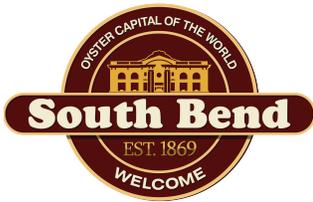




CITY OF SOUTH BEND BUDGET



MAYOR Julie K. Struck
CITY COUNCIL Lisa Olsen
Clarence (Bunny) Williams
Patricia Neve
Karla Webber
Robert (Bob) Hall

CITY SUPERVISOR Dennis Houk
POLICE CHIEF David Eastham
CLERK/TREASURER Dee A. Roberts
DEPUTY CLERK/TREASURER Kim Porter
POLICE SECRETARY Zoe Sowa
PART-TIME MUNICIPAL COURT CLERK Lisa Moore

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INTRODUCTION

The adage out with the old and in with the new was certainly true for the City of South Bend beginning in January 2014. Mayor Julie Struck was sworn in as Mayor on December 9, 2013 and arrived at work on January 2, 2014 to a very enthusiastic staff. She took on each and every challenge with an honest and open mind. She hit the ground running from day one which included union contract negotiations, staff hiring and overseeing the day to day operations. The city continues to add improvements to services that customers have asked for like on-line bill payment and paperless bills. These new services should be up and running before the end of 2014. Mayor Struck is a forward thinker and is always looking for ways to improve & streamline services and become more cost effective. South Bend has a very bright future with Mayor Struck at the helm.

EQUIPMENT/IMPROVEMENTS

The following equipment and improvements have been programmed in the 2015 Budget.

CURRENT EXPENSE	Office Equipment	\$3,500	Computers/Printers/Copiers
	Discretionary	\$3,000	Legislative
	Discretionary	\$1,000	Financial & Records
	Police	\$20,000	
	Fire Equipment	\$30,400	
	Fire Fighter Equipment	\$12,000	
STREETS	Street Equipment	\$11,000	
WATER FUND	WTP Filters	\$110,000	
	Computers/Software	\$5,000	
	Vehicles	\$16,000	
SEWER FUND	Vehicles	\$11,000	
	Computers/Software	\$2,500	
MOSQUITO FUND	Vehicles	\$4,000	
GARBAGE FUND	Equipment	\$35,000	

BUDGET SUMMARY/COMPARISON TO 2013 & 2014

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	(Less) (Equip/Construction)	Dec 31 Cash
2013	\$2,654,110	\$3,096,966	\$2,788,335	\$1,964,216	\$998,525
2014	\$2,721,275	\$3,726,382	\$2,765,529	\$2,420,987	\$1,261,141

A Message from the Mayor:

This has been a year of many changes for the City of South Bend. Within my first few months in office several personnel changes occurred. Dennis Houk replaced retiring City Supervisor Dale Little. Dale still consults for the city on commercial building permits, however. Chris Orkney was hired to replace Fred Hebish at the water plant. Chris has since received his Water Treatment Plant II certification and is slated to replace Dale Hammrich as the head operator at the water plant in 2015 when Dale retires. Jace Ekman replaced Dennis Houk in the public works department and is training for his Water Treatment Plant I certification. Also, Zoe Sowa replaced Mary Clements as the Police Secretary after Mary's resignation in May.

One of the biggest changes came in our monthly billing process. We are now contracting the billing service out to Vision Municipal Solutions. They are able to do it less expensively than we could and it also gives the customers more information on their bills such as a bar graph of past months usage. The next step that is coming is the ability to view and pay bills online (paperless).

We were fortunate to receive a TIB grant again this year to complete the Cedar Street upgrades adjacent to the Willapa Harbor Hospital. Cedar Street is now a two-way street. Quigg Brothers, Inc. did the work under the auspices of Gray & Osborne Engineering. The finished street looks wonderful and people are enjoying the ability to go up as well as down Cedar Street.

The Raymond-South Bend area has seen a rapid expansion into the marijuana industry. South Bend received numerous building permits from the growers and operators. Supervisor Houk and former Supervisor Little have done a tremendous job working through these. Jesse's Ilwaco Fish has re-opened the Dungeness Development site and 40+ people are now employed there. Things are looking up for employment in South Bend!

One of the greater challenges we faced this year was the underfunding of the sewer fund. This underfunding was due to a lack of foresight in the prior administration. It was with great consideration and consternation that a \$20 increase in sewer billing was enacted in July. This increase will pull us out of the red and allow us to move forward positively into the future.

We have also been evaluating our fee schedules out of the public works office. Several of them had not been updated in ten to twenty years. Some changes were made and those fee schedules are now comparable to other cities in our area.

I have enjoyed my first year as Mayor of the City of South Bend. We have a bright future. There are challenges ahead, but I believe we have the team in place to face those challenges head on and see them through to the end. We live in a great city that we can all be proud of.

CASH SUMMARY OF ALL FUNDS

	JAN. 1, 2015 PROJECTED	ADD: BUDGETED	LESS: BUDGETED	LESS: BUDGETED	Ending
	<u>Cash</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Equip./Constr.</u>	<u>Cash</u>
GENERAL GOVERNMENT FUNDS					
001 CURRENT EXPENSE	\$240,000	\$928,999	-\$1,107,654	-\$59,720	\$1,625
SPECIAL REVENUE FUNDS					
101 STREETS	\$17,600	\$115,500	-\$122,095	-\$11,000	\$5
102 ARTERIAL STREETS	\$0	\$200,000	-\$50,000	-\$150,000	\$0
103 LIBRARY	\$0	\$6,000	-\$4,800	\$0	\$1,200
106 DOCKS/WATERFRONT	\$15,000	\$15,800	-\$26,926	\$0	\$3,874
108 DRUG TRUST	\$748	\$320	-\$500	\$0	\$568
110 HOTEL/MOTEL TAX FUND	\$0	\$26,800	-\$25,922	\$0	\$878
UTILITY FUNDS					
401 WATER	\$1,393,797	\$968,000	-\$876,657	-\$786,000	\$699,140
404 SEWER	\$10,000	\$1,697,300	-\$427,597	-\$1,252,761	\$26,942
405 MOSQUITO	\$6,500	\$65,000	-\$66,449	-\$4,000	\$1,051
411 GARBAGE	\$52,784	\$242,000	-\$248,056	-\$35,000	\$11,728
TRUST FUNDS					
601 WATER TRUST	\$17,833	\$10,000	-\$8,000	\$0	\$19,833
610 ROBERT BUSH PARK	\$7,001	\$100	-\$4,500	\$0	\$2,601
REVOLVING FUNDS					
701 HUD	\$191,724	\$22,330	-\$1,000	\$0	\$213,054
TOTAL ALL FUNDS	\$1,952,987	\$4,298,149	-\$2,970,156	-\$2,298,481	\$982,499

SUMMARY OF CURRENT EXPENSE FUND 001

2015 BUDGET

CURRENT EXPENSE

<u>RESOURCES:</u>	<u>\$1,168,999</u>
<u>LESS EXPENDITURES:</u>	
Legislative (City Council)	\$64,853
Judicial/Municipal	\$106,461
Financial/Records	\$103,550
Law Enforcement	\$603,894
Legal (Miscellaneous)	\$8,000
Fire Control	\$87,913
Emergency Services	\$6,891
Planning/comm. Development	\$3,075
Physical Health	\$1,237
Non Expenditure State Collections	\$75,500
Operating Transfers (Streets & Hotel/Motel)	<u>\$106,000</u>
TOTAL CURRENT EXPENSE	<u>\$1,167,374</u>
 CURRENT EXPENSE RESOURCES <MINUS> EXPENSES =	 <u>\$1,625</u>

FUND 001 CURRENT EXPENSE

RESOURCES	2015 BUDGET
<u>BEGINNING CASH ESTIMATE - January 1</u>	\$240,000
<u>GENERAL TAXES</u>	
Real & Personal Property Taxes	\$220,919
Retail Sales and Use Tax	\$140,000
Total	\$360,919
<u>EXCISE TAXES</u>	
T.V. Cable Excise	\$20,000
Telephone/Cell/Pager Excise	\$45,000
PUD Excise	\$80,000
Water/Sewer Excise	\$75,000
Gambling Excise	\$1,200
Total	\$221,200
<u>LICENSES & PERMITS</u>	
Business Licenses	\$35,000
Animal Licenses	\$700
Building Permits	\$75,000
Total	\$110,700
<u>INTERGOVERNMENTAL REVENUE</u>	
Direct Federal Grant/WASPC-Equip & Mini	\$3,000
WSTSC - Click It or Ticket/DUI	\$6,000
Total	\$9,000
<u>STATE SHARED REVENUES</u>	
PUD Privilege Tax	\$12,000
Total	\$12,000
<u>STATE ENTITLEMENTS</u>	
Local Government Assistance	\$17,000
Criminal Justice - Population	\$850
Criminal Justice - Special Program	\$1,180
Cities DUI Distribution	\$350
Liquor Excise	\$2,500
Liquor Board Profits	\$14,000
Total	\$35,880

**FUND 001 CURRENT EXPENSE
REVENUES/BEGINNING CASH (continued from page 1)**

	2015 BUDGET
<u>INTERLOCAL GOVERNMENT PAYMENTS</u>	
Fire District 8 Services	\$4,600
Total	<u>\$4,600</u>
<u>CHARGES FOR SERVICES</u>	
Permit Fees	\$4,000
Animal Shelter Fees	\$400
Total	<u>\$4,400</u>
<u>FINES AND FORFEITURES</u>	
Police Court Fines and Forfeitures	\$90,000
Total	<u>\$90,000</u>
<u>MISCELLANEOUS REVENUE</u>	
Investment Interest	\$200
Investment Interest-Timber	\$500
Sales Tax Interest	\$100
Public Restroom Donations	\$100
Copy Sales & Miscellaneous	\$1,000
Miscellaneous	\$2,000
Total	<u>\$3,900</u>
TOTAL CE REVENUES	\$852,599
<u>NON- REVENUE</u>	
State Court Fees	\$75,000
County Court Remittances	\$900
State Fee - Building Permits	\$500
Total	<u>\$76,400</u>
<u>OTHER FINANCING SOURCES</u>	
Sale of Capital Assets	\$0
Total	<u>\$0</u>
TOTAL CE REVENUES	\$928,999
Add: Beginning Cash	\$240,000
<u>TOTAL RESOURCES FUND 001</u>	<u>\$1,168,999</u>

FUND 001 CURRENT EXPENSE EXPENDITURES

<u>LEGISLATIVE</u>	2015
FACILITIES - CITY HALL	BUDGET
<i>CITY HALL Supplies</i>	
Operating / Maintenance Supplies	\$3,000
Total City Hall Supplies	\$3,000
<i>CITY HALL Services</i>	
Custodial Services - City Hall	\$2,474
Utilities - City Hall	\$3,500
Total CITY HALL Services	\$5,974
TOTAL FACILITIES - CITY HALL	\$8,974
SALARIES/BENEFITS - City Council/Mayor	
Salaries & Wages	\$16,800
Personnel Benefits	\$1,479
TOTAL SALARIES/BENEFITS - City Council	\$18,279
OTHER SERVICES AND CHARGES	
Communications/Website Management	\$7,000
Travel	\$3,500
Advertising (Legal's)	\$3,000
Insurance	\$7,500
Miscellaneous - AWC Dues & Retro Management	\$3,700
Miscellaneous (Conference Registration, Dues, Subscriptions, Etc)	\$900
Miscellaneous (Election Costs)	\$9,000
TOTAL OTHER SERVICES AND CHARGES	\$34,600
CAPITAL OUTLAY	
Capital Outlay - Discretionary	\$3,000
TOTAL CAPITAL OUTLAY	\$3,000
<u>TOTAL LEGISLATIVE</u>	\$64,853

**FUND 001 CURRENT EXPENSE
EXPENDITURES (Continued)**

	2015 BUDGET
<u>JUDICIAL/MUNICIPAL COURT</u>	
SALARIES AND WAGES	
Salaries and Wages	\$51,283
Salaries and Wages - Judge	\$9,600
Benefits	\$22,129
Benefits - Judge	\$689
TOTAL SALARIES/BENEFITS	\$83,701
OTHER SERVICES AND CHARGES	
Office Supplies/Miscellaneous Forms	\$2,000
Contract Public Defender/Pro Tem	\$9,000
Contract Prosecutor/Pro Tem	\$9,360
Interpreter	\$600
Miscellaneous Services	\$800
Training/Travel	\$1,000
TOTAL SERVICES AND CHARGES	\$22,760
CAPITAL OUTLAY	
Capital Outlay	\$0
TOTAL CAPITAL OUTLAY	\$0
<u>TOTAL JUDICIAL</u>	\$106,461
<u>FINANCIAL AND RECORDS SERVICES</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$50,147
Benefits	\$17,403
TOTAL SALARIES/BENEFITS	\$67,550
SUPPLIES	
Office Supplies/Miscellaneous	\$4,000
TOTAL OFFICE SUPPLIES	\$4,000
OTHER SERVICES AND CHARGES	
State Audit Costs	\$11,000
Office Equipment - Repair & Maintenance	\$1,500
Computer Software Maintenance	\$10,000
Codification Updates	\$1,500
Travel & Training	\$2,500
Miscellaneous - Dues/Subscriptions/Banking	\$1,000
TOTAL OTHER SERVICES & CHARGES	\$27,500
CAPITAL OUTLAY	
Capital Outlay (Computers)	\$3,500
Capital Outlay (Discretionary)	\$1,000
TOTAL CAPITAL OUTLAY	\$4,500
<u>TOTAL FINANCIAL & RECORDS</u>	\$103,550

**FUND 001 CURRENT EXPENSE
EXPENDITURES (Continued)**

LEGAL EXPENSES

**2015
BUDGET**

OTHER SERVICES & CHARGES

Professional Services - Legal Assistance	\$5,000
Building Publications-Permits	\$2,000
Miscellaneous Legal Services	\$1,000
TOTAL OTHER SERVICES & CHARGES	\$8,000
<u>TOTAL LEGAL</u>	\$8,000

LAW ENFORCEMENT

**2015
BUDGET**

SALARIES/BENEFITS

Salaries & Wages	\$259,216
Benefits	\$110,372
Benefits ~ LEOFF 1	\$5,000
Long Term Care (LEOFF 1 Retired)	\$27,068
Uniform Allowances (4)	\$3,300
Uniform Allowances (Reserves)	\$2,000
TOTAL SALARIES/BENEFITS	\$406,956

SUPPLIES

Office Supplies	\$4,500
Operating Supplies	\$7,500
Fuel Consumed	\$20,000
TOTAL SUPPLIES	\$32,000

OTHER SERVICES AND CHARGES

Professional Services - Veterinary	\$700
Communications/Phone	\$5,800
Communications (PACCOM)	\$75,618
Travel & Training	\$4,000
Insurance	\$42,000
Repair & Maintenance	\$10,000
Jail Services (Pacific County)	\$12,000
Miscellaneous Dues/Subscriptions/Training Requirements	\$1,000
Miscellaneous - (Investigations, Trial Expense, Etc.)	\$1,500
WASPC Grant - Equipment/Mini	\$2,500
TOTAL OTHER SERVICES & CHARGES	\$155,118

CAPITAL OUTLAY

Computer/Office Equipment	\$2,000
Capital Outlay (Vehicles & Miscellaneous)	\$7,820
TOTAL CAPITAL OUTLAY	\$9,820

TOTAL LAW ENFORCEMENT

\$603,894

**FUND 001 CURRENT EXPENSE
EXPENDITURES (Continued)**

	2015 BUDGET
<u>FIRE CONTROL</u>	
SALARIES/BENEFITS	
Salaries	\$2,164
Benefits	\$2,884
TOTAL SALARIES/BENEFITS	\$5,048
OPERATING SUPPLIES	
Operating Supplies	\$3,000
TOTAL OPERATING SUPPLIES	\$3,000
Repair and Maintenance - Building	\$2,500
Repair and Maintenance - Equipment	\$12,000
Janitorial Service & Supplies	\$1,000
Insurance	\$3,800
Fuel	\$4,000
Utilities - Electricity/Phone	\$8,000
Travel/Training	\$5,000
Communications (PACCOM)	\$1,165
TOTAL SERVICES	\$37,465
CAPITAL OUTLAY	
Firefighter Equipment	\$12,000
Fire Equipment	\$30,400
TOTAL EQUIPMENT - FIRE DEPT.	\$42,400
<u>TOTAL FIRE CONTROL</u>	\$87,913
	2015 BUDGET
<u>EMERGENCY SERVICES</u>	
OTHER SERVICES AND CHARGES	
Pacific County - Emergency Management	\$6,891
TOTAL OTHER SERVICES AND CHARGES	\$6,891
<u>TOTAL EMERGENCY SERVICES</u>	\$6,891
	2015 BUDGET
PLANNING/COMMUNITY DEV.	
OTHER SERVICES AND CHARGES	
PCOG Dues	\$1,500
Economic Development	\$500
Building Abatement Costs	\$1,000
Rural Community Develop. (RCD)	\$75
TOTAL OTHER SERVICE & CHARGES	\$3,075
<u>TOTAL PLANNING/COMMUNITY DEV.</u>	\$3,075

**FUND 001 CURRENT EXPENSE
EXPENDITURES (Continued)**

	2015 BUDGET
<u>PHYSICAL HEALTH</u>	
OTHER CHARGES AND SERVICES	
County Alcohol Assessment	\$500
Olympic Air Pollution Control	\$737
TOTAL OTHER SERVICES & CHARGES	<u>\$1,237</u>
TOTAL PHYSICAL HEALTH	\$1,237
<u>NON-EXPENDITURE DISBURSEMENTS</u>	2015 BUDGET
State Court Remittance	\$75,000
County Court Remittance	\$500
<u>TOTAL NON-EXPENDITURES</u>	<u>\$75,500</u>
<u>CAPITAL OUTLAY</u>	
Discretionary	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>
<u>OPERATING TRANSFERS</u>	2015 BUDGET
Library	\$6,000
Hotel/Motel	\$20,000
City Streets	\$80,000
<u>TOTAL OPERATING TRANSFERS</u>	<u>\$106,000</u>
TOTAL FUND 001 EXPENDITURES	<u>\$1,167,374</u>

FUND 101 STREETS

	Budget 2015 BUDGET
RESOURCES	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$17,600
TOTAL ESTIMATED BEGINNING CASH	\$17,600
STREET REVENUES	
Motor Vehicle Fuel Tax	\$33,000
Miscellaneous Revenue	\$2,500
Operating Transfers-IN	\$80,000
TOTAL STREET REVENUES	\$115,500
<u>TOTAL FUND 101 RESOURCES</u>	\$133,100
EXPENDITURES	
SALARIES/BENEFITS	
Salaries & Wages	\$28,744
Benefits	\$12,651
Boots	\$200
TOTAL SALARIES/BENEFITS	\$41,595
SUPPLIES	
Gravel	\$14,000
Asphalt	\$12,000
Miscellaneous Supplies/Signs	\$10,000
Fuel Consumed	\$4,500
TOTAL SUPPLIES-STREET	\$40,500
OTHER SERVICES AND CHARGES	
Utilities - Street Lightning	\$16,000
Equipment Repairs	\$6,000
Contracted Maintenance/Labor	\$12,000
Miscellaneous	\$6,000
TOTAL OTHER SERVICES & CHARGES	\$40,000
STREETS - CAPITAL OUTLAY	
Capital Outlay	\$11,000
TOTAL STREETS CAPITAL OUTLAY	\$11,000
<u>TOTAL FUND 101 EXPENDITURES</u>	\$133,095

FUND 102 ARTERIAL STREETS

<u>RESOURCES</u>	2015 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$0
TOTAL ESTIMATED BEGINNING CASH	\$0
ARTERIAL STREET REVENUES	
WA State Transportation Improvement Board Grant	\$200,000
STP County Buy-out	\$0
Miscellaneous Revenues	\$0
TOTAL ARTERIAL STREET REVENUES	\$200,000
<u>TOTAL FUND 102 RESOURCES</u>	\$200,000

<u>EXPENDITURES</u>	2015 BUDGET
ARTERIAL STREETS IMPROVEMENTS	
Arterial Streets - Design/Engineering - Multi Projects (5)	\$50,000
Arterial Streets - Construction/Improvement	\$150,000
Arterial Streets - Construction/Improvement - Miscellaneous	\$0
TOTAL ART. STR. IMPROVEMENTS	\$200,000
<u>TOTAL FUND 102 EXPENDITURES</u>	\$200,000

FUND 103 LIBRARY

<u>RESOURCES</u>	2015 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$0
TOTAL ESTIMATED BEGINNING CASH	<u>\$0</u>
 LIBRARY REVENUES	
Miscellaneous Revenue	\$0
Operating Transfer-In from 001	\$6,000
TOTAL LIBRARY REVENUES	<u>\$6,000</u>
 <u>TOTAL RESOURCES</u>	 \$6,000
<u>EXPENDITURES</u>	2015 BUDGET
LIBRARY SUPPLIES	
Operating Supplies	\$500
TOTAL LIBRARY SUPPLIES	<u>\$500</u>
 LIBRARY - OTHER SERVICES/CHGS.	
Custodial Services	\$1,700
Utilities (Electricity)	\$1,500
Library Elevator Certification	\$100
Repair/Maintenance	\$1,000
TOTAL LIBRARY SERVICES/CHARGES	<u>\$4,300</u>
 <u>TOTAL EXPENDITURES</u>	 \$4,800

FUND 106 DOCKS FUND

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$15,000
TOTAL ESTIMATED BEGINNING CASH	\$15,000
DOCKS/WATERFRONT REVENUES	
Real Estate Excise Tax	\$4,200
Moorage - City Docks	\$3,000
Boat Launch Fee	\$7,000
Robert Bush/Kismit Share of DNR lease	\$650
Miscellaneous Revenue	\$300
TOTAL REVENUE - CITY DOCKS	\$15,150
TAXES AND NONREVENUES	
State Leasehold Excise Tax	\$650
TOTAL TAXES AND NONREVENUES	\$650
<u>TOTAL RESOURCES</u>	\$30,800
<u>EXPENDITURES</u>	2014 BUDGET
SALARIES/BENEFITS	
Salaries	\$11,566
Benefits	\$4,710
TOTAL SALARIES/BENEFITS	\$16,276
OTHER SERVICES AND CHARGES	
Utilities (Electricity)	\$1,000
DNR Fees	\$1,000
Repairs/Maintenance/Structures	\$6,000
Miscellaneous Expense	\$2,000
TOTAL CHARGES AND SERVICES	\$10,000
TAXES	
State Leasehold Excise Tax	\$650
TOTAL TAXES	\$650
<u>TOTAL EXPENDITURES</u>	\$26,926

FUND 108 DRUG ENFORCEMENT

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$748
TOTAL ESTIMATED BEGINNING CASH	<u>\$748</u>
DRUG ENFORCEMENT REVENUES	
Investigative Fund Assessments	\$220
Miscellaneous Revenue	\$100
TOTAL REVENUE - DRUG ENFORCT.	<u>\$320</u>
<u>TOTAL RESOURCES</u>	\$1,068
<u>EXPENDITURES</u>	2014 BUDGET
DRUG TRUST CHARGES & SERVICES	
Drug Enforcement Activities	\$500
TOTAL OTHER CHARGES & SERVICES	<u>\$500</u>
CAPITAL OUTLAY	
Capital Outlay - Vehicle	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>
<u>TOTAL EXPENDITURES</u>	\$500

FUND 110 HOTEL/MOTEL TAX FUND

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$0
TOTAL ESTIMATED BEGINNING CASH	\$0
HOTEL/MOTEL TAX FUND REVENUES	
Hotel/Motel Tax	\$6,500
Operating Transfer-In from 001	\$20,000
Cheney Park Rental Fees	\$300
TOTAL REVENUE - HOTEL/MOTEL TAX FUND	\$26,800
<u>TOTAL RESOURCES</u>	\$26,800

<u>HOTEL/MOTEL EXPENDITURES</u>	2015 BUDGET
GENERAL PARK FACILITIES	
Contract Parks Caretaker and L & I	\$9,372
Contract Weed Spraying	\$2,400
Operating Supplies/Miscellaneous	\$7,500
Cheney Park Rental Refund	\$150
Miscellaneous Contract Service	\$1,500
Utilities/Miscellaneous Services	\$3,000
Helen Davis RR Pumping	\$2,000
TOTAL PARK FACILITIES	\$25,922
TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	\$25,922

FUND 401 WATER

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$1,393,797</u>
TOTAL ESTIMATED BEGINNING CASH	\$1,393,797
WATER REVENUES	
Water Sales	\$924,000
Miscellaneous (New Services)	\$3,000
Miscellaneous (Other)	<u>\$1,000</u>
TOTAL WATER REVENUES	\$928,000
WATER NONREVENUES	
State Excise Tax	<u>\$40,000</u>
TOTAL WATER NONREVENUES	\$40,000
<u>TOTAL RESOURCES</u>	\$2,361,797
<u>EXPENDITURES</u>	2014 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$249,066
Personnel Benefits	\$107,382
Boots	<u>\$800</u>
TOTAL SALARIES/BENEFITS	\$357,248
OPERATING SUPPLIES	
Materials/Supplies	\$40,000
Chemicals	\$8,000
Fuel Consumed	\$9,000
Water Purchased/Raymond	<u>\$1,000</u>
TOTAL OPERATING SUPPLIES	\$58,000
OTHER SERVICES/CHARGES	
Miscellaneous Professional Services	\$20,000
Sample Testing/Monitoring	\$7,000
Communications	\$7,000
Travel/Training	\$4,500
Insurance	\$23,000
(CONTINUED ON NEXT PAGE)	

FUND 401 WATER**(OTHER SERVICES AND CHARGES CONTINUED FROM PREVIOUS PAGE)****2014
BUDGET**

Power (Pumps/Plant/Shop)	\$45,000
Repair and Maintenance - Equipment	\$18,000
Membership Dues/Subscriptions	\$1,000
Operating Certification Permits	\$4,500
TOTAL OTHER SERVICES/SUPPLIES	\$130,000
TAXES	
State Excise Tax	\$40,000
TOTAL TAXES	\$40,000
DEBT SERVICE	
Public Works Trust Fund	\$98,814
HUD Loan Repayment (2 of 5)	\$5,075
Berkadia Commerical	\$9,400
Drinking Water State Revolving Fund	\$178,120
TOTAL DEBT SERVICE	\$291,409
CAPITAL OUTLAY	
WTP Filter Replacement (LTI)	\$110,000
Capital Reserves (LTI)	\$200,000
Operating Reserves	\$20,000
Watershed Management (LTI)	\$160,000
Upgrade of Fliess Creek	\$5,000
River Crossing Upgrade (LTI)	\$240,000
WTP Maintenance Agreement (LTI)	\$30,000
Computer Hardware/Software	\$5,000
Vehicles, Equipment	\$16,000
TOTAL CAPITAL OUTLAY	\$786,000
<u>TOTAL EXPENDITURES</u>	\$1,662,657

FUND 404 SEWER

RESOURCES

**2014
BUDGET**

BEGINNING CASH

Estimated Beginning Unreserved Cash	<u>\$10,000</u>
TOTAL ESTIMATED BEGINNING CASH	\$10,000

SEWER REVENUES

Sewer Sales	\$983,700
Miscellaneous (New Services)	\$5,000
CDBG-Central Avenue Sewer Line	\$677,600
Miscellaneous (Other)	<u>\$1,000</u>
TOTAL SEWER REVENUES	\$1,667,300

SEWER NONREVENUES

State Excise Tax	<u>\$30,000</u>
TOTAL SEWER NONREVENUES	\$30,000

TOTAL RESOURCES

\$1,707,300

EXPENDITURES

**2014
BUDGET**

SALARIES/BENEFITS

Salaries & Wages	\$55,990
Personnel Benefits	\$24,207
Boots	<u>\$400</u>
TOTAL SALARIES/BENEFITS	\$80,597

OPERATING SUPPLIES

Materials/Supplies	\$15,000
Chemicals	\$1,000
Fuel Consumed	<u>\$7,000</u>
TOTAL OPERATING SUPPLIES	\$23,000

OTHER SERVICES/CHARGES

Miscellaneous Professional Services	\$7,000
Maintenance & Operations-RWWTP	\$240,000
Communications	\$3,500
Travel/Training	\$1,000
Insurance	\$15,000
Power (Pumps/Lagoon)	\$13,000
Repair and Maintenance (Equipment)	\$10,000
Membership Dues/Subscriptions	\$500
Sample Testing/Monitoring	\$2,000
Operating Certification (Discharge) Permits	<u>\$2,000</u>
TOTAL OTHER SERVICES/SUPPLIES	\$294,000

(CONTINUED ON NEXT PAGE)

(CONTINUED FROM PREVIOUS PAGE)**TAXES**

State Excise Tax	\$30,000
TOTAL TAXES	\$30,000

DEBT SERVICE

USDA Rural Development	\$233,648
Dept of Ecology	\$145,173
HUD Loan Repayment (2 of 5)	\$5,075
City of Raymond	\$4,165
Public Works Trust Fund	\$127,919
TOTAL DEBT SERVICE	\$515,980

CAPITAL OUTLAY

CDBG-Central Avenue Sewer Line	\$677,600
Bond Reserve (10 Years-2023) (RWWTP-RD Required)	\$42,681
Capital Outlay - Vehicles, Equipment	\$11,000
Capital Outlay - Pumps (#1)	\$3,000
Capital Improvement - Computers, Software	\$2,500
TOTAL CAPITAL OUTLAY	\$736,781

TOTAL EXPENDITURES**\$1,680,358**

FUND 405 MOSQUITO CONTROL

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$6,500
TOTAL BEGINNING CASH	<u>\$6,500</u>
MOSQUITO FUND REVENUES	
City Excise Tax - Water/Sewer	\$40,000
City Excise Tax - Garbage	\$25,000
TOTAL MOSQUITO FUND REVENUES	<u>\$65,000</u>
<u>TOTAL RESOURCES</u>	\$71,500
<u>EXPENDITURES</u>	2014 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$7,272
Personnel Benefits	\$3,177
TOTAL SALARIES/BENEFITS	<u>\$10,449</u>
OTHER SERVICES & CHARGES	
Professional Services - Spraying	\$40,000
Professional Services - Chemicals	\$1,000
Professional Services - Insurance	\$15,000
Miscellaneous Expenses	\$0
TOTAL PROFESSIONAL SERVICES	<u>\$56,000</u>
CAPITAL OUTLAY	
Capital Outlay - Vehicles	\$4,000
TOTAL CAPITAL OUTLAY	<u>\$4,000</u>
NONREVENUES	
	\$0
TOTAL NONREVENUES	<u>\$0</u>
<u>TOTAL EXPENDITURES</u>	\$70,449

FUND 411 GARBAGE FUND**RESOURCES****2014
BUDGET****BEGINNING CASH**

Estimated Beginning Unreserved Cash

\$52,784**TOTAL ESTIMATED BEGINNING CASH****\$52,784****GARBAGE REVENUES**

Garbage Services

\$230,000**TOTAL GARBAGE FUND REVENUES****\$230,000****GARBAGE FUND NONREVENUES**

State Excise Tax

\$12,000**TOTAL NONREVENUES****\$12,000****TOTAL RESOURCES****\$294,784****EXPENDITURES****2014
BUDGET****SALARIES/BENEFITS**

Salaries/Wages

\$41,635

Benefits

\$19,221

Boot Allowance

\$200**TOTAL SALARIES/WAGES****\$61,056****SUPPLIES**

Operating Supplies

\$4,000

Fuel/Oil Consumed

\$15,000

Containers

\$4,000**TOTAL SUPPLIES****\$23,000****OTHER SERVICES AND CHARGES**

Insurance

\$28,000

Utility Service - Royal Heights

\$112,000

Repair & Maintenance - Equipment

\$10,000

Miscellaneous Services/Charges

\$2,000**TOTAL OTHER SERVICES & CHARGES****\$152,000****CAPITAL OUTLAY**

Equipment

\$35,000**TOTAL CAPITAL EQUIPMENT****\$35,000****INTERGOV. CHGS. (STATE EX. TAX)**

State Excise Tax

\$12,000**TOTAL INTERGOV. CHARGES****\$12,000****TOTAL EXPENDITURES****\$283,056**

FUND 601 UTILITY DEPOSITS

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$17,833
TOTAL BEGINNING CASH	<u>\$17,833</u>
UTILITY DEPOSITS (NONREVENUES)	
Utility Customer Deposits	\$10,000
TOTAL UTIL. CUSTOMER DEPOSITS	<u>\$10,000</u>
<u>TOTAL FUND 601 RESOURCES</u>	\$27,833
<u>EXPENDITURES</u>	2014 BUDGET
REFUNDS	
Deposits Refunded	\$8,000
TOTAL REFUNDS	<u>\$8,000</u>
<u>TOTAL EXPENDITURES</u>	\$8,000

FUND 610 ROBERT BUSH PARK

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$7,001
TOTAL BEGINNING CASH	<u>\$7,001</u>
 REVENUES	
Investment Interest	\$100
Donations	\$0
TOTAL REVENUES	<u>\$100</u>
 <u>TOTAL FUND 610 RESOURCES</u>	 \$7,101
<u>EXPENDITURES</u>	2014 BUDGET
Park Maintenance	\$4,500
TOTAL BUSH MEMORIAL EXPENSES	<u>\$4,500</u>
 <u>TOTAL EXPENDITURES</u>	 \$4,500

FUND 701 HUD LOAN FUND

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$191,724
TOTAL ESTIMATED BEGINNING CASH	\$191,724
HUD LOAN FUND REVENUES	
HUD Loan Repayments - Water Fund	\$5,075
HUD Loan Repayment - Sewer Fund	\$5,075
HUD Loan Repayment - Drug Fund (Current Expense)	\$12,180
Miscellaneous	\$0
TOTAL HUD FUND REVENUES	\$22,330
HUD NONREVENUES	
Loan Repayments	\$0
TOTAL HUD FUND NONREVENUES	\$0
<u>TOTAL RESOURCES</u>	\$214,054
<u>EXPENDITURES</u>	2014 BUDGET
Housing/Community Development	\$1,000
TOTAL HOUSING/COMMUNITY DEV.	\$1,000
<u>TOTAL EXPENDITURES</u>	\$1,000

HIRE DATE	RATE	2015										GROSS PAY	FICA	STATE RETIRE.	L&I - *	HEALTH INSUR	TOTAL SAL/BENEFITS	BENEFITS ONLY	
		CITY COUNCIL	BASE SALARY	LONGEVITY	CASH OUT	VACA. BONUS	ACC. COMP.	POLICE HOLIDAYS	OVER-TIME										
		CITY COUNCIL	\$ 7,200									\$ 7,200	\$ 551		\$ 71		\$ 7,822	\$622 C/X	
		MAYOR	\$ 9,600									\$ 9,600	\$ 762		\$ 95	\$ -	\$ 10,457	\$857 C/X	
01-May-99	\$ 27.48	CLERK/TREASURER-D Roberts	\$ 57,158	\$ 960	\$ -	\$ 1,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,218	\$ 4,458	\$ 5,353	\$ 411	\$ 10,200	\$ 79,639	\$20,422 C/X-75%/W-20%/DKS-5%	
11-Dec-06	\$ 20.04	DEPUTY CLK/TREASURER-K Porter	\$ 41,683	\$ 540	\$ -	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,025	\$ 3,895	\$ 3,889	\$ 458	\$ 10,200	\$ 61,467	\$18,442 WTR-40%/SWR-35%/GARB-20%/MOSQ 5%	
20-May-85	\$ 27.48	POLICE CHIEF-D Eastham	\$ 57,158	\$ 1,800	\$ -	\$ 1,099	\$ -	\$ 2,418	\$ -	\$ -	\$ -	\$ 62,476	\$ 5,082	\$ 3,084	\$ 411	\$ 10,200	\$ 81,252	\$18,776 C/X	
20-Apr-11	\$ 20.04	POLICE SECRETARY-Z Sowa	\$ 41,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,683	\$ 3,168	\$ 3,839	\$ 458	\$ 10,200	\$ 59,348	\$17,665 C/X	
14-Feb-13	\$ 21.97	POLICE OFFICER-A McComas	\$ 45,698	\$ -	\$ -	\$ -	\$ -	\$ 1,933	\$ 3,955	\$ -	\$ -	\$ 51,586	\$ 4,371	\$ 2,698	\$ 3,482	\$ 10,200	\$ 72,337	\$20,751 C/X	
21-Oct-11	\$ 21.97	POLICE OFFICER-L Stigall	\$ 45,698	\$ 300	\$ -	\$ -	\$ -	\$ 1,933	\$ 3,955	\$ -	\$ -	\$ 51,886	\$ 4,008	\$ 2,714	\$ 3,482	\$ 10,200	\$ 72,290	\$20,404 C/X	
25-Jun-13	\$ 21.97	POLICE OFFICER - R Miskell	\$ 45,698	\$ -	\$ -	\$ -	\$ -	\$ 1,933	\$ 3,955	\$ -	\$ -	\$ 51,586	\$ 4,755	\$ 2,698	\$ 3,482	\$ 10,200	\$ 72,721	\$21,135 C/X	
13-Jun-12	\$ 27.48	CITY SUPERVISOR - D Houk	\$ 57,158	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,338	\$ 4,338	\$ 5,281	\$ 411	\$ 10,200	\$ 77,568	\$20,230 WTR-65%/SWR-15%/STS-10%/CX-10%	
13-Nov-07	\$ 20.75	PUBLIC WORKS TECH IV-D Hammrich	\$ 43,160	\$ 480	\$ -	\$ 830	\$ -	\$ -	\$ 3,735	\$ -	\$ -	\$ 48,205	\$ 3,470	\$ 4,363	\$ 3,506	\$ 10,200	\$ 69,744	\$21,539 WTR-70%/SWR-30%	
17-Nov-14	\$ 19.70	PUBLIC WORKS TECH II - J Moran	\$ 40,976	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 2,660	\$ -	\$ -	\$ 43,936	\$ 3,390	\$ 4,046	\$ 3,506	\$ 10,200	\$ 65,078	\$21,142 GARB 90%/STS 10%	
21-Jun-01	\$ 21.77	PUBLIC WORKS TECH IV-J Miller	\$ 45,282	\$ 1,140	\$ -	\$ 871	\$ -	\$ -	\$ 3,919	\$ -	\$ -	\$ 51,211	\$ 4,121	\$ 4,717	\$ 3,506	\$ 10,200	\$ 73,755	\$22,544 WRT-90%/MOSQ-10%	
13-Mar-07	\$ 20.75	PUBLIC WORKS TECH IV- T McGee	\$ 43,160	\$ 480	\$ -	\$ 830	\$ -	\$ -	\$ 3,735	\$ -	\$ -	\$ 48,205	\$ 3,835	\$ 4,363	\$ 3,506	\$ 10,200	\$ 70,109	\$21,904 WTR-80%/SWR-18%/CX-2% (FD)	
08-Jan-14	\$ 20.75	PUBLIC WORKS TECH IV - C Orkney	\$ 43,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,801	\$ -	\$ -	\$ 45,961	\$ 3,630	\$ 4,233	\$ 3,506	\$ 10,200	\$ 67,530	\$21,569 WTR-70%/SWR-20%/STS-10%	
03-Mar-14	\$ 20.75	PUBLIC WORKS TECH IV- J Ekman	\$ 43,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,801	\$ -	\$ -	\$ 45,961	\$ 3,180	\$ 4,233	\$ 3,506	\$ 10,200	\$ 67,080	\$21,119 WTR-70%/STS-30%	
09-Dec-13	\$ 20.04	MUNICIPAL COURT - L Moore	\$ 41,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,683	\$ 3,895	\$ 3,839	\$ 3,506	\$ 10,200	\$ 63,123	\$21,440 C/X	
	\$ 100	FIRE CHIEF	\$ 1,200									\$ 1,200	\$ 92				\$ 1,292	\$92	
		POLICE PROVISIONAL HELP	\$ -									\$ -	\$ -		\$ -	\$ -	\$ -	\$0	
		LEOFF I RETIRED MEDICAL													\$ 11,640		\$ 11,640	\$11,640	
	\$ 650	PARKS CARETAKER	\$ 10,200									\$ 10,200	\$ -		\$ 1,572		\$ 11,772	\$1,572	
	\$ 810	JUDGE	\$ 9,600									\$ 9,600	\$ 689				\$ 10,289	\$689	
	\$ 730	PROSECUTOR	\$ 9,360									\$ 9,360	\$ -				\$ 9,360	\$0	
	\$ 650	PUBLIC DEFENDER	\$ 8,400									\$ 8,400	\$ -				\$ 8,400	\$0	
	\$ 212	CITY HALL JANITOR	\$ 2,544									\$ 2,544	\$ -		\$ 63		\$ 2,607	\$63	
																	\$ 38,939		
																	TOTAL	\$ 1,126,680	

GLOSSARY OF BUDGET TERMS

Administrative Services Departments – Refers to organizational units or departments that primarily provide services to other departments. These include:

- Legislative – City Council and its functions;
- Financial Services – the accounting, financial reporting, city clerk services, customer service and treasury functions.

Appropriation – The legal spending level authorized by an ordinance of the city council. Spending should not exceed this level without prior approval of the council.

Assessed Valuation – The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners. This comes from the county assessor's office prior to levying taxes for the upcoming budget.

BARS – The **B**udgeting, **A**ccounting and **R**eporting **S**ystem for accounting systems prescribed by the Washington State Auditor's Office. Every budget line item has a unique 18 digit number attached to it.

Beginning Cash – The ending balance left over from the budget for the previous year. Ideally this should be in an amount sufficient for three months operating expenses.

Benefits – City provided employee benefits, such as social security, retirement, health insurances and retirement.

Budget – A financial plan of operations for the city. It is a plan, not a list of accounts and amounts.

Capital Outlay – A budget category that may be part of a capital improvement program or part of the operating budget.

CDBG – “Community **D**evelopment **B**lock **G**rant”

CTED – “Department of **C**ommunity, **T**rade and **E**conomic **D**evelopment”

Current Expense Fund – See “General Fund”

Debt Service – Interest and principle payments on debt.

Designated Fund Balance – A portion of fund balance that has been designated by past council action for a specific purpose

Enterprise Fund – A type of proprietary fund in which the direct beneficiaries of the fund pay for all costs of the fund through fees. This type of fund is self sustaining.

Fund – A self-balancing group of accounts that includes revenues and expenditures which are segregated for specific activities or for attaining certain objectives in accordance with special regulations

General Fund – The fund of the city that accounts for all activity not specifically accounted for in other funds: Includes such operations as police, fire, parks and administration.

General Obligations – Bonds or other indebtedness of the city for which the pledge made for repayment is the full faith and credit of the city.

Governmental Fund Types – Funds that provide general government services. These include the general fund, special revenue funds, capital projects and debt service funds.

Interfund Transfers - Flows of assets (usually cash, could be goods) without equivalent flows of assets in return and without requirement for repayment.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Controls – A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data.

LEOFF – The “**L**aw **E**nforcement **O**fficers and **F**ire **F**ighters” retirement system of the state that provides coverage for city public safety employees.

LTI – Long Term Investments

Operating Budget – The annual appropriation to maintain the provision of city services to the public

PERS – “**P**ublic **E**mployee **R**etirement **S**ystem” The state system for public employment retirement applicable to most except where LEOFF is applicable.

Preliminary Budget – That budget which is proposed by staff to the council and has not yet been adopted by the council