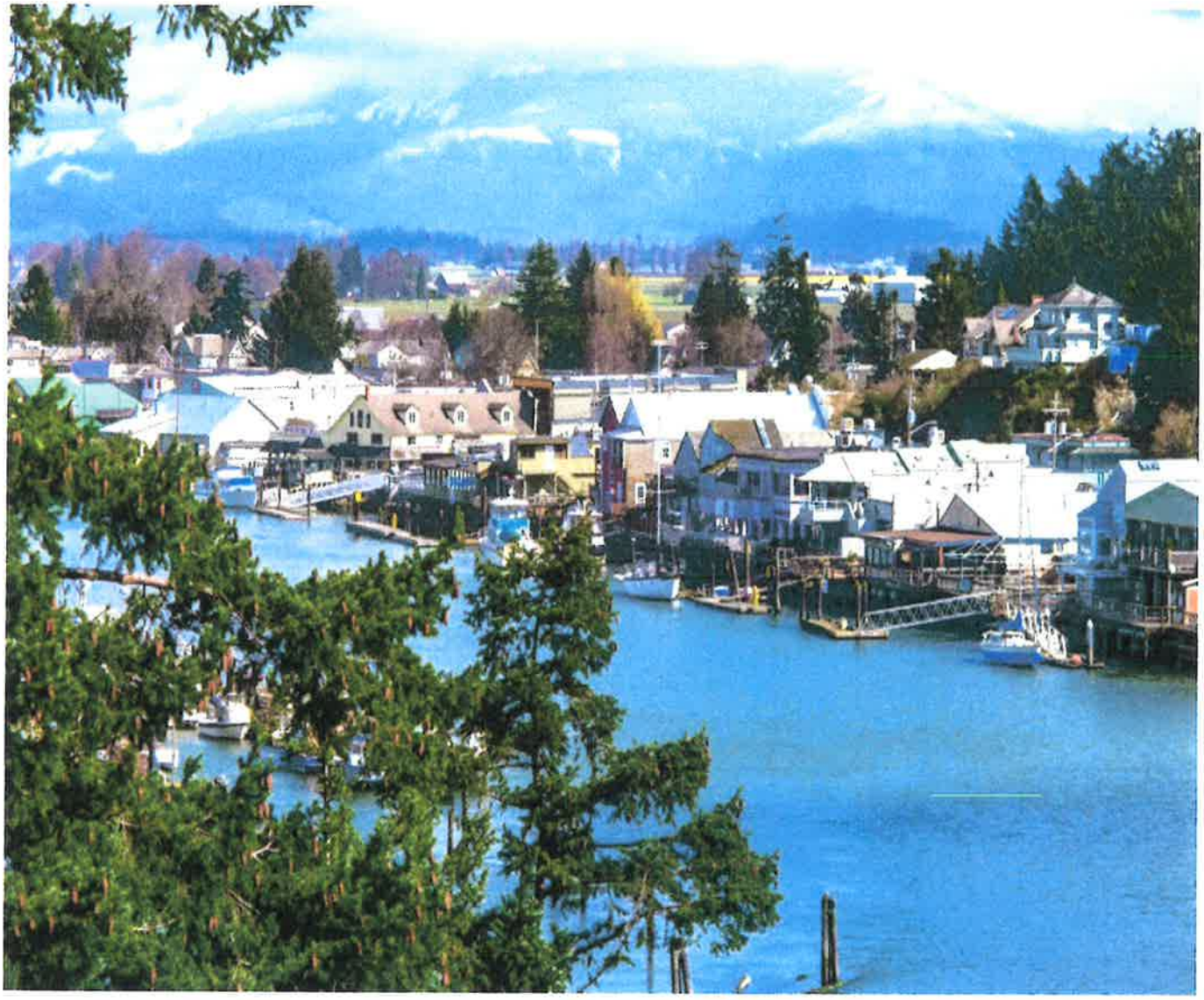
Town of La Conner
2020 Final Budget



Mayor: Ramon Hayes
Council:
Jacques Brunisholz
John Leaver
Bill Stokes
MaryLee Chamberlain
Mary Wohleb

Town Administrator: Scott Thomas
Finance Director: Maria DeGoede
Public Works Director: Brian Lease
Planning Director: Marianne Manville-Ailles
Fire Chief: Aaron Reinstra
Sewer Plant Operator: Kelly Wynn

Town of La Conner
2020 Budget

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Town of La Conner
2020 Budget Message

December 10, 2019

La Conner Town Council and Members of our Community:

I am pleased to submit for your consideration the 2020 proposed Annual Budget for the Town of La Conner. These are challenging times with shrinking revenues and increasing costs, and our town is committed to enhancing the economic vitality of La Conner while maintaining the quality of life that makes La Conner so inviting. Each department has worked diligently to keep expenses down without compromising services to our citizens.

Proposed expenditures for 2020 are shown in comparison with the projections for 2019 and actual expenditures for 2018 as follows:

	Fund Name	Actual 2018	Budget 2019	Proposed 2020
001	General Fund	915,928	1,069,254	1,073,431
002	Park & Port	191,134	331,603	394,354
003	Facilities	106,128	298,327	228,603
004	Public Art	19,313	54,810	24,000
005	Street	386,690	336,255	236,072
123	Hotel Motel Taxes	141,162	166,503	191,263
212	2013 LTGO Fire Truck Bond	37,185	36,940	36,355
214	2018 LTGO Fire Hall	39,179	39,675	39,675
303	Flood Prevention	5,166	15,400	15,000
304	REET 1	0	50,400	100,000
305	REET 2	0	115,047	114,647
401	Water	1,680,304	1,314,848	966,790
403	Drainage	219,675	673,261	726,725
409	Sewer	493,803	783,976	734,505
412	Compost	807,663	1,233,938	942,150
	Totals	**5,043,330**	**6,520,236**	**5,823,569**

Our town is committed to providing a safe environment, and this budget reflects the prioritization of public safety and other core functions of the town. This year the proposed budget reflects our efforts in reducing costs in public works and sewer projects for the year 2020, and focusing on operation and maintenance.

General Fund – All La Conner employees will be getting a cost of living increase of 2.5%. Also, the General Fund will be funding a transfer of $50,000 to the Flood Fund and $39,000 to the Park Fund for the Shoreline Restoration.

Fire Department – The Fire Department is maintaining a budget comparable to 2019 with the additional fire truck bond payment of $36,355 and the Fire Hall bond payment of $39,675.

Public Safety – The contract charges with the Skagit County Sheriff's Office for 2020 will be $321,453. The budget also includes funds for the Code Enforcement position in the amount of $30,720.

Public Works – The Public Works Department has scaled down all funds in 2020 to focus primarily on operations and maintenance.

Parks - The Parks Department has budgeted $150,000 in 2020 for the shoreline restoration and $22,000 for the gazebo for the Waterfront Park. This was to be done in 2019, but permitting and approval from the Army Corp of Engineers delayed the project.

Facilities - Maple Hall was scheduled for the new elevator in the amount of $155,000. Due to scheduling issues it will rollover for 2020.

Streets – The Streets Department has no significant projects for 2020,

Drainage - The Drainage Department has budgeted for the Caledonia Pump Station in the amount of $545,000. This was to be done in 2019, but was delayed due to a Public Works staff shortage.

Water – The Water Main Phase 1 replacement was scheduled for completion in 2018, but rolled over in 2019. Projects for 2020 include the Water System Plan for $50,000 and the Master Meter Connection for $25,000.

Proposed revenue projections for 2020 compared to budgeted amounts for 2019, and actual amounts received in 2018 are as follows:

Fund	Fund Name	Actual 2018	Budget 2019	Projected 2020
001	Current Expense	942,791	1,099,884	964,746
002	Park & Port	229,904	323,917	369,250
003	Facilities	139,393	299,465	298,330
004	Public Art	28,020	69,080	24,400
005	Street	375,255	273,488	193,082
123	Hotel Motel Taxes	152,111	126,225	126,470
212	LTGO Fire Truck Bond	50,095	42,245	43,834
214	2018 LTGO Fire Hall	38,894	35,056	35,125
303	Flood Control	438	50,145	50,325
304	REET 1	20,168	18,225	18,350
305	REET 2	20,196	18,225	18,350
401	Water	1,889,780	974,013	1,021,739
403	Drainage	258,113	288,387	298,952
409	Sewer	599,766	568,782	663,870
412	Sewer-Compost	788,661	835,995	646,995
	Totals	**5,533,585**	**5,023,132**	**4,773,818**

Sewer – The sewer plant will concentrate on I&I for 2020, which will include the Clarifier 1 at $30,000 and the Reuse Water System at $100,000

Compost – For 2020, Compost has budgeted 200,000 towards screening. **Taxes** – Utility taxes in 2020 will be per industry allowances.

Investments:. The Town has Certificates of Deposit at four local banks for 2020. We are continuing to explore opportunities that will increase investment interest for the Town. The remainder of Town funds are invested in the Local Government Investment Pool.

In reflecting over the past six years, we have accomplished many goals and projects that have improved our Town, such as:

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

Respectfully Submitted,

Ramon Hayes, Mayor

Town of La Conner

Ordinance No. 1184

AN ORDINANCE ADOPTING THE 2020 BUDGET

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

Section 1. The budget showing estimated revenues and expenditures for the Town of La Conner for the fiscal year 2020 is hereby adopted as follows:

Fund No.	Fund Name	Revenues	Expenditures
001	General Fund	$ 964,746	$ 1,081,431
002	Park & Port	369,250	394,354
003	Facilities	298,330	228,603
004	Public Art	24,400	24,000
005	Street	193,082	236,072
123	Hotel Motel Tax	126,470	183,263
212	Fire Truck Bond	43,834	36,355
214	Fire Hall Bond	35,125	39,675
303	Flood Control	50,325	15,000
304	REET 1	18,350	100,000
305	REET 2	18,350	114,647
401	Water	1,021,739	966,790
403	Storm Drainage	298,952	726,725
409	Sewer	663,870	734,505
412	Compost	646,995	942,150
TOTAL		**$4,773,818**	**$5,823,569**

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

Dated this 10th day of December, 2019.

Ramon Hayes, Mayor

APPROVED AS TO FORM:

Scott Thomas, Town Attorney

ATTEST:

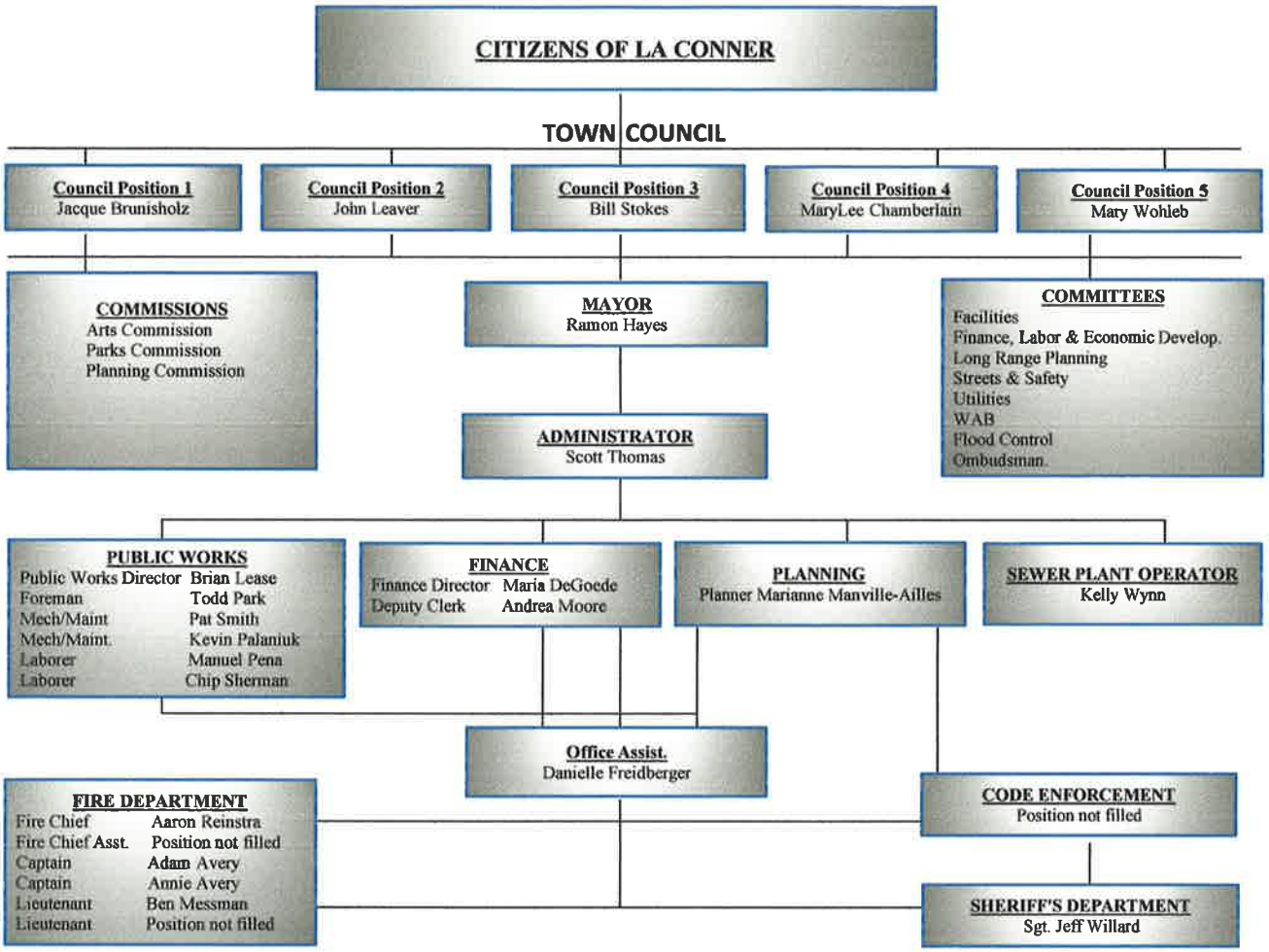
Maria DeGoede, Town Clerk

TOWN OF LA CONNER

2020 Final Budget

Fund	Fund Name	Projected Beginning Fund Balances 1/01/20	Revenues	Expenditures	Projected Ending Fund Balances 12/31/20
001	Current Expense	**$852,363.84**	964,746	1,073,431	743,679
002	Park & Port	**$127,436.96**	369,250	394,354	102,333
003	Facilities	**$49,406.16**	298,330	228,603	119,134
004	Public Art	**$45,883.50**	24,400	24,000	46,284
005	Street	**$107,853.29**	193,082	236,072	64,863
123	Hotel/Motel Tax	**$116,606.33**	126,470	191,263	51,813
212	2014 LTGO Truck	**$54,624.27**	43,834	36,355	62,103
214	2018 LTGO Fire Hall	**$20,464.68**	35,125	39,675	15,915
303	Flood Control	**$132,854.66**	50,325	15,000	168,180
304	REET 1	**$145,920.99**	18,350	100,000	64,271
305	REET 2	**$157,834.10**	18,350	114,647	61,537
401	Water	**$559,311.41**	1,021,739	966,790	614,260
403	Drainage	**$650,298.43**	298,952	726,725	222,525
409	Sewer	**$641,576.53**	663,870	734,505	570,942
412	Compost	**$328,296.82**	646,995	942,150	33,142
Total		**$ 3,990,732**	$ 4,773,818	$ 5,823,569	$ 2,940,981

Beginning Fund Bal	$ 3,990,732		Expenditures	$ 5,823,569
Revenues	$ 4,773,818		Ending Fund Bal	$ 2,940,981
TOTALS	$ 8,764,550		TOTALS	$ 8,764,550


CITIZENS OF LA CONNER
TOWN COUNCIL
Council Position 1
Jacque Brunisholz
Council Position 2
John Leaver
Council Position 3
Bill Stokes
Council Position 4
MaryLee Chamberlain
Council Position 5
Mary Wohleb
COMMISSIONS
Arts Commission
Parks Commission
Planning Commission
MAYOR
Ramon Hayes
COMMITTEES
Facilities
Finance, Labor & Economic Develop.
Long Range Planning
Streets & Safety
Utilities
WAB
Flood Control
Ombudsman
ADMINISTRATOR
Scott Thomas
PUBLIC WORKS
Public Works Director Brian Lease
Foreman Todd Park
Mech/Maint Pat Smith
Mech/Maint. Kevin Palaniuk
Laborer Manuel Pena
Laborer Chip Sherman
FINANCE
Finance Director Maria DeGoede
Deputy Clerk Andrea Moore
PLANNING
Planner Marianne Manville-Ailles
SEWER PLANT OPERATOR
Kelly Wynn
Office Assist.
Danielle Freidberger
FIRE DEPARTMENT
Fire Chief Aaron Reinstra
Fire Chief Asst. Position not filled
Captain Adam Avery
Captain Annie Avery
Lieutenant Ben Messman
Lieutenant Position not filled
CODE ENFORCEMENT
Position not filled
SHERIFF'S DEPARTMENT
Sgt. Jeff Willard

The Town of La Conner's Budget

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

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

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

General (Current Expense) Fund 000-099

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

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

Special Revenue Funds 100-199

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

Debt Service Funds 200-299

These funds account for the accumulation of resources to pay principal, interest and related costs of general long-term debt. These funds include the Fire Truck Bond (#212), and the Fire Hall Bond (#214).

Capital Project Funds 300-399

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

Enterprise Funds 400-499

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

Agency Funds 630-699

These funds are used to account for assets that the Town holds for others in an agency capacity. These funds include the Agency Pass-Thru Fund (#631), (#632 Utility Deposit Fund and the Park & Hall Deposit Fund (#633).

Town of La Conner
2020 Budget

Fund Numbering System

Current Expense 001
- Town Council & Mayor.....001.511
- Municipal Court..... 001.512
- Town Administrator..... 001.513
- Finance 001.514
- Legal – Town Attorney.....001.515
- Miscellaneous 001.518
- Security of Persons..... 001.521
- Fire 001.522
- Emergency Services 001.525
- Dispatch 001.528
- Physical Environment.....001.530
- Aging 001.555
- Planning 001.558
- Mental & Physical Health 001.560
- Community-Events/Senior Center.....001.575

Park & Port Fund 002
Facilities/Building Fund 003
Public Art.....004
Street Fund 005

Hotel/Motel Fund 123

2014 LTGO Bond (Fire Truck).....212
2017 LTGO Bond (Fire Hall).....214

Flood Control 303
REET 1 Fund 304
REET 2 Fund 305

Water Fund 401
Drainage Fund 403
Sewer Fund 409
Sewer – Compost Fund.....412

Agency Disbursements 631
Utility Deposit Fund 632
Park & Hall Damage Deposit Fund.....633

Town of La Conner
2020 Budget

Fund Revenue Sources

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

Fund Number and Name	Revenue Sources
001 Current Expense	General Property Taxes Sales and Use Taxes Utility and Franchise Taxes Leasehold Excise Taxes Gambling Excise Taxes Business Licenses Building Permits Animal Licenses Criminal Justice Funds Liquor Excise Taxes Liquor Board Profits Investment Interest Other Miscellaneous Revenue
002 Park & Port Fund	Moorage & Launch Fees Harbor Leases Cell Tower Rent Receipts Park Rental Fees Investment Interest Parking Lot Fees Sales and Use Taxes
003 Facilities/Buildings	Facility/Building Rental Fees Sales and Use Taxes Contributions Investment Interest
004 Public Art Fund	Cell Tower Rent Receipts Investment Interest Hotel Motel funds
005 Street Fund	Sales and Use Taxes Utility Taxes Business Licenses Motor Vehicle Fuel Taxes Parking Lot Fees Investment Interest
123 Hotel Motel Fund	Hotel Motel Taxes Investment Interest

Town of La Conner
2020 Budget

Fund Revenue Sources

Fund Number and Name	Revenue Sources
212 Fire Truck Bond	Special Purpose Sales & Use Tax
214 Fire Hall Bond	Sales & Use Tax

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

303 Flood Control	Investment Interest
304 REET 1Fund	REET 1 Taxes Investment Interest
305 REET 2 Fund	REET 2 Taxes Investment Interest
401 Water Fund	Water User Fees Extra Services Investment Interest
403 Drainage Fund	Storm Drainage Fees Investment Interest
409 Sewer Fund	Sewer User Fees Investment Interest
412 Sewer-Compost Fund	Septage Fees Compost Punch Cards Yard Waste Cards Investment Interest

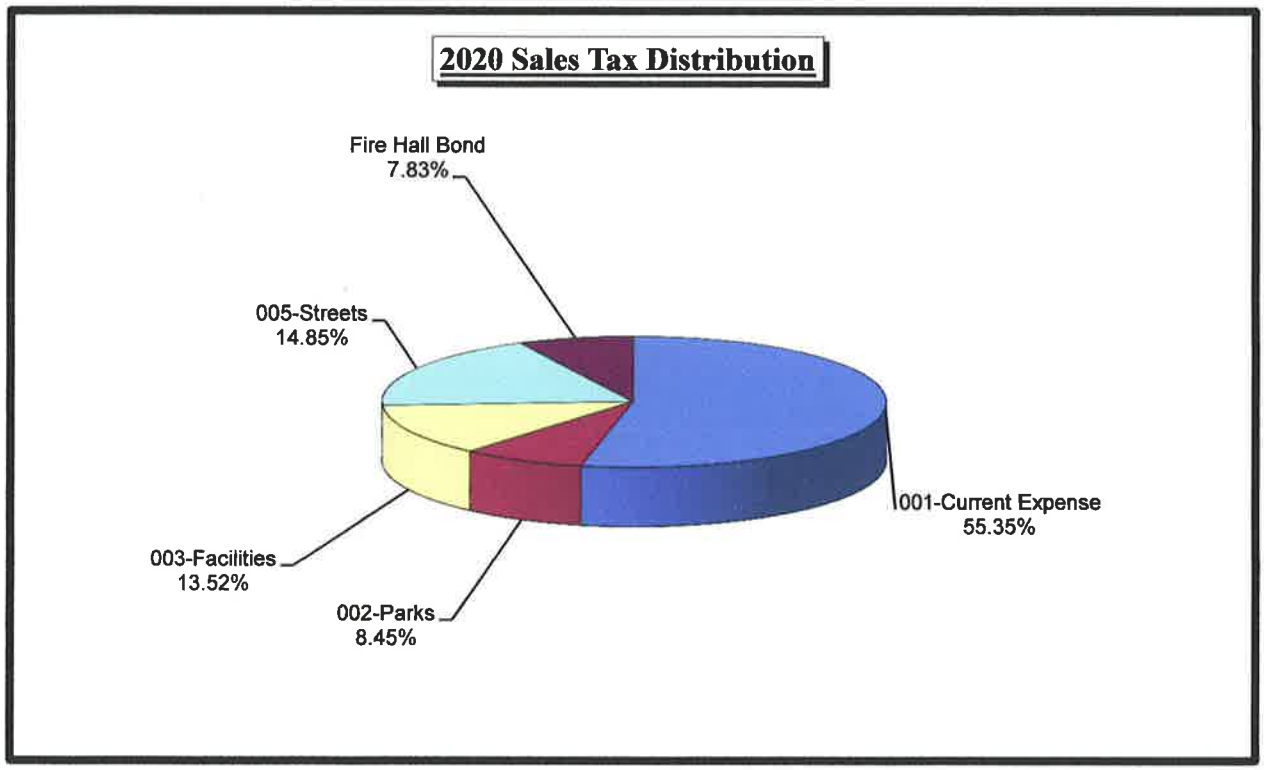
Town of La Conner
2020 Budget

Revenue Shared Between Funds

Selected revenues of the Town are shared between one or more funds. Presented on the following graphs are the distrubtions of these revenues to the funds for 2020.

Sales & UseTaxes

	2020
001-Current Expense	250,000
002-Parks	37,500
003-Facilities	59,500
005-Streets	86,860
214-Fire Hall Bond	35,000
212-Fire Truck Bond Special Use Tax	43,334
Total	$ 512,194

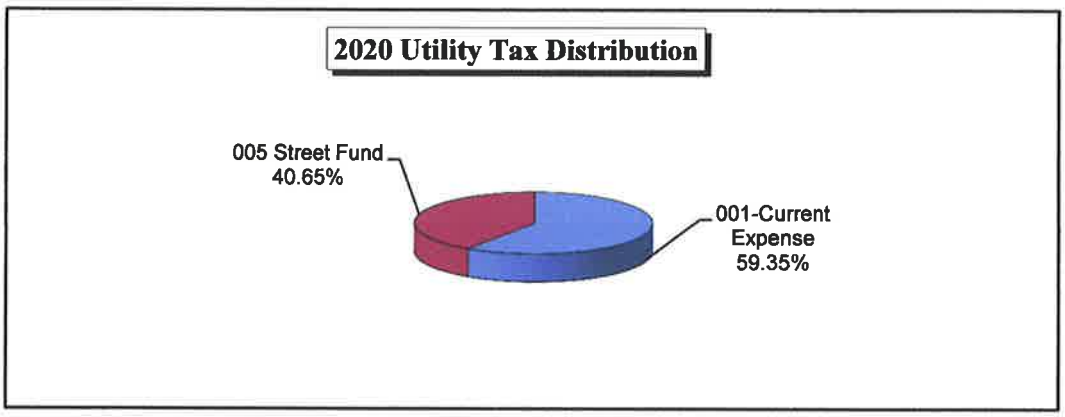


Town of La Conner
2020 Budget

Revenue Shared Between Funds

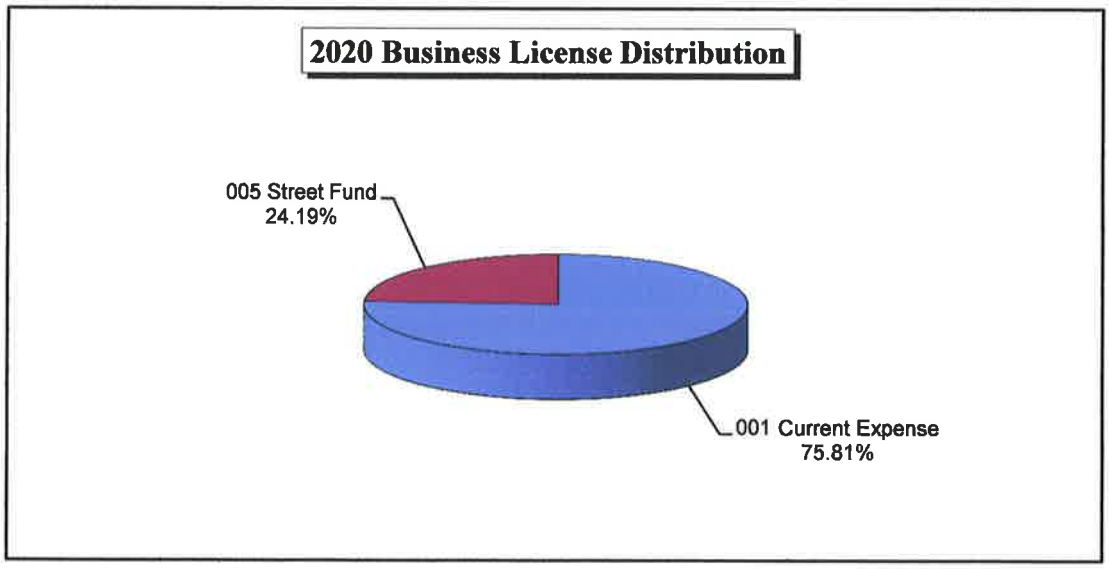
Utility Taxes
Electricity 6%, Natural Gas 6%, Telephone 6%, Garbage 6% and Cable 6%

001-Current Expense	92,000
005 Street Fund	63,000
Total	155,000



Business Licenses

001 Current Expense	23,500
005 Street Fund	7,500
Total	31,000



Town of La Conner
2020 Projects Summary

			Amount:
001	**Current Expense:**		
	New Computer	$	1,500
	Fire Station Sleepers	$	20,000
002	**Park and Port:**		
	Boys & Girls Club	$	5,000
	New Community YMCA Contribution	$	1,000
	Landscaping	$	10,000
	Waterfront Park Gazebo	$	22,000
	Shoreline Restoration Planning (Waterfront Park)	$	150,000
003	**Facilities:**		
	MH/MC Basic Repair & Maintanence	$	7,500
	MH/MC Elevator Modernization	$	75,526
	GC - Basic Repair & Maintanence	$	3,000
	Public Restrooms Repair/Maint. - Contract Cleaning	$	30,000
005	**Street:**		
	Basic Repair & Maintanence	$	15,000
401	**Water**		
	Repair & Replacement	$	60,000
	System Repair & Maintanence	$	35,000
	Water System Plan	$	50,000.00
	Master Meter Connection	$	25,000.00
403	**Drainage**		
	Repair & Maintanence	$	6,500
	System Repair & Maintanence	$	8,500
	Caledonia Pump Station	$	545,000
409	**Sewer**		
	Plant Repair and Maintenance	$	60,000
	Pipe Repair and Maintenance	$	50,000
	I&I	$	50,000
	Reuse Water System	$	100,000
	Clarifier #1	$	30,000
412	**Compost**		
	Compost Machinery Maint.	$	100,000
	Plant Screening	$	200,000

Town of La Conner

2020 Salary Schedule

CLASSIFICATION	2020 WAGE/SALARY
Councilmember	$1,800
Administrator/Attorney	$100,881
Finance Director	$70,000
Deputy Clerk/Utility Clerk	$43,697
Staff Assistant	$35,043
Code Enforcement Officer - Vacant Position	$30,000
Public Works Director	$80,030
PW Mechanic/Maintenance Worker KP	$63,222
PW Mechanic/Maintenance Worker PS	$63,222
PW Foreman TP	$66,902
PW Laborer -MP	$44,713
PW Laborer - New Hire	$44,713
Senior Center Coordinator	$15,750
Art's Coordinator	$3,500
Fire Chief	$5,400
Asst. Fire Chief - Vacant Position	$3,600
Captain #1	$2,400
Captain #2	$2,400
Lieutenant #1	$1,200
Lieutenant #2 - Vacant Position	$1,200

** Distribution of wages & benefits of department heads as follows:

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

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

Public Works Director: Drainage Fund 19%, Park & Port 6%, Street 19%, Water 50%, Sewer 3%, and Compost 2%, Facilities 1%

TOWN OF LA CONNER
GENERAL FUND - SERVICES AND PROGRAMS

LEGISLATIVE – Mayor & Council

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

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

ADMINISTRATION

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

FINANCE

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

PUBLIC SAFETY

Since May of 2001, the Sheriff's Office has been retained to provide police services to the citizens of La Conner. The La Conner Precinct is a division of the Skagit County Sheriff's Office providing contractual services to the Town of La Conner.

The Precinct consists of a Sergeant and two full time deputies assigned to patrol the town limits conduct foot patrol and bicycle patrol of the downtown area, and remain active in community activities, such as Sound Rowers, Smelt Derby, Tulip Festival and the MS Bike Tour. The La Conner Precinct works with local search and rescue groups on training, equipment and response issues.
The La Conner Precinct works closely with the Swinomish Tribal Police Department on criminal investigations and provides assistance for calls as needed. Swinomish Tribal Officers who have graduated from the Basic Law Enforcement Academy are cross commissioned by the Sheriff, which enables them to enforce laws outside the boundaries of the reservation, as necessary.

La Conner maintains a higher ratio of officers per capita than most small cities in the state. Law enforcement services to the Town are supplemented by the Sheriff's Office general patrol division, providing 24 hour police protection to the community.

LEGAL SERVICES

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

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

FIRE DEPARTMENT

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

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

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

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

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

PLANNING, COMMUNITY DEVELOPMENT & BUILDING

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

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

PLANNING COMMISSION

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

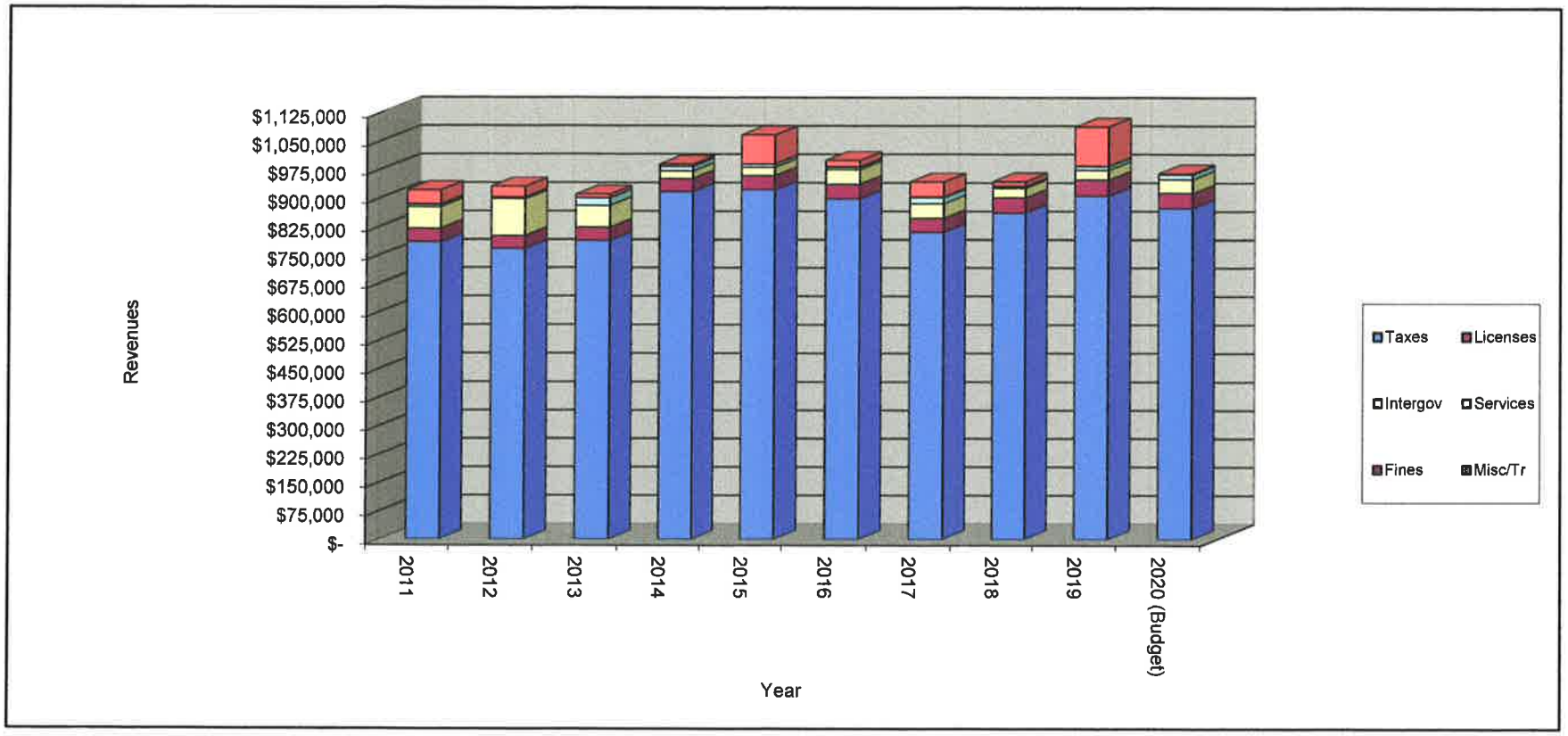
ARTS COMMISSION

The Arts Commission supports artistic creation, education, participation, innovation, and partnerships, which showcase La Conner as a center for display, discussion, and exchange of ideas about the arts, to heighten residents' and visitors' awareness of the role of art in our society through the acquisition of art, support for performing arts, and to act as a center for display of contemporary art from our region.
The commission shall have five voting members, one nonvoting La Conner High School member, and one nonvoting councilmember. The Mayor shall appoint each commissioner.

PARKS COMMISSION

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

Town of La Conner 2020 Budget
Fund 001 - Current Expense Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Taxes	$ 782,567	$ 765,699	$ 787,574	$ 916,446	$ 920,909	$ 897,932	$ 809,574	$ 860,795	$ 905,360	$ 873,640
Licenses	$ 36,000	$ 34,064	$ 33,838	$ 34,378	$ 38,104	$ 38,565	$ 36,555	$ 39,801	$ 42,366	$ 39,200
Intergov	$ 57,025	$ 96,704	$ 57,909	$ 19,845	$ 21,687	$ 37,913	$ 38,065	$ 25,599	$ 25,898	$ 36,316
Services	$ 5,450	$ 3,664	$ 19,580	$ 11,840	$ 8,057	$ 5,790	$ 16,186	$ 4,188	$ 10,059	$ 12,890
Fines	$ 1,500	$ 1,394	$ 1,000	$ 238	$ 445	$ 2,256	$ 2,229	$ 809	$ 680	$ 600
Misc/Tr	$ 37,330	$ 27,722	$ 8,641	$ 5,248	$ 76,338	$ 16,320	$ 39,439	$ 11,599	$ 103,394	$ 2,100
	$ 919,872	$ 929,248	$ 908,543	$ 987,995	$1,065,540	$ 998,777	$ 942,049	$ 942,791	$ 1,087,757	$ 964,746

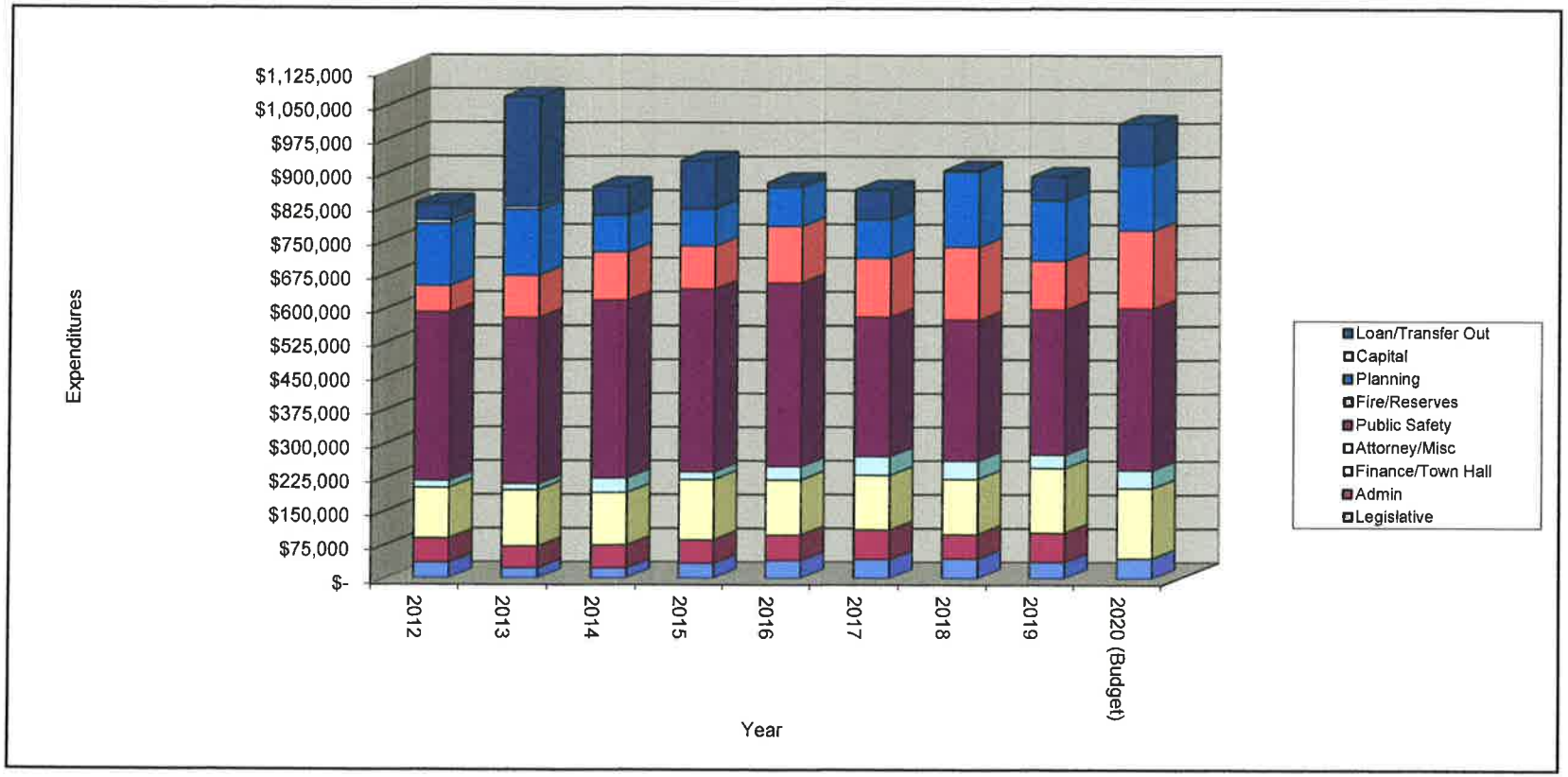
TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-308-80-00-00	Beginning Fund Balance	403,819	513,873	540,736	647,364
001-308-80-01-00	Capital Projects - Fire Dept.	20,000	-		
001-308-80-02-00	Channel Dredging from 2012 Budget	105,000	105,000	105,000	105,000
001-308-80-03-00	Cell Tower Donation Funds		-	-	100,000
	General Fund BFB Sub-Total	**528,819**	**618,873**	**645,736**	**852,364**
Taxes					
001-311-10-00-00	Real & Personal Property Taxes	307,187	316,621	325,661	328,840
001-313-11-00-00	Sales & Use Tax	239,657	258,532	253,326	250,000
001-313-71-00-00	Criminal Justice Funds	20,109	22,457	22,787	20,000
001-316-10-00-00	Compost Utility Tax	50,594	55,137	93,533	65,000
001-316-41-00-00	Utility Tax-Electric 50%-005	35,920	36,252	35,904	38,500
001-316-43-00-00	Utility Tax-Nat Gas 50%-005	13,480	15,749	13,991	16,000
001-316-45-00-00	Utility Tax - Garbage	8,333	8,983	9,886	9,000
001-316-46-00-00	Utility Tax - Cable TV	16,684	18,488	18,906	18,000
001-316-47-00-00	Utility Tax-Phone 50% - 005	9,885	9,519	10,160	10,500
001-316-81-00-00	Gambling Taxes/Punch Boards & Pull	3,402	2,792	3,026	2,800
001-317-20-00-00	Leasehold Excise Tax	104,325	116,265	118,180	115,000
	Total Taxes	**809,574**	**860,795**	**905,360**	**873,640**
License & Permits					
001-321-91-00-00	Franchise Fees	8,262	11,845	13,385	13,500
001-321-99-00-00	Business Licenses 75%	24,385	24,823	24,747	23,500
001-321-99-00-01	Sign Permit	360	390	1,045	400
001-322-10-00-00	Buildings & Equip Permits	-			
001-322-10-00-01	School Impact - Admin	904	278		
001-322-10-01-00	Building Permit <25K	400		500	200
001-322-10-02-00	Building Permit >25K	1,000	750	850	500
001-322-11-00-00	Shoreline Development Permit	-			
001-322-11-01-00	Shoreline Exemption Permit	270	270	540	150
001-322-11-02-00	Demo Permit - Type I & II - HPD	-		430	-
001-322-11-03-00	Demo Permit - Type III (Admin)	-	540	135	200
001-322-12-00-00	Fill and Grade	-			100
001-322-13-00-00	Floodplain	300	300	500	300
001-322-30-00-00	Animal Licenses	255	475	195	250
001-322-90-00-00	Peddlers License	420	130	40	100
	Total Licenses and Permits	**36,555**	**39,801**	**42,366**	**39,200**
Internal Governmental					
001-334-03-11.00	Shoreline Master Plan Grant				11,200
001-334-04-90-00	Dept. of Health/Prehsptl Parti	-	1,222	1,266	1,200
001-336-06-21-00	Criminal Justice-Population	1,000	1,000	1,000	1,000
001-336-06-25-00	Criminal Justice-Contract Prog	1,580	1,655	1,737	1,800
001-336-06-26-00	Criminal Justice-Special Prog	929	969	1,014	1,000
001-336-06-41-00	Marijuana Enforcement	218	1,419	1,093	1,000
001-336-06-51-00	Impaired Driving Safety Acct	137	137	100	
001-336-06-51-00	DUI - Cities			31	160
001-336-06-94-00	Liquor Excise Tax	4,362	4,676	5,139	4,600
001-336-06-95-00	Liquor Control Board Profits	7,641	7,664	7,663	7,500
001-337-00-00-03	Fire Dept./Tesoro Contribution	20,000			
001-337-07-00-00	Skagit Co EMS Equip Grant	2,199			
001-337-08-00-00	Skagit County Senior Center	-	6,856	6,856	6,856
001-341-43-00-00	Fire Dept-Reimb of Shared Exp	7,217			-
001-341-43-00-01	Fire Dept-Reimb of EMS Svc.	1,260			-
	Total Internal Governmental	**46,542**	**25,599**	**25,898**	**36,316**

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
Goods & Services					
001-341-81-00-00	Photocopying	6	3	0	5
001-341-93-00-00	Facility Janitorial Svc-Reimb				
001-341-95-00-00	Hearing Examiner Fees - Reimb	1,275	600	320	1,200
001-345-80-00-00	Planning & Dev Fees			2,039	1,500
001-345-81-00-00	Binding Site Plan				625
001-345-83-01-00	Infrastructure Improvement Agr				5,000
001-345-86-10-00	Fire Mitigation (Reserve Fees)				
001-345-85-00-00	Impact Fees - Admin Fee $35		35		35
001-345-89-04-00	SEPA Review	300		300	300
001-345-89-05-00	Conditional Use	2,625	1,125	1,750	875
001-345-89-06-00	Conditional Use-Admin	285		1,000	500
001-345-89-07-00	Conditional Use- Shoreline	875			875
001-345-89-08-00	Critical Areas Permit				
001-345-89-10-00	Historical Design Review		875	1,750	875
001-345-89-11-00	Home Occupation		100		50
001-345-89-12-00	Lot Line Adjustment	250	450	150	250
001-345-89-13-00	Shoreline Exemption	135			300
001-345-89-15-00	Short Plat	-	-	2,400	
001-345-89-14-00	Shoreline Substantial DevPermit	-			
001-345-89-19-00	Tree Removal - HPD	515			
001-345-89-16-00	Street Vacation	200		100	
001-345-89-22-00	Variance - Admin	250	1,000	250	500
	Total Charges for Goods and Svs.	**6,716**	**4,188**	**10,059**	**12,890**
Fines and Penalties					
001-353-70-00-00	Non-Traffic Infraction Penalties	-	-	-	
001-354-00-00-00	Municipal Ct - Parking Infract	2,204	809	655	500
001-354-00-01-00	Parking Infract-Handicap	-			
001-359-90-00-00	Misc. fines & Penalties	25		25	100
	Total Fines and Penalties	**2,229**	**809**	**680**	**600**
Interest and Other Earnings					
001-361-11-00-00	Investment Interest	760	1,061	1,308	1,000
001-361-11-02-00	Reinvested Interest	233	334	614	100
001-367-11-00-02	Contrib/Donations - 4th of July Event	8,000	8,000	-	
001-367-12-00-02	Cell Tower Agreement Bonus			100,000	
001-369-91-00-00	Miscellaneous Revenue	1,439	2,204	1,472	1,000
	Total Other Misc. Revenues	**10,432**	**11,599**	**103,394**	**2,100**
001-397-00-00-00	Operating Transfers In	30,000			
Total Gen Fund Revenue		**942,049**	**942,791**	**1,087,757**	**964,746**
Total General Fund		**1,470,868**	**1,561,663**	**1,733,493**	**1,817,110**

Town of La Conner 2020 Budget
Fund 001 - Current Expense Expenditure Summary



	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Legislative	$ 34,124	$ 22,398	$ 22,516	$ 32,505	$ 39,374	$ 41,530	$ 43,229	$ 35,950	$ 44,443.51
Admin	$ 57,173	$ 53,855	$ 47,858	$ 50,512	$ 52,318	$ 56,676	$ 65,511	$ 54,360	$ 64,966.00
Finance/Town Hall	$ 112,662	$ 125,317	$ 116,626	$ 133,980	$ 122,158	$ 121,425	$ 122,783	$ 143,758	$ 155,974.67
Attorney/Misc	$ 15,508	$ 13,034	$ 32,680	$ 17,232	$ 29,822	$ 42,074	$ 40,767	$ 29,745	$ 39,970.00
Public Safety	$ 373,344	$ 369,281	$ 393,843	$ 405,549	$ 408,098	$ 309,300	$ 312,127	$ 321,816	$ 359,257.70
Fire/Reserves	$ 59,437	$ 93,952	$ 107,807	$ 95,343	$ 124,840	$ 131,148	$ 162,506	$ 109,169	$ 172,866.00
Planning	$ 136,504	$ 144,954	$ 81,072	$ 82,606	$ 85,875	$ 84,817	$ 166,005	$ 133,330	$ 143,953.00
Capital	$ 8,414	$ 7,367	$ 651	$ 783	$ -	$ -	$ -	$ -	
Loan/Transfer Out	$ 37,468	$ 243,000	$ 63,000	$ 105,500	$ 11,000	$ 66,296	$ 3,000	$ 53,000	$ 92,000.00
	$ 834,632	$ 1,073,158	$ 866,052	$ 924,011	$ 873,484	$ 853,265	$ 915,928	$ 881,128	$ 1,073,431

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

MAYOR AND TOWN COUNCIL

Council

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-511-60-10-01	Council Salaries & Wages	8,850	9,000	9,000	9,000
001-511-60-21-00	Council Benefits	701	712	711	850
	Total Wages & Benefits	**9,551**	**9,712**	**9,711**	**9,850**
001-511-60-41-01	Council Retreat	-	-	-	-
001-511-60-43-00	Council Travel	-	38		-
001-511-60-49-02	Council Training & Meetings	90	161		-
001-511-70-51-00	Election Costs	-	-		1,200
001-514-90-51-00	Voter Registration Costs	1,335	2,965	3,382	3,400
	Total Services/Charges	**1,425**	**3,163**	**3,382**	**4,600**
	Total Town Council	**10,976**	**12,875**	**13,093**	**14,450**

Mayor

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-513-10-10-00	Mayor's Salaries and Wages				
001-513-10-20-00	Mayor Benefits	24,980	24,442	25,161	26,864
	Total Wages and Benefits	**24,980**	**24,442**	**25,161**	**26,864**
001-513-10-27-00	Mayor Staff Development	-	1,000		500
001-513-10-31-00	Mayor Office/Operating	-	-		50
001-513-10-41-01	Mayor Professional Services	4,407	3,496		3,980
001-513-10-42-00	Mayor's Communications	1,053	1,416	1,078	1,500
001-513-10-43-00	Mayor Travel	-	-		-
001-513-10-49-00	Mayor Training & Meetings	114	-		-
	Total Services/Charges	**5,574**	**5,912**	**1,078**	**6,030**
	Total Mayor	**30,554**	**30,354**	**26,239**	**32,894**
TOTAL LEGISLATIVE		**41,530**	**43,229**	**39,332**	**47,344**

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

MUNICIPAL COURT

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-512-50-41-00	Professional Services		-	-	
	Total Municipal Court	**-**	**-**	**-**	**500**

Judge contract per hour, plus expenses

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

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

TOWN ADMINISTRATOR

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-513-10-10-01	Admin Salaries and Wages	34,856	43,551	34,443	37,946
001-513-10-21-01	Administrator Benefits	18,844	18,899	17,115	21,820
	Total Wages & Benefits	**53,700**	**62,450**	**51,558**	**59,766**
001-513-10-27-01	Admin Staff Development	-	-	-	-
001-513-10-31-00	Office & Operating Supplies	-			
001-513-10-35-00	Admin Small Tools &	990	210	50	1,000
001-513-10-41-00	Admin Professional Svcs.	1,985	1,776	625	2,000
001-513-10-43-01	Admin Travel	-	814	875	1,000
001-513-10-49-01	Admin Dues &	-	15	680	700
001-513-10-49-02	Admin Training & Meetings	-	245	572	500
	Total Other Svcs/Chgs	**2,976**	**3,061**	**2,802**	**5,200**
	Total Administrator	**56,676**	**65,511**	**54,360**	**64,966**

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

*Note: see page 8 for salary breakout.

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

FINANCE

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-514-23-10-01	Finance Salaries & Wages	38,572	39,608	41,258	49,232
001-514-23-21-00	Finance Benefits	20,998	21,167	21,943	28,363
	Total Wages and Benefits	**59,569**	**60,776**	**63,201**	**77,595**
001-514-23-31-00	Office & Operating Supplies	236	1,055	-	-
001-514-23-35-00	Small Tools & Equipment	166	583	1,500	1,500
001-514-23-41-00	Professional Services	745	237	500	500
001-514-23-41-01	Audit Fees	2,043		6,600	
001-514-23-41-03	Bank Service Charges	1,216	1,140	2,013	2,100
001-514-23-43-00	Travel	1,126	1,202	453	1,500
001-514-23-44-00	Advertising	910	1,128	1,041	1,500
001-514-23-48-00	Software Maintenance	1,983	2,062	2,100	2,164
001-514-23-49-00	Dues & Subscriptions	440	410	480	780
001-514-23-49-02	Training & Meetings	975	1,296	2,173	2,700
	Total Other	**9,840**	**9,113**	**16,860**	**12,744**
	Total Finance	**69,409**	**69,889**	**80,061**	**90,339**

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

*Note: See page 8 for complete salary breakout

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

TOWN ATORNEY

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-515-30-41-01	Administration	7,687		-	3,000
001-515-30-41-05	Misc. Litigation	49		-	-
001-515-30-41-09	Council Meetings	250		-	-
	Total Town Attorney	**7,986**	-	-	**3,000**

Department Objectives:
This is a dual position of the Administrator.
This department provides legal guidance, advise on legal matters and to defend the Town in legal disputes in addition to the Administrator.
Performance Goals:
Ability of attorney to bring legal matters to the Town's attention, keep current on emerging municipal legal matters.
May contract legal services for conflict or specialized needs.

TOWN HALL OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-518-30-31-00	Office & Operating Supplies	6,769	7,183	6,066	8,200
001-518-30-41-00	Professional Services	170	648	205	500
001-518-30-41-02	Archival Services	-			
001-518-30-42-00	Communications	6,331	6,079	6,167	6,240
001-518-30-42-01	Webpage	4,381	4,947	1,551	2,000
001-518-30-42-02	Postage	2,042	1,556	1,938	2,500
001-518-30-46-00	Insurance	15,905	14,815	15,751	16,696
001-518-30-47-00	Public Utility Services	7,500	7,659	7,955	8,100
001-518-30-48-00	Computer/Server Maintenance	2,344	3,114	3,264	5,000
001-518-30-48-01	Building Repair &	5,290	6,012	10,957	10,000
001-518-30-48-02	Vehicle Repair & Maint.	-	-		500
001-518-30-49-08	Codification	1,284	711	856	2,500
	Total Town Operations	**52,016**	**52,724**	**54,709**	**62,236**

Department Objectives:
This department accounts for the expenditures related to the maintenance of the Town Hall facility and other general services.
Performance Goals:
Repair and Maintenance of the building and website.

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-518-90-40-00	Miscellaneous	212	170	893	1,000
001-518-90-41-10	Dues & Memberships	4,397	4,327	4,712	4,500
	Total Miscellaneous	**4,609**	**4,497**	**5,605**	**5,500**
TOTAL GENERAL GOVERNMENT		**232,227**	**235,849**	**234,068**	**273,884**

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

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-521-20-21-00	Public Safety Benefits	-	-	-	-
001-521-20-41-00	Professional Services	300,000	303,000	312,090	321,453
001-521-70-41-00	Professional Services				
	Total Law Enforcement	**300,000**	**303,000**	**312,090**	**321,453**

CODE ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-521-70-10-01	Code Enf Salaries/Wages	7,241	6,829	4,083	30,000
001-000-521-70-21-00	Code Enf Benefits	1,179	1,059	580	
	Total Wages and Benefits	**8,420**	**7,888**	**4,663**	**30,000**
Charges & Services					
001-521-70-31-00	Office & Operating Supplies	142	251	55	
001-521-70-41-00	Professional Services	37	103	1	
001-521-70-42-00	Communications	702	886	710	720
001-521-70-43-00	Code Enf. Travel	-	-		
001-521-70-49-00	Code Enf. Training/Meetings				
001-521-90-32-00	Fuel	-	-	110	
	Total Services/Charges	**880**	**1,239**	**875**	**720**
	Total Code Enforcement	**9,300**	**9,127**	**5,538**	**30,720**
	Total Public Safety	**309,300**	**312,127**	**317,628**	**352,173**

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

Performance Goals:
Provide a safe and secure environment for citizens and visitors.
Citizen complaints and inquires are handled in a professional, expedient and helpful manner.
Maintain a open working relationship between the Skagit County Sheriff, Town departments and the community.

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

FIRE DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-522-10-10-00	Fire Dept. Salaries	41,581	38,868	41,860	52,000
001-522-10-21-00	Fire Dept. Benefits	3,205	2,974	3,203	4,000
	Total Wages/Benefits	**44,787**	**41,841**	**45,063**	**56,000**
Fire Suppression					
001-522-20-28-00	Firemen Retirement	1,740	2,310	2,340	3,300
001-522-20-31-00	Office & Operating Supplies	696	5,033	439	4,000
001-522-20-31-02	Medical Supplies	-	-	41	3,000
001-522-20-32-00	Fuel	1,187	2,364	1,298	2,000
001-522-20-35-00	Small Tools & Equipment	6,112	14,542	3,113	8,000
001-522-20-35-01	Equipment - Trauma Grant	1,200	-		1,150
001-522-20-35-02	Equipment - Tesoro Cont.	12,369	7,630		
001-522-20-35-03	Equipment - Anacortes Reimb.	10,294	-		
001-522-20-37-00	VFF Gear Allowance	2,687	9,649	16,301	15,500
001-522-20-41-00	Professional Services	235	568	65	1,000
001-522-20-41-01	Professional Svc-Uniform Maint.	4,016	3,341	3,929	1,000
001-522-20-42-00	Communications	3,624	3,704	4,113	5,300
001-522-20-43-00	Fire Travel	110			1,000
001-522-20-46-00	Insurance	4,850	4,850	4,850	5,141
001-522-20-47-00	Public Utility Services	8,957	10,045	7,580	10,246
001-522-20-48-01	Building Repair & Maintenance	5,848	7,565	4,532	7,000
001-522-20-48-02	Vehicle Repair & Maintenance	3,354	6,126	6,823	7,000
001-522-20-48-03	Equip. Repair & Maintenance	2,062	5,156	3,366	7,500
001-522-20-48-04	Air Station Maint/Dist.2	515	516	543	560
001-522-20-49-00	Dues & Subscriptions	197	213	299	2,000
001-522-20-49-02	Training & Meetings	3,780	19,873	2,980	10,000
001-522-20-49-03	Rentals/Leases	-			500
001-522-20-51-00	Skagit 911-Fire dispatch	9,530	11,947	1,496	1,669
	Total Fire Suppression	**83,362**	**115,433**	**64,107**	**96,866**
	Total Fire Department	**128.149**	**157.274**	**109.169**	**152.866**
Emergency Services					
001-525-10-00-00	CERT-Emergency Response/Planning	1,113	3,846	691	4,000
001-525-10-41-00	Prof Services -EMS	1,887	1,386	3,172	2,750
	Total Emergency Svcs.	**3,000**	**5,232**	**3,863**	**6,750**
	Total Fire & Emergency Response	**131,148**	**162,506**	**113,033**	**159,616**

Fire Department has 20K Capital for the Sleepers in the General Fund

Department Objective:

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

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

Performance Goals:

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

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

NATURAL RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-553-30-40-00	Channel Dredging	-	-	-	-
001-553-70-41-00	NW Clean Air Agency	313	317	324	335
	Total Natural Resources	**313**	**317**	**324**	**335**

PLANNING

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-558-60-10-01	Planning Salaries & Wages	41,334	65,368	39,840	39,118
001-558-60-21-00	Planning Benefits	25,509	25,626	19,649	23,135
	Total Salary and Wages	**66,843**	**90,993**	**59,489**	**62,253**
001-558-60-41-00	Professional Services-Contract	14,302	70,443	66,215	60,000
001-558-60-40-00	Professional Services	-	-	739	6,500
001-558-60-41-05	Hearing Examiner Fees	1,800	600		1,200
001-558-60-41-06	Plans & Studies	-	1,425	4,365	11,200
001-558-60-42-02	Postage	288	205	125	250
001-558-60-43-00	Travel	-		222	600
001-558-60-44-00	Advertising	881	1,853	1,378	800
001-558-60-49-00	Dues & Subscriptions	260	135	235	350
001-558-60-49-02	Training & Meetings	129	35	561	800
	Total Other Services	**17.661**	**74.695**	**73.841**	**81.700**
	Total Planning	**84,503**	**165,688**	**133,330**	**143,953**
	Total Planning/Natural	**84,817**	**166,005**	**133,653**	**144,288**

Department Objectives:
The Planning Department provides assistance to the Planning Commission, Hearing Examiner and Town Administrator by developing plans, policies and regulations to ensure that the vision of the Comprehensive Plan is properly implemented. The Planning Department reviews development permits and applications to assure new development complies with the policies and regulations adopted by the Town, and to ensure that the policies and regulations adopted by the Town comply with state and federal regulations.
Performance Goals:
Permit Administration - permits are reviewed in an efficient and timely manner. Application forms and explanatory material are provided and easily understood. Periodic Review/Identification of Existing Conditions - Population, housing and economic trends and all change nee to be identified and reviewed, so that plans, policies and regulations can respond.
Development of new plan and policy documents,
Enforcement - Land use violations are investigated and enforced.
2017 Objectives:
Assist Public Works with the permits for the various Town projects such as the Waterfront Park and the N. Third Street Project.
Assist in the planning and permitting of the Ring Dike
Contract Position
*Channel Dredging Balance including 2016 is 105,000. (no budget allocation for 2017/2018/2019)

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

SUBSTANCE ABUSE

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-562-00-41-13	Domestic Violence of Skagit Co	1,000	1,000	1,000	1,000
001-566-00-41-16	Alcoholism	841	824	896	900
	Total Substance Abuse	**1,841**	**1,824**	**1,896**	**1,900**

Department Objective:
This department accounts for activities related to services providing for the care, treatment and control of mental and physical illiness.

SPECTATOR & COMMUNITY EVENTS

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-571-00-40-00	4th of July Fireworks/Event	16,323	17,585	10,536	10,000
Total Cultrual/Rec.		**16,323**	**17,585**	**10,536**	**10,000**
001-575-50-10-00	Senior Center Salaries/Wages	10,088	14,626	14,803	16,750
001-575-50-20-00	Senior Center Benefits	918	1,326	1,265	1,570
Total Wages & Benefits		**11,006**	**15,951**	**16,067**	**18,320**
General Ops					
001-575-00-41-00	Senior Center-Prof Serv.	-	-	-	-
001-575-50-30-00	Senior Center Supplies	249	492	479	500
001-575-50-42-00	Senior Center-Communications	59	587	766	750
Total Senior General Ops		**308**	**1,079**	**1,246**	**1,250**
	Total Senior Center	**11,314**	**17,030**	**17,313**	**19,570**

CAPITAL MACHINERY & EQUIPMENT

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
001-594-22-64-01	Fire Station Sleepers		-	-	20,000
	Total Capital Expenditures	-	-	-	**20,000**
	Total Capital				-
001-597-00-00-00	Operating Transfer Out	66,296	3,000	53,000	92,000
001-597-00-00-00	Transfer to Public Art	-	-	-	-
	Total Transfer Out	**66,296**	**3,000**	**53,000**	**92,000**
TOTAL GENERAL FUND		**853,265**	**915,928**	**881,128**	**1,073,431**

001-597-00-00-00 Transfer 3K to Fund 002 Ballfield Maint.
Transfer 39K to Fund 002 Shoreline Rst
Transfer 50K Flood

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

TOWN OF LA CONNER
Public Works Department

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

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

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

Projects slated for 2020 are, the Shoreline Restoration and the Caledonia Pump Station upgrades. Additional projects include the Water System Plan Update (DOH), the Master Meter Connection and the completion of the Maple Hall Elevator Modernization. The Public Works Director will be pursuing funding opportunities for the Towns TIP and CIP projects.

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

PARKS DEPARTMENT

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

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

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

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

STREETS DEPARTMENT

The Street Fund is responsible for the maintenance, upkeep and construction of the streets, parking areas, sidewalks and walkways, and the rights of way. The Public Works Director updates every year a Six-year Transportation Improvement Plan (TIP) for construction and maintenance improvements to the streets in La Conner. Revenues for the street fund are provided in part by Motor Vehicle Fuel Tax, rights of way permits,

25% of business license fees, parking lot fees, and grants. Real Estate Excise Taxes can be used for the construction and repair of transportation infrastructure.

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

WATER DEPARTMENT

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

STORM DRAINAGE

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

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

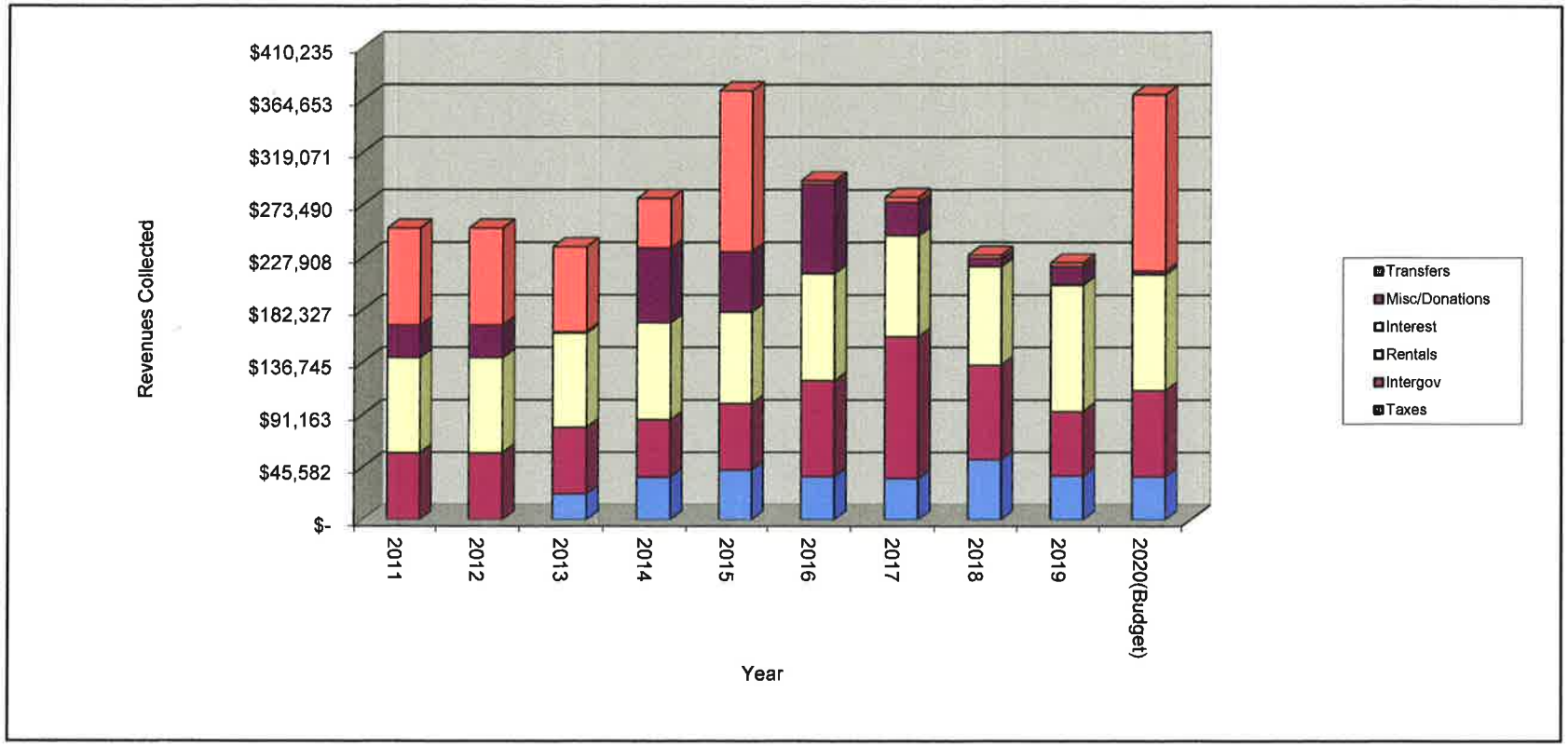
FACILITIES

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

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

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

Town of La Conner 2020 Budget
Fund 002 Park & Port Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020(Budget)
Taxes	$ -	$ -	$ 22,427	$ 37,146	$ 43,314	$ 37,358	$ 35,845	$ 52,231	$ 38,140	$ 37,500
Intergov	$ 58,290	$ 58,290	$ 57,893	$ 49,648	$ 57,645	$ 83,687	$ 123,347	$ 82,239	$ 56,208	$ 75,000
Rentals	$ 82,493	$ 82,493	$ 81,719	$ 84,428	$ 79,612	$ 92,915	$ 87,491	$ 85,401	$ 109,759	$ 100,600
Interest	$ 351	$ 351	$ 251	$ 199	$ 231	$ 185	$ 470	$ 661	$ 911	$ 450
Misc/Donations	$ 28,108	$ 28,108	$ 1,328	$ 64,622	$ 52,179	$ 77,240	$ 28,605	$ 6,373	$ 15,362	$ 2,700
Transfers	$ 84,000	$ 84,000	$ 73,500	$ 43,000	$ 139,391	$ 3,000	$ 4,296	$ 3,000	$ 3,000	$ 153,000
Totals	$ 253,242	$ 253,242	$ 237,119	$ 279,043	$ 372,372	$ 294,385	$ 280,054	$ 229,904	$ 223,380	$ 369,250

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

PARK & PORT FUND

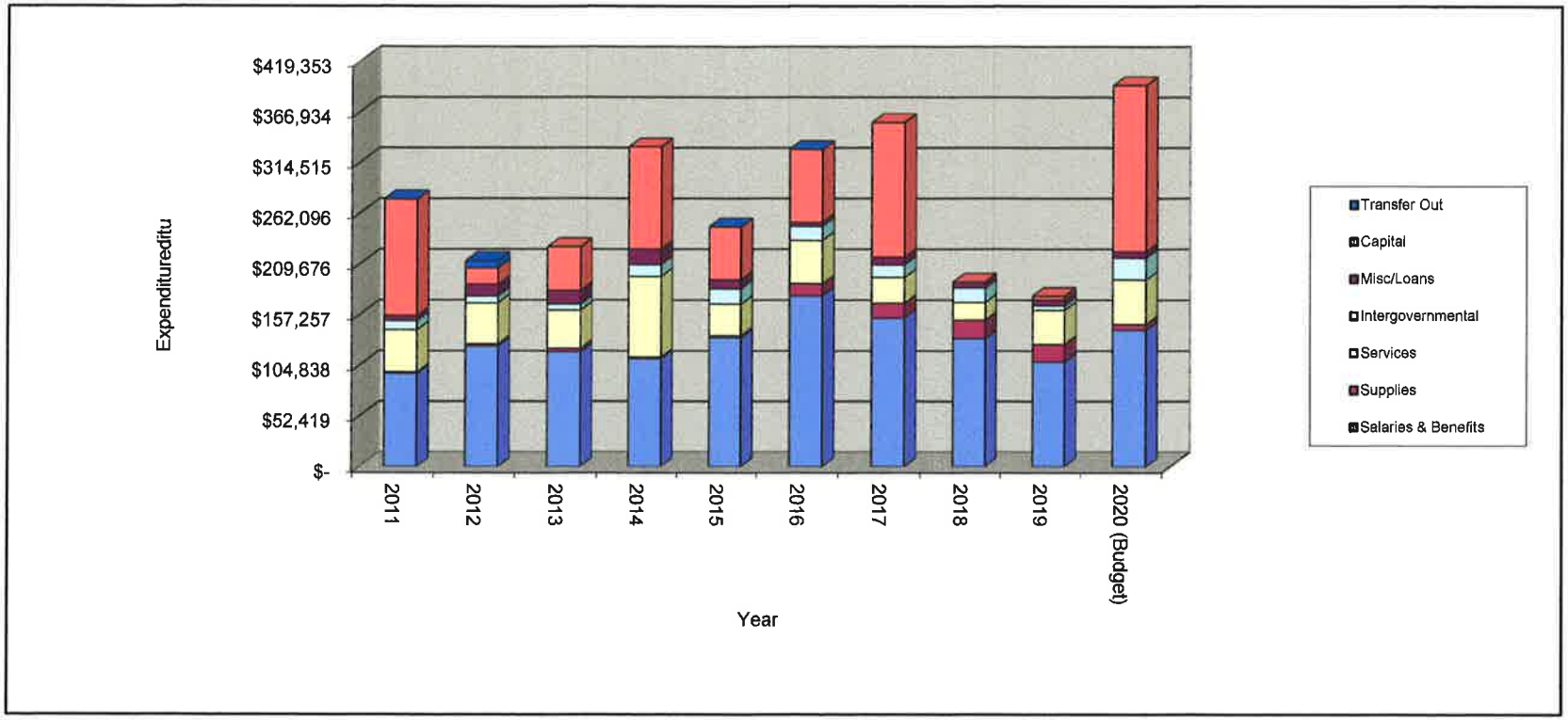
ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
002-308-80-00-00	Beginning Fund Balance	43,117	33,127	55,840	91,264
002-308-80-10-06	Capital Project - Waterfront Park	74,726	8,647	24,704	36,008
002-308-80-10-07	Capital Project - Jordan St. Park				165
	Park & Port Fund BFB sub-total	**117,843**	**41,774**	**80,544**	**127,437**
Intergov/Rents/Leases/Misc.					
002-313-11-00-00	Sales & Use Tax	35,845	38,668	38,140	37,500
002-334-02-70-00	RCO Grant - Waterfront Park	62,463	20,456		
002-336-02-35-00	Harbor Leases - State Remit	60,884	61,783	56,043	75,000
002-337-00-00-00	Jorden St. Park Contributions	-	400	165	
002-347-90-01-00	Park Memorial Benches	-			
002-361-11-00-00	Investment Interest	360	503	620	400
002-361-11-02-00	Reinvested Interest	110	158	291	50
002-362-30-00-00	Parking Lot Fees - 50% Streets	-	-	14,290	13,000
002-362-40-00-00	Pioneer Park Rental Fees	2,400	2,300	1,500	1,500
002-362-40-01-00	Moorage & Launch Fees	11,230	11,355	13,317	11,500
002-362-50-00-00	Aquatic Lease Rent	20,360	19,299	19,053	19,300
002-362-50-00-01	Cell Tower Rent 95% - 004 5%	48,968	52,447	57,004	51,000
002-362-50-00-02	Aquatic Lease Rent -Excise Tax	2,614	2,548	2,794	2,500
002-362-50-00-04	Cell Tower Rent - Excise Tax	1,918	11,015	1,802	1,800
002-367-11-00-00	Contrib/Donations-Pvt Source	-			100
002-367-11-03-00	Park Donations - Private	-			
002-367-11-05-00	Challenge Grant - Waterfront Park	28,350	5,719	14,989	2,500
002-369-91-00-00	Miscellaneous Revenue	255	254	373	100
	Total Intergov/Rents/Leases/Misc.	**275,758**	**226,904**	**220,380**	**216,250**
Other Financing					
002-395-20-00-00	Restitution for Capital Loss	-	-	-	-
002-397-00-00-00	Operating Transfers-In	4,296	3,000	3,000	153,000
002-398-00-00-00	L&I Insurance Recoveries	-	-	-	
	Total Other Financing	**4,296**	**3,000**	**3,000**	**153,000**
	Total Park & Port Revenue	**280,054**	**229,904**	**223,380**	**369,250**
TOTAL PARK & PORT FUND		**397,897**	**271,677**	**303,924**	**496,687**

002-397-00-00-00 Transfer in from 001 3K for Ball Park
Transfer in from 001 39K for Shoreline Rst
Transfer in from 004 11K Shoreline Rst
Transfer in from REET 1 100K for Shoreline

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

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

Town of La Conner 2020 Budget
Fund 002 Park & Port Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Salaries & Benefits	$ 96,356	$ 124,592	$ 118,775	$ 111,969	$ 133,388	$ 176,881	$ 154,030	$ 132,614	$ 108,268	$ 141,413
Supplies	$ 1,422	$ 2,400	$ 3,546	$ 1,201	$ 2,284	$ 12,417	$ 15,320	$ 19,260	$ 18,505	$ 6,000
Services	$ 43,629	$ 42,554	$ 39,631	$ 83,516	$ 32,575	$ 44,951	$ 26,535	$ 18,081	$ 35,285	$ 46,110
Intergovernmental	$ 9,606	$ 7,026	$ 6,166	$ 12,562	$ 16,032	$ 14,618	$ 13,248	$ 15,178	$ 4,743	$ 22,831
Misc/Loans	$ 5,000	$ 12,000	$ 14,009	$ 16,021	$ 9,028	$ 3,936	$ 7,559	$ 6,000	$ 6,000	$ 6,000
Capital	$ 120,724	$ 17,212	$ 45,264	$ 105,376	$ 54,848	$ 75,407	$ 139,432	$ -	$ 3,686	$ 172,000
Transfer Out	$ -	$ 7,200			$ -	$ -				
Totals	$ 276,738	$ 212,985	$ 227,391	$ 330,645	$ 248,155	$ 328,210	$ 356,123	$ 191,133	$ 176,486	$ 394,354

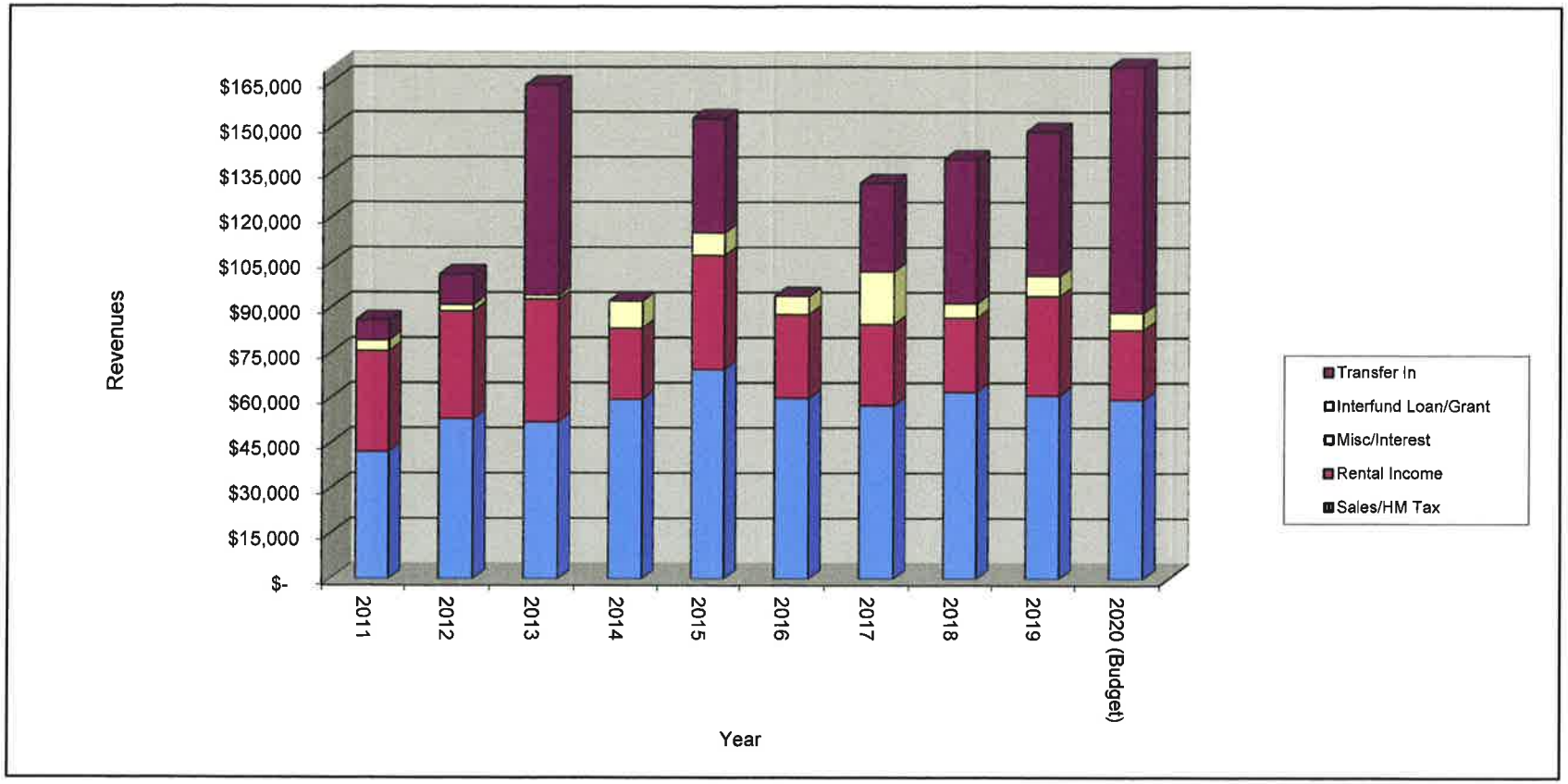
TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

PARK & PORT

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
002-576-80-10-01	Park & Port Salaries & Wages	95,270	82,999	71,272	74,748
002-576-80-10-02	Overtime/Other Earnings	911	21	93	1,200
002-576-80-21-00	Benefits	57,848	49,594	36,903	65,465
	Total Wages & Benefits	**154,030**	**132,614**	**108,268**	**141,413**
Supplies & Services					
002-576-80-31-00	Office & Operating Supplies	150	500	129	500
002-576-80-31-01	Restroom Supplies	694	1,442		1,500
002-576-80-35-00	Small Tools & Equipment	7,580	3,082	1,500	4,000
002-576-80-40-00	Audit Fees	292		2,664	
002-571-09-41-00	Parks & Rec Programs	2,500	6,000	6,000	6,000
002-576-80-41-00	Professional Services	3,400	3,712	4,574	3,000
002-576-80-41-03	Memorial Benches/Plaques	-	200		
002-576-80-45-73	Park Rental Cancellation				200
002-576-80-46-00	Insurance	7,981	7,705	8,092	9,080
002-576-80-47-00	Public Utility Services	5,685	6,129	6,363	5,900
002-576-80-48-00	Software Maintenance	117	148	500	680
002-576-80-48-01	Building Repair & Maintenance	6,896	8,681	3,587	8,500
002-576-80-48-03	System Repair & Maintenance	6,560	5,556	12,789	18,500
002-576-80-48-04	Refuse Disposal	-			
002-576-80-49-02	Training & Meetings	-	188	120	250
002-576-80-49-03	DNR Harbor Leases	4,013	4,188	4,372	4,500
002-576-80-49-04	Playfield Rental	7,359	7,563	7,835	8,031
002-576-80-50-00	Leasehold Excise Taxes	9,235	3,427	5,757	10,000
002-576-90-40-00	Miscellaneous	200			-
002-576-90-49-00	Sales Tax			251	300
	Total Supplies & Services	**62,661**	**58,520**	**64,533**	**80,941**
	Total Park & Port	**216,691**	**191,134**	**172,801**	**222,354**
Capital Expenditures					
002-594-76-63-01	Park Capital Projects	4,991			
002-594-76-63-02	Conner Way Waterfront Park	134,441		3,686	172,000
002-594-76-64-01	Financial Software	-	-	-	-
	Total Capital Expenditures	**139,432**	**-**	**3,686**	**172,000**
TOTAL PARK & PORT EXPENDITURES		**356,123**	**191,134**	**176,486**	**394,354**

002-571-09-41-00 La Conner After School Program $5K & YMCA 1K
002-594-76-63-02 Waterfront Park Project - Shoreline Restoration 150K & Gazebo 22K

Town of La Conner 2020 Budget
Fund 003 - Facility Fund Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Sales/HM Tax	$ 42,214	$ 53,073	$ 52,117	$ 59,616	$ 69,515	$ 59,956	$ 57,527	$ 62,058	$ 60,808	$ 59,500
Rental Income	$ 33,358	$ 35,813	$ 40,644	$ 23,588	$ 37,917	$ 27,857	$ 26,980	$ 24,598	$ 32,995	$ 23,100
Misc/Interest	$ 3,658	$ 2,203	$ 1,370	$ 8,986	$ 7,466	$ 6,014	$ 17,554	$ 4,738	$ 6,795	$ 5,820
Interfund Loan/Grant	$ -	$ -	$ -	$ -		$ -				
Transfer In	$ 6,690	$ 10,000	$ 69,850	$ -	$ 38,000	$ -	$ 29,343	$ 48,000	$ 48,000	$ 209,910
	$ 85,919	$ 101,089	$ 163,980	$ 92,190	$ 152,898	$ 93,827	$ 131,403	$ 139,393	$ 148,598	$ 298,330

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

FACILITIES FUND 003

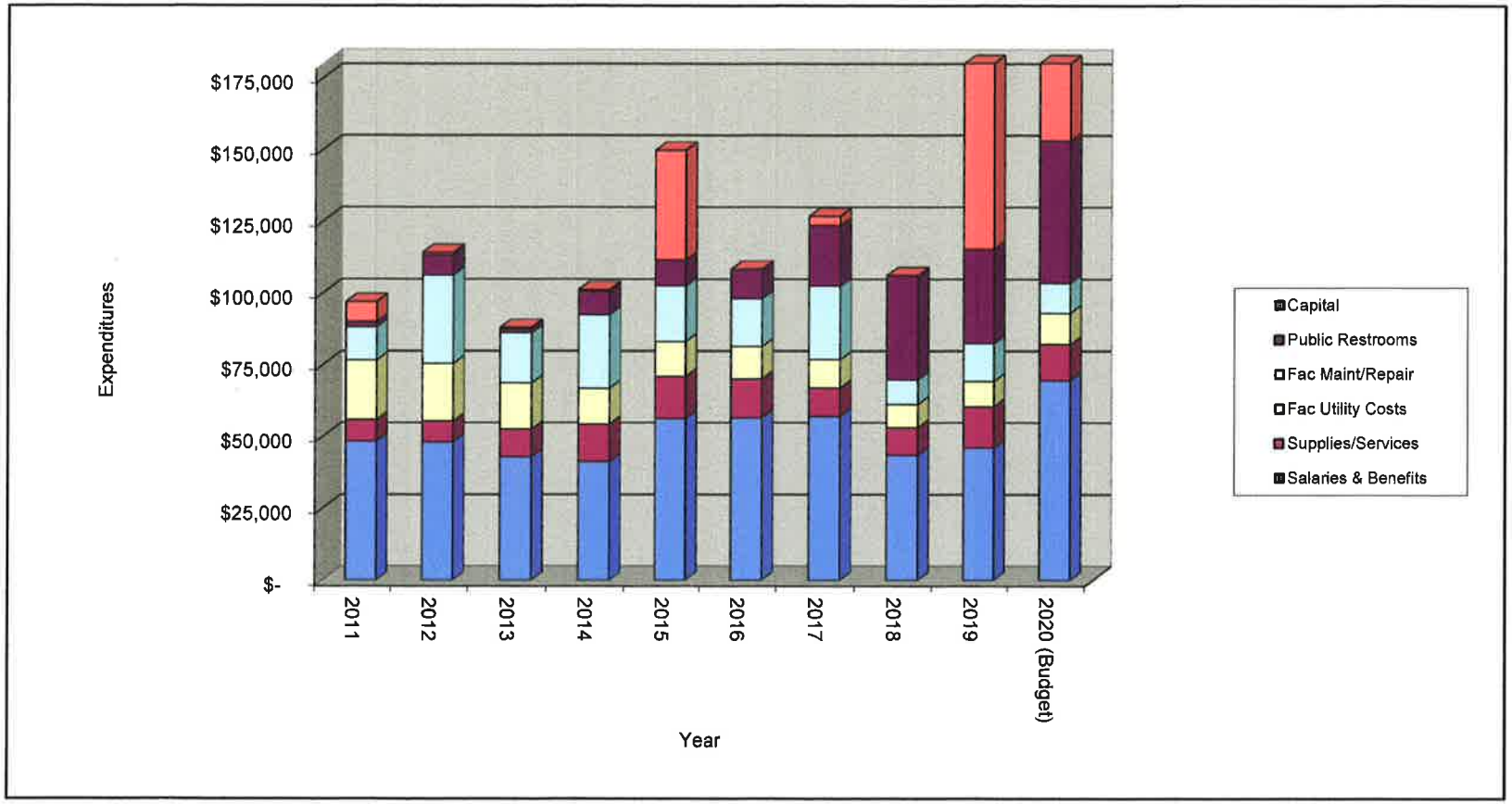
ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
003-308-80-00-00	Beginning Fund Balance	53,831	58,451	91,715	49,406
003-308-80-01-00	Rental Facility Improvments - R&M				
003-308-80-02-00	Capital Project - Town Hall - R&M				
	Facilities BFB sub-total	**53,831**	**58,451**	**91,715**	**49,406**
Operations & Supplies					
003-313-11-00-00	Sales & Use Tax	57,527	62,058	60,808	59,500
003-361-11-00-00	Investment Interest	15	21	26	15
003-361-11-02-00	Reinvested Interest	5	7	12	5
003-362-10-00-00	Equipment Rentals			-	100
003-362-40-01-00	Maple Hall Rental	19,730	18,675	26,770	18,000
003-362-40-02-00	Garden Club Rental	7,250	5,923	6,225	5,000
003-367-11-00-00	Contrib/donations-Pvt Source	12,146	379	446	300
003-369-91-00-00	Miscellaneous Revenue	5,388	4,331	6,311	5,500
003-397-00-00-00	Operating Transfer In	29,343	48,000	48,000	209,910
	Total Facility Revenue	**131,403**	**139,393**	**148,598**	**298,330**
	TOTAL FACILITIES FUND	**185,235**	**197,844**	**240,313**	**347,736**

003-397-00-00-00 Transfer in from Hotel Motel 54,910 Public Restrooms
Transfer in from Hotel Motel 40,353 for Elevator
Transfer in from REET 2 114,647 for Elevator

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

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

Town of La Conner 2020 Budget
Fund 003 - Facility Fund Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Salaries & Benefits	$ 48,409	$ 48,230	$ 42,954	$ 41,251	$ 56,319	$ 56,574	$ 57,073	$ 43,576	$ 46,082	$ 69,643
Supplies/Services	$ 7,491	$ 7,157	$ 9,669	$ 13,162	$ 14,725	$ 13,586	$ 9,968	$ 9,561	$ 14,350	$ 12,534
Fac Utility Costs	$ 20,708	$ 20,063	$ 16,063	$ 12,462	$ 12,157	$ 11,226	$ 9,844	$ 8,138	$ 8,780	$ 10,900
Fac Maint/Repair	$ 11,625	$ 30,878	$ 17,516	$ 25,707	$ 19,311	$ 16,708	$ 25,650	$ 8,642	$ 13,287	$ 10,500
Public Restrooms	$ 1,818	$ 7,034	$ 1,268	$ 7,975	$ 8,961	$ 10,180	$ 21,059	$ 36,211	$ 32,884	$ 49,500
Capital	$ 6,875	$ 748	$ 545	$ 651	$ 38,239	$ -	$ 3,190	$ -	$ 75,526	$ 75,526
	$ 96,926	$ 114,109	$ 88,015	$ 101,209	$ 149,711	$ 108,274	$ 126,784	$ 106,128	$ 190,907	$ 228,603

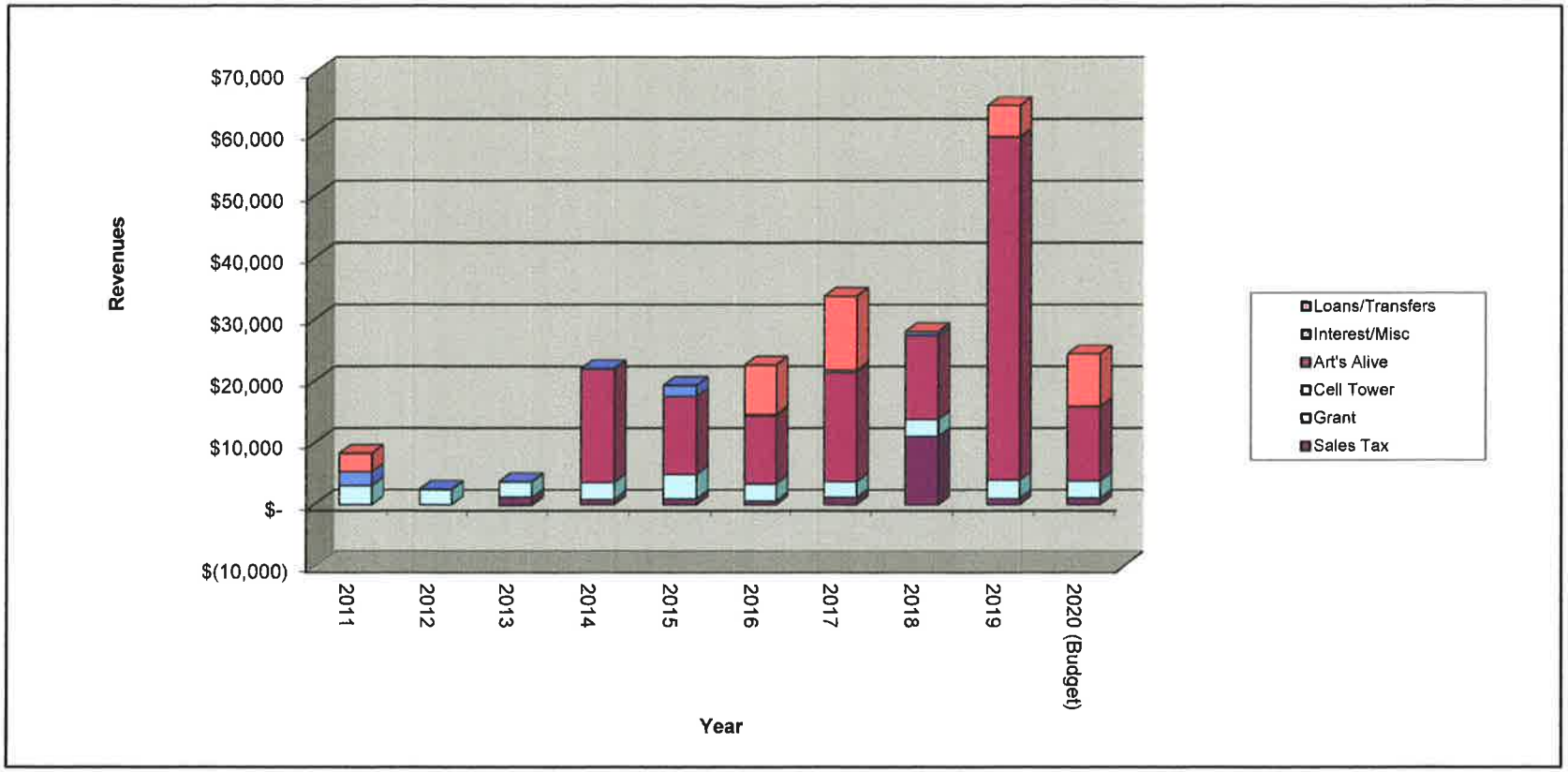
TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

FACILITIES

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
003-575-50-10-01	Facilities Salaries & Wages	34,636	28,042	29,055	39,009
003-575-50-10-02	Overtime/Other Earnings	892	19	284	1,000
003-575-50-21-00	Benefits	21,545	15,514	16,743	29,634
	Total Wages & Benefits	**57,073**	**43,576**	**46,082**	**69,643**
Services/Supplies					
003-575-50-31-00	Office & Operating Supplies	-	-	-	-
003-575-50-31-05	Public Restroom Supplies	499	6,257	5,833	8,000
003-575-50-41-00	Professional Services	2,562	1,708	2,015	4,000
003-575-50-41-01	Audit Fees	578		2,367	
003-575-50-42-01	Communications-MH/MC	2,145	2,271	2,322	2,600
003-575-50-45-73	Facilities Rental Cancellation	1,170	2,670	1,313	2,000
003-575-50-46-00	Insurance	2,800	2,663	2,768	2,934
003-575-50-47-01	Public Utility Services-MH/MC	5,261	5,617	6,012	8,000
003-575-50-47-02	Public Utility Services-GC	2,703	2,521	2,768	2,900
003-575-50-47-05	Public Utility Svcs-Restrooms	1,879	6,631	7,014	7,000
003-575-50-48-00	Software Maintenance	214	249	500	1,000
003-575-50-48-01	Building Repair & Maint-MH/MC	24,926	8,492	9,236	7,500
003-575-50-48-02	Building Repair & Maint-GC	725	150	1,282	3,000
003-575-50-48-05	Public Restrooms - Repair/ Maint.	21,059	23,323	25,870	34,500
	Total Services & Supplies	**66,521**	**62,552**	**69,300**	**83,434**
	Total Facility Expenditures	**123,594**	**106,128**	**115,382**	**153,077**
Capital Expenditures					
003-594-75-64-01	Machinery/Equip-Maple Hall	3,189		75,526	75,526
003-594-75-64-03	Financial Software	-	-	-	-
	Total Capital Expenditures	**3,189**	**-**	**75,526**	**75,526**
TOTAL FACILITIES FUND		**126,784**	**106,128**	**190,907**	**228,603**

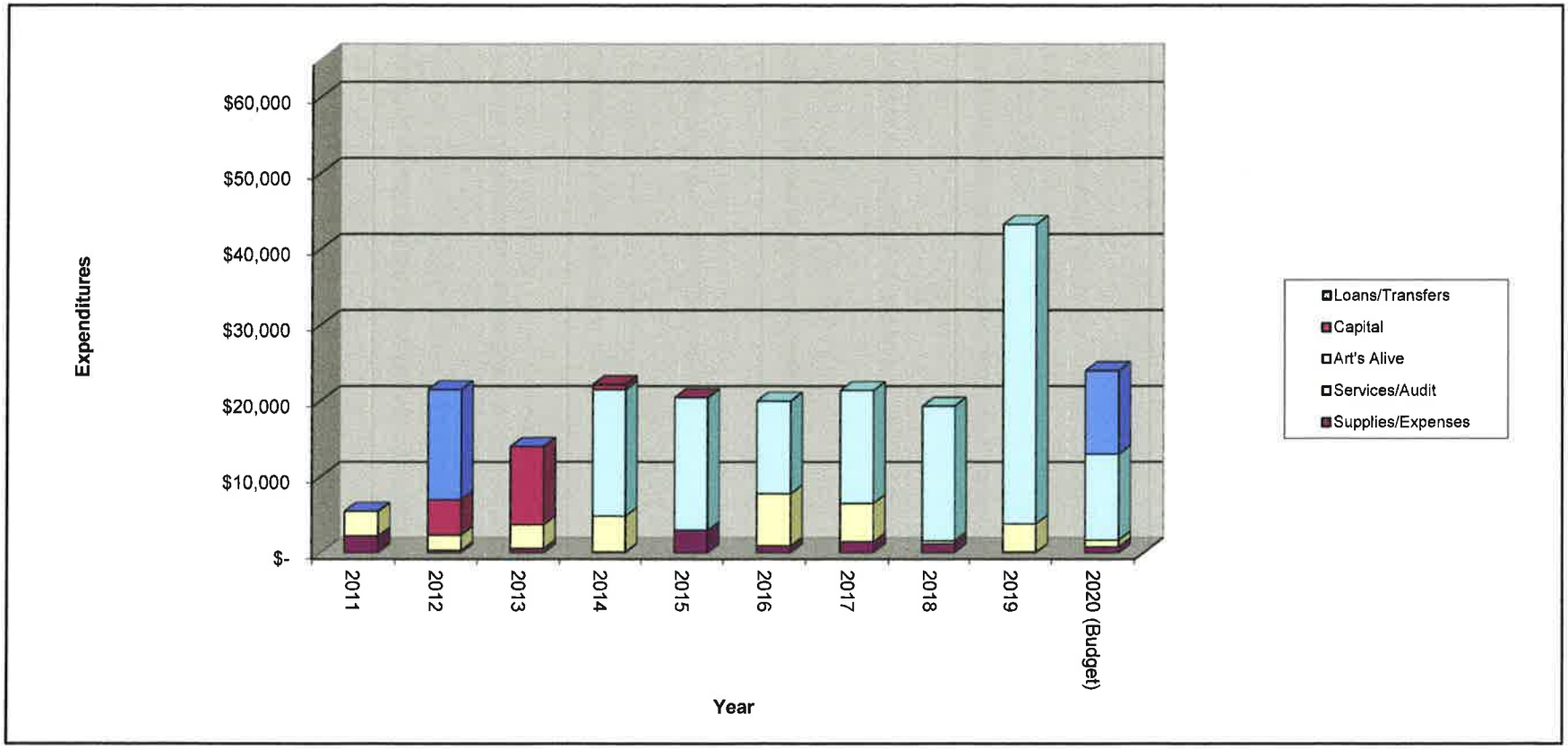
003-575-50-48-05	30K Restroom Cleaning,4,500 Restroom Repairs/Misc.
003-594-75-64-01	Maple Hall Elevator Upgrade

Town of La Conner 2020 Budget
Fund 004 - Public Art Fund Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Sales Tax	$ -	$ -	$ 1,133	$ 789	$ 895	$ 572	$ 1,122	$ 11,045	$ 941	$ 1,000
Grant	$ -	$ -	$ -							
Cell Tower	$ 3,096	$ 2,419	$ 2,517	$ 2,799	$ 3,980	$ 2,802	$ 2,577	$ 2,760	$ 3,000	$ 2,800
Art's Alive	$ -	$ -	$ -	$ 18,379	$ 12,618	$ 11,006	$ 17,699	$ 13,625	$ 55,425	$ 12,000
Interest/Misc	$ 2,205	$ 57	$ 62	$ 23	$ 1,809	$ 235	$ 336	$ 590	$ 166	$ 100
Loans/Transfers	$ 2,980		$ (128)			$ 8,000	$ 12,000	$ -	$ 5,000	$ 8,500
	$ 8,282	$ 2,476	$ 3,583	$ 21,990	$ 19,302	$ 22,614	$ 33,733	$ 28,020	$ 64,532	$ 24,400

Town of La Conner 2020 Budget
Fund 004 - Public Art Fund Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Supplies/Expenses	$ 2,231	$ 332	$ 597	$ 137	$ 2,971	$ 920	$ 1,464	$ 1,201	$ 104	$ 800
Services/Audit	$ 3,205	$ 2,017	$ 3,117	$ 4,705		$ 6,847	$ 5,059	$ 360	$ 3,729	$ 900
Art's Alive	$ -	$ -	$ -	$ 16,662	$ 17,478	$ 12,221	$ 14,862	$ 17,752	$ 39,401	$ 11,300
Capital	$ 45	$ 4,657	$ 10,302	$ 651	$ 9					
Loans/Transfers	$ -	$ 14,500	$ -							$ 11,000
	$ 5,481	$ 21,507	$ 14,016	$ 22,154	$ 20,458	$ 19,988	$ 21,386	$ 19,313	$ 43,234	$ 24,000

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

PUBLIC ART

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
004-308-80-00-00	Beginning Fund Balance	3,530	15,878	24,585	45,884
004-308-80-01-00	Art Acquisition	-	-	-	-
	Public Art's BFB sub-total	**3,530**	**15,878**	**24,585**	**45,884**
004-313-11-00-00	Sales & Use Tax	1,122	1,045	941	1,000
004-361-11-00-00	Investment Interest	66	92	113	75
004-361-11-02-00	Reinvested Interest	20	29	53	25
004-362-50-00-01	Cell Tower Rent 5%	2,577	2,760	3,000	2,800
004-367-11-00-00	Contrib/Donations-Pvt Source		470		
004-367-11-01-00	Art's Alive Revenue	17,049	13,625	55,425	12,000
004-367-11-02-00	La Conner Art Walk	650			
004-369-91-00-00	Miscellaneous Revenue				
004-369-91-00-01	Hotel Motel Contributions	250			
004-397-55-00-00	Operating Transfer in	12,000	10,000	5,000	8,500
004-397-55-00-00	Transfer in to Public Art Fund	-	-		
	Total Public Art Revenue	**33,733**	**28,020**	**64,532**	**24,400**
TOTAL PUBLIC ART FUND		**37,263**	**43,898**	**89,117**	**70,284**

004-397-55-00-00 Transfer In from Hotel Motel for La Conner Live Coordinator 3500 & 5K Event Costs

2020 LINE ITEM BUDGET - EXPENDITURES

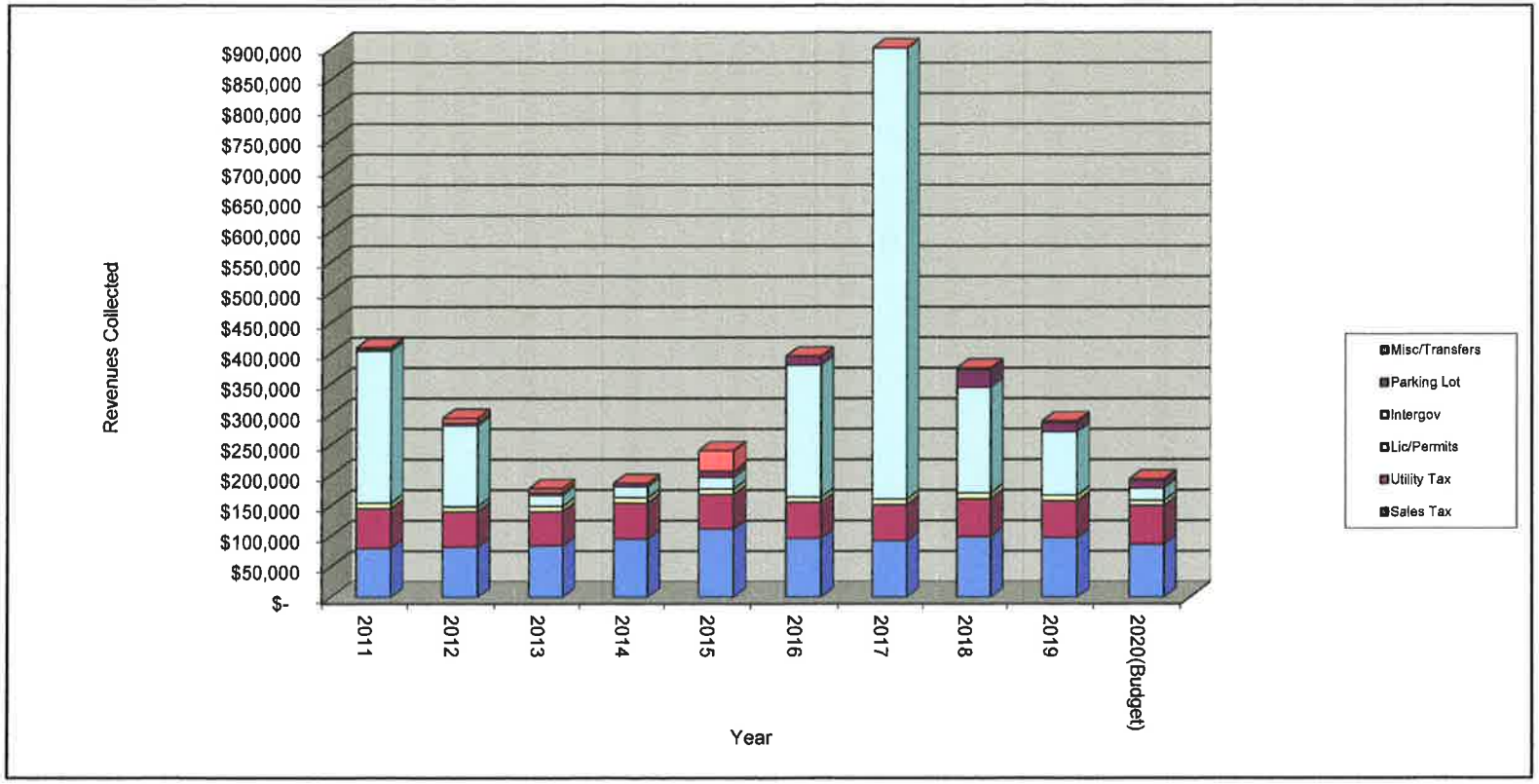
PUBLIC ART

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
004-575-50-10-00	Art Coordinator Salaries	4053.5			
004-575-50-21-00	Art Coordinator Benefits	387.46			
004-573-30-50-00	Excise Taxes	1,184	1,103	4,319	1,300
004-575-50-31-00	Office & Operating Supplies	-	84	92	500
004-575-50-31-01	Art's Alive Expenses	14,212	17,752	35,082	10,000
004-575-50-31-02	La Conner Art Walk	650			
004-575-50-31-03	Sculpture Show	-			
004-575-50-41-00	Professional Services-			3,000	
004-575-50-41-01	Audit Fees	257		369	
004-575-50-42-02	Postage	281	14	12	300
004-575-50-46-00	Insurance	361	360	360	400
004-575-50-49-03	Printing	-			500
	Total Public Art Exp.	**21,386**	**19,313**	**43,234**	**13,000**
Capital Expenditures					
004-594-76-64-00	Purchase of Public Art	-	-		
004-594-76-64-03	Financial Software	-	-	-	-
004-597-00-00-00	Transfer Out				11,000
	Total Capital Expenditures	-	-	-	-
TOTAL PUBLIC ART FUND		**21,386**	**19,313**	**43,234**	**24,000**

Fund Objective:
The purchase of art for public enjoyment

004-397-55-00-00 Sources: Water, Sewer, Compost and Drainage
004-597-00-00-00 Transfer out to 001-WtrFront Restor.

Town of La Conner 2020 Budget
Fund 005 Street Fund Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020(Budget)
Sales Tax	$ 80,296	$ 82,656	$ 84,551	$ 95,711	$ 111,602	$ 96,258	$ 92,357	$ 99,630	$ 97,625	$ 86,860
Utility Tax	$ 65,230	$ 57,839	$ 55,743	$ 58,487	$ 56,868	$ 58,827	$ 59,284	$ 61,521	$ 60,055	$ 63,000
Lic/Permits	$ 8,580	$ 7,885	$ 8,557	$ 8,843	$ 8,858	$ 8,857	$ 8,931	$ 9,739	$ 9,516	$ 8,750
Intergov	$249,034	$ 132,995	$ 18,502	$ 18,359	$ 19,345	$ 216,568	$ 927,488	$ 173,541	$ 103,947	$ 20,297
Parking Lot	$ 3,169	$ 4,253	$ 4,098	$ 4,645	$ 9,530	$ 13,624	$ 14,841	$ 28,312	$ 14,363	$ 13,000
Misc/Transfers	$ 2,361	$ 7,299	$ 6,573	$ 488	$ 33,706	$ 504	$ 57,266	$ 2,512	$ 2,944	$ 1,175
	$408,669	$ 292,927	$ 178,024	$ 186,533	$ 239,909	$ 394,638	$1,160,166	$ 375,255	$ 288,448	$ 193,082

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

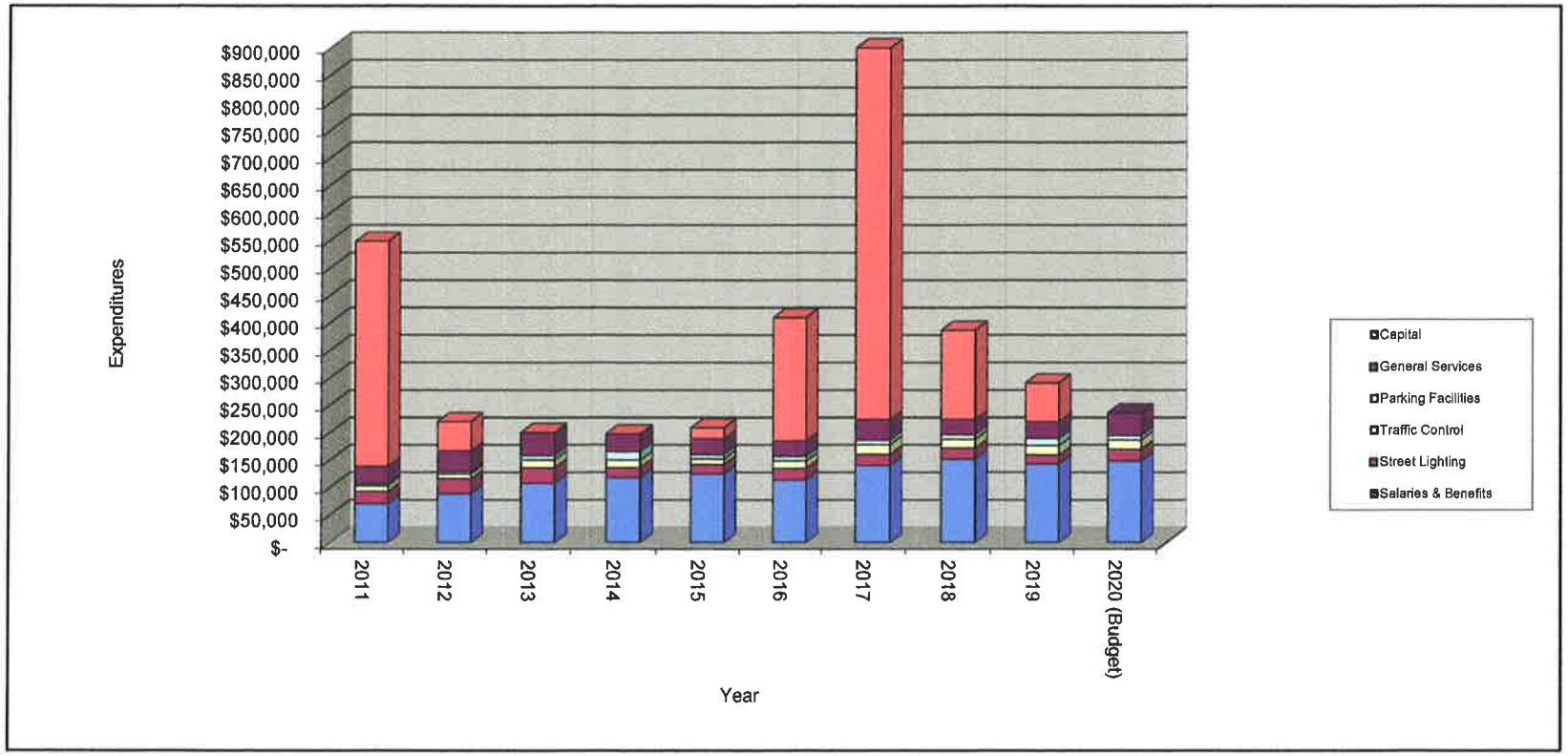
STREETS

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
005-308-80-00-00	Beginning Fund Balance	102,360	94,209	82,775	80,658
005-308-80-01-00	Parking Improvements (in-lieu fees)	7,200	7,560	7,560	7,560
005-308-80-03-00	Streetends	7,500	7,875	7,875	7,875
005-308-80-04-00	Street Asphalt	11,200	11,760	11,760	11,760
005-308-80-07-00	Street Equipment				
	Street's BFB sub-total	**128,260**	**121,404**	**109,970**	**107,853**
Taxes					
005-313-11-00-00	Sales & Use Tax	92,357	99,630	97,625	86,860
005-316-41-00-00	Utility Tax-Electric 50%-001	35,920	36,252	35,904	37,000
005-316-43-00-00	Utility Tax-Nat Gas 50%-001	13,480	15,749	13,991	16,000
005-316-47-00-00	Utility Tax-Phone 50%-001	9,884	9,520	10,160	10,000
	Total Taxes	**151,640**	**161,151**	**157,679**	**149,860**
Business Licenses/Permits					
005-321-60-00-00	Golf Cart Registration	-	-	-	-
005-321-99-00-00	Business Licenses 25%	7,931	8,079	8,051	7,500
005-322-14-00-00	Street Excavation-Paved	300	600	200	300
005-322-14-01-00	Street Excavation-Unpaved	-	360	315	100
005-322-40-00-00	Right-of-Way Permit	700	700	950	850
	Total Licenses and Permits	**8,931**	**9,739**	**9,516**	**8,750**
State Grants					
005-334-03-81-01	State St. Sidewalk - TIB Grant	-	33,323	82,453	
005-334-03-81-03	N. 3rd St. Sidewalk - TIB Grant	839,143	118,665		-
005-334-03-81-04	PSE TIB Street Light Grant	63,183			-
	Total State Grants	**902,326**	**151,989**	**82,453**	**-**
State Entitlements, Impact					
005-336-00-71-00	Multimodal Transportation	951	1,302	1,301	1,297
005-336-00-87-00	Motor Vehicle Fuel Tax	19,600	20,251	19,818	19,000
005-341-80-00-00	DE Engineering Fees			375	
005-344-10-00-00	N. 3rd Street Shared Costs	4,612			-
	Total State Entitle Impact Pmts	**25,163**	**21,552**	**21,494**	**20,297**
Miscellaneous Revenues					
005-361-11-00-00	Investment Interest	758	1,058	1,304	600
005-361-11-02-00	Reinvested Interest	232	333	612	75
005-362-30-00-00	Parking Lot Fees - 50% - 210	14,841	28,312	14,363	13,000
005-369-91-00-00	Miscellaneous Revenue	-	1,121	1,029	500
005-397-00-00-00	Operating Transfers In	56,276			
	Total Miscellaneous Revenue	**72,107**	**30,824**	**17,307**	**14,175**
	Total Street Revenue	**1,160,166**	**375,255**	**288,448**	**193,082**
TOTAL STREET FUND		**1,288,426**	**496,659**	**398,418**	**300,935**

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

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

Town of La Conner 2020 Budget
Fund 005 Street Fund Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Salaries & Benefits	$ 70,884	$ 89,211	$ 108,682	$ 118,533	$ 124,763	$ 113,766	$ 140,860	$ 152,185	$ 142,915	$ 148,224
Street Lighting	$ 21,978	$ 27,017	$ 27,790	$ 18,098	$ 17,577	$ 21,465	$ 19,859	$ 19,792	$ 16,418	$ 22,000
Traffic Control	$ 10,461	$ 9,167	$ 14,222	$ 13,519	$ 9,875	$ 13,052	$ 17,755	$ 15,897	$ 17,219	$ 16,800
Parking Facilities	$ 4,219	$ 3,512	$ 8,331	$ 15,644	$ 8,316	$ 8,374	$ 8,558	$ 8,736	$ 13,412	$ 7,900
General Services	$ 30,875	$ 38,046	$ 40,738	$ 31,442	$ 28,817	$ 28,072	$ 37,348	$ 27,586	$ 29,826	$ 41,148
Capital	$ 409,882	$ 53,325	$ 1,025	$ 651	$ 19,473	$ 224,674	$ 942,651	$ 162,493	$ 70,775	
	$ 548,298	$ 220,279	$ 200,788	$ 197,887	$ 208,821	$ 409,401	$ 1,167,030	$ 386,689	$ 290,565	$ 236,072

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

STREETS

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
005-542-30-10-01	Street Salaries & Wages	87,119	90,855	92,127	86,512
005-542-30-10-02	Overtime/Other Earnings	1,961	4,526	5,708	4,000
005-542-30-21-00	Benefits	51,781	56,804	45,079	57,712
	Total Wages & Benefits	**140,861**	**152,185**	**142,915**	**148,224**
Roadway Maintenance					
005-542-30-41-00	Professional Services	-	337		-
005-542-30-41-01	Audit Fees	1,574		1,850	
005-542-30-48-00	Repair & Maintenance	-	-	-	-
	Total Roadway Maintenance	**1,574**	**337**	**1,850**	**-**
Street Lighting					
005-542-63-47-00	Public Utility Services	19,859	19,792	16,418	22,000
	Total Street Lighting	**19,859**	**19,792**	**16,418**	**22,000**
Traffic Control Devices					
005-542-64-35-00	Small Tools & Equipment	8,171	4,014	6,145	5,000
005-542-64-48-03	System Repair & Maintenance	7,637	8,830	8,337	8,000
005-542-64-48-04	Signage Repair & Maintenance	1,947	3,053	2,737	3,800
	Total Traffic Control Devices	**17,755**	**15,897**	**17,219**	**16,800**
Road and Street General					
005-542-65-31-00	Office & Operating Supplies	14	50		500
005-542-65-48-00	Repair & Maintenance	5,518	8,288	12,193	7,000
005-542-65-48-01	Software Maintenance	311	398		400
005-542-65-49-03	Rentals/Leases	1,141	1,151	1,220	
005-543-10-41-00	Professional Services	4,546	2,825	1,366	7,000
005-543-10-42-02	Postage	3			
005-543-10-46-00	Insurance	5,986	5,519	5,800	6,148
005-543-10-48-00	Repair & Maintenance	17,389	8,993	9,198	15,000
005-543-10-48-02	Vehicle Repair & Maintenance	5,835	5,222	3,886	5,000
005-543-50-48-04	Refuse Disposal	3,590	3,541	7,727	8,000
	Total Road/Street General	**44,331**	**35,986**	**41,389**	**49,048**
Capital Expenditures					
005-000-594-42-64-01	Financial Software			-	-
	Total Capital Expenditures	**-**	**-**	**-**	**-**
Traffic And Pedestrian					
005-595-61-63-00	Other Improvements/Sidewalks	879,468			-
005-595-62-63-00	Capitol Projects		-	-	
005-595-65-61-01	State Street Sidewalk TIB		76,536	70,775	-
005-595-65-61-03	N. 3rd Steet Sidewalk TIB		85,956		-
005-595-65-61-04	PSE Street Light Project/Grant	63,183			-
	Total Traffic & Pedestrian	**942,651**	**162,493**	**70,775**	**-**
TOTAL STREET FUND		**1,167,031**	**386,690**	**290,565**	**236,072**

Town of La Conner
2020 Budget

Fund 123 – Hotel/Motel

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

2020 Objectives and/or Special Projects:

For the year 2020, Hotel/Motel revenue is anticipated to total $191,623. Of this amount, the following required uses exist:

40,353 Operating Transfer Out to Fund 003 for the new Maple Hall elevator
54,910 Operating Transfer Out to Fund 003 for Public Restrooms
8,000 Operating Transfer Out to Fund 004 for Art's Alive Event

The distribution for 2020 is as follows:

Department Expenditure Budget 2015-2020

Expenditure Category	2015	2016	2017	2018	2019	2020
Chamber of Commerce	$44,000	$45,473	$49,000	$74,000	$60,000	$70,000
Tulip Festival	2,354	2,354	2,500	3,000	2,500	2,500
Skagit Co Historical Museum	854	1,000	1,000	1,721	1,550	1,750
La Conner Arts Commission	0	200	250	0	0	0
La Conner Quilt Museum	854	1,000	1,000	0	0	0
Facilities Marketing	0	0	0	0	0	0
Museum of Northwest Art	854	1,000	1,000	1,000	3,000	4,000
Skagit Artist's Together	0	250	250	300	500	500
Visitor's Guide	3,354	0	0	20,000	0	0
Skagit Symphony	0	250	0	0	0	0
Lincoln Theater	0	250	250	500	350	500
La Conner Live	0	500	0	2,500	4,500	8,500
Skagit Community Band	0	0	250	0	500	0
Professional Services	610	225	200	200	250	250
Advertising	0	0	0	0	0	0
Audit Fees	210	210	300	0	0	0
Public Restroom Supplies	10,000	10,000	14,000	0	0	0
Operating Transfer Out	53,000	53,000	53,000	58,000	93,353	103,263
Total Budget	$116,090	$115,712	$123,000	$161,221	$166,503	$191,263
Actual Expenditures	$111,987	$115,622	$122,559	$141,162	$125,443	

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

HOTEL MOTEL

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
123-308-80-00-00	**Beginning Fund Balance**	**52,446**	**80,725**	**91,674**	**116,606**
123-313-31-00-00	Hotel Motel Lodging	75,208	75,315	74,532	63,000
123-313-32-00-00	Hotel Motel Stadium	75,208	76,204	75,029	63,000
	Total Hotel Motel	**150,416**	**151,520**	**149,561**	**126,000**
Interest & Other Earnings					
123-361-11-00-00	Investment Interest	322	450	555	350
123-361-11-02-00	Reinvested Interest	99	141	260	120
123-369-91-00-00	Miscellaneous Revenue	-			
Total Revenue	**Total Interest & Other Earnings**	**421**	**591**	**815**	**470**
		150,837	**152,111**	**150,376**	**126,470**
TOTAL HOTEL MOTEL FUND		**203,283**	**232,835**	**242,050**	**243,076**

2020 LINE ITEM BUDGET - EXPENDITURES
HOTEL MOTEL

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
123-514-23-41-01	Audit Fees	254	-	287	
123-571-10-41-01	Professional Services	-	175		250
123-573-90-30-01	Chamber of Commerce	49,000	74,000	59,397	70,000
123-573-90-30-02	Tulip Festival	2,500	3,000	2,500	2,500
123-573-90-30-03	Historical Museum	1,000	1,687	1,409	1,750
123-573-90-30-04	Museum of NW Art	1,000	1,000	3,000	4,000
123-573-90-30-05	La Conner Quilt Museum	1,000			-
123-573-90-30-06	Skagit Artist's Together	250	300	500	500
123-573-90-30-07	LC Arts Commission	250			
123-573-90-30-09	Lincoln Theatre	250	500	350	500
123-573-90-30-10	La Conner Live	-	2,500	4,500	8,500
123-573-90-30-12	Skagit Community Band	250		500	
123-576-80-31-01	Public Restroom Supplies	13,805			-
	Total Hotel Motel Exp.	**69,559**	**83,162**	**72,443**	**88,000**
Debt Service					
123-597-00-00-00	Operating Transfer Out	53,000	58,000	53,000	103,263
	Total Debt Service	**53,000**	**58,000**	**53,000**	**103,263**
TOTAL HOTEL MOTEL FUND		**122,559**	**141,162**	**125,443**	**191,263**

123-597-00-00-00

Transfer 54,910 to 003-Public Restrooms
Transfer 40,353 to 003- Elevator
Transfer 8,000 to 004 Art's Alive

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

1997 LTGO BOND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
206-308-80-00-00	**Beginning Fund Balance**	**53,600**		-	-
206-313-11-00-00	Sales and Use Taxes	15,196		-	-
206-361-11-00-00	Investment Interest	21		-	-
206-361-11-02-00	Reinvested Interest	1		-	-
206-397-00-00-00	Operating Transfers In	38,500		-	-
	Total 1997 LTGO Bond	**53,718**	-	-	-
Total 1997 LTGO BOND FUND		**107,318**	-	-	-

2003 LTGO BOND FUND - Parking Lot/Facility

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
	Beginning Fund Balance	**44,638**			-
210-313-11-00-00	Sales and Use Tax	14,848			-
210-361-11-00-00	Investment Interest	24			-
210-361-11-02-00	Reinvested Interest	1			-
210-362-30-00-00	Parking Lots Fees - 50% - 005	13,997			-
210-397-00-00-00	Operating Transfers In	14,500			-
	Total 2003 LTGO Bond	**43,371**	-	-	-
TOTAL 2003 LTGO BOND FUND		**88,009**	-	-	-

2020 LINE ITEM BUDGET - EXPENDITURES

1997 LTGO BOND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
206-591-14-72-00	Principal Payment	53,600			-
206-592-14-83-00	Interest Payment	965			-
206-597-00-00-00	Operating Transfer Out	29,343			-
TOTAL 1997 LTGO BOND		**83,908**			-

2003 LTGO BOND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
210-591-63-73-00	Principal Payment	30,600			-
210-592-18-80-00	Interest Payment	1,132			-
210-597-00-00-00	Operating Transfer Out	56,276			-
TOTAL 2003 LTGO BOND		**88,008**			-

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

2014 LTGO FIRE TRUCK BOND FUND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
	Beginning Fund Balance	**18,309**	**28,713**	**41,623**	**54,624**
212-311-10-00-00	Special Purpose Sales Tax/Fire	47,244	49,085	48,299	43,334
212-313-15-00-00	Investment Interest	552	771	950	350
212-361-11-00-00	Reinvested Interest	167	239	442	150
212-361-11-02-00	Operating Transfer In	-			
	Total 2014 Fr. Trk. Revenues	**47,963**	**50,095**	**49,691**	**43,834**
TOTAL 2014 FIRE TRUCK FUND		**66,273**	**78,808**	**91,314**	**98,458**

2017 LTGO FIRE HALL BOND FUND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
	Beginning Fund Balance	**-**	**21,639**	**21,354**	**20,465**
214-313-11-00-00	Sales and Use Tax	5,893	38,767	37,987	35,000
214-361-11-00-00	Investement Interest	23	96	119	100
214-361-11-02-00	Reinvestement Interest	19	30	56	25
214-391-10-00-00	Loan Proceeds	563,750		75	
214-397-00-00-00	Operating Transfer In	50,000			
	Total Fire Hall Revenues	**619,685**	**38,894**	**38,236**	**35,125**
TOTAL 2017 FIRE HALL FUND		**619,685**	**60,533**	**59,590**	**55,590**

FLOOD CONTROL

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
	Beginning Fund Balance	**117,901**	**91,825**	**87,097**	**132,855**
303-361-11-00-00	Investment Interest	239	333	411	250
303-361-11-02-00	Reinvested Interest	73	105	193	75
303-369-91-00-00	Miscellaneous Revenue	-			
303-397-00-00-00	Operating Transfers In	-		50,000	50,000
	Total Flood Control Revenues	**312**	**438**	**50,603**	**50,325**
TOTAL FLOOD CONTROL FUND		**118,213**	**92,263**	**137,701**	**183,180**

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

1997 LTGO BOND

2014 LTGO BOND - FIRE TRUCK

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
212-591-22-70-00	Principal Payment	30,000	30,000	30,000	30,000
212-592-22-80-00	Interest Payment	7,260	6,885	6,390	5,805
212-592-22-81-00	Other Debt and Svc Charges	300	300	300	550
TOTAL 2014 LTGO BOND		**37,560**	**37,185**	**36,690**	**36,355**

2017 FIRE HALL BOND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
214-591-22-70-00	Principal Payment	0	22,042	22,212	22,623
214-592-22-80-00	Interest Payment	0	17,083	16,913	16,502
214-592-22-81-00	Other Debt/Service Chgs.	0	54		550
214-594-22-60-00	Capital Expenditure	568,047		-	-
214-597-00-00-00	Transfer Out	30,000		-	-
Total 2018 FIRE HALL BOND		**598,047**	**39,179**	**39,125**	**39,675**

FLOOD CONTROL

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
303-514-23-41-01	Audit Fees	936	-	369	
303-531-30-41-00	Prof Services - Flood Control	25,452	5,166	4,477	15,000
303-597-00-00-00	Transfer Out	-	-		-
TOTAL FLOOD CONTROL		**26,388**	**5,166**	**4,846**	**15,000**

Town of La Conner
2020 Budget

Real Estate Excise Tax

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

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

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

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

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

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

Spending the Second Quarter Percent -- REET 2

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

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

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

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

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

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

REET 1

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
	Beginning Fund Balance	**71,501**	**97,852**	**118,020**	**145,921**
304-318-34-00-00	REET 1 Taxes	26,394	19,624	27,520	18,000
304-361-11-00-00	Investment Interest	296	414	510	300
304-361-11-02-00	Reinvested Interest	91	130	239	50
304-369-91-00-00	Miscellaneous Revenue				
	Total REET 1 Revenue	**26,781**	**20,168**	**28,270**	**18,350**
TOTAL REET 1 FUND		**98,283**	**118,020**	**146,290**	**164,271**

REET 2

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
	Beginning Fund Balance	**83,329**	**109,699**	**129,895**	**157,834**
305-318-35-00-00	REET 2 Taxes	26,394	19,624	27,520	18,000
305-361-11-00-00	Investment Interest	312	435	536	300
305-361-11-02-00	Reinvested Interest	95	137	252	50
305-369-91-00-00	Miscellaneous Revenue				
	Total REET 2 Revenue	**26,801**	**20,196**	**28,308**	**18,350**
TOTAL REET 2 FUND		**110,131**	**129,895**	**158,203**	**176,184**

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

REET 1

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
304-514-23-41-01	Audit Fees	431		369	
304-597-00-00-00	Operating Transfer Out	-	-	-	100,000
Total REET 1 FUND		**431**	**-**	**369**	**100,000**

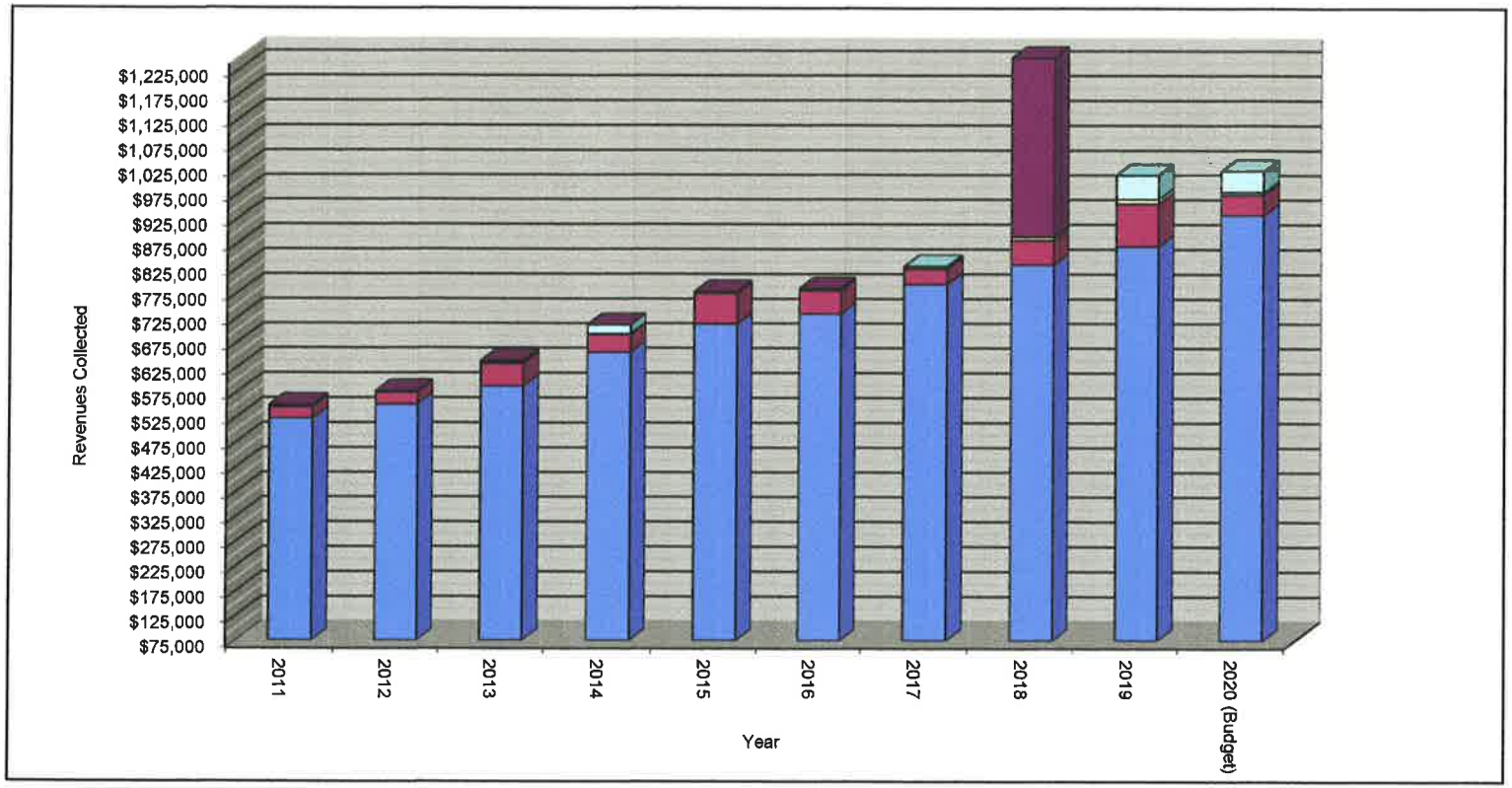
REET 1 60K Transfer to fund 403-Caledonia Pump Station

REET 2

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
305-514-23-41-01	Audit Fees	432		369	
305-597-00-00-00	Operating Transfer Out	-		-	114,647
Total REET 2 FUND		**432**		**369**	**114,647**

REET 2 114,647 to 003 for Maple Hall Elevator

Town of La Conner 2020 Budget
Fund 401 - Water Fund Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Water Sales	$ 521,786	$ 550,552	$ 587,086	$ 655,793	$ 712,853	$ 733,290	$ 793,071	$ 832,359	$ 869,546	$ 932,589
Extra Svcs	$ 23,036	$ 24,030	$ 45,218	$ 35,224	$ 61,440	$ 46,805	$ 30,291	$ 49,481	$ 86,133	$ 41,000
Interest	$ 1,537	$ 1,272	$ 2,226	$ 2,014	$ 2,333	$ 1,873	$ 4,754	$ 6,680	$ 9,201	$ 5,350
Misc-LC Shar	$ 2,779	$ 50	$ 4,151	$ 17,749	$ 1,188	$ 1,898	$ 974	$ 1,261	$ 48,472	$ 42,800
Transfer/Loan	$ -	$ 813	$ -	$ -	$ -	$ -		$ 1,000,000		
	549,138	576,716	638,681	710,781	777,815	783,866	829,091	1,889,780	1,013,353	1,021,739

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

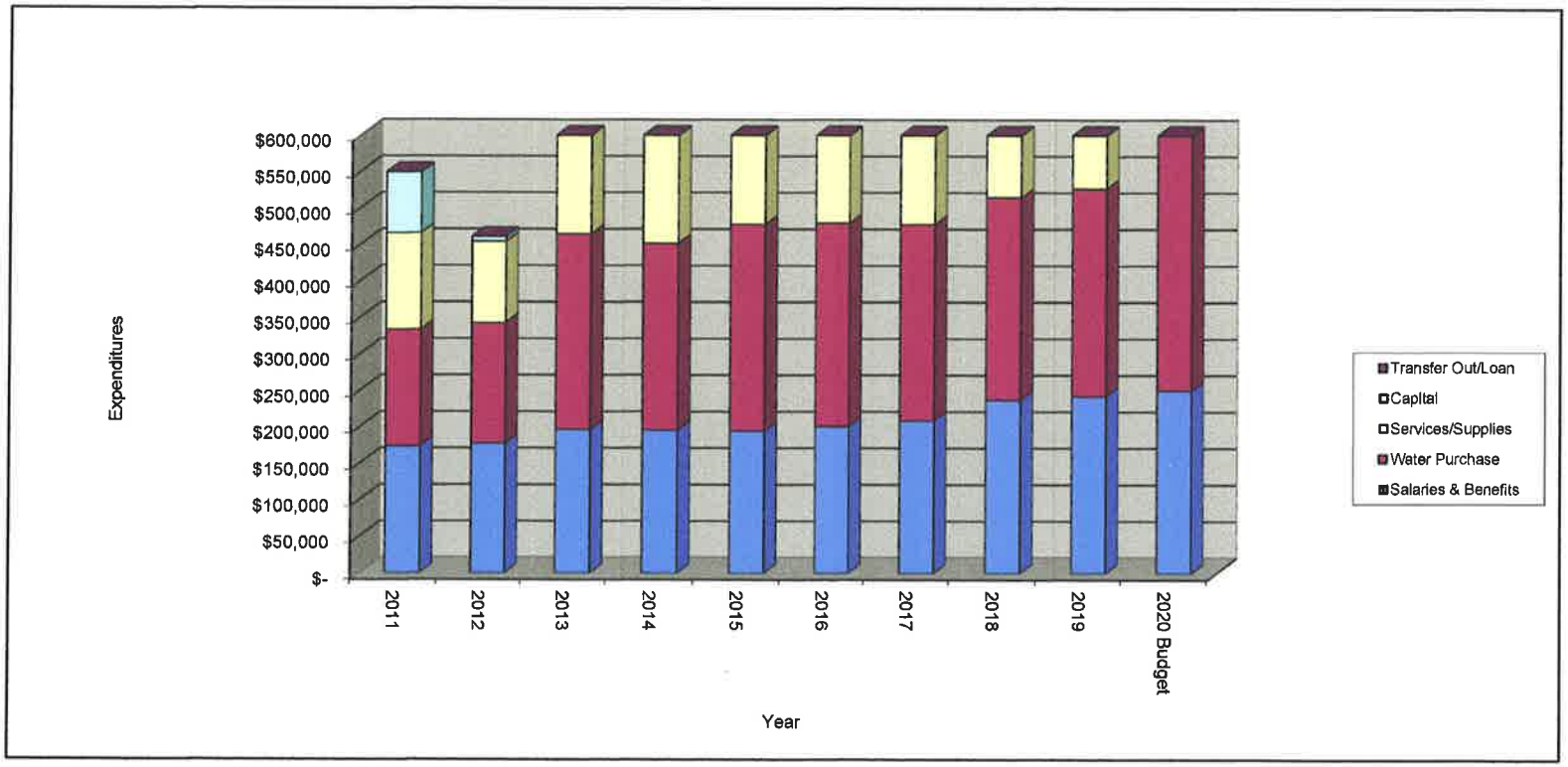
WATER

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
401-308-00-00-00	**Beginning Fund Balance**	**481,835**	**429,671**	**639,147**	**420,537**
401-308-80-01-00	Water RCE Fees Collected	54,377	64,477	64,477	70,537
401-308-80-02-00	Water - Capital	40,076	40,076	40,076	40,076
401-308-80-03-00	Water - Capital Connections	25,161	28,161	28,161	28,161
	Water BFB sub-total	**601,449**	**562,385**	**771,861**	**559,311**
Charges for Goods &					
401-343-40-01-00	Water Sales	793,071	832,359	869,546	932,589
401-343-40-01-01	Water Meter	3,540	19,774	34,641	15,000
401-343-40-01-02	LC Whty Wtr Main Shared Costs			47,025	42,800
401-343-40-02-00	Extra Services	24,731	21,627	45,432	25,000
401-343-40-02-03	Water Meter RCE's	2,020	8,080	6,060	1,000
401-343-40-03-00	Utility Billing Penalties	798	620	636	600
401-343-80-00-00	DE Agreements			375	
	Total Charges for Goods/Svcs.	**824,160**	**882,460**	**1,003,715**	**1,016,989**
Miscellaneous Revenue					
401-361-11-00-00	Investment Interest	3,640	5,082	6,263	4,000
401-361-11-02-00	Reinvested Interest	1,114	1,598	2,938	300
401-369-91-00-00	Miscellaneous Revenue	176	641	437	450
401-391-10-00-00	2018 Water Main-Phase 1	-	1,000,000		
	Total Miscellaneous Revenue	**4,930**	**1,007,320**	**9,638**	**4,750**
	Total Water Revenue	**829,091**	**1,889,780**	**1,013,353**	**1,021,739**
TOTAL WATER FUND		**1,430,540**	**2,452,165**	**1,785,213**	**1,581,050**

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

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

Town of La Conner 2020 Budget
Fund 401 - Water Fund Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 Budget
Salaries & Benefits	$ 173,992	$ 177,411	$ 197,030	$ 196,044	$ 194,759	$ 201,390	$ 209,065	$ 237,693	$ 242,734	$ 250,171
Water Purchase	$ 159,725	$ 165,201	$ 268,161	$ 256,072	$ 283,267	$ 278,353	$ 268,914	$ 277,406	$ 284,408	$ 354,750
Services/Supplies	$ 132,457	$ 111,716	$ 139,648	$ 150,281	$ 163,357	$ 155,753	$ 167,157	$ 199,363	$ 167,234	$ 215,353
Capital	$ 83,170	$ 6,795	$ 177,955	$ 18,026	$ 31,418	$ 300,135	$ 223,019	$ 948,023	$ 459,068	$ 75,000
Transfer Out/Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,820	$ 72,459	$ 71,516
	$ 549,344	$ 461,123	$ 782,794	$ 620,422	$ 672,801	$ 935,630	$ 868,155	$ 1,680,304	$ 1,225,902	$ 966,790

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

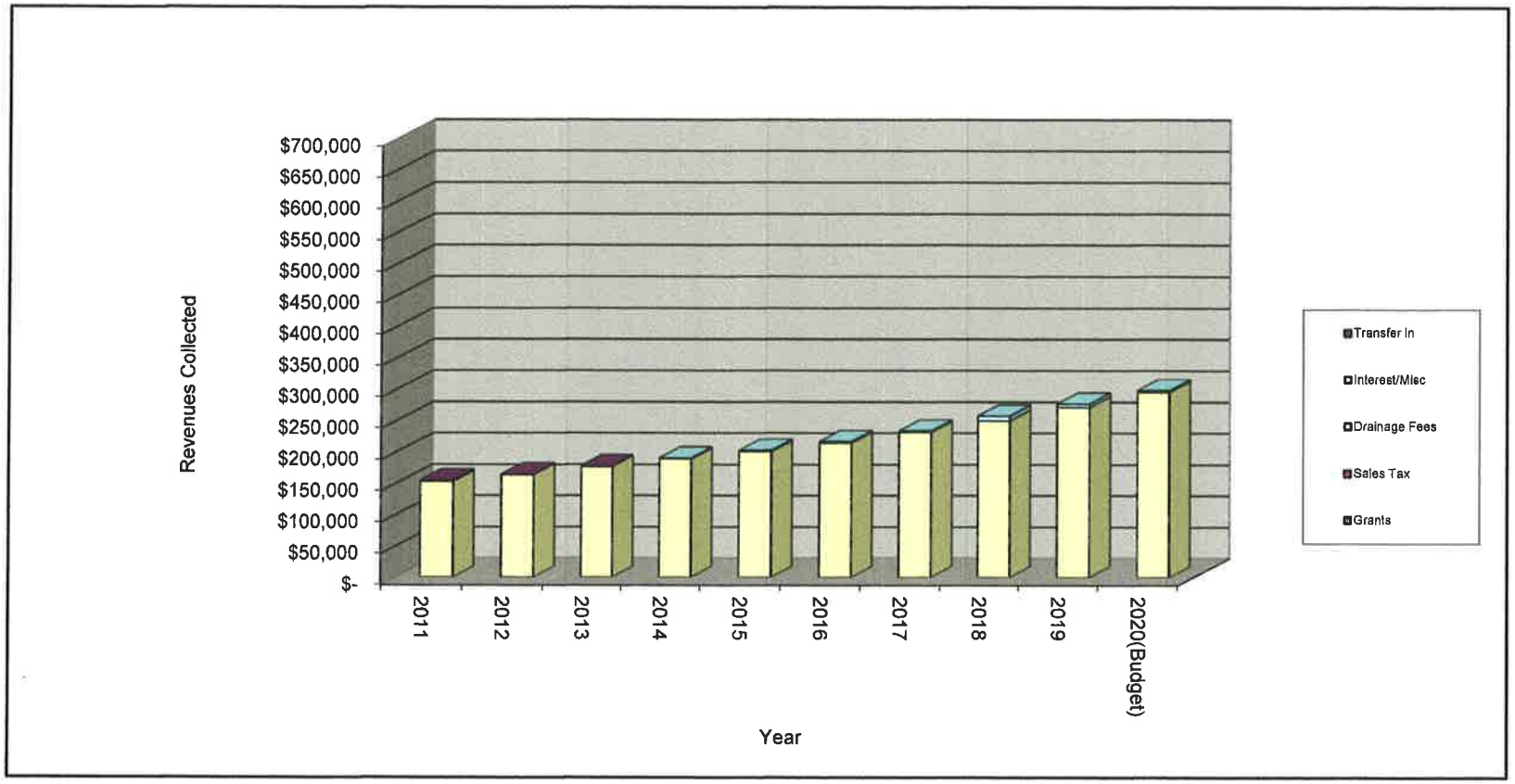
WATER

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
401-534-80-10-01	Water Salaries & Wages	128,102	148,122	156,587	155,733
401-534-80-10-02	Overtime/Other Earnings	4,372	6,740	3,919	5,000
401-534-80-21-00	Benefits	76,590	82,830	82,228	89,438
	Total Wages	**209,065**	**237,693**	**242,734**	**250,171**
Operations & Supplies					
401-534-80-31-00	Office & Operating Supplies	1,459	3,312	1,189	2,500
401-534-80-32-00	Fuel	9,151	10,949	9,323	11,000
401-534-80-33-00	Purchase of Wholesale Water	268,914	277,406	284,408	354,750
401-534-80-35-00	Small Tools & Equipment	21,176	5,761	7,802	8,000
401-534-80-41-00	Professional Services	6,149	8,246	7,726	9,000
401-534-80-41-01	Audit Fees	8,200		3,256	
401-534-80-41-02	DE Engineer Fees	0	3,855	11,548	
401-534-80-42-00	Communications	6,272	6,304	7,871	8,500
401-534-80-42-02	Postage	1,896	1,398	1,576	1,600
401-534-80-44-00	Advertising	11	45	211	250
401-534-80-46-00	Insurance	12,755	12,850	13,433	14,239
401-534-80-47-00	Public Utility Services	5,118	5,189	5,093	5,800
401-534-80-48-00	Repair & Maintenance	16,515	27,402	40,602	60,000
401-534-80-48-01	Software Maintence	2,488	2,228	2,500	2,664
401-534-80-48-02	Vehicle Repair & Maintenance	3,208	1,394	3,635	5,800
401-534-80-48-03	System Repair & Maintenance	25,361	67,773	5,611	35,000
401-534-80-49-00	Dues & Subscriptions	8,145	2,948	3,018	8,500
401-534-80-49-02	Training & Meetings	929	1,600	1,533	4,000
401-534-80-50-00	Excise Taxes	38,324	38,109	41,306	38,500
401-534-90-30-00	Computer Hardware/Software	0			
401-534-90-00-00	Miscellaneous Other	0			0
	Total Operations & Supplies	**436,070**	**476,769**	**451,641**	**570,103**
Debt/Interest					
401-591-34-70-00	Water Main Phs. 1 Principal	0	9,000	38,000	38,000
401-592-34-80-00	Water Main Phs. 1 Interest	0	8,820	34,460	33,516
	Total Debt/Interest		**17,820**	**72,460**	**71,516**
Capital Expenditures					
401-594-15-00-00	Expenditure/Capital Loss or	0	0	0	0
401-594-34-64-02	Capital Projects	223,019	95,926	1,706	75,000
401-594-34-64-04	2018 Water Main-Phase 1		852,097	457,362	
401-594-34-64-03	Financial Software		0	0	0
	Total Capital Expenditures	**223,019**	**948,023**	**459,068**	**75,000**
401-597-55-00-00	Transfer to Public Art Fund	0	0	0	0
Total WATER FUND		**868,155**	**1,680,304**	**1,225,902**	**966,790**

401-000-534-80-48-00 50K Water System Plan/25K Master Meter Connection

Town of La Conner 2020 Budget

Fund 403 - Storm Drainage Fund Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020(Budget)
Grants	$ -	$ -	$ -							
Sales Tax	$ -	$ -	$ -							
Drainage Fees	$ 152,988	$ 163,989	$ 176,968	$ 189,078	$ 200,955	$ 214,672	$ 231,813	$ 250,336	$ 271,802	$ 296,227
Interest/Misc	$ 2,393	$ 699	$ 1,027	$ 1,577	$ 1,954	$ 2,332	$ 2,167	$ 7,777	$ 5,811	$ 2,725
DOE Grant										
Transfer in	$ -	$ -	$ -							
	$ 155,382	$ 164,688	$ 177,995	$ 190,654	$ 202,909	$ 217,004	$ 233,980	$ 258,113	$ 277,613	$ 298,952

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

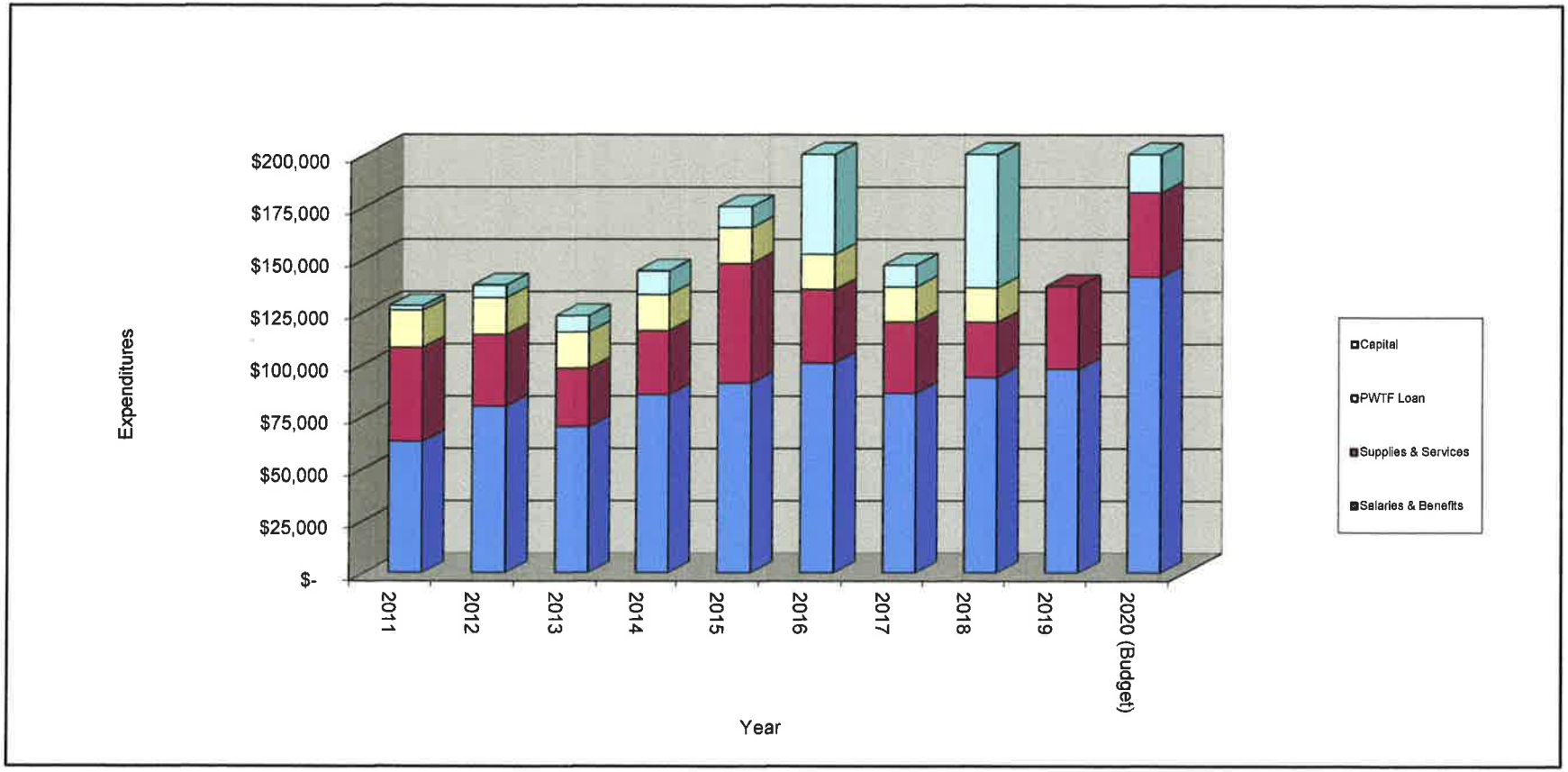
STORM DRAIN

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
403-308-00-00-00	**Beginning Fund Balance**	**351,749**	**438,567**	**477,005**	**616,795**
403-308-80-01-00	Storm System Development Fee	3,200	3,200	3,200	4,003
403-308-80-02-00	Slope Stabilization	29,500	29,500	29,500	29,500
	Storm Drain BFB sub-total	**384,449**	**471,267**	**509,705**	**650,298**
Charges for Goods & Services					
403-343-80-00-00	DE Engineering Fees			$375.00	
403-343-83-00-00	Storm Drainage Fees	231,813	250,336	271,802	296,227
403-343-83-10-00	Drainage Plan	130	260	195	200
403-343-83-11-00	Storm System Development	-	-	803	525
	Total Charges for Goods &	**231,943**	**250,596**	**$273,174.90**	**296,952**
Investment Interest					
403-361-11-00-00	Investment Interest	1,560	2,178	2,684	1,500
403-361-11-02-00	Reinvested Interest	477	685	1,259	500
403-369-10-00-00	Proceeds from Sale of Surplus	-	4,655		
403-369-91-00-00	Miscellaneous Revenue	-	-	495	-
403-397-00-00-00	Operating Transfer In				-
	Total Miscellaneous Revenue	**2,037**	**7,517**	**4,438**	**2,000**
Total Revenue	**Total Storm Drain Revenue**	**233,980**	**258,113**	**277,613**	**298,952**
TOTAL DRAINAGE FUND		**618,429**	**729,380**	**787,318**	**949,250**

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

Performance Goals:
Upgrade and maintain the current system.
Capital improvement plan (CIP) to establish future drainage needs of the Town.

Town of La Conner 2020 Budget
Fund 403 - Storm Drainage Fund Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Salaries & Benefits	$ 62,762	$ 79,710	$ 69,834	$ 85,174	$ 90,752	$ 100,361	$ 86,006	$ 93,514	$ 97,490	$ 141,469
Supplies & Services	$ 44,994	$ 34,231	$ 27,915	$ 30,675	$ 57,232	$ 35,056	$ 34,058	$ 26,289	$ 39,530	$ 40,256
PWTF Loan	$ 17,718	$ 17,554	$ 17,390	$ 17,226	$ 17,007	$ 16,898	$ 16,734	$ 16,570		
Capital	$ 2,142	$ 6,040	$ 7,702	$ 11,207	$ 9,968	$ 70,781	$ 10,363	$ 83,301		$ 545,000
Operating Transfer Out	$ -	$ -	$ 40,000	$ -	$ -	$ -				
	$ 127,617	$ 137,536	$ 162,842	$ 144,282	$ 174,960	$ 223,095	$ 147,161	$ 219,674	$ 137,020	$ 726,725

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

STORM DRAIN

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
403-538-38-10-01	Drainage Salaries & Wages	54,486	60,249	61,711	85,874
403-538-38-10-02	Overtime/Other Earnings	386	180	2,988	2,000
403-538-38-21-00	Benefits	31,135	33,085	32,791	53,595
	Total Wages & Benefits	**86,006**	**93,514**	**97,490**	**141,469**
Operations & Supplies					
403-538-38-31-00	Office & Operating Supplies	308	320	237	500
403-538-38-35-00	Small Tools & Equipment	9,453	3,433	4,812	5,000
403-538-38-41-00	Professional Services	1,687	965	15,216	4,000
403-538-38-41-01	Audit Fees	3,983		1,479	
403-538-38-42-00	Communications	-			
403-538-38-42-02	Postage	1,857	1,372	1,576	1,500
403-538-38-46-00	Insurance	3,300	2,988	3,168	3,358
403-538-38-47-00	Public Utility Service	2,176	2,112	2,066	2,850
403-538-38-48-00	Repair & Maintenance	251	3,753	1,995	6,500
403-538-38-48-01	Software Maintenance	1,691	2,073	1,508	1,582
403-538-38-48-03	System Repair & Maint.	5,597	5,671	3,418	8,500
403-538-38-49-02	Training & Meetings	-			2,250
403-538-38-50-00	Excise Taxes	3,482	3,601	4,054	4,216
	Total Operations & Supplies	**33,785**	**26,289**	**39,530**	**40,256**
	Total Storm Drain Expenditures	**119,792**	**119,803**	**137,020**	**181,725**
Debt Service					
403-591-31-70-00	PWTF Loan - Principal	16,406	16,406		-
403-592-38-80-00	PWTF Loan Interest	328	164		-
	Total Debt & Interest	**16,734**	**16,570**	**-**	**-**
Capital Expenditures					
403-594-38-64-02	Capital Projects	2,549	81,810		
403-594-38-64-04	Financial Software	-	-		-
403-594-38-64-05	Caledonia Pump Station	8,087	1,492		545,000
	Total Capital Expenditures	**10,636**	**83,302**	**-**	**545,000**
403-597-00-00-00	Operating Transfer Out	-	-	-	-
403-597-55-00-00	Transfer to Public Art	-	-	-	
Total Transfers					-
TOTAL DRAINAGE		**147,162**	**219,675**	**137,020**	**726,725**

403-594-38-64-05 Caledonia Pump Station

TOWN OF LA CONNER
Sewer Department

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

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

UTILITIES COMMITTEE

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

WASTEWATER ADVISORY BOARD

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

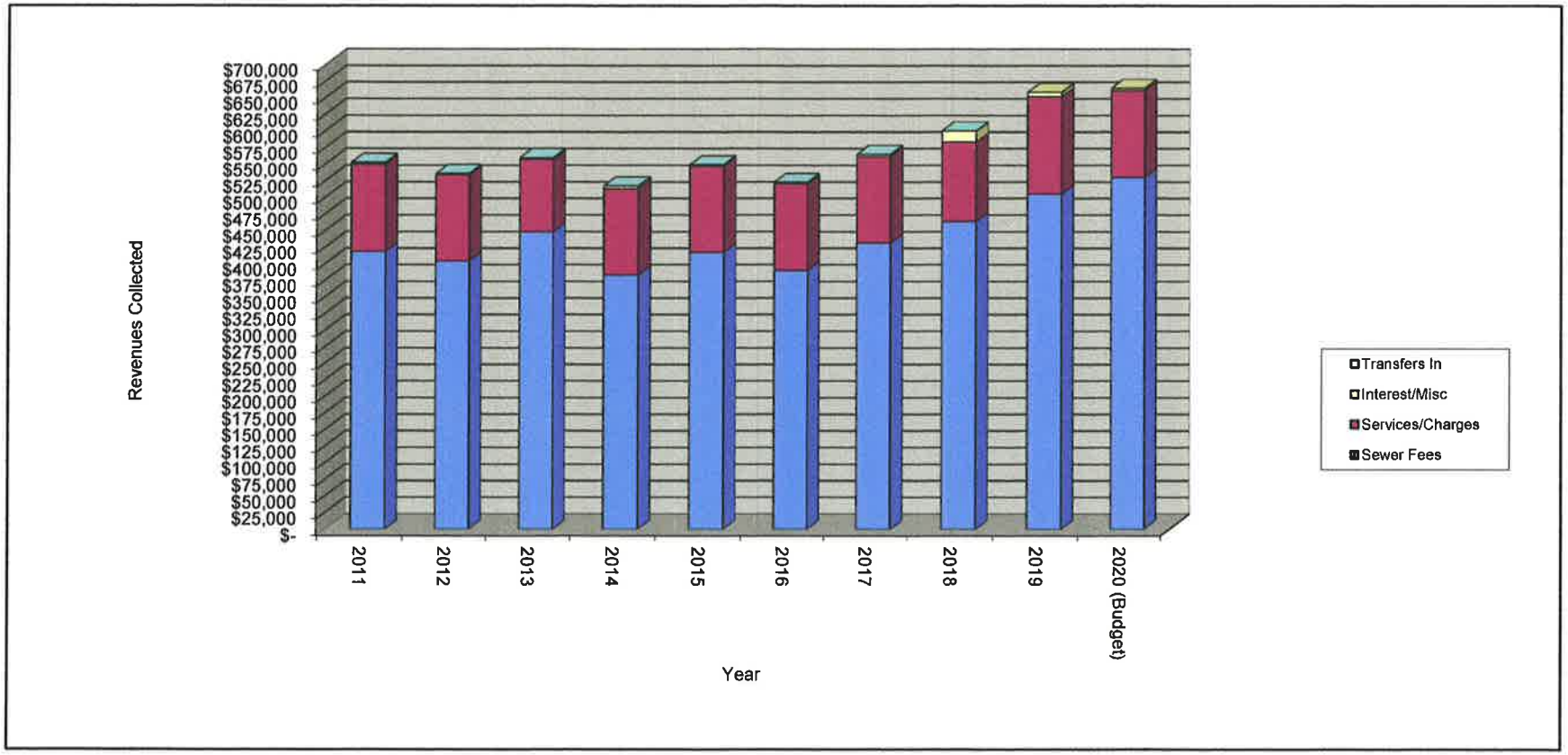
The Board may make proposals concerning the general supervision and management of the Town System, but not for making proposals on the day to day operation of the Treatment Plant. The Board shall make a formal proposal for an annual operating budget for the operation of the Treatment Plant.

TOWN OF LA CONNER
Compost Fund

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

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

Town of La Conner 2020 Budget
Fund 409 - Sewer Fund Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Sewer Fees	$ 418,417	$ 403,748	$ 448,168	$ 382,825	$ 416,915	$ 390,059	$ 431,539	$ 463,843	$ 504,966	$ 530,020
Services/Charges	$ 131,225	$ 130,075	$ 108,658	$ 130,175	$ 130,425	$ 130,275	$ 130,075	$ 119,167	$ 146,322	$ 130,250
Interest/Misc	$ 2,350	$ 686	$ 2,458	$ 3,925	$ 1,409	$ 1,899	$ 2,871	$ 16,756	$ 6,638	$ 3,600
Transfers In	$ -	$ 813	$ -	$ -	$ -	$ -	$ -	$ -		
	$ 551,992	$ 535,322	$ 559,284	$ 516,925	$ 548,749	$ 522,233	$ 564,484	$ 599,766	$ 657,926	$ 663,870

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES
SEWER - FUND 409

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
409-308-00-00-00	**Beginning Fund Balance**	**35,246**	**16,981**	**17,142**	**17,142**
409-308-80-01-00	Sewer RCE Fees Collected	103,758	82,494	93,373	93,373
409-308-80-02-00	Sewer Plant	137,840	296,577	362,932	362,932
409-308-80-03-00	Sewer Pipe	31,737	32,463	32,772	32,772
409-308-80-04-00	Sewer Plant - Tribe	54,693	102,814	134,092	134,092
409-308-80-05-00	Sewer Pipe - Tribe	1,226	1,254	1,266	1,266
	Sewer BFB sub-total	**364,500**	**532,584**	**641,577**	**641,577**
Charges for Goods/Svcs.					
409-343-50-00-00	Side Sewer Permit	75	500	250	200
409-343-50-01-00	Sewer Service Charges	322,399	351,313	375,964	422,020
409-343-50-01-01	Tribe Sewer Charges	109,139	112,530	129,003	108,000
409-343-50-02-00	Compost Treatment Charges	130,000	119,167	140,833	130,000
409-343-50-04-00	Side Sewer RCE'S		12,160	4,864	
409-343-50-03-00	Tribal Fair Share Adj.		13		
409-343-50-05-00	Side Sewer - Capping	-	50		50
409-345-80-00-01	DE Engineering Fees	-	-	375	
	Total Charges for	**561,614**	**595,732**	**651,289**	**660,270**
Miscellaneous Revenue					
409-361-11-00-00	Investment Interest	2,198	3,069	3,782	2,800
409-361-11-02-00	Reinvested Interest	672	965	1,774	300
409-369-91-00-00	Miscellaneous Revenue	-		1,081	500
	Total Miscellaneous Revenue	**2,871**	**4,033**	**6,638**	**3,600**
	Total Sewer Revenue	**564,485**	**599,766**	**657,926**	**663,870**
TOTAL SEWER FUND		**928,985**	**1,132,349**	**1,299,503**	**1,305,447**

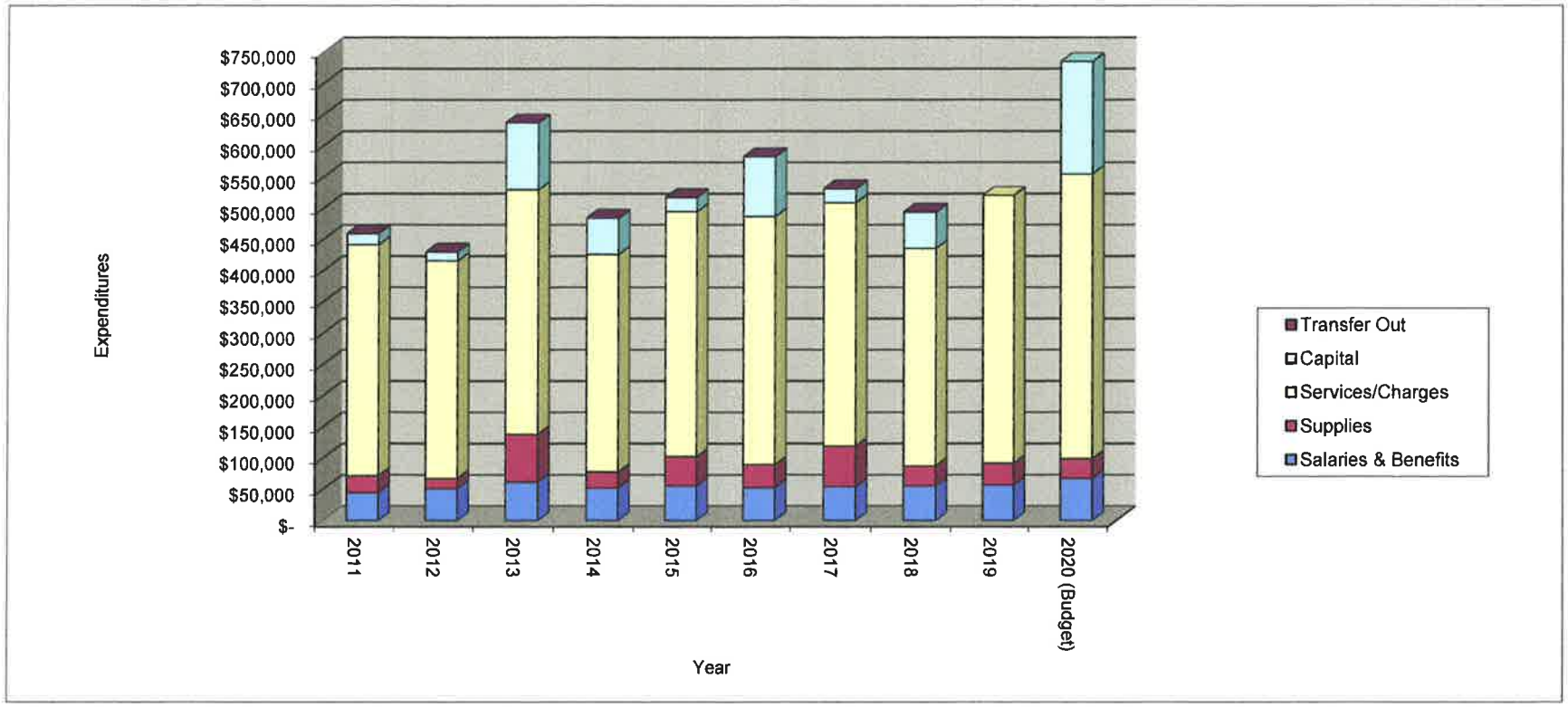
409-343-50-02-00 Charge to Compost Fund for Treatment

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

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

Town of La Conner 2020 Budget

Fund 409 - Sewer Fund Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Salaries & Benefits	$ 44,747	$ 51,174	$ 61,934	$ 51,818	$ 55,440	$ 52,785	$ 54,307	$ 55,545	$ 56,867	$ 67,778
Supplies	$ 27,000	$ 16,456	$ 76,349	$ 25,692	$ 46,750	$ 36,699	$ 64,730	$ 32,025	$ 34,695	$ 31,004
Services/Charges	$ 369,617	$ 347,784	$ 390,919	$ 348,060	$ 392,034	$ 397,162	$ 389,566	$ 347,898	$ 428,679	$ 455,723
Capital	$ 17,967	$ 14,380	$ 107,321	$ 58,296	$ 22,894	$ 95,635	$ 22,453	$ 58,335		$ 180,000
Transfer Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
	$ 459,330	$ 429,794	$ 636,523	$ 483,867	$ 517,118	$ 582,281	$ 531,056	$ 493,803	$ 520,242	$ 734,505

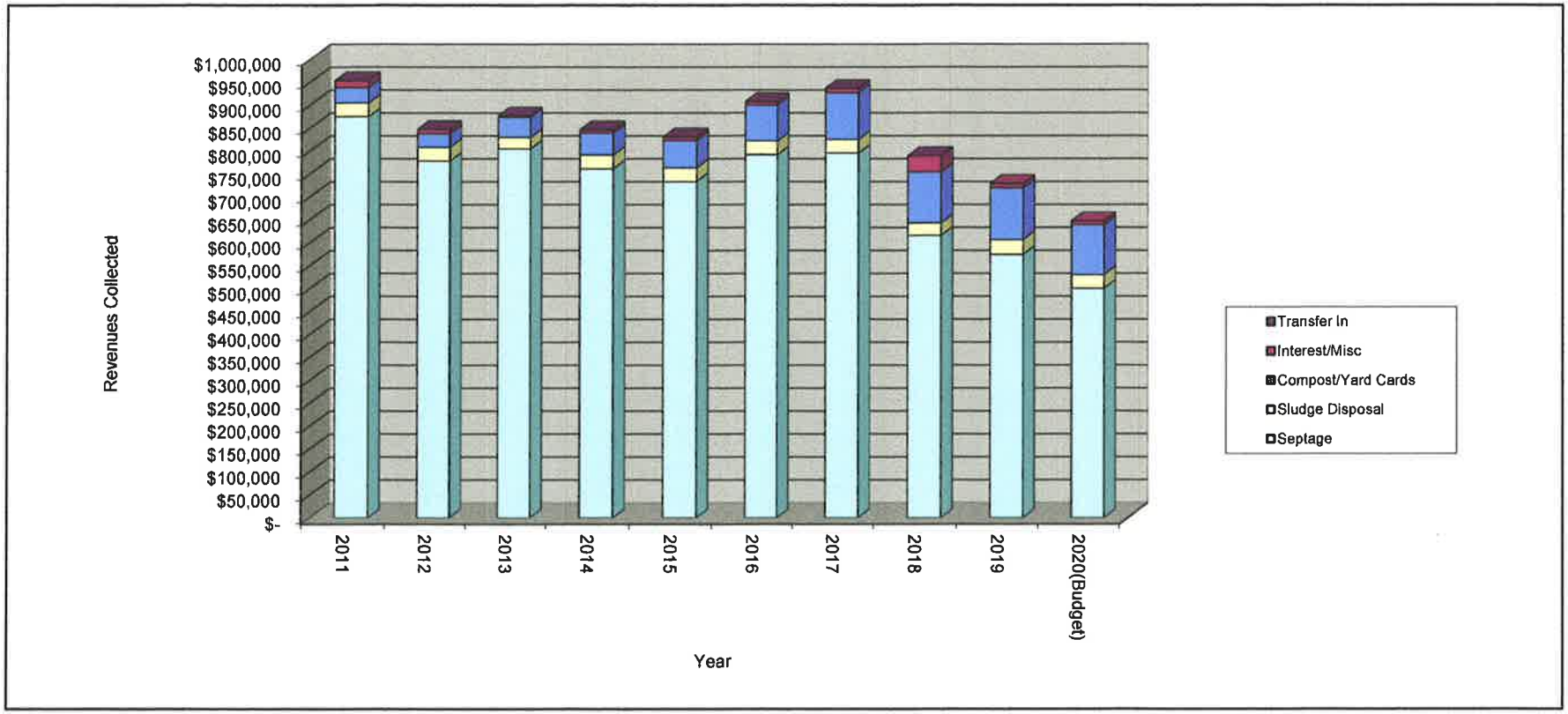
TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
409-535-80-10-01	Sewer Salaries & Wages	35,166	36,097	36,792	41,484
409-535-80-21-00	Benefits	19,141	19,448	20,075	26,294
	Total Wages & Benefits	**54,307**	**55,545**	**56,867**	**67,778**
Operations & Supplies					
409-535-80-31-00	Office & Operating Supplies	2,978	5,582	2,114	5,504
409-535-80-31-02	Lab Supplies	7,701	17,831	22,353	20,000
409-535-80-31-05	U.V.	8,888	6,432	5,989	5,000
409-535-80-32-00	Fuel	-	807		500
409-535-80-41-00	Professional Services	263	1,837		2,000
409-535-80-41-01	Legal Services	-			2,500
409-535-80-41-03	Plant Operator	171,293	176,038	182,618	187,206
409-535-80-41-04	Engineering	6,712	1,548	2,458	5,000
409-535-80-41-06	Audit Fees	5,266		4,216	
409-535-80-42-00	Communications	2,831	2,944	3,014	3,100
409-535-80-42-02	Postage	1,857	1,373	1,576	1,500
409-535-80-44-00	Advertising	11		163	500
409-535-80-45-00	Operating Rentals & Leases	375			500
409-535-80-46-00	Insurance	13,044	13,089	13,210	14,003
409-535-80-47-00	Public Utility Services	61,496	63,066	63,586	66,000
409-535-80-47-01	Swinomish Tribe Fair Share Adj.	33,069		18,097	15,000
409-535-80-47-02	Sludge Disposal	30,000	30,000	30,000	30,000
409-535-80-48-00	Software Maintenance	1,749	2,298	2,500	2,664
409-535-80-48-01	Plant Repair & Maintenance	69,722	40,108	66,564	60,000
409-535-80-48-03	Pipe Repair & Maintenance	27,179	4,508	22,933	50,000
409-535-80-48-05	Materials/Testing	698	3,610	11,866	5,000
409-535-80-49-00	Dues & Subscriptions	465	250		500
409-535-80-50-00	Excise Taxes	8,699	8,601	10,118	9,750
409-535-80-51-00	Intergovernmental Permits	-			500
	Total Operations & Supplies	**454,296**	**379,923**	**463,375**	**486,727**
	Total Sewer Expenditures	**508,603**	**435,468**	**520,242**	**554,505**
Capital Expenditures					
409-594-35-62-00	Building Improvements	-	-	-	-
409-594-35-62-01	Sewer Plant Improvements	-	-	-	100,000
409-594-35-62-02	Collection Rehab/Pipe	22,453	58,335		50,000
409-594-35-64-00	Machinery/Equip-Sewer	-	-	-	30,000
409-594-35-64-01	Financial Software	-	-	-	-
409-594-35-64-02	Biosolids Machinery/Equip	-	-	-	
	Total Capital Expenditures	**22,453**	**58,335**	**-**	**180,000**
409-597-55-00-00	Transfer to Public Art Fund	-	-	-	-
Total SEWER FUND		**531,057**	**493,803**	**520,242**	**734,505**

409-594-35-62-01	Reuse Water System
409-594-35-62-02	I&I
409-594-35-64-00	Claifer #1

Town of La Conner 2020 Budget
Fund 412 - Compost Fund Revenue Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020(Budget)
Septage Receivables	$ 874,447	$ 778,165	$ 804,262	$ 761,305	$ 733,100	$ 791,403	$ 794,836	$ 615,355	$ 573,973	$ 500,000
Sludge Disposal	$ 30,000	$ 30,000	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 27,500	$ 32,500	$ 30,000
Compost/Yard Cards	$ 33,688	$ 29,195	$ 44,466	$ 47,576	$ 59,495	$ 78,611	$ 102,090	$ 110,999	$ 112,913	$ 108,500
Tax/Interest/Misc	$ 15,195	$ 9,037	$ 1,918	$ 7,028	$ 7,593	$ 6,945	$ 9,322	$ 34,806	$ 9,130	$ 8,495
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
	$ 953,330	$ 846,396	$ 875,646	$ 845,909	$ 830,188	$ 906,959	$ 936,248	$ 788,660	$ 728,516	$ 646,995

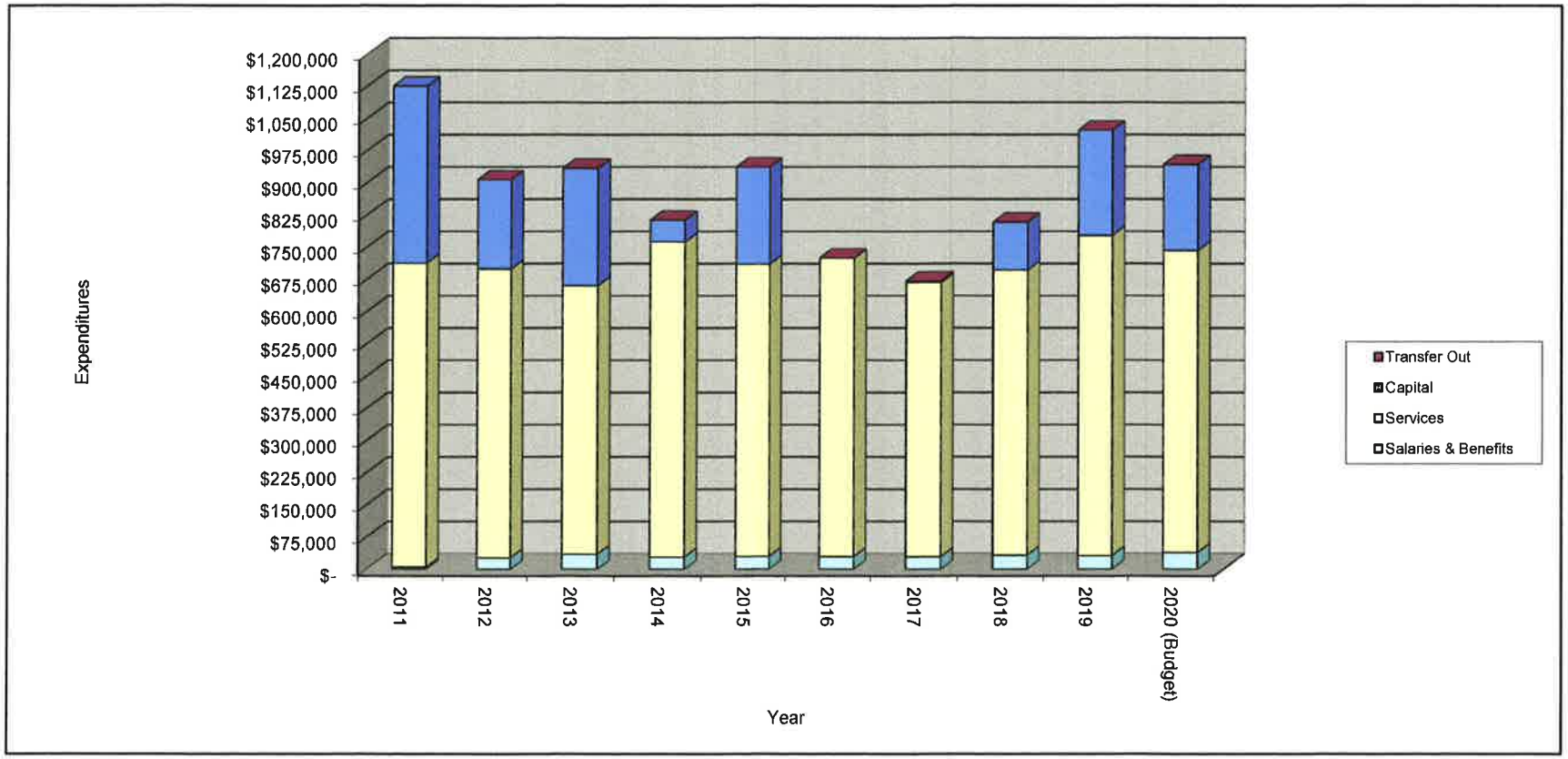
TOWN OF LA CONNER
2020 LINE ITEM BUDGET - REVENUES

COMPOST - FUND 412

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
412-308-000-000-00	**Beginning Fund Balance**	**375,500**	**640,708**	**621,706**	**621,706**
	Compost BFB sub-total	**375,500**	**640,708**	**621,706**	**621,706**
Sewer Compost Services					
412-316-40-00-00	Compost Sales Tax	1,647	1,748	2,052	2,000
412-343-50-02-00	Septage Receivables	794,836	615,355	573,973	500,000
412-343-50-03-00	Sludge Disposal Receipts	30,000	27,500	32,500	30,000
412-343-50-04-00	Yard Waste Punchcards	53,530	60,092	68,029	58,500
412-343-50-04-01	Compost Punchcards	49,560	50,907	44,884	50,000
	Total Sewer Compost Services	**929,573**	**755,602**	**721,438**	**640,500**
Miscellaneous Revenue					
412-361-11-00-00	Investment Interest	1,877	2,620	3,229	2,000
412-361-11-02-00	Reinvested Interest	574	824	1,515	200
412-367-11-00-00	PSE Solar Program	4,224	4,294	2,218	4,295
412-369-91-00-00	Miscellaneous Revenue	-		117	
412-395-20-00-00	Capital Loss Compensation Asset	-	25,322		
	Total Miscellaneous Revenue	**6,674**	**33,059**	**7,078**	**6,495**
	Total Compost Revenue	**936,248**	**788,661**	**728,516**	**646,995**
TOTAL COMPOST		**1,311,748**	**1,429,369**	**1,350,222**	**1,268,701**

Department Objective:
This fund exists to account for the revenue and expenditures with the compost system operated at the Sewer Treatment Plant.
Performance Goals:
Operation of the composting system in an efficient manner & reduction or elimination of the hauling of biosolids for disposal.

Town of La Conner 2020 Budget
Fund 412 - Compost Fund Expenditure Summary



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 (Budget)
Salaries & Benefits	$ 5,168	$ 26,963	$ 35,196	$ 28,381	$ 29,925	$ 29,270	$ 29,305	$ 32,755	$ 31,773	$ 39,144
Services	$ 707,294	$ 672,308	$ 624,778	$ 733,746	$ 680,165	$ 695,158	$ 638,051	$ 663,544	$ 745,034	$ 703,006
Capital	$ 412,110	$ 207,224	$ 273,203	$ 50,240	$ 226,094	$ -	$ 3,683	$ 111,363	$ 245,119	$ 200,000
Transfer Out		$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ 1,124,572	$ 906,495	$ 933,377	$ 812,367	$ 936,184	$ 724,429	$ 671,040	$ 807,663	$ 1,021,925	$ 942,150

TOWN OF LA CONNER
2020 LINE ITEM BUDGET - EXPENDITURES

COMPOST FUND

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
412-554-90-10-01	Compost Salaries & Wages	19,047	21,372	20,673	24,047
412-554-90-21-01	Benefits	10,258	11,383	11,099	15,097
	Total Wages & Benefits	**29,305**	**32,755**	**31,773**	**39,144**
Operations & Supplies					
412-554-90-32-00	Fuel	11,408	18,589	11,931	18,000
412-554-90-41-00	Professional Services	577	2,476	3,339	3,500
412-554-90-41-01	Audit Fees	3,862		5,398	
412-554-90-41-05	Compost Operator	160,452	164,896	170,833	175,104
412-554-90-41-07	Pile Grinding	77,578	84,111	131,029	120,000
412-554-90-44-40	Advertising	-	160		500
412-554-90-45-00	Rents & leases	19,935	37,045	20,858	21,500
412-554-90-46-00	Insurance	3,000	2,757	2,846	3,017
412-554-90-47-00	Sewer Service Charge	130,000	130,000	130,000	130,000
412-554-90-47-01	Waste disposal	-			500
412-554-90-48-00	PSE Educational Kiosks	-			
412-554-90-48-01	Building Repair & Maintenance	41	8		20,000
412-554-90-48-03	Software Maintenance	1,944	2,726	1,508	3,185
412-554-90-48-05	Compost Testing/Materials	72,565	48,697	24,976	25,000
412-554-90-48-06	Compost Machinery/Equip	70,528	106,742	120,772	100,000
412-554-90-49-00	Dues & Subscriptions	-		250	300
412-554-90-53-00	Compost Sales Tax	1,738	1,808	3,345	2,800
412-554-90-53-01	ExciseTaxes	13,469	10,130	8,702	13,600
412-554-99-54-00	Utility business tax	65,505	53,400	109,247	66,000
	Total Operations & Supplies	**632,600**	**663,544**	**745,034**	**703,006**
	Total Compost Expenditures	**661,905**	**696,300**	**776,806**	**742,150**
Capital Expenditures					
412-594-35-62-00	Building Improvements	5,451			
412-594-35-62-05	Site Improvements	-	110,732	145,038	
412-594-35-63-00	Compost Efficiency Improvement	-			
412-594-35-64-00	Machinery/Equip-Compost	3,683	631	100,081	200,000
412-594-35-64-01	Financial Software	-			
412-594-35-64-02	Biosolids Mach/Equipment		-		
412-597-55-00-00	Transfer to Public Art Fund	-			
	Total Capital Expenditures	**9,135**	**111,363**	**245,119**	**200,000**
Total Compost Fund		**671,040**	**807,663**	**1,021,925**	**942,150**

412-594-35-64-00 Screening Plant

Town of La Conner
Budget and Financial Policies

1.0 Purpose of Budget and Financial Policies

a. The stewardship of public funds is one of the greatest responsibilities given to the officials and managers of the Town of La Conner. Therefore, the establishment and maintenance of wise fiscal policies enables Town officials to protect public interests and ensure public trust.

b. Written, adopted financial policies have many benefits, such as assisting the Council and Administration in the financial management of the Town, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as Council and staff changes occur.

c. Town staff members develop annual operating budget requests after receiving general direction from Administration. The budget determines what services the Town will offer, the level of these services, and how funds will be provided to finance them. Recognizing the importance of these decisions, the following policy statements reflect the principles and priorities the Town uses in preparing the budget.

d. This document incorporates past financial practices in defining the current policies to be used by the Town to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the Town's financial affairs.

2.0 General Financial Philosophy

a. The financial policy of the Town of La Conner is to provide a sufficient financial base and the resources necessary to sustain a high level of municipal services to ensure public safety, to maintain the physical infrastructure and surroundings of the Town, and to promote the social well-being of the citizens of La Conner.

b. It shall be the goal of the Town to achieve a strong financial condition with the ability to:

- Withstand local and regional economic impacts;
- Adjust efficiently to the community's changing service requirements;
- Effectively maintain and improve the Town's infrastructure;
- Prudently plan, coordinate, review and implement responsible community development and growth;
- Provide a high level of police, fire, and other protective services to assure public health and safety.

3.0 Operating Budget Policies

a. The Municipal Budget is the central financial planning document which embodies all operating revenue and expenditure decisions. It establishes the level of services to be provided by each department within the confines of anticipated municipal revenues.

b. The Town Council will establish municipal service levels and priorities for the ensuing year prior to and during the development of the preliminary budget.

c. The Town Administrator and Finance Director shall incorporate the Council's priorities in the formulation of the preliminary and final budget proposal.

d. The Mayor is to prepare (or may delegate) a budget message to be submitted as part of the preliminary budget document.

e. Adequate maintenance and replacement of the Town's capital facilities and equipment will be provided for in the annual budget.

f. The goal of the current fiscal year budget will be balanced with current year revenues.

4.0 Fund Balance Policy

a. Fund Balance is defined as the excess of assets over liabilities, which is an unreserved, undesignated resource that remains part of the General Government budget. The Town desires to maintain a prudent level of financial resources to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The Fund Balance has been accumulated to meet this purpose, to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The long-term target is to maintain a rolling beginning fund balance equal to **20%** of operating revenues.

b. The Town's goals are to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues. Revenues in excess of operating expenditures, ("Surplus Funds"), may be transferred to a Long Term Obligation, or Debt Service Fund. Capital projects, Street Overlays and Motor Vehicle replacements may be funded from Capital Reserve funds.

c. Fund balance may be accessed under the following conditions:

• Surplus Funds may be transferred to a Cumulative Reserve, Long Term Obligation, Debt Service Fund, or may be used to restore the target fund balance.

• A majority of the council is required to approve use of the General Fund Balance to fund unforeseen expenditure requirements or unanticipated revenue fluctuations. The Town Council will identify a plan to restore the Fund Balance to its target amount as part of the budget proposal.

• Exception the event of the declaration of an emergency by the Town Council, a minimum Fund Balance equal to 10% of operating revenues will be maintained. A majority of the council is required to approve use of the Fund Balance such that it falls

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

5.0 Revenue and Expenditure Policies

a. Annual revenues are conservatively estimated as a basis for preparation of the annual budget and Town service programs.

b. Expenditures approved by the Town Council in the annual budget define the Town's spending limits for the upcoming fiscal year. Beyond the requirements of law, the Town will maintain an operating philosophy of cost control and responsible financial management.

c. The Town will maintain revenue and expenditure categories according to state statute and administrative regulation.

d. Current revenues will be sufficient to support current expenditures.

e. Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information.

f. All fees for services shall be reviewed and adjusted annually per CPI of the previous year (where necessary) and at least every five years to ensure that rates are equitable and cover the total cost of service or that percentage of total service cost deemed appropriate by the Town.

g. Revenues of a limited or indefinite term will be used for capital projects or one-time operating expenditures to ensure that no ongoing service program is lost when such revenues are reduced or discontinued.

h. Grant applications to fund new service programs with state or federal fund will be reviewed by the Town , as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.

i. The Town of La Conner will establish and maintain Special Revenue Funds which will be used to account for proceeds from specific revenue sources to finance designated activities which are required by statute, ordinance, resolution or executive order.

j. The goal will be that annual expenditures will be maintained within the limitations of annual revenues. The Town will not use short-term borrowing to finance current operating needs without full financial analysis and prior approval of the Town Council

k. In order to ensure the continuity of services, the Town will budget no more sales tax revenue than was received in the prior year as a hedge against possible future economic events.

l. All authorized positions will be budgeted for a full year and with the maximum allowable benefit rate unless specifically designated by the Town Council as a partial-year position.

m. Should economic downturns develop which could result in revenue shortfalls or fewer available resources, the Town will make adjustments in anticipated expenditures to compensate.

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

6.0 One-Time Revenues

a. It is the general policy of the Town to use major one-time revenues to fund capital improvements or reserves. The use of one-time revenues to fund ongoing expenditures is discouraged.

b. Unpredictable revenues are budgeted conservatively, and any amount collected in excess of the budget is generally carried forward in the fund balance.

c. All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified or identified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

7.0 Enterprise Fund Policies

a. The Town will establish enterprise funds for Town services when 1) the intent of the Town is that all costs of providing the service should be financed primarily through user charges; and/or 2) the Town Council determines that it is appropriate to conduct a periodic review of net income for capital maintenance, accountability, or other public policy purposes.

b. Enterprise funds will be established for Town -operated utility services.

c. Enterprise fund expenditures will be established at a level sufficient to properly maintain the fund's infrastructure and provide for necessary capital development.

d. Each enterprise fund will maintain an adequate rate structure to cover the costs of all operations, including maintenance, depreciation, capital and debt service requirements, reserves (as established by fiscal policy or bond covenant), and any other cost deemed necessary.

e. Enterprise fund services will establish and maintain reserves for general contingency and capital purposes consistent with those maintained for general governmental services.

f. Revenue bonds shall be issued only when projected operating revenues are insufficient for the enterprise's capital financing needs.

g. The Town will limit the maturities of all utility revenue bond issues to 20 years or less.

8.0 Cash Management and Investment Policies

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

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

b. The Town's idle cash will be invested on a continuous basis in accordance with the Town's adopted investment policies.

c. The Town will maintain a formal investment policy conforms to all Washington State statutes, Town Ordinances and policies governing the investment of public funds.

d. The Town will invest all funds (in excess of current requirements) based upon the following order of priority: 1) legality; 2) safety; 3) liquidity and yield. No public deposit shall be made except in a qualified public depository as provided in Chapter 39.58 RCW and FDIC insured.

e. Investments with Town funds shall not be made for purposes of speculation.

f. The Town is prohibited from investing in derivative financial instruments for the Town's managed investment portfolio.

g. Proper security measures will be taken to safeguard investments. The Town's designated banking institution will provide adequate collateral to insure Town funds.

h. The Town Council will be provided with quarterly reports on the Town's investment strategy and performance.

i. Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.

j. Investment interest from Treasurer's Cash will be allocated in accordance with LCMC 3.35.030 considering 1) Interest earned on restricted fund balances will be allocated according to fund balances, 2) average cash balance of the participating fund; and 3) minimum cash balance needs as determined by the Finance Director.

k. The Town will issue checks for all budgetary expenditures to provide greater financial control and investment flexibility.

l. Treasurer's checks will not be permitted.

9.0 Accounting, Financial Reporting, and Auditing Policies

a. The Town of La Conner will establish and maintain a high standard of accounting practices. Accounting and budgetary systems will, at all times, conform to Generally Accepted Accounting Principles, the State of Washington Budgeting Accounting Reporting System (B.A.R.S.) and local regulations.

b. A comprehensive accounting system will be maintained to provide all financial information necessary to effectively operate the Town.

c. The Town will meet the financial reporting standards set by the Governmental Accounting Standards Board.

d. Full disclosure will be provided in all Town financial reports and bond representations.

e. Audits will be performed at a frequency as prescribed by the State Auditor's Office.

f. The Town will enact the following internal controls:

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

10. Reserve Fund Policies

a. Adequate reserve levels are a necessary component of the Town's overall financial management strategy and a key factor in external agencies' measurement of the Town's financial strength.

b. Town and State regulations have been established to allow the Town of La Conner to create and maintain specific reserve funds. Prudent use of reserve funds enable the Town to defray future costs, take advantage of matching funds, and beneficial (but limited) opportunities. Reserve funds provide the Town with the ability to exercise flexible financial planning in developing future capital projects. Reserve funds are necessary to enable the Town to deal with unforeseen emergencies or changes in condition.

c. The goal of the Town will be to maintain a Contingency Fund to address unforeseen project expenditures or external revenue shortfalls in an amount equivalent to ten percent of the funded six-year CIP, less proprietary fund projects. Contributions will be made from appropriate Fund resources as they are available.

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

11.0 Debt Management Policies

a. The amount of debt issued by the Town is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages. From a policy perspective, the Town of La Conner uses debt in two ways: (1) As a mechanism for needed improvements to both present and future citizens; and (2) As a mechanism to reduce the costs of substantial public improvements.

b. Town Council approval is required prior to the issuance of debt.

c. An analytical review shall be conducted prior to the issuance of debt.

d. The Town will use the services of a legally certified and credible bond counsel in the preparation of all bond representations.

e. The Town of La Conner will not use long-term debt to support current operations.

f. Long-term borrowing will only be used for capital improvements that cannot be financed from current revenues.

g. Short-term borrowing will only be used to meet the immediate financing needs of a project for which long-term financing has been secured but not yet received.

h. The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life.

i. Non-capital furnishings, supplies, and personnel will not be financed from bond proceeds.

j. The Town will use refunding bonds where appropriate, when restructuring its current outstanding debt.

k. Reserves, interest costs, operating costs, and/or maintenance expenses will be capitalized only for enterprise activities; capitalized operating expenses will be strictly limited to those expenses incurred prior to actual operation of the facilities.

l. The Town will maintain a good credit rating at all times.

m. Assessment bonds will be issued in place of general obligation bonds, where possible, to assure the greatest degree of public equity.

n. Under most circumstances, the maturity of all assessment bonds shall not exceed 20 years.

o. General Obligation bonds will be issued with maturities of 20 years or less.

p. The following individual percentages shall not be exceeded in any specific debt category:

- General Debt - 2.5% of assessed valuation
- Utility Debt - 2.5% of assessed valuation
- Open Space and Park Facilities - 2.5% of assessed valuation

q. Limited-tax general obligation bonds will not exceed one and one-half percent of the Town's current assessed property valuation.

r. Limited-tax general obligation bonds will be issued only if:

- A project in progress requires funding not available from alternative sources;
- Matching fund monies are available which may be lost if not applied for in a timely manner; or
- Emergency conditions exist.

12.0 Capital Improvement Policies

a. La Conner's Town government is accountable for a considerable investment in buildings, parks, roads, sewers, equipment and other capital investments. The preservation, maintenance, and future improvement of these facilities are a primary responsibility of the Town. Planning and implementing sound capital improvement policies and programs today will help the Town avoid emergencies and major costs in the future therefore:

- The Town will establish and implement a comprehensive multi-year Capital Improvement Program.
- The Capital Improvement Program will be prepared and updated annually.
- The Town Council will designate annual ongoing funding levels for each of the major project categories within the Capital Improvement Program.
- Financial analysis of funding sources will be conducted for all proposed capital improvement projects.
- An annual Capital Improvement Budget will be developed and adopted by the Town Council as part of the annual budget.
- The Capital Improvement Program will be consistent with the Capital Facilities Element of the Comprehensive Plan.

Town of La Conner
INVESTMENT POLICY

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

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

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

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

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

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

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

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

4.2 Liquidity

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

4.3 Return on Investment

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

5.0 Delegation of Authority

5.1 Investment Policy and Implementation

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

5.2 Investment Committee

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

5.3 Investment Officer

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

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

6.0 Ethics and Conflicts of Interest

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COLA: Cost of Living Allowance

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

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

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

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

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

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

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

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

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

- Governmental funds Category
  - 1) General (or Current Expense) Fund
  - 2) Special Revenue Funds
  - 3) Debt Service Funds
  - 4) Capital Projects Funds
- Proprietary Funds Category
  - 5) Enterprise Funds
  - 6) Internal Service Funds
- Fiduciary Funds Category
  - 7) Trust and Agency Funds
    - a) Expendable Trust Funds
    - b) Non-expendable Trust Funds
    - c) Pension Trust Funds
    - d) Agency Funds

GAAP: Generally Accepted Accounting Principles.

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

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

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

INTERFUND TRANSFERS: Amounts transferred from one fund to another.

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

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

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

LEOFF: Law Enforcement Officer and Firefighters retirement system.

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

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

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

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

ORDINANCE: A statute or regulation enacted by Town Council.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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