



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 City of South Bend has continued to reap the benefits of a strong leader and positive force at City Hall. Mayor Julie Struck has shown what great things can be accomplished with a positive, can-do attitude. Her door is always open to the public and staff. There is never an idea she isn't willing to listen to. She encourages EVERYONE to work to make South Bend a great place to be. From fundraising to bring a new park and public restrooms to the downtown core to chairing the annual *Come Play on Labor Day* event you will always find Mayor Julie Struck knee deep and working hard for her town.

EQUIPMENT/IMPROVEMENTS

The following equipment and improvements have been programmed in the 2016 Budget.

CURRENT EXPENSE	Office Equipment	\$3,500	Computers/Printers/Copiers
	Discretionary	\$3,000	Legislative
	Discretionary	\$1,000	Financial & Records
	Police	\$21,000	
	Fire Equipment	\$40,000	
	Fire Fighter Equipment	\$12,000	
STREETS	Street Equipment	\$12,000	
WATER FUND	WTP Filters	\$120,000	
	Computers/Software	\$5,000	
	Vehicles	\$17,000	
SEWER FUND	Vehicles	\$12,000	
	Computers/Software	\$2,500	
MOSQUITO FUND	Vehicles	\$5,000	
GARBAGE FUND	Equipment	\$40,000	

BUDGET SUMMARY/COMPARISON TO 2014 & 2015

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	(Less) (Equip/Construction)	Dec 31 Cash
2014	\$2,721,275	\$3,726,382	\$2,765,529	\$2,420,987	\$1,261,141
2015	\$1,952,987	\$4,298,149	\$2,970,156	\$2,298,481	\$982,499

A Message from the Mayor:

This has been a rewarding year to be the Mayor of the City of South Bend. We were fortunate to receive grant funding to complete several projects in the city that desperately needed attention. One of the major accomplishments using grant funding was the decommissioning of the old city sewer retention ponds across the Willapa River. Due to the new wastewater treatment plant, the retention ponds were determined by state agencies to be obsolete and the property they sat on is to be allowed to return to its natural state. A second grant funded project that was completed this year was the extension of the sidewalk from Cedar Street down the hill and around the front of the Pacific County Courthouse. The final project is still under construction and is the Central Avenue sewer line replacement project. We were especially excited to receive grant funding for the Central Avenue project. The existing line is quite old and in desperate need of replacement. The cost to replace it was beyond the city's ability.

Dale Hammrich, our head water treatment plant operator, retired in July and Chris Orkney has taken over the position. Jace Ekman has taken over Chris Orkney's old position at the water treatment plant. Extremely dry conditions this summer put a strain on our water supply and we utilized the water intertie between Raymond and South Bend to receive supplemental water supplies from the City of Raymond on a regular basis for several weeks.

Funding continues to be a challenge. We are continuing to control expenditures out of the current expense fund and are expecting to be in the black for the first time in several years. The sewer fund is looking better due to the latest rate increase also. I have also applied to the 2016 Governor's Capital Supplemental Budget for \$2,000,000 in sewer rate relief for the citizens of South Bend. A similar application went to the House and Senate also. We are hopeful that the legislature and the Governor will appropriate the rate relief funding. It would be nice to be able to reduce the sewer rates.

Going forward, I am encouraged with the direction the City of South Bend is heading. All three canneries/ processing plants are running, the alder mill is going again, and the marijuana industry continues to expand. These are good indicators that business is on the rise in our city and jobs are increasing in number. There are still challenges ahead, but we are in a better position this year versus last year and I believe we will continue to move forward positively into the future.

Mayor Julie K. Struck

FUND 001 CURRENT EXPENSE

RESOURCES	2016 BUDGET
<u>BEGINNING CASH ESTIMATE - January 1</u>	\$230,000
<u>GENERAL TAXES</u>	
Real & Personal Property Taxes	\$239,000
Retail Sales and Use Tax	\$150,000
Business & Occupation Tax	\$125,000
Total	\$514,000
<u>EXCISE TAXES</u>	
T.V. Cable Excise	\$25,000
Telephone/Cell/Pager Excise	\$45,000
PUD Excise	\$80,000
Water/Sewer Excise	\$90,000
Gambling Excise	\$1,200
Total	\$241,200
<u>LICENSES & PERMITS</u>	
Business Licenses	\$35,000
Animal Licenses	\$700
Building Permits	\$50,000
Total	\$85,700
<u>INTERGOVERNMENTAL REVENUE</u>	
Direct Federal Grant/WASPC-Equip & Mini	\$1,000
CTED Stop Grant	\$5,000
WSTSC - Click It or Ticket/DUI	\$2,000
Total	\$8,000
<u>STATE SHARED REVENUES</u>	
PUD Privilege Tax	\$12,000
Total	\$12,000
<u>STATE ENTITLEMENTS</u>	
Local Government Assistance	\$27,000
Criminal Justice - Population	\$850
Criminal Justice - Special Program	\$1,180
Cities DUI Distribution	\$350
Liquor Excise	\$5,000
Liquor Board Profits	\$14,000
Marijuana Enforcement	\$5,000
Total	\$53,380

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

	2016 BUDGET
<u>INTERLOCAL GOVERNMENT PAYMENTS</u>	
Fire District 8 Services	\$4,600
Total	\$4,600
<u>CHARGES FOR SERVICES</u>	
Permit Fees	\$4,000
Animal Shelter Fees	\$400
Total	\$4,400
<u>FINES AND FORFEITURES</u>	
Police Court Fines and Forfeitures	\$90,000
Total	\$90,000
<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
Investigative Fund Assessments	\$220
Miscellaneous	\$100
Total	\$4,220
TOTAL CE REVENUES	\$1,017,500
<u>NON- REVENUE</u>	
State Court Fees	\$70,000
County Court Remittances	\$900
State Fee - Building Permits	\$400
Total	\$71,300
<u>OTHER FINANCING SOURCES</u>	
Sale of Capital Assets	\$2,000
Total	\$2,000
TOTAL CE REVENUES	\$1,090,800
Add: Beginning Cash	\$230,000
<u>TOTAL RESOURCES FUND 001</u>	\$1,320,800

FUND 001 CURRENT EXPENSE EXPENDITURES
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<u>LEGISLATIVE</u>	2016
FACILITIES - CITY HALL	BUDGET
<i>CITY HALL Supplies</i>	
Operating / Maintenance Supplies	\$5,000
Total City Hall Supplies	\$5,000
<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	\$10,974
SALARIES/BENEFITS - City Council/Mayor	
Salaries & Wages	\$16,800
Personnel Benefits	\$1,468
TOTAL SALARIES/BENEFITS - City Council	\$18,268
OTHER SERVICES AND CHARGES	
Communications/Website Management	\$10,000
Travel	\$3,500
Advertising (Legal's)	\$3,000
Insurance	\$8,000
Miscellaneous - AWC Dues & Retro Management	\$3,700
Miscellaneous (Conference Registration, Dues, Subscriptions, Etc)	\$1,000
Miscellaneous (Election Costs)	\$7,000
TOTAL OTHER SERVICES AND CHARGES	\$36,200
CAPITAL OUTLAY	
Capital Outlay - Discretionary	\$3,000
TOTAL CAPITAL OUTLAY	\$3,000
<u>TOTAL LEGISLATIVE</u>	\$68,442

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2016 BUDGET
<u>JUDICIAL/MUNICIPAL COURT</u>	
SALARIES AND WAGES	
Salaries and Wages - Includes Judge	\$28,840
Benefits - Includes Judge	\$5,386
TOTAL SALARIES/BENEFITS	\$34,226
OTHER SERVICES AND CHARGES	
Office Supplies/Miscellaneous Forms	\$2,000
Contract Public Defender/Pro Tem	\$8,400
Contract Prosecutor/Pro Tem	\$9,360
Interpreter	\$1,000
Miscellaneous Services	\$3,000
Training/Travel	\$500
TOTAL SERVICES AND CHARGES	\$24,260
CAPITAL OUTLAY	
Capital Outlay	\$0
TOTAL CAPITAL OUTLAY	\$0
<u>TOTAL JUDICIAL</u>	\$58,486
<u>FINANCIAL AND RECORDS SERVICES</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$51,690
Benefits	\$18,861
TOTAL SALARIES/BENEFITS	\$70,551
SUPPLIES	
Office Supplies/Miscellaneous	\$5,000
TOTAL OFFICE SUPPLIES	\$5,000
OTHER SERVICES AND CHARGES	
State Audit Costs	\$6,000
Office Equipment - Repair & Maintenance	\$1,500
Computer Software Maintenance	\$10,000
Codification Updates	\$1,500
Travel & Training	\$3,500
Miscellaneous - Dues/Subscriptions/Banking	\$2,000
TOTAL OTHER SERVICES & CHARGES	\$24,500
CAPITAL OUTLAY	
Capital Outlay (Computers)	\$3,500
Capital Outlay (Discretionary)	\$1,000
TOTAL CAPITAL OUTLAY	\$4,500
<u>TOTAL FINANCIAL & RECORDS</u>	\$104,551

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2016 BUDGET
<u>LEGAL EXPENSES</u>	
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
	2016 BUDGET
<u>LAW ENFORCEMENT</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$271,570
Benefits	\$112,481
Benefits ~ LEOFF 1	\$13,500
Long Term Care (LEOFF 1 Retired)	\$15,000
Uniform Allowances (4)	\$3,300
Uniform Allowances (Reserves)	\$2,000
TOTAL SALARIES/BENEFITS	\$417,851
SUPPLIES	
Office Supplies	\$4,500
Operating Supplies	\$8,000
Fuel Consumed	\$19,000
TOTAL SUPPLIES	\$31,500
OTHER SERVICES AND CHARGES	
Professional Services - Veterinary	\$700
Communications/Phone	\$5,800
Communications (PACCOM)	\$68,918
Travel & Training	\$4,000
Insurance	\$45,000
Repair & Maintenance	\$17,000
Jail Services (Pacific County)	\$12,000
Miscellaneous Dues/Subscriptions/Training Requirements	\$1,000
Miscellaneous - (Investigations, Trial Expense, Etc.)	\$1,500
CTED Stop Grant	\$5,000
WASPC Grant - Equipment/Mini	\$3,000
TOTAL OTHER SERVICES & CHARGES	\$163,918
EXPENDITURES-K-9	
Professional Services - K-9	\$700
Drug Enforcement Activities	\$500
TOTAL K-9 EXPENDITURES	\$1,200
CAPITAL OUTLAY	
Computer/Office Equipment	\$2,000
Capital Outlay (Vehicles & Miscellaneous)	\$17,000
TOTAL CAPITAL OUTLAY	\$19,000
<u>TOTAL LAW ENFORCEMENT</u>	\$633,469

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2016 BUDGET
<u>FIRE CONTROL</u>	
SALARIES/BENEFITS	
Salaries	\$2,194
Benefits	\$2,926
TOTAL SALARIES/BENEFITS	\$5,120
OPERATING SUPPLIES	
Operating Supplies	\$3,000
TOTAL OPERATING SUPPLIES	\$3,000
Repair and Maintenance - Building	\$2,000
Repair and Maintenance - Equipment	\$12,000
Janitorial Service & Supplies	\$1,000
Insurance	\$4,000
Fuel	\$3,000
Utilities - Phone	\$4,000
Utilities - Electricity	\$4,000
Travel/Training	\$3,000
Communications (PACCOM)	\$1,500
TOTAL SERVICES	\$34,500
CAPITAL OUTLAY	
Firefighter Equipment	\$12,000
Fire Equipment (Future Truck Replacement Fund)	\$40,000
TOTAL EQUIPMENT - FIRE DEPT.	\$52,000
<u>TOTAL FIRE CONTROL</u>	\$94,620
	2016 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
	2016 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)
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	2016 BUDGET
<u>PHYSICAL HEALTH</u>	
<u>OTHER CHARGES AND SERVICES</u>	
County Alcohol Assessment	\$500
Olympic Air Pollution Control	\$737
TOTAL OTHER SERVICES & CHARGES	\$1,237
TOTAL PHYSICAL HEALTH	\$1,237
<u>NON-EXPENDITURE DISBURSEMENTS</u>	2016 BUDGET
State Court Remittance	\$70,000
County Court Remittance	\$400
TOTAL NON-EXPENDITURES	\$70,400
<u>CAPITAL OUTLAY</u>	
Discretionary	\$0
TOTAL CAPITAL OUTLAY	\$0
<u>OPERATING TRANSFERS</u>	2016 BUDGET
Library	\$6,000
Hotel/Motel	\$20,000
City Streets	\$90,000
TOTAL OPERATING TRANSFERS	\$116,000
TOTAL FUND 001 EXPENDITURES	\$1,165,171

FUND 101 STREETS

	Budget 2016 BUDGET
RESOURCES	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$22,000</u>
TOTAL ESTIMATED BEGINNING CASH	\$22,000
 STREET REVENUES	
Washington State TIB Grants	\$500,000
Motor Vehicle Fuel Tax	\$33,000
Miscellaneous Revenue	\$2,500
Operating Transfers-IN	<u>\$90,000</u>
TOTAL STREET REVENUES	\$625,500
 TOTAL FUND 101 RESOURCES	 \$647,500
 EXPENDITURES	
SALARIES/BENEFITS	
Salaries & Wages	\$24,891
Benefits	\$11,185
Boots	<u>\$200</u>
TOTAL SALARIES/BENEFITS	\$36,276
 SUPPLIES	
Gravel	\$16,000
Asphalt	\$15,000
Miscellaneous Supplies/Signs	\$13,000
Fuel Consumed	<u>\$4,500</u>
TOTAL SUPPLIES-STREET	\$48,500
 OTHER SERVICES AND CHARGES	
Utilities - Street Lightning	\$16,000
Equipment Repairs	\$6,000
Contracted Maintenance/Labor	\$22,000
Miscellaneous	<u>\$6,000</u>
TOTAL OTHER SERVICES & CHARGES	\$50,000
 STREETS - CAPITAL OUTLAY	
Arterial Streets-Design/Engineering (TIB)	\$400,000
Arterial Streets-Construction (TIB)	\$100,000
Capital Outlay	<u>\$12,000</u>
TOTAL STREETS CAPITAL OUTLAY	\$512,000
 TOTAL FUND 101 EXPENDITURES	 \$646,776

FUND 103 LIBRARY

<u>RESOURCES</u>	2016 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>	2016 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

	2016 BUDGET
<u>RESOURCES</u>	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$35,000</u>
TOTAL ESTIMATED BEGINNING CASH	\$35,000
DOCKS/WATERFRONT REVENUES	
Real Estate Excise Tax	\$12,000
Moorage - City Docks	\$3,000
Boat Launch Fee	\$8,000
Robert Bush/Kismit Share of DNR lease	\$650
Miscellaneous Revenue	<u>\$300</u>
TOTAL REVENUE - CITY DOCKS	\$23,950
TAXES AND NONREVENUES	
State Leasehold Excise Tax	<u>\$650</u>
TOTAL TAXES AND NONREVENUES	\$650
<u>TOTAL RESOURCES</u>	\$59,600
<u>EXPENDITURES</u>	
SALARIES/BENEFITS	
Salaries	\$3,052
Benefits	<u>\$1,113</u>
TOTAL SALARIES/BENEFITS	\$4,165
OTHER SERVICES AND CHARGES	
Utilities (Electricity)	\$1,000
DNR Fees	\$3,000
Repairs/Maintenance/Structures	\$6,000
Miscellaneous Expense	<u>\$2,000</u>
TOTAL CHARGES AND SERVICES	\$12,000
TAXES	
State Leasehold Excise Tax	<u>\$650</u>
TOTAL TAXES	\$650
<u>TOTAL EXPENDITURES</u>	\$16,815

FUND 110 HOTEL/MOTEL TAX FUND

<u>RESOURCES</u>	2016 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$0</u>
TOTAL ESTIMATED BEGINNING CASH	\$0
HOTEL/MOTEL TAX FUND REVENUES	
Hotel/Motel Tax	\$6,700
Operating Transfer-In from 001	\$20,000
Cheney Park Rental Fees	<u>\$350</u>
TOTAL REVENUE - HOTEL/MOTEL TAX FUND	\$27,050
<u>TOTAL RESOURCES</u>	\$27,050
<u>HOTEL/MOTEL EXPENDITURES</u>	2016 BUDGET
GENERAL PARK FACILITIES	
Contract Parks Caretaker and L & I	\$9,368
Contract Weed Spraying	\$2,400
Operating Supplies/Miscellaneous	\$8,300
Cheney Park Rental Refund	\$150
Miscellaneous Contract Service	\$1,500
Utilities/Miscellaneous Services	\$3,300
Helen Davis RR Pumping	<u>\$2,000</u>
TOTAL PARK FACILITIES	\$27,018
TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	\$27,018

FUND 401 WATER

	2016 BUDGET
<u>RESOURCES</u>	
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>	
SALARIES/BENEFITS	
Salaries & Wages	\$221,971
Personnel Benefits	\$97,652
Boots	<u>\$800</u>
TOTAL SALARIES/BENEFITS	\$320,423
OPERATING SUPPLIES	
Materials/Supplies	\$45,000
Chemicals	\$8,000
Fuel Consumed	\$9,000
Water Purchased/Raymond	<u>\$1,000</u>
TOTAL OPERATING SUPPLIES	\$63,000
(Continued)	

FUND 401 WATER FUND EXPENDITURES (Continued)

OTHER SERVICES/CHARGES

Miscellaneous Professional Services	\$37,500
Sample Testing/Monitoring	\$7,000
Communications	\$7,000
Travel/Training	\$4,500
Insurance	\$26,000
Power (Pumps/Plant/Shop)	\$45,000
Repair and Maintenance - Equipment	\$20,000
Membership Dues/Subscriptions	\$1,000
Operating Certification Permits	\$4,500
Water Line Infrastructure Improvements	\$5,000
TOTAL OTHER SERVICES/SUPPLIES	\$157,500

TAXES

State Excise Tax	\$40,000
TOTAL TAXES	\$40,000

DEBT SERVICE

Public Works Trust Fund	\$77,602
HUD Loan Repayment (3 of 5)	\$5,075
Berkadia Commerical	\$9,000
Drinking Water State Revolving Fund	\$176,478
TOTAL DEBT SERVICE	\$268,155

CAPITAL OUTLAY

WTP Filter Replacement (LTI)	\$120,000
Capital Reserves (LTI)	\$200,000
Operating Reserves	\$20,000
Watershed Management (LTI)	\$160,000
Upgrade of Fliess Creek	\$15,000
River Crossing Upgrade (LTI)	\$240,000
WTP Maintenance Agreement (LTI)	\$30,000
Computer Hardware/Software	\$5,000
Vehicles, Equipment	\$17,000
TOTAL CAPITAL OUTLAY	\$807,000

TOTAL EXPENDITURES**\$1,656,078**

FUND 404 SEWER

RESOURCES**2016
BUDGET****BEGINNING CASH**

Estimated Beginning Unreserved Cash

\$10,000**TOTAL ESTIMATED BEGINNING CASH****\$10,000****SEWER REVENUES**

Sewer Sales

\$995,000

Miscellaneous (New Services)

\$5,000

CDBG-Central Avenue Sewer Line

\$500,000

Miscellaneous (Other)

\$1,000**TOTAL SEWER REVENUES****\$1,501,000****SEWER NONREVENUES**

State Excise Tax

\$35,000**TOTAL SEWER NONREVENUES****\$35,000****TOTAL RESOURCES****\$1,546,000****EXPENDITURES****2016
BUDGET****SALARIES/BENEFITS**

Salaries & Wages

\$52,836

Personnel Benefits

\$23,181

Boots

\$200**TOTAL SALARIES/BENEFITS****\$76,217****OPERATING SUPPLIES**

Materials/Supplies

\$10,000

Chemicals

\$1,000

Fuel Consumed

\$5,000**TOTAL OPERATING SUPPLIES****\$16,000****(Continued)**

FUND 404 SEWER FUND EXPENDITURES (Continued)

OTHER SERVICES/CHARGES

Miscellaneous Professional Services	\$10,000
Maintenance & Operations-RWWTP	\$250,000
Communications	\$4,500
Travel/Training	\$1,000
Insurance	\$18,000
Power (Pumps/Lagoon)	\$13,000
Repair and Maintenance (Equipment)	\$10,000
Membership Dues/Subscriptions	\$500
Operating Certification (Discharge) Permits	\$2,000
WA Parks & Rec-Easement	\$2,000
TOTAL OTHER SERVICES/SUPPLIES	\$311,000

TAXES

State Excise Tax	\$35,000
TOTAL TAXES	\$35,000

DEBT SERVICE

USDA Rural Development	\$233,648
USDA Rural Development - Lagoons	\$10,347
Dept of Ecology	\$145,173
HUD Loan Repayment (3 of 5)	\$5,075
City of Raymond	\$2,082
Public Works Trust Fund	\$126,463
TOTAL DEBT SERVICE	\$522,788

CAPITAL OUTLAY

CDBG-Central Avenue Sewer Line	\$500,000
Bond Reserve (10 Years-2023) (RWWTP-RD Required)	\$42,681
Capital Outlay - Vehicles, Equipment	\$12,000
Capital Outlay - Pumps	\$18,000
Capital Improvement - Computers, Software	\$2,500
TOTAL CAPITAL OUTLAY	\$575,181

TOTAL EXPENDITURES**\$1,536,186**

FUND 405 MOSQUITO CONTROL

	2016 BUDGET
<u>RESOURCES</u>	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$20,000</u>
TOTAL BEGINNING CASH	\$20,000
MOSQUITO FUND REVENUES	
City Excise Tax - Water/Sewer	\$45,000
City Excise Tax - Garbage	<u>\$25,000</u>
TOTAL MOSQUITO FUND REVENUES	\$70,000
<u>TOTAL RESOURCES</u>	\$90,000
	2016 BUDGET
<u>EXPENDITURES</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$2,219
Personnel Benefits	<u>\$942</u>
TOTAL SALARIES/BENEFITS	\$3,161
OTHER SERVICES & CHARGES	
Professional Services - Spraying	\$40,000
Professional Services - Chemicals	\$1,000
Professional Services - Insurance	\$17,000
Miscellaneous Expenses	<u>\$0</u>
TOTAL PROFESSIONAL SERVICES	\$58,000
CAPITAL OUTLAY	
Capital Outlay - Vehicles	<u>\$5,000</u>
TOTAL CAPITAL OUTLAY	\$5,000
NONREVENUES	
	<u>\$0</u>
TOTAL NONREVENUES	\$0
<u>TOTAL EXPENDITURES</u>	\$66,161

FUND 411 GARBAGE FUND

RESOURCES**2016
BUDGET****BEGINNING CASH**

Estimated Beginning Unreserved Cash

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

Garbage Services

\$245,000**TOTAL GARBAGE FUND REVENUES****\$245,000****GARBAGE FUND NONREVENUES**

State Excise Tax

\$15,000**TOTAL NONREVENUES****\$15,000****TOTAL RESOURCES****\$312,784****EXPENDITURES****2016
BUDGET****SALARIES/BENEFITS**

Salaries/Wages

\$51,821

Benefits

\$23,952

Boot Allowance

\$200**TOTAL SALARIES/WAGES****\$75,973****SUPPLIES**

Operating Supplies

\$4,000

Fuel/Oil Consumed

\$15,000

Containers

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

Insurance

\$30,000

Utility Service - Royal Heights

\$112,000

Repair & Maintenance - Equipment

\$10,000

Miscellaneous Services/Charges

\$2,000**TOTAL OTHER SERVICES & CHARGES****\$154,000****CAPITAL OUTLAY**

Equipment

\$40,000**TOTAL CAPITAL EQUIPMENT****\$40,000****INTERGOV. CHGS. (STATE EX. TAX)**

State Excise Tax

\$15,000**TOTAL INTERGOV. CHARGES****\$15,000****TOTAL EXPENDITURES****\$307,973**

FUND 601 UTILITY DEPOSITS

<u>RESOURCES</u>	2016 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$24,000</u>
TOTAL BEGINNING CASH	\$24,000
UTILITY DEPOSITS (NONREVENUES)	
Utility Customer Deposits	<u>\$10,000</u>
TOTAL UTIL. CUSTOMER DEPOSITS	\$10,000
<u>TOTAL FUND 601 RESOURCES</u>	\$34,000
<u>EXPENDITURES</u>	2016 BUDGET
REFUNDS	
Deposits Refunded	<u>\$8,000</u>
TOTAL REFUNDS	\$8,000
<u>TOTAL EXPENDITURES</u>	\$8,000

FUND 610 ROBERT BUSH PARK

<u>RESOURCES</u>	2016 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$7,020</u>
TOTAL BEGINNING CASH	\$7,020
REVENUES	
Investment Interest	\$200
Donations	<u>\$0</u>
TOTAL REVENUES	\$200
<u>TOTAL FUND 610 RESOURCES</u>	\$7,220
<u>EXPENDITURES</u>	2016 BUDGET
Park Maintenance	<u>\$5,500</u>
TOTAL BUSH MEMORIAL EXPENSES	\$5,500
<u>TOTAL EXPENDITURES</u>	\$5,500

FUND 701 HUD LOAN FUND

<u>RESOURCES</u>	2016 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$221,000</u>
TOTAL ESTIMATED BEGINNING CASH	\$221,000
HUD LOAN FUND REVENUES	
HUD Loan Repayments - Water Fund	\$5,075
HUD Loan Repayment - Sewer Fund	\$5,075
Miscellaneous	<u>\$0</u>
TOTAL HUD FUND REVENUES	\$10,150
HUD NONREVENUES	
Loan Repayments	<u>\$0</u>
TOTAL HUD FUND NONREVENUES	\$0
<u>TOTAL RESOURCES</u>	\$231,150

<u>EXPENDITURES</u>	2016 BUDGET
Housing/Community Development	<u>\$1,000</u>
TOTAL HOUSING/COMMUNITY DEV.	\$1,000
<u>TOTAL EXPENDITURES</u>	\$1,000

2016

HIRE DATE	RATE		BASE SALARY	LONGEVITY	CASH OUT	VACA. BONUS	ACC. COMP.	POLICE HOLIDAYS	OVER-TIME	GROSS PAY	FICA	STATE RETIRE.	L&I - *	HEALTH INSUR	TOTAL SAL/BENEFITS	BENEFITS ONLY
		CITY COUNCIL	\$ 7,200							\$ 7,200	\$ 551	\$ -	\$ 66	\$ -	\$ 7,817	\$617 C/X
		MAYOR	\$ 9,600							\$ 9,600	\$ 762	\$ -	\$ 89	\$ -	\$ 10,451	\$851 C/X
01-May-99	\$ 28.31	CLERK/TREASURER-D Roberts	\$ 58,885	\$ 1,020	\$ -	\$ 1,132.40	\$ -	\$ -	\$ -	\$ 61,037	\$ 4,981	\$ 6,697	\$ 384	\$ 10,200	\$ 83,299	\$22,262 C/X-75%/W-20%/DKS-5%
11-Dec-06	\$ 20.65	DEPUTY CLK/TREASURER-K Porter	\$ 42,952	\$ 600	\$ -	\$ 826	\$ -	\$ -	\$ -	\$ 44,378	\$ 3,337	\$ 4,869	\$ 428	\$ 10,200	\$ 63,212	\$18,834 WTR-40%/SWR-35%/GARB-20%/MOSQ 5%
20-May-85	\$ 28.31	POLICE CHIEF-D Eastham	\$ 58,885	\$ 1,860	\$ -	\$ 1,132	\$ -	\$ 2,491	\$ -	\$ 64,368	\$ 5,285	\$ 3,177	\$ 384	\$ 10,200	\$ 83,414	\$19,045 C/X
04-Jun-14	\$ 20.65	POLICE SECRETARY-Z Sowa	\$ 42,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,952	\$ 3,310	\$ 4,802	\$ 428	\$ 10,200	\$ 61,692	\$18,740 C/X
14-Feb-13	\$ 22.65	POLICE OFFICER-A McComas	\$ 47,112	\$ -	\$ -	\$ -	\$ -	\$ 1,993	\$ 4,077	\$ 53,182	\$ 4,289	\$ 2,781	\$ 3,571	\$ 10,200	\$ 74,024	\$20,842 C/X
04-Jan-10	\$ 24.50	POLICE SERGEANT-L Stigall	\$ 50,960	\$ 360	\$ -	\$ -	\$ -	\$ 2,156	\$ 4,410	\$ 57,886	\$ 4,125	\$ 3,027	\$ 3,571	\$ 10,200	\$ 78,809	\$20,923 C/X
25-Jun-13	\$ 22.65	POLICE OFFICER - R Miskell	\$ 47,112	\$ -	\$ -	\$ -	\$ -	\$ 1,993	\$ 4,077	\$ 53,182	\$ 4,739	\$ 2,781	\$ 3,571	\$ 10,200	\$ 74,473	\$21,291 C/X
13-Jun-12	\$ 28.31	CITY SUPERVISOR - D Houk	\$ 58,885	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,125	\$ 4,405	\$ 6,610	\$ 428	\$ 10,200	\$ 80,768	\$21,643 WTR-65%/SWR-15%/STS-10%/CX-10%
17-Nov-14	\$ 21.38	PUBLIC WORKS TECH II - J Moran	\$ 44,470	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 2,886	\$ 47,717	\$ 3,390	\$ 5,335	\$ 3,503	\$ 10,200	\$ 70,145	\$22,428 GARB 90%/STS 10%
21-Jun-01	\$ 22.43	PUBLIC WORKS TECH IV-J Miller	\$ 46,654	\$ 1,200	\$ -	\$ 897	\$ -	\$ -	\$ 4,037	\$ 52,789	\$ 4,176	\$ 5,902	\$ 3,503	\$ 10,200	\$ 76,570	\$23,781 WRT-90%/SWR-10%
13-Mar-07	\$ 21.38	PUBLIC WORKS TECH IV- T McGee	\$ 44,470	\$ 540	\$ -	\$ 855	\$ -	\$ -	\$ 3,848	\$ 49,714	\$ 3,982	\$ 5,462	\$ 3,503	\$ 10,200	\$ 72,862	\$23,148 WTR-80%/SWR-18%/CX-2% (FD)
08-Jan-14	\$ 21.38	PUBLIC WORKS TECH IV - C Orkney	\$ 44,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,886	\$ 47,357	\$ 3,726	\$ 5,294	\$ 3,503	\$ 10,200	\$ 70,080	\$22,724 WTR-70%/SWR-20%/STS-10%
03-Mar-14	\$ 21.38	PUBLIC WORKS TECH IV- J Ekman	\$ 44,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,886	\$ 47,357	\$ 3,530	\$ 5,294	\$ 3,503	\$ 10,200	\$ 69,885	\$22,528 WTR-70%/SWR-10%/STS-20%
09-Dec-13	\$ 18.50	MUNICIPAL COURT - L Carlson (P/T)	\$ 19,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,240	\$ 2,073	\$ 2,151	\$ 428	\$ -	\$ 23,892	\$4,652 C/X
	\$ 100	FIRE CHIEF	\$ 1,200							\$ 1,200	\$ 109	\$ -	\$ -	\$ -	\$ 1,309	\$109
		POLICE PROVISIONAL HELP	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
		LEOFF I RETIRED MEDICAL	\$ -							\$ -	\$ -	\$ -	\$ -	\$ 11,640	\$ 11,640	\$11,640
	\$ 850	PARKS CARETAKER	\$ 10,200							\$ 10,200	\$ -	\$ -	\$ 1,568	\$ -	\$ 11,768	\$1,568
	\$ 800	JUDGE	\$ 9,600							\$ 9,600	\$ 734	\$ -	\$ -	\$ -	\$ 10,334	\$734
	\$ 780	PROSECUTOR	\$ 9,360							\$ 9,360	\$ -	\$ -	\$ -	\$ -	\$ 9,360	\$0
	\$ 700	PUBLIC DEFENDER	\$ 8,400							\$ 8,400	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$0
	\$ 212	CITY HALL JANITOR	\$ 2,544							\$ 2,544	\$ -	\$ -	\$ 60	\$ -	\$ 2,604	\$60
																\$ 32,491
															TOTAL	\$ 1,056,809

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