

# *Town of La Conner*

## **2021 Final Budget**



**Waterfront Park Completion 2020**

**Mayor: Ramon Hayes**

**Council:**

**Jacques Brunisholz**

**John Leaver**

**Bill Stokes**

**MaryLee Chamberlain**

**Mary Wohleb**

**Town Administrator: Scott Thomas**

**Finance Director: Maria DeGoede**

**Public Works Director: Brian Lease**

**Planning Director: Michael Davolio**

**Fire Chief: Aaron Reinstra**

**Sewer Plant Operator: Kelly Wynn**

# **Town of La Conner 2021 Budget**

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***Town of La Conner***  
***2021 Budget Message***

December 8, 2020

La Conner Town Council and Members of our Community:

I submit for your consideration the 2021 proposed Annual Budget for the Town of La Conner. This has been an unprecedented year. First we were faced with a global pandemic unlike anything we had ever seen before. Then we were faced with dramatic decreases in economic activity as many of our businesses suspended operations in order to combat the virus, resulting unemployment, and economic distress in far too many households. Today, we continue to face levels of uncertainty that seem never-ending, impacting the health and wellbeing of our residents, and increasing demand for the services the Town and other levels of government provide. This is a budget message I never imagined having to submit. We are navigating uncharted waters right now, living through an unequalled period of disruption and uncertainty. We are likely months away from knowing the full fiscal impact of COVID19 and, in turn, we do not yet have all of the answers.

While these are challenging times with shrinking revenues and increasing costs, our town remains 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 2021 are shown in comparison with the projections for 2020 and actual expenditures for 2019 as follows:

	Fund Name	Actual 2019	Budget 2020	Proposed 2021
001	General Fund	881,128	1,160,024	1,531,343
002	Park & Port	176,486	430,954	235,125
003	Facilities	190,907	236,603	171,787
004	Public Art	43,234	24,000	18,943
005	Street	290,565	238,336	214,006
123	Hotel Motel Taxes	125,443	191,623	115,250
212	2013 LTGO Fire Truck Bond	36,690	36,355	40,695
214	2018 LTGO Fire Hall	39,125	39,675	39,675
303	Flood Prevention	4,846	15,000	15,438
304	REET 1	369	112,000	438
305	REET 2	369	114,647	438
401	Water	1,226,202	969,054	1,030,699
403	Drainage	137,020	740,924	313,531
409	Sewer	520,242	736,769	748,746
412	Compost	1,021,925	942,150	706,509
	<b>Totals</b>	<b>4,694,551</b>	<b>5,988,113</b>	<b>5,182,623</b>

Our town is committed to providing a safe environment, and this budget reflects the prioritization of public safety and other core functions of the town. This year the proposed budget reflects our efforts in reducing costs in public works and sewer projects for the year 2021, and focusing on operation and maintenance.

**General Fund** – All La Conner employees will be getting a cost of living increase of 2.0% for administration and 3.5% for Public Works. Also, the General Fund will be funding a transfer of \$30,000 to the Street fund to improve the ending 2021 balance.

**Fire Department** – The Fire Department is maintaining a budget comparable to 2020 with the additional fire truck bond payment of \$40,145 and the Fire Hall bond payment of \$39,125.

**Public Safety** – The contract charges with the Skagit County Sheriff's Office for 2021 will be \$331,097. The budget also includes funding to support a citizens patrol to increase public safety.

**Public Works** – The Public Works Department has scaled down all funds in 2021 to focus primarily on operations and maintenance.

**Parks** - The Parks Department will have no capital projects in 2021.

**Facilities** – The Facilities Department will have no capital projects in 2021.

**Streets** – The Streets Department will have no capital projects in 2021,

**Drainage** - The Drainage Department has budgeted for the completion of the Caledonia Pump and the upgrade of the Sixth Street Pump.

**Water** – The Water Department will include a Water Plan Update \$50,000, Master Meter Connection \$25,000, Meter Replacements \$27,000 and the replacement of a Fire Hydrant \$3,000

Proposed revenue projections for 2021 compared to budgeted amounts for 2020, and actual amounts received in 2019 are as follows:

Fund	Fund Name	Actual 2019	Budget 2020	Projected 2021
001	Current Expense	1,087,797	1,208,208	1,390,737
002	Park & Port	223,499	405,850	202,300
003	Facilities	157,335	306,330	120,915
004	Public Art	64,536	24,400	2850
005	Street	288,489	194,582	193,431
123	Hotel Motel Taxes	150,393	126,470	88,450
212	LTGO Fire Truck Bond	49,721	43,834	30,784
214	2018 LTGO Fire Hall	38,240	35,125	24,625
303	Flood Control	50,616	50,325	250
304	REET 1	28,285	18,350	18,300
305	REET 2	28,325	18,350	18,300
401	Water	1,013,845	1,023,239	1,096,176
403	Drainage	277,695	318,602	320,200
409	Sewer	658,042	665,370	698,521
412	Sewer-Compost	728,615	646,995	795,500
<b>Totals</b>		<b>4,845,433</b>	<b>5,086,029</b>	<b>5,001,339</b>

**Sewer** – The sewer plant will concentrate on I&I for 2021.

**Compost** – The Compost Fund has removed all capital projects for 2021 for the stabilization of the fund balance.

**Taxes** – Utility taxes in 2021 will be per industry allowances.

**Investments:** The Town has Certificates of Deposit at four local banks for 2021. 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 2020 the Town completed those capital projects that were necessary, or that would have resulted in unacceptable losses had they been cancelled. As the proposed budget reflects, we anticipate very few projects in 2021. Still, in reflecting over the past six years, we have accomplished many goals and projects that have improved our Town, such as:

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

2021 will be a time to take stock, and plan for a healthy future.

Respectfully Submitted,

*Ramon Hayes, Mayor*

# ***Town of La Conner***



## **Ordinance No. 1193**

### **AN ORDINANCE ADOPTING THE 2021 BUDGET**

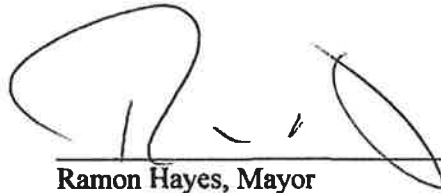
**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LACONNER, WASHINGTON AS FOLLOWS:**

Section 1. The budget showing estimated revenues and expenditures for the Town of La Conner for the fiscal year 2021 is hereby adopted as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Revenues</u>	<u>Expenditures</u>
001	General Fund	\$ 1,390,737	\$ 1,531,343
002	Park & Port	202,300	235,125
003	Facilities	120,915	171,787
004	Public Art	2,850	18,943
005	Street	193,431	214,006
123	Hotel Motel Tax	88,450	115,250
212	Fire Truck Bond	30,784	40,695
214	Fire Hall Bond	24,625	39,675
303	Flood Control	250	15,438
304	REET 1	18,300	438
305	REET 2	18,300	438
401	Water	1,096,176	1,030,699
403	Storm Drainage	320,200	313,531
409	Sewer	698,521	748,746
412	Compost	795,500	706,509
<b>TOTAL</b>		<b>\$5,001,339</b>	<b>\$5,182,623</b>

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

Dated this 8<sup>th</sup> day of December, 2020.

  
\_\_\_\_\_  
Ramon Hayes, Mayor

ATTEST:

  
\_\_\_\_\_  
Maria DeGoede, Town Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Scott Thomas, Town Attorney

# **TOWN OF LA CONNER**

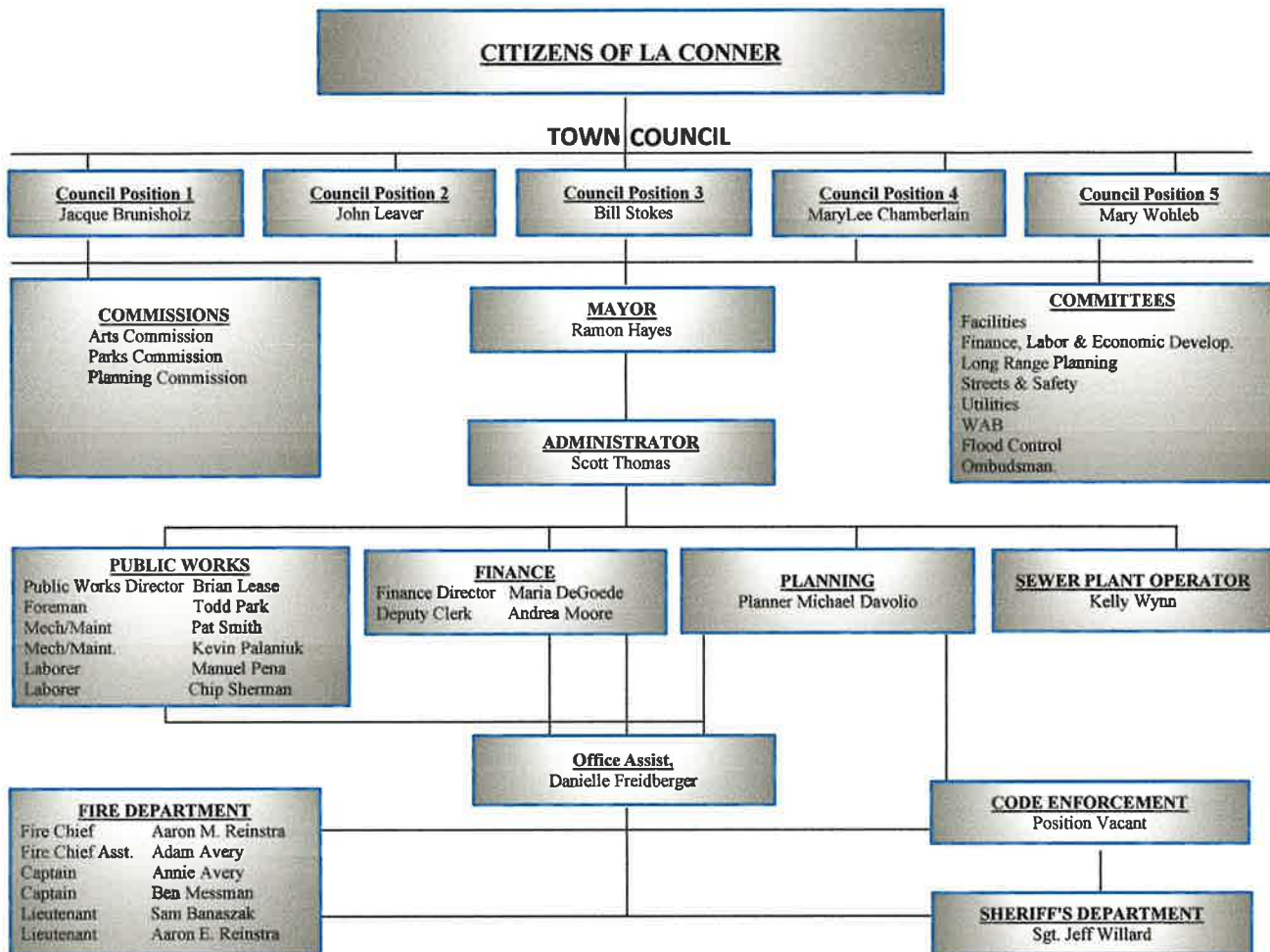
## **2021 Final Budget**

Fund	Fund Name	Beginning Fund Balances 1/01/21	Revenues	Expenditures	Projected Ending Fund Balances 12/31/21
001	Current Expense	<b>\$1,062,809.62</b>	1,390,737	1,531,343	922,204
002	Park & Port	<b>\$118,128.02</b>	202,300	235,125	85,303
003	Facilities	<b>\$130,693.75</b>	120,915	171,787	79,822
004	Public Art	<b>\$36,266.39</b>	2,850	18,943	20,173
005	Street	<b>\$134,688.31</b>	193,431	214,006	114,113
123	Hotel/Motel Tax	<b>\$142,637.69</b>	88,450	115,250	115,838
212	2014 LTGO Truck	<b>\$63,019.48</b>	30,784	40,695	53,108
214	2018 LTGO Fire Hall	<b>\$15,753.03</b>	24,625	39,675	703
303	Flood Control	<b>\$177,341.23</b>	250	15,438	162,153
304	REET 1	<b>\$98,999.23</b>	18,300	438	116,861
305	REET 2	<b>\$96,292.07</b>	18,300	438	114,154
401	Water	<b>\$739,181.53</b>	1,096,176	1,030,699	804,658
403	Drainage	<b>\$272,153.40</b>	320,200	313,531	278,822
409	Sewer	<b>\$701,058.87</b>	698,521	748,746	650,834
412	Compost	<b>\$251,116.78</b>	795,500	706,509	340,108
Total		<b>\$ 4,040,139</b>	<b>\$ 5,001,339</b>	<b>\$ 5,182,623</b>	<b>\$ 3,858,855</b>

Beginning Fund Bal	\$ 4,040,139
Revenues	\$ 5,001,339
<b>TOTALS</b>	<b>\$ 9,041,479</b>

Expenditures	\$ 5,182,623
Ending Fund Bal	\$ 3,858,855
<b>TOTALS</b>	<b>\$ 9,041,479</b>







# 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. These funds include the Fire Truck Bond (#212), and the Fire Hall Bond (#214).

## 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. These funds include the Agency Pass-Thru Fund (#631), and (#632) Utility Deposit Fund.

# Town of La Conner 2021 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
Utility Deposit Fund .....	632

# **Town of La Conner**

## **2021 Budget**

### **Fund Revenue Sources**

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

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

001 Current Expense

#### **Revenue Sources**

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

002 Park & Port Fund

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

003 Facilities/Buildings

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

004 Public Art Fund

Cell Tower Rent Receipts  
Investment Interest  
Hotel Motel funds

005 Street Fund

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

123 Hotel Motel Fund

Hotel Motel Taxes  
Investment Interest

## **Town of La Conner 2021 Budget**

### **Fund Revenue Sources**

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

212 Fire Truck Bond  
214 Fire Hall Bond

#### **Revenue Sources**

Special Purpose Sales & Use Tax  
Sales & Use Tax

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

303 Flood Control

Investment Interest

304 REET 1 Fund

REET 1 Taxes  
Investment Interest  
REET 2 Taxes  
Investment Interest

305 REET 2 Fund

401 Water Fund

Water User Fees  
Extra Services  
Investment Interest

403 Drainage Fund

Storm Drainage Fees  
Investment Interest

409 Sewer Fund

Sewer User Fees  
Investment Interest

412 Sewer-Compost Fund

Septage Fees  
Compost Punch Cards  
Yard Waste Cards  
Investment Interest

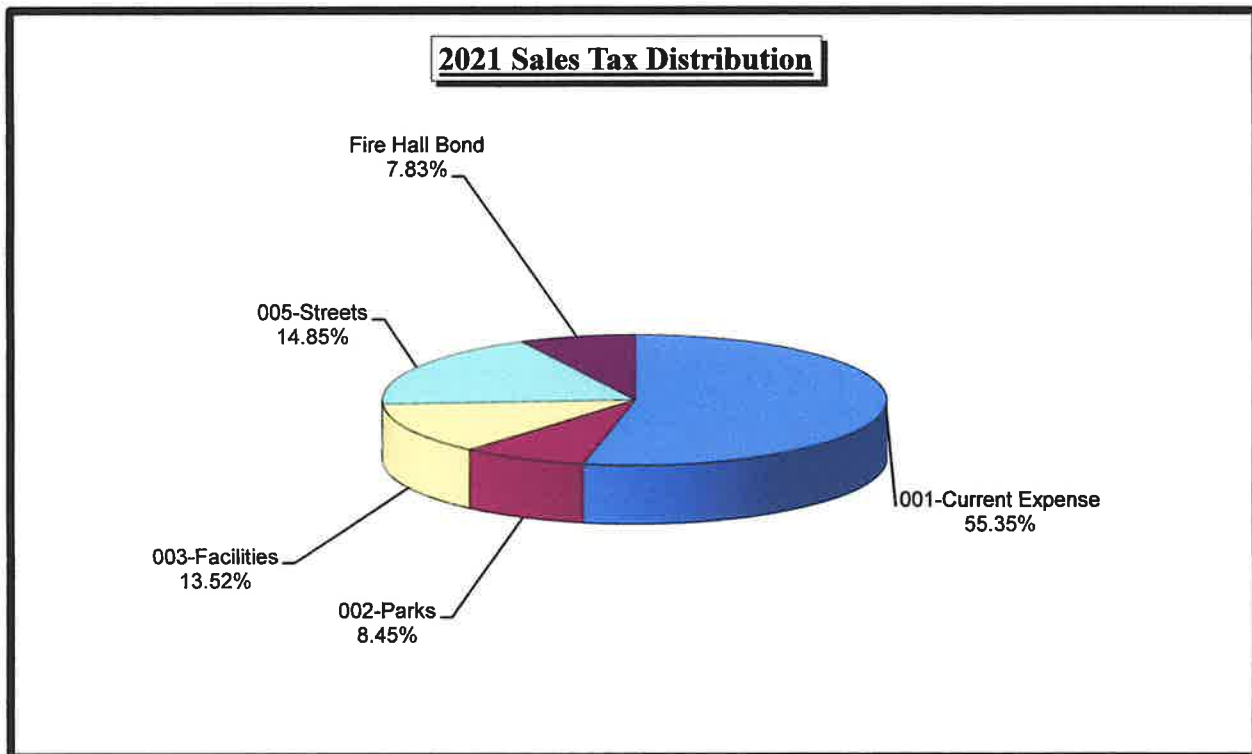
Town of La Conner  
2021 Budget

**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 2021.

**Sales & Use Taxes**

	<u>2021</u>
001-Current Expense	175,000
002-Parks	26,250
003-Facilities	41,650
005-Streets	60,802
214-Fire Hall Bond	24,500
212-Fire Truck Bond Special Use Tax	30,334
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Total	\$ 358,536



Town of La Conner  
2021 Budget

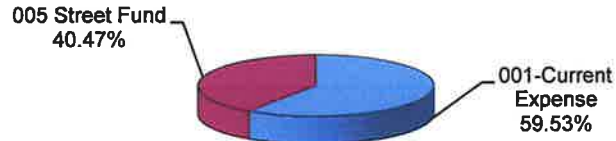
**Revenue Shared Between Funds**

**Utility Taxes**

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

001-Current Expense	88,452
005 Street Fund	60,129
<b>Total</b>	<b>148,581</b>

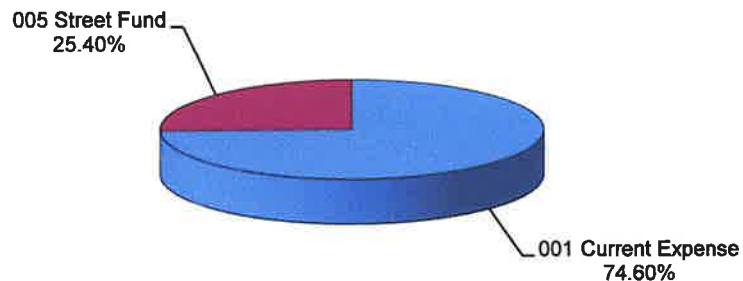
**2021 Utility Tax Distribution**



**Business Licenses**

001 Current Expense	23,500
005 Street Fund	8,000
<b>Total</b>	<b>31,500</b>

**2021 Business License Distribution**





***Town of La Conner***  
**2021 Projects Summary**

<b>001</b>	<b>Current Expense:</b>		<u><b>Amount:</b></u>
	New Computer	\$	1,880
<b>002</b>	<b>Park and Port:</b>		
	Boys & Girls Club	\$	5,000
	New Community YMCA Contribution	\$	1,000
	Landscaping	\$	10,000
	Launch Pay Box Replacement	\$	2,000
<b>003</b>	<b>Facilities:</b>		
	MH/MC Basic Repair & Maintenance	\$	4,000
	GC - Basic Repair & Maintenance	\$	1,500
	Public Restrooms Repair/Maint. - Contract Cleaning	\$	30,000
<b>005</b>	<b>Street:</b>		
	Basic Repair & Maintenance	\$	12,000
<b>401</b>	<b>Water</b>		
	Repair & Replacement + Hydrant Replacement	\$	63,000
	System Repair & Maintenance	\$	23,000
	Water System Plan	\$	50,000.00
	Master Meter Connection	\$	25,000.00
<b>403</b>	<b>Drainage</b>		
	Repair & Maintenance	\$	6,500
	System Repair & Maintenance	\$	8,500
	Sixth Street Pump	\$	90,000
	Caledonia Pump Station	\$	26,000
<b>409</b>	<b>Sewer</b>		
	Plant Operator	\$	190,950
	Plant Repair and Maintenance	\$	70,000
	Pipe Repair and Maintenance	\$	75,000
	I&I	\$	50,000
<b>412</b>	<b>Compost</b>		
	Compost Operator	\$	178,606
	Pile Grinding	\$	120,000
	Compost Machinery Maint.	\$	55,000

## *Town of La Conner*

### **2021 Salary Schedule**

<b>CLASSIFICATION</b>	<b>2021 WAGE/SALARY</b>
Councilmember	\$1,800
Administrator/Attorney	\$102,899
Finance Director	\$71,400
Deputy Clerk/Utility Clerk	\$44,571
Staff Assistant	\$35,744
Code Enforcement Officer	Vacant
Public Works Director	\$82,640
PW Mechanic/Maintenance Worker KP	\$65,287
PW Mechanic/Maintenance Worker PS	\$65,287
PW Foreman TP	\$69,077
PW Laborer -MP	\$46,173
PW Laborer - CS	\$46,173
Senior Center Coordinator	\$16,065
Fire Chief	\$5,400
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 of department heads as follows:**

**Administrator:** General Fund 41%, Street 10%, Drainage 5%, Park 4%, Compost Fund 10%, Water Fund 10%, Sewer Fund 20%

**Finance Director:** General Fund 62%, Drainage, Street and Water Funds 5%, Park and Port Fund 3%, Sewer and Compost Funds 10% each.

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

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

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

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

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

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

#### **ADMINISTRATION**

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

#### **FINANCE**

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

#### **PUBLIC SAFETY**

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

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

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

#### **LEGAL SERVICES**

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

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

## **FIRE DEPARTMENT**

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

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

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

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

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

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

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

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

## **PLANNING COMMISSION**

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

## **ARTS COMMISSION**

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

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

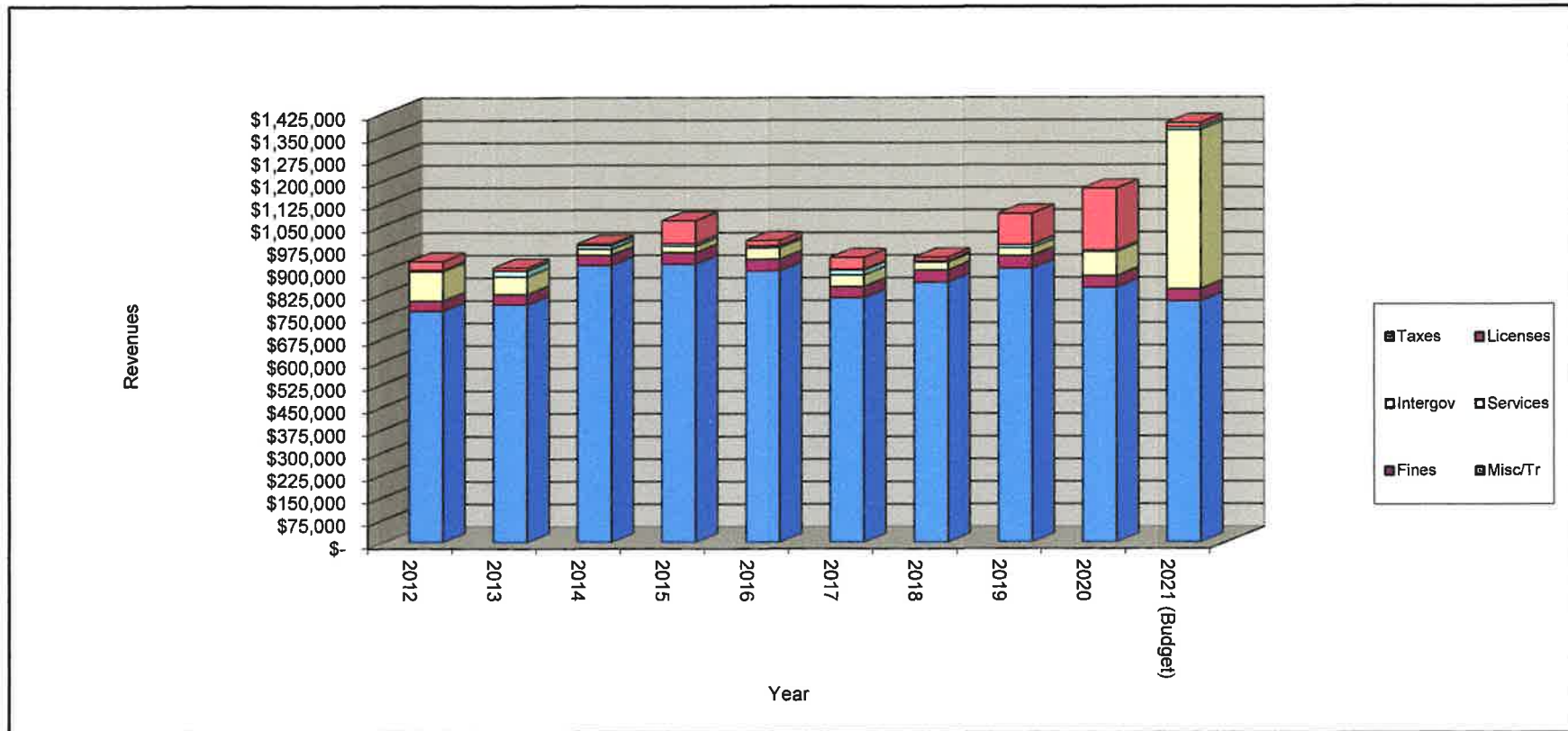
## **PARKS COMMISSION**

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

Comprehensive Parks Plan which recognizes and ensures that the natural human need for open spaces and places for outdoor activities be considered equally with the economy, housing and other services that the Town provides.

## Town of La Conner 2021 Budget

### Fund 001 - Current Expense Revenue Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Taxes	\$ 765,699	\$ 787,574	\$ 916,446	\$ 920,909	\$ 897,932	\$ 809,574	\$ 860,795	\$ 905,360	\$ 842,807	\$ 798,256
Licenses	\$ 34,064	\$ 33,838	\$ 34,378	\$ 38,104	\$ 38,565	\$ 36,555	\$ 39,801	\$ 42,366	\$ 37,860	\$ 39,700
Intergov	\$ 96,704	\$ 57,909	\$ 19,845	\$ 21,687	\$ 37,913	\$ 38,065	\$ 25,599	\$ 25,898	\$ 79,280	\$ 529,406
Services	\$ 3,664	\$ 19,580	\$ 11,840	\$ 8,057	\$ 5,790	\$ 16,186	\$ 4,188	\$ 10,059	\$ 6,388	\$ 9,375
Fines	\$ 1,394	\$ 1,000	\$ 238	\$ 445	\$ 2,256	\$ 2,229	\$ 809	\$ 680	\$ -	\$ -
Misc/Tr	\$ 27,722	\$ 8,641	\$ 5,248	\$ 76,338	\$ 16,320	\$ 39,439	\$ 11,599	\$ 103,394	\$ 205,194	\$ 14,000
	\$ 929,248	\$ 908,543	\$ 987,995	\$ 1,065,540	\$ 998,777	\$ 942,049	\$ 942,791	\$ 1,087,757	\$ 1,171,528	\$ 1,390,737



**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**GENERAL FUND**

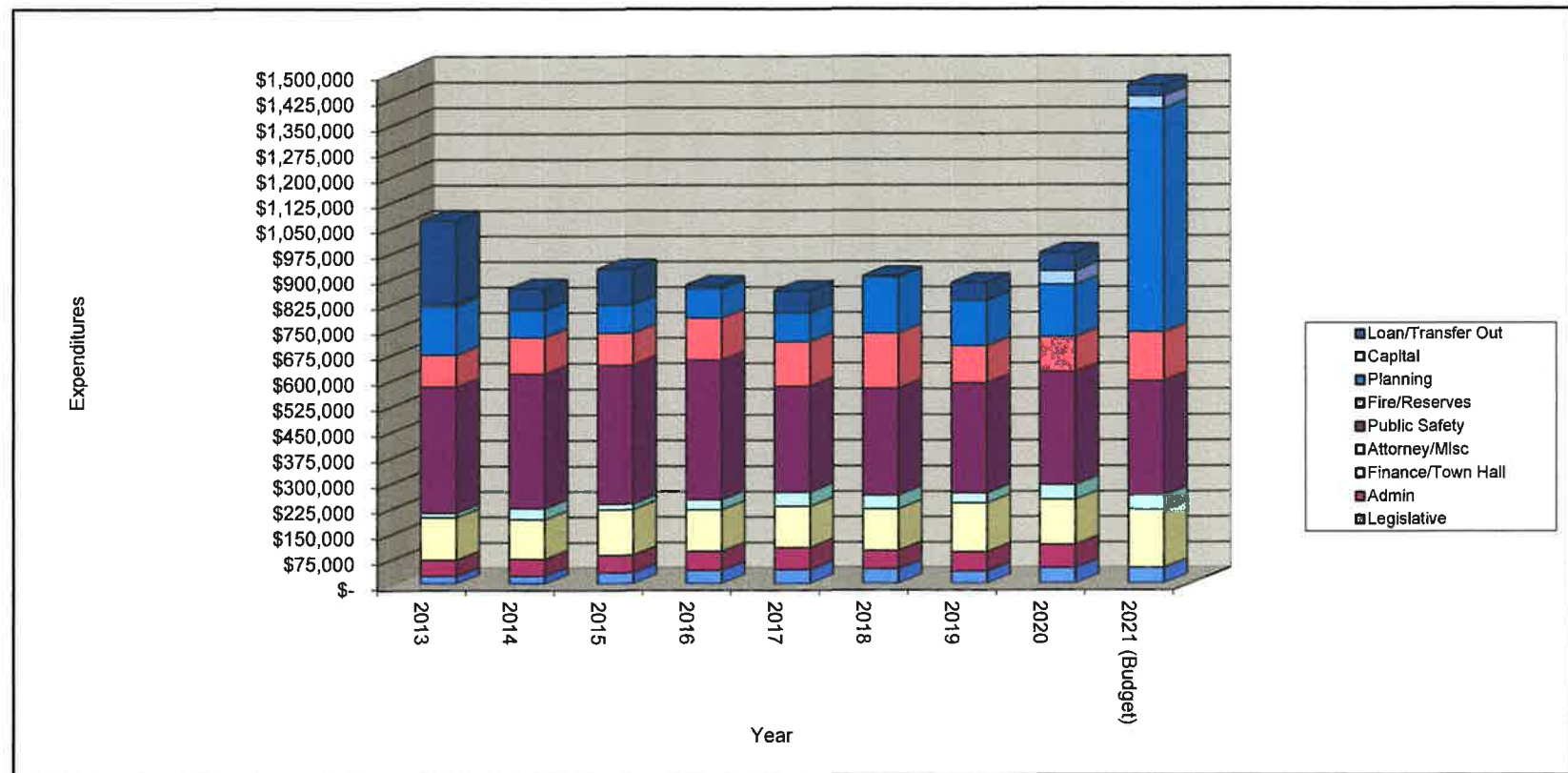
ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-308-80-00-00	Beginning Fund Balance	513,873	540,736	747,405	957,810
001-308-80-01-00	Capital Projects - Fire Dept.	-			
001-308-80-02-00	Channel Dredging from 2012 Budget	105,000	105,000	105,000	105,000
001-308-80-03-00	Cell Tower Donation Funds	-	-		
	<b>General Fund BFB Sub-Total</b>	<b>618,873</b>	<b>645,736</b>	<b>852,405</b>	<b>1,062,810</b>
<b>Taxes</b>					
001-311-10-00-00	Real & Personal Property Taxes	316,621	325,661	328,801	330,004
001-313-11-00-00	Sales & Use Tax	258,532	253,326	228,695	175,000
001-313-71-00-00	Criminal Justice Funds	22,457	22,787	22,600	20,000
001-316-10-00-00	Compost Utility Tax	55,137	93,533	67,261	67,000
001-316-41-00-00	Utility Tax-Electric 50%-005	36,252	35,904	33,909	34,269
001-316-43-00-00	Utility Tax-Nat Gas 50%-005	15,749	13,991	14,484	15,000
001-316-45-00-00	Utility Tax - Garbage	8,983	9,886	9,634	9,734
001-316-46-00-00	Utility Tax - Cable TV	18,488	18,906	18,898	18,949
001-316-47-00-00	Utility Tax-Phone 50% - 005	9,519	10,160	10,237	10,500
001-316-81-00-00	Gambling Taxes/Punch Boards & Pull	2,792	3,026	2,192	2,800
001-317-20-00-00	Leasehold Excise Tax	116,265	118,180	106,097	115,000
	<b>Total Taxes</b>	<b>860,795</b>	<b>905,360</b>	<b>842,807</b>	<b>798,256</b>
<b>License &amp; Permits</b>					
001-321-91-00-00	Franchise Fees	11,845	13,385	11,837	13,500
001-321-99-00-00	Business Licenses 75%	24,823	24,747	25,358	23,500
001-321-99-00-01	Sign Permit	390	1,045	665	400
001-322-10-00-00	Buildings & Equip Permits				
001-322-10-00-01	School Impact - Admin	278		1,069	
001-322-10-01-00	Building Permit <25K		500		200
001-322-10-02-00	Building Permit >25K	750	850	1,500	1,000
001-322-11-00-00	Shoreline Development Permit				150
001-322-11-01-00	Shoreline Exemption Permit	270	540	540	
001-322-11-02-00	Demo Permit - Type I & II - HPD		430	430	
001-322-11-03-00	Demo Permit - Type III (Admin)	540	135	135	200
001-322-12-00-00	Fill and Grade			135	100
001-322-13-00-00	Floodplain	300	500	600	300
001-322-30-00-00	Animal Licenses	475	195	160	250
001-322-90-00-00	Peddlers License	130	40	40	100
001-331-000-00	Cares Act Grant			39,852	
	<b>Total Licenses and Permits</b>	<b>39,801</b>	<b>42,366</b>	<b>82,321</b>	<b>39,700</b>
<b>Internal Governmental</b>					
001-334-03-11.00	Shoreline Master Plan Grant			7,674	3,530
001-334-04-90-00	Dept. of Health/Prehsptl Parti	1,222	1,266	1,260	1,260
001-336-06-21-00	Criminal Justice-Population	1,000	1,000	1,000	1,000
001-336-06-25-00	Criminal Justice-Contract Prog	1,655	1,737	1,848	1,800
001-336-06-26-00	Criminal Justice-Special Prog	969	1,014	1,076	1,000
001-336-06-41-00	Marijuana Enforcement	1,419	1,093	1,099	1,000
001-336-06-51-00	Impaired Driving Safety Acct	137	100		
001-336-06-51-00	DUI - Cities		31	140	160
001-336-06-94-00	Liquor Excise Tax	4,676	5,139	6,051	5,300
001-336-06-95-00	Liquor Control Board Profits	7,664	7,663	7,706	7,500
001-337-07-00-00	Skagit Co EMS Equip Grant				
001-337-08-00-00	Skagit County Senior Center	6,856	6,856	6,966	6,856
001-337-09-00-00	Skagit County Library Grant				500,000
	<b>Total Internal Governmental</b>	<b>25,599</b>	<b>25,898</b>	<b>34,819</b>	<b>529,406</b>

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
<b>Goods &amp; Services</b>					
001-341-43-00-00	Fire Dept-Reimb of Shared Exp			242	
001-341-43-00-01	Fire Dept-Reimb of EMS Svc.				500
001-341-81-00-00	Photocopying	3	0		5
001-341-95-00-00	Hearing Examiner Fees - Reimb	600	320		120
001-345-80-00-00	Planning & Dev Fees		2,039		1,500
001-345-81-00-00	Binding Site Plan			2,327	625
001-345-83-01-00	Infrastructure Improvement Agr				
001-345-86-10-00	Fire Mitigation			469	
001-345-85-00-00	Impact Fees - Admin Fee \$35	35			
001-345-89-04-00	SEPA Review		300	300	500
001-345-89-05-00	Conditional Use	1,125	1,750		300
001-345-89-06-00	Conditional Use-Admin		1,000		875
001-345-89-07-00	Conditional Use- Shoreline				500
001-345-89-08-00	Critical Areas Permit			385	875
001-345-89-10-00	Historical Design Review	875	1,750	875	875
001-345-89-11-00	Home Occupation	100			50
001-345-89-12-00	Lot Line Adjustment	450	150		250
001-345-89-13-00	Shoreline Exemption			135	300
001-345-89-15-00	Short Plat	-	2,400		1,500
001-345-89-14-00	Shoreline Substantial DevPermit				
001-345-89-19-00	Tree Removal - HPD				
001-345-89-16-00	Street Vacation		100	100	100
001-345-89-22-00	Variance - Admin	1,000	250		500
001-345-89-22-01	Determination - Admin			500	
001-345+-89-24-00	Variance - Shoreline			1,055	
	<b>Total Charges for Goods and Svs.</b>	<b>4,188</b>	<b>10,059</b>	<b>6,388</b>	<b>9,375</b>
<b>Fines and Penalties</b>					
001-353-70-00-00	Non-Traffic Infraction Penalties	-	-		
001-354-00-00-00	Municipal Ct - Parking Infract	809	655		
001-354-00-01-00	Parking Infract-Handicap				
001-359-90-00-00	Misc. fines & Penalties		25		
	<b>Total Fines and Penalties</b>	<b>809</b>	<b>680</b>	<b>-</b>	<b>-</b>
<b>Interest and Other Earnings</b>					
001-361-11-00-00	Investment Interest	1,061	1,308	858	500
001-361-11-02-00	Reinvested Interest	334	614	427	500
001-367-11-00-02	Contrib/Donations - 4th of July Event	8,000	-		
001-367-12-00-02	Cell Tower Agreement Bonus		100,000		
001-369-91-00-00	Miscellaneous Revenue	2,204	1,472	3,647	1,000
	<b>Total Other Misc. Revenues</b>	<b>11,599</b>	<b>103,394</b>	<b>4,932</b>	<b>2,000</b>
001-382-80-00-00	Capital Assets			200,262	
001-397-00-00-00	Operating Transfers In				12,000
	<b>Total Gen Fund Revenue</b>	<b>942,791</b>	<b>1,087,757</b>	<b>1,171,528</b>	<b>1,390,737</b>
<b>Total General Fund</b>		<b>1,561,663</b>	<b>1,733,493</b>	<b>2,023,933</b>	<b>2,453,547</b>

001-397-00-00-00 Transfer from Hotel Motel for Advertising

## Town of La Conner 2021 Budget

### Fund 001 - Current Expense Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Legislative	\$ 22,398	\$ 22,516	\$ 32,505	\$ 39,374	\$ 41,530	\$ 43,229	\$ 35,950	\$ 45,732	\$ 46,270.00
Admin	\$ 53,855	\$ 47,858	\$ 50,512	\$ 52,318	\$ 56,676	\$ 65,511	\$ 54,360	\$ 57,781	\$ 68,522.00
Finance/Town Hall	\$ 125,317	\$ 116,626	\$ 133,980	\$ 122,158	\$ 121,425	\$ 122,783	\$ 143,758	\$ 133,364	\$ 173,173.00
Attorney/Misc	\$ 13,034	\$ 32,680	\$ 17,232	\$ 29,822	\$ 42,074	\$ 40,767	\$ 29,745	\$ 43,920	\$ 40,266.00
Public Safety	\$ 369,281	\$ 393,843	\$ 405,549	\$ 408,098	\$ 309,300	\$ 312,127	\$ 321,816	\$ 329,620	\$ 335,097.00
Fire/Reserves	\$ 93,952	\$ 107,807	\$ 95,343	\$ 124,840	\$ 131,148	\$ 162,506	\$ 109,169	\$ 103,172	\$ 143,985.00
Planning	\$ 144,954	\$ 81,072	\$ 82,606	\$ 85,875	\$ 84,817	\$ 166,005	\$ 133,330	\$ 154,034	\$ 654,030.00
Capital	\$ 7,367	\$ 651	\$ 783	\$ -	\$ -	\$ -	\$ -	\$ 40,500	\$ 37,000.00
Loan/Transfer Out	\$ 243,000	\$ 63,000	\$ 105,500	\$ 11,000	\$ 66,296	\$ 3,000	\$ 53,000	\$ 53,000	\$ 33,000.00
	\$1,073,158	\$ 866,052	\$ 924,011	\$ 873,484	\$ 853,265	\$ 915,928	\$ 881,128	\$ 961,122	\$ 1,531,343

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**MAYOR AND TOWN COUNCIL**

**Council**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-511-60-10-01	Council Salaries & Wages	9,000	9,000	9,000	9,000
001-511-60-21-00	Council Benefits	712	711	710	900
	<b>Total Wages &amp; Benefits</b>	<b>9,712</b>	<b>9,711</b>	<b>9,710</b>	<b>9,900</b>
001-511-60-41-01	Council Retreat	-	-	-	-
001-511-60-43-00	Council Travel	38			-
001-511-60-49-02	Council Training & Meetings	161			-
001-511-70-40-00	Election Costs	-		386	1,200
001-514-90-51-00	Voter Registration Costs	2,965	3,382		
	<b>Total Services/Charges</b>	<b>3,163</b>	<b>3,382</b>	<b>386</b>	<b>1,200</b>
	<b>Total Town Council</b>	<b>12,875</b>	<b>13,093</b>	<b>10,096</b>	<b>11,100</b>

**Mayor**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-513-10-10-00	Mayor's Salaries and Wages				
001-513-10-20-00	Mayor Benefits	24,442	25,161	25,161	27,140
	<b>Total Wages and Benefits</b>	<b>24,442</b>	<b>25,161</b>	<b>25,161</b>	<b>27,140</b>
001-513-10-27-00	Mayor Staff Development	1,000			
001-513-10-31-00	Mayor Office/Operating	-			50
001-513-10-41-01	Mayor Professional Services	3,496		5,838	3,000
001-513-10-42-00	Mayor's Communications	1,416	1,078	1,492	1,080
001-513-10-43-00	Mayor Travel	-			-
001-513-10-49-00	Mayor Training & Meetings				-
	<b>Total Services/Charges</b>	<b>5,912</b>	<b>1,078</b>	<b>7,329</b>	<b>4,130</b>
	<b>Total Mayor</b>	<b>30,354</b>	<b>26,239</b>	<b>32,491</b>	<b>31,270</b>
<b>TOTAL LEGISLATIVE</b>		<b>43,229</b>	<b>39,332</b>	<b>42,587</b>	<b>42,370</b>

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**MUNICIPAL COURT**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-512-50-41-00	Professional Services		-	-	500
<b>Total Municipal Court</b>		-	-	-	<b>500</b>

Judge contract per hour, plus expenses

**Department Objective:**

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

**Performance Goals:**

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

**TOWN ADMINISTRATOR**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-513-10-10-01	Admin Salaries and Wages	43,551	34,443	35,858	39,685
001-513-10-21-01	Administrator Benefits	18,899	17,115	17,776	22,537
	<b>Total Wages &amp; Benefits</b>	<b>62,450</b>	<b>51,558</b>	<b>53,634</b>	<b>62,222</b>
001-513-10-27-01	Admin Staff Development	-	-	-	-
001-513-10-31-00	Office & Operating Supplies	-			
001-513-10-35-00	Admin Small Tools &	210	50	975	2,000
001-513-10-41-00	Admin Professional Svcs.	1,776	625	2,000	2,000
001-513-10-43-01	Admin Travel	814	875	146	1,000
001-513-10-49-01	Admin Dues &	15	680	776	800
001-513-10-49-02	Admin Training & Meetings	245	572	250	500
	<b>Total Other Svcs/Chgs</b>	<b>3,061</b>	<b>2,802</b>	<b>4,147</b>	<b>6,300</b>
<b>Total Administrator</b>		<b>65,511</b>	<b>54,360</b>	<b>57,781</b>	<b>68,522</b>

**Performance Goals:**

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

\*Note: see page 8 for salary breakout.

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**FINANCE**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-514-23-10-01	Finance Salaries & Wages	39,608	41,258	45,732	50,196
001-514-23-21-00	Finance Benefits	21,167	21,943	23,313	29,190
	<b>Total Wages and Benefits</b>	<b>60,776</b>	<b>63,201</b>	<b>69,045</b>	<b>79,386</b>
001-514-23-31-00	Office & Operating Supplies	1,055	-	16	
001-514-23-35-00	Small Tools & Equipment	583	1,500	1,499	500
001-514-23-41-00	Professional Services	237	500	446	500
001-514-23-41-01	Audit Fees		6,600		7,700
001-514-23-41-03	Bank Service Charges	1,140	2,013	1,537	2,100
001-514-23-43-00	Travel	1,202	453		1,500
001-514-23-44-00	Advertising	1,128	1,041	963	1,500
001-514-23-48-00	Software Maintenance	2,062	2,100	1,950	2,404
001-514-23-49-00	Dues & Subscriptions	410	480	918	920
001-514-23-49-02	Training & Meetings	1,296	2,173	2,250	2,500
001-514-90-40-02	Voter Registration Costs	-	-	3,145	3,400
	<b>Total Other</b>	<b>9,113</b>	<b>16,860</b>	<b>12,724</b>	<b>23,024</b>
	<b>Total Finance</b>	<b>69,889</b>	<b>80,061</b>	<b>81,770</b>	<b>102,410</b>

**Performance Goals:**

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

\*Note: See page 8 for complete salary breakout



**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**TOWN ATTORNEY**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-515-30-41-01	Administration			-	3,000
001-515-30-41-05	Misc. Litigation			-	-
001-515-30-41-09	Council Meetings			-	-
<b>Total Town Attorney</b>		-	-	-	<b>3,000</b>

**Department Objectives:**

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

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

**Performance Goals:**

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

May contract legal services for conflict or specialized needs.

**TOWN HALL OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-518-30-31-00	Office & Operating Supplies	7,183	6,066	6,672	8,200
001-518-30-41-00	Professional Services	648	205	484	500
001-518-30-41-02	Archival Services			1,350	500
001-518-30-42-00	Communications	6,079	6,167	5,102	5,500
001-518-30-42-01	Webpage	4,947	1,551	2,089	13,000
001-518-30-42-02	Postage	1,556	1,938	1,851	2,500
001-518-30-46-00	Insurance	14,815	15,751	15,755	17,331
001-518-30-47-00	Public Utility Services	7,659	7,955	8,218	8,132
001-518-30-48-00	Computer/Server Maintenance	3,114	3,264	4,838	5,000
001-518-30-48-01	Building Repair &	6,012	10,957	6,032	10,000
001-518-30-48-02	Vehicle Repair & Maint.	-			1,000
001-518-30-49-08	Codification	711	856	2,348	2,500
<b>Total Town Operations</b>		<b>52,724</b>	<b>54,709</b>	<b>54,739</b>	<b>74,163</b>

**Department Objectives:**

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

**Performance Goals:**

Repair and Maintenance of the building and website.

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-518-63-40-00	Cares Act Grant			20,000	
001-518-90-40-00	Miscellaneous	170	893	494	1,000
001-518-90-41-10	Dues & Memberships	4,327	4,712	6,998	7,000
<b>Total Miscellaneous</b>		<b>4,497</b>	<b>5,605</b>	<b>27,491</b>	<b>8,000</b>

<b>TOTAL GENERAL GOVERNMENT</b>	<b>237,145</b>	<b>234,068</b>	<b>264,369</b>	<b>298,965</b>
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**Department Objectives:**

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

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**LAW ENFORCEMENT**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-521-20-21-00	Public Safety Benefits	-	-	-	-
001-521-20-41-00	Professional Services	303,000	312,090	321,453	331,097
001-521-70-41-00	Professional Services				
	<b>Total Law Enforcement</b>	<b>303,000</b>	<b>312,090</b>	<b>321,453</b>	<b>331,097</b>

**CODE ENFORCEMENT**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-521-70-10-01	Code Enf Salaries/Wages	6,829	4,083		
001-000-521-70-21-00	Code Enf Benefits	1,059	580		
	<b>Total Wages and Benefits</b>	<b>7,888</b>	<b>4,663</b>	-	-
<b>Charges &amp; Services</b>					
001-521-70-31-00	Office & Operating Supplies	251	55	59	500
001-521-70-32-00	Fuel				500
001-521-70-41-00	Professional Services	103	1	7,966	3,000
001-521-70-42-00	Communications	886	710	142	
001-521-70-43-00	Code Enf. Travel	-			
001-521-70-49-00	Code Enf. Training/Meetings				
001-521-90-32-00	Fuel	-	110		
	<b>Total Services/Charges</b>	<b>1,239</b>	<b>875</b>	<b>8,167</b>	<b>4,000</b>
	<b>Total Code Enforcement</b>	<b>9,127</b>	<b>5,538</b>	<b>8,167</b>	<b>4,000</b>
<b>Total Public Safety</b>		<b>312,127</b>	<b>317,628</b>	<b>329,620</b>	<b>335,097</b>

**Department Objective:**

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

**Performance Goals:**

Provide a safe and secure environment for citizens and visitors.

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

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

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**FIRE DEPARTMENT**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-522-10-10-00	Fire Dept. Salaries	38,868	41,860	36,541	53,000
001-522-10-21-00	Fire Dept. Benefits	2,974	3,203	3,078	4,500
	<b>Total Wages/Benefits</b>	<b>41,841</b>	<b>45,063</b>	<b>39,619</b>	<b>57,500</b>
<b>Fire Suppression</b>					
001-522-20-28-00	Firemen Retirement	2,310	2,340	1,680	3,300
001-522-20-31-00	Office & Operating Supplies	5,033	439	540	4,000
001-522-20-31-02	Medical Supplies	-	41		3,000
001-522-20-32-00	Fuel	2,364	1,298	694	2,000
001-522-20-35-00	Small Tools & Equipment	14,542	3,113	6,904	8,000
001-522-20-35-02	Equipment - Tesoro Cont.	7,630			
001-522-20-37-00	VFF Gear Allowance	9,649	16,301	3,212	12,000
001-522-20-41-00	Professional Services	568	65	843	500
001-522-20-41-01	Professional Svc-Uniform Maint.	3,341	3,929	639	
001-522-20-42-00	Communications	3,704	4,113	3,783	4,500
001-522-20-43-00	Fire Travel				
001-522-20-46-00	Insurance	4,850	4,850	4,850	5,335
001-522-20-47-00	Public Utility Services	10,045	7,580	6,887	8,500
001-522-20-48-01	Building Repair & Maintenance	7,565	4,532	5,193	7,000
001-522-20-48-02	Vehicle Repair & Maintenance	6,126	6,823	13,047	13,500
001-522-20-48-03	Equip. Repair & Maintenance	5,156	3,366	5,920	
001-522-20-48-04	Air Station Maint/Dist.2	516	543	570	600
001-522-20-49-00	Dues & Subscriptions	213	299		1,000
001-522-20-49-02	Training & Meetings	19,873	2,980	5,109	8,000
001-522-20-49-03	Rentals/Leases				250
001-522-20-51-00	Skagit 911-Fire dispatch	11,947	1,496	1,668	1,800
	<b>Total Fire Suppression</b>	<b>115,433</b>	<b>64,107</b>	<b>61,539</b>	<b>83,285</b>
	<b>Total Fire Department</b>	<b>157,274</b>	<b>109,169</b>	<b>101,159</b>	<b>140,785</b>
<b>Emergency Services</b>					
001-525-10-00-00	CERT-Emergency Response/Planning	3,846	691		
001-525-10-41-00	Prof Services -EMS	1,386	3,172	2,013	3,200
	<b>Total Emergency Svcs.</b>	<b>5,232</b>	<b>3,863</b>	<b>2,013</b>	<b>3,200</b>
<b>Total Fire &amp; Emergency Response</b>		<b>162,506</b>	<b>113,033</b>	<b>103,172</b>	<b>143,985</b>

**Department Objective:**

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

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

**Performance Goals:**

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

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**NATURAL RESOURCES**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-553-30-40-00	Channel Dredging	-	-	-	-
001-553-70-41-00	NW Clean Air Agency	317	324	329	340
	<b>Total Natural Resources</b>	<b>317</b>	<b>324</b>	<b>329</b>	<b>340</b>

**PLANNING**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-558-60-10-01	Planning Salaries & Wages	65,368	39,840	41,226	42,366
001-558-60-21-00	Planning Benefits	25,626	19,649	20,364	23,794
	<b>Total Salary and Wages</b>	<b>90,993</b>	<b>59,489</b>	<b>61,590</b>	<b>66,160</b>
001-558-60-41-00	Professional Services-Contract	70,443	66,215	68,780	60,000
001-558-60-40-00	Professional Services	-	739	2,145	17,000
001-558-60-41-05	Hearing Examiner Fees	600			1,200
001-558-60-41-06	Plans & Studies	1,425	4,365	18,458	5,530
001-558-60-42-02	Postage	205	125	388	500
001-558-60-43-00	Travel		222		
001-558-60-44-00	Advertising	1,853	1,378	2,281	3,000
001-558-60-49-00	Dues & Subscriptions	135	235		
001-558-60-49-02	Training & Meetings	35	561	65	300
001-558-70-49-00	Economic Development				500,000
	<b>Total Other Services</b>	<b>74,695</b>	<b>73,841</b>	<b>92,116</b>	<b>587,530</b>
	<b>Total Planning</b>	<b>165,688</b>	<b>133,330</b>	<b>153,705</b>	<b>653,690</b>
	<b>Total Planning/Natural</b>	<b>166,005</b>	<b>133,653</b>	<b>154,034</b>	<b>654,030</b>

**Department Objectives:**

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

**Performance Goals:**

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

Development of new plan and policy documents,

Enforcement - Land use violations are investigated and enforced.

**2017 Objectives:**

Assist Public Works with the permits for the various Town projects such as the Waterfront Park and the N. Third Street Project.

Assist in the planning and permitting of the Ring Dike

Contract Position

\*Channel Dredging Balance including 2016 is 105,000. (no budget allocation for 2017/2018/2019)

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**SUBSTANCE ABUSE**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-562-00-41-13	Domestic Violence of Skagit Co	1,000	1,000	1,000	1,000
001-566-00-41-16	Alcoholism	824	896	695	1,000
	<b>Total Substance Abuse</b>	<b>1,824</b>	<b>1,896</b>	<b>1,695</b>	<b>2,000</b>

**Department Objective:**

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

**SPECTATOR & COMMUNITY EVENTS**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-571-00-40-00	4th of July Fireworks/Event	17,585	10,536	2,304	7,700
	<b>Total Cultrual/Rec.</b>	<b>17,585</b>	<b>10,536</b>	<b>2,304</b>	<b>7,700</b>
001-575-50-10-00	Senior Center Salaries/Wages	14,626	14,803	10,249	16,750
001-575-50-20-00	Senior Center Benefits	1,326	1,265	907	1,566
	<b>Total Wages &amp; Benefits</b>	<b>15,951</b>	<b>16,067</b>	<b>11,156</b>	<b>18,316</b>
	<b>General Ops</b>				
001-575-00-41-00	Senior Center-Prof Serv.	-	-	-	-
001-575-50-30-00	Senior Center Supplies	492	479	271	500
001-575-50-42-00	Senior Center-Communications	587	766	683	750
	<b>Total Senior General Ops</b>	<b>1,079</b>	<b>1,246</b>	<b>954</b>	<b>1,250</b>
	<b>Total Senior Center</b>	<b>17,030</b>	<b>17,313</b>	<b>12,110</b>	<b>19,566</b>
	<b>Nonexpenditures</b>				
001582-60-41-05	Hearing Examiner Fees			320	1,200
	<b>Total Nonexpenditures</b>			<b>320</b>	<b>-</b>

**CAPITAL MACHINERY & EQUIPMENT**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
001-594-22-64-01	Fire Station Sleepers		-	-	
001-594-22-64-01	Capital Land Acquisition		-	40,500	37,000
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>40,500</b>	<b>37,000</b>
	<b>Total Capital</b>				<b>-</b>
001-597-00-00-00	Operating Transfer Out	3,000	53,000	53,000	33,000
001-597-00-00-00	Transfer to Public Art	-	-	-	-
	<b>Total Transfer Out</b>	<b>3,000</b>	<b>53,000</b>	<b>53,000</b>	<b>33,000</b>
<b>TOTAL GENERAL FUND</b>		<b>915,928</b>	<b>881,128</b>	<b>961,123</b>	<b>1,531,343</b>

001-597-00-00-00      Transfer 3K to Fund 002 Ballfield Maint.  
                                  Transfer 30K to 005 Streets

**Department Objective:**

This department accounts for machinery and equipment expenditures for each department within the General Fund and the operating transfers out.

## ***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 2021 are the completion of the Caledonia Pump Station upgrades and the Sixth Street Pump. Additional projects include the Water System Plan Update (DOH), and the Master Meter Connection. 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**

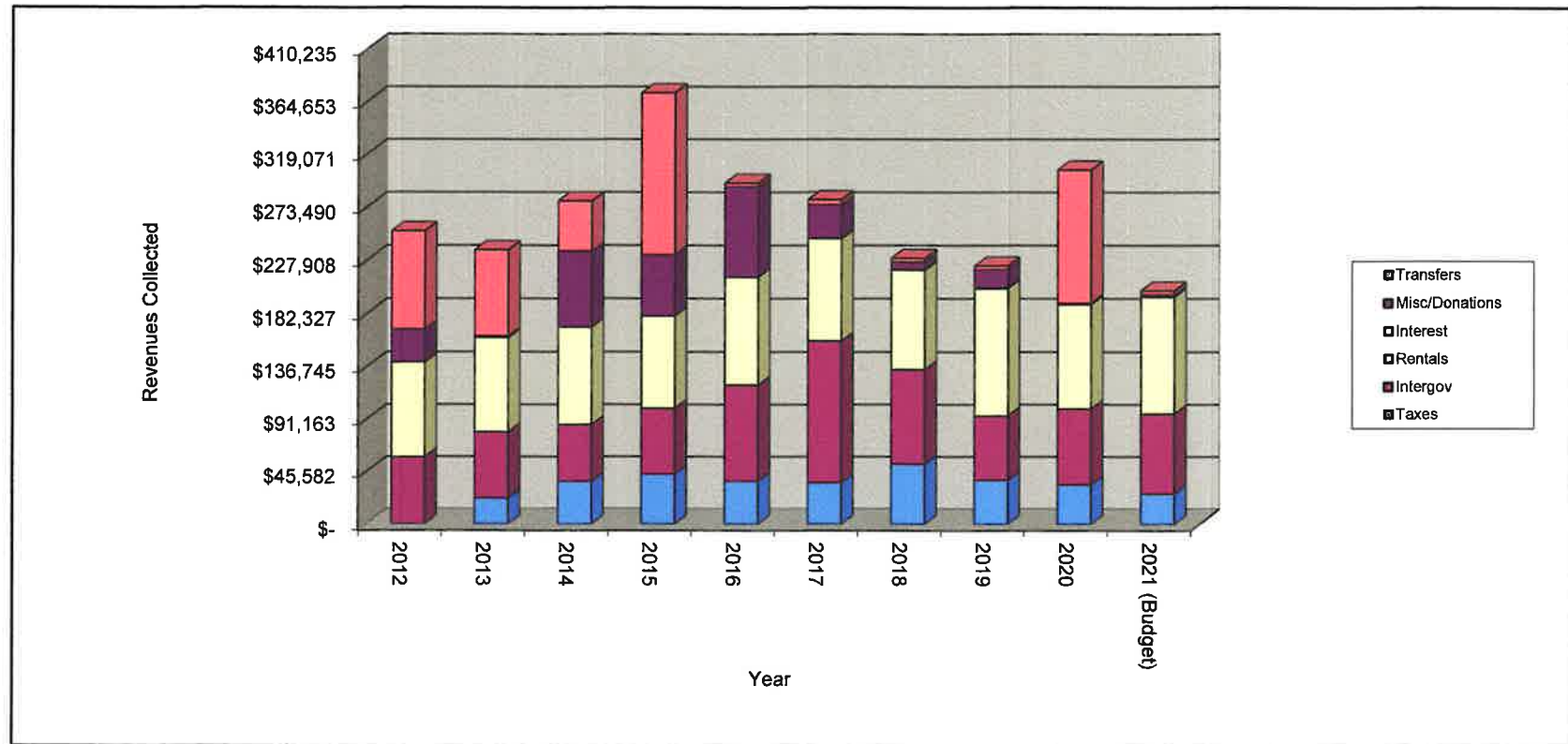
The Town of La Conner owns Maple Hall/Maple Center which is located in the heart of historic downtown La Conner. It is modern facility available year-round to promote and encourage performing arts groups, Quilt Shows, Art's Alive, Skagit River Poetry Festival, Smelt Derby, and the Senior Center. The 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 2021 Budget

### Fund 002 Park & Port Revenue Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Taxes	\$ -	\$ 22,427	\$ 37,146	\$ 43,314	\$ 37,358	\$ 35,845	\$ 52,231	\$ 38,140	\$ 34,205	\$ 26,250
Intergov	\$ 58,290	\$ 57,893	\$ 49,648	\$ 57,645	\$ 83,687	\$ 123,347	\$ 82,239	\$ 56,208	\$ 66,299	\$ 70,000
Rentals	\$ 82,493	\$ 81,719	\$ 84,428	\$ 79,612	\$ 92,915	\$ 87,491	\$ 85,401	\$ 109,759	\$ 89,814	\$ 100,600
Interest	\$ 351	\$ 251	\$ 199	\$ 231	\$ 185	\$ 470	\$ 661	\$ 911	\$ 609	\$ 350
Misc/Donations	\$ 28,108	\$ 1,328	\$ 64,622	\$ 52,179	\$ 77,240	\$ 28,605	\$ 6,373	\$ 15,362	\$ 800	\$ 2,100
Transfers	\$ 84,000	\$ 73,500	\$ 43,000	\$ 139,391	\$ 3,000	\$ 4,296	\$ 3,000	\$ 3,000	\$ 114,000	\$ 3,000
Totals	\$ 253,242	\$ 237,119	\$ 279,043	\$ 372,372	\$ 294,385	\$ 280,054	\$ 229,904	\$ 223,380	\$ 305,727	\$ 202,300

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**PARK & PORT FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
002-308-80-00-00	Beginning Fund Balance	33,127	55,840	91,548	105,563
002-308-80-10-06	Capital Project - Waterfront Park	8,647	24,704	36,008	12,000
002-308-80-10-07	Capital Project - Jordan St. Park			165	565
	<b>Park &amp; Port Fund BFB sub-total</b>	<b>41,774</b>	<b>80,544</b>	<b>127,556</b>	<b>118,128</b>
<b>Intergov/Rents/Leases/Misc.</b>					
002-313-11-00-00	Sales & Use Tax	38,668	38,140	34,205	26,250
002-331-00-00-00	Cares Act Grant			473	
002-334-02-70-00	RCO Grant - Waterfront Park	20,456			
002-336-02-35-00	Harbor Leases - State Remit	61,783	56,043	65,826	70,000
002-337-00-00-00	Jorden St. Park Contributions	400	165	400	
002-347-90-01-00	Park Memorial Benches				
002-361-11-00-00	Investment Interest	503	620	407	300
002-361-11-02-00	Reinvested Interest	158	291	202	50
002-362-30-00-00	Parking Lot Fees - 50% Streets	-	14,290	3,483	10,000
002-362-40-00-00	Pioneer Park Rental Fees	2,300	1,500	200	1,500
002-362-40-01-00	Moorage & Launch Fees	11,355	13,317	10,062	10,500
002-362-50-00-00	Aquatic Lease Rent	19,299	19,053	19,041	19,300
002-362-50-00-01	Cell Tower Rent 95% - 004 5%	52,447	57,004	52,001	55,000
002-362-50-00-02	Aquatic Lease Rent -Excise Tax	2,548	2,794	2,805	2,500
002-362-50-00-04	Cell Tower Rent - Excise Tax	11,015	1,802	2,222	1,800
002-367-11-00-00	Contrib/Donations-Pvt Source				
002-367-11-03-00	Park Donations - Private				
002-367-11-05-00	Challenge Grant - Waterfront Park	5,719	14,989		
002-369-91-00-00	Miscellaneous Revenue	254	373		100
	<b>Total Intergov/Rents/Leases/Misc.</b>	<b>226,904</b>	<b>220,380</b>	<b>191,327</b>	<b>197,300</b>
<b>Non Revenues</b>					
002-382-10-00-00	Park Deposit			400	2,000
	<b>Total Nonrevenues</b>			<b>400</b>	<b>2,000</b>
002-397-00-00-00	Operating Transfers-In	3,000	3,000	114,000	3,000
	<b>Total Transfers-In</b>	<b>3,000</b>	<b>3,000</b>	<b>114,000</b>	<b>3,000</b>
	<b>Total Park &amp; Port Revenue</b>	<b>229,904</b>	<b>223,380</b>	<b>305,727</b>	<b>202,300</b>
<b>TOTAL PARK &amp; PORT FUND</b>		<b>271,677</b>	<b>303,924</b>	<b>433,283</b>	<b>320,428</b>

002-397-00-00-00                      Transfer in from 001 3K for Ball Park

**Fund Objective:**

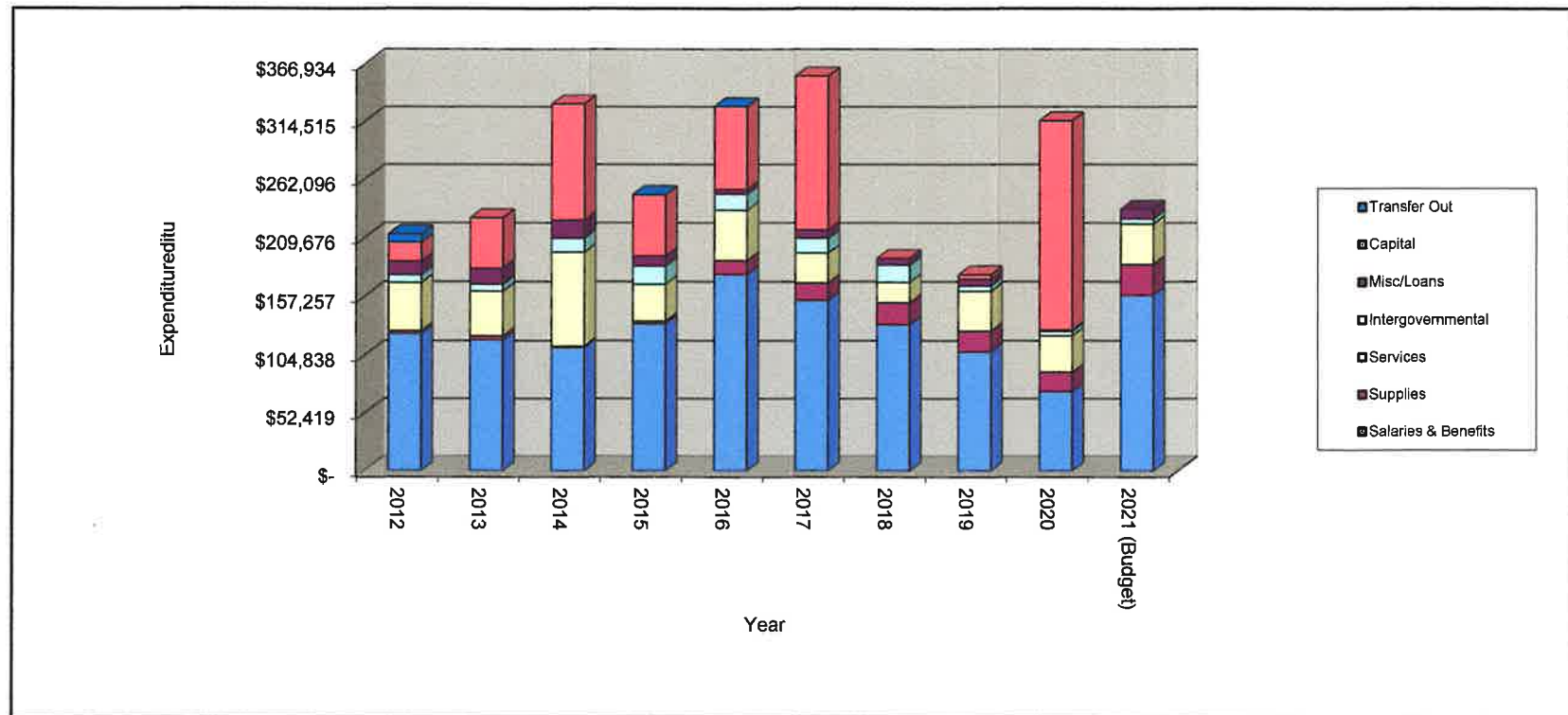
This fund accounts for expenditures related to the maintenance, upkeep and other activities associated with the Town's park's, street-end mini-parks, waterfront property/facilities and open spaces. This deals with the visual enhancements to the Town property, maintaining public access to the waterfront 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 2021 Budget

### Fund 002 Park & Port Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Salaries & Benefits	\$ 124,592	\$ 118,775	\$ 111,969	\$ 133,388	\$ 176,881	\$ 154,030	\$ 132,614	\$ 108,268	\$ 72,239	\$ 158,493
Supplies	\$ 2,400	\$ 3,546	\$ 1,201	\$ 2,284	\$ 12,417	\$ 15,320	\$ 19,261	\$ 18,505	\$ 17,535	\$ 27,280
Services	\$ 42,554	\$ 39,631	\$ 83,516	\$ 32,575	\$ 44,951	\$ 26,535	\$ 18,081	\$ 35,285	\$ 32,768	\$ 36,102
Intergovernmental	\$ 7,026	\$ 6,166	\$ 12,562	\$ 16,032	\$ 14,618	\$ 13,248	\$ 15,178	\$ 4,743	\$ 3,984	\$ 4,750
Misc/Loans	\$ 12,000	\$ 14,009	\$ 16,021	\$ 9,028	\$ 3,936	\$ 7,559	\$ 6,000	\$ 6,000	\$ 1,325	\$ 8,500
Capital	\$ 17,212	\$ 45,264	\$ 105,376	\$ 54,848	\$ 75,407	\$ 139,432	\$ -	\$ 3,686	\$ 187,305	\$ -
Transfer Out	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 212,985	\$ 227,391	\$ 330,645	\$ 248,155	\$ 328,210	\$ 356,123	\$ 191,134	\$ 176,486	\$ 315,155	\$ 235,125

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

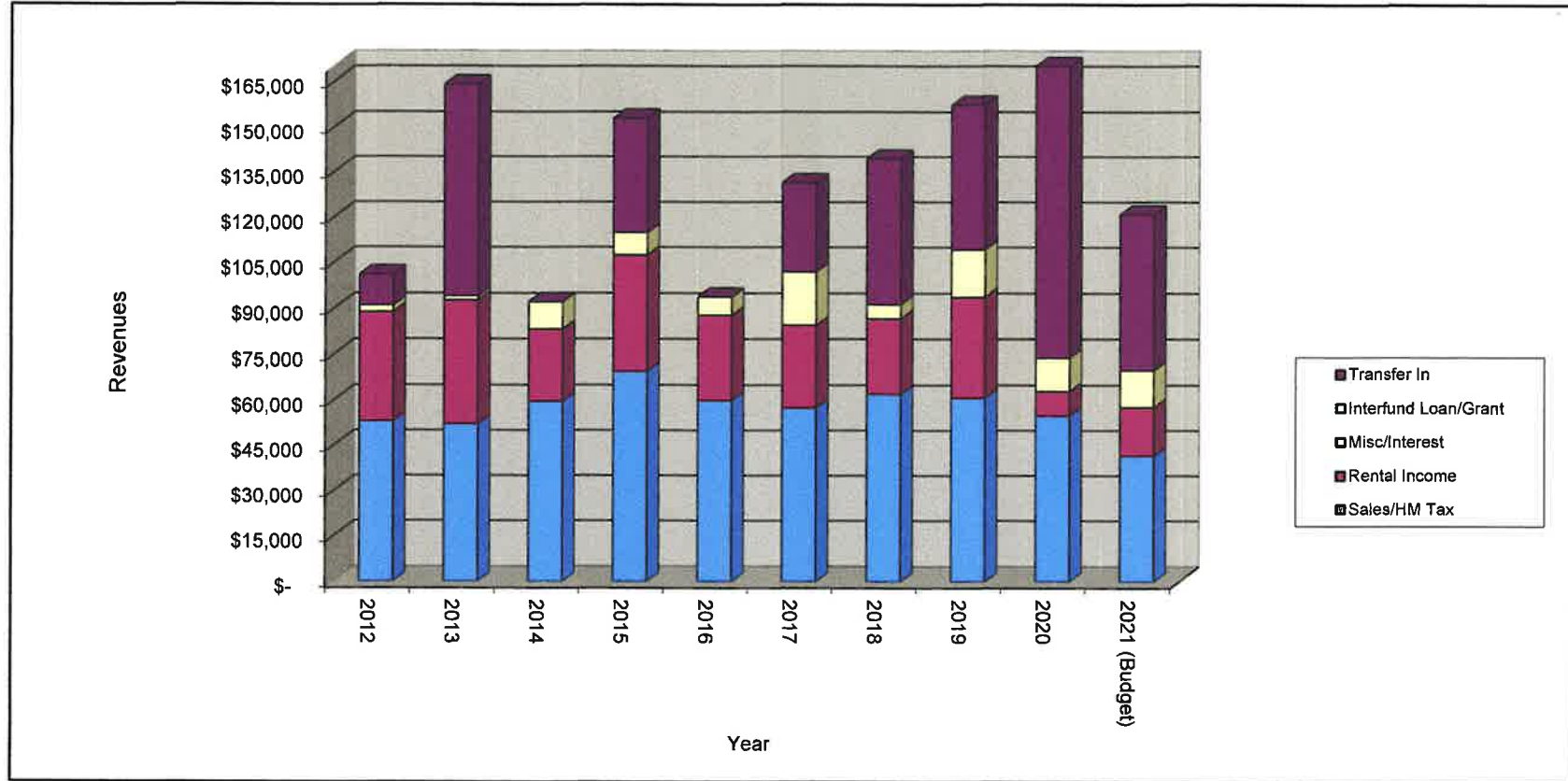
**PARK & PORT**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
002-576-80-10-01	Park & Port Salaries & Wages	82,999	70,239	45,626	89,452
002-576-80-10-02	Overtime/Other Earnings	21	93	225	1,000
002-576-80-21-00	Benefits	49,594	37,936	26,387	68,041
	<b>Total Wages &amp; Benefits</b>	<b>132,614</b>	<b>108,268</b>	<b>72,239</b>	<b>158,493</b>
<b>Supplies &amp; Services</b>					
002-576-80-31-00	Office & Operating Supplies	500	129	100	400
002-576-80-31-01	Restroom Supplies	1,442			1,500
002-576-80-35-00	Small Tools & Equipment	3,082	1,500	439	2,500
002-576-80-40-00	Audit Fees		2,664	-	3,150
002-571-09-41-00	Parks & Rec Programs	6,000	6,000	1,000	6,000
002-576-80-41-00	Professional Services	3,712	4,574	6,435	2,500
002-576-80-45-00	Rents & Leases	200		-	2,350
002-576-80-45-73	Park Rental Cancellation			125	200
002-576-80-46-00	Insurance	7,705	8,092	8,275	9,102
002-576-80-47-00	Public Utility Services	6,129	6,363	6,228	6,500
002-576-80-48-00	Software Maintenance	148	500	664	880
002-576-80-48-01	Building Repair & Maintenance	8,681	3,587	9,162	7,000
002-576-80-48-03	System Repair & Maintenance	5,556	12,789	7,170	15,000
002-576-80-48-04	Refuse Disposal				
002-576-80-49-02	Training & Meetings	188	120	120	250
002-576-80-49-03	DNR Harbor Leases	4,188	4,372	3,864	4,500
002-576-80-49-04	Playfield Rental	7,563	7,835	8,031	4,500
002-576-80-50-00	Leasehold Excise Taxes	3,427	5,757	3,800	8,000
002-576-90-40-00	Miscellaneous				
002-576-90-49-00	Sales Tax		251		300
	<b>Total Supplies &amp; Services</b>	<b>58,520</b>	<b>64,533</b>	<b>55,412</b>	<b>74,632</b>
	<b>Total Park &amp; Port</b>	<b>191,134</b>	<b>172,801</b>	<b>127,650</b>	<b>233,125</b>
<b>Nonexpenditures</b>					
002-582-10-00-00	Park Deposits			200	2,000
	<b>Total Nonexpenditures</b>			<b>200</b>	<b>2,000</b>
<b>Capital Expenditures</b>					
002-594-76-63-01	Park Capital Projects				
002-594-76-63-02	Conner Way Waterfront Park		3,686	187,305	
002-594-76-64-01	Financial Software	-	-	-	-
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>3,686</b>	<b>187,305</b>	<b>-</b>
<b>TOTAL PARK &amp; PORT EXPENDITURES</b>		<b>191,134</b>	<b>176,486</b>	<b>315,155</b>	<b>235,125</b>

002-571-09-41-00 La Conner After School Program \$5K & YMCA 1K  
002-576-80-45-00 Public Works Port Lease  
002-576-80-48-01 2K Bost Launch Pay Box Repl.  
002-576-80-48-03 10K Landscaping

# Town of La Conner 2021 Budget

## Fund 003 - Facility Fund Revenue Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Sales/HM Tax	\$ 53,073	\$ 52,117	\$ 59,616	\$ 69,515	\$ 59,956	\$ 57,527	\$ 62,058	\$ 60,808	\$ 54,896	\$ 41,650
Rental Income	\$ 35,813	\$ 40,644	\$ 23,588	\$ 37,917	\$ 27,857	\$ 26,980	\$ 24,598	\$ 32,995	\$ 8,072	\$ 16,100
Misc/Interest	\$ 2,203	\$ 1,370	\$ 8,986	\$ 7,466	\$ 6,014	\$ 17,554	\$ 4,738	\$ 15,531	\$ 11,017	\$ 12,165
Interfund Loan/Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ 10,000	\$ 69,850	\$ -	\$ 38,000	\$ -	\$ 29,343	\$ 48,000	\$ 48,000	\$ 162,080	\$ 51,000
	\$ 101,089	\$ 163,980	\$ 92,190	\$ 152,898	\$ 93,827	\$ 131,403	\$ 139,393	\$ 157,334	\$ 236,064	\$ 120,915

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**FACILITIES FUND 003**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
003-308-80-00-00	Beginning Fund Balance	58,451	91,715	58,143	130,694
003-308-80-01-00	Rental Facility Improvements - R&M				
003-308-80-02-00	Capital Project - Town Hall - R&M				
	<b>Facilities BFB sub-total</b>	<b>58,451</b>	<b>91,715</b>	<b>58,143</b>	<b>130,694</b>
	<b>Operations &amp; Supplies</b>				
003-313-11-00-00	Sales & Use Tax	62,058	60,808	54,896	41,650
003-331-00-00-00	Cares Act Grant			169	
003-361-11-00-00	Investment Interest	21	26	17	10
003-361-11-02-00	Reinvested Interest	7	12	8	5
003-362-10-00-00	Equipment Rentals		-		
003-362-40-01-00	Maple Hall Rental	18,675	26,770	6,147	12,600
003-362-40-02-00	Garden Club Rental	5,923	6,225	1,925	3,500
003-362-50-00-00	Excise Tax - Fireside/Chamber			281	
003-367-11-00-00	Contrib/donations-Pvt Source	379	446	401	300
003-369-91-00-00	Miscellaneous Revenue	4,331	6,311	2,290	3,850
	<b>Total Ops &amp; Supplies</b>	<b>91,393</b>	<b>100,598</b>	<b>66,134</b>	<b>61,915</b>
003-388-50-00-00	Cummulative Effect of Chgs in Acct		8,736		
<b>Non Revenues</b>	Maple Hall/Garden Club Deposit			7,850	8,000
	<b>Total Non Revenues</b>		<b>8,736</b>	<b>7,850</b>	<b>8,000</b>
003-397-00-00-00	Operating Transfer In	48,000	48,000	162,080	51,000
	<b>Total Transfer In</b>	<b>48,000</b>	<b>48,000</b>	<b>162,080</b>	<b>51,000</b>
	<b>Total Facility Revenue</b>	<b>139,393</b>	<b>157,334</b>	<b>236,064</b>	<b>120,915</b>
	<b>TOTAL FACILITIES FUND</b>	<b>197,844</b>	<b>249,049</b>	<b>220,223</b>	<b>181,694</b>

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

**Fund Objective:**

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

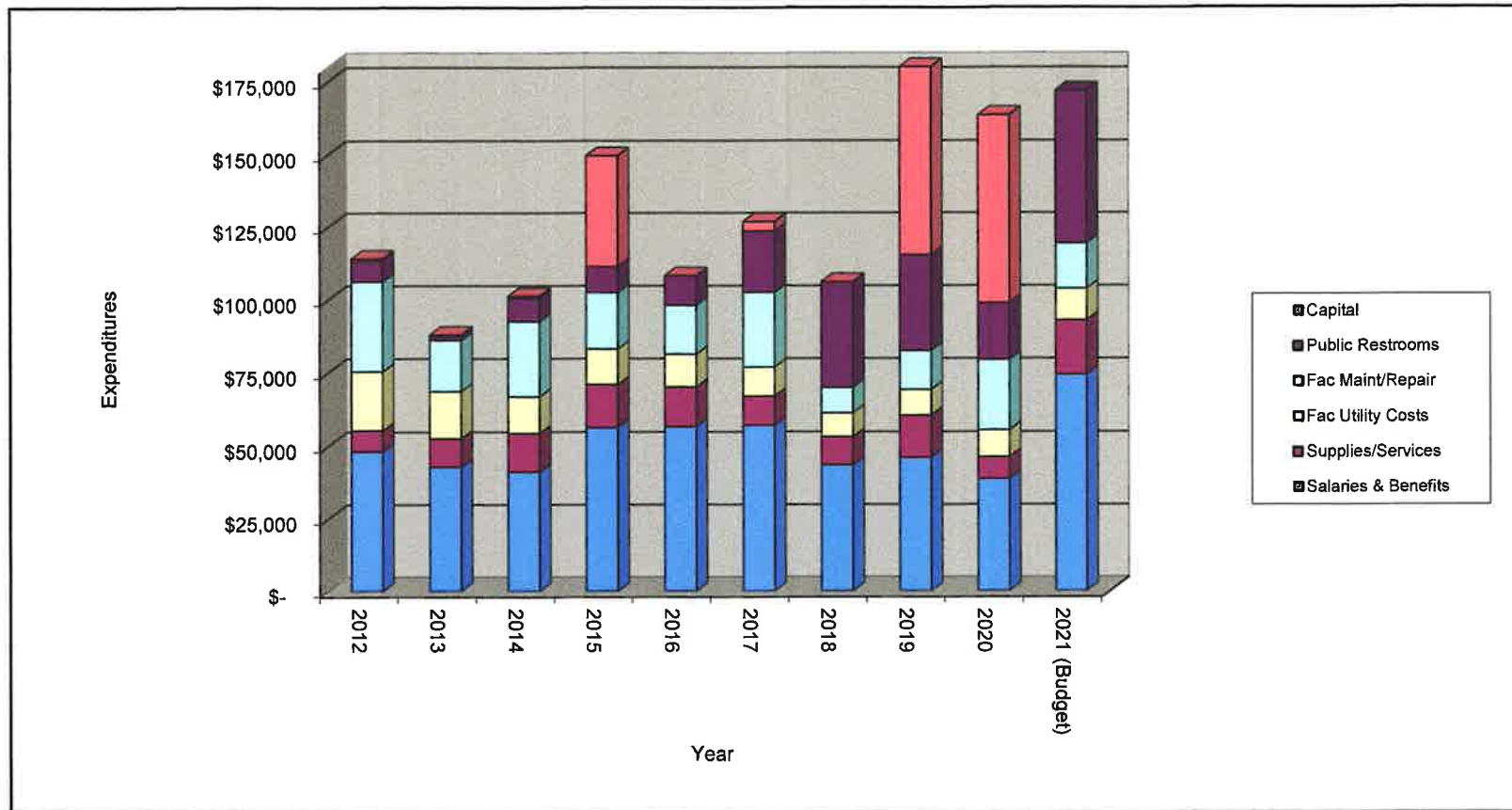
**Performance Goals:**

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



# Town of La Conner 2021 Budget

## Fund 003 - Facility Fund Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Salaries & Benefits	\$ 48,230	\$ 42,954	\$ 41,251	\$ 56,319	\$ 56,574	\$ 57,073	\$ 43,576	\$ 46,082	\$ 38,748	\$ 74,271
Supplies/Services	\$ 7,157	\$ 9,669	\$ 13,162	\$ 14,725	\$ 13,586	\$ 9,968	\$ 9,561	\$ 14,350	\$ 7,559	\$ 18,616
Fac Utility Costs	\$ 20,063	\$ 16,063	\$ 12,462	\$ 12,157	\$ 11,226	\$ 9,844	\$ 8,138	\$ 8,780	\$ 9,126	\$ 10,900
Fac Maint/Repair	\$ 30,878	\$ 17,516	\$ 25,707	\$ 19,311	\$ 16,708	\$ 25,650	\$ 8,642	\$ 13,287	\$ 23,967	\$ 15,500
Public Restrooms	\$ 7,034	\$ 1,268	\$ 7,975	\$ 8,961	\$ 10,180	\$ 21,059	\$ 36,211	\$ 32,884	\$ 19,438	\$ 52,500
Capital	\$ 748	\$ 545	\$ 651	\$ 38,239	\$ -	\$ 3,190	\$ -	\$ 75,526	\$ 64,675	\$ -
	\$ 114,109	\$ 88,015	\$ 101,209	\$ 149,711	\$ 108,274	\$ 126,784	\$ 106,128	\$ 190,907	\$ 163,513	\$ 171,787



**TOWN OF LA CONNER  
2021 LINE ITEM BUDGET - EXPENDITURES**

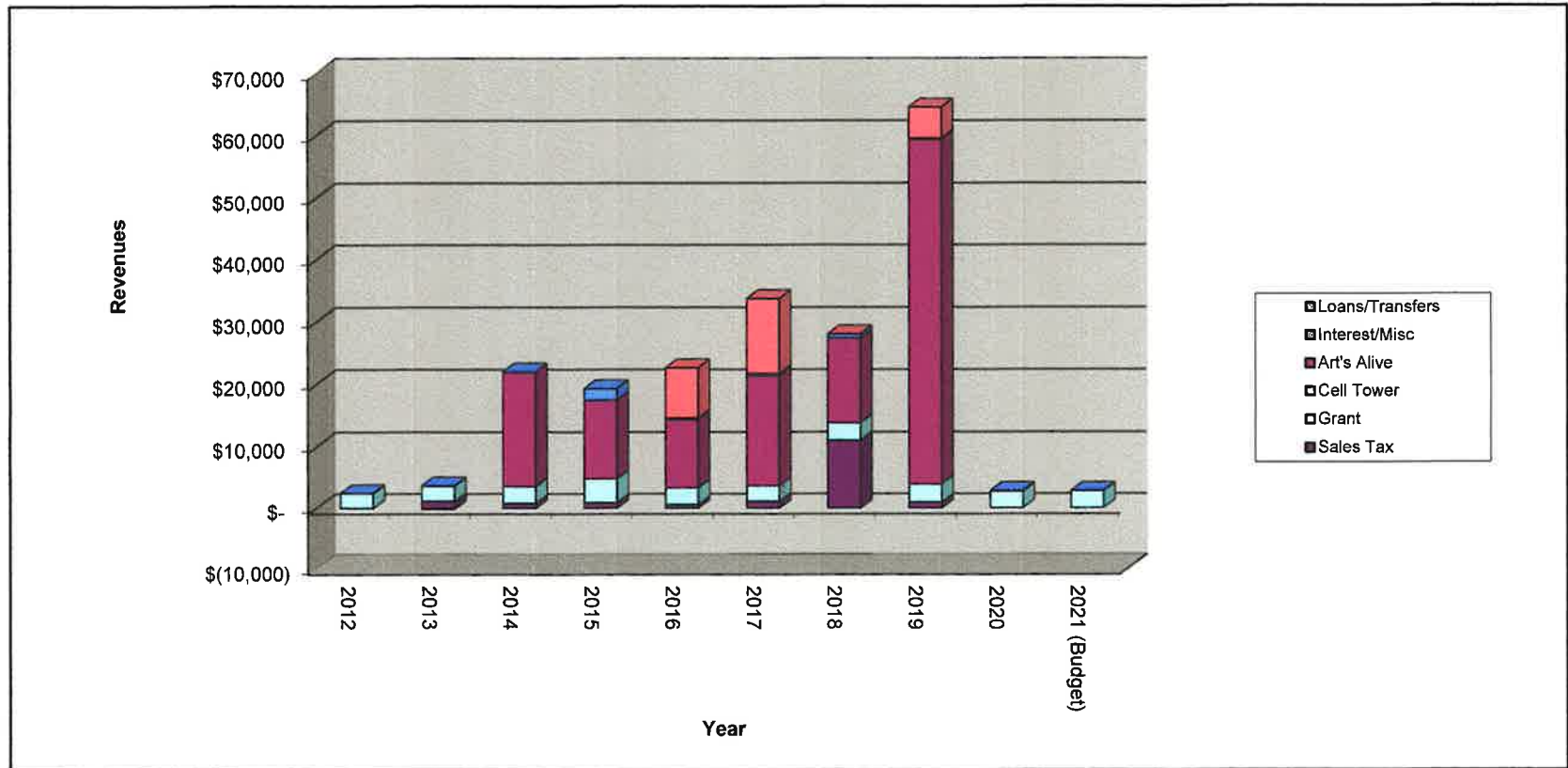
**FACILITIES**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
003-575-50-10-01	Facilities Salaries & Wages	28,042	29,055	22,030	43,013
003-575-50-10-02	Overtime/Other Earnings	19	284	1,032	500
003-575-50-21-00	Benefits	15,514	16,743	15,685	30,758
	<b>Total Wages &amp; Benefits</b>	<b>43,576</b>	<b>46,082</b>	<b>38,748</b>	<b>74,271</b>
<b>Services/Supplies</b>					
003-575-50-31-00	Office & Operating Supplies	-	-	-	-
003-575-50-31-05	Public Restroom Supplies	6,257	5,833	4,299	10,000
003-575-50-41-00	Professional Services	1,708	2,015	1,772	6,500
003-575-50-41-01	Audit Fees		2,367		2,800
003-575-50-42-01	Communications-MH/MC	2,271	2,322	2,157	2,400
003-575-50-45-73	Facilities Rental Cancellation	2,670	1,313	10,468	2,000
003-575-50-46-00	Insurance	2,663	2,768	2,805	3,086
003-575-50-47-01	Public Utility Services-MH/MC	5,617	6,012	6,405	8,000
003-575-50-47-02	Public Utility Services-GC	2,521	2,768	2,722	2,900
003-575-50-47-05	Public Utility Svcs-Restrooms	6,631	7,014	5,573	7,500
003-575-50-48-00	Software Maintenance	249	500	664	880
003-575-50-48-01	Building Repair & Maint-MH/MC	8,492	9,236	4,116	4,000
003-575-50-48-02	Building Repair & Maint-GC	150	1,282	226	1,500
003-575-50-48-05	Public Restrooms - Repair/ Maint.	23,323	25,870	9,566	35,000
003-575-50-48-06	Rents & Leases				2,350
003-575-50-49-00	Leasehold Tax			161	600
	<b>Total Services &amp; Supplies</b>	<b>62,552</b>	<b>69,300</b>	<b>50,933</b>	<b>89,516</b>
	<b>Total Facility Expenditures</b>	<b>106,128</b>	<b>115,382</b>	<b>89,681</b>	<b>163,787</b>
<b>Nonexpenditures</b>					
002-582-10-00-00	Facility Deposit Refund			9,158	8,000
	<b>Total Nonexpenditures</b>		-	<b>9,158</b>	<b>8,000</b>
<b>Capital Expenditures</b>					
003-594-75-64-01	Machinery/Equip-Maple Hall		75,526	64,675	
003-594-75-64-03	Financial Software	-	-	-	-
	<b>Total Capital Expenditures</b>	-	<b>75,526</b>	<b>64,675</b>	-
<b>TOTAL FACILITIES FUND</b>		<b>106,128</b>	<b>190,907</b>	<b>163,513</b>	<b>171,787</b>

003-575-50-48-05      30K Restroom Cleaning, 5K Restroom Repairs/Misc.  
003-575-50-48-06      Public Works Port Lease

## Town of La Conner 2021 Budget

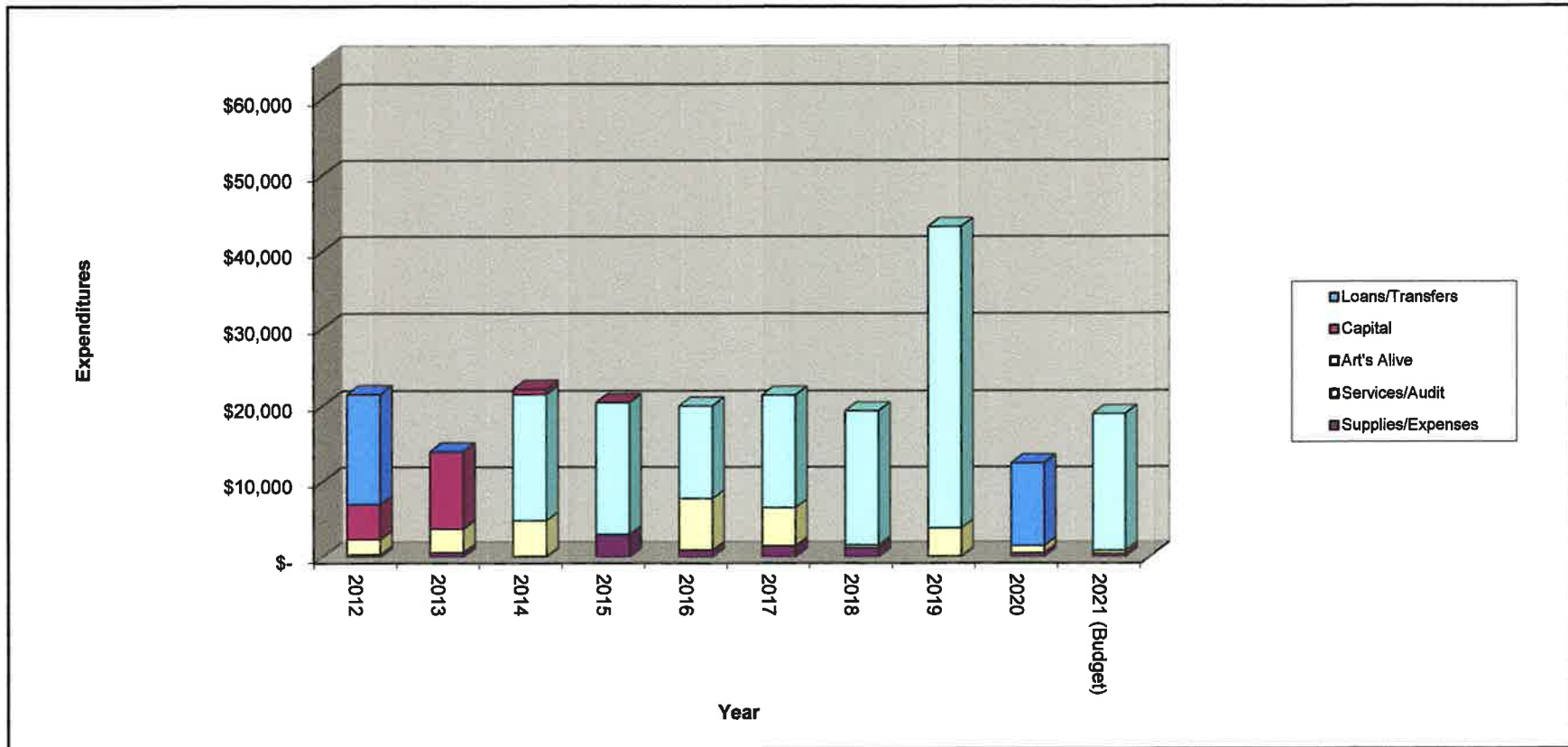
### Fund 004 - Public Art Fund Revenue Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Sales Tax	\$ -	\$ 1,133	\$ 789	\$ 895	\$ 572	\$ 1,122	\$ 11,045	\$ 941		
Grant	\$ -	\$ -								
Cell Tower	\$ 2,419	\$ 2,517	\$ 2,799	\$ 3,980	\$ 2,802	\$ 2,577	\$ 2,760	\$ 3,000	\$ 2,738	\$ 2,800
Art's Alive	\$ -	\$ -	\$ 18,379	\$ 12,618	\$ 11,006	\$ 17,699	\$ 13,625	\$ 55,425		
Interest/Misc	\$ 57	\$ 62	\$ 23	\$ 1,809	\$ 235	\$ 336	\$ 590	\$ 166	\$ 111	\$ 50
Loans/Transfers		\$ (128)			\$ 8,000	\$ 12,000	\$ -	\$ 5,000		
	\$ 2,476	\$ 3,583	\$ 21,990	\$ 19,302	\$ 22,614	\$ 33,733	\$ 28,020	\$ 64,532	\$ 2,849	\$ 2,850

# Town of La Conner 2021 Budget

## Fund 004 - Public Art Fund Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Supplies/Expenses	\$ 332	\$ 597	\$ 137	\$ 2,971	\$ 920	\$ 1,464	\$ 1,201	\$ 104	\$ 514	\$ 438
Services/Audit	\$ 2,017	\$ 3,117	\$ 4,705		\$ 6,847	\$ 5,059	\$ 360	\$ 3,729	\$ 956	\$ 400
Art's Alive	\$ -	\$ -	\$ 16,662	\$ 17,478	\$ 12,221	\$ 14,862	\$ 17,752	\$ 39,401		\$ 18,105
Capital	\$ 4,657	\$ 10,302	\$ 651	\$ 9						
Loans/Transfers	\$14,500	\$ -							\$ 11,000	
	\$21,507	\$ 14,016	\$ 22,154	\$ 20,458	\$ 19,988	\$ 21,386	\$ 19,313	\$ 43,234	\$ 12,469	\$ 18,943

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

ACCOUNT	DESCRIPTION	<u>PUBLIC ART</u>			
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
004-308-80-00-00	Beginning Fund Balance	15,878	24,585	45,887	36,266
004-308-80-01-00	Art Acquisition	-	-	-	-
	<b>Public Art's BFB sub-total</b>	<b>15,878</b>	<b>24,585</b>	<b>45,887</b>	<b>36,266</b>
004-313-11-00-00	Sales & Use Tax	1,045	941		
004-361-11-00-00	Investment Interest	92	113	74	25
004-361-11-02-00	Reinvested Interest	29	53	37	25
004-362-50-00-01	Cell Tower Rent 5%	2,760	3,000	2,738	2,800
004-367-11-00-00	Contrib/Donations-Pvt Source	470			
004-367-11-01-00	Art's Alive Revenue	13,625	55,425		
004-367-11-02-00	La Conner Art Walk				
004-369-91-00-00	Miscellaneous Revenue				
004-369-91-00-01	Hotel Motel Contributions				
004-397-55-00-00	Operating Transfer in	10,000	5,000		
004-397-55-00-00	Transfer in to Public Art Fund	-			
	<b>Total Public Art Revenue</b>	<b>28,020</b>	<b>64,532</b>	<b>2,849</b>	<b>2,850</b>
<b>TOTAL PUBLIC ART FUND</b>		<b>43,898</b>	<b>89,117</b>	<b>48,736</b>	<b>39,116</b>

**2021 LINE ITEM BUDGET - EXPENDITURES**

ACCOUNT	DESCRIPTION	<u>PUBLIC ART</u>			
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
004-575-50-10-00	Art Coordinator Salaries				
004-575-50-21-00	Art Coordinator Benefits				
004-573-30-50-00	Excise Taxes	1,103	4,319		
004-575-50-31-00	Office & Operating Supplies	84	92	499	
004-575-50-31-01	Art's Alive Expenses	17,752	35,082		18,105
004-575-50-31-02	La Conner Art Walk				
004-575-50-31-03	Sculpture Show				
004-575-50-41-00	Professional Services-		3,000	462	
004-575-50-41-01	Audit Fees		369		438
004-575-50-42-02	Postage	14	12	15	
004-575-50-46-00	Insurance	360	360	360	400
004-575-50-49-03	Printing			134	
	<b>Total Public Art Exp.</b>	<b>19,313</b>	<b>43,234</b>	<b>1,469</b>	<b>18,943</b>
<b>Capital Expenditures</b>					
004-594-76-64-00	Purchase of Public Art	-	-		
004-594-76-64-03	Financial Software	-	-	-	-
	<b>Total Capital Expenditures</b>				
004-597-00-00-00	Transfer Out			11,000	
		-	-	-	-
<b>TOTAL PUBLIC ART FUND</b>		<b>19,313</b>	<b>43,234</b>	<b>12,469</b>	<b>18,943</b>

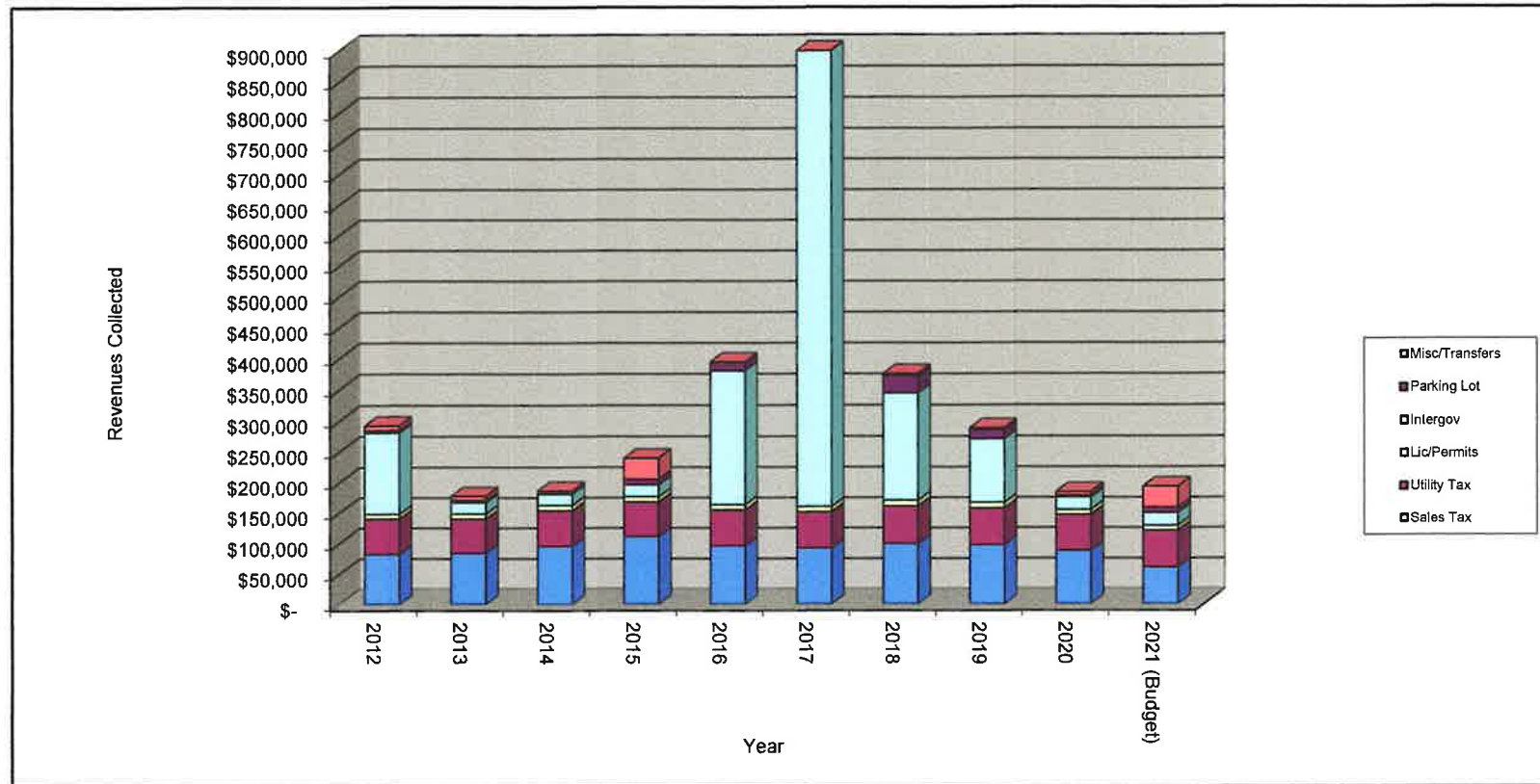
**Fund Objective:**

The purchase of art for public enjoyment

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

## Town of La Conner 2021 Budget

### Fund 005 Street Fund Revenue Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Sales Tax	\$ 82,656	\$ 84,551	\$ 95,711	\$ 111,602	\$ 96,258	\$ 92,357	\$ 99,630	\$ 97,625	\$ 88,132	\$ 60,802
Utility Tax	\$ 57,839	\$ 55,743	\$ 58,487	\$ 56,868	\$ 58,827	\$ 59,284	\$ 61,521	\$ 60,055	\$ 58,630	\$ 60,129
Lic/Permits	\$ 7,885	\$ 8,557	\$ 8,843	\$ 8,858	\$ 8,857	\$ 8,931	\$ 9,739	\$ 9,516	\$ 8,254	\$ 8,000
Intergov	\$132,995	\$ 18,502	\$ 18,359	\$ 19,345	\$ 216,568	\$ 927,488	\$ 173,541	\$ 103,947	\$ 20,572	\$ 21,000
Parking Lot	\$ 4,253	\$ 4,098	\$ 4,645	\$ 9,530	\$ 13,624	\$ 14,841	\$ 28,312	\$ 14,363	\$ 3,483	\$ 9,100
Misc/Transfers	\$ 7,299	\$ 6,573	\$ 488	\$ 33,706	\$ 504	\$ 57,266	\$ 2,512	\$ 2,944	\$ 5,439	\$ 34,400
	\$292,927	\$ 178,024	\$ 186,533	\$ 239,909	\$ 394,638	\$ 1,160,166	\$ 375,255	\$ 288,448	\$ 184,511	\$ 193,431

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**STREETS**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
005-308-80-00-00	Beginning Fund Balance	94,209	82,775	80,698	107,493
005-308-80-01-00	Parking Improvements (in-lieu fees)	7,560	7,560	7,560	7,560
005-308-80-03-00	Streetends	7,875	7,875	7,875	7,875
005-308-80-04-00	Street Asphalt	11,760	11,760	11,760	11,760
005-308-80-07-00	Street Equipment				
	<b>Street's BFB sub-total</b>	<b>121,404</b>	<b>109,970</b>	<b>107,893</b>	<b>134,688</b>
<b>Taxes</b>					
005-313-11-00-00	Sales & Use Tax	99,630	97,625	88,132	60,802
005-316-41-00-00	Utility Tax-Electric 50%-001	36,252	35,904	33,909	34,629
005-316-43-00-00	Utility Tax-Nat Gas 50%-001	15,749	13,991	14,484	15,000
005-316-47-00-00	Utility Tax-Phone 50%-001	9,520	10,160	10,237	10,500
	<b>Total Taxes</b>	<b>161,151</b>	<b>157,679</b>	<b>146,762</b>	<b>120,931</b>
<b>Business Licenses/Permits</b>					
005-321-60-00-00	Golf Cart Registration	-	-	-	-
005-321-99-00-00	Business Licenses 25%	8,079	8,051	8,254	8,000
005-322-14-00-00	Street Excavation-Paved	600	200	200	300
005-322-14-01-00	Street Excavation-Unpaved	360	315	180	100
005-322-40-00-00	Right-of-Way Permit	700	950	1,200	600
	<b>Total Licenses and Permits</b>	<b>9,739</b>	<b>9,516</b>	<b>9,834</b>	<b>9,000</b>
<b>State Grants</b>					
005-331-40-00-00	Cares Act Grant			1,641	
005-334-03-81-01	State St. Sidewalk - TIB Grant	33,323	82,453		
005-334-03-81-03	N. 3rd St. Sidewalk - TIB Grant	118,665			-
005-334-03-81-04	PSE TIB Street Light Grant				-
	<b>Total State Grants</b>	<b>151,989</b>	<b>82,453</b>	<b>1,641</b>	<b>-</b>
<b>State Entitlements, Impact</b>					
005-336-00-71-00	Multimodal Transportation	1,302	1,301	1,309	1,000
005-336-00-87-00	Motor Vehicle Fuel Tax	20,251	19,818	17,684	19,000
005-341-80-00-00	DE Engineering Fees		375		
	<b>Total State Entitle Impact Pmts</b>	<b>21,552</b>	<b>21,494</b>	<b>18,992</b>	<b>20,000</b>
<b>Miscellaneous Revenues</b>					
005-361-11-00-00	Investment Interest	1,058	1,304	856	300
005-361-11-02-00	Reinvested Interest	333	612	425	300
005-362-30-00-00	Parking Lot Fees - 50% - 210	28,312	14,363	3,483	9,100
005-369-10-00-00	Proceeds from Sale of Suplus			167	
005-369-91-00-00	Miscellaneous Revenue	1,121	1,029	679	300
	<b>Total Misc. Revenues</b>			<b>5,610</b>	<b>10,000</b>
<b>Non Revenues</b>					
005-382-82-00-00	DE Engineering Fees			1,672	3,500
	<b>Total Non Revenues</b>		-	<b>1,672</b>	<b>3,500</b>
005-397-00-00-00	Operating Transfers In				30,000
	<b>Total Street Revenue</b>	<b>30,824</b>	<b>17,307</b>	<b>-</b>	<b>30,000</b>
	<b>Total Street Fund</b>	<b>375,255</b>	<b>288,448</b>	<b>184,511</b>	<b>193,431</b>
<b>TOTAL STREET FUND</b>		<b>496,659</b>	<b>398,418</b>	<b>292,404</b>	<b>328,119</b>

Transfer In From the General Fund if Needed

**Fund Objective:**

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

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

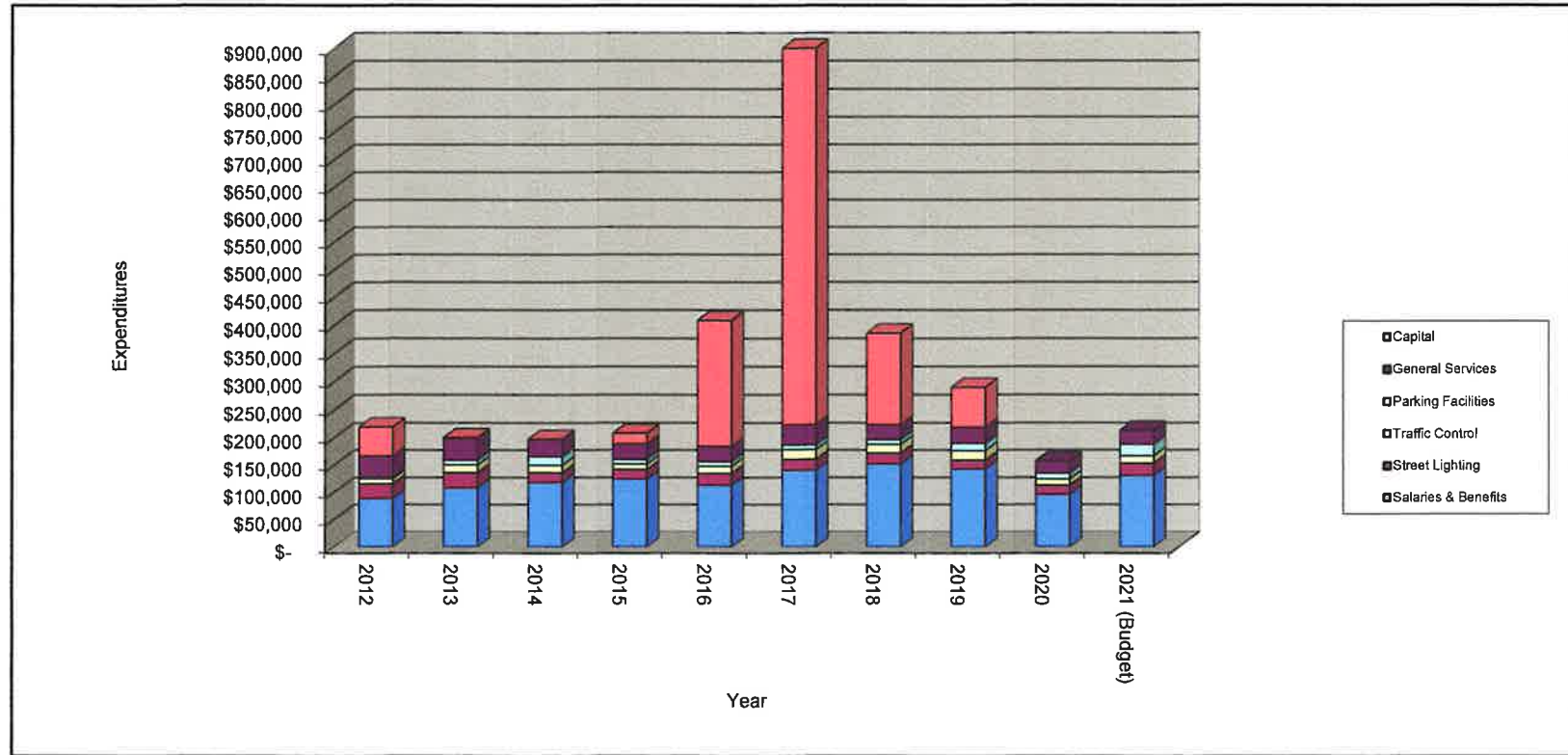
**Performance Goals:**

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

25% of Utility taxes to be put into reserves at year end.

## Town of La Conner 2021 Budget

### Fund 005 Street Fund Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Salaries & Benefits	\$ 89,211	\$ 108,682	\$ 118,533	\$ 124,763	\$ 113,766	\$ 140,860	\$ 152,185	\$ 142,915	\$ 96,485	\$ 131,469
Street Lighting	\$ 27,017	\$ 27,790	\$ 18,098	\$ 17,577	\$ 21,465	\$ 19,859	\$ 19,792	\$ 16,418	\$ 16,842	\$ 22,000
Traffic Control	\$ 9,167	\$ 14,222	\$ 13,519	\$ 9,875	\$ 13,052	\$ 17,755	\$ 15,897	\$ 17,219	\$ 11,362	\$ 13,500
Parking Facilities	\$ 3,512	\$ 8,331	\$ 15,644	\$ 8,316	\$ 8,374	\$ 8,558	\$ 8,737	\$ 13,412	\$ 10,520	\$ 21,000
General Services	\$ 38,046	\$ 40,738	\$ 31,442	\$ 28,817	\$ 28,072	\$ 37,348	\$ 27,586	\$ 29,826	\$ 22,506	\$ 26,037
Capital	\$ 53,325	\$ 1,025	\$ 651	\$ 19,473	\$ 224,674	\$ 942,651	\$ 162,493	\$ 70,775		
	\$ 220,279	\$ 200,788	\$ 197,887	\$ 208,821	\$ 409,401	\$ 1,167,030	\$ 386,690	\$ 290,565	\$ 157,716	\$ 214,006



**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**STREETS**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
005-542-30-10-01	Street Salaries & Wages	90,855	92,127	58,917	68,108
005-542-30-10-02	Overtime/Other Earnings	4,526	5,708	2,414	3,500
005-542-30-21-00	Benefits	56,804	45,079	35,154	59,861
	<b>Total Wages &amp; Benefits</b>	<b>152,185</b>	<b>142,915</b>	<b>96,485</b>	<b>131,469</b>
<b>Roadway Maintenance</b>					
005-542-30-41-00	Professional Services	337			-
005-542-30-41-01	Audit Fees		1,850		2,188
005-542-30-48-00	Repair & Maintenance	-	-	-	-
	<b>Total Roadway Maintenance</b>	<b>337</b>	<b>1,850</b>	<b>-</b>	<b>2,188</b>
<b>Street Lighting</b>					
005-542-63-47-00	Public Utility Services	19,792	16,418	16,842	22,000
	<b>Total Street Lighting</b>	<b>19,792</b>	<b>16,418</b>	<b>16,842</b>	<b>22,000</b>
<b>Traffic Control Devices</b>					
005-542-64-35-00	Small Tools & Equipment	4,014	6,145	538	3,000
005-542-64-48-03	System Repair & Maintenance	8,830	8,337	8,512	7,500
005-542-64-48-04	Signage Repair & Maintenance	3,053	2,737	2,312	3,000
	<b>Total Traffic Control Devices</b>	<b>15,897</b>	<b>17,219</b>	<b>11,362</b>	<b>13,500</b>
<b>Road and Street General</b>					
005-542-65-31-00	Office & Operating Supplies	50		100	500
005-542-65-48-00	Repair & Maintenance	8,288	12,193	5,883	5,000
005-542-65-48-01	Software Maintenance	398			
005-542-65-49-03	Rentals/Leases	1,151	1,220	261	2,350
005-543-10-41-00	Professional Services	2,825	1,366	5,909	4,000
005-543-10-42-02	Postage			45	
005-543-10-46-00	Insurance	5,519	5,800	5,909	6,499
005-543-10-48-00	Repair & Maintenance	8,993	9,198	2,449	12,000
005-543-10-48-02	Vehicle Repair & Maintenance	5,222	3,886	2,188	4,000
005-543-50-48-04	Refuse Disposal	3,541	7,727	8,397	7,000
	<b>Total Road/Street General</b>	<b>35,986</b>	<b>41,389</b>	<b>31,140</b>	<b>41,349</b>
<b>Nonexpenditures</b>					
005-582-80-41-00	DE Engineering Fees			1,886	3,500
	<b>Total Nonexpenditures</b>			<b>1,886</b>	<b>3,500</b>
<b>Capital Expenditures</b>					
005-000-594-42-64-01	Financial Software			-	-
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Traffic And Pedestrian</b>					
005-595-61-63-00	Other Improvements/Sidewalks				-
005-595-62-63-00	Capitol Projects	-	-	-	-
005-595-65-61-01	State Street Sidewalk TIB	76,536	70,775		-
005-595-65-61-03	N. 3rd Steet Sidewalk TIB	85,956			-
005-595-65-61-04	PSE Street Light Project/Grant				-
	<b>Total Traffic &amp; Pedestrian</b>	<b>162,493</b>	<b>70,775</b>	<b>-</b>	<b>-</b>
<b>TOTAL STREET FUND</b>		<b>386,690</b>	<b>290,565</b>	<b>157,716</b>	<b>214,006</b>



## Town of La Conner 2021 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.

#### 2021 Objectives and/or Special Projects:

For the year 2021, Hotel/Motel revenue is anticipated to total \$88,450.00. Of this amount, the following required uses exist:

51,000 Operating Transfer Out to Fund 003 for Public Restrooms  
12,000 Operating Transfer Out to Fund 001 for Advertising  
1,500 Operating Transfer Out to Fund 001 for Interactive History Exp.

The distribution for 2021 is as follows:

<u>Department Expenditure Budget 2016-2021</u>						
<u>Expenditure Category</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Chamber of Commerce	\$45,473	\$49,000	\$74,000	\$60,000	70,000	\$47,500
Tulip Festival	2,354	2,500	3,000	2,500	2,500	1,000
Skagit Co Historical Museum	1,000	1,000	1,721	1,550	1,750	1,000
La Conner Arts Commission	200	250	0	0	0	0
La Conner Quilt Museum	1,000	1,000	0	0	0	0
Facilities Marketing	0	0	0	0	0	0
Museum of Northwest Art	1,000	1,000	1,000	3,000	4,000	1,000
Skagit Artist's Together	250	250	300	500	500	0
Visitor's Guide	0	0	20,000	0	0	0
Skagit Symphony	250	0	0	0	0	0
Lincoln Theater	250	250	500	350	550	0
La Conner Live	500	0	2,500	4,500	8500	0
Skagit Community Band	0	250	0	500	0	0
Professional Services	225	200	200	250	250	250
Advertising	0	0	0	0	0	0
Audit Fees	210	300	0	0	0	0
Public Restroom Supplies	10,000	14,000	0	0	0	0
Operating Transfer Out	53,000	53,000	58,000	93,353	103,263	64,500
Total Budget	\$115,712	\$123,000	\$161,221	\$166,503	\$191,263	\$115,250
Actual Expenditures	\$115,622	\$122,559	\$141,162	\$125,443	\$77,315	

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**HOTEL MOTEL**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
<b>123-308-80-00-00</b>	<b>Beginning Fund Balance</b>	<b>80,725</b>	<b>91,674</b>	<b>116,623</b>	<b>142,638</b>
123-313-31-00-00	Hotel Motel Lodging	75,315	74,532	51,371	44,100
123-313-32-00-00	Hotel Motel Stadium	76,204	75,029	51,414	44,100
	<b>Total Hotel Motel</b>	<b>151,520</b>	<b>149,561</b>	<b>102,785</b>	<b>88,200</b>
<b>Interest &amp; Other Earnings</b>					
123-361-11-00-00	Investment Interest	450	555	364	150
123-361-11-02-00	Reinvested Interest	141	260	181	100
123-369-91-00-00	Miscellaneous Revenue				
<b>Total Revenue</b>	<b>Total Interest &amp; Other Earnings</b>	<b>591</b>	<b>815</b>	<b>545</b>	<b>250</b>
		<b>152,111</b>	<b>150,376</b>	<b>103,330</b>	<b>88,450</b>
<b>TOTAL HOTEL MOTEL FUND</b>		<b>232,835</b>	<b>242,050</b>	<b>219,953</b>	<b>231,088</b>

**2021 LINE ITEM BUDGET - EXPENDITURES**

**HOTEL MOTEL**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
123-514-23-41-01	Audit Fees	-	287		250
123-571-10-41-01	Professional Services	175		154	
123-573-90-30-01	Chamber of Commerce	74,000	59,397	27,228	47,500
123-573-90-30-02	Tulip Festival	3,000	2,500	2,500	1,000
123-573-90-30-03	Historical Museum	1,687	1,409		1,000
123-573-90-30-04	Museum of NW Art	1,000	3,000		1,000
123-573-90-30-05	La Conner Quilt Museum				
123-573-90-30-06	Skagit Artist's Together	300	500		
123-573-90-30-07	LC Arts Commission				
123-573-90-30-09	Lincoln Theatre	500	350		
123-573-90-30-10	La Conner Live	2,500	4,500		
123-573-90-30-12	Skagit Community Band		500		
123-573-90-30-13	Interactive History Experience				1,500
	<b>Total Hotel Motel Exp.</b>	<b>83,162</b>	<b>72,443</b>	<b>29,883</b>	<b>52,250</b>
<b>Debt Service</b>					
123-597-00-00-00	Operating Transfer Out	58,000	53,000	47,433	63,000
	<b>Total Debt Service</b>	<b>58,000</b>	<b>53,000</b>	<b>47,433</b>	<b>63,000</b>
<b>TOTAL HOTEL MOTEL FUND</b>		<b>141,162</b>	<b>125,443</b>	<b>77,316</b>	<b>115,250</b>

123-597-00-00-00      Transfer 51,000 to 003-Public Restrooms  
 Transfer 12,000 General Fund Advertising /Facebook  
 Transfer 1,500 to General Fund - Interactive History Exp.

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**2014 LTGO FIRE TRUCK BOND FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
	<b>Beginning Fund Balance</b>	<b>28,713</b>	<b>41,623</b>	<b>54,653</b>	<b>63,019</b>
212-311-10-00-00	Special Purpose Sales Tax/Fire	49,085	48,299	43,538	30,334
212-313-15-00-00	Investment Interest	771	950	624	300
212-361-11-00-00	Reinvested Interest	239	442	309	150
212-361-11-02-00	Operating Transfer In				
	<b>Total 2014 Fr. Trk. Revenues</b>	<b>50,095</b>	<b>49,691</b>	<b>44,471</b>	<b>30,784</b>
<b>TOTAL 2014 FIRE TRUCK FUND</b>		<b>78,808</b>	<b>91,314</b>	<b>99,124</b>	<b>93,803</b>

**2017 LTGO FIRE HALL BOND FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
	<b>Beginning Fund Balance</b>	<b>21,639</b>	<b>21,354</b>	<b>20,468</b>	<b>15,753</b>
214-313-11-00-00	Sales and Use Tax	38,767	37,987	34,293	24,500
214-361-11-00-00	Investment Interest	96	119	78	75
214-361-11-02-00	Reinvestment Interest	30	56	39	50
214-369-91-00-00	Miscellaneous			270	
214-391-10-00-00	Loan Proceeds		75		
214-397-00-00-00	Operating Transfer In				
	<b>Total Fire Hall Revenues</b>	<b>38,894</b>	<b>38,236</b>	<b>34,680</b>	<b>24,625</b>
<b>TOTAL 2017 FIRE HALL FUND</b>		<b>60,533</b>	<b>59,590</b>	<b>55,148</b>	<b>40,378</b>

**FLOOD CONTROL**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
	<b>Beginning Fund Balance</b>	<b>91,825</b>	<b>87,097</b>	<b>132,867</b>	<b>177,341</b>
303-361-11-00-00	Investment Interest	333	411	270	200
303-361-11-02-00	Reinvested Interest	105	193	134	50
303-369-91-00-00	Miscellaneous Revenue				
303-397-00-00-00	Operating Transfers In		50,000	50,000	
	<b>Total Flood Control Revenues</b>	<b>438</b>	<b>50,603</b>	<b>50,403</b>	<b>250</b>
<b>TOTAL FLOOD CONTROL FUND</b>		<b>92,263</b>	<b>137,701</b>	<b>183,271</b>	<b>177,591</b>

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**2014 LTGO BOND - FIRE TRUCK**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
212-591-22-70-00	Principal Payment	30,000	30,000	30,000	35,000
212-592-22-80-00	Interest Payment	6,885	6,390	5,805	5,145
212-592-22-81-00	Other Debt and Svc Charges	300	300	300	550
<b>TOTAL 2014 LTGO BOND</b>		<b>37,185</b>	<b>36,690</b>	<b>36,105</b>	<b>40,695</b>

**2017 FIRE HALL BOND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
214-591-22-70-00	Principal Payment	22,042	22,212	22,623	23,080
214-592-22-80-00	Interest Payment	17,083	16,913	16,772	16,045
214-592-22-81-00	Other Debt/Service Chgs.	54			550
214-594-22-60-00	Capital Expenditure			-	-
214-597-00-00-00	Transfer Out			-	-
<b>Total 2018 FIRE HALL BOND</b>		<b>39,179</b>	<b>39,125</b>	<b>39,395</b>	<b>39,675</b>

**FLOOD CONTROL**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
303-514-23-41-01	Audit Fees	-	369		438
303-531-30-41-00	Prof Services - Flood Control	5,166	4,477	5,930	15,000
303-597-00-00-00	Transfer Out	-			-
<b>TOTAL FLOOD CONTROL</b>		<b>5,166</b>	<b>4,846</b>	<b>5,930</b>	<b>15,438</b>

# **Town of La Conner 2021 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.

In 2011 the legislature expanded, for a limited period of time, the uses of REET 1 & REET 2 taxes. Cities and counties may, with some restrictions, use REET and REET 2 for operations and maintenance of existing capital projects. The maximum amount is \$100,000 or 35% of available funds. This new authority expires on December 31, 2016.

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

		<b><u>REET 1</u></b>			
ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
	<b>Beginning Fund Balance</b>	<b>97,852</b>	<b>118,020</b>	<b>145,937</b>	<b>98,999</b>
304-318-34-00-00	REET 1 Taxes	19,624	27,520	52,562	18,000
304-361-11-00-00	Investment Interest	414	510	335	250
304-361-11-02-00	Reinvested Interest	130	239	166	50
304-369-91-00-00	Miscellaneous Revenue				
	<b>Total REET 1 Revenue</b>	<b>20,168</b>	<b>28,270</b>	<b>53,063</b>	<b>18,300</b>
<b>TOTAL REET 1 FUND</b>		<b>118,020</b>	<b>146,290</b>	<b>198,999</b>	<b>117,299</b>

		<b><u>REET 2</u></b>			
ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
	<b>Beginning Fund Balance</b>	<b>109,699</b>	<b>129,895</b>	<b>157,851</b>	<b>96,292</b>
305-318-35-00-00	REET 2 Taxes	19,624	27,520	52,562	18,000
305-361-11-00-00	Investment Interest	435	536	352	250
305-361-11-02-00	Reinvested Interest	137	252	175	50
305-369-91-00-00	Miscellaneous Revenue				
	<b>Total REET 2 Revenue</b>	<b>20,196</b>	<b>28,308</b>	<b>53,088</b>	<b>18,300</b>
<b>TOTAL REET 2 FUND</b>		<b>129,895</b>	<b>158,203</b>	<b>210,939</b>	<b>114,592</b>

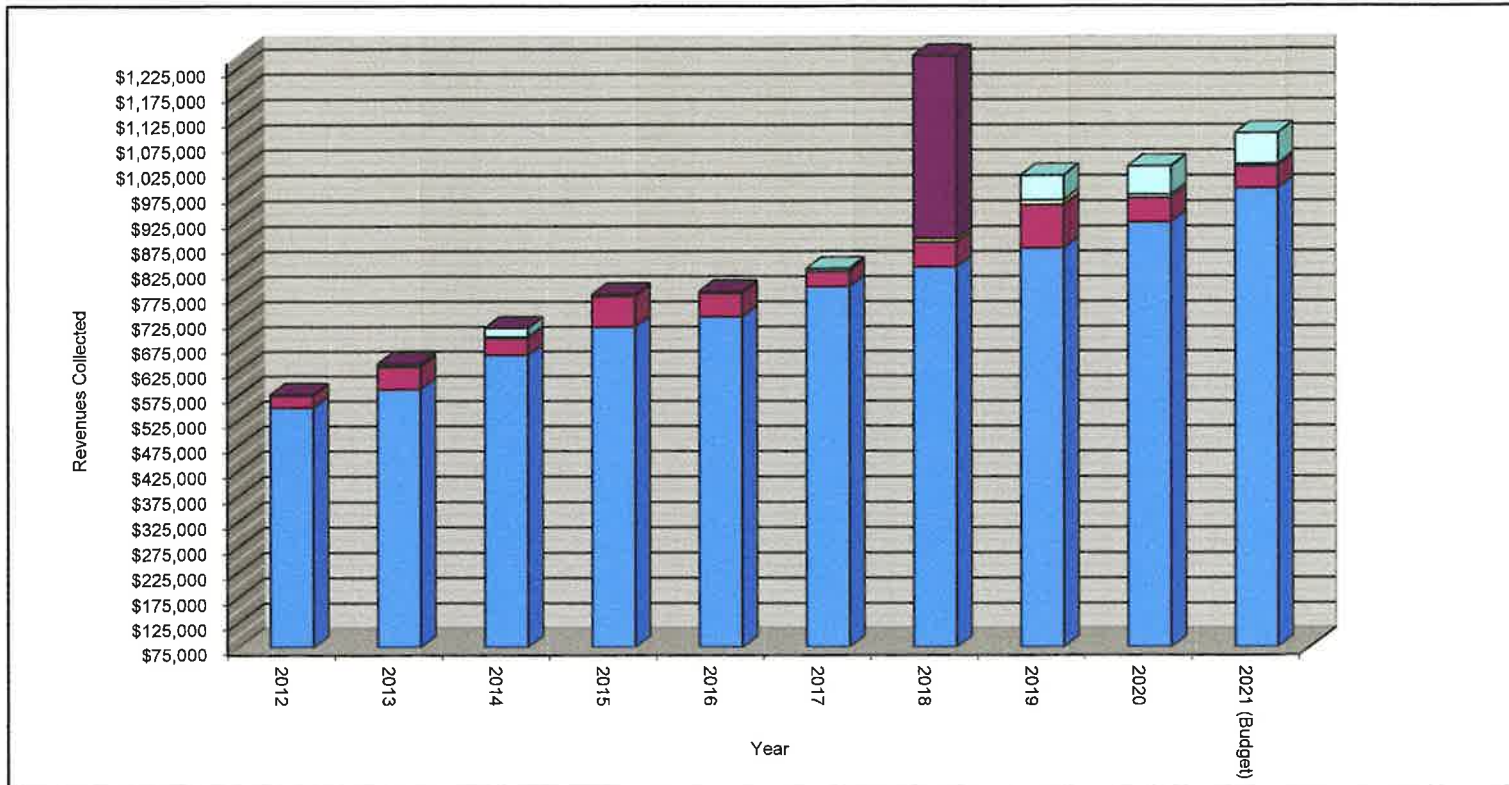
**TOWN OF LA CONNER**  
**2020 LINE ITEM BUDGET - EXPENDITURES**

		<b><u>REET 1</u></b>			
ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
304-514-23-41-01	Audit Fees		369		438
304-597-00-00-00	Operating Transfer Out	-	-	100,000	
<b>Total REET 1 FUND</b>		<b>-</b>	<b>369</b>	<b>100,000</b>	<b>438</b>

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

		<b><u>REET 2</u></b>			
ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
305-514-23-41-01	Audit Fees				438
305-597-00-00-00	Operating Transfer Out	-	-	-	
<b>Total REET 2 FUND</b>		<b>-</b>	<b>-</b>	<b>114,647</b>	<b>438</b>

**Town of La Conner 2021 Budget**  
**Fund 401 - Water Fund Revenue Summary**



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Water Sales	\$ 550,552	\$ 587,086	\$ 655,793	\$ 712,853	\$ 733,290	\$ 793,071	\$ 832,359	\$ 869,546	\$ 921,273	\$ 988,544
Extra Svcs	\$ 24,030	\$ 45,218	\$ 35,224	\$ 61,440	\$ 46,805	\$ 30,291	\$ 49,481	\$ 86,133	\$ 48,317	\$ 43,300
Interest	\$ 1,272	\$ 2,226	\$ 2,014	\$ 2,333	\$ 1,873	\$ 4,754	\$ 6,680	\$ 9,201	\$ 6,152	\$ 4,000
Misc-LC Shar	\$ 50	\$ 4,151	\$ 17,749	\$ 1,188	\$ 1,898	\$ 974	\$ 1,261	\$ 48,472	\$ 55,514	\$ 60,332
Transfer/Loan	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
	576,716	638,681	710,781	777,815	783,866	829,091	1,889,780	1,013,353	1,031,256	1,096,176

**TOWN OF LA CONNER  
2021 LINE ITEM BUDGET - REVENUES**

**WATER**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
<b>401-308-00-00-00</b>	<b>Beginning Fund Balance</b>	<b>429,671</b>	<b>639,147</b>	<b>420,730</b>	<b>589,298</b>
401-308-80-01-00	Water RCE Fees Collected	64,477	64,477	70,537	81,647
401-308-80-02-00	Water - Capital	40,076	40,076	40,076	40,076
401-308-80-03-00	Water - Capital Connections	28,161	28,161	28,161	28,161
	<b>Water BFB sub-total</b>	<b>562,385</b>	<b>771,861</b>	<b>559,504</b>	<b>739,182</b>
<b>Charges for Goods &amp;</b>					
401-331-00-00-00	Cares Act Grant			357.6	
401-343-40-01-00	Water Sales	832,359	869,546	921,273	988,544
401-343-40-01-01	Water Meter	19,774	34,641	20,108	15,000
401-343-40-01-02	LC Why Wtr Main Shared Costs		47,025	52,817	56,132
401-343-40-02-00	Extra Services	21,627	45,432	16,727	25,000
401-343-40-02-03	Water Meter RCE's	8,080	6,060	11,110	3,000
401-343-40-03-00	Utility Billing Penalties	620	636	371	300
401-343-80-00-00	DE Agreements		375		
	<b>Total Charges for Goods/Svcs.</b>	<b>882,460</b>	<b>1,003,715</b>	<b>1,022,764</b>	<b>1,087,976</b>
<b>Miscellaneous Revenue</b>					
401-361-11-00-00	Investment Interest	5,082	6,263	4,111	3,000
401-361-11-02-00	Reinvested Interest	1,598	2,938	2,042	1,000
401-369-10-00-00	Procees From Sale of Surplus			167	
401-369-91-00-00	Miscellaneous Revenue	641	437	201	300
401-391-10-00-00	2018 Water Main-Phase 1	1,000,000			
	<b>Total Miscellaneous Revenue</b>	<b>1,007,320</b>	<b>9,638</b>	<b>6,520</b>	<b>4,300</b>
<b>Non Revenues</b>					
401-382-10-00-00	Hydrant Meter Deposit			300	400
401-382-80-00-00	DE Engineering Fees			1,672	3,500
<b>Total Non Revenues</b>				<b>1,972</b>	<b>3,900</b>
	<b>Total Water Revenue</b>	<b>1,889,780</b>	<b>1,013,353</b>	<b>1,031,256</b>	<b>1,096,176</b>
<b>TOTAL WATER FUND</b>		<b>2,452,165</b>	<b>1,785,213</b>	<b>1,590,760</b>	<b>1,835,358</b>

**Fund Objective:**

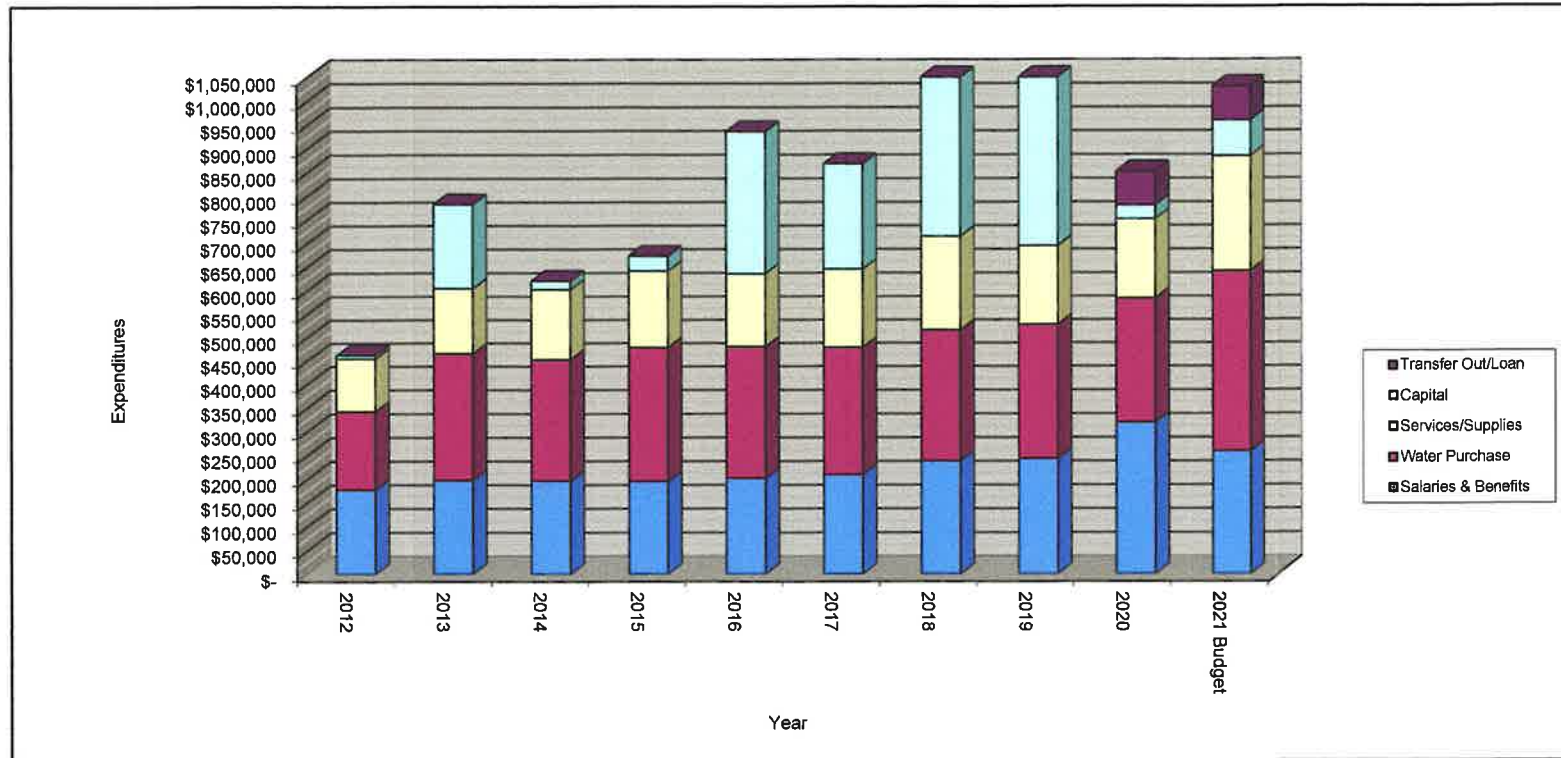
To account for the expenditures related to supplying water to the residents and businesses of La Conner and the residents of Shelter Bay. The Town purchases water from Anacortes and resells it to it's customer. The Town does not treat the water, only distributes it.

**Performance Goals:**

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



# **Town of La Conner 2021 Budget** **Fund 401 - Water Fund Expenditure Summary**



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 Budget
Salaries & Benefits	\$ 177,411	\$ 197,030	\$ 196,044	\$ 194,759	\$ 201,390	\$ 209,065	\$ 237,693	\$ 242,734	\$ 319,050	\$ 258,362
Water Purchase	\$ 165,201	\$ 268,161	\$ 256,072	\$ 283,267	\$ 278,353	\$ 268,914	\$ 277,406	\$ 284,408	\$ 263,943	\$ 383,130
Services/Supplies	\$ 111,716	\$ 139,648	\$ 150,281	\$ 163,357	\$ 155,753	\$ 167,157	\$ 199,363	\$ 167,234	\$ 168,077	\$ 242,698
Capital	\$ 6,795	\$ 177,955	\$ 18,026	\$ 31,418	\$ 300,135	\$ 223,019	\$ 948,023	\$ 459,068	\$ 28,992	\$ 75,000
Transfer Out/Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,820	\$ 72,459	\$ 71,516	\$ 71,509
	\$ 461,123	\$ 782,794	\$ 620,422	\$ 672,801	\$ 935,630	\$ 868,155	\$ 1,680,304	\$ 1,225,902	\$ 851,578	\$ 1,030,699

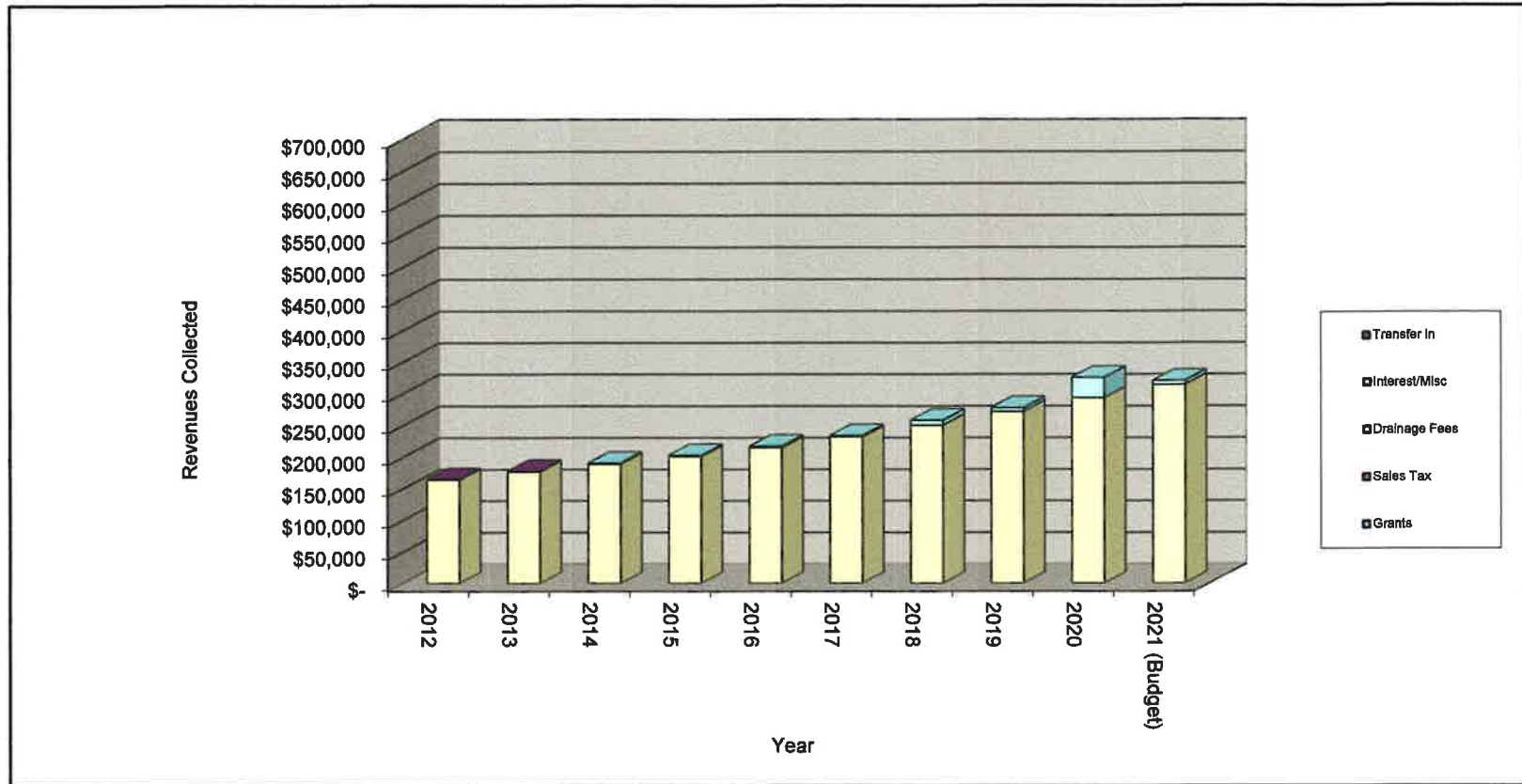
**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**WATER**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
401-534-80-10-01	Water Salaries & Wages	148,122	156,587	204,363	161,564
401-534-80-10-02	Overtime/Other Earnings	6,740	3,919	3,361	4,000
401-534-80-21-00	Benefits	82,830	82,228	111,325	92,798
	<b>Total Wages</b>	<b>237,693</b>	<b>242,734</b>	<b>319,050</b>	<b>258,362</b>
<b>Operations &amp; Supplies</b>					
401-534-80-31-00	Office & Operating Supplies	3,312	1,189	1,277	24,000
401-534-80-32-00	Fuel	10,949	9,323	9,193	10,000
401-534-80-33-00	Purchase of Wholesale Water	277,406	284,408	263,943	383,130
401-534-80-35-00	Small Tools & Equipment	5,761	7,802	6,484	7,500
401-534-80-41-00	Professional Services	8,246	7,726	7,594	8,000
401-534-80-41-01	Audit Fees		3,256		3,850
401-534-80-41-02	DE Engineer Fees	3,855	11,548		
401-534-80-42-00	Communications	6,304	7,871	7,813	8,500
401-534-80-42-02	Postage	1,398	1,576	2,151	1,700
401-534-80-44-00	Advertising	45	211	105	250
401-534-80-45-00	Rents & Leases				9,400
401-534-80-46-00	Insurance	12,850	13,433	13,577	14,934
401-534-80-47-00	Public Utility Services	5,189	5,093	5,586	5,800
401-534-80-48-00	Repair & Maintenance	27,402	40,602	38,474	60,000
401-534-80-48-01	Software Maintenance	2,228	2,500	2,451	2,864
401-534-80-48-02	Vehicle Repair & Maintenance	1,394	3,635	3,105	5,500
401-534-80-48-03	System Repair & Maintenance	67,773	5,611	19,873	23,000
401-534-80-49-00	Dues & Subscriptions	2,948	3,018	1,851	4,500
401-534-80-49-02	Training & Meetings	1,600	1,533	927	4,000
401-534-80-50-00	Excise Taxes	38,109	41,306	45,166	45,000
401-534-90-30-00	Computer Hardware/Software				
401-534-90-00-00	Miscellaneous Other				0
	<b>Total Operations &amp; Supplies</b>	<b>476,769</b>	<b>451,641</b>	<b>429,570</b>	<b>621,928</b>
<b>Nonexpenditures</b>					
401-582-10-00-00	Hydrant Meter Dep Ref			200	400
401-582-80-41-02	DE Engineer Fees			2,249	3,500
	<b>Total Nonexpenditures</b>			<b>2,449</b>	<b>3,900</b>
<b>Debt/Interest</b>					
401-591-34-70-00	Water Main Phs. 1 Principal	9,000	38,000	38,000	39,000
401-592-34-80-00	Water Main Phs. 1 Interest	8,820	34,460	33,516	32,509
	<b>Total Debt/Interest</b>	<b>17,820</b>	<b>72,460</b>	<b>71,516</b>	<b>71,509</b>
<b>Capital Expenditures</b>					
401-594-15-00-00	Expenditure/Capital Loss or	0	0	0	0
401-594-34-64-02	Capital Projects	95,926	1,706	28,992	75,000
401-594-34-64-04	2018 Water Main-Phase 1	852,097	457,362		
401-594-34-64-03	Financial Software	0	0	0	0
	<b>Total Capital Expenditures</b>	<b>948,023</b>	<b>459,068</b>	<b>28,992</b>	<b>75,000</b>
401-597-55-00-00	Transfer to Public Art Fund	0	0	0	0
<b>Total WATER FUND</b>		<b>1,680,304</b>	<b>1,225,902</b>	<b>851,578</b>	<b>1,030,699</b>
401-534-80-45-00	Public Works Port Lease				
401-534-80-48-00	27K Meter Replacements				
401-534-80-48-03	3K Replace Fire Hydrant				
401-594-34-64-02	50K Water Plan Update & 25K Master Meter Connection				

# Town of La Conner 2021 Budget

## Fund 403 - Storm Drainage Fund Revenue Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Grants	\$ -	\$ -								
Sales Tax	\$ -	\$ -								
Drainage Fees	\$ 163,989	\$ 176,968	\$ 189,078	\$ 200,955	\$ 214,672	\$ 231,813	\$ 250,336	\$ 271,802	\$ 293,358	\$ 314,000
Interest/Misc	\$ 699	\$ 1,027	\$ 1,577	\$ 1,954	\$ 2,332	\$ 2,167	\$ 7,777	\$ 5,811	\$ 32,009	\$ 6,200
DOE Grant										
Transfer in	\$ -	\$ -								
	\$ 164,688	\$ 177,995	\$ 190,654	\$ 202,909	\$ 217,004	\$ 233,980	\$ 258,113	\$ 277,613	\$ 325,367	\$ 320,200

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**STORM DRAIN**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
<b>403-308-00-00-00</b>	<b>Beginning Fund Balance</b>	<b>438,567</b>	<b>477,005</b>	<b>616,878</b>	<b>232,716</b>
403-308-80-01-00	Storm System Development Fee	3,200	3,200	4,003	9,938
403-308-80-02-00	Slope Stabilization	29,500	29,500	29,500	29,500
	<b>Storm Drain BFB sub-total</b>	<b>471,267</b>	<b>509,705</b>	<b>650,381</b>	<b>272,153</b>
<b>Charges for Goods/Svcs.</b>					
403-343-80-00-00	DE Engineering Fees		375		
403-343-83-00-00	Storm Drainage Fees	250,336	271,802	293,358	314,000
403-343-83-10-00	Drainage Plan	260	195	325	200
403-343-83-11-00	Storm System Development	-	803	5,935	1,000
	<b>Total Charges for Goods &amp;</b>	<b>250,596</b>	<b>273,174.90</b>	<b>299,617.28</b>	<b>315,200</b>
<b>Investment Interest</b>					
403-361-11-00-00	Investment Interest	2,178	2,684	1,762	1,000
403-361-11-02-00	Reinvested Interest	685	1,259	875	500
403-369-10-00-00	Proceeds from Sale of Surplus	4,655		167	
403-369-91-00-00	Miscellaneous Revenue	-	495	25	-
403-382-80-00-01	Reimbursement			3,166	
	<b>Total Miscellaneous Revenue</b>	<b>7,517</b>	<b>4,438</b>	<b>5,995</b>	<b>1,500</b>
<b>Non Revenues</b>					
403-382-80-00-00	DE Engineering Fees			19,754	3,500
	<b>Total Non Revenues</b>			<b>19,754</b>	<b>3,500</b>
403-397-00-00-00	Operating Transfer In				-
<b>Total Revenue</b>	<b>Total Storm Drain Revenue</b>	<b>258,113</b>	<b>277,613</b>	<b>325,367</b>	<b>320,200</b>
<b>TOTAL DRAINAGE</b>		<b>729,380</b>	<b>787,318</b>	<b>975,748</b>	<b>592,353</b>

**Fund Objectives:**

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

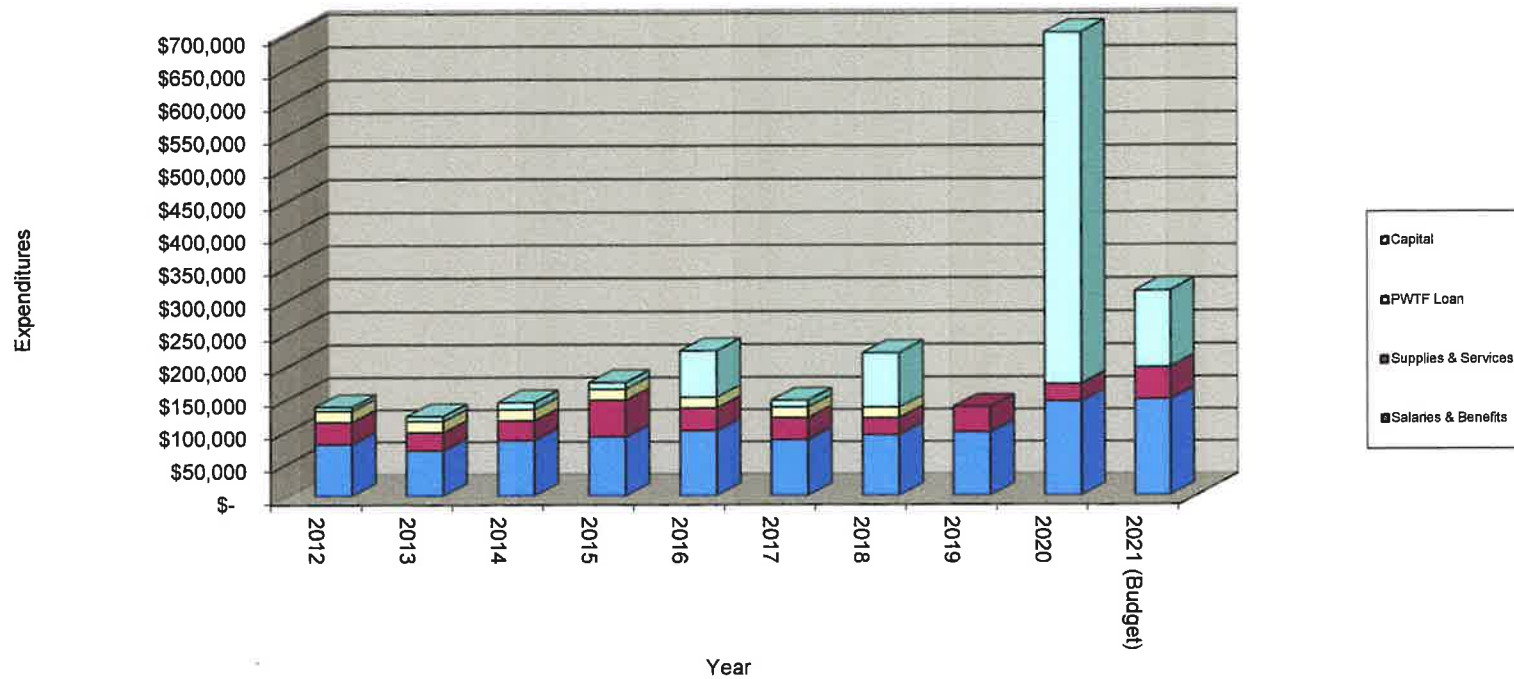
**Performance Goals:**

Upgrade and maintain the current system.

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

## Town of La Conner 2021 Budget

### Fund 403 - Storm Drainage Fund Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Salaries & Benefits	\$ 79,710	\$ 69,834	\$ 85,174	\$ 90,752	\$ 100,361	\$ 86,006	\$ 93,514	\$ 97,490	\$ 145,630	\$ 148,399
Supplies & Services	\$ 34,231	\$ 27,915	\$ 30,675	\$ 57,232	\$ 35,056	\$ 34,058	\$ 26,289	\$ 39,530	\$ 26,876	\$ 49,132
PWTF Loan	\$ 17,554	\$ 17,390	\$ 17,226	\$ 17,007	\$ 16,898	\$ 16,734	\$ 16,570			
Capital	\$ 6,040	\$ 7,702	\$ 11,207	\$ 9,968	\$ 70,781	\$ 10,363	\$ 83,302		\$ 531,088	\$ 116,000
Operating Transfer Out	\$ -	\$ 40,000	\$ -	\$ -	\$ -					
	\$ 137,536	\$ 162,842	\$ 144,282	\$ 174,960	\$ 223,095	\$ 147,161	\$ 219,675	\$ 137,020	\$ 703,594	\$ 313,531

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**STORM DRAIN**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
403-538-38-10-01	Drainage Salaries & Wages	60,249	61,711	90,196	90,820
403-538-38-10-02	Overtime/Other Earnings	180	2,988	553	2,000
403-538-38-21-00	Benefits	33,085	32,791	54,882	55,579
	<b>Total Wages &amp; Benefits</b>	<b>93,514</b>	<b>97,490</b>	<b>145,630</b>	<b>148,399</b>
<b>Operations &amp; Supplies</b>					
403-538-38-31-00	Office & Operating Supplies	320	237	157	500
403-538-38-35-00	Small Tools & Equipment	3,433	4,812	924	3,500
403-538-38-41-00	Professional Services	965	15,216	1,166	3,500
403-538-38-41-01	Audit Fees		1,479		1,750
403-538-38-42-02	Postage	1,372	1,576	2,100	1,500
403-538-38-45-00	Rents & Leases				7,050
403-538-38-46-00	Insurance	2,988	3,168	3,318	3,650
403-538-38-47-00	Public Utility Service	2,112	2,066	2,467	2,850
403-538-38-48-00	Repair & Maintenance	3,753	1,995	529	6,500
403-538-38-48-01	Software Maintenance	2,073	1,508	1,582	1,782
403-538-38-48-03	System Repair & Maint.	5,671	3,418	4,383	8,500
403-538-38-49-02	Training & Meetings				250
403-538-38-50-00	Excise Taxes	3,601	4,054	4,906	4,300
	<b>Total Operations &amp; Supplies</b>	<b>26,289</b>	<b>39,530</b>	<b>21,532</b>	<b>45,632</b>
	<b>Total Storm Drain Expenditures</b>	<b>119,803</b>	<b>137,020</b>	<b>167,162</b>	<b>194,031</b>
<b>Nonexpenditures</b>					
403-582-38-41-02	DE Engineering Fees			5,344	3,500
	<b>Total Nonexpenditures</b>			<b>5,344</b>	<b>3,500</b>
<b>Debt Service</b>					
403-591-31-70-00	PWTF Loan - Principal	16,406			-
403-592-38-80-00	PWTF Loan Interest	164			-
	<b>Total Debt &amp; Interest</b>	<b>16,570</b>	-	-	-
<b>Capital Expenditures</b>					
403-594-38-64-02	Capital Projects	81,810			90,000
403-594-38-64-04	Financial Software	-	-		-
403-594-38-64-05	Caledonia Pump Station	1,492		531,088	26,000
	<b>Total Capital Expenditures</b>	<b>83,302</b>	-	<b>531,088</b>	<b>116,000</b>
403-597-00-00-00	Operating Transfer Out	-	-	-	-
403-597-55-00-00	Transfer to Public Art	-	-	-	-
	<b>Total Transfers</b>				-
<b>TOTAL DRAINAGE</b>		<b>219,675</b>	<b>137,020</b>	<b>703,594</b>	<b>313,531</b>

403-538-38-45-00      Public Works Port Lease  
403-594-38-64-02      6th Street Pump  
403-594-38-64-05      Caledonia Pump Station

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

### **Sewer Department**

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

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

### **UTILITIES COMMITTEE**

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

### **WASTEWATER ADVISORY BOARD**

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

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

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

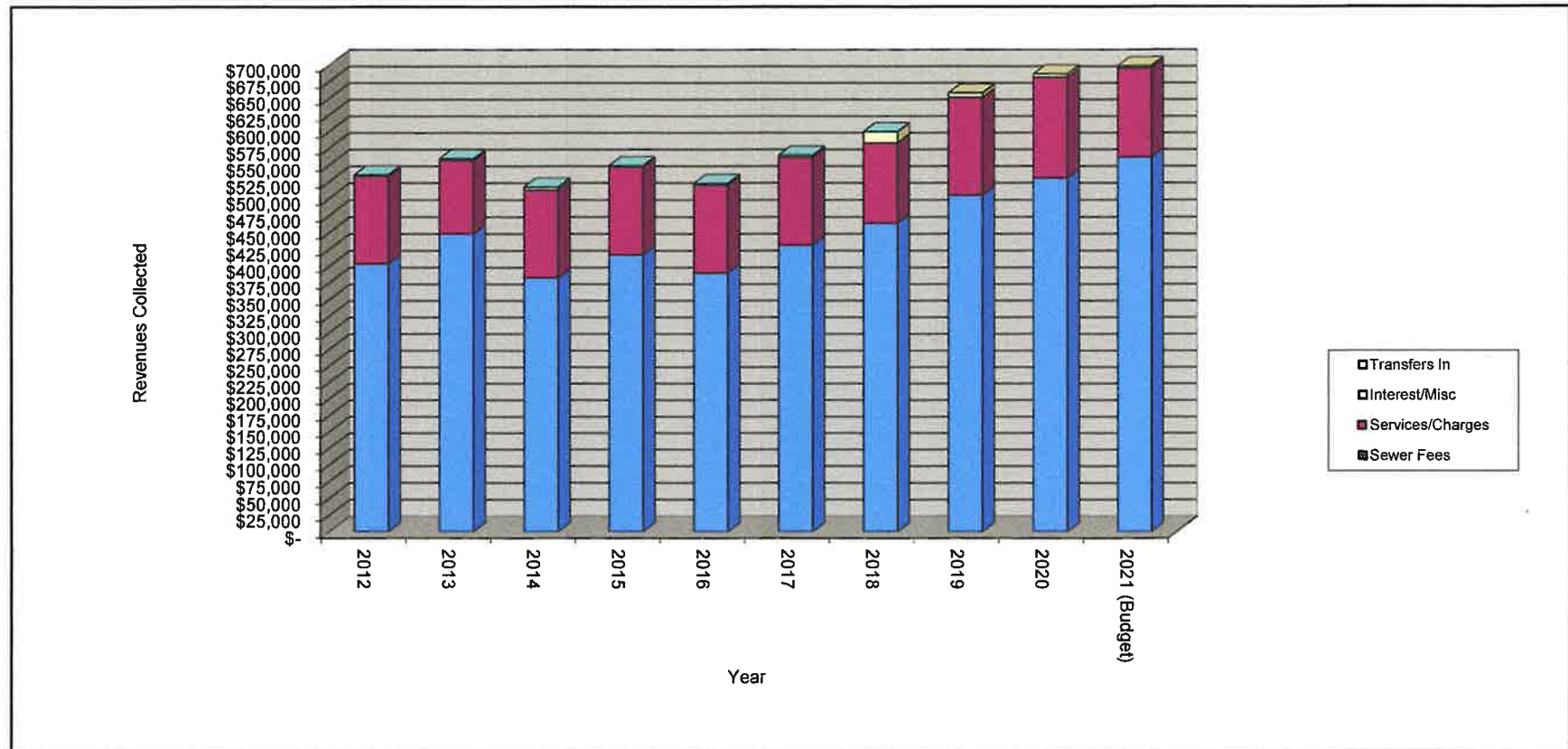
### **Compost Fund**

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

Combined with this program is the sale of compost punch cards for individuals who wish to dispose of green waste and obtain finished compost product. The Town also sells compost product directly to soils retailers and commercial landscapers. The compost facility produces approximately 7500 cubic yards of compost per year.



# **Town of La Conner 2021 Budget** **Fund 409 - Sewer Fund Revenue Summary**



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Sewer Fees	\$ 403,748	\$ 448,168	\$ 382,825	\$ 416,915	\$ 390,059	\$ 431,539	\$ 463,843	\$ 504,966	\$ 530,435	\$ 561,821
Services/Charges	\$ 130,075	\$ 108,658	\$ 130,175	\$ 130,425	\$ 130,275	\$ 130,075	\$ 119,167	\$ 146,322	\$ 151,128	\$ 133,700
Interest/Misc	\$ 686	\$ 2,458	\$ 3,925	\$ 1,409	\$ 1,899	\$ 2,871	\$ 16,756	\$ 6,638	\$ 4,787	\$ 3,000
Transfers In	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 535,322	\$ 559,284	\$ 516,925	\$ 548,749	\$ 522,233	\$ 564,484	\$ 599,766	\$ 657,926	\$ 686,350	\$ 698,521



**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**  
**SEWER - FUND 409**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
<b>409-308-00-00-00</b>	<b>Beginning Fund Balance</b>	<b>68,675</b>	<b>16,981</b>	<b>17,258</b>	<b>36,743</b>
409-308-80-01-00	Sewer RCE Fees Collected	103,758	82,493	93,373	93,885
409-308-80-02-00	Sewer Plant	137,840	296,577	362,932	401,379
409-308-80-03-00	Sewer Pipe	31,737	30,463	32,772	32,951
409-308-80-04-00	Sewer Plant - Tribe	54,693	76,123	134,092	134,826
409-308-80-05-00	Sewer Pipe - Tribe	1,226	1,254	1,266	1,273
	<b>Sewer BFB sub-total</b>	<b>397,929</b>	<b>503,892</b>	<b>641,693</b>	<b>701,058</b>
<b>Charges for Goods/Svcs.</b>					
409-331-00-00-00	Cares Act Grant			697.12	
409-343-50-00-00	Side Sewer Permit	500	250	375	200
409-343-50-01-00	Sewer Service Charges	351,313	375,964	382,385	447,341
409-343-50-01-01	Tribe Sewer Charges	112,530	129,003	148,050	114,480
409-343-50-02-00	Compost Treatment Charges	119,167	140,833	130,000	130,000
409-343-50-04-00	Side Sewer RCE'S	12,160	4,864	19,456	
409-343-50-03-00	Tribal Fair Share Adj.	13			
409-343-50-05-00	Side Sewer - Capping	50			
409-345-80-00-01	DE Engineering Fees	-	375		
	<b>Total Charges for</b>	<b>595,732</b>	<b>651,289</b>	<b>680,963</b>	<b>692,021</b>
<b>Miscellaneous Revenue</b>					
409-361-11-00-00	Investment Interest	3,069	3,782	2,482	2,000
409-361-11-02-00	Reinvested Interest	965	1,774	1,233	500
409-369-91-00-00	Miscellaneous Revenue		1,081		500
	<b>Total Misc,Revenue</b>	<b>4,033</b>	<b>6,638</b>	<b>3,715</b>	<b>3,000</b>
<b>Non Revenues</b>					
409-382-80-00-00	DE Engineering Fees			1,672	3,500
	<b>Total Non Revenues</b>				<b>3,500</b>
	<b>Total Sewer Revenue</b>	<b>599,766</b>	<b>657,926</b>	<b>686,350</b>	<b>698,521</b>
<b>TOTAL SEWER FUND</b>		<b>997,695</b>	<b>1,161,818</b>	<b>1,328,042</b>	<b>1,399,579</b>

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

**Fund/Department Objectives:**

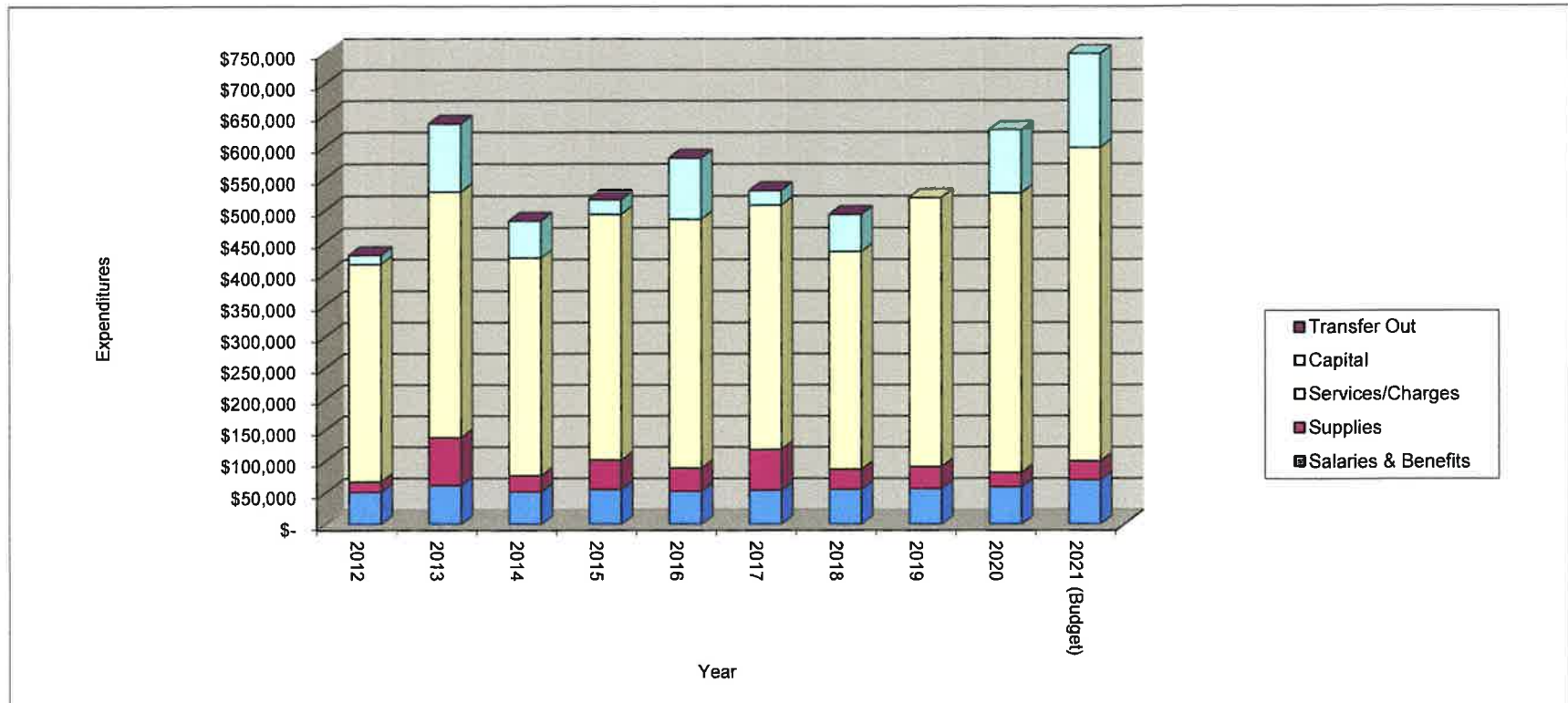
This fund accounts for the expenditures for the sewer plant operations. The Town provides sewer treatment for the Town, the Swinomish Tribal Community and other users in accordance with the criteria set forth in the NPDES permit. The Town contracts for the operation of the sewer plant with Water and 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 2021 Budget

## Fund 409 - Sewer Fund Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Salaries & Benefits	\$ 51,174	\$ 61,934	\$ 51,818	\$ 55,440	\$ 52,785	\$ 54,307	\$ 55,545	\$ 56,867	\$ 59,484	\$ 70,547
Supplies	\$ 16,456	\$ 76,349	\$ 25,692	\$ 46,750	\$ 36,699	\$ 64,730	\$ 32,025	\$ 34,695	\$ 22,765	\$ 30,004
Services/Charges	\$ 347,784	\$ 390,919	\$ 348,060	\$ 392,034	\$ 397,162	\$ 389,566	\$ 347,898	\$ 428,679	\$ 445,151	\$ 498,195
Capital	\$ 14,380	\$ 107,321	\$ 58,296	\$ 22,894	\$ 95,635	\$ 22,453	\$ 58,335		\$ 99,583	\$ 150,000
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ 429,794	\$ 636,523	\$ 483,867	\$ 517,118	\$ 582,281	\$ 531,056	\$ 493,803	\$ 520,242	\$ 626,984	\$ 748,746

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

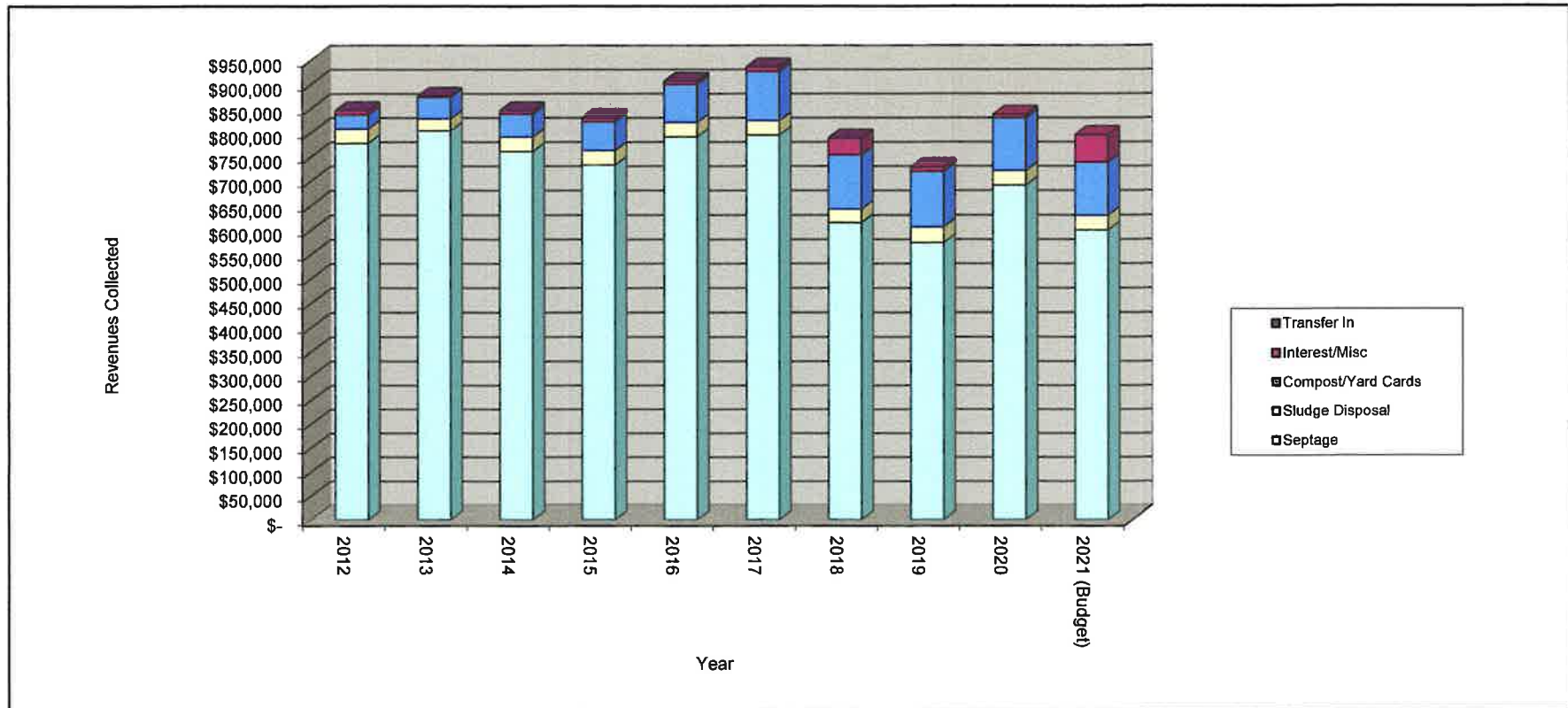
**SEWER FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
409-535-80-10-01	Sewer Salaries & Wages	36,097	36,792	38,536	42,347
409-535-80-21-00	Benefits	19,448	20,075	20,948	28,200
	<b>Total Wages &amp; Benefits</b>	<b>55,545</b>	<b>56,867</b>	<b>59,484</b>	<b>70,547</b>
<b>Operations &amp; Supplies</b>					
409-535-80-31-00	Office & Operating Supplies	5,582	2,114	4,499	7,504
409-535-80-31-02	Lab Supplies	17,831	22,353	12,883	15,000
409-535-80-31-05	U.V.	6,432	5,989	381	5,000
409-535-80-32-00	Fuel	807			500
409-535-80-41-00	Professional Services	1,837		9,002	2,000
409-535-80-41-03	Plant Operator	176,038	182,618	187,206	190,950
409-535-80-41-04	Engineering	1,548	2,458	13,356	5,000
409-535-80-41-06	Audit Fees		4,216		4,987
409-535-80-42-00	Communications	2,944	3,014	2,901	3,100
409-535-80-42-02	Postage	1,373	1,576	2,101	2,000
409-535-80-44-00	Advertising		163		500
409-535-80-45-00	Operating Rentals & Leases				500
409-535-80-46-00	Insurance	13,089	13,210	13,449	14,794
409-535-80-47-00	Public Utility Services	63,066	63,586	61,510	66,000
409-535-80-47-01	Swinomish Tribe Fair Share Adj.		18,097	1,204	15,000
409-535-80-47-02	Sludge Disposal	30,000	30,000	30,000	30,000
409-535-80-48-00	Software Maintenance	2,298	2,500	2,451	2,864
409-535-80-48-01	Plant Repair & Maintenance	40,108	66,564	82,161	70,000
409-535-80-48-03	Pipe Repair & Maintenance	4,508	22,933	19,974	75,000
409-535-80-48-05	Materials/Testing	3,610	11,866	11,860	3,000
409-535-80-49-00	Dues & Subscriptions	250		263	500
409-535-80-50-00	Excise Taxes	8,601	10,118	10,468	10,000
409-535-80-51-00	Intergovernmental Permits				500
	<b>Total Operations &amp; Supplies</b>	<b>379,923</b>	<b>463,375</b>	<b>465,667</b>	<b>524,699</b>
	<b>Total Sewer Expenditures</b>	<b>435,468</b>	<b>520,242</b>	<b>525,151</b>	<b>595,246</b>
<b>Nonexpenditures</b>					
409-582-80-41-08	DE Engineering Fees			2,249	3,500
	<b>Total Nonexpenditures</b>			<b>2,249</b>	<b>3,500</b>
<b>Capital Expenditures</b>					
409-594-35-62-00	Building Improvements	-	-	-	-
409-594-35-62-01	Sewer Plant Improvements	-	-	99,583	50,000
409-594-35-62-02	Collection Rehab/Pipe	58,335			50,000
409-594-35-64-00	Machinery/Equip-Sewer	-	-	-	50,000
409-594-35-64-01	Financial Software	-	-	-	-
409-594-35-64-02	Biosolids Machinery/Equip	-	-	-	-
	<b>Total Capital Expenditures</b>	<b>58,335</b>	<b>-</b>	<b>99,583</b>	<b>150,000</b>
409-597-55-00-00	Transfer to Public Art Fund	-	-	-	-
<b>Total SEWER FUND</b>		<b>493,803</b>	<b>520,242</b>	<b>626,984</b>	<b>748,746</b>

409-594-35-64-00      Water Pump

## Town of La Conner 2021 Budget

### Fund 412 - Compost Fund Revenue Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Septage Receivables	\$ 778,165	\$ 804,262	\$ 761,305	\$ 733,100	\$ 791,403	\$ 794,836	\$ 615,355	\$ 573,973	\$ 691,318	\$ 600,000
Sludge Disposal	\$ 30,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 27,500	\$ 32,500	\$ 30,000	\$ 30,000
Compost/Yard Cards	\$ 29,195	\$ 44,466	\$ 47,576	\$ 59,495	\$ 78,611	\$ 102,090	\$ 111,000	\$ 112,913	\$ 108,958	\$ 108,500
Tax/Interest/Misc	\$ 9,037	\$ 1,918	\$ 7,028	\$ 7,593	\$ 6,945	\$ 9,322	\$ 34,806	\$ 9,130	\$ 7,245	\$ 57,000
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 846,396	\$ 875,646	\$ 845,909	\$ 830,188	\$ 906,959	\$ 936,248	\$ 788,661	\$ 728,516	\$ 837,521	\$ 795,500

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - REVENUES**

**COMPOST - FUND 412**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
412-308-000-000-00	<b>Beginning Fund Balance</b>	<b>640,708</b>	<b>621,706</b>	<b>328,396</b>	<b>251,117</b>
	<b>Compost BFB sub-total</b>	<b>640,708</b>	<b>621,706</b>	<b>328,396</b>	<b>251,117</b>
<b>Sewer Compost Services</b>					
412-316-40-00-00	Compost Sales Tax	1,748	2,052	2,007	2,000
412-343-50-02-00	Septage Receivables	615,355	573,973	691,318	600,000
412-343-50-03-00	Sludge Disposal Receipts	27,500	32,500	30,000	30,000
412-343-50-04-00	Yard Waste Punchcards	60,092	68,029	64,921	58,500
412-343-50-04-01	Compost Punchcards	50,907	44,884	44,037	50,000
	<b>Total Sewer Compost Services</b>	<b>755,602</b>	<b>721,438</b>	<b>832,283</b>	<b>740,500</b>
<b>Miscellaneous Revenue</b>					
412-361-11-00-00	Investment Interest	2,620	3,229	2,119	2,000
412-361-11-02-00	Reinvested Interest	824	1,515	1,053	1,000
412-367-11-00-00	PSE Solar Program	4,294	2,218	1,668	2,000
412-369-10-00-00	Proceeds from Sales of Surplus			398	50,000
412-369-91-00-00	Miscellaneous Revenue		117		
412-395-20-00-00	Capital Loss Compensation Asset	25,322			
	<b>Total Miscellaneous Revenue</b>	<b>33,059</b>	<b>7,078</b>	<b>5,238</b>	<b>55,000</b>
	<b>Total Compost Revenue</b>	<b>788,661</b>	<b>728,516</b>	<b>837,521</b>	<b>795,500</b>
<b>TOTAL COMPOST</b>		<b>1,429,369</b>	<b>1,350,222</b>	<b>1,165,917</b>	<b>1,046,617</b>

**Department Objective:**

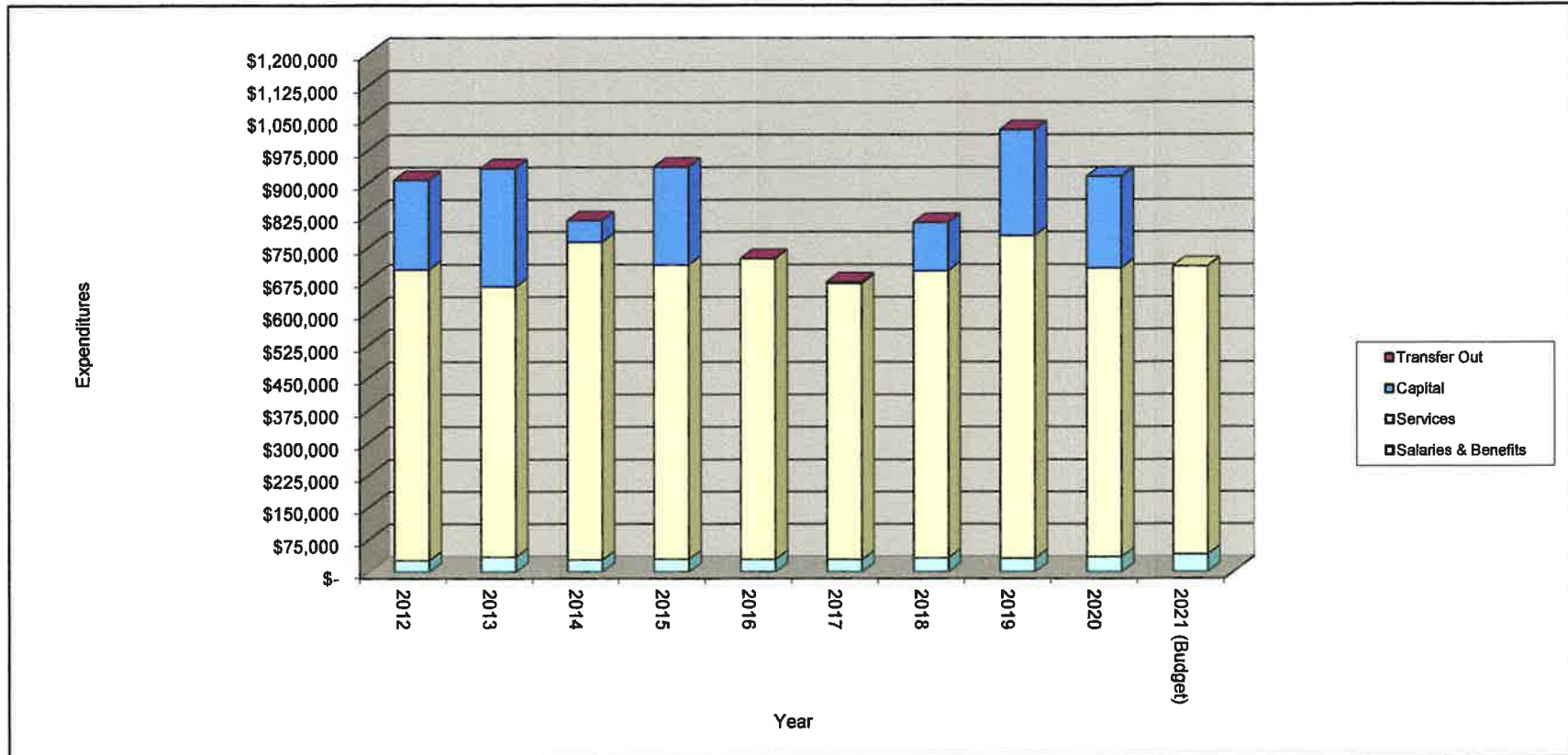
This fund exists to account for the revenue and expenditures with the compost system operated at the Sewer Treatment Plant.

**Performance Goals:**

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

## Town of La Conner 2021 Budget

### Fund 412 - Compost Fund Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (Budget)
Salaries & Benefits	\$ 26,963	\$ 35,196	\$ 28,381	\$ 29,925	\$ 29,270	\$ 29,305	\$ 32,755	\$ 31,773	\$ 35,653	\$ 41,144
Services	\$ 672,308	\$ 624,778	\$ 733,746	\$ 680,165	\$ 695,158	\$ 638,051	\$ 663,544	\$ 745,034	\$ 667,174	\$ 665,365
Capital	\$ 207,224	\$ 273,203	\$ 50,240	\$ 226,094	\$ -	\$ 3,683	\$ 111,363	\$ 245,119	\$ 211,575	
Transfer Out	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ 906,495	\$ 933,377	\$ 812,367	\$ 936,184	\$ 724,429	\$ 671,040	\$ 807,663	\$ 1,021,925	\$ 914,402	\$ 706,509

**TOWN OF LA CONNER**  
**2021 LINE ITEM BUDGET - EXPENDITURES**

**COMPOST FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
412-554-90-10-01	Compost Salaries & Wages	21,372	20,673	22,968	24,544
412-554-90-21-01	Benefits	11,383	11,099	12,685	16,600
	<b>Total Wages &amp; Benefits</b>	<b>32,755</b>	<b>31,773</b>	<b>35,653</b>	<b>41,144</b>
<b>Operations &amp; Supplies</b>					
412-554-90-32-00	Fuel	18,589	11,931	15,988	15,000
412-554-90-41-00	Professional Services	2,476	3,339	511	2,000
412-554-90-41-01	Audit Fees		5,398		6,388
412-554-90-41-05	Compost Operator	164,896	170,833	175,104	178,606
412-554-90-41-07	Pile Grinding	84,111	131,029	102,384	120,000
412-554-90-44-40	Advertising	160		582	500
412-554-90-45-00	Rents & leases	37,045	20,858	21,523	
412-554-90-46-00	Insurance	2,757	2,846	2,990	3,289
412-554-90-47-00	Sewer Service Charge	130,000	130,000	130,000	130,000
412-554-90-47-01	Waste Disposal				500
412-554-90-48-01	Building Repair & Maintenance	8		177	45,000
412-554-90-48-03	Software Maintenance	2,726	1,508	1,582	1,782
412-554-90-48-05	Compost Testing/Materials	48,697	24,976	41,996	35,000
412-554-90-48-06	Compost Machinery/Equip	106,742	120,772	101,330	55,000
412-554-90-49-00	Dues & Subscriptions		250		300
412-554-90-53-00	Compost Sales Tax	1,808	3,345	2,084	3,400
412-554-90-53-01	Excise Taxes	10,130	8,702	12,298	13,600
412-554-99-54-00	Utility business tax	53,400	109,247	58,625	55,000
	<b>Total Operations &amp; Supplies</b>	<b>663,544</b>	<b>745,034</b>	<b>667,174</b>	<b>665,365</b>
	<b>Total Compost Expenditures</b>	<b>696,300</b>	<b>776,806</b>	<b>702,827</b>	<b>706,509</b>
<b>Capital Expenditures</b>					
412-594-35-62-00	Building Improvements				
412-594-35-62-05	Site Improvements	110,732	145,038		
412-594-35-63-00	Compost Efficiency Improvement				
412-594-35-64-00	Machinery/Equip-Compost	631	100,081	211,575	
412-594-35-64-01	Financial Software				
412-594-35-64-02	Biosolids Mach/Equipment	-			
412-597-55-00-00	Transfer to Public Art Fund				
	<b>Total Capital Expenditures</b>	<b>111,363</b>	<b>245,119</b>	<b>211,575</b>	<b>-</b>
<b>Total Compost Fund</b>		<b>807,663</b>	<b>1,021,925</b>	<b>914,402</b>	<b>706,509</b>

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

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

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

### **2.0 General Financial Philosophy**

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



### **3.0 Operating Budget Policies**

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

### **4.0 Fund Balance Policy**

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

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

## **5.0 Revenue and Expenditure Policies**

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

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

## **6.0 One-Time Revenues**

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

## **7.0 Enterprise Fund Policies**

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

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

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

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

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

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

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

f. The Town will enact the following internal controls:

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

## **10. Reserve Fund Policies**

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

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

## **11.0 Debt Management Policies**

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

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

## **12.0 Capital Improvement Policies**

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

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

### **1.0 Policy**

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

### **2.0 Scope**

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

### **3.0 Prudence**

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

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

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

### **3.1 Public Trust**

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

### **4.0 Objective**

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

#### **4.1 Safety**

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



#### **4.2 Liquidity**

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

#### **4.3 Return on Investment**

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

### **5.0 Delegation of Authority**

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

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

#### **5.2 Investment Committee**

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

#### **5.3 Investment Officer**

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

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

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

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

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

## **7.0 Qualified Institutions**

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

### **7.1 Financial Institutions**

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

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

## **8.0 Authorized and Suitable Investments**

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

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

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

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

## **9.0 Safekeeping and Custody**

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

## **10.0 Operating Checking Accounts**

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

## **11.0 Local Government Investment Pool**

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

### **12.0 Maximum Maturities**

To the extent possible, the Town of La Conner will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Town will not directly invest in securities having a maturity date of more one-year from the date of purchase unless approved by the Investment Committee. In no event will maturity dates exceed 24 months.

### **13.0 Internal Control**

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

### **14.0 Performance Guidelines**

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

### **15.0 Reporting**

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

#### **15.1 Quarterly Reports**

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

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

### **16.0 Investment Policy Adoption**

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**COLA: Cost of Living Allowance**

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

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

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

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

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

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

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

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

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

Governmental funds Category

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

Proprietary Funds Category

- 5) Enterprise Funds
- 6) Internal Service Funds

Fiduciary Funds Category

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

**GAAP:** Generally Accepted Accounting Principles.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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