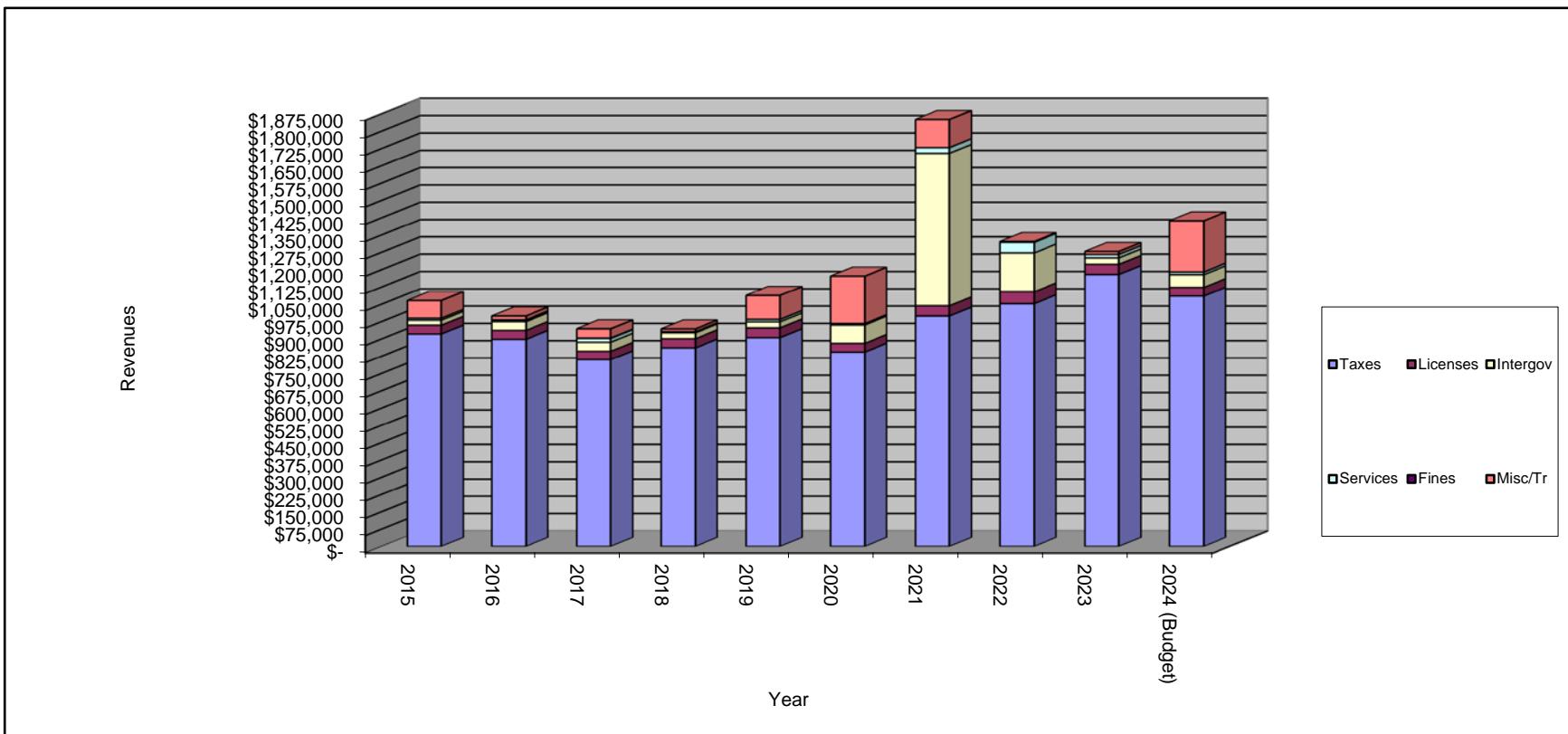
The La Conner Parks Commission was founded in 1915 and is responsible to "act as an advisory board for the Mayor, Town Administrator, and Town Council regarding the operation, policies, procedures, and improvements to the Town's parks, play fields, street ends, and open space". For this purpose, the 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.

EMERGENCY MANAGEMENT COMMISSION

The Emergency Management Commission was formed in 2023 due to heavy flooding in La Conner. The purpose of the Commission was to put together an immediate short-term plan for flooding. Once that was in place, the Commission focused on an emergency plan for future possible disasters, utilizing the County's plan as a model.

Town of La Conner 2024 Budget

Fund 001 - Current Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Taxes	\$ 920,909	\$ 897,932	\$ 809,574	\$ 860,795	\$ 905,360	\$ 842,807	\$ 998,915	\$ 1,052,057	\$ 1,178,930	\$ 1,085,092
Licenses	\$ 38,104	\$ 38,565	\$ 36,555	\$ 39,801	\$ 42,366	\$ 37,860	\$ 44,061	\$ 52,067	\$ 43,851	\$ 37,814
Intergov	\$ 21,687	\$ 37,913	\$ 39,335	\$ 25,599	\$ 25,938	\$ 79,345	\$ 661,177	\$ 167,769	\$ 27,848	\$ 55,109
Services	\$ 8,057	\$ 5,790	\$ 16,186	\$ 4,188	\$ 10,059	\$ 6,388	\$ 24,847	\$ 45,811	\$ 14,694	\$ 11,075
Fines	\$ 445	\$ 2,256	\$ 2,229	\$ 809	\$ 680	-	\$ 50	\$ 844	\$ 223	\$ 700
Misc/Tr	\$ 76,338	\$ 16,320	\$ 39,439	\$ 11,599	\$ 103,394	\$ 205,194	\$ 120,682	\$ 2,375	\$ 12,605	\$ 221,600
	\$ 1,065,540	\$ 998,777	\$ 943,319	\$ 942,791	\$ 1,087,797	\$ 1,171,593	\$ 1,849,732	\$ 1,320,924	\$ 1,278,150	\$ 1,411,390



TOWN OF LA CONNER

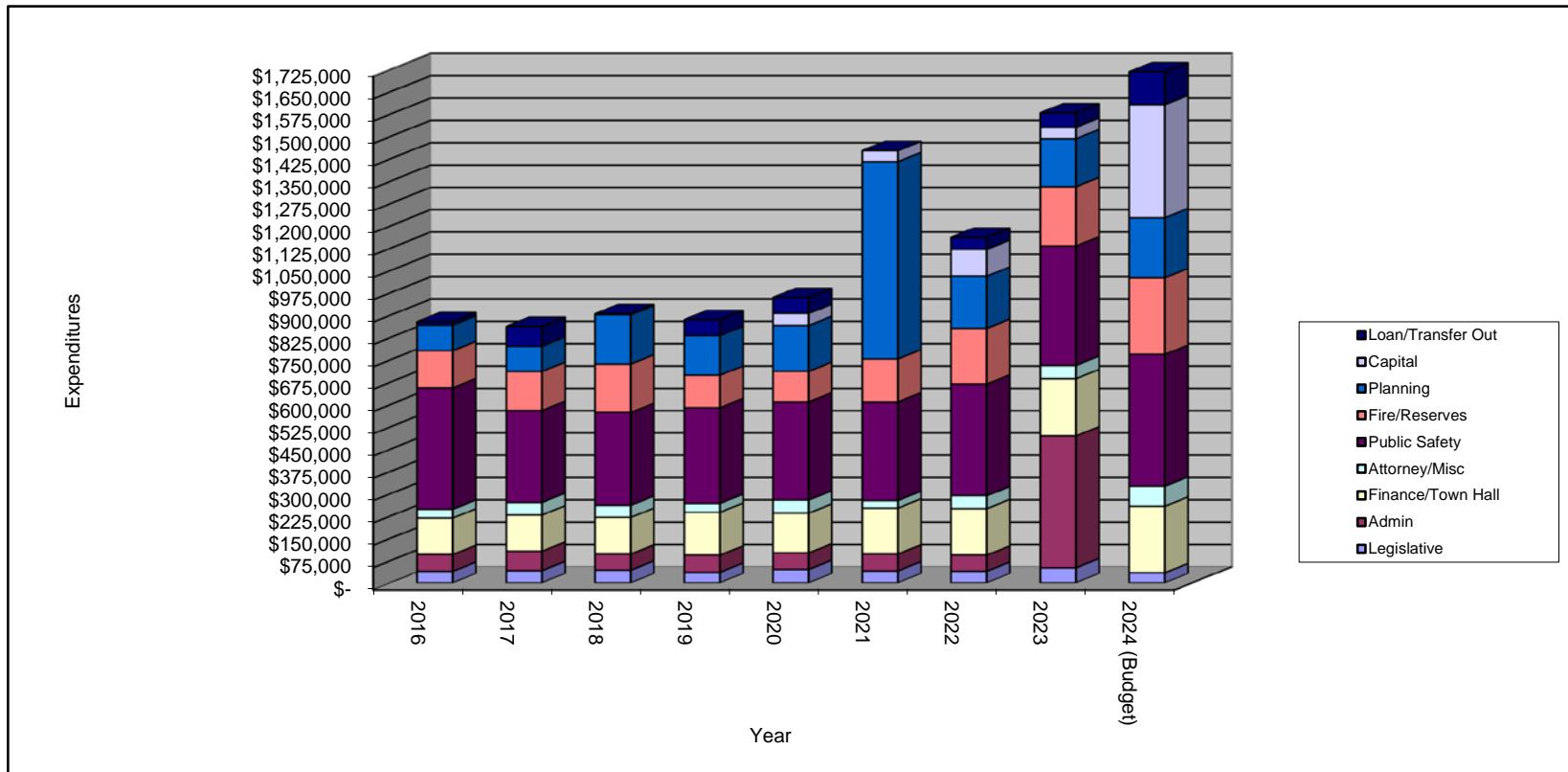
2024 BUDGET - GENERAL FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
GENERAL FUND REVENUES						
001-308-80-00-00	Beginning Fund Balance	1,025,709.78	1,050,063.93	1,050,063.93	1,066,753.08	1,066,753.08
001-308-80-01-00	Capital Fire Dept Apperatus				71,023.77	71,023.77
001-308-80-02-00	Channel Dredging from 2012 Budget	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
001-308-80-03-00	Cell Tower Donation	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
001-308-80-03-00	Bal. from the Kirsch Property Sale	98,262.00	98,262.00	98,262.00	98,262.00	98,262.00
001-308-80-05-00	Coronavirus Grant	132,456.00	265,171.00	265,171.00	265,171.00	265,171.00
	Total General Fund Beginning Bal.	1,461,427.78	1,618,496.93	1,618,496.93	1,706,209.85	1,706,209.85
	Taxes					
001-311-10-00-00	Real & Personal Property Taxes	336,612.00	347,607.73	352,971.00	337,278.20	357,121.00
001-313-11-00-00	Sales & Use Tax	262,500.00	352,573.26	315,000.00	328,628.99	315,000.00
001-313-15-00-00	Special Purpose Sales Tax - Fire	-	-	50,000.00	62,598.68	50,000.00
001-313-71-00-00	Criminal Justice Funds	23,000.00	29,459.65	25,200.00	30,283.59	29,500.00
001-316-10-00-00	Compost Utility Tax	72,000.00	81,046.63	74,341.00	85,622.07	88,000.00
001-316-41-00-00	Utility Tax-Electric 50%-005	34,269.00	43,787.43	34,280.00	40,116.74	42,641.00
001-316-43-00-00	Utility Tax-Nat Gas 50%-005	14,400.00	18,003.57	16,680.00	24,542.69	26,900.00
001-316-45-00-00	Utility Tax - Garbage	9,630.00	11,014.87	69,459.00	90,069.23	18,014.00
001-316-46-00-00	Utility Tax - Cable TV	18,949.00	14,420.09	16,040.00	12,363.56	16,040.00
001-316-47-00-00	Utility Tax-Phone 50% - 005	10,200.00	11,475.35	10,200.00	15,134.46	13,676.00
001-316-81-00-00	Gambling/ Punch Boards/Pull Tabs	2,250.00	3,313.50	2,596.00	4,251.32	3,200.00
001-317-20-00-00	Leashold Excise Tax	115,000.00	139,355.02	125,000.00	148,040.49	125,000.00
	Total Taxes	898,810.00	1,052,057.10	1,091,767.00	1,178,930.02	1,085,092.00
	Licenses & Permits					
001-321-91-00-00	Franchise Fees	12,500.00	11,171.62	12,500.00	10,761.31	11,100.00
001-321-99-00-00	Business Licenses 70%	23,600.00	36,222.99	24,494.00	30,304.55	24,494.00
001-321-99-00-01	Sign Permit	400.00	665.00	400.00	760.00	550.00
001-322-10-01-00	Building Permit <25K	200.00	-	200.00	250.00	250.00
001-322-10-02-00	Building Permit >25K	1,000.00	2,500.00	1,250.00	500.00	550.00
001-322-11-01-00	Shoreline Exemption Permit	150.00	135.00	150.00	540.00	270.00
001-322-11-02-00	Demo Permit-Type I & II- HPD	-	430.00	-	-	-
001-322-12-00-00	Fill and Grade	45.00	50.00	-	85.00	-
001-322-13-00-00	Floodplain	300.00	600.00	300.00	-	200.00
001-322-30-00-00	Animal Licenses	160.00	112.50	150.00	130.00	150.00
001-322-90-00-00	Peddlers License	100.00	180.00	100.00	520.00	250.00
	Total Licenses/Permits	38,455.00	52,067.11	39,544.00	43,850.86	37,814.00
	Federal/State Grants					
001-332-92-10-00	Coronavirus Grant	132,456.00	132,586.00	-	-	-
001-334-03-11-00	Shoreline Master Plan Grant	-	-	-	-	-
001-334-04-20-00	Solar Resilent Community Grant					26,520.00
001-334-04-90-00	Dept. of Health-Prehsptl Parti	1,260.00	1,125.00	1,115.00	554.00	1,115.00
	Total Federal/State Grants	133,716.00	133,711.00	1,115.00	554.00	27,635.00
	Criminal Justice/State/County					
001-336-06-21-00	Criminal Justice-Population	1,000.00	1,000.00	750.00	1,000.00	1,064.00
001-336-06-25-00	Criminal Justice-Contract Prog	1,800.00	1,990.98	1,453.00	2,086.22	2,119.00
001-336-06-26-00	Criminal Justice-Special Prog	1,183.00	1,182.04	862.00	1,250.97	1,257.00
001-336-06-42-00	Marijuana Enforcement	1,000.00	1,570.94	1,083.00	1,559.03	1,676.00
001-336-06-51-00	DUI - Cities	150.00	111.09	122.00	67.82	115.00
001-336-06-94-00	Liquor Excise Tax	6,237.00	6,858.13	5,261.00	6,871.23	6,984.00
001-336-06-95-00	Liquor Control Board Profits	7,537.00	7,523.03	5,677.00	7,492.94	7,293.00
001-337-08-00-00	Skagit Co.Senior Center Contrib.	6,966.00	13,822.00	6,966.00	6,966.00	6,966.00
	Total Criminal Justice/State/County	25,873.00	34,058.21	22,174.00	27,294.21	27,474.00

Account	Description	Budget	Actual	Budget	Actual	Budget
		2022	2022	2023	2023	2024
Charges/Goods & Svcs						
001-341-43-00-00	Fire Dept-Reimb of Shared Costs	500.00	200.00	500.00	100.00	5,200.00
001-341-81-00-00	Photocopying	5.00	10.50	5.00	1.20	5.00
001-341-82-00-00	Planning & Dev Fees	-	-	-	-	-
001-341-95-00-00	Hearing Examiner Fees - Admin.	240.00	2,905.50	500.00	-	500.00
001-345-81-00-00	Binding Site Plan	625.00	-	625.00	-	625.00
001-345-81-11-00	Rezone	-	-	1,455.00	1,455.00	-
001-345-83-00-04	Permit Admin. Fees	350.00	525.00	500.00	175.00	250.00
001-345-83-01-00	Infrastructure Improvement Agr	-	-	-	-	-
001-345-83-02-00	Infrastructure Agr. Deposits	-	-	-	-	-
001-345-83-03-00	Permit Processing Fees	-	808.12	1,000.00	19.38	-
001-345-85-00-00	School Impact - Admin/\$35	-	2,997.00	-	1,268.00	-
001-345-85-00-01	Fire Impact Fees	-	-	-	-	-
001-345-85-10-00	En-lieu of Fees-Parking	-	33,600.00	-	9,600.00	-
001-345-85-11-00	En-lieu of fees-Trees	-	-	-	-	-
001-345-89-02-00	Change of Use	-	-	-	-	-
001-345-89-03-00	Comp Plan Amendment	-	1,455.00	-	-	-
001-345-89-04-00	SEPA Review	600.00	770.00	770.00	-	770.00
001-345-89-05-00	Conditional Use	1,750.00	-	-	-	-
001-345-89-06-00	Conditional Use-Admin	500.00	250.00	-	-	-
001-345-89-07-00	Conditional Use- Shoreline	890.00	-	890.00	-	-
001-345-89-10-00	Historic Design Review	875.00	-	875.00	875.00	875.00
001-345-89-11-00	Home Occupation	375.00	-	-	-	375.00
001-345-89-12-00	Lot Line Adjustment	250.00	-	300.00	150.00	150.00
001-345-89-13-00	Shoreline Exemption	270.00	-	270.00	-	135.00
001-345-89-14-00	Shoreline Substantial Dev Permit	-	890.00	890.00	-	890.00
001-345-89-15-00	Short Plat	1,600.00	800.00	800.00	800.00	800.00
001-345-89-16-00	Street Vacation	100.00	100.00	100.00	-	-
001-345-89-19-00	Tree Removal-HPD	-	-	-	-	-
001-345-89-21-00	UDC Amendment	-	-	-	-	-
001-345-89-22-00	Variance - Admin	500.00	500.00	250.00	250.00	500.00
001-345-89-22-01	Determination - Admin	500.00	-	-	-	-
001-345-89-23-00	Variance - Hearing Examiner	-	-	-	-	-
001-345-89-24-00	Variance - Shoreline	-	-	-	-	-
Total Charges/Goods & Svcs		9,930.00	45,811.12	9,730.00	14,693.58	11,075.00
Fines and Penalties						
001-353-70-00-00	Non-Traffic Infraction Penalties	-	-	500.00	40.00	300.00
001-354-00-00-00	Municipal Ct - Parking Infract	500.00	307.50	-	182.50	100.00
001-354-00-01-00	Parking Infract-Handicapped	-	-	-	-	-
001-359-90-00-00	Misc fines & Penalties	50.00	536.61	600.00	-	300.00
Total Fines & Penalties		550.00	844.11	1,100.00	222.50	700.00
Interest and Other Earnings						
001-361-11-00-00	Investment Interest	500.00	635.10	550.00	1,824.48	800.00
001-361-11-02-00	Reinvested Interest	500.00	183.16	225.00	1,181.72	300.00
001-369-91-00-00	Miscellaneous Revenue	1,000.00	1,376.70	500.00	1,173.45	500.00
Total Interest and Other		2,000.00	2,194.96	1,275.00	4,179.65	1,600.00
Non Revenues						
001-361-11-00-00	Hearing Exam. Reimb	500.00				
001-361-11-00-00	Trainings & Other Reimb		180.40			
Total Non Revenues		500.00	180.40			
001-397-00-00-00	Operating Transfers In	-	-	8,425.09	8,425.09	220,000.00
TOTAL GENERAL		1,109,834.00	1,320,924.01	1,175,130.09	1,278,149.91	1,411,390.00

Town of La Conner 2024 Budget

Fund 001 - Current Expense Expenditure Summary



	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Legislative	\$ 39,374	\$ 41,530	\$ 43,229	\$ 35,950	\$ 45,732	\$ 40,619	\$ 39,616	\$ 51,124	\$ 34,695.00
Admin	\$ 52,318	\$ 56,676	\$ 65,511	\$ 54,360	\$ 57,781	\$ 55,837	\$ 57,070	\$ 54,472	\$ 443,133.00
Finance/Town Hall	\$ 122,158	\$ 121,425	\$ 122,783	\$ 143,758	\$ 133,364	\$ 154,090	\$ 155,917	\$ 192,189	\$ 223,347.00
Attorney/Misc	\$ 29,822	\$ 42,074	\$ 40,767	\$ 29,745	\$ 43,920	\$ 25,225	\$ 43,327	\$ 44,831	\$ 67,559.00
Public Safety	\$ 408,098	\$ 309,300	\$ 312,127	\$ 321,816	\$ 329,620	\$ 331,154	\$ 375,262	\$ 401,178	\$ 442,964.00
Fire/Reserves	\$ 124,840	\$ 131,148	\$ 162,506	\$ 109,169	\$ 103,172	\$ 144,468	\$ 187,385	\$ 199,149	\$ 257,107.00
Planning	\$ 85,875	\$ 84,817	\$ 166,005	\$ 133,330	\$ 154,035	\$ 662,785	\$ 174,891	\$ 160,784	\$ 201,527.00
Capital	\$ -	\$ -	\$ -	\$ -	\$ 40,500	\$ 37,000	\$ 90,387	\$ 38,710	\$ 380,000.00
Loan/Transfer Out	\$ 11,000	\$ 66,296	\$ 3,000	\$ 53,000	\$ 53,000	\$ -	\$ 40,000	\$ 48,000	\$ 110,000.00
	\$ 873,484	\$ 853,265	\$ 915,928	\$ 881,128	\$ 961,123	\$ 1,451,179	\$ 1,163,855	\$ 1,190,437	\$ 2,160,332



TOWN OF LA CONNER

2024 BUDGET - GENERAL FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
EXPENDITURES	Legislative Services					
001-511-60-10-01	Council Salaries & Wages	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
001-511-60-21-00	Council Benefits	1,000.00	721.50	1,200.00	725.40	1,200.00
001-511-60-31-00	Council Office/Operating Sup	-	-	100.00	140.17	500.00
001-511-60-43-00	Council Travel	-	-	300.00	166.37	500.00
001-511-60-49-02	Council Training & Meetings	-	-	7,000.00	9,334.66	500.00
001-511-70-40-00	Election Costs	1,200.00	-	1,000.00	-	1,000.00
	Total Legislative Svcs	11,200.00	9,721.50	18,600.00	19,366.60	12,700.00
	Municipal Court					
001-512-50-41-00	Prof. Svcs-Municipal Court	500.00	-	500.00	-	500.00
	Total Municipal Court	500.00	-	500.00	-	500.00
	Mayor					
001-513-10-10-00	Mayor's Salaries & Wages	-	-	-	-	10,800.00
001-513-10-20-00	Mayor Benefits	27,856.00	27,509.40	29,527.00	28,656.96	2,000.00
001-513-10-31-00	Mayor Office/Operating Sup	50.00	-	50.00	-	50.00
001-513-10-41-01	Mayor Professional Services	3,000.00	18.00	3,000.00	45.57	3,000.00
001-513-10-42-00	Mayor's Communications	800.00	636.08	800.00	678.47	1,245.00
001-513-10-49-00	Mayor Training & Meetings	-	-	-	-	500.00
001-513-10-43-00	Mayor Travel	-	-	-	-	500.00
	Total Mayor	31,706.00	28,163.48	33,377.00	29,381.00	18,095.00
	Administrator					
001-513-10-10-01	Admin Salaries and Wages	40,683.00	36,844.65	47,204.00	36,655.31	419,500.00
001-513-10-21-01	Administrator Benefits	23,584.00	17,116.96	24,999.00	15,775.04	19,400.00
001-513-10-35-00	Admin Small Tools/ Equipment	1,000.00	862.50	1,000.00	417.54	1,000.00
001-513-10-41-00	Admin Professional Services	2,000.00	862.50	2,000.00	-	1,000.00
001-513-10-43-01	Admin Travel	1,000.00	256.81	1,000.00	993.09	1,000.00
001-513-10-49-01	Admin Dues & Subscriptions	800.00	757.08	800.00	539.25	633.00
001-513-10-49-02	Admin Training & Meetings	600.00	369.40	600.00	91.80	600.00
	Total Administrator	69,667.00	57,069.90	77,603.00	54,472.03	443,133.00
Financial Services	Financial Services					
001-514-23-10-01	Finance Salaries & Wages	52,807.00	49,556.42	59,901.00	59,900.85	65,220.00
001-514-23-21-00	Finance Benefits	30,697.00	24,291.03	30,662.00	27,850.48	35,358.00
001-514-23-31-00	Office & Operating Supplies	-	177.28	-	108.56	-
001-514-23-35-00	Small Tools & Equipment	1,000.00	469.71	1,000.00	385.00	1,000.00
001-514-23-41-00	Professional Services	500.00	150.00	500.00	195.48	500.00
001-514-23-41-01	Audit Fees	-	4,366.10	11,000.00	729.00	12,000.00
001-514-23-41-03	Bank Service Charges	1,800.00	1,805.40	1,800.00	1,905.20	1,805.00
001-514-23-43-00	Travel	1,500.00	1,014.09	1,500.00	1,571.21	1,000.00
001-514-23-44-00	Advertising	1,500.00	1,278.80	1,500.00	1,387.97	1,500.00
001-514-23-48-00	Software Maintenance	3,185.00	2,571.74	2,871.00	2,751.20	2,866.00
001-514-23-49-00	Dues & Subscriptions	920.00	615.00	920.00	745.00	700.00
001-514-23-49-02	Training & Meetings	2,500.00	2,125.00	2,500.00	1,830.00	1,500.00
001-514-90-40-00	Voter Registration Costs	3,400.00	1,731.32	3,400.00	2,376.17	3,400.00
	Total Financial Svcs.	99,809.00	90,151.89	117,554.00	101,736.12	126,849.00

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
	Legal					
001-515-31-41-00	Misc Litigation	-	-	-	-	-
001-515-31-41-01	Administration	3,000.00	6,830.05	3,000.00	-	3,000.00
	Total Legal	3,000.00	6,830.05	3,000.00	-	3,000.00
	Facilities					
001-518-30-31-00	Office & Operating Supplies	8,200.00	4,211.17	13,780.00	11,459.29	13,780.00
001-518-30-40-00	Lease Agreement Tax	-	-	-	98.42	-
001-518-30-41-00	Professional Services	1,500.00	1,344.97	6,200.00	4,801.33	3,500.00
001-518-30-41-02	Archival Services	500.00	-	500.00	-	500.00
001-518-30-42-00	Communications	6,000.00	6,022.43	6,500.00	8,101.15	8,500.00
001-518-30-42-01	Webpage	2,200.00	2,118.19	2,185.00	2,083.55	2,100.00
001-518-30-42-02	Postage	2,800.00	1,291.07	2,800.00	1,005.24	2,800.00
001-518-30-46-00	Insurance	18,964.00	21,001.00	27,000.00	27,729.00	29,393.00
001-518-30-47-00	Public Utility Services	9,500.00	11,138.38	10,965.00	13,208.94	14,295.00
001-518-30-48-00	Computer/Server Maintenance	5,500.00	6,506.87	6,000.00	5,523.27	6,530.00
001-518-30-48-01	Building Repair/Maintenance	10,000.00	9,733.07	15,000.00	12,385.38	12,000.00
001-518-30-48-02	Vehicle Repair/Maintenance	1,000.00	-	-	-	-
001-518-30-49-08	Codification	2,500.00	4,129.03	4,500.00	4,339.95	5,000.00
	Total Facilities	68,664.00	67,496.18	95,430.00	90,735.52	98,398.00
	Other Misc.					
001-518-65-00-00	School Impact Fees	-	-	6,221.00	6,221.00	1,268.00
001-518-90-40-00	Miscellaneous	1,000.00	25.00	1,000.00	25.00	1,000.00
001-518-90-41-10	Dues & Memberships	5,000.00	4,876.77	5,500.00	4,707.81	4,500.00
001-519-90-41-15	WA St OMWBE	-	100.00	100.00	-	150.00
	Total Other Misc.	6,000.00	5,001.77	12,821.00	10,953.81	6,918.00
	Total General Gov Svcs.	290,546.00	264,434.77	358,885.00	306,645.08	709,593.00
Law Enforcement	Law Enforcement					
001-521-20-41-00	Professional Services Sheriff	338,547.00	338,547.00	364,833.00	343,812.76	370,600.00
001-521-70-10-01	Code Enf Salaries & Wages	42,005.00	18,167.42	31,442.00	30,258.36	34,430.00
001-521-70-21-00	Code Enf Benefits	21,705.00	17,058.80	26,020.00	26,019.05	30,322.00
001-521-70-31-00	Office & Operating Supplies	2,300.00	14.11	1,000.00	-	1,000.00
001-521-70-32-00	Fuel	500.00	449.86	1,000.00	600.61	1,000.00
001-521-70-41-00	Professional Services	3,000.00	564.40	600.00	62.00	600.00
001-521-70-42-00	Communications-Code Enf	800.00	460.54	1,500.00	425.17	1,512.00
001-521-70-43-00	Code Enf. Travel	-	-	1,000.00	-	1,000.00
001-521-70-49-00	Code Enf. Trainings/Meetings	-	-	2,500.00	-	2,500.00
	Total Law Enforcement	408,857.00	375,262.13	429,895.00	401,177.95	442,964.00
	Fire Department/EMS					
001-522-10-10-00	Fire Dept Salaries	62,995.00	59,072.76	73,764.00	66,181.45	78,000.00
001-522-10-21-00	Fire Dept. Benefits	24,000.00	20,946.89	31,795.00	31,794.66	37,131.00
001-522-20-28-00	Firemen Retirement	3,300.00	2,070.00	3,300.00	1,980.00	3,300.00
001-522-20-31-00	Office & Operating Supplies	4,000.00	3,758.68	3,000.00	1,502.97	3,000.00
001-522-20-31-02	Medical Supplies	2,000.00	137.18	2,000.00	43.11	2,000.00
001-522-20-32-00	Fuel	2,000.00	3,426.38	2,500.00	2,724.68	2,500.00
001-522-20-35-00	Small Tools & Equipment	8,000.00	3,772.63	25,000.00	19,652.22	25,000.00
001-522-20-37-00	VFF Gear Allowance	35,000.00	25,587.29	12,000.00	10,679.99	12,000.00
001-522-20-41-00	Professional Services	2,000.00	2,599.09	2,220.00	1,381.72	3,500.00
001-522-20-42-00	Communications	13,000.00	13,421.83	16,860.00	5,973.04	19,220.00
001-522-20-43-00	Fire Travel	-	-	-	-	1,000.00
001-522-20-46-00	Insurance	5,538.00	6,657.00	7,460.00	7,372.00	7,814.00
001-522-20-47-00	Public Utility Services	8,500.00	8,727.02	9,000.00	9,517.90	10,000.00
001-522-20-48-01	Building Repair/Maintenance	7,000.00	8,216.83	10,000.00	9,274.57	13,000.00
001-522-20-48-02	Vehicle Repair & Maint.	12,300.00	19,133.80	18,500.00	14,164.69	18,500.00
001-522-20-48-03	Equipment Repair & Maint.	-	-	-	-	1,153.42

Account	Description	Budget	Actual	Budget	Actual	Budget
		2022	2022	2023	2023	2024
001-522-20-48-04	Air Station Maint/Dist.2	600.00	656.43	657.00	723.85	800.00
001-522-20-49-00	Dues & Subscriptions	1,000.00	484.73	2,000.00	774.68	2,000.00
001-522-20-49-02	Training & Meetings	8,000.00	4,824.71	8,000.00	7,848.54	8,000.00
001-522-20-49-03	Rentals/Leases	500.00	-	500.00	-	500.00
001-522-20-49-04	Skagit 911-Fire dispatch	1,800.00	1,840.00	2,000.00	2,228.00	3,342.00
001-525-10-41-00	Prof Services -EMS	2,800.00	2,051.91	2,800.00	4,177.33	3,500.00
Total Fire Department/EMS		204,333.00	187,385.16	233,356.00	199,148.82	259,131.00
Planning & Development						
001-553-70-41-00	NW Clean Air Agency	340.00	339.50	485.00	485.00	495.00
001-558-60-10-01	Planning Salaries & Wages	44,552.00	39,665.56	56,078.00	45,621.75	58,489.00
001-558-60-21-00	Planning Benefits	25,000.00	17,721.03	25,999.00	18,512.89	24,258.00
001-558-60-41-00	Professional Services - Planner	94,680.00	91,170.00	75,000.00	89,910.00	75,000.00
001-558-60-41-02	Professional Services	15,250.00	19,578.22	5,000.00	33.04	31,520.00
001-558-60-41-05	Hearing Examiner Fees	3,500.00	2,750.50	3,500.00	2,750.00	3,500.00
001-558-60-41-06	Plans & Studies	1,000.00	-	1,000.00	-	-
001-558-60-42-02	Postage	500.00	310.08	500.00	146.63	500.00
001-558-60-43-00	Travel	500.00	-	500.00	1,036.27	800.00
001-558-60-44-00	Advertising	4,000.00	3,695.54	4,000.00	1,694.44	4,000.00
001-558-60-49-00	Dues & Subscriptions	-	-	-	99.00	1,465.00
001-558-60-49-02	Training & Meetings	300.00	-	1,500.00	495.00	1,500.00
Total Planning Development		189,622.00	175,230.43	173,562.00	160,784.02	199,503.00
Public Health						
001-562-00-41-13	Domestic Violence of Skagit Co	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
001-566-00-41-16	Alcoholism	1,025.00	1,009.12	1,025.00	1,005.98	1,035.00
Total Public Health		2,025.00	2,009.12	2,025.00	2,005.98	2,035.00
Culture & Recreation						
001-571-00-30-02	First on First Events	1,000.00	-	-	-	-
001-571-00-40-00	4th of July Fireworks/Event	15,000.00	12,207.25	15,000.00	13,571.66	15,000.00
Total Cultural & Recreational		16,000.00	12,207.25	15,000.00	13,571.66	15,000.00
Senior Center						
001-575-50-10-00	Senior Center Salaries & Wages	16,922.00	14,410.64	18,937.00	15,291.88	19,751.00
001-575-50-20-00	Senior Center Benefits	1,878.00	1,358.74	1,991.00	1,452.08	18,500.00
001-575-50-30-00	Senior Center Supplies	500.00	476.22	500.00	506.99	500.00
001-575-50-41-00	Senior Center Prof Services	-	57.60	360.00	412.80	460.00
001-575-50-42-00	Senior Center Communications	750.00	635.79	780.00	636.09	895.00
Total Senior Center		20,050.00	16,938.99	22,568.00	18,299.84	40,106.00
Nonexpenditures						
001-582-10-00-00	Hearing Examiner Fees Reimb	500.00	-	500.00	-	500.00
Total Nonexpenditures		500.00	-	500.00	-	500.00
001-591-31-70-00	Rents & Leases - Capital	-	1,974.96	-	2,093.61	1,500.00
Capital Expenditures						
001-594-22-64-00	Capital Mach/Equip-Fire	-	-	202,226.00	10,936.82	380,000.00
001-594-22-64-02	Capital Land Acquisition	64,000.00	63,132.90	-	-	-
001-594-22-64-03	Capital - Code Enf Vehicle	25,000.00	25,279.15	-	-	-
001-594-50-64-01	Fire Station Sleepers	-	-	27,774.00	27,773.21	-
Total Capital Expenditures		89,000.00	88,412.05	230,000.00	38,710.03	380,000.00
001-597-00-00-00	Operating Transfer Out	40,000.00	40,000.00	48,000.00	48,000.00	110,000.00
TOTAL GENERAL FUND		1,260,933.00	1,163,854.86	1,513,791.00	1,190,436.99	2,160,332.00
001-594-22-64-00	\$300K Fire Hall Roof (\$200K REET 2 & \$100K Cell Tower Bonus) & \$80K Fire Hall HVAC (funded by Corona Virus Funds)					
001-597-00-00-00	Transfer to 003 Facilities for Maple Hall HVAC (funded by Corona Virus funds)					

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

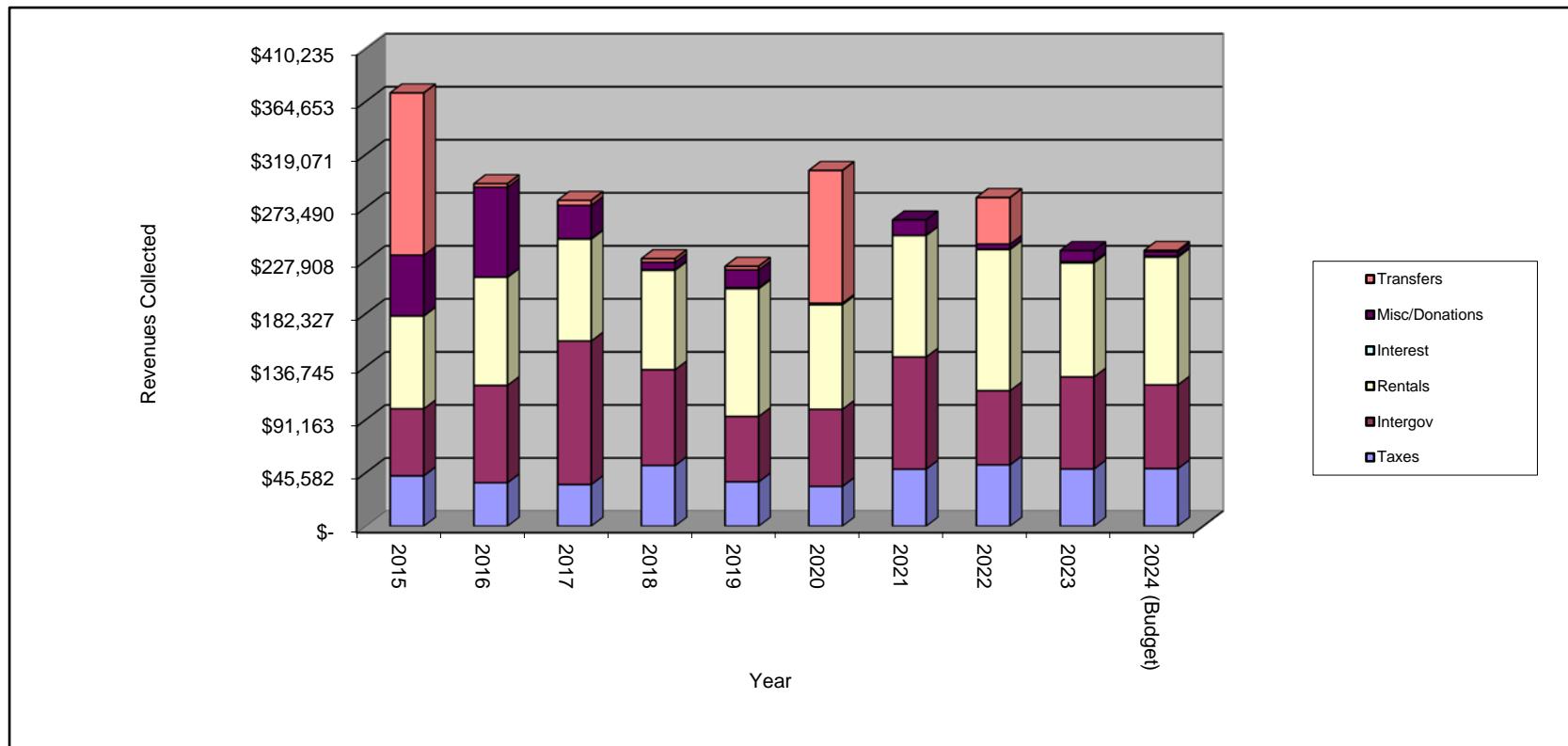
The Town of La Conner owns Maple Hall/Maple Center which is located in the heart of historic downtown La Conner. It is modern facility available year-round to promote and encourage performing arts groups, Quilt Shows, Art's Alive, Skagit River Poetry Festival, Smelt Derby and the Senior Center. The Civic 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 2024 Budget

Fund 002 Park & Port Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Taxes	\$ 43,314	\$ 37,358	\$ 35,845	\$ 52,231	\$ 38,140	\$ 34,205	\$ 49,048	\$ 52,733	\$ 49,152	\$ 49,500
Intergov	\$ 57,645	\$ 83,687	\$ 123,347	\$ 82,239	\$ 56,208	\$ 66,299	\$ 96,381	\$ 63,754	\$ 79,198	\$ 71,965
Rentals	\$ 79,612	\$ 92,915	\$ 87,491	\$ 85,401	\$ 109,759	\$ 89,814	\$ 104,378	\$ 121,349	\$ 97,924	\$ 109,721
Interest	\$ 231	\$ 185	\$ 470	\$ 661	\$ 911	\$ 609	\$ 183	\$ 388	\$ 1,179	\$ 1,100
Misc/Donations	\$ 52,179	\$ 77,240	\$ 28,605	\$ 6,373	\$ 15,362	\$ 800	\$ 13,260	\$ 4,250	\$ 9,437	\$ 3,700
Transfers	\$ 139,391	\$ 3,000	\$ 4,296	\$ 3,000	\$ 3,000	\$ 114,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 1,000
Totals	\$ 372,372	\$ 294,385	\$ 280,054	\$ 229,904	\$ 223,380	\$ 305,727	\$ 263,249	\$ 282,474	\$ 236,889	\$ 236,986



TOWN OF LA CONNER

2024 BUDGET - PARK & PORT FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
PARK & PORT FUND REVENUES						
002-308-41-00-00	Beginning Fund Balance	209,013.29	287,423.06	287,423.06	292,313.49	292,313.49
002-308-31-05-00	Capital Project Reserve Waterfront Park	12,257.00	12,257.00	12,257.00	17,307.00	17,307.00
002-308-31-01-00	Capital Project Reserve Jordan Street Park	965.00	1,465.00	1,465.00	1,965.00	1,965.00
	Total Park & Port Beginning Fund Balance	222,235.29	301,145.06	301,145.06	311,585.49	311,585.49
Taxes/Leases/Misc.						
002-313-11-00-00	Sales & Use Tax	39,375.00	52,733.30	49,500.00	49,152.01	49,500.00
002-336-02-35-00	Harbor Leases - State Remit	74,000.00	63,753.90	33,992.00	72,418.81	65,000.00
002-337-00-00-00	Jorden St. Park Contributions	-	500.00	-	500.00	-
002-337-00-00-01	Waterfront Park Contributions	-	-	-	5,050.00	-
002-345-85-00-01	Park Impact Fees	-	-	-	-	-
002-347-90-01-00	Park Memorial Benches	-	250.00	-	-	-
002-361-11-00-00	Investment Interest	300.00	300.89	150.00	864.43	800.00
002-361-11-02-00	Reinvested Interest	50.00	86.64	50.00	314.81	300.00
002-362-30-00-00	Parking Lot Fees 50% - 005 50%	13,000.00	18,062.50	14,000.00	18,702.50	16,640.00
002-362-40-00-00	Pioneer Park Rental Fees	3,000.00	3,100.00	3,000.00	2,800.00	3,000.00
002-362-40-01-00	Moorage & Launch Fees	11,500.00	15,448.50	11,500.00	13,952.25	11,500.00
002-362-50-00-00	Aquatic Lease Rent	19,100.00	17,566.08	19,041.00	16,090.80	19,041.00
002-362-50-00-01	Cell Tower Rent 95% - 004 5%	53,000.00	60,411.71	59,540.00	46,378.04	59,540.00
002-362-50-00-02	Excise Tax - Aquatic Lease	2,805.00	2,587.56	2,805.00	2,370.24	2,805.00
002-362-50-00-03	Late/NSF Fees				25.00	
002-362-50-00-04	Cell Tower Rent-Excise Tax	2,332.00	4,172.83	4,160.00	4,383.68	4,160.00
002-369-91-00-00	Miscellaneous Revenue	100.00	-	100.00	86.50	100.00
	Total Taxes/Leases/Misc.	218,562.00	238,973.91	197,838.00	233,089.07	232,386.00
Nonrevenues						
002-382-10-00-00	Park Deposit	3,600.00	3,500.00	3,600.00	3,800.00	3,600.00
	Total Nonrevenues	3,600.00	3,500.00	3,600.00	3,800.00	3,600.00
002-397-00-00-00	Operating Transfers-In	40,000.00	40,000.00	7,265.00	-	1,000.00
TOTAL PARK & PORT FUND REVENUES		262,162.00	282,473.91	208,703.00	236,889.07	236,986.00

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.

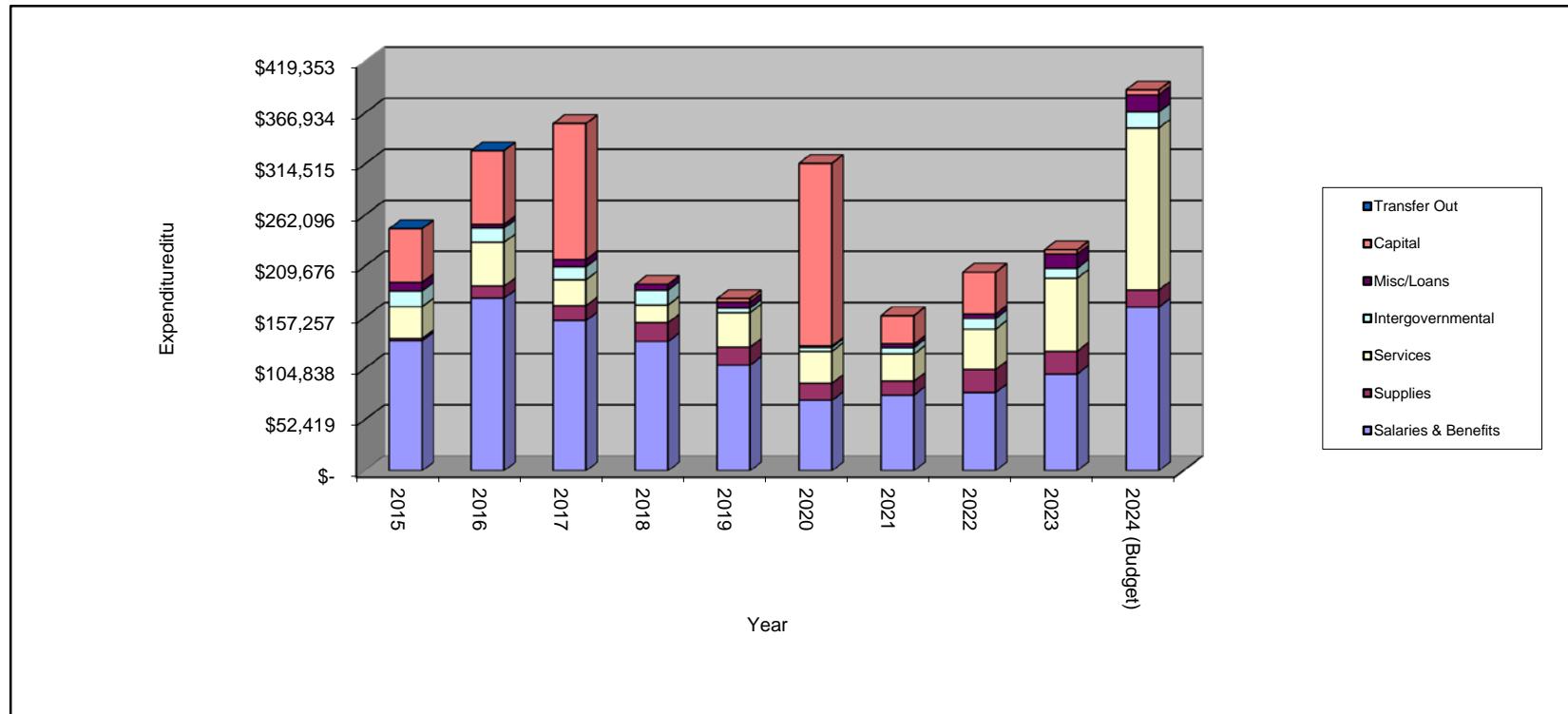
Performance Goals:

Create/maintain comfortable and accessible pedestrian spaces.

Increase use and enjoyment of parks and other spaces.

Town of La Conner 2024 Budget

Fund 002 Park & Port Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Salaries & Benefits	\$ 133,388	\$ 176,881	\$ 154,030	\$ 132,614	\$ 108,268	\$ 72,239	\$ 77,566	\$ 80,214	\$ 99,280	\$ 167,706
Supplies	\$ 2,284	\$ 12,417	\$ 15,320	\$ 19,261	\$ 18,505	\$ 17,535	\$ 14,384	\$ 23,629	\$ 23,324	\$ 17,630
Services	\$ 32,575	\$ 44,951	\$ 26,535	\$ 18,081	\$ 35,285	\$ 32,768	\$ 27,802	\$ 41,384	\$ 74,787	\$ 166,196
Intergovernmental	\$ 16,032	\$ 14,618	\$ 13,248	\$ 15,178	\$ 4,743	\$ 3,984	\$ 6,516	\$ 10,900	\$ 10,216	\$ 16,400
Misc/Loans	\$ 9,028	\$ 3,936	\$ 7,559	\$ 6,000	\$ 6,000	\$ 1,425	\$ 3,725	\$ 4,632	\$ 14,626	\$ 17,600
Capital	\$ 54,848	\$ 75,407	\$ 139,432	\$ -	\$ 3,686	\$ 187,305	\$ 29,049	\$ 42,806	\$ 4,216	\$ 5,000
Transfer Out	\$ -	\$ -								
Totals	\$ 248,155	\$ 328,210	\$ 356,123	\$ 191,134	\$ 176,486	\$ 315,255	\$ 159,042	\$ 203,564	\$ 226,449	\$ 390,532



TOWN OF LA CONNER

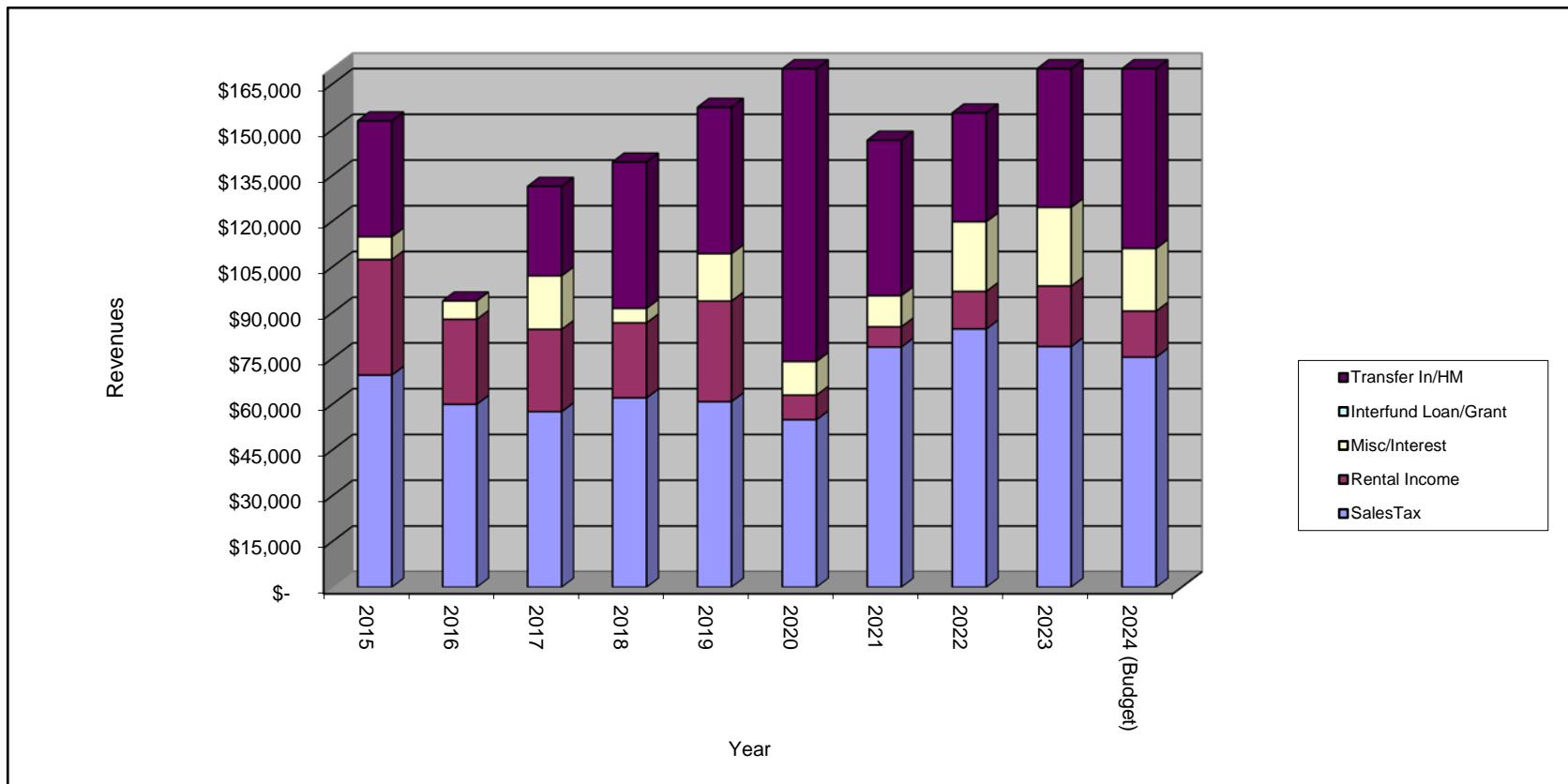
2024 BUDGET - PARK & PORT FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
EXPENDITURES						
002-576-80-10-01	General Operations Park & Port Salaries & Wages	74,916.00	52,453.08	88,576.00	63,971.03	101,295.00
002-576-80-10-02	Overtime/Other Earnings	1,000.00	-	1,000.00	350.37	1,000.00
002-576-80-21-00	Benefits	63,399.00	27,760.48	67,170.00	34,958.13	65,411.00
002-571-09-41-00	Parks & Rec Programs	8,500.00	8,500.00	11,000.00	11,000.00	15,000.00
002-576-80-31-00	Office & Operating Supplies	400.00	106.43	500.00	-	1,000.00
002-576-80-31-01	Restroom Supplies	1,500.00	-	1,000.00	419.51	1,000.00
002-576-80-35-00	Small Tools & Equipment	2,800.00	2,365.77	8,000.00	8,167.34	33,950.00
002-576-80-40-00	Audit Fees	-	1,784.00	3,200.00	282.00	3,500.00
002-576-80-41-00	Professional Services	6,700.00	8,077.93	39,860.00	30,787.48	39,461.00
002-576-80-45-00	Rents & Leases - Short Term	-	2,655.38	2,640.00	2,850.87	2,885.00
002-576-80-45-73	Park Rental Cancellation	200.00	100.00	300.00	100.00	300.00
002-576-80-46-00	Insurance	9,823.00	11,413.00	12,783.00	14,737.00	15,630.00
002-576-80-47-00	Public Utility Services	6,800.00	8,679.69	9,120.00	9,501.34	9,600.00
002-576-80-48-00	Software Maintenance	721.00	174.30	800.00	704.79	800.00
002-576-80-48-01	Building Repair & Maintenance	9,500.00	5,190.29	44,000.00	11,911.38	65,000.00
002-576-80-48-03	System Repair & Maintenance	36,000.00	15,966.48	6,500.00	18,749.02	14,500.00
002-576-80-49-02	Training & Meetings	300.00	51.50	300.00	261.50	300.00
002-576-80-49-03	DNR Harbor Leases	4,500.00	4,396.88	4,500.00	5,114.89	5,200.00
002-576-80-49-05	Leashold Excise Taxes	7,000.00	6,503.20	7,500.00	5,101.33	7,700.00
002-576-90-42-00	Miscellaneous	-	5.00	-	-	-
	General Operations	234,059.00	156,183.41	308,749.00	218,967.98	383,532.00
Nonexpenditures						
002-582-10-00-00	Park Deposit Refund	2,000.00	4,575.00	2,000.00	3,264.66	2,000.00
	Total Nonexpenditures	2,000.00	4,575.00	2,000.00	3,264.66	2,000.00
Capital Expenditures						
002-594-76-63-01	Park Capital Projects	70,000.00	42,300.01	35,000.00	4,216.00	5,000.00
002-594-76-64-01	Financial Software	-	505.72	-	-	-
	Total Capital Expenditures	70,000.00	42,805.73	35,000.00	4,216.00	5,000.00
002-597-00-00-00	Operating Transfer Out	-	-	-	-	-
	TOTAL PARK & PORT	306,059.00	203,564.14	345,749.00	226,448.64	390,532.00

002-571-09-41-00 School \$10K/YMCA \$1K/Library \$4K
 002-576-80-35-00 \$5K Leaf Blower/\$5K Pressure Washer/\$3K Boat Repairs/\$16,950 Dump Truck Share (15%)
 002-576-80-41-00 \$24K Landscape/
 002-576-80-48-01 \$15K Morris & 3rd St Stairs/\$42K Gazebo
 002-576-80-48-03 \$8K Hazard Trees
 002-594-76-63-01 Jordan Park

Town of La Conner 2024 Budget

Fund 003 - Facility Fund Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
SalesTax	\$ 69,515	\$ 59,956	\$ 57,527	\$ 62,058	\$ 60,808	\$ 54,896	\$ 78,716	\$ 84,631	\$ 78,884	\$ 75,400
Rental Income	\$ 37,917	\$ 27,857	\$ 26,980	\$ 24,598	\$ 32,995	\$ 8,072	\$ 6,639	\$ 12,350	\$ 19,839	\$ 15,100
Misc/Interest	\$ 7,466	\$ 6,014	\$ 17,554	\$ 4,738	\$ 15,531	\$ 11,017	\$ 10,203	\$ 22,818	\$ 25,795	\$ 20,545
Interfund Loan/Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In/HM	\$ 38,000	\$ -	\$ 29,343	\$ 48,000	\$ 48,000	\$ 162,080	\$ 51,000	\$ 35,702	\$ 59,856	\$ 306,861
	\$ 152,898	\$ 93,827	\$ 131,403	\$ 139,393	\$ 157,334	\$ 236,064	\$ 146,558	\$ 155,501	\$ 184,373	\$ 417,906



TOWN OF LA CONNER

2024 BUDGET FACILITY FUND

Account	Description	Budget	Actual	Budget	Actual	Budget
		2022	2022	2023	2023	2024
FACILITIES FUND REVENUES						
003-308-41-00-00	Beginning Fund Balance	134,972.24	137,610.67	137,610.67	119,576.71	119,576.71
Taxes/Investments/Rentals/Misc.						
003-313-11-00-00	Sales & Use Tax	62,475.00	84,631.16	75,400.00	78,883.63	75,400.00
003-361-11-00-00	Investment Interest	6.00	12.42	5.00	35.96	35.00
003-361-11-02-00	Reinvested Interest	4.00	3.96	3.00	12.91	10.00
003-362-10-00-00	Equipment Rentals	100.00	-	100.00	75.00	100.00
003-362-40-01-00	Maple Hall Rental	18,000.00	7,675.25	6,000.00	14,626.25	10,500.00
003-362-40-02-00	Garden Club Rental	3,500.00	4,675.00	3,000.00	5,137.50	4,500.00
003-362-50-00-00	Excise Tax - Chamber Rental	282.00	160.64	-	-	-
003-367-11-00-00	Contrib/donations-Pvt Source	300.00	42.02	-	-	-
003-369-91-00-00	Miscellaneous Revenue	500.00	1,848.56	500.00	695.71	500.00
	Total Taxes/Investments/Rentals/Misc.	85,167.00	99,049.01	85,008.00	99,466.96	91,045.00
Nonrevenues						
003-382-10-00-00	Maple Hall/Garden Club Deposit	12,000.00	20,750.00	10,000.00	25,050.00	20,000.00
	Total Nonrevenues	12,000.00	20,750.00	10,000.00	25,050.00	20,000.00
003-397-00-00-00	Operating Transfer In	50,200.00	35,702.43	221,865.00	59,856.00	306,861.00
TOTAL FACILITIES REVENUES		147,367.00	155,501.44	316,873.00	184,372.96	417,906.00

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:

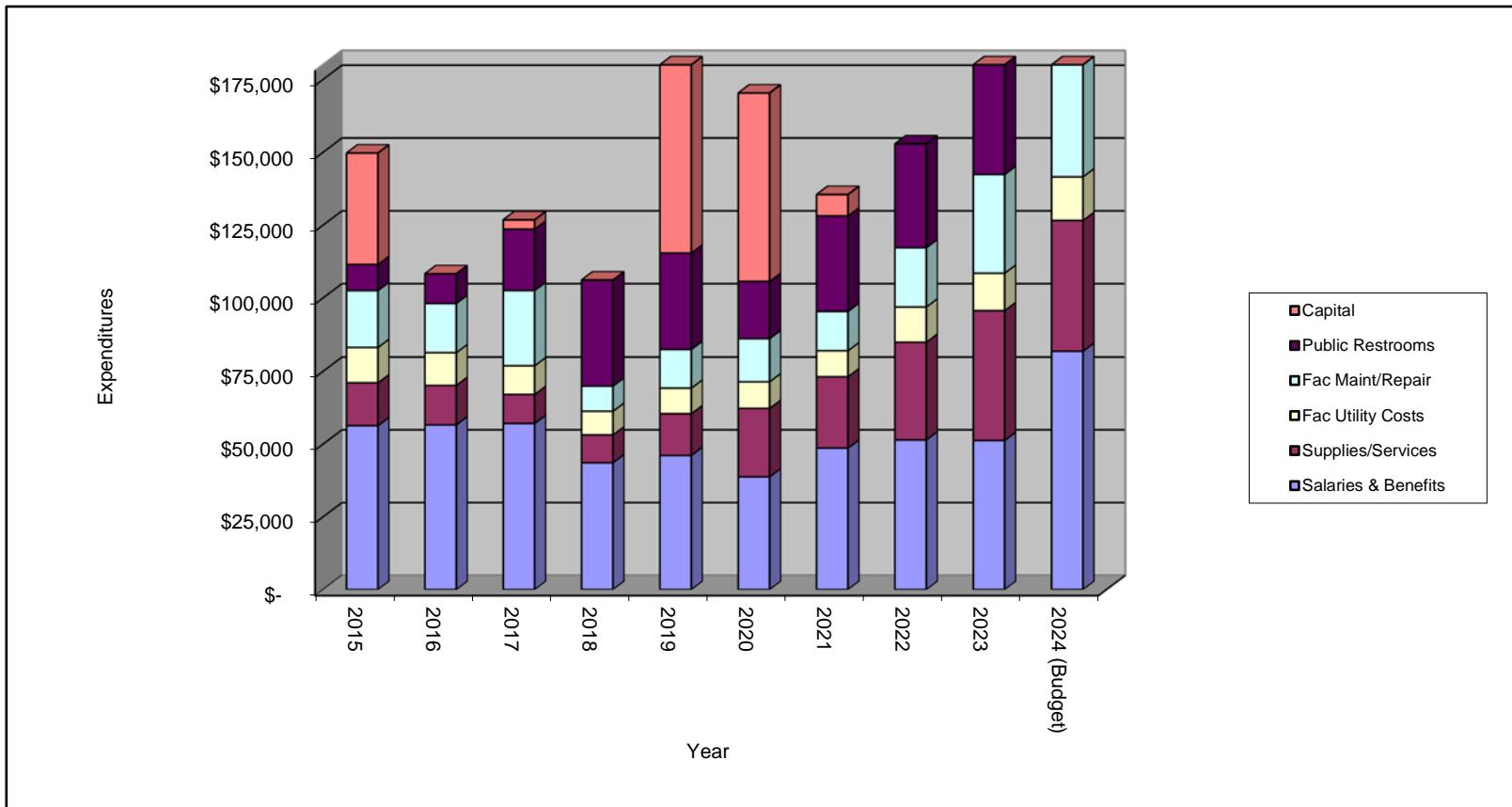
Encourage facility activities and use by all residents.

Promote cultural events and senior activities.

Establish appropriate rental fees to cover operating and maintenance costs.

Town of La Conner 2024 Budget

Fund 003 - Facility Fund Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Salaries & Benefits	\$ 56,319	\$ 56,574	\$ 57,073	\$ 43,576	\$ 46,082	\$ 38,748	\$ 48,605	\$ 51,407	\$ 51,237	\$ 81,895
Supplies/Services	\$ 14,725	\$ 13,586	\$ 9,968	\$ 9,561	\$ 14,350	\$ 23,522	\$ 24,516	\$ 33,580	\$ 44,397	\$ 44,693
Fac Utility Costs	\$ 12,157	\$ 11,226	\$ 9,844	\$ 8,138	\$ 8,780	\$ 9,126	\$ 8,945	\$ 11,888	\$ 12,832	\$ 14,948
Fac Maint/Repair	\$ 19,311	\$ 16,708	\$ 25,650	\$ 8,642	\$ 13,287	\$ 14,809	\$ 13,296	\$ 20,344	\$ 33,903	\$ 59,866
Public Restrooms	\$ 8,961	\$ 10,180	\$ 21,059	\$ 36,211	\$ 32,884	\$ 19,438	\$ 32,770	\$ 35,644	\$ 47,870	\$ 53,400
Capital	\$ 38,239	\$ -	\$ 3,190	\$ -	\$ 75,526	\$ 64,675	\$ 7,342	\$ -	\$ 12,169	\$ 200,000
	\$ 149,711	\$ 108,274	\$ 126,784	\$ 106,128	\$ 190,907	\$ 170,319	\$ 135,474	\$ 152,863	\$ 202,407	\$ 454,802



TOWN OF LA CONNER

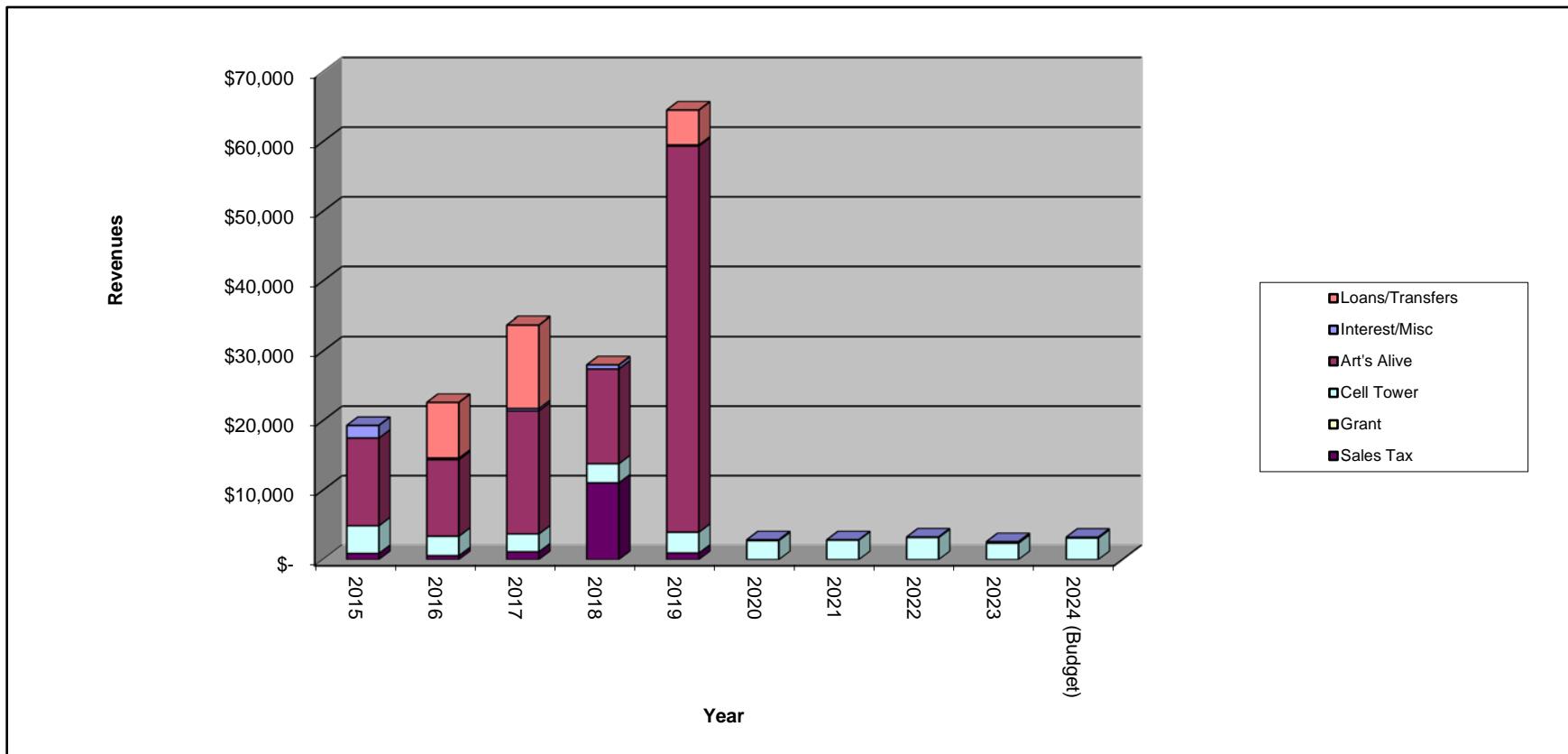
2024 BUDGET - FACILITY FUND

Account	Description	Budget	Actual	Budget	Actual	Budget
		2022	2022	2023	2023	2024
EXPENDITURES						
003-575-50-10-01	Facilities Salaries & Wages	42,258.00	31,912.50	50,334.00	31,600.10	48,630.00
003-575-50-10-02	Overtime/Other Earnings	1,203.00	737.00	1,000.00	26.41	1,000.00
003-575-50-21-00	Benefits	29,064.00	18,757.22	30,880.00	19,610.69	32,265.00
003-575-50-31-00	Office & Operating Supplies	-	348.76	-	-	350.00
003-575-50-31-05	Public Restroom Supplies	8,000.00	3,655.53	8,000.00	5,513.83	4,000.00
003-575-50-41-00	Professional Services	5,000.00	1,675.34	6,120.00	6,873.31	7,000.00
003-575-50-41-01	Audit Fees	-	1,587.00	3,000.00	251.00	3,200.00
003-575-50-42-01	Communications-MH/MC	2,500.00	2,487.84	2,400.00	2,581.30	3,336.00
003-575-50-45-73	Facilities Rental Cancellation	2,000.00	1,425.00	2,000.00	1,850.00	2,000.00
003-575-50-46-00	Insurance	3,605.00	6,526.00	8,700.00	9,549.00	10,122.00
003-575-50-47-01	Public Utility Services-MH/MC	8,000.00	8,227.41	8,000.00	8,915.30	10,648.00
003-575-50-47-02	Public Utility Services-GC	2,900.00	3,660.77	3,672.00	3,916.71	4,300.00
003-575-50-47-05	Public Utility Svcs-Restrooms	7,500.00	8,229.05	8,845.00	8,370.78	9,500.00
003-575-50-48-00	Software Maintenance	721.00	505.72	800.00	704.79	800.00
003-575-50-48-01	Building Repair & Maint-MH/MC	19,850.00	17,263.42	22,860.00	33,513.87	55,866.00
003-575-50-48-02	Building Repair & Maint-GC	11,000.00	3,080.42	17,000.00	388.73	4,000.00
003-575-50-48-05	Public Restrooms - Repair/Maint.	36,000.00	23,759.55	28,000.00	33,985.34	39,900.00
003-575-50-48-06	Rents & Leases Short Term	2,400.00	2,655.53	2,600.00	2,850.88	2,885.00
003-575-50-49-00	Leasehold Tax	300.00	160.65	-	-	-
003-515-90-40-00	Miscellaneous Expenditure	-	-	-	-	-
Total General Operations		182,301.00	136,654.71	204,211.00	170,502.04	239,802.00
Nonexpenditures						
003-582-10-00-00	Maple Hall/Garden Club Dep.Ref.	10,000.00	16,034.00	10,000.00	19,736.25	15,000.00
Total Nonexpenditures		10,000.00	16,034.00	10,000.00	19,736.25	15,000.00
Capital Expenditures						
003-594-75-64-01	Machinery/Equip-Maple Hall	-	-	162,000.00	12,168.63	200,000.00
003-594-75-64-03	Financial Software	-	174.30	-	-	-
Total Capital Expenditures		-	174.30	162,000.00	12,168.63	200,000.00
003-597-00-00-00	Operating Transfer Out	-	-	-	-	-
TOTAL FACILITIES FUND		192,301.00	152,863.01	376,211.00	202,406.92	454,802.00

003-575-50-48-05 \$35K Public Restroom Cleaning
 003-594-75-64-01 Maple Hall HVAC

Town of La Conner 2024 Budget

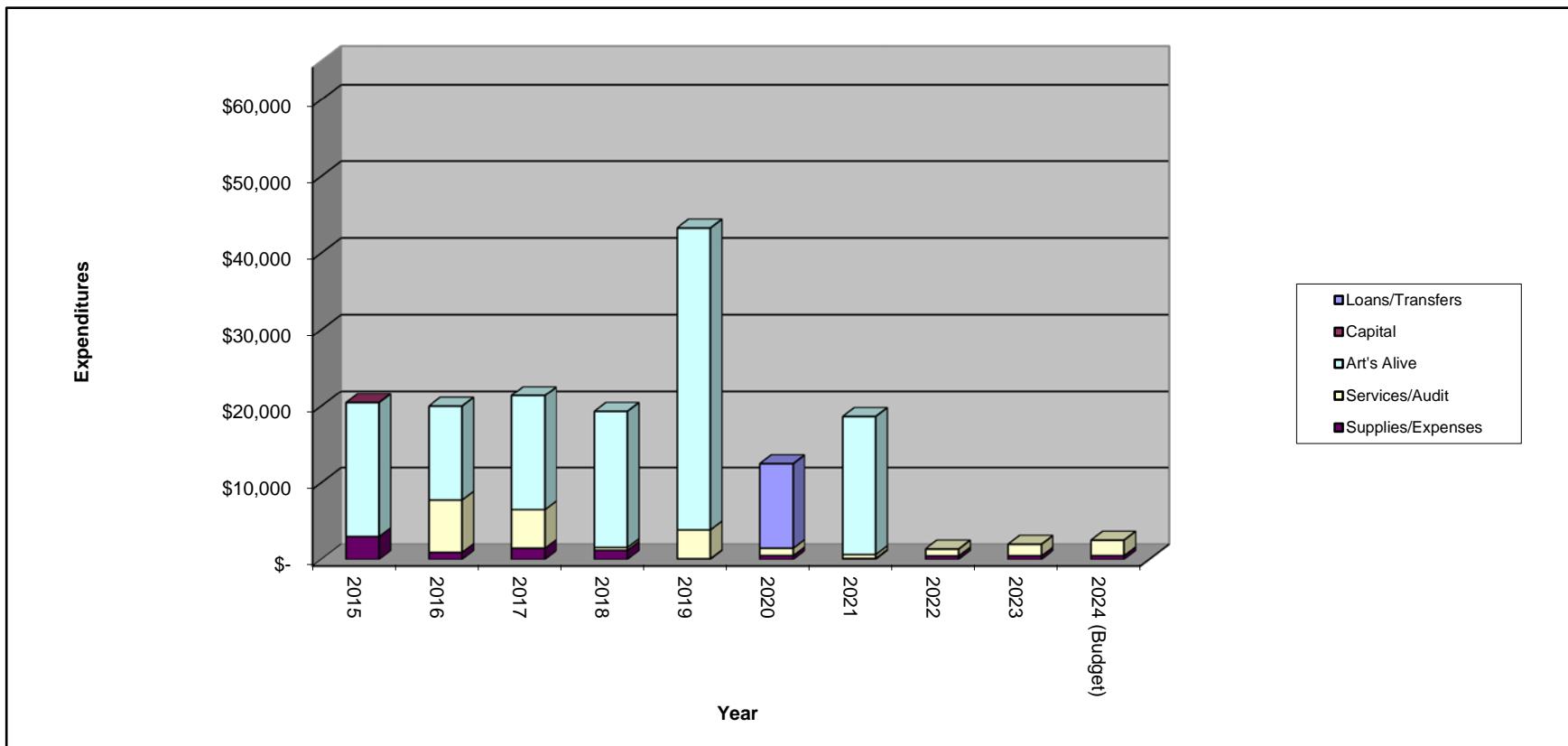
Fund 004 - Public Art Fund Revenue Summary



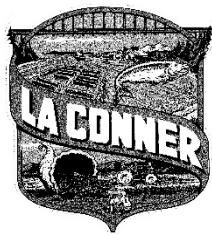
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Sales Tax	\$ 895	\$ 572	\$ 1,122	\$ 11,045	\$ 941	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cell Tower	\$ 3,980	\$ 2,802	\$ 2,577	\$ 2,760	\$ 3,000	\$ 2,738	\$ 2,811	\$ 3,180	\$ 2,363	\$ 3,096
Art's Alive	\$ 12,618	\$ 11,006	\$ 17,699	\$ 13,625	\$ 55,425	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest/Misc	\$ 1,809	\$ 235	\$ 336	\$ 590	\$ 166	\$ 111	\$ 33	\$ 71	\$ 215	\$ 130
Loans/Transfers	\$ 0	\$ 8,000	\$ 12,000	\$ 0	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	\$ 19,302	\$ 22,614	\$ 33,733	\$ 28,020	\$ 64,532	\$ 2,849	\$ 2,845	\$ 3,250	\$ 2,578	\$ 3,226

Town of La Conner 2024 Budget

Fund 004 - Public Art Fund Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Supplies/Expenses	\$ 2,971	\$ 920	\$ 1,464	\$ 1,201	\$ 104	\$ 514	\$ 146	\$ 465	\$ 481	\$ 500
Services/Audit	\$ 6,847	\$ 5,059	\$ 360	\$ 3,729	\$ 956	\$ 502	\$ 885	\$ 1,493	\$ 2,000	
Art's Alive	\$ 17,478	\$ 12,221	\$ 14,862	\$ 17,752	\$ 39,401	\$ 18,000				
Capital	\$ 9									
Loans/Transfers						\$ 11,000				
	\$ 20,458	\$ 19,988	\$ 21,386	\$ 19,313	\$ 43,234	\$ 12,469	\$ 18,648	\$ 1,350	\$ 1,974	\$ 2,500



TOWN OF LA CONNER

2024 BUDGET - PUBLIC ART FUND

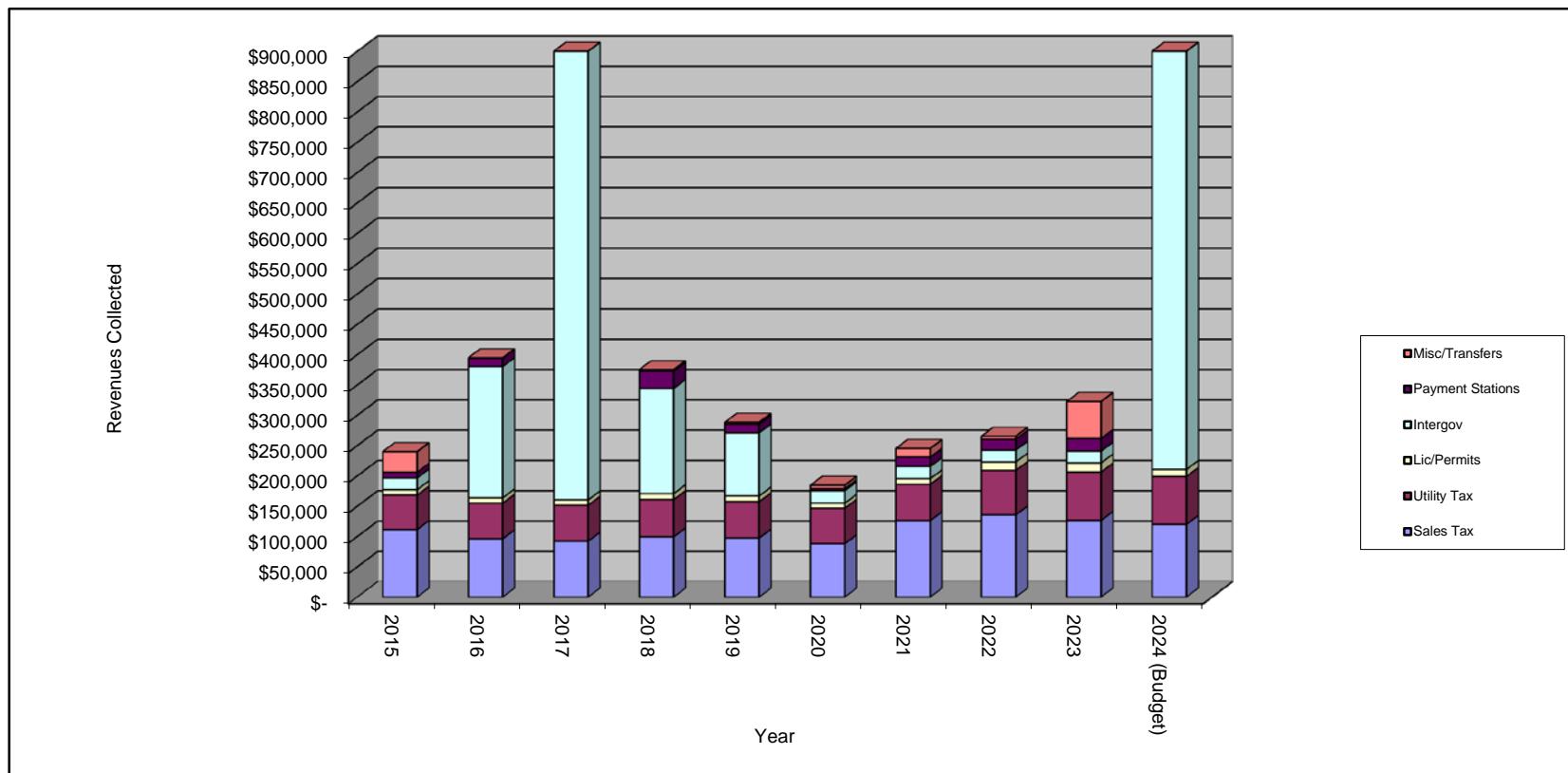
Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
PUBLIC ART FUND REVENUES						
004-308-41-00-00	Beginning Fund Balance	20,462.76	22,362.62	22,362.62	22,966.14	22,966.14
Investment Interest						
004-361-11-00-00	Investment Interest	25.00	54.83	20.00	157.67	100.00
004-361-11-02-00	Reinvested Interest	5.00	15.79	5.00	57.50	30.00
	Total Investment Interest	30.00	70.62	25.00	215.17	130.00
Cell Tower Lease						
004-362-50-00-01	Cell Tower Rent 5%	2,700.00	3,179.62	3,096.00	2,362.76	3,096.00
	Total Cell Tower Lease	2,700.00	3,179.62	3,096.00	2,362.76	3,096.00
TOTAL PUBLIC ART REVENUES		2,730.00	3,250.24	3,121.00	2,577.93	3,226.00
Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
PUBLIC ART FUND EXPENDITURES						
General Operations						
004-575-50-31-00	Office & Operating Supplies	-	-	-	-	-
004-575-50-31-01	Arts Alive Event Expenses	-	-	-	-	-
004-575-50-31-02	La Conner Art Walk	-	-	-	-	-
004-575-50-31-03	Sculpture Show	-	-	-	-	-
004-575-50-41-00	Professional Services	687.00	637.38	1,000.00	1,493.41	1,500.00
004-575-50-41-01	Audit Fees	248.00	248.00	500.00	-	500.00
004-575-50-42-02	Postage	-	-	-	-	-
004-575-50-46-00	Insurance	465.00	465.00	500.00	481.00	500.00
	Total General Operations	1,400.00	1,350.38	2,000.00	1,974.41	2,500.00
Capital Expenditures						
004-594-76-64-00	Purchase of Public Art	-	-	-	-	-
	Total Capital Expenditures	-	-	-	-	-
TOTAL PUBLIC ART EXPENDITURES		1,400.00	1,350.38	2,000.00	1,974.41	2,500.00

Fund Objective:

The purchase and maintain art for public enjoyment

Town of La Conner 2024 Budget

Fund 005 Street Fund Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Sales Tax	\$ 111,602	\$ 96,258	\$ 92,357	\$ 99,630	\$ 97,625	\$ 88,132	\$ 126,375	\$ 135,871	\$ 126,644	\$ 120,089
Utility Tax	\$ 56,868	\$ 58,827	\$ 59,284	\$ 61,521	\$ 60,055	\$ 58,630	\$ 59,768	\$ 73,267	\$ 79,794	\$ 79,000
Lic/Permits	\$ 8,858	\$ 8,857	\$ 8,931	\$ 9,739	\$ 9,516	\$ 8,254	\$ 9,448	\$ 13,909	\$ 14,988	\$ 11,633
Intergov	\$ 19,345	\$ 216,568	\$ 927,488	\$ 173,541	\$ 103,947	\$ 20,572	\$ 20,073	\$ 19,490	\$ 19,418	\$ 869,621
Payment Stations	\$ 9,530	\$ 13,624	\$ 14,841	\$ 28,312	\$ 14,363	\$ 3,483	\$ 15,437	\$ 18,063	\$ 21,040	\$ 19,300
Misc/Transfers	\$ 33,706	\$ 504	\$ 57,266	\$ 2,512	\$ 2,944	\$ 5,439	\$ 14,178	\$ 4,776	\$ 60,840	\$ 5,200
	\$ 239,909	\$ 394,638	\$ 1,160,166	\$ 375,255	\$ 288,448	\$ 184,511	\$ 245,278	\$ 265,376	\$ 322,724	\$ 1,104,843
									TBD Tax	\$ 45,000.00
									Total Streets	\$ 1,149,843.00



TOWN OF LA CONNER

2024 BUDGET - STREET FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
STREET FUND REVENUES						
005-308-41-00-00	Beginning Fund Balance	107,823.57	123,490.84	123,490.84	148,520.47	148,520.47
005-308-80-01-00	Parking Improvements (in-lieu fees)	7,560.00	7,560.00	7,560.00	48,000.00	48,000.00
005-308-80-3-00	Street Ends	7,875.00	7,875.00	7,875.00	7,875.00	7,875.00
005-308-80-04-00	Street Asphalt	11,760.00	11,760.00	11,760.00	11,760.00	11,760.00
	Total Beginning Fund Balance	135,018.57	150,685.84	150,685.84	216,155.47	216,155.47
Taxes						
005-313-11-00-00	Sales & Use Tax	91,203.00	135,871.34	120,089.00	126,643.95	120,089.00
005-313-21-00-00	Special Use Tax TBD .01%	-	-	-	-	45,000.00
005-316-41-00-00	Utility Tax-Electric 50%-001	34,269.00	43,787.46	34,280.00	40,116.76	42,000.00
005-316-43-00-00	Utility Tax-Nat Gas 50%-001	14,200.00	18,003.58	15,680.00	24,542.69	21,500.00
005-316-47-00-00	Utility Tax-Phone 50%-001	10,000.00	11,475.46	10,200.00	15,134.42	15,500.00
	Total Taxes	149,672.00	209,137.84	180,249.00	206,437.82	244,089.00
Licenses and Permits						
005-321-99-00-00	Business Licenses 30%	8,100.00	12,149.09	10,498.00	12,987.72	10,498.00
005-322-14-00-00	Street Excavation-Paved	200.00	100.00	200.00	200.00	200.00
005-322-14-01-00	Street Excavation-Unpaved	135.00	175.00	135.00	-	135.00
005-322-40-00-00	Right-of-Way Permit	600.00	1,485.00	800.00	1,800.00	800.00
	Total Licenses & Permits	9,035.00	13,909.09	11,633.00	14,987.72	11,633.00
Grants						
005-334-03-81-05	Morris St. Mill/Overlay TIB Grant					850,000.00
005-334-03-81-06	S. First Street Project					-
	Total Grants					850,000.00
State Entitlements, Impact/Taxes						
005-336-00-71-00	Multimodal Transportation	1,300.00	1,277.59	959.00	1,272.49	1,081.00
005-336-00-87-00	Motor Vehicle Fuel Tax	19,021.00	18,212.82	13,659.00	18,145.89	18,540.00
	Total State Entitlements, Impact/Taxes	20,321.00	19,490.41	14,618.00	19,418.38	19,621.00
Misc Charges & Svcs						
005-345-81-00-00	DE Engineering Fees	3,500.00	628.00	3,500.00	7,022.25	3,500.00
005-345-89-00-00	Planning & Development Fees	-	2,278.72	1,500.00	-	-
005-361-11-00-00	Investment Interest	300.00	632.97	200.00	1,818.45	1,000.00
005-361-11-02-00	Reinvested Interest	150.00	182.44	100.00	662.48	400.00
005-362-30-00-00	Parking Lot Fees 50% - 50% 002	13,000.00	18,062.50	14,000.00	18,885.00	17,500.00
005-362-30-00-01	Car Charging Stations	-	-	1,000.00	2,155.48	1,800.00
005-369-10-00-00	Proceeds from Sale of Surplus	-	-	-	3,039.00	-
005-369-91-00-00	Miscellaneous Revenue	300.00	1,053.88	300.00	297.98	300.00
005-397-00-00-00	Transfer In			48,000.00	48,000.00	
	Total Misc Charges & Svcs	17,250.00	22,838.51	68,600.00	81,880.64	24,500.00
TOTAL STREET		196,278.00	265,375.85	275,100.00	322,724.56	1,149,843.00

Fund Objective:

This fund accounts for expenditures for the non-arterial streets of the Town.

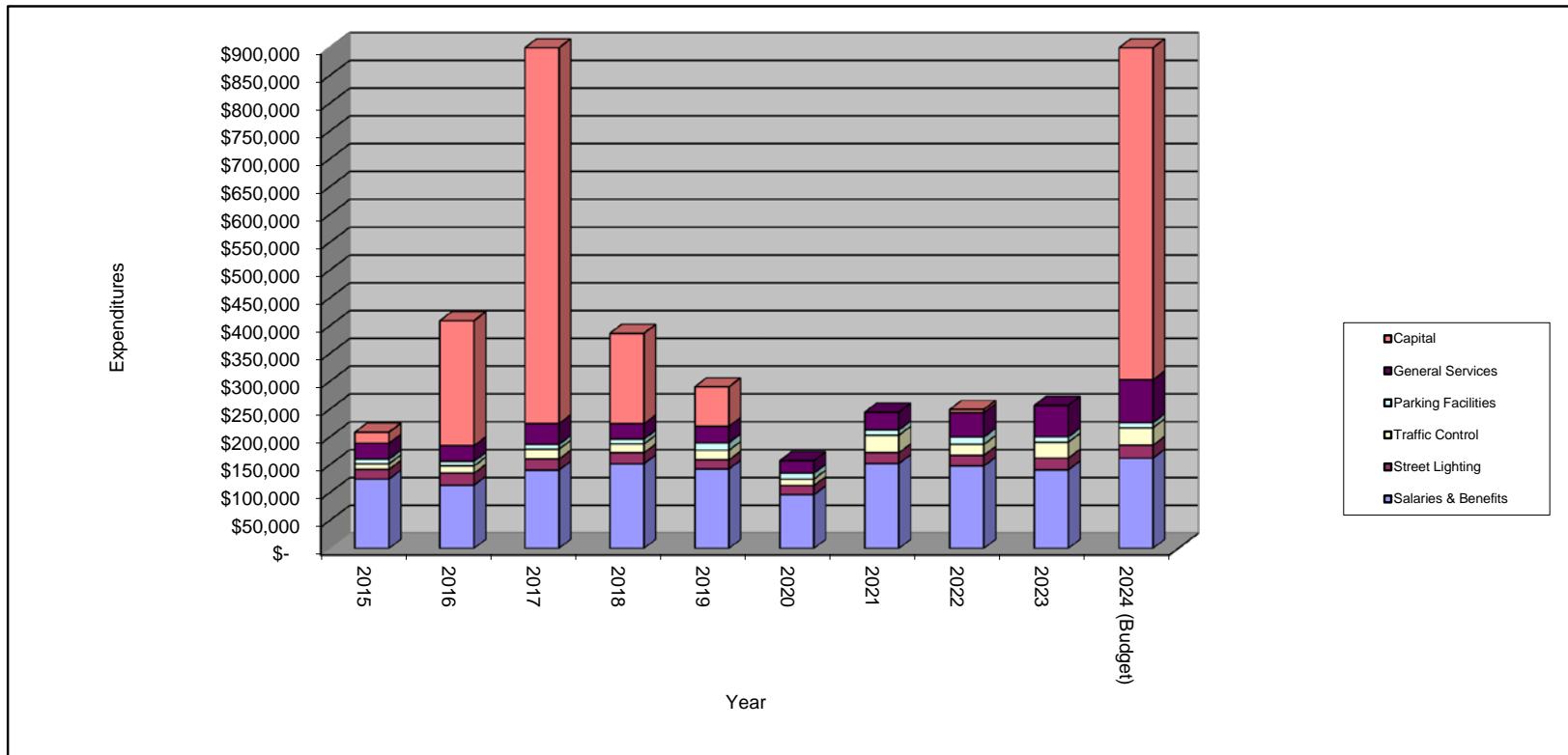
This includes all secondary streets and residential areas. All construction improvements, maintenance and repairs are accounted for here.

Performance Goals:

Well maintained streets, roads and improvements that increase traffic flow and reduce congestion.

Town of La Conner 2024 Budget

Fund 005 Street Fund Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Salaries & Benefits	\$ 124,763	\$ 113,766	\$ 140,860	\$ 152,185	\$ 142,915	\$ 96,485	\$ 152,799	\$ 148,143	\$ 141,410	\$ 162,286
Street Lighting	\$ 17,577	\$ 21,465	\$ 19,859	\$ 19,792	\$ 16,418	\$ 16,842	\$ 19,315	\$ 19,440	\$ 21,257	\$ 23,200
Traffic Control	\$ 9,875	\$ 13,052	\$ 17,755	\$ 15,897	\$ 17,219	\$ 11,362	\$ 31,503	\$ 19,479	\$ 28,469	\$ 31,500
Parking Facilities	\$ 8,316	\$ 8,374	\$ 8,558	\$ 8,737	\$ 13,412	\$ 10,520	\$ 9,411	\$ 13,210	\$ 9,487	\$ 9,130
General Services	\$ 28,817	\$ 28,072	\$ 37,348	\$ 27,586	\$ 29,826	\$ 22,506	\$ 31,920	\$ 44,200	\$ 56,631	\$ 77,080
Capital	\$ 19,473	\$ 224,674	\$ 942,651	\$ 162,493	\$ 70,775			\$ 5,236		\$ 915,500
	\$ 208,821	\$ 409,401	\$ 1,167,030	\$ 386,690	\$ 290,565	\$ 157,716	\$ 244,948	\$ 249,709	\$ 257,255	\$ 1,218,696



TOWN OF LA CONNER

2024 BUDGET - STREET FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
EXPENDITURES						
	Roadway					
005-542-30-10-01	Street Salaries & Wages	91,758.00	90,469.10	89,527.00	87,228.20	97,697.00
005-542-30-10-02	Overtime/Other Earnings	4,715.00	4,139.70	4,000.00	3,418.89	5,000.00
005-542-30-21-00	Benefits	56,678.00	53,534.53	59,164.00	50,763.29	59,589.00
005-542-30-41-01	Audit Fees	-	1,239.00	2,300.00	196.00	2,500.00
	Total Roadway	153,151.00	149,382.33	154,991.00	141,606.38	164,786.00
	Street Lighting					
005-542-63-47-00	Public Utility Services	20,000.00	19,440.31	23,200.00	21,257.37	23,200.00
	Total Street Lighting	20,000.00	19,440.31	23,200.00	21,257.37	23,200.00
	Traffic Control Devices					
005-542-64-35-00	Small Tools & Equipment	3,500.00	2,997.98	13,000.00	8,246.02	11,000.00
005-542-64-48-03	System Repair & Maintenance	9,000.00	12,729.45	12,000.00	15,816.43	16,000.00
005-542-64-48-04	Signage Repair & Maintenance	3,000.00	3,751.21	3,000.00	4,406.57	4,500.00
	Total Traffic Control Devices	15,500.00	19,478.64	28,000.00	28,469.02	31,500.00
	Road/Street General Ops.					
005-542-65-31-00	Office & Operating Supplies	600.00	-	800.00	-	800.00
005-542-65-48-00	Repair & Maintenance	7,000.00	10,554.40	12,500.00	6,636.45	5,445.00
005-542-65-49-03	Rentals/Leases - Short Term	-	2,655.38	2,600.00	2,850.88	2,885.00
005-543-10-41-00	Professional Services	5,000.00	2,858.03	6,310.00	8,498.58	8,000.00
005-543-10-46-00	Insurance	6,745.00	6,745.00	8,600.00	8,566.00	9,080.00
005-543-10-48-00	Repair & Maintenance	65,000.00	17,531.51	33,500.00	19,531.71	40,000.00
005-543-10-48-02	Vehicle Repair & Maintenance	4,000.00	4,962.02	5,000.00	6,286.17	5,000.00
005-543-10-49-03	Rentals/Leases - Short Term	-	-	-	-	-
005-543-50-48-04	Refuse Disposal	8,000.00	9,605.70	8,000.00	9,698.30	9,000.00
005-552-30-41-02	DE Engineering Fees	3,500.00	1,258.79	3,500.00	3,854.07	3,500.00
	Total Road/Street General Ops	99,845.00	56,170.83	80,810.00	65,922.16	83,710.00
	Capital Expenditures					
005-594-42-60-00	Machinery/Equip-Street	5,000.00	5,236.47	-	-	25,000.00
005-595-65-61-05	Morris Stl Mill/Overlay	-	-	-	-	850,000.00
005-595-65-61-06	S. First Street Project	-	-	-	-	40,500.00
	Total Capital Expenditures	5,000.00	5,236.47	-	-	915,500.00
TOTAL STREET FUND		293,496.00	249,708.58	287,001.00	257,254.93	1,218,696.00

005-594-42-60-00 Maple Ave, Crosswalk
 005-595-65-61-05 Morris Stl Mill/Overlay
 005-595-65-61-06 S. First Street Project shared with 403

Town of La Conner 2024 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.

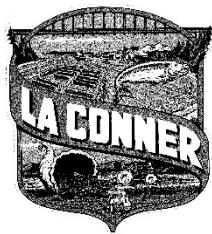
2024 Objectives and/or Special Projects:

For the year 2024, Hotel/Motel revenue is anticipated to total \$342,111. Of this amount, the following required uses exist:

- 63,995 Operating Transfer Out to Fund 003 for Public Restrooms
- 90,000 Operating Transfer Out to Fund 003 Maple Hall HVAC (Shared cost with SLFRF Funds)
- 42,866 Operating Transfer Out to Fund 003 for Maple Hall Maint.
- 20,000 Operating Transfer Out to Fund 001 Code Enforcement Costs (Events)

The distribution for 2023 is as follows:

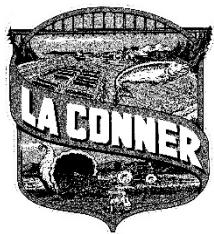
<u>Department Expenditure Budget 2019-2024</u>						
Expenditure Category	2019	2020	2021	2022	2023	2024
Chamber of Commerce	\$60,000	\$70,000	\$47,500	\$80,000	83,000	\$90,000
Tulip Festival	2,500	2,500	1,000	2,500	3,000	3,000
Skagit Co Historical Museum	1,550	1,750	1,000	2,000	1,000	1,500
La Conner Arts Foundation	0	0	0	1,000	0	8,000
La Conner Quilt Museum	0	0	0	1,700	1,500	0
Museum of Northwest Art	3,000	4,000	1,000	5,000	7,500	8,250
Skagit Artist's Together	500	500	0	1,000	1,000	1,000
Interactive History Experience	0	0	1,500	0	0	0
Lincoln Theater	350	500	0	0	5,000	1,000
La Conner Live	4,500	8,500	0	6,000	9,000	10,000
Skagit Community Band	500	0	0	0	1,805	1,900
Professional Services/Audit	250	250	250	250	600	600
Advertising	0	0	0	12,000	0	0
Love La Conner Sculpture	0	0	0	21,800	0	
Operating Transfer Out (Public Restrooms/Other)	93,353	103,623	63,000	50,200	141,856	216,861
Total Budget	\$166,503	\$191,623	\$115,250	183,450	\$255,261	\$342,111
Actual Expenditures	\$125,443	\$77,316	\$93,621	\$134,100	\$171,974	



TOWN OF LA CONNER

2024 BUDGET - HOTEL MOTEL FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
HOTEL MOTEL REVENUES						
123-308-31-00-00	Beginning Fund Balance	224,180.38	286,832.15	286,832.15	311,697.48	311,697.48
Lodging Taxes						
123-313-31-00-00	Hotel Motel Lodging	66,150.00	98,202.40	66,520.00	97,892.13	70,200.00
123-313-32-00-00	Hotel Motel Stadium	66,150.00	98,202.39	66,520.00	97,892.13	70,200.00
	Total Lodging Taxes	132,300.00	196,404.79	133,040.00	195,784.26	140,400.00
Investment Interest & Misc.						
123-361-11-00-00	Investment Interest	100.00	269.21	100.00	773.37	600.00
123-361-11-02-00	Reinvested Interest	50.00	77.56	50.00	281.61	200.00
	Total Investment Interest & Misc.	150.00	346.77	150.00	1,054.98	800.00
TOTAL HOTEL MOTEL REVENUES		132,450.00	196,751.56	133,190.00	196,839.24	141,200.00
 HOTEL MOTEL FUND EXPENDITURES						
General Expenditure						
123-514-23-41-00	Professional Services	250.00	438.64	300.00	117.00	300.00
123-514-23-41-01	Audit Fees	-	248.00	300.00	39.00	300.00
	Total General Expenditures	250.00	686.64	600.00	156.00	600.00
Distributions						
123-573-90-30-01	Chamber of Commerce	80,000.00	80,000.00	83,000.00	83,000.00	90,000.00
123-573-90-30-02	Tulip Festival	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00
123-573-90-30-03	Historical Museum	2,000.00	510.72	1,000.00	156.91	1,500.00
123-573-90-30-04	Museum of NW Art	5,000.00	5,000.00	7,500.00	7,500.00	8,250.00
123-573-90-30-05	Pacific NW Quilt/Fiber Museum	1,700.00	1,700.00	1,500.00	1,500.00	-
123-573-90-30-06	Skagit Artist's Together	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
123-573-90-30-07	LC Arts Foundation (Arts Alive)	1,000.00	1,000.00	-	-	8,000.00
123-573-90-30-09	Lincoln Theatre	-	-	5,000.00	5,000.00	1,000.00
123-573-90-30-10	La Conner Live	6,000.00	6,000.00	9,000.00	9,000.00	10,000.00
123-573-90-30-12	Skagit Community Band	-	-	1,805.00	1,805.00	1,900.00
123-573-90-30-14	Town Advertising	12,000.00	-	-	-	-
123-573-90-30-15	Love La Conner-Sculp/Advertising	21,800.00	-	-	-	-
	Total Distributions	133,000.00	97,710.72	112,805.00	111,961.91	124,650.00
123-597-00-00-00	Operating Transfer Out	50,200.00	35,702.43	141,856.00	59,856.00	216,861.00
TOTAL HOTEL MOTEL EXPENDITURES		183,450.00	134,099.79	255,261.00	171,973.91	342,111.00



TOWN OF LA CONNER

2024 BUDGET - BONDS & FLOOD CONTROL

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
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2014 LTGO Bond - Fire Truck/Paid in Full - Fund Closed

212-308-41-00-00	Beginning Fund Balance	85,443.15	8,932.19	8,392.19	Closed	Closed
212-313-15-00-00	Special Purpose Sales Tax - Fire	45,501.00	67,311.00	-	-	-
212-361-11-00-00	Investment Interest	250.00	461.29	-	-	-
212-361-11-02-00	Reinvested Interest	100.00	130.00	-	-	-
212-369-91-00-00	Misc. Revenue	-	174.25	-	-	-
TOTAL 2014 LTGO Bond - Fire Truck/Paid in Full		45,851.00	68,076.54	-	-	-

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
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2017 LTGO Bond - Fire Hall

214-308-41-00-00	Beginning Fund Balance	25,836.66	39,655.23	39,655.23	51,823.57	51,823.57
214-313-11-00-00	Sales and Use Tax	36,750.00	52,869.01	49,192.00	49,278.55	49,192.00
214-361-11-00-00	Investment Interest	50.00	57.68	30.00	1,481.23	900.00
214-361-11-02-00	Reinvested Interest	25.00	16.62	10.00	533.42	400.00
TOTAL 2017 LTGO Bond - Fire Hall		36,825.00	52,943.31	49,232.00	51,293.20	50,492.00

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
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FLOOD CONTROL

303-308-41-00-00	Beginning Fund Balance	\$163,366.29	\$163,375.14	\$163,375.14	\$773.61	\$773.61
303-361-11-00-00	Investment Interest	100.00	199.35	50.00	572.79	350.00
303-361-11-02-00	Reinvested Interest	25.00	57.50	15.00	208.72	150.00
TOTAL FLOOD CONTROL		125.00	256.85	65.00	781.51	500.00



TOWN OF LA CONNER

2024 BUDGET - BONDS/FLOOD

Account	Description	Budget	Actual	Budget	Actual	Budget	
		2022	2022	2023	2023	2024	
<u>EXPENDITURES</u>							
2014 LTGO Bond - Fire Truck							
212-591-22-70-00	Principal Payment	140,000.00	140,000.00	-	-	-	
212-592-22-80-00	Interest Payment	2,143.75	4,287.50	-	-	-	
212-592-22-81-00	Other Debt and Service Charges	500.00	300.00	-	-	-	
212-597-00-00-00	Transfer Out	-	-	8,425.09	8,425.09	-	
Total 2014 LTGO Bond - Paid in Full 2022		142,643.75	144,587.50	8,425.09	8,425.09		
2017 LTGO Bond - Fire Hall							
214-591-22-70-00	Principal Payment	23,585.00	23,585.00	24,137.00	24,137.00	24,735.00	
214-592-22-80-00	Interest Payment	15,539.74	15,539.74	14,988.00	14,987.86	14,390.00	
214-592-22-81-00	Other Debt & Service Charges	500.00	-	-	-	-	
214-594-22-60-00	Capital Expenditure	-	-	-	-	-	
214-597-00-00-00	Operating Transfer Out	-	-	-	-	-	
Total 2017 LTGO Bond - Fire Hall		39,624.74	39,124.74	39,125.00	39,124.86	39,125.00	
FLOOD CONTROL							
303-514-23-41-01	Audit Fees	-	248.00	500.00	-	500.00	
303-531-30-41-00	Prof Services - Flood Control	-	-	-	-	-	
303-597-00-00-00	Transfer Out	-	-	163,383.04	163,383.04	-	
TOTAL FLOOD CONTROL		-	248.00	163,883.04	163,383.04	500.00	

Town of La Conner 2024 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

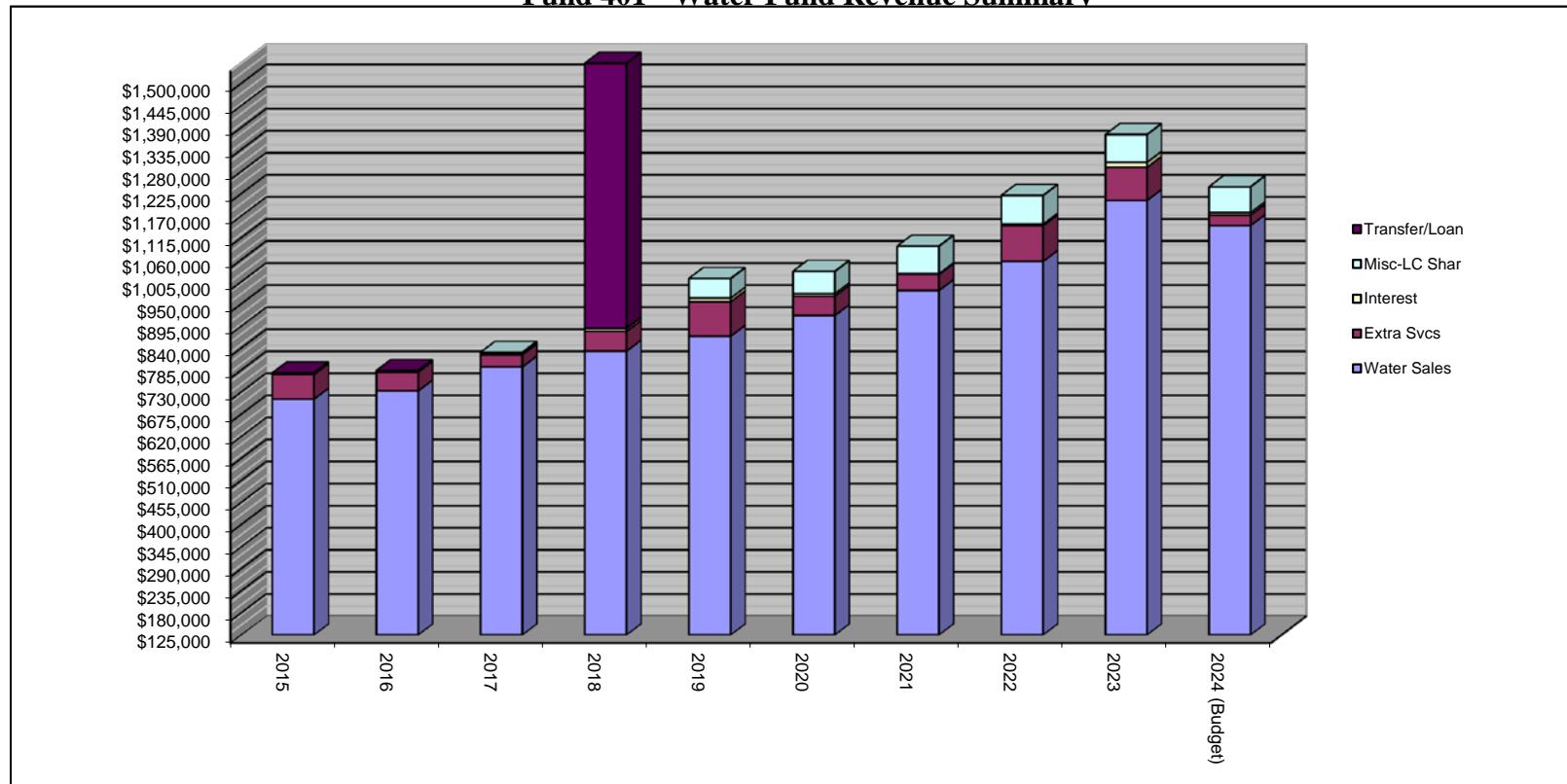
2024 BUDGET - REET FUNDS

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
REET 1 REVENUES						
304-308-31-00-00	Beginning Fund Balance	150,812.10	195,112.47	195,112.47	242,701.02	242,701.02
304-318-34-00-00	REET 1 Taxes	20,000.00	44,229.50	36,000.00	46,657.29	36,000.00
304-361-11-00-00	Investment Interest	150.00	247.56	75.00	711.26	600.00
304-361-11-02-00	Reinvested Interest	25.00	71.31	18.00	259.00	190.00
TOTAL REET 1		20,175.00	44,548.37	36,093.00	47,627.55	36,790.00

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
REET 2 REVENUES						
305-308-31-00-00	Beginning Fund Balance	148,112.78	192,429.69	192,429.69	240,068.38	240,068.38
305-318-35-00-00	REET 2 Taxes	20,000.00	44,229.51	36,000.00	46,657.27	36,000.00
305-361-11-00-00	Investment Interest	150.00	260.36	75.00	748.00	610.00
305-361-11-02-00	Reinvested Interest	25.00	75.04	18.00	272.42	200.00
TOTAL REET 2		20,175.00	44,564.91	36,093.00	47,677.69	36,810.00

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
REET 1 EXPENDITURES						
304-514-23-41-01	Audit Fees	250.00	248.00	500.00	39.00	500.00
304-597-00-00-00	Operating Transfer Out	-	-	80,000.00	-	-
TOTAL REET 1		250.00	248.00	80,500.00	39.00	500.00
REET 2 EXPENDITURES						
305-514-23-41-01	Audit Fees	250.00	248.00	500.00	39.00	500.00
305-597-00-00-00	Operating Transfer Out	-	-	-	-	200,000.00
TOTAL REET 2		250.00	248.00	500.00	39.00	200,500.00

Town of La Conner 2024 Budget
Fund 401 - Water Fund Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Water Sales	\$ 712,853	\$ 733,290	\$ 793,071	\$ 832,359	\$ 869,546	\$ 921,273	\$ 983,565	\$ 1,056,244	\$ 1,208,164	\$ 1,145,489
Extra Svcs	\$ 61,440	\$ 46,805	\$ 30,291	\$ 49,481	\$ 86,133	\$ 48,317	\$ 40,109	\$ 89,033	\$ 82,627	\$ 26,000
Interest	\$ 2,333	\$ 1,873	\$ 4,754	\$ 6,680	\$ 9,201	\$ 6,152	\$ 1,846	\$ 3,917	\$ 12,639	\$ 6,300
Misc-LC Shar	\$ 1,188	\$ 1,898	\$ 974	\$ 1,261	\$ 48,472	\$ 55,514	\$ 68,492	\$ 71,344	\$ 68,912	\$ 64,238
Transfer/Loan	\$ -	\$ -	\$ -	\$ 1,000,000						
	777,815	783,866	829,091	1,889,780	1,013,353	1,031,256	1,094,012	1,220,538	1,372,341	1,242,027



TOWN OF LA CONNER

2024 BUDGET - WATER FUND

Account	Description	Budget	Actual	Budget	Actual	Budget
		2022	2022	2023	2023	2024
WATER FUND REVENUES						
401-308-41-00-00	Beginning Fund Balance	\$747,009.45	\$1,042,198.57	\$1,042,198.57	\$1,281,545.22	\$1,281,545.22
401-308-41-01-00	Capital Project/RCE Fees Collected	\$83,667.00	\$95,787.00	\$95,787.00	\$100,837.00	\$100,837.00
401-308-41-02-00	Water Capital	\$40,076.00	\$40,076.00	\$40,076.00	\$40,076.00	\$40,076.00
401-308-41-03-00	Water Capital Connections	\$28,161.00	\$28,161.00	\$28,161.00	\$28,161.00	\$28,161.00
		\$898,913.45	\$1,206,222.57	\$1,206,222.57	\$1,450,619.22	\$1,450,619.22
Charges for Goods & Svcs						
401-343-40-01-00	Water Sales	975,000.00	1,056,244.08	1,070,550.00	1,208,164.22	1,145,489.00
401-343-40-01-01	Water Meter	5,000.00	16,385.00	5,000.00	16,800.00	5,000.00
401-343-40-01-02	LC Whitney Water Main Shared Costs	57,254.64	54,888.72	58,138.00	53,565.46	58,138.00
401-343-40-02-00	Extra Services	25,000.00	72,648.19	25,000.00	60,776.87	15,000.00
401-343-40-02-03	Water Meter RCE's	3,000.00	12,120.00	3,000.00	5,050.00	6,000.00
401-343-40-03-00	Utility Billing Penalties	375.00	703.75	300.00	722.01	700.00
401-345-81-00-00	DE Engineering Fees	3,500.00	628.00	3,500.00	12,561.00	3,500.00
401-345-89-00-00	Planning & Development Fees	-	2,278.72	1,500.00	425.00	1,000.00
	Total Charges for Goods & Svcs	1,069,129.64	1,215,896.46	1,166,988.00	1,358,064.56	1,234,827.00
Interest & Other Earnings						
401-361-11-00-00	Investment Interest	1,000.00	3,040.52	1,000.00	8,734.95	4,500.00
401-361-11-02-00	Reinvested Interest	500.00	876.13	400.00	3,181.73	1,800.00
401-369-91-00-00	Miscellaneous Revenue	300.00	224.71	300.00	1,860.09	500.00
	Total Interest & Other Earnings	1,800.00	4,141.36	1,700.00	13,776.77	6,800.00
Nonrevenues						
401-382-10-00-00	Hydrant Meter Deposit	400.00	500.00	400.00	500.00	400.00
Total Nonrevneues		400.00	500.00	400.00	500.00	400.00
TOTAL WATER FUND		1,071,329.64	1,220,537.82	1,169,088.00	1,372,341.33	1,242,027.00

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 its customer. The Town does not treat the water, only distributes it.

Performance Goals:

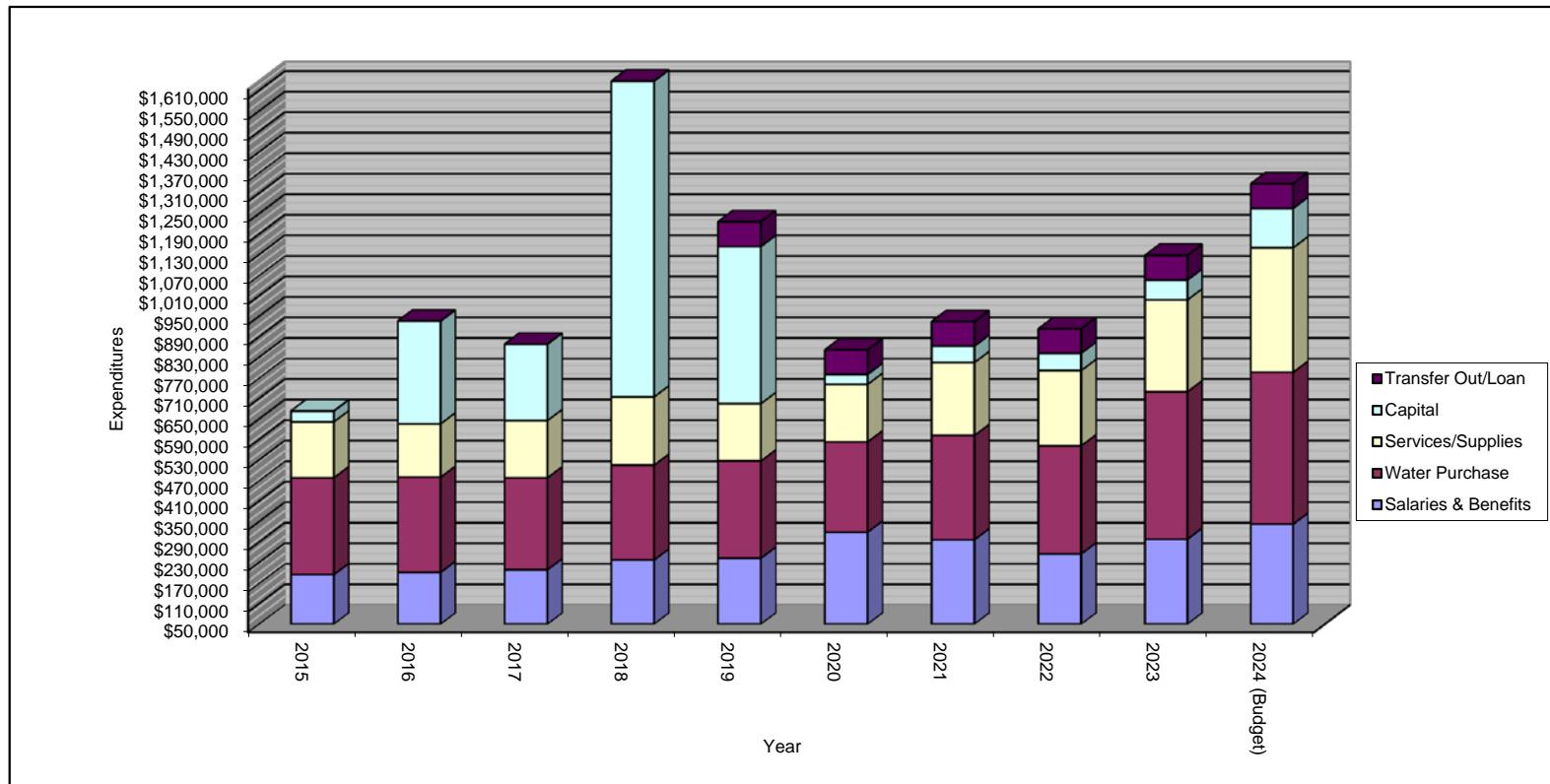
The reliable supply of water to all users.

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 2024 Budget
Fund 401 - Water Fund Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Salaries & Benefits	\$ 194,759	\$ 201,390	\$ 209,065	\$ 237,693	\$ 242,734	\$ 319,050	\$ 297,041	\$ 255,407	\$ 298,497	\$ 342,472
Water Purchase	\$ 283,267	\$ 278,353	\$ 268,914	\$ 277,406	\$ 284,408	\$ 263,943	\$ 304,773	\$ 315,918	\$ 430,829	\$ 443,890
Services/Supplies	\$ 163,357	\$ 155,753	\$ 167,157	\$ 199,363	\$ 167,533	\$ 168,077	\$ 213,087	\$ 220,021	\$ 268,494	\$ 363,832
Capital	\$ 31,418	\$ 300,135	\$ 223,019	\$ 948,023	\$ 459,068	\$ 28,992	\$ 47,870	\$ 50,476	\$ 57,899	\$ 115,000
Transfer Out/Loan	\$ -	\$ -	\$ -	\$ 17,820	\$ 72,460	\$ 71,516	\$ 71,509	\$ 71,408	\$ 72,226	\$ 71,954
	\$ 672,801	\$ 935,630	\$ 868,155	\$ 1,680,304	\$ 1,226,202	\$ 851,578	\$ 934,280	\$ 913,229	\$ 1,127,945	\$ 1,337,148



TOWN OF LA CONNER

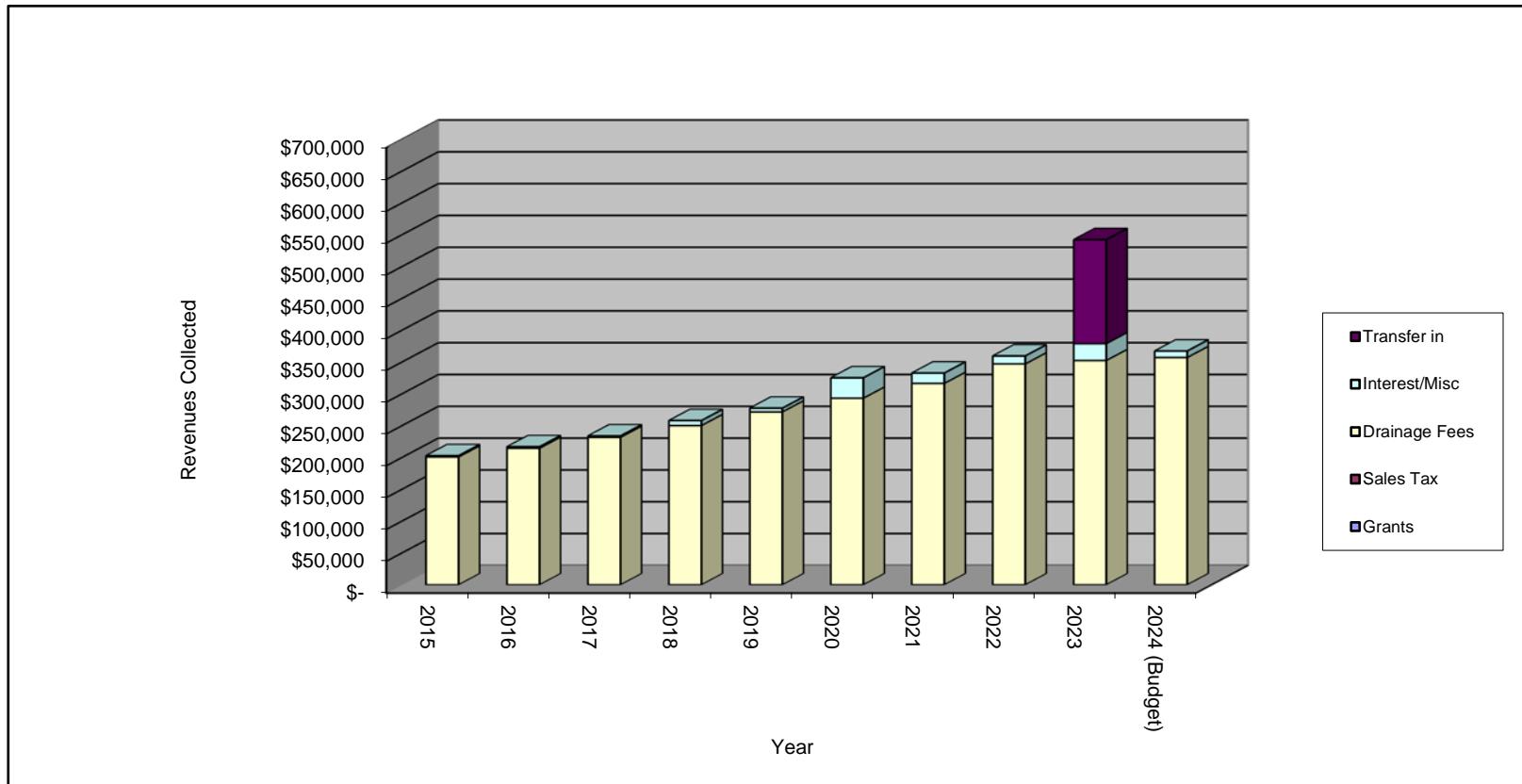
2024 BUDGET - WATER FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
EXPENDITURES						
401-534-80-10-01	General Operations Water Salaries & Wages	160,689.00	158,224.39	183,741.00	186,528.02	208,972.00
401-534-80-10-02	Overtime/Other Earnings	10,500.00	7,465.01	5,000.00	9,817.97	8,000.00
401-534-80-21-00	Benefits	96,700.00	89,171.69	93,937.00	102,151.49	125,500.00
401-534-80-31-00	Office & Operating Supplies	3,000.00	1,217.28	150.00	471.22	3,500.00
401-534-80-32-00	Fuel	10,000.00	13,165.86	12,000.00	12,095.87	14,000.00
401-534-80-33-00	Purchase of Wholesale Water	327,070.00	315,917.80	353,236.00	430,829.30	443,890.00
401-534-80-35-00	Small Tools & Equipment	6,500.00	5,898.93	35,500.00	34,847.10	58,200.00
401-534-80-40-00	Lease Agreement Tax	-	-	-	32.58	40.00
401-534-80-41-00	Professional Services	91,300.00	10,853.60	25,965.00	7,412.81	25,582.00
401-534-80-41-01	Audit Fees	-	2,182.00	3,850.00	345.00	4,000.00
401-534-80-41-02	DE Engineer Fees	3,500.00	1,258.82	3,500.00	4,551.67	3,500.00
401-534-80-42-00	Communications	8,500.00	7,514.26	8,500.00	10,052.15	11,500.00
401-534-80-42-02	Postage	1,700.00	1,593.72	1,790.00	1,502.64	1,790.00
401-534-80-44-00	Advertising	250.00	300.00	300.00	83.75	-
401-534-80-45-00	Rents & Leases - Short Term	9,400.00	10,621.50	11,500.00	11,403.57	11,600.00
401-534-80-46-00	Insurance	14,953.00	17,908.30	23,639.00	24,396.29	25,860.00
401-534-80-47-00	Public Utility Services	6,000.00	9,084.79	9,500.00	9,088.59	9,800.00
401-534-80-48-00	Repair & Maintenance	60,000.00	48,967.94	65,000.00	57,002.20	70,000.00
401-534-80-48-01	Software Maintenance	3,507.00	2,845.06	3,500.00	3,026.89	3,500.00
401-534-80-48-02	Vehicle Repair & Maintenance	5,500.00	4,272.55	5,500.00	6,052.42	5,500.00
401-534-80-48-03	System Repair & Maintenance	75,000.00	26,982.77	60,000.00	22,648.75	50,000.00
401-534-80-49-00	Dues & Subscriptions	3,000.00	2,290.41	2,720.00	2,732.96	2,900.00
401-534-80-49-02	Training & Meetings	2,500.00	1,502.68	2,000.00	1,115.00	2,000.00
401-534-80-49-03	Excise Taxes	46,500.00	51,606.10	51,000.00	58,217.82	59,000.00
Total General Operations		946,069.00	790,845.46	961,828.00	996,406.06	1,148,634.00
Nonexpenditures/Other						
401-582-10-00-00	Nonexpenditures/Other Hydrant Meter Dep Refund	400.00	500.00	500.00	500.00	500.00
Total Nonexpenditures/Other		400.00	500.00	500.00	500.00	500.00
401-591-31-70-00	Rents & Leases - Capital	-	729.01	-	913.44	1,060.00
Debt						
401-591-34-70-00	Debt Water Main Phs 1 Principal	40,000.00	40,000.00	42,000.00	42,000.00	43,000.00
401-592-34-80-00	Debt Water Main Phs 1 Interest	31,407.70	31,407.70	30,226.00	30,225.95	28,954.00
Total Debt	Total Debt	71,407.70	71,407.70	72,226.00	72,225.95	71,954.00
Capital Expenditures						
401-594-34-64-02	Capital Expenditures Capital Projects	47,500.00	49,746.53	200,000.00	57,899.23	115,000.00
Total Capital Expenditures		47,500.00	49,746.53	200,000.00	57,899.23	115,000.00
401-597-00-00-00	Operating Transfer Out	-	-	-	-	-
Total WATER FUND		1,065,376.70	913,228.70	1,234,554.00	1,127,944.68	1,337,148.00

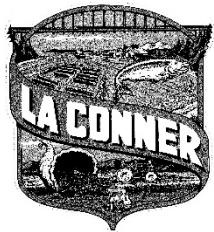
401-534-80-35-00 \$45,200 Dump Truck Shared Cost/\$5500 Valve Operator/\$2500 Compactor Shared Cost
 401-534-80-48-00 \$45 Water Meter Replacement/\$10K Hydrant Replacement
 401-534-80-48-03 \$25K Oncall Contractor
 401-594-34-64-02 \$90K Water Comp Plan/\$25K Asset Management Program

Town of La Conner 2024 Budget

Fund 403 - Storm Drainage/Flood Fund Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Grants										
Sales Tax										
Drainage Fees	\$ 200,955	\$ 214,672	\$ 231,813	\$ 250,336	\$ 271,802	\$ 293,358	\$ 316,620	\$ 347,222	\$ 352,575	\$ 357,273
Interest/Misc	\$ 1,954	\$ 2,332	\$ 2,167	\$ 7,777	\$ 5,811	\$ 31,944	\$ 16,107	\$ 12,442	\$ 26,475	\$ 10,110
DOE Grant										
Transfer in										\$ 163,383
	\$ 202,909	\$ 217,004	\$ 233,980	\$ 258,113	\$ 277,613	\$ 325,302	\$ 332,726	\$ 359,664	\$ 542,433	\$ 367,383



TOWN OF LA CONNER

2024 BUDGET - DRAINAGE & FLOOD CONTROL

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
DRAINAGE FUND REVENUES						
403-308-41-00-00	Beginning Fund Balance	387,778.06	388,519.00	388,519.00	458,910.95	459,410.95
403-308-41-01-00	Storm System Development	10,313.00	17,636.00	17,636.00	17,636.00	17,636.00
403-308-41-02-00	Slope Stabilization	29,500.00	29,500.00	29,500.00	29,500.00	29,500.00
403-308-41-03-00	Flood				5,000.00	5,000.00
	Total Beginning Fund Balance	427,591.06	435,655.00	435,655.00	511,046.95	511,546.95
Charges for Goods & Svcs.						
403-343-10-00-00	Storm Drainage Fees	\$315,000.00	\$347,222.08	\$333,900.00	\$352,575.02	\$357,273.00
403-343-10-01-00	Drainage Plan	\$200.00	\$510.00	\$500.00	\$0.00	\$200.00
403-343-10-02-00	Storm System Development Fees	\$1,000.00	\$7,323.00	\$1,000.00	\$8,400.00	\$3,000.00
403-345-81-00-00	DE Engineering Fees	\$3,500.00	\$628.00	\$3,500.00	\$12,561.00	\$3,500.00
403-345-89-00-00	Planning & Development Fees	\$0.00	\$2,278.73	\$0.00	\$340.00	\$500.00
	Total Chgs for Goods & Svcs	\$319,700.00	\$357,961.81	\$338,900.00	\$373,876.02	\$364,473.00
Interest & Other Earnings						
403-361-11-00-00	Investment Interest	\$500.00	\$1,303.03	\$400.00	\$3,743.33	\$2,100.00
403-361-11-02-00	Reinvested Interest	\$150.00	\$375.42	\$100.00	\$1,363.41	\$800.00
403-369-91-00-00	Miscellaneous Revenue	\$0.00	\$23.68	\$0.00	\$67.55	\$10.00
403-397-91-00-00	Transfer In	\$0.00	\$0.00	\$163,383.04	\$163,383.04	\$0.00
	Total Interest & Other Earnings	\$650.00	\$1,702.13	\$163,883.04	\$168,557.33	\$2,910.00
TOTAL DRAINAGE FUND		\$320,350.00	\$359,663.94	\$502,783.04	\$542,433.35	\$367,383.00

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.

In 2023, the Flood Fund was merged with the Drainage Fund.

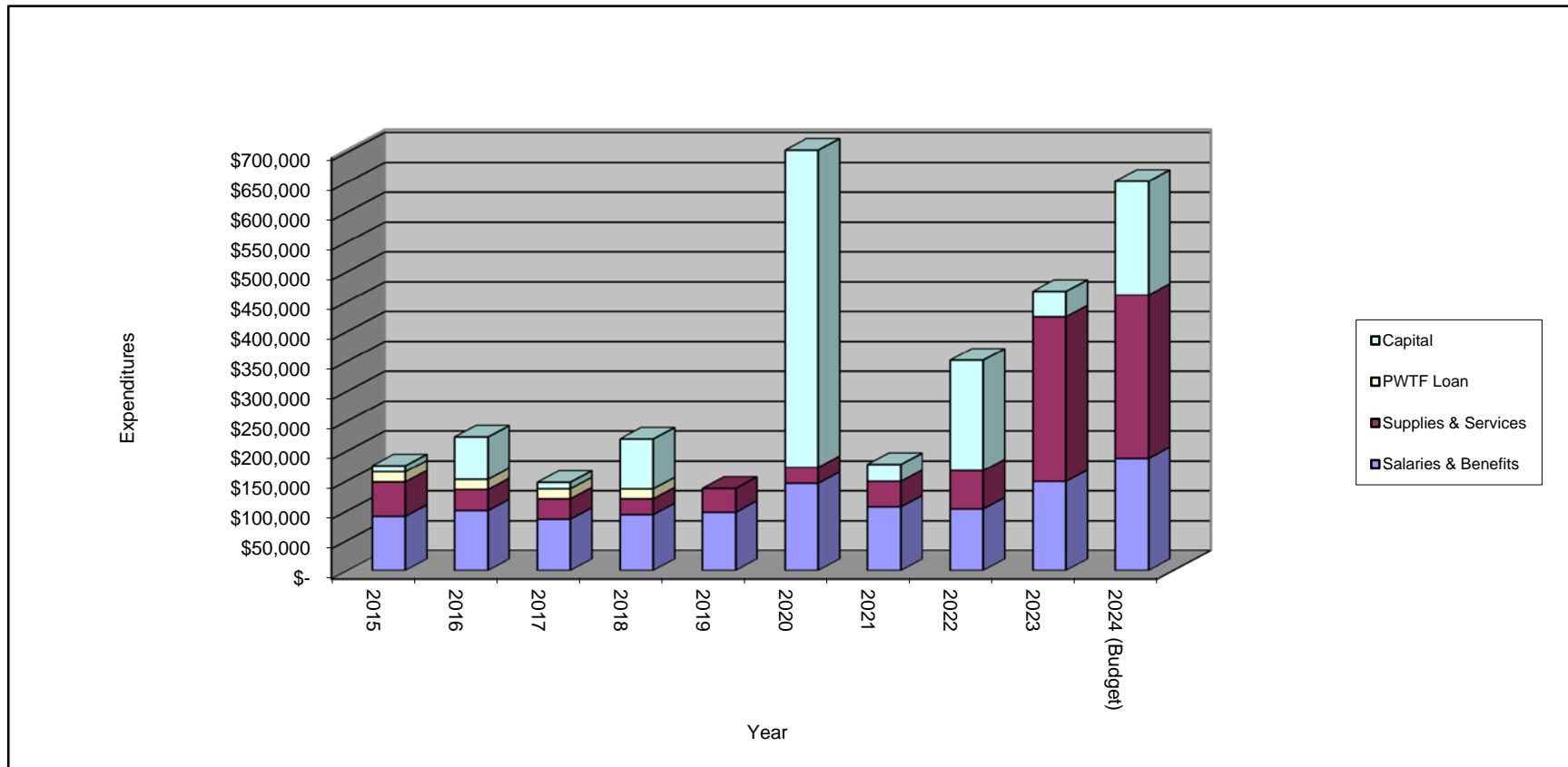
Performance Goals:

Upgrade and maintain the current system.

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

Town of La Conner 2024 Budget

Fund 403 - Storm Drainage/Flood Fund Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Salaries & Benefits	\$ 90,752	\$ 100,361	\$ 86,006	\$ 93,514	\$ 97,490	\$ 145,630	\$ 106,500	\$ 102,954	\$ 148,922	\$ 187,571
Supplies & Services	\$ 57,232	\$ 35,056	\$ 33,785	\$ 26,289	\$ 39,530	\$ 26,876	\$ 42,544	\$ 63,962	\$ 275,583	\$ 273,485
PWTF Loan	\$ 17,007	\$ 16,898	\$ 16,734	\$ 16,570						
Capital	\$ 9,968	\$ 70,781	\$ 10,636	\$ 83,302		\$ 531,088	\$ 28,180	\$ 184,684	\$ 42,536	\$ 190,500
Operating Transfer Out	\$ -	\$ -				\$ 703,594	\$ 177,224	\$ 351,600	\$ 467,041	\$ 651,556
	\$ 174,960	\$ 223,095	\$ 147,162	\$ 219,675	\$ 137,020	\$				



TOWN OF LA CONNER

2024 BUDGET - DRAINAGE/FLOOD FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
EXPENDITURES						
	General Operations					
403-531-38-10-01	Drainage Salaries & Wages	84,876.00	61,730.20	97,473.00	86,936.60	115,156.00
403-531-38-10-02	Overtime/Other Earnings	6,200.00	6,725.45	4,000.00	7,765.38	4,500.00
403-531-38-21-00	Benefits	47,000.00	34,498.66	57,157.00	54,219.74	67,915.00
403-531-38-31-00	Office & Operating Supplies	500.00	-	800.00	521.26	700.00
403-531-38-35-00	Small Tools & Equipment	4,000.00	3,181.53	27,800.00	21,947.89	111,700.00
403-531-38-40-00	Lease Agreement Tax	-	-	-	14.66	60.00
403-531-38-41-00	Professional Services	4,000.00	1,149.21	3,320.00	12,229.10	3,000.00
403-531-38-41-01	Audit Fees	-	992.00	1,750.00	196.00	1,950.00
403-531-38-41-04	Engineering	14,102.91	88.93	4,000.00	331.31	4,000.00
403-531-38-41-05	DE Engineering Fees	3,500.00	1,258.84	3,500.00	4,551.67	3,500.00
403-531-38-42-00	Communications	-	350.10	-	-	-
403-531-38-42-02	Postage	1,500.00	1,568.22	1,650.00	1,502.64	1,650.00
403-531-38-44-00	Advertising	-	-	-	-	-
403-531-38-45-00	Rents & Leases - Short Term	7,050.00	7,965.95	8,500.00	8,552.67	8,750.00
403-531-38-46-00	Insurance	4,690.00	4,690.00	6,192.00	6,150.00	6,520.00
403-531-38-47-00	Public Utility Service	3,800.00	2,848.60	4,000.00	2,931.13	4,100.00
403-531-38-48-00	Repair & Maintenance	41,500.00	12,119.98	15,500.00	7,035.33	16,000.00
403-531-38-48-01	Software Maintenance	3,507.00	2,845.06	3,500.00	1,773.72	3,000.00
403-531-38-48-03	System Repair & Maintenance	22,000.00	18,206.86	67,000.00	34,602.67	26,000.00
403-531-38-49-02	Training & Meetings	250.00	-	250.00	-	250.00
403-531-38-49-03	Excise Taxes	5,000.00	6,307.31	6,500.00	6,542.90	6,850.00
	Total Drainage General Ops	253,475.91	166,526.90	312,892.00	257,804.67	385,601.00
	Flood Control					
403-553-30-35-00	Tools & Equipment Flood	-	-	-	146,545.18	70,000.00
403-553-30-40-00	Professional Services Flood	-	-	-	19,563.65	3,000.00
403-553-30-41-00	Repair & Maintenance					1,000.00
	Total Flood Control				166,108.83	74,000.00
403-591-31-70-01	Rents & Leases - Capital			389.30		591.64
	Capital Expenditures					1,455.00
403-594-31-60-02	Capital Projects	159,500.00	126,540.18	490,000.00	42,536.26	190,500.00
403-594-31-64-00	Machinery/Equip	55,897.09	58,143.62			
	Total Capital Expenditures	215,397.09	184,683.80	490,000.00	42,536.26	190,500.00
403-597-00-00-00	Operating Transfer Out					
	TOTAL DRAINAGE	468,873.00	351,600.00	802,892.00	467,041.40	651,556.00

403-531-38-35-00 \$64K 6th St. Pump/\$45,200 Dump Truck Shared Cost
 403-531-38-48-03 \$20K On Call Contractor
 403-594-31-60-02 \$50K Forklift/\$6K Tidal Gauge/\$10K Forklift Rental
 403-594-31-60-02 \$40,400 1st St. Engineering/\$40K Comp Plan/\$25 Caldonia.Maple Slip Line Plan/\$25 Asset Management Program

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.

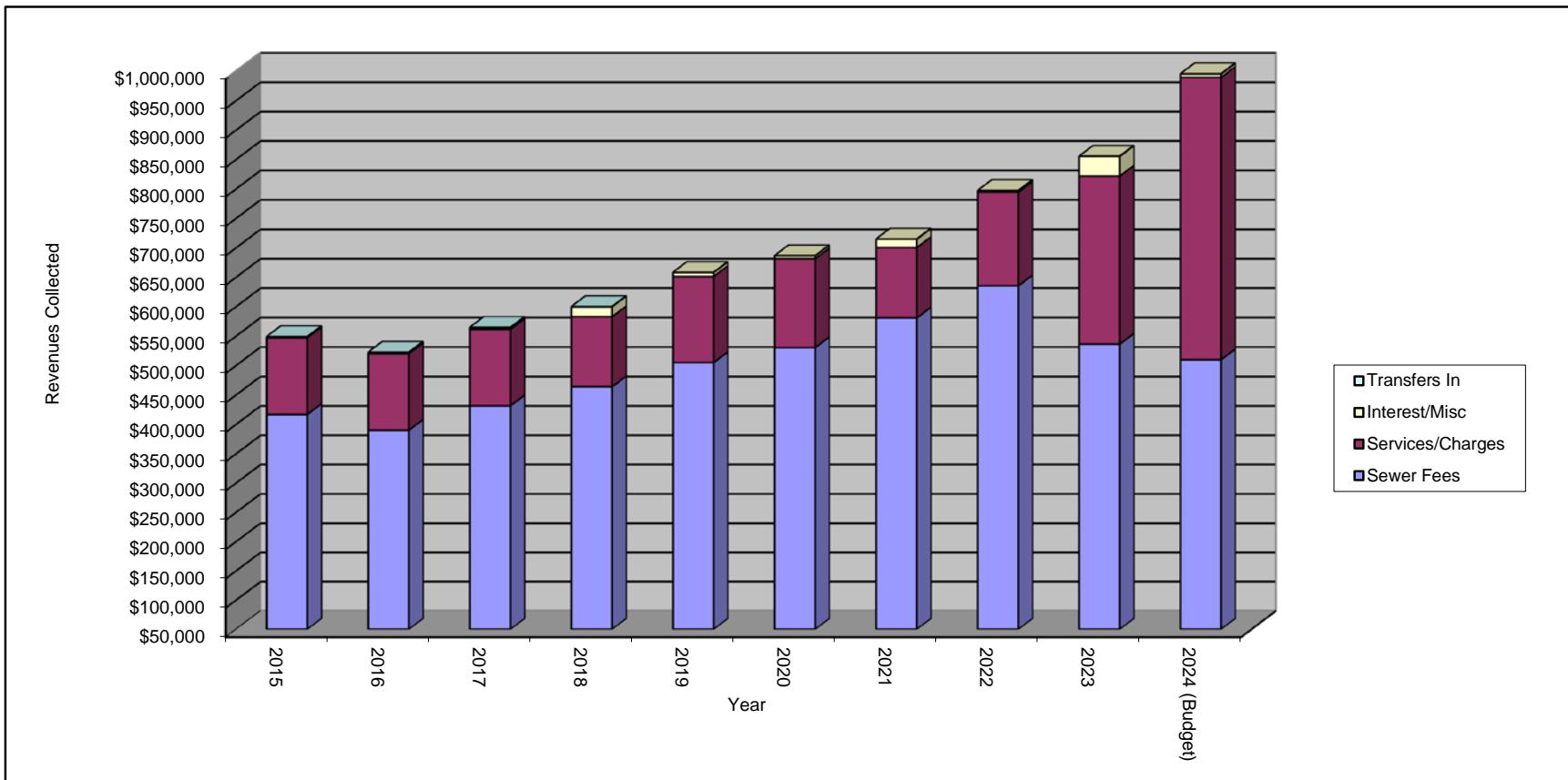
The Board may make proposals concerning the general supervision and management of the Town System, but not for making proposals on the day to day operation of the Treatment Plant. The Board shall make a formal proposal for an annual operating budget for the operation of the Treatment Plant.

TOWN OF LA CONNER **Compost Fund**

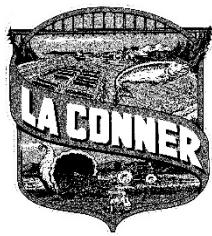
The Town of La Conner built a biosolids compost facility in 1996 to process the biosolids generated at the wastewater treatment plant as an alternative to commercial biosolids disposal in an effort to reduce costs. The demand for septic processing has increased over the years, and the Town has found 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 2024 Budget
Fund 409 - Sewer Fund Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Sewer Fees	\$ 416,915	\$ 390,059	\$ 431,539	\$ 463,843	\$ 504,966	\$ 530,435	\$ 580,854	\$ 635,416	\$ 536,340	\$ 509,880
Services/Charges	\$ 130,425	\$ 130,275	\$ 130,075	\$ 119,167	\$ 146,322	\$ 151,128	\$ 119,642	\$ 159,277	\$ 285,570	\$ 479,711
Interest/Misc	\$ 1,409	\$ 1,899	\$ 2,871	\$ 16,756	\$ 6,638	\$ 4,787	\$ 14,135	\$ 2,365	\$ 33,447	\$ 5,773
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 548,749	\$ 522,233	\$ 564,484	\$ 599,766	\$ 657,926	\$ 686,350	\$ 714,631	\$ 797,058	\$ 855,357	\$ 995,364



TOWN OF LA CONNER

2024 BUDGET - SEWER FUND

Account	Description	Budget	Actual	Budget	Actual	Budget
		2022	2022	2023	2023	2024
SEWER FUND REVENUES						
409-308-41-00-00	Beginning Fund Balance	56,149.76	152,628.01	152,628.01	339,671.61	339,671.61
409-308-41-01-00	Sewer RCE's Collected	94,038.00	94,301.42	94,301.42	95,120.21	95,120.21
409-308-41-02-00	Sewer Plant	402,035.00	475,562.00	475,562.00	479,691.19	479,691.19
409-308-41-03-00	Sewer Collection	33,005.00	33,097.61	33,097.61	33,384.99	33,384.99
409-308-41-03-00	Sewer Plant - Tribe	235,047.00	163,302.48	163,302.48	164,720.40	164,720.40
409-308-41-04-00	Sewer Collection - Tribe	1,274.00	1,278.91	1,278.91	1,290.01	1,290.01
	Total Beginning Fund Balance	821,548.76	920,170.43	920,170.43	1,113,878.41	1,113,878.41
Grants						
409-334-03-10-00	DOE-PSNR - WWTP Upgrade			162,903.00	-	162,903.00
Total Grants						
Charges for Goods & Svcs.						
409-343-50-00-00	Side Sewer Permit	1,500.00	1,800.00	1,000.00	1,625.00	1,500.00
409-343-50-01-00	Sewer Service Charges	445,120.00	475,284.51	473,720.00	536,340.20	509,880.00
409-343-50-01-01	Tribe Sewer Charges	162,660.00	160,131.87	175,608.00	134,813.54	175,608.00
409-343-50-02-00	Compost Treatment Charges	130,000.00	130,050.08	130,000.00	129,950.00	130,000.00
409-343-50-04-00	Side Sewer RCE's	-	24,320.00	-	12,160.00	6,000.00
409-343-50-05-00	Side Sewer - Capping	50.00	200.00	200.00	-	200.00
409-345-81-00-00	DE Engineering Fees	3,500.00	628.00	3,500.00	7,022.25	3,500.00
409-345-89-00-00	Planning & Development Fees	-	2,278.73	-	-	-
	Total Charges Goods & Svcs.	742,830.00	794,693.19	946,931.00	821,910.99	826,688.00
Interest & Other Earnings						
409-361-11-00-00	Investment Interest	600.00	1,836.02	500.00	5,274.60	3,500.00
409-361-11-02-00	Reinvested Interest	200.00	529.06	130.00	1,921.31	1,773.00
409-369-10-00-00	Proceeds from Sales of Surplus				25,251.00	
409-369-91-00-00	Miscellaneous Revenue	500.00	-	500.00	-	500.00
409-382-10-00-00	Sewer Cap Deposit	-	-	-	1,000.00	-
	Total Interest & Other Earnings	1,300.00	2,365.08	1,130.00	33,446.91	5,773.00
TOTAL SEWER FUND		744,130.00	797,058.27	948,061.00	855,357.90	995,364.00

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

Fund/Department Objectives:

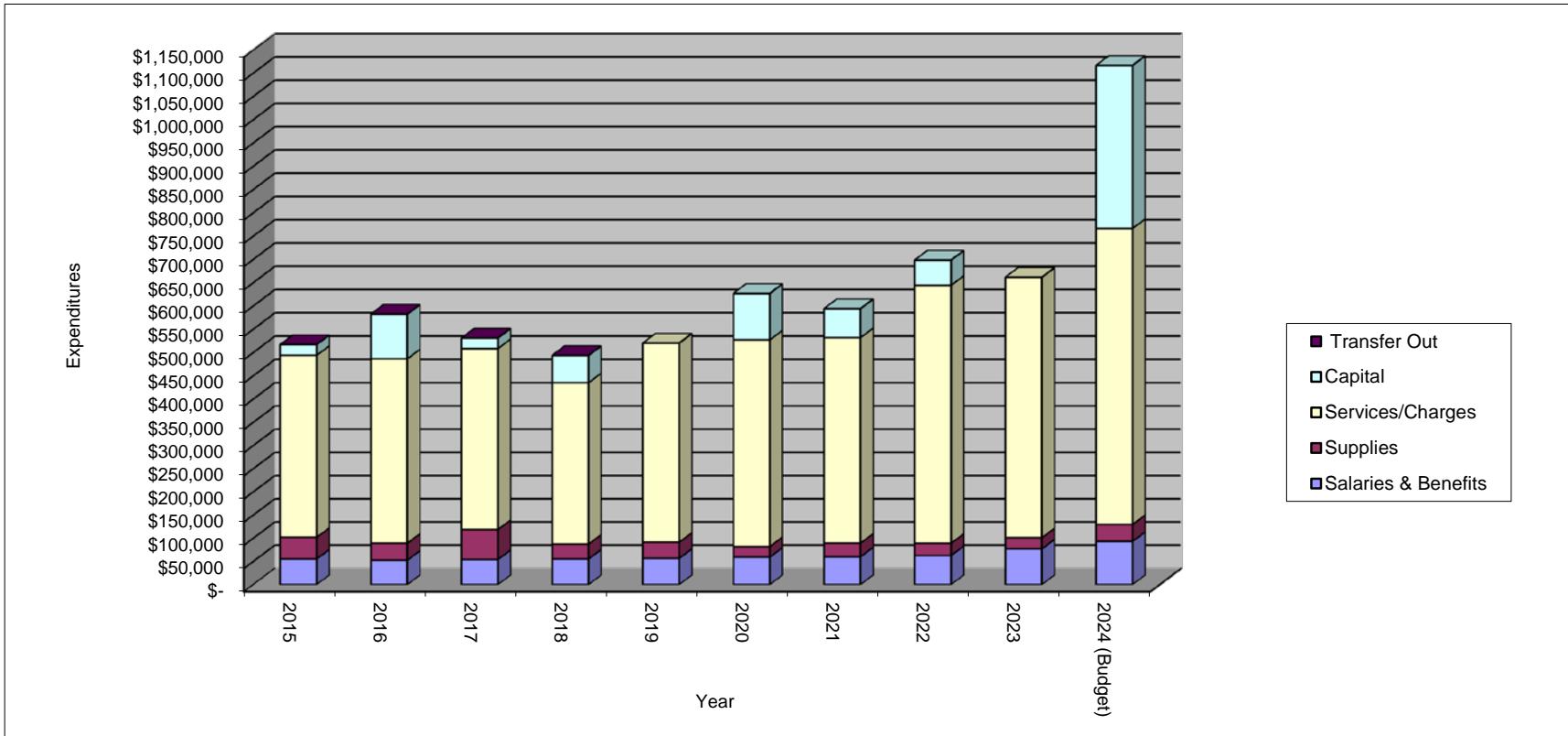
This fund accounts for the expenditures for the sewer plant operations. The Town provides sewer treatment for the Town, the Swinomish Tribal Community and other users in accordance with the criteria set forth in the NPDES permit. The Town contracts for the operation of the sewer plant with Water and 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 2024 Budget

Fund 409 - Sewer Fund Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Salaries & Benefits	\$ 55,440	\$ 52,785	\$ 54,307	\$ 55,545	\$ 56,867	\$ 59,484	\$ 60,047	\$ 62,849	\$ 77,175	\$ 93,295
Supplies	\$ 46,750	\$ 36,699	\$ 64,730	\$ 32,025	\$ 34,695	\$ 22,765	\$ 29,520	\$ 26,447	\$ 24,150	\$ 36,584
Services/Charges	\$ 392,034	\$ 397,162	\$ 389,566	\$ 347,898	\$ 428,679	\$ 445,151	\$ 442,547	\$ 555,244	\$ 560,326	\$ 636,690
Capital	\$ 22,894	\$ 95,635	\$ 22,453	\$ 58,335		\$ 99,583	\$ 62,028	\$ 53,897		\$ 350,000
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -					
	\$ 517,118	\$ 582,281	\$ 531,056	\$ 493,803	\$ 520,242	\$ 626,984	\$ 594,141	\$ 698,437	\$ 661,650	\$ 1,116,569



TOWN OF LA CONNER

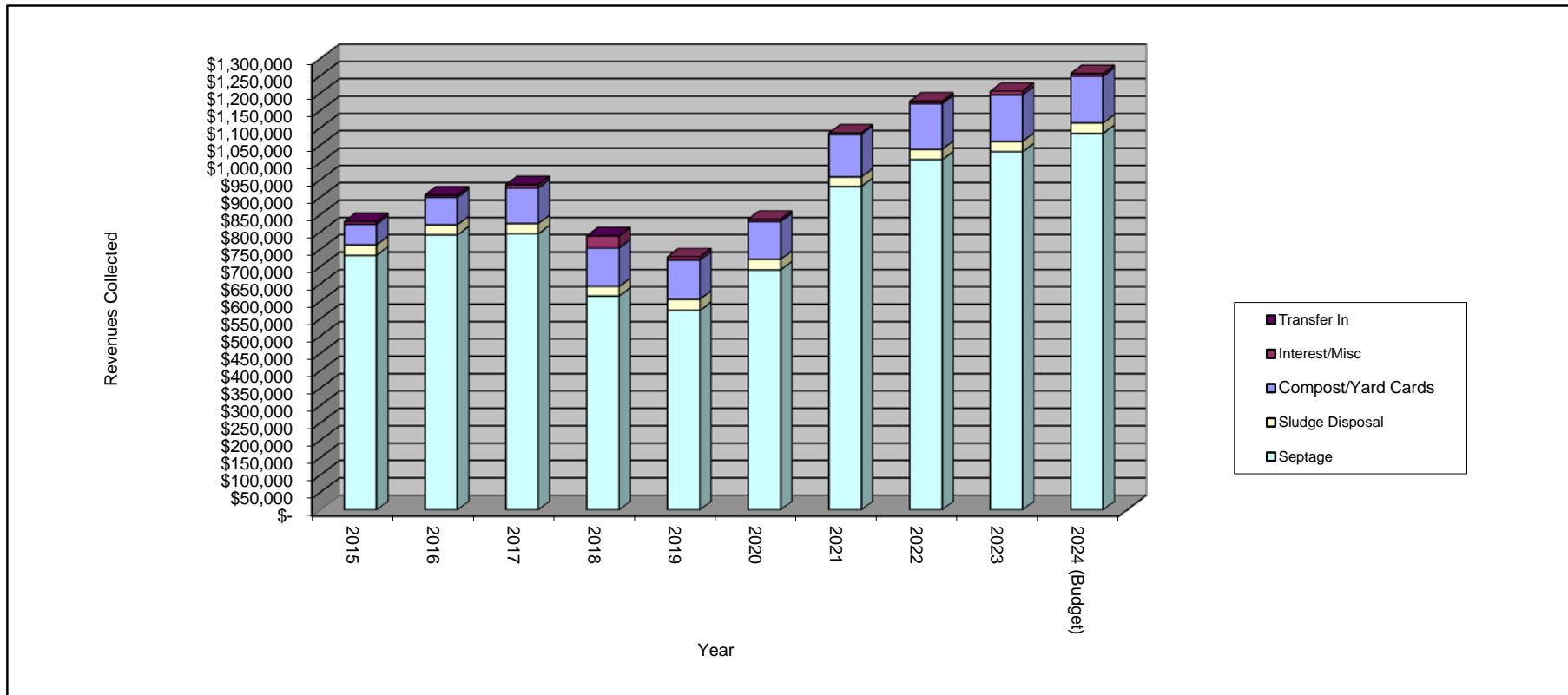
2024 BUDGET - SEWER FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
EXPENDITURES						
409-535-80-10-01	General Operations	44,534.00	41,286.71	51,618.00	52,608.80	60,843.00
409-535-80-21-00	Sewer Salaries & Wages	28,463.00	21,561.83	29,778.00	24,566.94	32,452.00
409-535-80-31-00	Benefits	7,500.00	1,670.38	6,180.00	1,834.66	6,180.00
409-535-80-31-02	Office & Operating Supplies	15,500.00	18,723.34	21,006.00	18,325.93	23,404.00
409-535-80-31-05	Lab Supplies	7,000.00	4,484.60	7,000.00	5,823.68	7,000.00
409-535-80-32-00	U.V.	500.00	-	500.00	-	500.00
409-535-80-40-00	Fuel	-	-	-	32.58	60.00
409-535-80-41-00	Lease Agreement Tax	10,000.00	614.16	10,000.00	1,429.95	10,000.00
409-535-80-41-03	Professional Services	202,979.85	201,452.28	221,249.00	221,799.00	232,002.00
409-535-80-41-04	Plant Operator	10,000.00	1,976.62	5,000.00	8,660.46	5,230.00
409-535-80-41-06	Engineering	-	2,827.00	4,987.00	447.00	5,187.00
409-535-80-41-08	Audit Fees	3,500.00	1,258.84	3,500.00	3,854.15	3,500.00
409-535-80-42-00	DE Engineering Fees	3,100.00	3,384.49	4,040.00	3,655.83	4,040.00
409-535-80-42-02	Communications	2,000.00	1,568.22	2,000.00	1,502.64	2,000.00
409-535-80-44-00	Postage	500.00	-	250.00	49.50	250.00
409-535-80-45-00	Advertising	500.00	-	500.00	-	500.00
409-535-80-46-00	Operating Rentals & Leases	15,437.00	24,986.00	32,982.00	31,398.00	33,282.00
409-535-80-47-00	Insurance	68,000.00	73,503.03	82,102.00	87,175.22	87,771.00
409-535-80-47-01	Public Utility Services	15,000.00	19,753.34	80,000.00	1,613.91	15,000.00
409-535-80-47-02	Swinomish Tribe Fair Share Adj.	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
409-535-80-48-00	Sludge Disposal	3,507.00	2,845.06	3,500.00	3,026.89	3,500.00
409-535-80-48-01	Software Maintenance	70,000.00	111,566.70	80,000.00	48,427.97	90,000.00
409-535-80-48-03	Plant Repair & Maintenance	75,000.00	26,225.92	50,000.00	49,599.00	50,000.00
409-535-80-48-05	Pipe Repair & Maintenance	28,000.00	39,661.51	38,000.00	46,646.39	44,000.00
409-535-80-49-00	Materials/Testing	1,200.00	3,114.61	2,500.00	3,580.90	3,258.00
409-535-80-49-01	Dues & Subscriptions	11,200.00	12,779.92	13,822.00	14,157.08	15,000.00
409-535-80-49-02	Excise Taxes	500.00	-	500.00	520.00	1,000.00
409-535-80-62-00	Intergovernmental Permits	-	-	-	-	-
409-591-31-70-00	Improvements-Buildings	-	-	-	-	-
	Rents & Leases - Capital	-	729.03	-	913.44	610.00
	Total General Operations	653,920.85	645,973.59	781,014.00	661,649.92	766,569.00
Capital Expenditures						
409-594-35-62-01	Sewer Plant Improvements	150,000.00	52,463.01	50,000.00	-	50,000.00
409-594-35-62-02	Collection Rehab/Pipe-2016	100,000.00	-	50,000.00	-	50,000.00
409-594-35-64-00	Machinery/Equip-Sewer	50,000.00	-	50,000.00	-	50,000.00
409-594-37-60-00	Sewer Plant Upgrade Project	-	-	162,903.00	-	200,000.00
	Total Capital Expenditures	300,000.00	52,463.01	312,903.00	-	350,000.00
409-597-00-00-00	Operating Transfer Out	-	-	-	-	-
	TOTAL SEWER FUND	953,920.85	698,436.60	1,093,917.00	661,649.92	1,116,569.00

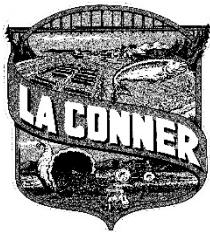
409-594-37-60-00 Sewer Plant Upgrade Engineering/Plans

Town of La Conner 2024 Budget

Fund 412 - Compost Fund Revenue Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Septage Receivables	\$ 733,100	\$ 791,403	\$ 794,836	\$ 615,355	\$ 573,973	\$ 691,318	\$ 931,533	\$ 1,008,759	\$ 1,031,401	\$ 1,084,312
Sludge Disposal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 27,500	\$ 32,500	\$ 30,000	\$ 27,500	\$ 30,000	\$ 30,000	\$ 30,000
Compost/Yard Cards	\$ 59,495	\$ 78,611	\$ 102,090	\$ 111,000	\$ 112,913	\$ 108,958	\$ 122,891	\$ 131,681	\$ 133,859	\$ 134,514
Tax/Interest/Misc	\$ 7,593	\$ 6,945	\$ 9,322	\$ 34,806	\$ 9,130	\$ 6,847	\$ 3,450	\$ 6,659	\$ 10,795	\$ 7,876
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 830,188	\$ 906,959	\$ 936,248	\$ 788,661	\$ 728,516	\$ 837,123	\$ 1,085,374	\$ 1,177,098	\$ 1,206,055	\$ 1,256,702



TOWN OF LA CONNER

2024 BUDGET - COMPOST FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
COMPOST REVENUES						
	Beginning Fund Balance	678,804.89	793,962.39	793,962.39	1,146,701.79	1,146,701.79
Charges for Goods & Svc.						
412-313-11-00-00	Compost Sales Tax	2,010.00	3,147.84	2,800.00	3,567.24	3,200.00
412-343-50-02-00	Septage Receivables	850,000.00	1,008,758.56	928,000.00	1,031,401.20	1,084,312.00
412-343-50-03-00	Sludge Disposal Receipts	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
412-343-50-04-00	Yard Waste Punchcards	60,000.00	68,442.19	68,790.00	69,424.00	70,214.00
412-343-50-04-01	Compost Punchcards	54,000.00	63,238.34	60,208.00	64,435.00	64,300.00
	Total Goods & Svc.	996,010.00	1,173,586.93	1,089,798.00	1,198,827.44	1,252,026.00
Interest/Other Earnings						
412-361-11-00-00	Investment Interest	600.00	1,567.59	600.00	4,503.32	3,154.00
412-361-11-02-00	Reinvested Interest	200.00	451.49	200.00	1,639.90	1,022.00
412-367-11-00-00	PSE Solar Program	1,500.00	-	-	-	-
412-369-10-00-00	Proceeds from Sales of Surplus				1,084.70	
412-369-91-00-00	Miscellaneous Revenue	-	1,492.00	-	-	500.00
	Total Interest/Other Earnings	2,300.00	3,511.08	800.00	7,227.92	4,676.00
TOTAL COMPOST FUND		998,310.00	1,177,098.01	1,090,598.00	1,206,055.36	1,256,702.00

Department Objective:

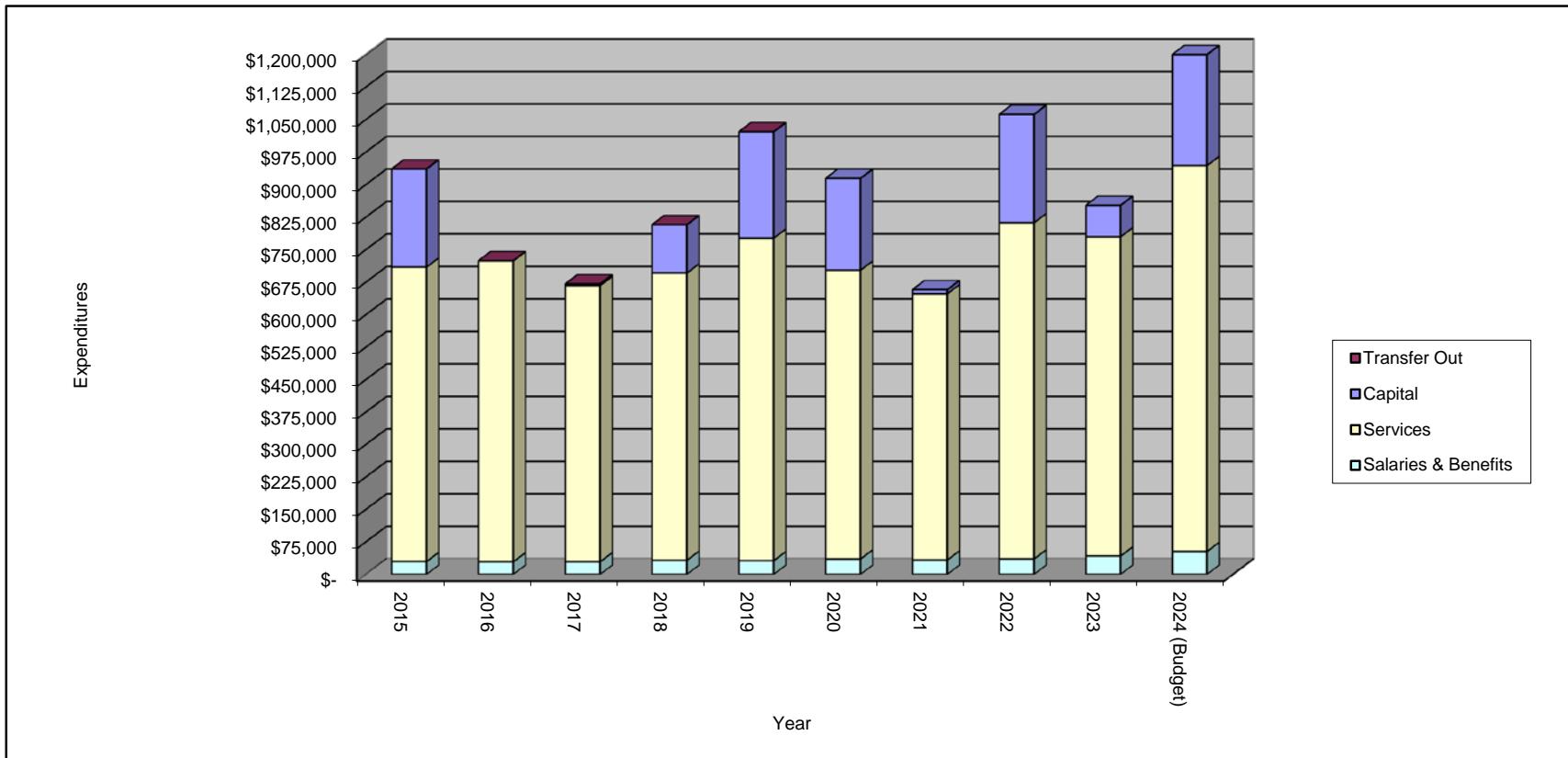
This fund exists to account for the revenue and expenditures with the compost system operated at the Sewer Treatment Plant.

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 2024 Budget

Fund 412 - Compost Fund Expenditure Summary



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 (Budget)
Salaries & Benefits	\$ 29,925	\$ 29,270	\$ 29,305	\$ 32,755	\$ 31,773	\$ 35,653	\$ 33,386	\$ 35,851	\$ 42,638	\$ 53,055
Services	\$ 680,165	\$ 695,158	\$ 638,051	\$ 663,544	\$ 745,034	\$ 667,174	\$ 615,060	\$ 776,486	\$ 737,020	\$ 891,097
Capital	\$ 226,094	\$ -	\$ 3,683	\$ 111,363	\$ 245,119	\$ 211,575	\$ 9,240	\$ 249,605	\$ 72,572	\$ 300,000
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 936,184	\$ 724,429	\$ 671,040	\$ 807,663	\$ 1,021,925	\$ 914,402	\$ 657,686	\$ 1,061,941	\$ 852,231	\$ 1,244,152



TOWN OF LA CONNER

2024 BUDGET - COMPOST FUND

Account	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
EXPENDITURES						
412-554-90-10-01	General Operations Compost Salaries & Wages	25,788.00	23,665.54	29,961.00	29,317.73	34,627.00
412-554-90-21-01	Benefits	16,304.00	12,185.47	16,600.00	13,320.50	18,428.00
412-554-90-32-00	Fuel	40,538.00	34,537.58	40,062.00	38,234.41	41,905.00
412-554-90-41-00	Professional Services	2,000.00	1,188.48	1,500.00	1,178.00	1,500.00
412-554-90-41-01	Audit Fees	-	3,620.00	6,100.00	573.00	6,200.00
412-554-90-41-05	Compost Operator	189,858.18	188,429.28	206,946.00	207,460.56	217,004.00
412-554-90-41-07	Pile Grinding	120,000.00	98,826.00	150,000.00	76,780.20	150,000.00
412-554-90-44-40	Advertising	500.00	-	500.00	1,449.25	700.00
412-554-90-45-00	Rents & leases - Short Term	1,000.00	-	1,000.00	-	1,000.00
412-554-90-46-00	Insurance	6,048.00	6,048.00	7,984.00	7,917.00	8,392.00
412-554-90-47-00	Sewer Service Charge	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
412-554-90-47-01	Waste disposal	500.00	-	500.00	-	500.00
412-554-90-48-01	Building Repair & Maintenance	45,000.00	11,914.64	45,000.00	5,217.33	45,000.00
412-554-90-48-03	Software Maintenance	3,507.00	2,845.06	3,500.00	1,773.71	3,500.00
412-554-90-48-05	Compost Testing/Materials	69,705.00	63,967.62	81,000.00	61,828.66	81,000.00
412-554-90-48-06	Compost Machinery/Equip	149,359.00	129,545.06	85,000.00	113,286.75	88,910.00
412-554-90-49-00	Dues & Subscriptions	300.00	262.50	300.00	630.00	650.00
412-554-90-49-01	Compost Sales Tax	4,200.00	4,514.42	4,500.00	3,740.00	4,500.00
412-554-90-49-02	Excise Taxes	17,000.00	18,413.21	18,800.00	20,949.19	22,336.00
412-554-99-49-03	Utility business tax	66,000.00	82,372.68	68,000.00	66,002.58	88,000.00
Total General Operations		887,607.18	812,335.54	897,253.00	779,658.87	944,152.00
Capital Expenditures						
412-594-35-62-00	Building Improvements	50,000.00	40,746.85	250,000.00	58,074.29	250,000.00
412-594-35-62-05	Site Improvements	-	-	-	-	-
412-594-35-63-00	Compost Efficiency Improvement	-	-	-	-	-
412-594-35-64-00	Machinery/Equip-Compost	211,000.00	208,858.12	50,000.00	14,498.10	50,000.00
412-594-35-64-02	Biosolids Mach/Equipment	-	-	-	-	-
Total Capital Expenditures		261,000.00	249,604.97	300,000.00	72,572.39	300,000.00
412-597-00-00-00	Operating Transfer Out	-	-	-	-	-
TOTAL COMPOST		1,148,607.18	1,061,940.51	1,197,253.00	852,231.26	1,244,152.00
412-594-35-62-00	Replace Posts on Compost Building					
412-594-35-64-00	Polymer System & Sweeper for Frontloader					

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.
 - Except in 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 all 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 than 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.