

Town of La Conner

2022 Final Budget



Garden Club Butterfly Garden

Mayor: Ramon Hayes

Council:

Council Position 1 - Anne Taylor

Council Position 2 - Ivan Carlson

Council Position 3 - Rick Dole

Council Position 4 - MaryLee Chamberlain

Council Position 5 - Mary Wohleb

Town Administrator:

Finance Director:

Public Works Director:

Planning Director:

Fire Chief:

Sewer Plant Operator:

Scott Thomas

Maria DeGoede

Brian Lease

Michael Davolio

Aaron Reinstra

Kelly Wynn

Town of La Conner

2022 Budget

Table of Contents

Mayor's 2020 Budget Message	i-iv
Ordinance No. 1207 Final 2022 Budget	v-vi
2020 Budget Summary by Fund	vii
Organizational Chart	viii

OVERVIEW

Definition of Funds	1
Fund Numbering System	2
Fund Revenue Sources	3-4
Revenues Shared Between Funds	5-6
2020 Projects Summary	7
Salary Schedule	8
General Fund – Services & Programs	9-11

BUDGET

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

<u>BUDGET, FINANCIAL, & INVESTMENT POLICIES</u>	64-75
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<u>GLOSSARY</u>	76-81
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***Town of La Conner
2022 Budget Message***

December 14, 2021

La Conner Town Council and Members of our Community:

I am pleased to submit for your consideration the 2022 proposed Annual Budget for the Town of La Conner. Even though our worst fears about economic fallout during 2021 did not become reality, we are still in a time of uncertainty. The one thing that I can promise the Council and the Community is that the assumptions underlying the budget I present today will change tomorrow, and so adaptability and flexibility have been guiding principles in preparing this budget. And although the Town's revenues have not shrunk as we thought they may, neither have the costs of providing the services that our Town needs. We remain committed to enhancing the economic vitality of La Conner while maintaining the quality of life that makes La Conner so inviting. Each department has worked diligently to keep expenses down without compromising services to our citizens.

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

- The need to enhance security within the Town by providing for additional public safety services;
- Our wish to promote the economic viability of our community by enhancing tourism;
- Infrastructure needs that must be resolved in the next few years to maintain necessary utility services.

I am incredibly proud of our workforce, as they performed heroically, persevering month after month. Our front-line services have largely continued without interruption; our workforce has continued to report in person to serve our residents, including administrative, utilities, and public works workers. And in all departments, the innovation and creativity they have shown in reinventing service delivery has been inspiring.

The challenges we face in 2021 will undoubtedly linger through 2022. Hopefully, we will be past the pandemic before the current calendar year ends. However, we face the uncertainty of how segments of our economy will adapt to a post-pandemic world. We will continue to monitor revenue impacts and may be back to the Council with adjustments to accommodate unforeseen economic circumstances.

Proposed expenditures for 2022 are shown in comparison with the projections for 2021 and actual expenditures for 2020 as follows:

	Fund Name	Actual 2020	Budget 2021	Proposed 2022
001	General Fund	961,123	1,539,343	1,127,003
002	Park & Port	315,255	301,373	266,059
003	Facilities	170,319	171,787	183,451
004	Public Art	12,469	18,943	400
005	Street	157,716	232,806	269,034
123	Hotel Motel Taxes	77,316	115,250	183,450
212	2013 LTGO Fire Truck Bond	36,105	40,695	39,789
214	2018 LTGO Fire Hall	39,395	39,675	39,625
303	Flood Prevention	5,930	15,438	0
304	REET 1	100,000	438	0
305	REET 2	114,647	438	0
401	Water	851,578	1,077,699	1,065,377
403	Drainage	703,594	313,531	416,873
409	Sewer	626,984	771,746	953,921
412	Compost	914,402	706,509	996,005
Totals		5,086,833	5,988,113	5,540,986

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 2022, and focusing on operation and maintenance.

General Fund – All La Conner employees will be getting a cost of living increase of 4.0% for administration and 3.0% for Public Works. Also, Council discussions for the 2022 Budget will include the expenditure of the 264,912 Coronavirus Funding.

Fire Department – The Fire Department is maintaining a budget comparable to 2021 with the additional fire truck bond payment of \$39,788 and the Fire Hall bond payment of \$39,625. Also the purchase of 10 full sets of Bunker Gear in the amount of \$33,912 and 3 radios in the amount of \$6,000 has been included.

Public Safety – The contract charges with the Skagit County Sheriff's Office for 2022 have been negotiated. The budget also includes funding to support a code enforcement position.

Public Works – The Public Works Department has scaled down all funds in 2022 to focus primarily on operations and maintenance.

Parks - The Parks Department will rollover the Waterfront Park Gazebo in the amount of \$30,000 and will begin the Pioneer Park Tree Maintenance with an arborist analysis in the amount of \$15,000.

Facilities – The Facilities Department will have no capital projects in 2022.

Streets – The Streets Department will have a shared cost of the new front loader in the amount of \$5,000,

Drainage - The Drainage Department will rollover of the Sixth Street Pump upgrade in the amount of \$112,000 and a shared cost of the front loader in the amount of \$47,500.

Water – The Water Department will include the 2021 rollover of the Water Plan Update \$100,000, Master Meter Connection \$25,000, Meter Replacements \$35,000 and a shared cost for the front loader in the amount of \$47,500.

Proposed revenue projections for 2022 compared to budgeted amounts for 2021, and actual amounts received in 2020 are as follows:

Fund	Fund Name	Actual 2020	Budget 2021	Projected 2022
001	Current Expense	1,171,593	1,640,227	1,109,834
002	Park & Port	305,727	224,312	222,162
003	Facilities	236,064	120,915	147,367
004	Public Art	2,849	2,850	2,730
005	Street	184,511	193,431	196,278
123	Hotel Motel Taxes	103,330	88,450	132,450
212	LTGO Fire Truck Bond	44,471	30,784	45,851
214	2018 LTGO Fire Hall	34,680	24,625	36,825
303	Flood Control	50,403	250	125
304	REET 1	53,063	18,300	20,175
305	REET 2	53,088	18,300	20,175
401	Water	1,031,256	1,096,176	1,071,330
403	Drainage	325,302	320,200	320,350
409	Sewer	686,350	698,521	744,130
412	Sewer-Compost	837,123	795,500	998,310
Totals		5,5,119,809	5,272,841	5,068,092

Sewer – The sewer plant will concentrate on I&I for 2022, as well as the WWTP Engineering Report in the amount of \$100,000 and the repaving of the driveway with a split cost of \$50,000 with the Compost Fund.

Compost – The Compost Fund has budgeted the second half of the repaving of the driveway for \$50,000 and \$211,000 for a new front loader.

Taxes – Utility taxes in 2022 will be per industry allowances.

Investments: The Town has Certificates of Deposit at four local banks for 2022. 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 2021 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 2022. Still, in reflecting over the past years, we have accomplished many goals and projects that have improved our Town, such as:

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

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

2022 will be a time to take stock, and plan for a healthy future.

Respectfully Submitted,

Ramon Hayes, Mayor

Town of La Conner



Ordinance No. 1207

AN ORDINANCE CORRECTING SCRIVENER ERRORS IN ORDINANCE 1205 THE 2022 BUDGET

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

WHEREAS, the Town Council adopted Ordinance 1205 on December 14, 2021, adopting the 2022 Budget;

WHEREAS, the Hotel Motel Fund (123) Revenues contain a scrivener or typographical error of \$100, the Water Fund (401) Expenditures was short by \$3,900 and the Drainage Fund Benefits of \$4,700 increased to 47,000.

NOW THEREFORE BE IT RESOLVED, the Town Council of the Town of La Conner consents and approves that Ordinance No. 1205 to be corrected to read as follows:

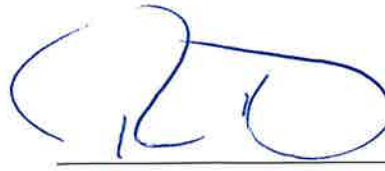
Section 1. The budget showing estimated revenues and expenditures for the Town of La Conner for the fiscal year 2022 is hereby adopted as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Revenues</u>	<u>Expenditures</u>
001	General Fund	\$ 1,109,834	\$ 1,127,003
002	Park & Port	222,162	266,059
003	Facilities	147,367	183,451
004	Public Art	2,730	400
005	Street	196,278	269,034
123	Hotel Motel Tax	132,450	183,450
212	Fire Truck Bond	45,851	39,789
214	Fire Hall Bond	36,825	39,625
303	Flood Control	125	0
304	REET 1	20,175	0
305	REET 2	20,175	0
401	Water	1,071,330	1,065,377
403	Storm Drainage	320,350	416,873
409	Sewer	744,130	953,921
412	Compost	998,310	996,005
TOTAL		\$5,068,092	\$5,540,986

BE IT FURTHER RESOLVED, by the Town Council of the Town of La Conner that the above-referenced corrections are effective nunc pro tunc to December 14, 2021.

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 11th day of January, 2022.



Ramon Hayes, Mayor

APPROVED AS TO FORM:



Scott Thomas, Town Attorney

ATTEST:



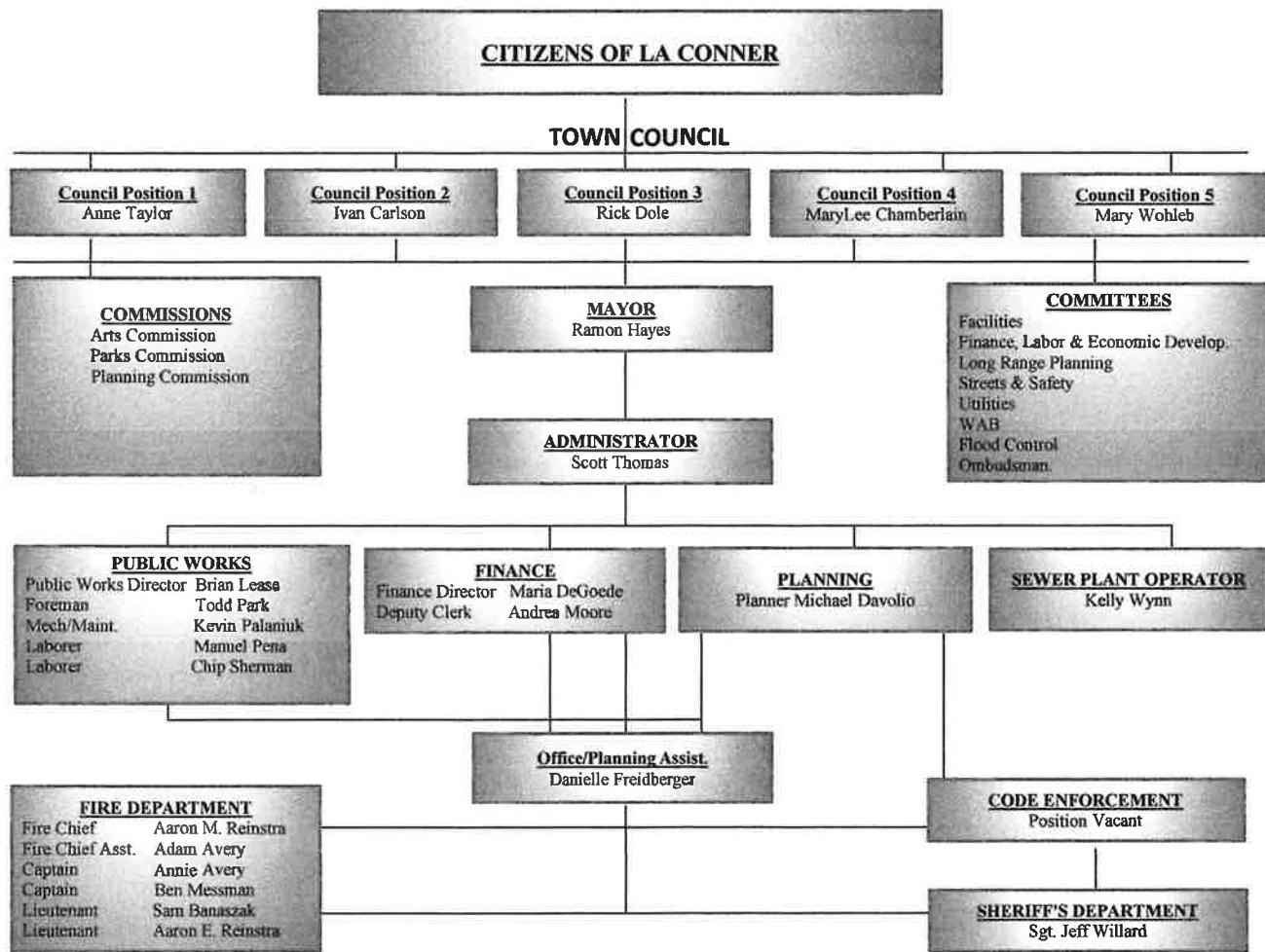
Maria DeGoede, Town Clerk

TOWN OF LA CONNER

2022 Final Budget

Fund	Fund Name	Projected Beginning Fund Balances 1/01/22	Revenues	Expenditures	Projected Ending Fund Balances 12/31/22
001	Current Expense	1,461,427.78	1,109,834	1,127,003	1,444,259
002	Park & Port	222,210.29	222,162	266,059	178,313
003	Facilities	134,972.24	147,367	183,451	98,888
004	Public Art	20,462.76	2,730	400	22,793
005	Street	135,018.57	196,278	269,034	62,263
123	Hotel/Motel Tax	224,180.38	132,450	183,450	173,180
212	2014 LTGO Bond	85,443.15	45,851	39,789	91,506
214	2018 LTGO Fire Hall	25,836.66	36,825	39,625	23,037
303	Flood Control	163,366.29	125	-	163,491
304	REET 1	150,812.10	20,175	-	170,987
305	REET 2	148,112.78	20,175	-	168,288
401	Water	898,913.45	1,071,330	1,065,377	904,866
403	Drainage	427,591.06	320,350	416,873	331,068
409	Sewer	821,548.76	744,130	953,921	1,565,679
412	Compost	678,804.89	998,310	996,005	681,110
Total		\$ 5,598,701	\$ 5,068,092	\$ 5,540,986	\$ 6,079,728

Beginning Fund Bal	\$ 5,598,701	Expenditures	\$ 5,540,986
Revenues	<u>\$ 5,068,092</u>	Ending Fund Bal	<u>\$ 6,079,728</u>
TOTALS	<u>\$ 10,666,793</u>	TOTALS	<u>\$ 11,620,714</u>



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. Currently the Town only utilizes one, Agency Pass-Thru Fund (#631).

Town of La Conner

2022 Budget

Fund Numbering System

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

Town of La Conner

2022 Budget

Fund Revenue Sources

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

<u>Fund Number and Name</u>	<u>Revenue Sources</u>
001 Current Expense	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 2022 Budget

Fund Revenue Sources

Fund Number and Name

212 Fire Truck Bond
214 Fire Hall Bond

Revenue Sources

Special Purpose Sales & Use Tax
Sales & Use Tax

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

303 Flood Control	Investment Interest
304 REET 1Fund	REET 1 Taxes Investment Interest
305 REET 2 Fund	REET 2 Taxes Investment Interest
401 Water Fund	Water User Fees Extra Services Investment Interest
403 Drainage Fund	Storm Drainage Fees 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
2022 Budget

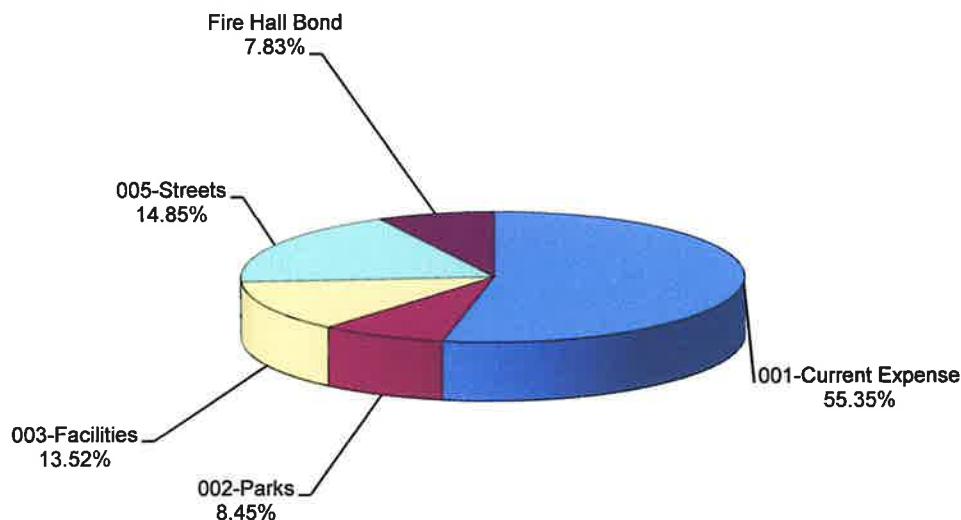
Revenue Shared Between Funds

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 2022.

Sales & Use Taxes

	2022
001-Current Expense	262,500
002-Parks	39,375
003-Facilities	62,475
005-Streets	91,203
214-Fire Hall Bond	36,750
212-Fire Truck Bond Special Use Tax (not on graph)	45,501
<hr/> Total	<hr/> \$ 537,804

2022 Sales Tax Distribution



**Town of La Conner
2022 Budget**

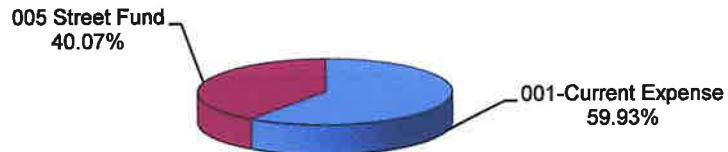
Revenue Shared Between Funds

Utility Taxes

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

001-Current Expense	87,448
005 Street Fund	58,469
Total	145,917

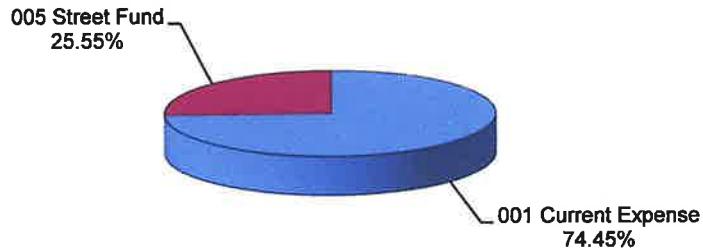
2022 Utility Tax Distribution



Business Licenses

001 Current Expense	23,600
005 Street Fund	8,100
Total	31,700

2022 Business License Distribution



Town of La Conner
2021 Projects Summary

		<u>Amount:</u>
001	Current Expense:	
	New Computer	\$ 1,880
	New Code Enforcement Truck	\$ 25,000
	Fire Dept. - Hose Replacement	\$ 9,000
	Fire Dept - New Ladder	\$ 3,600
	Fire Dept. - 10 Full Sets of Bunker Gear	\$ 33,912
002	Park and Port:	
	Boys & Girls Club	\$ 7,500
	New Community YMCA Contribution	\$ 1,000
	Contracted Landscaping	\$ 15,000
	Tree Arborist Analysis - Pioneer Park	\$ 15,000
	Waterfront Park Drinking Fountain	\$ 5,000
	Waterfront Park Gazebo	\$ 30,000
003	Facilities:	
	Maple Hall & Center Floor Repair	\$ 6,000
	Garden Club - Painting	\$ 9,000
	Public Restrooms Contract Cleaning	\$ 30,000
005	Street:	
	Asphalt Street Repair	\$ 30,000
	Tillinghast Tree Removal	\$ 25,000
	Share for Frontloader Purchase	\$ 5,000
401	Water	
	Water Meter Replacements	\$ 35,000
	On Call Contractor	\$ 40,000
	Water System Plan Update	\$ 100,000.00
	Share for Frontloader Purchase	\$ 47,500.00
403	Drainage	
	Storm Drain Water Plan Update	\$ 25,000
	Sweeper Box Repairs	\$ 6,500
	Share of Frontloader Purchase	\$ 47,500
	Sixth Street Pump	\$ 112,000
	Center Street Pump Repairs	\$ 10,000
409	Sewer	
	Plant Operator	\$ 201,452
	WWTP Upgrade Engineering Report	\$ 100,000
	Share of Driveway Repair	\$ 100,000
	Mise. & Compliance Needs	\$ 50,000
412	Compost	
	Compost Operator	\$ 188,429
	Pile Grinding	\$ 120,000
	Share of Driveway Repair	\$ 50,000
	New Frontloader	\$ 211,000

Town of La Conner

2022 Salary Schedule

CLASSIFICATION	2021 WAGE/SALARY
Councilmember	\$1,800
Administrator/Attorney	\$108,352
Finance Director	\$75,191
Deputy Clerk/Utility Clerk	\$46,937
Staff Assistant	\$37,638
Code Enforcement Officer	\$52,000
Public Works Director	\$87,019
PW Mechanic/Maintenance Worker KP	\$67,246
PW Seasonal Worker	\$22,870
PW Foreman TP	\$71,157
PW Laborer -MP	\$47,570
PW Water Certified Laborer - CS	\$51,938
Senior Center Coordinator	\$16,922
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%,

Finance Director: General Fund 62%, Drainage, Street and Water Funds 5%, Park and Port

Public Works Director: Drainage Fund 20%, Park & Port 9%, Street 13%, Water 48%,

TOWN OF LA CONNER **GENERAL FUND - SERVICES AND PROGRAMS**

LEGISLATIVE – Mayor & Council

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

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

ADMINISTRATION

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

FINANCE

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

PUBLIC SAFETY

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

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

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

CODE ENFORCEMENT

The 2022 Budget includes the new Code Enforcement position. This position will concentrate on parking, animal control, nuisances, have an active role in community events and work along with the Sheriff's deputies for the safety of the Town.

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.

TOWN OF LA CONNER **GENERAL FUND - SERVICES AND PROGRAMS**

LEGISLATIVE – Mayor & Council

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LEGAL SERVICES

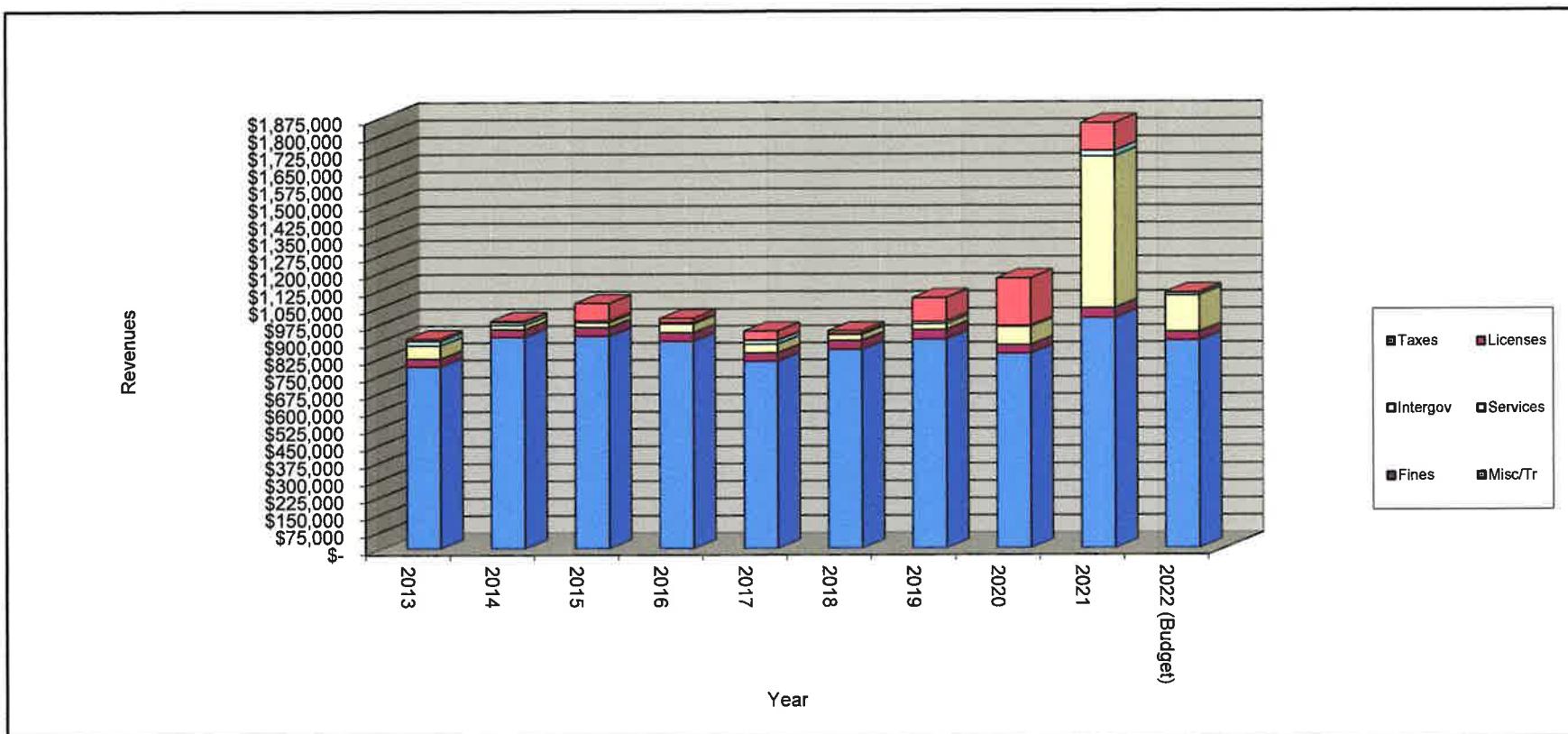
The Town of La Conner has a combined Administrator/Attorney position to provide legal representation and advice on matters of the Town, but also may contract legal advice and representation if needed.

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 2022 Budget

Fund 001 - Current Expense Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Taxes	\$ 787,574	\$ 916,446	\$ 920,909	\$ 897,932	\$ 809,574	\$ 860,795	\$ 905,360	\$ 842,807	\$ 998,915	\$ 898,810
Licenses	\$ 33,838	\$ 34,378	\$ 38,104	\$ 38,565	\$ 36,555	\$ 39,801	\$ 42,366	\$ 37,860	\$ 44,061	\$ 38,455
Intergov	\$ 57,909	\$ 19,845	\$ 21,687	\$ 37,913	\$ 38,065	\$ 25,599	\$ 25,898	\$ 79,345	\$ 661,177	\$ 159,589
Services	\$ 19,580	\$ 11,840	\$ 8,057	\$ 5,790	\$ 16,186	\$ 4,188	\$ 10,059	\$ 6,388	\$ 24,847	\$ 9,930
Fines	\$ 1,000	\$ 238	\$ 445	\$ 2,256	\$ 2,229	\$ 809	\$ 680	\$ -	\$ 50	\$ 550
Misc/Tr	\$ 8,641	\$ 5,248	\$ 76,338	\$ 16,320	\$ 39,439	\$ 11,599	\$ 103,394	\$ 205,194	\$ 120,682	\$ 2,500
	\$ 908,543	\$ 987,995	\$ 1,065,540	\$ 998,777	\$ 942,049	\$ 942,791	\$ 1,087,757	\$ 1,171,593	\$ 1,849,732	\$ 1,109,834

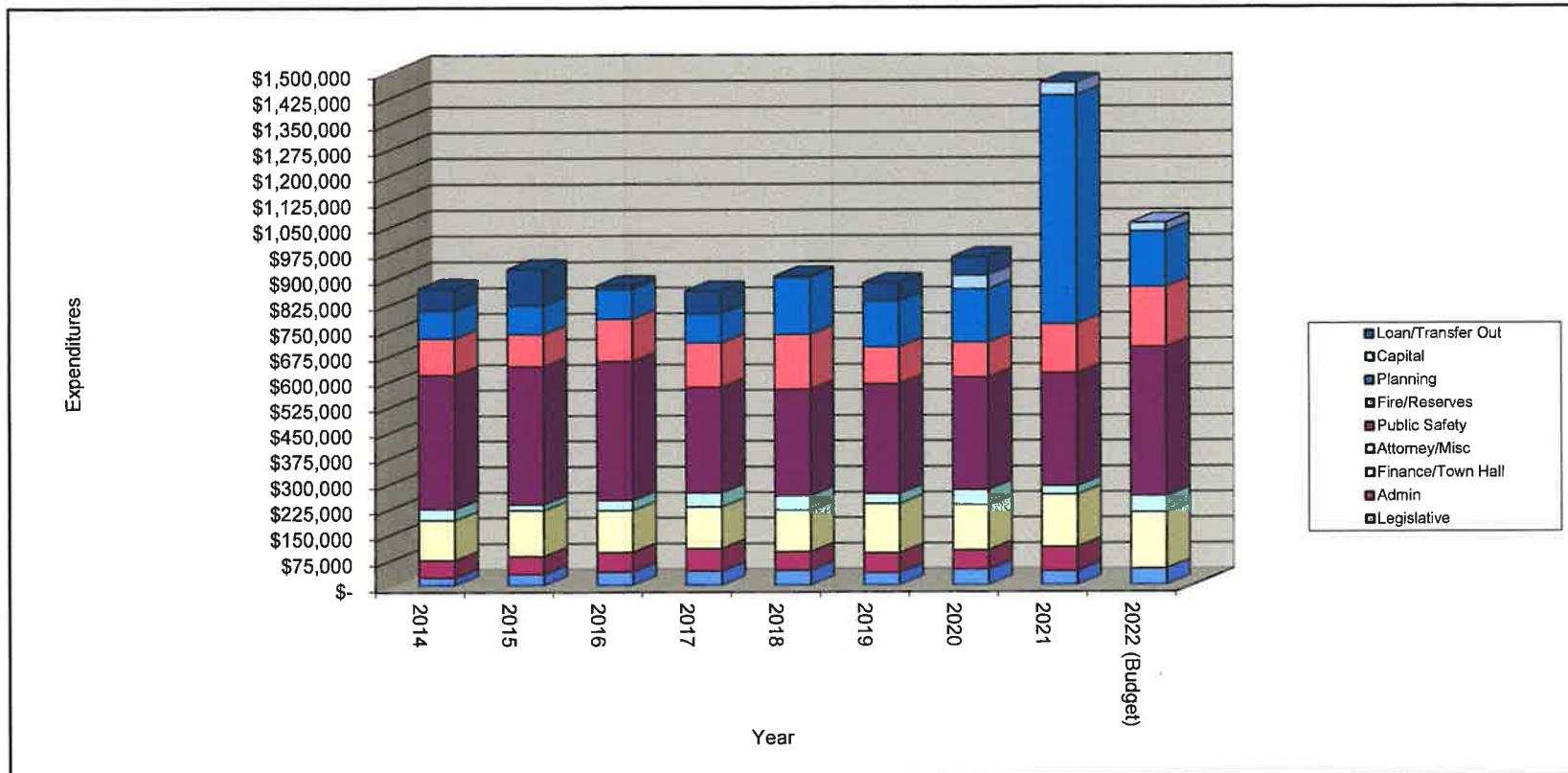
TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-308-80-00-00	Beginning Fund Balance	540,736	747,405	657,613	923,710
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	-		100,000	100,000
001-308-80-03-00	Proceeds from the Kirsch Property Sale			200,262	200,262
001-308-80-05-00	Coronavirus Grant - Restricted	-		-	132,456
	General Fund BFB Sub-Total	645,736	852,405	1,062,875	1,461,428
Taxes					
001-311-10-00-00	Real & Personal Property Taxes	325,661	328,801	340,767	336,612
001-313-11-00-00	Sales & Use Tax	253,326	228,695	327,931	262,500
001-313-71-00-00	Criminal Justice Funds	22,787	22,600	26,546	23,000
001-316-10-00-00	Compost Utility Tax	93,533	67,261	77,917	72,000
001-316-41-00-00	Utility Tax-Electric 50%-005	35,904	33,909	34,254	34,269
001-316-43-00-00	Utility Tax-Nat Gas 50%-005	13,991	14,484	15,659	14,400
001-316-45-00-00	Utility Tax - Garbage	9,886	9,634	10,333	9,630
001-316-46-00-00	Utility Tax - Cable TV	18,906	18,898	20,168	18,949
001-316-47-00-00	Utility Tax-Phone 50% - 005	10,160	10,237	9,854	10,200
001-316-81-00-00	Gambling Taxes/Punch Boards & Pull	3,026	2,192	3,049	2,250
001-317-20-00-00	Leasehold Excise Tax	118,180	106,097	132,437	115,000
	Total Taxes	905,360	842,807	998,915	898,810
License & Permits					
001-321-91-00-00	Franchise Fees	13,385	11,837	12,370	12,500
001-321-99-00-00	Business Licenses 75%	24,747	25,358	24,289	23,600
001-321-99-00-01	Sign Permit	1,045	665	1,045	400
001-322-10-00-00	Buildings & Equip Permits				
001-322-10-00-01	School Impact - Admin				
001-322-10-01-00	Building Permit <25K	500		200	200
001-322-10-02-00	Building Permit >25K	850	1,500	3,750	1,000
001-322-11-00-00	Shoreline Development Permit				
001-322-11-01-00	Shoreline Exemption Permit	540	540	270	150
001-322-11-02-00	Demo Permit - Type I & II - HPD	430	430		
001-322-11-03-00	Demo Permit - Type III (Admin)	135	135	135	
001-322-12-00-00	Fill and Grade		135	90	45
001-322-13-00-00	Floodplain	500	600	1,600	300
001-322-30-00-00	Animal Licenses	195	160	133	160
001-322-90-00-00	Peddlers License	40	40	180	100
001-331-000-00	Cares Act Grant		39,852		
	Total Licenses and Permits	42,366	81,252	44,061	38,455
001-332-92-10-00	Coronavirus Grant			132,585	132,456
Internal Governmental					
001-334-03-11-00	Shoreline Master Plan Grant		7,674	3,514	
001-334-04-90-00	Dept. of Health/Prehsptl Parti	1,266	1,260	1,260	1,260
001-335-04-01-00	LE & CJ Leg One Time Cost			3,890	
001-336-06-21-00	Criminal Justice-Population	1,000	1,000	1,000	1,000
001-336-06-25-00	Criminal Justice-Contract Prog	1,737	1,848	1,939	1,800
001-336-06-26-00	Criminal Justice-Special Prog	1,014	1,076	1,131	1,183
001-336-06-41-00	Marijuana Enforcement	1,093	1,099	1,275	1,000
001-336-06-51-00	Impaired Driving Safety Acct	100			
001-336-06-51-00	DUI - Cities	31	140	158	150
001-336-06-94-00	Liquor Excise Tax	5,139	6,051	6,761	6,237
001-336-06-95-00	Liquor Control Board Profits	7,663	7,706	7,664	7,537

001-337-07-00-00	Skagit Co EMS Equip Grant				
001-337-08-00-00	Skagit County Senior Center	6,856	6,966		6,966
001-337-09-00-00	Skagit County Library Grant			500,000	
	Total Internal Governmental	25,898	34,819	528,592	27,133
ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
Goods & Services					
001-341-43-00-00	Fire Dept-Reimb of Shared Exp		242	400	500
001-341-81-00-00	Photocopying	0			5
001-341-95-00-00	Hearing Examiner Fees - Admin	320		625	240
001-345-80-00-00	Planning & Dev Fees	2,039			
001-345-81-00-00	Binding Site Plan		2,327	625	625
001-345-82-00-00	Permit Processing Fees			3,224	
001-345-82-00-01	Permit Admin. Fees			595	350
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		1,134	908	
001-345-85-10-00	En Lieu of Parking Fees			4,800	
001-345-89-04-00	SEPA Review	300	300	1,155	600
001-345-89-05-00	Conditional Use	1,750		2,625	1,750
001-345-89-06-00	Conditional Use-Admin	1,000			500
001-345-89-07-00	Conditional Use- Shoreline			890	890
001-345-89-08-00	Critical Areas Permit		385		
001-345-89-10-00	Historical Design Review	1,750	875	3,500	875
001-345-89-11-00	Home Occupation				375
001-345-89-12-00	Lot Line Adjustment	150		450	250
001-345-89-13-00	Shoreline Exemption		135	270	270
001-345-89-15-00	Short Plat	2,400		1,600	1,600
001-345-89-14-00	Shoreline Substantial DevPermit			890	
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	250		750	500
001-345-89-22-01	Determination - Admin		500	500	500
001-345-89-24-00	Variance - Shorline		1,055	1,040	
	Total Charges for Goods and Svcs.	10,059	7,522	24,847	9,930
Fines and Penalties					
001-353-70-00-00	Non-Traffic Infraction Penalties	-	-		
001-354-00-00-00	Municipal Ct - Parking Infract	655			500
001-354-00-01-00	Parking Infract-Handicap				
001-359-90-00-00	Misc. fines & Penalties	25		50	50
	Total Fines and Penalties	680	-	50	550
Interest and Other Earnings					
001-361-11-00-00	Investment Interest	1,308	858	306	500
001-361-11-02-00	Reinvested Interest	614	427	80	500
001-367-11-00-02	Contrib/Donations - 4th of July Event	-			
001-367-12-00-02	Cell Tower Agreement Bonus	100,000			
001-369-91-00-00	Miscellaneous Revenue	1,472	3,647	762	1,000
	Total Other Misc. Revenues	103,394	4,932	1,148	2,000
Nonrevenues					
001-382-10-00-00	Hearing Examiner Fees - Reimb			1,625	500
001-382-10-00-01	Trainings/Other Reimb.			875	
	Total Nonrevenues			2,500	500
001-382-80-00-00	Capital Assets		200,262	117,034	
001-397-00-00-00	Operating Transfers In				
	Total General Fund Revenue	1,087,757	1,171,593	1,849,732	1,109,834
	Total General Fund	1,733,493	2,023,998	2,912,607	2,571,262
001-382-80-00-00	2020 Sale of the Kirsch Property	200,262.00			
001-382-80-00-00	2021 Maple Ball Field	117,034.00			

Town of La Conner 2022 Budget
Fund 001 - Current Expense Expenditure Summary



	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Legislative	\$ 22,516	\$ 32,505	\$ 39,374	\$ 41,530	\$ 43,229	\$ 35,950	\$ 45,732	\$ 40,619	\$ 46,806.00
Admin	\$ 47,858	\$ 50,512	\$ 52,318	\$ 56,676	\$ 65,511	\$ 54,360	\$ 57,781	\$ 55,837	\$ 69,667.00
Finance/Town Hall	\$ 116,626	\$ 133,980	\$ 122,158	\$ 121,425	\$ 122,783	\$ 143,758	\$ 133,364	\$ 154,090	\$ 165,073.00
Attorney/Misc	\$ 32,680	\$ 17,232	\$ 29,822	\$ 42,074	\$ 40,767	\$ 29,745	\$ 43,920	\$ 25,225	\$ 47,575.00
Public Safety	\$ 393,843	\$ 405,549	\$ 408,098	\$ 309,300	\$ 312,127	\$ 321,816	\$ 329,620	\$ 331,154	\$ 437,852.00
Fire/Reserves	\$ 107,807	\$ 95,343	\$ 124,840	\$ 131,148	\$ 162,506	\$ 109,169	\$ 103,172	\$ 144,468	\$ 175,338.00
Planning	\$ 81,072	\$ 82,606	\$ 85,875	\$ 84,817	\$ 166,005	\$ 133,330	\$ 154,035	\$ 662,785	\$ 159,692.00
Capital	\$ 651	\$ 783	\$ -	\$ -	\$ -	\$ -	\$ 40,500	\$ 37,000	\$ 25,000.00
Loan/Transfer Out	\$ 63,000	\$ 105,500	\$ 11,000	\$ 66,296	\$ 3,000	\$ 53,000	\$ 53,000	\$ -	\$ 1,127,003
	\$ 866,052	\$ 924,011	\$ 873,484	\$ 853,265	\$ 915,928	\$ 881,128	\$ 961,123	\$ 1,451,179	\$ 1,451,179

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

MAYOR AND TOWN COUNCIL

Council

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-511-60-10-01	Council Salaries & Wages	9,000	9,000	8,700	9,000
001-511-60-21-00	Council Benefits	711	710	690	1,000
	Total Wages & Benefits	9,711	9,710	9,390	10,000
001-511-60-41-01	Council Retreat	-	-	-	-
001-511-60-43-00	Council Travel				-
001-511-60-49-02	Council Training & Meetings				-
001-511-70-40-00	Election Costs		386	591	1,200
001-514-90-51-00	Voter Registration Costs	3,382			
	Total Services/Charges	3,382	386	591	1,200
	Total Town Council	13,093	10,096	9,981	11,200

Mayor

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-513-10-10-00	Mayor's Salaries and Wages				
001-513-10-20-00	Mayor Benefits	25,161	25,161	26,082	27,856
	Total Wages and Benefits	25,161	25,161	26,082	27,856
001-513-10-27-00	Mayor Staff Development				
001-513-10-31-00	Mayor Office/Operating				50
001-513-10-41-01	Mayor Professional Services		5,838	417	3,000
001-513-10-42-00	Mayor's Communications	1,078	1,492	1,010	800
001-513-10-43-00	Mayor Travel				-
001-513-10-49-00	Mayor Training & Meetings				-
	Total Services/Charges	1,078	7,329	1,427	3,850
	Total Mayor	26,239	32,491	27,509	31,706
TOTAL LEGISLATIVE		39,332	42,587	37,491	42,906

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

MUNICIPAL COURT

ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-512-50-41-00	Professional Services			-	500
	Total Municipal Court	-	-	-	500

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	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-513-10-10-01	Admin Salaries and Wages	34,443	35,858	36,642	40,683
001-513-10-21-01	Administrator Benefits	17,115	17,776	18,043	23,584
	Total Wages & Benefits	51,558	53,634	54,685	64,267
001-513-10-27-01	Admin Staff Development	-	-	-	-
001-513-10-31-00	Office & Operating Supplies	-	-	-	-
001-513-10-35-00	Admin Small Tools &	50	975	55	1,000
001-513-10-41-00	Admin Professional Svcs.	625	2,000	-	2,000
001-513-10-43-01	Admin Travel	875	146	-	1,000
001-513-10-49-01	Admin Dues &	680	776	633	800
001-513-10-49-02	Admin Training & Meetings	572	250	465	600
	Total Other Svcs/Chgs	2,802	4,147	1,153	5,400
	Total Administrator	54,360	57,781	55,837	69,667

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
2022 LINE ITEM BUDGET - EXPENDITURES

FINANCE

ACCOUNT NUMBER	DESCRIPTION	2019	2020	2021	2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET
001-514-23-10-01	Finance Salaries & Wages	41,258	45,732	46,845	52,807
001-514-23-21-00	Finance Benefits	21,943	23,313	23,705	30,697
	Total Wages and Benefits	63,201	69,045	70,550	83,504
001-514-23-31-00	Office & Operating Supplies		16		
001-514-23-35-00	Small Tools & Equipment	1,500	1,499	300	1,000
001-514-23-41-00	Professional Services	500	446	481	500
001-514-23-41-01	Audit Fees	6,600		2,782	
001-514-23-41-03	Bank Service Charges	2,013	1,537	1,807	1,800
001-514-23-43-00	Travel	453			1,500
001-514-23-44-00	Advertising	1,041	963	2,001	1,500
001-514-23-48-00	Software Maintenance	2,100	1,950	2,404	3,185
001-514-23-49-00	Dues & Subscriptions	480	918	680	920
001-514-23-49-02	Training & Meetings	2,173	2,250	1,490	2,500
001-514-90-40-02	Voter Registration Costs	-	3,145	3,129	3,400
	Total Other	16,860	12,724	15,074	16,305
	Total Finance	80,061	81,770	85,624	99,809

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
2022 LINE ITEM BUDGET - EXPENDITURES

TOWN ATTORNEY

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-515-30-41-01	Administration				3,000
001-515-30-41-05	Misc. Litigation				-
001-515-30-41-09	Council Meetings				-
	Total Town Attorney	-	-	-	3,000

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	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-518-30-31-00	Office & Operating Supplies	6,066	6,672	14,913	8,200
001-518-30-41-00	Professional Services	205	484	2,522	1,500
001-518-30-41-02	Archival Services		1,350		500
001-518-30-42-00	Communications	6,167	5,102	5,808	6,000
001-518-30-42-01	Webpage	1,551	2,089	1,396	2,200
001-518-30-42-02	Postage	1,938	1,851	1,958	2,800
001-518-30-46-00	Insurance	15,751	15,755	15,975	18,964
001-518-30-47-00	Public Utility Services	7,955	8,218	9,832	9,500
001-518-30-48-00	Computer/Server Maintenance	3,264	4,838	5,527	5,500
001-518-30-48-01	Building Repair &	10,957	6,032	7,753	10,000
001-518-30-48-02	Vehicle Repair & Maint.				1,000
001-518-30-49-08	Codification	856	2,348	1,204	2,500
	Total Town Operations	54,709	54,739	66,887	68,664

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	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-518-63-40-00	Cares Act Grant		20,000		
001-518-90-40-00	Miscellaneous	893	494	105	1,000
001-518-90-41-10	Dues & Memberships	4,712	6,998	4,603	5,000
	Total Miscellaneous	5,605	27,491	4,708	6,000
	TOTAL GENERAL GOVERNMENT	234,068	264,369	250,547	290,546

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
2022 LINE ITEM BUDGET - EXPENDITURES

LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-521-20-21-00	Public Safety Benefits	-	-	-	
001-521-20-41-00	Professional Services	312,090	321,453	331,097	338,547
001-521-70-41-00	Professional Services				
	Total Law Enforcement	312,090	321,453	331,097	338,547

CODE ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-521-70-10-01	Code Enf Salaries/Wages	4,048			52,000
001-000-521-70-21-00	Code Enf Benefits	615			40,705
	Total Wages and Benefits	4,663	-	-	92,705
Charges & Services					
001-521-70-31-00	Office & Operating Supplies	55	59	57	2,300
001-521-70-32-00	Fuel	110			500
001-521-70-41-00	Professional Services	1	7,966		3,000
001-521-70-42-00	Communications	710	142		800
001-521-70-43-00	Code Enf. Travel				
001-521-70-49-00	Code Enf. Training/Meetings				
	Total Services/Charges	875	8,167	57	6,600
	Total Code Enforcement	5,538	8,167	57	99,305
	Total Public Safety	317,628	329,620	331,154	437,852

Department Objective:

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

Performance Goals:

Provide a safe and secure environment for citizens and visitors.

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

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

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

FIRE DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-522-10-10-00	Fire Dept. Salaries	41,860	36,541	49,565	53,000
001-522-10-21-00	Fire Dept. Benefits	3,203	3,078	3,677	5,000
	Total Wages/Benefits	45,063	39,619	53,242	58,000
Fire Suppression					
001-522-20-28-00	Firemen Retirement	2,340	1,680	1,699	3,300
001-522-20-31-00	Office & Operating Supplies	439	540	2,433	4,000
001-522-20-31-02	Medical Supplies	41		319	2,000
001-522-20-32-00	Fuel	1,298	694	1,299	2,000
001-522-20-35-00	Small Tools & Equipment	3,113	6,904	7,560	8,000
001-522-20-37-00	VFF Gear Allowance	16,301	3,212	13,155	35,000
001-522-20-41-00	Professional Services	65	843	1,488	2,000
001-522-20-41-01	Professional Svc-Uniform Maint.	3,929	639		
001-522-20-42-00	Communications	4,113	3,783	20,018	13,000
001-522-20-43-00	Fire Travel				
001-522-20-46-00	Insurance	4,850	4,850	5,298	5,538
001-522-20-47-00	Public Utility Services	7,580	6,887	6,696	8,500
001-522-20-48-01	Building Repair & Maintenance	4,532	5,193	9,175	7,000
001-522-20-48-02	Vehicle Repair & Maintenance	6,823	13,047	12,334	12,300
001-522-20-48-03	Equip. Repair & Maintenance	3,366	5,920		
001-522-20-48-04	Air Station Maint/Dist.2	543	570	570	600
001-522-20-49-00	Dues & Subscriptions	299		326	1,000
001-522-20-49-02	Training & Meetings	2,980	5,109	3,830	8,000
001-522-20-49-03	Rentals/Leases				500
001-522-20-51-00	Skagit 911-Fire dispatch	1,496	1,668	1,672	1,800
	Total Fire Suppression	64,107	61,539	87,870	114,538
	Total Fire Department	109.169	101.159	141.112	172.538
Emergency Services					
001-525-10-00-00	CERT-Emergency Response/Planning	691			
001-525-10-41-00	Prof Services -EMS	3,172	2,013	3,355	2,800
	Total Emergency Svcs.	3,863	2,013	3,355	2,800
	Total Fire & Emergency Response	113,033	103,172	144,468	175,338

001-522-20-37-00 33K 10 Full Sets of Bunker Gear
 001-522-20-42-00 6K Three Hand Radios, 8K Remainder Basic Costs

Department Objective:

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

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

Performance Goals:

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

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

NATURAL RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-553-30-40-00	Channel Dredging	-	-	-	-
001-553-70-41-00	NW Clean Air Agency	324	329	2,056	340
	Total Natural Resources	324	329	2,056	340

PLANNING

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-558-60-10-01	Planning Salaries & Wages	39,840	41,226	41,689	44,552
001-558-60-21-00	Planning Benefits	19,649	20,364	20,571	25,000
	Total Salary and Wages	59,489	61,590	62,260	69,552
001-558-60-41-00	Professional Services-Contract	66,215	68,780	84,915	75,000
001-558-60-40-00	Professional Services	739	2,145	5,507	5,000
001-558-60-41-05	Hearing Examiner Fees				3,500
001-558-60-41-06	Plans & Studies	4,365	18,458	3,831	1,000
001-558-60-42-02	Postage	125	388	333	500
001-558-60-43-00	Travel	222			500
001-558-60-44-00	Advertising	1,378	2,281	3,884	4,000
001-558-60-49-00	Dues & Subscriptions	235			
001-558-60-49-02	Training & Meetings	561	65		300
001-558-70-49-00	Economic Development			500,000	
	Total Other Services	73,841	92,116	598,470	89,800
	Total Planning	133,330	153,705	660,729	159,352
	Total Planning/Natural	133,653	154,034	662,785	159,692

Department Objectives:

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

Performance Goals:

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

Development of new plan and policy documents,

Enforcement - Land use violations are investigated and enforced.

2022 Objectives:

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

Assist in the planning and permitting of the Ring Dike

Contract Position

*Channel Dredging Balance including is 105,000.

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

SUBSTANCE ABUSE

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 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	896	695	1,011	1,025
	Total Substance Abuse	1,896	1,695	2,011	2,025

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	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-571-00-30-02	First on First			506	1,000
001-571-00-40-00	4th of July Fireworks/Event	10,536	2,304	8,548	15,000
Total Cultrual/Rec.		10,536	2,304	9,053	16,000
001-575-50-10-00	Senior Center Salaries/Wages	14,745	10,249	8,718	16,922
001-575-50-20-00	Senior Center Benefits	1,322	907	812	1,878
Total Wages & Benefits		16,067	11,156	9,531	18,800
General Ops					
001-575-00-41-00	Senior Center-Prof Serv.	-	-	-	-
001-575-50-30-00	Senior Center Supplies	479	271	476	500
001-575-50-42-00	Senior Center-Communications	766	683	634	750
Total Senior General Ops		1,246	954	1,110	1,250
	Total Senior Center	17,313	12,110	10,641	20,050
Nonexpenditures					
001582-60-41-05	Hearing Examiner Fees			320	3,520
Total Nonexpenditures				320	3,520

CAPITAL MACHINERY & EQUIPMENT

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
001-594-22-64-01	Fire Station Sleepers		-	-	-
001-594-22-64-01	Capital Land Acquisition		40,500	37,000	
001-594-22-64-03	Capital - Code Enf. Vehicle			-	25,000
	Total Capital Expenditures		- 40,500	37,000	25,000
001-597-00-00-00	Operating Transfer Out	53,000	53,000		
001-597-00-00-00	Transfer to Public Art	-	-	-	-
	Total Transfer Out		53,000	53,000	
TOTAL GENERAL FUND		881,128	961,123	1,451,179	1,127,003

001-598-22-64-03 Maple Ball Field

Department Objective:

This department accounts for machinery and equipment expenditures for each department within the General Fund

TOWN OF LA CONNER

Public Works Department

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

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

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

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

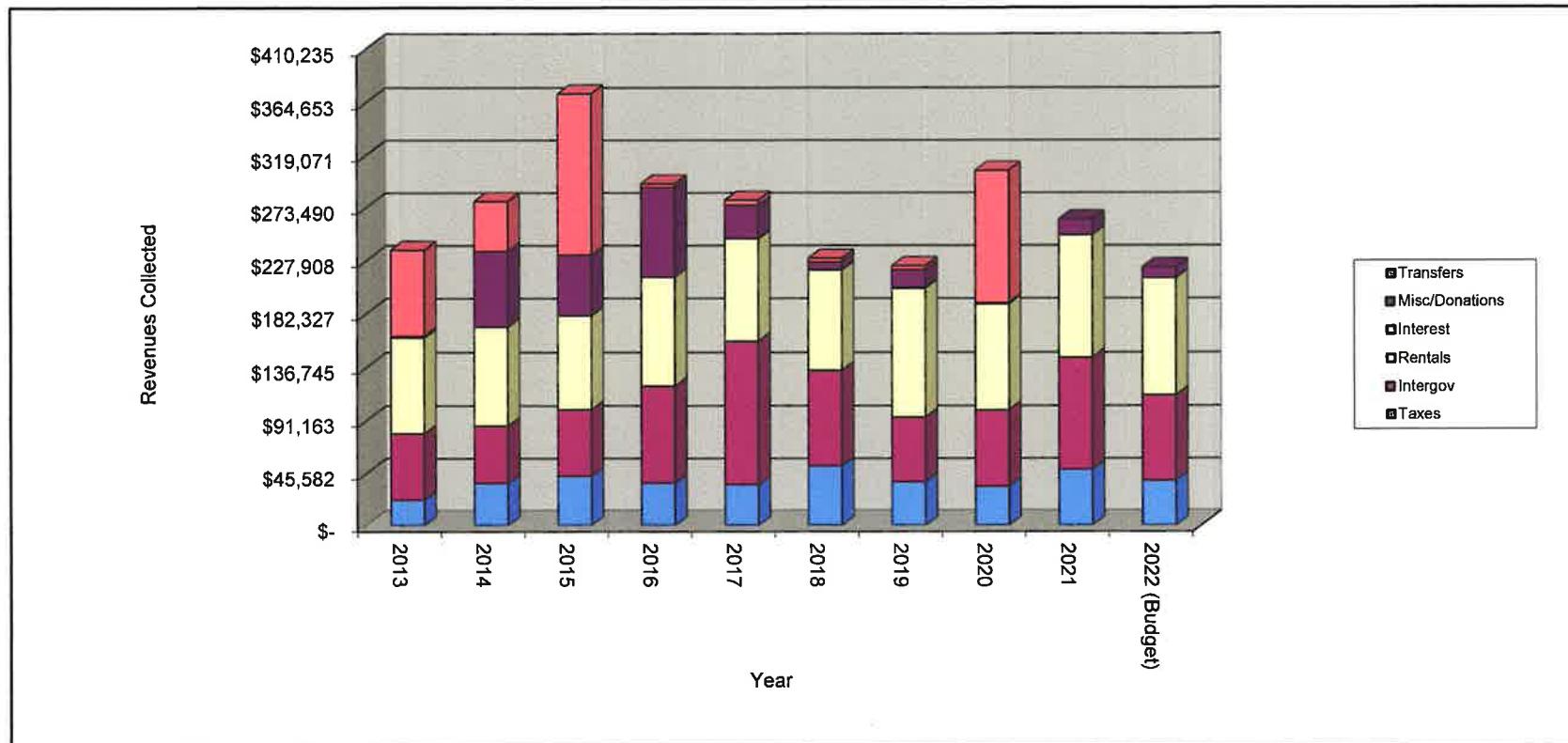
FACILITIES

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 2022 Budget Fund 002 Park & Port Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Taxes	\$ 22,427	\$ 37,146	\$ 43,314	\$ 37,358	\$ 35,845	\$ 52,231	\$ 38,140	\$ 34,205	\$ 49,048	\$ 39,375
Intergov	\$ 57,893	\$ 49,648	\$ 57,645	\$ 83,687	\$ 123,347	\$ 82,239	\$ 56,208	\$ 66,299	\$ 96,381	\$ 74,000
Rentals	\$ 81,719	\$ 84,428	\$ 79,612	\$ 92,915	\$ 87,491	\$ 85,401	\$ 109,759	\$ 89,814	\$ 104,378	\$ 99,600
Interest	\$ 251	\$ 199	\$ 231	\$ 185	\$ 470	\$ 661	\$ 911	\$ 609	\$ 183	\$ 10
Misc/Donations	\$ 1,328	\$ 64,622	\$ 52,179	\$ 77,240	\$ 28,605	\$ 6,373	\$ 15,362	\$ 800	\$ 13,260	\$ 9,177
Transfers	\$ 73,500	\$ 43,000	\$ 139,391	\$ 3,000	\$ 4,296	\$ 3,000	\$ 3,000	\$ 114,000		
Totals	\$ 237,119	\$ 279,043	\$ 372,372	\$ 294,385	\$ 280,054	\$ 229,904	\$ 223,380	\$ 305,727	\$ 263,249	\$ 222,162

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

PARK & PORT FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
002-308-80-00-00	Beginning Fund Balance	55,840	91,548	96,806	200,988
002-308-80-00-02	Balance Proceeds/Hedlin Property Sale			8,000	8,000
002-308-80-10-06	Capital Project - Waterfront Park	24,704	36,008	12,257	12,257
002-308-80-10-07	Capital Project - Jordan St. Park		165	965	965
	Park & Port Fund BFB sub-total	80,544	127,556	118,028	222,210
Intergov/Rents/Leases/Misc.					
002-313-11-00-00	Sales & Use Tax	38,140	34,205	49,048	39,375
002-331-00-00-00	Cares Act Grant		473		
002-334-02-70-00	RCO Grant - Waterfront Park				
002-336-02-35-00	Harbor Leases - State Remit	56,043	65,826	74,369	74,000
002-337-00-00-00	Jorden St. Park Contributions	165	400	400	
002-347-90-01-00	Park Memorial Benches				
002-361-11-00-00	Investment Interest	620	407	145	300
002-361-11-02-00	Reinvested Interest	291	202	38	50
002-362-30-00-00	Parking Lot Fees - 50% Streets	14,290	3,483	15,437	13,000
002-362-40-00-00	Pioneer Park Rental Fees	1,500	200	4,300	3,000
002-362-40-01-00	Moorage & Launch Fees	13,317	10,062	12,183	11,500
002-362-50-00-00	Aquatic Lease Rent	19,053	19,041	19,041	19,100
002-362-50-00-01	Cell Tower Rent 95% - 004 5%	57,004	52,001	53,416	53,000
002-362-50-00-02	Aquatic Lease Rent -Excise Tax	2,794	2,805	2,805	2,805
002-362-50-00-04	Cell Tower Rent - Excise Tax	1,802	2,222	3,059	2,332
002-367-11-00-00	Contrib/Donations-Pvt Source			7	
002-367-11-03-00	Park Donations - Private				
002-367-11-05-00	Challenge Grant - Waterfront Park	14,989		250	
002-369-91-00-00	Miscellaneous Revenue	373			100
	Total Intergov/Rents/Leases/Misc.	220,380	191,327	234,498	218,562
Non Revenues					
002-382-10-00-00	Park Deposit		400	4,600	3,600
002-382-80-00-00	Reimbursements			2,140	
	Total Nonrevenues		400	6,740	3,600
002-395-20-00-00	Restitution for Capital Loss			22,012	
002-397-00-00-00	Operating Transfers-In	3,000	114,000		
	Total Transfers-In	3,000	114,000	-	-
	Total Park & Port Revenue	223,380	305,727	263,249	222,162
TOTAL PARK & PORT FUND		303,924	433,283	381,277	444,372

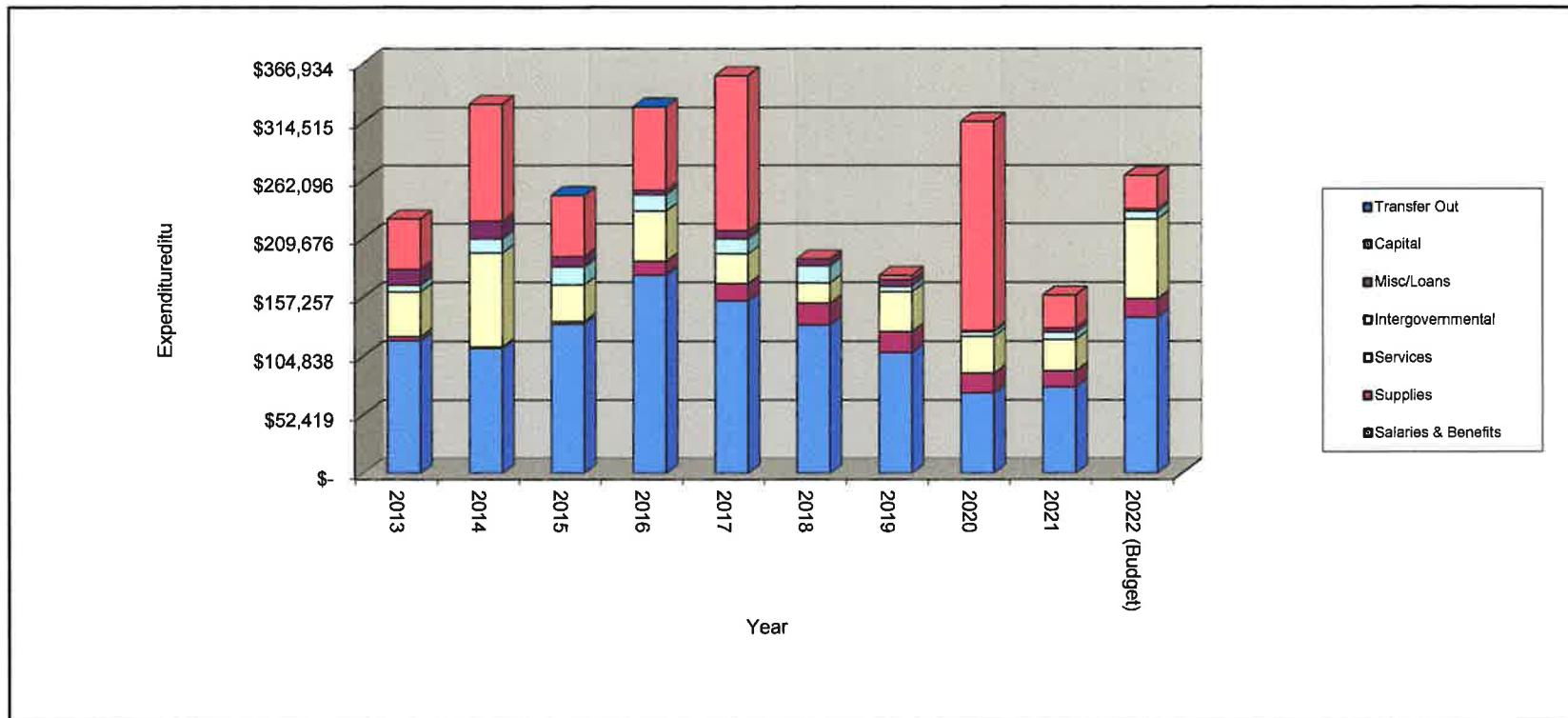
Fund Objective:

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 2022 Budget
Fund 002 Park & Port Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Salaries & Benefits	\$ 118,775	\$ 111,969	\$ 133,388	\$ 176,881	\$ 154,030	\$ 132,614	\$ 108,268	\$ 72,239	\$ 77,566	\$ 139,315
Supplies	\$ 3,546	\$ 1,201	\$ 2,284	\$ 12,417	\$ 15,320	\$ 19,261	\$ 18,505	\$ 17,535	\$ 14,384	\$ 16,523
Services	\$ 39,631	\$ 83,516	\$ 32,575	\$ 44,951	\$ 26,535	\$ 18,081	\$ 35,285	\$ 32,768	\$ 27,802	\$ 71,021
Intergovernmental	\$ 6,166	\$ 12,562	\$ 16,032	\$ 14,618	\$ 13,248	\$ 15,178	\$ 4,743	\$ 3,984	\$ 6,516	\$ 7,000
Misc/Loans	\$ 14,009	\$ 16,021	\$ 9,028	\$ 3,936	\$ 7,559	\$ 6,000	\$ 6,000	\$ 6,000	\$ 3,750	\$ 2,200
Capital	\$ 45,264	\$ 105,376	\$ 54,848	\$ 75,407	\$ 139,432	\$ -	\$ 3,686	\$ 187,305	\$ 29,049	\$ 30,000
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 227,391	\$ 330,645	\$ 248,155	\$ 328,210	\$ 356,123	\$ 191,134	\$ 176,486	\$ 315,155	\$ 159,067	\$ 266,059

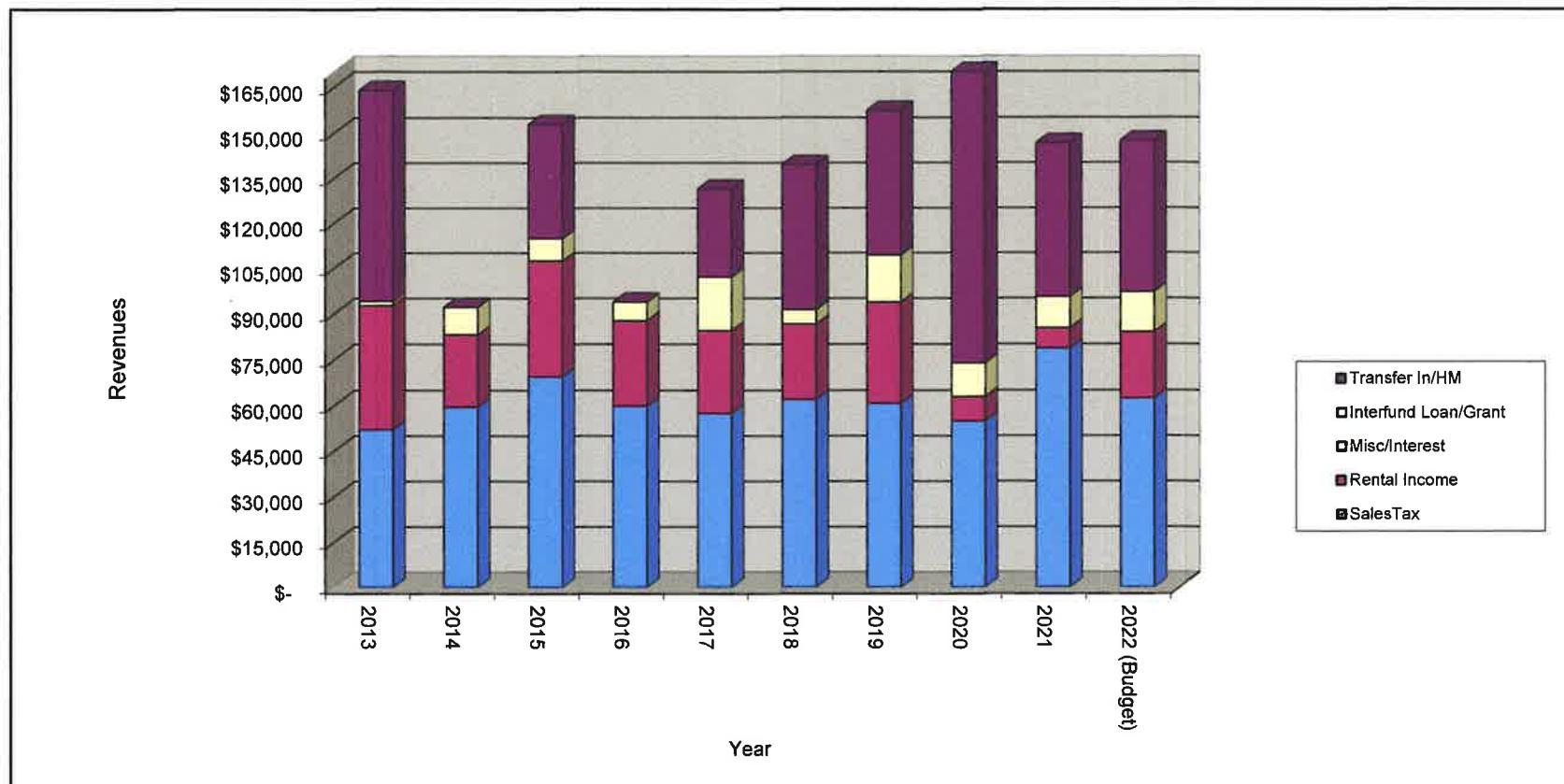
TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

PARK & PORT

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
002-576-80-10-01	Park & Port Salaries & Wages	70,239	45,626	49,834	74,916
002-576-80-10-02	Overtime/Other Earnings	93	225	-	1,000
002-576-80-21-00	Benefits	37,936	26,387	27,732	63,399
	Total Wages & Benefits	108,268	72,239	77,566	139,315
Supplies & Services					
002-576-80-31-00	Office & Operating Supplies	129	100	40	400
002-576-80-31-01	Restroom Supplies				1,500
002-576-80-35-00	Small Tools & Equipment	1,500	439	2,057	2,800
002-576-80-40-00	Audit Fees	2,664	-	1,139	
002-571-09-41-00	Parks & Rec Programs	6,000	1,000	1,000	8,500
002-576-80-41-00	Professional Services	4,574	6,435	7,292	6,700
002-576-80-45-00	Rents & Leases		-	2,386	
002-576-80-45-73	Park Rental Cancellation		125	300	200
002-576-80-46-00	Insurance	8,092	8,275	8,382	9,823
002-576-80-47-00	Public Utility Services	6,363	6,228	7,173	6,800
002-576-80-48-00	Software Maintenance	500	664	847	721
002-576-80-48-01	Building Repair & Maintenance	3,587	9,162	2,704	9,500
002-576-80-48-03	System Repair & Maintenance	12,789	7,170	5,260	36,000
002-576-80-48-04	Refuse Disposal				
002-576-80-49-02	Training & Meetings	120	120	145	300
002-576-80-49-03	DNR Harbor Leases	4,372	3,864	3,759	4,500
002-576-80-49-04	Playfield Rental	7,835	8,031		
002-576-80-50-00	Leasehold Excise Taxes	5,757	3,800	6,516	7,000
002-576-90-40-00	Miscellaneous				
002-576-90-49-00	Sales Tax	251			
	Total Supplies & Services	64,533	55,412	49,002	94,744
	Total Park & Port	172,801	127,650	126,568	234,059
Nonexpenditures					
002-582-10-00-00	Park Deposits		200	3,450	2,000
			200	3,450	2,000
Total Nonexpenditures					
Capital Expenditures					
002-594-76-63-01	Park Capital Projects			26,222	30,000
002-594-76-63-02	Conner Way Waterfront Park	3,686	187,305	2,827	
002-594-76-64-01	Financial Software	-	-	-	-
	Total Capital Expenditures	3,686	187,305	29,049	30,000
	TOTAL PARK & PORT EXPENDITURES	176,486	315,155	159,067	266,059

002-571-09-41-00 La Conner After School Program \$7,500 & YMCA 1K
 002-576-80-45-00 Public Works Port Lease
 002-576-80-48-03 15K Landscaping
 002-594-76-63-01 Waterfront Park Gazebo

Town of La Conner 2022 Budget
Fund 003 - Facility Fund Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
SalesTax	\$ 52,117	\$ 59,616	\$ 69,515	\$ 59,956	\$ 57,527	\$ 62,058	\$ 60,808	\$ 54,896	\$ 78,716	\$ 62,475
Rental Income	\$ 40,644	\$ 23,588	\$ 37,917	\$ 27,857	\$ 26,980	\$ 24,598	\$ 32,995	\$ 8,072	\$ 6,639	\$ 21,600
Misc/Interest	\$ 1,370	\$ 8,986	\$ 7,466	\$ 6,014	\$ 17,554	\$ 4,738	\$ 15,531	\$ 11,017	\$ 10,203	\$ 13,092
Interfund Loan/Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In/HM	\$ 69,850	\$ -	\$ 38,000	\$ -	\$ 29,343	\$ 48,000	\$ 48,000	\$ 162,080	\$ 51,000	\$ 50,200
	\$ 163,980	\$ 92,190	\$ 152,898	\$ 93,827	\$ 131,403	\$ 139,393	\$ 157,334	\$ 236,064	\$ 146,558	\$ 147,367

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

FACILITIES FUND 003

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
003-308-80-00-00	Beginning Fund Balance	91,715	58,143	123,888	134,972
003-308-80-01-00	Rental Facility Improvements - R&M				
003-308-80-02-00	Capital Project - Town Hall - R&M				
	Facilities BFB sub-total	91,715	58,143	123,888	134,972
Operations & Supplies					
003-313-11-00-00	Sales & Use Tax	60,808	54,896	78,716	62,475
003-331-00-00-00	Cares Act Grant		169		
003-361-11-00-00	Investment Interest	26	17	6	6
003-361-11-02-00	Reinvested Interest	12	8	2	4
003-362-10-00-00	Equipment Rentals	-			100
003-362-40-01-00	Maple Hall Rental	26,770	6,147	5,614	18,000
003-362-40-02-00	Garden Club Rental	6,225	1,925	1,025	3,500
003-362-50-00-00	Excise Tax - Fireside/Chamber		281	442	282
003-367-11-00-00	Contrib/donations-Pvt Source	446	401	440	300
003-369-91-00-00	Miscellaneous Revenue	6,311	2,290	714	500
	Total Ops & Supplies	100,598	66,134	86,958	85,167
003-388-50-00-00	Cummulative Effect of Chgs in Acct	8,736			
Non Revenues					
	Maple Hall/Garden Club Deposit		7,850	8,600	12,000
	Total Non Revenues	8,736	7,850	8,600	12,000
003-397-00-00-00	Operating Transfer In	48,000	162,080	51,000	50,200
	Total Transfer In	48,000	162,080	51,000	50,200
	Total Facility Revenue	157,334	236,064	146,558	147,367
	TOTAL FACILITIES FUND	249,049	294,207	270,446	185,172

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

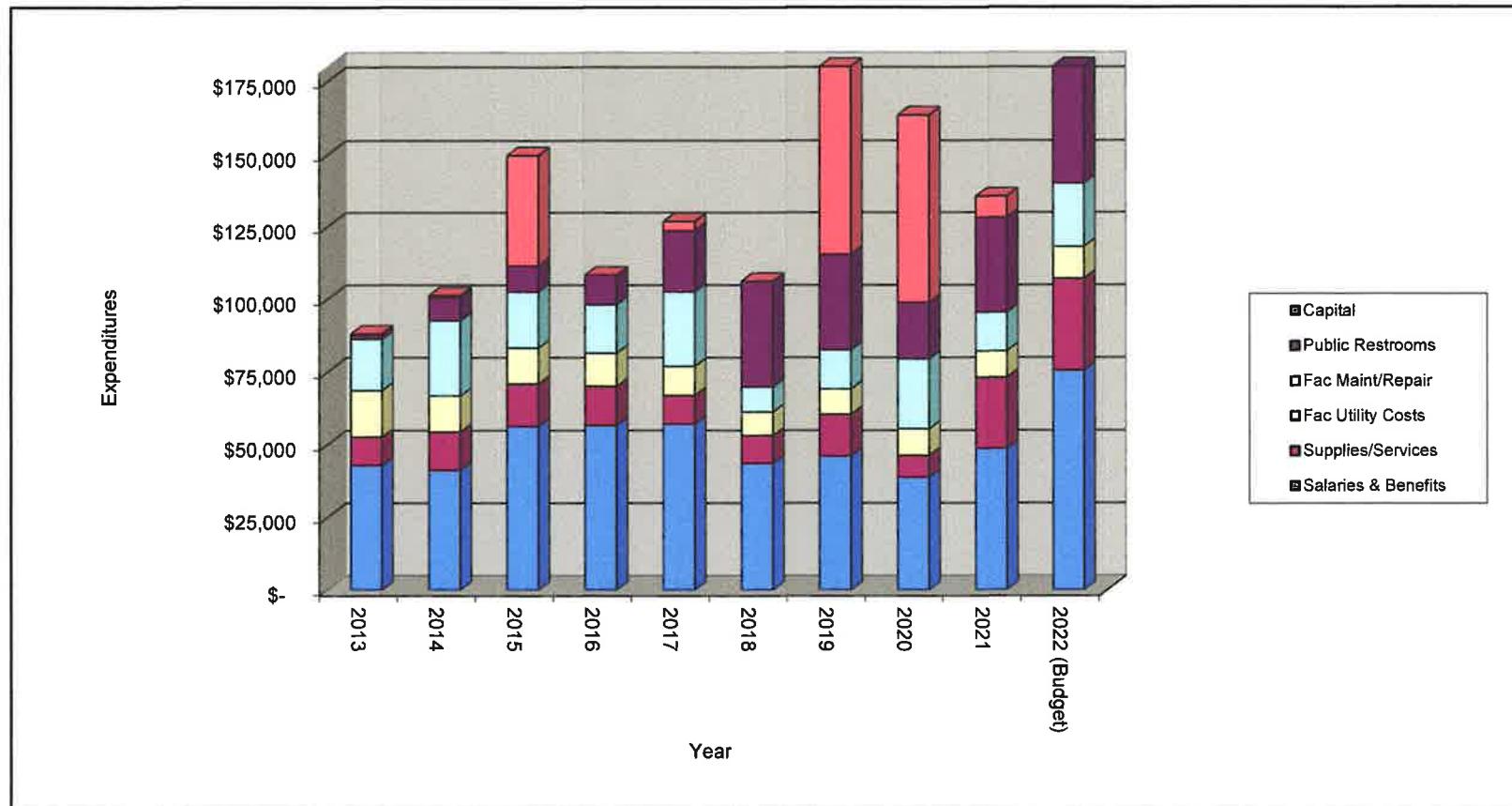
Fund Objective:

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 2022 Budget
Fund 003 - Facility Fund Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Salaries & Benefits	\$ 42,954	\$ 41,251	\$ 56,319	\$ 56,574	\$ 57,073	\$ 43,576	\$ 46,082	\$ 38,748	\$ 48,605	\$ 75,525
Supplies/Services	\$ 9,669	\$ 13,162	\$ 14,725	\$ 13,586	\$ 9,968	\$ 9,561	\$ 14,350	\$ 7,559	\$ 24,516	\$ 31,526
Fac Utility Costs	\$ 16,063	\$ 12,462	\$ 12,157	\$ 11,226	\$ 9,844	\$ 8,138	\$ 8,780	\$ 9,126	\$ 8,945	\$ 10,900
Fac Maint/Repair	\$ 17,516	\$ 25,707	\$ 19,311	\$ 16,708	\$ 25,650	\$ 8,642	\$ 13,287	\$ 23,967	\$ 13,296	\$ 22,000
Public Restrooms	\$ 1,268	\$ 7,975	\$ 8,961	\$ 10,180	\$ 21,059	\$ 36,211	\$ 32,884	\$ 19,438	\$ 32,770	\$ 43,500
Capital	\$ 545	\$ 651	\$ 38,239	\$ -	\$ 3,190	\$ -	\$ 75,526	\$ 64,675	\$ 7,342	\$ 183,451
	\$ 88,015	\$ 101,209	\$ 149,711	\$ 108,274	\$ 126,784	\$ 106,128	\$ 190,907	\$ 163,513	\$ 135,474	\$ 183,451

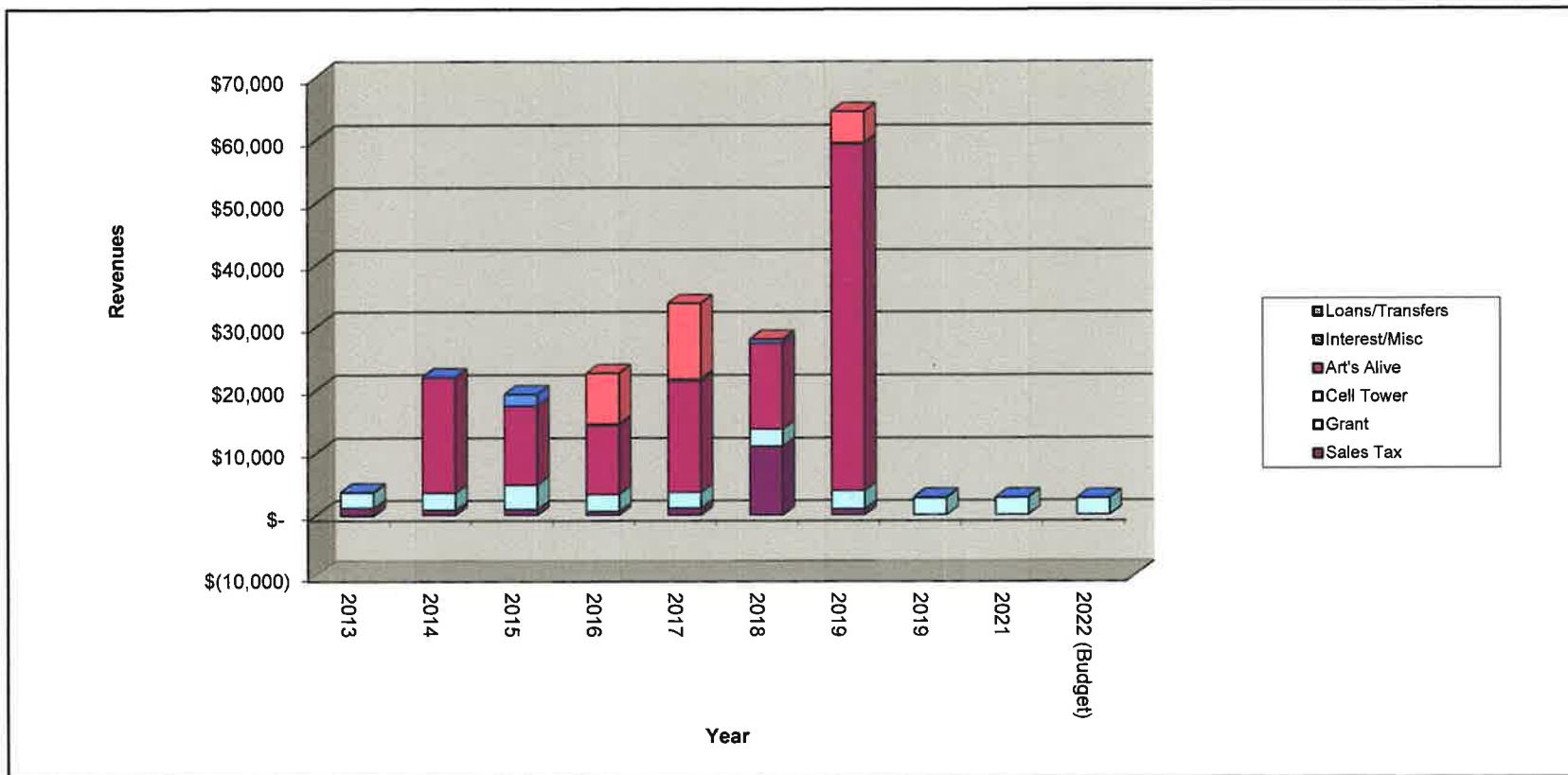
TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

FACILITIES

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
003-575-50-10-01	Facilities Salaries & Wages	29,055	22,030	29,944	42,258
003-575-50-10-02	Overtime/Other Earnings	284	1,032	327	500
003-575-50-21-00	Benefits	16,743	15,685	18,334	29,767
	Total Wages & Benefits	46,082	38,748	48,605	72,525
Services/Supplies					
003-575-50-31-00	Office & Operating Supplies	-	-	-	-
003-575-50-31-05	Public Restroom Supplies	5,833	4,299	4,329	8,000
003-575-50-41-00	Professional Services	2,015	1,772	2,253	5,000
003-575-50-41-01	Audit Fees	2,367		1,012	
003-575-50-42-01	Communications-MH/MC	2,322	2,157	2,356	2,500
003-575-50-45-73	Facilities Rental Cancellation	1,313	10,468	2,373	2,000
003-575-50-46-00	Insurance	2,768	2,805	3,035	3,605
003-575-50-47-01	Public Utility Services-MH/MC	6,012	6,405	6,044	8,000
003-575-50-47-02	Public Utility Services-GC	2,768	2,722	2,900	2,900
003-575-50-47-05	Public Utility Svcs-Restrooms	7,014	5,573	6,819	7,500
003-575-50-48-00	Software Maintenance	500	664	847	721
003-575-50-48-01	Building Repair & Maint-MH/MC	9,236	4,116	12,514	11,000
003-575-50-48-02	Building Repair & Maint-GC	1,282	226	782	11,000
003-575-50-48-05	Public Restrooms - Repair/ Maint.	25,870	9,566	25,950	36,000
003-575-50-48-06	Rents & Leases			2,386	2,400
003-575-50-49-00	Leasehold Tax		161	522	300
	Total Services & Supplies	69,300	50,933	74,124	100,926
	Total Facility Expenditures	115,382	89,681	122,730	173,451
Nonexpenditures					
002-582-10-00-00	Facility Deposit Refund		9,158	5,402	10,000
	Total Nonexpenditures		9,158	5,402	10,000
Capital Expenditures					
003-594-75-64-01	Machinery/Equip-Maple Hall	75,526	64,675	7,342	
003-594-75-64-03	Financial Software	-	-	-	-
	Total Capital Expenditures	75,526	64,675	7,342	-
	TOTAL FACILITIES FUND	190,907	163,513	135,474	183,451

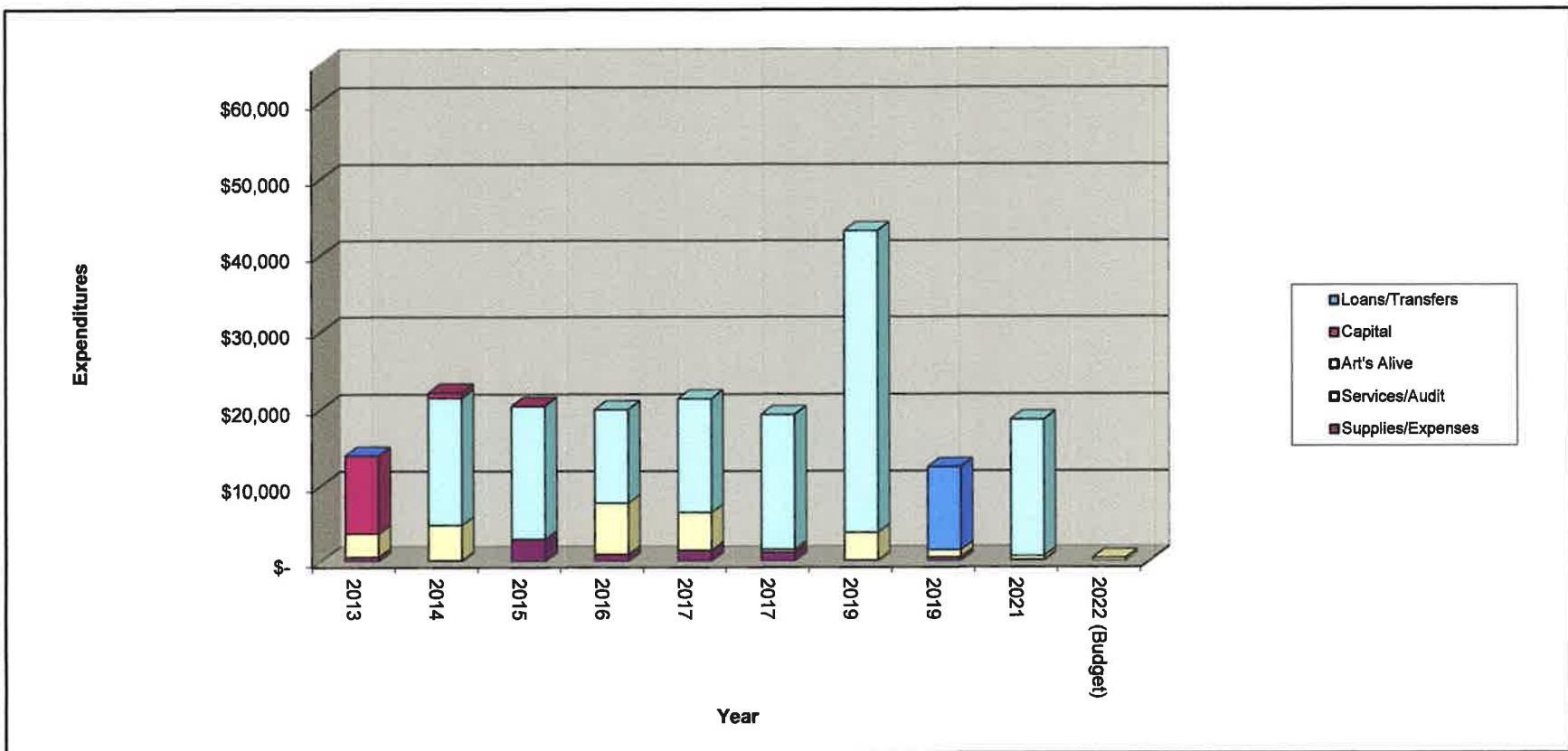
003-575-50-48-01 6K Maple Hall Floor Repairs, 5K Repairs & Maint.
 003-575-50-48-02 9K Paint the Garden Club/2K Repairs & Maint.
 003-575-50-48-05 30K Restroom Cleaning, 6K Restroom Repairs/Misc.
 003-575-50-48-06 Share of Public Works Port Lease

Town of La Conner 2022 Budget
Fund 004 - Public Art Fund Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2019	2021	2022 (Budget)
Sales Tax	\$ 1,133	\$ 789	\$ 895	\$ 572	\$ 1,122	\$ 11,045	\$ 941			
Grant	\$ -									
Cell Tower	\$ 2,517	\$ 2,799	\$ 3,980	\$ 2,802	\$ 2,577	\$ 2,760	\$ 3,000	\$ 2,738	\$ 2,811	\$ 2,700
Art's Alive	\$ -	\$ 18,379	\$ 12,618	\$ 11,006	\$ 17,699	\$ 13,625	\$ 55,425			
Interest/Misc	\$ 62	\$ 23	\$ 1,809	\$ 235	\$ 336	\$ 590	\$ 166	\$ 111	\$ 33	\$ 30
Loans/Transfers	\$ (128)		\$ 8,000	\$ 12,000	\$ -	\$ 5,000				
	\$ 3,583	\$ 21,990	\$ 19,302	\$ 22,614	\$ 33,733	\$ 28,020	\$ 64,532	\$ 2,849	\$ 2,845	\$ 2,730

Town of La Conner 2022 Budget
Fund 004 - Public Art Fund Expenditure Summary



	2013	2014	2015	2016	2017	2017	2019	2019	2021	2022 (Budget)
Supplies/Expenses	\$ 597	\$ 137	\$ 2,971	\$ 920	\$ 1,464	\$ 1,201	\$ 104	\$ 514	\$ 146	\$ 14,016
Services/Audit	\$ 3,117	\$ 4,705	\$ 6,847	\$ 5,059	\$ 360	\$ 3,729	\$ 956	\$ 502	\$ 400	\$ 22,154
Art's Alive	\$ -	\$ 16,662	\$ 17,478	\$ 12,221	\$ 14,862	\$ 17,752	\$ 39,401	\$ 18,000	\$ 400	\$ 20,458
Capital	\$ 10,302	\$ 651	\$ 9	\$ 19,988	\$ 21,386	\$ 19,313	\$ 43,234	\$ 12,469	\$ 18,648	\$ 11,000
Loans/Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

ACCOUNT	DESCRIPTION	<u>PUBLIC ART</u>			
		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
004-308-80-00-00	Beginning Fund Balance	24,585	45,887	36,266	20,463
004-308-80-01-00	Art Acquisition	-	-	-	-
	Public Art's BFB sub-total	24,585	45,887	36,266	20,463
004-313-11-00-00	Sales & Use Tax	941			
004-361-11-00-00	Investment Interest	113	74	26	25
004-361-11-02-00	Reinvested Interest	53	37	7	5
004-362-50-00-01	Cell Tower Rent 5%	3,000	2,738	2,811	2,700
004-367-11-00-00	Contrib/Donations-Pvt Source				
004-367-11-01-00	Art's Alive Revenue		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		5,000		
004-397-55-00-00	Transfer in to Public Art Fund				
	Total Public Art Revenue	64,532	2,849	2,845	2,730
TOTAL PUBLIC ART FUND		89,117	48,736	39,111	23,193

2022 LINE ITEM BUDGET - EXPENDITURES

PUBLIC ART

ACCOUNT	DESCRIPTION	<u>PUBLIC ART</u>			
		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
004-573-30-50-00	Excise Taxes	4,319			
004-575-50-31-00	Office & Operating Supplies	92	499		
004-575-50-31-01	Art's Alive Expenses	35,082		18,000	
004-575-50-31-02	La Conner Art Walk			146	
004-575-50-31-03	Sculpture Show				
004-575-50-41-00	Professional Services-	3,000	462		
004-575-50-41-01	Audit Fees	369		158	
004-575-50-42-02	Postage	12	15		
004-575-50-46-00	Insurance	360	360	344	400
004-575-50-49-03	Printing		134		
	Total Public Art Exp.	43,234	1,469	18,648	400
Capital Expenditures					
004-594-76-64-00	Purchase of Public Art	-	-		
004-594-76-64-03	Financial Software	-	-	-	-
Total Capital Expenditures					
004-597-00-00-00	Transfer Out		11,000		
		-	11,000	-	-
TOTAL PUBLIC ART FUND		43,234	12,469	18,648	400

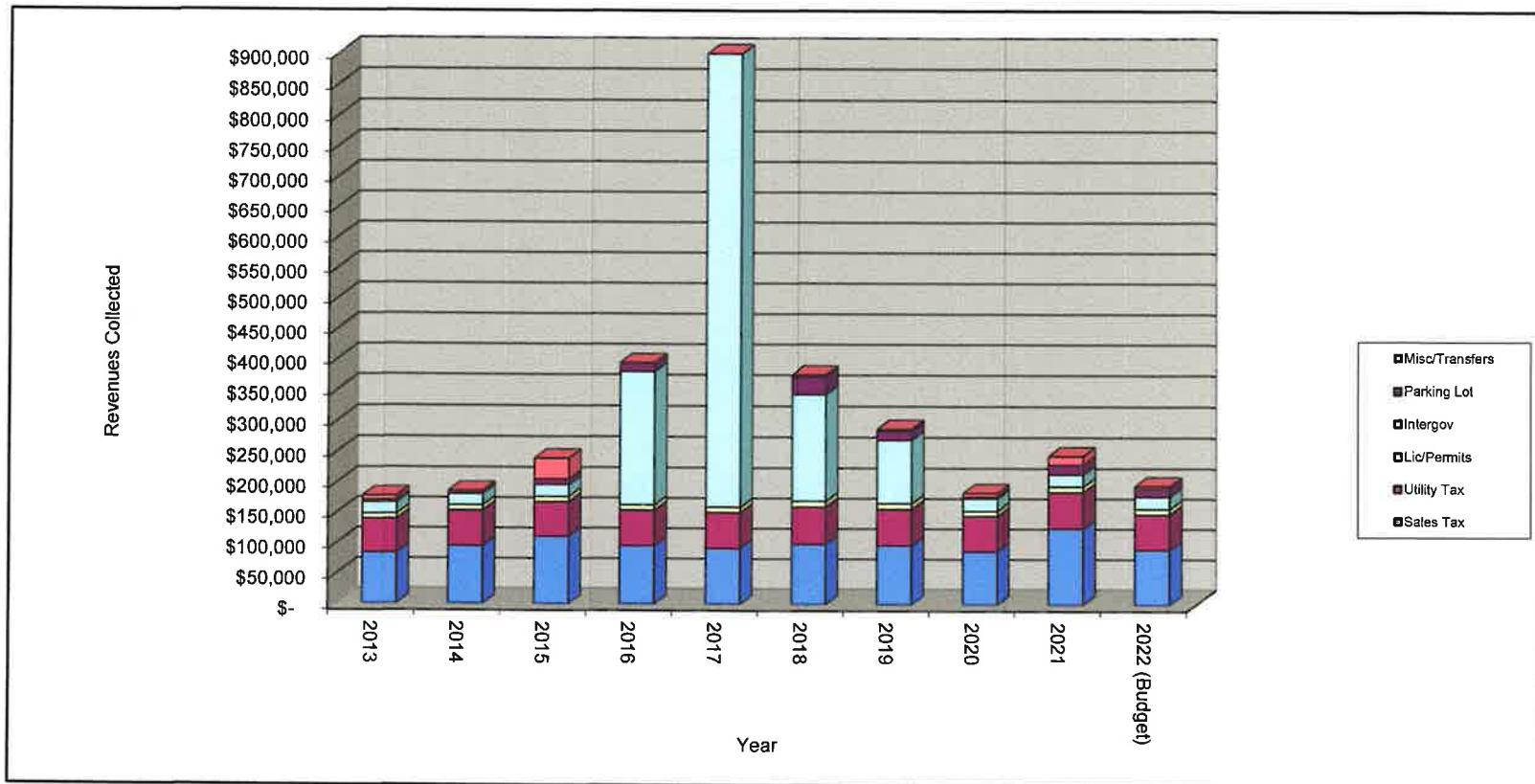
Fund Objective:

The purchase of art for public enjoyment

004-397-55-00-00

Sources: Water, Sewer, Compost and Drainage

Town of La Conner 2022 Budget Fund 005 Street Fund Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Sales Tax	\$ 84,551	\$ 95,711	\$ 111,602	\$ 96,258	\$ 92,357	\$ 99,630	\$ 97,625	\$ 88,132	\$ 126,375	\$ 91,203
Utility Tax	\$ 55,743	\$ 58,487	\$ 56,868	\$ 58,827	\$ 59,284	\$ 61,521	\$ 60,055	\$ 58,630	\$ 59,768	\$ 58,469
Lic/Permits	\$ 8,557	\$ 8,843	\$ 8,858	\$ 8,857	\$ 8,931	\$ 9,739	\$ 9,516	\$ 8,254	\$ 9,448	\$ 9,035
Intergov	\$ 18,502	\$ 18,359	\$ 19,345	\$ 216,568	\$ 927,488	\$ 173,541	\$ 103,947	\$ 20,572	\$ 20,073	\$ 20,321
Parking Lot	\$ 4,098	\$ 4,645	\$ 9,530	\$ 13,624	\$ 14,841	\$ 28,312	\$ 14,363	\$ 3,483	\$ 15,437	\$ 13,000
Misc/Transfers	\$ 6,573	\$ 488	\$ 33,706	\$ 504	\$ 57,266	\$ 2,512	\$ 2,944	\$ 5,439	\$ 14,178	\$ 4,250
	\$ 178,024	\$ 186,533	\$ 239,909	\$ 394,638	\$ 1,160,166	\$ 375,255	\$ 288,448	\$ 184,511	\$ 245,278	\$ 196,278

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

STREETS

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
005-308-80-00-00	Beginning Fund Balance	82,775	80,698	107,493	107,824
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				
	Street's BFB sub-total	109,970	107,893	134,688	135,019
Taxes					
005-313-11-00-00	Sales & Use Tax	97,625	88,132	126,375	91,203
005-316-41-00-00	Utility Tax-Electric 50%-001	35,904	33,909	34,254	34,269
005-316-43-00-00	Utility Tax-Nat Gas 50%-001	13,991	14,484	15,659	14,200
005-316-47-00-00	Utility Tax-Phone 50%-001	10,160	10,237	9,854	10,000
	Total Taxes	157,679	146,762	186,142	149,672
Business Licenses/Permits					
005-321-60-00-00	Golf Cart Registration	-	-	-	-
005-321-99-00-00	Business Licenses 25%	8,051	8,254	8,113	8,100
005-322-14-00-00	Street Excavation-Paved	200	200	400	200
005-322-14-01-00	Street Excavation-Unpaved	315	180	135	135
005-322-40-00-00	Right-of-Way Permit	950	1,200	800	600
	Total Licenses and Permits	9,516	9,834	9,448	9,035
State Grants					
005-331-40-00-00	Cares Act Grant		1,641		
005-334-03-81-01	State St. Sidewalk - TIB Grant	82,453			
	Total State Grants	82,453	1,641	-	-
State Entitlements, Impact					
005-336-00-71-00	Multimodal Transportation	1,301	1,309	1,297	1,300
005-336-00-87-00	Motor Vehicle Fuel Tax	19,818	17,684	18,402	19,021
005-341-80-00-00	DE Engineering Fees	375			
	Total State Entitle Impact Pmts	21,494	18,992	19,698	20,321
Miscellaneous Revenues					
005-345-80-00-00	Planning & Development Fees			375	
005-361-11-00-00	Investment Interest	1,304	856	305	300
005-361-11-02-00	Reinvested Interest	612	425	80	150
005-362-30-00-00	Parking Lot Fees - 50% - 210	14,363	3,483	15,437	13,000
005-369-10-00-00	Proceeds from Sale of Suplus			167	
005-369-91-00-00	Miscellaneous Revenue	1,029	679	1,073	300
	Total Misc. Revenues	17,307	5,610	17,269	13,750
Non Revenues					
005-382-82-00-00	DE Engineering Fees		1,672	12,721	3,500
	Total Non Revemues		1,672	12,721	3,500
005-397-00-00-00	Operating Transfers In				
	Total Street Revenue	288,448	184,511	245,278	196,278
TOTAL STREET FUND		398,418	292,404	379,967	331,297

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.

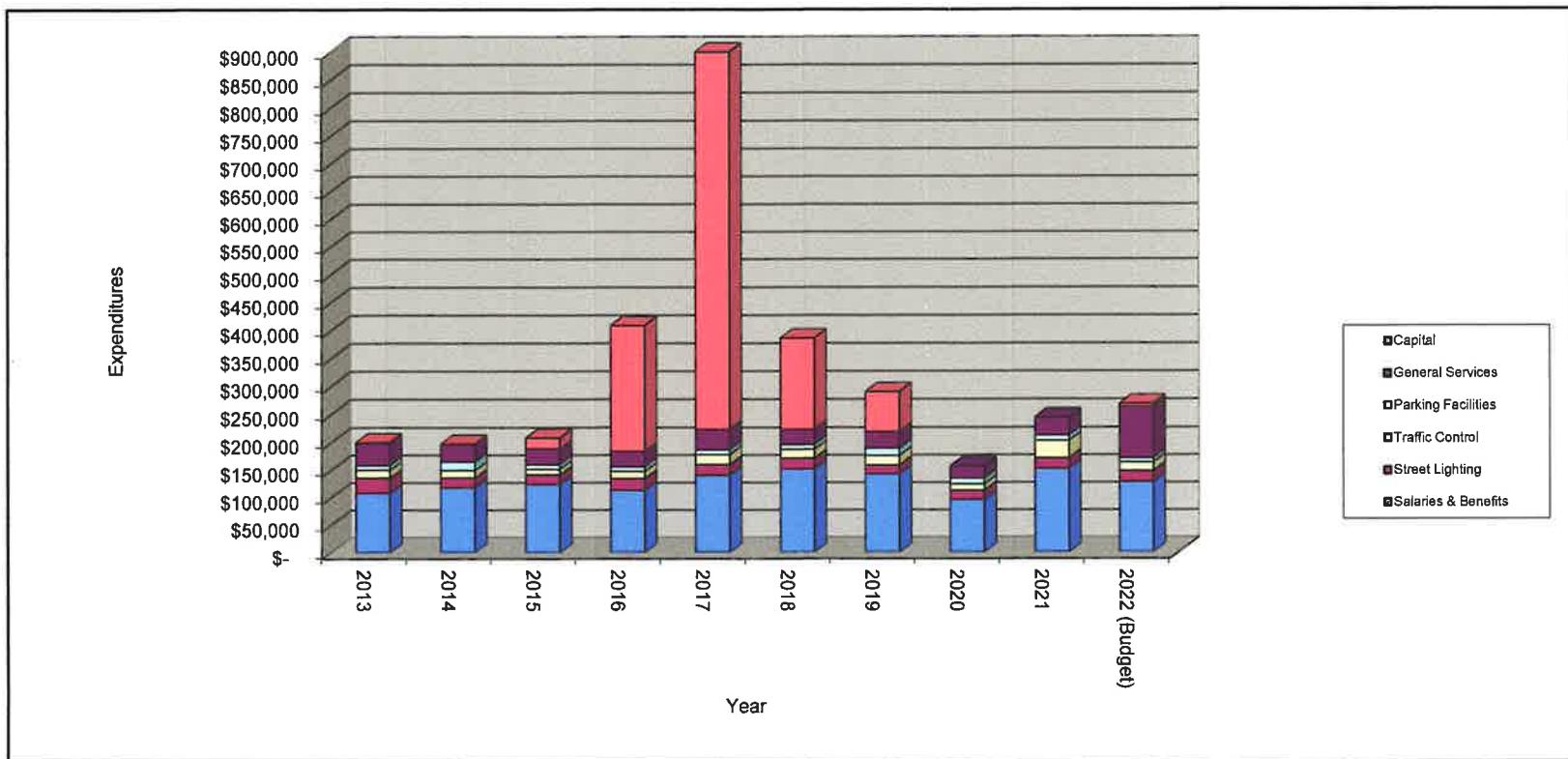
Performance Goals:

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 2022 Budget

Fund 005 Street Fund Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Salaries & Benefits	\$ 108,682	\$ 118,533	\$ 124,763	\$ 113,766	\$ 140,860	\$ 152,185	\$ 142,915	\$ 96,485	\$ 152,799	\$ 128,689
Street Lighting	\$ 27,790	\$ 18,098	\$ 17,577	\$ 21,465	\$ 19,859	\$ 19,792	\$ 16,418	\$ 16,842	\$ 19,315	\$ 20,000
Traffic Control	\$ 14,222	\$ 13,519	\$ 9,875	\$ 13,052	\$ 17,755	\$ 15,897	\$ 17,219	\$ 11,362	\$ 31,503	\$ 15,500
Parking Facilities	\$ 8,331	\$ 15,644	\$ 8,316	\$ 8,374	\$ 8,558	\$ 8,737	\$ 13,412	\$ 10,520	\$ 9,411	\$ 7,600
General Services	\$ 40,738	\$ 31,442	\$ 28,817	\$ 28,072	\$ 37,348	\$ 27,586	\$ 29,826	\$ 22,506	\$ 31,920	\$ 92,245
Capital	\$ 1,025	\$ 651	\$ 19,473	\$ 224,674	\$ 942,651	\$ 162,493	\$ 70,775	\$	\$	\$ 5,000
	\$ 200,788	\$ 197,887	\$ 208,821	\$ 409,401	\$ 1,167,030	\$ 386,690	\$ 290,565	\$ 157,716	\$ 244,948	\$ 269,034

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

STREETS

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
005-542-30-10-01	Street Salaries & Wages	92,127	58,917	92,627	72,011
005-542-30-10-02	Overtime/Other Earnings	5,708	2,414	5,119	4,000
005-542-30-21-00	Benefits	45,079	35,154	55,052	52,678
	Total Wages & Benefits	142,915	96,485	152,799	128,689
Roadway Maintenance					
005-542-30-41-00	Professional Services				-
005-542-30-41-01	Audit Fees	1,850		791	
005-542-30-48-00	Repair & Maintenance	-	-	-	-
	Total Roadway Maintenance	1,850	-	791	-
Street Lighting					
005-542-63-47-00	Public Utility Services	16,418	16,842	19,315	20,000
	Total Street Lighting	16,418	16,842	19,315	20,000
Traffic Control Devices					
005-542-64-35-00	Small Tools & Equipment	6,145	538	293	3,500
005-542-64-48-03	System Repair & Maintenance	8,337	8,512	9,597	9,000
005-542-64-48-04	Signage Repair & Maintenance	2,737	2,312	21,613	3,000
	Total Traffic Control Devices	17,219	11,362	31,503	15,500
Road and Street General					
005-542-65-31-00	Office & Operating Supplies		100		600
005-542-65-48-00	Repair & Maintenance	12,193	5,883	7,025	7,000
005-542-65-48-01	Software Maintenance				
005-542-65-49-03	Rentals/Leases	1,220	261	2,386	
005-543-10-41-00	Professional Services	1,366	5,909	894	5,000
005-543-10-42-02	Postage		45		
005-543-10-46-00	Insurance	5,800	5,909	5,704	6,745
005-543-10-48-00	Repair & Maintenance	9,198	2,449	6,555	65,000
005-543-10-48-02	Vehicle Repair & Maintenance	3,886	2,188	3,399	4,000
005-543-50-48-04	Refuse Disposal	7,727	8,397	8,452	8,000
	Total Road/Street General	41,389	31,140	34,415	96,345
Nonexpenditures					
005-582-80-41-00	DE Engineering Fees		1,886	6,124	3,500
Total Nonexpenditures		1,886	6,124	3,500	
Capital Expenditures					
005-594-43-64-00	Machinery/Equipment			-	5,000
	Total Capital Expenditures	-	-	-	5,000
Traffic And Pedestrian					
005-595-65-61-01	State Street Sidewalk TIB	70,775			-
	Total Traffic & Pedestrian	70,775	-	-	-
TOTAL STREET FUND		290,565	157,716	244,948	269,034

Town of La Conner 2022 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.

2022 Objectives and/or Special Projects:

For the year 2022, Hotel/Motel revenue is anticipated to total \$132,300. Of this amount, the following required uses exist:

50,200 Operating Transfer Out to Fund 003 for Public Restrooms
12,000 Operating Transfer Out to Fund 001 for Advertising

The distribution for 2022 is as follows:

<u>Department Expenditure Budget 2017-2022</u>						
Expenditure Category	2017	2018	2019	2020	2021	2022
Chamber of Commerce	\$49,000	\$74,000	\$60,000	\$70,000	47,500	\$80,000
Tulip Festival	2,500	3,000	2,500	2,500	1,000	2,500
Skagit Co Historical Museum	1,000	1,721	1550	1750	1,000	2,000
La Conner Arts Commission	250	0	0	0	0	1,000
La Conner Quilt Museum	1,000	0	0	0	0	1,700
Love La Conner Sculpture	0	0	0	0	0	21,800
Museum of Northwest Art	1,000	1,000	3,000	4,000	1,000	5,000
Skagit Artist's Together	250	300	500	500	0	1,000
Visitor's Guide	0	20,000	0	0	0	0
Interactive History Experience	0	0	0	0	1,500	0
Lincoln Theater	250	500	350	500	0	0
La Conner Live	0	2,500	4,500	8,500	0	6,000
Skagit Community Band	250	0	500	0	0	0
Professional Services	200	200	250	250	250	250
Advertising	0	0	0	0	0	12,000
Audit Fees	300	0	0	0	0	0
Public Restroom Supplies	14,000		0	0	0	0
Operating Transfer Out	53,000	58,000	93,353	103,623	63,000	50,200
Total Budget	\$123,000	\$161,221	\$166,503	\$191,623	\$115,250	\$183,450
Actual Expenditures	\$122,559	\$141,162	\$125,443	\$77,316	\$93,621	

**TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES**

HOTEL MOTEL

ACCOUNT NUMBER	DESCRIPTION	2019	2020	2021	2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET
123-308-80-00-00	Beginning Fund Balance	91,674	116,623	142,638	224,180
123-313-31-00-00	Hotel Motel Lodging	74,532	51,371	87,468	66,150
123-313-32-00-00	Hotel Motel Stadium	75,029	51,414	87,532	66,150
	Total Hotel Motel	149,561	102,785	175,000	132,300
Interest & Other Earnings					
123-361-11-00-00	Investment Interest	555	364	130	100
123-361-11-02-00	Reinvested Interest	260	181	34	50
123-369-91-00-00	Miscellaneous Revenue				
Total Revenue	Total Interest & Other Earnings	815	545	163	150
		150,376	103,330	175,163	132,450
TOTAL HOTEL MOTEL FUND		242,050	219,953	317,801	356,630

2022 LINE ITEM BUDGET - EXPENDITURES HOTEL MOTEL

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
123-514-23-41-01	Audit Fees	287		158	
123-571-10-41-01	Professional Services		154		250
123-573-90-30-01	Chamber of Commerce	59,397	27,228	40,462	80,000
123-573-90-30-02	Tulip Festival	2,500	2,500	1,000	2,500
123-573-90-30-03	Historical Museum	1,409			2,000
123-573-90-30-04	Museum of NW Art	3,000		1,000	5,000
123-573-90-30-05	La Conner Quilt Museum				1,700
123-573-90-30-06	Skagit Artist's Together	500			1,000
123-573-90-30-07	LC Arts Commission				1,000
123-573-90-30-09	Lincoln Theatre	350			
123-573-90-30-10	La Conner Live	4,500			6,000
123-573-90-30-12	Skagit Community Band	500			
123-573-90-30-14	Town Advertising				12,000
123-573-90-30-15	Love La Conner Sculpture/Ad				21,800
Total Hotel Motel Exp.		72,443	29,883	42,621	133,250
Debt Service					
123-597-00-00-00	Operating Transfer Out	53,000	47,433	51,000	50,200
Total Debt Service		53,000	47,433	51,000	50,200
TOTAL HOTEL MOTEL FUND		125,443	77,316	93,621	183,450

123-573-90-30-14 Misc. Town Advertising
123-597-00-00-00 Transfer 50,200 to 003-Public Restrooms

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

2014 LTGO FIRE TRUCK BOND FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
	Beginning Fund Balance	41,623	54,653	63,019	85,443
212-311-10-00-00	Special Purpose Sales Tax/Fire	48,299	43,538	62,589	45,501
212-313-15-00-00	Investment Interest	950	624	222	250
212-361-11-00-00	Reinvested Interest	442	309	58	100
212-361-11-02-00	Operating Transfer In				
	Total 2014 Fr. Trk. Revenues	49,691	44,471	62,869	45,851
TOTAL 2014 FIRE TRUCK FUND		91,314	99,124	125,888	131,294

2017 LTGO FIRE HALL BOND FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
	Beginning Fund Balance	21,354	20,468	15,753	25,837
214-313-11-00-00	Sales and Use Tax	37,987	34,293	49,174	36,750
214-361-11-00-00	Investement Interest	119	78	28	50
214-361-11-02-00	Reinvestement Interest	56	39	7	25
214-369-91-00-00	Miscellaneous		270		
214-391-10-00-00	Loan Proceeds		75		
214-397-00-00-00	Operating Transfer In				
	Total Fire Hall Revenues	38,236	34,680	49,209	36,825
TOTAL 2017 FIRE HALL FUND		59,590	55,148	64,962	62,662

FLOOD CONTROL

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
	Beginning Fund Balance	87,097	132,867	177,341	163,366
303-361-11-00-00	Investment Interest	411	270	96	100
303-361-11-02-00	Reinvested Interest	193	134	25	25
303-369-91-00-00	Miscellaneous Revenue				
303-397-00-00-00	Operating Transfers In	50,000	50,000		
	Total Flood Control Revenues	50,603	50,403	121	125
TOTAL FLOOD CONTROL FUND		137,701	183,271	177,462	163,491

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

2014 LTGO BOND - FIRE TRUCK

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
212-591-22-70-00	Principal Payment	30,000	30,000	35,000	35,000
212-592-22-80-00	Interest Payment	6,390	5,805	5,145	4,289
212-592-22-81-00	Other Debt and Svc Charges	300	300	300	500
TOTAL 2014 LTGO BOND		36,690	36,105	40,445	39,789

2017 FIRE HALL BOND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
214-591-22-70-00	Principal Payment	22,212	22,623	23,080	23,585
214-592-22-80-00	Interest Payment	16,913	16,772	16,045	15,540
214-592-22-81-00	Other Debt/Service Chgs.				500
Total 2018 FIRE HALL BOND		39,125	39,395	39,125	39,625

FLOOD CONTROL

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
303-514-23-41-01	Audit Fees	369		158	
303-531-30-41-00	Prof Services - Flood Control	4,477	5,930	13,938	
303-597-00-00-00	Transfer Out	-			-
TOTAL FLOOD CONTROL		4,846	5,930	14,096	-

Town of La Conner 2022 Budget

Real Estate Excise Tax

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

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

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

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

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

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

Spending the Second Quarter Percent -- REET 2

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

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

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

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

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
2022 LINE ITEM BUDGET - REVENUES

ACCOUNT	DESCRIPTION	<u>REET 1</u>			
		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
	Beginning Fund Balance	118,020	145,937	98,999	150,812
304-318-34-00-00	REET 1 Taxes	27,520	52,562	51,821	20,000
304-361-11-00-00	Investment Interest	510	335	119	150
304-361-11-02-00	Reinvested Interest	239	166	31	25
304-369-91-00-00	Miscellaneous Revenue				
	Total REET 1 Revenue	28,270	53,063	51,971	20,175
TOTAL REET 1 FUND		146,290	198,999	150,971	170,987

ACCOUNT	DESCRIPTION	<u>REET 2</u>			
		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
	Beginning Fund Balance	129,895	157,851	96,292	148,113
305-318-35-00-00	REET 2 Taxes	27,520	52,562	51,821	20,000
305-361-11-00-00	Investment Interest	536	352	125	150
305-361-11-02-00	Reinvested Interest	252	175	33	25
305-369-91-00-00	Miscellaneous Revenue				
	Total REET 2 Revenue	28,308	53,088	51,979	20,175
TOTAL REET 2 FUND		158,203	210,939	148,271	168,288

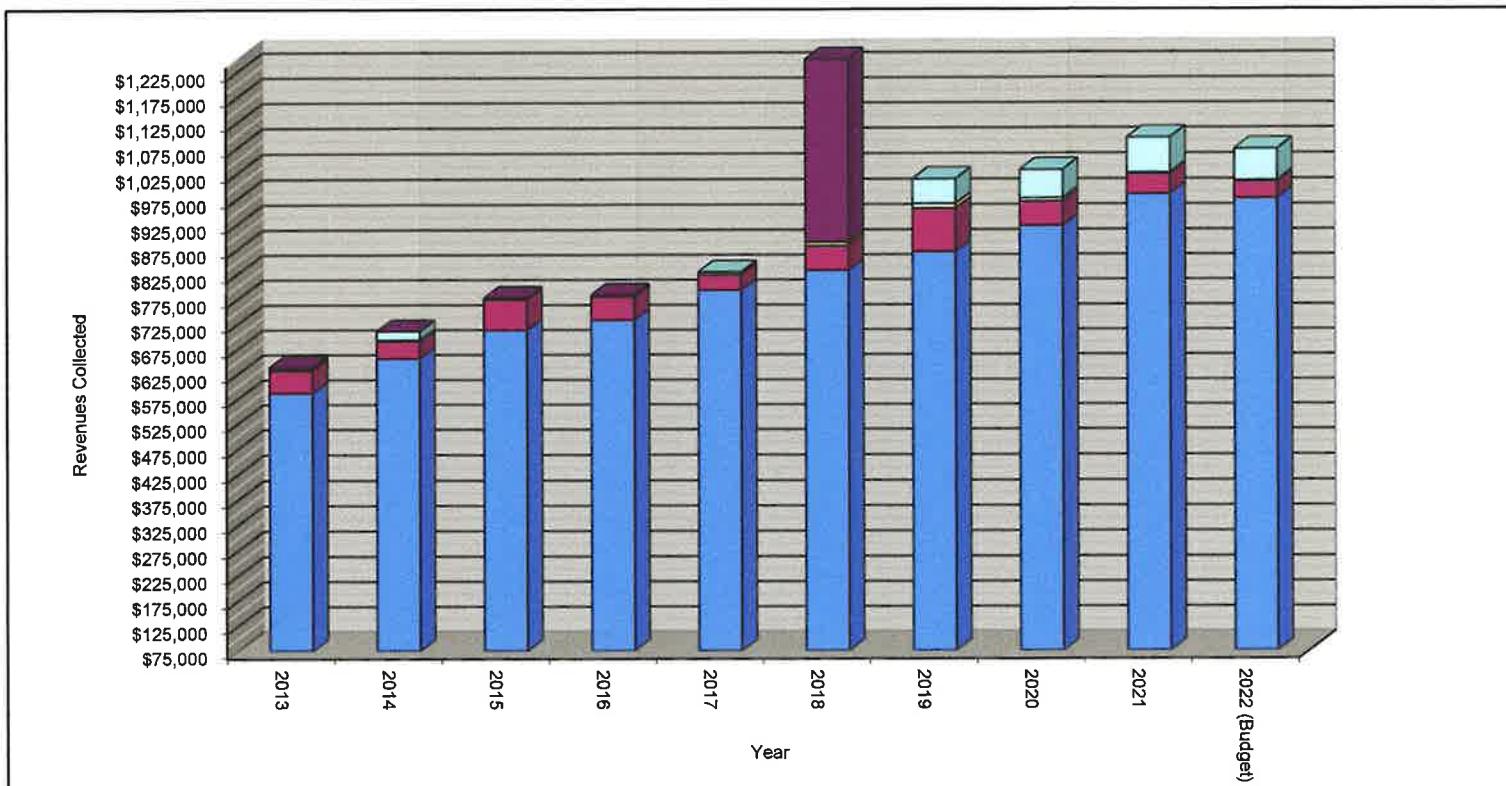
TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

ACCOUNT	DESCRIPTION	<u>REET 1</u>			
		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
304-514-23-41-01	Audit Fees	369		158	-
304-597-00-00-00	Operating Transfer Out	-	100,000		
Total REET 1 FUND		369	100,000	158	-

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

ACCOUNT	DESCRIPTION	<u>REET 2</u>			
		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
305-514-23-41-01	Audit Fees			158	-
305-597-00-00-00	Operating Transfer Out	-	114,647	-	
Total REET 2 FUND		-	114,647	158	-

Town of La Conner 2022 Budget
Fund 401 - Water Fund Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Water Sales	\$ 587,086	\$ 655,793	\$ 712,853	\$ 733,290	\$ 793,071	\$ 832,359	\$ 869,546	\$ 921,273	\$ 983,565	\$ 975,000
Extra Svcs	\$ 45,218	\$ 35,224	\$ 61,440	\$ 46,805	\$ 30,291	\$ 49,481	\$ 86,133	\$ 48,317	\$ 40,109	\$ 33,375
Interest	\$ 2,226	\$ 2,014	\$ 2,333	\$ 1,873	\$ 4,754	\$ 6,680	\$ 9,201	\$ 6,152	\$ 1,846	\$ 1,500
Misc-LC Shar	\$ 4,151	\$ 17,749	\$ 1,188	\$ 1,898	\$ 974	\$ 1,261	\$ 48,472	\$ 55,514	\$ 68,492	\$ 61,455
Transfer/Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000				
	638,681	710,781	777,815	783,866	829,091	1,889,780	1,013,353	1,031,256	1,094,012	1,071,330

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

WATER

ACCOUNT NUMBER	DESCRIPTION	2019	2020	2021	2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET
401-308-00-00-00	Beginning Fund Balance	639,147	420,730	589,298	747,009
401-308-80-01-00	Water RCE Fees Collected	64,477	70,537	81,647	83,667
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
	Water BFB sub-total	771,861	559,504	739,182	898,913
Charges for Goods &					
401-331-00-00-00	Cares Act Grant		357.6		
401-343-40-01-00	Water Sales	869,546	921,273	983,565	975,000
401-343-40-01-01	Water Meter	34,641	20,108	3,760	5,000
401-343-40-01-02	LC Whty Wtr Main Shared Costs	47,025	52,817	55,149	57,255
401-343-40-02-00	Extra Services	45,432	16,727	33,771	25,000
401-343-40-02-03	Water Meter RCE's	6,060	11,110	2,020	3,000
401-343-40-03-00	Utility Billing Penalties	636	371	183	375
401-343-80-00-00	DE Agreements	375			
	Total Charges for Goods/Svcs.	1,003,715	1,022,764	1,078,448	1,065,630
Miscellaneous Revenue					
401-345-80-00-00	Planning & Development Fees			375	
401-361-11-00-00	Investment Interest	6,263	4,111	1,463	1,000
401-361-11-02-00	Reinvested Interest	2,938	2,042	383	500
401-369-10-00-00	Procees From Sale of Surplus		167		
401-369-91-00-00	Miscellaneous Revenue	437	201	223	300
401-391-10-00-00	2018 Water Main-Phase 1				
	Total Miscellaneous Revenue	9,638	6,520	2,444	1,800
Non Revenues					
401-382-10-00-00	Hydrant Meter Deposit		300	400	400
401-382-80-00-00	DE Engineering Fees		1,672	12,721	3,500
	Total Non Revenues		1,972	13,121	3,900
	Total Water Revenue	1,013,353	1,031,256	1,094,012	1,071,330
	TOTAL WATER FUND	1,785,213	1,590,760	1,833,193	1,970,243

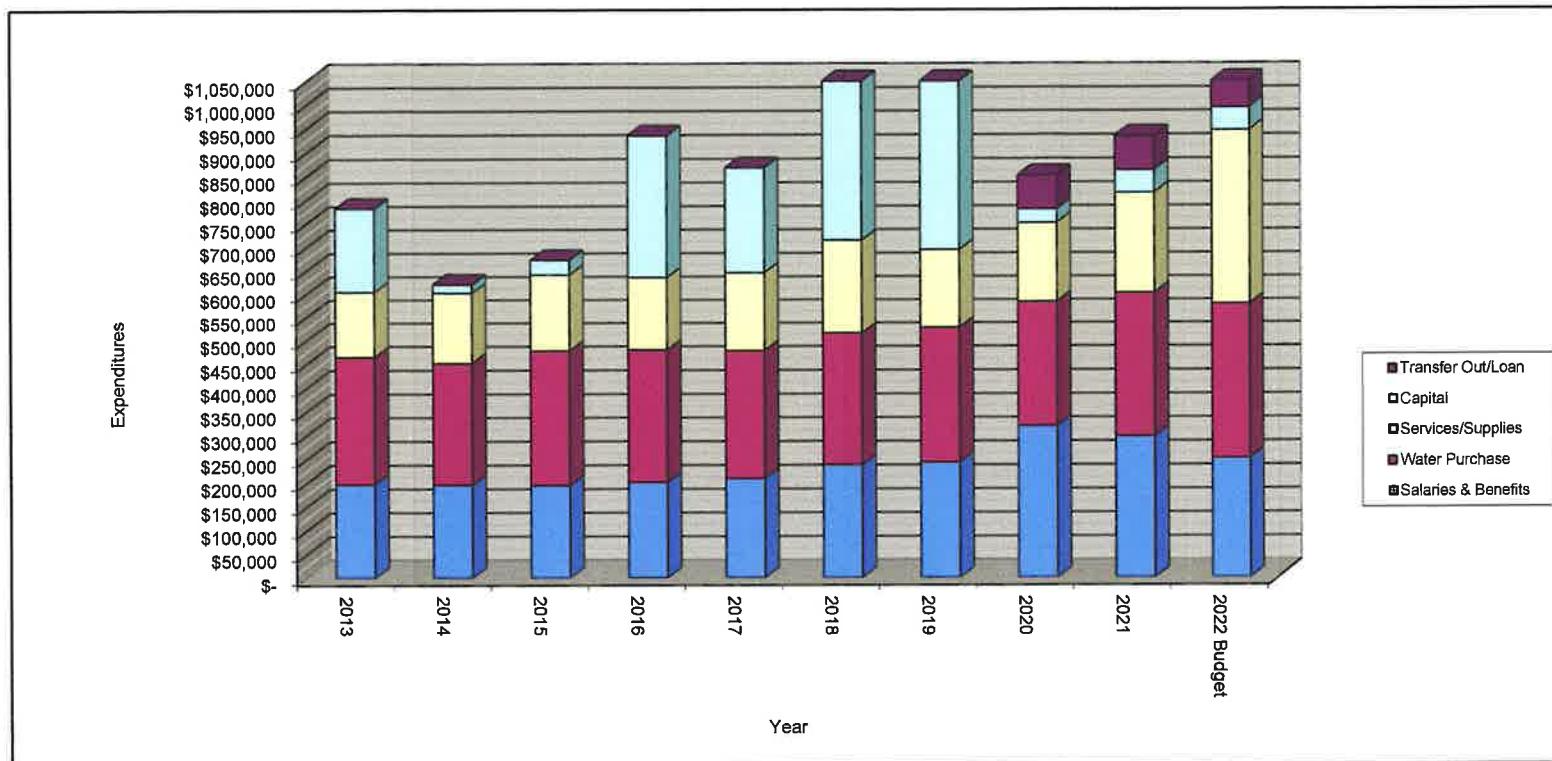
Fund Objective:

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

Performance Goals:

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

Town of La Conner 2022 Budget
Fund 401 - Water Fund Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Budget
Salaries & Benefits	\$ 197,030	\$ 196,044	\$ 194,759	\$ 201,390	\$ 209,065	\$ 237,693	\$ 242,734	\$ 319,050	\$ 297,041	\$ 251,189
Water Purchase	\$ 268,161	\$ 256,072	\$ 283,267	\$ 278,353	\$ 268,914	\$ 277,406	\$ 284,408	\$ 263,943	\$ 304,773	\$ 327,071
Services/Supplies	\$ 139,648	\$ 150,281	\$ 163,357	\$ 155,753	\$ 167,157	\$ 199,363	\$ 167,234	\$ 168,077	\$ 213,087	\$ 368,210
Capital	\$ 177,955	\$ 18,026	\$ 31,418	\$ 300,135	\$ 223,019	\$ 948,023	\$ 459,068	\$ 28,992	\$ 47,870	\$ 47,500
Transfer Out/Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,820	\$ 72,459	\$ 71,516	\$ 71,509	\$ 71,408
	\$ 782,794	\$ 620,422	\$ 672,801	\$ 935,630	\$ 868,155	\$ 1,680,304	\$ 1,225,902	\$ 851,578	\$ 934,280	\$ 1,065,377

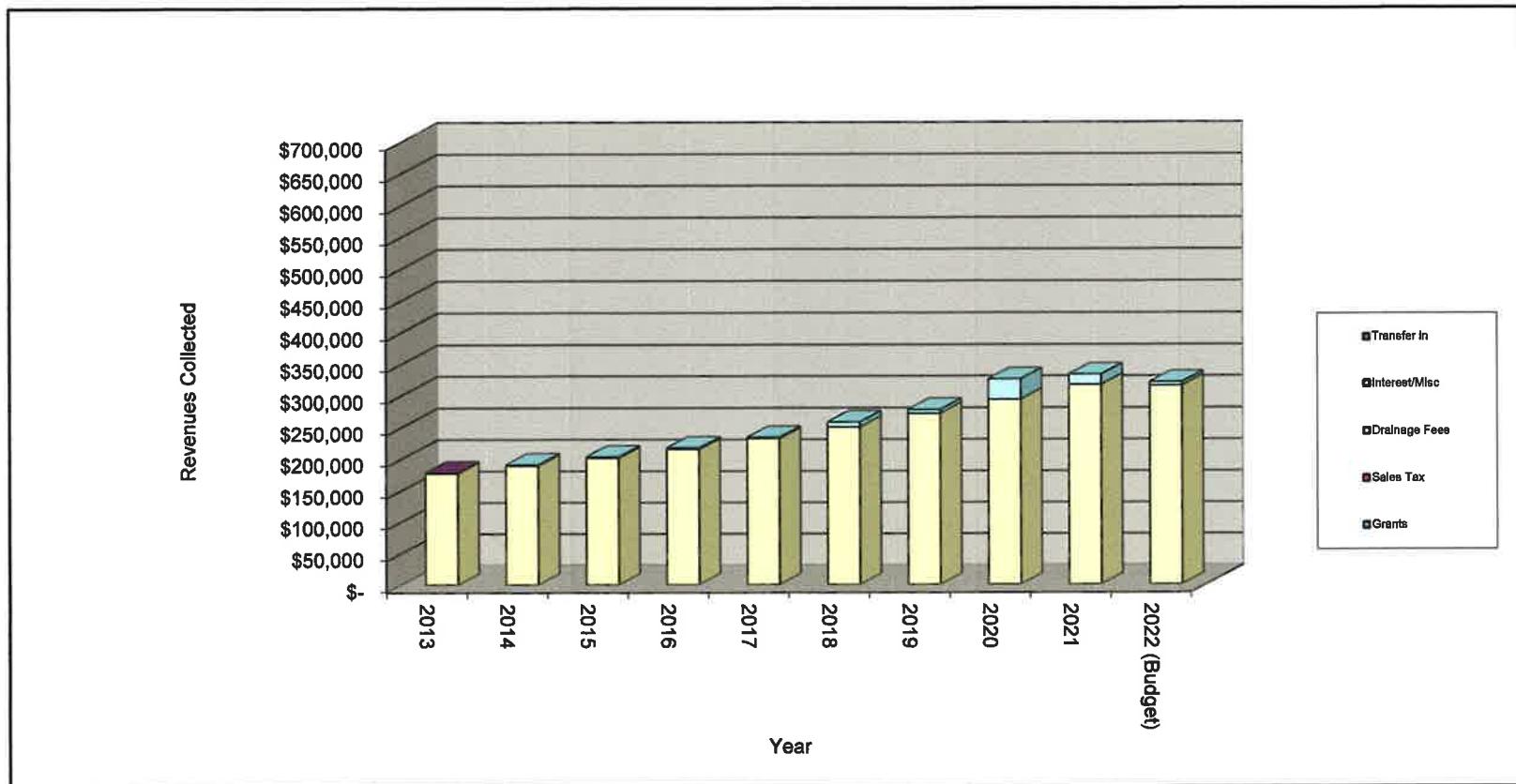
TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

WATER

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
401-534-80-10-01	Water Salaries & Wages	156,587	204,363	181,581	156,689
401-534-80-10-02	Overtime/Other Earnings	3,919	3,361	9,789	10,500
401-534-80-21-00	Benefits	82,228	111,325	105,672	84,000
	Total Wages	242,734	319,050	297,041	251,189
Operations & Supplies					
401-534-80-31-00	Office & Operating Supplies	1,189	1,277	2,059	3,000
401-534-80-32-00	Fuel	9,323	9,193	11,355	10,000
401-534-80-33-00	Purchase of Wholesale Water	284,408	263,943	304,773	327,070
401-534-80-35-00	Small Tools & Equipment	7,802	6,484	5,557	6,500
401-534-80-41-00	Professional Services	7,726	7,594	7,322	108,000
401-534-80-41-01	Audit Fees	3,256		1,392	
401-534-80-41-02	DE Engineer Fees	11,548			
401-534-80-42-00	Communications	7,871	7,813	8,536	8,500
401-534-80-42-02	Postage	1,576	2,151	928	1,700
401-534-80-44-00	Advertising	211	105		250
401-534-80-45-00	Rents & Leases			9,544	9,400
401-534-80-46-00	Insurance	13,433	13,577	13,999	14,953
401-534-80-47-00	Public Utility Services	5,093	5,586	6,268	6,000
401-534-80-48-00	Repair & Maintenance	40,602	38,474	53,154	60,000
401-534-80-48-01	Software Maintenance	2,500	2,451	2,864	3,507
401-534-80-48-02	Vehicle Repair & Maintenance	3,635	3,105	1,767	5,500
401-534-80-48-03	System Repair & Maintenance	5,611	19,873	30,528	75,000
401-534-80-49-00	Dues & Subscriptions	3,018	1,851	2,214	3,000
401-534-80-49-02	Training & Meetings	1,533	927	2,294	2,500
401-534-80-50-00	Excise Taxes	41,306	45,166	46,682	46,500
401-534-90-30-00	Computer Hardware/Software				
401-534-90-00-00	Miscellaneous Other				
	Total Operations & Supplies	451,641	429,570	511,235	691,380
Nonexpenditures					
401-582-10-00-00	Hydrant Meter Dep Ref		200	500	400
401-582-80-41-02	DE Engineer Fees		2,249	6,124	3,500
	Total Nonexpenditures		2,449	6,624	3,900
Debt/Interest					
401-591-34-70-00	Water Main Phs. 1 Principal	38,000	38,000	39,000	40,000
401-592-34-80-00	Water Main Phs. 1 Interest	34,460	33,516	32,509	31,408
	Total Debt/Interest	72,460	71,516	71,509	71,408
Capital Expenditures					
401-594-15-00-00	Expenditure/Capital Loss/Damage	0	0	0	0
401-594-34-64-02	Capital Projects	1,706	28,992	47,870	47,500
401-594-34-64-04	2018 Water Main-Phase 1	457,362			
401-594-34-64-03	Financial Software	0	0	0	0
	Total Capital Expenditures	459,068	28,992	47,870	47,500
401-597-55-00-00	Transfer to Public Art Fund	0	0	0	0
	Total WATER FUND	1,225,902	851,578	934,280	1,065,377

401-534-80-41-00 100K Water System Upgrade
 401-534-80-45-00 Public Works Port Lease
 401-534-80-48-00 35K Meter Replacements
 401-534-80-48-03 40K on Call Contractor

Town of La Conner 2022 Budget
Fund 403 - Storm Drainage Fund Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Fees	\$ 176,968	\$ 189,078	\$ 200,955	\$ 214,672	\$ 231,813	\$ 250,336	\$ 271,802	\$ 293,358	\$ 316,620	\$ 315,000
Interest/Misc	\$ 1,027	\$ 1,577	\$ 1,954	\$ 2,332	\$ 2,167	\$ 7,777	\$ 5,811	\$ 32,009	\$ 16,107	\$ 5,350
DOE Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 177,995	\$ 190,654	\$ 202,909	\$ 217,004	\$ 233,980	\$ 258,113	\$ 277,613	\$ 325,367	\$ 332,726	\$ 320,350

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

STORM DRAIN

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
403-308-00-00-00	Beginning Fund Balance	477,005	616,878	232,650	387,778
403-308-80-01-00	Storm System Development Fee	3,200	4,003	9,938	10,313
403-308-80-02-00	Slope Stabilization	29,500	29,500	29,500	29,500
	Storm Drain BFB sub-total	509,705	650,381	272,087	427,591
Charges for Goods/Svcs.					
403-343-80-00-00	DE Engineering Fees	375			
403-343-83-00-00	Storm Drainage Fees	271,802	293,358	316,620	315,000
403-343-83-10-00	Drainage Plan	195	325	1,170	200
403-343-83-11-00	Storm System Development	803	5,935	1,050	1,000
	Total Charges for Goods &	273,174.90	299,617.28	318,839.95	316,200
Investment Interest					
403-345-80-00-00	Planning & Development Fees			375	
403-361-11-00-00	Investment Interest	2,684	1,762	627	500
403-361-11-02-00	Reinvested Interest	1,259	875	164	150
403-369-10-00-00	Proceeds from Sale of Surplus		167		
403-369-91-00-00	Miscellaneous Revenue	495	25		-
403-382-80-00-01	Reimbursement		3,166		
	Total Miscellaneous Revenue	4,438	5,995	\$1,165.99	650
Non Revenues					
403-382-80-00-00	DE Engineering Fees		19,754	12,721	3,500
Total Non Revenues			19,754	12,721	3,500
403-397-00-00-00	Operating Transfer In				-
Total Revenue	Total Storm Drain Revenue	277,613	325,367	332,726	320,350
TOTAL DRAINAGE		787,318	975,748	604,814	747,941

Fund Objectives:

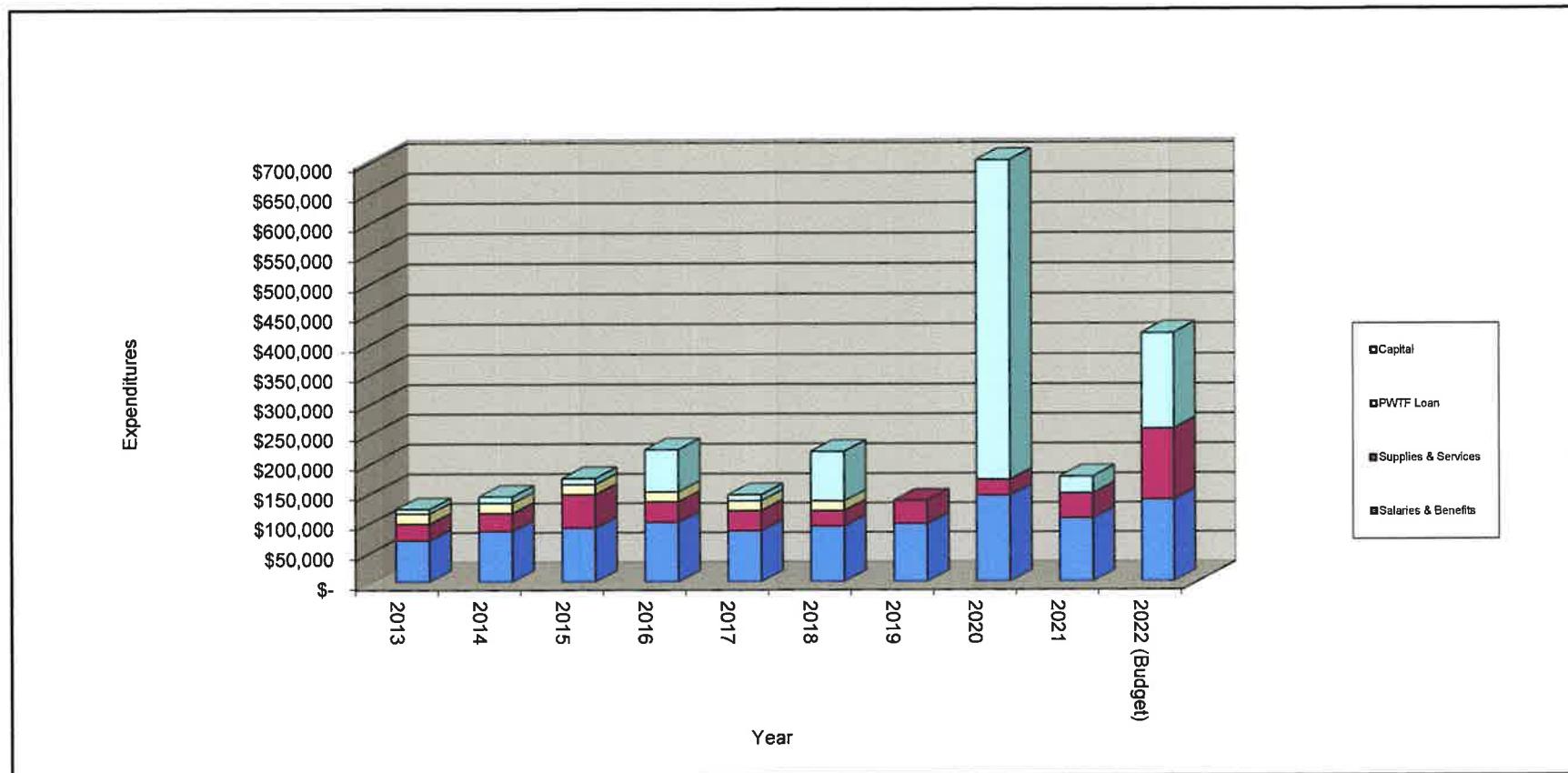
To account for expenditures related to the drainage of water in the Town of La Conner. This fund activities are associated with the design, construction and maintenance of the storm drain system. This fund is overseen by the Public Works Department.

Performance Goals:

Upgrade and maintain the current system.

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

Town of La Conner 2022 Budget
Fund 403 - Storm Drainage Fund Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Salaries & Benefits	\$ 69,834	\$ 85,174	\$ 90,752	\$ 100,361	\$ 86,006	\$ 93,514	\$ 97,490	\$ 145,630	\$ 106,500	\$ 138,076
Supplies & Services	\$ 27,915	\$ 30,675	\$ 57,232	\$ 35,056	\$ 34,058	\$ 26,289	\$ 39,530	\$ 26,876	\$ 42,544	\$ 119,297
PWTF Loan	\$ 17,390	\$ 17,226	\$ 17,007	\$ 16,898	\$ 16,734	\$ 16,570				
Capital	\$ 7,702	\$ 11,207	\$ 9,968	\$ 70,781	\$ 10,363	\$ 83,302		\$ 531,088	\$ 28,180	\$ 159,500
Operating Transfer Out	\$ 40,000	\$ -	\$ -	\$ -						
	\$ 122,842	\$ 144,282	\$ 174,960	\$ 223,095	\$ 147,161	\$ 219,675	\$ 137,020	\$ 703,594	\$ 177,224	\$ 416,873

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

STORM DRAIN

ACCOUNT NUMBER	DESCRIPTION	2019	2020	2021	2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET
403-538-38-10-01	Drainage Salaries & Wages	61,711	90,196	62,481	84,876
403-538-38-10-02	Overtime/Other Earnings	2,988	553	6,269	6,200
403-538-38-21-00	Benefits	32,791	54,882	37,751	47,000
	Total Wages & Benefits	97,490	145,630	106,500	138,076
Operations & Supplies					
403-538-38-31-00	Office & Operating Supplies	237	157	110	500
403-538-38-35-00	Small Tools & Equipment	4,812	924	3,355	4,000
403-538-38-41-00	Professional Services	15,216	1,166	1,726	4,000
403-538-38-41-01	Audit Fees	1,479		633	
403-538-38-41-04	Engineering Fees			473	25,000
403-538-38-42-02	Postage	1,576	2,100	897	1,500
403-538-38-45-00	Rents & Leases			7,158	7,050
403-538-38-46-00	Insurance	3,168	3,318	3,150	4,690
403-538-38-47-00	Public Utility Service	2,066	2,467	3,516	3,800
403-538-38-48-00	Repair & Maintenance	1,995	529	3,291	41,500
403-538-38-48-01	Software Maintenance	1,508	1,582	2,237	3,507
403-538-38-48-03	System Repair & Maint.	3,418	4,383	4,303	15,000
403-538-38-49-02	Training & Meetings				250
403-538-80-50-00	Excise Taxes	4,054	4,906	5,571	5,000
	Total Operations & Supplies	39,530	21,532	36,420	115,797
	Total Storm Drain Expenditures	137,020	167,162	142,920	253,873
Nonexpenditures					
403-582-38-41-02	DE Engineering Fees		5,344	6,124	3,500
Total Nonexpenditures			5,344	6,124	3,500
Capital Expenditures					
403-594-38-64-02	Capital Projects				159,500
403-594-38-64-04	Financial Software		-	1,371	-
403-594-38-64-05	Caledonia Pump Station		531,088	26,808	
	Total Capital Expenditures		-	531,088	28,179
					159,500
403-597-00-00-00	Operating Transfer Out	-	-	-	-
403-597-55-00-00	Transfer to Public Art	-	-	-	-
Total Transfers					-
TOTAL DRAINAGE		137,020	703,594	177,224	416,873

403-531-38-41-00 Storm Drain/Water Plan Update
 403-531-38-45-00 Public Works Port Lease
 403-531-38-48-00 10K Center St. Pump Repairs, 25K On call Contractor
 403-594-38-64-02 6th Street Pump

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.

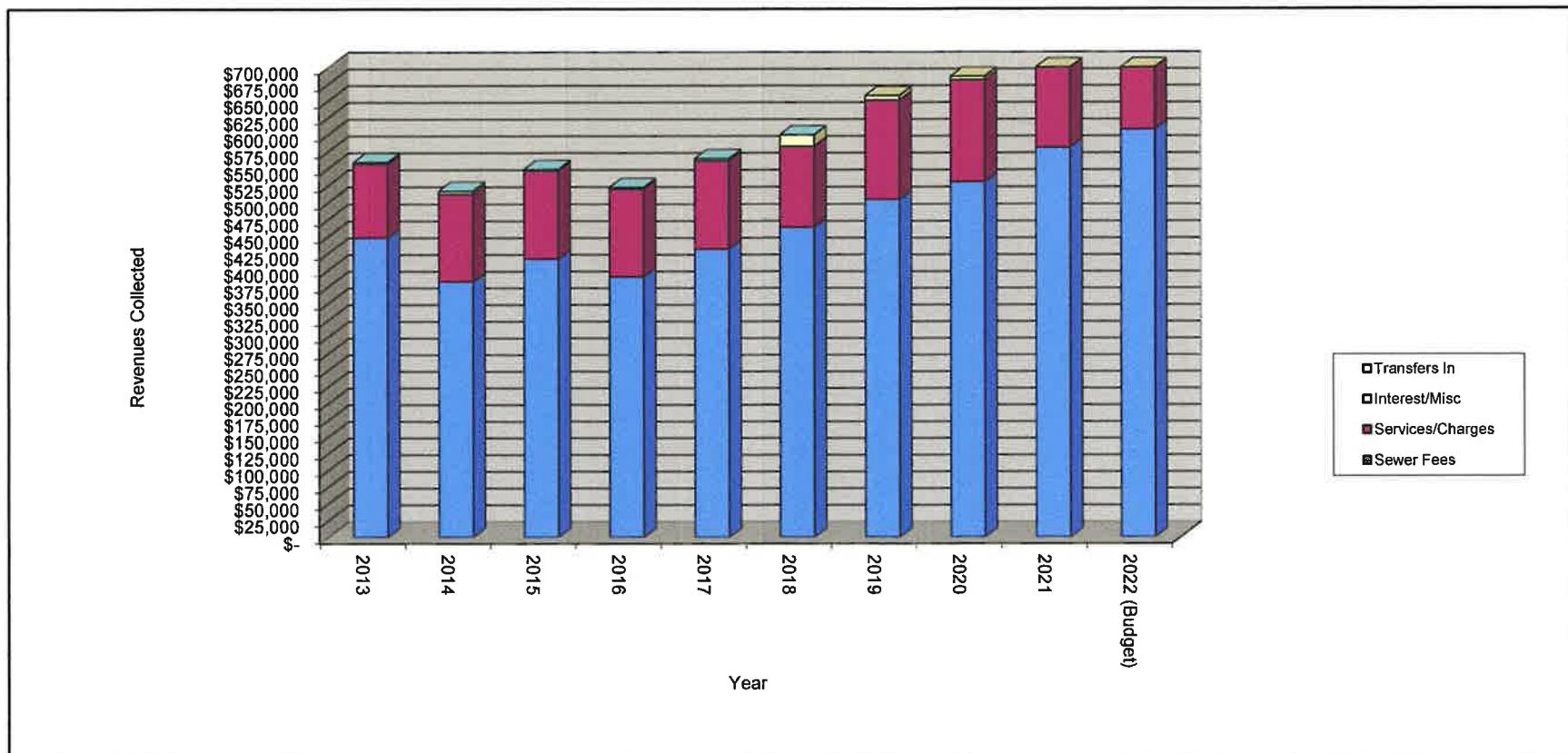
TOWN OF LA CONNER

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 2022 Budget
Fund 409 - Sewer Fund Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Sewer Fees	\$ 448,168	\$ 382,825	\$ 416,915	\$ 390,059	\$ 431,539	\$ 463,843	\$ 504,966	\$ 530,435	\$ 580,854	\$ 607,780
Services/Charges	\$ 108,658	\$ 130,175	\$ 130,425	\$ 130,275	\$ 130,075	\$ 119,167	\$ 146,322	\$ 151,128	\$ 119,642	\$ 131,550
Interest/Misc	\$ 2,458	\$ 3,925	\$ 1,409	\$ 1,899	\$ 2,871	\$ 16,756	\$ 6,638	\$ 4,787	\$ 14,135	\$ 4,800
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 559,284	\$ 516,925	\$ 548,749	\$ 522,233	\$ 564,484	\$ 599,766	\$ 657,926	\$ 686,350	\$ 714,631	\$ 744,130

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES
SEWER - FUND 409

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
409-308-00-00-00	Beginning Fund Balance	16,981	17,258	35,660	156,149
409-308-80-01-00	Sewer RCE Fees Collected	82,493	93,373	94,038	94,038
409-308-80-02-00	Sewer Plant	296,577	362,932	402,035	402,035
409-308-80-03-00	Sewer Pipe	30,463	32,772	33,005	33,005
409-308-80-04-00	Sewer Plant - Tribe	76,123	134,092	135,047	135,047
409-308-80-05-00	Sewer Pipe - Tribe	1,254	1,266	1,273	1,274
	Sewer BFB sub-total	503,892	641,693	701,059	821,549
Charges for Goods/Svcs.					
409-331-00-00-00	Cares Act Grant		697.12		
409-343-50-00-00	Side Sewer Permit	250	375	300	1,500
409-343-50-01-00	Sewer Service Charges	375,964	382,385	423,044	445,120
409-343-50-01-01	Tribe Sewer Charges	129,003	148,050	157,810	162,660
409-343-50-02-00	Compost Treatment Charges	140,833	130,000	119,167	130,000
409-343-50-04-00	Side Sewer RCE'S	4,864	19,456		
409-343-50-03-00	Tribal Fair Share Adj.				
409-343-50-05-00	Side Sewer - Capping			100	50
409-345-80-00-00	Planning & Development Fees			375	
409-345-80-00-01	DE Engineering Fees	375		12,721	
	Total Charges for	651,289	680,963	713,516	739,330
Miscellaneous Revenue					
409-361-11-00-00	Investment Interest	3,782	2,482	884	600
409-361-11-02-00	Reinvested Interest	1,774	1,233	231	200
409-369-91-00-00	Miscellaneous Revenue	1,081			500
	Total Misc,Revenue	6,638	3,715	1,115	1,300
Non Revenues					
409-382-80-00-00	DE Engineering Fees		1,672		3,500
	Total Non Revenues				3,500
	Total Sewer Revenue	657,926	686,350	714,631	744,130
TOTAL SEWER FUND					
		1,161,818	1,328,042	1,415,690	1,565,679

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

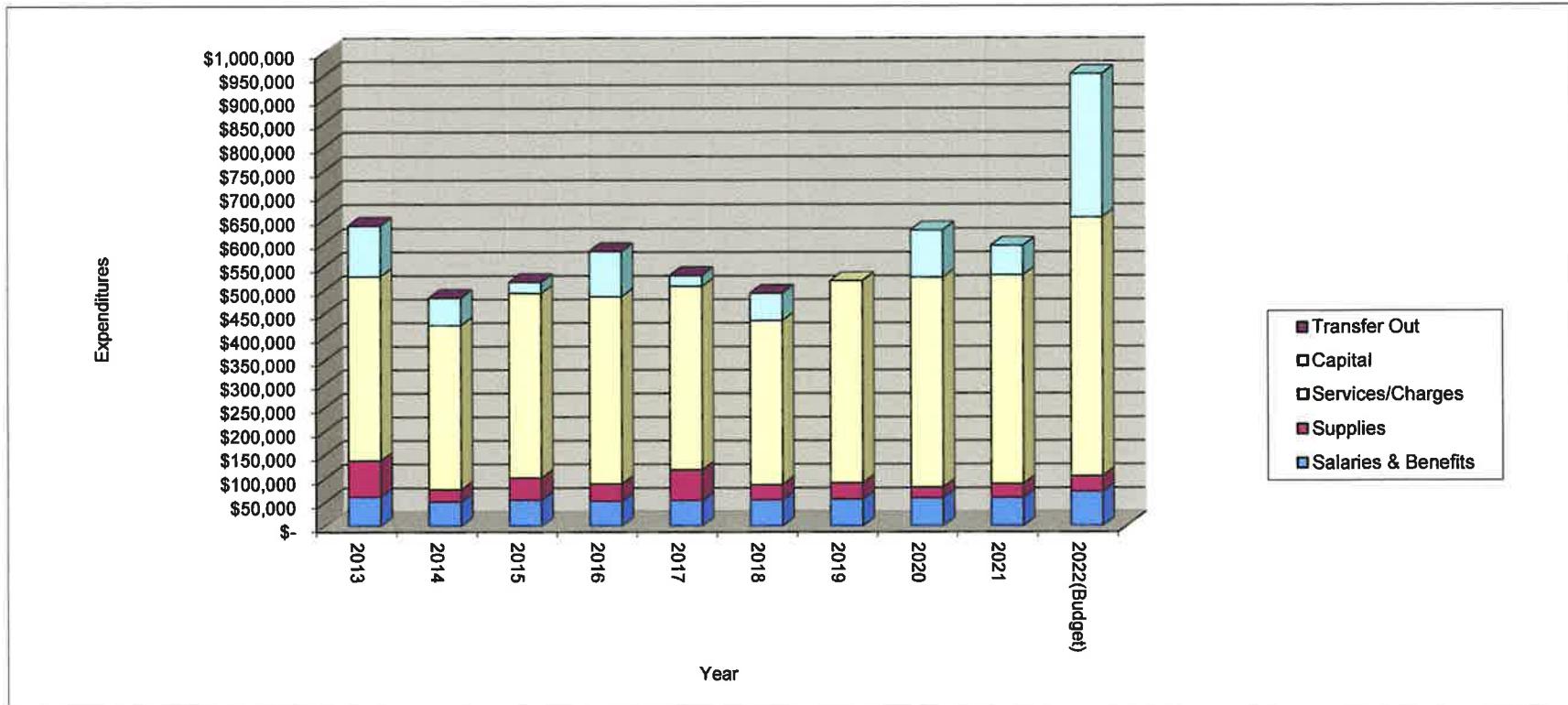
Fund/Department Objectives:

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 2022 Budget
Fund 409 - Sewer Fund Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022(Budget)
Salaries & Benefits	\$ 61,934	\$ 51,818	\$ 55,440	\$ 52,785	\$ 54,307	\$ 55,545	\$ 56,867	\$ 59,484	\$ 60,047	\$ 72,997
Supplies	\$ 76,349	\$ 25,692	\$ 46,750	\$ 36,699	\$ 64,730	\$ 32,025	\$ 34,695	\$ 22,765	\$ 29,520	\$ 32,500
Services/Charges	\$ 390,919	\$ 348,060	\$ 392,034	\$ 397,162	\$ 389,566	\$ 347,898	\$ 428,679	\$ 445,151	\$ 442,547	\$ 548,424
Capital	\$ 107,321	\$ 58,296	\$ 22,894	\$ 95,635	\$ 22,453	\$ 58,335	\$ 99,583	\$ 62,028	\$ 300,000	
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 636,523	\$ 483,867	\$ 517,118	\$ 582,281	\$ 531,056	\$ 493,803	\$ 520,242	\$ 626,984	\$ 594,141	\$ 953,921

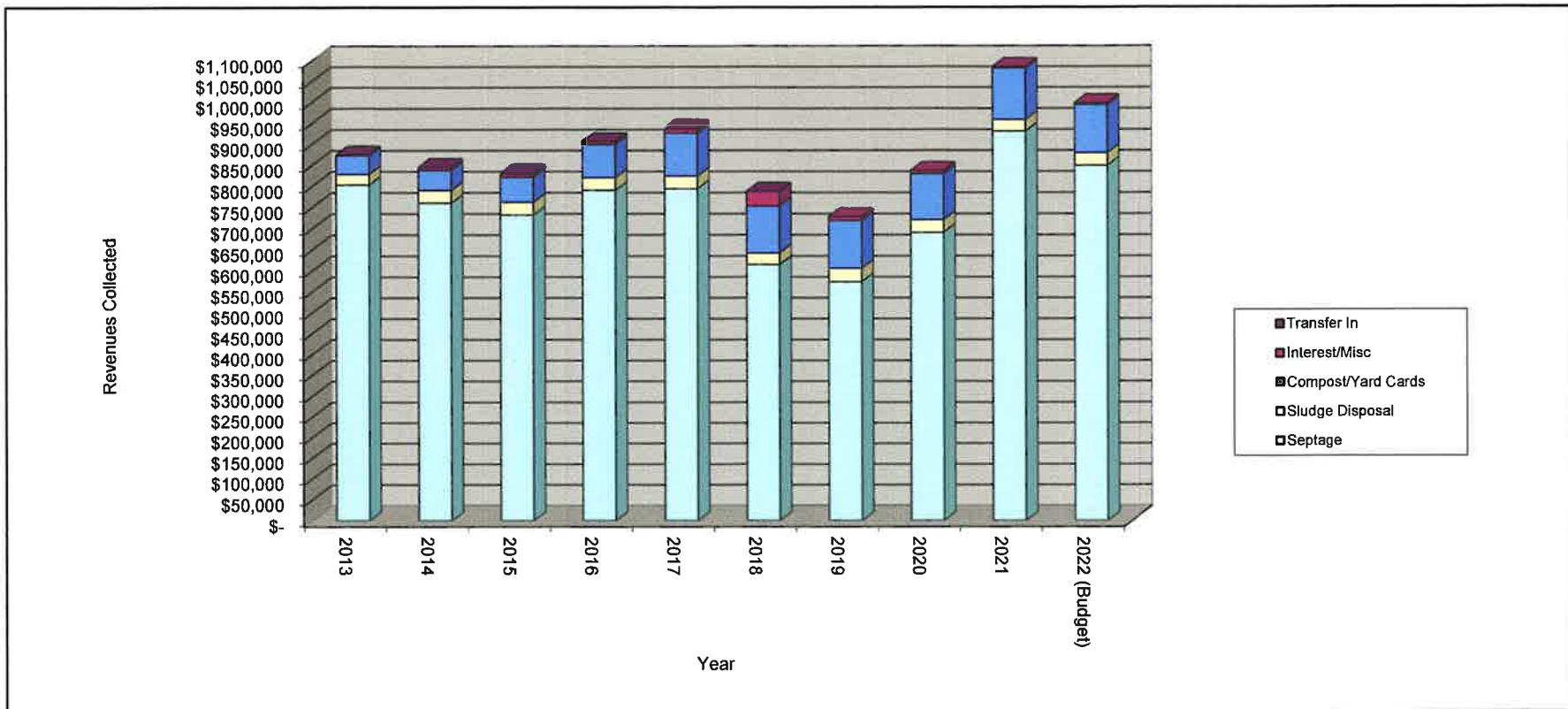
TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
409-535-80-10-01	Sewer Salaries & Wages	36,792	38,536	38,968	44,534
409-535-80-21-00	Benefits	20,075	20,948	21,079	28,463
	Total Wages & Benefits	56,867	59,484	60,047	72,997
Operations & Supplies					
409-535-80-31-00	Office & Operating Supplies	2,114	4,499	5,799	7,500
409-535-80-31-02	Lab Supplies	22,353	12,883	17,208	15,500
409-535-80-31-05	U.V.	5,989	381	5,615	7,000
409-535-80-32-00	Fuel				500
409-535-80-41-00	Professional Services		9,002	1,341	10,000
409-535-80-41-03	Plant Operator	182,618	187,206	191,050	202,980
409-535-80-41-04	Engineering	2,458	13,356	11,468	10,000
409-535-80-41-06	Audit Fees	4,216		1,803	
409-535-80-42-00	Communications	3,014	2,901	3,034	3,100
409-535-80-42-02	Postage	1,576	2,101	897	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	13,210	13,449	15,059	15,437
409-535-80-47-00	Public Utility Services	63,586	61,510	68,618	68,000
409-535-80-47-01	Swinomish Tribe Fair Share Adj.	18,097	1,204	6,637	15,000
409-535-80-47-02	Sludge Disposal	30,000	30,000	30,000	30,000
409-535-80-48-00	Software Maintenance	2,500	2,451	2,864	3,507
409-535-80-48-01	Plant Repair & Maintenance	66,564	82,161	38,687	70,000
409-535-80-48-03	Pipe Repair & Maintenance	22,933	19,974	21,074	75,000
409-535-80-48-05	Materials/Testing	11,866	11,860	31,909	28,000
409-535-80-49-00	Dues & Subscriptions		263	1,106	1,200
409-535-80-50-00	Excise Taxes	10,118	10,468	11,772	11,200
409-535-80-51-00	Intergovernmental Permits				500
	Total Operations & Supplies	463,375	465,667	465,942	577,424
	Total Sewer Expenditures	520,242	525,151	525,989	650,421
Nonexpenditures					
409-582-80-41-08	DE Engineering Fees		2,249	6,124	3,500
	Total Nonexpenditures		2,249	6,124	3,500
Capital Expenditures					
409-594-35-62-00	Building Improvements	-	-	-	-
409-594-35-62-01	Sewer Plant Improvements	-	99,583	9,977	150,000
409-594-35-62-02	Collection Rehab/Pipe			52,050	100,000
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	-	-	-	-
	Total Capital Expenditures	-	99,583	62,028	300,000
409-597-55-00-00	Transfer to Public Art Fund	-	-	-	-
	Total SEWER FUND	520,242	626,984	594,141	953,921

409-594-35-62-01 100K Upgrade Engineering Report, 50K Driveway Work
 409-594-35-62-02 I&I
 409-594-35-64-00 Misc. Compliance Needs

Town of La Conner 2022 Budget
Fund 412 - Compost Fund Revenue Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Septage Receivables	\$ 804,262	\$ 761,305	\$ 733,100	\$ 791,403	\$ 794,836	\$ 615,355	\$ 573,973	\$ 691,318	\$ 931,533	\$ 850,000
Sludge Disposal	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 27,500	\$ 32,500	\$ 30,000	\$ 27,500	\$ 30,000
Compost/Yard Cards	\$ 44,466	\$ 47,576	\$ 59,495	\$ 78,611	\$ 102,090	\$ 111,000	\$ 112,913	\$ 108,958	\$ 122,891	\$ 114,000
Tax/Interest/Misc	\$ 1,918	\$ 7,028	\$ 7,593	\$ 6,945	\$ 9,322	\$ 34,806	\$ 9,130	\$ 7,245	\$ 3,450	\$ 4,310
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 875,646	\$ 845,909	\$ 830,188	\$ 906,959	\$ 936,248	\$ 788,661	\$ 728,516	\$ 837,521	\$ 1,085,374	\$ 998,310

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - REVENUES

COMPOST - FUND 412

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
412-308-000-000-00	Beginning Fund Balance	621,706	328,396	251,117	678,805
	Compost BFB sub-total	621,706	328,396	251,117	678,805
Sewer Compost Services					
412-316-40-00-00	Compost Sales Tax	2,052	2,007	2,498	2,010
412-343-50-02-00	Septage Receivables	573,973	691,318	931,533	850,000
412-343-50-03-00	Sludge Disposal Receipts	32,500	30,000	27,500	30,000
412-343-50-04-00	Yard Waste Punchcards	68,029	64,921	65,791	60,000
412-343-50-04-01	Compost Punchcards	44,884	44,037	57,100	54,000
	Total Sewer Compost Services	721,438	832,283	1,084,422	996,010
Miscellaneous Revenue					
412-361-11-00-00	Investment Interest	3,229	2,119	754	600
412-361-11-02-00	Reinvested Interest	1,515	1,053	197	200
412-367-11-00-00	PSE Solar Program	2,218	1,668		1,500
412-369-10-00-00	Proceeds from Sales of Surplus			398	
412-369-91-00-00	Miscellaneous Revenue	117			
412-395-20-00-00	Capital Loss Compensation Asset				
	Total Miscellaneous Revenue	7,078	5,238	952	2,300
	Total Compost Revenue	728,516	837,521	1,085,374	998,310
TOTAL COMPOST		1,350,222	1,165,917	1,336,490	1,677,115

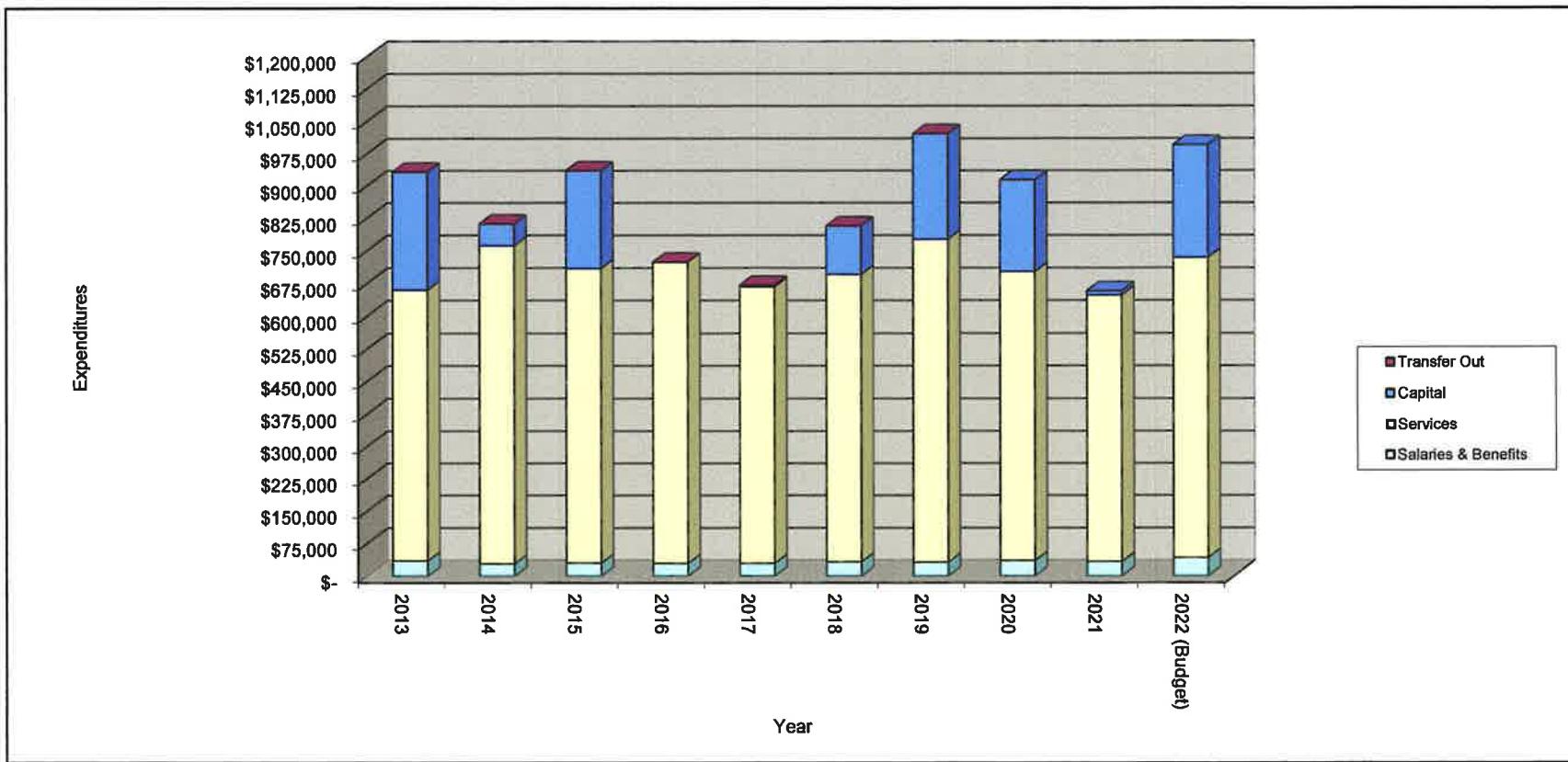
Department Objective:

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 2022 Budget
Fund 412 - Compost Fund Expenditure Summary



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Budget)
Salaries & Benefits	\$ 35,196	\$ 28,381	\$ 29,925	\$ 29,270	\$ 29,305	\$ 32,755	\$ 31,773	\$ 35,653	\$ 33,386	\$ 42,092
Services	\$ 624,778	\$ 733,746	\$ 680,165	\$ 695,158	\$ 638,051	\$ 663,544	\$ 745,034	\$ 667,174	\$ 615,060	\$ 692,913
Capital	\$ 273,203	\$ 50,240	\$ 226,094	\$ -	\$ 3,683	\$ 111,363	\$ 245,119	\$ 211,575	\$ 9,240	\$ 261,000
Transfer Out	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 933,377	\$ 812,367	\$ 936,184	\$ 724,429	\$ 671,040	\$ 807,663	\$ 1,021,925	\$ 914,402	\$ 657,686	\$ 996,005

TOWN OF LA CONNER
2022 LINE ITEM BUDGET - EXPENDITURES

COMPOST FUND

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
412-554-90-10-01	Compost Salaries & Wages	20,673	22,968	21,877	25,788
412-554-90-21-01	Benefits	11,099	12,685	11,509	16,304
	Total Wages & Benefits	31,773	35,653	33,386	42,092
Operations & Supplies					
412-554-90-32-00	Fuel	11,931	15,988	22,070	22,000
412-554-90-41-00	Professional Services	3,339	511	344	2,000
412-554-90-41-01	Audit Fees	5,398		2,310	
412-554-90-41-05	Compost Operator	170,833	175,104	178,606	189,858
412-554-90-41-07	Pile Grinding	131,029	102,384	88,303	120,000
412-554-90-44-40	Advertising		582	225	500
412-554-90-45-00	Rents & leases	20,858	21,523		1,000
412-554-90-46-00	Insurance	2,846	2,990	4,818	6,048
412-554-90-47-00	Sewer Service Charge	130,000	130,000	130,000	130,000
412-554-90-47-01	Waste Disposal			21	500
412-554-90-48-01	Building Repair & Maintenance		177	454	45,000
412-554-90-48-03	Software Maintenance	1,508	1,582	2,237	3,507
412-554-90-48-05	Compost Testing/Materials	24,976	41,996	30,540	35,000
412-554-90-48-06	Compost Machinery/Equip	120,772	101,330	57,107	50,000
412-554-90-49-00	Dues & Subscriptions	250		263	300
412-554-90-53-00	Compost Sales Tax	3,345	2,084	4,008	4,200
412-554-90-53-01	Excise Taxes	8,702	12,298	17,796	17,000
412-554-99-54-00	Utility business tax	109,247	58,625	75,958	66,000
	Total Operations & Supplies	745,034	667,174	615,059	692,913
	Total Compost Expenditures	776,806	702,827	648,446	735,005
Capital Expenditures					
412-594-35-62-00	Building Improvements			9,240	50,000
412-594-35-62-05	Site Improvements	145,038			
412-594-35-63-00	Compost Efficiency Improvement				
412-594-35-64-00	Machinery/Equip-Compost	100,081	211,575		211,000
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				
	Total Capital Expenditures	245,119	211,575	9,240	261,000
Total Compost Fund		1,021,925	914,402	657,686	996,005
412-594-35-62-00	Share of Driveway Work				
412-594-35-64-00	New Frontloader				

Town of La Conner Budget and Financial Policies

1.0 Purpose of Budget and Financial Policies

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

2.0 General Financial Philosophy

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

3.0 Operating Budget Policies

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

4.0 Fund Balance Policy

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

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

5.0 Revenue and Expenditure Policies

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

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

6.0 One-Time Revenues

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

7.0 Enterprise Fund Policies

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

8.0 Cash Management and Investment Policies

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

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

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

9.0 Accounting, Financial Reporting, and Auditing Policies

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

f. The Town will enact the following internal controls:

- Segregation of Duties – No employee should control any one transaction from beginning to end. Accounts payable will be reviewed, initialed, and signed by two employees other than the employee preparing the checks. Payroll checks will not be signed by the employee processing payroll.
- It is the goal of the Town that all invoices presented for payment will be initialed by department heads.
- All checks for accounts payable and payroll will be available for 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.