



TOWN OF FRIDAY HARBOR
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Mayor's 2017 Preliminary Budget Message

It is my great pleasure to present the Citizens and Council of the Town of Friday Harbor with my proposed budget for year 2017. I am now entering my eighth year as Mayor of the Town and I am proud of the work we have accomplished on so many levels. The Town continues to look better each year, and with the recent completion of the Spring Street Landing project and the re-opening of Downriggers, the waterfront is absolutely beautiful and once again feels complete. The maturation of the Farmer's Market has made every Saturday a highlight. Brickworks continues to amaze with the variety of events it hosts on a weekly basis. Three major construction projects were completed in 2016 including the Spring Street Water, Sewer and Storm Sewer replacement and Phase One of both the Tucker Avenue reconstruction and the Water Transmission Pipeline projects. By all indications, our business community has benefited from another robust tourist season. I think I speak for all of us when I say we are looking forward to and deserve a quiet and pristine autumn on San Juan Island.

When considering a Budget message, it is best to start with the core issues. As a result of careful, fiscally conservative management over the last several decades we continue to be solvent and secure. Kelle Wilson, Finance Director and elected Treasurer, maintains our long history of appropriately managing reserves and upholding watchful stewardship. Our revenues continue to grow as a result of increased construction and a strong sales tax base. We have seen a steady growth in our Hotel-Motel tax thanks to the efforts of the San Juan Islands Visitors Bureau and our overnight guests.

While revenues are strong, we still must find more jobs and affordable housing in Friday Harbor. Jobs that provide year-round employment will give our citizens a more stable income stream. Increasing the housing pool will allow us to keep our employees living in Town where they work. Unfortunately, the recent boom in the economy has made housing not only more expensive but more scarce. The Town is participating in the San Juan County Affordable Housing Workgroup which is focusing attention on increasing the stock of residential units without undue delay. I have directed the Town Administrator to create a new ordinance for the Town that will provide various financial and regulatory incentives that will encourage

construction while ensuring rents stay affordable for low to middle income workers. I will bring these new laws forward in early 2017 and I ask the Council to give them consideration as we seek solutions to our housing issues.

On the expenditure side of the equation, we have continued to focus on repairing our infrastructure and our core utility services. With the completion of the Spring Street utility project, the Tucker Avenue Phase One reconstruction and the Trout Lake to Town Waterline replacement, we have addressed some of our community's biggest, long term needs. A special thanks is due the Washington State Transportation Improvement Board, whose funds have been instrumental in the redevelopment of Town, and will also convert all street lights in town to energy efficient LED. The grant-funded Tucker project has addressed two safety issues on that heavily trafficked street. First, we now have bike lanes and "sharrows" to help protect riders, and second, we have created a walkable route that takes pedestrians off the shoulder of the road and onto proper, safe sidewalks. We have invested into our parks system this last year as well. A brand new surface for tennis and Pickleball has been well received at Cahail Park. The hard work of the Town's Art Commission resulted in an amazing mural in Sunken Park called "Witness the Beauty". Well done!

We have much on our horizon as well, as detailed in our proposed 2017 Budget. We will start construction in February on the Spring Street pocket park which will create an oasis in the downtown core and add a sense of place. Seating, art work, and plantings will make this a signature venue for the Town. This is the first major step in implementing the Sunshine Alley plan. The Town recently won an American Planning Association award for the Plan and it is exciting to begin construction. With the assistance of Sandy Strehlou, Town Historical Preservation Coordinator, the Town will be continuing our historical story boards which tell the important history of our community. Park Street will receive new sidewalks and an extension of the storm sewer lines. Tucker Avenue will have Phase Two built from Harbor Street to University Street. The Transmission Waterline project also moves to Phase Two to build the line from the Trout Lake dam to the Water Treatment facility.

As we enter 2017 I continue to be filled with hope and excitement for our community. I am deeply moved and proud of the efforts we make as a community to find solutions we can all rally around, especially during this time of national discord and unrest. We have made many improvements over the last several years and the look and feel of the Town is greatly improved. I have asked for the funding to continue on our spectacular flower basket program as well as our banner program. I have asked that we continue to contribute towards our Fourth of July Fireworks display in cooperation with the San Juan Island Chamber of Commerce and local sponsors. I have asked that we increase our contribution to the San Juan Islands Economic Development Council so they may realize their goal of Trades Training and Education.

I would like to sincerely thank our partners in the community that make Friday Harbor such a wonderful place. Our continuing partnership with San Juan County has led to Interlocal contracts and infrastructure funding that is helping to build Tucker Avenue and the Connector Road on Turn Point/Pear Point. The Chamber of Commerce under Director Becki Day is another organization that we value and we are proud to continue our financial support of the Visitor Information Center and the 4th of July programs. We also want to thank the above-mentioned Economic Development Council for their ongoing efforts to bring jobs to Friday Harbor. Last but not least, we need to thank the Visitors Bureau for their great work in promoting the Town and all of the San Juan Islands.

Thank you to all of the Town employees who have dedicated themselves to providing the highest quality services to the Citizens, Businesses and Ratepayers in our community. None of this would have been possible without your commitment and hard work.

Carrie Lacher, Mayor
Town of Friday Harbor

2017 BUDGET

TOTALS

PRELIMINARY

2017 FUND #	FUND NAME	BEGINNING BALANCE	ESTIMATED REVENUES	APPROPRIATED EXPENDITURES	ENDING BALANCE
001	CURRENT	600,000.00	2,136,460.00	2,431,817.00	304,643.00
002	CURRENT CAPITAL RESERVE	708,300.00	409,050.00	630,500.00	486,850.00
125	SPECIAL REVENUE FUND	1,148,000.00	316,140.00	671,640.00	792,500.00
130	LANDFILL CLOSURE	187,000.00	300.00	47,450.00	139,850.00
315	CAPITAL PROJECTS	1,790,000.00	101,100.00	325,000.00	1,566,100.00
410	WATER	275,000.00	1,918,485.00	2,128,120.00	65,365.00
415	WATER CAPITAL RESERVE	3,545,000.00	3,719,950.00	3,304,500.00	3,960,450.00
416	WATER BOND REDEMPTION	47,000.00	50.00	-	47,050.00
417	WATER BOND RESERVE	-	-	-	-
420	SEWER	300,000.00	2,151,250.00	2,385,405.00	65,845.00
421	SEWER BOND REDEMPTION	121,000.00	661,710.00	661,950.00	120,760.00
422	SEWER BOND RESERVE	180,000.00	-	-	180,000.00
425	SEWER CAPITAL RESERVE	1,784,500.00	1,062,450.00	892,500.00	1,954,450.00
430	REFUSE	190,000.00	943,135.00	1,038,720.00	94,415.00
435	REFUSE CAPITAL RESERVE	233,500.00	6,700.00	-	240,200.00
440	STREET	215,000.00	936,000.00	1,096,610.00	54,390.00
445	STREET CAPITAL RESERVE	249,000.00	2,130,200.00	2,175,500.00	203,700.00
450	STORM WATER	114,000.00	497,710.00	517,410.00	94,300.00
451	STORM WATER BOND REDEMPTION	36,800.00	60,610.00	61,250.00	36,160.00
452	STORM WATER BOND RESERVE	133,950.00	-	-	133,950.00
455	STORMWATER CAPITAL RESERVE	250,000.00	167,510.00	121,000.00	296,510.00
525	EQUIPMENT RESERVE	1,810,000.00	243,100.00	233,450.00	1,819,650.00
550	PUBLIC WORKS YARD	915,000.00	700.00	250,450.00	665,250.00
	TOTAL:	14,833,050.00	17,462,610.00	18,973,272.00	13,322,388.00



Town Hall. Photo credit: Matt Pranger

Town of Friday Harbor

2017 PRELIMINARY BUDGET

Table of Contents

Organization Chart	2
General Fund Highlights	4
001 - General Fund Revenues.....	4
001 - General Fund Expenditures	9
002 – General Fund Capital Reserves	16
125 – Special Revenue	17
130 – Landfill Closure	18
315 – Real Estate Excise Tax (REET) Fund	19
Public Works	20
Water Fund Highlights	21
410 - Water Fund Revenues	21
410- Water Fund Expenditures.....	22
415 – Water Capital Reserves.....	26
Sewer Fund Highlights	27
420 - Sewer Fund Revenues	27
420 - Sewer Fund Expenditures.....	28
425 – Sewer Capital Reserves.....	32
Refuse Fund Highlights	33
430 - Refuse Fund Revenues	33
430 - Refuse Fund Expenditures.....	35
435 – Refuse Capital Reserves.....	38
Street Fund Highlights	38
440 - Street Fund Revenues	39
440 - Street Fund Expenditures	41
445 – Street Capital Reserves.....	44
Stormwater Fund Highlights.....	45
450 - Stormwater Fund Revenues	45
450 - Stormwater Fund Expenditures	46
455 – Stormwater Capital Reserves	49
525 – Equipment Reserves	50
550 – Public Works Reserve	51
Appendix: 2017 Preliminary Budget Workbook	52

Organization Chart

Voters of the Town of Friday Harbor:

❖ Town Council

Steven Hushebeck, Position 1
Noel Monin, Position 2
Anna Maria de Freitas, Position 3
Farhad Ghatan, Position 4
Barbara Starr, Position 5

- Planning Commission
- Historic Preservation Review Board
- Lodging Tax Advisory Committee
- Friday Harbor Arts Commission
- Adhoc Committees

❖ Treasurer – Kelle’ Wilson

❖ Mayor – Carrie Lacher

- Appointed Positions
 - Town Attorney (Contracted)
 - Town Clerk
 - Town Marshal
- Town Administrator – Duncan Wilson
 - Town Clerk – Amy Taylor
 - Administrative Executive Assistant – Julie Greene
 - System Administrator – Steve Dubail
 - Finance Director – Kelle’ Wilson
 - Assistant Finance Officer – Janis Betts
 - Customer Service Clerk II – Carol Holman
 - Accounts Payable Clerk I – Bethany Berry
 - Land Use Administrator – Mike Bertrand
 - Permit Technician – Roxanna Zalmanek
 - Building Inspector – (vacant – currently performed by Land Use Administrator)
 - Historical Preservation Coordinator – Sandy Strehlou
 - Code Enforcement – Sarena Schumacher (50/50 with Parks Department)
 - Parking Enforcement – Matt Pranger

(Continued from Town Administrator)

- Public Works Director – Wayne Haefele
 - Engineer-in-Training – Pedro Mena
 - Customer Service Clerk II – Paula Bey
 - Building & Maintenance (Utility Worker I) – James Henrie
 - Water Department Leadman – Mike Deegan
 - ◆ Water Utility Worker II – Frank Byrne
 - ◆ Water Utility Worker I – Kasey Anderson
 - ◆ Water Utility Worker I – Jake Morrison
 - ◆ Water Utility Worker II – Shane Mason
 - ◆ Water Utility Worker I – Taylor Musburger
 - Wastewater Department Leadman – Don Reitan
 - ◆ Wastewater Utility Worker I – Bill Crosby
 - ◆ Wastewater Utility Worker II – Pat Sandwith
 - ◆ Wastewater Utility Worker II – Herb Mason
 - ◆ Wastewater Utility Worker I – Brock Warin
 - Street Department Leadman – Mike Goff
 - ◆ Streets Utility Worker I – Mike Goff
 - ◆ Streets Utility Worker I – Will Turman
 - ◆ Streets Utility Worker I – Allan Brown
 - Refuse Department Leadman – Dave Smith
 - ◆ Refuse Utility Worker I – Jeff Peacock
 - ◆ Refuse Utility Worker I – Jon Gustafson
 - ◆ Refuse Utility Worker I – Erick Roberts
 - ◆ Parks Utility Worker I – Justin Nibler
 - ◆ Parks Utility Worker I – Sarena Schumacher (50/50 with Planning Department)

General Fund Highlights

Revenues:

- Anticipated increase of public safety sales tax revenues
- Anticipated increase of building permit revenues
- Pocket Park PFFAP Grant
- Increased interest revenues

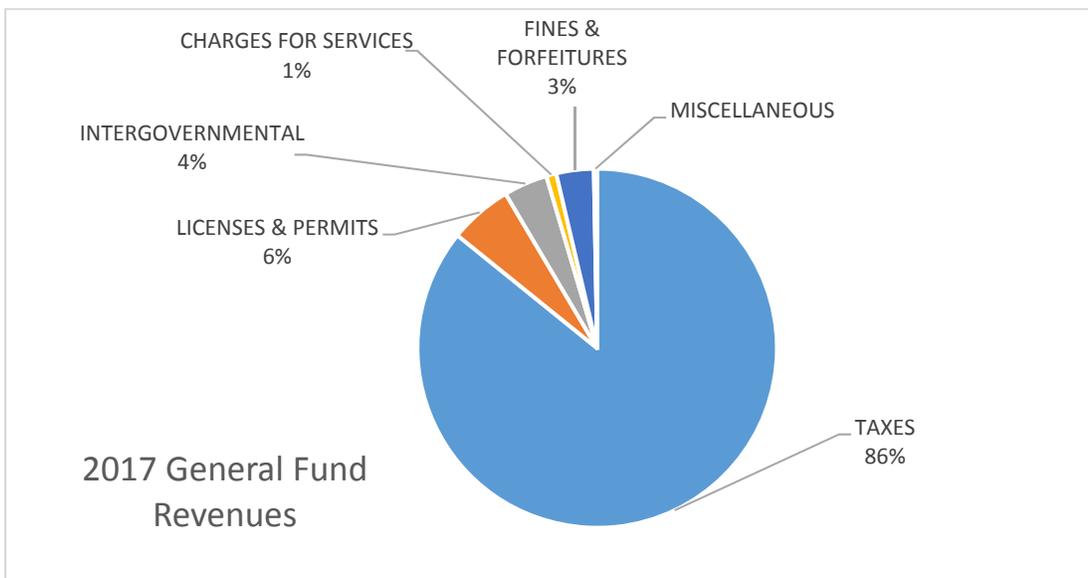
Expenditures:

- Overall personnel and benefits increased
- Maintenance Facility employee hours increased to full time (34% of costs)
- Increased Economic Development allocation
- Pocket Park construction (70% of costs)
- Increased transfer to capital projects for Town Hall remodel project

001 - General Fund Revenues

Taxes are those assessments levied for the support of the Town.

PROPERTY TAX: Initiative 747, passed in November 2001, limits the increase in the property tax levy to 1% more than the previous year plus new construction. Prior to the passage of this initiative the Town could increase its levy by 6% without a vote of its citizens. 25% of the property tax revenue is deposited directly into the Street Fund. The Town will levy a 1% increase in 2017.



SALES & USE TAX: The Town levies a 1% local retail sales tax on goods and services purchased within the Town limits. Sales tax is levied at the point of delivery so the tax is collected on internet and

catalog sales made by Town citizens. 15% of the sales tax collected by the Town is distributed to the County.

CRIMINAL SALES TAX: The County levies an additional 0.2 of 1% sales tax within the Town for criminal justice and juvenile detention. The Town receives a portion of the criminal justice tax which is distributed on the basis of population after the County receives 10% of the revenue off the top. All of the funds collected for juvenile detention are distributed to the County.

PUBLIC SAFETY TAX: In mid-2012, the citizens of the Town of Friday Harbor and San Juan County approved an increase in the local sales tax. The Town receives 40% of the total revenue collected County wide. A third of the funds received must be used for criminal justice purposes. The remaining funds, per ballot title, must be used by the Town for public safety and public works projects. 30% of these funds are deposited into the Street Fund to save for future paving and sidewalk projects.

LEASEHOLD TAX: The State levies a 12.84% tax on leased property owned by a public entity. The Town receives 4% of the revenue generated in its limits by this tax. The majority of these funds are generated from leases, including permanent moorage and airplane tie downs, held by the Port of Friday Harbor.

TRANSPORTATION BENEFIT DISTRICT: In November 2014 the citizens of the Town of Friday Harbor approved a 2% sales tax increase (8.1% to 8.3%). Allocation of these funds is restricted to street and sidewalk projects that are identified in the Town's 6-year Transportation Improvement Program. The Town started to receive these taxes April 1, 2015.

Licenses and Permits are required for regulatory purposes.

BUSINESS LICENSES: The Town charges a \$42.00 annual fee to conduct business within the Town limits. The number of businesses remain at approximately the same level every year. Ordinance No. 1563 adopted 6/4/15 modified some of the business license rules and changed the business year to begin on April 1st rather than July 1st.

BUILDING PERMITS: The Town collects fees for plan review and building permit processing. The amount of this fee is based on the assessed valuation of the project. 2016 revenues included permits issued for the Homes for Islanders' projects.

CABLE TV FRANCHISE TAX: The local cable company pays the Town on the company's gross annual revenue generated within the Town limits.

CLEARING & GRADING PERMITS: Permits are issued for clearing, grading or filling usually in conjunction with site development. The Town reviews the application to make sure the planned work does not restrict or change drainage, etc. The fee schedule is set by the International Building Code.

SITE PLAN PERMITS: The Town collects a fee to review site plans prior to construction. The review is to ensure that development projects are compliant with Town ordinances and standards.

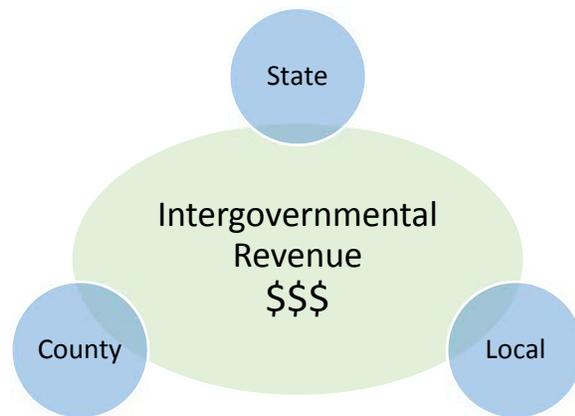
SIGN PERMITS: The Town adopted the sign ordinance in 1989 to regulate the number, types and location of signs within the Town. A fee of \$50 is charged to process sign applications.

PARKING PERMITS: The Town charges for the use of parking spaces for construction purposes, etc. The fee is \$5.00 per vehicle per day.

Intergovernmental revenues are state entitlements, shared revenues, grants, and payment of goods & services provided by one government to another.

STATE ENTITLEMENTS: Monies furnished by the State to local governments based on a distribution formula which is usually a per capita basis.

CRIMINAL JUSTICE FUNDS: The State distributes funds to cities and towns to help pay for law enforcement programs. The distribution of these funds is a per capita basis. Each jurisdiction is guaranteed to receive a minimum of \$1,000.



LIQUOR EXCISE TAX: The State distributes a portion of the revenues back to local jurisdictions on a per capita basis to help defray policing liquor establishment costs.

LIQUOR PROFITS: With the passage of Initiative 1183, which privatized the distribution of liquor, the State collects license fees from distributors and retailers. A portion of these "liquor profits" are shared with cities and counties.

BORDER PATROL: Since the Town's watershed is within seven miles of the Canadian border, it receives funds from the State to help with law enforcement costs incurred by our neighboring visitors. Seven jurisdictions in the State receive these monies which come from a portion of the State's liquor profits. With the end of the State liquor controlled monopoly, the Town now receives a smaller portion of the State collected license fees.

PUBLIC SAFETY: With the passage of Initiative 1183, cities and towns must use 20.23% of their liquor profits to enhance public safety programs and account for these funds separately.

HB 2260 FUNDS: Changes in State Legislation allows rural county sales tax to be used for financing economic development offices. The Town receives these funds via San Juan County and distributes a portion of them to the San Juan County Economic Development Council, a nonprofit organization.

Charges for Services are those fees and charges for professional services or other services rendered.

In the Current Fund charges for services are the fees that accompany zoning, subdivision, and land use applications. These fees are associated with growth and development. These revenues are based on activity.

Fines and Forfeits are penalties imposed as a result of conviction for crimes or infractions.

These fines are for parking violations and traffic infractions. The Town contracts with San Juan County District Court to process Town parking tickets and various infractions. The Town increased the parking ticket fine to \$25.00 in 2010.

Year	Parking Tickets		Traffic Infractions	
	Filed	Revenue	Filed	Revenue
2017 (estimate)	2,200	60,000	60	8,000
2016 (as of 8/30)	1,635	38,111	129	7,820
2015	2,211	61,557	45	6,415
2014	2,211	58,936	41	8,465
2013	2,235	59,969	268	30,657
2012	2,245	64,776	262	23,219
2011	2,371	66,642	224	21,942
2010	2,509	61,871	130	18,059
2009	2,673	65,304	128	17,145
2008	3,258	87,385	211	18,234
2007	3,738	89,422	77	9,539
2006	2,784	68,958	132	11,805

Miscellaneous revenue is a catch all for those revenues not included in other categories.

INVESTMENT INTEREST: In the past the largest miscellaneous revenue was generated from investments. Interest income depends on money available to invest and current investment rates. In 2014, the Local Government Investment Pool's average investment interest rate was 0.10%. In 2007, the average rate was 5.09%. The Town also receives an annual rebate from the State Pool for administrative costs. Interest income from the investment of "excess treasurer's cash" is deposited into the Current Fund.

OTHER INTEREST: The Town also receives interest on the investment of sales tax and leasehold tax revenue collected by the State, which is invested by the State before distribution to the Town.

RENT: In 2012, the Town began renting office space in its Fire Station to San Juan County's Emergency Management department.

DONATIONS: Occasionally the Town receives a monetary gift from an individual or group. The San Juan Island Garden Club donates money to help fund the Town's hanging baskets.

MISCELLANEOUS: This classification accounts for monies such as NSF check fees, event permits, and prior year reimbursements. These revenues also include an annual capital credit refund from the local electrical utility.

Non-Revenues are receipts that do not increase a fund's assets, belong to another agency, or record a prior years' correction.

Non-revenues include interfund loans, interfund loan repayments, bond proceeds, agency deposits, and residual equity transfers.

Other Revenues account for the transfer of money between funds.

001 - General Fund Expenditures

The Legislative branch of government provides representation to the Town’s citizens.

The Town Council provides the general policy direction for the Town. The Town Council has five non-partisan council positions which are elected at large.

In 2005, a program was established to help low income residents pay their Town utility bill; this program is now called the “Harbor Life Ring”. These funds are deposited into the Treasurer's Trust Fund. This program is coordinated through the San Juan Island Family Resource Center. The Town receives HB 2260 monies via San Juan County and uses these funds to help support the San Juan County Economic Development Council.

The Town reimburses San Juan County for the cost of running Town elections and to process Town voter registrations.

The Executive department manages and administers the Town’s affairs.

The executive branch is responsible for all the Town's functions and administrates through department heads and supervisors.

The Town Administrator and his Executive Assistant's time is distributed equally between the Current Fund and the Town's utility funds. The Mayor’s salary is paid from the Current Fund.

2017 Executive Department Annual Expenses by Fund

	General	Water	Sewer	Refuse	Street	Storm	Item Total
Personnel	44,100*	32,100	32,100	32,100	32,100	32,100	204,600
Benefits	12,500	11,400	11,400	11,400	11,400	11,400	69,500
Supplies					100		100
Prof. Services	100	100	100	100	100	100	600
Travel	2,500	500	500	500	500	500	5,000
Repairs					1,500		1,500
Misc	200	200	200	200	200	200	1,200
Equipment	100	100	100	100	100	100	600
Dept Total	59,500	44,400	44,400	44,400	46,000	44,400	283,100

(*includes the Mayor’s wages)

Finance/Customer Service accounts for all the Town’s financial activities.

Prior to 2014, this department was divided equally between the Current Fund and the five utility funds. To comply with State Auditor recommendations this department is divided in accordance with the Town's cost allocation plan. **The 2017 cost allocation distribution is depicted in the table below.**

2017 Finance Department Annual Expenses by Fund

	Current	Water	Sewer	Refuse	Street	Storm	Item Total
Cost Allocation	22%	24%	22%	14%	9%	9%	100%
Personnel	63,900*	59,800	54,800	35,000	22,500	22,500	258,500
Overtime	500	500	500	500	500	500	3,000
Benefits	29,100	28,200	25,900	16,500	10,600	10,600	120,900
Supplies	0	500	500	500	500	500	2,500
Prof. Services	3,000	6,450	6,450	6,450	1,450	6,450	30,250
Training	1,100	1,200	1,100	750	400	450	5,000
Miscellaneous	700	250	250	200	150	150	1,700
Intergvnm't	4,800	99,400	56,700	47,200	2,200	9,700	220,000
Equipment	170	200	170	115	60	60	775
Dept. Total	103,270	196,500	146,370	107,215	38,360	50,910	642.625

(*includes Treasurer’s wages)

Intergovernmental budget includes the annual audit and the cost for revenue taxes. The State of Washington performs an annual audit of the Town's financial records and its compliance with state laws and regulations. **The Current Fund's share of the annual audit is based on its percentage of the Town's total 2017 operating expenditures.**

A new employee was added to the Finance Department in 2016. This was the first employee added to this department in over 25 years.

The Town Clerk is responsible for protecting and maintaining all Town records.

The Town is required by state law to identify and develop a system to protect its essential records. Council passed Resolution No. 2048 establishing a public records policy on August 7, 2014.

The System Administrator is charged with keeping the Town’s computer system up and running.

The System Administrator is charged with keeping the Town's informational system fully functional, making sure that new computer hardware and software purchases are compatible with the Town's computer network, and to assist staff with their computer needs. To comply with State Auditor recommendations this department is divided in accordance with the **Town's cost allocation plan**.

2017 System Administration Department Annual Expenses by Fund

	Current	Water	Sewer	Refuse	Street	Storm	Item Total
Cost Allocation	22%	24%	22%	14%	9%	9%	100%
Personnel	18,600	20,200	18,600	11,800	7,600	7,600	84,400
Benefits	5,500	6,000	5,500	3,600	2,300	2,300	25,200
Supplies	500	500	500	400	100	100	2,100
Small Tools	300	150	150	100	50	50	800
Prof. Services	1,725	1,800	1,725	1,150	700	700	7,800
Training	1,300	1,400	1,300	900	550	550	6,000
Repair & Maint.	125	150	125	100	50	50	600
Miscellaneous	340	360	340	225	140	140	1,545
Equipment	2,575	2,775	2,565	1,675	1,030	1,030	11,650
Dept. Total	30,965	33,335	30,805	19,950	12,520	12,520	140,095

The Legal Department provides legal services and advice to the Town.

The Town contracts for its legal services. Legal costs associated with planning and development issues are accounted for in the Community Development Department. Each utility fund accounts for its own legal costs.

2017 Legal Expenses by Fund

	Current	Special Revenue	Water	Sewer	Refuse	Street	Storm	Total Legal Expenses
Total by Fund	49,100	800	600	2,000	5,000	2,000	500	60,000

General Government is a catch-all category for miscellaneous expenditures that are not associated with a special department.

General government accounts for those costs shared by the Current Fund departments. All expenditures relating to Town Hall are charged here.

In 2015, the Town started the process to upgrade its website. This project is anticipated to be completed in 2016.

In 2016, a new Facility Maintenance position was added in an effort to provide more thorough cleaning and upkeep of the Town's facilities.

The Town participates in the Association of Washington Cities (AWC) Insurance Pool and Labor & Industries Insurance program.

The Town's copiers' maintenance agreements increase by 10% annually.

The Town owns a condo unit in an adjacent building that houses the System Administrator, the Town's computer servers, and the Parking Enforcement Officer.

Town Hall purchased a new phone system in 2015.

In 2016, the Town received a Department of Commerce Grant to perform energy efficiency improvements.

Parking Enforcement accounts for the cost of enforcing the Town's parking laws.

The Town began time limited parking enforcement in 1983 in an effort to relieve parking congestion in the downtown area and help businesses increase customer traffic flow.

The Department of Community Development accounts for the costs of comprehensive community planning and development, and the enforcement of building and occupancy standards.

Up until mid-2010, the Town contracted for code enforcement services. One third of a position was added in 2013 to undertake code enforcement duties. Public Safety monies are used to offset this expense.

The Community Development Department budgeted for aerial photo updates in 2016 but the project was not completed, therefore it will be budgeted again in 2017.

Since 2013, the Land Use Administrator has absorbed the duties of the Building Inspector. These duties account for the review and enforcement of uniform building and occupancy standards.

The Planning Commission serves as an advisory body to the Town Council.

The State Legislature passed the Growth Management Act (GMA) in 1990, which directs how local governments control and manage growth. Even though San Juan County was not mandated to plan under this act, the County Commissioners decided to "opt in". When the County chose to plan under GMA, the Town was required to plan under GMA. The Town's GMA plan and regulations were adopted in 1997, updated in 2002 and amended in 2016.

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

Historical Review is for implementing the Town's historical guidelines.

The Town's Comprehensive Plan includes a Historic and Cultural Resources Element. This section asserts that protection of historic and cultural resources is vital to our Town's distinct sense of place and is crucial in maintaining our connection to the past.

In order to ensure that identified historic resources are protected, the Town Council created a Historical Preservation Review Board (HPRB). Aided by the Historic Preservation Coordinator, this five-member body developed a set of policies to guide rehabilitation and new construction. The HPRB considers and makes recommendations that encourage and foster preservation of historic buildings and sites in Town.

In 2015, 2016, and 2017, Council has allocated funds from the general and hotel motel funds for historic informational storyboards to be placed at various places throughout town.

The Arts Commission was created to promote visual, performing, and literary arts, as well as, maintain and promote public art on public property.

Ordinance No. 1546 created an Arts Commission. This Commission advises the Town Council on support, placement, selection, acquisition, and maintenance of public art on public property.

In 2016, the Arts Commission allocated resources to purchase stone art to be placed in the Pocket Park on Spring Street in 2017.

The Town's Parks Department includes the maintenance of Town parks, hanging baskets, and benches.

In 2016, the Town allocated funds to design and build a pocket park on Spring Street in front of the Palace Theatre. Due to a plethora of public works projects, the pocket park construction is now scheduled for completion in 2017.

Intergovernmental accounts for those services performed by another government for the Town.

The Town contracts with San Juan County District Court to provide court services and process parking tickets and infractions issued within the Town limits. In the past this contract was adjusted annually based on the Seattle August CPI-U. A new contract was negotiated in 2013 to include compensation to the County for those costs associated with misdemeanors, prosecution, public defense, and probation services. This contract will increase by 2.5% in 2017.

PARKING TICKETS FILED

	2013	2014	2015	2016
January	98	62	41	88
February	139	114	110	121
March	118	126	130	117
April	219	152	160	109
May	197	170	175	144
June	251	253	336	254
July	329	386	341	409
August	343	336	289	393
September	143	249	259	267
October	159	144	156	
November	132	68	76	
December	107	151	138	
Total Filed	2,235	2,211	2,211	1,902 (as of 9/30/16)
Cost Per Filing	10.77	11.01	11.28	11.59
Filing Fees	25,624	24,343	24,940	22,175

The Town contracts with the San Juan County Sheriff's Department to provide police services for its citizens. A new Law Enforcement Services and Assistance Interlocal Agreement was approved by passage of Resolution No. 2201 on May 19, 2016, and forecasts expenses through 2017.

The Town began contracting with San Juan Island Fire Protection District #3 for fire protection services in November 2010. The annual compensation for this contract is based on the Town's assessed valuation and the District's levy rate.

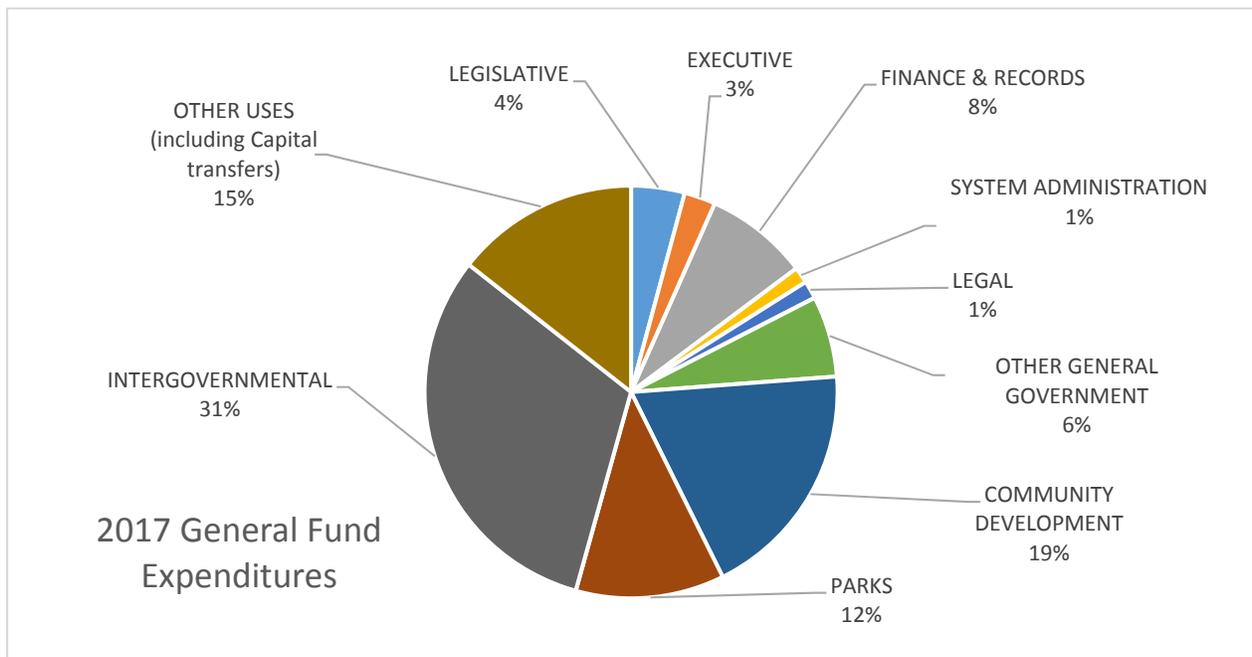
The Town contracts with San Juan County Emergency Services for disaster management.

In the past the Town has contributed approximately 10% of its Liquor Profits and Liquor Excise Tax revenue to the San Juan County's Community Alcohol Program even though state statute requires only 2%. The Town continues to believe in the importance of this program and increased its contribution in 2012.

Other uses account for interfund transactions; these transactions are equivalent to operating subsidies.

The Current Fund makes transfers to various reserve funds to save for future improvements, equipment purchases, etc. The Separation Reserve transfer sets aside money for employees who are eligible for retirement in the near future. These funds are for the payout of earned vacation and sick leave upon separation or retirement. The Current Fund financially supports the Street Fund.

Non-expenditures account for those disbursements that do not decrease a fund's assets, belong to another agency, or record a prior years' correction.



002 – General Fund Capital Reserves

Projects – Reserve started in 1987 to save money for future general fund capital improvements. These contributions are increased and/or decreased depending on available funds. In 2017, Town Hall will be redesigned to make room for more office space and a volunteer firefighter museum.

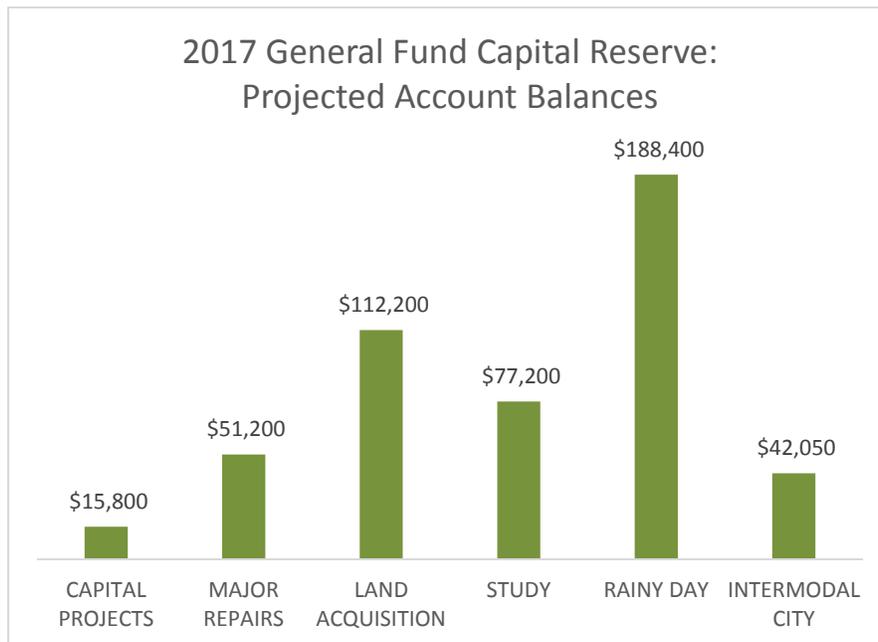
Major Repairs – Reserve started in 1997 to save funds for a new roof for Town Hall. Funding continued to save for repairs to Town Hall. Some recent projects include painting the trim and repairs to the fascia boards on Town Hall; a new heat system in the downstairs offices and replacement of the window panes in the Council Chambers.

Land – Reserve started in 1990 to save money for Town Hall expansion.

Study – Reserve started in 1997 to save money for updates to Town Comprehensive Plan and Shoreline Master Program.

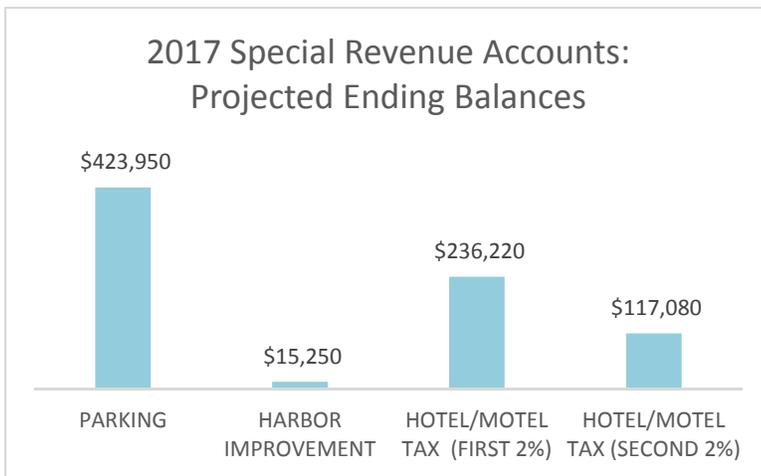
Rainy Day – Reserve started in 1991 to set aside money to help mitigate the impact of an emergency.

Intermodal – Reserve started in 1998 to fund the Town’s portion of the Intermodal Facility Plan outlined improvement projects. The transfer of funds to the intermodal facility plan was discontinued in 2017.



125 – Special Revenue

The Special Revenue Fund was established in 2010 when the Washington State Auditor requested that the former Capital Cumulative Reserve Fund be restructured into various governmental, proprietary and internal service accounting funds. Special revenue funds account for specific revenue sources that are restricted or committed to expenditures for specific purposes. Restricted revenues are sources that are externally restricted by law or enabling legislation. Committed revenues are resources with limitations imposed by formal action such as resolution or ordinance by the governing body.



Parking – established by Town Ordinances No. 1172 & 1372. When developers in the core area cannot provide parking for their new facilities, they make an "in lieu of parking" donation to the Town. These funds are being saved for the development of future parking areas within the Town.

Harbor Leases – restricted by RCW 79.92.110. Up until 2006 the Town received lease income from state-owned

tidelands and harbor areas in its jurisdiction. The Department of Natural Resources determined that the Town was not eligible for these funds since the harbor was not included in the documents of the Town's 1909 incorporation. Funds saved in this reserve were used to upgrade Memorial Park which is located in the Town's harbor area.

Hotel/Motel – restricted by RCW 67.28.1815. The "basic" two percent hotel/motel tax comes from the State's share of the sales tax collected by hotel, motel and public accommodation facilities located within the Town. The Town began levying this tax in 1992. In 2017 the 1st 2% funds will be used to pay a portion of constructing a pocket park on Spring Street and purchase a towable lift to place seasonal banners in the downtown core. These funds will also be used to implement the Sunshine Alley regeneration project. The second two percent hotel/motel monies are used to promote tourism in the Town and are awarded via a grant program.



*Holiday tree lighting at Memorial Park.
Photo credit: Matt Pranger*

130 – Landfill Closure

The Landfill Closure Fund is a restricted fund, which means these funds are restricted by law and/or are committed to use by a specific purpose.

2017 Budget	
Beginning Balance	187,000
Revenue Estimates	300
Expenditures	47,450
Ending Balance	139,850

The Landfill Closure Fund is to fulfill requirements of closing the Town's ashfill. The Town must accumulate funds to cover the cost of future closure costs and have a well monitoring report done every year. In 2013, the Town was able to reduce the frequency of well testing.

The Town closed its 5-acre ashfill, which is part of the Town's landfill, in the fall of 1994 at a cost of \$537,370 plus \$95,000 in engineering fees. Financing for this project came from a Department of Ecology (DOE) grant and funds saved in the Town's Capital Projects Reserve Fund.

DOE mandates solid waste landfill closure standards. The standards prescribe specific closure and post closure procedures and the funding of them. State law requires that each landfill owner prepare closure and post closure estimates as part of the facility closure plan. The closure plan must be reviewed annually. Over the life of the facility, each landfill owner is also required by the DOE to establish a restricted financial assurance account that will accumulate funds equal to the closure cost.

The Town updates its landfill post closure financial assurance plan annually.

LANDFILL CLOSURE FUND SUMMARY	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE	281,822.35	235,000.00	242,881.54	187,000.00	-26%
REVENUE ESTIMATES	149.10	300.00	-	300.00	0%
EXPENDITURE APPROPRIATIONS	-	47,450.00	15,180.00	47,450.00	0%
ENDING BALANCE	281,971.45	187,850.00	227,701.54	139,850.00	-34%

315 – Real Estate Excise Tax (REET) Fund

The Town levies a 0.5 % real estate tax on the sale of real property within the Town limits.

The use of Real Estate Excise Tax (REET) is restricted by the State Legislature per RCW 82.46.010. These funds may only be used to fund those projects specified in the Town’s Comprehensive Plan.

In 2017, a portion of these funds will be used to remodel Town Hall offices.

Real Estate Excise Tax Revenues		
	First ¼%	Second ¼%
2015	67,610	67,610
2014	54,001	54,001
2013	41,724	41,724
2012	17,987	17,987
2011	23,285	23,285
2010	34,994	34,994
2009	51,782	51,782
2008	45,705	45,705
2007	60,784	60,784
2006	107,617	107,617
2005	135,396	135,396
2004	74,057	74,057
2003	61,691	61,691
2002	55,793	55,793

2017 Budget	
Beginning Balance	1,790,000
Revenue Estimates	101,100
Expenditures	325,000
Ending Balance	1,566,100

Distribution of Collected Real Estate Excise Tax	
State of Washington	1.28%
San Juan County Land Bank	1.00%
Town of Friday Harbor	.50%
Total	2.78%

Public Works

Public Works Administration accounts for the supervision and general administration of the Town's utility services: water, sewer, refuse, street, and stormwater.

Expenditures:

- Overall personnel and benefits increased
- Two stand up desks
- Replace computer domain controller

The Public Works Director, Administrative Assistant, Engineer in Training, and all expenditures for the Public Works Office are divided equally between the Town's five utilities.

2017 Public Works Administration Annual Expenses by Fund

	Water	Sewer	Refuse	Street	Storm	Item Totals
Personnel	47,800	47,800	47,800	47,800	47,800	239,000
Benefits	24,300	24,300	24,300	24,300	24,300	121,500
Supplies	1,350	1,350	1,350	1,350	1,350	6,750
Prof. Services	600	2,000	5,100	2,100	600	10,400
Communications	850	850	850	850	850	4,250
Training	650	650	650	650	650	3,250
Utilities	1,000	1,000	1,000	1,000	1,000	5,000
Repairs/Maint.	875	875	875	875	875	4,375
Miscellaneous	2,005	930	930	930	930	5,725
Equipment	400	400	400	400	400	2,000
Dept. Totals	79,830	80,155	83,255	80,255	78,755	402,250

When your work speaks for itself, don't interrupt. - Henry J. Kaiser, Industrialist (1882-1967)

Water Fund Highlights

Utility Rates: All water expenses including administration, personnel, supplies, and capital improvements are paid via water utility rates.

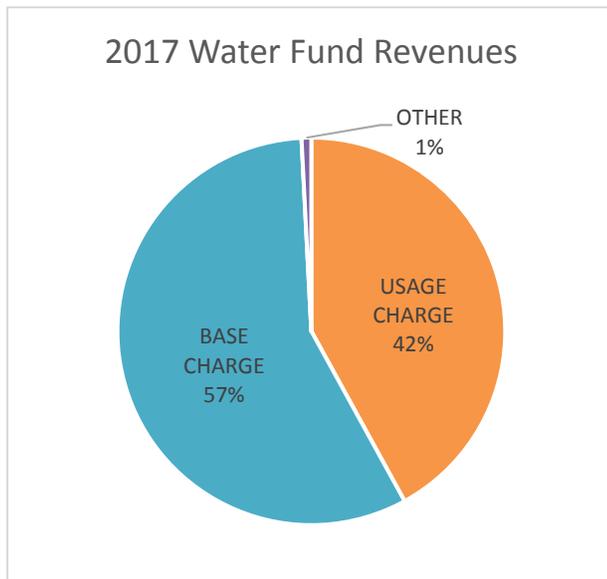
Revenues:

- Increase water base and usage fees by 8.7%, effective in April

Expenditures:

- Overall increases for personnel and benefits
- Increased small tools budget
- Concrete pavement at Water Treatment Plant (carry over from 2016)
- Maintenance Facility employee hours increased to full time (18% of costs)
- New Equipment: Magnetic flow meter/Subsurface materials locator
- Increased transfers to capital projects

410 - Water Fund Revenues



A water base and usage rate increase of 8.7% is proposed for 2017. Water rate increases are used to help fund increasing personnel, benefit, and vendor expenses, as well as needed capital improvements to the water system. A 2.5% increase in water consumption rates was enacted in 2015 and a 5% increase in the water base rate was enacted in 2014.

The Town contracts with engineers to oversee developer water system extensions. When the Town accepts these new improvements, the developer reimburses the Town for these costs.

When customers have not paid their water bills within 50 days, their water service is shut off and their account is assessed a \$45 reconnection fee. Water service is restored when the balance plus the reconnection fee is paid in full. Additional billing fees for customers that did not pay their utility bill by the 40th and 49th days were implemented in 2016.

In 2016, new billing fees were implemented for owners who wanted their renter and/or property manager to receive an additional copy of the bill.

410- Water Fund Expenditures

Public Works Administration accounts for the supervision and general administration of the Town's Water Utility.

All expenditures for the administration of the public works office are divided equally between the Town's five utilities, including personnel, travel, utilities costs, repairs, equipment, etc. Legal fees directly related to the water fund are paid from this section of the budget.

Administration Planning accounts for the time spent by the Town Administrator and his Executive Assistant on Water Utility matters; their time is divided equally between the Current Fund and the Town's utility funds.

Finance/Customer Service accounts for costs of all the Town's financial activities. The majority of the costs associated with the Finance Department are divided in accordance with the Town's cost allocation plan. The cost allocation plan is evaluated annually.

The Town contracts for the printing and mailing of its utility bills. In May 2015, Council approved the addition of a new utility bill presentment and payment option for utility payers.

The State utility tax is 5.29% on gross user fees received. The State of Washington performs an annual audit of the Town's financial records and compliance with State laws and regulations.

A new Accounts Payable Clerk position was filled in June of 2016; this was the first new position added to the Finance department in over 25 years. The Finance Department purchased new desks that allow an employee to sit or stand in 2016. A camera to tie a fixed asset to a picture has been budgeted in 2017.

The System Administrator is charged with keeping the Town's computer system up and running.

To comply with State Auditor recommendations this department is divided in accordance with the Town's cost allocation plan. 24% of this department will be budgeted in the Water Fund for 2017. The System Administrator is charged with keeping the Town's informational system fully functional, making sure that new computer hardware and software purchases are compatible with the Town's computer network and to assist staff with their computer needs.

Water Meter Reading accounts for those costs of reading individual water meters for billing. Meter reading is assigned to Water Distribution Department employees. The Town upgraded its utility billing software in 2012 and purchased new meter reading devices that are compatible with the new software.

Treatment accounts for the cost of producing and treating the Town's water.

The Town installed a carbon filter system in 2011 and this system helped the Town achieve compliance with State Department of Health mandated regulations regarding trihalomethane (THM) levels. Use of these filters has impacted operating costs, as they must be changed annually. In 2016, the Town received a grant from the Department of Commerce and made lighting and energy efficiency improvements to the Water Treatment Plant. In 2017, funds have been allocated to pave a portion of the Water Treatment Plant.

Distribution accounts for the cost of delivering water from the treatment plant to the Town's customers.

The water distribution system has approximately nine miles of pipeline including a five-mile transmission line between the treatment plant and Town. The system also includes three water storage reservoirs and five pump stations. In 2016 a large portion of the old transmission pipeline was replaced. The 2nd phase of this project will be completed in 2017.

Cross Connection accounts for those costs to plan and implement the Town's cross connection program.

The cross-connection program, required by the State, aims to prevent possible contamination of the Town's water supply from backflows and cross connections. Backflow is when water flows opposite of the intended direction. Under backflow conditions, contaminants may enter the drinking water supply through unprotected cross connections. A cross connection is any actual or potential physical connection between a public water system and any source of non-potable liquid, etc. Town water customers that have drilled wells on their property or have installed fire protection sprinklers may have unprotected cross connections and must install backflow prevention devices to protect the Town's water system. The user must have these devices inspected to ensure they comply with Town regulations and function properly.



Trout Lake Reservoir. Photo credit: Steve Dubail.

Watershed accounts for those costs to monitor the dam and manage the Trout Lake area.

Created in 2009, the watershed department accounts for costs not related to treatment or distribution. Since the Town has completed its Trout Lake Flood Management Plan, the Washington State Department of Ecology requires the Town make improvements in the watershed and monitor the dam.

The dam was fenced in 2012. In 2014, an equipment shed was constructed to house new security cameras. In 2016, small cracks in the dam were sealed by polyurethane and epoxy in hope of delaying future dam improvements.

Other Operating covers those costs that are an expense of the whole utility.

The Washington State Department of Health requires the Town to publish and distribute the Consumer Confidence Report (CCR) to all of its customers on an annual basis. The CCR reports on Town water quality and compliance with State-mandated treatment criteria.

The Town offers a \$75 rebate to water customers when they replace an old toilet with a new low flush one.

Main Extension accounts for the installation of new mains.

Connection Costs accounts for the time and materials used to connect new water hookups.

Legal funds are budgeted to cover attorney costs for disputes over rights to new water service connections. Since 1979, the Town has prohibited new out-of-town water service connections except for those properties that had prior commitments with the Town for water service. In 1999, an individual without a right to a water connection sued to connect to the Town's system. Both the San Juan Superior Court and the State Court ruled in the Town's favor.

NEW CONNECTIONS	
2016 (ytd)	2
2015	14
2014	14
2013	3
2012	25*
2011	12
2010	2
2009	2
2008	16
2007	11
2006	12

*Two Homes for Islanders' projects connected to the Town's water system.

Improvements account for the cost to repair, replace and improve various areas of the water system.

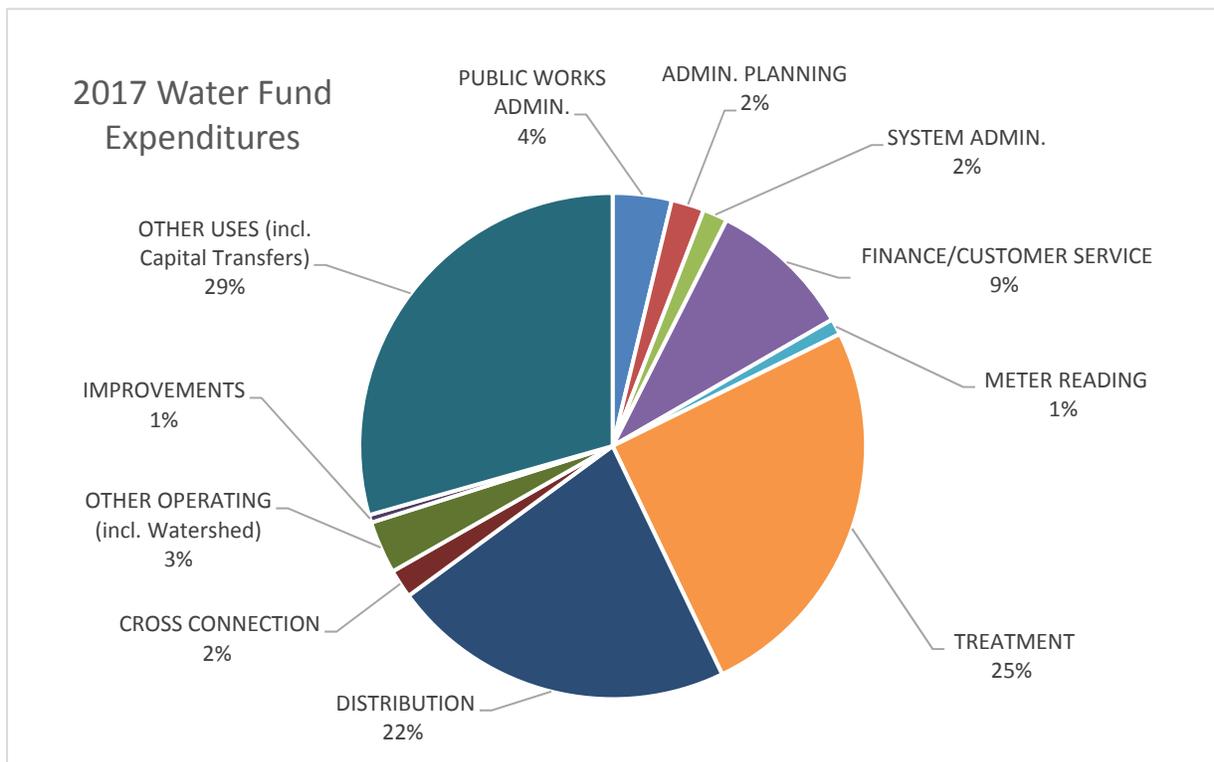
The majority of water system improvements are budgeted in the Capital Reserve Fund where funds have been saved for improvement projects. The 2016 budget was enlarged to increase the number of

upgraded fire hydrants. In 2017, this budget was only slightly reduced to accommodate more fire hydrant improvements.

Other uses for interfund transactions. These transactions are equivalent to operating subsidies.

Interfund transfers are used to set aside funds in different reserves for future expenditures or to transfer funds to debt redemption funds for the current year's principal and interest payments. The Separation Reserve transfer sets aside money for those employees that are eligible for retirement in five years. These funds are for the payout of earned vacation and sick leave. The transfer to the Water Capital Reserve Fund was increased in 2017 to help fund future projects.

Non-expenditures account for those disbursements that do not decrease a fund's assets or to record a prior years' correction.

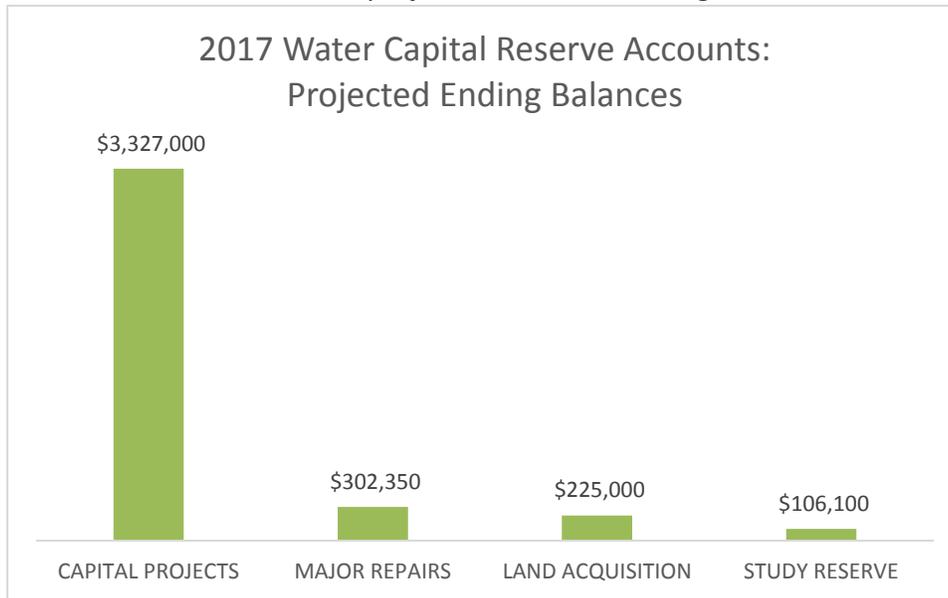


415 – Water Capital Reserves

Projects - In 2016, the Spring Street water main from Second Street to Argyle Avenue was upgraded; a sodium hypochlorite system was installed; the water main was improved on Tucker Avenue; and prologic control and SCADA equipment were upgraded.

Phase 1 of the Water Transmission Line project was completed in 2016. Phase 2 will be completed in 2017. The Town received a 40-year United States Department of Agriculture (USDA) loan to complete the water transmission line project. The Town is using reserves and a Key Bank gap loan to initially pay

for this project. Once both phases of this project are complete, the USDA will reimburse the Town for the cost of the improvements.



Other 2017 Projects include designing the 327' Zone water pressure system; installing a water holding tank at the Water Treatment Plan; and improvements to the Park Street water main.

The Town pays a B&O tax to the State on water connection fees, these; this charges are paid from the Water Capital Projects Reserve Fund where the connection fees are deposited.

Major Repairs - The media in two of the treatment plant filters is changed annually as needed.

Land - Money received from the sale of timber at the watershed was deposited in this reserve for water department future land acquisition.

Funds saved in this reserve were used to purchase the property for the million-gallon water tank and for the Water Department's share of the Harbor Street public works property.

Study - In 1991, the Study Reserve Fund was originally created to save money for water comprehensive plan updates every 6 years as required by State health regulations. The Town's three water rate studies were paid out of this reserve. A new rate study should be completed in 2016.

Sewer Fund Highlights

Utility Rates – All sewer expenses including personnel, supplies, and capital improvements are paid via sewer utility rates.

Revenues:

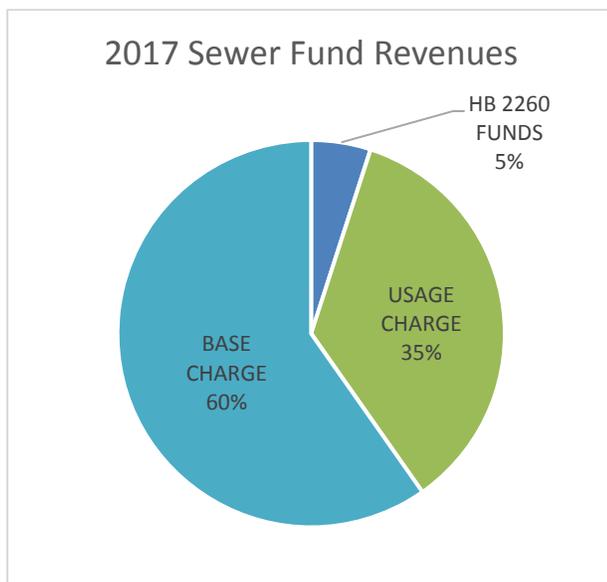
- Increase sewer base and usage fees by 4.5% effective in April

Expenditures:

- Overall increased costs for personnel and benefits
- Increase small tools budget
- Added biosolids hauling costs
- Manholes
- New Equipment: Drill Press/Pipe Locator
- Maintenance Facility employee hours increased to full time (18% of costs)
- Increase transfer to capital projects reserve

420 - Sewer Fund Revenues

A 4.5% sewer base and usage rate increase is proposed for 2017. Rates increased 5% in 2012 and 2% in 2015. The sewer use charge is based on water consumption for all users except single family. Rate increases are used to pay increasing costs for personnel, benefits, and vendors as well as repay the debt incurred for the sewer treatment plant upgrade, the submarine relocation project, and save for future capital projects.



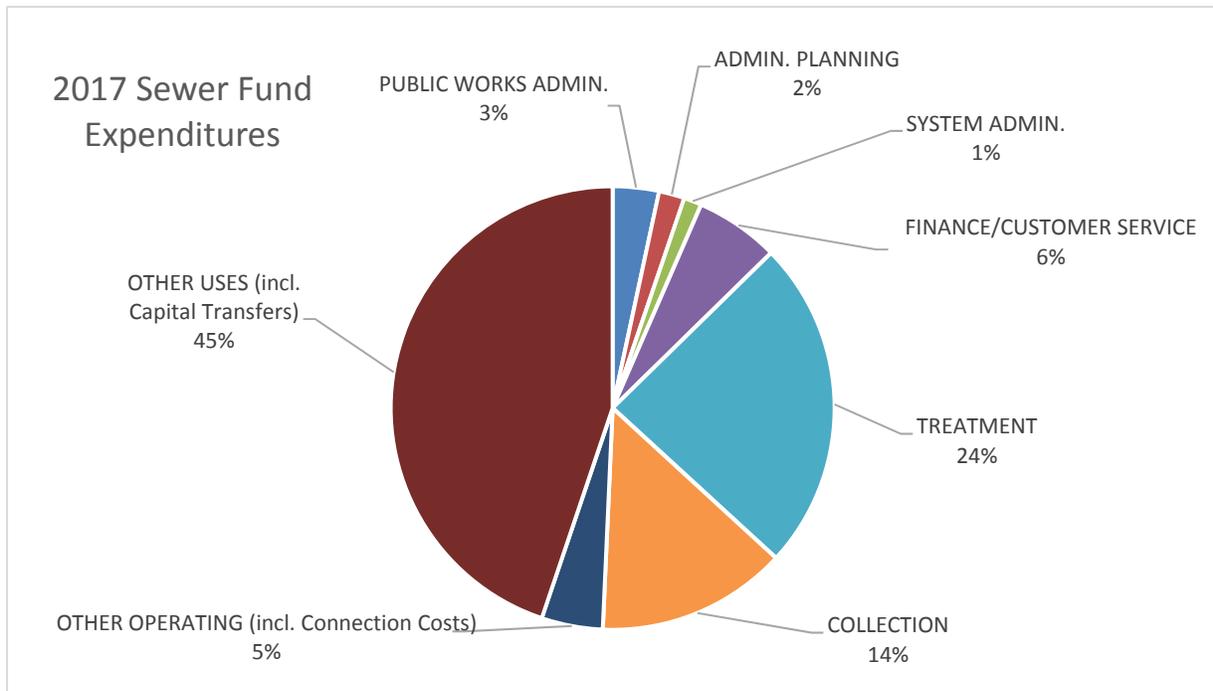
The Town receives 25% of the 0.09% rural sales and use tax collected in San Juan County. These funds come from the State's 6.5% sales tax levy. The money must be used for public facilities. Since the completion of the sewer treatment plant upgrade the Town and County agreed that these funds will be used to retire the debt issued for that project.

The Town charges an installation fee for new sewer connections. The Town contracts with engineers to oversee developer sewer system extensions. When the Town accepts these improvements, the developer reimburses the Town for these costs.

420 - Sewer Fund Expenditures

Public Works Administration accounts for the supervision and general administration of the Town's Sewer Utility.

All expenditures for the administration of the public works office are divided equally between the Town's five utilities, including personnel, travel, utilities costs, repairs, equipment, etc. Legal fees directly related to the sewer fund are paid from this section of the budget.



Administration Planning accounts for the time spent by the Town Administrator on Sewer Utility matters. The Town Administrator oversees all the operations of the Town. The Town Administrator and his Executive Assistant are divided equally between the Current Fund and the Town's utility funds.

The System Administrator is charged with keeping the Town's computer system up and running.

To comply with State Auditor recommendations this department is now divided in accordance with the Town's new cost allocation plan. 22% of this department will be budgeted in the Sewer Fund for 2017. The System Administrator is charged with keeping the Town's informational system fully functional, making sure that new computer hardware and software purchases are compatible with the Town's computer network and to assist staff with their computer needs.

Finance/Customer Service accounts for costs of all the Town's financial activities.

The majority of the costs associated with the Finance Department are divided in accordance with the Town's cost allocation plan. This plan is evaluated annually.

The Town contracts for the printing and mailing of its utility bills. In May 2015, Council approved the addition of a new utility bill presentation and payment option for utility payers.

Intergovernmental taxes increase or decrease with expected revenues since these taxes are based on the total user fees received. The State of Washington performs an annual audit of the Town's financial records and compliance with State laws and regulations.

A new Accounts Payable Clerk position was filled in June of 2016. This was the first new position added to the Finance department in over 25 years. The Finance Department purchased new desks that allow an employee to sit or stand in 2016. A camera to tie a fixed asset to a picture has been requested this year.

Treatment accounts for the costs of treating the Town's wastewater. The Town dewateres its biosolids through its tower press and then processes it in a sludge dryer. The resulting byproduct is transported to the mainland.

Collection accounts for the cost of collecting sewage and transporting it to the treatment plant.

The Town's wastewater collection system was installed in 1969 and serves approximately 430 acres within the Town and the University of Washington Laboratories. The collection system has 40,000 feet of sewer lines along with nine pump stations which include two at the University of Washington Laboratories. The Town must comply with both Department of Ecology and our insurance carrier's reporting and operational regulations for wastewater collection systems.

Pump Station #1 is connected to the Washington State Ferries electrical power supply. The Town pays 40% of WSF's electrical bill at this location. The Town also pays the fuel costs for the WSF generator. In 2016, four new sewer access manholes on Franck Street were budgeted to improve sewer system maintenance and a new camera inspection system was purchased to inspect collection pipes.

Other Operating covers those costs that are an expense of the whole utility.

In 2016, the Town received a grant from the Department of Commerce for energy efficiency improvements.

Main Extension accounts for the installation of new mains.

The Town's contract engineers oversee the installation of developer required sewer system improvements. When the Town accepts these new improvements, the developer reimburses the Town for these costs.

Connection Costs accounts for the time & materials used to connect new sewer hookups.

The Town pays a 1.8% tax to the State on sewer connection fees. These costs have been moved to the Sewer Capital Reserve Fund where the connection fees are deposited.

Year	Connections
2016 (ytd)	4
2015	12
2014	1
2013	24*
2012	10
2010	3
2009	3
2008	19

*Homes for Islanders' Country Village Estates project connected to the Town's sewer system.

Improvements account for the cost to repair, replace & improve various areas of the sewer system. Major wastewater system improvements are budgeted in the Sewer Capital Fund where funds have been saved for various projects.

Improvement Projects Completed	Year
Energy Efficiency Improvements	2016
Connect SCADA to UW Pump Station #1	2015
SCBR Monitoring System	2014
Upgrade Scenic Place	2013
Install Side Sewer at Downriggers	2004
Relocate Whale Museum Line	2003
Relocate First Street Main	2003
Upgrade Electrical Panel at Pump Station #3	2001
Upgrade Electrical Panel at U of W Pump Station	2001
Replace Spring Street Main	2000
Upgrade Pump Station #3	2000
Install Sensor Panel at Pump Station #2	1999
Replace Pumps at Station #2	1999
Shop Building Remodel Completed	1998
Generator Building	1998
Relocate Reed Street Main	1998
Finish Mullis Street Line	1998
Install Heat Sludge Ventilation and Building	1997

Other uses are for interfund transactions. These transactions are equivalent to operating subsidies.

Interfund transfers are used to set aside funds in reserve for future uses or to transfer funds to debt redemption funds to cover current year principal and interest payments. The Separation Reserve transfer sets aside money for those employees that are eligible for retirement in five years. These funds are paid out for earned vacation and sick leave once employees meet certain years of service and age criteria.

The interfund transfers from the Sewer Operating Fund to the Sewer Capital Project fund have been increased by \$57,000 in 2016. These additional funds are directly tied to the 3% increase in the sewer use and base fee charges this year.

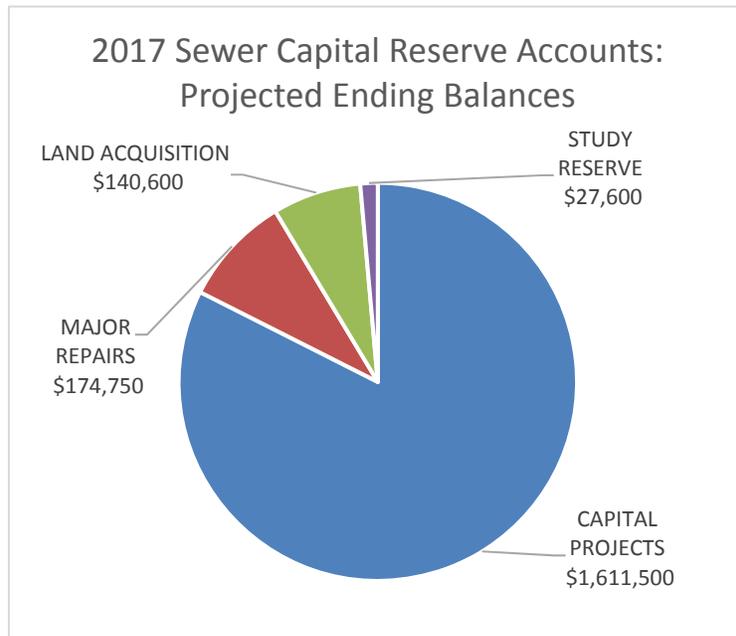
Non-expenditures account for those disbursements that do not decrease a fund's assets or record a prior years' correction.

425 – Sewer Capital Reserves

Projects - The Town is required by the Department of Ecology to replace an aging sewer main each year. The replacement of these lines will help reduce inflow and infiltration of rain into the Town's sewer system. The Spring Street sewer line from Second Street to Argyle Avenue was upgraded in 2016.

2017 Projects include design and construction of the Park Street upgrade from Hillcrest to Marguerite Streets; and designing the sewer outfall upgrade.

Land - Sewer monies are saved to purchase right-of-way for future collection line upgrades. Funds saved in this reserve were used to share in the purchase of the Harbor Street public works property. A new rate study should be completed in 2016. A Wastewater Facilities Plan is budgeted in 2017.



Refuse Fund Highlights

Utility Rates – All refuse expenses including personnel, supplies, equipment, and capital improvements are paid via refuse utility rates.

Revenues:

- No rate increases proposed

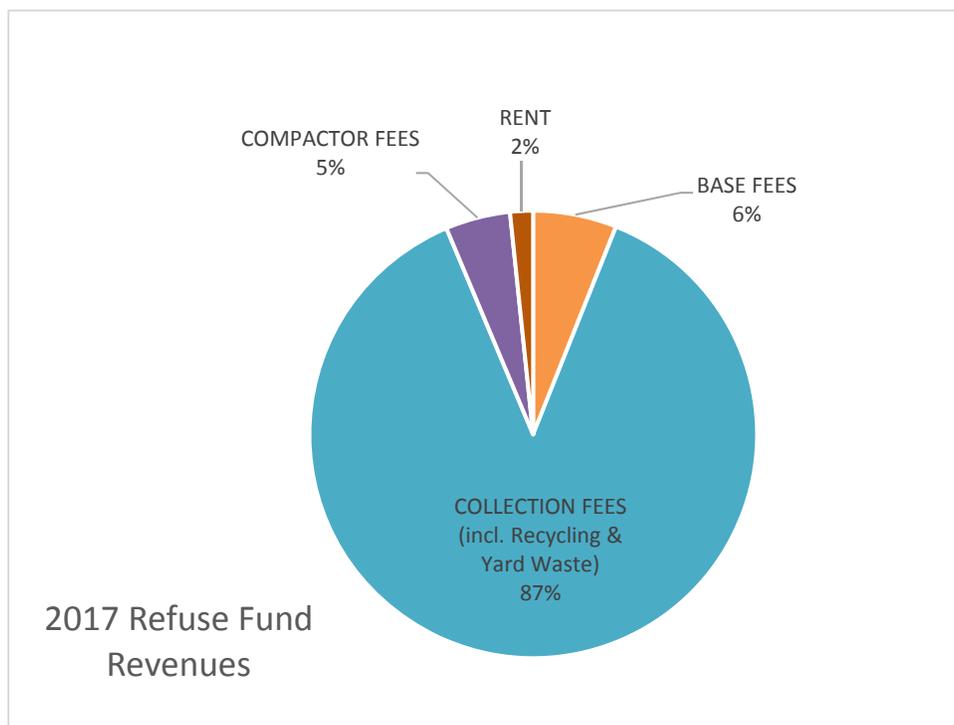
Expenditures:

- Overall increases for personnel and benefits
- Maintenance Facility employee hours increased to full time (3% of costs)
- Increased small tools budget

430 - Refuse Fund Revenues

Those businesses that use compactors pay the labor, transportation and disposal costs. These costs are accounted for separately.

San Juan County leases a portion of the Town's refuse property for their solid waste drop box facility and recycling operation.



Service Type *first year tracking these figures for budget	PICKUPS			
	2013	2014	2015	2016 (thru Sept.)
Residential Cans	16,180	16,208	17,995	15,304
Commercial Cans	5,151	4,217	4,046	3,205
Commercial Sm. Dumpsters	1,152	1,132	1,378	1,044
Commercial Med. Dumpsters	1,890	1,710	1,563	1,317
Commercial Lg. Dumpsters	4,399	4,525	4,650	3,863
Recycle Cans		5,649*	6,831	6,424
Yard Waste	1,036	1,083	1,277	1,335

Service Type	RATES (per pick up)			
	2013	2014	2015	2016
Base Rate	4.00	4.00	4.00	4.00
Cans	8.00	8.00	8.00	8.00
Commercial Sm. Dumpsters	50.00	50.00	50.00	50.00
Commercial Med. Dumpsters	75.00	75.00	75.00	75.00
Commercial Lg. Dumpsters	100.00	100.00	100.00	100.00
Recycle Cans		2.00	2.00	2.00
Yard Waste		2.00	2.00	2.00

430 - Refuse Fund Expenditures

Public Works Administration accounts for the supervision and general administration of the Town's Refuse Utility.

All expenditures for the administration of the public works office are divided equally between the Town's five utilities, including personnel, travel, utilities costs, repairs, equipment, etc. Legal fees directly related to the refuse fund are paid from this section of the budget.

Administration Planning accounts for the time spent by the Town Administrator on Refuse Utility matters.

The Town Administrator oversees all the operations of the Town. The Town Administrator and his Executive Assistant are divided equally between the Current Fund and the Town's utility funds.

The System Administrator is charged with keeping the Town's computer system up & running.

To comply with State Auditor recommendations this department is now divided in accordance with the Town's cost allocation plan. 14% of this department will be budgeted in the Refuse Fund for 2017. The System Administrator is charged with keeping the Town's informational system fully functional, making sure that new computer hardware and software purchases are compatible with the Town's computer network and to assist staff with their computer needs.

Finance/Customer Service accounts for costs of all the Town's financial activities. The majority of the costs associated with the Finance Department are divided in accordance with the Town's cost allocation plan. This plan is evaluated annually.

The Town contracts for the printing & mailing of its utility bills. In May 2015, Council approved the addition of a new utility bill presentment and payment option for utility payers.

The Town pays the State a 3.6% utility tax and a 1.8% B&O tax on the gross user fees received. The State of Washington performs an annual audit of the Town's financial records and compliance with State laws and regulations.

A new Accounts Payable Clerk position was filled in June of 2016. This was the first new position added to the Finance department in over 25 years. The Finance Department purchased new desks that allow an employee to sit or stand in 2016. A camera to tie a fixed asset to a picture has been requested this year.

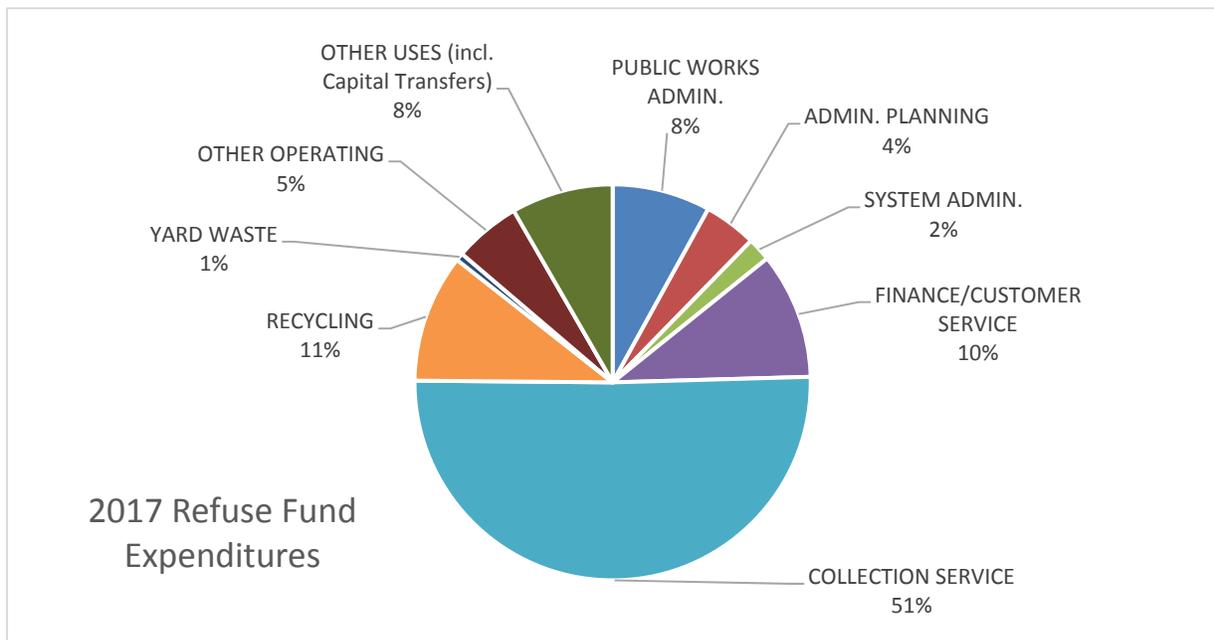
Collection accounts for the cost of providing door to door refuse collection. The Town began curbside refuse collection in 1973. The waste was disposed in the Town's landfill until the Town built its first incinerator in 1979 which was upgraded in 1985. When State laws changed in 1996, the Town closed its incinerator and ash fill.

Until mid-2010 the Town disposed its solid waste at San Juan County's transfer station located on the Town's Sutton Road refuse property. When the County decided to operate the transfer station as a drop box facility the Town packers or compactors could no longer use the transfer station, the Town opted to transport the refuse to Skagit County. In mid-2015, a new contract between San Juan County and Lautenbach Industries resulted in the Town tipping its solid waste on island again.

All transportation, labor and disposal costs for compactors are paid for by those businesses using the service.

Recycling accounts for the cost of providing curbside recycling service for the citizens of Friday Harbor.

The Town's single family residential recycling program began in 1991. Startup costs for the program came from monies set aside in the Capital Projects Fund for this purpose. The Town enhanced its recycling program in mid-2012 to include paper products. The Town's recycling service was free until 2014 when the Town started to charge a \$2.00 per can fee. Beginning in September of 2015 the Town increased its recycling services to twice-a-month pickups. The Town provides cardboard pickup for local businesses at a fee. Cardboard is baled and sent to the mainland for recycling.



Yard Waste accounts for the cost of providing yard waste removal service for the citizens of Friday Harbor.

As of January 2007, the State of Washington no longer allowed outside burning of yard waste in designated urban areas. The Town started a curbside yard waste program in the spring of 2007 and charged \$1.00 per 32- gallon can. The Town increased this fee to \$2.00 in 2014. In September of 2015 the Town increased its yard waste pickup services to twice-a-month from April to November.

Other Operating covers those costs that are an expense of the whole utility.

Other Uses is for interfund transactions. These transactions are equivalent to operating subsidies. Interfund transfers are used to set aside funds in reserve for future uses. The Separation Reserve transfer sets aside money for those employees that are eligible for retirement in five years. These funds are for payout of earned vacation and sick leave.

Non-Expenditures account for those disbursements that do not decrease a fund's assets or record a prior years' correction.

435 – Refuse Capital Reserves

Projects - This fund was started in 1989 to save money to replace the incinerator and to save for a future disposal system. Funds were used to close the ashfill and begin the recycling program.

Major Repairs - Originally started in 1989 to save money for repairs to the incinerator which the Town stopped using in 1996, there has been no transfer into the Fund since 1995.

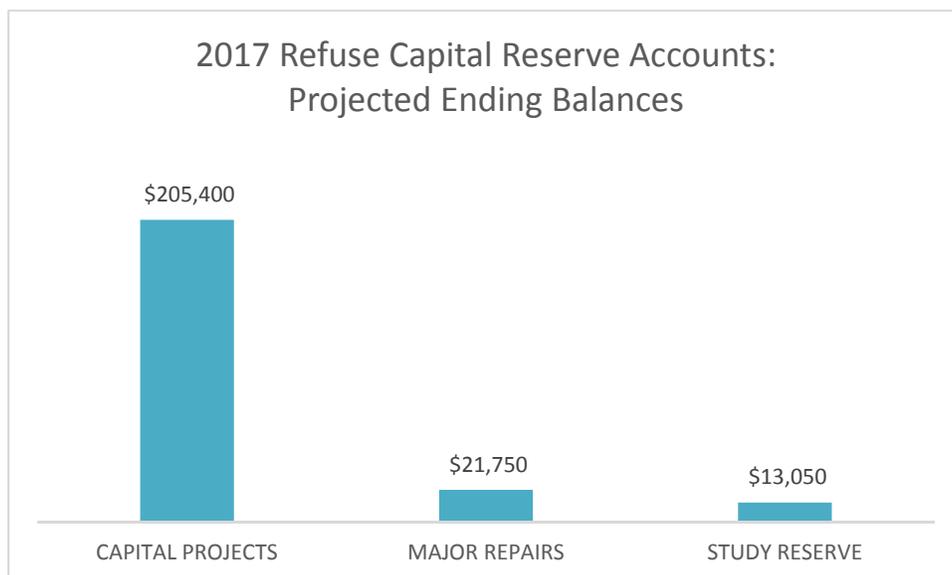
Funds were used to remove the incinerator in 2003 and in 2005 to paint the buildings at the refuse site.

Study - Started in 1993 this department was created to save money for updating the Solid Waste Plan.

Only three years of transfers were made from the Refuse Fund.

In 2011 the Town began work on a new Solid Waste Plan. Previously the Town solid waste program was incorporated into San Juan County's plan.

Since the County plan has not been updated since 1996 the Town decided to develop its own plan which was completed in 2013.



Street Fund Highlights

Revenues:

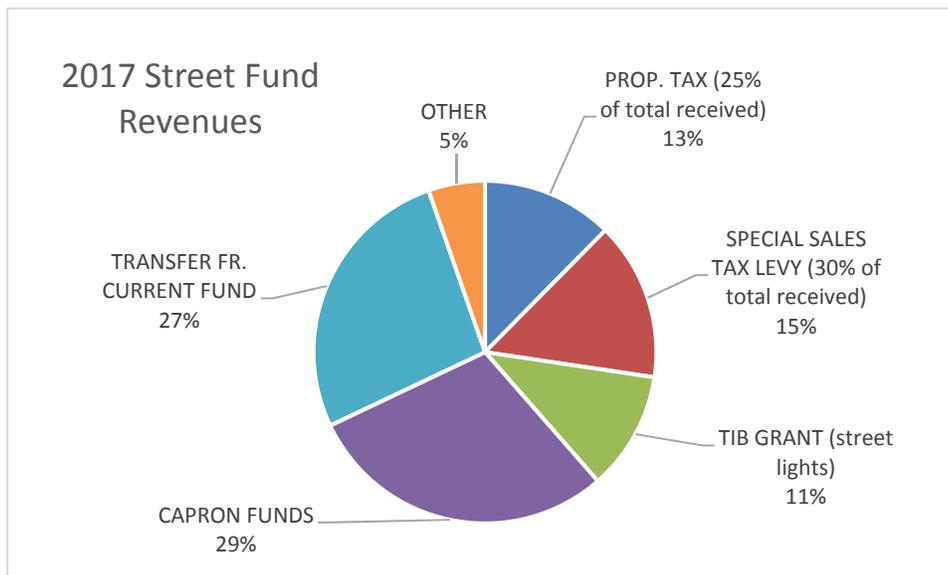
- Transportation Benefit District (TBD) sales tax receipts moved to Street Capital Project Reserve
- Transportation Improvement Board (TIB) Street Light Grant
- Multimodal state distributed fuel tax revenues added

Expenditures:

- Overall increased costs for personnel and benefits
- Increased small tools budget
- Maintenance Facility employee hours increased to full time (15% of costs)
- Equipment: Towable Lift (75% of costs)
- TBD transfer eliminated

440 - Street Fund Revenues

The Town began depositing 25% of its property tax revenue into the Street Fund in 2012. Since neither San Juan County nor the Town receive any monies for the maintenance of State highways, a portion of State collected motor vehicle license fees and fuel tax are distributed back to these entities as "Capron Funds". These funds are returned to the County based on the number of registered vehicles in the County in comparison to all of the State. The Town receives 10% of the County's collection. These monies must be used for street maintenance.



In mid-2012 the citizens of the Town of Friday Harbor and San Juan County approved an increase in the local sales tax.

The Town receives 40% of the total revenue collected County wide. A third of the funds received must be used for criminal justice purposes. The remaining funds, per ballot title, must be used by the Town for

public works projects. These funds are deposited into the Street Fund to save for future paving and sidewalk projects. Collection of this new tax began January 2013 with the Town receiving its first distribution in March 2013.

In November 2014, Town citizens approved a transportation benefit district sales tax increase of 0.2 of 1%. This additional sales tax began on April 1, 2015 and will be levied for 10 years. Per Ordinance No. 1539 these funds must be used on projects identified in the Town's 6-year transportation improvement plan. These tax revenues are being directly deposited in to the street capital projects fund. In 2016, Transportation Improvement sales and use taxes were used to fund the Town's portion of the Tucker Avenue (Guard Street to Harbor Street) improvements.



Dave Smith cleaning the sidewalk along Argyle Avenue. Photo credit: Matt Pranger

440 - Street Fund Expenditures

Public Works Administration accounts for the supervision and general administration of the Town's Street Utility.

All expenditures for the administration of the public works office are divided equally between the Town's five utilities, including personnel, travel, utilities costs, repairs, equipment, etc. Legal fees directly related to the street fund are paid from this section of the budget.



Capturing the colors of autumn. Photo credit: Matt Pranger.

Administration Planning accounts for the time spent by the Town Administrator on Street matters.

The Town Administrator oversees all the operations of the Town. The Town Administrator and his Executive Assistant are divided equally between the Current Fund and the Town's utility funds.

Every other year the Town performs a traffic count for the transportation element of its comprehensive plan and to gather information for future street improvements. The traffic counters are getting older, so funds were budgeted in 2017 for their repair.

The System Administrator is charged with keeping the Town's computer system up & running.

To comply with State Auditor recommendations this department is now divided in accordance with the Town's new cost allocation plan. **9%** of this department will be budgeted in the Sewer Fund for 2017. The System Administrator is charged with keeping the Town's informational system fully functional, making sure that

new computer hardware and software purchases are compatible with the Town's computer network and to assist staff with their computer needs.

Maintenance keeps track of the day to day cost of repairing & maintaining the Town's streets.

Friday Harbor is served by a network of streets that total approximately 13 miles. Most of the arterials are built to an acceptable standard for their intended uses. Some of the older local access streets are narrow and have deteriorating pavement. Many are built on narrow right-of-ways. Recently constructed streets conform to the Town's adopted street standards. In 2015, a half-time utility worker

II position was eliminated from the Street Department and moved to the Water Department. Several Street Department employees are the backup drivers for the Refuse Department and their wages are charged accordingly.

Blair Avenue reconstruction project was completed in 2015. With a Transportation Improvement Board grant and Transportation Benefit District funds, the Town was able to reconstruction a portion of Tucker Avenue from Guard Street to Harbor Street in 2016.

Using a federal pass-through grant from San Juan County and another Transportation Improvement Board grant, the Town will complete the second phase of the Tucker Avenue project reconstruction from Harbor Street to University Way in 2017.

The Town pays a per light fee for the electricity for its street lights. The Street Maintenance Department shares the Town Shop with the Water Department.

Finance/Customer Service accounts for costs of all the Town's financial activities. The majority of the costs associated with the Finance Department are divided in accordance with the Town's cost allocation plan. This plan is evaluated annually.

The Town contracts for the printing & mailing of its utility bills. In May 2015, Council approved the additon of a new utility bill presentment and payment option for utility payers.

The State of Washington performs an annual audit of the Town's financial records and compliance with State laws and regulations.

A new Accounts Payable Clerk position was filled in June of 2016. This was the first new position added to the Finance department in over 25 years. The Finance Department purchased new desks that allow an employee to sit or stand in 2016. A camera to tie a fixed asset to a picture has been requested this year.

Other Operating covers those costs that are an expense of the whole utility.

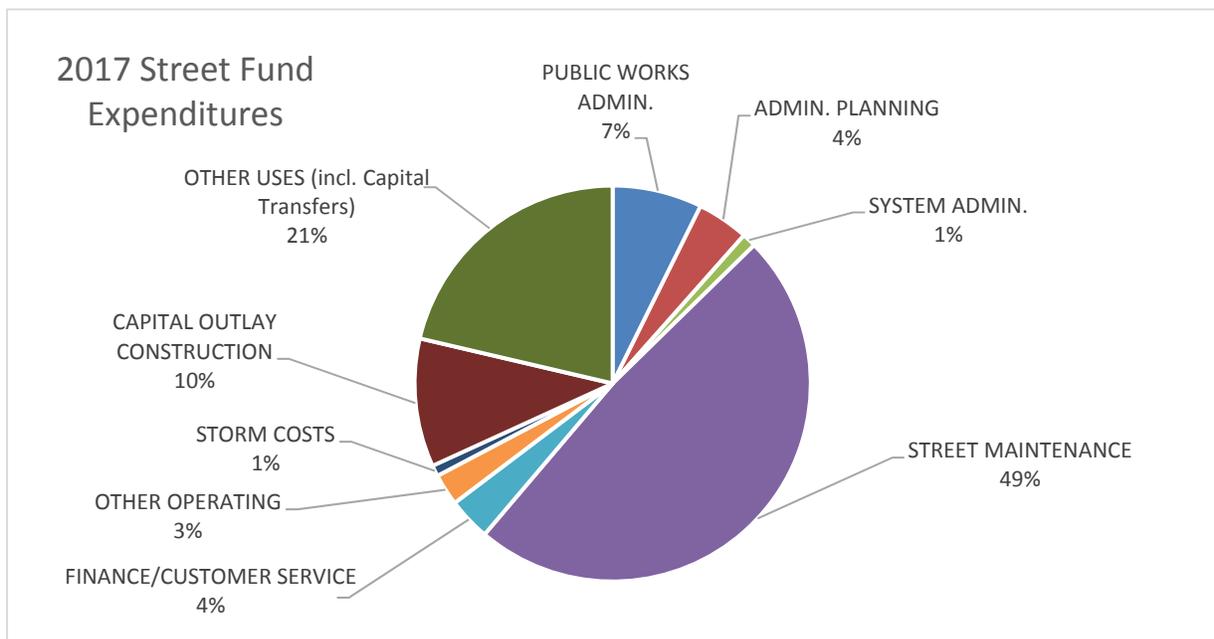
Storm Costs are to track the costs of snow & debris removal. The cost of this Department depends on the weather. Occasionally the Town has winters with two or more feet of snow and/or winds from the Northeast that bring freezing temperatures or extreme rain that brings flooding. The Town accounts for storm related expenditures in a separate department so they can be easily tracked in case it is necessary to apply for Federal or State emergency funds. Supply costs are for sand and snow melt for icy roads.

Capital Outlay accounts for the improvements and upgrading of Town streets & sidewalks.

In 2015 the Town had San Juan County rock & oil Carter Avenue. These projects are budgeted in the Street Capital Reserve Fund where funds have been saved for this purpose.

Other Uses are for interfund transactions. These transactions are equivalent to operating subsidies. Interfund transfers are used to set aside funds in reserve for future uses. The Separation Reserve transfer sets aside money for those employees that are eligible for retirement in five years. These funds are for the payout of earned vacation and sick leave. The Street Fund makes transfers to various reserve funds saving for future improvements or purchases.

Non-expenditures account for those disbursements that do not decrease a fund's assets or record a prior years' correction.



445 – Street Capital Reserves

Projects - Starting in 2013 the transfer from the Street Fund includes funds from the new public safety sales tax. In recent years, the Town has contract with San Juan County to rock & oil a number of its streets. In 2016 a flashing crosswalk sign was positioned on upper Spring Street near Mullis Street and another one on Guard Street near Marguerite; and reconstruction of Tucker Avenue Phase 1 from Guard Street to Harbor Street was completed.

2017 Projects include:

- Warbass Way Traffic Calming
- Tucker Avenue Phase 2
 - Reconstruction project from Harbor Street to University Way
- Design and construction of Park & Reed Streets sidewalk improvements

Study - This department was added to this reserve in 2000 to begin saving money to have the Town's pavement inventory done. The Town will upgrade its pavement inventory and will begin developing a pavement management program. Having this program in place allows the Town to apply for Washington State Department of Transportation funding for street improvements.

Recent legislation requires that cities and towns report their arterial streets' pavement condition to the State. Development of new Town's Construction & Street Standards will continue in 2017.



Stormwater Fund Highlights

Utility Rates – All stormwater expenses including personnel, supplies, and capital improvements are paid via stormwater utility rates.

Revenues:

- Increase stormwater utility rates by 6.3% effective in April

Expenditures:

- Overall increased costs for personnel and benefits
- Maintenance Facility employee hours increased to full time (7% of costs)
- Spring Street vault permitting process continues

450 - Stormwater Fund Revenues

Stormwater is rain water that runs off surfaces that cannot absorb it, such as pavement, gravel driveways, buildings. The Puget Sound Water Quality Management Plan requires cities and counties to develop new ways to manage stormwater. A user fee is charged to all developed property within the Town's boundary to fund the costs of repair and maintenance to the Town's storm drain system and to fund improvements to comply with State and Federal regulations. 2012 rates increased by 4%. New "Homes for Islanders" housing projects were completed in 2014, 2015, 2016 and another will be completed in 2017. The Town received a grant to design a storm water vault at the base of Spring Street in 2015. The permit process for this vault continues in 2017.

450 - Stormwater Fund Expenditures

Public Works Administration accounts for the supervision and general administration of the Town's Stormwater Utility.

All expenditures for the administration of the public works office are divided equally between the Town's five utilities, including personnel, travel, utilities costs, repairs, equipment, etc. Legal fees directly related to the stormwater fund are paid from this section of the budget.

Administration Planning accounts for the time spent by the Town Administrator on Stormwater Utility matters.

The Town Administrator oversees all operations of the Town. The Town Administrator's time is distributed equally between the Current Fund and the Town's utility funds.

The System Administrator is charged with keeping the Town's computer system up & running.

To comply with State Auditor recommendations this department is now divided in accordance with the Town's cost allocation plan. 9% of this department will be budgeted in the Stormwater Fund for 2017. The System Administrator is charged with keeping the Town's informational system fully functional, making sure that new computer hardware and software purchases are compatible with the Town's computer network and to assist staff with their computer needs.

Maintenance keeps track of the day to day cost of repairing & maintaining the Town's Storm Drain system.

Surface water runoff in Friday Harbor flows through a system of drains and ditches. Much of the storm system was installed in the 1920's & 30's as part of the sewer system. Prior to the creation of the Stormwater Utility all storm drain maintenance was done by the Town's Street Department. The street crew spends about 20% of their working time on stormwater related problems which is accounted for in this Fund.

Finance/Customer Service accounts for costs of all the Town's financial activities. The majority of the costs associated with the Finance Department are divided in accordance with the Town's cost allocation plan. This plan is evaluated annually.

The Town contracts for the printing & mailing of its utility bills. In May 2015, Council approved the addition of a new utility bill presentment and payment option for utility payers.

The Town pays the State a B&O tax on the gross user fees received. Intergovernmental taxes increase and/or decrease with revenues. The State of Washington performs an annual audit of the Town's financial records and compliance with State laws and regulations.

A new Accounts Payable Clerk position was filled in June of 2016. This was the first new position added to the Finance department in over 25 years. The Finance Department purchased new desks that allow an employee to sit or stand in 2016. A camera to tie a fixed asset to a picture has been requested this year.

Other Operating covers those costs that are an expense of the whole utility.

Main Extension accounts for the installation of new mains. The Town's contract engineers oversee the installation of developer required storm system improvements. When the Town accepts these new improvements, the developer reimburses the Town for these costs.

Capital Outlay accounts for the improvements and upgrading of the Town's stormwater system.

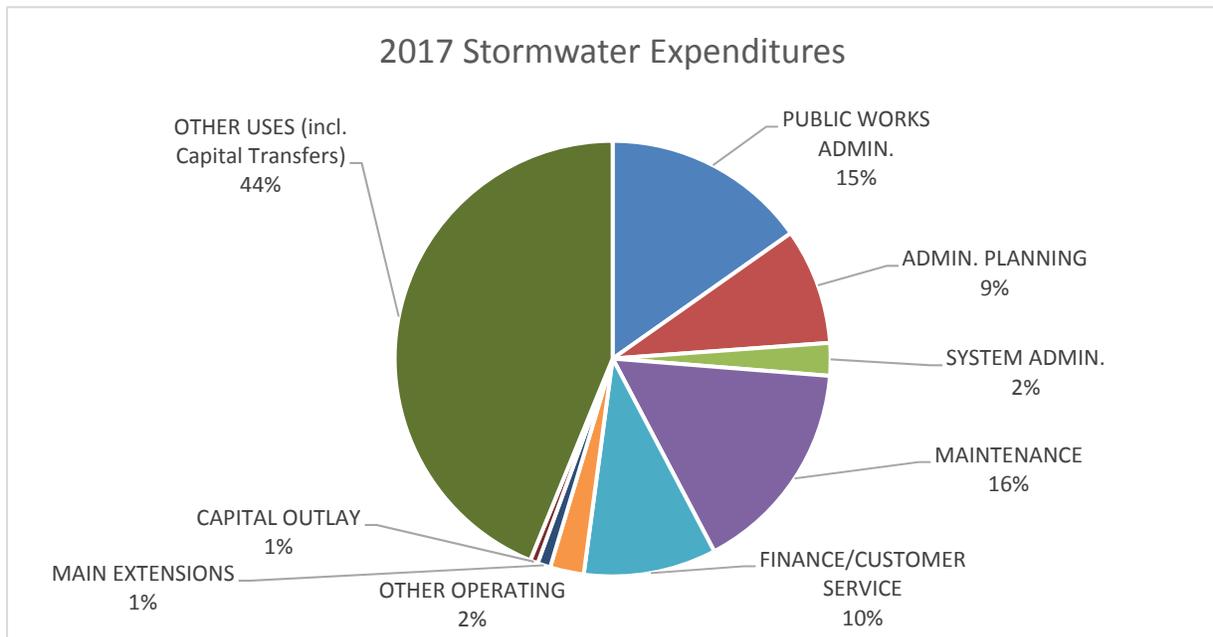
IMPROVEMENT PROJECTS COMPLETED	YEAR
Upgrade McDonald Street storm system	2016
Spring St from Second to Argyle upgraded	2016
Greenway Park storm system upgrade	2013
Install a catch basin on Warbass Way	2013
Install curbing on Hillcrest Place	2013
Village Grove to Foxhall	2008
Part Street Storm Line	2008
Install Storm Drain on Mullis Street at Market Street	2007
Install Park Street Storm Drain from Marguerite to School	2007
Install Linder Street Storm Drain	2006

Major stormwater system improvements are budgeted in the Stormwater Capital Reserve fund.

DEBT	LARSON ST
2016	62,080
2017	60,580
2018	63,896
2019	62,024
2020	64,950
2021	62,680
2022	60,350
2023	62,820
2024	64,945
2025	61,895
2026	63,693
2027	60,338
2028	61,830
Total	812,080

Other Uses are for interfund transactions. These transactions are equivalent to operating subsidies. Interfund transfers are used to set aside funds in reserve for future uses or to transfer funds to the Debt Redemption Fund to cover current year principal and interest payments. The Separation Reserve transfer sets aside money for those employees that are eligible for retirement in five years. These funds are for the payout of earned vacation and sick leave. The transfer for future capital projects is to save for those improvements outlined in the Town's Stormwater Management Plan. This plan outlines major improvements that need to be completed to comply with State and Federal regulations. The transfer to the Stormwater Bond Redemption is to cover the annual payment on the debt issued to finance the Larson Street storm drain projects.

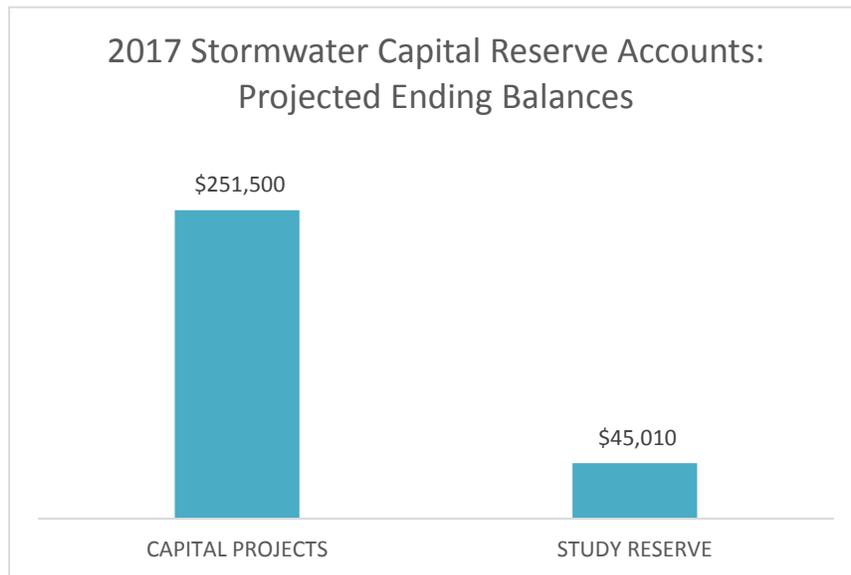
Non-Expenditures account for those disbursements that do not decrease a fund's assets or record a prior years' correction.



455 – Stormwater Capital Reserves

Projects – The Spring Street vault design was completed in 2016 along with stormwater improvements on Spring Street (Second Street to Argyle Avenue). Linder Street improvements have been re-budgeted in 2017.

Study - The transfer to the reserve began in 2008 when a rate study was done. Funds are being saved to update this study and the Stormwater Comprehensive Plan.



525 – Equipment Reserves

This Department is funded by transfers from the operating funds. The amount of these transfers is adjusted when the equipment replacement schedule is updated.

Occasionally the Town surpluses equipment that is no longer needed, used, or has been replaced.

2016 purchases from this fund included: new computers for the finance department; a trailer mounted jetter for the street department; new sewer department truck; new copier, new computers and a projector for safety meetings for the public works department. Additionally, the sewer department increased their transfer to save for a 3W Filtration Unit and a PLC 1 Upgrade.

2017 New Equipment purchases include:

- Electric Vehicle for Parking Enforcement & Town Hall use
- Timekeeping payroll module software
- Water Lead Truck
- 3W Filtration unit
- PLC 1 Upgrade

EQUIPMENT RESERVE FUND SUMMARY	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE	1,973,221.20	1,840,000.00	1,840,688.58	1,810,000.00	-2%
REVENUE ESTIMATE	202,105.81	243,100.00	159,133.36	243,100.00	0%
EXPENDITURE APPROPRIATION	334,638.43	269,300.00	79,003.71	233,450.00	-15%
ENDING BALANCE	1,840,688.58	1,813,800.00	1,920,818.23	1,819,650.00	0%

550 – Public Works Reserve

This fund was started in 2001 to save funds to construct a new public works facility and to make improvements to the existing Town Public Works Facility.

The Town's public works property at the corner of Marguerite Place and Spring Street was purchased in the 1920's. The Town's 500,000-gallon water tank, built in 1928, is located here along with the Town Shop. In 2003 property was purchased next to the wastewater treatment plant on Harbor Street for development into a new public works yard. In 2010 the Town purchased the property adjacent to the Town Shop on Marguerite Place. This property is used for offices for the public works director, his assistant, and the engineer in training. The Water Department shares the old shop with the Street Department. In 2012 the Marguerite Street property was fenced.

A new public works building has been re-budgeted in 2017.

PUBLIC WORKS RESERVE FUND SUMMARY	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE	839,325.44	915,000.00	916,712.83	915,000.00	0%
REVENUE ESTIMATE	77,387.39	700.00	-	700.00	0%
EXPENDITURE APPROPRIATION	-	150,450.00	-	250,450.00	40%
ENDING BALANCE	916,712.83	765,250.00	916,712.83	665,250.00	-15%

Appendix: 2017 Preliminary Budget Workbook

GENERAL FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:	897,777.26	850,000.00	860,619.78	600,000.00	-42%
<u>GENERAL FUND REVENUES</u>					
TAXES					
PROPERTY TAXES (75% of total received) 75% per \$1000 of Assessed Valuation	360,017.36	343,000.00	211,524.42	346,000.00	
SALES & USE TAX	1,092,135.06	1,000,000.00	694,182.58	1,000,000.00	
PUBLIC SAFETY SALES TAX (70% of total received)	381,315.81	325,000.00	248,547.01	380,000.00	
CRIMINAL SALES TAX	56,739.31	47,500.00	37,167.29	47,500.00	
LEASEHOLD TAX	72,405.51	60,000.00	35,793.74	60,000.00	
TOTAL TAXES:	1,962,613.05	1,775,500.00	1,227,215.04	1,833,500.00	3%
LICENSES & PERMITS					
BUSINESS LICENSES PENALTY	672.00	-	-	-	
BUSINESS LICENSES	25,490.30	35,000.00	30,473.20	35,000.00	
CABLE TV FRANCHISE	10,910.70	7,500.00	8,838.31	7,500.00	
BUILDING PERMITS	94,177.98	65,000.00	85,957.35	75,000.00	
CLEARING/GRADING PERMITS	1,511.60	500.00	817.89	500.00	
DEMOLITION PERMITS	200.00	100.00	200.00	100.00	
BLASTING PERMITS	400.00	100.00	-	100.00	
SITE PLAN PERMITS	3,320.26	1,000.00	2,293.23	1,000.00	
SIGN PERMITS	800.00	1,000.00	800.00	1,000.00	
MOVING PERMITS	650.00	150.00	450.00	150.00	
MURAL PERMITS		250.00	500.00	250.00	
PARKING PERMITS	370.00	350.00	275.00	350.00	
TOTAL LICENSES & PERMITS:	138,502.84	110,950.00	130,604.98	120,950.00	8%
INTERGOVERNMENTAL					
DEPT OF COMMERCE ENERGY GRANT	31,844.70	78,500.00	30,071.63	-	
MULTIMODAL TRANSPORTATION	-	-	-	2,350.00	
CRIMINAL JUSTICE	1,000.00	1,000.00	750.00	1,000.00	
CRIMINAL JUSTICE CONTRACTED	3,709.79	3,000.00	2,817.40	3,000.00	
CRIMINAL JUSTICE SPECIAL PROGRAMS	2,144.11	2,100.00	1,656.42	2,300.00	
DUI	331.77	300.00	259.29	300.00	
LIQUOR EXCISE TAX	6,289.43	9,800.00	7,863.18	10,500.00	
LIQUOR PROFITS TAX	15,307.44	15,200.00	7,616.62	15,200.00	
BORDER PATROL CONTACT	1,149.76	1,000.00	574.88	1,000.00	
PUBLIC SAFETY	3,882.02	3,800.00	1,931.60	3,800.00	
HB 2260 FUNDS (For Economic Development)	10,000.00	10,000.00	10,000.00	10,000.00	
HB 2260 FUND GRANT (PFFAP - Pocket Park)	-	35,000.00	-	35,000.00	
TOTAL INTERGOVERNMENTAL:	75,659.02	159,700.00	63,541.02	84,450.00	-89%

GENERAL FUND	2015 Actual	2016 Budget	2016 Actual	2017 v.	
				2017 Proposed	2016
CHARGES FOR SERVICES					
CANDIDATE FILING FEES	229.10	-	-	-	
DUPLICATION SERVICES	134.50	50.00	-	25.00	
SALES OF MAPS, ETC.	-	50.00	20.00	25.00	
CHARGES FOR DETENTION & CORRECTION	12,672.35	10,000.00	6,347.67	10,000.00	
OTHER ENVIRONMENTAL SERVICES	-	-	740.00	-	
CONDITIONAL USE FEES	-	500.00	-	500.00	
SUBSTANTIAL DEVELOPMENT	1,300.00	3,000.00	2,250.00	3,000.00	
BOUNDARY LINE MODIFICATION	1,500.00	500.00	2,000.00	1,000.00	
VARIANCE PERMIT FEES	100.00	100.00	-	100.00	
LAND DIVISION FEES	-	4,000.00	4,000.00	1,000.00	
SHORT & REPLAT FEES	4,500.00	1,500.00	3,000.00	2,000.00	
STREET VACATION FEES	-	100.00	-	100.00	
COMPREHENSIVE PLAN REQUESTS	-	250.00	250.00	250.00	
REZONE FEES	750.00	750.00	-	750.00	
SEPA FEES	150.00	450.00	600.00	450.00	
OTHER PLANNING & DEVELOPMENT	-	-	3,500.00	-	
TOTAL CHARGES FOR SERVICES:	21,335.95	21,250.00	22,707.67	19,200.00	-11%
GENERAL FUND REVENUES (CONT'D)					
FINES & FORFEITURES					
INSURANCE COSTS	52.66	100.00	20.95	50.00	
TRAFFIC INFRACTIONS	6,415.54	5,000.00	6,684.04	8,000.00	
OTHER INFRACTIONS	41.62	100.00	281.47	100.00	
PARKING FINES	61,557.40	60,000.00	29,100.84	60,000.00	
DUI FINES	2,427.05	1,000.00	1,171.49	1,000.00	
OTHER TRAFFIC MISDEMEANORS	1,807.36	1,500.00	461.17	1,500.00	
OTHER NON TRAFFIC FINES	664.33	500.00	398.72	500.00	
CRIMINAL COSTS	1,273.01	550.00	822.24	550.00	
WITNESS FEES	-	100.00	-	100.00	
TOWING FEES	-	100.00	-	100.00	
DOG VIOLATIONS	-	50.00	-	50.00	
TOTAL FINES & FORFEITURES:	74,238.97	69,000.00	38,940.92	71,950.00	4%
MISCELLANEOUS					
INVESTMENT INTEREST	894.84	1,800.00	-	2,300.00	
OTHER INTEREST	821.50	400.00	771.86	700.00	
RENT (Emergency Management)	2,217.71	2,400.00	2,037.61	2,400.00	
LABOR & INDUSTRIES REFUND	-	100.00	-	100.00	
DONATIONS	500.00	250.00	500.00	250.00	
OTHER JUDGMENTS	-	100.00	-	100.00	
CASHIER OVERAGES/SHORTAGES	6.00	-	-	-	
MISCELLANEOUS	1,332.94	1,000.00	378.81	500.00	
WELLNESS BASKETS	27.62	10.00	96.27	50.00	
INSURANCE SETTLEMENT	-	-	-	-	
TOTAL MISCELLANEOUS:	5,800.61	6,060.00	3,784.55	6,400.00	5%
NON-REVENUES					
INTERFUND LOAN REPAYMENT	-	-	-	-	
PRIOR YEAR REFUND	-	10.00	-	10.00	
OTHER NON-REVENUES	-	37,375.00	-	-	
TOTAL NON REVENUES:	-	37,385.00	-	10.00	
TOTAL GENERAL FUND REVENUES:	2,278,150.44	2,179,845.00	1,486,794.18	2,136,460.00	-2%

GENERAL FUND		2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>GENERAL FUND EXPENDITURES</u>						
LEGISLATIVE						
PUBLICATION SERVICE (Ordinances, etc)		537.00	500.00	312.15	500.00	
UTILITY ASSISTANCE PROGRAM		-	2,500.00	-	2,500.00	
ECONOMIC DEVELOPMENT		15,000.00	17,000.00	17,000.00	28,000.00	
PERSONNEL (Council)		31,900.00	36,000.00	15,550.00	36,000.00	
BENEFITS (Social Security & L&I)		2,510.43	3,000.00	1,225.67	3,000.00	
SUPPLIES		92.96	500.00	-	500.00	
CONTRACT/PROFESSIONAL SERVICES		6,460.64	7,800.00	6,849.40	10,100.00	
MISC	100					
HOSTING COUNCIL RECORDINGS	5,400					
LEGAL	4,600					
TRAVEL AND/OR TRAINING		399.99	5,000.00	75.00	5,000.00	
ADVERTISING		263.93	700.00	174.53	700.00	
RENT FOR MEETING SPACE		-	200.00	-	200.00	
MISCELLANEOUS		1,206.42	250.00	110.00	250.00	
MISC.	100					
MEMBERSHIPS	150					
INTERGOVERNMENTAL		-	-	-	-	
ELECTION COSTS		1,759.66	12,500.00	-	2,500.00	
PRIMARIES	1,000					
GENERAL	1,500					
VOTER REGISTRATION		6,310.10	10,000.00	9,990.08	12,500.00	
IMPROVEMENTS		-	-	-	-	
EQUIPMENT		808.32	2,500.00	1,563.92	100.00	
MISC.	100					
TOTAL LEGISLATIVE:		67,249.45	98,450.00	52,850.75	101,850.00	3%
EXECUTIVE						
PERSONNEL		42,362.52	42,500.00	27,106.74	44,100.00	
1/6 TOWN ADMINISTRATOR						
1/6 EXECUTIVE ASSISTANT						
MAYOR @ 1,000 PER MONTH						
BENEFITS		10,651.67	12,000.00	7,777.74	12,750.00	
PROFESSIONAL SERVICES		-	100.00	-	100.00	
1/6 MISC.	100					
TRAVEL AND/OR TRAINING		201.60	2,500.00	871.76	2,500.00	
MISCELLANEOUS		379.53	200.00	86.68	200.00	
1/6 MISCELLANEOUS	50					
AWARDS	50					
1/6 MEMBERSHIPS	100					
EQUIPMENT		94.13	100.00	-	100.00	
1/6 MISCELLANEOUS						
TOTAL EXECUTIVE:		53,689.45	57,400.00	35,842.92	59,750.00	4%

GENERAL FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
GENERAL FUND EXPENDITURES (CONT'D)					
FINANCE & RECORDS					
FINANCE/CUSTOMER SERVICE					
PERSONNEL	46,627.15	59,800.00	35,717.36	63,900.00	
TREASURER (100%)					
FINANCE DIRECTOR (22%)					
ASSISTANT FINANCE DIRECTOR (22%)					
CUSTOMER SERVICE CLERK (22%)					
ACCOUNTS PAYABLE CLERK (22%)					
OVERTIME	85.32	500.00	32.17	500.00	
BENEFITS	19,465.33	28,100.00	15,581.28	29,100.00	
CONTRACT/PROFESSIONAL SERVICES	1,255.55	2,100.00	1,354.19	3,000.00	
MISC	1,000				
SOFTWARE SUPPORT	2,000				
TRAVEL AND/OR TRAINING	611.94	1,100.00	368.94	1,100.00	
ADVERTISING	-	-	-	-	
MISCELLANEOUS	270.00	700.00	250.00	700.00	
MEMBERSHIP DUES	500				
BOOKS	100				
MISCELLANEOUS	100				
INTERGOVERNMENTAL	3,949.84	4,800.00	569.88	4,800.00	
25% STATE AUDIT					
EQUIPMENT (22%)	322.96	1,775.00	506.90	170.00	
MISCELLANEOUS	125				
FIXED ASSETS CAMERA	45				
TOTAL FINANCE/CUSTOMER SERVICE:	72,588.09	98,875.00	54,380.72	103,270.00	4%
TOWN CLERK/RECORDS					
PERSONNEL	62,814.00	65,500.00	43,700.98	68,500.00	
BENEFITS	18,371.40	20,300.00	13,163.85	21,500.00	
CONTRACT/PROFESSIONAL SERVICES	-	110.00	-	110.00	
MISCELLANEOUS	10				
DATA BASE DEVELOPMENT	100				
TRAVEL AND/OR TRAINING	1,137.39	3,000.00	23.74	3,000.00	
MISCELLANEOUS	260.00	1,000.00	230.00	1,000.00	
MEMBERSHIP DUES & SUBSCRIPTIONS	500				
RECORDS MANAGEMENT PROGRAM	500				
INTERGOVERNMENTAL	-	20.00	-	20.00	
EQUIPMENT	-	100.00	-	100.00	
MISCELLANEOUS					
TOTAL TOWN CLERK/RECORDS:	82,582.79	90,030.00	57,118.57	94,230.00	4%
TOTAL FINANCE & RECORDS:	155,170.88	188,905.00	111,499.29	197,500.00	4%
SYSTEM ADMINISTRATION (22%)					
PERSONNEL	17,335.71	18,350.00	12,129.62	18,600.00	
BENEFITS	4,780.85	5,250.00	4,305.80	5,500.00	
SUPPLIES	109.83	300.00	385.28	500.00	
SMALL TOOLS	91.42	150.00	47.65	300.00	
CONTRACT/PROFESSIONAL SERVICES	1,462.05	1,725.00	918.55	1,725.00	
MISCELLANEOUS	350				
SERVER HOSTING	800				
E-MAIL ARCHIVE	400				
REMOTE SUPPORT SERVICE ANNUAL FEE	175				
TRAINING/TRAVEL	716.16	1,300.00	-	1,300.00	
REPAIR & MAINTENANCE	-	125.00	-	125.00	
MISCELLANEOUS	187.20	330.00	133.90	340.00	
MISC. SUBSCRIPTIONS	180				
TOWN HALL FIREWALL SUBSCRIPTION & SUPPORT	160				
EQUIPMENT	2,172.94	3,420.00	2,147.56	2,575.00	
COPYRIGHT COMPLIANCE	350				
SOFTWARE	500				
REPLACEMENT EQUIPMENT	525				
REPLACE PUBLIC WORKS DOMAIN CONTROLLER	1,200				
TOTAL SYSTEM ADMINISTRATION:	26,856.16	30,950.00	20,068.36	30,965.00	0%

GENERAL FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>GENERAL FUND EXPENDITURES (CONT'D)</u>					
LEGAL					
ATTORNEY	11,486.00	35,000.00	13,559.21	32,000.00	
PROFESSIONAL SERVICE	-	100.00	-	100.00	
TRAVEL	-	1,800.00	-	1,800.00	
MISCELLANEOUS		-		-	
TOTAL LEGAL:	11,486.00	36,900.00	13,559.21	33,900.00	-9%
OTHER GENERAL GOVERNMENT					
PERSONNEL	-	8,250.00	2,672.55	16,000.00	
FACILITY MAINTENANCE (34%)					
BENEFITS	-	3,500.00	1,554.82	7,500.00	
SUPPLIES	7,953.66	7,500.00	5,300.45	7,500.00	
FUEL	292.68	950.00	441.19	800.00	
TOWN HALL TRUCK	500				
GENERATOR	300				
SMALL TOOLS	-	200.00	-	200.00	
PROFESSIONAL SERVICE	8,388.58	32,900.00	7,324.72	32,900.00	
MISC.	250				
CODIFICATION TOWN LAWS	4,000				
CLEANING TOWN HALL WINDOWS	500				
TOWING SERVICES	200				
JUNK VEHICLES PER ORDINANCE	300				
WEBSITE UPGRADE & HOSTING	27,500				
MRSC SMALL WORKS ROSTER	150				
COMMUNICATIONS	12,240.41	11,600.00	5,911.53	11,600.00	
50% POSTAGE	2,500				
PHONE SERVICE	5,000				
P.O. BOX RENT	150				
MISC. SHIPPING	100				
INTERNET SERVICE	3,600				
FIRE ALARM FEE	250				
ADVERTISING	450.40	1,000.00	648.67	1,000.00	
RENT 50% POSTAGE MACHINE LEASE	1,141.02	1,200.00	1,141.04	1,200.00	
INSURANCE	27,949.39	29,900.00	28,958.44	31,200.00	
AWC POOL	29,200				
AWC L&I PROGRAM	1,600				
OFFICIAL BONDS	400				
UTILITIES	12,807.29	18,950.00	8,249.53	18,950.00	
OPALCO	12,725				
TOWN	6,225				
REPAIRS & MAINTENANCE	7,813.93	13,450.00	7,577.63	13,200.00	
TOWN VEHICLE	500				
TOWN HALL	3,000				
MISC.	250				
COPIER #1 (UPSTAIRS)	2,500				
COPIER #2 (DOWNSTAIRS)	2,750				
HEAT SYSTEMS (UPSTAIRS)	1,200				
HEAT SYSTEMS (DOWNSTAIRS)	1,500				
TOWN HALL GENERATOR	1,000				
TOWN HALL CLOCK	500				
MISCELLANEOUS	7,260.91	8,500.00	6,682.85	8,900.00	
AWC FEES	1,100				
PARKING	2,400				
SUBSCRIPTIONS	100				
WACS UPDATE	50				
MISC.	350				
BOOKS	100				
ASSOCIATION DUES TOWN ANNEX	2,600				
RCWS	400				
DAMAGES	100				
PRINTING BUDGET	150				
MEMBERSHIPS	100				
WSDOT ANNUAL FEE	50				
BANK FEES	500				
1/5 WELLNESS PROGRAM	300				
1/5 WELLNESS BASKETS	100				
ANNUAL TELEPHONE SOFTWARE SUPPORT	500				

GENERAL FUND		2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
GENERAL FUND EXPENDITURES (CONT'D)						
OTHER GENERAL GOVERNMENT (CONTINUED)						
INTERGOVERNMENTAL		210.00	2,700.00	25.00	2,700.00	
MINORITY & WOMEN BUSINESS FEES	100					
SJ COUNTY PUBLIC HEALTH	100					
SJ COUNTY AUDITOR FILINGS	200					
OLD AGE SURVIVOR INSURANCE	50					
DERELICT VESSEL PROGRAM	2,000					
PRESSURE INSPECTION	200					
EMPLOYMENT SECURITY FEE	50					
IMPROVEMENTS		33,078.43	105,600.00	30,071.63	650.00	
MISCELLANEOUS	100					
INCREASE WIFI ACCESS POINTS	550					
EQUIPMENT		16,975.43	100.00	59.39	100.00	
MISCELLANEOUS						
TOTAL OTHER GENERAL GOVERNMENT:		136,562.13	246,300.00	106,619.44	154,400.00	-60%
COMMUNITY DEVELOPMENT						
PARKING ENFORCEMENT						
PERSONNEL		55,149.84	58,300.00	38,652.41	59,100.00	
OVERTIME		-	-	-	-	
BENEFITS		19,640.80	21,300.00	14,378.53	24,200.00	
UNIFORMS		-	500.00	-	500.00	
SUPPLIES		220.73	1,600.00	983.84	1,600.00	
MISCELLANEOUS	100					
TICKETS	1,500					
TRAINING/TRAVEL		-	100.00	37.50	100.00	
ADVERTISING		-	10.00	-	10.00	
MISCELLANEOUS		4.28	100.00	-	100.00	
INTERGOVERNMENTAL		13.00	10.00	-	10.00	
EQUIPMENT		-	-	-	250.00	
PHOTO EVIDENCE CAMERA						
TOTAL PARKING ENFORCEMENT:		75,028.65	81,920.00	54,052.28	85,870.00	5%
PLANNING/BUILDING						
PERSONNEL		144,827.59	158,600.00	102,744.23	164,000.00	
LAND USE ADMINISTRATOR						
PERMIT TECHNICIAN						
CODE ENFORCEMENT						
BENEFITS		54,373.63	62,700.00	39,421.03	66,000.00	
SUPPLIES		1.94	800.00	731.64	300.00	
LEGAL SERVICES		14,627.15	10,000.00	1,420.50	10,000.00	
CONTRACT/PROFESSIONAL SERVICES		-	5,000.00	750.00	5,000.00	
COMP PLAN ANALYSIS	500					
AERIAL MAPS	3,500					
PLAN REVIEW	1,000					
TRAVEL AND/OR TRAINING		4,669.41	5,000.00	927.92	4,500.00	
ADVERTISING		975.00	1,000.00	623.34	1,000.00	
REPAIR & MAINTENANCE		-	250.00	199.83	250.00	
MISCELLANEOUS		1,530.36	3,250.00	2,607.01	1,900.00	
MEMBERSHIPS	1,150					
MISC.	100					
BOOKS/MANUALS	100					
SUBSCRIPTIONS	550					
INTERGOVERNMENTAL		1,055.50	6,300.00	951.50	2,000.00	
RECORDINGS SJ COUNTY	1,200					
MAPS SJ COUNTY	100					
SJ COUNTY BUILDING INSPECTIONS	700					
EQUIPMENT		-	650.00	-	1,250.00	
MISC.	100					
PERMIT COORDINATOR PRINTER	550					
27" TOUCH SCREEN MONITOR	600					
TOTAL PLANNING/BUILDING:		222,060.58	253,550.00	150,377.00	256,200.00	1%

GENERAL FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
GENERAL FUND EXPENDITURES (CONT'D)					
PLANNING COMMISSION					
SUPPLIES	44.24	50.00	-	50.00	
CONTRACT/PROFESSIONAL SERVICES	-	10.00	-	10.00	
TRAVEL	-	10.00	-	10.00	
MISCELLANEOUS	-	100.00	43.79	100.00	
TOTAL PLANNING COMMISSION:	44.24	170.00	43.79	170.00	0%
HISTORICAL REVIEW					
PERSONNEL	48,799.60	51,500.00	33,875.48	52,200.00	
80% FTE - HISTORIC PRESERVATION COORDINATOR					
BENEFITS	25,074.18	27,600.00	15,515.60	28,300.00	
SUPPLIES	-	200.00	94.59	200.00	
LEGAL SERVICES	314.00	2,500.00	-	2,500.00	
CONTRACT/PROFESSIONAL SERVICES	3,646.15	5,850.00	1,500.16	5,850.00	
PHOTOGRAPHIC REPRODUCTIONS	500				
CONTRACT SERVICES	250				
SECRETARY	2,000				
WEBSITE SUPPORT	300				
20% WATERFRONT STORYBOARDS	2,800				
TRAVEL AND/OR TRAINING	700.40	1,000.00	27.90	1,000.00	
ADVERTISING	221.67	100.00	-	100.00	
MISCELLANEOUS	700.56	3,300.00	807.07	3,100.00	
MISCELLANEOUS	100				
BOOKS	200				
AWARDS	1,500				
EVENTS	800				
MEMBERSHIPS	500				
EQUIPMENT	-	100.00	-	475.00	
MISCELLANEOUS	100				
PHOTO SCANNER & SOFTWARE	375				
TOTAL HISTORICAL REVIEW:	79,456.56	92,150.00	51,820.80	93,725.00	2%
ARTS COMMISSION					
SUPPLIES	3.69	100.00	-	100.00	
CONTRACT/PROFESSIONAL SERVICES	-	10.00	-	10.00	
TRAVEL AND/OR TRAINING	-	75.00	-	75.00	
ADVERTISING	48.00	250.00	-	250.00	
MISCELLANEOUS	-	50.00	-	50.00	
ART ACQUISITION	-	20,000.00	7,600.00	22,400.00	
TOTAL ARTS COMMISSION:	51.69	20,485.00	7,600.00	22,885.00	10%
TOTAL COMMUNITY DEVELOPMENT:	376,641.72	448,275.00	263,893.87	458,850.00	2%

GENERAL FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>GENERAL FUND EXPENDITURES (CONT'D)</u>					
PARKS					
PERSONNEL	36,538.84	77,800.00	26,203.43	82,500.00	
UTILITY WORKER I					
1/3 UTILITY WORKER I					
WEEKEND WATERING					
OVERTIME	3,151.89	3,500.00	2,592.01	3,500.00	
BENEFITS	16,092.51	28,900.00	14,494.39	33,800.00	
SUPPLIES	6,254.73	10,000.00	2,228.13	10,000.00	
MISCELLANEOUS					
TREES					
FUEL	1,210.80	2,000.00	474.47	2,000.00	
SMALL TOOLS	137.38	500.00	206.91	500.00	
CONTRACT/PROFESSIONAL SERV	6,690.78	16,700.00	16,589.38	6,000.00	
HANGING BASKETS					
TRAVEL AND/OR TRAINING	-	500.00	-	500.00	
ADVERTISING	-	100.00	-	100.00	
EQUIPMENT RENTAL	-	200.00	-	200.00	
UTILITIES	6,736.62	5,875.00	3,573.09	5,875.00	
OPALCO	1,000				
TOWN	3,875				
MEMORIAL PARK	1,000				
REPAIR & MAINTENANCE	1,946.76	2,500.00	149.99	2,500.00	
MISC	2,000				
VEHICLE	500				
MISCELLANEOUS	-	100.00	-	100.00	
INTERGOVERNMENTAL	121.00	300.00	-	300.00	
HEPATITIS B SHOTS	150				
L&I RESPIRATOR FIT TEST	150				
IMPROVEMENTS	66,200.84	183,250.00	23,214.82	130,000.00	
MISCELLANEOUS PARK IMPROVEMENTS	5,000				
SPRING ST POCKET PARK CONSTRUCTION (70%)	125,000				
EQUIPMENT	7,389.61	10,650.00	-	5,000.00	
MISCELLANEOUS PARK EQUIPMENT	5,000				
TOTAL PARKS:	152,471.76	342,875.00	89,726.62	282,875.00	-21%
INTERGOVERNMENTAL					
<u>COURT</u>					
SJ DISTRICT COURT	83,035.23	93,375.00	59,823.89	95,667.00	
CONTRACT SJ COUNTY DISTRICT COURT	57,500				
INFRACTION FILINGS @ 75.67 EACH	7,567				
PARKING TICKETS @ 11.85 EACH	29,625				
CIVIL INFRACTIONS @ 44.69 EACH	975				
TOTAL COURT:	83,035.23	93,375.00	59,823.89	95,667.00	
<u>PUBLIC SAFETY</u>					
S J COUNTY SHERIFF	350,200.00	360,000.00	268,348.74	367,100.00	
S J COUNTY FIRE DISTRICT #3	262,695.00	281,000.00	205,850.61	285,000.00	
S J COUNTY EMERGENCY MANAGEMENT	7,500.00	7,500.00	-	7,500.00	
TOTAL PUBLIC SAFETY:	620,395.00	648,500.00	474,199.35	659,600.00	2%
<u>MENTAL & PHYSICAL HEALTH</u>					
S J COUNTY PUBLIC HEALTH	5,000.00	5,000.00	5,000.00	5,000.00	
Contract Community Alcohol Services					
TOTAL MENTAL & PHYSICAL HEALTH:	5,000.00	5,000.00	5,000.00	5,000.00	0%
TOTAL INTERGOVERNMENTAL:	708,430.23	746,875.00	539,023.24	760,267.00	2%

GENERAL FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
GENERAL FUND EXPENDITURES (CONT'D)					
OTHER USES					
TO TREASURER'S TRUST (Separation Reserve)	2,800.00	12,300.00	-	12,300.00	
TO UNEMPLOYMENT COMPENSATION	-	10.00	-	10.00	
TO STREET FUND	250,000.00	250,000.00	75,000.00	250,000.00	
TO STREET CAPITAL PROJECTS	350,000.00	-	-	-	
TO CURRENT CAPITAL RESERVE	14,500.14	63,600.00	63,500.00	78,100.00	
PROJECTS	75,000				
MAJOR REPAIRS	1,000				
LAND ACQUISITION	1,000				
STUDIES	100				
RAINY DAY	1,000				
INTERMODAL FACILITY	-				
MEMORIAL PARK INTERPRETATION	-				
TO EQUIPMENT RESERVE FUND	9,450.00	9,450.00	6,300.00	9,450.00	
TOTAL OTHER USES:	626,750.14	335,360.00	144,800.00	349,860.00	4%
NON-EXPENDITURES					
INTERFUND LOAN ADVANCED	-	-	-	-	
PRIOR YEAR REFUND	-	1,500.00	-	1,500.00	
PRIOR YEAR CORRECTION	-	100.00	-	100.00	
TOTAL NON EXPENDITURES:	-	1,600.00	-	1,600.00	0%
TOTAL GENERAL FUND EXPENDITURES:	2,315,307.92	2,533,890.00	1,377,883.70	2,431,817.00	-4%

GENERAL FUND SUMMARY

BEGINNING BALANCE	897,777.26	850,000.00	860,619.78	600,000.00	-42%
REVENUE ESTIMATES	2,278,150.44	2,179,845.00	1,486,794.18	2,136,460.00	-2%
EXPENDITURE APPROPRIATIONS	2,315,307.92	2,533,890.00	1,377,883.70	2,431,817.00	-4%
ENDING BALANCE	860,619.78	495,955.00	969,530.26	304,643.00	-63%

GENERAL FUND CAPITAL RESERVE	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
CAPITAL PROJECTS					
BEGINNING BALANCE:	213,331.99	220,000.00	220,175.26	245,500.00	10%
REVENUE					
INVESTMENT INTEREST	343.27	300.00	-	300.00	
FROM CURRENT FUND	6,500.00	55,500.00	55,500.00	75,000.00	
PROJECTS	75,000				
MEMORIAL PARK INTERPRETATION	-				
FROM REET FUND				325,000.00	
TOTAL CAPITAL PROJECTS REVENUE:	6,843.27	55,800.00	55,500.00	400,300.00	86%
EXPENDITURES					
CURRENT FUND PROFESSIONAL SERVICES	-	30,000.00		30,000.00	
DESIGN FIRE STATION REMODEL					
ADVERTISING	-	-		-	
CURRENT FUND IMPROVEMENTS	-	-		600,000.00	
REMODEL FORMER FIRE STATION					
TOTAL CAPITAL PROJECTS EXPENDITURES:	-	30,000.00	-	630,000.00	95%
ENDING BALANCE:	220,175.26	245,800.00	275,675.26	15,800.00	-1456%
MAJOR REPAIRS					
BEGINNING BALANCE:	49,516.06	50,000.00	50,596.91	50,600.00	1%
REVENUE					
INVESTMENT INTEREST	80.85	100.00	-	100.00	
FROM CURRENT FUND	1,000.00	1,000.00	1,000.00	1,000.00	
TOTAL MAJOR REPAIRS REVENUE:	1,080.85	1,100.00	1,000.00	1,100.00	0%
EXPENDITURES					
TOWN HALL		500.00		500.00	
MISC.					
TOTAL MAJOR REPAIRS EXPENDITURES:	-	500.00	-	500.00	0%
ENDING BALANCE:	50,596.91	50,600.00	51,596.91	51,200.00	1%
LAND ACQUISITION					
BEGINNING BALANCE:	111,651.68	111,600.00	111,834.63	111,900.00	0%
REVENUE					
INVESTMENT INTEREST	182.95	200.00	-	200.00	
FROM CURRENT FUND	-	100.00	-	100.00	
TOTAL LAND ACQUISITION REVENUE:	182.95	300.00	-	300.00	0%
EXPENDITURES					
TOTAL LAND ACQUISITION EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	111,834.63	111,900.00	111,834.63	112,200.00	0%

GENERAL FUND CAPITAL RESERVE	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
STUDY RESERVE					
BEGINNING BALANCE:	62,173.03	67,000.00	67,272.17	72,100.00	7%
REVENUE					
DEPARTMENT OF ECOLOGY GRANT	-	-	-	-	
DEPARTMENT OF COMMERCE GMA GRANT	-	-	-	-	
INVESTMENT INTEREST FROM CURRENT FUND	99.16	100.00	-	100.00	
TOTAL REVENUE:	99.16	5,100.00	5,000.00	5,100.00	0%
EXPENDITURES					
SHORELINE MASTER PLAN	-	-	-	-	
TOTAL EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	62,272.19	72,100.00	72,272.17	77,200.00	7%
RAINY DAY RESERVE					
BEGINNING BALANCE:	185,621.35	186,000.00	186,892.23	187,200.00	1%
REVENUE					
INVESTMENT INTEREST FROM CURRENT FUND	270.88	200.00	-	200.00	
	1,000.00	1,000.00	1,000.00	1,000.00	
TOTAL RAINY DAY RESERVE REVENUE:	1,270.88	1,200.00	1,000.00	1,200.00	0%
EXPENDITURES					
TOTAL RAINY DAY RESERVE EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	186,892.23	187,200.00	187,892.23	188,400.00	1%
INTERMODAL FACILITY RESERVE					
BEGINNING BALANCE:	39,438.53	40,000.00	40,502.17	41,000.00	2%
REVENUE					
INVESTMENT INTEREST FROM CURRENT FUND	63.64	50.00	-	50.00	
	1,000.00	1,000.00	1,000.00	1,000.00	
TOTAL INTERMODAL FACILITY REVENUE:	1,063.64	1,050.00	1,000.00	1,050.00	0%
EXPENDITURES					
TOTAL INTERMODAL FACILITY EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	40,502.17	41,050.00	41,502.17	42,050.00	2%
GENERAL CAPITAL RESERVE SUMMARY					
BEGINNING BALANCE	661,732.64	674,600.00	677,273.37	708,300.00	
REVENUE ESTIMATES	10,540.75	64,550.00	63,500.00	409,050.00	
EXPENDITURE APPROPRIATIONS	-	30,500.00	-	630,500.00	
ENDING BALANCE	672,273.39	708,650.00	740,773.37	486,850.00	-46%

SPECIAL REVENUE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
PARKING					
BEGINNING BALANCE:	310,433.12	400,000.00	405,541.84	410,000.00	2%
REVENUE					
INVESTMENT INTEREST	608.70	450.00	-	450.00	
IN LIEU OF PARKING	94,500.00	13,500.00	13,500.00	13,500.00	
TOTAL PARKING REVENUE:	95,108.70	13,950.00	13,500.00	13,950.00	0%
EXPENDITURES					
PROFESSIONAL SERVICES					
IMPROVEMENTS	-	-	-	-	
TOTAL PARKING EXPENDITURES:	-	-	-	-	0%
ENDING BALANCE:	405,541.82	413,950.00	419,041.84	423,950.00	2%
HARBOR IMPROVEMENT					
BEGINNING BALANCE:	12,317.10	13,000.00	13,550.15	14,000.00	7%
REVENUE					
HARBOR LEASES	1,213.84	1,200.00	747.27	1,200.00	
INVESTMENT INTEREST	19.23	50.00	-	50.00	
TOTAL HARBOR IMPROVEMENT REVENUE:	1,233.07	1,250.00	747.27	1,250.00	0%
EXPENDITURES					
HARBOR LEASE REFUND	-	-	-	-	
IMPROVEMENTS	-	-	-	-	
TOTAL HARBOR IMPROVEMENT EXPENDITURES:	-	-	-	-	0%
ENDING BALANCE:	13,550.17	14,250.00	14,297.42	15,250.00	7%

SPECIAL REVENUE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
HOTEL/MOTEL TAX (FIRST 2%)					
BEGINNING BALANCE:	543,552.78	575,000.00	641,245.21	530,000.00	-8%
FIRST 2% REVENUE					
HOTEL/MOTEL TAX	200,409.17	150,000.00	99,571.04	150,000.00	
INVESTMENT INTEREST	732.84	700.00	-	700.00	
RESTITUTION	-	10.00	-	10.00	
MISCELLANEOUS REVENUE	-	10.00	-	10.00	
TOTAL FIRST 2% REVENUE:	201,142.01	150,720.00	99,571.04	150,720.00	0%
FIRST 2% EXPENDITURES					
PERSONNEL	-	500.00	1,001.01	2,500.00	
BENEFITS	-	100.00	482.73	1,200.00	
SUPPLIES	13,849.72	10,500.00	4,859.98	10,500.00	
RESTROOMS	4,500				
BANNERS	6,000				
FUEL	777.21	2,000.00	628.59	2,000.00	
LEGAL	-	700.00	-	700.00	
CONTRACT SERVICES	70,605.54	121,454.00	63,521.68	150,300.00	
RESTROOM CLEANING	30,000				
SJI CHAMBER VISITOR CENTER OPERATION	48,000				
TOWN BRANDING PLAN	10,000				
CHAMBER OF COMMERCE FIREWORKS	15,000				
TREE LIGHTING	2,000				
80% WATERFRONT STORYBOARDS	11,200				
BRANDING IMPLEMENTATION	20,000				
IMA	8,000				
PACIFIC ISLAND RESEARCH INSTITUTE (FILM FESTIVAL)	6,100				
ADVERTISING	33.00	50.00	-	50.00	
EQUIPMENT RENTAL	5,045.99	1,000.00	664.15	1,000.00	
AWC INSURANCE	2,041.76	2,200.00	2,113.00	2,300.00	
UTILITIES	12,206.69	14,000.00	8,259.18	14,000.00	
OPALCO	2,000				
TOWN	12,000				
REPAIR & MAINTENANCE	840.56	1,000.00	-	1,000.00	
MISC.					
MISCELLANEOUS	-	100.00	121.93	100.00	
INTERGOVERNMENTAL	-	100.00	-	100.00	
PRESSURE INSPECTION					
IMPROVEMENTS	-	40,000.00	3,012.50	250,000.00	
SUNSHINE ALLEY IMPLEMENTATION	40,000				
SPRING ST POCKET PARK CONSTRUCTION (30%)	50,000				
SUNSHINE ALLEY RESTROOM RENOVATION	160,000				
EQUIPMENT	17,154.33	-	-	8,750.00	
GENIE TOWABLE LIFT (25%)					
TOTAL FIRST 2% EXPENDITURES:	122,554.80	278,368.75	84,664.75	444,500.00	37%
ENDING BALANCE:	622,139.99	447,351.25	656,151.50	236,220.00	-89%

SPECIAL REVENUE FUND	2015 Actual	2016 Budget	2016 Actual	2017 v.	
				2017 Proposed	2016
HOTEL/MOTEL TAX (SECOND 2%)					
BEGINNING BALANCE:	288,255.23	255,000.00	247,829.30	194,000.00	-31%
SECOND 2% REVENUE					
HOTEL/MOTEL SPECIAL	200,374.97	150,000.00	99,527.24	150,000.00	
INVESTMENT INTEREST	416.94	200.00	-	200.00	
DONATIONS	-	10.00	-	10.00	
MISCELLANEOUS REVENUE	-	10.00	-	10.00	
TOTAL SECOND 2% REVENUE:	200,791.91	150,220.00	99,527.24	150,220.00	0%
SECOND 2% EXPENDITURES					
LTAC MEETING SUPPLIES	-	150.00	8.65	150.00	
LEGAL	-	100.00	-	100.00	
CONTRACT SERVICES	222,006.08	210,000.00	115,646.26	226,390.00	
SAN JUAN ISLAND VISITORS BUREAU	183,440				
SJI CHAMBER "Something for Everyone"	3,000				
WHALE MUSEUM	11,200				
PACIFIC ISLAND RESEARCH INSTITUTE (FILM FESTIVAL)	8,740				
SAN JUAN ISLAND MUSEUM OF ART (IMA)	7,950				
TEDx SJI	2,900				
SALISH SEA BALLET	1,560				
SJI SCULPTURE PARK	7,600				
ADVERTISING	78.00	500.00	29.47	500.00	
MISCELLANEOUS	28.54	-	-	-	
TOTAL SECOND 2% EXPENDITURES:	222,112.62	210,750.00	115,684.38	227,140.00	7%
ENDING BALANCE:	266,934.52	194,470.00	231,672.16	117,080.00	-66%
FIRST 2% & SECOND 2% COMBINED TOTALS					
BEGINNING BALANCE	831,808.01	830,000.00	889,074.51	724,000.00	-15%
REVENUE ESTIMATE	401,933.92	300,940.00	199,098.28	300,940.00	0%
EXPENDITURE APPROPRIATIONS	344,667.42	489,118.75	200,349.13	671,640.00	27%
ENDING BALANCE	889,074.51	641,821.25	887,823.66	353,300.00	-82%
SPECIAL REVENUE FUND SUMMARY					
BEGINNING BALANCE	1,154,558.23	1,243,000.00	1,308,166.50	1,148,000.00	-8%
REVENUE ESTIMATES	498,275.69	316,140.00	213,345.55	316,140.00	0%
EXPENDITURE APPROPRIATIONS	344,667.42	489,118.75	200,349.13	671,640.00	27%
ENDING BALANCE	1,308,166.50	1,070,021.25	1,321,162.92	792,500.00	-35%

LANDFILL CLOSURE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:	281,822.35	235,000.00	242,881.54	187,000.00	-26%
REVENUE					
INVESTMENT INTEREST	149.10	300.00	-	300.00	
FROM REFUSE FUND	-	-	-	-	
TOTAL REVENUE:	149.10	300.00	-	300.00	0%
EXPENDITURES					
PROFESSIONAL SERVICES		46,500.00	14,270.00	46,500.00	
MONITORING/ANNUAL REPORT	46,000				
STORMWATER MONITORING	500				
INTERGOVERNMENTAL		950.00	910.00	950.00	
SJC DEPARTMENT OF HEALTH FEE					
TOTAL EXPENDITURES:	-	47,450.00	15,180.00	47,450.00	0%
ENDING BALANCE:	281,971.45	187,850.00	227,701.54	139,850.00	-34%

LANDFILL CLOSURE FUND SUMMARY

BEGINNING BALANCE	281,822.35	235,000.00	242,881.54	187,000.00	-26%
REVENUE ESTIMATES	149.10	300.00	-	300.00	0%
EXPENDITURE APPROPRIATIONS	-	47,450.00	15,180.00	47,450.00	0%
ENDING BALANCE	281,971.45	187,850.00	227,701.54	139,850.00	-34%

REAL ESTATE EXCISE TAX	2015 Actual	2016 Budget	2016 Actual	2017 v.	
				2017 Proposed	2016
BEGINNING BALANCE:	1,246,644.25	1,700,000.00	1,783,964.87	1,790,000.00	5%
REVENUE					
REAL ESTATE EXCISE TAX 1ST 1/4%	67,610.34	45,000.00	43,997.97	50,000.00	
REAL ESTATE EXCISE TAX 2ND 1/4%	67,610.27	45,000.00	43,997.91	50,000.00	
INVESTMENT INTEREST	2,100.01	1,000.00	-	1,000.00	
MISCELLANEOUS	-	100.00	-	100.00	
TRANSFER FROM STREET CAPITAL PROJECTS	400,000.00	-	-	-	
TOTAL REVENUE:	537,320.62	91,100.00	87,995.88	101,100.00	10%
EXPENDITURES					
INTERGOVERNMENTAL	-	-	-	-	
WATER PROFESSIONAL SERVICES	-	-	-	-	
WATER SYSTEM IMPROVEMENTS	-	-	-	-	
SEWER PROFESSIONAL SERVICES	-	-	-	-	
SEWER SYSTEM IMPROVEMENTS	-	-	-	-	
STORMWATER PROFESSIONAL SERVICES	-	-	-	-	
STORMWATER CONSTRUCTION	-	-	-	-	
STREET PROFESSIONAL SERVICES	-	-	-	-	
STREET IMPROVEMENTS	-	-	-	-	
PUBLIC WORKS YARD	-	-	-	-	
TRANSFER TO GENERAL CAPITAL PROJECTS	-	-	-	325,000.00	
TRANSFER TO STREET CAPITAL PROJECTS	-	-	-	-	
TOTAL EXPENDITURES:	-	-	-	325,000.00	
ENDING BALANCE:	1,783,964.87	1,791,100.00	1,871,960.75	1,566,100.00	-14%

REAL ESTATE EXCISE TAX SUMMARY

BEGINNING BALANCE	1,246,644.25	1,700,000.00	1,783,964.87	1,790,000.00	5%
REVENUE ESTIMATE	537,320.62	91,100.00	87,995.88	101,100.00	10%
EXPENDITURE APPROPRIATION	-	-	-	325,000.00	
ENDING BALANCE	1,783,964.87	1,791,100.00	1,871,960.75	1,566,100.00	-14%

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:	499,118.36	600,000.00	603,610.69	275,000.00	-118%
<u>WATER FUND REVENUES</u>					
DEPT OF COMMERCE ENERGY GRANT	40,119.16	204,000.00	123,022.80	-	
USAGE CHARGE	832,612.22	762,000.00	585,241.15	806,000.00	
BASE CHARGE	1,055,049.30	1,037,000.00	789,544.16	1,097,000.00	
INSTALLATION CHARGE	8,704.00	5,000.00	1,638.00	5,000.00	
MAIN EXTENSION	6,810.00	100.00	-	100.00	
LABOR & MATERIAL CHARGE	1,052.87	900.00	1,365.29	1,000.00	
ADDITIONAL COPY BILLING FEE	-	1,800.00	2,709.77	750.00	
DELINQUENCY NOTICE FEE	-	1,500.00	1,505.60	1,500.00	
RED-TAG NOTICE FEE	-	1,500.00	1,150.00	1,500.00	
OTHER ENVIROMENTAL REVENUES	-	-	1,127.00	-	
RECONNECT FEES	2,745.00	1,500.00	1,260.00	1,500.00	
INVESTMENT INTEREST	611.67	150.00	-	150.00	
EQUIPMENT RENTAL	25.00	1,300.00	1,310.00	1,300.00	
LEASE	61.50	100.00	-	100.00	
SALE OF TIMBER	-	-	-	-	
LABOR & INDUSTRIES REFUND	-	100.00	393.80	100.00	
MAIN EXTENSION REIMBURSEMENTS	-	100.00	-	100.00	
AWC GRANT	99.39	-	-	-	
DAMAGES REVENUE	59.25	-	-	-	
MISCELLANEOUS REVENUE	1,296.04	1,000.00	138.24	1,000.00	
SALE OF RECYCLABLES	-	1,325.00	1,336.00	1,325.00	
WELLNESS BASKETS	27.63	-	96.27	50.00	
PRIOR YEAR REFUND/REIMBURSEMENT	-	10.00	-	10.00	
OTHER NON-REVENUES	-	3,325.00	-	-	
TOTAL WATER FUND REVENUES:	1,949,273.03	2,022,710.00	1,511,838.08	1,918,485.00	-5%

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>WATER FUND EXPENDITURES</u>					
PUBLIC WORKS ADMINISTRATION					
PERSONNEL	40,278.32	46,000.00	30,946.06	47,800.00	
1/5 PUBLIC WORKS DIRECTOR					
1/5 CLERK II					
1/5 EIN/PROJECT MANAGER					
BENEFITS	15,900.20	21,900.00	12,551.02	24,300.00	
OFFICE SUPPLIES	939.34	1,000.00	519.46	1,000.00	
FUEL	89.43	200.00	134.40	200.00	
SMALL TOOLS	3.90	50.00	170.19	150.00	
LEGAL	160.67	1,500.00	213.50	500.00	
REGULAR					
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
1/5 MISCELLANEOUS	100				
COMMUNICATIONS	790.28	850.00	818.67	850.00	
1/5 PHONE	600				
1/5 INTERNET SERVICE	250				
TRAVEL AND/OR TRAINING	629.91	400.00	134.30	650.00	
1/5 REGULAR	200				
1/5 SAFETY	450				
ADVERTISING	-	50.00	-	50.00	
EQUIPMENT RENTAL	-	50.00	-	50.00	
UTILITIES	877.29	1,000.00	592.34	1,000.00	
1/5 OPALCO	500				
1/5 TOWN UTILITIES	500				
REPAIR & MAINTENANCE	463.24	850.00	392.05	875.00	
1/5 COPIER	150				
1/5 VEHICLE	200				
1/5 MISCELLANEOUS	275				
1/5 BUILDING	250				
MISCELLANEOUS	1,083.14	1,700.00	1,464.00	1,705.00	
1/5 MISC.	100				
1/5 DUES & SUBSCRIPTIONS	300				
1/5 ANTI-VIRUS SUBSCRIPTION	100				
AMERICAN WATER WORKS DUES	475				
EVERGREEN RURAL WATER DUES	600				
1/5 FIREWALL SUBSCRIPTION & SUPPORT	130				
INTERGOVERNMENTAL	-	100.00	-	100.00	
IMPROVEMENTS	26.47	100.00	-	100.00	
1/5 MISC.					
EQUIPMENT	2,095.96	450.00	440.98	400.00	
1/5 MISC.	150				
1/5 TWO STANDUP DESKS	250				
TOTAL PUBLIC WORKS ADMINISTRATION:	63,338.15	76,300.00	48,376.97	79,830.00	4%
ADMINISTRATION PLANNING					
PERSONNEL	30,362.52	30,500.00	21,106.74	32,100.00	
1/6 TOWN ADMINISTRATOR					
1/6 EXECUTIVE ASSISTANT					
BENEFITS	8,494.04	10,900.00	6,639.65	11,600.00	
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
1/6 MISC.	100				
TRAVEL AND/OR TRAINING	201.60	400.00	480.45	500.00	
MISCELLANEOUS	25.17	200.00	52.50	200.00	
1/6 MISC.	100				
1/6 MEMBERSHIPS	100				
EQUIPMENT	94.13	100.00	-	100.00	
1/6 MISCELLANEOUS					
TOTAL ADMINISTRATION PLANNING:	39,177.46	42,200.00	28,279.34	44,600.00	5%

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>WATER FUND EXPENDITURES (CONT'D)</u>					
SYSTEM ADMINISTRATION (24%)					
PERSONNEL	18,123.52	19,200.00	13,232.52	20,200.00	
BENEFITS	4,998.27	5,500.00	4,697.46	6,000.00	
SUPPLIES	114.63	300.00	430.22	500.00	
SMALL TOOLS	94.57	150.00	51.99	150.00	
PROFESSIONAL SERVICE	1,453.50	1,800.00	1,068.05	1,800.00	
MISCELLANEOUS	350				
SERVER HOSTING	850				
E-MAIL ARCHIVE	425				
REMOTE SUPPORT SERVICE ANNUAL FEE	175				
TRAVEL AND/OR TRAINING	748.71	1,400.00	-	1,400.00	
REPAIR & MAINTENANCE	-	150.00	-	150.00	
MISCELLANEOUS	195.71	350.00	145.63	360.00	
MISC. SUBSCRIPTIONS	200				
TOWN HALL FIREWALL SUBSCRIPTION & SUPPORT	160				
EQUIPMENT	2,388.74	3,715.00	2,375.27	2,775.00	
COPYRIGHT COMPLIANCE	350				
SOFTWARE	550				
REPLACEMENT EQUIPMENT	575				
REPLACE PUBLIC WORKS DOMAIN CONTROLLER	1,300				
TOTAL SYSTEM ADMINISTRATION:	28,117.65	32,565.00	22,001.14	33,335.00	2%
FINANCE/CUSTOMER SERVICE					
PERSONNEL (24%)	39,651.07	53,100.00	32,506.07	59,800.00	
FINANCE DIRECTOR					
ASSISTANT FINANCE DIRECTOR					
CUSTOMER SERVICE CLERK					
ACCOUNTS PAYABLE CLERK					
OVERTIME	89.21	500.00	35.12	500.00	
BENEFITS	17,318.79	26,000.00	14,805.21	28,200.00	
SUPPLIES	-	500.00	67.66	500.00	
PROFESSIONAL/CONTRACT SERVICE	6,340.28	6,450.00	4,382.62	6,450.00	
MISC	100				
SOFTWARE SUPPORT	2,000				
UTILITY BILLS	3,600				
INVOICE CLOUD	750				
COMMUNICATIONS	-	50.00	-	50.00	
TRAVEL AND/OR TRAINING	688.06	1,200.00	766.02	1,200.00	
ADVERTISING	50.59	100.00	-	100.00	
REPAIRS & MAINTENANCE	-	50.00	-	50.00	
MISCELLANEOUS	-	50.00	-	50.00	
MISC.					
INTERGOVERNMENTAL	3,620.70	4,400.00	522.39	4,400.00	
23% STATE AUDIT					
TAXES	93,276.99	95,000.00	58,243.56	95,000.00	
REVENUE TAXES					
EQUIPMENT	901.55	1,950.00	1,071.12	200.00	
MISCELLANEOUS	150				
FIXED ASSETS CAMERA	50				
TOTAL FINANCE/CUSTOMER SERVICE:	161,937.24	189,350.00	112,399.77	196,500.00	4%

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>WATER FUND EXPENDITURES (CONT'D)</u>					
METER READING					
PERSONNEL	11,969.29	12,000.00	9,311.19	12,500.00	
AS CHARGED					
OVERTIME	-	100.00	-	100.00	
BENEFITS	5,281.20	5,000.00	4,296.12	5,100.00	
AS CHARGED					
SUPPLIES	74.02	200.00	15.95	200.00	
FUEL	1,272.66	1,000.00	629.63	1,000.00	
SMALL TOOLS	-	50.00	-	100.00	
REPAIR & MAINTENANCE	630.65	2,100.00	322.20	2,100.00	
HANDHELD READING DEVICES	1,500				
SOFTWARE	600				
MISCELLANEOUS	-	50.00	-	50.00	
EQUIPMENT	-	600.00	-	600.00	
TOUCH READ METER HEADS					
TOTAL METER READING:	19,227.82	21,100.00	14,575.09	21,750.00	3%
TREATMENT					
PERSONNEL	116,190.99	124,300.00	83,723.74	125,700.00	
1/3 CERTIFIED LEADMAN					
CERTIFIED UTILITY WORKER II					
3/5 CERTIFIED UTILITY WORKER II					
OVERTIME	35,270.76	48,000.00	26,923.57	48,000.00	
BENEFITS	49,807.21	43,500.00	40,115.51	49,100.00	
SUPPLIES	39,557.29	65,000.00	49,588.70	55,000.00	
REGULAR					
FUEL	414.78	2,250.00	737.03	2,250.00	
VEHICLES	1,750				
GENERATOR	500				
SMALL TOOLS	37.03	250.00	-	650.00	
CONTRACT/PROFESSIONAL SERVICES	8,627.74	10,350.00	5,537.10	12,380.00	
PUMP HOLDING TANK	5,000				
CHLORINATOR ANNUAL INSPECTION	3,200				
1/2 SOFTWARE SUPPORT	500				
WATER TESTING	2,000				
SECURITY ALARM SYSTEM INSPECTION	550				
SCADA	500				
FIREWALL SUBSCRIPTION & SUPPORT	630				
COMMUNICATIONS	3,574.74	5,150.00	2,831.27	5,150.00	
PHONE	4,000				
ALARM FEE	450				
DSL	700				
TRAVEL AND/OR TRAINING	4,829.73	2,500.00	1,304.75	1,500.00	
REGULAR					
ADVERTISING	9.50	50.00	-	50.00	
RENTAL CHARGES	-	500.00	-	500.00	
EQUIPMENT	54,143.76		31,307.40		
UTILITIES		63,000.00		63,000.00	
OPALCO					
REPAIR & MAINTENANCE	81,507.89	109,300.00	45,046.77	109,300.00	
VEHICLES	1,500				
EQUIPMENT	10,000				
MISC.	1,500				
GENERATOR	8,000				
SOLAR BEES	8,300				
CARBON FILTERS	80,000				
MISCELLANEOUS	972.39	450.00	658.82	450.00	
MISC.	450				
INTERGOVERNMENTAL	4,761.80	7,100.00	7,694.30	7,100.00	
DISCHARGE PERMIT	3,500				
DOH OPERATING PERMIT	2,500				
OPERATOR CERTIFICATES	425				
DOH DURVEY FEE	425				
MISC. INTERGOVERNMENTAL	250				
IMPROVEMENTS	-	45,000.00	-	45,000.00	
PAVE TREATMENT PLANT	45,000				

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>WATER FUND EXPENDITURES (CONT'D)</u>					
TREATMENT (CONTINUED)					
EQUIPMENT	1,128.25	14,285.00	4,386.08	10,000.00	
REPLACEMENT EQUIPMENT	4,500				
MISC	500				
MAGNETIC FLOW METER	5,000				
TOTAL TREATMENT:	400,833.86	540,985.00	299,855.04	535,130.00	-1%
DISTRIBUTION					
PERSONNEL	175,981.30	219,600.00	132,835.79	225,000.00	
1/3 CERTIFIED LEADMAN					
CERTIFIED UTILITY WORKER II					
CERTIFIED UTILITY WORKER II					
2/5 CERTIFIED UTILITY WORKER II					
UTILITY WORKER I					
OVERTIME	9,299.27	6,500.00	1,886.25	6,500.00	
BENEFITS	83,725.19	106,200.00	64,985.75	117,900.00	
SUPPLIES	38,110.97	40,000.00	29,331.67	40,000.00	
FITTINGS, MISC. PARTS					
FUEL	5,461.63	7,250.00	2,798.29	7,250.00	
SMALL TOOLS	133.75	350.00	201.12	600.00	
CONTRACT/PROFESSIONAL SERVICES	9,890.91	4,600.00	2,193.11	4,600.00	
WATER TESTING	2,800				
MISC.	250				
HOT TAP	500				
1/2 SOFTWARE SUPPORT	500				
TELEMETRY SUPPORT	550				
COMMUNICATIONS	1,867.11	1,800.00	1,374.14	1,800.00	
PHONE					
TRAVEL AND/OR TRAINING	808.03	4,500.00	1,659.25	2,000.00	
REGULAR	1,900				
CDL	100				
ADVERTISING	-	50.00	-	50.00	
RENTAL CHARGES	-	400.00	-	400.00	
UTILITIES	18,563.60	19,000.00	13,371.07	19,000.00	
OPALCO	15,500				
TOWN	3,500				
REPAIR & MAINTENANCE	10,861.48	14,700.00	3,051.71	14,700.00	
VEHICLES	5,500				
EQUIPMENT	5,000				
MISC.	1,000				
GENERATORS	3,200				
MISCELLANEOUS	1,162.23	3,500.00	2,098.57	3,500.00	
MISC.	500				
DEBRIS DISPOSAL	3,000				
INTERGOVERNMENTAL	647.27	3,850.00	176.27	3,850.00	
MISCELLANEOUS	50				
OPERATOR CERTIFICATIONS	200				
DOH SURCHARGE	350				
DOH SYSTEM SURVEY FEE	1,000				
SAN JUAN COUNTY STORMWATER FEES	50				
DOH CHEMICAL TESTING WAIVER FEE	100				
SJ COUNTY UTILITY REPAIR PERMIT	1,500				
SJ COUNTY UTILITY FRANCHISE FEE	600				
IMPROVEMENTS	13,561.74	21,000.00	18,779.48	11,000.00	
METER REPLACEMENT	6,000				
QUICK VALVE TRANSMISSION LINE	5,000				
EQUIPMENT	9,619.54	12,210.00	6,245.48	10,000.00	
REPLACEMENT EQUIPMENT	2,000				
MISCELLANEOUS	500				
SUBSURFACE MATERIALS LOCATOR	7,500				
TOTAL DISTRIBUTION:	379,694.02	465,510.00	280,987.95	468,150.00	1%

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>WATER FUND EXPENDITURES (CONT'D)</u>					
CROSS CONNECTION					
PERSONNEL	23,923.22	25,900.00	16,921.43	26,200.00	
1/3 CERTIFIED LEADMAN					
OVERTIME	301.45	100.00	-	100.00	
BENEFITS	7,178.50	8,400.00	5,331.81	9,400.00	
SUPPLIES	28.91	100.00	-	100.00	
SMALL TOOLS	-	50.00	-	50.00	
CONTRACT/PROFESSIONAL SERVICES	277.03	550.00	-	550.00	
BACKFLOW INSPECTION	300				
SOFTWARE SUPPORT	250				
COMMUNICATIONS	-	-	-	-	
TRAVEL AND/OR TRAINING	694.85	2,500.00	-	2,500.00	
MISCELLANEOUS	118.00	50.00	-	50.00	
INTERGOVERNMENTAL	52.50	50.00	-	50.00	
BAT CERTIFICATION					
EQUIPMENT	-	-	-	-	
TOTAL CROSS CONNECTION:	32,574.46	37,700.00	22,253.24	39,000.00	3%
WATERSHED					
SUPPLIES	13.43	500.00	-	500.00	
SMALL TOOLS	87.28	50.00	-	50.00	
CONTRACT/PROFESSIONAL SERVICES	1,208.00	2,350.00	-	2,350.00	
WATERSHED PLAN	100				
TREE REMOVAL	1,000				
DAM INSPECTION	1,250				
TRAVEL AND/OR TRAINING	-	100.00	-	100.00	
EQUIPMENT RENTAL	-	500.00	-	500.00	
MISCELLANEOUS	74.62	50.00	-	50.00	
INTERGOVERNMENTAL	-	1,250.00	1,208.00	1,250.00	
DAM INSPECTION FEE					
BUILDING	-	-	-	-	
IMPROVEMENTS	24,823.13	59,150.00	60,818.13	500.00	
EQUIPMENT	203.00	630.00	-	100.00	
MISC.	100				
TOTAL WATERSHED:	26,409.46	64,580.00	62,026.13	5,400.00	-1096%

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
WATER FUND EXPENDITURES (CONT'D)					
OTHER OPERATING					
PERSONNEL	-	4,850.00	1,572.11	8,500.00	
BENEFITS	-	2,100.00	914.61	4,000.00	
PHYSICALS/CDL COSTS	357.10	300.00	-	300.00	
SUPPLIES	61.37	200.00	184.67	200.00	
FUEL	-	500.00	-	500.00	
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
MISC.	100	-	-	-	
COMMUNICATIONS	1,454.70	1,750.00	923.35	1,750.00	
10% POSTAGE	500	-	-	-	
MISC. SHIPPING	50	-	-	-	
WATER QUALITY REPORTS	500	-	-	-	
INTERNET SERVICE	700	-	-	-	
ADVERTISING	16.40	100.00	-	100.00	
RENTAL CHARGES	1,088.25	1,300.00	658.22	1,300.00	
10% POSTAGE MACHINE LEASE	300	-	-	-	
1/3 EQUIPMENT STORAGE	1,000	-	-	-	
INSURANCE	40,959.48	43,500.00	42,867.75	45,300.00	
AWC POOL	43,800	-	-	-	
AWC L&I PROGRAM	1,500	-	-	-	
REPAIR & MAINTENANCE	297.83	100.00	-	100.00	
MISCELLANEOUS	965.79	2,750.00	461.45	2,750.00	
1-800-DIG	200	-	-	-	
AWC DRUG TESTING	500	-	-	-	
MISC	100	-	-	-	
DAMAGES	100	-	-	-	
RETROFIT REBATE	1,000	-	-	-	
MEMBERSHIPS	500	-	-	-	
1/5 WELLNESS PROGRAM	300	-	-	-	
1/5 WELLNESS BASKETS	50	-	-	-	
INTERGOVERNMENTAL	442.67	900.00	12.25	900.00	
DNR FIRE FEE	200	-	-	-	
HAZARDOUS WASTE	200	-	-	-	
PRESSURE INSPECTION	200	-	-	-	
L&I RESPIRATOR FIT TEST	300	-	-	-	
ENERGY EFFICIENCY IMPROVEMENTS	41,422.66	212,500.00	123,022.79	-	
EQUIPMENT	-	-	118.78	200.00	
TOTAL OTHER OPERATING:	87,066.25	270,950.00	170,735.98	66,000.00	-311%
MAIN EXTENSION					
PROFESSIONAL SERVICES	-	500.00	-	500.00	
TOTAL MAIN EXTENSION:	-	500.00	-	500.00	0%
CONNECTION COSTS					
PERSONNEL	2,464.50	500.00	-	500.00	
BENEFITS	1,552.04	125.00	-	125.00	
SUPPLIES	-	1,500.00	-	1,500.00	
LEGAL	-	100.00	-	100.00	
CONTRACT/PROFESSIONAL SERVICES	-	500.00	-	500.00	
MISCELLANEOUS	-	100.00	-	100.00	
INTERGOVERNMENTAL	-	-	-	-	
TOTAL CONNECTION COSTS:	4,016.54	2,825.00	-	2,825.00	0%

WATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>WATER FUND EXPENDITURES (CONT'D)</u>					
IMPROVEMENTS					
CONTRACT/PROFESSIONAL SERVICES	-	500.00	-	500.00	
MISC					
IMPROVEMENTS	1,962.79	15,000.00	13,167.52	10,000.00	
UPGRADE FIRE HYDRANTS					
TOTAL IMPROVEMENTS:	1,962.79	15,500.00	13,167.52	10,500.00	-48%
OTHER USES					
TO TREASURER'S TRUST (Separation Reserve)	5,200.00	6,700.00	-	6,700.00	
TO UNEMPLOYMENT RESERVE	-	-	-	-	
TO BOND REDEMPTION	-	-	-	-	
TO PUBLIC WORKS FUND	15,300.00	-	-	-	
TO WATER CAPITAL RESERVE FUND	552,600.00	552,600.00	368,600.00	591,600.00	
PROJECTS	552,000				
MAJOR REPAIRS	19,500				
LAND ACQUISITION	100				
STUDIES	20,000				
TO EQUIPMENT RESERVE	27,200.00	26,200.00	17,716.71	26,200.00	
TOTAL OTHER USES:	600,300.00	585,500.00	386,316.71	624,500.00	6%
NON-EXPENDITURES					
PRIOR YEAR REFUND		100.00	-	100.00	
NONEXPENDITURES	125		-		
TOTAL NON EXPENDITURES:	125.00	100.00	-	100.00	0%
TOTAL WATER FUND EXPENDITURES:	1,844,780.70	2,345,665.00	1,460,974.88	2,128,120.00	-10%

WATER FUND SUMMARY

BEGINNING BALANCE	499,118.36	600,000.00	603,610.69	275,000.00	-118%
REVENUE ESTIMATES	1,949,273.03	2,022,710.00	1,511,838.08	1,918,485.00	-5%
EXPENDITURE APPROPRIATIONS	1,844,780.70	2,345,665.00	1,460,974.88	2,128,120.00	-10%
ENDING BALANCE	603,610.69	277,045.00	654,473.89	65,365.00	-324%

WATER CAPITAL RESERVE FUND		2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
CAPITAL PROJECTS						
	BEGINNING BALANCE:	3,486,031.27	3,835,000.00	3,842,733.52	2,935,000.00	
REVENUE						
	CONSTRUCTION SERVICES	-	-	3,129.97	-	
	INVESTMENT INTEREST	4,868.79	2,500.00	-	2,500.00	
	WATER SYSTEM DEVELOPMENT CHARGE	84,022.00	65,000.00	19,333.00	65,000.00	
	WATER GENERAL FACILITIES CHARGE	78,266.00	60,000.00	17,902.00	60,000.00	
	LETTER OF CREDIT	513,000.00	7,200,000.00	1,873,251.21	3,000,000.00	
	FROM WATER FUND		513,000.00	342,000.00	552,000.00	
	TOTAL CAPITAL PROJECTS REVENUE:	680,156.79	7,840,500.00	2,255,616.18	3,679,500.00	-113%
EXPENDITURES						
	WATER PROFESSIONAL SERVICES	113,229.58	84,150.00	34,656.40	85,000.00	
	WATER TRANSMISSION LINE DESIGN	50,000				
	327' ZONE WATER SYSTEM DESIGN	35,000				
	ADVERTISING	113.34	500.00	-	500.00	
	WATER SYSTEM IMPROVEMENTS					
	INTERGOVERNMENTAL	2,434.32	2,000.00	558.53	2,000.00	
	STATE TAXES ON HOOKUPS					
	WATER SYSTEM IMPROVEMENTS	207,677.30	8,650,000.00	3,170,219.78	3,200,000.00	
	INSTALL WATER HOLDING TANK AT TREATMENT PLANT	120,000				
	WATER TRANSMISSION LINE - PHASE 2	3,000,000				
	PARK STREET WATER MAIN	80,000				
	TOTAL CAPITAL PROJECTS EXPENDITURES:	323,454.54	8,736,650.00	3,205,434.71	3,287,500.00	-166%
	ENDING BALANCE:	3,842,733.52	2,938,850.00	2,892,914.99	3,327,000.00	12%
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WATER MAJOR REPAIRS						
	BEGINNING BALANCE:	251,527.62	270,000.00	271,520.92	289,500.00	
REVENUE						
	INVESTMENT INTEREST	393.30	393.30	-	350.00	
	FROM WATER FUND	19,500.00	19,500.00	13,000.00	19,500.00	
	TOTAL MAJOR REPAIRS REVENUE:	19,893.30	19,893.30	13,000.00	19,850.00	0%
EXPENDITURES						
	WATER SYSTEM	-	-	-	7,000.00	
	MEDIA CHANGE	1,000				
	LEAK DETECTION	500				
	TANK INSPECTION	5,500				
	TOTAL MAJOR REPAIRS EXPENDITURES:	-	-	-	7,000.00	100%
	ENDING BALANCE:	271,420.92	289,893.30	284,520.92	302,350.00	4%

WATER CAPITAL RESERVE FUND		2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
LAND ACQUISITION						
	BEGINNING BALANCE:	224,215.11	224,500.00	224,582.67	224,500.00	0%
REVENUE						
	INVESTMENT INTEREST	367.56	367.56	-	400.00	
	FROM WATER FUND	100.00	100.00	-	100.00	
	TOTAL LAND ACQUISITION REVENUE:	467.56	467.56	-	500.00	6%
EXPENDITURES						
	TOTAL LAND ACQUISITION EXPENDITURES:		-		-	
	ENDING BALANCE:	224,682.67	224,967.56	224,582.67	225,000.00	0%
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STUDY RESERVE						
	BEGINNING BALANCE:	73,225.83	91,000.00	91,486.19	96,000.00	5%
REVENUE						
	INVESTMENT INTEREST	90.36	100.00	-	100.00	
	FROM WATER FUND	20,000.00	20,000.00	13,600.00	20,000.00	
	TOTAL STUDY RESERVE REVENUE:	20,090.36	20,100.00	13,600.00	20,100.00	0%
EXPENDITURES						
	WATER FUND STUDIES	1,830.00	15,000.00	5,202.50	10,000.00	
	RATE STUDY					
	TOTAL STUDY RESERVE EXPENDITURES:	1,830.00	15,000.00	5,202.50	10,000.00	-50%
	ENDING BALANCE:	91,486.19	96,100.00	99,883.69	106,100.00	9%

WATER CAPITAL RESERVE FUND SUMMARY

BEGINNING BALANCE	4,034,999.83	4,420,500.00	4,430,323.30	3,545,000.00	-25%
REVENUE ESTIMATES	720,608.01	7,880,960.86	2,282,216.18	3,719,950.00	-112%
EXPENDITURE APPROPRIATIONS	325,284.54	8,751,650.00	3,210,637.21	3,304,500.00	-165%
ENDING BALANCE	4,430,323.30	3,549,810.86	3,501,902.27	3,960,450.00	10%

SEWER FUND	2015 Actual	2016 Budget	2016 Actual	2017 v.	
				2017 Proposed	2016
BEGINNING BALANCE:	472,461.22	600,000.00	608,417.96	300,000.00	-100%
<u>SEWER FUND REVENUES</u>					
DEPT OF COMMERCE ENERGY GRANT	57,854.02	57,500.00	7,151.38	-	
HB 2260 FUNDS	76,288.00	106,350.00	106,366.00	106,350.00	
USE CHARGE	767,979.57	734,000.00	565,367.44	756,000.00	
BASE CHARGE	1,234,332.89	1,242,650.00	956,554.70	1,280,000.00	
SEPTAGE CHARGE	1,555.43	1,000.00	2,032.26	1,500.00	
INSTALLATION CHARGE	6,090.00	3,000.00	884.00	3,000.00	
SEWER MAIN EXTENSIONS	-	500.00	-	500.00	
LABOR & MATERIAL CHARGES	4,353.23	2,750.00	3,001.55	1,500.00	
ADDITIONAL COPY BILLING FEE	-	1,800.00	-	750.00	
OTHER ENVIRONMENTAL SERVICES	-	-	720.00	-	
INVESTMENT INTEREST	387.02	100.00	-	100.00	
EQUIPMENT RENTAL	-	100.00	-	100.00	
LABOR & INDUSTRIES REFUND	4,989.97	100.00	-	100.00	
AWC GRANT	99.39	-	-	-	
MAIN EXTENSION REIMBURSEMENTS	-	100.00	-	100.00	
DEPARTMENT OF REVENUE REFUND	-	100.00	-	100.00	
MISCELLANEOUS	2,713.80	1,000.00	163.37	1,000.00	
LAB TESTING	-	100.00	-	100.00	
WELLNESS BASKETS	27.63	-	96.26	50.00	
OTHER NON-REVENUES	-	3,575.00	-	-	
TOTAL SEWER FUND REVENUES:	2,156,670.95	2,154,725.00	1,642,336.96	2,151,250.00	0%

SEWER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>SEWER FUND EXPENDITURES</u>					
PUBLIC WORKS ADMINISTRATION					
PERSONNEL	40,278.32	46,000.00	30,946.06	47,800.00	
1/5 PUBLIC WORKS DIRECTOR					
1/5 CLERK II					
1/5 EIN/PROJECT MANAGER					
BENEFITS	15,900.20	21,900.00	12,551.02	24,300.00	
SUPPLIES	939.18	1,000.00	519.40	1,000.00	
FUEL	89.43	200.00	134.38	200.00	
SMALL TOOLS	3.90	50.00	170.19	150.00	
LEGAL	160.67	1,000.00	1,444.50	1,900.00	
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
1/5 MISCELLANEOUS	100				
COMMUNICATIONS	790.23	850.00	602.23	850.00	
1/5 PHONE	600				
1/5 INTERNET SERVICE	250				
TRAVEL AND/OR TRAINING	619.89	400.00	134.29	650.00	
1/5 REGULAR	200				
1/5 SAFETY	450				
ADVERTISING	-	50.00	-	50.00	
EQUIPMENT RENTAL	-	50.00	-	50.00	
UTILITIES	877.26	1,000.00	592.30	1,000.00	
1/5 OPALCO	500				
1/5 TOWN UTILITIES MAINTENANCE OFFICE	500				
REPAIR & MAINTENANCE	463.24	850.00	392.06	875.00	
1/5 COPIER	150				
1/5 VEHICLE	200				
1/5 MISCELLANEOUS	275				
1/5 BUILDING	250				
MISCELLANEOUS	202.81	625.00	413.79	630.00	
1/5 MISC.	100				
1/5 DUES & SUBSCRIPTIONS	300				
1/5 ANTI-VIRUS SUBSCRIPTION	100				
1/5 FIREWALL SUBSCRIPTION & SUPPORT	130				
INTERGOVERNMENTAL	-	100.00	-	100.00	
IMPROVEMENTS	26.47	100.00	-	100.00	
1/5 MISC.					
EQUIPMENT	2,095.94	250.00	440.98	400.00	
1/5 MISC.	150				
1/5 TWO STANDUP DESKS	250				
TOTAL PUBLIC WORKS ADMINISTRATION:	62,447.54	74,525.00	48,341.20	80,155.00	7%
ADMINISTRATION PLANNING					
PERSONNEL	30,362.52	30,500.00	21,106.74	32,100.00	
1/6 TOWN ADMINISTRATOR					
1/6 EXECUTIVE ASSISTANT					
BENEFITS	8,494.04	10,900.00	6,639.65	11,600.00	
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
1/6 MISC.	100				
TRAVEL AND/OR TRAINING	201.60	400.00	480.43	500.00	
MISCELLANEOUS	25.17	200.00	52.50	200.00	
1/6 MISC.	100				
1/6 MEMBERSHIPS	100				
EQUIPMENT	94.13	100.00	-	100.00	
1/6 MISCELLANEOUS	100				
TOTAL ADMINISTRATION PLANNING:	39,177.46	42,200.00	28,279.32	44,600.00	5%

SEWER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
SEWER FUND EXPENDITURES (CONT'D)					
SYSTEM ADMINISTRATION (22%)					
PERSONNEL	17,335.71	18,350.00	12,129.62	18,600.00	
BENEFITS	4,780.85	5,250.00	4,305.80	5,500.00	
SUPPLIES	109.84	300.00	394.37	500.00	
SMALL TOOLS	91.43	150.00	47.65	150.00	
PROFESSIONAL SERVICE	1,354.43	1,725.00	1,015.35	1,725.00	
MISCELLANEOUS	350				
SERVER HOSTING	800				
E-MAIL ARCHIVE	400				
REMOTE SUPPORT SERVICE ANNUAL FEE	175				
TRAVEL AND/OR TRAINING	716.16	1,300.00	-	1,300.00	
REPAIR & MAINTENANCE	-	125.00	-	125.00	
MISCELLANEOUS	187.20	330.00	133.90	340.00	
MISC. SUBSCRIPTIONS	180				
TOWN HALL FIREWALL SUBSCRIPTION & SUPPORT	160				
EQUIPMENT	2,305.78	3,420.00	2,180.05	2,565.00	
COPYRIGHT COMPLIANCE	340				
SOFTWARE	500				
REPLACEMENT EQUIPMENT	525				
REPLACE PUBLIC WORKS DOMAIN CONTROLLER	1,200				
TOTAL SYSTEM ADMINISTRATION:	26,881.40	30,950.00	20,206.74	30,805.00	0%
FINANCE/CUSTOMER SERVICE					
PERSONNEL (22%)	37,927.05	50,800.00	29,797.39	54,800.00	
FINANCE DIRECTOR					
ASSISTANT FINANCE DIRECTOR					
CUSTOMER SERVICE CLERK					
ACCOUNTS PAYABLE CLERK					
OVERTIME	85.32	500.00	32.17	500.00	
BENEFITS	16,565.94	24,900.00	13,571.56	25,900.00	
SUPPLIES	-	500.00	66.53	500.00	
CONTRACT/PROFESSIONAL SERVICES	5,053.89	6,450.00	3,781.12	6,450.00	
MISC	100				
SOFTWARE SUPPORT	2,000				
UTILITY BILLS	3,600				
INVOICE CLOUD	750				
COMMUNICATIONS	-	50.00	-	50.00	
TRAVEL AND/OR TRAINING	658.23	1,100.00	708.08	1,100.00	
ADVERTISING	50.59	100.00	-	100.00	
REPAIR & MAINTENANCE	-	50.00	-	50.00	
MISCELLANEOUS	-	50.00	-	50.00	
INTERGOVERNMENTAL	4,279.01	5,200.00	617.36	5,200.00	
24% STATE AUDIT					
TAXES	43,013.56	51,500.00	28,355.07	51,500.00	
REVENUE TAXES					
EQUIPMENT	891.73	1,775.00	983.36	170.00	
MISCELLANEOUS	125				
FIXED ASSETS CAMERA	45				
TOTAL FINANCE/CUSTOMER SERVICE:	108,525.32	142,975.00	77,912.64	146,370.00	2%

SEWER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>SEWER FUND EXPENDITURES (CONT'D)</u>					
TREATMENT					
PERSONNEL	153,937.02	166,700.00	108,561.10	172,600.00	
1/2 CERTIFIED LEADMAN					
75% of 2 CERTIFIED UTILITY WORKER II					
3/4 UTILITY WORKER I					
OVERTIME	3,963.52	3,000.00	1,745.14	3,000.00	
BENEFITS	69,279.89	75,000.00	50,034.37	83,900.00	
SUPPLIES	39,001.76	67,500.00	41,029.82	67,500.00	
REGULAR	45,000				
LAB	22,500				
FUEL	15,952.92	26,750.00	13,145.18	26,700.00	
PROPANE	25,000				
GENERATOR	1,000				
VEHICLE	700				
SMALL TOOLS	549.31	300.00	457.00	600.00	
CONTRACT/PROFESSIONAL SERVICES	10,484.77	15,850.00	5,268.56	25,850.00	
EFFLUENT TESTING	1,000				
LAB TESTING	750				
SOFTWARE SUPPORT	3,250				
BIOSOLIDS TESTING	1,000				
METER CALIBRATIONS	2,000				
SCADA PROGRAMING	2,000				
SECURITY ALARM SYSTEM INSPECTION	500				
SLUDGE SEEDING	100				
MAINTENANCE SOFTWARE	5,000				
TREE PEST CONTROL	250				
BIOSOLIDS HAULING	10,000				
COMMUNICATIONS	495.00	500.00	495.00	500.00	
SECURITY ALARM FEE	500				
TRAVEL AND/OR TRAINING	2,510.60	3,250.00	125.00	3,000.00	
REGULAR	3,000				
ADVERTISING	42.50	50.00	-	50.00	
EQUIPMENT RENTAL	5,477.69	250.00	22.45	250.00	
UTILITIES	106,396.28	106,500.00	63,176.04	106,500.00	
OPALCO	76,500				
TOWN	25,000				
BIOSOLIDS DISPOSAL	5,000				
REPAIR & MAINTENANCE	13,041.49	48,600.00	5,705.36	48,600.00	
VEHICLES	1,500				
EQUIPMENT	6,000				
MISC	500				
GENERATOR	1,600				
BUILDINGS	500				
UV REPAIRS	5,000				
INFLUENT SCREEN	5,000				
SBR	13,500				
PUMPS	5,000				
OUTFALL LINE	10,000				
MISCELLANEOUS	478.79	1,075.00	553.23	1,075.00	
1/2 SUBSCRIPTION FIRE WALL PROTECTION	800				
DUES	275				
INTERGOVERNMENTAL	6,112.88	6,800.00	3,580.20	6,800.00	
DISCHARGE PERMIT	3,500				
LAB CERTIFICATION	1,500				
REFUSE/SCREENINGS	400				
BIOSOLIDS PERMIT	1,400				
IMPROVEMENTS	1,934.23	-	-	-	
EQUIPMENT	52,277.83	42,000.00	14,406.06	29,450.00	
REPLACEMENT EQUIPMENT	3,500				
REPLACEMENT PUMPS	25,000				
DRILL PRESS	950				
TOTAL TREATMENT:	481,936.48	564,125.00	308,304.51	576,375.00	2%

SEWER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
SEWER FUND EXPENDITURES (CONT'D)					
COLLECTION					
PERSONNEL	128,421.82	139,900.00	93,812.50	143,000.00	
1/2 CERTIFIED LEADMAN					
1/4 of 2 CERTIFIED UTILITY WORKER II					
UTILITY WORKER I					
1/4 UTILITY WORKER I					
OVERTIME	3,212.89	3,000.00	1,221.55	3,000.00	
BENEFITS	63,727.45	70,900.00	43,917.14	71,300.00	
SUPPLIES	13,008.43	10,000.00	4,018.43	10,000.00	
FUEL	2,527.98	4,000.00	1,151.67	4,250.00	
VEHICLES	3,750				
WSF GENERATOR	500				
SMALL TOOLS	17.95	200.00	270.70	400.00	
CONTRACT/PROFESSIONAL SERVICES	15,100.09	12,500.00	14,474.93	12,500.00	
JETTING SERVICES	10,000				
SOFTWARE SUPPORT	1,500				
SEPTIC SERVICE	500				
SUBMARINE MAIN INSPECTION	200				
MISC. LANDSCAPING	300				
COMMUNICATIONS	554.27	500.00	454.66	500.00	
PUMP STATION ALARM FEE	500				
TRAVEL AND/OR TRAINING	70.00	1,000.00	400.00	1,000.00	
ADVERTISING	-	50.00	-	50.00	
RENTAL CHARGES	-	500.00	-	500.00	
EQUIPMENT					
UTILITIES	6,651.03	22,000.00	4,379.58	22,000.00	
OPALCO	4,000				
TOWN	3,000				
WASHINGTON STATE FERRIES	15,000				
REPAIR & MAINTENANCE	11,065.25	22,900.00	3,006.33	22,900.00	
VEHICLES	4,000				
EQUIPMENT	5,000				
COLLECTION LINES	5,000				
PUMPS & PUMP STATIONS	3,500				
GENERATORS	4,800				
MAIN LINE CAMERA	500				
SUBMARINE MAIN COLLECTION LINE	100				
MISCELLANEOUS	3,982.43	2,300.00	1,983.96	2,300.00	
1/2 SUBSCRIPTION FIRE WALL PROTECTION	300				
DEBRIS DISPOSAL	2,000				
INTERGOVERNMENTAL	-	250.00	-	250.00	
SAN JUAN COUNTY FRANCHISE FEE	250				
IMPROVEMENTS	7,079.35	31,600.00	7,066.62	24,100.00	
MISC.	100				
MANHOLES (Franck St)	24,000				
EQUIPMENT	-	115,500.00	4,951.30	13,200.00	
REPLACEMENT EQUIPMENT	500				
REPLACEMENT PUMPS	10,000				
PIPE LOCATOR	2,700				
TOTAL COLLECTION:	255,418.94	437,100.00	181,109.37	331,250.00	-32%

SEWER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
SEWER FUND EXPENDITURES (CONT'D)					
OTHER OPERATING					
PERSONNEL	-	4,850.00	1,572.11	8,500.00	
BENEFITS	-	2,100.00	914.61	4,000.00	
PHYSICALS/CDL COSTS	-	200.00	65.00	200.00	
SUPPLIES	61.37	325.00	435.51	500.00	
FUEL	293.91	500.00	231.13	100.00	
CONTRACT/PROFESSIONAL SERVICES	-	300.00	297.82	300.00	
COMMUNICATIONS	4,700.90	4,500.00	3,317.51	4,500.00	
PHONE	3,000				
10% POSTAGE	500				
INTERNET SERVICE	950				
MISC POSTAGE	50				
ADVERTISING	16.40	150.00	-	150.00	
EQUIPMENT RENTAL	1,088.19	1,300.00	658.19	1,300.00	
10% POSTAGE MACHINE LEASE	300				
1/3 EQUIPMENT STORAGE	1,000				
INSURANCE	46,135.75	48,050.00	47,986.58	50,000.00	
AWC POOL	48,700				
AWC L&I PROGRAM	1,300				
MISCELLANEOUS	526.43	3,300.00	409.45	3,300.00	
1-800-DIG	100				
AWC DRUG TESTING	250				
SEWER OVERFLOW DAMAGE REPAIR	2,500				
MISCELLANEOUS	100				
1/5 WELLNESS PROGRAM	300				
1/5 WELLNESS BASKETS	50				
INTERGOVERNMENTAL	375.50	850.00	12.25	850.00	
HEPATITIS SHOTS	100				
SJ CO HAZARDOUS WASTE	250				
PRESSURE INSPECTION	200				
L&I RESPIRATOR FIT TEST	300				
ENERGY EFFICIENCY IMPROVEMENTS	59,746.20	66,000.00	7,151.37	-	
REPLACE MAINTENANCE SHOP BAY DOORS				28,000.00	
EQUIPMENT	427.80	800.00	118.78	600.00	
MULTI-FUNCTION PRINTER	600				
TOTAL OTHER OPERATING:	113,372.45	133,225.00	63,170.31	102,300.00	-30%
MAIN EXTENSIONS					
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
TOTAL MAIN EXTENSIONS:	-	100.00	-	100.00	0%
CONNECTION COSTS					
PERSONNEL	3,020.01	1,000.00	-	1,000.00	
BENEFITS	1,809.61	450.00	-	450.00	
SUPPLIES	-	1,500.00	-	1,500.00	
LEGAL	-	100.00	-	100.00	
CONTRACT/PROFESSIONAL SERVICES	-	500.00	-	500.00	
EQUIPMENT RENTAL	-	500.00	-	500.00	
MISCELLANEOUS	-	100.00	-	100.00	
INTERGOVERNMENTAL	-	-	-	-	
STATE TAXES ON HOOKUP FEES					
TOTAL CONNECTION COSTS:	4,829.62	4,150.00	-	4,150.00	0%

SEWER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
SEWER FUND EXPENDITURES (CONT'D)					
IMPROVEMENTS					
PROFESSIONAL SERVICE	-		-		
IMPROVEMENTS	-		-		
TOTAL IMPROVEMENTS:	-	-	-	-	
OTHER USES					
TO TREASURER'S TRUST (Separation Reserve)	3,300.00	5,100.00	-	5,100.00	
TO BOND REDEMPTION	667,800.00	665,950.00	584,700.00	661,600.00	
2012 SEWER BOND	153,700				
PWTF #1 SEWER PLANT DESIGN	22,400				
PWTF #2 SEWER PLANT CONSTRUCTION	183,350				
PWTF #3 SEWER PLANT CONSTRUCTION	115,600				
PWTF #4 SEWER MAIN BID DOCUMENTS	22,200				
PWTF #5 SEWER MAIN CONSTRUCTION	48,700				
DEPARTMENT OF ECOLOGY LOAN	115,650				
TO PUBLIC WORKS FUND	15,300.00	-	-	-	
TO SEWER CAPITAL RESERVE	181,500.00	243,500.00	162,520.00	302,500.00	
PROJECTS	276,000				
MAJOR REPAIRS	11,500				
LAND ACQUISITION	-				
STUDIES	15,000				
TO EQUIPMENT RESERVE FUND	60,100.00	100,000.00	64,899.99	100,000.00	
TOTAL OTHER USES:	928,000.00	1,014,550.00	812,119.99	1,069,200.00	5%
NON-EXPENDITURES					
PRIOR YEAR REFUND	-	100.00	-	100.00	
NONEXPENDITURES	125		-		
TOTAL NON EXPENDITURES:	125.00	100.00		100.00	0%
TOTAL SEWER FUND EXPENDITURES:	2,020,714.21	2,444,000.00	1,539,444.08	2,385,405.00	-2%

SEWER FUND SUMMARY

BEGINNING BALANCE	472,461.22	600,000.00	608,417.96	300,000.00	-100%
REVENUE ESTIMATES	2,156,670.95	2,154,725.00	1,642,336.96	2,151,250.00	0%
EXPENDITURE APPROPRIATIONS	2,020,714.21	2,444,000.00	1,539,444.08	2,385,405.00	-2%
ENDING BALANCE	608,417.96	310,725.00	711,310.84	65,845.00	-372%

SEWER CAPITAL RESERVE FUND		2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
CAPITAL PROJECTS						
	BEGINNING BALANCE:	1,466,161.45	1,195,000.00	1,196,041.71	1,385,000.00	14%
REVENUE						
	U OF W PUMP STATIONS REIMBURSEMENT	-	-	-	600,000.00	
	CONSTRUCTION SERVICES	-	-	1,964.77	-	
	INVESTMENT INTEREST	1,742.27	1,500.00	-	1,500.00	
	MISCELLANEOUS	-	-	-	-	
	SEWER SYSTEM DEVELOPMENT CHARGE	66,875.80	35,000.00	9,589.60	35,000.00	
	SEWER GENERAL FACILITIES CHARGE	173,914.20	91,000.00	35,300.40	91,000.00	
	FROM SEWER FUND	160,000.00	217,000.00	144,800.00	306,000.00	
	TOTAL CAPITAL PROJECTS REVENUE:	402,532.27	344,500.00	191,654.77	1,033,500.00	67%
EXPENDITURES						
	U of W PUMP STATION UPGRADE CONTRACT	-	-	-	600,000.00	
	SEWER PROFESSIONAL SERVICES	53,529.60	45,000.00	14,743.45	35,000.00	
	OUTFALL DESIGN	15,000	9,437.20			
	PARK ST UPGRADE DESIGN (Hillcrest to Marguerite)	20,000				
	ADVERTISING	353.33	500.00	-	500.00	
	INTERGOVERNMENTAL	3,611.85	1,500.00	201.99	1,500.00	
	STATE TAXES ON HOOKUP FEES					
	SEWER SYSTEM IMPROVEMENTS	605,720.03	106,100.00	105,890.25	170,000.00	
	PARK ST UPGRADE CONST (Hillcrest to Marguerite)	170,000				
	TOTAL CAPITAL PROJECTS EXPENDITURES:	672,652.01	153,100.00	120,835.69	807,000.00	81%
	ENDING BALANCE:	1,196,041.71	1,386,400.00	1,266,860.79	1,611,500.00	14%
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MAJOR REPAIRS						
	BEGINNING BALANCE:	139,945.96	151,500.00	151,659.86	163,000.00	7%
REVENUE						
	INVESTMENT INTEREST	213.90	250.00	-	250.00	
	FROM SEWER FUND	11,500.00	11,500.00	7,720.00	11,500.00	
	TOTAL MAJOR REPAIRS REVENUE:	11,713.90	11,750.00	7,720.00	11,750.00	0%
EXPENDITURES						
	SEWER SYSTEM PROFESSIONAL SERVICES	-	-	-	-	
	SEWER SYSTEM	-	-	-	-	
	DIGESTER REPAIR	-	-	-	-	
	TOTAL MAJOR REPAIRS EXPENDITURES:	-	-	-	-	
	ENDING BALANCE:	151,659.86	163,250.00	159,379.86	174,750.00	7%

SEWER CAPITAL RESERVE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
LAND ACQUISITION					
BEGINNING BALANCE:	136,632.03	136,750.00	136,855.95	138,500.00	1%
REVENUE					
INVESTMENT INTEREST	223.92	2,000.00	-	2,000.00	
FROM SEWER FUND	-	100.00	-	100.00	
TOTAL LAND ACQUISITION REVENUE:	223.92	2,100.00	-	2,100.00	0%
EXPENDITURES					
TOTAL LAND ACQUISITION EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	136,855.95	138,850.00	136,855.95	140,600.00	1%
STUDY RESERVE					
BEGINNING BALANCE:	98,672.72	98,500.00	98,704.85	98,000.00	-1%
REVENUE					
INVESTMENT INTEREST	150.97	100.00	-	100.00	
FROM SEWER FUND	10,000.00	15,000.00	10,000.00	15,000.00	
TOTAL STUDY RESERVE REVENUE:	10,150.97	15,100.00	10,000.00	15,100.00	0%
EXPENDITURES					
SEWER FUND STUDIES	1,830.00	65,000.00	5,638.41	85,000.00	
RATE STUDY	10,000				
FACILITIES PLAN	75,000				
PROFESSIONAL SERVICES	8,288.84	500.00		500.00	
TOTAL STUDY RESERVE EXPENDITURES:	10,118.84	65,500.00	5,638.41	85,500.00	23%
ENDING BALANCE:	98,704.85	48,100.00	103,066.44	27,600.00	-74%

SEWER CAPITAL RESERVE FUND SUMMARY					
BEGINNING BALANCE	1,841,412.16	1,581,750.00	1,583,262.37	1,784,500.00	11%
REVENUE ESTIMATES	424,621.06	373,450.00	209,374.77	1,062,450.00	65%
EXPENDITURE APPROPRIATIONS	682,770.85	218,600.00	126,474.10	892,500.00	76%
ENDING BALANCE	1,583,262.37	1,736,600.00	1,666,163.04	1,954,450.00	11%

REFUSE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:	158,741.38	260,000.00	264,511.80	190,000.00	-37%
<u>REFUSE FUND REVENUES</u>					
DEPT OF COMMERCE ENERGY GRANT	-	10,000.00	-	-	
COLLECTION FEES	851,659.77	811,000.00	664,255.02	811,000.00	
BASE FEES	57,436.60	56,800.00	43,304.69	56,800.00	
RECYCLE FEES	13,765.74	10,000.00	12,446.35	12,500.00	
YARD WASTE FEES	2,535.33	1,500.00	2,480.00	1,500.00	
SALE OF GREASE	88.35	500.00	59.33	500.00	
COMPACTOR FEES	50,747.92	44,000.00	28,834.05	44,000.00	
ADDITIONAL COPY BILLING FEE	-	1,800.00	-	750.00	
RED-TAG NOTICE FEE	-	25.00	-	25.00	
PENALTY RECONNECT	-	50.00	-	50.00	
INVESTMENT INTEREST	183.96	50.00	-	50.00	
RENT	15,600.00	15,600.00	11,700.00	15,600.00	
LABOR & INDUSTRIES REFUND	-	100.00	-	100.00	
AWC GRANT	99.39	-	-	-	
RESTITUTION	-	10.00	-	10.00	
DEPARTMENT OF REVENUE REFUND	-	-	-	-	
MISCELLANEOUS	1,280.72	500.00	69.12	100.00	
SALE OF RECYCLABLES	-	100.00	-	100.00	
WELLNESS BASKETS	27.63	-	96.25	50.00	
OTHER NON-REVENUES	-	2,700.00	-	-	
TOTAL REFUSE REVENUES:	993,425.41	954,735.00	763,244.81	943,135.00	-1%

REFUSE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>REFUSE FUND EXPENDITURES</u>					
PUBLIC WORKS ADMINISTRATION					
PERSONNEL	40,278.32	46,000.00	30,946.06	47,800.00	
1/5 PUBLIC WORKS DIRECTOR					
1/5 CLERK II					
1/5 EIN/PROJECT MANAGER					
BENEFITS	15,900.20	21,900.00	12,551.02	24,300.00	
SUPPLIES	939.08	1,000.00	614.13	1,000.00	
FUEL	89.40	200.00	134.38	200.00	
SMALL TOOLS	3.90	50.00	170.19	150.00	
LEGAL	-	5,000.00	-	5,000.00	
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
1/5 MISCELLANEOUS	100				
COMMUNICATIONS	790.20	850.00	602.22	850.00	
1/5 PHONE	600				
1/5 INTERNET SERVICE	250				
TRAVEL AND/OR TRAINING	619.88	400.00	134.30	650.00	
1/5 REGULAR	200				
1/5 SAFETY	450				
ADVERTISING	-	50.00	-	50.00	
EQUIPMENT RENTAL	-	50.00	-	50.00	
UTILITIES	877.23	1,000.00	592.27	1,000.00	
1/5 OPALCO	500				
1/5 TOWN UTILITIES MAINTENANCE OFFICE	500				
REPAIR & MAINTENANCE	463.23	850.00	392.07	875.00	
1/5 COPIER	150				
1/5 VEHICLE	200				
1/5 MISCELLANEOUS	275				
1/5 BUILDING	250				
MISCELLANEOUS	215.85	625.00	413.81	630.00	
1/5 MISC.	100				
1/5 DUES & SUBSCRIPTIONS	300				
1/5 ANTI-VIRUS SUBSCRIPTION	100				
1/5 FIREWALL SUBSCRIPTION & SUPPORT	130				
INTERGOVERNMENTAL	-	100.00	-	100.00	
IMPROVEMENTS	26.47	100.00	-	100.00	
1/5 MISC.					
EQUIPMENT	2,095.94	250.00	440.97	400.00	
1/5 MISC.	150				
1/5 TWO STANDUP DESKS	250				
TOTAL PUBLIC WORKS ADMINISTRATION:	62,299.70	78,525.00	46,991.42	83,255.00	6%

REFUSE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>REFUSE FUND EXPENDITURES (CONT'D)</u>					
ADMINISTRATION PLANNING					
PERSONNEL	30,344.50	30,500.00	21,093.98	32,100.00	
1/6 TOWN ADMINISTRATOR					
1/6 EXECUTIVE ASSISTANT					
BENEFITS	8,488.91	10,900.00	6,635.62	11,600.00	
PROFESSIONAL SERVICE	-	100.00	-	100.00	
1/6 MISC.	100				
TRAVEL AND/OR TRAINING	201.61	400.00	480.42	500.00	
MISCELLANEOUS	25.17	200.00	52.50	200.00	
1/6 MISC.	100				
1/6 MEMBERSHIPS	100				
EQUIPMENT	94.13	100.00	-	100.00	
1/6 MISC.					
TOTAL ADMINISTRATION PLANNING:	39,154.32	42,200.00	28,262.52	44,600.00	5%
SYSTEM ADMINISTRATION (14%)					
PERSONNEL	11,819.67	12,500.00	7,718.79	11,800.00	
BENEFITS	3,259.74	3,600.00	2,740.14	3,600.00	
SUPPLIES	76.12	200.00	250.93	400.00	
SMALL TOOLS	69.43	100.00	30.32	100.00	
PROFESSIONAL SERVICE	947.93	1,150.00	685.73	1,150.00	
MISCELLANEOUS	225				
SERVER HOSTING	550				
E-MAIL ARCHIVE	275				
REMOTE SUPPORT SERVICE ANNUAL FEE	100				
TRAVEL AND/OR TRAINING	488.29	900.00	-	900.00	
REPAIR & MAINTENANCE	-	100.00	-	100.00	
MISCELLANEOUS	127.64	220.00	86.86	225.00	
MISC.SUBSCRIPTIONS	120				
TOWN HALL FIREWALL SUBSCRIPTION & SUPPORT	105				
EQUIPMENT	1,661.03	2,290.00	1,399.14	1,675.00	
COPYRIGHT COMPLIANCE	225				
SOFTWARE	300				
REPLACEMENT EQUIPMENT	350				
REPLACE PUBLIC WORKS DOMAIN CONTROLLER	800				
TOTAL SYSTEM ADMINISTRATION:	18,449.85	21,060.00	12,911.91	19,950.00	-6%
FINANCE/CUSTOMER SERVICE					
PERSONNEL (14%)	25,859.32	34,700.00	18,961.93	35,000.00	
FINANCE DIRECTOR					
ASSISTANT FINANCE DIRECTOR					
CUSTOMER SERVICE CLERK					
ACCOUNTS PAYABLE CLERK					
OVERTIME	58.18	500.00	20.46	500.00	
BENEFITS	11,294.70	17,000.00	8,636.40	16,500.00	
SUPPLIES	-	500.00	100.86	500.00	
PROFESSIONAL SERVICE	5,697.08	6,450.00	4,175.12	6,450.00	
MISC	100				
SOFTWARE SUPPORT	2,000				
UTILITY BILLS	3,600				
INVOICE CLOUD	750				
COMMUNICATIONS	-	50.00	-	50.00	
TRAVEL AND/OR TRAINING	448.74	750.00	476.35	750.00	
ADVERTISING	50.59	50.00	-	50.00	
REPAIR & MAINTENANCE	-	50.00	-	50.00	
MISCELLANEOUS	-	50.00	-	50.00	
INTERGOVERNMENTAL	1,811.18	2,200.00	261.19	2,200.00	
10% STATE AUDIT					
TAXES	47,319.27	45,000.00	30,934.16	45,000.00	
REVENUE TAXES					
EQUIPMENT	822.96	1,200.00	632.23	115.00	
MISCELLANEOUS	100				
FIXED ASSETS CAMERA	15				
TOTAL FINANCE/CUSTOMER SERVICE:	93,362.02	108,500.00	64,198.70	107,215.00	-1%

REFUSE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
REFUSE FUND EXPENDITURES (CONT'D)					
COLLECTION SERVICE					
PERSONNEL	99,167.00	106,200.00	61,881.92	112,500.00	
OVERTIME	4,299.04	8,800.00	4,247.48	8,800.00	
BENEFITS	53,365.44	53,300.00	34,016.85	73,600.00	
SUPPLIES	16,138.85	18,000.00	13,692.14	19,000.00	
DUMPSTERS	10,000				
MISC.	7,000				
TIRES	2,000				
FUEL	9,076.24	20,000.00	6,526.08	15,000.00	
SMALL TOOLS	-	500.00	463.50	650.00	
PROFESSIONAL/CONTRACT SERVICES	155,239.28	274,200.00	160,785.18	274,200.00	
MISC.	200				
REFUSE DISPOSAL	234,000				
COMPACTOR DISPOSAL	40,000				
TRAVEL	8,886.75	100.00	-	100.00	
ADVERTISING	-	50.00	526.91	50.00	
EQUIPMENT RENTAL	-	-	-	-	
REPAIR & MAINTENANCE	13,894.15	21,100.00	17,966.18	21,100.00	
VEHICLES	17,500				
HANDHELD	1,300				
MISCELLANEOUS	300				
EQUIPMENT	500				
ROLL-OFF TRUCK	1,000				
HANDHELD SOFTWARE	500				
MISCELLANEOUS	-	100.00	-	100.00	
INTERGOVERNMENTAL	75,710.92	-	-	-	
EQUIPMENT	5,718.11	450.00	-	350.00	
MISC.	100				
FAX	250				
TOTAL COLLECTION SERVICE:	441,495.78	502,800.00	300,106.24	525,450.00	4%
RECYCLING					
PERSONNEL	60,258.06	69,300.00	42,307.45	69,500.00	
UTILITY WORKER I					
AS CHARGED					
OVERTIME	196.50	500.00	248.25	500.00	
BENEFITS	22,168.11	23,600.00	16,474.84	26,300.00	
SUPPLIES	670.20	1,000.00	802.61	1,000.00	
FUEL	1,237.02	2,000.00	660.21	2,000.00	
SMALL TOOLS	-	-	-	150.00	
CONTRACT/PROFESSIONAL SERVICES	8,419.25	8,000.00	5,952.80	8,000.00	
DISPOSAL COSTS					
TRAVEL	238.30	250.00	-	250.00	
ADVERTISING	-	100.00	-	100.00	
REPAIR & MAINTENANCE	683.99	500.00	-	500.00	
MISCELLANEOUS					
MISCELLANEOUS	194.54	350.00	219.55	350.00	
MISC.	100				
RECYCLING FLIERS	250				
INTERGOVERNMENT	-	50.00	-	50.00	
EQUIPMENT	-	100.00	-	100.00	
MISCELLANEOUS					
TOTAL RECYCLING:	94,065.97	105,750.00	66,665.71	108,800.00	3%

REFUSE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>REFUSE FUND EXPENDITURES (CONT'D)</u>					
YARD WASTE					
PERSONNEL	888.68	3,000.00	2,323.73	3,000.00	
AS CHARGED					
OVERTIME	-	50.00	-	50.00	
BENEFITS	508.27	750.00	1,007.91	1,500.00	
AS CHARGED					
SUPPLIES	153.81	500.00	86.47	500.00	
FUEL	-	200.00	-	200.00	
SMALL TOOLS	-	-	-	150.00	
CONTRACT/PROFESSIONAL SERVICES	573.43	500.00	400.11	500.00	
DISPOSAL					
TRAVEL	-	100.00	-	100.00	
ADVERTISING	-	100.00	-	100.00	
EQUIPMENT RENTAL	-	100.00	-	100.00	
REPAIR & MAINTENANCE	-	100.00	-	100.00	
MISCELLANEOUS	-	100.00	-	100.00	
EQUIPMENT	-	100.00	-	100.00	
TOTAL YARD WASTE:	2,124.19	5,600.00	3,818.22	6,500.00	14%
OTHER OPERATING					
PERSONNEL	13,096.03	14,750.00	9,401.08	15,600.00	
1/5 LEADMAN					
FACILITY MAINTENANCE					
OVERTIME	-	100.00	19.52	100.00	
BENEFITS	6,581.58	7,700.00	4,871.00	8,600.00	
PHYSICALS/CDL COSTS	1.14	100.00	150.00	100.00	
SUPPLIES	61.38	200.00	504.52	500.00	
CONTRACT/PROFESSIONAL SERVICES	-	500.00	-	500.00	
SEPTIC PUMP OUT					
COMMUNICATIONS	1,074.56	1,300.00	512.73	1,300.00	
PHONE	750				
10% POSTAGE	500				
MISC. POSTAGE	50				
ADVERTISING	16.40	50.00	-	50.00	
EQUIPMENT RENTAL	228.20	300.00	228.20	300.00	
10% POSTAGE MACHINE LEASE					
INSURANCE	17,022.87	18,000.00	17,723.29	18,775.00	
AWC POOL	17,775				
AWC L&I PROGRAM	1,000				
UTILITIES	7,888.42	8,000.00	5,871.81	8,000.00	
OPALCO	4,500				
TOWN	3,500				
REPAIRS & MAINTENANCE	-	1,100.00	210.52	1,100.00	
MISC	100				
FIRE EXTINGUISHERS	200				
BUILDING	300				
EQUIPMENT	500				
MISCELLANEOUS	343.60	900.00	341.78	900.00	
MISC.	200				
AWC DRUG TESTING	250				
1/5 WELLNESS PROGRAM	300				
DAMAGES	100				
1/5 WELLNESS BASKETS	50				
INTERGOVERNMENTAL	163.98	370.00	12.25	400.00	
DNR FIRE FEE	50				
HEPATITIS SHOTS	25				
HAZARDOUS WASTE	25				
PRESSURE INSPECTION	100				
L&I RESPIRATOR FIT TEST	200				
ENERGY EFFICIENCY IMPROVEMENTS	-	18,500.00	-	-	
EQUIPMENT	-	100.00	118.76	250.00	
MISCELLANEOUS	100				
UNINTERRUPTIBLE POWER SOURCE (UPS)	150				
TOTAL OTHER OPERATING:	46,478.16	71,970.00	39,965.46	56,475.00	-27%

REFUSE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>REFUSE FUND EXPENDITURES (CONT'D)</u>					
OTHER USES					
TO TREASURER'S TRUST (Separation Reserve)	4,900.00	6,475.00	-	6,475.00	
TO LANDFILL CLOSURE	-	-	-	-	
TO PUBLIC WORKS FUND	15,300.00	-	-	-	
TO REFUSE CAPITAL FUND	6,200.00	6,200.00	6,200.00	6,200.00	
PROJECTS	5,000				
MAJOR REPAIRS	200				
STUDIES	1,000				
TO EQUIPMENT RESERVE	63,700.00	73,700.00	49,133.36	73,700.00	
TOTAL OTHER USES:	90,100.00	86,375.00	55,333.36	86,375.00	
NON-EXPENDITURES					
PRIOR YEAR REFUND	-	100.00		100.00	
NONEXPENDITURES	125				
TOTAL NON EXPENDITURES:	125.00	100.00	-	100.00	0%
TOTAL REFUSE FUND EXPENDITURES:	887,654.99	1,022,880.00	618,253.54	1,038,720.00	2%

REFUSE FUND SUMMARY

BEGINNING BALANCE	158,741.38	260,000.00	264,511.80	190,000.00	-37%
REVENUE ESTIMATES	993,425.41	954,735.00	763,244.81	943,135.00	-1%
EXPENDITURE APPROPRIATIONS	887,654.99	1,022,880.00	618,253.54	1,038,720.00	2%
ENDING BALANCE	264,511.80	191,855.00	409,503.07	94,415.00	-103%

REFUSE CAPITAL RESERVE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
CAPITAL PROJECTS					
BEGINNING BALANCE:	191,794.78	195,000.00	197,096.63	200,000.00	3%
REVENUE					
INVESTMENT INTEREST	301.85	400.00	-	400.00	
FROM REFUSE FUND	5,000.00	5,000.00	5,000.00	5,000.00	
TOTAL CAPITAL PROJECTS REVENUE:	5,301.85	5,400.00	5,000.00	5,400.00	0%
EXPENDITURES					
REFUSE PROFESSIONAL SERVICES	-	-	-	-	
ADVERTISING	-	-	-	-	
REFUSE SYSTEM IMPROVEMENTS	-	-	-	-	
TO EQUIPMENT RESERVE FUND	-	-	-	-	
TOTAL CAPITAL PROJECTS EXPENDITURES:	-	-	-	-	0%
ENDING BALANCE:	197,096.63	200,400.00	202,096.63	205,400.00	2%
MAJOR REPAIRS					
BEGINNING BALANCE:	21,315.85	21,500.00	21,550.45	21,500.00	0%
REVENUE					
INVESTMENT INTEREST	34.60	50.00	-	50.00	
FROM REFUSE OPERATING	200.00	200.00	200.00	200.00	
TOTAL MAJOR REPAIRS REVENUE:	234.60	250.00	200.00	250.00	0%
EXPENDITURES					
REFUSE SYSTEM PROFESSIONAL SERVICES	-	-	-	-	
REFUSE SYSTEM REPAIRS	-	-	-	-	
TOTAL MAJOR REPAIRS EXPENDITURES:	-	-	-	-	0%
ENDING BALANCE:	21,550.45	21,750.00	21,750.45	21,750.00	0%
STUDY RESERVE					
BEGINNING BALANCE:	10,834.50	11,500.00	11,846.19	12,000.00	4%
REVENUE					
INVESTMENT INTEREST	11.69	50.00	-	50.00	
FROM REFUSE OPERATING	1,000.00	1,000.00	1,000.00	1,000.00	
TOTAL STUDY RESERVE REVENUE:	1,011.69	1,050.00	1,000.00	1,050.00	0%
EXPENDITURES					
REFUSE FUND STUDIES	-	-	-	-	
TOTAL STUDY RESERVE EXPENDITURES:	-	-	-	-	0%
ENDING BALANCE:	11,846.19	12,550.00	12,846.19	13,050.00	4%

REFUSE CAPITAL RESERVE FUND SUMMARY

BEGINNING BALANCE	223,945.13	228,000.00	230,493.27	233,500.00	2%
REVENUE ESTIMATES	6,548.14	6,700.00	6,200.00	6,700.00	0%
EXPENDITURE APPROPRIATIONS	-	-	-	-	0%
ENDING BALANCE	230,493.27	234,700.00	236,693.27	240,200.00	2%

STREET FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:	295,866.91	328,000.00	328,461.90	215,000.00	-53%
<u>STREET FUND REVENUES</u>					
PROPERTY TAX (25% of total received)	120,005.89	116,000.00	70,508.15	116,000.00	
SPECIAL SALES TAX LEVY (30% of total received)	163,421.08	140,000.00	106,520.14	140,000.00	
TBD SALES & USE TAX	-	100,000.00	107,582.69	-	
SIDEWALK, CURB PERMITS	400.00	1,500.00	400.00	1,500.00	
USE OF RIGHT OF WAY	-	1,000.00	1,600.00	1,000.00	
TIB GRANT (street lights)	-	-	-	105,000.00	
DEPT OF COMMERCE ENERGY GRANT	1,600.00	10,000.00	-	-	
CAPRON FUNDS	269,354.41	275,000.00	207,907.22	275,000.00	
MULTIMODAL TRANSPORTATION	-	-	1,511.01	1,500.00	
MOTOR VEHICLE TAX	46,147.64	44,500.00	30,853.15	44,500.00	
LABOR & MATERIALS	816.35	100.00	193.28	100.00	
INVESTMENT INTEREST	236.31	100.00	90.00	100.00	
EQUIPMENT RENTAL	126.00	100.00	-	100.00	
LEASE PAYMENT	1,350.00	500.00	1,000.00	500.00	
LABOR & INDUSTRIES REFUND	-	100.00	-	100.00	
AWC GRANTS	1,099.39	-	-	-	
RESTITUTION	3,102.67	100.00	581.46	100.00	
BALANCE FROM TBD	-	164,500.00	164,508.43	-	
MISCELLANEOUS	1,280.71	500.00	69.12	500.00	
WELLNESS BASKET	27.63	-	96.25	-	
OTHER NON-REVENUES	-	3,100.00	-	-	
STREET VACATION	18,000.00	-	-	-	
FROM CURRENT FUND	250,000.00	250,000.00	75,000.00	250,000.00	
TOTAL STREET FUND REVENUES:	876,968.08	1,107,100.00	768,420.90	936,000.00	-18%

STREET FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>STREET FUND EXPENDITURES</u>					
PUBLIC WORKS ADMINISTRATION					
PERSONNEL	40,279.46	46,000.00	30,945.49	47,800.00	
1/5 PUBLIC WORKS DIRECTOR					
1/5 CLERK II					
1/5 EIN/PROJECT MANAGER					
BENEFITS	15,900.24	21,900.00	12,550.46	24,300.00	
SUPPLIES	938.96	1,000.00	535.88	1,000.00	
FUEL	89.39	200.00	134.37	200.00	
SMALL TOOLS	3.89	50.00	170.18	150.00	
LEGAL	160.66	2,000.00	243.00	2,000.00	
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
1/5 MISCELLANEOUS	100				
COMMUNICATIONS	790.19	850.00	602.20	850.00	
1/5 PHONE	600				
1/5 INTERNET SERVICE	250				
TRAVEL AND/OR TRAINING	619.85	400.00	134.29	650.00	
1/5 REGULAR	200				
1/5 SAFETY	450				
ADVERTISING	-	50.00	-	50.00	
EQUIPMENT RENTAL	-	50.00	-	50.00	
UTILITIES	877.22	1,000.00	592.22	1,000.00	
1/5 OPALCO	500				
1/5 TOWN UTILITIES MAINTENANCE OFFICE	500				
REPAIR & MAINTENANCE	463.21	850.00	392.07	875.00	
1/5 COPIER	150				
1/5 VEHICLE	200				
1/5 MISCELLANEOUS	275				
1/5 BUILDING	250				
MISCELLANEOUS	196.30	625.00	413.81	630.00	
1/5 MISC.	100				
1/5 DUES & SUBSCRIPTIONS	300				
1/5 ANTI-VIRUS SUBSCRIPTION	100				
1/5 FIREWALL SUBSCRIPTION & SUPPORT	130				
INTERGOVERNMENTAL	-	100.00	-	100.00	
IMPROVEMENTS	26.47	100.00	-	100.00	
1/5 MISC.					
EQUIPMENT	2,095.93	450.00	440.95	400.00	
1/5 MISC.	150				
1/5 TWO STANDUP DESKS	250				
TOTAL PUBLIC WORKS ADMINISTRATION:	62,441.77	75,725.00	47,154.92	80,255.00	6%

STREET FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
STREET FUND EXPENDITURES (CONT'D)					
ADMINISTRATION PLANNING					
PERSONNEL	30,348.90	30,500.00	21,098.05	32,100.00	
1/6 TOWN ADMINISTRATOR					
1/6 EXECUTIVE ASSISTANT					
BENEFITS	8,490.55	10,900.00	6,636.94	11,600.00	
SUPPLIES	10.49	100.00	-	100.00	
PROFESSIONAL SERVICE	2,241.41	100.00	-	100.00	
TRAFFIC COUNT					
TRAVEL AND/OR TRAINING	201.60	400.00	480.40	500.00	
ADVERTISING	48.00	100.00	-	-	
TRAFFIC COUNTER REPAIRS	-	-	-	1,500.00	
MISCELLANEOUS	25.16	200.00	52.50	200.00	
1/6 MISC.	100				
1/6 MEMBERSHIPS	100				
EQUIPMENT	1,002.74	200.00	323.08	100.00	
1/6 MISCELLANEOUS	100				
TOTAL ADMINISTRATION PLANNING:	42,368.85	42,500.00	28,590.97	46,200.00	8%
SYSTEM ADMINISTRATION (9%)					
PERSONNEL	7,091.50	7,500.00	4,962.29	7,600.00	
BENEFITS	1,955.52	2,150.00	1,761.72	2,300.00	
SUPPLIES	47.23	100.00	161.32	100.00	
SMALL TOOLS	50.56	50.00	19.49	50.00	
PROFESSIONAL SERVICE	568.76	700.00	415.37	700.00	
MISCELLANEOUS	125				
SERVER HOSTING	325				
E-MAIL ARCHIVE	175				
REMOTE SUPPORT SERVICE ANNUAL FEE	75				
TRAVEL AND/OR TRAINING	292.97	550.00	-	550.00	
REPAIR & MAINTENANCE	-	50.00	-	50.00	
MISCELLANEOUS	76.58	135.00	57.61	140.00	
MISC SUBSCRIPTIONS	85				
TOWN HALL FIREWALL SUBSCRIPTION & SUPPORT	55				
EQUIPMENT	1,099.24	1,260.00	911.05	1,030.00	
COPYRIGHT COMPLIANCE	130				
SOFTWARE	200				
REPLACEMENT EQUIPMENT	200				
REPLACE PUBLIC WORKS DOMAIN CONTROLLER	500				
TOTAL SYSTEM ADMINISTRATION:	11,182.36	12,495.00	8,288.85	12,520.00	0%

STREET FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>STREET FUND EXPENDITURES (CONT'D)</u>					
STREET MAINTENANCE					
PERSONNEL	200,495.51	206,900.00	150,689.99	238,500.00	
PORTION OF 2 LEADMEN					
PORTION OF 3 UTILITY WORKER I					
OVERTIME	2,491.86	1,000.00	2,094.30	2,500.00	
BENEFITS	86,919.75	90,000.00	69,794.66	115,500.00	
SUPPLIES	53,448.42	57,500.00	40,510.54	57,500.00	
GRAVEL, ASPHALT, ETC	50,000				
STREET SIGNS	7,500				
FUEL	9,070.76	15,000.00	5,081.44	15,000.00	
SMALL TOOLS	358.56	600.00	728.99	1,000.00	
CONTRACT/PROFESSIONAL SERVICES	10,184.95	8,100.00	7,971.12	8,750.00	
STRIPING	7,450				
TREE REMOVAL	100				
TREE TRIMMING	200				
PEST CONTROL	500				
RIGHT OF WAY	500				
COMMUNICATIONS	438.36	450.00	296.12	450.00	
CELL PHONE					
TRAVEL AND/OR TRAINING	1,398.47	400.00	644.59	500.00	
ADVERTISING	-	100.00	-	100.00	
EQUIPMENT RENTAL	492.97	600.00	793.43	600.00	
UTILITIES	36,379.38	39,500.00	24,641.01	40,000.00	
STREET LIGHT POWER	30,000				
1/2 TOWN UTILITY SHOP	4,300				
1/2 POWER SHOP	3,200				
SWEEPER DEBRIS	2,500				
REPAIR & MAINTENANCE	17,665.88	25,000.00	4,088.97	21,500.00	
VEHICLES	5,000				
SIDEWALKS	10,000				
STREET LIGHTS	500				
EQUIPMENT	5,000				
MISC. STREET	1,000				
MISCELLANEOUS	2,851.38	3,000.00	2,165.66	3,000.00	
MISC.	500				
DEBRIS DISPOSAL	2,500				
INTERGOVERNMENT	13.00	100.00	-	100.00	
IMPROVEMENTS			371.31	-	
EQUIPMENT	1,252.91	2,300.00	1,955.47	27,000.00	
MISC.	750				
GENIE TOWABLE LIFT (75%)	26,250				
TOTAL STREET MAINTENANCE:	423,462.16	450,550.00	311,827.60	532,000.00	15%

STREET FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
STREET FUND EXPENDITURES (CONT'D)					
FINANCE/CUSTOMER SERVICE					
PERSONNEL (9%)	15,515.72	20,800.00	12,189.39	22,500.00	
FINANCE DIRECTOR					
ASSISTANT FINANCE DIRECTOR					
CUSTOMER SERVICE CLERK					
ACCOUNTS PAYABLE CLERK					
OVERTIME	34.90	500.00	13.26	500.00	
BENEFITS	6,776.71	10,200.00	5,551.80	10,600.00	
SUPPLIES	-	500.00	5.12	500.00	
CONTRACT/PROFESSIONAL SERVICES	1,255.53	1,450.00	2,044.45	1,450.00	
MISC	100				
SOFTWARE SUPPORT	1,350				
COMMUNICATIONS	-	50.00	-	50.00	
TRAVEL AND/OR TRAINING	269.20	400.00	331.52	400.00	
ADVERTISING	-	-	-	-	
REPAIR & MAINTENANCE	-	50.00	-	50.00	
MISCELLANEOUS	-	50.00	-	50.00	
MISC					
INTERGOVERNMENTAL	1,810.35	2,200.00	261.19	2,200.00	
12% STATE AUDIT					
EQUIPMENT	88.39	725.00	412.77	60.00	
MISCELLANEOUS	50				
FIXED ASSETS CAMERA	10				
TOTAL FINANCE/CUSTOMER SERVICE:	25,750.80	36,925.00	20,809.50	38,360.00	4%
OTHER OPERATING					
PERSONNEL	-	3,800.00	1,218.36	7,100.00	
BENEFITS	-	1,600.00	708.80	3,300.00	
PHYSICALS/CDL COSTS	-	250.00	215.00	250.00	
SUPPLIES	146.52	200.00	184.60	200.00	
COMMUNICATIONS	888.71	1,150.00	390.18	1,150.00	
PHONE	600				
10% POSTAGE	500				
MISC. POSTAGE	50				
ADVERTISING	16.40	50.00	-	50.00	
EQUIPMENT RENTAL	228.20	300.00	228.20	300.00	
10% POSTAGE MACHINE LEASE					
INSURANCE	13,071.56	13,900.00	13,638.88	14,500.00	
AWC POOL	13,600				
AWC L&I PROGRAM	900				
REPAIRS & MAINTENANCE	297.82	100.00	-	100.00	
MISCELLANEOUS	2,959.82	950.00	301.83	950.00	
MISC.	200				
AWC DRUG TESTING	200				
DAMAGES	100				
1-800-DIG	100				
1/5 WELLNESS PROGRAM	300				
1/5 WELLNESS BASKETS	50				
INTERGOVERNMENTAL	146.50	350.00	12.25	350.00	
HAZARDOUS WASTE	100				
PRESSURE INSPECTION	50				
L&I RESPIRATOR FIT TEST	200				
ENERGY EFFICIENCY IMPROVEMENTS	-	18,500.00	-	-	
EQUIPMENT	-	-	118.76	-	
TOTAL OTHER OPERATING:	17,755.53	41,150.00	17,016.86	28,250.00	-46%

STREET FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
STREET FUND EXPENDITURES (CONT'D)					
STORM COSTS					
PERSONNEL	-	5,500.00	-	5,500.00	
OVERTIME	-	500.00	-	500.00	
BENEFITS	-	1,375.00	-	1,375.00	
SUPPLIES	-	2,000.00	-	2,000.00	
TRAVEL AND/OR TRAINING	-	300.00	-	300.00	
EQUIPMENT RENTAL	-	100.00	-	100.00	
MISCELLANEOUS	-	50.00	-	50.00	
EQUIPMENT	-	100.00	-	100.00	
TOTAL STORM COSTS:	-	9,925.00	-	9,925.00	0%
CAPITAL OUTLAY CONSTRUCTION					
ENGINEERING STREET PROJECTS	-	4,000.00	-	4,000.00	
MISC.	4,000				
WARBASS WAY	-				
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
MISC.	100				
INTERGOVERNMENTAL	-	500.00	-	500.00	
MISC.	500				
STREET IMPROVEMENTS	-	-	-	-	
DESIGN SIDEWALKS	-	500.00	-	500.00	
MISCELLANEOUS	500				
NEW SIDEWALKS	-	29,000.00	26,948.93	2,000.00	
MISCELLANEOUS	2,000				
STREET LIGHTS	-	5,000.00	-	105,000.00	
NEW LIGHTS	-				
DESIGN CROSSWALKS	-	100.00	-	100.00	
CROSS WALK CONSTRUCTION	161.54	100.00	-	100.00	
ROADSIDE DEVELOPMENT	2,500.00	2,500.00	2,500.00	2,500.00	
MONITOR WARBASS WAY	-				
ROADSIDE DEVELOPMENT	-	100.00	-	100.00	
TOTAL CAP. OUTLAY CONSTRUCTION:	2,661.54	41,900.00	29,448.93	114,900.00	64%
OTHER USES					
TO TREASURER'S TRUST (Separation Reserve)	4,400.00	5,950.00	-	5,950.00	
TO PUBLIC WORKS FUND	15,300.00	-	-	-	
TO CAPITAL RESERVE	215,000.00	479,500.00	391,561.55	205,000.00	
PROJECTS	150,000				
STUDIES	5,000				
PAVEMENT AND SIDEWALK PROGRAM	50,000				
TO EQUIPMENT RESERVE	24,050.00	23,050.00	15,616.66	23,050.00	
TOTAL OTHER USES:	258,750.00	508,500.00	407,178.21	234,000.00	-117%
NON-EXPENDITURES					
PRIOR YEAR REFUND	-	200.00	-	200.00	
TOTAL NON EXPENDITURES:	-	200.00	-	200.00	0%
TOTAL STREET FUND EXPENDITURES:	844,373.01	1,219,870.00	870,315.84	1,096,610.00	-11%

STREET FUND SUMMARY					
BEGINNING BALANCE	295,866.91	328,000.00	328,461.90	215,000.00	-53%
REVENUE ESTIMATES	876,968.08	1,107,100.00	768,420.90	936,000.00	-18%
EXPENDITURE APPROPRIATIONS	844,373.01	1,219,870.00	870,315.84	1,096,610.00	-11%
ENDING BALANCE	328,461.98	215,230.00	226,566.96	54,390.00	-296%

STREET CAPITAL RESERVE FUND		2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
CAPITAL PROJECTS						
BEGINNING BALANCE:		569,843.67	90,000.00	90,915.14	200,000.00	55%
REVENUE						
STP (county pass through of federal funds)		-	200,000.00	23,857.27	1,300,000.00	
TUCKER AVE (Harbor to University)						
TBD SALES & USE TAX		-	85,500.00	54,726.58	260,000.00	
TIB GRANT		60,323.33	650,000.00	818,391.53	365,000.00	
TUCKER AVE (Harbor to University)		200,000				
PARK & REED SIDEWALKS		165,000				
UNMARKED UTILITIES		11,364.30	-	-	-	
INVESTMENT INTEREST		94.06	100.00	-	100.00	
FROM CURRENT EXPENSE		350,000.00	-	-	-	
FROM STREET FUND		210,000.00	474,500.00	140,800.00	200,000.00	
CAPITAL PROJECTS		150,000				
PAVEMENT AND SIDEWALK PROGRAM		50,000				
FROM TRANSPORTATION BENEFIT FUND		-	264,500.00	247,161.55	-	
FROM REET CAPITAL FUND		-	-	-	-	
TOTAL CAPITAL PROJECTS REVENUE:		631,781.69	1,674,600.00	1,284,936.93	2,125,100.00	21%
EXPENDITURES						
STREET PROFESSIONAL SERVICES/DESIGN		54,790.09	280,000.00	81,752.37	225,000.00	
TUCKER AVE - HARBOR TO UNIVERSITY		215,000				
PARK & REED SIDEWALK DESIGN		10,000				
STREET PROFESSIONAL SERVICES		89,651.48	17,500.00	11,092.75	-	
ADVERTISING		-	500.00	265.93	500.00	
INTERGOVERNMENTAL		26,894.02	-	-	110,000.00	
ROCK & OIL (Park/Martin/McDonald)		110,000				
STREET IMPROVEMENTS		539,374.63	999,900.00	1,091,407.32	1,820,000.00	
WARBASS & HARRISON TRAFFIC CALMING		120,000				
PARK & REED SIDEWALK		200,000				
TUCKER AVE - HARBOR TO UNIVERSITY (PH 2)		1,500,000				
TRANSFER TO REET CAPITAL FUND		400,000.00	-	-	-	
TOTAL CAPITAL PROJECTS EXPENDITURES:		1,110,710.22	1,297,900.00	1,184,518.37	2,155,500.00	40%
ENDING BALANCE:		90,915.14	466,700.00	191,333.70	169,600.00	-175%
STUDY RESERVE						
BEGINNING BALANCE:		60,180.22	64,500.00	64,785.10	49,000.00	-32%
REVENUE						
INVESTMENT INTEREST		87.88	100.00	-	100.00	
FROM STREET FUND		5,000.00	5,000.00	3,600.00	5,000.00	
TOTAL STUDY RESERVE REVENUE:		5,087.88	5,100.00	3,600.00	5,100.00	0%
EXPENDITURES						
STREET FUND STUDIES		483.00	20,000.00	-	20,000.00	
CONSTRUCTION/STREET STANDARDS						
TOTAL STUDY RESERVE EXPENDITURES:		483.00	20,000.00	-	20,000.00	0%
ENDING BALANCE:		64,785.10	49,600.00	68,385.10	34,100.00	-45%
STREET CAPITAL RESERVE FUND SUMMARY						
BEGINNING BALANCE		630,023.89	154,500.00	155,700.24	249,000.00	38%
REVENUE ESTIMATES		636,869.57	1,679,700.00	1,288,536.93	2,130,200.00	21%
EXPENDITURE APPROPRIATIONS		1,111,193.22	1,317,900.00	1,184,518.37	2,175,500.00	39%
ENDING BALANCE		155,700.24	516,300.00	259,718.80	203,700.00	-153%

STORMWATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:	207,646.27	205,000.00	207,125.59	114,000.00	-80%
<u>STORMWATER FUND REVENUES</u>					
DOE GRANTS	31,249.75	46,500.00	9,373.95	-	
DEPT OF COMMERCE ENERGY GRANT	-	10,000.00	-	-	
UTILITY CHARGES	472,919.46	465,500.00	349,098.10	495,500.00	
LABOR & MATERIALS	124.81	50.00	-	50.00	
MAIN EXTENSION	-	100.00	-	100.00	
ADDITIONAL COPY BILLING FEE	-	1,800.00	-	750.00	
PLAN REVIEW FEES	3,000.00	1,000.00	3,000.00	1,000.00	
INVESTMENT INTEREST	203.90	100.00	-	100.00	
EQUIPMENT RENTAL	142.50	10.00	-	10.00	
AWC GRANTS	99.39	-	-	-	
MAIN EXTENSION REIMBURSEMENTS	-	100.00	-	100.00	
MISCELLANEOUS	519.07	100.00	37.70	100.00	
DEPARTMENT OF REVENUE REFUND	-	-	-	-	
TOTAL STORMWATER FUND REVENUES:	508,258.88	525,260.00	361,509.75	497,710.00	-6%

STORMWATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>STORMWATER EXPENDITURES</u>					
PUBLIC WORKS ADMINISTRATION					
PERSONNEL	40,278.32	46,000.00	30,946.06	47,800.00	
1/5 PUBLIC WORKS DIRECTOR					
1/5 CLERK II					
1/5 EIN/PROJECT MANAGER					
BENEFITS	15,900.20	21,900.00	12,551.02	24,300.00	
SUPPLIES	938.82	1,000.00	519.14	1,000.00	
FUEL	89.37	200.00	134.36	200.00	
SMALL TOOLS	3.89	50.00	170.16	150.00	
LEGAL	-	500.00	-	500.00	
CONTRACT/PROFESSIONAL SERVICES	-	100.00	-	100.00	
1/5 MISCELLANEOUS	100				
COMMUNICATIONS	790.19	850.00	602.17	850.00	
1/5 PHONE	600				
1/5 INTERNET ACCESS FEES	250				
TRAVEL AND/OR TRAINING	919.85	400.00	134.29	650.00	
1/5 REGULAR	200				
1/5 SAFETY	450				
ADVERTISING	-	50.00	-	50.00	
EQUIPMENT RENTAL	-	50.00	-	50.00	
UTILITIES	877.17	1,000.00	592.22	1,000.00	
1/5 OPALCO	500				
1/5 TOWN UTILITIES OFFICE	500				
REPAIR & MAINTENANCE	463.22	850.00	392.07	875.00	
1/5 COPIER	150				
1/5 VEHICLE	200				
1/5 MISC	275				
1/5 BUILDING	250				
MISCELLANEOUS	225.65	625.00	413.80	630.00	
1/5 MISC.	100				
1/5 DUES & SUBSCRIPTIONS	300				
1/5 ANTI-VIRUS SUBSCRIPTION	100				
1/5 FIREWALL SUBSCRIPTION & SUPPORT	130				
INTERGOVERNMENTAL	-	100.00	-	100.00	
IMPROVEMENTS	26.46	100.00	-	100.00	
1/5 MISC.					
EQUIPMENT	2,095.92	250.00	440.94	400.00	
1/5 MISC.	150				
1/5 TWO STANDUP DESKS	250				
TOTAL PUBLIC WORKS ADMINISTRATION:	62,609.06	74,025.00	46,896.23	78,755.00	6%
ADMINISTRATION PLANNING					
PERSONNEL	30,357.80	30,500.00	21,103.33	32,100.00	
1/6 TOWN ADMINISTRATOR					
1/6 EXECUTIVE ASSISTANT					
BENEFITS	8,492.40	10,900.00	6,638.55	11,600.00	
PROFESSIONAL SERVICE	-	1,500.00	-	100.00	
MISCELLANEOUS					
TRAVEL AND/OR TRAINING	201.57	400.00	480.40	500.00	
MISCELLANEOUS	25.16	200.00	52.50	200.00	
1/6 MISC.	100				
1/6 MEMBERSHIPS	100				
EQUIPMENT	94.15	100.00	-	100.00	
1/6 MISCELLANEOUS					
TOTAL ADMINISTRATION PLANNING:	39,171.08	43,600.00	28,274.78	44,600.00	2%

STORMWATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>STORMWATER EXPENDITURES (CONT'D)</u>					
SYSTEM ADMINISTRATION (9%)					
PERSONNEL	7,091.65	7,500.00	4,962.05	7,600.00	
BENEFITS	1,955.84	2,150.00	1,761.41	2,300.00	
SUPPLIES	47.22	100.00	161.29	100.00	
SMALL TOOLS	50.54	50.00	19.49	50.00	
PROFESSIONAL SERVICE	539.41	700.00	415.37	700.00	
MISCELLANEOUS	125				
SERVER HOSTING	325				
E-MAIL ARCHIVE	175				
REMOTE SUPPORT SERVICE ANNUAL FEE	75				
TRAVEL AND/OR TRAINING	292.97	550.00	-	550.00	
REPAIR & MAINTENANCE	-	50.00	-	50.00	
MISCELLANEOUS	76.58	135.00	52.81	140.00	
MISC SUBSCRIPTIONS	85				
TOWN HALL FIREWALL SUBSCRIPTION & SUPPORT	55				
EQUIPMENT	1,097.37	1,385.00	911.03	1,030.00	
COPYRIGHT COMPLIANCE	130				
SOFTWARE	200				
REPLACEMENT EQUIPMENT	200				
REPLACE PUBLIC WORKS DOMAIN CONTROLLER	500				
TOTAL SYSTEM ADMINISTRATION:	11,151.58	12,620.00	8,283.45	12,520.00	-1%
MAINTENANCE					
PERSONNEL	32,355.26	37,400.00	23,940.89	40,500.00	
1/5 OF 2 LEADMEN					
1/5 UTILITY WORKER I					
OVERTIME	117.88	500.00	126.81	500.00	
BENEFITS	13,490.43	15,900.00	10,352.56	18,500.00	
SUPPLIES	4,642.86	3,500.00	1,479.78	3,500.00	
REGULAR	2,000				
STORMWATER TESTING	1,500				
SMALL TOOLS	-	50.00	-	50.00	
PROFESSIONAL SERVICE	41,791.45	51,400.00	30,115.36	18,500.00	
LINE JETTING	1,500				
RAINGARDEN MONITORING	2,000				
VAULT PERMITTING	15,000				
TRAVEL/TRAINING	-	250.00	-	250.00	
RENTAL CHARGES	-	100.00	-	100.00	
UTILITIES	151.55	100.00	-	100.00	
MISC. WATER USAGE					
REPAIR & MAINTENANCE	-	500.00	-	500.00	
MISCELLANEOUS	81.22	200.00	-	200.00	
MISC.	100				
DEBRIS DISPOSAL	100				
INTERGOVERNMENT	-	50.00	-	50.00	
IMPROVEMENTS	-	50,000.00	-	-	
EQUIPMENT	-	100.00	-	100.00	
MISC.					
TOTAL MAINTENANCE:	92,630.65	160,050.00	66,015.40	82,850.00	-93%

STORMWATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>STORMWATER EXPENDITURES (CONT'D)</u>					
FINANCE/CUSTOMER SERVICE					
PERSONNEL (9%)	15,515.55	20,800.00	12,189.87	22,500.00	
FINANCE DIRECTOR					
ASSISTANT FINANCE DIRECTOR					
CUSTOMER SERVICE CLERK					
ACCOUNTS PAYABLE CLERK					
OVERTIME	34.91	500.00	13.16	500.00	
BENEFITS	6,776.89	10,200.00	5,551.99	10,600.00	
SUPPLIES	-	500.00	59.14	500.00	
PROFESSIONAL SERVICE	5,053.81	6,450.00	3,771.31	6,450.00	
MISC	100				
SOFTWARE SUPPORT	2,000				
UTILITY BILLS	3,600				
INVOICE CLOUD	750				
COMMUNICATIONS	-	50.00	-	50.00	
TRAVEL AND/OR TRAINING	269.19	450.00	331.50	450.00	
ADVERTISING	50.58	-	-	-	
REPAIRS & MAINTENANCE	-	50.00	-	50.00	
MISCELLANEOUS	-	50.00	-	50.00	
INTERGOVERNMENTAL	986.62	1,200.00	142.47	1,200.00	
6% STATE AUDIT					
TAXES	7,545.04	8,500.00	5,326.87	8,500.00	
REVENUE TAXES					
EQUIPMENT	764.01	725.00	412.76	60.00	
MISCELLANEOUS	50				
FIXED ASSETS CAMERA	10				
TOTAL FINANCE/CUSTOMER SERVICE:	36,996.60	49,475.00	27,799.07	50,910.00	3%
OTHER OPERATING					
PERSONNEL	-	1,900.00	589.66	3,300.00	
BENEFITS	-	800.00	343.08	1,550.00	
SUPPLIES	61.38	200.00	184.60	200.00	
COMMUNICATIONS	400.00	500.00	-	500.00	
10% POSTAGE	500				
RENTAL CHARGES	1,088.18	1,300.00	658.19	1,300.00	
10% POSTAGE MACHINE LEASE	300				
1/3 EQUIPMENT STORAGE	1,000				
INSURANCE	5,116.98	5,350.00	5,343.47	5,600.00	
AWC POOL	5,250				
AWC L&I PROGRAM	350				
MISCELLANEOUS	284.93	450.00	107.61	450.00	
1-800-DIG	100				
AWC DRUG TESTING	350				
INTERGOVERNMENTAL	146.50	30.00	-	30.00	
HAZARDOUS WASTE	10				
PRESSURE INSPECTION	20				
IMPROVEMENTS	-	18,510.00	-	10.00	
MISCELLANEOUS	10				
EQUIPMENT	-	10.00	118.76	10.00	
TOTAL OTHER OPERATING:	7,097.97	29,050.00	7,345.37	12,950.00	-124%
MAIN EXTENSIONS					
PROFESSIONAL SERVICES	-	5,000.00	-	5,000.00	
TOTAL MAIN EXTENSIONS:	-	5,000.00	-	5,000.00	0%
CAPITAL OUTLAY					
CONTRACT/PROFESSIONAL SERVICES	-	3,000.00	-	3,000.00	
STORM DRAIN CONSTRUCTION	947.62	10,600.00	10,533.04	-	
MISC.	-				
TOTAL CAPITAL OUTLAY:	947.62	13,600.00	10,533.04	3,000.00	-353%

STORMWATER FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
<u>STORMWATER EXPENDITURES (CONT'D)</u>					
OTHER USES					
TO TREASURER'S TRUST (Separation Reserve)	1,550.00	2,925.00	-	2,925.00	
TO PUBLIC WORKS FUND	15,300.00	-	-	-	
TO STORMWATER CAPITAL RESERVE	105,000.00	155,000.00	87,600.00	155,000.00	
FUTURE CAPITAL PROJECTS	150,000				
STUDIES	5,000				
TO EQUIPMENT RESERVE	8,200.00	8,200.00	5,466.64	8,200.00	
TO STORMWATER BOND REDEMPTION	128,000.00	62,100.00	62,100.00	60,600.00	
2008 REVENUE BOND	60,600				
TOTAL OTHER USES:	258,050.00	228,225.00	155,166.64	226,725.00	-1%
NON EXPENDITURES					
PRIOR YEAR REFUND		100.00		100.00	
NONEXPENDITURES	125				
TOTAL NON EXPENDITURES:	125.00	100.00	-	100.00	0%
TOTAL STORMWATER EXPENDITURES:	508,779.56	615,745.00	350,313.98	517,410.00	-19%

STORMWATER FUND SUMMARY

BEGINNING BALANCE	207,646.27	205,000.00	207,125.59	114,000.00	-80%
REVENUE ESTIMATES	508,258.88	525,260.00	361,509.75	497,710.00	-6%
EXPENDITURE APPROPRIATIONS	508,779.56	615,745.00	350,313.98	517,410.00	-19%
ENDING BALANCE	207,125.59	114,515.00	218,321.36	94,300.00	-21%

STORMWATER CAPITAL RESERVE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
CAPITAL PROJECTS					
BEGINNING BALANCE:	554,868.34	634,000.00	634,236.29	210,000.00	-202%
REVENUE					
CONSTRUCTION SERVICES	-	-	8,298.37	-	
INVESTMENT INTEREST	648.30	300.00	-	300.00	
STORMWATER DEVELOPMENT	3,830.00	6,500.00	28,397.00	6,500.00	
STORMWATER CONNECTION FEES	3,270.00	5,700.00	24,272.50	5,700.00	
FROM STORMWATER FUND	100,000.00	150,000.00	84,000.00	150,000.00	
TOTAL CAPITAL PROJECTS REVENUE:	107,748.30	162,500.00	144,967.87	162,500.00	0%
NON EXPENDITURES					
PRIOR YEAR REFUND	-	-	-	-	
PRIOR YEAR CORRECTION	-	-	-	-	
TOTAL NON EXPENDITURES:	-	-	-	-	0%
EXPENDITURES					
STORMWATER PROFESSIONAL SERVICES	-	500.00	-	500.00	
MISCELLANEOUS					
ADVERTISING	113.33	500.00	-	500.00	
INTERGOVERNMENTAL	-	-	-	-	
TAXES ON NEW CONNECTIONS					
STORMWATER CONSTRUCTION	28,267.02	582,000.00	432,137.02	120,000.00	
LINDER STREET	120,000				
TOTAL CAPITAL PROJECTS EXPENDITURES:	28,380.35	583,000.00	432,137.02	121,000.00	-382%
ENDING BALANCE:	634,236.29	213,500.00	347,067.14	251,500.00	15%
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STUDY RESERVE					
BEGINNING BALANCE:	31,089.80	36,000.00	36,135.43	40,000.00	10%
REVENUE					
INVESTMENT INTEREST	45.63	10.00	-	10.00	
FROM STORMWATER FUND	5,000.00	5,000.00	3,600.00	5,000.00	
TOTAL STUDY RESERVE REVENUE:	5,045.63	5,010.00	3,600.00	5,010.00	0%
EXPENDITURES					
STORMWATER FUND STUDIES	-	-	-	-	
TOTAL STUDY RESERVE EXPENDITURES:	-	-	-	-	0%
ENDING BALANCE:	36,135.43	41,010.00	39,735.43	45,010.00	9%

STORMWATER CAPITAL RESERVE FUND SUMMARY					
BEGINNING BALANCE	585,958.14	670,000.00	670,371.72	250,000.00	-168%
REVENUE ESTIMATES	112,793.93	167,510.00	148,567.87	167,510.00	0%
EXPENDITURE APPROPRIATIONS	28,380.35	583,000.00	432,137.02	121,000.00	-382%
ENDING BALANCE	670,371.72	254,510.00	386,802.57	296,510.00	14%

EQUIPMENT RESERVE FUND		2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:		1,973,221.20	1,840,000.00	1,840,688.58	1,810,000.00	-2%
REVENUE						
INVESTMENT INTEREST		2,532.16	2,000.00	-	2,000.00	
SALE OF EQUIPMENT		6,873.65	500.00	-	500.00	
FROM CURRENT FUND		9,450.00	9,450.00	6,300.00	9,450.00	
FROM WATER FUND		27,200.00	26,200.00	17,716.71	26,200.00	
FROM SEWER FUND		60,100.00	100,000.00	64,899.99	100,000.00	
FROM REFUSE FUND		63,700.00	73,700.00	49,133.36	73,700.00	
FROM STORMWATER FUND		8,200.00	8,200.00	5,466.64	8,200.00	
FROM STREET FUND		24,050.00	23,050.00	15,616.66	23,050.00	
TOTAL REVENUE:		202,105.81	243,100.00	159,133.36	243,100.00	0%
EXPENDITURES						
TOWN HALL EQUIPMENT			13,800.00	4,555.70	22,000.00	
ELECTRIC VEHICLE		14,000				
PAYROLL SOFTWARE MODULE		8,000				
EQUIPMENT STREET DEPARTMENT		44,629.26	32,000.00	31,609.66	-	
EQUIPMENT WATER DEPARTMENT		-	17,000.00	-	36,000.00	
NEW LEADMAN TRUCK						
EQUIPMENT SEWER DEPARTMENT		67,673.37	197,000.00	35,730.43	175,000.00	
3W FILTRATION UNIT		140,000				
PLC 1 UPGRADE		35,000				
EQUIPMENT REFUSE DEPARTMENT		222,171.85	-	-	-	
EQUIPMENT PUBLIC WORKS		-	9,050.00	7,107.92	-	
ADVERTISING		160.00	300.00	-	300.00	
MISCELLANEOUS		3.95	100.00	-	100.00	
INTERGOVERNMENTAL		-	50.00	-	50.00	
EQUIPMENT PARKS DEPARTMENT		-	-	-	-	
TOTAL EXPENDITURES:		334,638.43	269,300.00	79,003.71	233,450.00	-15%
EQUIPMENT RESERVE FUND SUMMARY						
BEGINNING BALANCE		1,973,221.20	1,840,000.00	1,840,688.58	1,810,000.00	-2%
REVENUE ESTIMATE		202,105.81	243,100.00	159,133.36	243,100.00	0%
EXPENDITURE APPROPRIATION		334,638.43	269,300.00	79,003.71	233,450.00	-15%
ENDING BALANCE		1,840,688.58	1,813,800.00	1,920,818.23	1,819,650.00	0%

PUBLIC WORKS RESERVE FUND	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
BEGINNING BALANCE:	839,325.44	915,000.00	916,712.83	915,000.00	0%
REVENUE					
INVESTMENT INTEREST	887.39	700.00	-	700.00	
FROM WATER FUND	15,300.00	-	-	-	
FROM SEWER FUND	15,300.00	-	-	-	
FROM REFUSE FUND	15,300.00	-	-	-	
FROM STORMWATER FUND	15,300.00	-	-	-	
FROM STREET FUND	15,300.00	-	-	-	
TOTAL REVENUE:	77,387.39	700.00	-	700.00	0%
EXPENDITURES					
ADVERTISING	-	150.00	-	150.00	
REPAIR & MAINTENANCE	-	100.00	-	100.00	
MISCELLANEOUS	-	100.00	-	100.00	
INTERGOVERNMENTAL	-	100.00	-	100.00	
PROPERTY PURCHASE	-	-	-	-	
PUBLIC WORKS BUILDING IMPROVEMENTS	-	150,000.00	-	250,000.00	
TOTAL EXPENDITURES:	-	150,450.00	-	250,450.00	40%
PUBLIC WORKS RESERVE FUND SUMMARY					
BEGINNING BALANCE	839,325.44	915,000.00	916,712.83	915,000.00	0%
REVENUE ESTIMATE	77,387.39	700.00	-	700.00	0%
EXPENDITURE APPROPRIATION	-	150,450.00	-	250,450.00	40%
ENDING BALANCE	916,712.83	765,250.00	916,712.83	665,250.00	-15%

2017 BUDGET

DEBT FUNDS

PRELIMINARY

DEBT FUNDS	2015 Actual	2016 Budget	2016 Actual	2017 v.	
				2017 Proposed	2016
WATER BOND REDEMPTION FUND #416					
BEGINNING BALANCE:	58,720.16	58,500.00	58,781.57	47,000.00	-24%
REVENUE					
INVESTMENT INTEREST	61.41	50.00	-	50.00	
TRANSFER FROM WATER FUND	-	-	-	-	
TRANSFER FROM WATER BOND RESERVE	-	-	-	-	
TOTAL REVENUE:	61.41	50.00	-	50.00	0%
EXPENDITURES					
PRINCIPAL	-	-	-	-	
INTEREST	-	-	-	-	
DEBT REGISTRATION COSTS		11,500.00	11,500.00	-	
KEY BANK LOAN FEES					
TOTAL EXPENDITURES:	-	11,500.00	11,500.00	-	
ENDING BALANCE:	58,781.57	47,050.00	47,281.57	47,050.00	0%
WATER BOND RESERVE FUND #417					
BEGINNING BALANCE:	-	-	-	-	
REVENUE					
INVESTMENT INTEREST	-	-	-	-	
TOTAL REVENUE:	-	-	-	-	
EXPENDITURES					
TRANSFER TO WATER BOND REDEMPTION	-	-	-	-	
TOTAL EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	-	-	-	-	

2017 BUDGET

DEBT FUNDS

PRELIMINARY

DEBT FUNDS	2015 Actual	2016 Budget	2016 Actual	2017 v.	
				2017 Proposed	2016
SEWER BOND REDEMPTION FUND #421					
BEGINNING BALANCE:	128,989.15	121,000.00	129,448.49	121,000.00	0%
REVENUE					
INVESTMENT INTEREST	386.68	10.00		10.00	
BOND PROCEEDS	-	-		-	
TRANSFER FROM SEWER FUND	667,800.00	665,950.00	584,700.00	661,700.00	
TOTAL REVENUE:	668,186.68	665,960.00	584,700.00	661,710.00	-1%
EXPENDITURES					
PRINCIPAL	624,148.87	624,450.00	436,344.96	624,350.00	
DEPARTMENT OF ECOLOGY LOAN	115,700	-			
PWTF #1 SEWER PLANT DESIGN	21,850	-			
PWTF #2 SEWER PLANT CONSTRUCTION, PHASE 1	178,000	-			
PWTF #3 SEWER PLANT CONSTRUCTION, PHASE 2	111,600	-			
PWTF #4 SEWER MAIN BID DOCUMENTS	21,100	-			
PWTF #5 SEWER MAIN CONSTRUCTION	46,100	-			
2012 REVENUE BOND	130,000	-			
INTEREST	43,153.47	41,700.00	28,396.07	37,250.00	
PWTF #1 SEWER PLANT DESIGN	550	-			
PWTF #2 SEWER PLANT CONSTRUCTION, PHASE 1	5,350	-			
PWTF #3 SEWER PLANT CONSTRUCTION, PHASE 2	3,950	-			
PWTF #4 SEWER MAIN BID DOCUMENTS	1,100	-			
PWTF #5 SEWER MAIN CONSTRUCTION	2,600	-			
2012 REVENUE BOND	23,700	-			
DEBT REGISTRATION COSTS	425.00	350.00		350.00	
TOTAL EXPENDITURES:	667,727.34	666,500.00	464,741.03	661,950.00	-1%
ENDING BALANCE:	129,448.49	120,460.00	249,407.46	120,760.00	0%
SEWER BOND RESERVE FUND #422					
BEGINNING BALANCE:	180,000.00	180,000.00	180,000.00	180,000.00	0%
REVENUE					
INVESTMENT INTEREST	-	-	-	-	
TOTAL REVENUE:	-	-	-	-	
EXPENDITURES					
TOTAL EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	180,000.00	180,000.00	180,000.00	180,000.00	0%

2017 BUDGET

DEBT FUNDS

PRELIMINARY

DEBT FUNDS	2015 Actual	2016 Budget	2016 Actual	2017 Proposed	2017 v. 2016
STORMWATER BOND REDEMPTION FUND #451					
BEGINNING BALANCE:	35,010.88	37,500.00	37,461.70	36,800.00	-2%
REVENUE					
INVESTMENT INTEREST	165.82	10.00	-	10.00	
FROM STORMWATER FUND	128,000.00	62,100.00	62,100.00	60,600.00	
2008 REVENUE BOND					
TOTAL REVENUE:	128,165.82	62,110.00	62,100.00	60,610.00	-2%
EXPENDITURES					
PRINCIPAL	90,000.00	30,000.00	30,000.00	30,000.00	
2008 REVENUE BOND	-				
INTEREST	35,215.00	32,100.00	16,407.50	30,600.00	
2008 REVENUE BOND					
DEBT REGISTRATION COSTS	500.00	650.00	-	650.00	
TOTAL EXPENDITURES:	125,715.00	62,750.00	46,407.50	61,250.00	-2%
ENDING BALANCE:	37,461.70	36,860.00	53,154.20	36,160.00	-2%
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STORMWATER BOND RESERVE FUND #452					
BEGINNING BALANCE:	133,950.00	133,950.00	133,950.00	133,950.00	0%
REVENUE					
INVESTMENT INTEREST	-	-	-	-	
BOND RESERVE PROCEEDS	-	-	-	-	
TOTAL REVENUE:	-	-	-	-	
EXPENDITURES					
TOTAL EXPENDITURES:	-	-	-	-	
ENDING BALANCE:	133,950.00	133,950.00	133,950.00	133,950.00	0%
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DEBT FUNDS SUMMARY					
BEGINNING BALANCE	536,670.19	530,950.00	539,641.76	518,750.00	-2%
REVENUE ESTIMATE	796,413.91	728,120.00	646,800.00	722,370.00	-1%
EXPENDITURE APPROPRIATION	793,442.34	740,750.00	522,648.53	723,200.00	-2%
ENDING BALANCE	539,641.76	518,320.00	663,793.23	517,920.00	0%