

2014 BUDGET CITY OF SOUTH BEND

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**ADOPTED DECEMBER 9, 2013
ORDINANCE #1474**

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MAYOR

KIRK C. CHURCH

CITY COUNCIL

**LISA OLSEN
DORI PATRICK
CHERYL SEALS
KARLA WEBBER
ROBERT (BOB) HALL**

**CITY SUPERVISOR
POLICE CHIEF
CLERK/TREASURER**

**DALE LITTLE
DAVID EASTHAM
DEE A. ROBERTS**

**DEPUTY CLERK/TREASURER
POLICE SECRETARY
PART TIME MUNICIPAL COURT CLERK**

**KIM PORTER
MARY CLEMENTS
DELANIE VAUGHN**

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INTRODUCTION

The Regional Wastewater Treatment Plant went on line in April 2013. The plant is working well with few issues. Beginning with the January 1, 2014 utility billing, a rate increase in water and sewer will be implemented to assure the continuous operation of the water and sewer departments. At present the City of South Bend is repaying 2.3M in debt for the Water Treatment Plan and 6.3M for previous upgrades to the old sewer treatment plant and for the new Regional Wastewater Treatment Plant.

EQUIPMENT/IMPROVEMENTS

The following equipment and improvements have been programmed in the 2014 Budget.

CURRENT EXPENSE	Office Equipment	\$3,500	Computers/Printers/Copiers
	Discretionary	\$3,000	Legislative
	Discretionary	\$1,000	Financial & Records
	Police	\$20,000	
	Fire Equipment	\$33,000	
STREETS	Street Equipment	\$10,000	
WATER FUND	WTP Filters	\$90,000	
	Computers/Software	\$5,000	
	Vehicles	\$14,925	
SEWER FUND	Vehicles	\$9,925	
	Computers/Software	\$2,500	
MOSQUITO FUND	Vehicles	\$4,000	
GARBAGE FUND	Equipment	\$30,000	

BUDGET SUMMARY/COMPARISON TO 2012 & 2013

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	(Less) (Equip/Construction)	Dec 31 Cash
2012	\$2,679,890	\$3,686,881	\$2,781,801	\$2,585,166	\$999,802
2013	\$2,654,110	\$3,096,966	\$2,788,335	\$1,964,216	\$998,525

A Message from the Mayor:

This year the City of South Bend was fortunate enough to receive several Transportation Improvement Grants. The first was a grant for Monroe Street that included an overlay, new sidewalks and a lighted crossing on Highway 101 to connect the walking trails with the South Bend schools. This project was started by former City Supervisor Steve Russell and the crossing is dedicated to Steve who passed away in 2012.

The next area slated for improvement was Memorial Drive from Highway 101 to the Pacific County Courthouse. This enhanced the drive to the historic courthouse with repairs to sidewalks, additional sidewalks, improved drainage and lighting.

The last project was Willapa Avenue which involved a complete removal of the old asphalt and new overlay. Drainage issues were fixed, valves were repaired, some of the sidewalks were restored and handicap ramps installed. This project was much needed for South Bend.

In April all of the sewer pumps in South Bend were turned and all of our sewage is now heading to the new Regional Wastewater Treatment Plant which is located in Raymond. This has been a project 14 years in the making and although it is up and running we won't see final completion until the middle of 2014.

The City of South Bend employees have stepped up and understand the value of training. Even though we continue to do more with less we have employees that have completed training and cross training that make them valuable in many different jobs for the City.

Several employees that deserve kudos that have recently concluded extensive training is Dee Roberts who recently received her Master Municipal Clerk certification. Dee is the first South Bend Clerk/Treasurer to ever receive this designation. Dennis Houk recently received his Residential Building Inspector certification. Building inspections were brought to the City of South Bend two years ago when City Supervisor/Building Inspector Dale Little joined our team. All building inspections for the City of South Bend and Raymond are done through the City of South Bend. This was a service that I worked hard to get moved over from Pacific County to the City. Last, but certainly not least Public Works Employee Fred Hebish received his Water Plant Operator II certification which keeps the city in line with their long term goals for coverage at the Water Treatment Plant.

2013 saw the retirement of long time and well liked Sergeant Rich Pearson. Police Chief Eastham has done a great job hiring new officers with extraordinary skills and training. They work very hard to keep South Bend a community we can all be proud of.

CASH SUMMARY OF ALL FUNDS

	JAN. 1, 2014 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	\$820,212	-\$975,050	-\$63,050	\$172,112
SPECIAL REVENUE FUNDS					
101 STREETS	\$26,925	\$112,500	-\$118,714	-\$10,000	\$10,711
102 ARTERIAL STREETS	\$30,000	\$699,000	-\$75,000	-\$639,500	\$14,500
103 LIBRARY	\$0	\$6,000	-\$4,800	\$0	\$1,200
106 DOCKS/WATERFRONT	\$10,000	\$15,600	-\$25,188	\$0	\$412
108 DRUG TRUST	\$4,875	\$520	-\$4,560	\$0	\$835
110 HOTEL/MOTEL TAX FUND	\$0	\$26,500	-\$24,890	\$0	\$1,610
UTILITY FUNDS					
401 WATER	\$1,366,876	\$972,000	-\$822,810	-\$764,925	\$751,141
404 SEWER	\$533,947	\$765,200	-\$330,800	-\$909,512	\$58,835
405 MOSQUITO	\$35,000	\$52,000	-\$82,485	-\$4,000	\$515
411 GARBAGE	\$80,917	\$238,000	-\$243,232	-\$30,000	\$45,685
TRUST FUNDS					
601 WATER TRUST	\$13,500	\$5,000	-\$3,500	\$0	\$15,000
610 ROBERT BUSH PARK	\$7,180	\$100	-\$3,500	\$0	\$3,780
REVOLVING FUNDS					
701 HUD	\$222,055	\$13,750	-\$51,000	\$0	\$184,805
TOTAL ALL FUNDS	\$2,721,275	\$3,726,382	-\$2,765,529	-\$2,420,987	\$1,261,141

SUMMARY OF CURRENT EXPENSE FUND 001

2014 BUDGET

CURRENT EXPENSE

<u>RESOURCES:</u>	<u>\$1,210,212</u>
<u>LESS EXPENDITURES:</u>	
Legislative (City Council)	\$75,649
Judicial/Municipal	\$50,139
Financial/Records	\$92,046
Law Enforcement	\$560,328
Legal (Miscellaneous)	\$10,500
Fire Control	\$80,235
Emergency Services	\$6,891
Planning/comm. Development	\$14,575
Physical Health	\$1,236
Non Expenditure State Collections	\$40,500
Operating Transfers (Streets & Hotel/Motel)	<u>\$106,000</u>
TOTAL CURRENT EXPENSE	<u>\$1,038,100</u>
CURRENT EXPENSE RESOURCES <MINUS> EXPENSES =	<u>\$172,112</u>

FUND 001 CURRENT EXPENSE

RESOURCES	2014 BUDGET
<u>BEGINNING CASH ESTIMATE - January 1</u>	\$390,000
<u>GENERAL TAXES</u>	
Real & Personal Property Taxes	\$218,732
Retail Sales and Use Tax	\$130,000
Total	\$348,732
<u>EXCISE TAXES</u>	
T.V. Cable Excise	\$20,000
Telephone/Cell/Pager Excise	\$45,000
PUD Excise	\$78,000
Water/Sewer Excise	\$60,000
Gambling Excise	\$1,200
Total	\$204,200
<u>LICENSES & PERMITS</u>	
Business Licenses	\$25,000
Animal Licenses	\$700
Building Permits	\$32,000
Total	\$57,700
<u>INTERGOVERNMENTAL REVENUE</u>	
Direct Federal Grant/WASPC-Equip & Mini	\$3,000
WSTSC - Click It or Ticket/DUI	\$6,000
CTED - Stop Grant	\$15,000
Total	\$24,000
<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 Board Profits	\$14,000
Total	\$31,280

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

	2014 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	\$400
Total	\$900
<u>FINES AND FORFEITURES</u>	
Police Court Fines and Forfeitures	\$90,000
Total	\$90,000
<u>MISCELLANEOUS REVENUE</u>	
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	\$779,112
<u>NON- REVENUE</u>	
State Court Fees	\$40,000
County Court Remittances	\$600
State Fee - Building Permits	\$500
Total	\$41,100
<u>OTHER FINANCING SOURCES</u>	
Sale of Capital Assets	\$0
Total	\$0
TOTAL CE REVENUES	\$820,212
Add: Beginning Cash	\$390,000
<u>TOTAL RESOURCES FUND 001</u>	\$1,210,212

FUND 001 CURRENT EXPENSE EXPENDITURES
--

LEGISLATIVE**FACILITIES - CITY HALL****2014
BUDGET***CITY HALL Supplies*

Operating / Maintenance Supplies

\$3,000

Total City Hall Supplies**\$3,000***CITY HALL Services*

Custodial Services - City Hall

\$2,474

Utilities - City Hall

\$3,500

Total CITY HALL Services**\$5,974****TOTAL FACILITIES - CITY HALL****\$8,974****SALARIES/BENEFITS - City Council/Mayor/Building Officials (2)**

Salaries & Wages

\$24,616

Personnel Benefits

\$4,459

TOTAL SALARIES/BENEFITS - City Council**\$29,075****OTHER SERVICES AND CHARGES**

Communications/Website Management

\$7,000

Travel

\$3,500

Advertising (Legal's)

\$3,000

Insurance

\$7,500

Miscellaneous - AWC Dues & Retro Management

\$3,700

Miscellaneous (Conference Registration, Dues, Subscriptions, Etc)

\$900

Miscellaneous (Election Costs)

\$9,000

TOTAL OTHER SERVICES AND CHARGES**\$34,600****CAPITAL OUTLAY**

Capital Outlay - Discretionary

\$3,000

TOTAL CAPITAL OUTLAY**\$3,000****TOTAL LEGISLATIVE****\$75,649**

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2014 BUDGET
JUDICIAL/MUNICIPAL COURT	
SALARIES AND WAGES	
Salaries and Wages	\$15,000
Salaries and Wages - Judge	\$10,320
Benefits	\$1,870
Benefits - Judge	\$689
TOTAL SALARIES/BENEFITS	\$27,879
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	\$1,000
TOTAL SERVICES AND CHARGES	\$22,260
CAPITAL OUTLAY	
Capital Outlay	\$0
TOTAL CAPITAL OUTLAY	\$0
<u>TOTAL JUDICIAL</u>	\$50,139
	2014 BUDGET
FINANCIAL AND RECORDS SERVICES	
SALARIES/BENEFITS	
Salaries & Wages	\$43,287
Benefits	\$14,559
TOTAL SALARIES/BENEFITS	\$57,846
SUPPLIES	
Office Supplies/Miscellaneous	\$3,500
TOTAL OFFICE SUPPLIES	\$3,500
OTHER SERVICES AND CHARGES	
State Audit Costs	\$8,000
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	\$26,200
CAPITAL OUTLAY	
Capital Outlay (Computers)	\$3,500
Capital Outlay (Discretionary)	\$1,000
TOTAL CAPITAL OUTLAY	\$4,500
<u>TOTAL FINANCIAL & RECORDS</u>	\$92,046

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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**2014
BUDGET**

LEGAL EXPENSES**OTHER SERVICES & CHARGES**

Professional Services - Legal Assistance	\$7,500
Building Publications-Permits	\$2,000
Miscellaneous Legal Services	\$1,000
TOTAL OTHER SERVICES & CHARGES	\$10,500

TOTAL LEGAL**\$10,500**

**2014
BUDGET**

LAW ENFORCEMENT**SALARIES/BENEFITS**

Salaries & Wages	\$253,135
Benefits	\$86,207
Benefits ~ LEOFF 1	\$5,000
Long Term Care (LEOFF 1 Retired)	\$27,068
Uniform Allowances (4)	\$3,300
Uniform Allowances (Reserves)	\$2,000
TOTAL SALARIES/BENEFITS	\$376,710

SUPPLIES

Office Supplies	\$4,500
Operating Supplies	\$7,500
Fuel Consumed	\$19,500
TOTAL SUPPLIES	\$31,500

OTHER SERVICES AND CHARGES

Professional Services - Veterinary	\$700
Communications/Phone	\$5,800
Communications (PACCOM)	\$54,618
Travel & Training	\$4,000
Insurance	\$38,000
Repair & Maintenance	\$10,000
Jail Services (Pacific County)	\$12,000
Miscellaneous Dues/Subscriptions/Training Requirements	\$1,000
Miscellaneous - (Investigations, Trial Expense, Etc.)	\$1,500
WASPC Grant - Equipment/Mini	\$2,500
TOTAL OTHER SERVICES & CHARGES	\$130,118

CAPITAL OUTLAY

Computer/Office Equipment	\$2,000
Capital Outlay (Vehicles & Miscellaneous)	\$20,000
TOTAL CAPITAL OUTLAY	\$22,000

TOTAL LAW ENFORCEMENT**\$560,328**

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2014 BUDGET
<u>FIRE CONTROL</u>	
SALARIES/BENEFITS	
Salaries	\$2,136
Benefits	\$2,784
TOTAL SALARIES/BENEFITS	\$4,920
OPERATING SUPPLIES	
Operating Supplies	\$3,000
TOTAL OPERATING SUPPLIES	\$3,000
Repair and Maintenance - Building	\$2,500
Repair and Maintenance - Equipment	\$10,600
Janitorial Service & Supplies	\$500
Insurance	\$3,500
Fuel	\$7,500
Utilities - Electricity/Phone	\$8,000
Travel/Training	\$5,000
Communications (PACCOM)	\$1,165
TOTAL SERVICES	\$38,765
CAPITAL OUTLAY	
Firefighter Equipment	\$3,150
Fire Equipment	\$30,400
TOTAL EQUIPMENT - FIRE DEPT.	\$33,550
<u>TOTAL FIRE CONTROL</u>	\$80,235
	2014 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
	2014 BUDGET
PLANNING/COMMUNITY DEV.	
OTHER SERVICES AND CHARGES	
PCOG Dues	\$1,500
Comprehensive Plan	\$11,500
Economic Development	\$500
Building Abatement Costs	\$1,000
Rural Community Develop. (RCD)	\$75
TOTAL OTHER SERVICE & CHARGES	\$14,575
<u>TOTAL PLANNING/COMMUNITY DEV.</u>	\$14,575

FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)
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	2014 BUDGET
<u>PHYSICAL HEALTH</u>	
OTHER CHARGES AND SERVICES	
County Alcohol Assessment	\$500
Olympic Air Pollution Control	\$736
TOTAL OTHER SERVICES & CHARGES	<u>\$1,236</u>
TOTAL PHYSICAL HEALTH	\$1,236
<u>NON-EXPENDITURE DISBURSEMENTS</u>	2014 BUDGET
State Court Remittance	\$40,000
County Court Remittance	\$500
<u>TOTAL NON-EXPENDITURES</u>	<u>\$40,500</u>
<u>CAPITAL OUTLAY</u>	
Discretionary	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>
<u>OPERATING TRANSFERS</u>	2014 BUDGET
Library	\$6,000
Hotel/Motel	\$20,000
City Streets	\$80,000
<u>TOTAL OPERATING TRANSFERS</u>	<u>\$106,000</u>
TOTAL FUND 001 EXPENDITURES	<u>\$1,038,100</u>

FUND 101 STREETS

	Budget 2014 BUDGET
<u>RESOURCES</u>	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$26,925</u>
TOTAL ESTIMATED BEGINNING CASH	\$26,925
 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>	 \$139,425
 EXPENDITURES	
2014 BUDGET	
SALARIES/BENEFITS	
Salaries & Wages	\$27,771
Benefits	\$12,243
Boots	<u>\$200</u>
TOTAL SALARIES/BENEFITS	\$40,214
 SUPPLIES	
Gravel	\$14,000
Asphalt	\$12,000
Miscellaneous Supplies	\$10,000
Fuel Consumed	<u>\$4,500</u>
TOTAL SUPPLIES-STREET	\$40,500
 OTHER SERVICES AND CHARGES	
Utilities - Street Lightning	\$16,000
Equipment Repairs	\$6,000
Contracted Maintenance/Labor	\$10,000
Miscellaneous	<u>\$6,000</u>
TOTAL OTHER SERVICES & CHARGES	\$38,000
 STREETS - CAPITAL OUTLAY	
Capital Outlay	<u>\$10,000</u>
TOTAL STREETS CAPITAL OUTLAY	\$10,000
 <u>TOTAL FUND 101 EXPENDITURES</u>	 \$128,714

FUND 102 ARTERIAL STREETS

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$30,000
TOTAL ESTIMATED BEGINNING CASH	<u>\$30,000</u>
ARTERIAL STREET REVENUES	
WA State Transportation Improvement Board Grant	\$699,000
STP County Buy-out	\$0
Miscellaneous Revenues	\$0
TOTAL ARTERIAL STREET REVENUES	<u>\$699,000</u>
<u>TOTAL FUND 102 RESOURCES</u>	\$729,000

<u>EXPENDITURES</u>	2014 BUDGET
ARTERIAL STREETS IMPROVEMENTS	
Arterial Streets - Design/Engineering - Multi Projects (5)	\$75,000
Arterial Streets - Construction/Improvement	\$639,500
Arterial Streets - Construction/Improvement - Miscellaneous	\$0
TOTAL ART. STR. IMPROVEMENTS	<u>\$714,500</u>
<u>TOTAL FUND 102 EXPENDITURES</u>	\$714,500

FUND 103 LIBRARY

<u>RESOURCES</u>	2014 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>	2014 BUDGET
LIBRARY SUPPLIES	
Operating Supplies	\$500
TOTAL LIBRARY SUPPLIES	<u>\$500</u>
LIBRARY - OTHER SERVICES/CHGS.	
Custodial Services	\$1,700
Utilities (Electricity)	\$1,500
Library Elevator Certification	\$100
Repair/Maintenance	\$1,000
TOTAL LIBRARY SERVICES/CHARGES	<u>\$4,300</u>
<u>TOTAL EXPENDITURES</u>	\$4,800

FUND 106 DOCKS FUND

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$10,000
TOTAL ESTIMATED BEGINNING CASH	\$10,000
DOCKS/WATERFRONT REVENUES	
Real Estate Excise Tax	\$4,000
Moorage - City Docks	\$3,000
Boat Launch Fee	\$7,000
Robert Bush/Kismit Share of DNR lease	\$650
Miscellaneous Revenue	\$300
TOTAL REVENUE - CITY DOCKS	\$14,950
TAXES AND NONREVENUES	
State Leasehold Excise Tax	\$650
TOTAL TAXES AND NONREVENUES	\$650
<u>TOTAL RESOURCES</u>	\$25,600
<u>EXPENDITURES</u>	2014 BUDGET
SALARIES/BENEFITS	
Salaries	\$11,267
Benefits	\$4,271
TOTAL SALARIES/BENEFITS	\$15,538
OTHER SERVICES AND CHARGES	
Utilities (Electricity)	\$1,000
Repairs/Maintenance/Structures	\$6,000
Miscellaneous Expense	\$2,000
TOTAL CHARGES AND SERVICES	\$9,000
TAXES	
State Leasehold Excise Tax	\$650
TOTAL TAXES	\$650
<u>TOTAL EXPENDITURES</u>	\$25,188

FUND 108 DRUG ENFORCEMENT

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$4,875
TOTAL ESTIMATED BEGINNING CASH	<u>\$4,875</u>
DRUG ENFORCEMENT REVENUES	
Investigative Fund Assessments	\$220
Miscellaneous Revenue	\$300
TOTAL REVENUE - DRUG ENFORCT.	<u>\$520</u>
<u>TOTAL RESOURCES</u>	\$5,395
<u>EXPENDITURES</u>	2014 BUDGET
DRUG TRUST CHARGES & SERVICES	
Drug Enforcement Activities	\$500
TOTAL OTHER CHARGES & SERVICES	<u>\$500</u>
CAPITAL OUTLAY	
Capital Outlay - Vehicle	\$0
Loan Payment to HUD 2 of 5	\$4,060
TOTAL CAPITAL OUTLAY	<u>\$4,060</u>
<u>TOTAL EXPENDITURES</u>	\$4,560

FUND 110 HOTEL/MOTEL TAX FUND

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$0
TOTAL ESTIMATED BEGINNING CASH	<u>\$0</u>
HOTEL/MOTEL TAX FUND REVENUES	
Hotel/Motel Tax	\$6,500
Transfer From Current Expense	\$20,000
TOTAL REVENUE - HOTEL/MOTEL TAX FUND	<u>\$26,500</u>
<u>TOTAL RESOURCES</u>	\$26,500

<u>HOTEL/MOTEL EXPENDITURES</u>	2014 BUDGET
GENERAL PARK FACILITIES	
Contract Parks Caretaker and L & I	\$9,690
Contract Weed Spraying	\$2,400
Operating Supplies/Miscellaneous	\$6,500
Miscellaneous Contract Service	\$1,500
Utilities/Miscellaneous Services	\$3,000
Helen Davis RR Pumping	\$1,800
TOTAL PARK FACILITIES	<u>\$24,890</u>
TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	\$24,890

FUND 401 WATER

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$1,366,876
TOTAL ESTIMATED BEGINNING CASH	\$1,366,876
WATER REVENUES	
Water Sales	\$924,000
Miscellaneous (New Services)	\$3,000
Miscellaneous (Other)	\$10,000
TOTAL WATER REVENUES	\$937,000
WATER NONREVENUES	
State Excise Tax	\$35,000
TOTAL WATER NONREVENUES	\$35,000
<u>TOTAL RESOURCES</u>	\$2,338,876
<u>EXPENDITURES</u>	2014 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$218,581
Personnel Benefits	\$94,609
Boots	\$600
TOTAL SALARIES/BENEFITS	\$313,790
OPERATING SUPPLIES	
Materials/Supplies	\$45,000
Chemicals	\$8,000
Fuel Consumed	\$7,500
Water Purchased/Raymond	\$1,000
TOTAL OPERATING SUPPLIES	\$61,500
OTHER SERVICES/CHARGES	
Miscellaneous Professional Services	\$15,000
Sample Testing/Monitoring	\$7,000
Communications	\$5,000
Travel/Training	\$2,000
Insurance	\$20,000
(CONTINUED ON NEXT PAGE)	

FUND 401 WATER

(OTHER SERVICES AND CHARGES CONTINUED FROM PREVIOUS PAGE)

	2014 BUDGET
Power (Pumps/Plant/Shop)	\$45,000
Repair and Maintenance - Equipment	\$18,000
Membership Dues/Subscriptions	\$1,000
Operating Certification Permits	\$4,500
TOTAL OTHER SERVICES/SUPPLIES	\$117,500
TAXES	
State Excise Tax	\$35,000
TOTAL TAXES	\$35,000
DEBT SERVICE	
Public Works Trust Fund	\$224,466
HUD Loan Repayment (1 of 5)	\$5,075
Berkadia Commerical	\$11,800
Drinking Water State Revolving Fund	\$53,679
TOTAL DEBT SERVICE	\$295,020
CAPITAL OUTLAY	
WTP Filter Replacement (LTI)	\$90,000
Capital Reserves (LTI)	\$200,000
Operating Reserves	\$20,000
Watershed Management (LTI)	\$200,000
Upgrade of Fliess Creek	\$5,000
River Crossing Upgrade (LTI)	\$200,000
WTP Maintenance Agreement (LTI)	\$30,000
Computer Hardware/Software	\$5,000
Vehicles, Equipment	\$14,925
TOTAL CAPITAL OUTLAY	\$764,925
 <u>TOTAL EXPENDITURES</u>	 \$1,587,735

FUND 404 SEWER

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$533,947</u>
TOTAL ESTIMATED BEGINNING CASH	\$533,947
SEWER REVENUES	
Sewer Sales	\$733,700
Miscellaneous (New Services)	\$5,000
Miscellaneous (Other)	<u>\$1,500</u>
TOTAL SEWER REVENUES	\$740,200
SEWER NONREVENUES	
State Excise Tax	<u>\$25,000</u>
TOTAL SEWER NONREVENUES	\$25,000
<u>TOTAL RESOURCES</u>	\$1,299,147
<u>EXPENDITURES</u>	2014 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$59,779
Personnel Benefits	\$23,921
Boots	<u>\$600</u>
TOTAL SALARIES/BENEFITS	\$84,300
OPERATING SUPPLIES	
Materials/Supplies	\$20,000
Chemicals	\$1,000
Fuel Consumed	<u>\$7,000</u>
TOTAL OPERATING SUPPLIES	\$28,000
OTHER SERVICES/CHARGES	
Miscellaneous Professional Services	\$10,000
Maintenance & Operations-RWWTP	\$145,000
Communications	\$3,000
Travel/Training	\$1,000
Insurance	\$12,000
Power (Pumps/Lagoon)	\$10,000
Repair and Maintenance (Equipment)	\$10,000
Membership Dues/Subscriptions	\$500
Operating Certification (Discharge) Permits	<u>\$2,000</u>
TOTAL OTHER SERVICES/SUPPLIES	\$193,500

(CONTINUED ON NEXT PAGE)

(CONTINUED FROM PREVIOUS PAGE)**TAXES**

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

DEBT SERVICE

USDA Rural Development	\$233,648
Dept of Ecology	\$145,173
HUD Loan Repayment (1 of 5)	\$5,075
City of Raymond	\$4,165
Public Works Trust Fund	\$123,526
TOTAL DEBT SERVICE	\$511,587

CAPITAL OUTLAY

Operating Reserves	\$198,000
Long Term Capital Reserves (RWWTP-RD Required)	\$120,000
Short Lived Assets Reserves (RWWTP-RD Required)	\$67,500
Capital Outlay - Vehicles, Equipment	\$9,925
Capital Improvement - Computers, Software	\$2,500
TOTAL CAPITAL OUTLAY	\$397,925

<u>TOTAL EXPENDITURES</u>	\$1,240,312
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FUND 405 MOSQUITO CONTROL

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$35,000
TOTAL BEGINNING CASH	<u>\$35,000</u>
MOSQUITO FUND REVENUES	
City Excise Tax - Water/Sewer	\$32,000
City Excise Tax - Garbage	\$20,000
TOTAL MOSQUITO FUND REVENUES	<u>\$52,000</u>
<u>TOTAL RESOURCES</u>	\$87,000
<u>EXPENDITURES</u>	2014 BUDGET
SALARIES/BENEFITS	
Salaries & Wages	\$22,632
Personnel Benefits	\$9,853
TOTAL SALARIES/BENEFITS	<u>\$32,485</u>
OTHER SERVICES & CHARGES	
Professional Services - Spraying	\$32,000
Professional Services - Chemicals	\$2,000
Professional Services - Insurance	\$12,000
Miscellaneous Expenses	\$4,000
TOTAL PROFESSIONAL SERVICES	<u>\$50,000</u>
CAPITAL OUTLAY	
Capital Outlay - Vehicles	\$4,000
TOTAL CAPITAL OUTLAY	<u>\$4,000</u>
NONREVENUES	
	\$0
TOTAL NONREVENUES	<u>\$0</u>
<u>TOTAL EXPENDITURES</u>	\$86,485

FUND 411 GARBAGE FUND

	2014 BUDGET
<u>RESOURCES</u>	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$80,917</u>
TOTAL ESTIMATED BEGINNING CASH	\$80,917
GARBAGE REVENUES	
Garbage Services	<u>\$225,000</u>
TOTAL GARBAGE FUND REVENUES	\$225,000
GARBAGE FUND NONREVENUES	
State Excise Tax	<u>\$13,000</u>
TOTAL NONREVENUES	\$13,000
<u>TOTAL RESOURCES</u>	\$318,917
<u>EXPENDITURES</u>	
SALARIES/BENEFITS	
Salaries/Wages	\$39,468
Benefits	\$18,564
Boot Allowance	<u>\$200</u>
TOTAL SALARIES/WAGES	\$58,232
SUPPLIES	
Operating Supplies	\$4,000
Fuel/Oil Consumed	\$15,000
Containers	<u>\$4,000</u>
TOTAL SUPPLIES	\$23,000
OTHER SERVICES AND CHARGES	
Insurance	\$25,000
Utility Service - Royal Heights	\$112,000
Repair & Maintenance - Equipment	\$10,000
Miscellaneous Services/Charges	<u>\$2,000</u>
TOTAL OTHER SERVICES & CHARGES	\$149,000
CAPITAL OUTLAY	
Equipment	<u>\$30,000</u>
TOTAL CAPITAL EQUIPMENT	\$30,000
INTERGOV. CHGS. (STATE EX. TAX)	
State Excise Tax	<u>\$13,000</u>
TOTAL INTERGOV. CHARGES	\$13,000
<u>TOTAL EXPENDITURES</u>	\$273,232

FUND 601 UTILITY DEPOSITS

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$13,500
TOTAL BEGINNING CASH	<u>\$13,500</u>
UTILITY DEPOSITS (NONREVENUES)	
Utility Customer Deposits	\$5,000
TOTAL UTIL. CUSTOMER DEPOSITS	<u>\$5,000</u>
<u>TOTAL FUND 601 RESOURCES</u>	\$18,500
<u>EXPENDITURES</u>	2014 BUDGET
REFUNDS	
Deposits Refunded	\$3,500
TOTAL REFUNDS	<u>\$3,500</u>
<u>TOTAL EXPENDITURES</u>	\$3,500

FUND 610 ROBERT BUSH PARK

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$7,180
TOTAL BEGINNING CASH	<u>\$7,180</u>
REVENUES	
Investment Interest	\$100
Donations	\$0
TOTAL REVENUES	<u>\$100</u>
<u>TOTAL FUND 610 RESOURCES</u>	\$7,280
<u>EXPENDITURES</u>	2014 BUDGET
Park Maintenance	\$3,500
TOTAL BUSH MEMORIAL EXPENSES	<u>\$3,500</u>
<u>TOTAL EXPENDITURES</u>	\$3,500

FUND 701 HUD LOAN FUND

<u>RESOURCES</u>	2014 BUDGET
BEGINNING CASH	
Estimated Beginning Unreserved Cash	<u>\$222,055</u>
TOTAL ESTIMATED BEGINNING CASH	\$222,055
HUD LOAN FUND REVENUES	
HUD Loan Repayments - Police Dept	\$3,600
HUD Loan Repayments - Water Fund	\$5,075
HUD Loan Repayment - Sewer Fund	\$5,075
HUD Interest Revenues	\$0
Miscellaneous	\$0
TOTAL HUD FUND REVENUES	<u>\$13,750</u>
HUD NONREVENUES	
Loan Repayments	\$0
TOTAL HUD FUND NONREVENUES	<u>\$0</u>
<u>TOTAL RESOURCES</u>	\$235,805

<u>EXPENDITURES</u>	2014 BUDGET
Housing/Community Development	\$1,000
Loan to Water/Sewer Fund for Vac Truck	\$50,000
TOTAL HOUSING/COMMUNITY DEV.	<u>\$51,000</u>
<u>TOTAL EXPENDITURES</u>	\$51,000

HIRE DATE	RATE	2014										TOTAL SAL/BENEFITS	BENEFITS ONLY			
		CITY COUNCIL	BASE SALARY	LONGEVITY	CASH OUT	VACA. BONUS	ACC. COMP.	POLICE HOLIDAYS	OVER-TIME	GROSS PAY	FICA			STATE RETIRE.	L&I -*	HEALTH INSUR
		CITY COUNCIL	\$ 7,200								\$ 7,200	\$ 551	\$ 71		\$ 7,822	\$622 C/X
		MAYOR	\$ 9,600							\$ 9,600	\$ 762	\$ 95	\$ -	\$ 10,457	\$857 C/X	
01-May-99	\$ 26.80	CLERK/TREASURER-D Roberts	\$ 55,744	\$ 900	\$ -	\$ 1,072	\$ -	\$ -	\$ -	\$ 57,716	\$ 4,725	\$ 5,217	\$ 411	\$ 8,966	\$ 77,035	\$19,319 C/X-75%/W-20%/DKS-5%
11-Dec-06	\$ 19.54	DEPUTY CLK/TREASURER-K Porter	\$ 40,643	\$ 480	\$ -	\$ 782	\$ -	\$ -	\$ -	\$ 41,905	\$ 3,189	\$ 3,787	\$ 458	\$ 8,966	\$ 58,306	\$16,401 WTR-35%/SWR-35%/GARB-20%/MOSQ 10%
20-May-85	\$ 26.80	POLICE CHIEF-D Eastham	\$ 55,744	\$ 1,740	\$ -	\$ 1,072	\$ 5,360	\$ 2,358	\$ -	\$ 66,274	\$ 4,986	\$ 3,006	\$ 411	\$ 8,966	\$ 83,644	\$17,370 C/X
20-Apr-11	\$ 19.54	POLICE SECRETARY-M Clements	\$ 40,643	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,823	\$ 3,015	\$ 3,760	\$ 458	\$ 8,966	\$ 57,022	\$16,199 C/X
14-Feb-13	\$ 21.04	POLICE OFFICER-A McComas	\$ 43,763	\$ -	\$ -	\$ -	\$ -	\$ 1,852	\$ 3,787	\$ 49,402	\$ 4,586	\$ 2,584	\$ 3,482	\$ 8,966	\$ 69,020	\$19,618 C/X
21-Oct-11	\$ 21.04	POLICE OFFICER-G Spencer	\$ 43,763	\$ 180	\$ -	\$ -	\$ -	\$ 1,852	\$ 3,787	\$ 49,582	\$ 3,509	\$ 2,593	\$ 3,482	\$ 8,966	\$ 68,133	\$18,551 C/X
25-Jun-13	\$ 20.04	POLICE OFFICER - R Miskell	\$ 41,683	\$ -	\$ -	\$ -	\$ -	\$ 1,764	\$ 3,607	\$ 47,054	\$ 3,118	\$ 2,461	\$ 3,482	\$ 8,966	\$ 65,082	\$18,028 C/X
01-Jan-12	\$ 26.80	CITY SUPERVISOR - D Little	\$ 55,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,744	\$ 4,491	\$ 5,134	\$ 411	\$ 8,966	\$ 74,746	\$19,002 WTR-40%/SWR-40%/STS-10%/CX-10%
13-Nov-07	\$ 20.24	PUBLIC WORKS TECH IV-D Hammrich	\$ 42,099	\$ 420	\$ -	\$ 810	\$ -	\$ -	\$ 3,643	\$ 46,972	\$ 3,729	\$ 4,252	\$ 3,506	\$ 8,966	\$ 67,425	\$20,453 WTR-70%/SWR-30%
01-Jun-10	\$ 19.69	PUBLIC WORKS TECH II - J Kinney	\$ 40,955	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ 2,658	\$ 43,853	\$ 3,340	\$ 4,039	\$ 3,506	\$ 8,966	\$ 63,705	\$19,851 GARB 90%/STS 10%
21-Jun-01	\$ 21.24	PUBLIC WORKS TECH III-J Miller	\$ 44,179	\$ 1,080	\$ -	\$ 850	\$ -	\$ -	\$ 3,823	\$ 49,932	\$ 3,815	\$ 4,599	\$ 3,506	\$ 8,966	\$ 70,818	\$20,886 WRT-80%/MOSQ-20%
13-Mar-07	\$ 20.24	PUBLIC WORKS TECH IV- T McGee	\$ 42,099	\$ 420	\$ -	\$ 810	\$ -	\$ -	\$ 3,643	\$ 46,972	\$ 4,003	\$ 4,252	\$ 3,506	\$ 8,966	\$ 67,699	\$20,727 WTR-80%/MOSQ-18%/CX-2% (FD)
01-Feb-12	\$ 19.69	PUBLIC WORKS TECH I - F Hebish	\$ 40,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,658	\$ 43,613	\$ 3,426	\$ 4,017	\$ 3,506	\$ 8,966	\$ 63,528	\$19,915 WTR-70%/SWR-20%/STS-10%
13-Jun-12	\$ 20.24	PUBLIC WORKS TECH I - D Houk	\$ 42,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,732	\$ 44,832	\$ 3,298	\$ 4,129	\$ 3,506	\$ 8,966	\$ 64,731	\$19,899 WTR-65%/STS-30%/CX-5%
15-Oct-08	\$ 15.00	MUNICIPAL COURT - Part Time	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 1,308	\$ -	\$ 458	\$ -	\$ 16,766	\$1,766 C/X
	\$ 100	FIRE CHIEF	\$ 1,200							\$ 1,200	\$ 92			\$ 1,292	\$92	
		POLICE PROVISIONAL HELP	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -	\$0	
		ASSISTANT FIRE CHIEF														
		LEOFF I RETIRED MEDICAL											\$ 27,068	\$ 27,068	\$27,068	
	\$ 650	PARKS CARETAKER	\$ 7,800							\$ 7,800	\$ -	\$ 1,890		\$ 9,690	\$1,890	
	\$ 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	\$ -	\$ 74		\$ 2,618	\$74	
															\$ 36,220	
															TOTAL	\$ 1,055,977

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 – “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