

2011 BUDGET CITY OF SOUTH BEND

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SOUTH BEND, WASHINGTON 98586

ADOPTED DECEMBER 13, 2009
ORDINANCE #1434

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KARLA WEBBER
ROBERT (BOB) HALL

CITY SUPERVISOR
POLICE CHIEF
CLERK/TREASURER

STEVE RUSSELL
DAVID EASTHAM
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DEPUTY CLERK/TREASURER
POLICE SECRETARY
MUNICIPAL COURT CLERK

KIM PORTER
EVA KANICK
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INTRODUCTION

Phase 1 of the Regional Wastewater Treatment Plant project (RWWTP) began in the summer of 2010 with a new technique called directional boring. Phase 1 also included upgrades and replacement of pump station #3. The second phase will go out for bid in November 2010 which includes directional boring from South Bend to Raymond. The City of South Bend received welcome news in March when U.S.D.A. Rural Development offered to fund the complete RWWTP project with a 60% loan and 40% grant split. With this excellent funding package the incremental sewer rate increases that had been proposed were stopped in May of 2010. The total funding package is approximately \$35M. The project remains on schedule with a completion date of spring 2012.

EQUIPMENT/IMPROVEMENTS

The following equipment and improvements have been programmed in the 2011 Budget.

CURRENT EXPENSE	Office Equipment	\$ 5,000	Computers/Printers/Copiers
	Discretionary	\$ 2,500	Legislative
	Police	\$ 13,500	
	Fire Equipment	\$45,000	
 STREETS	Street Equipment	\$10,000	
 WATER FUND	WTP Filters	\$60,000	
	Computers/Software	\$5,000	
	Vehicles	\$10,000	
 SEWER FUND	Vehicles	\$7,000	
	Computers/Software	\$5,000	
	Pumps	\$30,000	Eklund Park
 MOSQUITO FUND	Vehicles	\$3,000	
 GARBAGE FUND	Equipment	\$5,000	

BUDGET SUMMARY/COMPARISON TO 2009 & 2010

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	(Less) (Equip/Construction)	Dec 31 Cash
2009	\$3,279,341	\$5,143,011	(\$2,934,641)	(\$4,287,800)	\$1,199,911
2010	\$2,894,426	\$3,656,952	\$2,617,001	\$2,683,620	\$1,250,757

A Message from the Mayor:

The year 2010 began when I was sworn into office on January 1, 2010 at the Pacific County Courthouse. My first official day as Mayor of South Bend was January 4th.

There have been several projects that I have worked closely on in 2010 including:

- *Updating some out-of-date ordinances*
- *Several excellent training session put on by our insurance carrier – Canfield Solutions*
- *Re-energizing the semi-dormant planning commission*
- *Working on South Bend’s Growth Management Plan*
- *Re-establishing a positive working relationship with the South Bend Volunteer Fire Department*

As most citizens are aware the Regional Wastewater Treatment Plant Project is well under way. Most, if not all, businesses on Highway 101 have been impacted by the Phase 1 – conveyance line and pump station improvements. The citizens will not see any additional interruptions after Phase 1 is complete. The Regional Wastewater Treatment Plant is scheduled to be up and running by the fall of 2012.

The Central Street waterline and fire hydrant project was completed in early 2010 and was welcomed by the residents in that area.

Spring brought an unexpected expense when the waterline on W. Second Street finally failed due to multiple leaks and patching jobs. Once replaced – with the addition of two fire hydrants – the residents were pleased.

As budget preparations began I asked the Department Heads to keep all expenditures at the 2010 level. Knowing how many projects need to be done I hope that the city can maintain their current income flow and provide all of the services that the citizens have become accustomed to. The union contract is up for renewal this year and I have met with the business agent several times and I predict that we will have a solid contract by the end of November.

CASH SUMMARY OF ALL FUNDS

	JAN. 1, 2011 PROJECTED	ADD: BUDGETED	LESS: BUDGETED	LESS: BUDGETED	Ending
	Cash	Revenues	Expenses	Equip./Constr.	Cash
GENERAL GOVERNMENT FUNDS					
001 CURRENT EXPENSE	\$525,000	\$847,154	-\$1,081,581	-\$66,000	\$224,573
SPECIAL REVENUE FUNDS					
101 STREETS	\$12,000	\$112,500	-\$97,431	-\$10,000	\$17,069
102 ARTERIAL STREETS	\$25,789	\$750,000	-\$150,000	-\$600,000	\$25,789
103 LIBRARY	\$0	\$12,000	-\$10,300	\$0	\$1,700
104 FIRE EQUIPMENT RESERVE	\$2,560	\$3,000	\$0	\$0	\$5,560
105 TENNIS/BASEBALL	\$4,324	\$200	-\$1,000	\$0	\$3,524
106 DOCKS/WATERFRONT	\$45,000	\$18,700	-\$28,893	\$0	\$34,807
107 EMERGENCY	\$5,061	\$0	\$0	\$0	\$5,061
108 DRUG TRUST	\$18,000	\$4,220	-\$21,500	\$0	\$720
110 HOTEL/MOTEL TAX FUND	\$0	\$26,000	-\$25,000	\$0	\$1,000
CAPITAL PROJECTS FUNDS					
UTILITY FUNDS					
401 WATER	\$1,100,000	\$898,200	-\$755,176	-\$1,049,000	\$194,024
402 WATER TREATMENT PLANT CONSTRUCTION	\$0	\$110,000	\$0	-\$110,000	\$0
403 SEWER SYSTEM CAPITAL IMPROVEMENT	\$12,000	\$150,000	\$0	-\$110,000	\$52,000
404 SEWER	\$420,000	\$609,000	-\$340,570	-\$642,120	\$46,310
405 MOSQUITO	\$29,100	\$48,000	-\$65,541	-\$3,000	\$8,559
411 GARBAGE	\$2,000	\$265,000	-\$234,836	-\$5,000	\$27,164
REVENUE BOND REDEMPTION FUNDS					
422 FARM HOME BONDS	\$12,000	\$12,200	-\$11,300	\$0	\$12,900
TRUST FUNDS					
601 WATER TRUST	\$13,000	\$8,500	-\$5,000	\$0	\$16,500
610 ROBERT BUSH PARK	\$8,300	\$375	-\$2,000	\$0	\$6,675
REVOLVING FUNDS					
701 HUD	\$230,000	\$5,000	-\$1,000	\$0	\$234,000
TOTAL ALL FUNDS	\$2,464,134	\$3,880,049	-\$2,831,128	-\$2,595,120	\$917,935

SUMMARY OF CURRENT EXPENSE FUND 001**2011 BUDGET****CURRENT EXPENSE****RESOURCES:****\$1,372,154****LESS EXPENDITURES:**

Legislative (City Council)	\$53,568
Judicial/Municipal	\$97,667
Financial/Records	\$100,127
Law Enforcement	\$635,510
Legal (Miscellaneous)	\$11,500
Fire Control	\$69,181
Emergency Services	\$9,553
Planning/comm. Development	\$13,075
Physical Health	\$1,600
Non Expenditure State Collections	\$43,800
Operating Transfers (Streets & Hotel/Motel)	<u>\$112,000</u>
TOTAL CURRENT EXPENSE	<u>\$1,147,581</u>

CURRENT EXPENSE RESOURCES <MINUS> EXPENSES =**\$224,573**

FUND 001 CURRENT EXPENSE

RESOURCES	2011 BUDGET
<u>BEGINNING CASH ESTIMATE - January 1</u>	\$525,000
<u>GENERAL TAXES</u>	
Real & Personal Property Taxes	\$212,299
Retail Sales and Use Tax	\$125,000
Total	\$337,299
<u>EXCISE TAXES</u>	
T.V. Cable Excise	\$18,000
Telephone/Cell/Pager Excise	\$28,000
PUD Excise	\$78,000
Water/Sewer Excise	\$55,000
Gambling Excise	\$1,500
Total	\$180,500
<u>LICENSES & PERMITS</u>	
Business Licenses	\$25,000
Animal Licenses	\$500
Total	\$25,500
<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	\$9,800
Total	\$9,800
<u>STATE ENTITLEMENTS</u>	
Local Government Assistance	\$15,000
Criminal Justice - Population	\$750
Criminal Justice - Special Program	\$1,180
Cities DUI Distribution	\$350
Liquor Excise Tax	\$4,000
Liquor Board Profits	\$6,000
Total	\$27,280

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

	2011 BUDGET
<u>INTERLOCAL GOVERNMENT PAYMENTS</u>	
Fire District 8 Services	\$4,600
Total	\$4,600
<u>CHARGES FOR SERVICES</u>	
Permit Fees	\$500
Animal Shelter Fees	\$300
PUD Collections	\$475
Total	\$1,275
<u>FINES AND FORFEITURES</u>	
Police Court Fines and Forfeitures	\$125,000
Total	\$125,000
<u>MISCELLANEOUS REVENUE</u>	
Investment Interest	\$10,000
Investment Interest-Timber	\$10,000
Sales Tax Interest	\$400
Pacific County Safety Task Force	\$60,000
Public Restroom Donations	\$100
Copy Sales & Miscellaneous	\$1,000
Miscellaneous	\$1,600
Total	\$83,100
TOTAL CE REVENUES	\$803,354
<u>NON- REVENUE</u>	
State Court Fees	\$43,000
County Court Remittances	\$800
Total	\$43,800
<u>OTHER FINANCING SOURCES</u>	
Sale of Capital Assets	\$0
Total	\$0
TOTAL CE REVENUES	\$847,154
Add: Beginning Cash	\$525,000
TOTAL RESOURCES FUND 001	\$1,372,154

FUND 001 CURRENT EXPENSE EXPENDITURES
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<u>LEGISLATIVE</u>	2011
FACILITIES - CITY HALL	BUDGET
CITY HALL Supplies	
Operating / Maintenance Supplies	\$3,000
Total City Hall Supplies	\$3,000
CITY HALL Services	
Custodial Services - City Hall	\$2,112
Utilities - City Hall	\$3,500
Total CITY HALL Services	\$5,612
TOTAL FACILITIES - CITY HALL	\$8,612
SALARIES/BENEFITS - City Council	
Salaries & Wages	\$16,800
Personnel Benefits	\$1,399
TOTAL SALARIES/BENEFITS - City Council	\$18,199
OTHER SERVICES AND CHARGES	
Communications	\$5,000
Travel	\$3,500
Advertising (Legal's)	\$5,000
Insurance	\$3,000
Miscellaneous - AWC Dues	\$857
Miscellaneous (Conference Registration, Dues, Subscriptions, Etc)	\$900
Miscellaneous (Election Costs)	\$6,000
TOTAL OTHER SERVICES AND CHARGES	\$24,257
CAPITAL OUTLAY	
Capital Outlay - Discretionary	\$2,500
TOTAL CAPITAL OUTLAY	\$2,500
<u>TOTAL LEGISLATIVE</u>	\$53,568

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2011 BUDGET
<u>JUDICIAL/MUNICIPAL COURT</u>	
SALARIES AND WAGES	
Salaries and Wages (including Judge)	\$59,558
Benefits (including Judge)	\$16,149
TOTAL SALARIES/BENEFITS	\$75,707
OTHER SERVICES AND CHARGES	
Office Supplies/Miscellaneous Forms	\$1,800
Contract Public Defender/Pro Tem	\$9,000
Contract Prosecutor/Pro Tem	\$9,360
Interpreter	\$500
Miscellaneous Service	\$800
Training/Travel	\$500
TOTAL SERVICES AND CHARGES	\$21,960
CAPITAL OUTLAY	
Capital Outlay	\$0
TOTAL CAPITAL OUTLAY	\$0
<u>TOTAL JUDICIAL</u>	\$97,667
<u>FINANCIAL AND RECORDS SERVICES</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$52,020
Benefits	\$12,707
TOTAL SALARIES/BENEFITS	\$64,727
SUPPLIES	
Office Supplies/Miscellaneous	\$3,500
TOTAL OFFICE SUPPLIES	\$3,500
OTHER SERVICES AND CHARGES	
State Audit Costs	\$14,000
Office Equipment - Repair & Maintenance	\$1,400
Computer Software Maintenance	\$5,000
Diebold/Security Maintenance Agreement	\$1,000
Codification Updates	\$2,500
Training Expenses	\$1,500
Miscellaneous - Dues/Subscriptions	\$1,500
TOTAL OTHER SERVICES & CHARGES	\$26,900
CAPITAL OUTLAY	
Capital Outlay (Computers/Copier)	\$2,500
Capital Outlay (Replenish Reserve)	\$2,500
TOTAL CAPITAL OUTLAY	\$5,000
<u>TOTAL FINANCIAL & RECORDS</u>	\$100,127

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2011 BUDGET
<u>LEGAL EXPENSES</u>	
OTHER SERVICES & CHARGES	
Professional Services - Legal Assistance	\$10,000
Miscellaneous Legal Services	\$1,500
TOTAL OTHER SERVICES & CHARGES	\$11,500
<u>TOTAL LEGAL</u>	\$11,500
	2011 BUDGET
<u>LAW ENFORCEMENT</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$317,760
Benefits	\$87,196
Benefits ~ LEOFF 1	\$24,370
Long Term Care (LEOFF 1 Retired)	\$7,630
Uniform Allowances (4)	\$4,250
Uniform Allowances (Reserves)	\$1,850
TOTAL SALARIES/BENEFITS	\$443,056
SUPPLIES	
Office Supplies	\$4,000
Operating Supplies - Includes \$2,000 match for Vest Replacement	\$9,000
Fuel Consumed	\$15,000
TOTAL SUPPLIES	\$28,000
OTHER SERVICES AND CHARGES	
Professional Services - Veterinary	\$700
Communications/Phone	\$5,800
Communications (PACCOM)	\$27,954
Travel & Training	\$3,000
Insurance	\$25,000
Repair & Maintenance	\$10,000
Jail Services (Pacific County)	\$13,000
Miscellaneous Dues/Subscriptions/Training Requirements	\$1,000
Miscellaneous - (Investigations, Trial Expense, Etc.)	\$2,000
WASPC Grant - Equipment/Mini	\$2,500
Pacific County Safety Task Force	\$60,000
TOTAL OTHER SERVICES & CHARGES	\$150,954
CAPITAL OUTLAY	
Computer/Office Equipment	\$2,500
Capital Outlay (Vehicles & Miscellaneous)	\$11,000
TOTAL CAPITAL OUTLAY	\$13,500
<u>TOTAL LAW ENFORCEMENT</u>	\$635,510

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2011 BUDGET
<u>FIRE CONTROL</u>	
SALARIES/BENEFITS	
Salaries	\$1,800
Benefits	\$2,400
TOTAL SALARIES/BENEFITS	\$4,200
OPERATING SUPPLIES	
Operating Supplies	\$3,000
TOTAL OPERATING SUPPLIES	\$3,000
Repair and Maintenance - Building	\$1,000
Janitorial Service & Supplies	\$480
Insurance	\$500
Equipment Maintenance	\$1,000
Utilities - Electricity/Phone	\$7,200
Travel/Training	\$5,000
Communications (PACCOM)	\$1,801
TOTAL SERVICES	\$16,981
CAPITAL OUTLAY	
Firefighter Equipment	\$5,000
Fire Equipment	\$40,000
TOTAL EQUIPMENT - FIRE DEPT.	\$45,000
<u>TOTAL FIRE CONTROL</u>	\$69,181
	2011 BUDGET
<u>EMERGENCY SERVICES</u>	
OTHER SERVICES AND CHARGES	
Pacific County - Emergency Management	\$9,553
TOTAL OTHER SERVICES AND CHARGES	\$9,553
<u>TOTAL EMERGENCY SERVICES</u>	\$9,553
	2011 BUDGET
PLANNING/COMMUNITY DEV.	
OTHER SERVICES AND CHARGES	
Planning (County & City)	\$1,500
Growth Management Plan	\$10,000
Economic Development	\$500
Building Abatement Costs	\$1,000
Rural Community Develop. (RCD)	\$75
TOTAL OTHER SERVICE & CHARGES	\$13,075
<u>TOTAL PLANNING/COMMUNITY DEV.</u>	\$13,075

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

	2011 BUDGET
<u>PHYSICAL HEALTH</u>	
<u>OTHER CHARGES AND SERVICES</u>	
County Alcohol Assessment	\$800
Olympic Air Pollution Control	\$800
TOTAL OTHER SERVICES & CHARGES	\$1,600
TOTAL PHYSICAL HEALTH	\$1,600
<u>NON-EXPENDITURE DISBURSEMENTS</u>	2011 BUDGET
State Court Remittance	\$43,000
County Court Remittance	\$800
TOTAL NON-EXPENDITURES	\$43,800
<u>CAPITAL OUTLAY</u>	
Discretionary	\$0
TOTAL CAPITAL OUTLAY	\$0
<u>OPERATING TRANSFERS</u>	2011 BUDGET
Library	\$12,000
Hotel/Motel	\$20,000
City Streets	\$80,000
TOTAL OPERATING TRANSFERS	\$112,000
TOTAL FUND 001 EXPENDITURES	\$1,147,581

FUND 101 STREETS

	Budget 2011 BUDGET
<u>RESOURCES</u>	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$12,000</u>
TOTAL ESTIMATED BEGINNING CASH	\$12,000
 STREET REVENUES	
Motor Vehicle Fuel Tax	\$30,000
Miscellaneous Revenue	\$2,500
Operating Transfers-IN	<u>\$80,000</u>
TOTAL STREET REVENUES	\$112,500
 <u>TOTAL FUND 101 RESOURCES</u>	 \$124,500
 EXPENDITURES	
SALARIES/BENEFITS	
Salaries & Wages	\$19,386
Benefits	\$2,645
Boots	<u>\$200</u>
TOTAL SALARIES/BENEFITS	\$22,231
 SUPPLIES	
Gravel	\$16,000
Asphalt	\$7,000
Miscellaneous Supplies	\$10,000
Fuel Consumed	<u>\$4,000</u>
TOTAL SUPPLIES-STREET	\$37,000
 OTHER SERVICES AND CHARGES	
Utilities - Street Lightning	\$17,200
Equipment Repairs	\$4,000
Contracted Maintenance/Labor	\$15,000
Miscellaneous	<u>\$2,000</u>
TOTAL OTHER SERVICES & CHARGES	\$38,200
 STREETS - CAPITAL OUTLAY	
Capital Outlay	<u>\$10,000</u>
TOTAL STREETS CAPITAL OUTLAY	\$10,000
 <u>TOTAL FUND 101 EXPENDITURES</u>	 \$107,431

FUND 102 ARTERIAL STREETS

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$25,789</u>
TOTAL ESTIMATED BEGINNING CASH	\$25,789
 ARTERIAL STREET REVENUES	
WA State Transportation Improvement Board Grant	\$750,000
STP County Buy-out	\$0
Miscellaneous Revenues	<u>\$0</u>
TOTAL ARTERIAL STREET REVENUES	\$750,000
 <u>TOTAL FUND 102 RESOURCES</u>	 \$775,789
 EXPENDITURES	
ARTERIAL STREETS IMPROVEMENTS	
Arterial Streets - Design/Engineering - Multi Projects (5)	\$150,000
Arterial Streets - Construction/Improvement	\$600,000
Arterial Streets - Construction/Improvement - Miscellaneous	<u>\$0</u>
TOTAL ART. STR. IMPROVEMENTS	\$750,000
 <u>TOTAL FUND 102 EXPENDITURES</u>	 \$750,000

FUND 103 LIBRARY

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$0
TOTAL ESTIMATED BEGINNING CASH	\$0
LIBRARY REVENUES	
Miscellaneous Revenue	\$0
Operating Transfer-In from 001	\$12,000
TOTAL LIBRARY REVENUES	\$12,000
<u>TOTAL RESOURCES</u>	\$12,000
<u>EXPENDITURES</u>	2011 BUDGET
LIBRARY SUPPLIES	
Operating Supplies	\$500
TOTAL LIBRARY SUPPLIES	\$500
LIBRARY - OTHER SERVICES/CHGS.	
Custodial Services	\$1,700
Utilities (Electricity)	\$1,500
Library Elevator Certification	\$100
Window Grant Match	\$5,000
Repair/Maintenance	\$1,500
TOTAL LIBRARY SERVICES/CHARGES	\$9,800
<u>TOTAL EXPENDITURES</u>	\$10,300

FUND 104 FIRE EQUIPMENT RESERVE

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$2,560
TOTAL ESTIMATED BEGINNING CASH	<u>\$2,560</u>
FIRE EQUIP. RESERVE REVENUES	
Investment Interest	\$500
Fire Equipment Reserves	\$2,500
TOTAL FIRE EQUIPMENT REVENUES	<u>\$3,000</u>
<u>TOTAL RESOURCES</u>	\$5,560
<u>EXPENDITURES</u>	2011 BUDGET
FIRE EQUIP. CAPITAL EXPEND.	
Fire Equipment - Truck	\$0
Capital Outlay - Miscellaneous Equipment	\$0
TOTAL FIRE EQUIP. CAPITAL OUT.	<u>\$0</u>
<u>TOTAL EXPENDITURES</u>	\$0

FUND 105 TENNIS FUND

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$4,324
TOTAL ESTIMATED BEGINNING CASH	<u>\$4,324</u>
TENNIS/BASEBALL REVENUES	
Investment Interest	\$200
Miscellaneous Revenue	\$0
TOTAL FUND 105 TENNIS/BASEBALL REV.	<u>\$200</u>
<u>TOTAL RESOURCES</u>	\$4,524
<u>EXPENDITURES</u>	2011 BUDGET
OTHER SERVICES & CHARGES	
Misc. Repair & Maintenance	\$1,000
TOTAL OTHER SERVICES & CHARGES	<u>\$1,000</u>
<u>TOTAL EXPENDITURES</u>	\$1,000

FUND 106 DOCKS FUND

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$45,000</u>
TOTAL ESTIMATED BEGINNING CASH	\$45,000
DOCKS/WATERFRONT REVENUES	
Real Estate Excise Tax	\$5,000
Moorage - City Docks	\$4,000
Boat Launch Parking Fee	\$7,500
Leasehold Excise on Moorage	\$650
Robert Bush/Kismit Share of DNR lease	\$650
Miscellaneous Revenue	<u>\$300</u>
TOTAL REVENUE - CITY DOCKS	\$18,100
TAXES AND NONREVENUES	
State Leasehold Excise Tax	<u>\$600</u>
TOTAL TAXES AND NONREVENUES	\$600
<u>TOTAL RESOURCES</u>	\$63,700
<u>EXPENDITURES</u>	2011 BUDGET
SALARIES/BENEFITS	
Salaries	\$13,500
Benefits	<u>\$3,793</u>
TOTAL SALARIES/BENEFITS	\$17,293
OTHER SERVICES AND CHARGES	
Utilities (Electricity)	\$1,000
Repairs/Maintenance/Structures	\$8,000
Miscellaneous Expense	<u>\$2,000</u>
TOTAL CHARGES AND SERVICES	\$11,000
TAXES	
State Leasehold Excise Tax	<u>\$600</u>
TOTAL TAXES	\$600
<u>TOTAL EXPENDITURES</u>	\$28,893

FUND 107 EMERGENCY FUND

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$5,061
TOTAL ESTIMATED BEGINNING CASH	<u>\$5,061</u>
EMERGENCY FUND REVENUES	
Miscellaneous Revenues	\$0
TOTAL EMERGENCY FUND REVENUES	<u>\$0</u>
<u>TOTAL RESOURCES</u>	\$5,061
<u>EXPENDITURES</u>	2011 BUDGET
OTHER CHARGES & SERVICES	
Miscellaneous Charges/Service	\$0
TOTAL OTHER CHARGES	<u>\$0</u>
<u>TOTAL EXPENDITURES</u>	\$0

FUND 108 DRUG ENFORCEMENT

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$18,000
TOTAL ESTIMATED BEGINNING CASH	\$18,000
DRUG ENFORCEMENT REVENUES	
Investigative Fund Assessments	\$220
Miscellaneous Revenue	\$4,000
TOTAL REVENUE - DRUG ENFORCT.	\$4,220
<u>TOTAL RESOURCES</u>	\$22,220
<u>EXPENDITURES</u>	2011 BUDGET
DRUG TRUST CHARGES & SERVICES	
Drug Enforcement Activities	\$1,500
TOTAL OTHER CHARGES & SERVICES	\$1,500
CAPITAL OUTLAY	
Capital Outlay - Vehicle	\$20,000
TOTAL CAPITAL OUTLAY	\$20,000
<u>TOTAL EXPENDITURES</u>	\$21,500

FUND 110 HOTEL/MOTEL TAX FUND

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$0</u>
TOTAL ESTIMATED BEGINNING CASH	\$0
 HOTEL/MOTEL TAX FUND REVENUES	
Hotel/Motel Tax	\$6,000
Transfer From Current Expense	<u>\$20,000</u>
TOTAL REVENUE - HOTEL/MOTEL TAX FUND	\$26,000
 <u>TOTAL RESOURCES</u>	 \$26,000
 <u>HOTEL/MOTEL EXPENDITURES</u>	
GENERAL PARK FACILITIES	
Salaries/Wages	\$7,200
Benefits	\$1,300
Operating Supplies/Miscellaneous	\$5,000
Miscellaneous Contract Service	\$4,000
Utilities/Miscellaneous Services	\$3,000
Pump Station #3 Restroom's Grant Match	\$2,500
Helen Davis RR Pumping	<u>\$2,000</u>
TOTAL PARK FACILITIES	\$25,000
 TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	 \$25,000

FUND 401 WATER

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$1,100,000</u>
TOTAL ESTIMATED BEGINNING CASH	\$1,100,000
WATER REVENUES	
Water Sales	\$860,000
Miscellaneous (Late Payment Fees)	\$1,200
Miscellaneous (New Services)	\$3,000
Miscellaneous (Other)	<u>\$4,000</u>
TOTAL WATER REVENUES	\$868,200
WATER NONREVENUES	
State Excise Tax	<u>\$30,000</u>
TOTAL WATER NONREVENUES	\$30,000
<u>TOTAL RESOURCES</u>	\$1,998,200
<u>EXPENDITURES</u>	2011 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$174,143
Personnel Benefits	\$51,533
Boots	<u>\$400</u>
TOTAL SALARIES/BENEFITS	\$226,076
OPERATING SUPPLIES	
Materials/Supplies	\$42,000
Chemicals	\$7,900
Fuel Consumed	\$6,400
Water Purchased/Raymond	<u>\$2,500</u>
TOTAL OPERATING SUPPLIES	\$58,800
OTHER SERVICES/CHARGES	
Miscellaneous Professional Services	\$40,000
Sample Testing/Monitoring	\$12,000
Communications	\$6,000
Travel/Training	\$2,500
Insurance	\$13,500
(CONTINUED ON NEXT PAGE)	

FUND 401 WATER**(OTHER SERVICES AND CHARGES CONTINUED FROM PREVIOUS PAGE)****2011
BUDGET**

Power (Pumps/Plant/Shop)	\$45,000
Repair and Maintenance - Equipment	\$24,000
Membership Dues/Subscriptions	\$1,500
Operating Certification Permits	\$4,500
TOTAL OTHER SERVICES/SUPPLIES	\$149,000

TAXES

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

DEBT SERVICE - REV BONDS FMHA/WTP

Principal - Transfer to 422	\$8,000
Interest - Transfer to 422	\$3,300
PWTF Reservoir Loan Payment	\$21,000
PWTF Martin Creek Loan Payment	\$23,000
DWSRF Reservoir Tanks	\$126,000
Transfer to Water Treatment Plant 402	\$110,000
TOTAL DEBT SERVICE	\$291,300

CAPITAL OUTLAY

WTP Filter Replacement (LTI)	\$60,000
Capital Reserves (LTI)	\$250,000
Operating Reserves	\$20,000
Watershed Management (LTI)	\$220,000
Upgrade of Fliess Creek	\$140,000
Capital Outlay - Water Pipe	\$50,000
River Crossing Upgrade (LTI)	\$238,000
WTP Maintenance Agreement (LTI)	\$30,000
Light Creek Dam Repair	\$25,000
Computer Hardware/Software	\$5,000
Hydro-Generation Project (Maintenance)	\$1,000
Vehicles, Equipment	\$10,000
TOTAL CAPITAL OUTLAY	\$1,049,000

TOTAL EXPENDITURES**\$1,804,176**

FUND 402 TREATMENT PLANT CONSTR.

<u>RESOURCES</u>	2011 BUDGET
Beginning Cash	\$0
TOTAL ESTIMATED BEGINNING CASH	\$0
Revenues/Grants/Loans	\$0
Transfer From 401	\$110,000
Interest	\$0
TOTAL REVENUES	\$110,000
 <u>EXPENDITURES</u>	
Debt Repayment	\$110,000
TOTAL EXPENDITURES	\$110,000

FUND 403 SEWER CAPITAL IMPROVEMENT

Estimated Beginning Unreserved Cash	\$12,000
ESTIMATED BEGINNING CASH	\$12,000
Revenues/Grants/Loans/Transfers	\$110,000
I & I Surcharge	\$40,000
TOTAL	\$150,000
 TOTAL REVENUES	 \$162,000
 <u>EXPENDITURES</u>	
I & I Maintenance & Repairs	\$0
Loan Repayments	\$110,000
TOTAL	\$110,000
 TOTAL EXPENDITURES	 \$110,000

FUND 404 SEWER**RESOURCES****2011
BUDGET****BEGINNING CASH**

Estimated Beginning Unreserved Cash
TOTAL ESTIMATED BEGINNING CASH

\$420,000**\$420,000****SEWER REVENUES**

Sewer Sales
 Miscellaneous (Late Payment Fees)
 Miscellaneous (New Services)
 Miscellaneous (Other)

\$575,000

\$2,500

\$5,000

\$1,500

TOTAL SEWER REVENUES**\$584,000****SEWER NONREVENUES**

State Excise Tax
TOTAL SEWER NONREVENUES

\$25,000

\$25,000**TOTAL RESOURCES****\$1,029,000****EXPENDITURES****2011
BUDGET****SALARIES/BENEFITS**

Salaries & Wages
 Personnel Benefits
 Boots

\$138,066

\$41,104

\$400

TOTAL SALARIES/BENEFITS**\$179,570****OPERATING SUPPLIES**

Materials/Supplies
 Chemicals
 Fuel Consumed

\$20,000

\$7,700

\$5,000

TOTAL OPERATING SUPPLIES**\$32,700****OTHER SERVICES/CHARGES**

Miscellaneous Professional Services
 Sample Testing/Monitoring
 Communications
 Travel/Training
 Insurance
 Power (Pumps/Lagoon)
 Repair and Maintenance (Equipment)
 Membership Dues/Subscriptions
 Weyerhaeuser Lease Agreement
 Operating Certification (Discharge) Permits

\$15,000

\$7,500

\$2,500

\$3,000

\$14,000

\$32,000

\$18,000

\$800

\$3,000

\$7,500

TOTAL OTHER SERVICES/SUPPLIES**\$103,300**

(CONTINUED ON NEXT PAGE)

(CONTINUED FROM PREVIOUS PAGE)**TAXES**

State Excise Tax	\$25,000
TOTAL TAXES	\$25,000

DEBT SERVICE - TRANSFERS TO I & I

PWTF Regional WWTP Loan Payment	\$60,000
Dept of Ecology - WWTP Improvements Loan	\$30,120
Transfer to Inflow & Infiltration 403	\$110,000
TOTAL DEBT SERVICE	\$200,120

CAPITAL OUTLAY

Operating Reserves	\$200,000
Capital Reserves (LTI)	\$200,000
Capital Outlay - Vehicles, Equipment	\$7,000
Capital Improvement - Computers, Software	\$5,000
Capital Improvement - Eklund Park Pumps	\$30,000
TOTAL CAPITAL OUTLAY	\$442,000

<u>TOTAL EXPENDITURES</u>	\$982,690
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FUND 405 MOSQUITO CONTROL

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$29,100
TOTAL BEGINNING CASH	<u>\$29,100</u>
MOSQUITO FUND REVENUES	
City Excise Tax - Water/Sewer	\$28,000
City Excise Tax - Garbage	\$20,000
TOTAL MOSQUITO FUND REVENUES	<u>\$48,000</u>
<u>TOTAL RESOURCES</u>	\$77,100
<u>EXPENDITURES</u>	2011 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$17,314
Personnel Benefits	\$5,227
TOTAL SALARIES/BENEFITS	<u>\$22,541</u>
OTHER SERVICES & CHARGES	
Professional Services - Spraying	\$25,000
Professional Services - Chemicals	\$5,000
Professional Services - Insurance	\$8,000
Miscellaneous Expenses	\$5,000
TOTAL PROFESSIONAL SERVICES	<u>\$43,000</u>
CAPITAL OUTLAY	
Capital Outlay - Vehicles	\$3,000
TOTAL CAPITAL OUTLAY	<u>\$3,000</u>
NONREVENUES	
	\$0
TOTAL NONREVENUES	<u>\$0</u>
<u>TOTAL EXPENDITURES</u>	\$68,541

FUND 411 GARBAGE FUND**RESOURCES****2011
BUDGET****BEGINNING CASH**

Estimated Beginning Unreserved Cash
TOTAL ESTIMATED BEGINNING CASH

\$2,000**\$2,000****GARBAGE REVENUES**

Garbage Services
TOTAL GARBAGE FUND REVENUES

\$250,000**\$250,000****GARBAGE FUND NONREVENUES**

State Excise Tax
TOTAL NONREVENUES

\$15,000**\$15,000****TOTAL RESOURCES****\$267,000****EXPENDITURES****2011
BUDGET****SALARIES/BENEFITS**

Salaries/Wages
 Benefits
 Boot Allowance
TOTAL SALARIES/WAGES

\$47,476**\$16,160****\$200****\$63,836****SUPPLIES**

Operating Supplies
 Fuel/Oil Consumed
 Containers
TOTAL SUPPLIES

\$4,500**\$12,000****\$5,000****\$21,500****OTHER SERVICES AND CHARGES**

Insurance
 Utility Service - Royal Heights
 Repair & Maintenance - Equipment
 Misc. Services/Charges
TOTAL OTHER SERVICES & CHARGES

\$15,000**\$110,000****\$8,000****\$1,500****\$134,500****CAPITAL OUTLAY**

Equipment
TOTAL CAPITAL EQUIPMENT

\$5,000**\$5,000****INTERGOV. CHGS. (STATE EX. TAX)**

State Excise Tax
TOTAL INTERGOV. CHARGES

\$15,000**\$15,000****TOTAL EXPENDITURES****\$239,836**

FUND 422 WATER/SEWER DEBT (FHA)

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$12,000
TOTAL ESTIMATED BEGINNING CASH	<u>\$12,000</u>
FARM HOME DEBT REVENUES	
Investment Interest	\$200
Transfers In (From 401)	\$12,000
TOTAL FARM HOME REVENUES	<u>\$12,200</u>
<u>TOTAL RESOURCES</u>	\$24,200
<u>EXPENDITURES</u>	2011 BUDGET
DEBT SERVICE - FARM HOME DEBT	
Principal - Farm Home Debt	\$8,000
Interest Farm Home Debt	\$3,300
TOTAL FARM HOME DEBT SERVICE	<u>\$11,300</u>
<u>TOTAL EXPENDITURES</u>	\$11,300

FUND 601 UTILITY DEPOSITS

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$13,000
TOTAL BEGINNING CASH	<u>\$13,000</u>
UTILITY DEPOSITS (NONREVENUES)	
Utility Customer Deposits	\$8,500
TOTAL UTIL. CUSTOMER DEPOSITS	<u>\$8,500</u>
<u>TOTAL FUND 601 RESOURCES</u>	\$21,500
<u>EXPENDITURES</u>	2011 BUDGET
REFUNDS	
Deposits Refunded	\$5,000
TOTAL REFUNDS	<u>\$5,000</u>
<u>TOTAL EXPENDITURES</u>	\$5,000

FUND 610 ROBERT BUSH PARK

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$8,300
TOTAL BEGINNING CASH	<u>\$8,300</u>
REVENUES	
Investment Interest	\$375
Donations	\$0
TOTAL REVENUES	<u>\$375</u>
<u>TOTAL FUND 610 RESOURCES</u>	\$8,675
<u>EXPENDITURES</u>	2011 BUDGET
Park Maintenance	\$2,000
TOTAL BUSH MEMORIAL EXPENSES	<u>\$2,000</u>
<u>TOTAL EXPENDITURES</u>	\$2,000

FUND 701 HUD LOAN FUND

<u>RESOURCES</u>	2011 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$230,000
TOTAL ESTIMATED BEGINNING CASH	<u>\$230,000</u>
HUD LOAN FUND REVENUES	
HUD Loan Repayments	\$5,000
HUD Interest Revenues	\$0
Miscellaneous	\$0
TOTAL HUD FUND REVENUES	<u>\$5,000</u>
HUD NONREVENUES	
Loan Repayments	\$0
TOTAL HUD FUND NONREVENUES	<u>\$0</u>
<u>TOTAL RESOURCES</u>	\$235,000
<u>EXPENDITURES</u>	2011 BUDGET
Housing/Community Development	\$1,000
TOTAL HOUSING/COMMUNITY DEV.	<u>\$1,000</u>
<u>TOTAL EXPENDITURES</u>	\$1,000

HIRE DATE	RATE	2011										GROSS PAY	FICA	STATE RETIRE.	L&I - * INSUR	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		\$ 49		\$ 7,800	\$600 C/X
		MAYOR	\$ 9,600									\$ 9,600	\$ 734		\$ 65	\$ -	\$ 10,399	\$799 C/X
01-May-99	\$ 26.40	CLERK/TREASURER-D Roberts	\$ 54,912	\$ 720	\$ 12,672	\$ 1,056	\$ -	\$ -	\$ -	\$ -	\$ 69,360	\$ 5,306	\$ 2,954	\$ 282	\$ 8,400	\$ 86,302	\$16,942 C/X-75%/W-20%/DKS-5%	
11-Dec-06	\$ 19.14	DEPUTY CLK/TREASURER-K Porter	\$ 39,811	\$ 300	\$ 9,187	\$ -	\$ -	\$ -	\$ 861	\$ -	\$ 50,160	\$ 3,837	\$ 2,176	\$ 314	\$ 8,400	\$ 64,887	\$14,727 Wtr-40%/Swr-40%/Dks-20%	
20-May-85	\$ 26.40	POLICE CHIEF-D Eastham	\$ 54,912	\$ 1,560	\$ 12,672	\$ 1,056	\$ 5,280	\$ 2,323	\$ -	\$ -	\$ 77,803	\$ 5,952	\$ 2,959	\$ 1,624	\$ 8,400	\$ 96,738	\$18,935 C/X	
20-Jun-88	\$ 19.14	POLICE SECRETARY-E Kanick	\$ 39,811	\$ 1,380	\$ 9,187	\$ 766	\$ -	\$ -	\$ 574	\$ -	\$ 51,718	\$ 3,956	\$ 2,218	\$ 314	\$ 8,400	\$ 66,607	\$14,889 C/X	
20-Mar-81	\$ 21.06	POLICE SERGEANT-R Pearson	\$ 43,805	\$ 1,800	\$ 10,109	\$ 842	\$ 2,106	\$ 1,853	\$ 5,054	\$ -	\$ 65,570	\$ 5,016	\$ 2,752	\$ 1,811	\$ 8,400	\$ 83,549	\$17,979 C/X	
01-Jul-06	\$ 19.64	POLICE OFFICER-J Capps	\$ 40,851	\$ 300	\$ 9,427	\$ -	\$ 1,964	\$ 1,728	\$ 4,714	\$ -	\$ 58,984	\$ 4,512	\$ 2,494	\$ 1,811	\$ 8,400	\$ 76,202	\$17,217 C/X	
01-Jan-10	\$ 19.64	POLICE OFFICER - L Stigall	\$ 40,851	\$ -	\$ 9,427	\$ -	\$ 1,964	\$ 1,728	\$ 4,714	\$ -	\$ 58,684	\$ 4,489	\$ 2,478	\$ 1,811	\$ 8,400	\$ 75,863	\$17,179 C/X	
05-Jan-04	\$ 26.40	CITY SUPERVISOR - S Russell	\$ 54,912	\$ 420	\$ 12,672	\$ 1,056	\$ -	\$ -	\$ -	\$ -	\$ 69,060	\$ 5,283	\$ 2,938	\$ 282	\$ 8,400	\$ 85,963	\$16,903 Wtr-40%/Swr-50%/Sts-10%	
13-Nov-07	\$ 19.69	PUBLIC WORKS TECH IV-D Hammrich	\$ 40,955	\$ 240	\$ 9,451	\$ -	\$ -	\$ -	\$ 1,890	\$ -	\$ 52,537	\$ 4,019	\$ 2,288	\$ 2,071	\$ 8,400	\$ 69,315	\$16,778 W-70%/S-30%	
19-Apr-04	\$ 18.19	PUBLIC WORKS TECH II - J Kinney	\$ 37,835	\$ -	\$ 8,731	\$ -	\$ -	\$ -	\$ 910	\$ -	\$ 47,476	\$ 3,632	\$ 2,057	\$ 2,071	\$ 8,400	\$ 63,636	\$16,160 Garb 50%/Sts 10%/Wtr 20%/Swr 50%	
21-Jun-01	\$ 20.69	PUBLIC WORKS TECH III-J Miller	\$ 43,035	\$ 900	\$ 9,931	\$ 828	\$ 1,035	\$ -	\$ 1,986	\$ -	\$ 57,715	\$ 4,415	\$ 2,537	\$ 2,071	\$ 8,400	\$ 75,138	\$17,424 WRT-70%/Mosquitos-30%	
13-Mar-07	\$ 19.69	PUBLIC WORKS TECH IV- T McGee	\$ 40,955	\$ 240	\$ 9,451	\$ -	\$ -	\$ -	\$ 1,890	\$ -	\$ 52,537	\$ 4,019	\$ 2,288	\$ 2,071	\$ 8,400	\$ 69,315	\$16,778 SWR	
15-Sep-08	\$ 18.67	PUBLIC WORKS TECH I - B Morley	\$ 38,834	\$ 60	\$ 8,962	\$ -	\$ 934	\$ -	\$ 1,792	\$ -	\$ 50,581	\$ 3,869	\$ 2,160	\$ 2,071	\$ 8,400	\$ 67,082	\$16,501 W-70%/S-30%	
15-Oct-08	\$ 19.14	MUNICIPAL COURT - T Pearson	\$ 39,811	\$ 240	\$ 9,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,238	\$ 3,767	\$ 2,127	\$ 314	\$ 8,400	\$ 63,846	\$14,608 C/X	
	\$ 100	FIRE CHIEF	\$ 1,200								\$ 1,200	\$ 92				\$ 1,292	\$92	
		POLICE PROVISIONAL HELP	\$ 5,000								\$ 5,000	\$ 383	\$ -	\$ 615	\$ -	\$ 5,998	\$998	
	\$ 50	ASSISTANT FIRE CHIEF	\$ 600								\$ 600	\$ 46				\$ 646	\$46	
		LEOFF I RETIRED MEDICAL												\$ 30,056		\$ 30,056	\$30,056	
	\$ 12	CASUAL LABOR	\$ 12,480								\$ 12,480	\$ 955				\$ 13,435	\$955 STS	
	\$ 600	PARKS CARETAKER	\$ 7,200								\$ 7,200	\$ 551	\$ 752			\$ 8,502	\$1,302	
	\$ 810	JUDGE	\$ 10,320								\$ 10,320	\$ 789	\$ 752			\$ 11,861	\$1,541	
	\$ 730	PROSECUTOR	\$ 9,360								\$ 9,360	\$ -				\$ 9,360	\$0	
	\$ 650	PUBLIC DEFENDER	\$ 9,000								\$ 9,000	\$ -				\$ 9,000	\$0	
	\$ 176	CITY HALL JANITOR	\$ 2,112								\$ 2,112	\$ -				\$ 2,112	\$0	
\$ 21,153																		
TOTAL																	\$ 1,154,904	

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 “Law Enforcement Officers and Fire Fighters” 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 – “Public Employee Retirement System” 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