

# 2012 BUDGET CITY OF SOUTH BEND

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ADOPTED NOVEMBER 28, 2011  
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CHERYL SEALS  
KARLA WEBBER  
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POLICE CHIEF  
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MUNICIPAL COURT CLERK

KIM PORTER  
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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. 3 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 and work continues to progress on-schedule at the treatment plant. 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 2012 Budget.

<b>CURRENT EXPENSE</b>	Office Equipment	\$5,000	Computers/Printers/Copiers
	Discretionary	\$2,500	Legislative
	Discretionary	\$4,500	Financial & Records
	Police	\$12,500	
	Fire Equipment	\$15,000	
 <b>STREETS</b>	 Street Equipment	 \$5,000	
 <b>WATER FUND</b>	 WTP Filters	 \$60,000	
	Computers/Software	\$5,000	
	Vehicles	\$10,000	
 <b>SEWER FUND</b>	 Vehicles	 \$7,000	
	Computers/Software	\$5,000	
	Pumps	\$10,000	Eklund Park
 <b>MOSQUITO FUND</b>	 Vehicles	 \$3,000	
 <b>GARBAGE FUND</b>	 Equipment	 \$5,500	

**BUDGET SUMMARY/COMPARISON TO 2010 & 2011**

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	(Less) (Equip/Construction)	Dec 31 Cash
2010	\$2,894,426	\$3,656,952	\$2,617,001	\$2,683,620	\$1,250,757
2011	\$2,464,134	\$3,880,049	\$2,831,128	\$2,595,120	\$917,935

## *A Message from the Mayor:*

### *A solid budget for difficult times...*

*The 2012 budget for the City of South Bend will remain status quo from 2011. With that being said I have asked the department heads to cut 10% from their proposed expenditures for 2012. The economic situation in South Bend as well as the entire State of Washington has not gotten any better and if predictions hold true will continue to decline at least through 2013. Even though some forecasts have indicated economic recovery the City of South Bend has not seen any evidence of that as revenues continue to decline and mandated expenditures continue to rise.*

*The City does not foresee any interruption of services currently offered to the citizens. The City Council will be looking at utility rate increases and as a last resort the city may have to consider staff reductions and/or furlough days. There was no pay increases for any staff in 2011 and no increases will be paid in 2012 as well. We will continue to observe local conditions, monitor our budget, actively promote economic growth and remain optimistic as we respond to what 2012 has to offer.*

*The South Bend portion of the Regional Wastewater Treatment Plant has been completed. The project as a whole is on schedule with Rognlin's, Inc. of Aberdeen as the contractor. The City continues to work on Inflow and Infiltration which includes tide gate repairs and culvert replacement.*

*The City tried a new mosquito abatement program through Eden Advances Pest Technologies. They used a "green" product which was received positively by the citizens however it didn't provide the long term results that the city has seen in the past. The abatement program will continue to evolve and the City hopes to use several different approaches to help control the mosquito population including a possible Mosquito District.*

*The South Bend Merchants Association began utilizing the Ray Spurrell Walkway for a Sunday Market which proved to be quite successful. The city hopes to eventually have enough funds to cover the walkway so it can be used all year long.*

**CASH SUMMARY OF ALL FUNDS**

	<b>JAN. 1, 2012 PROJECTED</b>	<b>ADD: BUDGETED</b>	<b>LESS: BUDGETED</b>	<b>LESS: BUDGETED</b>	<b>Ending</b>
	<b>Cash</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Equip./Constr.</b>	<b>Cash</b>
<b>GENERAL GOVERNMENT FUNDS</b>					
001 CURRENT EXPENSE	\$425,420	\$722,102	-\$1,024,524	-\$34,500	\$88,498
<b>SPECIAL REVENUE FUNDS</b>					
101 STREETS	\$15,339	\$112,500	-\$102,635	-\$5,000	\$20,204
102 ARTERIAL STREETS	\$21,620	\$708,259	-\$108,637	-\$599,622	\$21,620
103 LIBRARY	\$0	\$10,000	-\$6,800	\$0	\$3,200
104 FIRE EQUIPMENT RESERVE	\$2,560	\$3,500	\$0	\$0	\$6,060
105 TENNIS/BASEBALL	\$1,113	\$200	-\$1,000	\$0	\$313
106 DOCKS/WATERFRONT	\$22,180	\$15,700	-\$29,354	\$0	\$8,526
107 EMERGENCY	\$5,061	\$0	\$0	\$0	\$5,061
108 DRUG TRUST	\$18,246	\$520	-\$16,500	\$0	\$2,266
110 HOTEL/MOTEL TAX FUND	\$0	\$26,000	-\$24,800	\$0	\$1,200
<b>CAPITAL PROJECTS FUNDS</b>					
<b>UTILITY FUNDS</b>					
401 WATER	\$1,269,241	\$889,200	-\$777,930	-\$1,028,000	\$352,511
402 WATER TREATMENT PLANT CONSTRUCTION	\$0	\$110,000	\$0	-\$110,000	\$0
403 SEWER SYSTEM CAPITAL IMPROVEMENT	\$12,685	\$150,000	\$0	-\$110,000	\$52,685
404 SEWER	\$537,982	\$604,000	-\$360,282	-\$689,544	\$92,156
405 MOSQUITO	\$37,082	\$48,000	-\$68,886	-\$3,000	\$13,196
411 GARBAGE	\$45,512	\$265,000	-\$242,853	-\$5,500	\$62,159
<b>REVENUE BOND REDEMPTION FUNDS</b>					
422 FARM HOME BONDS	\$12,359	\$9,700	-\$9,600	\$0	\$12,459
<b>TRUST FUNDS</b>					
601 WATER TRUST	\$11,484	\$8,500	-\$5,000	\$0	\$14,984
610 ROBERT BUSH PARK	\$8,192	\$100	-\$2,000	\$0	\$6,292
<b>REVOLVING FUNDS</b>					
701 HUD	\$233,814	\$3,600	-\$1,000	\$0	\$236,414
<b>TOTAL ALL FUNDS</b>	<b>\$2,679,888</b>	<b>\$3,686,881</b>	<b>-\$2,781,801</b>	<b>-\$2,585,166</b>	<b>\$999,802</b>

**SUMMARY OF CURRENT EXPENSE FUND 001****2012 BUDGET****CURRENT EXPENSE****RESOURCES:****\$1,147,522****LESS EXPENDITURES:**

Legislative (City Council)	\$55,221
Judicial/Municipal	\$98,824
Financial/Records	\$100,958
Law Enforcement	\$587,452
Legal (Miscellaneous)	\$16,500
Fire Control	\$35,041
Emergency Services	\$9,553
Planning/comm. Development	\$13,575
Physical Health	\$1,300
Non Expenditure State Collections	\$30,600
Operating Transfers (Streets & Hotel/Motel)	\$110,000
<b>TOTAL CURRENT EXPENSE</b>	<b><u>\$1,059,024</u></b>

**CURRENT EXPENSE RESOURCES <MINUS> EXPENSES =****\$88,498**

**FUND 001 CURRENT EXPENSE**

<b>RESOURCES</b>	<b>2012 BUDGET</b>
<b><u>BEGINNING CASH ESTIMATE - January 1</u></b>	<b>\$425,420</b>
<b><u>GENERAL TAXES</u></b>	
Real & Personal Property Taxes	\$214,422
Retail Sales and Use Tax	\$120,000
<b>Total</b>	<b>\$334,422</b>
<b><u>EXCISE TAXES</u></b>	
T.V. Cable Excise	\$18,000
Telephone/Cell/Pager Excise	\$28,000
PUD Excise	\$78,000
Water/Sewer Excise	\$55,000
Gambling Excise	\$800
<b>Total</b>	<b>\$179,800</b>
<b><u>LICENSES &amp; PERMITS</u></b>	
Business Licenses	\$20,000
Animal Licenses	\$400
<b>Total</b>	<b>\$20,400</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>	
Direct Federal Grant/WASPC-Equip & Mini	\$3,000
WSTSC - Click It or Ticket/DUI	\$6,000
<b>Total</b>	<b>\$9,000</b>
<b><u>STATE SHARED REVENUES</u></b>	
PUD Privilege Tax	\$9,800
<b>Total</b>	<b>\$9,800</b>
<b><u>STATE ENTITLEMENTS</u></b>	
Local Government Assistance	\$7,500
Criminal Justice - Population	\$750
Criminal Justice - Special Program	\$1,180
Cities DUI Distribution	\$350
Liquor Excise Tax	\$8,000
Liquor Board Profits	\$12,000
<b>Total</b>	<b>\$29,780</b>

<b>FUND 001 CURRENT EXPENSE REVENUES/BEGINNING CASH (continued from page 1)</b>
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	<b>2012 BUDGET</b>
<u>INTERLOCAL GOVERNMENT PAYMENTS</u>	
Fire District 8 Services	\$4,600
<b>Total</b>	<b>\$4,600</b>
<u>CHARGES FOR SERVICES</u>	
Permit Fees	\$500
Animal Shelter Fees	\$300
<b>Total</b>	<b>\$800</b>
<u>FINES AND FORFEITURES</u>	
Police Court Fines and Forfeitures	\$90,000
<b>Total</b>	<b>\$90,000</b>
<u>MISCELLANEOUS REVENUE</u>	
Investment Interest	\$5,000
Investment Interest-Timber	\$5,000
Sales Tax Interest	\$200
Public Restroom Donations	\$100
Copy Sales & Miscellaneous	\$1,000
Miscellaneous	\$1,600
<b>Total</b>	<b>\$12,900</b>
<b>TOTAL CE REVENUES</b>	<b>\$691,502</b>
<u>NON- REVENUE</u>	
State Court Fees	\$30,000
County Court Remittances	\$600
<b>Total</b>	<b>\$30,600</b>
<u>OTHER FINANCING SOURCES</u>	
Sale of Capital Assets	\$0
<b>Total</b>	<b>\$0</b>
<b>TOTAL CE REVENUES</b>	<b>\$722,102</b>
Add: Beginning Cash	\$425,420
<b><u>TOTAL RESOURCES FUND 001</u></b>	<b>\$1,147,522</b>



<b>FUND 001 CURRENT EXPENSE EXPENDITURES</b>
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<b><u>LEGISLATIVE</u></b>	<b>2012</b>
<b>FACILITIES - CITY HALL</b>	<b>BUDGET</b>
CITY HALL Supplies	
Operating / Maintenance Supplies	\$3,000
<b>Total City Hall Supplies</b>	<b>\$3,000</b>
CITY HALL Services	
Custodial Services - City Hall	\$2,400
Utilities - City Hall	\$3,000
<b>Total CITY HALL Services</b>	<b>\$5,400</b>
<b>TOTAL FACILITIES - CITY HALL</b>	<b>\$8,400</b>
<b>SALARIES/BENEFITS - City Council</b>	
Salaries & Wages	\$16,800
Personnel Benefits	\$1,816
<b>TOTAL SALARIES/BENEFITS - City Council</b>	<b>\$18,616</b>
<b>OTHER SERVICES AND CHARGES</b>	
Communications	\$5,000
Travel	\$3,500
Advertising (Legal's)	\$3,000
Insurance	\$3,500
Miscellaneous - AWC Dues	\$805
Miscellaneous (Conference Registration, Dues, Subscriptions, Etc)	\$900
Miscellaneous (Election Costs)	\$9,000
<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>\$25,705</b>
<b>CAPITAL OUTLAY</b>	
Capital Outlay - Discretionary	\$2,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$2,500</b>
<b><u>TOTAL LEGISLATIVE</u></b>	<b>\$55,221</b>

<b>FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)</b>
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	<b>2012 BUDGET</b>
<b><u>JUDICIAL/MUNICIPAL COURT</u></b>	
<b>SALARIES AND WAGES</b>	
Salaries and Wages (including Judge)	\$59,558
Benefits (including Judge)	\$17,006
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$76,564</b>
<b>OTHER SERVICES AND CHARGES</b>	
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
<b>TOTAL SERVICES AND CHARGES</b>	<b>\$22,260</b>
<b>CAPITAL OUTLAY</b>	
Capital Outlay	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>
<b><u>TOTAL JUDICIAL</u></b>	<b>\$98,824</b>
<b>2012 BUDGET</b>	
<b><u>FINANCIAL AND RECORDS SERVICES</u></b>	
<b>SALARIES/BENEFITS</b>	
Salaries & Wages	\$52,065
Benefits	\$14,193
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$66,258</b>
<b>SUPPLIES</b>	
Office Supplies/Miscellaneous	\$3,500
<b>TOTAL OFFICE SUPPLIES</b>	<b>\$3,500</b>
<b>OTHER SERVICES AND CHARGES</b>	
State Audit Costs	\$14,000
Office Equipment - Repair & Maintenance	\$1,200
Computer Software Maintenance	\$5,000
Diebold/Security Maintenance Agreement	\$1,000
Codification Updates	\$2,500
Travel & Training Expenses	\$1,500
Miscellaneous - Dues/Subscriptions	\$1,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$26,700</b>
<b>CAPITAL OUTLAY</b>	
Capital Outlay (Computers)	\$3,000
Capital Outlay (Discretionary)	\$1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$4,500</b>
<b><u>TOTAL FINANCIAL &amp; RECORDS</u></b>	<b>\$100,958</b>

<b>FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)</b>
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	<b>2012 BUDGET</b>
<b><u>LEGAL EXPENSES</u></b>	
<b>OTHER SERVICES &amp; CHARGES</b>	
Professional Services - Legal Assistance	\$15,000
Miscellaneous Legal Services	\$1,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$16,500</b>
<b><u>TOTAL LEGAL</u></b>	<b>\$16,500</b>

	<b>2012 BUDGET</b>
<b><u>LAW ENFORCEMENT</u></b>	
<b>SALARIES/BENEFITS</b>	
Salaries & Wages	\$302,367
Benefits	\$97,401
Benefits ~ LEOFF 1	\$7,317
Long Term Care (LEOFF 1 Retired)	\$24,683
Uniform Allowances (4)	\$3,600
Uniform Allowances (Reserves)	\$2,000
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$437,368</b>

<b>SUPPLIES</b>	
Office Supplies	\$4,000
Operating Supplies	\$7,000
Fuel Consumed	\$16,000
<b>TOTAL SUPPLIES</b>	<b>\$27,000</b>

<b>OTHER SERVICES AND CHARGES</b>	
Professional Services - Veterinary	\$700
Communications/Phone	\$5,800
Communications (PACCOM)	\$38,384
Travel & Training	\$8,000
Insurance	\$29,000
Repair & Maintenance	\$10,000
Jail Services (Pacific County)	\$13,000
Miscellaneous Dues/Subscriptions/Training Requirements	\$1,200
Miscellaneous - (Investigations, Trial Expense, Etc.)	\$2,000
WASPC Grant - Equipment/Mini	\$2,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$110,584</b>

<b>CAPITAL OUTLAY</b>	
Computer/Office Equipment	\$2,500
Capital Outlay (Vehicles & Miscellaneous)	\$10,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$12,500</b>

<b><u>TOTAL LAW ENFORCEMENT</u></b>	<b>\$587,452</b>
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<b>FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)</b>
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	<b>2012 BUDGET</b>
<b><u>FIRE CONTROL</u></b>	
<b>SALARIES/BENEFITS</b>	
Salaries	\$1,800
Benefits	\$2,400
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$4,200</b>
<b>OPERATING SUPPLIES</b>	
Operating Supplies	\$3,000
<b>TOTAL OPERATING SUPPLIES</b>	<b>\$3,000</b>
Repair and Maintenance - Building	\$1,000
Janitorial Service & Supplies	\$500
Insurance	\$800
Equipment Maintenance	\$1,000
Utilities - Electricity/Phone	\$7,700
Travel/Training	\$1,000
Communications (PACCOM)	\$841
<b>TOTAL SERVICES</b>	<b>\$12,841</b>
<b>CAPITAL OUTLAY</b>	
Firefighter Equipment	\$5,000
Fire Equipment	\$10,000
<b>TOTAL EQUIPMENT - FIRE DEPT.</b>	<b>\$15,000</b>
<b><u>TOTAL FIRE CONTROL</u></b>	<b>\$35,041</b>
	<b>2012 BUDGET</b>
<b><u>EMERGENCY SERVICES</u></b>	
<b>OTHER SERVICES AND CHARGES</b>	
Pacific County - Emergency Management	\$9,553
<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>\$9,553</b>
<b><u>TOTAL EMERGENCY SERVICES</u></b>	<b>\$9,553</b>
	<b>2012 BUDGET</b>
<b>PLANNING/COMMUNITY DEV.</b>	
<b>OTHER SERVICES AND CHARGES</b>	
Planning (County & City)	\$1,500
Growth Management Plan	\$10,000
Economic Development	\$500
Building Abatement Costs	\$1,500
Rural Community Develop. (RCD)	\$75
<b>TOTAL OTHER SERVICE &amp; CHARGES</b>	<b>\$13,575</b>
<b><u>TOTAL PLANNING/COMMUNITY DEV.</u></b>	<b>\$13,575</b>

<b>FUND 001 CURRENT EXPENSE EXPENDITURES (Continued)</b>
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	<b>2012 BUDGET</b>
<b><u>PHYSICAL HEALTH</u></b>	
<b><u>OTHER CHARGES AND SERVICES</u></b>	
County Alcohol Assessment	\$500
Olympic Air Pollution Control	\$800
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$1,300</b>
<b>TOTAL PHYSICAL HEALTH</b>	<b>\$1,300</b>
<b><u>NON-EXPENDITURE DISBURSEMENTS</u></b>	<b>2012 BUDGET</b>
State Court Remittance	\$30,000
County Court Remittance	\$600
<b><u>TOTAL NON-EXPENDITURES</u></b>	<b>\$30,600</b>
<b><u>CAPITAL OUTLAY</u></b>	
Discretionary	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>
<b><u>OPERATING TRANSFERS</u></b>	<b>2012 BUDGET</b>
Library	\$10,000
Hotel/Motel	\$20,000
City Streets	\$80,000
<b><u>TOTAL OPERATING TRANSFERS</u></b>	<b>\$110,000</b>
<b>TOTAL FUND 001 EXPENDITURES</b>	<b>\$1,059,024</b>

<b>FUND 101 STREETS</b>
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	<b>Budget 2012 BUDGET</b>
<b>RESOURCES</b>	
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	<u>\$15,339</u>
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<b>\$15,339</b>
<b>STREET REVENUES</b>	
Motor Vehicle Fuel Tax	\$30,000
Miscellaneous Revenue	\$2,500
Operating Transfers-IN	<u>\$80,000</u>
<b>TOTAL STREET REVENUES</b>	<b>\$112,500</b>
<b><u>TOTAL FUND 101 RESOURCES</u></b>	<b>\$127,839</b>
<b>EXPENDITURES</b>	
<b>2012 BUDGET</b>	
<b>SALARIES/BENEFITS</b>	
Salaries & Wages	\$19,392
Benefits	\$2,843
Boots	<u>\$200</u>
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$22,435</b>
<b>SUPPLIES</b>	
Gravel	\$18,000
Asphalt	\$6,000
Miscellaneous Supplies	\$10,000
Fuel Consumed	<u>\$4,200</u>
<b>TOTAL SUPPLIES-STREET</b>	<b>\$38,200</b>
<b>OTHER SERVICES AND CHARGES</b>	
Utilities - Street Lightning	\$16,000
Equipment Repairs	\$4,000
Contracted Maintenance/Labor	\$20,000
Miscellaneous	<u>\$2,000</u>
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$42,000</b>
<b>STREETS - CAPITAL OUTLAY</b>	
Capital Outlay	<u>\$5,000</u>
<b>TOTAL STREETS CAPITAL OUTLAY</b>	<b>\$5,000</b>
<b><u>TOTAL FUND 101 EXPENDITURES</u></b>	<b>\$107,635</b>

**FUND 102 ARTERIAL STREETS**

<u>RESOURCES</u>	<b>2012 BUDGET</b>
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$21,620
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<u>\$21,620</u>
<b>ARTERIAL STREET REVENUES</b>	
WA State Transportation Improvement Board Grant	\$708,259
STP County Buy-out	\$0
Miscellaneous Revenues	\$0
<b>TOTAL ARTERIAL STREET REVENUES</b>	<u>\$708,259</u>
<b><u>TOTAL FUND 102 RESOURCES</u></b>	<b>\$729,879</b>

<u>EXPENDITURES</u>	<b>2012 BUDGET</b>
<b>ARTERIAL STREETS IMPROVEMENTS</b>	
Arterial Streets - Design/Engineering - Multi Projects (5)	\$108,637
Arterial Streets - Construction/Improvement	\$599,622
Arterial Streets - Construction/Improvement - Miscellaneous	\$0
<b>TOTAL ART. STR. IMPROVEMENTS</b>	<u>\$708,259</u>
<b><u>TOTAL FUND 102 EXPENDITURES</u></b>	<b>\$708,259</b>

**FUND 103 LIBRARY**

<b><u>RESOURCES</u></b>	<b>2012 BUDGET</b>
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$0
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<u>\$0</u>
<b>LIBRARY REVENUES</b>	
Miscellaneous Revenue	\$0
Operating Transfer-In from 001	\$10,000
<b>TOTAL LIBRARY REVENUES</b>	<u>\$10,000</u>
<b><u>TOTAL RESOURCES</u></b>	<b>\$10,000</b>

<b><u>EXPENDITURES</u></b>	<b>2012 BUDGET</b>
<b>LIBRARY SUPPLIES</b>	
Operating Supplies	\$500
<b>TOTAL LIBRARY SUPPLIES</b>	<u>\$500</u>
<b>LIBRARY - OTHER SERVICES/CHGS.</b>	
Custodial Services	\$1,700
Utilities (Electricity)	\$1,500
Library Elevator Certification	\$100
Repair/Maintenance	\$3,000
<b>TOTAL LIBRARY SERVICES/CHARGES</b>	<u>\$6,300</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$6,800</b>



**FUND 104 FIRE EQUIPMENT RESERVE**

<u>RESOURCES</u>	<b>2012 BUDGET</b>
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	<u>\$2,560</u>
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<b>\$2,560</b>
<b>FIRE EQUIP. RESERVE REVENUES</b>	
Investment Interest	\$500
Fire Equipment Reserves	<u>\$3,000</u>
<b>TOTAL FIRE EQUIPMENT REVENUES</b>	<b>\$3,500</b>
<b><u>TOTAL RESOURCES</u></b>	<b>\$6,060</b>
<u>EXPENDITURES</u>	<b>2012 BUDGET</b>
<b>FIRE EQUIP. CAPITAL EXPEND.</b>	
Fire Equipment - Truck	\$0
Capital Outlay - Miscellaneous Equipment	<u>\$0</u>
<b>TOTAL FIRE EQUIP. CAPITAL OUT.</b>	<b>\$0</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$0</b>

**FUND 105 TENNIS FUND**

**RESOURCES**

**2012  
BUDGET**

**BEGINNING CASH**

Estimated Beginning Unreserved Cash

\$1,113

**TOTAL ESTIMATED BEGINNING CASH**

**\$1,113**

**TENNIS/BASEBALL REVENUES**

Investment Interest

\$200

Miscellaneous Revenue

\$0

**TOTAL FUND 105 TENNIS/BASEBALL REV.**

**\$200**

**TOTAL RESOURCES**

**\$1,313**

**EXPENDITURES**

**2012  
BUDGET**

**OTHER SERVICES & CHARGES**

Misc. Repair & Maintenance

\$1,000

**TOTAL OTHER SERVICES & CHARGES**

**\$1,000**

**TOTAL EXPENDITURES**

**\$1,000**

<b>FUND 106 DOCKS FUND</b>
----------------------------

	<b>2012 BUDGET</b>
<b><u>RESOURCES</u></b>	
BEGINNING CASH	
Estimated Beginning Unreserved Cash	\$22,180
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<b>\$22,180</b>
<b>DOCKS/WATERFRONT REVENUES</b>	
Real Estate Excise Tax	\$2,000
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	\$300
<b>TOTAL REVENUE - CITY DOCKS</b>	<b>\$15,100</b>
<b>TAXES AND NONREVENUES</b>	
State Leasehold Excise Tax	\$600
<b>TOTAL TAXES AND NONREVENUES</b>	<b>\$600</b>
<b><u>TOTAL RESOURCES</u></b>	<b>\$37,880</b>
	<b>2012 BUDGET</b>
<b><u>EXPENDITURES</u></b>	
<b>SALARIES/BENEFITS</b>	
Salaries	\$13,515
Benefits	\$4,239
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$17,754</b>
<b>OTHER SERVICES AND CHARGES</b>	
Utilities (Electricity)	\$1,000
Repairs/Maintenance/Structures	\$8,000
Miscellaneous Expense	\$2,000
<b>TOTAL CHARGES AND SERVICES</b>	<b>\$11,000</b>
<b>TAXES</b>	
State Leasehold Excise Tax	\$600
<b>TOTAL TAXES</b>	<b>\$600</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$29,354</b>

<b>FUND 107 EMERGENCY FUND</b>
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<u>RESOURCES</u>	2012 BUDGET
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$5,061
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<u>\$5,061</u>
<b>EMERGENCY FUND REVENUES</b>	
Miscellaneous Revenues	\$0
<b>TOTAL EMERGENCY FUND REVENUES</b>	<u>\$0</u>
<b><u>TOTAL RESOURCES</u></b>	<b>\$5,061</b>

<u>EXPENDITURES</u>	2012 BUDGET
<b>OTHER CHARGES &amp; SERVICES</b>	
Miscellaneous Charges/Service	\$0
<b>TOTAL OTHER CHARGES</b>	<u>\$0</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$0</b>

**FUND 108 DRUG ENFORCEMENT**

<u>RESOURCES</u>	<b>2012 BUDGET</b>
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	<u>\$18,246</u>
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<b>\$18,246</b>
 <b>DRUG ENFORCEMENT REVENUES</b>	
Investigative Fund Assessments	\$220
Miscellaneous Revenue	<u>\$300</u>
<b>TOTAL REVENUE - DRUG ENFORCT.</b>	<b>\$520</b>
 <b><u>TOTAL RESOURCES</u></b>	 <b>\$18,766</b>
 <b>EXPENDITURES</b>	
<b>DRUG TRUST CHARGES &amp; SERVICES</b>	
Drug Enforcement Activities	<u>\$1,500</u>
<b>TOTAL OTHER CHARGES &amp; SERVICES</b>	<b>\$1,500</b>
 <b>CAPITAL OUTLAY</b>	
Capital Outlay - Vehicle	<u>\$15,000</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$15,000</b>
 <b><u>TOTAL EXPENDITURES</u></b>	 <b>\$16,500</b>

**FUND 110 HOTEL/MOTEL TAX FUND**

<b><u>RESOURCES</u></b>	<b>2012 BUDGET</b>
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$0
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<b>\$0</b>
<b>HOTEL/MOTEL TAX FUND REVENUES</b>	
Hotel/Motel Tax	\$6,000
Transfer From Current Expense	\$20,000
<b>TOTAL REVENUE - HOTEL/MOTEL TAX FUND</b>	<b>\$26,000</b>
<b><u>TOTAL RESOURCES</u></b>	<b>\$26,000</b>

<b><u>HOTEL/MOTEL EXPENDITURES</u></b>	<b>2012 BUDGET</b>
<b>GENERAL PARK FACILITIES</b>	
Contract Parks Caretaker	\$7,800
Operating Supplies/Miscellaneous	\$5,000
Miscellaneous Contract Service	\$4,000
Utilities/Miscellaneous Services	\$3,000
Pump Station #3 Restroom's Grant Match	\$3,000
Helen Davis RR Pumping	\$2,000
<b>TOTAL PARK FACILITIES</b>	<b>\$24,800</b>
<b>TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES</b>	<b>\$24,800</b>

**FUND 401 WATER**

	<b>2011 BUDGET</b>
<b><u>RESOURCES</u></b>	
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	<b>\$1,269,241</b>
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<b>\$1,269,241</b>
<b>WATER REVENUES</b>	
Water Sales	\$840,000
Miscellaneous (Late Payment Fees)	\$1,200
Miscellaneous (New Services)	\$3,000
Miscellaneous (Other)	\$10,000
<b>TOTAL WATER REVENUES</b>	<b>\$854,200</b>
<b>WATER NONREVENUES</b>	
State Excise Tax	\$35,000
<b>TOTAL WATER NONREVENUES</b>	<b>\$35,000</b>
<b><u>TOTAL RESOURCES</u></b>	<b>\$2,158,441</b>
<b><u>EXPENDITURES</u></b>	
<b>SALARIES/BENEFITS</b>	
Salaries & Wages	\$178,677
Personnel Benefits	\$64,653
Boots	\$400
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$243,730</b>
<b>OPERATING SUPPLIES</b>	
Materials/Supplies	\$48,000
Chemicals	\$8,000
Fuel Consumed	\$6,600
Water Purchased/Raymond	\$1,000
<b>TOTAL OPERATING SUPPLIES</b>	<b>\$63,600</b>
<b>OTHER SERVICES/CHARGES</b>	
Miscellaneous Professional Services	\$40,000
Sample Testing/Monitoring	\$10,000
Communications	\$5,000
Travel/Training	\$2,500
Insurance	\$14,500
(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
<b>TOTAL OTHER SERVICES/SUPPLIES</b>	<b>\$147,000</b>

**TAXES**

State Excise Tax	\$35,000
<b>TOTAL TAXES</b>	<b>\$35,000</b>

**DEBT SERVICE - REV BONDS FMHA/WTP**

Principal - Transfer to 422	\$8,000
Interest - Transfer to 422	\$1,600
PWTF Reservoir Loan Payment	\$23,000
PWTF Martin Creek Loan Payment	\$20,000
DWSRF Reservoir Tanks	\$126,000
Transfer to Water Treatment Plant 402	\$110,000
<b>TOTAL DEBT SERVICE</b>	<b>\$288,600</b>

**CAPITAL OUTLAY**

WTP Filter Replacement (LTI)	\$60,000
Capital Reserves (LTI)	\$239,000
Operating Reserves	\$20,000
Watershed Management (LTI)	\$210,000
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
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$1,028,000</b>

**TOTAL EXPENDITURES****\$1,805,930**



**FUND 402 TREATMENT PLANT CONSTR.**

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

**FUND 403 SEWER CAPITAL IMPROVEMENT**

Estimated Beginning Unreserved Cash	\$12,685
<b>ESTIMATED BEGINNING CASH</b>	<b>\$12,685</b>
Revenues/Grants/Loans/Transfers	\$110,000
I & I Surcharge	\$40,000
<b>TOTAL</b>	<b>\$150,000</b>
 <b>TOTAL REVENUES</b>	 <b>\$162,685</b>
 <b><u>EXPENDITURES</u></b>	
I & I Maintenance & Repairs	\$0
Loan Repayments	\$110,000
<b>TOTAL</b>	<b>\$110,000</b>
 <b>TOTAL EXPENDITURES</b>	 <b>\$110,000</b>

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

Estimated Beginning Unreserved Cash

**\$537,982****TOTAL ESTIMATED BEGINNING CASH****\$537,982****SEWER REVENUES**

Sewer Sales

\$575,000

Miscellaneous (Late Payment Fees)

\$2,500

Miscellaneous (New Services)

\$5,000

Miscellaneous (Other)

\$1,500

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

State Excise Tax

\$20,000

**TOTAL SEWER NONREVENUES****\$20,000****TOTAL RESOURCES****\$1,141,982****EXPENDITURES****2011  
BUDGET****SALARIES/BENEFITS**

Salaries &amp; Wages

\$140,872

Personnel Benefits

\$51,210

Boots

\$400

**TOTAL SALARIES/BENEFITS****\$192,482****OPERATING SUPPLIES**

Materials/Supplies

\$20,000

Chemicals

\$5,000

Fuel Consumed

\$5,000

**TOTAL OPERATING SUPPLIES****\$30,000****OTHER SERVICES/CHARGES**

Miscellaneous Professional Services

\$20,000

Sample Testing/Monitoring

\$7,500

Communications

\$2,500

Travel/Training

\$3,000

Insurance

\$15,500

Power (Pumps/Lagoon)

\$40,000

Repair and Maintenance (Equipment)

\$18,000

Membership Dues/Subscriptions

\$800

Weyerhaeuser Lease Agreement

\$3,000

Operating Certification (Discharge) Permits

\$7,500

**TOTAL OTHER SERVICES/SUPPLIES****\$117,800**

(CONTINUED ON NEXT PAGE)

**(CONTINUED FROM PREVIOUS PAGE)****TAXES**

State Excise Tax	\$20,000
<b>TOTAL TAXES</b>	<b>\$20,000</b>

**DEBT SERVICE - TRANSFERS TO I & I**

PWTF Regional WWTP Loan Payment	\$58,000
DOE SRF - RWWTP	\$69,424
Dept of Ecology - WWTP Improvements Loan	\$30,120
Transfer to Inflow & Infiltration 403	\$110,000
<b>TOTAL DEBT SERVICE</b>	<b>\$267,544</b>

**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	\$10,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$422,000</b>

<b><u>TOTAL EXPENDITURES</u></b>	<b>\$1,049,826</b>
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<b>FUND 405 MOSQUITO CONTROL</b>
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<u>RESOURCES</u>	2011 BUDGET
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$37,082
<b>TOTAL BEGINNING CASH</b>	<u>\$37,082</u>
<b>MOSQUITO FUND REVENUES</b>	
City Excise Tax - Water/Sewer	\$28,000
City Excise Tax - Garbage	\$20,000
<b>TOTAL MOSQUITO FUND REVENUES</b>	<u>\$48,000</u>
<b><u>TOTAL RESOURCES</u></b>	<b>\$85,082</b>

<u>EXPENDITURES</u>	2011 BUDGET
<b>SALARIES/BENEFITS</b>	
Salaries & Wages	\$18,193
Personnel Benefits	\$6,893
<b>TOTAL SALARIES/BENEFITS</b>	<u>\$25,086</u>
<b>OTHER SERVICES &amp; CHARGES</b>	
Professional Services - Spraying	\$25,000
Professional Services - Chemicals	\$5,000
Professional Services - Insurance	\$8,800
Miscellaneous Expenses	\$5,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<u>\$43,800</u>
<b>CAPITAL OUTLAY</b>	
Capital Outlay - Vehicles	\$3,000
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$3,000</u>
<b>NONREVENUES</b>	
	\$0
<b>TOTAL NONREVENUES</b>	<u>\$0</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$71,886</b>

**FUND 411 GARBAGE FUND**

	<b>2011 BUDGET</b>
<b><u>RESOURCES</u></b>	
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$45,512
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<b>\$45,512</b>
<b>GARBAGE REVENUES</b>	
Garbage Services	\$250,000
<b>TOTAL GARBAGE FUND REVENUES</b>	<b>\$250,000</b>
<b>GARBAGE FUND NONREVENUES</b>	
State Excise Tax	\$15,000
<b>TOTAL NONREVENUES</b>	<b>\$15,000</b>
<b><u>TOTAL RESOURCES</u></b>	<b>\$310,512</b>
<b><u>EXPENDITURES</u></b>	
<b>SALARIES/BENEFITS</b>	
Salaries/Wages	\$47,549
Benefits	\$21,104
Boot Allowance	\$200
<b>TOTAL SALARIES/WAGES</b>	<b>\$68,853</b>
<b>SUPPLIES</b>	
Operating Supplies	\$4,500
Fuel/Oil Consumed	\$12,000
Containers	\$5,000
<b>TOTAL SUPPLIES</b>	<b>\$21,500</b>
<b>OTHER SERVICES AND CHARGES</b>	
Insurance	\$18,000
Utility Service - Royal Heights	\$110,000
Repair & Maintenance - Equipment	\$8,000
Misc. Services/Charges	\$1,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$137,500</b>
<b>CAPITAL OUTLAY</b>	
Equipment	\$5,500
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>\$5,500</b>
<b>INTERGOV. CHGS. (STATE EX. TAX)</b>	
State Excise Tax	\$15,000
<b>TOTAL INTERGOV. CHARGES</b>	<b>\$15,000</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$248,353</b>

**FUND 422 WATER/SEWER DEBT (FHA)**

<b><u>RESOURCES</u></b>	<b>2011 BUDGET</b>
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$12,359
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<u>\$12,359</u>
<b>FARM HOME DEBT REVENUES</b>	
Investment Interest	\$100
Transfers In (From 401)	\$9,600
<b>TOTAL FARM HOME REVENUES</b>	<u>\$9,700</u>
<b><u>TOTAL RESOURCES</u></b>	<b>\$22,059</b>
<b><u>EXPENDITURES</u></b>	<b>2011 BUDGET</b>
<b>DEBT SERVICE - FARM HOME DEBT</b>	
Principal - Farm Home Debt	\$8,000
Interest Farm Home Debt	\$1,600
<b>TOTAL FARM HOME DEBT SERVICE</b>	<u>\$9,600</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$9,600</b>

**FUND 601 UTILITY DEPOSITS**

<u>RESOURCES</u>	2011 BUDGET
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$11,484
<b>TOTAL BEGINNING CASH</b>	<u>\$11,484</u>
<b>UTILITY DEPOSITS (NONREVENUES)</b>	
Utility Customer Deposits	\$8,500
<b>TOTAL UTIL. CUSTOMER DEPOSITS</b>	<u>\$8,500</u>
<b><u>TOTAL FUND 601 RESOURCES</u></b>	<b>\$19,984</b>
<u>EXPENDITURES</u>	2011 BUDGET
<b>REFUNDS</b>	
Deposits Refunded	\$5,000
<b>TOTAL REFUNDS</b>	<u>\$5,000</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$5,000</b>

**FUND 610 ROBERT BUSH PARK**

<u>RESOURCES</u>	2011 BUDGET
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$8,192
<b>TOTAL BEGINNING CASH</b>	<u>\$8,192</u>
<b>REVENUES</b>	
Investment Interest	\$100
Donations	\$0
<b>TOTAL REVENUES</b>	<u>\$100</u>
<b><u>TOTAL FUND 610 RESOURCES</u></b>	<b>\$8,292</b>

<u>EXPENDITURES</u>	2011 BUDGET
Park Maintenance	\$2,000
<b>TOTAL BUSH MEMORIAL EXPENSES</b>	<u>\$2,000</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$2,000</b>



**FUND 701 HUD LOAN FUND**

<b><u>RESOURCES</u></b>	<b>2011 BUDGET</b>
<b>BEGINNING CASH</b>	
Estimated Beginning Unreserved Cash	\$233,814
<b>TOTAL ESTIMATED BEGINNING CASH</b>	<u>\$233,814</u>
<b>HUD LOAN FUND REVENUES</b>	
HUD Loan Repayments	\$3,600
HUD Interest Revenues	\$0
Miscellaneous	\$0
<b>TOTAL HUD FUND REVENUES</b>	<u>\$3,600</u>
<b>HUD NONREVENUES</b>	
Loan Repayments	\$0
<b>TOTAL HUD FUND NONREVENUES</b>	<u>\$0</u>
<b><u>TOTAL RESOURCES</u></b>	<b>\$237,414</b>

<b><u>EXPENDITURES</u></b>	<b>2011 BUDGET</b>
Housing/Community Development	\$1,000
<b>TOTAL HOUSING/COMMUNITY DEV.</b>	<u>\$1,000</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$1,000</b>

2012

HIRE DATE	RATE		BASE SALARY	LONGEVITY	CASH OUT	VACA. BONUS	ACC. COMP.	POLICE HOLIDAYS	OVER-TIME	GROSS PAY	FICA	STATE RETIRE.	L&I - *	HEALTH INSUR	TOTAL SAL/BENEFITS	BENEFITS ONLY
		CITY COUNCIL	\$ 7,200							\$ 7,200	\$ 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	\$ 780	\$ 12,672	\$ 1,056	\$ -	\$ -	\$ -	\$ 69,420	\$ 5,311	\$ 4,038	\$ 610	\$ 8,966	\$ 88,345	\$18,925 C/X-75%/W-20%/DKS-5%
11-Dec-06	\$ 19.14	DEPUTY CLK/TREASURER-K Porter	\$ 39,811	\$ 360	\$ 9,187	\$ -	\$ -	\$ -	\$ 861	\$ 50,220	\$ 3,842	\$ 2,975	\$ 680	\$ 8,966	\$ 66,683	\$16,463 Wtr-40%/Swr-40%/Dks-20%
20-May-85	\$ 26.40	POLICE CHIEF-D Eastham	\$ 54,912	\$ 1,620	\$ 12,672	\$ 1,056	\$ 5,280	\$ 2,323	\$ -	\$ 77,863	\$ 5,957	\$ 2,962	\$ 610	\$ 8,966	\$ 96,358	\$18,495 C/X
20-Apr-11	\$ 16.48	POLICE SECRETARY-M Clements	\$ 34,278	\$ 1,440	\$ 7,910	\$ -	\$ -	\$ -	\$ 494	\$ 44,123	\$ 3,375	\$ 2,625	\$ 680	\$ 8,966	\$ 59,771	\$15,648 C/X
20-Mar-81	\$ 21.06	POLICE SERGEANT-R Pearson	\$ 43,805	\$ 1,860	\$ 10,109	\$ 842	\$ 2,106	\$ 1,853	\$ 632	\$ 61,207	\$ 4,682	\$ 2,523	\$ 4,760	\$ 8,966	\$ 82,139	\$20,932 C/X
21-Oct-11	\$ 18.37	POLICE OFFICER-G Spencer	\$ 38,210	\$ -	\$ -	\$ -	\$ -	\$ 1,617	\$ 3,307	\$ 43,133	\$ 3,300	\$ 2,260	\$ 4,760	\$ 8,966	\$ 62,419	\$19,286 C/X
01-Jan-10	\$ 19.64	POLICE OFFICER - L Stigall	\$ 40,851	\$ -	\$ 9,427	\$ -	\$ 1,964	\$ 1,728	\$ 7,070	\$ 61,041	\$ 4,670	\$ 2,602	\$ 4,760	\$ 8,966	\$ 82,039	\$20,998 C/X
05-Jan-04	\$ 26.40	CITY SUPERVISOR - S Russell	\$ 54,912	\$ 480	\$ 12,672	\$ 1,056	\$ -	\$ -	\$ -	\$ 69,120	\$ 5,288	\$ 4,016	\$ 610	\$ 8,966	\$ 88,000	\$18,880 Wtr-40%/Swr-50%/Sts-10%
13-Nov-07	\$ 19.69	PUBLIC WORKS TECH IV-D Hammrich	\$ 40,955	\$ 300	\$ 9,451	\$ -	\$ -	\$ -	\$ 3,544	\$ 54,251	\$ 4,150	\$ 3,248	\$ 5,685	\$ 8,966	\$ 76,300	\$22,050 W-70%/S-30%
19-Apr-04	\$ 18.19	PUBLIC WORKS TECH II - J Kinney	\$ 37,835	\$ -	\$ 8,731	\$ -	\$ -	\$ -	\$ 982	\$ 47,549	\$ 3,637	\$ 2,814	\$ 5,685	\$ 8,966	\$ 68,652	\$21,104 Garb 50%/Sts 10%/Wtr 20%/Swr 50%
21-Jun-01	\$ 20.44	PUBLIC WORKS TECH III-J Miller	\$ 42,515	\$ 960	\$ 9,811	\$ 818	\$ 1,022	\$ -	\$ 5,519	\$ 60,645	\$ 4,639	\$ 3,685	\$ 5,685	\$ 8,966	\$ 83,621	\$22,977 WRT-70%/Mosquitos-30%
13-Mar-07	\$ 19.69	PUBLIC WORKS TECH IV- T McGee	\$ 40,955	\$ 300	\$ 9,451	\$ -	\$ -	\$ -	\$ 3,544	\$ 54,251	\$ 4,150	\$ 3,248	\$ 5,685	\$ 8,966	\$ 76,300	\$22,050 SWR
15-Sep-08	\$ 18.67	PUBLIC WORKS TECH I - B Morley	\$ 38,834	\$ 240	\$ 8,962	\$ -	\$ 934		\$ 3,361	\$ 52,329	\$ 4,003	\$ 3,076	\$ 5,685	\$ 8,966	\$ 74,061	\$21,731 W-70%/S-30%
15-Oct-08	\$ 19.14	MUNICIPAL COURT - T Belcher	\$ 39,811	\$ 240	\$ 9,187	\$ -	\$ -	\$ -	\$ -	\$ 49,238	\$ 3,767	\$ 2,904	\$ 680	\$ 8,966	\$ 65,556	\$16,317 C/X
	\$ 100	FIRE CHIEF	\$ 1,200							\$ 1,200	\$ 68				\$ 1,268	\$68
		POLICE PROVISIONAL HELP	\$ 15,000							\$ 15,000	\$ 1,148		\$ 894	\$ -	\$ 17,042	\$2,042
	\$ 50	ASSISTANT FIRE CHIEF	\$ 600							\$ 600	\$ 34				\$ 634	\$34
		LEOFF I RETIRED MEDICAL											\$ 24,683		\$ 24,683	\$24,683
	\$ 12	CASUAL LABOR	\$ 12,480							\$ 12,480	\$ 955				\$ 13,435	\$955 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
	\$ 200	CITY HALL JANITOR	\$ 2,400							\$ 2,400	\$ -				\$ 2,400	\$0

\$ 47,719

**TOTAL \$ 1,185,491**

## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

**Current Expense Fund** – See “General Fund”

**Debt Service** – Interest and principle payments on debt.

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

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

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

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

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

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

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

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

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

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

**LTI** – Long Term Investments

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

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

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