



City of Tenino

2013 BUDGET

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 1

001 General Government Fund #001

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--|-----------|
| 308 00 00 00 Beginning Balance | 5,000.00 |
| 308 10 00 01 Restricted Balance - Fire Station Escrow | 28,000.00 |
| 308 10 00 02 Restricted Balance - Fund 501 Owed To Other Funds | 35,000.00 |
| 308 Beginning Balances | 68,000.00 |

310 Taxes

| | |
|---|------------|
| 311 10 00 00 Real & Personal Prop Taxes | 250,000.00 |
| 312 10 00 00 Forest Excise Tax | 0.00 |
| 313 10 00 00 Local Retail Sales | 147,000.00 |
| 313 71 00 00 Local Criminal Justice | 20,000.00 |
| 316 41 00 00 Business Utility Tax-electri | 100,000.00 |
| 316 45 00 00 Business Utility Tax-garbage | 13,600.00 |
| 316 46 00 00 Business Utility Tax-tv/cabl | 37,000.00 |
| 316 47 00 00 Business Utility Tax-telepho | 45,000.00 |
| 316 72 00 00 Utility Tax - Water | 14,500.00 |
| 316 74 00 00 Utility Tax - Sewer | 44,000.00 |
| 317 51 00 00 Gambling Taxes | 3,500.00 |
| 319 60 00 00 Gambling Tax Penalties | 0.00 |
| 319 80 00 00 Utility Tax Penalties | 0.00 |
| 310 Taxes | 674,600.00 |

320 Licenses & Permits

| | |
|---|-----------|
| 321 80 00 00 Business License Penalties | 250.00 |
| 321 90 00 00 Business Licenses - New | 1,450.00 |
| 321 90 01 00 Business License Renewal | 4,250.00 |
| 321 91 00 00 Franchises | 0.00 |
| 321 91 01 00 Right Of Way Fee - Sprint | 0.00 |
| 322 10 00 00 Building Permits | 10,000.00 |
| 322 10 01 00 Septic Permit Review | 1,000.00 |
| 322 30 00 00 Animal License | 1,000.00 |
| 322 90 00 00 Parades / Special Events | 600.00 |
| 320 Licenses & Permits | 18,550.00 |

330 State Generated Revenues

| | |
|---|----------|
| 331 16 60 00 Bulletproof Vest Partnership Program | 0.00 |
| 334 01 10 00 Training Grant - Academy | 0.00 |
| 334 02 70 00 Park Land Acquisition Grant | 0.00 |
| 336 00 98 00 City Assistance | 2,100.00 |
| 336 04 22 00 Local Govt Asst | 0.00 |
| 336 06 10 00 Criminal Justice - Hi Crime | 0.00 |
| 336 06 21 00 Criminal Justice - Populatio | 1,000.00 |
| 336 06 26 00 Criminal Justice - Special Programs | 1,445.00 |

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 2

001 General Government Fund #001

01/01/2013 To: 12/31/2013

REVENUES

330 State Generated Revenues

| | |
|--------------------------------|----------|
| 336 06 51 00 Dui Cities | 550.00 |
| 336 06 94 00 Liquor Excise Tax | 2,000.00 |
| 330 State Generated Revenues | 7,095.00 |

340 Charges For Services

| | |
|--|-----------|
| 341 33 00 00 Compliance Fee | 350.00 |
| 341 33 02 00 Warrant Cost | 350.00 |
| 341 35 00 00 Photocopies | 70.00 |
| 341 35 01 00 Police Reports | 185.00 |
| 341 95 00 00 Legal Services | 275.00 |
| 342 10 01 00 Traffic Safety School | 3,200.00 |
| 342 33 00 00 Probation Fees | 0.00 |
| 342 36 00 00 Housing And Monitoring Of Prisoners | 50.00 |
| 342 36 00 21 Electronic Home Monitoring | 325.00 |
| 342 90 00 00 Crim Conv Fee | 850.00 |
| 345 81 00 00 Zoning & Subdivision Fees | 1,000.00 |
| 345 83 00 00 Plan Check Fees | 3,000.00 |
| 347 30 01 00 Ball Field Fees | 1,000.00 |
| 340 Charges For Services | 10,655.00 |

350 Fines & Forfeitures

| | |
|---------------------------------------|-----------|
| 352 30 00 00 Mandatory Insurance Cost | 175.00 |
| 353 10 00 00 Traffic Infractions | 7,000.00 |
| 353 70 00 00 Non-traffic Infractions | 0.00 |
| 354 00 00 00 Parking Infractions | 50.00 |
| 355 20 00 00 DUI | 2,200.00 |
| 355 80 00 00 Criminal Traffic | 6,800.00 |
| 356 90 00 00 Criminal Non-traffic | 3,500.00 |
| 356 90 01 00 Animal Penalty Fees | 55.00 |
| 357 30 00 00 Court Cost Recoup | 900.00 |
| 357 33 00 00 Public Defense Cost | 2,300.00 |
| 350 Fines & Forfeitures | 22,980.00 |

360 Misc Revenues

| | |
|---|----------|
| 361 11 00 00 Investment Interest | 700.00 |
| 361 40 00 00 Sales Interest | 55.00 |
| 361 90 00 00 L & I Dividend | 0.00 |
| 362 40 01 00 Camping Fees | 1,100.00 |
| 362 40 02 00 Quarry House Rent | 4,200.00 |
| 362 40 04 00 Concession Stand Rental | 250.00 |
| 362 40 05 00 Food Warehouse Rental | 1,400.00 |
| 367 11 00 00 WA Sheriff's & Police Chiefs Association | 0.00 |

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 3

001 General Government Fund #001

01/01/2013 To: 12/31/2013

REVENUES

360 Misc Revenues

| | |
|---|-----------|
| 367 11 02 00 Library Donations | 0.00 |
| 367 11 03 00 Park Donations | 0.00 |
| 367 11 04 00 Ballfield Donations | 0.00 |
| 367 11 06 00 AWC Loss Control Grant | 0.00 |
| 367 11 10 00 Animal Shelter Donation | 0.00 |
| 369 10 01 00 Surplus Property Sale | 6,000.00 |
| 369 30 00 00 Confiscated And Forfeited Property | 0.00 |
| 369 40 12 00 Restitution | 250.00 |
| 369 90 00 00 Other Miscellaneous Revenue | 1,000.00 |
| 369 90 81 00 Cashier's Overage/Shortage | 0.00 |
| 360 Misc Revenues | 14,955.00 |

380 Non Revenues

| | |
|--|-----------|
| 381 10 02 00 Interfund Loan From Fund #310 | 0.00 |
| 386 12 00 00 Crime Victims Compensation | 500.00 |
| 386 83 00 00 Emergency Medical Services | 600.00 |
| 386 83 05 00 JIS/Trauma | 0.00 |
| 386 83 07 00 Auto Theft | 800.00 |
| 386 83 32 00 Trama Brain Injury | 200.00 |
| 386 88 00 00 PSEA 3 | 425.00 |
| 386 89 00 00 State Remittances--Crime Lab Analysis | 50.00 |
| 386 89 09 00 WSP Highway Account | 325.00 |
| 386 89 14 00 Highway Safety | 85.00 |
| 386 89 15 00 Death Investigation | 55.00 |
| 386 91 00 00 Public Safety/education PSEA 1 | 12,000.00 |
| 386 92 00 00 PSEA 2 | 5,700.00 |
| 386 97 00 00 JIS | 2,200.00 |
| 386 99 00 00 School Zone Safety | 350.00 |
| 389 00 00 00 Deposit / Facility Rental | 2,000.00 |
| 389 00 00 01 Deposit / Land Use | 0.00 |
| 389 00 00 02 Deposit / Special Events | 750.00 |
| 389 00 00 03 To Be Recoded | 0.00 |
| 389 00 01 00 Building Code Fees | 180.00 |
| 389 99 99 99 Cash In Transit | 150.00 |
| 380 Non Revenues | 26,370.00 |

390 Other Revenues

| | |
|-----------------------------------|------|
| 395 20 00 00 Insurance Settlement | 0.00 |
| 390 Other Revenues | 0.00 |

397 Interfund Transfers

| | |
|---|------|
| 397 00 01 00 Interfund Loan - Fund #110 | 0.00 |
|---|------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 4

001 General Government Fund #001

01/01/2013 To: 12/31/2013

REVENUES

397 Interfund Transfers

| | |
|--|------|
| 397 02 01 00 Operating Transfer To Close Fund 201 | 0.00 |
| 397 06 31 00 Operating Transfer - Closing Fund 630 | 0.00 |
| 397 95 00 00 Interfund Transfer - #109 | 0.00 |
| 397 Interfund Transfers | 0.00 |

Fund Revenues:

843,205.00

EXPENDITURES

511 Legislative

| | |
|---|-----------|
| 511 10 10 00 Salaries & Wages, Mayor | 11,700.00 |
| 511 10 20 00 Benefits | 925.00 |
| 511 10 31 00 Supplies | 175.00 |
| 511 10 42 00 Communication | 50.00 |
| 511 30 44 00 Advertising & Publications | 1,000.00 |
| 511 40 43 00 Travel/lodging/meals | 500.00 |
| 511 40 49 00 Education & Travel | 400.00 |
| 511 70 51 00 Election Services | 2,500.00 |
| 511 Legislative | 17,250.00 |

512 Judicial

| | |
|---|-----------|
| 512 50 10 00 Salaries & Wages | 28,200.00 |
| 512 50 20 00 Benefits | 7,000.00 |
| 512 50 31 00 Office Supplies | 700.00 |
| 512 50 35 00 Small Tools And Equipment | 125.00 |
| 512 50 42 00 Telephone & Communications | 4,300.00 |
| 512 50 43 00 Travel/lodging/meals | 150.00 |
| 512 50 48 00 Repair & Maintenance | 0.00 |
| 512 50 49 00 Dues/membership/misc | 425.00 |
| 512 50 49 01 Printing | 150.00 |
| 512 50 49 02 Education & Training | 200.00 |
| 512 Judicial | 41,250.00 |

514 Finance

| | |
|---|-----------|
| 514 10 10 00 Salaries & Wages | 30,500.00 |
| 514 10 20 00 Benefits | 11,000.00 |
| 514 10 31 00 Supplies | 1,000.00 |
| 514 10 35 00 Small Equipment | 100.00 |
| 514 10 41 00 Professional Services | 1,000.00 |
| 514 10 41 01 Bank Charges | 500.00 |
| 514 10 42 00 Telephone & Communications | 5,000.00 |
| 514 10 48 00 Equipment Repair/maintenance | 500.00 |

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 5

001 General Government Fund #001

01/01/2013 To: 12/31/2013

EXPENDITURES

514 Finance

| | |
|-------------------------------------|-----------|
| 514 10 49 00 Dues/memberships/misc. | 200.00 |
| 514 23 41 00 Audit Service | 8,000.00 |
| 514 40 43 00 Travel/lodging/meals | 500.00 |
| 514 40 49 00 Education & Training | 500.00 |
| 514 Finance | 58,800.00 |

515 Legal Services

| | |
|-----------------------------------|-----------|
| 515 22 41 01 City Attorney | 15,000.00 |
| 515 22 41 02 Prosecuting Attorney | 14,000.00 |
| 515 22 41 03 Public Defender | 18,000.00 |
| 515 22 41 04 Arraignment Services | 0.00 |
| 515 22 41 05 Judge Fees - Pro Tem | 300.00 |
| 515 22 41 06 Interpreter Services | 1,000.00 |
| 515 Legal Services | 48,300.00 |

516 Personnel

| | |
|--|-------|
| 516 20 31 00 Personnel - Office & Operating Supplies | 50.00 |
| 516 20 41 00 Personnel - Professional Services | 0.00 |
| 516 20 49 00 Training | 0.00 |
| 516 Personnel | 50.00 |

518 Central Services

| | |
|---|-----------|
| 518 10 41 00 Professional Services | 500.00 |
| 518 10 42 03 Internet Access Fee | 150.00 |
| 518 10 48 00 Operations Contract - Dp | 0.00 |
| 518 10 48 01 Copier Maint Agreement | 0.00 |
| 518 10 48 02 Computer Maint | 2,000.00 |
| 518 10 49 00 Dues/misc. AWC Services | 875.00 |
| 518 10 49 01 Code Book Publications | 5,000.00 |
| 518 10 65 00 Communication Equipment | 0.00 |
| 518 20 10 00 Salaries / Facilities Maint. | 10,000.00 |
| 518 20 20 00 Benefits | 5,000.00 |
| 518 20 31 00 Office Supplies | 500.00 |
| 518 20 35 00 Small Equipment | 100.00 |
| 518 20 42 02 Alarm Services | 300.00 |
| 518 20 47 00 Utilities | 10,000.00 |
| 518 20 47 01 Food Warehouse Utilities | 1,700.00 |
| 518 20 95 00 Interfund Equipment Lease | 768.00 |
| 518 30 31 00 Maintenance Supplies | 500.00 |
| 518 30 41 00 Custodial Services | 0.00 |
| 518 30 41 01 Custodial Supplies | 500.00 |
| 518 30 48 00 Maintenance - Facility | 1,500.00 |

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 6

001 General Government Fund #001

01/01/2013 To: 12/31/2013

EXPENDITURES

518 Central Services

| | |
|--------------------------------------|-----------|
| 518 30 48 01 Maintenance - Equipment | 0.00 |
| 518 70 46 00 Insurance | 8,000.00 |
| 518 Central Services | 47,393.00 |

521 Law Enforcement

| | |
|---|------------|
| 521 10 32 00 Fuel | 18,000.00 |
| 521 10 41 01 Professional Services | 3,500.00 |
| 521 10 42 00 Telephone & Communications | 9,000.00 |
| 521 10 42 03 Alarm System | 850.00 |
| 521 10 46 00 Insurance | 19,000.00 |
| 521 10 47 00 Utilities | 11,500.00 |
| 521 10 48 01 Repair/maintenance (Admin) | 0.00 |
| 521 21 00 00 Investigations | 1,000.00 |
| 521 22 10 00 Salaries & Wages | 223,630.00 |
| 521 22 10 02 Standby | 5,000.00 |
| 521 22 20 00 Benefits | 78,500.00 |
| 521 22 20 01 Uniforms | 2,500.00 |
| 521 22 20 02 Retiree Medical/deductible | 20,000.00 |
| 521 22 31 00 Supplies | 3,000.00 |
| 521 22 35 00 Small Equipment | 1,000.00 |
| 521 22 48 01 Law Enforcement Equipment- Repairs & Maintenance | 10,000.00 |
| 521 22 49 01 Education/training | 4,400.00 |
| 521 22 49 02 Dues/memberships/misc. | 300.00 |
| 521 22 64 00 Computer Hardware/software | 2,000.00 |
| 521 50 41 02 Custodial Services/supplies | 200.00 |
| 521 50 48 00 Repair & Maintenance (building) | 1,000.00 |
| 521 90 49 00 Traffic Safety School | 100.00 |
| 528 60 42 02 Cad Communications | 2,400.00 |
| 528 80 40 00 RMS System | 8,914.65 |
| 521 Law Enforcement | 425,794.65 |

522 Fire Control

| | |
|---|------------|
| 522 20 41 00 Contracted Services | 104,558.77 |
| 522 20 48 00 Fire Control - Repairs & Maintenance | 4,400.00 |
| 522 60 49 00 Emergency Management Council | 50.00 |
| 522 Fire Control | 109,008.77 |

523 Jail Costs

| | |
|---|-----------|
| 523 20 00 00 EHM Costs | 0.00 |
| 523 60 51 00 Detention/correction-Chehalis | 0.00 |
| 523 60 51 01 Detention/correction-Nisqually | 12,500.00 |
| 523 60 51 02 Detention/correction-Thurston | 0.00 |

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 7

001 General Government Fund #001

01/01/2013 To: 12/31/2013

EXPENDITURES

523 Jail Costs

523 60 51 03 Prisoner Medical Expenses

250.00

523 Jail Costs

12,750.00

531 Natural Resources

531 70 51 00 Air Pollution Control

775.00

531 Natural Resources

775.00

539 Other Environment Services

539 30 10 00 Salaries & Wages

1,500.00

539 30 20 00 Benefits

1,000.00

539 30 31 00 Supplies

300.00

539 30 41 00 Disposal Fees/county

100.00

539 30 46 00 Insurance

100.00

539 30 47 00 Utilities

500.00

539 30 48 00 Kennel Maintenance

100.00

539 Other Environment Services

3,600.00

558 Planning & Community Devel

557 30 00 00 Tourism

200.00

558 10 44 00 Chamber Of Commerce Dues

25.00

558 60 10 00 Salaries & Wages

3,700.00

558 60 20 00 Benefits

925.00

558 60 31 00 Supplies

1,450.00

558 60 35 00 Small Tools/equipment

0.00

558 60 41 00 Professional Services

15,000.00

558 60 43 00 Travel/lodging/meals

0.00

558 60 44 00 Advertising/planning

300.00

558 60 46 00 Insurance

1,550.00

558 60 49 00 TRPC Dues

1,800.00

558 60 49 02 Dues/membership/misc

525.00

558 60 49 03 Education / Training

0.00

558 60 49 05 Printing

0.00

558 Planning & Community Devel

25,475.00

559 Housing & Community Develop

559 20 46 00 Insurance

850.00

559 40 49 00 Education / Training

600.00

559 60 10 00 Salaries & Wages

12,740.00

559 60 20 00 Benefits

1,800.00

559 60 31 00 Supplies

900.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 8

001 General Government Fund #001

01/01/2013 To: 12/31/2013

EXPENDITURES

559 Housing & Community Develop

| | |
|------------------------------------|--------|
| 559 60 42 00 Communications | 450.00 |
| 559 60 43 00 Travel/lodging/meals | 0.00 |
| 559 60 49 00 Dues/membership/misc. | 75.00 |
| 559 60 49 01 Printing | 0.00 |

| | |
|---------------------------------|-----------|
| 559 Housing & Community Develop | 17,415.00 |
|---------------------------------|-----------|

566 Substance Abuse

| | |
|-------------------------|--------|
| 566 30 00 00 Alcoholism | 150.00 |
|-------------------------|--------|

| | |
|---------------------|--------|
| 566 Substance Abuse | 150.00 |
|---------------------|--------|

572 Libraries

| | |
|---|----------|
| 572 50 10 00 Libraries - Salaries & Wages | 1,000.00 |
| 572 50 20 00 Libraries - Personnel Benefits | 550.00 |
| 572 50 31 00 Supplies & Maintenance | 75.00 |
| 572 50 31 01 Janitorial Supplies | 200.00 |
| 572 50 35 00 Small Tools/minor Equip | 0.00 |
| 572 50 41 00 Professional Services | 0.00 |
| 572 50 46 00 Building Insurance | 1,300.00 |
| 572 50 47 00 Utilities | 6,000.00 |
| 572 50 48 00 Repairs/maintenance | 500.00 |
| 572 50 48 01 Janitorial Services | 0.00 |

| | |
|---------------|----------|
| 572 Libraries | 9,625.00 |
|---------------|----------|

575 Cultural & Recreational Fac

| | |
|------------------------------------|----------|
| 575 30 31 00 Supplies | 100.00 |
| 575 30 42 00 Communications | 400.00 |
| 575 30 46 00 Insurance (Museum) | 2,250.00 |
| 575 30 47 00 Utilities | 6,500.00 |
| 575 30 48 00 Repairs & Maintenance | 600.00 |

| | |
|------------|----------|
| 001 Museum | 9,850.00 |
|------------|----------|

| | |
|--|----------|
| 575 50 10 00 Quarry House Salaries & Wages | 2,000.00 |
| 575 50 20 00 Quarry House Personnel Benefits | 1,250.00 |
| 575 50 31 00 Supplies | 25.00 |
| 575 50 31 01 Janitorial Supplies | 300.00 |
| 575 50 41 01 Operating Permit | 50.00 |
| 575 50 42 00 Communications | 450.00 |
| 575 50 46 00 Insurance (Quarry House) | 1,500.00 |
| 575 50 47 00 Utilities | 3,000.00 |
| 575 50 48 00 Repairs & Maintenance | 300.00 |

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 9

001 General Government Fund #001

01/01/2013 To: 12/31/2013

EXPENDITURES

575 Cultural & Recreational Fac

| | |
|------------------|----------|
| 002 Quarry House | 8,875.00 |
|------------------|----------|

| | |
|---------------------------------|-----------|
| 575 Cultural & Recreational Fac | 18,725.00 |
|---------------------------------|-----------|

576 Park Facilities

| | |
|---|--------|
| 576 20 10 00 Park Facilities - Salaries & Wages | 500.00 |
|---|--------|

| | |
|---|--------|
| 576 20 20 00 Park Facilities - Personnel Benefits | 200.00 |
|---|--------|

| | |
|-----|--------|
| 000 | 700.00 |
|-----|--------|

| | |
|-----------------------|--------|
| 576 40 31 00 Supplies | 250.00 |
|-----------------------|--------|

| | |
|---|--------|
| 576 40 46 00 Insurance (Consession Stand) | 750.00 |
|---|--------|

| | |
|------------------------|----------|
| 576 40 47 00 Utilities | 1,000.00 |
|------------------------|----------|

| | |
|---|--------|
| 576 40 48 00 Repairs & Maintenance (Consession Stand) | 250.00 |
|---|--------|

| | |
|-------------------------------|------|
| 576 40 49 00 Operating Permit | 0.00 |
|-------------------------------|------|

| | |
|----------------------|----------|
| 004 Concession Stand | 2,250.00 |
|----------------------|----------|

| | |
|-------------------------------|-----------|
| 576 80 10 00 Salaries & Wages | 10,000.00 |
|-------------------------------|-----------|

| | |
|-----------------------|----------|
| 576 80 20 00 Benefits | 3,600.00 |
|-----------------------|----------|

| | |
|-----------------------|--------|
| 576 80 31 00 Supplies | 800.00 |
|-----------------------|--------|

| | |
|------------------------------|--------|
| 576 80 35 00 Small Equipment | 500.00 |
|------------------------------|--------|

| | |
|------------------------|------|
| 576 80 45 00 Shop Rent | 0.00 |
|------------------------|------|

| | |
|-------------------------------|----------|
| 576 80 46 00 Insurance (Park) | 3,971.00 |
|-------------------------------|----------|

| | |
|------------------------|----------|
| 576 80 47 00 Utilities | 6,500.00 |
|------------------------|----------|

| | |
|---|----------|
| 576 80 48 00 Repairs & Maintenance (Park) | 2,000.00 |
|---|----------|

| | |
|--------------------------------|------|
| 576 80 48 01 Vandalism Repairs | 0.00 |
|--------------------------------|------|

| | |
|-------------------|------|
| 576 80 49 00 Misc | 0.00 |
|-------------------|------|

| | |
|-----------------------------|--------|
| 576 80 53 00 Property Taxes | 450.00 |
|-----------------------------|--------|

| | |
|---|------|
| 576 80 63 01 Equipment - Ballfield Drag | 0.00 |
|---|------|

| | |
|-------------------------------------|-----------|
| 005 Camping, Playground, Ballfields | 27,821.00 |
|-------------------------------------|-----------|

| | |
|---------------------|-----------|
| 576 Park Facilities | 30,771.00 |
|---------------------|-----------|

580 Non Expenditures

| | |
|--|------|
| 581 20 82 00 Interfund Loan Repay Interest | 0.00 |
|--|------|

| | |
|--|----------|
| 586 00 00 00 Deposit Refunds / Facility Rental | 2,000.00 |
|--|----------|

| | |
|--|------|
| 586 00 00 01 Deposit Refund / Land Use | 0.00 |
|--|------|

| | |
|--|--------|
| 586 00 00 02 Deposit Refund / Special Events | 600.00 |
|--|--------|

| | |
|-------------------------------------|--------|
| 586 12 00 00 Crime Victim Comp Fund | 500.00 |
|-------------------------------------|--------|

| | |
|---------------------------------|--------|
| 589 00 00 00 Building Code Fees | 100.00 |
|---------------------------------|--------|

| | |
|--|-----------|
| 589 00 00 10 Repayment Of Shortage In Fund 501 | 35,000.00 |
|--|-----------|

| | |
|---|------|
| 589 06 94 00 Other Non-Expenditures - Interfund Capital Outlays | 0.00 |
|---|------|

| | |
|--|--------|
| 589 50 66 00 Liquor Board Profits & Excise Taxes | 500.00 |
|--|--------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 10

001 General Government Fund #001

01/01/2013 To: 12/31/2013

EXPENDITURES

580 Non Expenditures

| | |
|------------------------------------|-----------|
| 589 83 05 00 Trauma | 500.00 |
| 589 83 07 00 Auto Theft Prevention | 850.00 |
| 589 83 32 00 Trauma Brain Injury | 200.00 |
| 589 88 00 00 State Fees 3 | 350.00 |
| 589 89 00 00 BAC | 150.00 |
| 589 89 09 00 WSP Highway Account | 325.00 |
| 589 89 14 00 Highway Safety | 100.00 |
| 589 89 15 00 Death Investigation | 60.00 |
| 589 91 00 00 State Fees | 12,000.00 |
| 589 92 00 00 State Fees 2 | 6,000.00 |
| 589 97 00 00 JIS | 2,000.00 |
| 589 99 00 00 School Zone Safety | 500.00 |
| 580 Non Expenditures | 61,735.00 |

591 Debt Service

| | |
|---|------|
| 581 20 78 00 Interfund Loan Repay Principal | 0.00 |
| 591 Debt Service | 0.00 |

597 Interfund Transfers

| | |
|---|------|
| 597 00 00 01 Operating Transfers-Out - To Cap. Improvements | 0.00 |
| 597 50 00 00 Transfer To #109 | 0.00 |
| 597 70 00 00 Op Transfer To Streets #101 | 0.00 |
| 597 Interfund Transfers | 0.00 |

999 Ending Balance

| | |
|---|-----------|
| 508 00 00 00 Estimated Ending Fund Balanc | 53,198.41 |
| 999 Ending Balance | 53,198.41 |

Fund Expenditures: 982,065.83

Excess/Deficit: (138,860.83)

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 11

002 Quarry Pool Fund #002

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 00 00 02 Beginning Balance

0.00

308 Beginning Balances

0.00

340 Charges For Services

347 30 00 02 Swimming Pool Revenues

0.00

340 Charges For Services

0.00

360 Misc Revenues

367 11 05 02 Quarry Pool Donations

0.00

360 Misc Revenues

0.00

Fund Revenues:

0.00

EXPENDITURES

576 Park Facilities

576 20 10 02 Salaries & Wages (lifeguards)

0.00

576 20 20 02 Benefits

0.00

576 20 31 02 Supplies

0.00

576 20 42 02 Communications

0.00

576 20 46 02 Insurance (Pool)

1,000.00

576 20 47 02 Utilities

500.00

576 20 48 02 Repairs & Maintenance (Pool)

0.00

576 20 49 02 Operating Permit/Taxes

0.00

576 20 49 03 Lifeguard Training

0.00

576 Park Facilities

1,500.00

999 Ending Balance

508 00 00 02 Ending Balance

1,477.00

999 Ending Balance

1,477.00

Fund Expenditures:

2,977.00

Excess/Deficit:

(2,977.00)

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 12

101 City Street Fund #101

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 01 01 00 Beginning Balance

3,500.00

308 Beginning Balances

3,500.00

320 Licenses & Permits

322 40 00 00 Street Use Permit

50.00

320 Licenses & Permits

50.00

330 State Generated Revenues

331 10 70 00 USDA - Sussex Ave Project

0.00

332 00 00 00 TRPC - Federal Funding

105,000.00

334 03 81 01 TIB Central Street Grant

0.00

334 03 85 00 TRPC Rural Community Support Program

0.00

336 00 87 00 Mv Fuel Tax - Streets

32,000.00

339 23 60 00 ARRA Sussex Ave Project

0.00

330 State Generated Revenues

137,000.00

360 Misc Revenues

361 11 01 01 Investment Interest

0.00

367 11 01 01 Donation For Street Fund

0.00

369 90 01 01 Misc

0.00

360 Misc Revenues

0.00

380 Non Revenues

381 10 01 01 Interfund Loan From 310

0.00

380 Non Revenues

0.00

397 Interfund Transfers

397 00 00 50 Interfund Transfer In From 501 Fund

0.00

397 00 02 00 Operating Transfer In - 001

0.00

397 95 00 10 Transfer - 310

22,500.00

397 Interfund Transfers

22,500.00

Fund Revenues:

163,050.00

EXPENDITURES

542 Streets - Maintenance

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 13

101 City Street Fund #101

01/01/2013 To: 12/31/2013

EXPENDITURES

542 Streets - Maintenance

| | |
|--|-----------|
| 542 30 10 00 Salaries & Wages | 9,089.00 |
| 542 30 20 00 Benefits | 5,900.00 |
| 542 30 31 00 Supplies | 250.00 |
| 542 30 32 00 Road And Street Maintenance - Fuel Consumed | 1,700.00 |
| 542 30 35 00 Small Tools & Equipment | 100.00 |
| 542 30 42 00 Communications | 1,050.00 |
| 542 30 46 00 Insurance | 1,418.00 |
| 542 30 48 01 Auto Repair | 0.00 |
| 542 30 48 02 Maintenance/repair | 1,500.00 |
| 542 30 50 00 Public Works Shop Rent | 0.00 |
| 542 63 47 00 Utilities / Street Lighting | 30,000.00 |
| 542 64 48 00 Traffic Control Devices | 500.00 |

542 Streets - Maintenance 51,507.00

594 Capital Expenditures

| | |
|---|------------|
| 595 10 01 00 Engineering - Sussex Street | 0.00 |
| 595 30 00 00 Roads/Streets Const. & Other Infrastructure - Other Costs Allocation | 1,000.00 |
| 595 30 63 00 Street Chip Seal | 115,500.00 |
| 595 42 62 01 Equipment-chipper | 0.00 |
| 595 42 62 02 Tree Removal | 0.00 |
| 595 61 01 00 Sussex Ave Construction Expenses | 0.00 |
| 595 63 01 00 Capital Improvement - Street Lighting | 0.00 |

594 Capital Expenditures 116,500.00

999 Ending Balance

508 01 01 00 Ending Balance 0.00

999 Ending Balance 0.00

Fund Expenditures: 168,007.00

Excess/Deficit: (4,957.00)

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 14

109 Contingency Fund #109

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 01 09 00 Beginning Balance

35,000.00

308 Beginning Balances

35,000.00

360 Misc Revenues

361 11 01 09 Investment Interest

15.00

360 Misc Revenues

15.00

397 Interfund Transfers

397 00 09 00 Transfer In-Fund 001

0.00

397 Interfund Transfers

0.00

Fund Revenues:

35,015.00

EXPENDITURES

597 Interfund Transfers

597 50 01 09 Operating Transfers-Out - To General Fund

0.00

597 Interfund Transfers

0.00

999 Ending Balance

508 01 09 00 Ending Balance

35,090.00

999 Ending Balance

35,090.00

Fund Expenditures:

35,090.00

Excess/Deficit:

(75.00)

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 15

110 Community Development Fund 110

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--------------------------------|-----------|
| 308 01 10 00 Beginning Balance | 15,000.00 |
|--------------------------------|-----------|

| | |
|------------------------|-----------|
| 308 Beginning Balances | 15,000.00 |
|------------------------|-----------|

330 State Generated Revenues

| | |
|-------------------------|------|
| 333 14 20 00 Home Rehab | 0.00 |
|-------------------------|------|

| | |
|------------------------------|------|
| 330 State Generated Revenues | 0.00 |
|------------------------------|------|

360 Misc Revenues

| | |
|----------------------------------|-------|
| 361 10 01 10 Investment Interest | 45.00 |
|----------------------------------|-------|

| | |
|-------------------|-------|
| 360 Misc Revenues | 45.00 |
|-------------------|-------|

| | |
|-----------------------|------------------|
| Fund Revenues: | 15,045.00 |
|-----------------------|------------------|

EXPENDITURES

514 Finance

| | |
|-------------------------------|------|
| 514 60 10 00 Salaries & Wages | 0.00 |
|-------------------------------|------|

| | |
|---------------------------------|------|
| 514 60 20 00 Personnel Benefits | 0.00 |
|---------------------------------|------|

| | |
|--|------|
| 514 60 31 00 Office & Operating Supplies | 0.00 |
|--|------|

| | |
|------------------------------------|------|
| 514 60 41 00 Professional Services | 0.00 |
|------------------------------------|------|

| | |
|-----------------------------|------|
| 514 60 42 00 Communications | 0.00 |
|-----------------------------|------|

| | |
|--------------------------|------|
| 514 60 44 00 Advertising | 0.00 |
|--------------------------|------|

| | |
|-------------|------|
| 514 Finance | 0.00 |
|-------------|------|

551 Welfare

| | |
|-------------------------------|--------|
| 551 10 10 00 Salaries & Wages | 521.00 |
|-------------------------------|--------|

| | |
|-----------------------|--------|
| 551 10 20 00 Benefits | 171.00 |
|-----------------------|--------|

| | |
|------------------------|-------|
| 551 10 46 00 Insurance | 30.00 |
|------------------------|-------|

| | |
|---|------|
| 551 10 49 00 Tc Econ Dev Council Membersh | 0.00 |
|---|------|

| | |
|------------------------------|-----------|
| 551 43 57 00 Street Lighting | 12,000.00 |
|------------------------------|-----------|

| | |
|-------------|-----------|
| 551 Welfare | 12,722.00 |
|-------------|-----------|

559 Housing & Community Develop

| | |
|--------------------------------------|------|
| 559 20 00 00 Other Costs Allocations | 0.00 |
|--------------------------------------|------|

| | |
|-------------------------------|------|
| 559 20 10 10 Salaries & Wages | 0.00 |
|-------------------------------|------|

| | |
|---------------------------------|------|
| 559 20 20 10 Personnel Benefits | 0.00 |
|---------------------------------|------|

| | |
|-----------------------|------|
| 559 20 30 10 Supplies | 0.00 |
|-----------------------|------|

| | |
|------------------------------------|------|
| 559 20 41 00 Professional Services | 0.00 |
|------------------------------------|------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013
Page: 16

110 Community Development Fund 110

01/01/2013 To: 12/31/2013

EXPENDITURES

559 Housing & Community Develop

| | |
|------------------------------------|------|
| 559 20 41 10 Professional Services | 0.00 |
| 559 20 44 00 Advertising | 0.00 |
| 559 20 44 10 Advertising | 0.00 |
| 559 20 48 00 Repairs & Maintenance | 0.00 |
| 559 20 48 10 Repairs & Maintenance | 0.00 |
| 559 20 49 10 Miscellaneous | 0.00 |

| | |
|---------------------------------|------|
| 559 Housing & Community Develop | 0.00 |
|---------------------------------|------|

594 Capital Expenditures

| | |
|--|------|
| 594 20 62 00 Food Warehouse/City Hall Remodel | 0.00 |
| 594 22 03 00 REHAB Expenditures | 0.00 |
| 594 76 61 10 Park Land Acquisition - Appraisal | 0.00 |
| 594 76 62 00 Playground Equipment - Park | 0.00 |
| 594 76 63 03 Unsafe Tree Removal | 0.00 |
| 594 76 63 04 Fencing For Quarry Pool | 0.00 |
| 594 76 66 01 Pool Diving Board Replacement | 0.00 |

| | |
|--------------------------|------|
| 594 Capital Expenditures | 0.00 |
|--------------------------|------|

597 Interfund Transfers

| | |
|--|------|
| 597 00 00 00 Interfund Transfer - Gen Govt | 0.00 |
|--|------|

| | |
|-------------------------|------|
| 597 Interfund Transfers | 0.00 |
|-------------------------|------|

999 Ending Balance

| | |
|-----------------------------|----------|
| 508 01 10 00 Ending Balance | 1,863.00 |
|-----------------------------|----------|

| | |
|--------------------|----------|
| 999 Ending Balance | 1,863.00 |
|--------------------|----------|

| | |
|---------------------------|------------------|
| Fund Expenditures: | 14,585.00 |
|---------------------------|------------------|

| | |
|------------------------|---------------|
| Excess/Deficit: | 460.00 |
|------------------------|---------------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 17

201 Closed

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 02 01 00 Beginning Balance

0.00

308 Beginning Balances

0.00

310 Taxes

311 10 00 21 Property Taxes

0.00

310 Taxes

0.00

360 Misc Revenues

361 11 02 01 Investment Interest

0.00

360 Misc Revenues

0.00

Fund Revenues:

0.00

EXPENDITURES

591 Debt Service

591 21 71 00 Principal

0.00

592 21 83 00 Trustee Fees

0.00

592 21 83 01 Interest

0.00

591 Debt Service

0.00

597 Interfund Transfers

597 02 01 00 Operating Trasfer To Close Fund 201

0.00

597 Interfund Transfers

0.00

999 Ending Balance

508 02 01 00 Ending Balance

0.00

999 Ending Balance

0.00

Fund Expenditures:

0.00

Excess/Deficit:

0.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 18

310 Municipal Capital Imp Fund 310

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 03 10 00 Beginning Balance

120,000.00

308 Beginning Balances

120,000.00

310 Taxes

317 34 03 01 REET

17,500.00

310 Taxes

17,500.00

330 State Generated Revenues

334 02 73 10 Park Land Acquisition Grant

0.00

330 State Generated Revenues

0.00

360 Misc Revenues

361 11 03 10 Investment Interest

170.00

361 11 03 11 Interfund Loan Received Interest

0.00

361 40 03 01 Interest From Interfund Loan

0.00

360 Misc Revenues

170.00

380 Non Revenues

381 20 00 00 Loan Repayment Received Principal

10,500.00

380 Non Revenues

10,500.00

397 Interfund Transfers

397 00 03 10 Transfer In From General Fund

0.00

397 Interfund Transfers

0.00

Fund Revenues:

148,170.00

EXPENDITURES

576 Park Facilities

576 80 61 00 Park Facilities - Land

0.00

576 Park Facilities

0.00

580 Non Expenditures

581 10 01 00 Interfund Loan Issues To 101

0.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 19

310 Municipal Capital Imp Fund 310

01/01/2013 To: 12/31/2013

EXPENDITURES

580 Non Expenditures

581 10 02 00 Interfund Loan To Fund #001

0.00

580 Non Expenditures

0.00

594 Capital Expenditures

594 18 62 01 City Hall

5,000.00

594 18 62 02 City Hall Ramp Replacement

0.00

594 21 10 01 PD Building Improvements

0.00

594 21 10 02 PD New Bldg - Salaries & Wages

0.00

594 21 20 01 PD Bldg Improv - Personnel Benefits

0.00

594 21 20 02 PD New Bldg - Personnel Benefits

0.00

594 21 62 01 Police Dept

0.00

594 21 62 02 PD New Bldg Construction

0.00

594 34 41 00 Capital Expenditures - Professional Services

0.00

594 35 60 00 Facility Charges - Sewer

0.00

594 73 62 01 Replace Furnace

0.00

594 73 62 02 Replace Plumbing/insulation

0.00

594 75 62 00 Quarry House

0.00

594 76 61 00 Rock Removal

0.00

594 76 63 02 Insulation,faucets,plumbing/QH

0.00

594 Capital Expenditures

5,000.00

597 Interfund Transfers

597 95 00 00 Operating Transfer To Streets

0.00

597 Interfund Transfers

0.00

999 Ending Balance

508 03 10 00 Ending Balance

126,700.00

999 Ending Balance

126,700.00

Fund Expenditures:

131,700.00

Excess/Deficit:

16,470.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 20

401 Water Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--------------------------------|------------|
| 308 04 01 00 Beginning Balance | 540,000.00 |
|--------------------------------|------------|

| | |
|------------------------|------------|
| 308 Beginning Balances | 540,000.00 |
|------------------------|------------|

340 Charges For Services

| | |
|-----------------------------|------------|
| 343 40 00 00 Water Services | 265,000.00 |
|-----------------------------|------------|

| | |
|-------------------------|-----------|
| 343 40 03 00 Excise Tax | 11,000.00 |
|-------------------------|-----------|

| | |
|------------------------------|-------|
| 343 40 04 00 Hydrant Permits | 50.00 |
|------------------------------|-------|

| | |
|---|----------|
| 343 80 00 00 Water Account Activation Fee | 1,600.00 |
|---|----------|

| | |
|---------------------------|------|
| 348 70 00 00 Pump Repairs | 0.00 |
|---------------------------|------|

| | |
|----------------------------------|-----------|
| 359 90 04 01 Late Charge Penalty | 12,000.00 |
|----------------------------------|-----------|

| | |
|--------------------------|------------|
| 340 Charges For Services | 289,650.00 |
|--------------------------|------------|

360 Misc Revenues

| | |
|----------------------------------|----------|
| 361 11 04 01 Investment Interest | 1,300.00 |
|----------------------------------|----------|

| | |
|--|--------|
| 369 90 00 02 Other Miscellaneous Revenue | 100.00 |
|--|--------|

| | |
|-------------------|----------|
| 360 Misc Revenues | 1,400.00 |
|-------------------|----------|

397 Interfund Transfers

| | |
|---|------|
| 397 00 00 51 Interfund Transfer From 501 Fund | 0.00 |
|---|------|

| | |
|-------------------------|------|
| 397 Interfund Transfers | 0.00 |
|-------------------------|------|

Fund Revenues:

831,050.00

EXPENDITURES

534 Water Utilities

| | |
|-------------------------------|-----------|
| 534 80 10 00 Salaries & Wages | 83,500.00 |
|-------------------------------|-----------|

| | |
|-----------------------|-----------|
| 534 80 20 00 Benefits | 32,000.00 |
|-----------------------|-----------|

| | |
|--|----------|
| 534 80 20 01 Water Utilities - Safety Clothing | 2,000.00 |
|--|----------|

| | |
|-----------------------|-----------|
| 534 80 31 00 Supplies | 10,000.00 |
|-----------------------|-----------|

| | |
|---|----------|
| 534 80 31 01 Corrosion Control Supplies | 3,000.00 |
|---|----------|

| | |
|-------------------------|----------|
| 534 80 32 00 Fuel & Oil | 2,000.00 |
|-------------------------|----------|

| | |
|--|----------|
| 534 80 32 01 Water Utilities - Fuel Consumed | 1,500.00 |
|--|----------|

| | |
|--|----------|
| 534 80 35 00 Small Tools And Equipment | 1,400.00 |
|--|----------|

| | |
|---|----------|
| 534 80 41 00 Professional Testing Service | 2,600.00 |
|---|----------|

| | |
|-----------------------------|----------|
| 534 80 42 00 Communications | 5,700.00 |
|-----------------------------|----------|

| | |
|-----------------------------------|----------|
| 534 80 43 00 Education / Training | 4,000.00 |
|-----------------------------------|----------|

| | |
|------------------------|-----------|
| 534 80 46 00 Insurance | 14,600.00 |
|------------------------|-----------|

| | |
|------------------------|-----------|
| 534 80 47 00 Utilities | 12,000.00 |
|------------------------|-----------|

| | |
|-----------------------------------|-----------|
| 534 80 48 00 Repair & Maintenance | 10,000.00 |
|-----------------------------------|-----------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 21

401 Water Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

534 Water Utilities

| | |
|---|------------|
| 534 80 48 01 Computer Software Maintenance | 2,500.00 |
| 534 80 48 03 Water Equipment Repair & Maintenance | 0.00 |
| 534 80 49 00 Misc Dues, Subs & Tuition | 4,000.00 |
| 534 80 53 00 State Water Excise Tax | 15,400.00 |
| 534 80 53 01 Public Works Shop Lease | 0.00 |
| 534 Water Utilities | 206,200.00 |

594 Capital Expenditures

| | |
|---------------------------------------|------|
| 594 34 63 00 Equipment - Water Meters | 0.00 |
| 594 34 63 02 Equip - Hydrants | 0.00 |
| 594 34 64 02 1/4 Backhoe | 0.00 |
| 594 Capital Expenditures | 0.00 |

597 Interfund Transfers

| | |
|---|------|
| 597 00 55 01 Transfer-fund #403-water Rev | 0.00 |
| 597 Interfund Transfers | 0.00 |

999 Ending Balance

| | |
|-----------------------------|------|
| 508 04 01 00 Ending Balance | 0.00 |
| 999 Ending Balance | 0.00 |

Fund Expenditures: 206,200.00

Excess/Deficit: 624,850.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 22

402 Stormwater Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 04 02 00 Beginning Balance

53,500.00

308 Beginning Balances

53,500.00

360 Misc Revenues

361 11 04 02 Investment Interest

100.00

360 Misc Revenues

100.00

397 Interfund Transfers

397 00 00 53 Interfund Transfer From 501 Fund

0.00

397 Interfund Transfers

0.00

Fund Revenues:

53,600.00

EXPENDITURES

538 Other Utilities/Activities

538 38 40 00 Stormwater

0.00

538 38 95 00 Interfund Operating Rentals & Leases

0.00

538 Other Utilities/Activities

0.00

594 Capital Expenditures

594 34 64 01 Backhoe

0.00

594 38 64 03 Storm Drain

8,000.00

594 Capital Expenditures

8,000.00

999 Ending Balance

508 04 02 00 Ending Balance

40,322.00

999 Ending Balance

40,322.00

Fund Expenditures:

48,322.00

Excess/Deficit:

5,278.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 23

403 Water Reserve Fund #403

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 84 03 00 Beginning Balance

15,500.00

308 Beginning Balances

15,500.00

360 Misc Revenues

361 11 04 03 Investment Interest

25.00

360 Misc Revenues

25.00

397 Interfund Transfers

397 00 00 00 Operating Transfer

0.00

397 Interfund Transfers

0.00

Fund Revenues:

15,525.00

EXPENDITURES

591 Debt Service

582 34 77 00 Long Term Debt Principal

0.00

592 34 83 00 Long Term Debt Interest

0.00

592 34 89 00 Trustee Fees / Penalty

0.00

591 Debt Service

0.00

999 Ending Balance

508 04 03 00 Ending Balance

15,550.00

999 Ending Balance

15,550.00

Fund Expenditures:

15,550.00

Excess/Deficit:

(25.00)

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 24

410 Sewer Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 80 00 10 Estimated Beginning Balance 0.00

308 Beginning Balances 0.00

340 Charges For Services

343 50 00 10 Sewer Services 745,000.00

343 50 03 10 Excise Tax - Sewer 27,000.00

340 Charges For Services 772,000.00

350 Fines & Forfeitures

359 90 40 10 Late Charge Penalty - Sewer 7,200.00

350 Fines & Forfeitures 7,200.00

397 Interfund Transfers

397 00 00 52 Interfund Transfer From 501 Fund 0.00

397 Interfund Transfers 0.00

Fund Revenues:

779,200.00

EXPENDITURES

535 Sewer

535 10 10 10 Sewer Admin Salaries & Wages 40,250.00

535 10 20 10 Personnel Benefits 9,300.00

535 10 31 00 Office & Operating Supplies 3,000.00

535 10 40 00 Other Services And Charges 2,000.00

535 10 53 00 External Taxes & Operating Assessments 33,000.00

535 40 43 00 Travel 500.00

535 40 49 00 Training 500.00

535 50 10 00 Collection System - Salaries & Wages 29,000.00

535 50 20 00 Collection System - Personnel Benefits 16,126.00

535 50 31 10 Maintenance Supplies 2,000.00

535 50 32 00 Collection System Generator Fuel 500.00

535 50 35 00 Small Tools And Minor Equipment 1,000.00

535 50 40 00 Collection System - Professional Services 2,000.00

535 50 42 00 Collection System - Communication 150.00

535 50 45 00 Operating Rentals & Leases 0.00

535 50 48 00 Repairs & Maintenance 10,000.00

535 80 10 10 Salaries & Wages 86,061.00

535 80 20 01 Personnal Safety Equip/clothes 850.00

535 80 20 10 Personnel Benefits 31,234.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 25

410 Sewer Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

535 Sewer

| | |
|--|------------|
| 535 80 30 10 Supplies | 6,500.00 |
| 535 80 31 10 Operating Supplies (Chemicals) | 12,000.00 |
| 535 80 32 00 Fuel (generators) | 5,500.00 |
| 535 80 32 01 Sewer Utilities - Fuel Consumed | 3,500.00 |
| 535 80 35 01 Small Tools And Minor Equipment | 3,500.00 |
| 535 80 40 00 WWTP Professional Services | 5,000.00 |
| 535 80 41 01 Prof Services (Engineering) | 5,000.00 |
| 535 80 41 02 Crane Services For Lifting | 4,500.00 |
| 535 80 41 10 Other Services (Lab) | 15,000.00 |
| 535 80 42 10 Communications | 3,400.00 |
| 535 80 43 00 Education & Training | 2,500.00 |
| 535 80 46 00 Insurance | 28,738.00 |
| 535 80 47 10 Utilities | 35,000.00 |
| 535 80 48 01 Sewer Equipment & Maintenance | 0.00 |
| 535 80 48 10 Repairs & Maintenance | 15,000.00 |
| 535 80 49 00 Dues/Memberships/Misc | 2,000.00 |
| 535 80 49 02 Permits/Licenses/Fees | 2,500.00 |
| 535 80 49 03 Manuals/Software/support | 3,000.00 |
| 535 Sewer | 420,109.00 |

580 Non Expenditures

| | |
|-------------------------------------|-----------|
| 582 35 03 00 USDA Principal Payment | 69,065.07 |
| 580 Non Expenditures | 69,065.07 |

591 Debt Service

| | |
|--|------------|
| 582 35 04 20 PWB PRE 119 Principal Payment | 54,000.00 |
| 582 35 14 20 PWB 044 Principal Payment | 390,000.00 |
| 592 35 03 00 USDA Interest Payment | 35,958.93 |
| 592 35 04 20 PWB PRE 119 Interest Payment | 4,500.00 |
| 592 35 24 20 PWB 044 Interest Payment | 32,000.00 |
| 591 Debt Service | 516,458.93 |

999 Ending Balance

| | |
|-----------------------------|------|
| 508 80 00 10 Ending Balance | 0.00 |
| 999 Ending Balance | 0.00 |

| | |
|---------------------------|---------------------|
| Fund Expenditures: | 1,005,633.00 |
|---------------------------|---------------------|

| | |
|------------------------|---------------------|
| Excess/Deficit: | (226,433.00) |
|------------------------|---------------------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 26

420 Water Capital Imp Fund #420

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--------------------------------|------------|
| 308 04 20 00 Beginning Balance | 397,000.00 |
|--------------------------------|------------|

| | |
|------------------------|------------|
| 308 Beginning Balances | 397,000.00 |
|------------------------|------------|

340 Charges For Services

| | |
|---|-----------|
| 343 40 01 00 Water Surcharge/cap. Improve | 41,000.00 |
|---|-----------|

| | |
|---|------|
| 343 50 04 20 Facility Charge - Set Aside For Debt Reduction | 0.00 |
|---|------|

| | |
|--------------------------|-----------|
| 340 Charges For Services | 41,000.00 |
|--------------------------|-----------|

360 Misc Revenues

| | |
|----------------------------------|--------|
| 361 11 04 20 Investment Interest | 800.00 |
|----------------------------------|--------|

| | |
|---|------|
| 362 50 00 00 Facilities Lease - Pw Shop | 0.00 |
|---|------|

| | |
|-------------------|--------|
| 360 Misc Revenues | 800.00 |
|-------------------|--------|

380 Non Revenues

| | |
|---|------|
| 388 10 00 00 Surcharge/Cap Improvements | 0.00 |
|---|------|

| | |
|------------------|------|
| 380 Non Revenues | 0.00 |
|------------------|------|

Fund Revenues:

438,800.00

EXPENDITURES

534 Water Utilities

| | |
|------------------------------|----------|
| 534 20 41 00 Water Comp Plan | 3,000.00 |
|------------------------------|----------|

| | |
|---------------------|----------|
| 534 Water Utilities | 3,000.00 |
|---------------------|----------|

591 Debt Service

| | |
|-----------------------------------|------|
| 582 34 63 00 DWRSF Loan Repayment | 0.00 |
|-----------------------------------|------|

| | |
|------------------|------|
| 591 Debt Service | 0.00 |
|------------------|------|

594 Capital Expenditures

| | |
|---|------|
| 594 18 62 00 Public Works Shop Construction | 0.00 |
|---|------|

| | |
|---------------------------|----------|
| 594 34 61 00 Water Rights | 7,500.00 |
|---------------------------|----------|

| | |
|----------------------|-----------|
| 594 34 63 01 Well #1 | 10,000.00 |
|----------------------|-----------|

| | |
|-------------------------------|------|
| 594 34 63 03 Pump Replacement | 0.00 |
|-------------------------------|------|

| | |
|-------------------------|----------|
| 594 34 63 09 Water Line | 2,500.00 |
|-------------------------|----------|

| | |
|--------------------------------|----------|
| 594 34 64 00 Computer Purchase | 5,000.00 |
|--------------------------------|----------|

| | |
|-----------------------------|------|
| 594 34 64 04 Truck Purchase | 0.00 |
|-----------------------------|------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 27

420 Water Capital Imp Fund #420

01/01/2013 To: 12/31/2013

EXPENDITURES

594 Capital Expenditures

| | |
|---------------------------------------|-----------|
| 594 34 64 05 Radio Read Meter Reading | 7,500.00 |
| 594 34 64 06 Backhoe | 0.00 |
| 594 34 65 00 Water System Repairs | 0.00 |
| 594 Capital Expenditures | 32,500.00 |

597 Interfund Transfers

| | |
|---|------|
| 597 00 04 21 Operating Transfers-Out - To 421 | 0.00 |
| 597 Interfund Transfers | 0.00 |

999 Ending Balance

| | |
|-----------------------------|------|
| 508 04 20 00 Ending Balance | 0.00 |
| 999 Ending Balance | 0.00 |

| | |
|---------------------------|------------------|
| Fund Expenditures: | 35,500.00 |
|---------------------------|------------------|

| | |
|------------------------|-------------------|
| Excess/Deficit: | 403,300.00 |
|------------------------|-------------------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 28

421 Sewer Construction Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 04 21 00 Beginning Balance

885,000.00

308 Beginning Balances

885,000.00

320 Licenses & Permits

322 10 04 21 Septic Inspection

0.00

320 Licenses & Permits

0.00

330 State Generated Revenues

331 10 71 00 USDA RD Sewer Project Grant

0.00

334 03 10 00 DOE - Clean Water Grant

0.00

330 State Generated Revenues

0.00

340 Charges For Services

343 50 00 00 Facility Charges

23,000.00

343 50 04 21 Facility Charge

20,000.00

340 Charges For Services

43,000.00

360 Misc Revenues

361 11 42 01 Investment Interest-

7,000.00

369 90 00 01 Other Miscellaneous Revenue

0.00

360 Misc Revenues

7,000.00

380 Non Revenues

382 80 00 00 CDBG Interim Financing

0.00

382 80 01 00 PWTF Loan - Design

0.00

382 80 02 00 PWTF Loan-Construction

0.00

382 80 03 00 USDA-RD - Construction

0.00

389 00 04 21 CDBG/CIF Electrical Reimbursement

0.00

380 Non Revenues

0.00

Fund Revenues:

935,000.00

EXPENDITURES

397 Interfund Transfers

597 00 04 20 Transfer In From 420

0.00

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 29

421 Sewer Construction Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

397 Interfund Transfers

| | |
|-------------------------|------|
| 397 Interfund Transfers | 0.00 |
|-------------------------|------|

580 Non Expenditures

| | |
|---|------|
| 582 35 04 00 Intrim Loan Payoff Principal | 0.00 |
|---|------|

| | |
|--|------|
| 589 00 04 21 CDBG/CIF Electrical Reimbursement | 0.00 |
|--|------|

| | |
|----------------------|------|
| 580 Non Expenditures | 0.00 |
|----------------------|------|

591 Debt Service

| | |
|---|------|
| 582 35 00 00 PWB - PRE119 Principal Pmts - Design | 0.00 |
|---|------|

| | |
|---|------|
| 582 35 02 00 PWB - 044 Principal Pmts - ROW | 0.00 |
|---|------|

| | |
|--|------|
| 591 35 00 00 PWB - PRE- 119 Interest Pmts - Design | 0.00 |
|--|------|

| | |
|--|------|
| 591 35 02 00 PWB - 044 Interest Pmts - ROW | 0.00 |
|--|------|

| | |
|--|------|
| 592 35 04 00 Intrim Loan Payoff Interest | 0.00 |
|--|------|

| | |
|------------------|------|
| 591 Debt Service | 0.00 |
|------------------|------|

594 Capital Expenditures

| | |
|---------------------------------------|-----------|
| 594 35 10 00 Admin - Salaries & Wages | 12,000.00 |
|---------------------------------------|-----------|

| | |
|---------------------------------|-----------|
| 594 35 10 05 Septic Abandonment | 15,000.00 |
|---------------------------------|-----------|

| | |
|---|----------|
| 594 35 20 00 Admin - Personnel Benefits | 2,000.00 |
|---|----------|

| | |
|--|----------|
| 594 35 20 05 Capital Expenditures - Personnel Benefits | 2,000.00 |
|--|----------|

| | |
|--|--------|
| 594 35 31 00 Admin - Office & Operating Supplies | 200.00 |
|--|--------|

| | |
|---|------|
| 594 35 31 01 Design - Office & Operating Supplies | 0.00 |
|---|------|

| | |
|--|------|
| 594 35 31 02 ROW - Office & Operating Supplies | 0.00 |
|--|------|

| | |
|---|------|
| 594 35 31 03 WWTP - Office & Operating Supplies | 0.00 |
|---|------|

| | |
|---|------|
| 594 35 31 04 PP - Office & Operating Supplies | 0.00 |
|---|------|

| | |
|--|------|
| 594 35 41 00 Admin - Professional Services | 0.00 |
|--|------|

| | |
|---|------|
| 594 35 41 01 Design - Professional Services | 0.00 |
|---|------|

| | |
|--|------|
| 594 35 41 02 ROW - Professional Services | 0.00 |
|--|------|

| | |
|---|----------|
| 594 35 41 03 WWTP - Professional Services | 5,000.00 |
|---|----------|

| | |
|---|----------|
| 594 35 41 04 PP - Professional Services | 5,000.00 |
|---|----------|

| | |
|-------------------------------------|------|
| 594 35 42 00 Admin - Communications | 0.00 |
|-------------------------------------|------|

| | |
|--------------------------------------|------|
| 594 35 42 01 Design - Communications | 0.00 |
|--------------------------------------|------|

| | |
|-----------------------------------|------|
| 594 35 42 02 ROW - Communications | 0.00 |
|-----------------------------------|------|

| | |
|------------------------------------|------|
| 594 35 42 03 WWTP - Communications | 0.00 |
|------------------------------------|------|

| | |
|----------------------------------|------|
| 594 35 42 04 PP - Communications | 0.00 |
|----------------------------------|------|

| | |
|-----------------------------|------|
| 594 35 43 00 Admin - Travel | 0.00 |
|-----------------------------|------|

| | |
|------------------------------|------|
| 594 35 43 01 Design - Travel | 0.00 |
|------------------------------|------|

| | |
|---------------------------|------|
| 594 35 43 02 ROW - Travel | 0.00 |
|---------------------------|------|

| | |
|----------------------------|------|
| 594 35 43 03 WWTP - Travel | 0.00 |
|----------------------------|------|

| | |
|--------------------------|------|
| 594 35 43 04 PP - Travel | 0.00 |
|--------------------------|------|

| | |
|----------------------------------|------|
| 594 35 44 00 Admin - Advertising | 0.00 |
|----------------------------------|------|

| | |
|-----------------------------------|------|
| 594 35 44 01 Design - Advertising | 0.00 |
|-----------------------------------|------|

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 30

421 Sewer Construction Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

594 Capital Expenditures

| | |
|--|------------|
| 594 35 44 02 ROW - Advertising | 0.00 |
| 594 35 44 03 WWTP - Advertising | 0.00 |
| 594 35 44 04 PP - Advertising | 0.00 |
| 594 35 47 05 Septic Abandonment - Pumping | 12,000.00 |
| 594 35 49 00 Admin - Miscellaneous | 0.00 |
| 594 35 49 01 Design - Miscellaneous | 0.00 |
| 594 35 49 02 ROW - Miscellaneous | 0.00 |
| 594 35 49 03 WWTP - Miscellaneous | 0.00 |
| 594 35 49 04 PP - Miscellaneous | 0.00 |
| 594 35 49 05 Septic Abandonment - Miscellaneous | 500.00 |
| 594 35 61 00 Admin - Land | 160,000.00 |
| 594 35 61 02 Tree Removal | 0.00 |
| 594 35 63 04 PP Equipment Rental | 0.00 |
| 594 35 63 05 Septic Abandonment - Construction | 0.00 |
| 594 35 64 02 Equip ROW | 0.00 |
| 594 35 64 03 Equipment WWTP | 0.00 |
| 594 35 64 04 PP - Machinery & Equipment | 0.00 |
| 594 35 64 05 Septic Abandonment - Equipment | 0.00 |
| 594 35 65 00 Construction - Collection System | 0.00 |
| 594 35 65 02 ROW - Construction Of Fixed Assets | 0.00 |
| 594 35 65 03 WWTP - Construction Of Fixed Assets | 0.00 |
| 594 35 65 04 PP - Construction Of Fixed Assets | 0.00 |
| 594 35 65 05 Septic Abandonment - City Permits | 1,000.00 |
| 594 Capital Expenditures | 214,700.00 |

597 Interfund Transfers

| | |
|-------------------------------------|------------|
| 597 04 01 00 Operating Transfer Out | 489,918.52 |
| 597 Interfund Transfers | 489,918.52 |

999 Ending Balance

| | |
|-----------------------------|------------|
| 508 04 21 00 Ending Balance | 445,680.20 |
| 999 Ending Balance | 445,680.20 |

Fund Expenditures: 1,150,298.72

Excess/Deficit: (215,298.72)

2013 BUDGET TOTALS

City Of Tenino
MCAG #: 0757

Time: 12:30:14 Date: 03/01/2013

Page: 31

| Fund | Revenues | Expenditures | Net |
|------------------------------------|---------------------|---------------------|-------------------|
| 001 General Government Fund #001 | 843,205.00 | 982,065.83 | (138,860.83) |
| 002 Quarry Pool Fund #002 | 0.00 | 2,977.00 | (2,977.00) |
| 101 City Street Fund #101 | 163,050.00 | 168,007.00 | (4,957.00) |
| 109 Contingency Fund #109 | 35,015.00 | 35,090.00 | (75.00) |
| 110 Community Development Fund 110 | 15,045.00 | 14,585.00 | 460.00 |
| 201 Closed | 0.00 | 0.00 | 0.00 |
| 310 Municipal Capital Imp Fund 310 | 148,170.00 | 131,700.00 | 16,470.00 |
| 401 Water Fund | 831,050.00 | 206,200.00 | 624,850.00 |
| 402 Stormwater Fund | 53,600.00 | 48,322.00 | 5,278.00 |
| 403 Water Reserve Fund #403 | 15,525.00 | 15,550.00 | (25.00) |
| 410 Sewer Fund | 779,200.00 | 1,005,633.00 | (226,433.00) |
| 420 Water Capital Imp Fund #420 | 438,800.00 | 35,500.00 | 403,300.00 |
| 421 Sewer Construction Fund | 935,000.00 | 1,150,298.72 | (215,298.72) |
| | <u>4,257,660.00</u> | <u>3,795,928.55</u> | <u>461,731.45</u> |

CITY OF TENINO

2013 BUDGET

This budget has been adopted as required by the Revised Code of Washington (RCW) for the operation of the City during the Fiscal Year, January 1, 2013 through December 31, 2013. This budget will assist you in understanding the budget process as required for a municipal government, as well as the goals and priorities for the City of Tenino.

This document contains basic information outlining the operating plan for the upcoming year and is designed as a working document for City staff as well as an informational tool for the citizens of Tenino. Included are fund explanations and spending parameters, which will hopefully assist the readers in understanding the budgeting philosophy and city management policies for this fiscal year.

Please feel free to contact Tenino City Hall at (360) 264-2368 if you have any questions. Your comments and suggestions for improvement are welcome.

The Budgeting Process

The operating budget of a City is the foundation for its operation. It is the primary tool for planning and implementing the goals and directives of the citizens of the community.

The City of Tenino is an optional code city, and is required to format, adopt and implement an operating budget under Chapter 35A, RCW (Revised Code of Washington). The City operates under cash basis accounting principals, with the Council and Mayor establishing the financial planning for the ensuing fiscal year. What this means is that revenue is recognized when received, and expenditures are recognized when paid. Revenues and expenditures appropriated will determine the level of service provided by each department within the City.

Annual appropriated budgets for the City of Tenino are adopted by fund, and expenditures may not exceed the appropriations. The budget constitutes the legal authority for the expenditure of funds. These appropriations lapse at the end of each fiscal year and cannot be carried forward. This necessitates the adoption of a new budget for each year.

Legal Requirements

The official legal calendar for the development and adoption of a budget is specified through RCW. The process must begin by the second Monday in September, and must be completed by the last day of the current year.

Budgeting Policies

During the preparation of the 2013 Budget, budgetary policies were followed for the City in order to ensure that the resources of the community will be handled in the most efficient manner possible. The following budgetary policies will allow the City to manage its fiscal resources in such a manner as to ensure the continued support of essential services, as well as allowing specialized services to be provided in response to community request.

- A. The base operation budget is the City's comprehensive financial plan which provides for an acceptable level of service as defined by the City's goals and objectives. The base budget will be redefined every year by incorporating newly-approved programs, inflationary increases, and other uncontrollable expenses, and will be void of non-recurring expenses of the preceding year. Additional review and budget modifications may be necessary during the year for substantial changes in forecasted revenues or unexpected expenditures. Analysis and review of any new programs must be initiated prior to inception of the Council's budget review process.
- B. Revenues and expenditures for the General Fund and all operating funds shall be projected for the ensuing year.
- C. Operating budgets should provide for acceptable design, construction, maintenance and replacement of the City's capital equipment.
- D. The City will maintain its assets at an acceptable level to protect the City's capital investment and to minimize future maintenance and replacement costs to the best of its ability as both manpower and monetary resources allow.
- E. All general government current operating expenditures will be paid from current revenues and cash carried over from the prior year. Current revenues and operating expenditures will be reviewed quarterly during the year. The City will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets. All budgetary procedures will conform to existing state and local regulations.
- F. At the end of every year, year-end surpluses in the General Fund shall be used for one-time capital emergency expenditures or dedicated to the Capital Improvement Program only if:
 - a. There are surplus balances remaining after all reserve and fund allocations are made. A surplus is defined as the difference between the actual beginning fund balance and the budgeted beginning fund balance. It consists of under-expenditures and excess revenues over and above the amounts included in the following annual budget.

| | |
|-----------------------------|---|
| | include business and non-business licenses, fines, and user charges. |
| Fines and Forfeitures | Revenue category which primarily includes court, police, traffic and parking fines and forfeitures. |
| General Obligation Bond | Bonds for which the full faith and credit of the insuring government are pledged for payment. |
| IIMC | International Institute of Municipal Clerks. Educational programs for certification and professionalism of City Clerks. Certified Municipal Clerks (CMC) status is achieved once, after completing several areas of education, experience and professional involvement. Continuing professional educational development is achieved through the Professional Development Academy Classes. |
| Inter-Governmental Revenues | Revenue from other governments, primarily state shared revenue. |
| Legal Notices | The City is required to publish certain items in the official newspaper of record for the City. The Tenino Independent is the paper of record for the City. All Public Hearings, Ordinances, Requests for Project Bids, and certain Resolutions are required by RCW to be published. |
| Licenses and Permits | Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permit. |
| LID | Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specified improvement or service deemed to primarily benefit those properties. |
| Operating Expense | An operations plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. |
| Preliminary Budget | The recommended and unapproved City budget submitted to the City Council and public in October and November of each year. |
| RCW | Standard abbreviation for the Revised Code of Washington. |

- b. The City has made a determination that revenues for the ensuing year are sufficient to support budgeted General Fund operations.
- G. If year-end surpluses are used to support one-time capital expenditures or the Capital Improvement Program, the funds must be appropriated by the City Council.
- H. All supplemental appropriations for programs (appropriations requested after the original budget is adopted) will only be approved after consideration of the availability of revenues.

Actual Budget Development

The budget is developed through the cooperation of all department heads within the City, in conjunction with the budgetary policies adopted by the Council. Although state law dictates the minimum criteria which must be met in order to comply with law, the criteria mandated deals primarily with deadlines for submission of information, notices, holding of public meetings, and adoption of the completed budget by ordinance.

The process for the Creation of this Budget:

Beginning in August -

Clerk-Treasurer

1. Review of year-to-date revenues and expenditures FY 2012 projected to represent a 12-month total.
2. Comparison of the previous four years expenditures and revenues on a line item basis.
3. Evaluating any trends revealed through historical data.
4. Projection of adjustments to on-going/predictable expenditures such as salary, benefits, insurance, utilities, communications, leases and long-term debt.
5. Evaluation of whether expenditures are on-going or one-time events.
6. Request information from Department Heads for their projected needs in the coming year.

Department Heads

1. Review of historical data to project expenditures variances anticipated for upcoming budget year.
2. Analyze departmental needs for upgrade of equipment or facilities, maintenance or replacement of equipment, capital expenditures.
3. Identify any projects or unmet needs/goals from prior year.
4. Present requests to Clerk/Treasurer.

In September & October –

Clerk-Treasurer

1. Present to the Mayor for review a proposed preliminary budget for 2013 on September 28th.
2. Budget discussions, negotiations and changes are made working with the Mayor and Department Heads.

3. Schedule and advertise work shops and Public Hearings to review budget requests, discuss financial options available, and determine if the budget requests from each department will allow the adoption of a balanced budget which will continue to provide an acceptable level of basic services.
4. Re-work the Proposed Preliminary Budget and create a Preliminary Budget.
5. Work on the narrative to include with the Final Budget outlining goals, objectives and processes.

Mayor

1. Present to the Council the Clerk's Proposed Preliminary Budget along with the requests from the Department Heads.
2. Meet with the City Clerk-Treasurer and Department Heads to discuss, review and negotiate funding, projects and service parameters for the upcoming year.
3. Prepare a budget message to be included with the Preliminary Budget.

Department Heads

1. Meet with the Mayor and Clerk-Treasurer to review requests and discuss needs for the upcoming fiscal year; negotiate changes to the Proposed Preliminary Budget.

In November

1. Present the Preliminary Budget and Budget Message to Council.
2. Special Council Work shops were held on November 13th and on November 27th to discuss the 2013 Budget, request necessary clarification from Department Heads and propose changes.
3. November 13th a Public Hearing was held on the Preliminary Budget for 2013 and Revenue Sources for the coming year's budget, including consideration of possible increases in property tax revenues.
4. November 18th the completed budget was available to the public.
5. November 27th the first Public Hearing was held.

In December

1. The Final Hearing was continued to the December 11, 2012 meeting.
2. December 4, 2012 a final Special Work Session was held on the 2013 Budget.
3. December 11, 2012 the 2013 Budget was adopted.

Amending the City Budget

There are times when events occur, or policy decisions are made by the Council which impact the current operating budget in such a manner that the financial position of the City must be amended. This impact can be the result of numerous things; however, the most common occurrence is either an increase in anticipated revenues, or encountering unanticipated expenditures. Any revisions that alter a fund within the budget must be approved by the City Council, and enacted by the adoption of an ordinance amending the budget, which must be read at an open public meeting. This ordinance must identify the cause and amount of the changes, as well as the total amended budget amount.

ELECTED OFFICIALS

Incorporated on July 19, 1906, Tenino operated under the laws applicable to a Fourth Class City until July 29, 1990. At that time, the Town of Tenino became a Non-Charter Code City. This was accomplished by adopting Ordinance #479 following the proper referendum measures. As such, the City of Tenino functions under Chapter 35A, Revised Code of Washington (RCW).

The City of Tenino has a Mayor/Council form of municipal government. This means the Mayor is the Chief Executive of the City, and the Council, comprised of five positions at large, is the legislative arm of the City Government. In this form of government, policy and administration is separated. All legislative and policy-making powers are vested in the Council. The administrative authority, including a veto power, is vested in the Mayor. Council elects a Council member to serve as Mayor Pro-Tempore in the event the Mayor is unavailable. The following is a short description of the responsibilities of these elected officials.

Mayor: In the City of Tenino, the Mayor does not have regular working hours. To keep abreast of City business, the Mayor makes regular contact with the department heads: Clerk-Treasurer; Public Works Director, Police Chief and Development Services Director.

The Mayor is the authorized signatory for the City, which includes checks, ordinances, minutes, resolutions, proclamations, and contractual agreements. The Mayor is responsible for the conduct of all regular and special meetings, executive sessions, and administering of oaths of office. With proper written notice, the Mayor may call a special council meeting.

The Mayor is also responsible for ensuring departmental compliance with adopted personnel regulations regarding the interviewing, hiring, disciplinary actions, and discharge of employees. At the discretion of the Mayor, all or some of these duties can be delegated to the appropriate department head. All city employees which are not protected by civil service are considered "at will", and work at the pleasure of the Chief Executive, the Mayor.

The Mayor is the official representative of the City for various groups, committees and associations. A representative from the Council may be appointed by the Mayor to serve in his/her place in these various organizations.

Mayor Pro-Tempore: Each January, the Council elects one member from their numbers to serve as Mayor Pro-Tempore in the event the Mayor is not available. The Mayor Pro-Tempore presides at meetings of the council, administers oaths, and signs instruments in the absence of the Mayor. A council member acting as Mayor Pro-Tempore generally retains his/her council manic vote. The Mayor Pro-Tempore generally serves only when the Mayor's absence is temporary. If a vacancy in the office of the Mayor occurs, a new mayor would be appointed by the council.

Council: The Council is comprised of five members at large, who are elected by the constituents of the City of Tenino. As such, they are the legislative body of the City. It is the duty of the Council to gather information, discuss and make decisions regarding official city policy and law. Regular meetings are held twice a month on the second and fourth Tuesdays. This schedule exceeds the state RCW requirements of a minimum of one meeting per month. Public hearings required by RCW 35A.33.070 are conducted by the Council, and officiated by the Mayor. Council also adopts ordinances, passes resolutions, sets utility rates, user fees, and valorem taxes, sets staffing levels, employee salaries, license and permit fees, and authorizes the Mayor to enter into contractual agreements. Council adopts the annual budget and reviews the annual report. All final decisions regarding annexations, zoning amendments, subdivisions, comprehensive plan amendments, and street vacations are made by Council. Payment of all vouchers is approved by Council. A majority vote of the Council, along with proper public notice, may call a special meeting or an executive session.

2013 Elected Officials and Terms of Office

| Name | Position | Term |
|-------------------|-----------------|--------------------|
| Eric Strawn | Mayor | 1/01/12 – 12/31/15 |
| Bret Brodersen | Council No. 1 | 1/01/12 – 12/31/13 |
| Vacant | Council No. 2 | 1/01/12 – 12/31/15 |
| Frank A. Anderson | Council No. 3 | 1/01/10 – 12/31/13 |
| Robert Scribner | Council No. 4 | 1/01/10 – 12/31/13 |
| Wayne Fournier | Council No. 5 | 1/01/12 – 12/31/15 |

Definition of Fund Accounts

The City of Tenino is a general purpose government, and provides public safety, fire prevention, street improvements, parks and recreation, health and social services, and general administrative services. The City owns and operates a water system and a sewer system.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity that identify the City's assets, liabilities, fund equity, revenues (income) and expenditures (expenses), as appropriate. The City resources are allocated to, and accounted for, in individual funds, depending on their intended purpose. Governmental fund operating statements focus on measuring changes in financial position, rather than net income. They present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets (cash).

Governmental Type Fund (000 to 100 series):

This is the primary operating fund of the City of Tenino. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Fund 001 – General Fund

REVENUES

The general government fund is comprised of revenues received from a combination of taxes, state-shared revenues, and miscellaneous fees derived from charges for services. The following is a summary of these types of revenues:

TAXES

Property Taxes

The Thurston County Treasurer acts as the official agent to collect all property taxes levied within Thurston County for all taxing authorities. Collections are distributed by the 10th day of the month following the receipt of the collections. Property tax revenues are recognized when cash is collected. Delinquent taxes are considered fully collectible because a lien affixes to the property when taxes are levied.

Retail Sales Taxes

The City of Tenino licensed approximately 168 businesses in 2012. The retail sales tax rate within the City of Tenino is 7.9%. The City realizes 1.3%.

Gambling/Local Criminal Justice Taxes

There are three establishments in the City that currently offer pull-tab gaming. Predicting revenues from these have been difficult because of the uncertainty of the economy and the citizen participation in gambling.

Business Taxes

Utility taxes vary on a year-to-year basis. The City assesses a 6% Utility Tax.

LICENSES/PERMITS

Business Licenses and Permits

Charges for business licenses are \$50 for a new license and \$40/yr for renewals.

Franchises

The City of Tenino currently has two telecommunication contracts; AT&T and Sprint for right-of-way and cell tower land lease. A new contract period has begun for AT&T. The payments will be made annually instead of in advance for cash-flow management purposes. The City also has a non-exclusive franchise agreement with Comcast.

STATE SHARED REVENUES

Following is a brief description of the revenues received by the State to assist in funding City services.

CHARGES FOR SERVICES

Contract Services

The City of Tenino has Inter-local Agreements with the City of Rainier to provide police and municipal court services.

General Services

The City of Tenino charges for services, such as providing police reports, traffic school, fees for planning services and park facility charges.

FINES & FORFEITURES

Fines & Forfeitures

The City of Tenino collects some fees through the Municipal Court for individuals who have been found to have broken the law. The majority of the fees charged are remitted to the State and the County; however a portion is kept by the local jurisdiction.

MISCELLANEOUS REVENUES

Miscellaneous Revenue

The City of Tenino receives some miscellaneous income for things such as interest for investing resources, camping fees, use of the Quarry House, and miscellaneous donations.

EXPENDITURES

Legislative

Expenditures for the legislative branch of the City includes a small salary for the Mayor, and Council as well as funding for Council supplies, training, travel, City advertising and election expenses.

Municipal Court

The Municipal Court is responsible for the processing of all infractions and citations issued by the Tenino Police Department. This processing includes the scheduling of all court hearings for defendants, maintenance of all related case files including input into the DISCIS automated information system, preparation of all fine payment notices, receipt of payments made for court imposed fines and forfeitures, reporting for the transmittal of fees to county and state agencies, maintenance of separate banking/checkbook functions, all resulting correspondence, as well as research and documentation of each case status.

Expenditures for this department are comprised of a full-time court clerk, plus a small percentage of the Administrative Clerks time to help with court and the Clerk-Treasurer's time for administrative services. Also included are the costs of the court for the municipal judge, supplies, small equipment, training, travel, printing and communication expenses. The City of Tenino continues to provide municipal court service to the City of Rainier through a contractual agreement.

Administration

The Administration Department for the City of Tenino is responsible for the day-to-day operation of City Hall. The current staffing for City Hall is comprised of the Clerk/Treasurer and two clerks all sharing responsibilities for other departments.

The Administrative Department is responsible for customer service and assistance, receipting, depositing, investing, accounting for all funds received, budget preparation, monitoring and modifications, preparation of the annual report and assistance with biannual audits. They also are responsible for all Records Management and Secretarial duties. Additionally, processing of payroll, accounts payable, reservation of City facilities, and support services for the City Council.

Central Services

Central Services has been divided into two sections; 1) Central Services – General and 2) Central Services – Maintenance. The General section is under the direction of the Clerk-Treasurer and the Maintenance section is under the Public Works Director. Within this department, the Public Works Director is responsible for the maintenance, repair and improvement of all City owned buildings. These buildings include City Hall, Tenino Timberland Library, Police Department, Tenino Depot Museum, Quarry House, Maintenance Shop and all other miscellaneous facilities. Additionally, Central Services tracks word processing, data processing and printing and copying costs for the City.

Law Enforcement

The 2013 law enforcement department consists of three full-time Police Officers and a Police Chief. This budget also the Police Clerk/Supervisor position, which handles police records, evidence and provides clerical staff support for the Police Department.

The police department also fosters and encourages a small contingent of volunteer reserve officers. The reserve officer assists a second officer in the patrol car and for special events. Reserve officers must maintain a degree of performance and twenty volunteer hours each month in order to remain certified.

The City of Tenino continues to provide Law Enforcement services to the City of Rainier through a contractual agreement.

Fire Services

Fire services for the City of Tenino are provided through contract with Thurston County Fire District #12 (TCFD #12).

This contract continues to require that the City provide the use of the existing fire department building at a cost to TCFD #12 of \$1.00/year.

All fire inspections for businesses located within the City limits of Tenino are provided through this contract.

Physical Environment

Services for the physical environment of the City of Tenino include a contract with the Olympic Air Pollution Control Authority.

Also included in physical environment services is animal control for the community. The City of Tenino has a small local kennel that holds dogs for a short

period of time. The City does not include services for stray cats. Local volunteers work to find homes for unclaimed animals, and assist with the care of incarcerated dogs. If animals are not retrieved during this short period, they are transported to the County Animal Control Agency.

Animal control services are provided by the Public Works Department.

Economic Environment

The Tenino Building Department issues permits for construction and remodel projects and works with other City departments and the Planning Commission to ensure consistent and comprehensive compliance to the Tenino Municipal Code.

The Tenino Planning Department consists of the Planning Commission, Thurston Regional Planning Council.

The Planning Commission is comprised of five members and is responsible for the review of all applications received for zoning and land use issues. These issues including zoning variances, conditional use permits, short plats, large lot subdivisions and boundary line adjustments. The Planning Commission presents recommendations to the Tenino City Council for final approval on all issues except street vacations.

Mental & Physical Health

Mental and Physical Health services are available to the citizens of Tenino through an intergovernmental agreement with the Thurston County Department of Social and Health Services. This agreement allows for the use of the monthly Health Mobile, as well as social services to assist in the treatment of alcoholism and drug dependency.

Fees for public health services are calculated on a per capita basis. Social services are calculated based upon a percentage formula of the liquor excise taxes received by the City.

Culture and Recreation

There are three departments that provide culture and recreational facilities for the City of Tenino, not including the Parks Department, which follows this section. The three departments included in this section are:

Library

Library services for the City are obtained through an agreement with the Timberland Regional Library services. In exchange for building operation and maintenance by the City, materials and staffing are provided by the Timberland Regional Library.

Tenino Depot Museum

Staffed and operated through volunteer members of the South Thurston County Historical Society (S.T.C.H.S), the Tenino Depot Museum is housed in the former Burlington Northern Train Depot, which was donated to the City and relocated to its present location within the Tenino City Park. The Museum is constructed of Tenino Sandstone, and has been placed adjacent to the old abandoned Burlington Northern Tenino to Yelm Prairie Line. This abandoned rail spur was purchased by the Thurston

County Parks and Recreation Department during 1994 to be used as part of the Rails-to-Trails program.

In 2002, the STCHS organization received a donation of a building that served as what is known as the Ticknor School from Thurston County Fire District #12. In 2003, the building was moved from its site in the Skookumchuck Valley to the Tenino City Park adjacent to the Depot Museum and will become part of that historic display.

Tenino Quarry House

The Tenino Quarry House is the community building for Tenino and is the meeting center for a variety of clubs and organizations. This building is located within the scenic City Park, adjacent to the Quarry Swimming Pool. The Quarry House was the original family home of the owners of the Tenino Sandstone Company, and remains in its original location. The building was constructed with rough sandstone pillars at the entrance. A few paces from the steps are the remnants of a once elaborate sandstone porch.

General Parks

The City of Tenino has approximately 44 acres of land designated as parks. The majority of this property is located along the southern boundary of the City, and is bisected by the abandoned Tenino to Yelm Prairie Line, formerly owned by the Burlington Northern Railroad. Tenino's park facilities meet the recommendations for park sizes as established by the National Recreation and Parks Association.

The City Park is the site of the former Tenino Stone Company quarry and office. In addition to park and recreation uses, with the former quarry office (Quarry House) being utilized as a community center, the city park is the site of the Quarry Swimming Pool.

In 2010 the land above the Quarry Pool was acquired from Weyerhaeuser to protect the forest and hillside behind the pool. This acquisition is the result of a multi-year project working with Weyerhaeuser; funding was provided by State and Federal Grants and fundraising activities of local volunteers.

There are also four ball fields, picnic/play areas, primitive overnight camping facilities, and the multi-user concession/bathroom facilities that were completed during 1994.

The park facilities are maintained and under the supervision of the Public Works Department.

Fund 002 - Pool

At the request of the City Council the Quarry Pool is separated from the General Fund for accounting purposes starting in 2012. The Quarry Pool is part of the Park System maintained and supervised by Public Works. It is rolled into the General Fund for Annual Reporting. This pool is the actual site of the sandstone quarry for the Tenino Stone Company. Abandoned when quarrying activities struck the aquifer, the old quarry has been developed as a swimming pool. The eastern end of the quarry has

been filled and developed into a graduated depth wading pool, which qualifies as a swimming pool by the health department standards, including chlorinated water. The middle portion of the quarry remains in its natural state, with a depth of 25', and is available for swimming during the operating hours of the pool. The remaining western end of the quarry is off limits, as portions of it are approximately 85' deep, and still contain the quarrying equipment that was abandoned when the aquifer was struck. Since the pool is fed by springs into the aquifer, it is classified as an inland lake.

Special Revenue Fund Type (100):

These funds account for revenue that is legally restricted it is derived from specific taxes, grants, or other sources and is designated to finance particular activities of the City.

Fund 101 - Streets

There are approximately 17 miles of roadways within the city. These roadways are comprised of three functional classification of: Minor Arterial, Major Collector, and Local Access Streets. There are 4 miles of roadways classified as Minor Arterial, for which the city is not responsible for the upkeep. The remaining 13 miles are comprised of 4 designated as Major Collector, and 9 as Local Access. The City is responsible for the maintenance of these roadways.

Most of the Local Access roadways within the city have a chip-sealed surface, and serve relatively light traffic loads, with the exception of Garfield, Howard, Lincoln and Central Streets, which are part of the local school bus route and receive heavy traffic.

The expenditures appropriated for this fund allow for the minimum upkeep of the roadways within the City. The services necessary for this upkeep includes seal coating, street sweeping, pothole patching, storm drain maintenance, snow and ice control, and the maintenance/repair of all traffic control signs.

Fund 109 - Contingency

The Contingency fund is a Special Revenue Type Fund. The purpose of this fund is to provide resources to funds, which cannot financially meet required expenses.

In previous years there have been modest amounts held in this fund to defray unexpected expenditures.

This is an important fiscally responsible tool. The City recognizes that it is especially important to have reserve funds in times of financial instability, and commits to contributing to this fund on an annual basis even if the contribution is minimal.

Fund 110 - Community Development

The Community Development Fund is a Special Revenue Fund Type. This fund is used for financing Growth Management mandates, as well as projects to improve and develop the community.

Established with revenues received from a previously closed CDBG Block Grant, all current revenues are realized from loan payoffs as well as grants for growth management, which are received from the Department of Community Development and the Thurston Regional Planning Council.

Capital Project Fund (300 series):

These funds account for financial resources which are designated for the acquisition or construction of general government capital improvements.

Fund 310 - Municipal Capital Improvement

The Municipal Capital Improvement Fund is a Capital Project Fund type. This fund was to be used for the development and implementation of the comprehensive plan of the City of Tenino adopted in 1994.

The City receives a local real estate excise tax available to cities that are planning under the Growth Management Act. The City may collect up to a .5% tax that will help fund any capital purpose identified in a capital improvement plan.

Proprietary Fund Type (400 series):

These funds are classified as Enterprise Funds and account for operations that are organized to be self-supporting through user charges. Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business, where the intent is that the costs of providing goods or services to the general public on a continuing basis must be financed or recovered through user charges. State law requires these funds to be totally self-supporting.

Fund 401 – Water Fund

The Water Fund is proprietary fund type. This fund is used for the provision of water services, maintenance, and upkeep of the City water system. The Water System revenue and expenditures will be kept separate.

As a proprietary type fund, this Fund is required by state law to be totally self-supporting, through the implementation of user fees. Revenues are primarily based on fees for water; other revenue comes from hook-up charges, late fees, hydrant rentals, and investment interest. When necessary for capital projects, the Water Fund may legally apply for, and receive, loans and/or grants. Any such loans must be repaid from revenues received through the provision of services from the Fund.

Appropriations for expenditures include supplies, utilities, salaries, benefits, inter-fund transfers, and miscellaneous charges.

Fund 402 - Stormwater

The Stormwater Fund is a Special Revenue Fund type. Created in 1995 as a result of identified needed capital facilities improvements through the Comprehensive Plan, this fund has been established for use in planning, design, and construction of a new stormwater drainage system.

Revenues received within this fund are through inter-fund transfers from Fund #401.

Storm water work is often times part of street improvements.

Fund 403 - Water Revenue Bond

The Water Revenue Bond Fund is a Debt Service Fund type. This fund was used for the accumulation of resources to enable payments of principal, interest, and related costs for the city's outstanding long-term (bonded) debt for the water system.

Revenues for this fund are received through inter-fund transfers from the Fund #401. All other revenues are received from investment interest only. The Water Revenue Bonds were fully redeemed in 2011. This fund is being held open for use when the Sewer Bonds are issued, anticipated in 2013.

Fund 410- Sewer Fund

The Sewer Fund is proprietary fund type. This fund is used for the provision of sewer services, maintenance, and upkeep of the City sewer system. The sewer system revenue and expenditures will be kept separate.

As a proprietary type fund, this Fund is required by state law to be totally self-supporting, through the implementation of user fees. Revenues are primarily based on fees for sewer; other revenue comes from hook-up charges, late fees, and investment interest. When necessary for capital projects, the Sewer Fund may legally apply for, and receive, loans and/or grants. Any such loans must be repaid from revenues received through the provision of services from the Fund.

Appropriations for expenditures include supplies, utilities, salaries, benefits, inter-fund transfers, debt services and miscellaneous charges.

Fund 420 - Water Capital Improvement

The Water Capital Improvement Fund is a Capital Project Fund type. As such, this fund will be used for the development and implementation of improved water and sewer facilities for the City of Tenino.

Revenue for the Fund are received from new hook up fees for new construction as well as transfers from the Fund #401 and any interest earned from investments.

In 2000 the City began putting funds aside in this fund for a back-up water source.

Fund 421 - Sewer Construction

The Sewer Construction Fund is a Capital Project Fund type. As such, this fund will be used for the development and implementation of wastewater treatment plant and collection system for the City of Tenino. This fund will also finance the septic abandonment done by Public Works.

Glossary of Budgetary Terms

| | |
|-------------------------|--|
| BARS | Budgeting, Accounting and Reporting System as developed by the State Auditor's Office. This system is required for all governmental entities within the State of Washington. |
| Benefit | In relation to benefits paid by the City for employees. These benefits include: Retirement, Social Security, Medicare, Worker's Compensation, Medical Insurance, Vision Insurance and Dental Insurance. |
| Capital Facilities Plan | (CFP) The plan or schedule of project expenditures for public facilities and infrastructure sources of funding and timing of work over a multiple year period. |
| Capitol Project | The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. |
| Capitol Requirements | A plan or schedule of project expenditures for public facilities and infrastructure sources of funding and timing of work over a one-year period. |
| Cash Basis Accounting | Revenue is acknowledged when received. Likewise, expenses are recorded when payment is issued. |
| Comprehensive Plan | The purpose of the plan is to 1) catalog existing conditions within the City, 2) provide policy and direction regarding future development, and 3) specify how to get there from here. It is the official policy document that will guide future development of the City of Tenino. |
| Clerk-Treasurer | Washington State Law requires each city or town to have a City Clerk to perform administrative operations for the entity. The City Clerk is the certifying official of the City. The City of Tenino has combined the functions of City Clerk with those of the City Treasurer, who is responsible for accurate financial records and handling of city investments. |
| Debt Service | The annual payment of principal and interest on the City's indebtedness. Bonds are issued to finance the construction of capitol projects such as public buildings, parks, roads, storm sewers and water system improvements. |
| Fees | A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees |

- b. The City has made a determination that revenues for the ensuing year are sufficient to support budgeted General Fund operations.
- G. If year-end surpluses are used to support one-time capital expenditures or the Capital Improvement Program, the funds must be appropriated by the City Council.
- H. All supplemental appropriations for programs (appropriations requested after the original budget is adopted) will only be approved after consideration of the availability of revenues.

Actual Budget Development

The budget is developed through the cooperation of all department heads within the City, in conjunction with the budgetary policies adopted by the Council. Although state law dictates the minimum criteria which must be met in order to comply with law, the criteria mandated deals primarily with deadlines for submission of information, notices, holding of public meetings, and adoption of the completed budget by ordinance.

The process for the Creation of this Budget:

Beginning in August -

Clerk-Treasurer

1. Review of year-to-date revenues and expenditures FY 2012 projected to represent a 12-month total.
2. Comparison of the previous four years expenditures and revenues on a line item basis.
3. Evaluating any trends revealed through historical data.
4. Projection of adjustments to on-going/predictable expenditures such as salary, benefits, insurance, utilities, communications, leases and long-term debt.
5. Evaluation of whether expenditures are on-going or one-time events.
6. Request information from Department Heads for their projected needs in the coming year.

Department Heads

1. Review of historical data to project expenditures variances anticipated for upcoming budget year.
2. Analyze departmental needs for upgrade of equipment or facilities, maintenance or replacement of equipment, capital expenditures.
3. Identify any projects or unmet needs/goals from prior year.
4. Present requests to Clerk/Treasurer.

In September & October –

Clerk-Treasurer

1. Present to the Mayor for review a proposed preliminary budget for 2013 on September 28th.
2. Budget discussions, negotiations and changes are made working with the Mayor and Department Heads.

| | |
|----------------------------|---|
| Revenue | Income received by the City in support of the program of services to the community. Includes such items as property taxes, fees, user charges, grants, interest income and miscellaneous fees. |
| Revenue Bonds | Bonds issued pledging future revenues, usually water, sewer, garbage, or storm water charges to cover debt payments in addition to operating costs. |
| Salaries and Wages | All City employees are paid. Exempt employees are paid a salary. Non-exempt employees are paid a salary based on their hourly wage. All part-time positions are paid hourly wages. Exempt employees are not entitled to comp time or overtime. Non-exempt employees are paid per hour worked. Over-time is paid after a specified number of hours within a specific period. |
| Standard Work Year | 2,080 hours, or 260 days, is the equivalent of one work year. |
| Supplemental Appropriation | An appropriation approved by the Council after the initial budget appropriation. Supplemental appropriations are approved by Council during the year and a budget amendment ordinance is passed to amend the budget for those appropriations. |
| User Charges | The amount the City receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contract to mandatory property and income taxes. Citizens only pay user charges when a specific service is received. |

CITY OF TENINO

ORGANIZATIONAL CHART

2013

Citizens

Bret Brodersen
Council Position 1
Term Expires 2013

David Watterson
Council Position 2
Term Expires 2015

Frank Anderson
Council Position 3
Term Expires 2013

Robert Scribner
Council Position 4
Term Expires 2013

Wayne Fournier
Council Position 5
Term Expires 2015

Municipal Court
Judge
Term Expires 2014

Civil Service
Commission

Eric Strawn
Mayor
Term Expires 2015

Planning
Commission

Park
Commission

City Clerk-
Treasurer
Court Admin

Chief of
Police

Public Works
Director

Development
Services
Director

Court/Admin
Clerk

Utility/Admin
Clerk

Police Clerk
Supervisor

Police Officer

Police Officer

Police Officer-
Vacant

Reserve Officers

WWTP
Operator III

Maintenance
Worker

WWTP
Trainee

Maintenance
Worker

Seasonal
Pool Attendant
Lifeguards &
Park Maint.

2013 SALARY SCHEDULE

| Position | | FTE | 5% | | | | | Stipend |
|-----------------------------------|----|------------|---------|--------|----------|--------|----------|---------|
| | | | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | |
| Police Chief | ** | 1.0 exempt | 3467 | 3640 | 3822 | 4013 | 4214 | 425 |
| Police Officer | ** | 3.0 hourly | 2947 | 3094 | 3249 | 3411 | 3582 | 425 |
| Police Clerk | | 0.5 hourly | 2698 | 2833 | 2975 | 3123 | 3279 | 125 |
| Public Works Director | | 1.0 exempt | 3510 | 3685 | 3870 | 4063 | 4266 | |
| Maintenance Worker | | 1.8 hourly | 2687 | 2821 | 2962 | 3110 | 3266 | |
| Seasonal Maintenance Helper | | 0.5 hourly | | | | | 10.00 | |
| Sewer Operator II or III | | 1.0 hourly | 2947 | 3094 | 3249 | 3412 | 3582 | |
| Sewer Operator Trainee I or II | | 0.8 hourly | 2687 | 2821 | 2962 | 3110 | 3266 | |
| Clerk/Treasurer | ** | 1.0 exempt | 3467 | 3640 | 3822 | 4013 | 4214 | 125 |
| Admin/Utility-- Court/Admin Clerk | ** | 1.8 hourly | 2427 | 2548 | 2675 | 2809 | 2950 | 125 |
| Judge | ** | 0.1 exempt | | | | | 750 | |
| Development Services Director | | 0.2 hourly | | | | | \$ 35.00 | |
| Seasonal-Pool attend/Lifeguards | | Temp | \$ 9.04 | | \$ 10.00 | | \$ 11.00 | |
| | | Total FTE | 10.8 | | | | | |

** Stipends are based on Police and Court Interlocal Agreements.

*** Duty Differential of \$75.00/month for extra Police Officer Duties - Field Training Officer, Detective, Corporal

Mayor
Council members

Elected \$600.00 per month
Elected \$25.00 per month plus \$25/meeting max 2 meetings/mo.

