

2013 BUDGET CITY OF SOUTH BEND

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ADOPTED DECEMBER 10, 2012
ORDINANCE #1459

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MAYOR

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KARLA WEBBER
ROBERT (BOB) HALL

CITY SUPERVISOR
POLICE CHIEF
CLERK/TREASURER

DALE LITTLE
DAVID EASTHAM
DEE A. ROBERTS

DEPUTY CLERK/TREASURER
POLICE SECRETARY
MUNICIPAL COURT CLERK

KIM PORTER
MARY CLEMENTS
TRISHA BELCHER

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INTRODUCTION

Phase 1 of the Regional Wastewater Treatment Plant Facilities is completed, which included the following South Bend projects: new 12-inch pressure line between Pump Station No. 1 and Pump Station No. 2 and new Pump Station No. 3. This work was completed with a grant and loan funding package. South Bend's loan amount for this work is approximately \$1,200,000. Phase 2 of the Regional Wastewater Treatment Plant Facilities is ongoing. Work under Phase 2 includes the new 16-inch pressure line from Pump Station No. 3 to Raymond, where it connects to a new line under the Willapa River, and the new treatment plant. The pressure line to Raymond and the river crossing are completed. Work at the treatment plant is scheduled to be complete in mid-2013. Phase 2 work is funded by Rural Development with a grant (\$11 million) and loan (\$17.6 million) funding package. South Bend's portion of the grant is approximately \$6.3 million and South Bend's portion of the loan is approximately \$3.9 million.

EQUIPMENT/IMPROVEMENTS

The following equipment and improvements have been programmed in the 2013 Budget.

CURRENT EXPENSE	Office Equipment	\$5,000	Computers/Printers/Copiers
	Discretionary	\$2,500	Legislative
	Discretionary	\$4,500	Financial & Records
	Police	\$22,000	
	Fire Equipment	\$15,000	
STREETS	Street Equipment	\$7,000	
WATER FUND	WTP Filters	\$70,000	
	Computers/Software	\$5,000	
	Vehicles	\$15,000	
SEWER FUND	Vehicles	\$10,000	
	Computers/Software	\$5,000	
MOSQUITO FUND	Vehicles	\$3,000	
GARBAGE FUND	Equipment	\$25,000	

BUDGET SUMMARY/COMPARISON TO 2011 & 2012

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	(Less) (Equip/Construction)	Dec 31 Cash
2011	\$2,464,134	\$3,880,049	\$2,831,128	\$2,595,120	\$917,935
2012	\$2,679,890	\$3,686,881	\$2,781,801	\$2,585,166	\$999,802

A Message from the Mayor:

The 2013 Budget for the City still shows a depressed revenue stream with the department heads and staff cutting their budgets to the max. We are financial secure in all areas except sewer.

The Regional Wastewater Treatment Plant goes into operation in 2013 and because I had stopped incremental rate increases of approximately \$35.00 in 2010 we will run a bit short. I anticipate an increase in sewer rates of \$10.00 per sewer connection in South Bend for 2013. It will be great to get off the old worn out sewer system as it has failed a couple times in the past year. We must still maintain our own infrastructure so we will still have some associated sewer costs to deal with.

The City of South Bend has seen some new things in the past year including new restrooms at bottom of Eklund Park and some sidewalk and Inflow & Infiltration repair in all areas of the City.

The city lost a dear friend and former co-worker in October to cancer. Steve Russell will be missed by many. Dale Little came on board in January 2012 to fill Steve's position of City Supervisor. This brought an opportunity to get back into building permits and create some new current expense revenue which the city has never enjoyed before. The City of South Bend now provides Building permits and associated fire marshal services to Raymond and South Bend.

The city had several businesses pop up this past summer and the Village Association used the Spurrell Walkway all summer with some entertainment, vendors and festivities. The 50th annual Come Play on Labor Day festivities was a huge success. Citizen Ed Hensley helped secure the Mini Hydro's which was a huge success. I look forward to seeing them again next year; I hear they loved the Willapa area.

The Mosquito issue was held by committee this year and larvicide & adulticiding were both used. We spent more on mosquitoes this year than previous years but for the most part the program was very successful. The city has been working in cooperation with the South Bend School District and I think we have a great plan for the upcoming mosquito season.

CASH SUMMARY OF ALL FUNDS

	JAN. 1, 2013 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	\$390,000	\$778,146	-\$999,422	-\$44,000	\$124,724
SPECIAL REVENUE FUNDS					
101 STREETS	\$18,336	\$112,500	-\$112,754	-\$7,000	\$11,082
102 ARTERIAL STREETS	\$14,071	\$250,000	-\$75,000	-\$175,000	\$14,071
103 LIBRARY	\$0	\$6,000	-\$5,300	\$0	\$700
104 FIRE EQUIPMENT RESERVE	\$2,560	\$3,500	\$0	\$0	\$6,060
105 TENNIS/BASEBALL	\$1,114	\$200	-\$1,000	\$0	\$314
106 DOCKS/WATERFRONT	\$15,434	\$18,200	-\$27,371	\$0	\$6,263
107 EMERGENCY	\$5,061	\$0	\$0	\$0	\$5,061
108 DRUG TRUST	\$8,935	\$520	-\$5,560	\$0	\$3,895
110 HOTEL/MOTEL TAX FUND	\$0	\$21,000	-\$19,600	\$0	\$1,400
CAPITAL PROJECTS FUNDS					
UTILITY FUNDS					
401 WATER	\$1,309,427	\$889,200	-\$846,573	-\$847,000	\$505,054
404 SEWER	\$533,947	\$696,000	-\$360,176	-\$863,216	\$6,555
405 MOSQUITO	\$40,528	\$48,000	-\$83,406	-\$3,000	\$2,122
411 GARBAGE	\$80,917	\$265,000	-\$243,673	-\$25,000	\$77,244
TRUST FUNDS					
601 WATER TRUST	\$11,201	\$5,000	-\$2,500	\$0	\$13,701
610 ROBERT BUSH PARK	\$7,790	\$100	-\$2,000	\$0	\$5,890
REVOLVING FUNDS					
701 HUD	\$214,789	\$3,600	-\$1,000	\$0	\$217,389
TOTAL ALL FUNDS	\$2,654,110	\$3,096,966	-\$2,785,335	-\$1,964,216	\$1,001,525

SUMMARY OF CURRENT EXPENSE FUND 001

2013 BUDGET

CURRENT EXPENSERESOURCES:\$1,168,146LESS EXPENDITURES:

Legislative (City Council)	\$64,016
Judicial/Municipal	\$83,744
Financial/Records	\$102,510
Law Enforcement	\$599,609
Legal (Miscellaneous)	\$8,500
Fire Control	\$39,341
Emergency Services	\$6,891
Planning/comm. Development	\$3,075
Physical Health	\$1,236
Non Expenditure State Collections	\$33,500
Operating Transfers (Streets & Hotel/Motel)	<u>\$101,000</u>
TOTAL CURRENT EXPENSE	<u>\$1,043,422</u>
 CURRENT EXPENSE RESOURCES <MINUS> EXPENSES =	 <u>\$124,724</u>

FUND 001 CURRENT EXPENSE

RESOURCES	2013 BUDGET
<u>BEGINNING CASH ESTIMATE - January 1</u>	\$390,000
<u>GENERAL TAXES</u>	
Real & Personal Property Taxes	\$216,566
Retail Sales and Use Tax	\$120,000
Total	\$336,566
<u>EXCISE TAXES</u>	
T.V. Cable Excise	\$18,000
Telephone/Cell/Pager Excise	\$35,000
PUD Excise	\$78,000
Water/Sewer Excise	\$60,000
Gambling Excise	\$800
Total	\$191,800
<u>LICENSES & PERMITS</u>	
Business Licenses	\$20,000
Animal Licenses	\$700
Building Permits	\$35,000
Total	\$55,700
<u>INTERGOVERNMENTAL REVENUE</u>	
Direct Federal Grant/WASPC-Equip & Mini	\$3,000
WSTSC - Click It or Ticket/DUI	\$6,000
CTED - Stop Grant	\$5,000
Total	\$14,000
<u>STATE SHARED REVENUES</u>	
PUD Privilege Tax	\$9,800
Total	\$9,800
<u>STATE ENTITLEMENTS</u>	
Local Government Assistance	\$7,500
Criminal Justice - Population	\$750
Criminal Justice - Special Program	\$1,180
Cities DUI Distribution	\$350
Liquor Excise Tax	\$9,000
Liquor Board Profits	\$14,000
Total	\$32,780

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

**2013
BUDGET**

INTERLOCAL GOVERNMENT PAYMENTS

Fire District 8 Services	\$4,600
Total	\$4,600

CHARGES FOR SERVICES

Permit Fees	\$500
Animal Shelter Fees	\$400
Total	\$900

FINES AND FORFEITURES

Police Court Fines and Forfeitures	\$90,000
Total	\$90,000

MISCELLANEOUS REVENUE

Investment Interest	\$2,500
Investment Interest-Timber	\$2,500
Sales Tax Interest	\$200
Public Restroom Donations	\$100
Copy Sales & Miscellaneous	\$1,000
Miscellaneous	\$1,600
Total	\$7,900

TOTAL CE REVENUES	\$744,046
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NON- REVENUE

State Court Fees	\$33,000
County Court Remittances	\$600
State Fee - Building Permits	\$500
Total	\$34,100

OTHER FINANCING SOURCES

Sale of Capital Assets	\$0
Total	\$0

TOTAL CE REVENUES	\$778,146
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Add: Beginning Cash	\$390,000
<u>TOTAL RESOURCES FUND 001</u>	\$1,168,146

FUND 001 CURRENT EXPENSE EXPENDITURES
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<u>LEGISLATIVE</u>	2013 BUDGET
FACILITIES - CITY HALL	
CITY HALL Supplies	
Operating / Maintenance Supplies	\$3,000
Total City Hall Supplies	\$3,000
CITY HALL Services	
Custodial Services - City Hall	\$2,400
Utilities - City Hall	\$3,500
Total CITY HALL Services	\$5,900
TOTAL FACILITIES - CITY HALL	\$8,900
SALARIES/BENEFITS - City Council	
Salaries & Wages	\$16,800
Personnel Benefits	\$1,816
TOTAL SALARIES/BENEFITS - City Council	\$18,616
OTHER SERVICES AND CHARGES	
Communications/Website Management	\$7,000
Travel	\$3,500
Advertising (Legal's)	\$3,000
Insurance	\$4,800
Miscellaneous - AWC Dues	\$800
Miscellaneous (Conference Registration, Dues, Subscriptions, Etc)	\$900
Miscellaneous (Election Costs)	\$9,000
TOTAL OTHER SERVICES AND CHARGES	\$29,000
CAPITAL OUTLAY	
Capital Outlay - Office Equipment	\$5,000
Capital Outlay - Discretionary	\$2,500
TOTAL CAPITAL OUTLAY	\$7,500
<u>TOTAL LEGISLATIVE</u>	\$64,016

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2013 BUDGET
JUDICIAL/MUNICIPAL COURT	
SALARIES AND WAGES	
Salaries and Wages	\$35,294
Salaries and Wages - Judge	\$10,320
Benefits	\$14,681
Benefits - Judge	\$689
TOTAL SALARIES/BENEFITS	\$60,984
OTHER SERVICES AND CHARGES	
Office Supplies/Miscellaneous Forms	\$1,500
Contract Public Defender/Pro Tem	\$9,000
Contract Prosecutor/Pro Tem	\$9,360
Interpreter	\$600
Miscellaneous Service	\$800
Training/Travel	\$1,500
TOTAL SERVICES AND CHARGES	\$22,760
CAPITAL OUTLAY	
Capital Outlay	\$0
TOTAL CAPITAL OUTLAY	\$0
TOTAL JUDICIAL	\$83,744
FINANCIAL AND RECORDS SERVICES	
SALARIES/BENEFITS	
Salaries & Wages	\$52,110
Benefits	\$14,200
TOTAL SALARIES/BENEFITS	\$66,310
SUPPLIES	
Office Supplies/Miscellaneous	\$3,500
TOTAL OFFICE SUPPLIES	\$3,500
OTHER SERVICES AND CHARGES	
State Audit Costs	\$10,000
Office Equipment - Repair & Maintenance	\$1,200
Computer Software Maintenance	\$10,000
Diebold/Security Maintenance Agreement	\$1,000
Codification Updates	\$2,500
Travel & Training	\$2,500
Miscellaneous - Dues/Subscriptions	\$1,000
TOTAL OTHER SERVICES & CHARGES	\$28,200
CAPITAL OUTLAY	
Capital Outlay (Computers)	\$3,500
Capital Outlay (Discretionary)	\$1,000
TOTAL CAPITAL OUTLAY	\$4,500
TOTAL FINANCIAL & RECORDS	\$102,510

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2013 BUDGET
<u>LEGAL EXPENSES</u>	
OTHER SERVICES & CHARGES	
Professional Services - Legal Assistance	\$7,500
Miscellaneous Legal Services	\$1,000
TOTAL OTHER SERVICES & CHARGES	\$8,500
<u>TOTAL LEGAL</u>	\$8,500
	2013 BUDGET
<u>LAW ENFORCEMENT</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$295,950
Benefits	\$96,092
Benefits ~ LEOFF 1	\$5,000
Long Term Care (LEOFF 1 Retired)	\$24,683
Uniform Allowances (4)	\$3,300
Uniform Allowances (Reserves)	\$2,000
TOTAL SALARIES/BENEFITS	\$427,025
SUPPLIES	
Office Supplies	\$4,000
Operating Supplies	\$7,000
Fuel Consumed	\$19,500
TOTAL SUPPLIES	\$30,500
OTHER SERVICES AND CHARGES	
Professional Services - Veterinary	\$700
Communications/Phone	\$5,800
Communications (PACCOM)	\$48,384
Travel & Training	\$4,000
Insurance	\$33,000
Repair & Maintenance	\$10,000
Jail Services (Pacific County)	\$13,000
Miscellaneous Dues/Subscriptions/Training Requirements	\$1,200
Miscellaneous - (Investigations, Trial Expense, Etc.)	\$1,500
WASPC Grant - Equipment/Mini	\$2,500
TOTAL OTHER SERVICES & CHARGES	\$120,084
CAPITAL OUTLAY	
Computer/Office Equipment	\$2,000
Capital Outlay (Vehicles & Miscellaneous)	\$20,000
TOTAL CAPITAL OUTLAY	\$22,000
<u>TOTAL LAW ENFORCEMENT</u>	\$599,609

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2013 BUDGET
FIRE CONTROL	
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
Repair and Maintenance - Equipment	\$5,000
Janitorial Service & Supplies	\$500
Insurance	\$1,600
Utilities - Electricity/Phone	\$7,700
Travel/Training	\$500
Communications (PACCOM)	\$841
TOTAL SERVICES	\$17,141
CAPITAL OUTLAY	
Firefighter Equipment	\$5,000
Fire Equipment	\$10,000
TOTAL EQUIPMENT - FIRE DEPT.	\$15,000
TOTAL FIRE CONTROL	\$39,341
	2013 BUDGET
EMERGENCY SERVICES	
OTHER SERVICES AND CHARGES	
Pacific County - Emergency Management	\$6,891
TOTAL OTHER SERVICES AND CHARGES	\$6,891
TOTAL EMERGENCY SERVICES	\$6,891
	2013 BUDGET
PLANNING/COMMUNITY DEV.	
OTHER SERVICES AND CHARGES	
Planning (County & City)	\$1,500
Economic Development	\$500
Building Abatement Costs	\$1,000
Rural Community Develop. (RCD)	\$75
TOTAL OTHER SERVICE & CHARGES	\$3,075
TOTAL PLANNING/COMMUNITY DEV.	\$3,075

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2013 BUDGET
<u>PHYSICAL HEALTH</u>	
<u>OTHER CHARGES AND SERVICES</u>	
County Alcohol Assessment	\$500
Olympic Air Pollution Control	\$736
TOTAL OTHER SERVICES & CHARGES	\$1,236
TOTAL PHYSICAL HEALTH	\$1,236
<u>NON-EXPENDITURE DISBURSEMENTS</u>	2013 BUDGET
State Court Remittance	\$33,000
County Court Remittance	\$500
<u>TOTAL NON-EXPENDITURES</u>	\$33,500
<u>CAPITAL OUTLAY</u>	
Discretionary	\$0
TOTAL CAPITAL OUTLAY	\$0
<u>OPERATING TRANSFERS</u>	2013 BUDGET
Library	\$6,000
Hotel/Motel	\$15,000
City Streets	\$80,000
<u>TOTAL OPERATING TRANSFERS</u>	\$101,000
TOTAL FUND 001 EXPENDITURES	\$1,043,422

FUND 101 STREETS

**Budget
2013
BUDGET**

RESOURCES**BEGINNING CASH**

Estimated Beginning Unreserved Cash	\$18,336
TOTAL ESTIMATED BEGINNING CASH	\$18,336

STREET REVENUES

Motor Vehicle Fuel Tax	\$30,000
Miscellaneous Revenue	\$2,500
Operating Transfers-IN	\$80,000
TOTAL STREET REVENUES	\$112,500

TOTAL FUND 101 RESOURCES**\$130,836****EXPENDITURES****2013
BUDGET****SALARIES/BENEFITS**

Salaries & Wages	\$24,958
Benefits	\$10,296
Boots	\$200
TOTAL SALARIES/BENEFITS	\$35,454

SUPPLIES

Gravel	\$14,000
Asphalt	\$10,000
Miscellaneous Supplies	\$10,000
Fuel Consumed	\$4,300
TOTAL SUPPLIES-STREET	\$38,300

OTHER SERVICES AND CHARGES

Utilities - Street Lightning	\$16,000
Equipment Repairs	\$5,000
Contracted Maintenance/Labor	\$12,000
Miscellaneous	\$6,000
TOTAL OTHER SERVICES & CHARGES	\$39,000

STREETS - CAPITAL OUTLAY

Capital Outlay	\$7,000
TOTAL STREETS CAPITAL OUTLAY	\$7,000

TOTAL FUND 101 EXPENDITURES**\$119,754**

FUND 102 ARTERIAL STREETS

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$14,071
TOTAL ESTIMATED BEGINNING CASH	\$14,071
ARTERIAL STREET REVENUES	
WA State Transportation Improvement Board Grant	\$250,000
STP County Buy-out	\$0
Miscellaneous Revenues	\$0
TOTAL ARTERIAL STREET REVENUES	\$250,000
<u>TOTAL FUND 102 RESOURCES</u>	\$264,071

<u>EXPENDITURES</u>	2013 BUDGET
ARTERIAL STREETS IMPROVEMENTS	
Arterial Streets - Design/Engineering - Multi Projects (5)	\$75,000
Arterial Streets - Construction/Improvement	\$175,000
Arterial Streets - Construction/Improvement - Miscellaneous	\$0
TOTAL ART. STR. IMPROVEMENTS	\$250,000
<u>TOTAL FUND 102 EXPENDITURES</u>	\$250,000

FUND 103 LIBRARY

<u>RESOURCES</u>	2013 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>	2013 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	\$1,500
TOTAL LIBRARY SERVICES/CHARGES	<u>\$4,800</u>
 <u>TOTAL EXPENDITURES</u>	 \$5,300

FUND 104 FIRE EQUIPMENT RESERVE

<u>RESOURCES</u>	2013 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	\$3,000
TOTAL FIRE EQUIPMENT REVENUES	<u>\$3,500</u>
<u>TOTAL RESOURCES</u>	\$6,060

<u>EXPENDITURES</u>	2013 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>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$1,114
TOTAL ESTIMATED BEGINNING CASH	<u>\$1,114</u>
TENNIS/BASEBALL REVENUES	
Investment Interest	\$200
Miscellaneous Revenue	\$0
TOTAL FUND 105 TENNIS/BASEBALL REV.	<u>\$200</u>
<u>TOTAL RESOURCES</u>	\$1,314

<u>EXPENDITURES</u>	2013 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>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$15,434</u>
TOTAL ESTIMATED BEGINNING CASH	\$15,434
 DOCKS/WATERFRONT REVENUES	
Real Estate Excise Tax	\$4,000
Moorage - City Docks	\$4,500
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	\$17,600
 TAXES AND NONREVENUES	
State Leasehold Excise Tax	<u>\$600</u>
TOTAL TAXES AND NONREVENUES	\$600
 <u>TOTAL RESOURCES</u>	\$33,634
<u>EXPENDITURES</u>	2013 BUDGET
 SALARIES/BENEFITS	
Salaries	\$13,530
Benefits	<u>\$4,241</u>
TOTAL SALARIES/BENEFITS	\$17,771
 OTHER SERVICES AND CHARGES	
Utilities (Electricity)	\$1,000
Repairs/Maintenance/Structures	\$6,000
Miscellaneous Expense	<u>\$2,000</u>
TOTAL CHARGES AND SERVICES	\$9,000
 TAXES	
State Leasehold Excise Tax	<u>\$600</u>
TOTAL TAXES	\$600
 <u>TOTAL EXPENDITURES</u>	\$27,371

FUND 107 EMERGENCY FUND

<u>RESOURCES</u>	2013 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
	2013 BUDGET
<u>EXPENDITURES</u>	
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>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$8,935</u>
TOTAL ESTIMATED BEGINNING CASH	\$8,935
DRUG ENFORCEMENT REVENUES	
Investigative Fund Assessments	\$220
Miscellaneous Revenue	<u>\$300</u>
TOTAL REVENUE - DRUG ENFORCT.	\$520
<u>TOTAL RESOURCES</u>	\$9,455
<u>EXPENDITURES</u>	2013 BUDGET
DRUG TRUST CHARGES & SERVICES	
Drug Enforcement Activities	<u>\$1,500</u>
TOTAL OTHER CHARGES & SERVICES	\$1,500
CAPITAL OUTLAY	
Capital Outlay - Vehicle	\$15,000
Loan Payment to HUD 1 of 5	<u>\$4,060</u>
TOTAL CAPITAL OUTLAY	\$4,060
<u>TOTAL EXPENDITURES</u>	\$5,560

FUND 110 HOTEL/MOTEL TAX FUND

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$0
TOTAL ESTIMATED BEGINNING CASH	\$0
HOTEL/MOTEL TAX FUND REVENUES	
Hotel/Motel Tax	\$6,000
Transfer From Current Expense	\$15,000
TOTAL REVENUE - HOTEL/MOTEL TAX FUND	\$21,000
<u>TOTAL RESOURCES</u>	\$21,000

<u>HOTEL/MOTEL EXPENDITURES</u>	2013 BUDGET
GENERAL PARK FACILITIES	
Contract Parks Caretaker	\$7,800
Operating Supplies/Miscellaneous	\$5,000
Miscellaneous Contract Service	\$2,000
Utilities/Miscellaneous Services	\$3,000
Helen Davis RR Pumping	\$1,800
TOTAL PARK FACILITIES	\$19,600
TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	\$19,600

FUND 401 WATER

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$1,309,427</u>
TOTAL ESTIMATED BEGINNING CASH	\$1,309,427
 WATER REVENUES	
Water Sales	\$840,000
Miscellaneous (Late Payment Fees)	\$1,200
Miscellaneous (New Services)	\$3,000
Miscellaneous (Other)	<u>\$10,000</u>
TOTAL WATER REVENUES	\$854,200
 WATER NONREVENUES	
State Excise Tax	<u>\$35,000</u>
TOTAL WATER NONREVENUES	\$35,000
 <u>TOTAL RESOURCES</u>	 \$2,198,627
	 2013 BUDGET
<u>EXPENDITURES</u>	
SALARIES/BENEFITS	
Salaries & Wages	\$242,576
Personnel Benefits	\$94,340
Boots	<u>\$600</u>
TOTAL SALARIES/BENEFITS	\$337,516
 OPERATING SUPPLIES	
Materials/Supplies	\$45,000
Chemicals	\$8,000
Fuel Consumed	\$7,000
Water Purchased/Raymond	<u>\$1,000</u>
TOTAL OPERATING SUPPLIES	\$61,000
 OTHER SERVICES/CHARGES	
Miscellaneous Professional Services	\$20,000
Sample Testing/Monitoring	\$8,000
Communications	\$5,000
Travel/Training	\$3,500
Insurance	\$15,000
(CONTINUED ON NEXT PAGE)	

FUND 401 WATER**(OTHER SERVICES AND CHARGES CONTINUED FROM PREVIOUS PAGE)****2013
BUDGET**

Power (Pumps/Plant/Shop)	\$45,000
Repair and Maintenance - Equipment	\$20,000
Membership Dues/Subscriptions	\$1,500
Operating Certification Permits	\$4,500
TOTAL OTHER SERVICES/SUPPLIES	\$122,500
TAXES	
State Excise Tax	\$35,000
TOTAL TAXES	\$35,000
DEBT SERVICE	
Public Works Trust Fund	\$100,548
Berkadia Commerical	\$10,200
Drinking Water State Revolving Fund	\$179,809
TOTAL DEBT SERVICE	\$290,557
CAPITAL OUTLAY	
WTP Filter Replacement (LTI)	\$70,000
Capital Reserves (LTI)	\$229,000
Operating Reserves	\$20,000
Watershed Management (LTI)	\$215,000
Upgrade of Fliess Creek	\$25,000
River Crossing Upgrade (LTI)	\$238,000
WTP Maintenance Agreement (LTI)	\$30,000
Computer Hardware/Software	\$5,000
Vehicles, Equipment	\$15,000
TOTAL CAPITAL OUTLAY	\$847,000
 TOTAL EXPENDITURES	 \$1,693,573

FUND 404 SEWER

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$533,947
TOTAL ESTIMATED BEGINNING CASH	<u>\$533,947</u>
SEWER REVENUES	
Sewer Sales	\$667,000
Miscellaneous (Late Payment Fees)	\$2,500
Miscellaneous (New Services)	\$5,000
Miscellaneous (Other)	\$1,500
TOTAL SEWER REVENUES	<u>\$676,000</u>
SEWER NONREVENUES	
State Excise Tax	\$20,000
TOTAL SEWER NONREVENUES	<u>\$20,000</u>
<u>TOTAL RESOURCES</u>	\$1,229,947
<u>EXPENDITURES</u>	2013 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$84,149
Personnel Benefits	\$28,927
Boots	\$600
TOTAL SALARIES/BENEFITS	<u>\$113,676</u>
OPERATING SUPPLIES	
Materials/Supplies	\$20,000
Chemicals	\$4,000
Fuel Consumed	\$7,000
TOTAL OPERATING SUPPLIES	<u>\$31,000</u>
OTHER SERVICES/CHARGES	
Miscellaneous Professional Services	\$10,000
Maintenance & Operations-RWWTP	\$140,000
Communications	\$3,000
Travel/Training	\$1,500
Insurance	\$8,000
Power (Pumps/Lagoon)	\$15,000
Repair and Maintenance (Equipment)	\$15,000
Membership Dues/Subscriptions	\$500
Operating Certification (Discharge) Permits	\$2,500
TOTAL OTHER SERVICES/SUPPLIES	<u>\$195,500</u>

(CONTINUED ON NEXT PAGE)

(CONTINUED FROM PREVIOUS PAGE)**TAXES**

State Excise Tax	\$20,000
TOTAL TAXES	\$20,000

DEBT SERVICE

USDA Rural Development	\$276,843
Dept of Ecology	\$145,173
City of Raymond	\$4,165
Public Works Trust Fund	\$130,535
TOTAL DEBT SERVICE	\$556,716

CAPITAL OUTLAY

Operating Reserves	\$198,000
Long Term Capital Reserves (RWWTP-RD Required)	\$60,000
Short Lived Assets Reserves (RWWTP-RD Required)	\$33,500
Capital Outlay - Vehicles, Equipment	\$10,000
Capital Improvement - Computers, Software	\$5,000
TOTAL CAPITAL OUTLAY	\$306,500

<u>TOTAL EXPENDITURES</u>	\$1,223,392
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FUND 405 MOSQUITO CONTROL

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$40,528
TOTAL BEGINNING CASH	<u>\$40,528</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>	\$88,528
<u>EXPENDITURES</u>	2013 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$34,581
Personnel Benefits	\$13,525
TOTAL SALARIES/BENEFITS	<u>\$48,106</u>
OTHER SERVICES & CHARGES	
Professional Services - Spraying	\$20,000
Professional Services - Chemicals	\$1,000
Professional Services - Insurance	\$9,300
Miscellaneous Expenses	\$5,000
TOTAL PROFESSIONAL SERVICES	<u>\$35,300</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>	\$86,406

FUND 411 GARBAGE FUND

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$80,917</u>
TOTAL ESTIMATED BEGINNING CASH	\$80,917
GARBAGE REVENUES	
Garbage Services	<u>\$250,000</u>
TOTAL GARBAGE FUND REVENUES	\$250,000
GARBAGE FUND NONREVENUES	
State Excise Tax	<u>\$15,000</u>
TOTAL NONREVENUES	\$15,000
<u>TOTAL RESOURCES</u>	\$345,917
<u>EXPENDITURES</u>	2013 BUDGET
SALARIES/BENEFITS	
Salaries/Wages	\$42,956
Benefits	\$19,017
Boot Allowance	<u>\$200</u>
TOTAL SALARIES/WAGES	\$62,173
SUPPLIES	
Operating Supplies	\$5,000
Fuel/Oil Consumed	\$14,000
Containers	<u>\$5,000</u>
TOTAL SUPPLIES	\$24,000
OTHER SERVICES AND CHARGES	
Insurance	\$21,000
Utility Service - Royal Heights	\$110,000
Repair & Maintenance - Equipment	\$10,000
Misc. Services/Charges	<u>\$1,500</u>
TOTAL OTHER SERVICES & CHARGES	\$142,500
CAPITAL OUTLAY	
Equipment	<u>\$25,000</u>
TOTAL CAPITAL EQUIPMENT	\$25,000
INTERGOV. CHGS. (STATE EX. TAX)	
State Excise Tax	<u>\$15,000</u>
TOTAL INTERGOV. CHARGES	\$15,000
<u>TOTAL EXPENDITURES</u>	\$268,673

FUND 601 UTILITY DEPOSITS

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$11,201
TOTAL BEGINNING CASH	<u>\$11,201</u>
UTILITY DEPOSITS (NONREVENUES)	
Utility Customer Deposits	\$5,000
TOTAL UTIL. CUSTOMER DEPOSITS	<u>\$5,000</u>
<u>TOTAL FUND 601 RESOURCES</u>	\$16,201
<u>EXPENDITURES</u>	2013 BUDGET
REFUNDS	
Deposits Refunded	\$2,500
TOTAL REFUNDS	<u>\$2,500</u>
<u>TOTAL EXPENDITURES</u>	\$2,500

FUND 610 ROBERT BUSH PARK

<u>RESOURCES</u>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$7,790
TOTAL BEGINNING CASH	<u>\$7,790</u>
REVENUES	
Investment Interest	\$100
Donations	\$0
TOTAL REVENUES	<u>\$100</u>
<u>TOTAL FUND 610 RESOURCES</u>	\$7,890
<u>EXPENDITURES</u>	2013 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>	2013 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$214,789
TOTAL ESTIMATED BEGINNING CASH	<u>\$214,789</u>
HUD LOAN FUND REVENUES	
HUD Loan Repayments	\$3,600
HUD Interest Revenues	\$0
Miscellaneous	\$0
TOTAL HUD FUND REVENUES	<u>\$3,600</u>
HUD NONREVENUES	
Loan Repayments	\$0
TOTAL HUD FUND NONREVENUES	<u>\$0</u>
<u>TOTAL RESOURCES</u>	\$218,389
<u>EXPENDITURES</u>	2013 BUDGET
Housing/Community Development	\$1,000
TOTAL HOUSING/COMMUNITY DEV.	<u>\$1,000</u>
<u>TOTAL EXPENDITURES</u>	\$1,000

2013

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							\$ -	\$ 661		\$ 106		\$ 7,967	\$767 C/X
		MAYOR	\$ 9,600							\$ 9,600	\$ 909		\$ 141		\$ 10,650	\$1,050 C/X
01-May-99	\$ 26.40	CLERK/TREASURER-D Roberts	\$ 54,912	\$ 840	\$ 12,672	\$ 1,056	\$	\$	\$	\$ 69,480	\$ 5,315	\$ 4,042	\$ 610	\$ 8,966	\$ 88,414	\$18,934 C/X-75%/W-20%/DKS-5%
11-Dec-06	\$ 19.14	DEPUTY CLK/TREASURER-K Porter	\$ 39,811	\$ 420	\$ 9,187	\$	\$	\$	\$ 861	\$ 50,280	\$ 3,846	\$ 2,979	\$ 680	\$ 8,966	\$ 66,752	\$16,472 WTR-40%/SWR-40%/DKS-20%
20-May-85	\$ 26.40	POLICE CHIEF-D Eastham	\$ 54,912	\$ 1,680	\$ 12,672	\$ 1,056	\$ 5,280	\$ 2,323	\$	\$ 77,923	\$ 5,961	\$ 2,965	\$ 610	\$ 8,966	\$ 96,426	\$18,503 C/X
20-Apr-11	\$ 16.48	POLICE SECRETARY-M Clements	\$ 34,278	\$ -	\$ 7,910	\$	\$	\$	\$ 494	\$ 42,683	\$ 3,265	\$ 2,521	\$ 680	\$ 8,966	\$ 58,116	\$15,433 C/X
20-Mar-81	\$ 21.06	POLICE SERGEANT-R Pearson	\$ 43,805	\$ 1,920	\$ 10,109	\$ 842	\$ 3,159	\$ 1,853	\$ 3,791	\$ 65,479	\$ 5,009	\$ 2,692	\$ 4,760	\$ 8,966	\$ 86,907	\$21,427 C/X
21-Oct-11	\$ 18.37	POLICE OFFICER-G Spencer	\$ 38,210	\$	\$ 3,674	\$	\$ 1,837	\$ 1,617	\$ 3,307	\$ 48,644	\$ 3,721	\$ 2,260	\$ 4,760	\$ 8,966	\$ 68,352	\$19,708 C/X
01-Jan-10	\$ 19.64	POLICE OFFICER - L Stigall	\$ 40,851	\$ 180	\$ 9,427	\$	\$ 1,964	\$ 1,728	\$ 7,070	\$ 61,221	\$ 4,683	\$ 2,611	\$ 4,760	\$ 8,966	\$ 82,242	\$21,021 C/X
05-Jan-04	\$ 26.40	CITY SUPERVISOR - D Little	\$ 54,912	\$	\$ 12,672	\$ 1,056	\$	\$	\$	\$ 68,640	\$ 5,251	\$ 3,981	\$ 610	\$ 8,966	\$ 87,448	\$18,808 WTR-40%/SWR-40%/STS-10%/CX-10%
13-Nov-07	\$ 19.69	PUBLIC WORKS TECH IV-D Hammrich	\$ 40,955	\$ 360	\$ 9,451	\$	\$	\$	\$ 3,544	\$ 54,311	\$ 4,155	\$ 3,252	\$ 5,685	\$ 8,966	\$ 76,369	\$22,059 WTR-70%/SWR-30%
19-Apr-04	\$ 18.19	PUBLIC WORKS TECH II - J Kinney	\$ 37,835	\$ 180	\$ 8,731	\$	\$	\$	\$ 982	\$ 47,729	\$ 3,651	\$ 2,827	\$ 5,685	\$ 8,966	\$ 68,859	\$21,130 GARB 90%/STS 10%
21-Jun-01	\$ 20.44	PUBLIC WORKS TECH III-J Miller	\$ 42,515	\$ 1,275	\$ 9,811	\$ 818	\$ 1,022	\$	\$ 5,519	\$ 60,960	\$ 4,663	\$ 3,708	\$ 5,685	\$ 8,966	\$ 83,983	\$23,023 WRT-70%/MOSQ-30%
13-Mar-07	\$ 19.69	PUBLIC WORKS TECH IV- T McGee	\$ 40,955	\$ 360	\$ 9,451	\$	\$	\$	\$ 3,544	\$ 54,311	\$ 4,155	\$ 3,252	\$ 5,685	\$ 8,966	\$ 76,369	\$22,059 WTR-70%/MOSQ-30%
15-Sep-08	\$ 18.19	PUBLIC WORKS TECH I - F Hebish	\$ 37,835	\$	\$ 3,638	\$	\$	\$	\$ 3,274	\$ 44,747	\$ 3,423	\$ 2,980	\$ 5,685	\$ 8,966	\$ 65,803	\$21,055 WTR-70%/SWR-30%
13-Jun-12	\$ 18.05	PUBLIC WORKS TECH I - D Houk	\$ 37,544	\$	\$ 3,610	\$	\$	\$	\$ 3,249	\$ 44,403	\$ 3,397	\$ 2,957	\$ 5,685	\$ 8,966	\$ 65,409	\$21,006 WTR-70%/STS-30%
15-Oct-08	\$ 15.48	MUNICIPAL COURT -	\$ 32,198	\$	\$ 3,096	\$	\$	\$	\$	\$ 35,294	\$ 2,700	\$ 2,334	\$ 680	\$ 8,966	\$ 49,975	\$14,681 C/X
	\$ 100	FIRE CHIEF	\$ 1,200							\$ 1,200	\$ 68				\$ 1,268	\$68
		POLICE PROVISIONAL HELP	\$ -							\$ -	\$		\$		\$ -	\$0
	\$ 50	ASSISTANT FIRE CHIEF	\$ 600							\$ 600	\$ 34				\$ 634	\$34
		LEOFF I RETIRED MEDICAL											\$ 24,683		\$ 24,683	\$24,683
		CASUAL LABOR	\$ -							\$ -	\$				\$ -	\$0 STS
	\$ 650	PARKS CARETAKER	\$ 7,800							\$ 7,800	\$				\$ 7,800	\$0
	\$ 810	JUDGE	\$ 10,320							\$ 10,320	\$ 689				\$ 11,009	\$689
	\$ 730	PROSECUTOR	\$ 9,360							\$ 9,360	\$				\$ 9,360	\$0
	\$ 650	PUBLIC DEFENDER	\$ 9,000							\$ 9,000	\$				\$ 9,000	\$0
	\$ 212	CITY HALL JANITOR	\$ 2,544							\$ 2,544	\$				\$ 2,544	\$0

\$ 52,510

TOTAL \$ 1,206,339

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 – “**C**ommunity **D**evelopment **B**lock **G**rant”

CTED – “**D**epartment 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