

## Street Fund



The Street fund is used to construct and maintain the city streets, parking areas, sidewalks, walkways, right of ways, and signage. The city public works department is responsible for approximately 12 miles of roads, not including easements or unimproved rights of way. Revenue is from intergovernmental entitlements and general fund transfers. The following are some of the major sources of funding:

Capron Refunds – An entitlement distributed to cities within Island and San Juan Counties only, consisting of motor vehicle license and fuel taxes paid by residents of those two counties. These monies must be deposited into a road or street fund. With the addition of electric vehicles, and people using alternate modes for traveling and commuting our revenues have declined from this source over the past few years.

Motor Vehicle Fuel Taxes – A per capita state distribution of gas taxes to be used for construction, repair, or maintenance of city streets or for the payment of indebtedness contracted after June 30, 1963. This fund also has seen a decline of revenue due to the addition of alternate modes of travel.

State & Federal Grants – Grant funds received from federal and state agencies for capital construction of streets, parking facilities, walkways and associated projects.

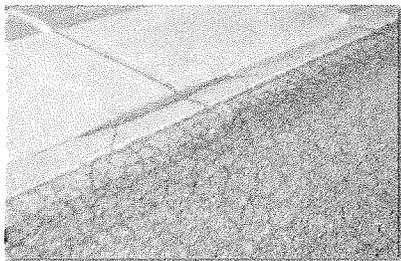
Transfer from General Government Fund – In late 1999, the city annexed to Fire District 3. Prior to that time the city's fire department was supported by the General fund with an annual appropriation of approximately \$25,000. Since the annexation, the city has devoted the money previously spent for fire protection to the street fund. In addition, \$30,000 from property tax revenue is also transferred from the General fund to support the streets along with a one time

transfer in 2017 from the General fund to help with the grant match on the Cascade project.

Other smaller revenues include inspections and right of way permits, interest, and miscellaneous revenues (such as reimbursement for signage for the Triathlon). The estimated revenue in the Street fund for 2017 is \$751,115. A high majority of this revenue is from grants.

The street fund pays for the street lighting, traffic control (such as signage, barricades, and cones), traffic and pedestrian services (pothole repair, traffic paint, sidewalk replacement, crushed rock for shoulders and unpaved roadways), roadside equipment, staff wages, employee training, utilities, fuel and vehicle maintenance, supplies, uniforms, engineering, office rental out at the Wastewater Treatment Plant, an operating transfer to the General Fund for administration costs related to the street fund, a transfer to the vehicle and equipment replacement fund, and a transfer out to the street reserve. The capital projects planned for 2017 are:

1. Cascade Avenue.  
 Reconstruct intersection at 6<sup>th</sup> Street  
 ADA improvements and crosswalks  
 STP (Federal) grant approved                      \$310,000 (\$42,000 local match)
  
2. Concrete Sidewalk.  
 First Street to Debruyne (by Catholic Church)  
 TIB SCSP (State) grant                              \$245,000 (\$12,500 local match)  
 TA grant applied for



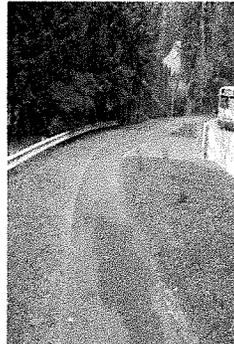
The estimated 2017 Street fund expenses and capital projects is \$751,115

The estimated 2017 Street Fund Revenue is

|   |                  |
|---|------------------|
| ➤ Beginning Fund Balance                | \$31,873         |
| ➤ Capron Refunds                        | \$118,453        |
| ➤ Motor Vehicle Fuel Tax                | \$26,547         |
| ➤ State & Federal Grants                | \$500,500        |
| ➤ Transfer from General Government Fund | \$72,012         |
| ➤ Miscellaneous Revenue                 | \$1,730          |
| ➤ <b>Total Revenue</b>                  | <b>\$751,115</b> |

The estimated 2017 Street Fund Expenses are

|   |                  |
|---|------------------|
| ➤ Maintenance and Transfer to General Fund  | \$110,302        |
| ➤ Transfer to Reserves                      | \$15,000         |
| ➤ Street Lighting                           | \$18,000         |
| ➤ Cascade & 1 <sup>st</sup> Street projects | \$555,000        |
| ➤ <b>Ending Fund Balance</b>                | <b>\$52,813</b>  |
| ➤ <b>Total Expenditures</b>                 | <b>\$751,115</b> |



| Account Number           | Description                     | Actual<br>2015      | Budget<br>2016        | Actual<br>2016 year to date | Budget<br>2017      |
|--------------------------|---------------------------------|---------------------|-----------------------|-----------------------------|---------------------|
|                          | <b>STREET FUND</b>              |                     |                       |                             |                     |
| 101-000-000-308-80-00-00 | Beginning Balance               | \$14,805.54         | \$2,500.00            | \$110.90                    | \$31,873.00         |
|                          | <b>Total</b>                    | <b>\$14,805.54</b>  | <b>\$2,500.00</b>     | <b>\$110.90</b>             | <b>\$31,873.00</b>  |
| 101-000-000-322-40-00-00 | Inspection/Permit Fees          | \$639.05            | \$700.00              | \$1,450.00                  | \$700.00            |
| 101-000-000-334-00-90-00 | Wharf St SCP grant              | \$0.00              | \$500,000.00          | \$0.00                      | \$0.00              |
| 101-000-000-334-03-80-00 | TIB Grant-First Street Sidewalk | \$0.00              | \$438,000.00          | \$0.00                      | \$232,500.00        |
| 101-000-000-333-20-20-00 | STP Cascade                     |                     |                       |                             | \$268,000.00        |
| 101-000-000-333-20-20-01 | 2nd Street                      |                     |                       |                             | \$0.00              |
| 101-000-000-335-00-84-00 | Capron Refunds                  | \$111,937.77        | \$110,204.00          | \$89,884.22                 | \$118,453.00        |
| 101-000-000-336-00-71-00 | Multimodal Transportation       | \$0.00              | \$0.00                | \$937.99                    | \$1,192.00          |
| 101-000-000-336-00-87-00 | Street Fuel Tax                 | \$22,652.36         | \$23,727.00           | \$17,413.26                 | \$25,355.00         |
| 101-000-000-361-11-00-00 | Interest Earned                 | \$0.00              | \$204.00              | \$14.77                     | \$30.00             |
| 101-000-000-368-10-00-00 | Capital Contributions           | \$1,000.00          | \$1,000.00            | \$0.00                      | \$1,000.00          |
| 101-000-000-369-90-00-00 | Miscellaneous Revenue           | \$682.60            | \$0.00                | \$0.00                      | \$0.00              |
| 101-000-000-397-00-00-00 | Transfer In                     | \$65,069.00         | \$55,012.00           | \$27,506.00                 | \$72,012.00         |
|                          | <b>Total</b>                    | <b>\$201,980.78</b> | <b>\$1,128,847.00</b> | <b>\$137,206.24</b>         | <b>\$719,242.00</b> |
|                          | <b>Fund Total</b>               | <b>\$216,786.32</b> | <b>\$1,131,347.00</b> | <b>\$137,317.14</b>         | <b>\$751,115.00</b> |

| Account Number           | Description                    | Actual              |                       | Budget              |                     | Actual |      | Budget |  |
|--------------------------|--------------------------------|---------------------|-----------------------|---------------------|---------------------|--------|------|--------|--|
|                          |                                | 2015                | 2016                  | 2016                | 2016                | 2016   | 2017 |        |  |
|                          | <b>STREET FUND</b>             |                     |                       |                     |                     |        |      |        |  |
| 101-000-000-508-80-00-00 | Ending fund balance            | \$110.90            | \$33,956.00           | \$0.00              | \$52,813.00         |        |      |        |  |
|                          | <b>101-000-000-50 Total</b>    | <b>\$110.90</b>     | <b>\$33,956.00</b>    | <b>\$0.00</b>       | <b>\$52,813.00</b>  |        |      |        |  |
| 101-000-000-542-63-47-00 | Street Lighting                | \$16,170.39         | \$18,000.00           | \$9,187.23          | \$18,000.00         |        |      |        |  |
| 101-000-000-542-64-31-00 | Traffic Control                | \$289.98            | \$2,000.00            | \$61.27             | \$2,000.00          |        |      |        |  |
| 101-000-000-542-69-48-00 | Traffic & Pedestrian Services  | \$12,485.97         | \$20,000.00           | \$16,674.63         | \$20,000.00         |        |      |        |  |
| 101-000-000-543-10-10-00 | Streets - Wages                | \$47,053.08         | \$21,747.00           | \$23,695.59         | \$27,971.00         |        |      |        |  |
| 101-000-000-543-10-10-01 | Streets - Overtime             | \$1,021.38          | \$1,000.00            | \$612.52            | \$1,000.00          |        |      |        |  |
| 101-000-000-543-10-20-00 | Streets - Benefits             | \$17,865.74         | \$11,990.00           | \$9,223.20          | \$9,671.00          |        |      |        |  |
| 101-000-000-543-30-30-00 | Postage                        | \$31.89             | \$0.00                | \$22.95             | \$0.00              |        |      |        |  |
| 101-000-000-543-50-45-00 | Office Rent                    | \$0.00              | \$3,700.00            | \$0.00              | \$3,700.00          |        |      |        |  |
| 101-000-000-543-50-47-00 | Utilities-Streets (incl Phone) | \$1,526.82          | \$1,629.00            | \$896.16            | \$1,635.00          |        |      |        |  |
| 101-000-000-544-20-48-00 | Engineering                    | \$17,633.19         | \$15,000.00           | \$16,000.48         | \$15,000.00         |        |      |        |  |
| 101-000-000-544-90-30-00 | Supplies/Miscellaneous         | \$2,603.32          | \$3,200.00            | \$1,562.12          | \$3,200.00          |        |      |        |  |
| 101-000-000-544-90-31-00 | Uniforms                       | \$273.96            | \$300.00              | \$118.44            | \$300.00            |        |      |        |  |
| 101-000-000-544-90-32-00 | Fuel & Maintenance             | \$2,828.42          | \$4,500.00            | \$1,162.12          | \$4,500.00          |        |      |        |  |
| 101-000-000-544-90-35-00 | Equipment                      | \$2,293.29          | \$2,000.00            | \$341.35            | \$2,000.00          |        |      |        |  |
| 101-000-000-544-90-43-00 | Training & Travel              | \$550.07            | \$500.00              | \$919.36            | \$500.00            |        |      |        |  |
| 101-000-000-595-30-60-00 | StreetRepair-Other             | \$0.00              | \$0.00                | \$0.00              | \$0.00              |        |      |        |  |
| 101-000-000-595-30-60-02 | Cascade Resurfacing            | \$0.00              | \$463,000.00          | \$15,288.10         | \$310,000.00        |        |      |        |  |
| 101-000-000-595-30-61-00 | 2nd Street overlay & walkway   | \$10,076.17         | \$0.00                | \$0.00              | \$0.00              |        |      |        |  |
| 101-000-000-595-30-61-01 | Street overlays/chip sealing   | \$60,146.75         | \$0.00                | \$0.00              | \$0.00              |        |      |        |  |
| 101-000-000-595-30-61-02 | First Street sidewalk          |                     |                       |                     | \$245,000.00        |        |      |        |  |
| 101-000-000-595-65-60-04 | Wharf St conveyance            | \$0.00              | \$500,000.00          | \$0.00              | \$0.00              |        |      |        |  |
| 101-000-000-597-43-00-00 | Transfer Out-Equip Maint. Res. | \$0.00              | \$5,000.00            | \$0.00              | \$5,000.00          |        |      |        |  |
| 101-000-000-597-51-00-00 | Operating Transfer - Gen./001  | \$18,825.00         | \$18,825.00           | \$9,412.50          | \$18,825.00         |        |      |        |  |
| 101-000-000-597-55-00-00 | Trans. Out/Veh. Equip. Reserve | \$5,000.00          | \$5,000.00            | \$0.00              | \$5,000.00          |        |      |        |  |
| 101-000-000-597-63-00-00 | Transfer Out- Street reserve   | \$0.00              | \$0.00                | \$0.00              | \$5,000.00          |        |      |        |  |
|                          | <b>Total</b>                   | <b>\$216,675.42</b> | <b>\$1,097,391.00</b> | <b>\$105,178.02</b> | <b>\$698,302.00</b> |        |      |        |  |
|                          | <b>Fund Total</b>              | <b>\$216,786.32</b> | <b>\$1,131,347.00</b> | <b>\$105,178.02</b> | <b>\$751,115.00</b> |        |      |        |  |

## CEMETERY FUND

The City Cemetery is supported by the sale of cemetery plots, ash garden sales, and occasional public donations. Those funds are spent to keep the cemetery mowed, weeded and maintained, to design new plot sections, pay utilities and the repurchase by the City of some lots. In 2010, the Cemetery started a "Green Burial" Section where burials can occur without cement liners, without embalming, and using all biodegradable materials. The new green section was featured on a Channel 13 Fox News segment when it opened. The Langley-Woodman Cemetery is located on the south end of town on Al Anderson Road. It is the oldest on South Whidbey. It was started by the Woodmen's Lodge in 1902 and maintained by that group until 1913, the year the City of Langley incorporated as a municipality. In September of 1913 the Woodmen donated the cemetery to the town.

In the early 1990's, revenues had declined to almost nothing, the old section of the cemetery was almost full and the city did not have funds to survey and plot out the newer section. The general fund could not afford to transfer funds to the cemetery, and almost no maintenance was being done. The city cemetery was in bad shape and seeing no other way out, the city decided to sell it in late 1995. A group of citizens banded together to save the city's cemetery and allow the city to keep this historic graveyard. They mowed, weeded, raised funds and have incorporated as the "Friends of the Langley-Woodman Cemetery". The City also has a very active Cemetery Board who oversees the administration of the Cemetery. The Board makes recommendations to the City Council as to rules and regulations, budgeting & the buy back of plots. They have been working on long range planning and were instrumental in getting a road put into the cemetery which accesses the new section in 1999.



In 2007, the "Ash Scatter Garden" was installed. This is a beautiful garden and woodland area for scattering ashes with

large stone pillars where engraving or plaques memorializing loved ones can be installed.



These citizen volunteers have done a wonderful service for the City. The Cemetery looks better than it has in many years. The "Friends" have many more fund raisers planned and have begun an endowment fund for long term care of the grounds. The city also has an improvement fund into which 25% of plot sales are deposited. Principal of the improvement fund will be invested for future capital improvement and interest earnings only, will be used to fund the operation and maintenance of the cemetery.



**2017 Preliminary Cemetery Fund Budget \$32,968**

|                   |          |
|-------------------|----------|
| Estimated Revenue | \$32,968 |
| Estimated Expense | \$22,998 |
| Ending Balance    | \$ 9,970 |

| Account Number           | Description          | Actual<br>2015     | Budget<br>2016     | Actual<br>2016 year to date | Budget<br>2017     |
|--------------------------|----------------------|--------------------|--------------------|-----------------------------|--------------------|
|                          | <b>CEMETERY FUND</b> |                    |                    |                             |                    |
| 104-000-000-308-80-00-00 | Beginning Balance    | \$16,344.43        | \$13,363.00        | \$12,683.46                 | \$20,838.00        |
|                          | <b>Total</b>         | <b>\$16,344.43</b> | <b>\$13,363.00</b> | <b>\$12,683.46</b>          | <b>\$20,838.00</b> |
| 104-000-000-343-60-00-00 | Sale of plots (75%)  | \$10,747.50        | \$9,100.00         | \$21,865.82                 | \$12,000.00        |
| 104-000-000-361-11-00-00 | Interest Earned      | \$28.52            | \$25.00            | \$43.40                     | \$30.00            |
| 104-000-000-369-91-00-00 | Miscellaneous        | \$220.00           | \$100.00           | \$0.00                      | \$100.00           |
|                          | <b>Total</b>         | <b>\$10,996.02</b> | <b>\$9,225.00</b>  | <b>\$21,909.22</b>          | <b>\$12,130.00</b> |
|                          | <b>Fund Total</b>    | <b>\$27,340.45</b> | <b>\$22,588.00</b> | <b>\$34,592.68</b>          | <b>\$32,968.00</b> |

| Account Number           | Description                | Actual             | Budget             | Actual            | Budget             |
|--------------------------|----------------------------|--------------------|--------------------|-------------------|--------------------|
|                          |                            | 2015               | 2016               | 2016              | 2017               |
|                          | <b>CEMETERY FUND</b>       |                    |                    |                   |                    |
| 104-000-000-508-80-00-00 | Ending fund balance        | \$12,683.46        | \$8,594.00         | \$0.00            | \$17,970.00        |
|                          | <b>Total</b>               | <b>\$12,683.46</b> | <b>\$8,594.00</b>  | <b>\$0.00</b>     | <b>\$17,970.00</b> |
| 104-000-000-536-10-10-00 | Cemetery - Wages           | \$2,171.30         | \$3,107.00         | \$2,090.45        | \$2,921.00         |
| 104-000-000-536-10-20-00 | Cemetery - Benefits        | \$673.35           | \$963.00           | \$1,036.55        | \$1,551.00         |
| 104-000-000-536-50-48-00 | Contract Maintenance       | \$3,032.73         | \$3,500.00         | \$1,421.58        | \$3,600.00         |
| 104-000-000-594-36-60-00 | Improvements               | \$1,956.60         | \$1,000.00         | \$743.48          | \$1,000.00         |
| 104-000-000-597-41-00-00 | Transfer Out               | \$2,600.00         | \$0.00             | \$0.00            | \$3,200.00         |
| 104-000-030-536-50-47-00 | Utilities-Cemetery         | \$1,058.90         | \$920.00           | \$577.09          | \$926.00           |
| 104-000-030-536-50-49-00 | Fuel/maintenance & Misc'l. | \$539.11           | \$300.00           | \$59.77           | \$300.00           |
| 104-000-030-594-36-61-00 | Repurchase Cemetery Plots  | \$2,625.00         | \$1,500.00         | \$562.00          | \$1,500.00         |
|                          | <b>Total</b>               | <b>\$14,656.99</b> | <b>\$11,290.00</b> | <b>\$6,490.92</b> | <b>\$14,998.00</b> |
|                          | <b>Fund Total</b>          | <b>\$27,340.45</b> | <b>\$19,884.00</b> | <b>\$6,490.92</b> | <b>\$32,968.00</b> |

## Tourism Fund

The resources of the Tourism fund are the 4% Hotel/Motel tax distributed by the State and the interest earned on the investment of those funds. Monies from this fund are expended in support of the Chamber of Commerce for promotion of tourism, to construct and maintain the public restrooms and Visitor Information Center, to support the promotion of the arts through WICA (Whidbey Island Center for the Arts), promotional wrapping of a Seatac Shuttle, the County-wide Interlocal program, Island Shakesheare Festival, the Langley Street Dance and the Langley Whale Center.



1% of the hotel/motel tax is contributed to a county-wide tourism promotion program. The City of Langley, Coupeville and Island County all contribute to this pool. In 2002, a promotion organization was selected by the county-wide committee to promote tourism on Whidbey Island.

The City set aside a reserve each year for several years to fund the construction of public restrooms. In 1996, U.S. Bank generously donated a piece of property on Anthes Street for the restrooms and a Visitor Information Center. The long awaited construction finally happened in 1997. In addition to the City's reserve fund, a grant from the Port of South Whidbey, a grant from the State Coastal Zone Management Department and a small inter-fund loan were used to fund the facility.



**2017 Preliminary Tourism Fund Budget - \$285,823**

|                   |           |
|-------------------|-----------|
| Beginning Balance | \$142,305 |
| Estimated Revenue | \$143,218 |
| Estimated Expense | \$139,708 |
| Ending Balance    | \$146,120 |



| Account Number           | Description         | Actual              | Budget              | Actual              | Budget              |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                          |                     | 2015                | 2016                | 2016 year to date   | 2017                |
|                          | <b>TOURISM FUND</b> |                     |                     |                     |                     |
| 105-000-000-308-80-00-00 | Beginning Balance   | \$155,426.49        | \$134,967.00        | \$175,396.83        | \$142,305.00        |
|                          | <b>Total</b>        | <b>\$155,426.49</b> | <b>\$134,967.00</b> | <b>\$175,396.83</b> | <b>\$142,305.00</b> |
| 105-000-000-313-31-00-00 | Hotel/Motel Tax     | \$136,131.30        | \$126,927.00        | \$100,574.70        | \$143,218.00        |
| 105-000-000-361-11-00-00 | Interest Earned     | \$221.89            | \$160.00            | \$253.33            | \$300.00            |
|                          | <b>Total</b>        | <b>\$136,353.19</b> | <b>\$127,087.00</b> | <b>\$100,828.03</b> | <b>\$143,518.00</b> |
|                          | <b>Fund Total</b>   | <b>\$291,779.68</b> | <b>\$262,054.00</b> | <b>\$276,224.86</b> | <b>\$285,823.00</b> |

| Account Number           | Description                     | Actual              |                     | Budget              |                     |
|--------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
|                          |                                 | 2015                | 2016                | 2016                | 2017                |
|                          | <b>TOURISM FUND</b>             |                     |                     |                     |                     |
| 105-000-000-508-80-00-00 | Ending fund balance             | \$175,396.83        | \$138,735.00        | \$0.00              | \$146,120.00        |
|                          | <b>Total</b>                    | <b>\$175,396.83</b> | <b>\$138,735.00</b> | <b>\$0.00</b>       | <b>\$146,120.00</b> |
| 105-000-000-557-30-40-00 | Countywide Interlocal Agreement | \$36,843.92         | \$31,732.00         | \$33,468.00         | \$35,804.00         |
| 105-000-000-557-30-40-01 | RR cleaning contract            | \$13,700.00         | \$13,200.00         | \$9,900.00          | \$13,200.00         |
| 105-000-000-557-30-43-10 | Whidbey Children's Theater      | \$1,738.28          | \$0.00              | \$0.00              | \$0.00              |
| 105-000-000-557-30-47-00 | Utilities/VIC & R/R             | \$4,947.29          | \$4,790.00          | \$3,445.35          | \$4,593.00          |
| 105-000-000-557-30-48-00 | Public Restrooms-R&M/Misc'l     | \$2,669.73          | \$4,000.00          | \$3,736.68          | \$4,000.00          |
| 105-000-000-557-30-49-00 | Chamber of Commerce             | \$28,626.65         | \$31,732.00         | \$30,686.05         | \$35,804.00         |
| 105-000-000-557-30-49-01 | WICA                            | \$14,375.00         | \$15,865.00         | \$15,865.00         | \$17,902.00         |
| 105-000-000-557-30-49-02 | Miscellaneous                   | \$11,481.98         | \$20,000.00         | \$18,349.21         | \$500.00            |
| 105-000-000-557-30-49-03 | Island Shakesphere Theater      |                     |                     |                     | \$7,500.00          |
| 105-000-000-557-30-49-04 | Whale Museum                    |                     |                     |                     | \$7,500.00          |
| 105-000-000-557-30-49-02 | Whidbey SeaTac Shuttle          |                     |                     |                     | \$7,400.00          |
| 105-000-000-557-30-49-05 | Langley Street Dance            |                     |                     |                     | \$3,500.00          |
| 105-000-000-597-00-00-02 | Transfer to VIC/Reserve         | \$2,000.00          | \$2,000.00          | \$0.00              | \$2,000.00          |
|                          | <b>Total</b>                    | <b>\$116,382.85</b> | <b>\$123,319.00</b> | <b>\$115,450.29</b> | <b>\$139,703.00</b> |
|                          | <b>Fund Total</b>               | <b>\$291,779.68</b> | <b>\$262,054.00</b> | <b>\$115,450.29</b> | <b>\$285,823.00</b> |

## Capital Reserve Fund 303

The Capital Reserve fund is in essence, the City's savings account for governmental purposes. This is the fund where money is saved for governmental capital purposes. This fund was established in 1994. At that time, it contained all capital reserves for all purposes. The State Auditor's office has made changes to fund accounting and now all reserves for utilities are in separate funds.

This fund includes a Cemetery improvement fund, a library building reserve, police department reserve, a parking & street reserve, a building maintenance reserve for the public restrooms/visitor information center, a reserve to cover cash-out of accumulated employee sick leave and vacation benefits, etc. The money in this fund comes from contributions set aside in the various operating funds, ½ of the real estate excise tax the City receives, and a percentage of cemetery plot sales. Expenses for 2017 include minor building improvements to the city hall and library.

### **Capital Reserve Fund 2017 Preliminary Budget \$368,860**

|                   |           |
|-------------------|-----------|
| Beginning Balance | \$292,983 |
| Estimated Revenue | \$ 75,877 |
| Estimated Expense | \$ 25,000 |
| Ending Balance    | \$343,860 |



| Account Number           | Description                      | Actual<br>2015      | Budget<br>2016      | Actual<br>2016 year to date | Budget<br>2017      |
|--------------------------|----------------------------------|---------------------|---------------------|-----------------------------|---------------------|
|                          | <b>CAPITAL RESERVE FUND</b>      |                     |                     |                             |                     |
| 303-000-000-308-80-00-00 | Beginning Balance                | \$262,739.20        | \$270,896.00        | \$292,751.67                | \$292,983.00        |
|                          | <b>Total</b>                     | <b>\$262,739.20</b> | <b>\$270,896.00</b> | <b>\$292,751.67</b>         | <b>\$292,983.00</b> |
| 303-000-000-318-34-00-00 | Real Estate Excise Tax           | \$46,141.38         | \$36,023.00         | \$26,323.07                 | \$35,094.00         |
| 303-000-000-343-60-00-00 | Cemetery plot sale (25%)         | \$3,245.83          | \$2,800.00          | \$6,477.50                  | \$3,000.00          |
| 303-000-000-361-11-00-01 | Interest Earned                  | \$446.32            | \$350.00            | \$522.58                    | \$783.00            |
| 303-000-000-395-20-00-00 | Insurance Recovery               | \$7,337.20          | \$0.00              | \$8,003.29                  | \$0.00              |
| 303-000-000-397-00-00-03 | Transfer in emerg contingency    |                     |                     |                             | \$5,000.00          |
| 303-000-000-397-00-00-00 | Transfer In/VIC Reserves         | \$2,000.00          | \$2,500.00          | \$0.00                      | \$2,000.00          |
| 303-000-000-397-00-00-01 | Transfer In-Cashouts             | \$5,000.00          | \$5,000.00          | \$0.00                      | \$5,000.00          |
| 303-000-000-397-00-00-02 | Transfer In - PD vehicle reserve | \$20,000.00         | \$25,000.00         | \$0.00                      | \$25,000.00         |
| 303-000-000-397-00-62-00 | Transfer In-City Hall/Library    | \$2,000.00          | \$2,500.00          | \$0.00                      | \$2,000.00          |
| 303-000-000-397-42-00-00 | Transfer In-Streets Reserves     | \$0.00              | \$2,000.00          | \$0.00                      | \$2,000.00          |
|                          | <b>Total</b>                     | <b>\$86,170.73</b>  | <b>\$76,173.00</b>  | <b>\$41,326.44</b>          | <b>\$79,877.00</b>  |
|                          | <b>Fund Total</b>                | <b>\$348,909.93</b> | <b>\$347,069.00</b> | <b>\$334,078.11</b>         | <b>\$372,860.00</b> |

| Account Number           | Description                    | Actual              |                     | Budget             |                     | Actual |      | Budget |      |
|--------------------------|--------------------------------|---------------------|---------------------|--------------------|---------------------|--------|------|--------|------|
|                          |                                | 2015                | 2016                | 2016               | 2017                | 2016   | 2017 | 2016   | 2017 |
|                          | <b>CAPITAL RESERVE FUND</b>    |                     |                     |                    |                     |        |      |        |      |
| 303-000-000-508-80-00-00 | Ending fund balance            | \$292,751.67        | \$307,069.00        | \$0.00             | \$347,860.00        |        |      |        |      |
|                          | <b>Total</b>                   | <b>\$292,751.67</b> | <b>\$307,069.00</b> | <b>\$0.00</b>      | <b>\$347,860.00</b> |        |      |        |      |
| 303-000-000-594-32-64-00 | Police vehicle purchase        | \$46,101.26         | \$0.00              | \$47,468.51        | \$0.00              |        |      |        |      |
| 303-000-000-594-34-74-00 | Visitor Center improvements    | \$0.00              | \$15,000.00         | \$615.24           | \$0.00              |        |      |        |      |
| 303-000-000-594-34-80-00 | Firehall Building improvements | \$0.00              | \$0.00              | \$0.00             | \$0.00              |        |      |        |      |
| 303-000-000-594-61-48-00 | Municipal Capital Improvements | \$0.00              | \$20,000.00         | \$1,021.00         | \$5,000.00          |        |      |        |      |
| 303-000-000-594-61-48-01 | Library Capital Improvements   | \$0.00              | \$5,000.00          | \$0.00             | \$20,000.00         |        |      |        |      |
| 303-000-000-597-00-00-02 | Transfer to Streets            | \$10,057.00         | \$0.00              | \$0.00             | \$0.00              |        |      |        |      |
|                          | <b>Total</b>                   | <b>\$56,158.26</b>  | <b>\$40,000.00</b>  | <b>\$49,104.75</b> | <b>\$25,000.00</b>  |        |      |        |      |
|                          | <b>Fund Total</b>              | <b>\$348,909.93</b> | <b>\$347,069.00</b> | <b>\$49,104.75</b> | <b>\$372,860.00</b> |        |      |        |      |

## The Water Fund

The water utility maintains a commitment to provide safe, continuous, and quality service to its water customers and the community it serves.

The City of Langley provides water service 24 hours a day, currently supplying an average of 120,000 gallons per day of quality drinking water to customers. The utility spans over a service area of approximately 2.5 square miles, located both inside and outside of city limits. The public works department employs certified water operators who are responsible for the maintenance and operation of the water system; including 4 wells, 2 booster pump stations, 105 hydrants, and over 45,000 linear feet of water mains.



Programs developed by the department assure the consumers that quality drinking water is provided each and every day. The programs consist of: operation and maintenance, valve exercising, directional flushing, cross connection, water use efficiency, coliform monitoring, emergency response and sampling. As required by State Law a Consumer Confidence Report is mailed to all system users yearly.

Maintenance includes main and service line repair or replacement, daily monitoring of chlorine residual and well production, meter change outs, water facility grounds maintenance, leak checks, responding and troubleshooting customer concerns, meter installation and inspections, operation and recording of pumps and pressure checks, water main maintenance and meter reading, and ordering of needed supplies and parts. For a more detailed list, please refer to the 2012 Comprehensive Water System Plan.



The water utility fund provides for the services outlined above. It is a self-supporting proprietary fund which derives its revenues from providing water service through council adopted water rates, inspection fees collected for the inspection of new hookups to the system, late fees, account set up fees, water turn off/on fees, water lab testing, and interest earned on those revenues. The estimated revenue for the 2016 Budget is \$1,078,986 with the scheduled two percent rate increase.



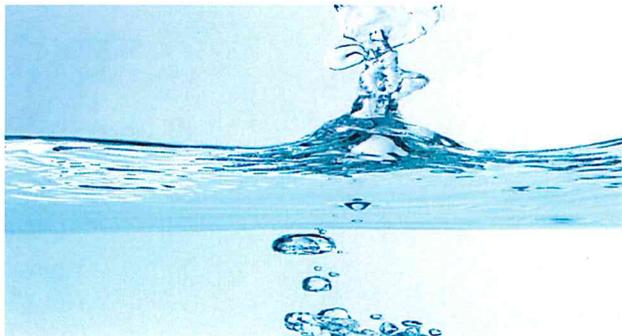
The water utility fund pays for the staff wages, state excise tax, employee training, water sampling expenses, utilities, fuel and vehicle maintenance, parts, chemicals, supplies, repairs, postage, equipment, uniforms, operating permits, engineering, the water conservation program, office rental out at the Wastewater Treatment Plant, an operating transfer to the General Fund for administration costs related to the water utility, a transfer to the vehicle and equipment replacement fund, and a transfer to the Capital Fund.

2017 Estimated Water Budget Revenue

|                          |                    |
|--------------------------|--------------------|
| ➤ Beginning Fund Balance | \$594,643          |
| ➤ Revenues               | \$634,448          |
| ➤ <b>Total Revenue</b>   | <b>\$1,229,091</b> |

2017 Estimated Water Budget Expenses

|   |                    |
|---|--------------------|
| ➤ Operation & Maintenance, Transfer to General Fund | \$352,370          |
| ➤ Transfer to Capital Reserve                       | \$294,941          |
| ➤ Transfer to Vehicle/Equipment Reserve             | \$15,000           |
| ➤ <b>Ending Fund Balance</b>                        | <b>\$566,780</b>   |
| ➤ <b>Total Expenditures</b>                         | <b>\$1,229,091</b> |



| Account Number           | Description                         | Actual<br>2015        | Budget<br>2016        | Actual<br>2016 year to date | Budget<br>2017        |
|--------------------------|-------------------------------------|-----------------------|-----------------------|-----------------------------|-----------------------|
|                          | <b>WATER FUND</b>                   |                       |                       |                             |                       |
| 401-000-000-308-80-00-00 | Beginning Balance                   | \$483,449.08          | \$440,058.00          | \$525,944.19                | \$594,643.00          |
|                          | <b>Total</b>                        | <b>\$483,449.08</b>   | <b>\$440,058.00</b>   | <b>\$525,944.19</b>         | <b>\$594,643.00</b>   |
| 401-000-000-343-40-00-00 | Water Services                      | \$601,261.07          | \$620,752.00          | \$430,267.88                | \$621,842.00          |
| 401-000-000-343-40-00-01 | Inspection/Installation Fees        | \$5,117.50            | \$6,798.00            | \$2,645.00                  | \$2,500.00            |
| 401-000-000-343-40-00-02 | Service charges (on/off, late fees) | \$6,785.53            | \$7,018.00            | \$4,397.26                  | \$4,800.00            |
| 401-000-000-361-11-00-00 | Interest Earned                     | \$2,620.00            | \$3,960.00            | \$4,300.18                  | \$5,106.00            |
| 401-000-000-369-91-00-00 | Miscellaneous Revenue               | \$20.00               | \$400.00              | \$0.00                      | \$200.00              |
|                          | <b>Total</b>                        | <b>\$615,804.10</b>   | <b>\$638,928.00</b>   | <b>\$441,610.32</b>         | <b>\$634,448.00</b>   |
|                          | <b>Fund Total</b>                   | <b>\$1,099,253.18</b> | <b>\$1,078,986.00</b> | <b>\$967,554.51</b>         | <b>\$1,229,091.00</b> |

| Account Number           | Description                      | Actual                |                       | Budget              |                       |
|--------------------------|----------------------------------|-----------------------|-----------------------|---------------------|-----------------------|
|                          |                                  | 2015                  | 2016                  | 2016                | 2017                  |
|                          | <b>WATER FUND</b>                |                       |                       |                     |                       |
| 401-000-000-508-80-00-00 | Ending fund balance              | \$525,944.19          | \$519,371.00          | \$0.00              | \$566,780.00          |
|                          | <b>Total</b>                     | <b>\$525,944.19</b>   | <b>\$519,371.00</b>   | <b>\$0.00</b>       | <b>\$566,780.00</b>   |
| 401-000-000-534-00-42-00 | Postage                          | \$1,513.25            | \$2,500.00            | \$594.65            | \$2,500.00            |
| 401-000-000-534-00-43-00 | Fuel & Maintenance               | \$2,129.76            | \$6,230.00            | \$1,242.20          | \$6,230.00            |
| 401-000-000-534-10-10-00 | Water - Wages                    | \$92,758.92           | \$102,545.00          | \$68,944.17         | \$106,398.00          |
| 401-000-000-534-10-11-00 | Water - Overtime                 | \$2,956.53            | \$2,000.00            | \$2,245.34          | \$2,500.00            |
| 401-000-000-534-10-20-00 | Water - Benefits                 | \$45,278.94           | \$47,902.00           | \$35,253.28         | \$47,004.00           |
| 401-000-000-534-10-30-00 | Equipment                        | \$134.06              | \$1,500.00            | \$0.00              | \$1,500.00            |
| 401-000-000-534-10-41-01 | Drug & Alcohol Testing           | \$0.00                | \$0.00                | \$0.00              | \$0.00                |
| 401-000-000-534-10-53-00 | Excise Tax                       | \$28,066.27           | \$33,750.00           | \$21,998.60         | \$31,320.00           |
| 401-000-000-534-20-41-00 | Engineering Services             | \$17,137.84           | \$14,000.00           | \$11,452.81         | \$15,000.00           |
| 401-000-000-534-20-47-00 | Water Conservation Program       | \$0.00                | \$1,500.00            | \$1,470.10          | \$1,500.00            |
| 401-000-000-534-80-31-00 | Parts, Chemicals & Supplies      | \$15,643.69           | \$15,000.00           | \$13,182.65         | \$15,000.00           |
| 401-000-000-534-80-43-00 | Training/Travel                  | \$1,751.43            | \$2,000.00            | \$786.50            | \$2,000.00            |
| 401-000-000-534-80-45-00 | Office Rental                    | \$3,897.00            | \$3,897.00            | \$0.00              | \$3,897.00            |
| 401-000-000-534-80-47-00 | Utilities-Water Dept.            | \$16,544.95           | \$16,600.00           | \$12,952.98         | \$17,271.00           |
| 401-000-000-534-80-48-00 | Repairs & Maintenance            | \$37,795.64           | \$30,000.00           | \$10,261.05         | \$30,000.00           |
| 401-000-000-534-90-20-00 | Uniforms                         | \$200.12              | \$500.00              | \$76.06             | \$500.00              |
| 401-000-000-534-90-47-00 | SDWA Testing                     | \$2,815.14            | \$2,500.00            | \$1,084.00          | \$2,500.00            |
| 401-000-000-534-90-49-00 | Miscellaneous                    | \$3,506.67            | \$1,500.00            | \$210.00            | \$1,500.00            |
| 401-000-000-534-90-49-01 | Operating Permits                | \$1,952.00            | \$2,300.00            | \$1,644.95          | \$2,300.00            |
| 401-000-000-594-34-00-00 | Capital Purchase or repair       | \$25,835.78           | \$0.00                | \$0.00              | \$0.00                |
| 401-000-000-597-00-00-01 | Transfer Out/Veh. Equip. Reserve | \$15,000.00           | \$15,000.00           | \$0.00              | \$15,000.00           |
| 401-000-000-597-00-00-02 | Operating Transfer to Gen./001   | \$63,450.00           | \$63,450.00           | \$31,725.00         | \$63,450.00           |
| 401-000-000-597-34-00-00 | Transfer to Water Reserves       | \$194,941.00          | \$194,941.00          | \$97,470.50         | \$294,941.00          |
|                          | <b>Total</b>                     | <b>\$573,308.99</b>   | <b>\$559,615.00</b>   | <b>\$312,594.84</b> | <b>\$662,311.00</b>   |
|                          | <b>Fund Total</b>                | <b>\$1,099,253.18</b> | <b>\$1,078,986.00</b> | <b>\$312,594.84</b> | <b>\$1,229,091.00</b> |

## City Sewer Fund

In 1992, the city completed a new secondary sewer treatment plant. It is located off of Coles Road at the southwest city limits. It contains three basic wastewater treatment process steps: preliminary treatment, secondary treatment and disinfection. Treated effluent is discharged into Saratoga Passage, through a NPDES Permit authorized by the Washington State Department of Ecology. The city has a Bio-solids Permit for a compost facility, to process the remaining solids.



The city public works department personnel are responsible for the proper collection of wastewater, which must safely be transported from approximately 700 homes and businesses throughout the service area to our treatment facility. This is done through our sanitary sewer collection system, which consists of approximately 6.87 miles of pipe, and three lift stations (in place due to the treatment plant being located at a higher elevation than the collection system). The Wastewater Treatment Plant can process 150,000 gallons per day. The treated water flows through 7,200 feet of pipe into Saratoga Passage. The solids are treated and composted on site. The city also accepts small amounts of septage to offset the cost to the ratepayers. Small extensions to the system have been made in only a few areas in recent years. Based on growth estimates, the plant has adequate capacity for the next twenty years. The Plant received the Department of Ecology's "Wastewater Treatment Plant Outstanding Performance" award for the fifth consecutive year in 2016.



Operation and Maintenance of the sewer system is handled by city staff, which includes billing, collection system maintenance, repair or replacement of sewer lines, side sewer inspections, yard waste and compost selling, yard waste receiving, daily sampling, daily recording and reporting, ordering of needed supplies and parts, pump and generator maintenance, facility maintenance, emergency response, and equipment maintenance.

The sewer utility fund provides for the services outlined above. It is a self-supporting proprietary fund which derives its revenues from providing sewer service through council adopted sewer rates, inspection fees collected for the inspection of new hookups to the system, septage receiving, compost and yard waste ticket sales, office rental to the other departments, miscellaneous items, and interest earned on those revenues. The estimated revenue for the 2017 Budget is \$578,449 with a projected 12% monthly base rate increase.

The sewer utility fund pays for the staff wages, state excise tax, engineering, repairs, fuel and vehicle maintenance, composting and yard waste program, employee training, state required sampling expenses, utilities, parts, chemicals, supplies, equipment, uniforms, operating permits, an operating transfer to the General Fund for administration costs related to the sewer utility, a transfer to the vehicle and equipment replacement fund, and a transfer to the sewer equipment reserve. The estimated expenses for the 2017 Budget are \$578,449.

2017 Estimated Sewer Budget Revenue

|  |                  |
|--|------------------|
| ➤ <b>Beginning Fund Balance</b>                  | <b>\$82,259</b>  |
| ➤ Sewer Services                                 | \$456,811        |
| ➤ Septage Receiving/Compost                      | \$17,126         |
| ➤ Yardwaste                                      | \$9,940          |
| ➤ Office Rental, Miscellaneous Revenue, Interest | \$12,313         |
| ➤ <b>Total Revenue</b>                           | <b>\$578,449</b> |

2017 Estimated Sewer Budget Expenses

|   |                  |
|---|------------------|
| ➤ Operation & Maintenance, Transfer to General Fund | \$393,644        |
| ➤ Transfer to Vehicle/Equipment/Facility Reserve    | \$12,000         |
| ➤ <b>Ending Fund Balance</b>                        | <b>\$172,805</b> |
| ➤ <b>Total Expenditures</b>                         | <b>\$578,449</b> |

| Account Number           | Description            | Actual              | Budget              | Actual              | Budget              |
|--------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
|                          |                        | 2015                | 2016                | 2016 year to date   | 2017                |
|                          | <b>SEWER FUND</b>      |                     |                     |                     |                     |
| 402-000-000-308-80-00-00 | Beginning Balance      | \$100,254.23        | \$85,446.00         | \$107,020.18        | \$82,259.00         |
|                          | <b>Total</b>           | <b>\$100,254.23</b> | <b>\$85,446.00</b>  | <b>\$107,020.18</b> | <b>\$82,259.00</b>  |
| 402-000-000-343-50-00-00 | Sewer Services         | \$334,336.99        | \$328,102.00        | \$316,448.56        | \$456,811.00        |
| 402-000-000-343-50-00-01 | Inspection/Permit Fees | \$550.00            | \$400.00            | \$12,464.88         | \$1,882.00          |
| 402-000-000-343-70-00-00 | Septage/Compost        | \$25,697.18         | \$17,000.00         | \$16,750.95         | \$17,126.00         |
| 402-000-000-343-70-00-01 | Yard Waste             | \$10,434.36         | \$11,668.00         | \$9,355.80          | \$9,940.00          |
| 402-000-000-343-89-00-00 | Office Rental          | \$3,897.00          | \$7,597.00          | \$0.00              | \$7,597.00          |
| 402-000-000-361-11-00-00 | Interest Earned        | \$531.84            | \$746.00            | \$1,823.60          | \$2,734.00          |
| 402-000-000-369-90-00-00 | Misc. Revenues         | \$0.00              | \$100.00            | \$0.00              | \$100.00            |
|                          | <b>Total</b>           | <b>\$375,447.37</b> | <b>\$365,613.00</b> | <b>\$356,843.79</b> | <b>\$496,190.00</b> |
|                          | <b>Fund Total</b>      | <b>\$475,701.60</b> | <b>\$451,059.00</b> | <b>\$463,863.97</b> | <b>\$578,449.00</b> |

| Account Number           | Description                       | 2015                |                     | 2016                |        | 2017                |        |
|--------------------------|-----------------------------------|---------------------|---------------------|---------------------|--------|---------------------|--------|
|                          |                                   | Actual              | Budget              | Actual              | Budget | Actual              | Budget |
|                          | <b>SEWER FUND</b>                 |                     |                     |                     |        |                     |        |
| 402-000-000-508-80-00-00 | Ending fund balance               | \$107,020.18        | \$57,350.00         | \$0.00              |        | \$172,805.00        |        |
|                          | <b>Total</b>                      | <b>\$107,020.18</b> | <b>\$57,350.00</b>  | <b>\$0.00</b>       |        | <b>\$172,805.00</b> |        |
| 402-000-000-535-10-53-00 | Excise Tax                        | \$7,600.98          | \$6,092.00          | \$5,913.23          |        | \$7,886.00          |        |
| 402-000-000-535-20-41-00 | Engineering                       | \$7,025.25          | \$0.00              | \$2,330.07          |        | \$15,000.00         |        |
| 402-000-000-535-50-43-00 | Fuel & Maintenance                | \$1,916.60          | \$12,500.00         | \$2,029.50          |        | \$4,000.00          |        |
| 402-000-000-535-50-48-00 | Repairs & Maintenance             | \$21,313.93         | \$9,600.00          | \$10,698.70         |        | \$10,000.00         |        |
| 402-000-000-535-50-48-01 | Equip./Facility Improvements      | \$0.00              | \$20,000.00         | \$1,523.00          |        | \$20,000.00         |        |
| 402-000-000-535-60-48-00 | Sewer Plant Testing               | \$2,322.00          | \$4,000.00          | \$1,987.32          |        | \$4,000.00          |        |
| 402-000-000-535-70-40-00 | Composting/Yard Waste Program     | \$7,786.09          | \$10,000.00         | \$6,887.41          |        | \$10,000.00         |        |
| 402-000-000-535-80-10-00 | Sewer - Wages                     | \$106,477.70        | \$114,945.00        | \$80,249.21         |        | \$113,683.00        |        |
| 402-000-000-535-80-11-00 | Sewer - Overtime                  | \$3,292.68          | \$1,500.00          | \$2,473.44          |        | \$3,500.00          |        |
| 402-000-000-535-80-20-00 | Sewer - Benefits                  | \$57,297.87         | \$58,935.00         | \$42,973.17         |        | \$58,693.00         |        |
| 402-000-000-535-80-31-00 | Supplies                          | \$19,375.30         | \$20,000.00         | \$14,052.47         |        | \$20,000.00         |        |
| 402-000-000-535-80-43-00 | Training/Travel                   | \$380.99            | \$1,000.00          | \$99.60             |        | \$1,000.00          |        |
| 402-000-000-535-80-47-00 | Utilities-Sewer Dept.             | \$44,084.71         | \$46,150.00         | \$36,671.51         |        | \$48,895.00         |        |
| 402-000-000-535-80-49-00 | NPDES Permit Fees                 | \$1,618.89          | \$2,000.00          | \$279.72            |        | \$2,000.00          |        |
| 402-000-000-535-90-20-00 | Uniforms                          | \$643.79            | \$500.00            | \$232.54            |        | \$500.00            |        |
| 402-000-000-535-90-49-00 | Miscellaneous                     | \$3,057.64          | \$2,000.00          | \$931.93            |        | \$2,000.00          |        |
| 402-000-000-597-00-00-00 | Operating Transfer to Gen./001    | \$72,487.00         | \$72,487.00         | \$36,243.50         |        | \$72,487.00         |        |
| 402-000-000-597-00-00-01 | Transfer Out/Veh.-Equip. Reserve  | \$7,000.00          | \$7,000.00          | \$0.00              |        | \$7,000.00          |        |
| 402-000-000-597-35-00-00 | Transfer Out/Facility Reserve     | \$2,500.00          | \$2,500.00          | \$0.00              |        | \$2,500.00          |        |
| 402-000-000-597-35-00-01 | Transfer Out/Sewer Equip. Reserve | \$2,500.00          | \$2,500.00          | \$0.00              |        | \$2,500.00          |        |
|                          | <b>Total</b>                      | <b>\$368,681.42</b> | <b>\$393,709.00</b> | <b>\$245,576.32</b> |        | <b>\$405,644.00</b> |        |
|                          | <b>Fund Total</b>                 | <b>\$475,701.60</b> | <b>\$451,059.00</b> | <b>\$245,576.32</b> |        | <b>\$578,449.00</b> |        |

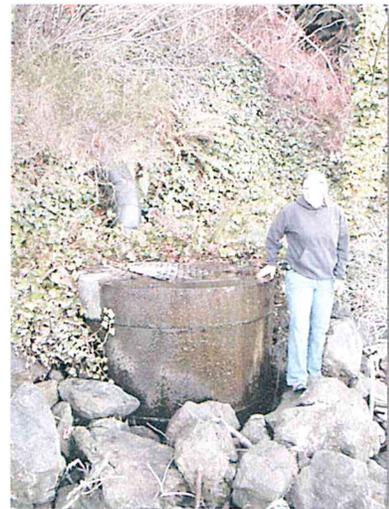
## Stormwater Utility Fund



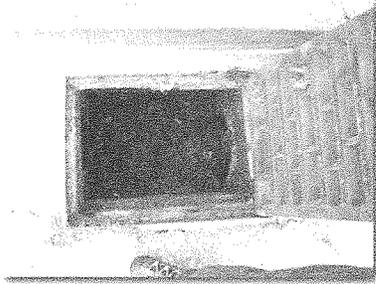
This fund was implemented in 2010. Stormwater was included in the Street Fund before this time. An update of the Comprehensive Stormwater Management Plan in 2009 identified many deficiencies in our stormwater system and recommended a plan to make improvements. Langley has a bowl-shaped nature where rainwater flows downhill to the central core of Langley. The rainwater runs off of impervious surfaces, such as streets

and driveways. A system of ponds, collectors, catch basins, pipes, drainage ditches, and filters handles the runoff to prevent flooding, street deterioration, and to ensure runoff meets environmental standards when it flows into Puget Sound.

Our current stormwater system is not adequate to prevent flooding and many of our streets are deteriorating because of this. The costs are substantially more to fix streets than to install adequate stormwater systems. The comprehensive plan identified needed capital improvement projects where there is not a conveyance system, or there is inadequate equipment, or where water quality needs to be improved before the water reaches the sound.



For many years storm drainage had been a part of the street fund. Stormwater fees had not been raised since 1994 and were inadequate to cover the payment on a PWTF loan for the Park Avenue Interceptor Project, with no maintenance on the existing systems. It also provided no capital for improvements. The street fund was using money needed for roads and streets to pay for the stormwater maintenance. The City Council members took action in 2009 and raised the fees to cover maintenance and start to accumulate funds for improvements.



Operation and Maintenance includes stormwater line repair or replacement, inspections of stormwater facilities, catch basin cleaning, ditch maintenance (mowing, debris and litter removal, and sediment removal) and clearing of culvert openings, detention pond sediment control, infiltration basin maintenance, leaf pick up in street gutters, and rain garden maintenance.

The stormwater utility fund provides for the services outlined above. It is a self-supporting proprietary fund, which derives its revenues from providing stormwater service through council adopted stormwater rates and interest earned on those revenues. The estimated revenue for the 2017 Budget is \$379,494.

The stormwater utility fund pays for the staff wages, state excise tax, employee training, utilities, fuel and vehicle maintenance, equipment, uniforms, engineering, an operating transfer to the General Fund for administration costs related to the stormwater utility, a transfer to the vehicle and equipment replacement fund, and a transfer to the Capital Fund.

2017 Estimated Stormwater Budget Revenue

|                          |                  |
|--------------------------|------------------|
| <b>Beginning Balance</b> | <b>\$146,686</b> |
| Rates & interest         | \$232,808        |
| <b>Total Revenue</b>     | <b>\$379,494</b> |

2017 Estimated Water Budget Expenses

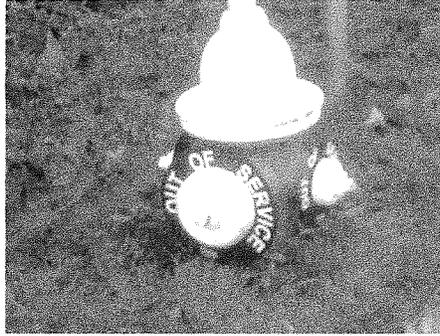
|                                       |                  |
|---------------------------------------|------------------|
| ➤ O & M, Transfer to General Fund     | \$154,161        |
| ➤ PWTF Loan                           | \$9,954          |
| ➤ Transfer to Capital Reserve         | \$50,000         |
| ➤ Vehicle/Equipment/Facility Transfer | \$4,200          |
| ➤ <b>Ending Fund Balance</b>          | <b>\$161,179</b> |
| ➤ <b>Total Expenditures</b>           | <b>\$379,494</b> |



| Account Number           | Description                 | Actual              | Budget              | Actual              | Budget              |
|--------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
|                          |                             | 2015                | 2016                | 2016 year to date   | 2017                |
|                          | <b>STORMWATER FUND</b>      |                     |                     |                     |                     |
| 403-000-000-308-80-00-00 | Beginning Balance           | \$118,684.77        | \$136,465.00        | \$143,890.28        | \$146,686.00        |
|                          | <b>Total</b>                | <b>\$118,684.77</b> | <b>\$136,465.00</b> | <b>\$143,890.28</b> | <b>\$146,686.00</b> |
| 403-000-000-343-83-00-00 | Storm Drainage              | \$227,938.98        | \$227,842.00        | \$165,223.84        | \$232,398.00        |
| 403-000-000-361-11-00-00 | Interest and Other Earnings | \$229.26            | \$160.00            | \$363.60            | \$410.00            |
|                          | <b>Total</b>                | <b>\$228,168.24</b> | <b>\$228,002.00</b> | <b>\$165,587.44</b> | <b>\$232,808.00</b> |
|                          | <b>Fund Total</b>           | <b>\$346,853.01</b> | <b>\$364,467.00</b> | <b>\$309,477.72</b> | <b>\$379,494.00</b> |

| Account Number           | Description                     | Actual              |                     | Budget              |                     |
|--------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
|                          |                                 | 2015                | 2016                | 2016                | 2017                |
|                          | <b>STORMWATER FUND</b>          |                     |                     |                     |                     |
| 403-000-000-508-80-00-00 | Ending fund balance             | \$143,890.28        | \$152,758.00        | \$0.00              | \$161,179.00        |
|                          | <b>Total</b>                    | <b>\$143,890.28</b> | <b>\$152,758.00</b> | <b>\$0.00</b>       | <b>\$161,179.00</b> |
| 403-000-000-531-10-50-00 | excise tax Mainst credit        | \$2,700.00          | \$2,425.00          | \$2,411.08          | \$3,215.00          |
| 403-000-000-531-30-10-00 | Salaries and Wages              | \$59,576.79         | \$55,919.00         | \$42,075.66         | \$56,328.00         |
| 403-000-000-531-30-20-00 | Employee Benefits               | \$27,786.32         | \$31,407.00         | \$17,664.52         | \$24,494.00         |
| 403-000-000-531-30-21-00 | Uniforms                        | \$89.29             | \$500.00            | \$0.00              | \$500.00            |
| 403-000-000-531-30-31-00 | Supplies                        | \$381.63            | \$600.00            | \$19.28             | \$600.00            |
| 403-000-000-531-30-33-00 | Fuel and Maintenance            | \$1,887.81          | \$2,500.00          | \$1,146.27          | \$2,500.00          |
| 403-000-000-531-30-35-00 | Roadside Equipment              | \$715.99            | \$3,000.00          | \$0.00              | \$3,000.00          |
| 403-000-000-531-30-38-00 | Utilities                       | \$1,365.65          | \$1,280.00          | \$660.05            | \$882.00            |
| 403-000-000-531-30-38-01 | Stormwater Maintenance          | \$910.47            | \$7,000.00          | \$4,923.86          | \$10,000.00         |
| 403-000-000-531-30-49-00 | Miscellaneous                   | \$1,731.15          | \$1,500.00          | \$334.17            | \$1,500.00          |
| 403-000-000-531-30-50-00 | Engineering Services            | \$14,626.43         | \$15,000.00         | \$3,547.00          | \$15,000.00         |
| 403-000-000-531-30-53-00 | S/S Excise Tax                  | \$425.19            | \$0.00              | \$0.00              | \$0.00              |
| 403-000-000-531-34-00-00 | Travel and Training             | \$0.00              | \$0.00              | \$43.00             | \$0.00              |
| 403-000-000-591-31-70-00 | PWTF principal Park Ave         | \$9,391.00          | \$9,391.00          | \$9,391.00          | \$9,391.00          |
| 403-000-000-592-38-83-00 | PWTF Interest Park Ave          | \$1,033.01          | \$845.00            | \$845.19            | \$563.00            |
| 403-000-000-597-00-00-00 | Transfer Out                    | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| 403-000-000-597-00-00-01 | Operating Transfer TO Gen./001  | \$36,142.00         | \$36,142.00         | \$18,071.00         | \$36,142.00         |
| 403-000-000-597-00-00-10 | Transfer to Vehicle Reserve     | \$3,000.00          | \$3,000.00          | \$0.00              | \$3,000.00          |
| 403-000-000-597-00-00-11 | transfer to stormwater reserve  | \$40,000.00         | \$40,000.00         | \$20,000.00         | \$50,000.00         |
| 403-000-000-597-00-00-12 | Transfer to Equip Maint Reserve | \$1,200.00          | \$1,200.00          | \$0.00              | \$1,200.00          |
|                          | <b>Total</b>                    | <b>\$202,962.73</b> | <b>\$211,709.00</b> | <b>\$121,132.08</b> | <b>\$218,315.00</b> |
|                          | <b>Fund Total</b>               | <b>\$346,853.01</b> | <b>\$364,467.00</b> | <b>\$121,132.08</b> | <b>\$379,494.00</b> |

## Water Capital Reserve Fund



This fund was created in 2011 after changes in fund accounting and reporting made by the State Auditor's office. These monies were previously a part of the Municipal Capital Reserve Fund. The money in this fund comes from connection fees to the water system, and contributions made from the water operating fund through rates adopted by the city council. The estimated 2017 revenue is \$618,169.

These monies are used for capital improvements to the water infrastructure and to pay for debt service on those improvements. The one outstanding debt for the replacement of the water storage tank, and source and distribution improvements will be repaid in full in 2016. Waterline improvements were made on Second Street in 2014. A water main replacement on Park Avenue from First to Third Street was accomplished in 2015. The water main on Decker Avenue was replaced in 2016. For 2017, an old asbestos water main on Second Street will be replaced from Anthes Avenue to DeBruyn Avenue for a cost of \$390,000.

|  |                  |           |
|--|------------------|-----------|
| 2017 Estimated Water Capital Budget Revenue    |                  | \$718,005 |
| ➤ <b>Beginning Balance</b>                     | <b>\$388,503</b> |           |
| ➤ Transfer from Water Fund and earned interest | \$296,241        |           |
| ➤ Connection Fee Revenue & Miscellaneous       | \$33,261         |           |
| 2017 Estimated Water Capital Budget Expenses   |                  | \$718,005 |
| ➤ PWTF Principal/Interest Payment              | \$0              |           |
| ➤ Waterline Improvements                       | \$390,000        |           |
| ➤ <b>Ending Balance</b>                        | <b>\$328,005</b> |           |

| Account Number           | Description                | Actual<br>2015      | Budget<br>2016      | Actual<br>2016 year to date | Budget<br>2017      |
|--------------------------|----------------------------|---------------------|---------------------|-----------------------------|---------------------|
|                          | <b>WATER RESERVE FUND</b>  |                     |                     |                             |                     |
| 405-000-000-308-80-00-00 | Beginning Balance          | \$285,404.90        | \$360,972.00        | \$395,753.82                | \$388,503.00        |
|                          | <b>Total</b>               | <b>\$285,404.90</b> | <b>\$360,972.00</b> | <b>\$395,753.82</b>         | <b>\$388,503.00</b> |
| 405-000-000-331-00-00-00 | Direct Federal Grants      | \$0.00              | \$0.00              | \$0.00                      |                     |
| 405-000-000-361-11-00-00 | Investment interest        | \$451.57            | \$400.00            | \$1,302.47                  | \$1,300.00          |
| 405-000-000-379-00-00-00 | Connection fees            | \$91,001.90         | \$33,261.00         | \$87,107.55                 | \$33,261.00         |
| 405-000-000-382-80-00-00 | USDA Grant                 | \$0.00              | \$0.00              | \$0.00                      | \$0.00              |
| 405-000-000-397-34-00-00 | Transfer In-Water Reserves | \$194,941.00        | \$195,105.00        | \$97,470.50                 | \$294,941.00        |
|                          | <b>Total</b>               | <b>\$286,394.47</b> | <b>\$228,766.00</b> | <b>\$185,880.52</b>         | <b>\$329,502.00</b> |
|                          | <b>Fund Total</b>          | <b>\$571,799.37</b> | <b>\$589,738.00</b> | <b>\$581,634.34</b>         | <b>\$718,005.00</b> |

| Account Number           | Description                         | Actual              | Budget              | Actual             | Budget              |
|--------------------------|-------------------------------------|---------------------|---------------------|--------------------|---------------------|
|                          |                                     | 2015                | 2016                | 2016               | 2017                |
|                          | <b>WATER RESERVE FUND</b>           |                     |                     |                    |                     |
| 405-000-000-508-80-00-00 | Ending fund balance                 | \$395,753.82        | \$82,719.00         | \$0.00             | \$328,005.00        |
|                          | <b>Total</b>                        | <b>\$395,753.82</b> | <b>\$82,719.00</b>  | <b>\$0.00</b>      | <b>\$328,005.00</b> |
| 405-000-000-591-47-72-00 | PWTF principal pymt                 | \$29,144.63         | \$29,145.00         | \$29,144.64        | \$0.00              |
| 405-000-000-592-34-80-00 | PWTF interest pymt                  | \$1,602.95          | \$874.00            | \$874.34           | \$0.00              |
| 405-000-000-594-34-60-00 | Capital Improvements                | \$0.00              | \$0.00              | \$0.00             | \$0.00              |
| 405-000-000-594-34-60-01 | 2nd St /Anthes to DeBryyn water     | \$0.00              | \$225,000.00        | \$0.00             | \$390,000.00        |
| 405-000-000-594-34-60-02 | Decker Ave water replacement        | \$0.00              | \$252,000.00        | \$28,116.18        | \$0.00              |
| 405-000-000-594-34-60-03 | Park 1st-3rd water main replacement | \$145,297.97        | \$0.00              | \$5,037.80         | \$0.00              |
|                          | <b>Total</b>                        | <b>\$176,045.55</b> | <b>\$507,019.00</b> | <b>\$63,172.96</b> | <b>\$390,000.00</b> |
|                          | <b>Fund Total</b>                   | <b>\$571,799.37</b> | <b>\$589,738.00</b> | <b>\$63,172.96</b> | <b>\$718,005.00</b> |

## Public Works Vehicle and Equipment Reserve Fund

This fund is dedicated to saving for and paying for the replacement of vehicles and capital equipment used by the public works department. The revenue in this fund comes from contributions made by the Street Fund, Water Fund, Sewer Fund, and Stormwater Fund. The public works department is currently working to establish a plan for replacement of vehicles and equipment based on age, use, need, etc. The city, when feasible, purchases the most energy/fuel efficient vehicles available for the needed uses.

The public works department purchased a vactron and trailer in 2016 and replacement of the old 1980 street mower is scheduled for 2017.

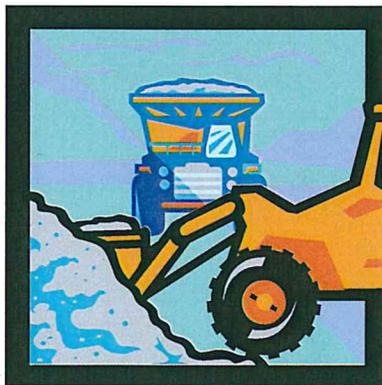


### 2017 Estimated Vehicle and Equipment Reserve Budget Revenue

|                            |                  |
|----------------------------|------------------|
| ➤ <b>Beginning Balance</b> | <b>\$103,106</b> |
| ➤ Transfer from Streets    | \$5,000          |
| ➤ Transfer from Water      | \$15,000         |
| ➤ Transfer from Sewer      | \$7,000          |
| ➤ Transfer from Stormwater | \$3,000          |
| ➤ Interest                 | \$200            |
| ➤ <b>Total</b>             | <b>\$133,306</b> |

### 2016 Estimated Vehicle and Equipment Reserve Budget Expenses

|                       |                  |
|-----------------------|------------------|
| ➤ Mower Purchase      | \$85,000         |
| ➤ Ending Fund Balance | \$48,306         |
| ➤ <b>Total</b>        | <b>\$133,306</b> |



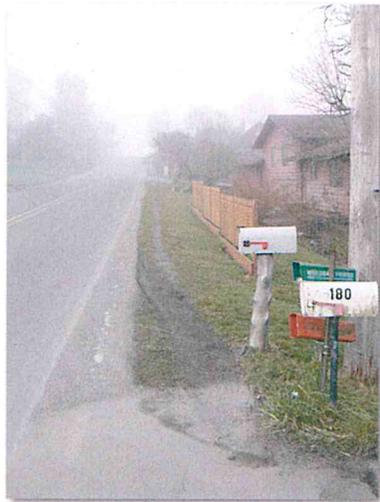
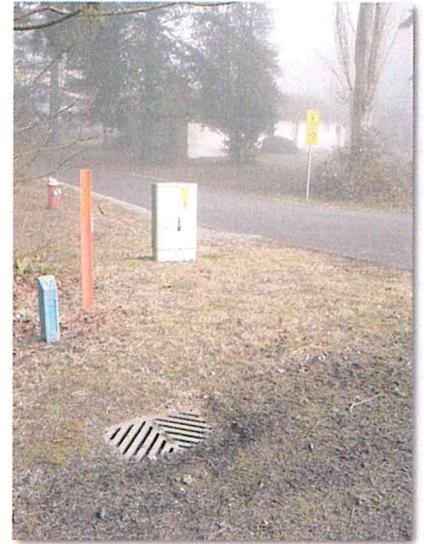
| Account Number           | Description                           | Actual              | Budget              | Actual              | Budget              |
|--------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                          |                                       | 2015                | 2016                | 2016 year to date   | 2017                |
|                          | <b>PW VEHICLE &amp; EQUIP RESERVE</b> |                     |                     |                     |                     |
| 406-000-000-308-80-00-00 | Beginning fund balance                | \$120,783.16        | \$115,923.00        | \$125,770.66        | \$103,106.00        |
|                          | <b>Total</b>                          | <b>\$120,783.16</b> | <b>\$115,923.00</b> | <b>\$125,770.66</b> | <b>\$103,106.00</b> |
| 406-000-000-361-11-00-00 | Investment interest                   | \$203.42            | \$210.00            | \$98.86             | \$200.00            |
| 406-000-000-369-10-00-00 | Proceeds from sale of equip           |                     |                     | \$3,500.00          | 0                   |
| 406-000-000-397-34-00-00 | Transfer in from 401                  | \$15,000.00         | \$15,000.00         | \$0.00              | \$15,000.00         |
| 406-000-000-397-35-00-00 | Transfer in from 402                  | \$7,000.00          | \$7,000.00          | \$0.00              | \$7,000.00          |
| 406-000-000-397-38-00-00 | Transfer in from 403                  | \$4,200.00          | \$3,000.00          | \$0.00              | \$3,000.00          |
| 406-000-000-397-44-00-00 | Transfer in from 101                  | \$5,000.00          | \$5,000.00          | \$0.00              | \$5,000.00          |
|                          | <b>Total</b>                          | <b>\$31,403.42</b>  | <b>\$30,210.00</b>  | <b>\$3,598.86</b>   | <b>\$30,200.00</b>  |
|                          | <b>Fund Total</b>                     | <b>\$152,186.58</b> | <b>\$146,133.00</b> | <b>\$129,369.52</b> | <b>\$133,306.00</b> |

| Account Number           | Description                           | Actual              | Budget              | Actual             | Budget              |
|--------------------------|---------------------------------------|---------------------|---------------------|--------------------|---------------------|
|                          |                                       | 2015                | 2016                | 2016               | 2017                |
|                          | <b>PW VEHICLE &amp; EQUIP RESERVE</b> |                     |                     |                    |                     |
| 406-000-000-508-80-00-00 | Ending fund balance                   | \$125,770.66        | \$96,133.00         | \$0.00             | \$48,306.00         |
|                          | <b>Total</b>                          | <b>\$125,770.66</b> | <b>\$96,133.00</b>  | <b>\$0.00</b>      | <b>\$48,306.00</b>  |
| 406-000-000-594-48-60-00 | Vehicle purchase                      | \$26,415.92         | \$50,000.00         | \$49,139.07        | \$85,000.00         |
| 406-000-000-594-48-64-00 | Equipment replacement                 |                     |                     | \$7,123.87         | \$0.00              |
|                          | <b>Total</b>                          | <b>\$26,415.92</b>  | <b>\$50,000.00</b>  | <b>\$56,262.94</b> | <b>\$85,000.00</b>  |
|                          | <b>Fund Total</b>                     | <b>\$152,186.58</b> | <b>\$146,133.00</b> | <b>\$56,262.94</b> | <b>\$133,306.00</b> |

## Stormwater Capital Reserve Fund

This fund was established in 2013 as the stormwater fund increases set by City Council in 2009, and the stormwater fund creation in 2010 has accumulated enough funds to begin making a transfer to fund capital projects listed out in the 2009 Comprehensive Stormwater Management Plan. Monies from this fund went to the stormwater improvements on Second Street in 2014, and improvements to the Northview stormwater detention pond in 2015. Minor storm repair projects were carried out in 2016.

No Capital projects are planned for 2017, but \$10,000 is included for unexpected repairs.



### 2017 Stormwater Capital Budget Revenue

|                                 |                 |
|---------------------------------|-----------------|
| ➤ Beginning Balance             | \$25,405        |
| ➤ Transfer from Stormwater Fund | \$50,000        |
| ➤ Interest                      | \$70            |
| <b>Total Revenue</b>            | <b>\$75,475</b> |

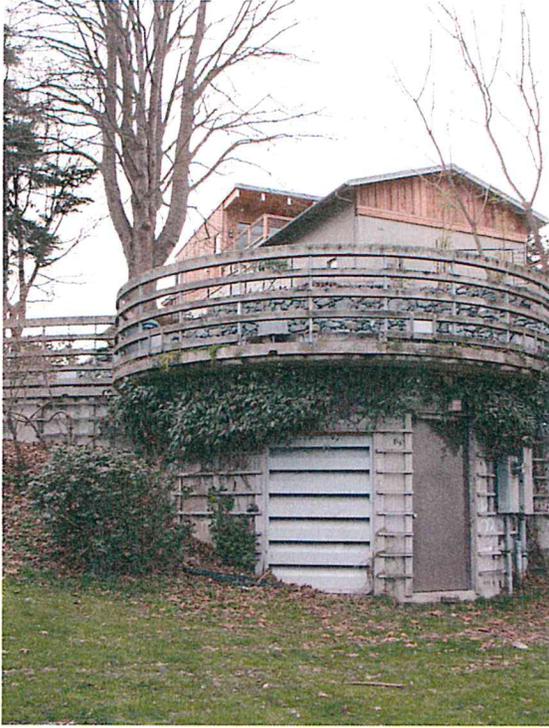
### 2017 Estimated Stormwater Capital Budget

|                     |                 |
|---------------------|-----------------|
| Expenses            | \$10,000        |
| Ending Fund Balance | \$65,475        |
| <b>Total Budget</b> | <b>\$75,475</b> |

| Account Number           | Description                    | Actual             | Budget             | Actual             | Budget             |
|--------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|
|                          |                                | 2015               | 2016               | 2016 year to date  | 2017               |
|                          | <b>STORMWATER RESERVE FUND</b> |                    |                    |                    |                    |
| 407-000-000-308-80-00-00 | Beginning Balance              | \$2,200.00         | \$12,200.00        | \$32,485.67        | \$25,405.00        |
|                          | <b>Total</b>                   | <b>\$2,200.00</b>  | <b>\$12,200.00</b> | <b>\$32,485.67</b> | <b>\$25,405.00</b> |
| 407-000-000-397-38-00-00 | Transfer in from 403           | \$40,000.00        | \$40,000.00        | \$20,000.00        | \$50,000.00        |
| 407-000-000-361-11-00-00 | Investment Interest            |                    |                    | \$69.52            | 70                 |
|                          | <b>Total</b>                   | <b>\$40,000.00</b> | <b>\$40,000.00</b> | <b>\$20,069.52</b> | <b>\$50,070.00</b> |
|                          | <b>Fund Total</b>              | <b>\$42,200.00</b> | <b>\$52,200.00</b> | <b>\$52,555.19</b> | <b>\$75,475.00</b> |

| Account Number           | Description                     | Actual             | Budget             | Actual             | Budget             |
|--------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|
|                          |                                 | 2015               | 2016               | 2016               | 2017               |
|                          | <b>STORMWATER RESERVE FUND</b>  |                    |                    |                    |                    |
| 407-000-000-508-80-00-00 | Ending fund balance             | \$32,485.67        | \$52,200.00        | \$0.00             | \$65,475.00        |
|                          | <b>Total</b>                    | <b>\$32,485.67</b> | <b>\$52,200.00</b> | <b>\$0.00</b>      | <b>\$65,475.00</b> |
| 407-000-000-594-38-60-00 | Stormwater Capital Improvements | \$9,714.33         | \$0.00             | \$47,149.25        | \$10,000.00        |
|                          | <b>Total</b>                    | <b>\$9,714.33</b>  | <b>\$0.00</b>      | <b>\$47,149.25</b> | <b>\$10,000.00</b> |
|                          | <b>Fund Total</b>               | <b>\$42,200.00</b> | <b>\$52,200.00</b> | <b>\$47,149.25</b> | <b>\$75,475.00</b> |

## Sewer Expansion and Improvement Fund



This fund was established in 2002 by combining the existing Sewer Revenue Bond Fund and the Sewer Construction Funds. All commercial sewer surcharges, charges in lieu of assessment (ULID 8), special assessments (LIDs), sewer connection fees or facility charges, and investment income are deposited in this fund to pay maintenance and operation expenses of the sewer utility, to pay all sewer debt service, to make additions and improvements, and extension to the sewer. \$5,000 is transferred from the city's sewer operating fund (Fund 402). The estimated 2017 revenue, including cash carryover is \$346,910.

These monies are used for capital improvements to the sewer infrastructure and to pay for debt service on those improvements. The one debt service, the State Revolving Fund loan was a twenty-year, zero interest loan, which was issued to the city in 1994 to pay for the city's portion of the construction costs for the 5.2 million dollar secondary sewer treatment plant, was paid in full at the end of 2013. The Comprehensive Sewer System Plan was updated in 2016 and identified that inadequate resources were available to fund needed capital improvements. The City Council increased sewer rates 20% and adopted the philosophy of borrowing funding and step up rates to address the shortfall. The 2017 project is to replace the Programmable Logic Controller (PLC) at the Wastewater Plant for \$175,000.

### 2017 Estimated Sewer Capital Budget Revenue

|  |                  |
|--|------------------|
| ➤ Beginning Fund Balance                 | \$293,244        |
| ➤ Connection Fee Revenue & Miscellaneous | \$32,000         |
| ➤ ULID#8 Surcharge                       | \$15,966         |
| ➤ Transfer in from Sewer Fund            | \$5,000          |
| ➤ Interest                               | \$700            |
| ➤ <b>Total</b>                           | <b>\$346,910</b> |

### 2017 Estimated Sewer Capital Budget Expenses:

|                                   |                  |
|-----------------------------------|------------------|
| ➤ Capital Extensions/Improvements | \$0              |
| ➤ Capital purchases/repairs       | \$175,000        |
| ➤ Ending Fund Balance             | \$171,910        |
| ➤ <b>Total</b>                    | <b>\$346,910</b> |

| Account Number           | Description                   | Actual              | Budget              | Actual              | Budget              |
|--------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
|                          |                               | 2015                | 2016                | 2016 year to date   | 2017                |
|                          | <b>SEWER IMPROVEMENT FUND</b> |                     |                     |                     |                     |
| 408-000-000-308-80-00-00 | Beginning Balance             | \$307,658.66        | \$243,141.00        | \$277,418.64        | \$293,244.00        |
|                          | <b>Total</b>                  | <b>\$307,658.66</b> | <b>\$243,141.00</b> | <b>\$277,418.64</b> | <b>\$293,244.00</b> |
| 408-000-000-361-11-00-00 | Interest Earned               | \$406.56            | \$363.00            | \$696.53            | \$700.00            |
| 408-000-000-368-10-00-00 | ULID#8 Surcharge              | \$25,154.73         | \$15,966.00         | \$11,592.58         | \$15,966.00         |
| 408-000-000-379-00-00-00 | Connection Fees               | \$62,529.39         | \$46,532.00         | \$81,421.19         | \$32,000.00         |
| 408-000-000-379-00-00-01 | ULID Fee in lieu              | \$0.00              | \$0.00              | \$3,860.48          | \$0.00              |
| 408-000-000-397-00-00-00 | Transfer In/Capital Reserves  | \$5,000.00          | \$5,000.00          | \$0.00              | \$5,000.00          |
|                          | <b>Total</b>                  | <b>\$93,090.68</b>  | <b>\$67,861.00</b>  | <b>\$97,570.78</b>  | <b>\$53,666.00</b>  |
|                          | <b>Fund Total</b>             | <b>\$400,749.34</b> | <b>\$311,002.00</b> | <b>\$374,989.42</b> | <b>\$346,910.00</b> |

| Account Number           | Description                   | Actual              | Budget              | Actual             | Budget              |
|--------------------------|-------------------------------|---------------------|---------------------|--------------------|---------------------|
|                          |                               | 2015                | 2016                | 2016               | 2017                |
|                          | <b>SEWER IMPROVEMENT FUND</b> |                     |                     |                    |                     |
| 408-000-000-508-80-00-00 | Ending fund balance           | \$277,418.64        | \$150,002.00        | \$0.00             | \$171,910.00        |
|                          | <b>Total</b>                  | <b>\$277,418.64</b> | <b>\$150,002.00</b> | <b>\$0.00</b>      | <b>\$171,910.00</b> |
| 408-000-000-535-40-40-00 | Sewer Comp Plan Update        | \$45,197.14         | \$0.00              | \$18,032.32        | \$0.00              |
| 408-000-000-591-35-72-00 | SRF Loan Payment              | \$0.00              | \$0.00              | \$0.00             | \$0.00              |
| 408-000-000-594-35-49-00 | Miscellaneous                 | \$0.00              | \$0.00              | \$0.00             | \$0.00              |
| 408-000-000-594-35-63-00 | Sewer Extension/Improvement   | \$0.00              | \$0.00              | \$15,371.51        | \$0.00              |
| 408-000-000-594-35-64-00 | Capital Purchases/Repairs     | \$78,133.56         | \$161,000.00        | \$51,648.85        | \$175,000.00        |
|                          | <b>Total</b>                  | <b>\$123,330.70</b> | <b>\$161,000.00</b> | <b>\$85,052.68</b> | <b>\$175,000.00</b> |
|                          | <b>Fund Total</b>             | <b>\$400,749.34</b> | <b>\$311,002.00</b> | <b>\$85,052.68</b> | <b>\$346,910.00</b> |

## Scott Memorial Fund

The Scott Memorial fund is an expendable trust fund created by a very generous donation to the City of property on which the US Post Office is located. This donation was made by Mrs. Helen Scott in 1970 in memory of her late husband Darrell Scott. In the past, revenue to this fund came from the rental of the building to the Postal Service and the interest on those revenues. The City had long since outgrown the small postal building and had planned for a new building for many years. The property owned by the City was not large enough to hold an expanded facility and the US Postal Service was looking outside the City to build a new facility. In 1998, the City of Langley partnered with D & L Constructors. The City gave D & L a long-term ground lease which was paid for in a lump sum payment that allowed the City to purchase adjoining property. With the additional square footage, D & L was able to construct the new postal facility and sub-lease it to the Postal Service, keeping the Post Office in its historic location.

The fund was left with a small balance after the construction of the new post office and has continued to accrue a small amount of interest each year. **The fund is budgeted at \$3,251 for 2017 with no expenditures anticipated.**



| Account Number           | Description                | Actual            | Budget            | Actual            | Budget            |
|--------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
|                          |                            | 2015              | 2016              | 2016 year to date | 2017              |
|                          | <b>SCOTT MEMORIAL FUND</b> |                   |                   |                   |                   |
| 625-000-000-308-80-00-00 | Beginning Balance          | \$3,227.94        | \$3,232.00        | \$3,233.26        | \$3,243.00        |
|                          | <b>Total</b>               | <b>\$3,227.94</b> | <b>\$3,232.00</b> | <b>\$3,233.26</b> | <b>\$3,243.00</b> |
| 625-000-000-361-11-00-00 | Interest Earned            | \$5.32            | \$4.00            | \$7.10            | \$8.00            |
|                          | <b>Total</b>               | <b>\$5.32</b>     | <b>\$4.00</b>     | <b>\$7.10</b>     | <b>\$8.00</b>     |
|                          | <b>Fund Total</b>          | <b>\$3,233.26</b> | <b>\$3,236.00</b> | <b>\$3,240.36</b> | <b>\$3,251.00</b> |

| Account Number           | Description                | Actual            | Budget            | Actual        | Budget            |
|--------------------------|----------------------------|-------------------|-------------------|---------------|-------------------|
|                          |                            | 2015              | 2016              | 2016          | 2017              |
|                          | <b>SCOTT MEMORIAL FUND</b> |                   |                   |               |                   |
| 625-000-000-508-80-00-00 | Ending fund balance        | \$3,233.26        | \$3,236.00        | \$0.00        | \$3,251.00        |
|                          | <b>Total</b>               | <b>\$3,233.26</b> | <b>\$3,236.00</b> | <b>\$0.00</b> | <b>\$3,251.00</b> |
|                          | <b>Fund Total</b>          | <b>\$3,233.26</b> | <b>\$3,236.00</b> | <b>\$0.00</b> | <b>\$3,251.00</b> |

| Account Number | Description | Actual         | Budget         | Actual         | Budget         |
|----------------|-------------|----------------|----------------|----------------|----------------|
|                |             | 2015           | 2016           | 2016           | 2017           |
|                | ALL FUNDS   |                |                |                |                |
|                | Grand Total | \$5,763,344.31 | \$6,488,566.00 | \$2,241,490.63 | \$6,655,931.00 |