



**CHANGE IN MEETING DATE/TIME**  
**FINANCE & ECONOMIC DEVELOPMENT COMMITTEE**  
**SEPTEMBER 3, 2015**  
**5:30 - 6:00 PM**  
**COUNCIL CHAMBERS**

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- 1. BUDGET DISCUSSION**  
*TROY WOO, FINANCE DIRECTOR*  
(VERBAL REPORT – NO ATTACHMENT)
  
- 2. FINAL 2015 BUDGET AMENDMENT BRIEFING**  
*TROY WOO, FINANCE DIRECTOR*  
(ATTACHMENT)



**FINANCE & ECONOMIC  
DEVELOPMENT COMMITTEE**  
September 2, 2015

**SUBJECT:** 2015 Budget Amendments

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**RECOMMENDATION:** Upon review and concurrence, recommend full City Council adoption of ordinance.

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**STAFF CONTACT:** Scott Spence, City Manager   
Troy Woo, Finance Director 

**ORIGINATED BY:** Troy Woo, Finance Department

**ATTACHMENTS:** 1. [Draft Ordinance](#)  
2. [Summary for the Proposed Ordinance](#)

**FISCAL NOTE:**

**PRIOR REVIEW:** Finance and Economic Development Committee on July 1, 2015

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**BACKGROUND:**

Throughout the year adjustments to the budget become necessary because of City Council actions, activity levels that were not anticipated during budget development, and grant awards (or other receipts of outside funding). Historically, the budget has been amended once per year prior to the development of the next year's proposed budget document. Staff has provided periodic budget amendment updates to the Finance and Economic Development Committee to help maintain the integrity of the budget and to provide more timely information. This committee has already received specific alerts on significant budget amendments and an overall update at its July 2015 meeting. To facilitate full City Council adoption prior to the development of the 2016 Budget document, staff is requesting committee review and recommendation for full Council adoption during September.

The following are significant budget amendments that have been identified since the adoption of the 2015 Budget. The full details of the proposed amendments are attached to the proposed ordinance as exhibit "A".

#### Current Expense Fund (General Fund)

- At the time the 2015 Budget was adopted, the costs to implement the new standards for indigent defense costs were not certain. A placeholder appropriation was included in the adopted budget. Now that the costs have been determined, it is necessary to move the appropriations to the proper expense line item. The amount needing reclassification is \$200,000.
- At the May 21, 2015, City Council Worksession, the City Council voted to terminate the red light camera contract. The contract will expire on August 30, 2015. The net impact of the termination will be an estimated \$75,000 reduction to General Fund revenues. The revenue reduction will be offset with cash reserves.

#### Street Fund (General Fund)

- At the June 18 Council Worksession, the City Council authorized the purchase of LED street light replacements. The timing of the purchase will allow the City to take advantage of a Puget Sound Energy rebate program, which will fund approximately 30 percent of the purchase. An amendment of \$400,000 is requested.

#### General Obligation Bond Fund

- The May 2015 bond refunding for the 2006 Unlimited Tax General Obligation (UTGO) and 2007 Limited Tax General Obligation (LTGO) Bonds requires amendments for bond premiums (\$1,015,321), bond proceeds - par amount (\$7,765,000), refunding escrow deposits (\$8,692,848), and debt issue costs (\$87,473). The bond refunding also requires new debt service payment appropriations and reductions to the interest payments on the unrefunded portions of the previous bonds.
  - New debt service payments:
    - 2015 UTGO Refunding Bonds
      - Principal \$50,000
      - Interest \$55,948
    - 2015 LTGO Refunding Bonds
      - Principal \$85,000
      - Interest \$91,574
  - Reduce unrefunded portions of debt interest:
    - Interest 2006 UTGO -\$124,200 (new interest payment = \$19,200)
    - Interest 2007 LTGO -\$192,081 (new interest payment = \$51,050)

### Building Improvement Fund

- \$98,162 is proposed for the next phase of the Council Chamber audio/video system upgrade. This phase includes the addition of a fourth robotic camera, upgrade of the existing cameras to high definition, control room configuration revisions, the addition of a TriCaster production switcher, and contingency. The fourth robotic camera is already included in the adopted 2015 Budget. The project is funded from reserves and Public, Educational, and Government (PEG) fees.

### Wastewater M&O Fund

- Higher LOTT treatment sales have been experienced due to the warmer and dryer summer. Both the revenue and expenditure line items utilized to pass through the revenues to LOTT need to be adjusted. Adjustments of \$300,000 are requested.

### Wastewater Capital Fund

- The Lift Station 18 Upgrade project requires \$200,000 for an onsite generator. The generator will be purchased through the State contract.

### Stormwater Capital Fund

- Department of Ecology grant revenue \$352,000 is requested for the revenue budget. These grant proceeds will be applied to the Vactor Waste Decant Facility project.
- \$90,175 is requested for the professional service agreement for code revisions for low impact development and stormwater design manual updates. The code revisions and design manual updates are required by the National Pollution Discharge Elimination System (NPDES) Phase 2 Municipal Stormwater Permit.
- The Vactor Decant Facility project is expected to need an additional \$251,508.

It is requested that the Finance and Economic Development Committee review the proposed amendments and recommend full City Council adoption of the proposed amendments to the 2015 adopted budget.

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### **ADVANTAGES:**

1. The proposed adjustments to the 2015 Budget reflects more accurately the necessary requirements of each fund or adjustments made by City Council action.
2. The proposed adjustments maintain a balance between the anticipated revenues and expenditures of each of the funds amended.

**DISADVANTAGES:**

1. Generally, budget adjustments must use cash reserves to compensate for expenditures that may exceed budget estimates by the end of the budget year.

**ORDINANCE NO. XXXX**

**CITY OF LACEY**

**AN ORDINANCE AMENDING THE 2015 FISCAL YEAR BUDGET ADOPTED BY ORDINANCE NO. 1451 BY REVISING THE BUDGETED AMOUNTS FOR THE CURRENT EXPENSE, REGIONAL ATHLETIC COMPLEX (RAC) M&O, CITY STREET, ARTERIAL STREET, GENERAL OBLIGATION BOND, BUILDING IMPROVEMENT, CAPITAL EQUIPMENT, PARKS AND OPEN SPACE, WATER M&O, WASTEWATER M&O, STORMWATER M&O, WATER CAPITAL, WASTEWATER CAPITAL, STORMWATER CAPITAL, STORMWATER DEBT, EQUIPMENT RENTAL AND JOINT DRUG UNIT FUNDS AND APPROVING A SUMMARY FOR PUBLICATION.**

**WHEREAS**, there is a need for additional expenditures to be budgeted within the Current Expense, Regional Athletic Complex (RAC) M&O, City Street, Arterial Street, General Obligation Bond, Building Improvement, Capital Equipment, Parks and Open Space, Water M&O, Wastewater M&O, Stormwater M&O, Water Capital, Wastewater Capital, Stormwater Capital, Stormwater Debt, Equipment Rental and Joint Drug Unit Funds for expenditures in which the extent of which could not be contemplated at the time of adopting the 2015 fiscal year budget; and

**WHEREAS**, revenues, as shown on Exhibit "A" attached hereto, are available from the sources indicated on said Exhibit for the making of said expenditures; NOW, THEREFORE,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON**, as follows:

Section 1. That the 2015 fiscal year budget and Ordinance No. 1451 adopting said budget are hereby amended by making those certain changes to the 2015 fiscal year budget which are set forth on Exhibit "A", attached hereto and made a part hereof as though fully set forth and for all purposes considered to be a portion of this ordinance.

Section 2. The City Clerk and the codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 3. The summary attached hereto is hereby approved for publication.

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, on this 10<sup>th</sup> day of September, 2015.

Approved as to form:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Attorney

ATTEST:

\_\_\_\_\_  
City Clerk

DRAFT

## SUMMARY FOR PUBLICATION

ORDINANCE NO. XXXX

CITY OF LACEY

The City Council of the City of Lacey, Washington, passed on September 10, 2015, Ordinance No. XXXX entitled **“AN ORDINANCE AMENDING THE 2015 FISCAL YEAR BUDGET ADOPTED BY ORDINANCE NO. 1451 BY REVISING THE BUDGETED AMOUNTS FOR THE CURRENT EXPENSE, REGIONAL ATHLETIC COMPLEX (RAC) M&O, CITY STREET, ARTERIAL STREET, GENERAL OBLIGATION BOND, BUILDING IMPROVEMENT, CAPITAL EQUIPMENT, PARKS AND OPEN SPACE, WATER M&O, WASTEWATER M&O, STORMWATER M&O, WATER CAPITAL, WASTEWATER CAPITAL, STORMWATER CAPITAL, STORMWATER DEBT, EQUIPMENT RENTAL AND JOINT DRUG UNIT FUNDS AND APPROVING A SUMMARY FOR PUBLICATION.”**

A section by section summary of this ordinance is as follows:

Section 1 revises the amounts which were budgeted for revenues and expenditures within the funds listed above by the 2015 fiscal year budget which had been adopted by Ordinance No. 1451. The reason for revising the budgeted amounts is the fact that there exists a need for additional expenditures within those funds which could not be contemplated at the time of adopting the 2015 fiscal year budget.

Section 2 provides provisions for corrections.

Section 3 approves this summary.

A copy of the full text of this ordinance will be mailed without charge to any person requesting the same from the City of Lacey.

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City Clerk

Published: September 14, 2015

**2015 Budget Amendments - Ordinance No. XXXX Exhibit "A"**

Account Numbers	Account Description	2015 Budget	Budget Amendment	2015 Budget as Amended	Comments
<b>Current Expense Fund</b>					
<b>Revenues</b>					
1-0000-308-0000	Beginning Cash	610,225	112,835	723,060	Cash Reserves
1-0000-342-1013	Contract Services / Overtime Police Services	50,000	(32,000)	18,000	Regal Cinemas and NTSD reduced overtime services
1-0000-347-6520	Culture & Recreation / Field Use Fees	35,000	12,000	47,000	NTSD joint use agreement for scheduling of athletic fields
1-0000-351-4000	Violations Bureau / Red Light Camera	225,000	(75,000)	150,000	Termination of red light camera contract
1-0000-367-1003	Contribution / Parks General	100	1,500	1,600	Private donation for Long Lake Park personal floatation devices
1-0000-337-1500	Grant/Service / Thurs Cty Historic Comm	1,600	4,000	5,600	Thurston County Heritage Grant for historic home research
1-0000-367-1004	Contribution / Parks Sponsor / Events	45,500	5,000	50,500	Nisqually Indian Tribe Charitable & Local Government Funds Grant Award
1-0000-367-1006	Contribution / Summer Lunch Program	8,000	5,000	13,000	Nisqually Indian Tribe Charitable & Local Government Funds Grant Award
1-0000-391-5000	Long-Term Debt Issued/Capital Lease (Noncash)	-	33,727	33,727	Long-term capital leases - copier machines
<b>Total Current Expense Fund Revenues</b>		<b>32,655,581</b>	<b>67,062</b>	<b>32,722,643</b>	
<b>Expenditures</b>					
1-0302-519-4950	Miscellaneous / Military Support	30,000	10,000	40,000	South Sound Military Communities Partnership MOA amendment
1-0401-512-5813	Agreements / Public Defender - Indigent	200,000	200,000	400,000	Implementation of indigent defense standards
1-1901-594-6601	Capital Outlay / Capital Leases	-	33,727	33,727	Long-term capital leases - copier machines
1-3302-576-3101	Supplies / Office & Operating Supply	38,750	(6,263)	32,487	Transfer appropriated budget for the purchase of towable leaf vacuum
1-3303-576-3101	Supplies / Office & Operating Supply	55,470	(2,000)	53,470	Transfer appropriated budget for the purchase of towable leaf vacuum
1-3303-576-3102	Supplies / Small Tools & Equipment	5,323	5,802	11,125	Purchase self-propelled fertilizer spreader
1-3303-576-3102	Supplies / Small Tools & Equipment	11,125	8,296	19,421	Purchase industrial towable leaf vacuum
1-3304-576-3101	Supplies / Office & Operating Supply	45,310	(3,000)	42,310	Transfer budget for the purchase desk and overhead storage workspace
1-3304-576-3102	Supplies / Small Tools & Equipment	1,350	3,000	4,350	Purchase desk and overhead storage workspace
1-7404-574-3102	Supplies / Small Tools & Equipment	5,000	1,500	6,500	Purchase Long Lake Park personal floatation devices (private donation)
1-7405-574-1006	Salaries & Wages Part-Time	51,509	6,000	57,509	NTSD joint use agreement for scheduling of athletic fields
1-7405-574-3101	Supplies / Office & Operating Supply	16,350	6,000	22,350	NTSD joint use agreement for scheduling of athletic fields
1-7410-575-4101	Professional Services - Other	500	4,000	4,500	Thurston County Heritage Grant for historic home research
1-7501-508-9000	Unassigned Funds	280,000	(200,000)	80,000	Implementation of indigent defense standards
<b>Total Current Expense Fund Expenditures</b>		<b>32,655,581</b>	<b>67,062</b>	<b>32,722,643</b>	
<b>Regional Athletic Complex (M&amp;O) Fund</b>					
<b>Revenues</b>					
7-0000-308-0000	Beginning Cash	-	1,325	1,325	Cash reserves
7-0000-367-1003	Contribution / Parks General	-	10,000	10,000	Nisqually Indian Tribe Charitable & Local Government Funds Grant Award
<b>Total Regional Athletic Complex (M&amp;O) Fund Revenues</b>		<b>1,055,676</b>	<b>11,325</b>	<b>1,067,001</b>	
<b>Expenditures</b>					
7-3305-576-4801	Repairs & Maintenance - Equipment	3,500	1,325	4,825	Improve communications to RAC message board
7-7401-576-4101	Professional Services	46,500	10,000	56,500	Nisqually Indian Tribe Charitable & Local Government Funds Grant Award
<b>Total Regional Athletic Complex (M&amp;O) Fund Expenditures</b>		<b>1,055,676</b>	<b>11,325</b>	<b>1,067,001</b>	

Account Numbers	Account Description	2015 Budget	Budget Amendment	2015 Budget as Amended	Comments
<b>City Street Fund</b>					
<b>Revenues</b>					
101-0000-308-0000	Beginning Cash	-	400,000	400,000	Committed reserves
<b>Total City Street Fund Revenues</b>		2,888,097	400,000	3,288,097	
<b>Expenditures</b>					
101-4204-542-3201	Electrical Supplies	19,500	400,000	419,500	LED street light replacement inventory
101-4205-542-3102	Supplies / Small Tools & Equipment	500	4,500	5,000	Purchase bituminous adhesive machine for maintenance of raised markers
101-4205-542-3134	Supplies / Road Marking Supplies	66,000	(4,500)	61,500	Transfer budget for the purchase of bituminous adhesive machine
101-4206-542-6003	Capital Outlay - Improvements	-	15,000	15,000	Build cover to protect salt brine equipment
101-4209-542-3101	Supplies/Office & Operating Supply	22,000	(3,500)	18,500	Transfer budget for salt brine cover
101-4209-542-4101	Professional Services	21,000	(1,500)	19,500	Transfer budget for salt brine cover
101-4209-542-4505	Rentals - Other	11,000	(5,000)	6,000	Transfer budget for salt brine cover
101-4209-542-4815	Repairs & Maintenance - Grounds	12,000	(5,000)	7,000	Transfer budget for salt brine cover
<b>Total City Street Fund Expenditures</b>		2,888,097	400,000	3,288,097	
<b>Arterial Streets Fund</b>					
<b>Revenues</b>					
102-0000-308-0000	Beginning Cash	4,285,358	43,300	4,328,658	Cash reserves
<b>Total Arterial Streets Fund Revenues</b>		8,213,144	43,300	8,256,444	
<b>Expenditures</b>					
102-4101-595-9001	Capital Projects / Preliminary Engineering	777,592	43,300	820,892	Chambers Lake stormwater facility trail/access road design
<b>Total Arterial Streets Fund Expenditures</b>		8,213,144	43,300	8,256,444	
<b>General Obligation Bond Fund</b>					
<b>Revenues</b>					
201-0000-392-0000	Other Financing Sources / Premium on Bonds	-	1,015,321	1,015,321	Premium on 2015 Refunding Bonds
201-0000-393-0000	Other Financing Sources / Refunding Debt Issue	-	7,765,000	7,765,000	2015 Refunding Bond proceeds
<b>Total General Obligation Bond Fund Revenues</b>		2,060,856	8,780,321	10,841,177	
<b>Expenditures</b>					
201-1905-508-5000	Estimated Ending Fund Bal / Assigned Funds	500	33,759	34,259	Cash reserves
201-1904-591-7019	2015 Refunding (2006 Parks)	-	50,000	50,000	New 2015 Refunding Bond principal payment
201-1904-592-8013	Interest UTGO 2006	143,400	(124,200)	19,200	Reduced interest as a result of 2015 Refunding Bonds
201-1904-592-8019	Interest UTGO 2015 Refund	-	55,948	55,948	New 2015 Refunding Bond interest payment
201-1904-592-8400	Other Debt Service Cost / Issue Cost	-	87,473	87,473	Debt issue costs
201-1904-599-8900	Other Financing Use / Refunding Debt Escrow	-	8,692,848	8,692,848	Refunding debt escrow payment
201-1905-591-7017	Principal LTGO 2015 Refund	-	85,000	85,000	New 2015 Refunding Bond principal payment
201-1905-592-8016	Interest LTGO 2007	243,131	(192,081)	51,050	Reduced interest as a result of 2015 Refunding Bonds
201-1905-592-8017	Interest LTGO 2015 Refund	-	91,574	91,574	New 2015 Refunding Bond interest payment
<b>Total General Obligation Bond Fund Expenditures</b>		2,060,856	8,780,321	10,841,177	

Account Numbers	Account Description	2015 Budget	Budget Amendment	2015 Budget as Amended	Comments
<b>Building Improvement Fund</b>					
<b>Revenues</b>					
301-0000-308-0000	Beginning Cash	289,157	110,212	399,369	Committed Reserves and cash reserves
301-0000-367-1001	Contribution - General	-	20,000	20,000	Nisqually Indian Tribe Charitable & Local Government Funds Grant Award
301-0000-397-0100	Transfers In / Transfer In 302 Fund	38,000	25,000	63,000	Transfer-in for Council Chambers audio/video system upgrades
<b>Total Building Improvement Fund Revenues</b>		<b>466,157</b>	<b>155,212</b>	<b>621,369</b>	
<b>Expenditures</b>					
301-0101-514-6003	Capital Outlay - Improvements	174,500	20,000	194,500	City Hall front counter workstation and cabinet improvements
301-0101-514-6003	Capital Outlay - Improvements	194,500	20,000	214,500	Next phase of security fencing behind City Hall
301-0101-514-6003	Capital Outlay - Improvements	214,500	4,417	218,917	Purchase video surveillance system for new evidence yard
301-0101-514-6003	Capital Outlay - Improvements	218,917	8,133	227,050	Purchase and install security system for new evidence building and yard
301-0101-514-6003	Capital Outlay - Improvements	227,050	2,000	229,050	Install security camera at the Library
301-0101-514-6004	Capital Outlay - Buildings	284,657	2,500	287,157	Re-signing of Senior Center in honor of Councilmember Clarkson
301-0101-514-6004	Capital Outlay - Buildings	287,157	98,162	385,319	Next phase of Council Chambers audio/video system upgrades
<b>Total Building Improvement Fund Expenditures</b>		<b>466,157</b>	<b>155,212</b>	<b>621,369</b>	
<b>Capital Equipment Fund</b>					
<b>Revenues</b>					
302-0000-308-0000	Beginning Cash	355,072	38,143	393,215	Restricted Reserve - PEG Fees, Cash reserves
302-0000-367-1002	Contribution-Police	-	20,244	20,244	Nisqually Indian Tribe Charitable & Local Government Funds Grant Award
<b>Total Capital Equipment Fund Revenues</b>		<b>1,288,073</b>	<b>58,387</b>	<b>1,346,460</b>	
<b>Expenditures</b>					
302-0102-519-6403	Capital Outlays / Human Resources	-	3,143	3,143	Purchase scanner
302-0102-519-6410	Capital Outlays / Police	5,050	20,244	25,294	Police detective forensic examination device
302-0102-519-6415	Capital Outlays / Community Development	-	10,000	10,000	Fence and sound barrier
302-0102-597-0105	Capital Outlays / Police	38,000	25,000	63,000	Transfer of PEG fee reserves to Fund 301 for Council Chamber upgrades
<b>Total Capital Equipment Fund Expenditures</b>		<b>1,288,073</b>	<b>58,387</b>	<b>1,346,460</b>	
<b>Parks &amp; Open Space Fund</b>					
<b>Revenues</b>					
303-0000-334-0000	Intergovernmental Revenue / State Grant	-	9,000	9,000	Department of Natural Resources grant for Pleasant Glade Park
<b>Total Parks &amp; Open Space Fund Revenues</b>		<b>661,823</b>	<b>9,000</b>	<b>670,823</b>	
<b>Expenditures</b>					
303-0106-576-6003	Capital Outlays / Capital Improvements	-	9,000	9,000	Pleasant Glade Park forest management plan
<b>Total Parks &amp; Open Space Fund Expenditures</b>		<b>661,823</b>	<b>9,000</b>	<b>670,823</b>	

Account Numbers	Account Description	2015 Budget	Budget Amendment	2015 Budget as Amended	Comments
<b>Water Fund</b>					
<b>Revenues</b>					
401-0000-308-0000	Beginning Cash	-	30,470	30,470	Cash Reserves
<b>Total Water Fund Revenues</b>		9,839,257	30,470	9,869,727	
<b>Expenditures</b>					
401-3403-534-1001	Salaries - Regular	428,735	25,500	454,235	Temporary Journey Level Maint Tech to backfill during extended absence
401-3403-534-1001	Salaries - Regular	454,235	4,250	458,485	Salary due to promotion of journey lvl tech to Water Treatment Plant Op
401-3403-534-2001	Employer Paid Benefits	211,405	720	212,125	Benefits due to promotion of journey lvl tech to Water Treatment Plant Op
<b>Total Water Fund Expenditures</b>		9,839,257	30,470	9,869,727	

<b>Wastewater Fund</b>					
<b>Revenues</b>					
402-0000-343-5003	LOTT Sales	9,296,258	300,000	9,596,258	Higher LOTT sales due to warmer and dryer summer (pass-through)
<b>Total Wastewater Fund Revenues</b>		13,769,434	300,000	14,069,434	
<b>Expenditures</b>					
402-3501-535-4704	Utility Services / LOTT Treatment	9,296,258	300,000	9,596,258	Higher LOTT sales due to warmer and dryer summer (pass-through)
<b>Total Wastewater Fund Expenditures</b>		13,769,434	300,000	14,069,434	

<b>Stormwater Fund</b>					
<b>Revenues</b>					
403-0000-308-0000	Beginning Cash	-	14,877	14,877	Cash Reserves
<b>Total Stormwater Fund Revenues</b>		2,636,873	14,877	2,651,750	
<b>Expenditures</b>					
403-4203-538-3101	Supplies / Office & Operating Supply	35,040	14,877	49,917	Education & outreach as required by Wester WA Phase II Stormwater permit
<b>Total Stormwater Fund Expenditures</b>		2,636,873	14,877	2,651,750	

<b>Water Capital Fund</b>					
<b>Revenues</b>					
410-0000-308-0100	Estimated Beginning Cash / Construction Cash	2,261,892	17,400	2,279,292	Cash Reserves
<b>Total Water Capital Fund Revenues</b>		9,686,752	17,400	9,704,152	
<b>Expenditures</b>					
410-3418-534-9013	Capital Projects / Construction / Utilities	6,433,476	17,400	6,450,876	WinCo water connection as required by water service agreement
<b>Total Water Capital Fund Expenditures</b>		9,686,752	17,400	9,704,152	

Account Numbers	Account Description	2015 Budget	Budget Amendment	2015 Budget as Amended	Comments
<b>Wastewater Capital Fund</b>					
<b>Revenues</b>					
411-0000-308.01-00	Estimated Beginning Cash / Construction Cash	568,700	200,000	768,700	Cash reserves
<b>Total Wastewater Capital Fund Revenues</b>		6,405,043	200,000	6,605,043	
<b>Expenditures</b>					
411-3518-535-9013	Capital Projects / Construction / Utilities	4,530,469	200,000	4,730,469	Lift Station 18 onsite generator
<b>Total Wastewater Capital Fund Expenditures</b>		6,405,043	200,000	6,605,043	

<b>Stormwater Capital Fund</b>					
<b>Revenues</b>					
412-0000-308-0000	Beginning Cash	1,477,470	(10,895)	1,466,575	Cash reserves
412-0000-334-0313	Dept of Ecology Grant	-	352,000	352,000	Dept of Ecology grant for Vactor Waste Decant Facility project
412-0000-397-1152	Transfer In 452 Fund	-	578	578	Transfer remaining 2013 Revenue Bond proceeds
<b>Total Stormwater Capital Fund Revenues</b>		2,027,194	341,683	2,368,877	
<b>Expenditures</b>					
412-4218-542-9001	Preliminary Engineering	654,781	90,175	744,956	Code revisions for low impact develop & stormwater design manual update
412-4218-542-9013	Capital Projects / Construction / Utilities	-	251,508	251,508	Vactor Waste Decant Facility
<b>Total Stormwater Capital Fund Expenditures</b>		2,027,194	341,683	2,368,877	

<b>Stormwater Debt Fund</b>					
<b>Revenues</b>					
452-0000-308-0200	Beginning Cash	-	578	578	Cash reserves
<b>Total Stormwater Debt Fund Revenues</b>		1,751,921	578	1,752,499	
<b>Expenditures</b>					
452-4201-597-6902	Transfer Out 412 fund	-	578	578	Transfer remaining 2013 Revenue Bond proceeds
<b>Total Stormwater Debt Fund Expenditures</b>		1,751,921	578	1,752,499	

<b>Equipment Rental Fund</b>					
<b>Revenue</b>					
501-0000-308-0000	Beginning Cash	276,627	101,623	378,250	Cash reserves
<b>Total Equipment Rental Fund Revenues</b>		2,538,763	101,623	2,640,386	
<b>Expenditures</b>					
501-4801-548-6002	Capital Outlay-Replacement	396,712	25,961	422,673	Fuel card system replacement
501-4801-548-6002	Capital Outlay-Replacement	422,673	3,800	426,473	Replace leak detector
501-4801-548-6002	Capital Outlay-Replacement	426,473	31,183	457,656	In-house brine maker (ice melt)
501-4801-548-6002	Capital Outlay-Replacement	457,656	13,244	470,900	Snow blades
501-4801-548-6002	Capital Outlay-Replacement	470,900	11,250	482,150	TIG welder funded from engine scope reserve that will not be replaced

Account Numbers	Account Description	2015 Budget	Budget Amendment	2015 Budget as Amended	Comments
501-4801-548-6002	Capital Outlay-Replacement	482,150	1,842	483,992	Replace plate compactor
501-4801-548-6002	Capital Outlay-Replacement	483,992	14,343	498,335	Replace ground penetrating radar unit
<b>Total Equipment Rental Fund Expenditures</b>		<b>2,538,763</b>	<b>101,623</b>	<b>2,640,386</b>	

<b>Drug Unit</b>					
<b>Revenues</b>					
504-0000-333-1600	Indirect Federal / DOJ	117,058	19,567	136,625	Adjusted to match actual grant award
504-0000-334-0421	State Grant / Commerce - DU	32,639	(32,639)	-	Adjusted to match actual grant award
504-0000-367-1000	Contributions	-	15,000	15,000	Nisqually Indian Tribe Charitable & Local Government Funds Grant Award
<b>Total Drug Unit Revenues</b>		<b>537,961</b>	<b>1,928</b>	<b>539,889</b>	
<b>Expenditures</b>					
504-2106-521-3102	Supplies / Small Tools & Equipment	10,000	15,000	25,000	New radios
504-2106-521-4201	Communications / Telecommunications	30,000	(5,000)	25,000	Reductions due to lower than expected grant funding
504-2106-521-4502	Rentals / IMS Rental	24,000	(5,000)	19,000	Reductions due to lower than expected grant funding
504-2106-521-4801	Repairs & Maintenance - Equipment	10,000	(3,072)	6,928	Reductions due to lower than expected grant funding
<b>Total Drug Unit Expenditures</b>		<b>537,961</b>	<b>1,928</b>	<b>539,889</b>	