

# CITY OF YELM

## 2005 BUDGET SUMMARY



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**Date:** November 15, 2004 (for November 23rd Public Hearing on 2005 Budget)

**To:** Yelm City Council and interested members of the public

**From:** Mayor Rivas & Shelly Badger, City Administrator

**RE:** Highlights of 2005 Budget

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### **RECOMMENDATION:**

Recommend that the Public Hearing be opened on the 2005 Final Budget, allowing for the staff report and public testimony, and continuing the Hearing to the December 8<sup>th</sup>, 2004 Council Meeting, at which time additional public testimony can be heard. The Hearing can then be closed and the 2005 Budget be adopted.

### **Summary:**

Budget work sessions were held each Tuesday in October. A request was made for "hold-the-line" preliminary budgets to be submitted by each Department Head in September. Estimates of 2004 year-end actual receipts were used as the basis for revenue projections in the major categories such as sales tax and business and occupation taxes. Estimates of projected new development (100 new connections) were used to determine 2005 revenues from development related fees included water and sewer monthly rates and hookup fees.

Attached as **Exhibit B**, is the 2005 Budget **Ordinance No. 819** which details the revenues and expenditures by fund. Copies of the full budget are available upon request. The following information, lists the major components of the year 2005 Budget:

**General Fund:** Revenues and expenditures total \$3,913,746 for 2005, an increase from 2004 of approximately .5%. Attached as **Exhibit A** is a breakdown of the major funding categories of the General Fund and approved project increases for 2005.

As per the voter-approved initiative the property tax revenue increase will be 1% (exclusive of new construction) which equates to an increase in city revenue in the amount of \$7,401 and an estimated 2005 property tax rate for Yelm residents of \$2.57 per 1000 of assessed valuation, down from \$2.79 (or a 7.8% reduction) in 2004. At this rate, the City of Yelm will receive \$385.50 of the total tax bill on a \$150,000.00 home. These tax collections will be spent as follows:

- ▶ Administrative: Legislative, Executive, Legal, Administrative/Financial Services – 14%  
or \$53.97

- ▶ Law & Justice/Public Safety: Court, Police, Fire, Prisoner Support – 41% or \$158.06
- ▶ Community Development: Planning, Engineering, Building – 11% or \$42.40
- ▶ Programs/Services: Streets, Parks, Library, Tree City, Historic Preservation, Community Support – 9% or \$34.70
- ▶ Reserves & Debt Service – 25% or \$96.37

The General Fund budget maintains all current service levels with no expected program or staffing reductions. Two new staff positions are proposed:

- ▶ A part-time (24 hours per week) office assistant in the Administrative & Financial Services Department. This position will provide first line customer service response to allow current staff the time needed to maintain their existing workloads and to support the new stormwater utility.
- ▶ A full-time Police Officer to respond to commercial and residential growth in Yelm and the surrounding area. The addition will enable the city to provide double police coverage for a minimum of 16 hours everyday.

**General Fund projects, equipment, personnel related expenditures include:**

- ▶ 7% increase in the City’s insurance liability premium.
- ▶ 10% medical insurance premium increase.
- ▶ 20% increase in the Labor & Industry premiums.
- ▶ 2% COLA salary adjustment.
- ▶ Upgrades to the accounting software and recording equipment.
- ▶ City Hall roof replacement, signage and conference room furniture.
- ▶ A contract with the Yelm Area Chamber of Commerce for tourism-related services performed for the City.
- ▶ Ongoing financial support of the DARE program and school resource officer at Yelm High School.
- ▶ Ongoing support of the City’s Animal Shelter located at the Public Works Facility.
- ▶ Contract between the City and Timberland Regional Library.
- ▶ Increase in contract for fire suppression services with Yelm Fire District.
- ▶ Annual transfer to the Municipal Building Fund for debt service on the Public Works Facility and land and future public building projects.
- ▶ Transfer to support the City’s street maintenance program.
- ▶ Transfer to support the City’s tree program.
- ▶ Transfer to support funding assistance for the 510/507 Loop.

**Special Project Funds**

- ▶ Tree Fund - provides ongoing maintenance to Yelm’s Urban Forest and local tree

events (including the Neighborhood Tree Program).

- ▶ Tourism Promotion Fund – Dollars allocated to park and museum projects.
- ▶ Yelm Creek Project Fund – Grants from the U.S. Fish and Wildlife and Department of Ecology, along with City funds, will be used for a restoration project north of 103<sup>rd</sup> Street at the intersection of Creek Street. Engineering is planned for completion in early 2005, with construction the summer of 2006.
- ▶ Longmire Community Park – 2004 saw the completion of the parking lot, first baseball field and trail and the purchase of materials for irrigation of the field, backstop and field fencing. Dollars remaining in the project fund will be used in 2005 to install the equipment, plant the grass for the baseball field and construct the basketball court. If we are able to obtain additional assistance from the Army, the soccer field will also be completed in 2005, as well as receiving assistance with the reclaimed water line extension for field irrigation.
- ▶ 103<sup>rd</sup> Street Improvement Fund – In 2003, 90% of the engineering and design work for the street improvement project (from West Road to Creek Street) was completed with revenue from a federal grant (TEA-21) and local dollars from the City's Transportation Facilities Charge Fund. The City has applied for construction dollars from the State Transportation Improvement Board (TIB) and is awaiting a response expected in December 2004. If successful, the grant dollars will be combined with a federal grant (TEA-21) approved thru Thurston Regional Planning Council and City Transportation Facilities Charge funds to construct the project in 2005.
- ▶ Stevens Street Improvement Fund – In 2004, design of this project was completed, right-of-way was acquired and construction was initiated. At the present time, the construction of the project is near completion. Funds were provided from a State TIB grant, City Transportation Facilities Charge dollars and utility funds.
- ▶ Mosman Street realignment project – In 2004, the City applied to the TIB for funds to realign Mosman Street west of First Street (SR 507). If approved in December, the TIB dollars will be combined with local Transportation Facilities Charge funds to construct the improvement in 2005.
- ▶ Railroad Fund – In year 2005, the remaining federal dollars (\$35,000) from the railroad acquisition grant will be expended to begin work on the trail on the north side of Yelm Ave. at the beginning of the rail line owned by the City.
- ▶ SR 510 Yelm Loop – Preliminary design will be completed by the Washington State Department of Transportation in the summer of 2005. City funds have been budgeted to obtain funding assistance from both State and Federal sources for engineering and right-of-way acquisition for the northerly SR 510 Yelm Loop.
- ▶ Cumulative Reserve and Urban Development – The Urban Development portion of this fund may be used to assess the economic development opportunities of the City as well as development of the Yelm-Roy Prairie Line. At this time, no

specific projects have been approved for the use of these funds.

### **Water Department**

- ▶ Year 2005 will see the completion of the first phase of capital projects identified in the 2002 Comprehensive Water Plan update. These water system improvements are necessary to meet the current demand on our system and to provide for future population and business expansion. The 3.4 million dollars worth of improvements include a new 500,000 gallon potable water reservoir that will provide additional water storage, increase fire-flow, provide emergency backup, and provide the ability to repair the Baker Hill tank; a touch-read and meter replacement system; replacement of Well No. 1; extension of the reclaimed water line to the Yelm High School; and, a 500,000 gallon reclaimed water tank to allow the city to continue to diversify the uses of reclaimed water and improve upon our water conservation program. In addition, several ongoing projects will continue including hydrant locks; asbestos concrete pipe replacement; and the investigation work necessary for the acquisition of new water rights. The funding structure includes the block rate, hookup fees from new development, low interest loan money from the Departments of Ecology and Health and a revenue bond.
- ▶ Monthly water rates for residential and commercial customers, as well as hookup fees from new development will remain at the 2004 level.

### **Sewer/Reclaimed Water Department**

- ▶ 2004 saw the completion of the rate study of the sewer/reclaimed water department. From that effort, the monthly sewer rates were increased in September 2004, with additional planned annual increases in 2005 – 2009 of 2.5% per year. Hookup fees will increase in 2005 by 2.8%. The increases were necessary to provide for operation and maintenance of the system as well as to begin to establish a much-needed reserve for the utility.

### **Stormwater Department**

- ▶ The 2005 stormwater utility budget reflects implementation of the stormwater fee in January 2005. The approved rate is \$2.50 per month per residential parcel. Commercial rates are charged on the amount of on-site impervious surface. Focus will be on formation of a “stormwater team”, staff training, inventory of existing stormwater facilities (private & city owned), and public outreach and education. This program is in response to the US EPA Clean Water Act to

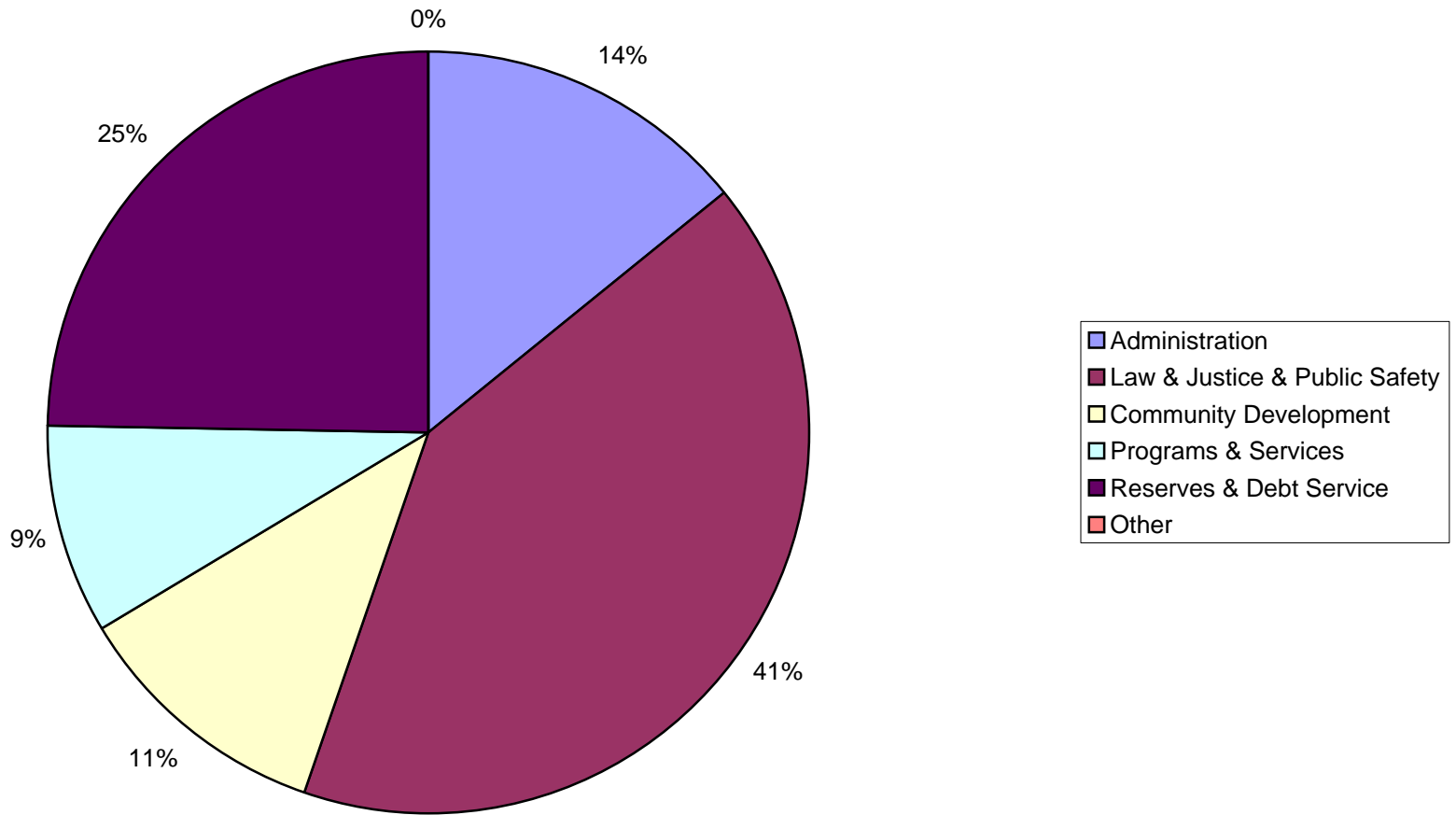
ensure water quality management to protect our critical shallow aquifer and surface water within Yelm's city limits.

## 2005 CITY OF YELM BUDGET

### CURRENT/GENERAL FUND DETAIL

| CURRENT/GENERAL FUND  | BUDGET APPROPRIATION   |                        |                        | APPROVED PROJECT INCREASES FOR 2005  |
|---|------------------------|------------------------|------------------------|--|
|   | 2003                   | 2004                   | 2005                   |  |
| <b>Administrative</b>   | \$ 511,151.00          | \$ 550,100.00          | \$ 554,668.00          | Part-time clerk, accounting software update,<br>recording equipment upgrade  |
| Includes: Legislative, Executive, Legal,<br>Administrative/Financial Services |                        |                        |                        |  |
| <b>2005 Increase Approximately .8%</b>  |                        | <b>\$ 38,949.00</b>    | <b>\$ 4,568.00</b>     |  |
| <b>Law &amp; Justice/Public Safety</b>  | \$ 1,312,552.00        | \$ 1,420,221.00        | \$ 1,606,081.00        | Full-time lateral officer  |
| Court, Police, Fire, Prisoner Support   |                        |                        |                        |  |
| <b>2005 Increases, Approximately 13%</b>                                      |                        | <b>\$ 107,669.00</b>   | <b>\$ 185,860.00</b>   |  |
| <b>Community Development</b>  | \$ 503,363.00          | \$ 460,219.00          | \$ 442,723.00          | Recording equipment upgrade  |
| Building, Engineering, Planning   |                        |                        |                        |  |
| <b>2005 Decreases, Approximately 4%</b>                                       |                        | <b>\$ (43,144.00)</b>  | <b>\$ (17,496.00)</b>  |  |
| <b>Programs/Services</b>  | \$ 429,820.00          | \$ 438,015.00          | \$ 345,975.00          |  |
| Streets, Parks, Library, Tree City,<br>Historic Presv, Community Support      |                        |                        |                        |  |
| <b>2005 Decreases, Approximately 21%</b>                                      |                        | <b>\$ 8,195.00</b>     | <b>\$ (92,040.00)</b>  |  |
| <b>Reserves and Debt Service</b>  | \$ 1,085,129.00        | \$ 1,021,864.00        | \$ 962,624.00          | City hall roof replacement, signage, conference<br>room furniture, fire contract increase,<br>video surveillance equipment |
| <b>2005 Decreases, Approximately 6%</b>                                       |                        | <b>\$ (63,265.00)</b>  | <b>\$ (59,240.00)</b>  |  |
| <b>Other</b>  | \$ 3,670.00            | \$ 2,400.00            | \$ 1,675.00            |  |
| <b>2005 Decreases, Approximately 30%</b>                                      |                        | <b>\$ (1,270.00)</b>   | <b>\$ (725.00)</b>     |  |
| <b>TOTAL APPROPRIATION</b>  | <b>\$ 3,845,685.00</b> | <b>\$ 3,892,819.00</b> | <b>\$ 3,913,746.00</b> |  |
| <b>2005 Overall Increase</b>  |                        |                        |                        |  |
| <b>Approximately .5%</b>  |                        | <b>\$ 47,134.00</b>    | <b>\$ 20,927.00</b>    |  |

**2005 GENERAL FUND \$3,913,746**



**CITY OF YELM  
2005 BUDGET OVERVIEW  
ORDINANCE NO. 819**

| FUND NUMBER | 2005 REVENUE FUND DESCRIPTION        | BEGINNING NET CASH/INVEST. | REVENUE APPROPRIATION | TRANSFER TYPE | TRANSFER AMOUNT | 2005 TOTALS  |
|-------------|--------------------------------------|----------------------------|-----------------------|---------------|-----------------|--------------|
| 001         | Current/General Fund                 | \$ 1,100,000               | \$ 2,813,746          |               |                 | \$ 3,913,746 |
| 101         | City Street Fund                     | \$ 100,000                 | \$ 59,400             | 1             | \$ 147,614      | \$ 307,014   |
| 102         | Arterial Street Fund                 | \$ 46,000                  | \$ 27,825             |               |                 | \$ 73,825    |
| 104         | Cumulative Reserve/Urban Development | \$ 629,420                 | \$ 2,500              |               |                 | \$ 631,920   |
| 104         | Park Reserve                         | \$ 7,000                   | \$ 600                |               |                 | \$ 7,600     |
| 106         | Emergency/Disaster                   | \$ 17,260                  | \$ 100                |               |                 | \$ 17,360    |
| 107         | Tourism Promotion                    | \$ 50,000                  | \$ 6,380              |               |                 | \$ 56,380    |
| 108         | Contingency Fund                     | \$ 158,006                 |                       |               |                 | \$ 158,006   |
| 109         | YPD DARE/Resource Officer Program    | \$ 14,699                  | \$ 20,000             | 1             | \$ 30,000       | \$ 64,699    |
| 110         | YPD Special Projects Fund            | \$ 958                     |                       |               |                 | \$ 958       |
| 112         | Five Corners GO Bond                 | \$ 1,990                   |                       | 2             | \$ 32,454       | \$ 34,444    |
| 114         | SR 507/510 Loop Project              | \$ 48,890                  |                       |               |                 | \$ 48,890    |
| 116         | Tree City Fund                       | \$ 6,500                   | \$ 450                | 1             | \$ 12,295       | \$ 19,245    |
| 118         | Park Fee-In-Lieu Of                  | \$ 62,000                  | \$ 5,000              |               |                 | \$ 67,000    |
| 119         | Deposits/Surety/Retainage            |                            |                       |               |                 | \$ -         |
| 120         | Transportation Facilities Charges    | \$ 150,000                 | \$ 120,000            |               |                 | \$ 270,000   |
| 197         | Community Development Block Grant    | \$ 114,600                 | \$ 755,750            |               |                 | \$ 870,350   |
| 203         | Sewer Revenue Bond/Loans             | \$ 6,088                   |                       | 2             | \$ 261,195      | \$ 267,283   |
| 204         | Sewer Revenue Bond/Loan Reserves     | \$ 157,400                 |                       | 2,3           | \$ 39,673       | \$ 197,073   |
| 302         | Municipal Building Fund              | \$ 500                     | \$ 1,000              | 2,3           | \$ 126,500      | \$ 128,000   |
| 308         | Yelm Ave. East/Vancil Stage 2        | \$ 34,500                  |                       |               |                 | \$ 34,500    |
| 312         | Yelm Creek Project                   | \$ 8,600                   | \$ 19,400             |               |                 | \$ 28,000    |
| 314         | Longmire Community Park Construction | \$ 45,000                  |                       |               |                 | \$ 45,000    |
| 316         | 103rd/Stevens/Mosman Construction    | \$ 69,035                  | \$ 973,768            | 1             | \$ 75,528       | \$ 1,118,331 |
| 400         | Stormwater Utility                   | \$ 300                     | \$ 45,305             |               |                 | \$ 45,605    |
| 401         | Municipal Water                      | \$ 490,000                 | \$ 903,500            |               |                 | \$ 1,393,500 |
| 402         | Utility Consumer Deposits            |                            |                       |               |                 | \$ -         |
| 403         | Garbage/Recycling                    | \$ 2,835                   | \$ 1,000              |               |                 | \$ 3,835     |
| 404         | Water Capital Improvement            | \$ 730,000                 | \$ 152,500            | 2,3           | \$ 200,000      | \$ 1,082,500 |
| 405         | Water Revenue Debt Redemption        | \$ 5,525                   |                       | 2,3           | \$ 225,889      | \$ 231,414   |



**CITY OF YELM  
2005 BUDGET OVERVIEW  
ORDINANCE NO. 819**

| <b>FUND NUMBER</b> | <b>2005 EXPENSE FUND DESCRIPTION</b> | <b>2005 APPROPRIATION</b> | <b>CAPITAL PURPOSES &amp; RESERVES</b> | <b>TRANSFER TYPE</b> | <b>TRANSFER AMOUNT</b> | <b>2005 TOTAL</b> |
|--------------------|--------------------------------------|---------------------------|--|----------------------|------------------------|-------------------|
| 001                | Current/General Fund                 | \$ 2,761,213              | \$ 830,170                             | 1, 2                 | \$ 322,363             | \$ 3,913,746      |
| 101                | City Street Fund                     | \$ 307,014                |  |                      |                        | \$ 307,014        |
| 102                | Arterial Street Fund                 | \$ 3,392                  | \$ 70,433                              |                      |                        | \$ 73,825         |
| 104                | Cumulative Reserve/Urban Development |                           | \$ 631,920                             |                      |                        | \$ 631,920        |
| 105                | Park Reserve                         |                           | \$ 7,600                               |                      |                        | \$ 7,600          |
| 106                | Emergency/Disaster                   | \$ 17,360                 |  |                      |                        | \$ 17,360         |
| 107                | Tourism Promotion                    | \$ 55,930                 | \$ 450                                 |                      |                        | \$ 56,380         |
| 108                | Contingency Fund                     |                           | \$ 158,006                             |                      |                        | \$ 158,006        |
| 109                | YPD DARE/Resource Officer Program    | \$ 44,497                 | \$ 20,202                              |                      |                        | \$ 64,699         |
| 110                | YPD Special Projects Fund            | \$ 958                    |  |                      |                        | \$ 958            |
| 112                | Five Corners GO Bond                 | \$ 34,444                 |  |                      |                        | \$ 34,444         |
| 114                | SR 507/510 Loop                      | \$ 48,890                 |  |                      |                        | \$ 48,890         |
| 116                | Tree City Fund                       | \$ 19,245                 |  |                      |                        | \$ 19,245         |
| 118                | Park Fee-In-Lieu Of                  | \$ 67,000                 |  |                      |                        | \$ 67,000         |
| 119                | Deposits/Surety/Retainage            | \$ -                      |  |                      |                        | \$ -              |
| 120                | Transportation Facilities Charges    |                           | \$ 194,472                             |                      | \$ 75,528              | \$ 270,000        |
| 197                | Community Development Block Grant    | \$ 755,400                | \$ 114,950                             |                      |                        | \$ 870,350        |
| 203                | Sewer Revenue Bond/Loans             | \$ 267,283                |  |                      |                        | \$ 267,283        |
| 204                | Sewer Revenue Bond/Loan Reserves     |                           | \$ 197,073                             |                      |                        | \$ 197,073        |
| 302                | Municipal Building Fund              | \$ 72,344                 | \$ 55,656                              |                      |                        | \$ 128,000        |
| 308                | Yelm Ave. E/Vancil Rd Stage 2        | \$ 34,500                 |  |                      |                        | \$ 34,500         |
| 312                | Yelm Creek Project                   | \$ 28,000                 |  |                      |                        | \$ 28,000         |
| 314                | Longmire Community Park Construction | \$ 45,000                 |  |                      |                        | \$ 45,000         |
| 316                | 103rd/Stevens/Mosman St Construction | \$ 1,058,220              | \$ 60,111                              |                      |                        | \$ 1,118,331      |
| 400                | Stormwater Utility                   | \$ 36,955                 | \$ 8,650                               |                      |                        | \$ 45,605         |
| 401                | Municipal Water Fund                 | \$ 514,479                | \$ 444,101                             | 2,3                  | \$ 434,920             | \$ 1,393,500      |
| 402                | Utility Consumer Deposits            |                           |  |                      |                        | \$ -              |
| 403                | Garbage/Recycling                    | \$ 1,380                  | \$ 2,455                               |                      |                        | \$ 3,835          |
| 404                | Water Capital Improvement            | \$ 684,500                | \$ 371,500                             | 2,3                  | \$ 26,500              | \$ 1,082,500      |
| 405                | Water Revenue Debt Redemption        | \$ 230,414                | \$ 1,000                               |                      |                        | \$ 231,414        |

**CITY OF YELM  
2005 BUDGET OVERVIEW  
ORDINANCE NO. 819**

| FUND NUMBER | EXPENSE FUND DESCRIPTION              | 2004 APPROPRIATION  | CAPITAL PURPOSES & RESERVES | TRANSFER TYPE | TRANSFER AMOUNT     | TOTALS               |
|-------------|---------------------------------------|---------------------|-----------------------------|---------------|---------------------|----------------------|
| 406         | Water Revenue Debt Reserve            | \$ 150              | \$ 210,381                  |               |                     | \$ 210,531           |
| 407         | (Swr) LID #1 Revenue Bond Redemption  | \$ 206,250          |                             |               |                     | \$ 206,250           |
| 412         | Sewer/Reuse Operations/Maintenance    | \$ 873,641          | \$ 209,621                  | 2,3           | \$ 400,738          | \$ 1,484,000         |
| 415         | SRL0300031 '94 Bond Refi Payment/Rsv. | \$ 97,101           | \$ 58,260                   |               |                     | \$ 155,361           |
| 416         | (Swr) LID #1 Revenue Bond Reserve     |                     | \$ 110,950                  | 2             |                     | \$ 110,950           |
| 430         | Shortline Railroad                    | \$ 35,090           |                             |               |                     | \$ 35,090            |
| 431         | Water Construction Fund               | \$ 1,371,629        | \$ 630,336                  |               |                     | \$ 2,001,965         |
|             |                                       |                     |                             |               |                     | \$ 15,320,625        |
|             | <b>2004 PROJECTED EXPENSES</b>        | <b>\$ 9,674,283</b> | <b>\$ 4,388,297</b>         |               | <b>\$ 1,260,049</b> | <b>\$ 15,320,625</b> |

Transfer types: 1 = Operating Transfers, 2 = Debt Service Transfers, 3 = Equity/Reserve/Capital Transfers

**Fund 001, Current/General Fund - provides the following services:**

Support for Legislative, Executive, Administrative & Financial Services \$554,668

An .8% increase over 2004's \$550,100 appropriation.

Public Safety/Law & Justice: Court, Police, Fire, Detention/Correction, Animal Control, \$1,606,081

A 13% increase over 2004 's \$1,420,221 appropriation.

Community Development Services (Building, Engineering, Planning) \$442,723

A 4% decrease from 2004's \$460,219 appropriation

Programs/Services: Parks, Street Maintenance, Library, Historic Preservation, Tree City, Community Support, \$345,975

An 18% decrease from 2004's \$406,016 appropriation.

Debt Service Costs: \$132,454 --- A 47% decrease from 2004's \$250,771 appropriation.

Reserves: \$830,170 --- An 8% increase over 2004's \$771,093 appropriation.

Miscellaneous: \$1,675 --- A 30% decrease from 2004's \$2,400 appropriation

**Dedicated Funds - provide services, fund programs, fund capital expenditures and/or repay debt**

Debt Service Payments and Debt Reserve Funds: 112, 203, 204, 302, 405, 406, 407, 415, 416

Road/Street (Capital Expenditure) Project Funds: 101, 102, 114, 120, 308, 312, 316

Utility/Enterprise Funds: 400, 401, 412

Special/Dedicated Projects Funds (may include capital expenditures): 105, 106, 107, 109, 110, 116, 197, 302, 312, 314, 403, 430, 431

Funds 119 and 402 are Trust Accounts (Money held for a period of time but not belonging to the City.)

**CITY OF YELM  
2004 BUDGET OVERVIEW  
ORDINANCE NO. 819**

**2005 BUDGET TRANSFERS**

| TRANSFER AMOUNT      | TRANSFER TYPE | TRANSFERRING FUND DESCRIPTION | TRANSFERRING FUND NUMBER | RECEIVING FUND DESCRIPTION | RECEIVING FUND NUMBER    |
|----------------------|---------------|-------------------------------|--------------------------|----------------------------|--------------------------|
| \$ 147,614.00        | 1             | Current/General Fund          | 001 000 000 597 00 00 00 | City Streets               | 101 000 000 397 00 00 00 |
| \$ 30,000.00         | 1             | Current/General Fund          | 001 000 000 597 00 03 00 | YPD DARE/Resource Officer  | 109 000 000 397 21 01 00 |
| \$ 12,295.00         | 1             | Current/General Fund          | 001 000 000 597 00 05 00 | Tree (Program) Fund        | 116 000 000 397 00 05 00 |
| \$ 100,000.00        | 1,2,3         | Current/General Fund          | 001 000 000 597 10 00 00 | Municipal Building Fund    | 302 000 000 397 10 00 00 |
| \$ 32,454.00         | 2,3           | Current/General Fund          | 001 000 000 597 80 08 00 | Five Corners Bond Pymt     | 112 000 000 397 00 06 00 |
| <b>\$ 322,363.00</b> |               | <b>CURRENT FUND TOTAL</b>     |                          |                            |                          |
| \$ 25,528.00         | 1             | Transportation Facilities     | 120 000 000 597 95 63 05 | 103rd/Stevens/Mosman Const | 316 000 397 95 63 05     |
| \$ 50,000.00         | 1             | Transportation Facilities     | 120 000 000 597 95 63 08 | 103rd/Stevens/Mosman Const | 361 000 003 397 95 63 08 |
| <b>\$ 75,528.00</b>  |               | <b>TRANSP FAC CHG TOTAL</b>   |                          |                            |                          |
| \$ 200,000.00        | 3             | Municipal Water Fund          | 401 000 000 597 34 63 01 | Water Capital Reserve      | 404 000 000 397 34 63 01 |
| \$ 197,825.00        | 2             | Municipal Water Fund          | 401 000 000 597 80 72 00 | Water Rev. Debt Redemption | 405 000 003 397 80 72 01 |
| \$ 10,012.00         | 2             | Municipal Water Fund          | 401 000 000 597 80 72 01 | Water Rev. Debt Redemption | 405 000 004 397 80 72 00 |
| \$ 18,052.00         | 2,3           | Municipal Water Fund          | 401 000 000 597 80 72 02 | Water Rev. Debt Redemption | 405 000 005 397 80 72 00 |
| \$ 9,031.00          | 2,3           | Municipal Water Fund          | 401 000 000 597 80 72 03 | Water Rev. Debt Reserve    | 406 000 005 397 80 72 02 |
| <b>\$ 434,920.00</b> |               | <b>WATER FUND TOTAL</b>       |                          |                            |                          |
| <b>\$ 26,500.00</b>  | <b>2,3</b>    | <b>WATER CAP RESERVE</b>      | 404 000 000 597 19 62 02 | Municipal Building Fund    | 302 000 001 397 19 62 02 |
| \$ 99,870.00         | 2,3           | Sewer Operations              | 412 000 000 597 35 70 01 | SRL Sewer Payment/Reserve  | 415 000 000 397 35 70 00 |
| \$ 261,195.00        | 2,3           | Sewer Operations              | 412 000 000 597 80 72 00 | Sewer Bond/Loan Pymts      | 203 000 000 397 00 00 00 |
| \$ 39,673.00         | 2,3           | Sewer Operations              | 412 000 000 597 89 00 00 | Sewer Bond/Loan Reserve    | 204 000 000 397 00 00 00 |
| <b>\$ 400,738.00</b> |               | <b>SEWER FUND TOTAL</b>       |                          |                            |                          |

**\$ 1,260,049.00**

**TOTAL 2005 TRANSFERS**

- 1 Operating Transfers Operating Transfers are made to funds lacking sufficient dedicated funding to support activity.
- 2 Debt Service Transfers Debt Service Transfers pay bond or loan payments for existing debt.
- 3 Equity/Reserve/Capital E/R/C Transfers open/close funds, meet reserve requirements or pay for capital costs.

| Appendix II<br>City of Yelm<br>Elected Official/Employee Position Classification Salary Schedule |                       |                                |                                |
|--|-----------------------|--------------------------------|--------------------------------|
| Classification   | Classification Number | Annual Minimum                 | Annual Maximum                 |
| Assistant Planner  | 100                   | \$39,948                       | \$47,700                       |
| Bailiff  | 150                   | \$15 per hour                  | \$15 per hour                  |
| Building Official  | 200                   | \$41,196                       | \$49,188                       |
| CA Administrative Assistant  | 250                   | \$32,460                       | \$38,760                       |
| Certified Court Interpreter  | 300                   | \$40-\$55 per session          | \$40-\$55 per session          |
| City Administrator (CA)  | 350                   | \$66,792                       | \$79,752                       |
| City Clerk/Treasurer   | 400                   | \$51,192                       | \$61,128                       |
| Civil Service Secretary  | 450                   | \$10.40 per hour               | \$10.40 per hour               |
| Code Enforcement Officer   | 475                   | \$14.64 per hour               | \$14.64 per hour               |
| Community Development – Director   | 500                   | \$54,312                       | \$64,848                       |
| Community Development – Administrative Assistant, p/t  | 550                   | \$26,220                       | \$31,332                       |
| Councilmembers   | 600                   | \$2,100                        | \$2,100                        |
| Court Administrator  | 650                   | \$39,324                       | \$46,944                       |
| Court Clerk  | 700                   | \$27,468                       | \$32,808                       |
| Deputy City Clerk  | 750                   | \$29,964                       | \$35,772                       |
| Engineer   | 800                   | \$47,820                       | \$57,120                       |
| Judge  | 850                   | \$23,904                       | \$23,904                       |
| Judge Pro-Tem  | 900                   | \$35 per hour                  | \$35 per hour                  |
| Mayor  | 950                   | \$7,344                        | \$12,240                       |
| Accounting Clerk/Ofc. Asst.  | 1000                  | \$26,784                       | \$31,980                       |
| Office Assistant, p/t  | 1050                  | \$24,780                       | \$29,604                       |
| Police Chief   | 1100                  | \$56,184                       | \$67,080                       |
| Police Dept. Admin. Asst.  | 1150                  | \$30,588                       | \$36,528                       |
| Police Detective   | 1200                  | Addt. 3% over Officer pay step | Addt. 3% over Officer pay step |
| Police Officer   | 1250                  | \$37,452                       | \$44,712                       |
| Police Records Clerk   | 1300                  | \$27,144                       | \$32,412                       |
| Police Sergeant  | 1350                  | \$47,628                       | \$50,532                       |
| Program/Project Manager  | 1400                  | \$44,316                       | \$52,920                       |
| Provisional Officer – Temp.  | 1450                  |                                |                                |
| Public Works (PW) – Administrative Assistant, p/t  | 1500                  | \$30,588                       | \$36,528                       |
| PW Animal Control Officer  | 1550                  | \$1,200                        | \$1,200                        |
| PW Director  | 1600                  | \$51,192                       | \$61,128                       |
| PW Field Supervisor  | 1625                  | \$41,616                       | \$49,692                       |
| PW Mtc. Worker/Equipment – Operator  | 1650                  | \$32,460                       | \$38,760                       |
| PW Mtc./Mechanic   | 1700                  | \$34,956                       | \$41,724                       |
| PW Mtc./Streets/Parks  | 1750                  | \$28,716                       | \$34,284                       |
| Reserve Officer  | 1800                  | \$10.40 per hour               | \$10.40 per hour               |
| Senior Accounting Clerk  | 1850                  | \$33,708                       | \$40,248                       |
| Water Plant Operator   | 1900                  | \$36,204                       | \$43,236                       |



**APPENDIX III  
CITY OF YELM 2005 BENEFIT SCHEDULE**

All regular full-time and regular part-time employees are eligible to participate in the benefits listed below. Regular part-time employees receive benefits pro-rated according to hours worked. Unless approved by the Mayor/City Administrator, benefit eligibility is limited to the employee only until completion of the trial period.

**SICK LEAVE**

Sick leave accumulates at the rate of one (1) equivalent workday per month. Upon termination of employment for reasons other than dismissal for misfeasance or malfeasance, each employee will be paid for twenty-five percent (25%) of the total number of accumulated sick leave days at the rate of pay applicable for such employee. However, the payment for accumulated sick leave shall not exceed an amount equal to one month of gross salary or equivalent wage.

**PAID VACATION**

Each employee covered by this agreement shall be entitled to vacation with pay. Unless approved by the Mayor/City Administrator, new employees must satisfactorily complete their trial period to be entitled to use accrued vacation leave.

Vacation leave accrues monthly. With the exception of police officers who are covered under a union contract, each regular full-time employee is entitled to vacation leave as follows:

| <b>Year of Employment</b> | <b>Vacation Days Earned Per Year</b> |
|---------------------------|--------------------------------------|
| First and Second Year     | 10 days per/year                     |
| Third and Fourth Year     | 13 days per/year                     |
| Fifth - Ninth Year        | 15 days per/year                     |
| Tenth - Fourteenth Year   | 18 days per/year                     |
| Fifteen or more           | 20 days per/year                     |

**MEDICAL, DENTAL, AND VISION INSURANCE BENEFITS**

Regular full-time and regular part-time (20 hours per week) employees are eligible to participate in the City's medical insurance program on a pro-rata basis. Employee's families are also eligible to participate following successful completion of the employee's trial period. The current City contribution to this benefit is 100% for employees and 80% for eligible family members.

Current insurance company policy requires 100% participation in dental and vision programs by all "Regular" full-time and/or part-time employees. Policy also permits a maximum of 25% of all "Regular" full-time and/or part-time employees to forego participation in the City sponsored medical plan. "Regular" full-time employees choosing not to participate receive a monthly payment of \$100 instead of insurance. "Regular" part-time employees receive one half of the stipend amount. Dental and vision benefits for employees and eligible family members remain active when choosing this option.

APPENDIX III  
CITY OF YELM 2005 BENEFIT SCHEDULE

**RETIREMENT**

All employees participate in the Social Security program with the city paying a matching contribution. Police officers are eligible for participation in the LEOFF II retirement program. Other employees participate in the state PERS I, II or III, program. The city's contribution is determined by the program and is subject to adjustments at various times throughout the year.

Employees may elect to participate in a state sponsored deferred compensation program. The city does not contribute to this program.

**OTHER**

The city provides state worker's compensation and unemployment insurance for employees. Coverage costs are determined by the program.

**PAID HOLIDAYS**

The following holidays are recognized by the city:

|                                    |                           |
|------------------------------------|---------------------------|
| New Years Day.....                 | January 1                 |
| Martin Luther King's Birthday..... | 3rd Monday in January     |
| President's Day.....               | 3rd Monday in February    |
| Memorial Day.....                  | Last Monday in May        |
| Independence Day.....              | July 4                    |
| Labor Day.....                     | 1st Monday in September   |
| Veteran's Day.....                 | November 11               |
| Thanksgiving Day.....              | 4th Thursday in November  |
| the Day after Thanksgiving.....    | 4th Friday in November    |
| Christmas Day.....                 | December 25               |
| One "Floating" Holiday.....        | Date selected by Employee |