

City of Milton, WA

OPERATING and
CAPITAL BUDGET

2012



*For the Fiscal Year January 1, 2012
through December 31, 2012*

City of Milton
1000 Laurel Street, Milton, WA 98354
(253) 922-8733
www.cityofmilton.net



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Mayor, City of Milton
1000 Laurel Street, Milton, WA 98354
Telephone: 253-517-2700
Email: dperry@cityofmilton.net

Debra Perry, Mayor

December 5, 2011

Milton City Council
City of Milton
Milton, WA 98354

RE: 2012 Annual City Budget

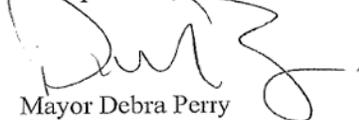
It is with great pleasure that I am presenting the 2012 Operating and Capital Budget. While the preliminary proposed budget was balanced (expenditures equal to revenues), the final budget as presented will require the use of just \$46,367 in fund balance reserves to balance the General Fund. This is primarily due to the addition of a Code Enforcement Officer; the total cost of this position was partially offset by the elimination of the half-time Senior Center Coordinator. Our Utility Funds are healthy and there are no planned increases in 2012 for water, electric or storm rates.

A lot of concerned citizens, as well as myself, have indicated they would like more attention on our parks. I would like to draw attention to the plans to improve upper Triangle Park where the t-ball fields are, the added seasonal worker, and the suggested REET funds to be set aside for projects recommended by the Parks Board.

The proposed budget, in whole, limits expenditures to maintain basic city services. The projected revenues have been impacted by declining property values, sales tax receipts and rising health care costs. These trends look like they will be here for a while.

My goal is to keep expenditures in line with revenues by prioritizing our needs with minimal impact on citizens and employees. One of the ways we plan to do this is by exploring every option of increased tax revenue through careful economic development planning without compromising the livable city Milton residents have always enjoyed.

With pleasure,



Mayor Debra Perry

ELECTED OFFICIALS

Term Expires:

Debra Perry

Mayor

December 31, 2011

Bart Taylor
Robert Whalen
Jim Heddlesten
Leonard Sanderson
Todd Morton
Bryan Ott
Lois Zaroudny

Mayor Pro-Tem
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

December 31, 2013
December 31, 2011
December 31, 2011
December 31, 2011
December 31, 2013
December 31, 2013
December 31, 2013

Administrative Staff:

Subir Mukerjee
Lisa Tylor
Letticia Neal
William Rhoads

City Administrator
Finance Director
Public Works Director
Police Chief

COMMISSIONS

Thank you to the following individuals who share their time, energy and expertise to the City of Milton and its citizens.

Planning Commission

Tom Boyle, Jr.
Jason Wilson
Sharon Cooper
Gerry Miller
Jacquelyn Whalen
Todd Larson
Jim Manley

Civil Service Commission

Gerry Miller
Diane Kasner
Glen Wilsey
Shelly Werner
Margaret Drotz
Debe Loeber

Park Board Commission

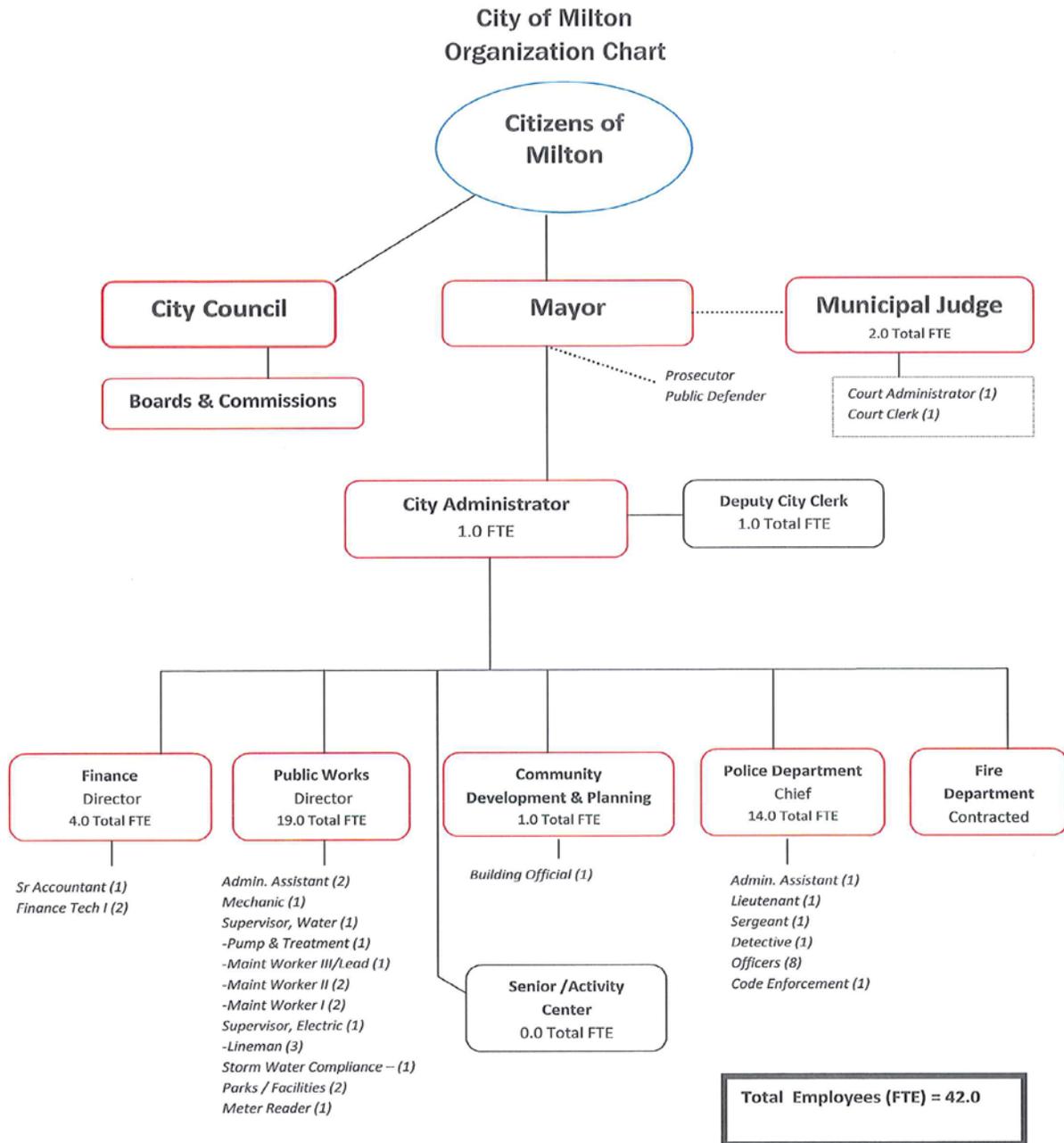
Dan McGunagle
Angela Dabb
Beverly Webber
Robert MacDonald
Mike Rutter
Linda Goddard
Vacant
Vacant

Events Committee

Mary Tompkins
Tom Boyle, Jr.
Aaron Jones
Marty Lelli
Richard Cosner
Kendra Dixon
Vacant

Senior Advisory Board

Tony Brekken, Sr.
Jean Waldherr
Harriett Kring
Barbara Mathews
Martha Schumacher
Ann Stewart
Barbara Gordon
Darlyne Sirack



BUDGET

OVERVIEW

- ***2012 Budget Development Process***
- ***Citywide Budget Summary – All Funds***

STAFFING /PERSONNEL

- ***Staffing Levels, 2008 - 2012***
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GENERAL FUND BUDGET SUMMARY

- ***Revenue Summary***
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- ***Fund Balance Summary***

CITY OF MILTON

1000 Laurel Street, Milton, WA 98354
(253) 922-8733 Fax: (253) 922-2385 www.cityofmilton.net

TO: Mayor, City Council
FROM: Lisa Tylor, Finance Director
SUBJECT: 2012 Budget and Budget Development Process

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council to the staff and community. As a result, the City Council, staff and public are all involved in establishing the annual budget for the City of Milton.

The budget serves four functions:

It is a Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

It is an Operational Guide

The budget of the City reflects its operation. Activities of each City department or program have been planned, formalized and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.

It is a Link with the General Public

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the purpose of those activities, future implications, and the direct relationship to the citizens.

It is a Legally Required Financial Planning Tool

The budget is a financial planning tool, its most traditional use. In this light, preparing and adopting a budget is a state law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public moneys and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to determine funds available. The budget takes into account unforeseen contingencies and provides for the need for periodic adjustments.

2012 BUDGET DEVELOPMENT PROCESS

The City of Milton operates on a calendar year basis. We utilize an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and based on need defined by the organization's budget policies, emerging issues, Council goals, and available resources.

The 2012 Budget development process began in March when the Mayor, City Council, City Administrator and department directors met in a retreat format to discuss budget direction and priorities. In early June the Finance Department began preparing revenue estimates and projections; throughout June and July, the Finance Department prepared budget worksheets which were distributed to department directors.

By the time the 2012 Budget was adopted on December 5, 2011, and the Council had an opportunity to discuss it on nine (9) separate occasions, including three (3) public hearings to gather public input from citizens:

March 26	Council Retreat
September 6	2012 Revenue estimates provided to Council
September 19	Public hearing on 2012 revenues
October 17	Preliminary 2012 Budget presented to Council
November 7	Adoption of 2012 Property Tax levy & rates
November 7	Public hearing #1 on 2012 Budget
November 14	Council study session #1 on 2012 Budget
November 21	Council study session #2 on 2012 Budget (if needed)
December 5	Public hearing #2 on 2012 Budget
December 5	Reading of proposed ordinance adopting the 2012 Budget

The final operating budget is published, distributed, and made available to the public via the city's website.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Department and department directors to ensure that funds are within the approved budget. The Finance Department provides the City Council with monthly reports to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance.

The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may do so by ordinance adopted by Council after holding one public hearing.

BUDGET PRINCIPLES

- Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayor priority direction, and for implementing them once they are approved.
- The Finance Department is responsible for coordinating the overall preparation and administration of the City's budget. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.
- The Finance Department assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- Interfund charges will be based on recovery of costs associated with providing those services.
- Budget adjustments requiring City Council approval will occur through the ordinance process at the fund level prior to fiscal year end.
- The City's budget presentation will be directed at displaying the City's services plan in a Council/Citizen friendly format.

- The City will strive to maintain fund balance reserves per policy as follows:
 - **General Fund** – 8% of prior year operating revenues shall be identified as Reserved Fund Balance
 - **Other Governmental Funds** - Similar to General Fund policy, with 8% of prior year operating revenues identified as Reserved Fund Balance
 - **Enterprise Funds** – 25% of prior year operating expenditures shall be identified as Reserved Fund Balance

BASIS OF ACCOUNTING AND BUDGETING

Accounting

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of the Revised Code of Washington (RCW), Chapter 43.09.20, and in compliance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

Basis of Presentation - Fund Accounting

The accounts of the City of Milton are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of double-entry accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Milton:

Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. All governmental fund types are accounted for on a spending or "financial flows" measurement focus, which means that typically only current assets and current liabilities are included on related balance sheets. The operating statements of governmental funds measure 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. There are four governmental fund types used by the City of Milton:

1. General Fund

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

2. Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the City of Milton. Special Revenue funds include the Street Fund, Strategic Reserve Fund, Drug Seizure Fund, Criminal Justice Fund, Reserve Officer's Fund, Real Estate Excise Tax Funds (REET1 and REET2), and Traffic Impact Fee Fund.

3. Capital Project Funds

These funds account for financial resources, which are designated for the acquisition or construction of general government capital projects. The City currently maintains just one fund in this category, the Capital Improvement Fund.

Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services which, based on the commercial model, uses a flow of economic resources approach. Under this approach, the operating statements for the proprietary funds focus on a measurement of net income (revenues and expenses) and both current and non-current assets and liabilities are reported on related balance sheets. As described below, there are two generic fund types in this category:

1. Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily by user charges. The Electric Utility, Water Utility, Stormwater Operations and Stormwater Capital Funds are included in this group of funds.

2. Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City. The Vehicle Repair & Maintenance Fund is the only fund included in this group of funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of Milton uses a cash basis of accounting for all funds. This basis is used throughout the budgeting, accounting, and reporting processes.

Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for all funds. These funds are budgeted on the cash basis of accounting. The annual financial statements include budgetary comparisons for those funds.

Budgets are adopted at the fund level that constitutes the legal authority for expenditures. Annual appropriations for all funds lapse at the fiscal period end.

EXPLANATION OF MAJOR REVENUE SOURCES

General Fund

➤ Property Tax

Property taxes play an essential role in the finances of the municipal budget. Washington State law limits increases in property tax levies to 101% of the previous year's property tax revenue, unless the rate reaches the statutory limit of \$3.10 per \$1,000 of assessed valuation. For 2011, voters approved a 6-year Levy Lid Lift to provide enhanced fire and emergency medical services through a contract with East Pierce Fire & Rescue. The Lid Lift rate is \$1.21; the City also has a \$0.26 special levy for Emergency Medical Services (EMS). This leaves \$1.63 per \$1,000 for support of all other citywide services. The levy amount must be established by ordinance by November 30th prior to the levy year.

➤ Local Retail Sales and Use Tax

The local retail sales and use tax is comprised of two separate 0.5% options for a total of 1.0%. The Washington State Department of Revenue disburses 15% of the City sales tax to Pierce County, and 85% to the City.

➤ Criminal Justice Sales Tax

Local Sales Tax for Criminal Justice funding is to be used solely for criminal justice purposes, such as the City's law enforcement services. This tax is authorized at 1/10 of 1% of retail sales transacted in the County. Of the total amount collected, the State distributes 10% of the receipts to Pierce County, with the remainder allocated on a per capita basis to the County and cities within the County.

➤ Public Safety Sales Tax

Beginning in 2005, an additional .1% voter approved increase in sales tax was devoted to public safety purposes. This .1% was approved by the voters again in August 2009. Of the total amount collected, the State distributes 60% of the receipts to Pierce County, with the remainder allocated on a per capita basis to the cities within the County.

➤ Gambling Tax

Gambling tax revenues must be spent primarily on law enforcement purposes pertaining to gambling. Funds remaining after necessary expenditures for such enforcement purposes may be used for any general government purpose. Gambling taxes are to be paid monthly to the City, no later than the 15th day of the succeeding month. The City imposes a tax on the following forms of gambling at the following rates: Bingo (10% gross, less prizes); Raffles (10% gross, less prizes); Games (2% gross, less prizes); Cardrooms (20% gross); Punchboards (5% gross); Pulltabs (5% gross).

➤ Utility Tax

Utility taxes may be levied on the gross operating revenues earned by private utilities from operations within the boundaries of a city and by a city's own municipal utilities. Utilities on which taxes may be levied include electric, water, sewer, stormwater, gas, telephone, cable TV, and steam. The tax is legally levied on the utility, not the customer and must be paid from utility revenues. The City's utility tax rate is current set at 6% of the gross sales/income of the City's Electric, Water and Stormwater utility services.

➤ Leasehold Excise Tax

Taxes on property owned by state or local governments and leased to private parties (City's share).

➤ Franchise Fees

Cable TV is the only franchise fee levied in the City at a rate of 5% of gross revenues. This is a fee levied on private utilities for the right to use city streets, alleys, and other public properties.

➤ State-Shared Revenues

State-shared revenues are received from liquor sales, and motor vehicle excise taxes. These taxes are collected by the State of Washington and shared with local governments based on population. State-shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

- The 2011 population figure used in the 2012 Preliminary Budget is 6,975 as reported by the Office of Financial Management for Washington State on April 1, 2011. This figure is important when determining distribution of State shared revenues on a per capita basis.

➤ Liquor Board Profits and Liquor Excise Tax

Liquor Board profits consist of the difference between revenue generated by the Washington State Liquor Control Board and the board's expenditures, specific revenues collected for a dedicated purpose, and administrative fees attributable to specific licensees that serve hard alcohol. Revenues are generated from sales at State liquor stores, taxes collected on wine and beer manufacture and distribution, licensee fees, alcohol related permit fees, penalties, and forfeitures. Liquor profits are divided among the State, counties and cities. Cities get a 40% share, with additional amount distributed to border area cities. These funds are distributed on the last days of March, June, September and December.

Cities also receive 28% of the liquor excise tax receipts. These funds are distributed on the last days of January, April, July and October.

❖ The Privatization of Liquor Sales; Impact of I-1183

- *The initiative specifies that local governments are to continue to receive, in the aggregate, no less liquor revenue than comparable periods plus an additional \$10 million per year for public safety. In general, liquor taxes would remain. The current liquor markup, liquor profits, would end. However, the initiative provides a new annual license fee for retailers (17% of sales) and distributors (10% of sales for the first two years, 5% thereafter), which would be distributed to cities as current profits are now.*

➤ Service Revenues

Fees are charged for services rendered by the City of Milton. Most of the fees in the General Fund are construction inspections and permits related to services such as planning, zoning and building.

➤ Fines and Forfeitures

Fines and penalties are collected as a result of Municipal Court rulings and other miscellaneous rule infractions. All court fines and penalties are shared with the State, with the City, on average, retaining less than 50% of the amount collected.

➤ Investment Interest

The City earns investment interest on sales tax money held by the State of Washington prior to their distribution of the taxes to the City as well as on City initiated investments.

Street Fund

➤ Motor Vehicle Fuel Excise Tax (gas tax)

The State of Washington collects a \$.3750 per gallon motor vehicle fuel tax at the pump and remits \$.0296 of the tax back to cities based on population. In 2012 the Municipal Research and Services Center estimates the per capita distribution back to cities will be \$21.15 per person. Based upon a City of Milton population of 6,975 (per the Washington State Office of Financial Management on April 1, 2011) we anticipate the City will collect \$147,520 in 2012. With the exception of .42% of the collections which must go towards paths and trails activities, all motor vehicle fuel taxes are credited to the Street Fund.

Real Estate Excise Tax Fund (REET1)

Real estate excise tax (REET) is a tax on the sale of real estate, usually paid by the seller. Cities, towns and counties use the tax to fund capital projects. The state levies this tax at the rate of 1.28 percent. REET is collected by the county and distributed to the state and the appropriate local government. In 1982, cities and counties were authorized to impose an additional 0.25 percent to finance capital improvements. This is commonly referred to as REET1. The revenue generated is used for financing public works capital projects as specified in the capital facilities plan under the Growth Management Act.

Real Estate Excise Tax Fund (REET2)

In 1990, the Legislature authorized cities and counties planning under the Growth Management Act to impose an additional 0.25 percent to finance capital projects specified in the capital facilities element of a comprehensive plan. This is commonly referred to as REET2.

The passage of HB 1953, effective July of 2011, provided more flexibility in the use of these funds.

INTERFUND TRANSFERS

Many funds receive a portion of their revenues from other funds in the form of an interfund transfer. These transfers typically represent payments for service or a concentration of revenues for a specific project or purpose. The following funds receive transfers from other funds.

001 - General Fund is budgeted to transfer out \$429,400:

- \$254,400 to the Fire/EMS Fund to support the City's contract with East Pierce Fire & Rescue
- \$165,000 to the Street Fund to support annual street operations
- \$10,000 to the Vehicle Repair & Maintenance Fund (by department)

101 - Street Fund is budgeted to transfer out \$30,000:

- \$30,000 to the Vehicle Repair & Maintenance Fund

107 – Criminal Justice Fund is budgeted to transfer out \$98,808:

- \$98,808 to the General Fund to support the cost of one Police Officer (COPS Grant)

130/131 – Real Estate Excise Tax Funds are budgeted to transfer out \$223,094:

- \$97,094 to the Street Fund for Debt Service Payments (PW Trust Fund Loans)
- \$124,000 to the Capital Improvement Fund for ADA Improvement Projects
- \$2,000 to the Capital Improvement Fund for Parks Board recommended projects

401 – Electric Utility Fund is budgeted to transfer out \$96,100:

- \$56,100 to the General Fund for citywide shared costs
- \$40,000 to the Vehicle Repair & Maintenance Fund

403 – Water Utility Fund is budgeted to transfer out \$110,350:

- \$62,350 to the General Fund for citywide shared costs
- \$48,000 to the Vehicle Repair & Maintenance Fund

406 – Stormwater Operations Fund is budgeted to transfer out \$177,440:

- \$137,740 to the Stormwater Capital Fund
- \$31,200 to the General Fund for citywide shared costs
- \$8,500 to the Vehicle Repair & Maintenance Fund

SIGNIFICANT FACTORS IN THE 2012 BUDGET

Budget Summary for All Funds

- The 2012 budget presumes service levels that are consistent with those provided in 2011 with neither significant enhancements nor reductions in any area of operations.
- Total appropriations for all City Funds of \$17.1 million including \$4.0 million in capital expenditures.
- Budgets will be adopted across 16 separate funds.
- The full-time equivalent (FTE) employee count increases from 2011 by 1.25 FTE.
- 2012 operating expenditures have been held at or below 2% over 2011.
- Positions and salary ranges are based on the City's compensation and classification plan.
- Employee benefit amounts are based on employee benefit plans. Rate increases over 2011 are as follows:

Medical (Regence)	11%	Increase
Washington Dental	7.9%	Decrease
Willamette Dental	9.4%	Increase
Vision Service Plan	7.5%	Increase

2012 General Fund Revenues

- Total 2012 revenues are estimated at \$3,984,404 as compared to \$3,972,214 in 2011.
- The two largest sources of revenue continue to be Property Tax and Utility Tax which are collectively estimated to account for 55% of 2012 General Fund revenues.
- Sales Tax is estimated at \$745,000 which is \$45,000 less than the 2011 budget.
- The Property Tax levy will not include the 1% increase authorized by the voters in November 2001 through their approval of Initiative #747 and the subsequent action by the State Legislature in November 2007.
 - ✓ The 2012 levy is estimated at \$1,966,026.
 - ✓ Based upon a tax levy of \$1,966,026 on assessed values of \$634,202,041 (the most recent figures provided by the Pierce/King County Assessor's Offices) the 2012 levy rate would be \$3.100 per \$1,000 of assessed value.

2012 General Fund Expenditures

- Total 2012 expenditures are estimated at \$4,030,771 as compared to \$3,918,669 in 2011.
- The 2012 budget presumes service levels that are consistent with those provided in 2011 with neither significant enhancements nor reductions in any area of operations.

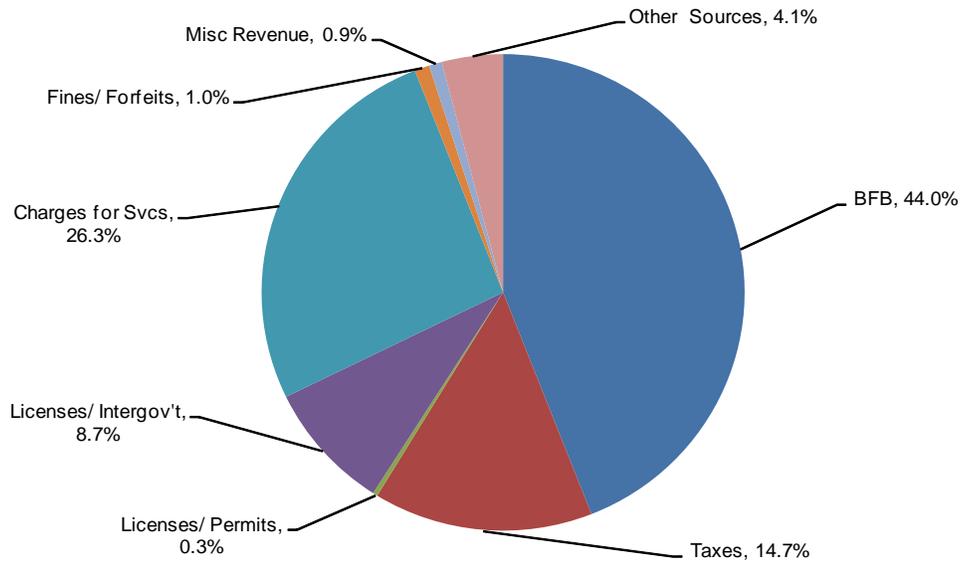


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2012 BUDGET SUMMARY - ALL FUNDS

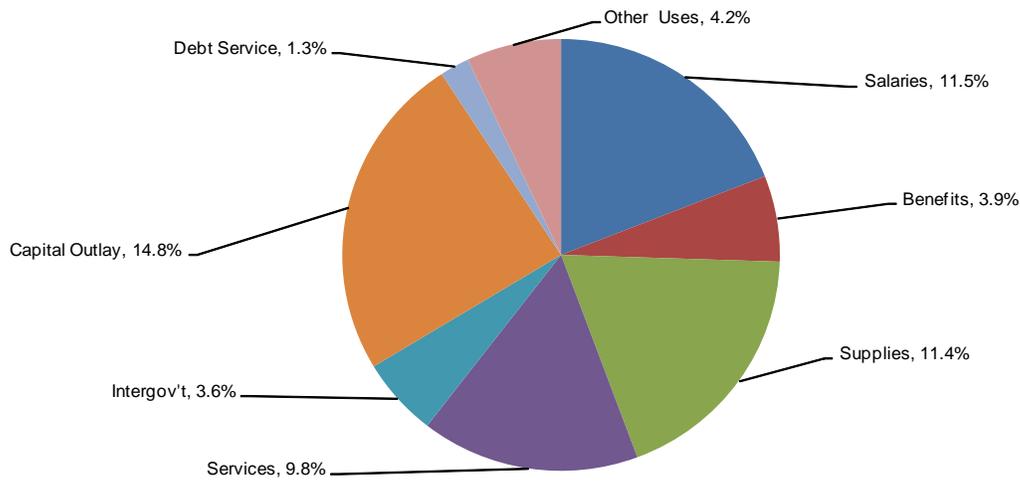
Fund		Projected Beginning Fund Balance	2012 Resources	2012 Expenditures	Projected Ending Fund Balance
General Fund		\$ 852,427	\$ 3,984,404	\$ 4,030,771	\$ 806,060
Fire / EMS Fund		89,871	1,194,862	1,268,404	16,329
SPECIAL REVENUE FUNDS	Street Fund	103,231	402,194	499,774	5,651
	Strategic Reserve	812,708	4,000	-	816,708
	Drug Seizure Fund	6,568	3,000	4,750	4,818
	Criminal Justice Fund	282,458	102,000	130,808	253,650
	Reserve Officer's Fund	1,997	5,000	5,590	1,407
	Municipal Capital Improvement/REET 1	209,755	20,800	222,094	8,461
	Municipal Capital Improvement/REET 2	60,209	20,100	1,000	79,309
	Traffic Impact Fee Fund	14,396	8,550	-	22,946
CAPITAL PROJECTS	Capital Improvement Fund	682,473	2,241,621	2,602,228	321,866
					-
ENTERPRISE FUNDS	Electric Utility Fund	4,587,325	4,659,040	4,376,891	4,869,474
	Water Utility Fund	3,226,325	2,207,000	2,938,691	2,494,634
	Storm Water Operations Fund	1,038,091	469,435	693,114	814,412
	Storm Water Capital Fund	871,768	138,740	260,000	750,508
INTERNAL SERVICE FUNDS	Vehicle Repair & Maintenance Fund	-	136,500	136,500	-
					-
TOTAL BUDGET		\$ 12,839,602	\$ 15,597,246	\$ 17,170,615	\$ 11,266,233

2012 REVENUES - ALL FUNDS



Fund Name	Beginning Fund Balance	Taxes	Licenses/ Permits	Intergov't	Charges for Svcs	Fines/ Forfeits	Misc Revenue	Other Sources	Total	%
General	852,427	2,975,357	90,500	274,826	65,150	283,945	46,175	248,450	4,836,830	17.01%
Fire / EMS	89,871	933,989						254,400	1,278,260	4.50%
Streets	103,231	140,000					100	262,094	505,425	1.78%
Strategic Reserve	812,708	-					4,000		816,708	2.87%
Drug Seizure	6,568	-					3,000		9,568	0.03%
Criminal Justice	282,458	90,000		11,900			100		384,458	1.35%
Reserve Officer's	1,997	-					5,000		6,997	0.02%
REET1	209,755	20,000					800		230,555	0.81%
REET2	60,209	20,000					100		80,309	0.28%
Traffic Impact Fees	14,396	-			8,500		50		22,946	0.08%
Capital Improvement	682,473	-		2,115,621				126,000	2,924,094	10.29%
Electric Utility	4,587,325	-			4,572,000		87,040		9,246,365	32.52%
Water Utility	3,226,325	-			2,112,000		95,000		5,433,325	19.11%
Storm Water Operations	716,526	-		80,000	710,000		1,000		1,507,526	5.30%
Storm Water Capital	871,768	-					1,000	137,740	1,010,508	3.55%
Vehicle Repair/Maint	-	-						136,500	136,500	0.48%
TOTAL	12,518,037	4,179,346	90,500	2,482,347	7,467,650	283,945	243,365	1,165,184	28,430,374	

2012 EXPENDITURES - ALL FUNDS
By Object of Expenditure



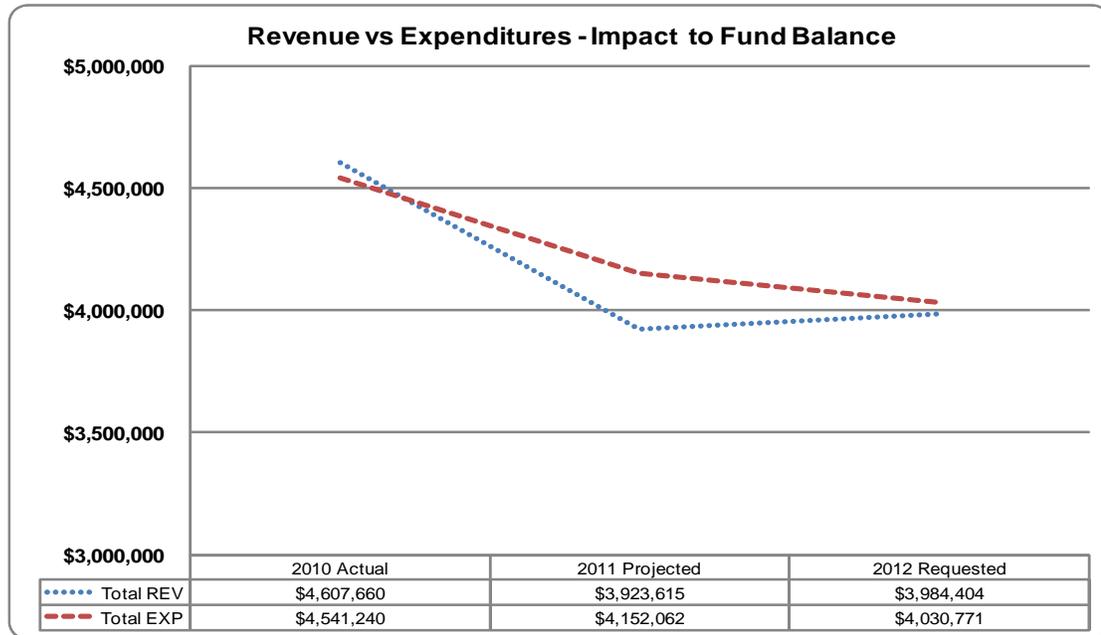
Fund Name	Salaries	Benefits	Supplies	Services	Intergov't	Capital Outlay	Debt Service	Other Uses	Ending Fund Balance	Total	%
General	1,841,275	514,504	119,195	774,899	285,395	58,903	-	436,600	806,060	4,836,831	17.01%
Fire / EMS	-	-	-	1,268,404	-	-	-	-	9,856	1,278,260	4.50%
Streets	150,381	70,504	32,050	113,565	-	-	97,094	36,180	5,651	505,425	1.78%
Strategic Reserve	-	-	-	-	-	-	-	-	816,708	816,708	2.87%
Drug Seizure	2,500	750	-	-	1,500	-	-	-	4,818	9,568	0.03%
Criminal Justice	-	-	16,000	6,000	-	10,000	-	98,808	253,650	384,458	1.35%
Reserve Officer's	-	-	1,000	4,590	-	-	-	-	1,407	6,997	0.02%
REET1	-	-	-	-	-	-	-	222,094	8,461	230,555	0.81%
REET2	-	-	-	-	-	-	-	1,000	79,309	80,309	0.28%
Traffic Impact Fees	-	-	-	-	-	-	-	-	22,946	22,946	0.08%
Capital Improvement	-	-	-	-	-	2,593,918	8,310	-	321,866	2,924,094	10.29%
Electric Utility	568,410	206,591	2,825,300	214,495	450,000	10,175	-	101,920	4,869,474	9,246,365	32.52%
Water Utility	468,043	207,658	188,300	281,690	215,600	1,185,175	267,255	124,970	2,494,634	5,433,325	19.11%
Storm Water Operations	184,351	72,735	24,050	91,795	56,800	80,000	-	183,383	814,412	1,507,526	5.30%
Storm Water Capital	-	-	-	-	-	260,000	-	-	750,508	1,010,508	3.55%
Vehicle Repair/Maint	58,543	32,564	27,500	17,893	-	-	-	-	-	136,500	0.48%
TOTAL	3,273,503	1,105,306	3,233,395	2,773,331	1,009,295	4,198,171	372,659	1,204,955	11,259,760	28,430,375	

ANNUAL STAFFING LEVELS

DEPARTMENT	POSITION	2008	2009	2010	2011	2012
Executive	City Administrator	1.00	1.00	1.00	1.00	1.00
	Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
	Sub-Total	2.00	2.00	2.00	2.00	2.00
Municipal Court	Court Admin	1.00	1.00	1.00	1.00	1.00
	Court Clerk	1.00	1.00	1.00	1.00	1.00
	Sub-Total	2.00	2.00	2.00	2.00	2.00
Finance	Finance Director	1.00	1.00	1.00	1.00	1.00
	Sr Accountant	-	-	-	-	1.00
	Finance Tech I	2.00	2.00	2.00	2.00	2.00
	Sr Financial Analyst	1.00	1.00	1.00	1.00	-
	Finance Tech II	1.00	1.00	1.00	1.00	-
Sub-Total	5.00	5.00	5.00	5.00	4.00	
Activity Center	Sr Ctr Coord	0.75	0.75	0.75	0.25	-
	Sub-Total	0.75	0.75	0.75	0.25	-
Community Development	Building Official	1.00	1.00	1.00	1.00	1.00
	Community Development Director	1.00	1.00	-	-	-
	Building Inspector/Code Enforcement	1.00	1.00	-	-	-
	Senior Planner	1.00	1.00	-	-	-
	Planner	-	-	-	-	-
	Permit Technician	1.00	-	-	-	-
Sub-Total	5.00	4.00	1.00	1.00	1.00	
Fire	Fire Chief	1.00	1.00	1.00	-	-
	Fire Captain	1.00	1.00	1.00	-	-
	Firefighter/EMT	2.00	2.00	1.00	-	-
	Fire-Admin Assistant	0.75	0.75	0.75	-	-
Sub-Total	4.75	4.75	3.75	-	-	
Public Works	PW Director	1.00	1.00	1.00	1.00	1.00
	PW Admin Assistant	1.00	1.00	1.00	1.00	1.00
	Stormwater Compliance	1.00	1.00	1.00	1.00	1.00
	Elec Supervisor	1.00	1.00	1.00	1.00	1.00
	Lineman	2.00	2.00	2.00	2.00	3.00
	Apprentice Lineman	1.00	1.00	1.00	1.00	-
	Elec Equip Operator	1.00	1.00	1.00	1.00	-
	Water/Storm/Street Supervisor	1.00	1.00	1.00	1.00	1.00
	Water Maint	1.00	1.00	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00	1.00	1.00
	Maint Worker 3	1.00	1.00	1.00	1.00	1.00
	Maint Worker 2	2.00	2.00	2.00	1.00	2.00
	Maint Worker 1	2.00	2.00	2.00	2.00	2.00
	Meter Reader	1.00	1.00	1.00	1.00	1.00
	PW Admin Assistant	1.00	1.00	1.00	1.00	1.00
	Park Maint 2	1.00	1.00	1.00	1.00	1.00
	Park Maint 1	1.00	1.00	1.00	1.00	1.00
Sub-Total	20.00	20.00	20.00	19.00	19.00	
Police	Police Chief	1.00	1.00	1.00	1.00	1.00
	Lieutenant	1.00	1.00	1.00	1.00	1.00
	Sergeant	2.00	2.00	1.00	1.00	1.00
	Code Enforcement	-	-	-	-	1.00
	Officer	7.00	7.00	7.00	7.00	8.00
	Detective	1.00	1.00	1.00	1.00	1.00
	Community Service Officer	-	-	0.50	-	-
	Police Clerk	1.00	1.00	1.00	1.00	1.00
	Evidence Tech					
Sub-Total	13.00	13.00	12.50	12.00	14.00	
TOTAL		52.50	51.50	47.00	41.25	42.00

2012 STAFFING SUMMARY by FUND

Position:	Affiliation	Step/ Level	GENERAL FUND	STREET FUND	CRIMINAL JUSTICE FUND	ELECTRIC UTILITY FUND	WATER UTILITY FUND	STORM WATER FUND	VEHICLE R&M FUND	TOTAL FTE
City Council	Elected									-
Mayor	Elected									-
City Administrator	Exempt		0.70			0.14	0.16			1.00
Police Chief	Exempt		1.00							1.00
Police Lieutenant	Exempt		1.00							1.00
Public Works Director	Exempt		0.10	0.10		0.30	0.30	0.20		1.00
Finance Director	Exempt		0.48			0.19	0.24	0.09		1.00
StormWater Compliance	Exempt							1.00		1.00
Deputy City Clerk	IBEW	13/E	0.70			0.14	0.16			1.00
Public Works Admin Asst.	IBEW	14/D	0.40	0.15		0.15	0.15	0.15		1.00
Public Works Admin Asst./Operations	IBEW	14/E	0.05	0.05		0.30	0.40	0.20		1.00
Sr. Accountant	IBEW	18/D	0.48			0.19	0.24	0.09		1.00
Finance Tech I	IBEW	13/E	0.58			0.15	0.15	0.12		1.00
Finance Tech I -Utilities	IBEW	13/E				0.33	0.34	0.33		1.00
Court Administrator	IBEW	19/E	1.00							1.00
Court Clerk	IBEW	13/E	1.00							1.00
Building Official	IBEW	23/E	1.00							1.00
Supervisor - Electric	IBEW	26/E				1.00				1.00
Lineman	IBEW	23/E				3.00				3.00
Supervisor - Street/Water/Storm	IBEW	23/E		0.30			0.50	0.20		1.00
Water Quality Maint	IBEW	17/E					1.00			1.00
Maintenance III	IBEW	19/E		0.25			0.55	0.20		1.00
Maintenance II	IBEW	16/D		0.50			0.40	0.10		1.00
Maintenance II	IBEW	16/A		0.50			0.40	0.10		1.00
Maintenance I	IBEW	13/E		0.50			1.30	0.20		2.00
Facilities/Parks Maint II	IBEW	16/E	0.70			0.15	0.15			1.00
Facilities/Parks Maint I	IBEW	12/A	0.70			0.15	0.15			1.00
Meter Reader	IBEW	13/E				0.50	0.50			1.00
Mechanic	IBEW	16/E							1.00	1.00
Police Sergeant	Police	S/4	1.00							1.00
Police Detective	Police	P/5	1.00							1.00
Police Officer	Police	P/5	5.00		1.00					6.00
Police Officer	Police	P/3	1.00							1.00
Police Officer (Vacant)	Police	P/1	1.00							1.00
Code Enforcement	Police	P/2	1.00							1.00
Police Clerk	IBEW	13/E	1.00							1.00
Evidence Technician	n/a									-
			20.89	2.35	1.00	6.69	7.09	2.98	1.00	42.00



The chart above shows the activity levels of Revenues and Expenditures, for 2010 (actual), 2011 (projected), and 2012 (requested). The growth in **Expenditures** has continued to exceed the growth in **Revenues**, as we would expect in the current economy. This supports the continued need for the City to operate in a very conservative manner, which may include departmental budget reductions, moving non-critical expenditures/improvements to future years, and looking at other innovative cost-saving measures.

BUDGET by DEPARTMENT	2011 AMENDED BUDGET	2012 FINAL BUDGET	\$ INCREASE / (DECREASE)	% INCREASE / (DECREASE)
CITY COUNCIL	\$ 43,546	\$ 32,984	\$ (10,562)	-24.3%
EXECUTIVE	254,863	209,419	(45,444)	-17.8%
JUDICIAL/COURT	251,677	257,148	5,471	2.2%
LEGAL	157,000	172,000	15,000	9.6%
FINANCE	189,028	186,347	(2,681)	-1.4%
NON-DEPARTMENTAL	337,639	428,288	90,649	26.8%
POLICE	1,652,405	1,804,109	151,704	9.2%
FACILITIES	65,763	68,656	2,893	4.4%
BUILDING	121,199	139,052	17,853	14.7%
PLANNING	66,300	78,059	11,759	17.7%
ENGINEERING	33,417	37,476	4,059	12.1%
PARKS	121,553	134,107	12,554	10.3%
ACTIVITY/SENIOR CTR	65,384	43,726	(21,658)	-33.1%
TRANSFERS-OUT	742,625	439,400	(303,225)	-40.8%
	\$ 4,102,399	\$ 4,030,771	\$ (71,628)	-1.7%



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GENERAL FUND

Budget Detail by Department

- ***Legislative / City Council***
- ***Executive / Administration***
- ***Municipal Court***
- ***Legal Services***
- ***Finance***
- ***Non-Departmental***
- ***Police***
- ***Facilities***
- ***Community Development – Building***
- ***Community Development – Planning***
- ***Engineering***
- ***Parks***
- ***Activity / Senior Center***

FIRE / EMS FUND

CITY COUNCIL

The City Council, or Legislative Department of the city, accounts for the cost of providing effective elective representation to the citizens of the City. The Council makes policy decisions for the City and is accountable to Milton citizens by determining how resources are allocated, the appropriate levels of services, and establishing goals and policies for the organization.

BUDGET SUMMARY

The 2012 budget for the City Council is **\$32,984**. This amount funds salaries, travel & training and related materials, supplies, and services. The seven Council members are elected to staggered 4-year terms. Each year, the Council selects a Mayor Pro Tem to assist the Mayor. The City Council adopts goals and strategies in accordance with their vision for the community; these strategies are then implemented by the Mayor and Administration. The City Council appoints volunteers to serve on the City's advisory boards, commissions, and committees, who make recommendations to the Council for their consideration.

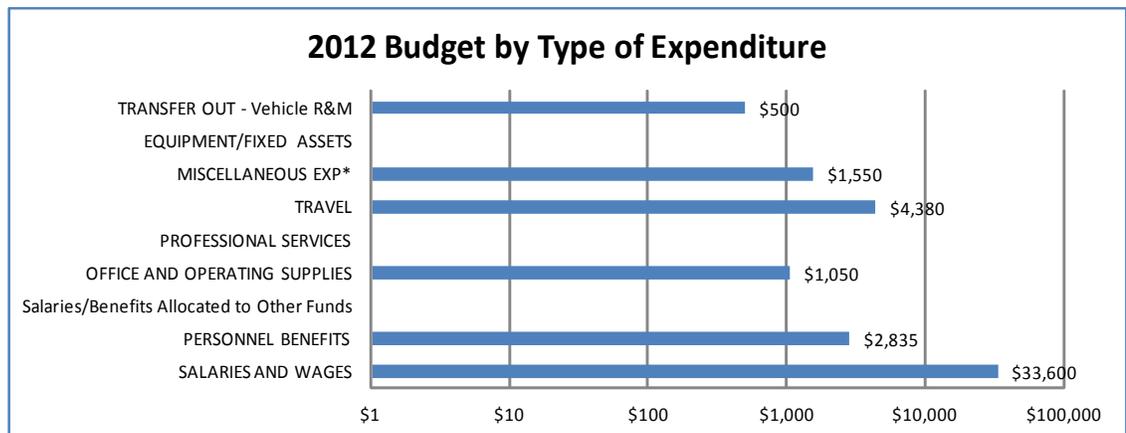
In accordance with common municipal practice, some general governmental costs are allocated to other city funds. This purpose of this cost allocation is to insure that all funds benefitting from essential citywide operating expenses share in the cost of those expenses. Typically, these expenses are allocated *from* the General Fund *to* the Enterprise Funds (Electric, Water and Storm Utilities). The amount of City Council expenses that are allocated to other funds for 2012 is \$10,931.

2012 BUDGET
City of Milton - Legislative/City Council

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
11 LEGISLATIVE DEPARTMENT				
511 LEGISLATIVE				
511.100.1x SALARIES AND WAGES	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600
511.100.2x PERSONNEL BENEFITS	2,772	2,800	2,766	2,835
<i>Salaries/Benefits Allocated to Other Funds</i>	-	-	-	(10,931)
511.100.3x OFFICE AND OPERATING SUPPLIES	1,153	500	1,076	1,050
511.100.41 PROFESSIONAL SERVICES	-	-	-	-
511.100.43 TRAVEL	2,628	2,650	3,330	4,380
511.100.49 MISCELLANEOUS EXP*	2,808	1,150	2,545	1,550
511.100.64 EQUIPMENT/FIXED ASSETS	-	-	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	500
TOTAL LEGISLATIVE	42,961	40,700	43,317	32,984
TOTAL LEGISLATIVE DEPARTMENT (CITY COUNCIL)	\$ 42,961	\$ 40,700	\$ 43,317	\$ 32,984

**Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc*

Staffing History (FTE) :	2009	2010	2011	2012
<u>Position -</u>				
Council Members (Elected Officials, non-FTE)	7.00	7.00	7.00	7.00
Total FTE	7.00	7.00	7.00	7.00



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ 5,101	\$ 5,830	\$ -	\$ 10,931
Total Shared Cost Allocation	\$ 5,101	\$ 5,830	\$ -	\$ 10,931

EXECUTIVE / ADMINISTRATION

This department, which includes the Mayor, is accountable to the City Council for the operational results of the organization, effective support of elected officials in achieving their goals, fulfillment of the statutory requirements of the City, implementation of City Council policies, and providing for a communication linkage between citizens, the City Council, City departments, and other government agencies.

BUDGET SUMMARY

The 2012 budget for the Mayor and City Administration is **\$209,419**. This amount funds salaries and benefits, supplies, services, travel & training for the Mayor, City Administrator and Deputy City Clerk.

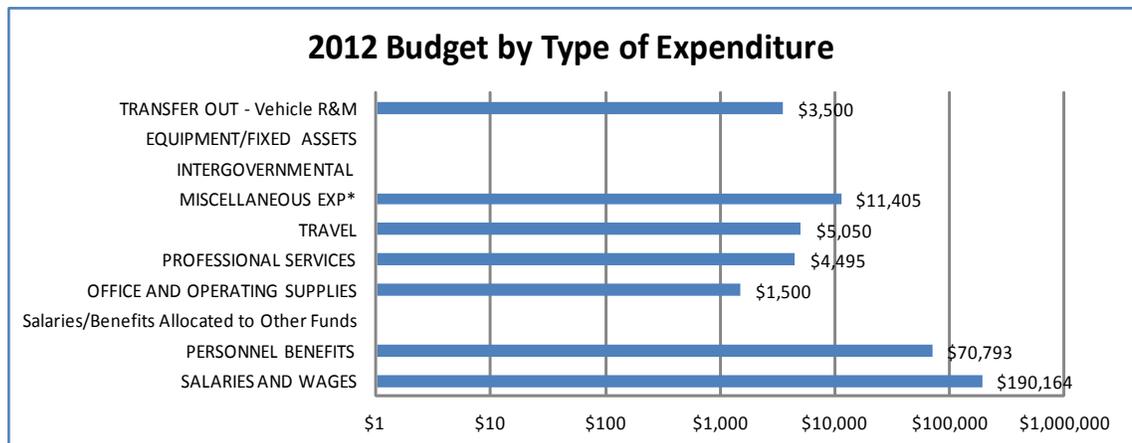
In accordance with common municipal practice, some general governmental costs are allocated to other city funds. This purpose of this cost allocation is to insure that all funds benefitting from essential citywide operating expenses share in the cost of those expenses. Typically, these expenses are allocated *from* the General Fund *to* the Enterprise Funds (Electric, Water and Storm Utilities). The amount of Administrative expenses that are allocated to other funds for 2012 is \$77,488.

2012 BUDGET
City of Milton - Executive/Administration

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
13 EXECUTIVE DEPARTMENT				
513 EXECUTIVE				
513.100.1x SALARIES AND WAGES	\$ 170,231	\$ 188,521	\$ 190,355	\$ 190,164
513.100.2x PERSONNEL BENEFITS	57,035	56,607	59,851	70,793
<i>Salaries/Benefits Allocated to Other Funds</i>		-	-	(77,488)
513.100.3x OFFICE AND OPERATING SUPPLIES	944	1,400	3,367	1,500
513.100.41 PROFESSIONAL SERVICES	4,628	2,500	6,753	4,495
513.100.43 TRAVEL	1,057	3,050	2,502	5,050
513.100.49 MISCELLANEOUS EXP*	7,842	2,785	11,755	11,405
513.100.5x INTERGOVERNMENTAL	-	-	-	-
513.100.6x EQUIPMENT/FIXED ASSETS	1,277	-	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	3,500
TOTAL EXECUTIVE	243,014	254,863	274,583	209,419
TOTAL EXECUTIVE DEPARTMENT	\$ 243,014	\$ 254,863	\$ 274,583	\$ 209,419

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Mayor (Elected Official, non-FTE)	-	-	-	-
City Administrator	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
	-	-	-	-
	-	-	-	-
Total FTE	2.00	2.00	2.00	2.00



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ 36,161	\$ 41,327	\$ -	\$ 77,488
Total Shared Cost Allocation	\$ 36,161	\$ 41,327	\$ -	\$ 77,488

MUNICIPAL COURT

The Milton Municipal Court is a court of limited jurisdiction, hearing cases involving alleged violations of City ordinances and State misdemeanor statutes, traffic and parking infractions.

BUDGET SUMMARY

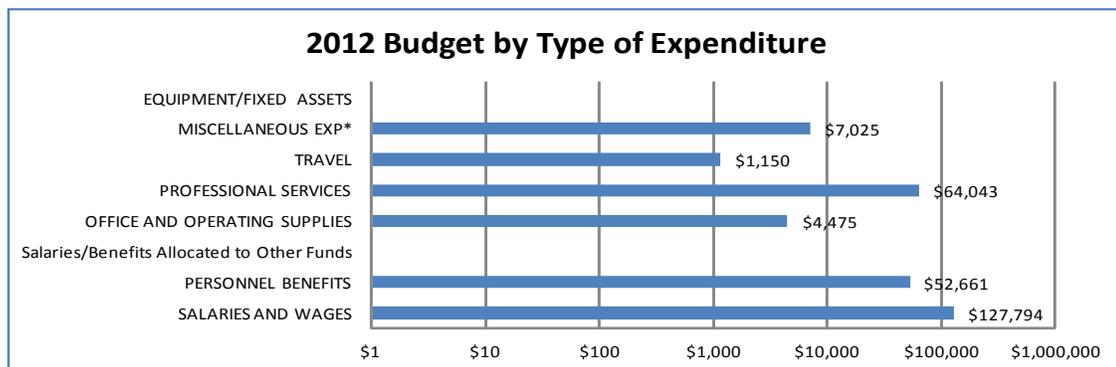
The 2012 budget for the Municipal Court is **\$257,148**. This amount funds salaries and benefits, supplies, services, travel & training for the Court Administrator, Court Clerks (one full-time & one part-time) and the Judge. The 2012 budget includes \$2,200 for the development of a new Work Crew program. This program will allow certain individuals, as determined by the Judge, to satisfy court fines by working on minor maintenance projects throughout the City.

2012 BUDGET
City of Milton - Judicial/Municipal Court

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
12 JUDICIAL				
512 MUNICIPAL COURT				
512.500.1x SALARIES AND WAGES	\$ 110,993	\$ 128,295	\$ 125,628	\$ 127,794
512.500.2x PERSONNEL BENEFITS	46,256	48,539	48,059	52,661
Salaries/Benefits Allocated to Other Funds	-	-	-	-
512.500.3x OFFICE AND OPERATING SUPPLIES	2,219	3,200	1,000	3,200
512.500.4x PROFESSIONAL SERVICES	8,194	9,018	10,482	9,018
512.500.43 TRAVEL	396	750	241	750
512.500.49 MISCELLANEOUS EXP*	4,862	6,900	3,562	5,950
512.500.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
SUBTOTAL JUDICIAL	172,920	196,702	188,972	199,373
515.500.3x OFFICE AND OPERATING SUPPLIES	-	-	-	-
515.500.4x PROFESSIONAL SERVICES	52,049	53,700	54,660	54,100
515.500.43 TRAVEL	313	400	400	400
515.500.49 MISCELLANEOUS EXP*	1,034	875	1,096	1,075
515.500.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
SUBTOTAL JUDICIAL - JUDGE/JURY	53,396	54,975	56,156	55,575
523.200.3x OFFICE AND OPERATING SUPPLIES	-	-	-	1,275
523.200.4x PROFESSIONAL SERVICES	-	-	-	925
523.200.49 MISCELLANEOUS EXP*	-	-	-	-
523.200.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
SUBTOTAL JUDICIAL - WORK CREW	-	-	-	2,200
TOTAL JUDICIAL DEPARTMENT (MUNICIPAL COURT)	\$ 226,316	\$ 251,677	\$ 245,128	\$ 257,148

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00
Court Clerk - Part Time	-	520 Hrs	520 Hrs	-
Total FTE	2.00	2.00	2.00	2.00



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Total Shared Cost Allocation	\$ -	\$ -	\$ -	\$ -

LEGAL SERVICES

The City of Milton contracts for all legal services, including general legal counsel and related services. Services include advising the Council, City Administrator, and all other departments, representing the City in litigation, and preparing legislation for consideration by the Council.

BUDGET SUMMARY

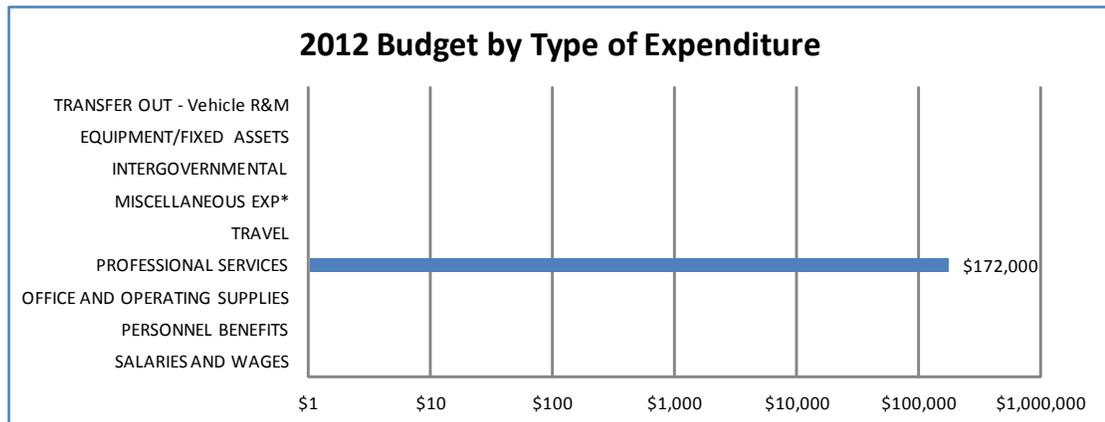
The 2012 budget for Legal Services is **\$172,000**. This is an increase over 2011 by \$15,000 and provides for the services of the City attorney, the Prosecuting Attorney and the Public Defender.

2012 BUDGET
City of Milton - Legal

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
15 LEGAL SERVICES				
515 LEGAL				
515.100.1x SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ -
515.100.2x PERSONNEL BENEFITS	-	-	-	-
515.100.3x OFFICE AND OPERATING SUPPLIES	-	-	-	-
515.100.41 PROFESSIONAL SERVICES	95,570	157,000	157,000	172,000
515.100.43 TRAVEL	-	-	-	-
515.100.49 MISCELLANEOUS EXP*	-	-	-	-
515.100.5x INTERGOVERNMENTAL	-	-	-	-
515.100.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	-
TOTAL LEGAL	95,570	157,000	157,000	172,000
TOTAL LEGAL SERVICES	\$ 95,570	\$ 157,000	\$ 157,000	\$ 172,000

**Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc*

Staffing History (FTE) : Position -	2009	2010	2011	2012
n/a	-	-	-	-
Total FTE	-	-	-	-



FINANCE

The Finance Department is responsible for ensuring the sound financial management of all City operations, the safekeeping of City assets, budget development, debt administration, and the management of Milton's Information Systems. Major program areas include:

- Payroll and Benefits
- Accounts payable, Miscellaneous Receivables and General Ledger Accounting
- Utility Billing and related customer services
- Budget and Financial Statements
- Investments and Debt Management
- Business and Animal License monitoring
- Information Systems, support and services

These services are provided by 4 full-time employees that are budgeted in the General and Utility Funds.

BUDGET SUMMARY

The 2012 budget for the Finance Department is **\$186,347**. This amount funds salaries and benefits, supplies, services, travel & training for the Finance Director, Senior Accountant, and (2) Finance Tech I. As positions were consolidated during early 2011, this department continues to operate at one FTE less than previous years.

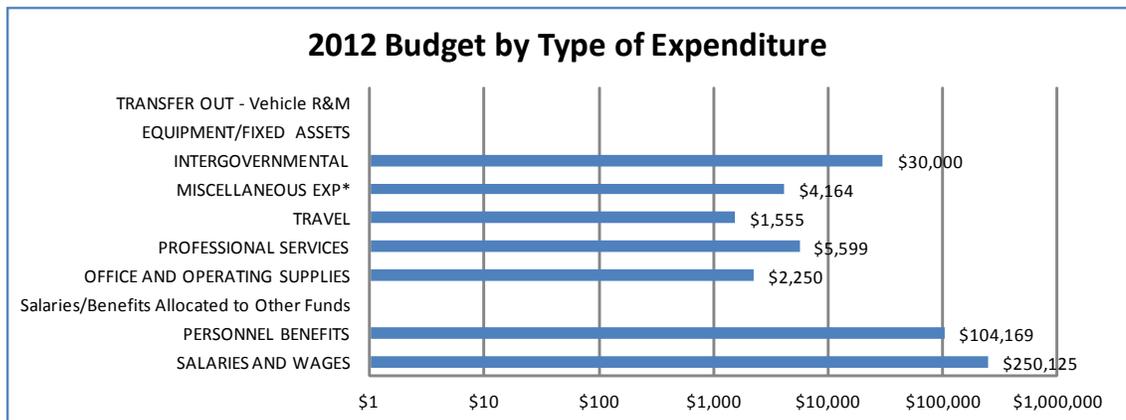
The amount of Finance Department expenses that are allocated to other funds for 2012 is \$211,515.

2012 BUDGET
City of Milton - Finance

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
14 FINANCE DEPARTMENT				
514 FINANCE				
514.100.1x SALARIES AND WAGES	\$ 319,339	\$ 305,365	\$ 315,681	\$ 250,125
514.100.2x PERSONNEL BENEFITS	127,004	119,437	104,329	104,169
Salaries/Benefits Allocated to Other Funds	-	(279,335)	(267,062)	(211,515)
514.100.3x OFFICE AND OPERATING SUPPLIES	3,964	2,100	2,250	2,250
514.100.41 PROFESSIONAL SERVICES	20,082	11,863	14,329	5,599
514.100.43 TRAVEL	1,988	1,631	196	1,555
514.100.49 MISCELLANEOUS EXP*	51,180	1,535	8,749	4,164
514.100.5x INTERGOVERNMENTAL	25,782	12,000	7,486	30,000
514.100.6x EQUIPMENT/FIXED ASSETS	815	3,474	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	-
TOTAL FINANCE	550,154	178,070	185,958	186,347
TOTAL FINANCE DEPARTMENT	\$ 550,154	\$ 178,070	\$ 185,958	\$ 186,347

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) : Position -	2009	2010	2011	2012
Finance Director	1.00	1.00	1.00	1.00
Sr Financial Analyst	1.00	1.00	-	-
Sr Accountant	-	-	1.00	1.00
Finance Tech II	1.00	1.00	-	-
Finance Tech I	1.00	1.00	1.00	1.00
Finance Tech I - Utility Billing	1.00	1.00	1.00	1.00
Total FTE	5.00	5.00	4.00	4.00



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ 74,341	\$ 84,888	\$ 52,286	\$ 211,515
Total Shared Cost Allocation	\$ 74,341	\$ 84,888	\$ 52,286	\$ 211,515

CENTRAL SERVICES

Non-Departmental

The general government Central Services (non-departmental) accounts for support activities that benefit the entire organization, or are not associated with a specific function or department. Most of these major costs are budgeted centrally, in the General Fund, and then allocated to other funds based upon each fund's proportional share of the total. The allocation methods and amounts are reviewed annually to insure accurate and equitable distribution of costs.

Examples of centrally-budgeted costs are as follows:

- Information Technology - includes copier and other equipment leases and phone system maintenance as well as the city's contract for IT service and support with Seitel Systems, LLC
- Insurance - includes the payments of property and liability insurance premiums for general government operations
- Software Maintenance - includes annual maintenance fees for Springbrook
- Citywide dues and memberships, including Association of Washington Cities (AWC), Puget Sound Regional Council (PSRC), Suburban Cities, Wa. State General Administration/Purchasing Co-Op, Rainier Communications Commission (RCC), etc.
- Natural Resources - Puget Sound Regional Clean Air Assessment
- Unanticipated citywide repairs & maintenance to phones, sound system, etc.
- Employee Wellness Program

This is also where Interfund Operating Transfers are budgeted, totaling \$419,400 for 2012.

BUDGET SUMMARY

The Non-Departmental budget for 2012 is **\$867,688**. Of this total, \$149,650 will be allocated to other funds, accounted for as interfund transfers IN/OUT between the General Fund and the respective Utility Fund.

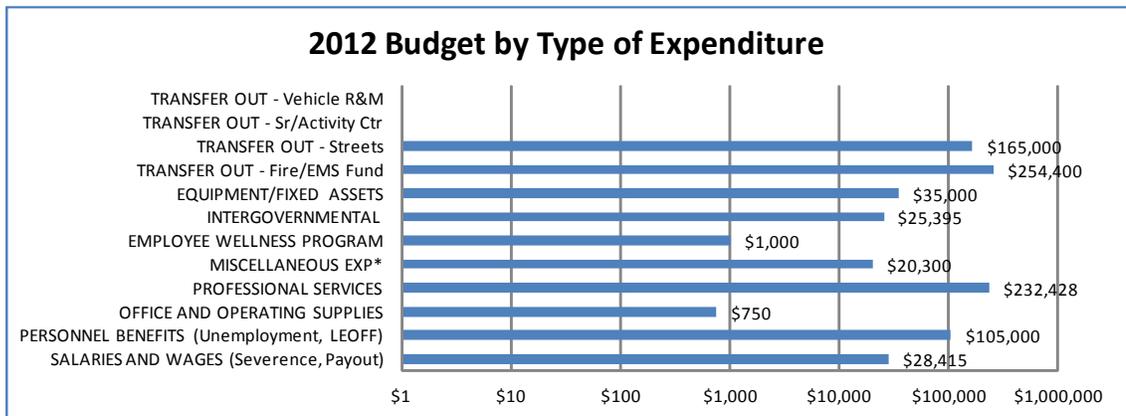
2012 BUDGET
City of Milton - NonDepartmental

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
19 GENERAL GOVERNMENT				
519 NON-DEPARTMENTAL				
519.900.1x SALARIES AND WAGES (Severance, Payout)	\$ -	\$ -	\$ -	\$ 28,415
519.900.2x PERSONNEL BENEFITS (Unemployment, LEOFF)	72,728	70,000	125,278	105,000
519.900.3x OFFICE AND OPERATING SUPPLIES	26,059	15,000	8,500	750
519.900.41 PROFESSIONAL SERVICES	277,499	186,245	161,439	232,428
519.900.49 MISCELLANEOUS EXP*	16,819	14,073	5,516	20,300
519.900.49 EMPLOYEE WELLNESS PROGRAM	513	1,000	1,000	1,000
519.900.5x INTERGOVERNMENTAL	32,761	41,321	34,171	25,395
519.900.6x EQUIPMENT/FIXED ASSETS	24,941	10,000	7,500	35,000
597.002.00 TRANSFER OUT - Fire/EMS Fund	-	522,000	522,000	254,400
597.101.00 TRANSFER OUT - Streets	-	190,000	190,000	165,000
597.117.00 TRANSFER OUT - Sr/Activity Ctr	25,000	-	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	30,625	29,230	-
TOTAL NON DEPARTMENTAL	476,320	1,080,264	1,084,634	867,688

TOTAL NON DEPARTMENTAL	\$ 476,320	\$1,080,264	\$ 1,084,634	\$ 867,688
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*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
n/a	-	-	-	-
Total FTE	-	-	-	-



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Supplies	\$ 140	\$ 160	\$ 80	\$ 380
Professional Services	45,410	50,480	25,240	121,130
Miscellaneous Expense	-	-	-	-
Employee Wellness Prgm	190	210	110	510
Intergovernmental	3,620	4,020	2,010	9,650
Equipment/Fixed Assets	6,740	7,490	3,750	17,980
Total Shared Cost Allocation	\$ 56,100	\$ 62,360	\$ 31,190	\$ 149,650

POLICE

The Police Department is responsible for carrying out the law enforcement services of the City as mandated by State law. The department partners with the community to make Milton a safe and desirable place to live, work, learn and play. To accomplish this, officers work to establish professional, yet personable relationships with businesses, school officials, citizens, and youth.

Police Department services will be provided by 14 FTE in 2012. Positions budgeted for are: Chief of Police, Lieutenant, Sergeant, 8 Patrol officers, 1 Detective, 1 Code Enforcement officer, and 1 Police Clerk. The Department also has 4 Reserve Officers, with 2 others currently attending the academy.

The Patrol Division provides first response to 911 calls and provides 24/7 patrol of the community. Within the Patrol Division there are several programs that encourage citizen participation, including:

- Reserve Officer Program
- Neighborhood Watch Program
- Ride-Along Program
- Police Intern Program

BUDGET SUMMARY

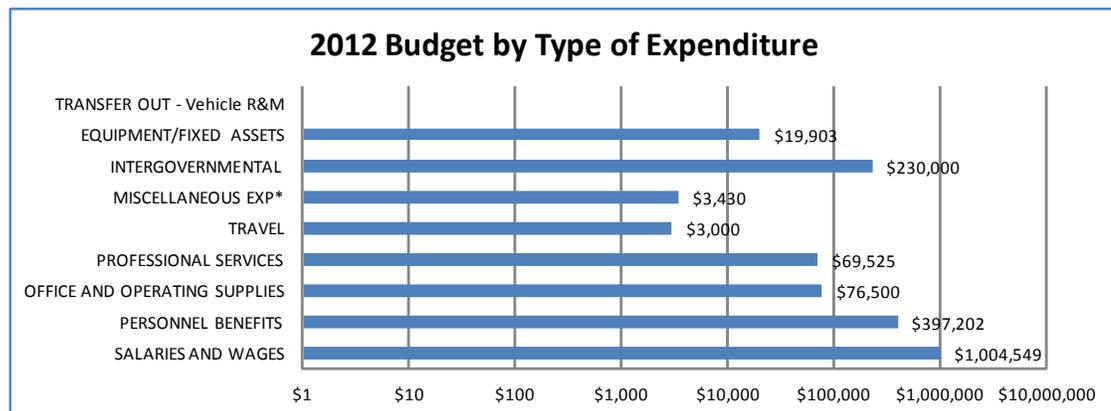
The 2012 budget for the Police Department is **\$1,804,109**. This amount funds salaries and benefits, supplies, services, travel & training for the Department and personnel noted above. Effective September of 2011, the City was awarded a 3-year grant totaling \$298,032 from the Department of Justice/Community Oriented Policing Services (COPS). This grant will fund (1) officer through fiscal year 2014, at which time the City intends to have funds set-aside for continued funding. The 2012 Police budget also includes funding for a Code Enforcement officer (new), which will be re-evaluated at the end of 2012 for continued funding. It is also important to note that, as in previous years, an interfund transfer from the Criminal Justice Fund to the General Fund is included in the 2012 budget to support the cost of one officer.

**2012 BUDGET
City of Milton - Police**

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
21 POLICE DEPARTMENT				
521 POLICE DEPARTMENT				
521.100.1x SALARIES AND WAGES	\$ 960,220	\$ 904,617	\$ 909,635	\$ 1,004,549
521.100.2x PERSONNEL BENEFITS	348,964	354,365	389,747	397,202
521.100.3x OFFICE AND OPERATING SUPPLIES	56,416	55,900	76,883	76,500
521.100.41 PROFESSIONAL SERVICES	57,131	66,020	68,831	69,525
521.100.43 TRAVEL	877	3,750	2,002	3,000
521.100.49 MISCELLANEOUS EXP*	3,919	4,400	7,876	3,430
521.100.5x INTERGOVERNMENTAL	187,655	221,260	225,770	230,000
521.100.6x EQUIPMENT/FIXED ASSETS	21,124	22,180	22,599	19,903
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	-
TOTAL POLICE	1,636,306	1,632,492	1,703,343	1,804,109
TOTAL POLICE DEPARTMENT	\$ 1,636,306	\$ 1,632,492	\$ 1,703,343	\$ 1,804,109

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Police Chief	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00
Sergeant	2.00	1.00	1.00	1.00
Detective	1.00	1.00	1.00	1.00
Officers	7.00	7.00	7.00	7.00
Officer (COPS Grant Funded)	-	-	-	1.00
Code Enforcement	-	-	-	1.00
Police Clerk	1.00	1.00	1.00	1.00
Evidence Technician (non FTE position)	-	-	-	-
Total FTE	13.00	12.00	12.00	14.00



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Total Shared Cost Allocation	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS

FACILITIES MAINTENANCE

The Public Works/Facilities Division is responsible for the repair and maintenance of the buildings and grounds of the City Hall complex, as well as the Activity Center and Community Building, utilizing accepted property management principles. Responsibilities of the Facilities staff include custodial work, general maintenance, pest control and small repair work. Staff is also responsible for coordination with electrical contractors, the HVAC company, community volunteers, American Neon for sign repair, and general contractors for various work.

BUDGET SUMMARY

The 2012 budget for the Facilities Division is **\$68,656**. This amount provides for a minimum level of maintenance, at a time when extensive and costly repairs are becoming more and more necessary to maintain facilities throughout the City. The budget also funds salaries and benefits, supplies, services, travel & training for the Facilities/Maintenance II and Facilities/Maintenance I positions, which are split between the Parks, Facilities and Activity Center budgets. In addition, this budget funds (2) Seasonal Workers for assistance with summer maintenance (cost of Seasonal staff split 50/50 between Parks and Facilities).

Once again, funds have not been budgeted for specific projects beyond typical maintenance activities such as repairs to decks, stairs and fencing, repairs to gutters and downspouts, and repairs to various doors and entryways around City Hall.

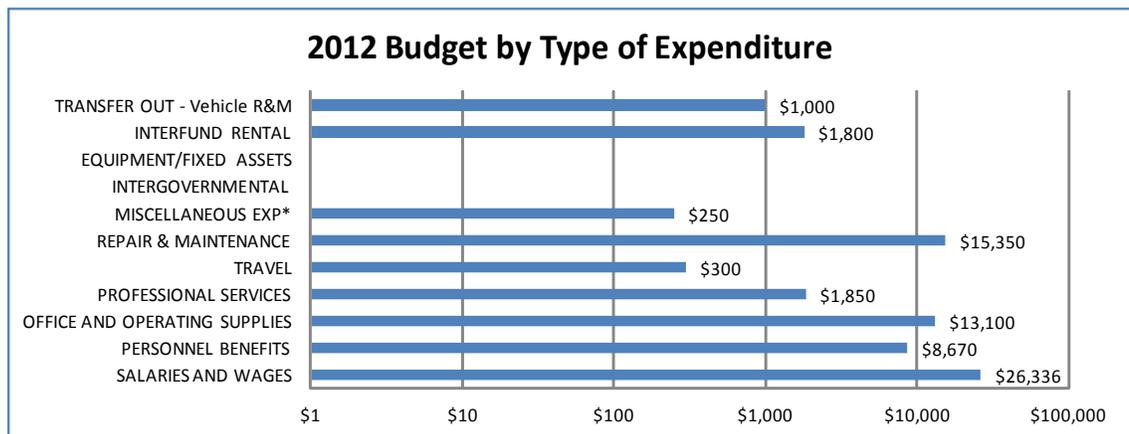
Maintenance of the existing HVAC system is currently provided by an independent company, with regular maintenance provided by contract on a quarterly basis.

**2012 BUDGET
City of Milton - Facilities**

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
18 FACILITIES DEPARTMENT				
518 FACILITIES				
518.100.1x SALARIES AND WAGES	\$ 14,988	\$ 17,158	\$ 17,207	\$ 26,336
518.100.2x PERSONNEL BENEFITS	5,312	5,975	6,075	8,670
518.100.3x OFFICE AND OPERATING SUPPLIES	10,596	14,800	9,678	13,100
518.100.41 PROFESSIONAL SERVICES	12,440	7,090	1,531	1,850
518.100.43 TRAVEL	-	260	300	300
518.100.48 REPAIR & MAINTENANCE	8,242	13,150	7,927	15,350
518.100.49 MISCELLANEOUS EXP*	27	250	100	250
518.100.5x INTERGOVERNMENTAL	-	-	-	-
518.100.6x EQUIPMENT/FIXED ASSETS	1,272	-	-	-
518.200.95 INTERFUND RENTAL	1,800	1,800	1,800	1,800
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	1,000
TOTAL FACILITIES	54,677	60,483	44,618	68,656
TOTAL FACILITIES DEPARTMENT	\$ 54,677	\$ 60,483	\$ 44,618	\$ 68,656

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Maintenance II (Facilities/Parks)	0.15	0.15	0.15	0.15
Maintenance I (Facilities/Parks)	0.15	0.15	0.15	0.15
Seasonal/Temporary** (2 @ 960 Hrs Ea)	-	-	240 Hrs	480 Hrs
**Split w/Parks	-	-	-	-
Total FTE	0.30	0.30	0.30	0.30



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Total Shared Cost Allocation	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS

BUILDING / COMMUNITY DEVELOPMENT

The Public Works/Building Division is responsible for the City's land use and construction code compliance services. Building Department staff reviews building permit applications and issues building permits pursuant to the International Building Code (IBC). This division is also responsible for providing information and direction to the public, builders, architects and engineers related to buildings including mechanical, plumbing, electrical, and general construction, and related to the site including environmental and fire safety. Staff is also responsible for reviewing and inspecting development.

BUDGET SUMMARY

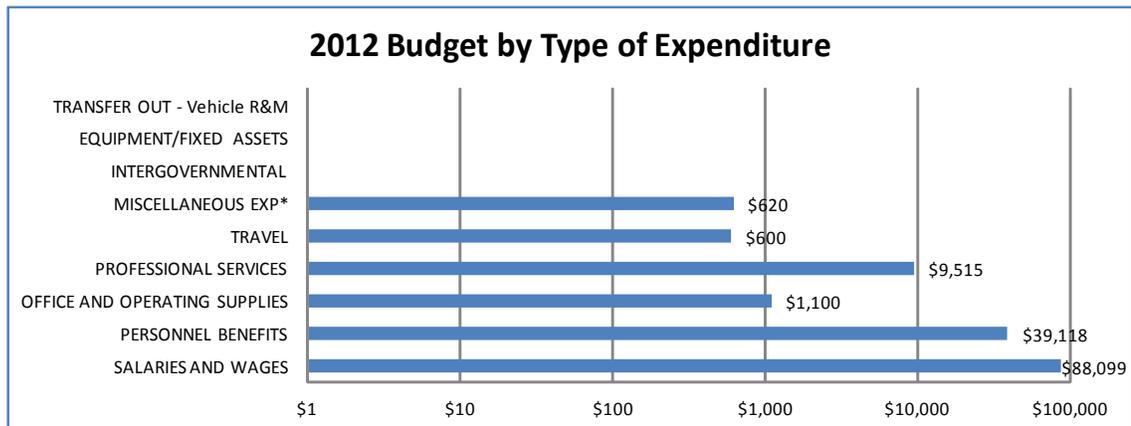
The 2012 budget for the Building Division is **\$139,052**. This amount funds the salary and benefits, supplies, services, travel & training for (1) position.

2012 BUDGET
City of Milton - Building

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
24 BUILDING DEPARTMENT				
524 BUILDING				
524.100.1x SALARIES AND WAGES	\$ 76,730	\$ 83,094	\$ 82,652	\$ 88,099
524.100.2x PERSONNEL BENEFITS	43,576	32,865	34,732	39,118
524.100.3x OFFICE AND OPERATING SUPPLIES	505	865	853	1,100
524.100.41 PROFESSIONAL SERVICES	1,914	2,725	2,113	9,515
524.100.43 TRAVEL	-	450	655	600
524.100.49 MISCELLANEOUS EXP*	575	1,200	1,429	620
524.100.5x INTERGOVERNMENTAL	-	-	-	-
524.100.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	-
TOTAL BUILDING	123,300	121,199	122,434	139,052
TOTAL BUILDING DEPARTMENT	\$ 123,300	\$ 121,199	\$ 122,434	\$ 139,052

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Building Official	1.00	1.00	1.00	1.00
Public Works Admin. Assistant	-	-	-	0.10
	-	-	-	-
Total FTE	1.00	1.00	1.00	1.10



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Total Shared Cost Allocation	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS

PLANNING / COMMUNITY DEVELOPMENT

The Public Works/Planning Division is responsible for the development and administration of long range plans to achieve the growth and development of the City as well as the State Growth Management Act. This Division works in conjunction with the Planning Commission, the City Council and Administration, and is dedicated primarily to drafting public land use policy, compliance, and inter-jurisdictional planning efforts.

BUDGET SUMMARY

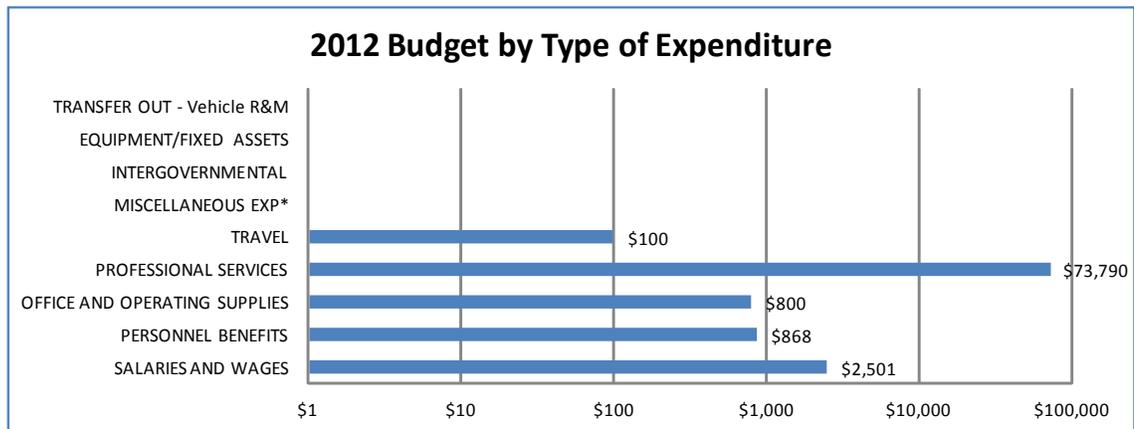
The 2012 budget for the Planning Division is **\$78,059**. Currently, planning services are provided to the City through a service contract with the City of Fife. This contract accounts for 86% of the total amount budgeted for this Division, with other consultant services accounting for another 5% of the total. As the local economy improves, we will eventually see the need for increased resources allocated to this area of service.

2012 BUDGET
City of Milton - Planning

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
58 PLANNING DEPARTMENT				
558 PLANNING				
558.100.1x SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 2,501
558.100.2x PERSONNEL BENEFITS	3,917	-	-	868
558.100.3x OFFICE AND OPERATING SUPPLIES	390	400	465	800
558.100.41 PROFESSIONAL SERVICES	75,840	64,500	80,182	73,790
558.100.43 TRAVEL	-	800	-	100
558.100.49 MISCELLANEOUS EXP*	28	600	2,052	-
558.100.5x INTERGOVERNMENTAL	-	-	-	-
558.100.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	-
TOTAL PLANNING	80,175	66,300	82,699	78,059
TOTAL PLANNING DEPARTMENT	\$ 80,175	\$ 66,300	\$ 82,699	\$ 78,059

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Sr. Planner	1.00	-	-	-
Public Works Admin. Assistant	-	-	-	0.05
Total FTE	1.00	-	-	0.05



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Total Shared Cost Allocation	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS

ENGINEERING DIVISION

The Public Works/Engineering Division oversees the transportation, survey, design/construction management, and development review sections of the Public Works Department. The Engineering staff identifies public improvement needs, designs and manages City-funded construction projects for utility and transportation systems, and provides technical support and information to utilities operators and the public. Engineering costs for these activities are charged to the utility or project for which the service is provided.

Major Engineering objectives include:

- Public Assistance - Provide general department contact with the public, respond to citizen concerns, collect and maintain engineering and development records, maintain historical drawings and records.
- Grants/Loans - Obtain outside funding for identified capital improvement needs, ensure compliance with funding requirements, request reimbursement of eligible expenditures, and participate in audits of funded projects.
- Private Development - Work in conjunction with Planning & Community Development Department to review private development applications and plans.

BUDGET SUMMARY

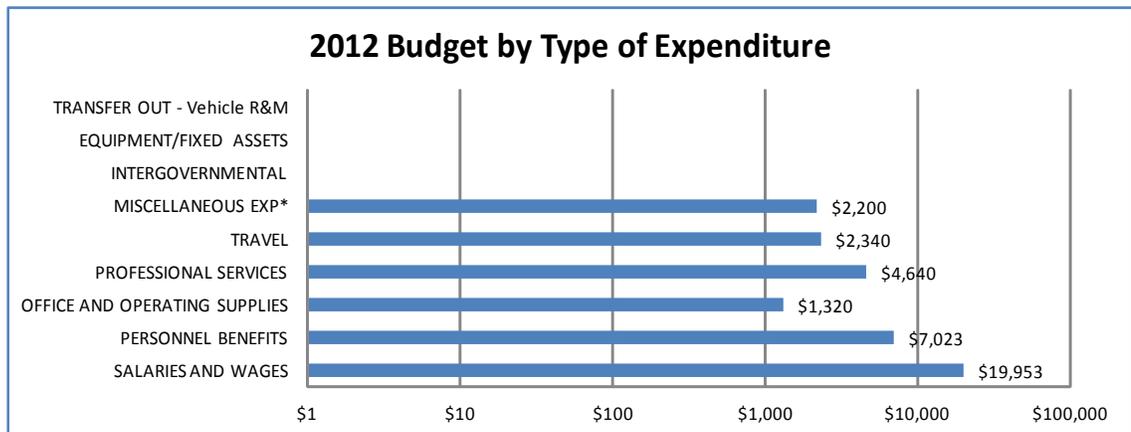
The 2012 budget for the Engineering Division is **\$37,476**. This amount funds salaries and benefits, supplies, services, travel & training for the Public Works Director and (2) Public Works Administrative Assistants. The portion of these positions charged to Engineering is .30 FTE.

**2012 BUDGET
City of Milton - Engineering**

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
32 ENGINEERING DEPARTMENT				
532 ENGINEERING				
532.100.1x SALARIES AND WAGES	\$ 14,305	\$ 14,795	\$ 14,718	\$ 19,953
532.100.2x PERSONNEL BENEFITS	4,508	4,922	4,686	7,023
532.100.3x OFFICE AND OPERATING SUPPLIES	359	1,720	248	1,320
532.100.41 PROFESSIONAL SERVICES	4,191	7,600	2,949	4,640
532.100.43 TRAVEL	673	2,480	833	2,340
532.100.49 MISCELLANEOUS EXP*	1,143	1,900	921	2,200
532.100.5x INTERGOVERNMENTAL	-	-	-	-
532.100.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	-
TOTAL ENGINEERING	25,179	33,417	24,355	37,476
TOTAL ENGINEERING DEPARTMENT	\$ 25,179	\$ 33,417	\$ 24,355	\$ 37,476

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) : Position -	2009	2010	2011	2012
Public Works Director	0.10	0.10	0.10	0.10
Public Works Admin. Assistant	0.05	0.05	0.05	0.15
Public Works Admin. Assistant/Operations	0.05	0.05	0.05	0.05
	-	-	-	-
Total FTE	0.20	0.20	0.20	0.30



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Total Shared Cost Allocation	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS

PARKS MAINTENANCE DIVISION

The Public Works/Parks Division is responsible for routine and preventative maintenance of parks, trails and open spaces within the City limits. Work includes specific maintenance and repair of the 2.5 miles of the Interurban Trail, in addition to all other public areas within the City. All work performed throughout the year is prioritized to address safety and high community use areas.

The Parks Division provides information and support to the Parks Board, an advisory commission to the City Council. Parks staff are primarily accounted for within this budget; However, a portion of their time is also spread among the Facilities and Activity Center budgets, and they assist in the coordination of annual special events such as the summer Parade & Picnic, the Fall Craft Bazaar and the Holiday Tree Lighting.

BUDGET SUMMARY

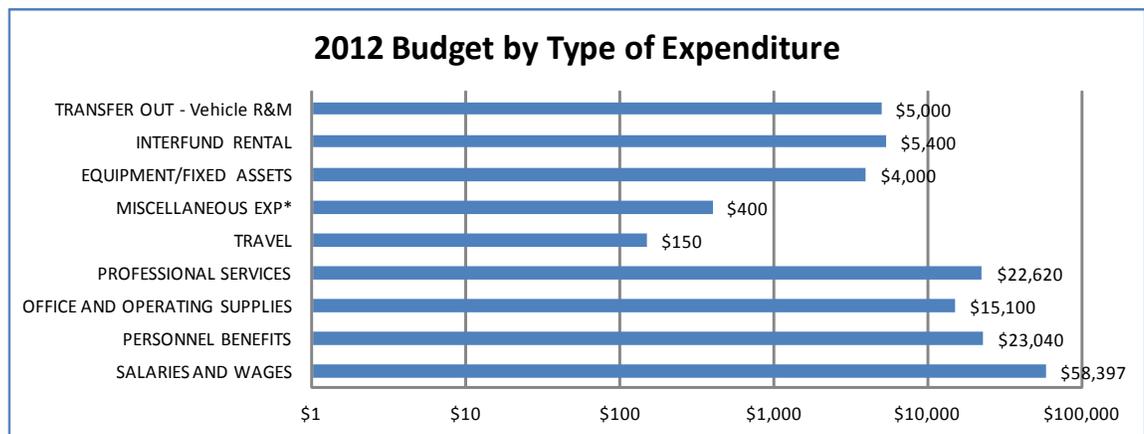
The 2012 budget for the Parks Division is **\$134,107**. This amount funds salaries and benefits, supplies, services, travel & training for the Parks/Maintenance II and Parks/Maintenance I positions, which are split between the Parks, Facilities and Activity Center budgets. In addition, this budget funds (2) Seasonal Workers for assistance with summer maintenance (cost of Seasonal staff split 50/50 between Parks and Facilities).

**2012 BUDGET
City of Milton - Parks**

Account Number	2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001 GENERAL FUND EXPENDITURES				
76 PARKS DEPARTMENT				
576 PARKS				
576.100.1x SALARIES AND WAGES	\$ 54,955	\$ 59,245	\$ 56,565	\$ 58,397
576.100.2x PERSONNEL BENEFITS	19,298	20,809	21,250	23,040
576.100.3x OFFICE AND OPERATING SUPPLIES	4,378	12,200	7,464	15,100
576.100.41 PROFESSIONAL SERVICES	19,086	18,270	23,455	22,620
576.100.43 TRAVEL	-	150	-	150
576.100.49 MISCELLANEOUS EXP*	27	200	85	400
576.100.6x EQUIPMENT/FIXED ASSETS	-	-	-	4,000
576.100.95 INTERFUND RENTAL	5,400	5,400	5,400	5,400
597.501.00 TRANSFER OUT - Vehicle R&M	-	-	-	5,000
TOTAL PARKS	103,144	116,274	114,219	134,107
TOTAL PARKS DEPARTMENT	\$ 103,144	\$ 116,274	\$ 114,219	\$ 134,107

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
<u>Position -</u>				
Maintenance II (Facilities/Parks)	0.55	0.55	0.55	0.49
Maintenance I (Facilities/Parks)	0.55	0.55	0.55	0.48
Seasonal/Temporary** (2 @ 960 Hrs Ea)	-	-	240 Hrs	480 Hrs
**Split w/Facilities	-	-	-	-
Total FTE	1.10	1.10	1.10	0.97



Shared Costs Allocated to Other Funds:	Electric Fund	Water Fund	Storm Water Fund	Total
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Total Shared Cost Allocation	\$ -	\$ -	\$ -	\$ -

ACTIVITY & SENIOR CENTER

The City's Activity / Senior Center Department accounts for special revenues restricted for expenditures intended for these two programs. The Activity Center programs provide services and activities for all citizens, offering various classes and activities (through private groups) throughout the year. The Senior Center programs focus on citizens 55 years of age or older, offering various social and health services which assist seniors in maintaining an independent lifestyle. The Community Center provides for a location where the community can conduct meetings and other events.

Historically, the Activity Center also coordinates three major community events throughout the year:

- "Milton Days" Parade & Picnic 3rd Weekend in August
- Fall Craft Bazaar 1st Weekend in October
- Holiday Tree Lighting 1st Weekend in December

BUDGET SUMMARY

The 2012 budget for the Activity/Senior Center is **\$43,726**. This amount reflects a reduction over 2011 as the Senior Center Coordinator position has been eliminated. The 2012 budget primarily funds the overhead cost required to operate the facility and the amounts earmarked to continue holding the community events noted above.

It is important to note that it is the intention of the City for the programs provided for within the Activity and/or Senior Center (including the Community Building/Rentals) to be significantly self-supporting through the receipt of Grants, Fees and Donations.

In recent years, a portion of the Senior Center has been supported through Pierce County grant funds. While the availability of these funds are uncertain for 2012, the General Fund revenue budget includes the following amounts specifically related to Activity/Senior/Community activities:

<u>Description</u>	<u>2012 Budgeted Revenue</u>	
Pierce County Grant	\$12,000	(uncertain for 2012 at time of printing)
Activity Center Class Fees	\$4,000	
Community Events Fees	\$3,000	
Event/Vendor Space Rental	\$12,000	
Misc. Rental Fees	\$11,000	
Donations	<u>\$10,000</u>	(primarily Parade & Picnic)
Total	<u>\$52,000</u>	

2012 BUDGET
City of Milton - Senior / Activity Center

Account Number		2010 ACTUAL	2011 ADOPTED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
001	GENERAL FUND EXPENDITURES				
55	SENIOR / ACTIVITY CENTER				
555	SENIOR CENTER				
555.100.1x	SALARIES AND WAGES	\$ 32,618	\$ 12,505	\$ 15,861	\$ -
555.100.2x	PERSONNEL BENEFITS	20,095	7,087	11,831	-
555.100.3x	OFFICE AND OPERATING SUPPLIES	152	450	520	125
555.100.41	PROFESSIONAL SERVICES	6,350	6,650	5,088	12,162
555.100.49	MISCELLANEOUS EXP*	509	500	118	281
597.501.00	GRANT EXPENDITURES/REIMBURSED	1,998	22,000	16,632	-
	SUBTOTAL SENIOR CENTER	61,722	49,192	50,049	12,568

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Sr Center Coordinator	0.55	0.55	0.55	-
Total FTE	0.55	0.55	0.55	-

555	ACTIVITY / COMMUNITY CENTER				
555.100.1x	SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 11,342
555.100.2x	PERSONNEL BENEFITS	-	-	-	3,059
555.100.3x	OFFICE AND OPERATING SUPPLIES	152	450	520	125
555.100.4x	PROFESSIONAL SERVICES	991	6,650	5,088	2,538
555.100.49	MISCELLANEOUS EXP*	509	500	118	94
	SUBTOTAL ACTIVITY CENTER	1,652	7,600	5,725	17,158

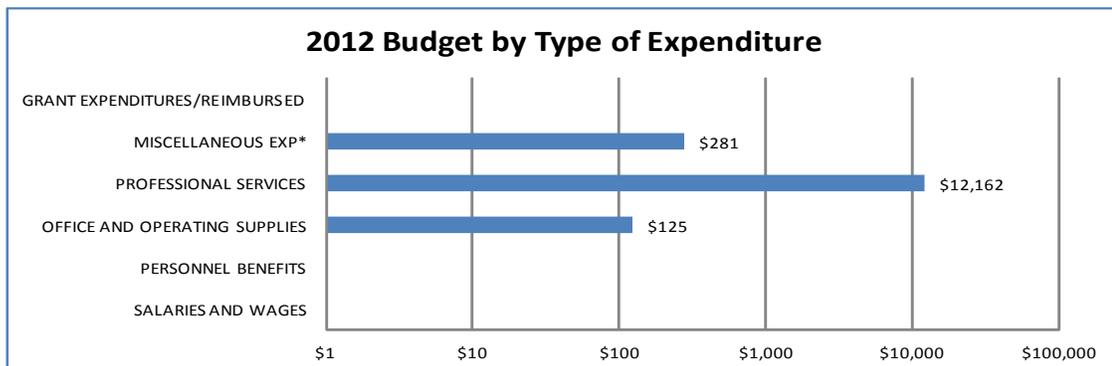
*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Public Works Admin Assistant	-	-	-	0.10
Facilities/Maint II	-	-	-	0.06
Facilities/Mainit I	-	-	-	0.07
Total FTE	-	-	-	0.23

555	COMMUNITY EVENTS				
573.100.1x	OFFICE AND OPERATING SUPPLIES	\$ 996	\$ 250	\$ 1,000	\$ 1,000
573.100.41	PROFESSIONAL SERVICES	6,604	500	11,000	11,000
573.100.49	MISCELLANEOUS EXP*	-	250	2,000	2,000
	SUBTOTAL COMMUNITY EVENTS	7,600	1,000	14,000	14,000

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

TOTAL SENIOR / ACTIVITY CENTER	\$ 70,974	\$ 57,792	\$ 69,774	\$ 43,726
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FIRE / EMS FUND

This was a newly established fund in 2011 for the purpose of accounting for property tax revenues directly related to the voter approved Levy Lid Lift for Fire and Emergency Services (which expires in 2015). The City currently contracts with East Pierce Fire & Rescue for services, at a rate of \$2.00/\$1,000 of the City's total assessed valuation. For 2012, the contract costs are estimated at \$1,268,404. The City will use the current EMS Levy (year 5 of 6), a portion of general property and sales taxes, as well as the revenues derived from the Levy Lid Lift to fund this contract. The Lid Lift is estimated to provide \$767,384 in revenue.

East Pierce Fire & Rescue (EPFR) is responsible for responding to and mitigating incidents relating to fire suppression, emergency medical services, motor vehicle accidents, rescues, and hazardous materials. EPFR also provides public education for fire and injury prevention, building and plan review related to fire safety, safety inspections, and pre-fire incident planning to reduce the possibility of injury, loss of life, or loss of property.

BUDGET SUMMARY

The 2012 budget for the Fire/EMS Fund is **\$1,268,404**. This amount funds the Fire/EMS annual contract with East Pierce Fire & Rescue.

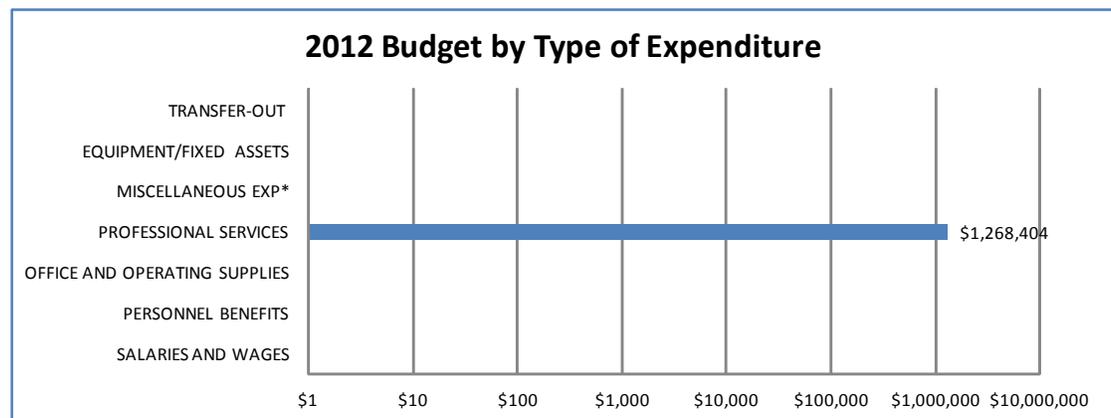
2012 BUDGET
City of Milton - FIRE/EMS FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
002 FIRE / EMS FUND				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 89,871
REVENUES:				
00.311.102.00 PIERCE COUNTY PROPERTY TAX-LID LIFT	-	724,665	712,346	664,462
00.311.102.01 KING COUNTY PROPERTY TAX-LID LIFT	-	92,014	90,450	102,922
00.311.101.00 MILTON EMS (PC)	-	120,817	118,763	144,260
00.311.101.01 MILTON EMS (KC)	-	15,869	15,599	22,345
00.311.101.02 KING COUNTY/MILTON EMS	-	20,000	20,000	-
00.367.100.00 DONATIONS	-	400	-	-
00.397.001.00 INTERFUND TRANSFER-IN	-	522,000	522,000	254,400
TOTAL SOURCES	\$ -	\$ 1,495,765	\$ 1,479,158	\$ 1,278,260
EXPENDITURES:				
522.100.1x SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ -
522.100.2x PERSONNEL BENEFITS	-	-	-	-
522.100.3x OFFICE AND OPERATING SUPPLIES	-	-	-	-
522.100.41 PROFESSIONAL SERVICES	-	1,366,860	1,389,287	1,268,404
522.100.49 MISCELLANEOUS EXP*	-	-	-	-
522.100.6x EQUIPMENT/FIXED ASSETS	-	-	-	-
597.001.00 TRANSFER-OUT	-	-	-	-
TOTAL USES	-	1,366,860	1,389,287	1,268,404

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

RESERVED FUND BALANCE	-	128,905	89,871	9,856
UNRESERVED FUND BALANCE	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ -	\$ 128,905	\$ 89,871	\$ 9,856

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
n/a	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-





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SPECIAL REVENUE FUNDS

- ***101 – Street Fund***
- ***103 – Strategic Reserve Fund***
- ***105 – Drug Seizure Fund***
- ***107 – Criminal Justice Fund***
- ***118 – Reserve Officer’s Fund***
- ***130 – REET1***
- ***131 – REET2***
- ***140 – Traffic Impact Fee Fund***

STREET FUND

The mission of the Street Division of the Public Works Department is to develop, build, and maintain public infrastructure by effectively administering and managing the design, engineering, construction, environmental compliance, and maintenance of City-owned streets, transportation systems, landscape, sidewalks, traffic signals, and other assets. Revenue to this fund is limited to State shared revenues (Motor Vehicle Fuel Tax) and transfers from the General Fund.

There are five primary programs in the Street Division: Pavement Management, Street Lights, Safety, Sidewalk/Right of Way Maintenance, and Winter Sanding/Plowing. The City's street crew performs routine maintenance limited to filling potholes and minor repairs. A limited amount of asphalt patching is contracted out each year, primarily focused on patching small areas of pavement that are approaching failure and experiencing extensive cracking and settling. Current funding levels for this division are not adequate to provide for preventive pavement maintenance; only routine maintenance at the most basic level is done throughout the year. All maintenance and repairs to traffic signals is currently handled by outside entities. The Safety Program includes cleaning and repair of street signs, guardrails, and all other traffic control devices within the City. In compliance with new federal regulations and insurance standards, the City's traffic sign inventory will be updated on a bi-monthly basis. Street striping is performed on an annual basis and is currently contracted out to King County. Street sweeping is only performed a couple times a year, on an as-needed basis, and is contracted to outside entities. Cleaning of sidewalks, maintaining landscaping, and mowing roadway shoulders is covered under the Sidewalk/Right of Way Maintenance Program. Sanding and plowing as needed is performed by the City's street crew during inclement weather. The winter sanding and plowing program is not inclusive of all City streets, and only focuses on pre-determined primary and secondary routes through town.

Financing the programs and activities of the Street Division has been very challenging over the past several years. The Street Fund receives shared monies from Washington State's Gas Tax, however, because this distribution is based on population, the City receives a minimal amount each year. Unfortunately, this distribution is not enough to cover the annual expenses that this fund experiences. To make up for the shortfall between current program revenues and current operational expenditures, the City has transferred General Fund monies in to the Street Fund annually to help cover the costs. With the General Fund experiencing financial hardships of its own, the City has chosen to use reserve monies in 2010 and 2011 to help balance the Street Fund budget. It is important to know that the escalating financial shortfall that this fund continues to experience will be a burden on the General Fund and Reserve Funds unless other funding options are made available to the City.

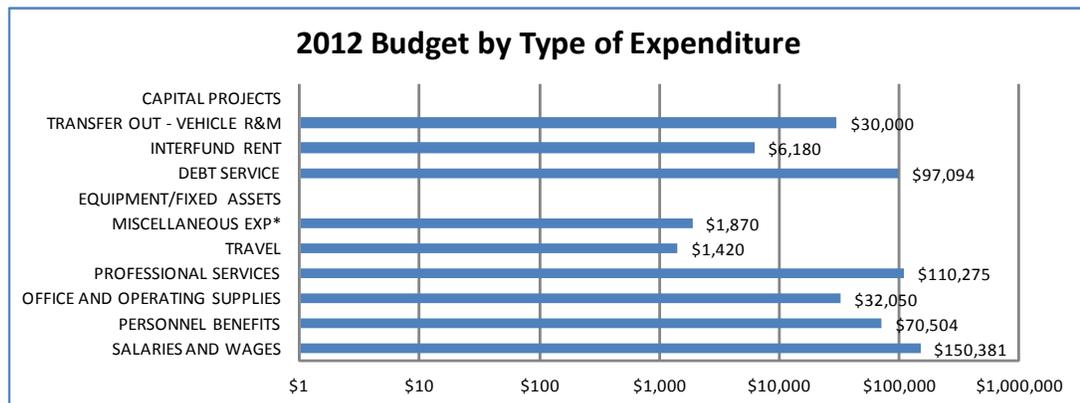
BUDGET SUMMARY

The 2012 budget for the Street Fund is **\$499,774**. Due to the limited resources available to support this fund, the ending fund balance is estimated to drop to less than \$15,000.

2012 BUDGET
City of Milton - STREET FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
101 STREET FUND				
BEGINNING FUND BALANCE	\$ 130,595	\$ 131,939	\$ 131,939	\$ 103,231
REVENUES:				
00.336.870.00 FUEL TAX	141,547	140,000	144,260	140,000
00.361.100.00 INVESTMENT EARNINGS	524	850	25	100
00.369.900.00 MISCELLANEOUS REVENUE	90	-	-	-
00.397.001.00 TRANSFER-IN - GENERAL FUND	-	190,000	190,000	165,000
00.397.103.00 TRANSFER-IN - STRATEGIC RESERVE	100,000	-	-	-
00.397.130.00 TRANSFER-IN - REET (Debt Svc)	39,000	96,269	96,269	97,094
TOTAL SOURCES	\$ 411,756	\$ 559,058	\$ 562,493	\$ 505,425
EXPENDITURES:				
542.900.1x SALARIES AND WAGES	\$ 114,710	\$ 95,867	\$ 95,409	\$ 150,381
542.900.2x PERSONNEL BENEFITS	49,662	41,431	39,752	70,504
542.900.3x OFFICE AND OPERATING SUPPLIES	16,427	29,350	19,476	32,050
542.900.41 PROFESSIONAL SERVICES	46,033	119,450	71,552	110,275
542.900.43 TRAVEL	85	1,270	1,420	1,420
542.900.49 MISCELLANEOUS EXP*	826	2,150	1,870	1,870
542.900.6x EQUIPMENT/FIXED ASSETS	704	7,321	8,334	-
591.420.xx DEBT SERVICE	45,187	96,269	96,269	97,094
542.900.95 INTERFUND RENT	6,183	6,180	6,180	6,180
597.501.00 TRANSFER OUT - VEHICLE R&M	-	25,725	19,000	30,000
594.xxx.6x CAPITAL PROJECTS	-	100,000	100,000	-
TOTAL USES	279,817	525,013	459,262	499,774
<i>*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc</i>				
ENDING FUND BALANCE	\$ 131,939	\$ 34,045	\$ 103,231	\$ 5,651

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Public Works Director	0.10	0.10	0.10	0.10
Public Works Admin. Assistant	0.05	0.05	0.05	0.15
Public Works Admin. Assistant/Operations	0.05	0.05	0.05	0.05
Supervisor	0.20	0.20	0.20	0.30
Maintenance III	0.20	0.20	0.20	0.25
Maintenance II (2)	0.70	0.70	0.70	1.00
Maintenance I	0.70	0.70	0.70	0.50
Total FTE	2.00	2.00	2.00	2.35



STRATEGIC RESERVE FUND

This Fund was established in 2009 to reserve excess fund balance. These reserves may be used to offset revenue fluctuations in the General Fund, which may come about due to economic down-turns beyond the City's control. This fund may also be used upon a super majority vote by Council to fund emergency projects that may arise within the City. This fund was not established to fund ongoing operational expenses.

The 2010 budget allowed for a \$100,000 Interfund transfer-out to support the Street Fund. However, the budget for the past two years (2011 and 2012) have been consistent in maintaining this fund's balance with no expenditures/transfers planned.

BUDGET SUMMARY

The 2012 budget for the Strategic Reserve Fund is **\$0**.

**2012 BUDGET
City of Milton - STRATEGIC RESERVE FUND**

<u>Account Number</u>	<u>2010 ACTUAL</u>	<u>2011 AMENDED BUDGET</u>	<u>2011 PROJECTED ACTUAL</u>	<u>2012 ADOPTED BUDGET</u>
103 STRATEGIC RESERVE FUND				
BEGINNING FUND BALANCE	\$ 906,614	\$ 809,308	\$ 809,308	\$ 812,708
REVENUES:				
00.361.100.00 INVESTMENT EARNINGS	2,694	3,000	3,400	4,000
00.397.xxx.00 INTERFUND TRANSFER-IN	-	-	-	-
TOTAL SOURCES	\$ 909,308	\$ 812,308	\$ 812,708	\$ 816,708
EXPENDITURES:				
597.001.00 TRANSFER OUT - GENERAL FUND	\$ -	\$ -	\$ -	\$ -
597.101.00 TRANSFER OUT - STREETS	100,000	-	-	-
597.310.00 TRANSFER OUT - CAPITAL IMPROVEMENT	-	-	-	-
TOTAL USES	100,000	-	-	-
<i>*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc</i>				
ENDING FUND BALANCE	<u>\$ 809,308</u>	<u>\$ 812,308</u>	<u>\$ 812,708</u>	<u>\$ 816,708</u>

<u>Staffing History (FTE) :</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Position -</u>				
n/a	-	-	-	-
	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-

DRUG SEIZURE FUND

To ensure that criminals do not benefit financially from their illegal acts, federal law provides that profits from drug-related crimes, as well as property used to facilitate certain crimes, are subject to forfeiture to the City. These forfeitures are accounted for in the Drug Seizure Fund, and are used to offset cost for training and equipment for the police department.

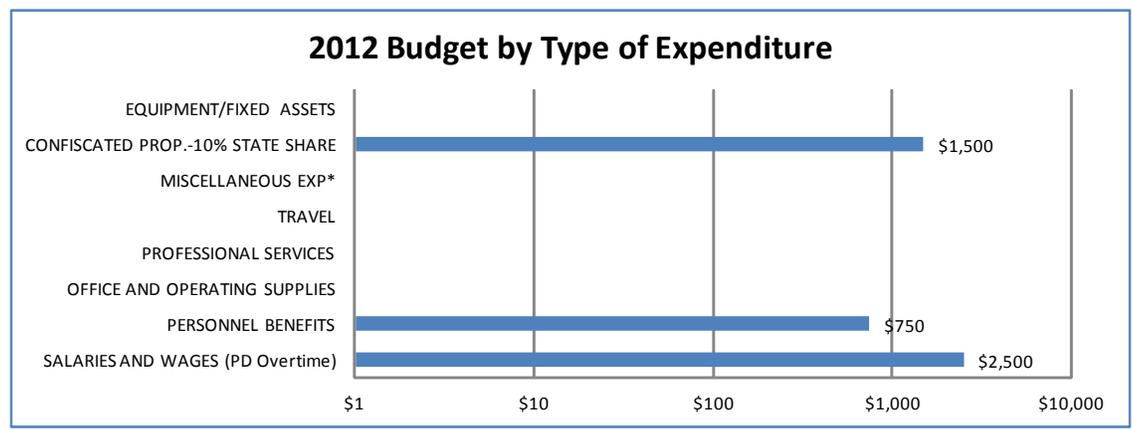
BUDGET SUMMARY

The 2012 budget for the Street Fund is **\$4,750**. These funds are used to support activities within the Police Department, and are estimated based on the anticipated level of revenues received.

2012 BUDGET
City of Milton - DRUG SEIZURE FUND

Account Number		2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
105	DRUG SEIZURE FUND				
	BEGINNING FUND BALANCE	\$ 12,227	\$ 10,944	\$ 10,944	\$ 6,568
	REVENUES:				
00.369.300.00	CONFISCATED/FORFEITED PROPERTY	9,681	4,500	828	3,000
00.369.400.00	POLICE RESTITUTION	380	-	616	-
00.361.100.00	INVESTMENT EARNINGS	-	-	-	-
	TOTAL SOURCES	\$ 22,288	\$ 15,444	\$ 12,388	\$ 9,568
	EXPENDITURES:				
521.300.1x	SALARIES AND WAGES (PD Overtime)	\$ 978	\$ 4,500	\$ -	\$ 2,500
521.300.2x	PERSONNEL BENEFITS	604	-	-	750
521.300.3x	OFFICE AND OPERATING SUPPLIES	4,191	-	820	-
521.300.41	PROFESSIONAL SERVICES	1,078	-	-	-
521.300.43	TRAVEL	266	-	-	-
521.300.49	MISCELLANEOUS EXP*	4,040	-	3,000	-
521.300.5x	CONFISCATED PROP.-10% STATE SHARE	187	-	2,000	1,500
521.300.6x	EQUIPMENT/FIXED ASSETS	-	-	-	-
	TOTAL USES	11,344	4,500	5,820	4,750
	<i>*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc</i>				
	ENDING FUND BALANCE	\$ 10,944	\$ 10,944	\$ 6,568	\$ 4,818

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
n/a	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-



CRIMINAL JUSTICE FUND

The Criminal Justice Fund is a general governmental fund created for the purpose of receipting and accounting for the collection of criminal justice funds distributed by the State for the restricted use of criminal justice services and programs.

Major objectives of this fund are:

- Procure designated law enforcement training, equipment and maintenance and the purchase and maintenance of vehicle fleet and fuel.
- Provide for the funding of youth-at-risk programs.
- Transfer funds to the General Fund for use by the Police Department in the delivery of criminal justice program services.
- Maintain a fund balance to be used for future police facilities and/or capital improvements.

This fund was closed in 2010, with the fund balance at that time transferred to the General Fund. As part of the 2011 budget amendments, this fund was re-established; fund balance was transferred back and an adjustment was made to credit the fund for all state shared criminal justice revenues received by the City to-date in 2011.

BUDGET SUMMARY

The 2012 budget for the Criminal Justice Fund is **\$130,808**. These funds are used to support activities within the Police Department, as noted above, and include a transfer to the General Fund of \$98,808 to help offset the salary and benefit cost of one police officer.

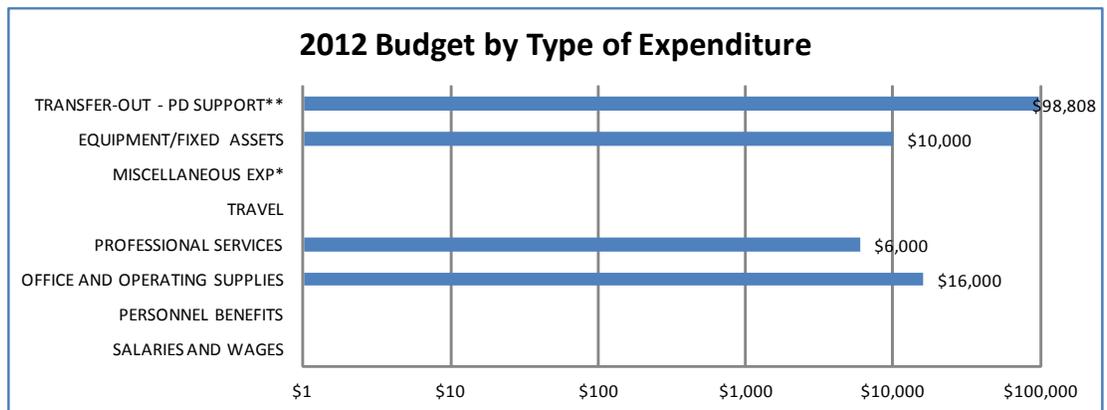
2012 BUDGET
City of Milton - CRIMINAL JUSTICE FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
107 CRIMINAL JUSTICE FUND				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 282,458
REVENUES:				
00.313.710.00 RETAIL SALES & USE - CJ	-	92,000	92,000	90,000
00.336.620.00 CJ-CITIES/HIGH CRIME	-	6,000	7,000	5,000
00.336.621.00 CJ-CITIES/VIOLENT CRIMES,POPULATION	-	1,600	1,600	1,200
00.336.626.00 CJ-SPECIAL PROGRAMS	-	6,500	5,800	4,500
00.336.651.00 CJ-DUI/CITIES	-	1,500	1,500	1,200
00.361.100.00 INVESTMENT EARNINGS	-	50	250	100
00.397.000.00 INTERFUND TRANSFER-IN	-	272,408	272,408	-
TOTAL SOURCES	\$ -	\$ 380,058	\$ 380,558	\$ 384,458
EXPENDITURES:				
521.100.1x SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ -
521.100.2x PERSONNEL BENEFITS	-	-	-	-
521.100.3x OFFICE AND OPERATING SUPPLIES	-	-	1,400	16,000
521.100.41 PROFESSIONAL SERVICES	-	-	-	6,000
521.100.43 TRAVEL	-	-	-	-
521.100.49 MISCELLANEOUS EXP*	-	-	-	-
521.100.6x EQUIPMENT/FIXED ASSETS	-	3,262	3,300	10,000
597.001.00 TRANSFER-OUT - PD SUPPORT**	-	93,400	93,400	98,808
TOTAL USES	-	96,662	98,100	130,808

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc
 **This fund supports salary/benefit costs of (1) Police Officer

ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 283,396</u>	<u>\$ 282,458</u>	<u>\$ 253,650</u>
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Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Police Officer	-	-	1.00	1.00
	-	-	-	-
Total FTE	-	-	1.00	1.00



RESERVE OFFICER'S FUND

This fund was established for the purpose of accepting gifts and donations on behalf of the Milton Reserve Police Officers. This fund receives donations, memorials, bequests, and other contributions made to the City by citizens and other organizations. Currently, the City of Milton funds duty weapons and ballistic vests for reserve officers. The reserve officers are responsible for all other costs associated with reserve service, including uniforms, duty belts, duty equipment, and training, among other things. This fund is used to defray some of the cost incurred by the reserve officers.

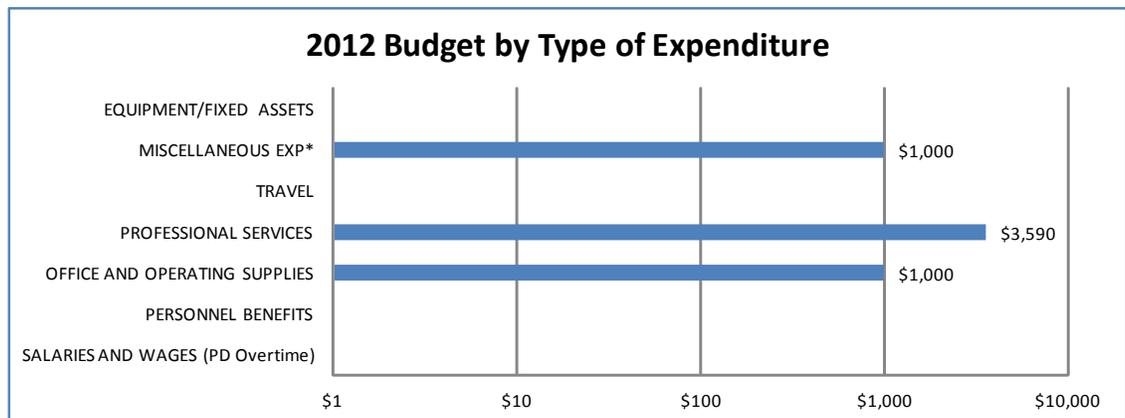
BUDGET SUMMARY

The 2012 budget for the Street Fund is \$5,590. These funds are used to support the reserve officer program, and are estimated based on the anticipated level of revenues received.

2012 BUDGET
City of Milton - RESERVE OFFICER's FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
118 RESERVE OFFICER'S FUND				
BEGINNING FUND BALANCE	\$ 5,067	\$ 1,197	\$ 1,197	\$ 1,997
REVENUES:				
00.367.011.00 DONATIONS	6,232	8,250	3,400	5,000
00.361.100.00 INVESTMENT EARNINGS	-	-	-	-
TOTAL SOURCES	\$ 11,299	\$ 9,447	\$ 4,597	\$ 6,997
EXPENDITURES:				
521.230.1x SALARIES AND WAGES (PD Overtime)	\$ -	\$ -	\$ -	\$ -
521.230.2x PERSONNEL BENEFITS	-	-	-	-
521.230.3x OFFICE AND OPERATING SUPPLIES	1,019	1,000	600	1,000
521.230.41 PROFESSIONAL SERVICES	4,488	5,000	2,000	3,590
521.230.43 TRAVEL	699	1,000	-	-
521.230.49 MISCELLANEOUS EXP*	1,557	1,000	-	1,000
521.230.6x EQUIPMENT/FIXED ASSETS	2,339	-	-	-
TOTAL USES	10,102	8,000	2,600	5,590
<i>*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc</i>				
ENDING FUND BALANCE	\$ 1,197	\$ 1,447	\$ 1,997	\$ 1,407

Staffing History (FTE) : Position -	2009	2010	2011	2012
n/a	-	-	-	-
Total FTE	-	-	-	-



MUNICIPAL CAPITAL IMPROVEMENT FUND / REET1

The real estate excise tax (REET) is a tax on the sale of real estate, usually paid by the seller. Cities, towns, and counties use the tax to fund capital projects.

The state levies this tax at a rate of 1.28%. REET is collected by the County and distributed to the state and the appropriate local government. In 1982, cities and counties were authorized to impose an additional 0.25% to finance capital improvements (RCW 82.46.010(2)). This is commonly referred to as **REET1**. Of the state's 281 cities, 256 impose REET1.

With the passage of HB 1953, effective July 22, 2011, some local REET funds can now be used for the maintenance and operations of existing capital facilities. Previously, both REET1 and REET2 could be used only for the "planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement" of capital projects. The provisions of HB 1953 will expire on December 31, 2016.

BUDGET SUMMARY

The 2012 budget for the REET1 Fund is **\$222,094**. The amount is budgeted as transfers to other funds: \$125,000 to the Capital Improvement Fund, and \$97,084 to the Street Fund.

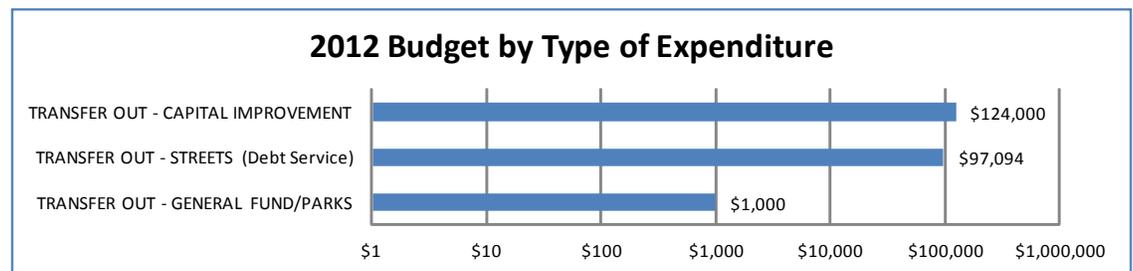
2012 BUDGET
City of Milton - MUNICIPAL CAPITAL IMPROVEMENT / REET1

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
130 REET1				
BEGINNING FUND BALANCE	\$ -	\$ 281,174	\$ 281,174	\$ 209,755
REVENUES:				
00.317.100.00 REET1 - PIERCE COUNTY	30,979	35,000	18,200	15,000
00.317.100.01 REET1 - KING COUNTY	5,080	8,000	5,900	5,000
00.317.340.00 WA STATE REET PROCEEDS	130,261	-	-	-
00.361.100.00 INVESTMENT EARNINGS	-	-	750	800
00.397.310.00 INTERFUND TRANSFER-IN	114,854	-	-	-
TOTAL SOURCES	\$ 281,174	\$ 324,174	\$ 306,024	\$ 230,555
EXPENDITURES:				
597.001.00 TRANSFER OUT - GENERAL FUND/PARKS	\$ -	\$ -	\$ -	\$ 1,000
597.101.00 TRANSFER OUT - STREETS (Debt Service)	-	96,269	96,269	97,094
597.310.00 TRANSFER OUT - CAPITAL IMPROVEMENT	-	124,000	-	124,000
TOTAL USES	-	220,269	96,269	222,094

**Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc*

ENDING FUND BALANCE	\$ 281,174	\$ 103,905	\$ 209,755	\$ 8,461
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Staffing History (FTE) :	2009	2010	2011	2012
Position -				
n/a	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-



MUNICIPAL CAPITAL IMPROVEMENT FUND / REET2

In 1990, the Legislature authorized cities and counties planning under the Growth Management Act to impose an additional 0.25% to finance capital projects specified in the capital facilities element of a comprehensive plan (RCW 82.46.035(2)). This is commonly referred to as **REET2**. Of the 221 cities eligible for REET2, 166 impose it.

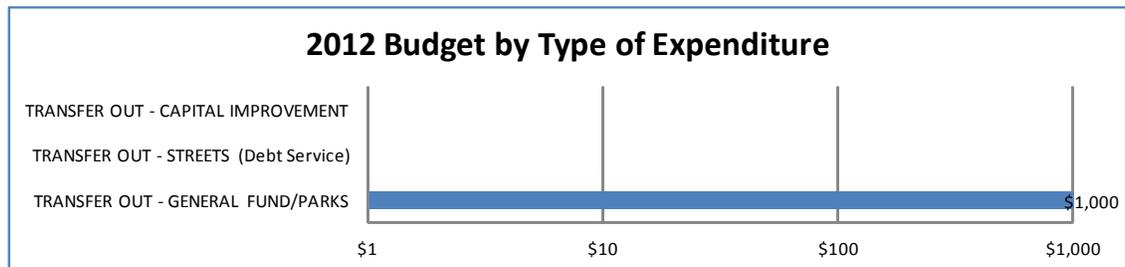
BUDGET SUMMARY

The 2012 budget for the REET2 Fund is **\$1,000**. The amount is budgeted as a transfer to the Capital Improvement Fund, specifically for parks improvement projects.

2012 BUDGET
City of Milton - MUNICIPAL CAPITAL IMPROVEMENT / REET2

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
131 REET2				
BEGINNING FUND BALANCE	\$ -	\$ 36,059	\$ 36,059	\$ 60,209
REVENUES:				
00.317.200.00 REET2 - PIERCE COUNTY	30,979	35,000	18,150	15,000
00.317.200.01 REET2 - KING COUNTY	5,080	8,000	5,900	5,000
00.317.340.00 WA STATE REET PROCEEDS	-	-	-	-
00.361.100.00 INVESTMENT EARNINGS	-	-	100	100
00.397.xxx.00 INTERFUND TRANSFER-IN	-	-	-	-
TOTAL SOURCES	\$ 36,059	\$ 79,059	\$ 60,209	\$ 80,309
EXPENDITURES:				
597.001.00 TRANSFER OUT - GENERAL FUND/PARKS	\$ -	\$ -	\$ -	\$ 1,000
597.101.00 TRANSFER OUT - STREETS (Debt Service)	-	-	-	-
597.310.00 TRANSFER OUT - CAPITAL IMPROVEMENT	-	-	-	-
TOTAL USES	-	-	-	1,000
<i>*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc</i>				
ENDING FUND BALANCE	\$ 36,059	\$ 79,059	\$ 60,209	\$ 79,309

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
n/a	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-



TRAFFIC IMPACT FEE FUND

This fund was created for the purpose of identifying transportation system impact mitigation revenue sources and expenditures. Mitigation fees are charged to new development projects within Milton city limits using the latest vehicle trip rate, which was established based on the number of vehicle trips generated between 1990 and 2010 by new development. The designated fund balance is intended for City identified projects in the 2009-2014 Transportation Capital Improvement Program (TCIP).

BUDGET SUMMARY

The 2012 budget for the Traffic Impact Fee Fund is \$0. There are no projects budgeted for 2012 having traffic impact fees as a funding source.

2012 BUDGET
City of Milton - TRAFFIC IMPACT FEE FUND

Account Number		2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
140	TRAFFIC IMPACT FEES				
	BEGINNING FUND BALANCE	\$ -	\$ 26,470	\$ 26,470	\$ 14,396
REVENUES:					
00.345.850.00	TRANSPORTATION IMPACT FEES	11,201	5,000	8,000	8,500
00.361.100.00	INVESTMENT EARNINGS	-	-	25	50
00.397.xxx.00	INTERFUND TRANSFER-IN	15,269	-	-	-
	TOTAL SOURCES	\$ 26,470	\$ 31,470	\$ 34,495	\$ 22,946
EXPENDITURES:					
597.001.00	TRANSFER OUT - GENERAL FUND/PARKS	\$ -	\$ -	\$ -	\$ -
597.101.00	TRANSFER OUT - STREETS	-	-	-	-
597.310.00	TRANSFER OUT - CAPITAL IMPROVEMENT	-	20,099	20,099	-
	TOTAL USES	-	20,099	20,099	-

**Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc*

ENDING FUND BALANCE	\$ 26,470	\$ 11,371	\$ 14,396	\$ 22,946
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Staffing History (FTE) :	2009	2010	2011	2012
Position -				
n/a	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-



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***CAPITAL
IMPROVEMENT
FUNDS***

- ***310 - Capital Improvement***

CAPITAL IMPROVEMENT FUND

This fund supports the City of Milton's transportation projects and other projects linked with various State and Federal funding programs. Excise taxes from real estate sales are transferred into this fund for the funding of street capital improvements as permitted by state law. Many of the projects are dependent upon the acquisition of outside grants, potential formation of local improvement districts (LID's), and transportation system mitigation revenue.

BUDGET SUMMARY

The 2012 total budget for the Capital Improvement Fund is **\$2,602,228**. Project summaries and detailed funding sources and uses are provided in the following pages for these projects:

- 20th Avenue Court
- Jovita Boulevard Realignment
- ADA Improvements
- Triangle Park/T-Ball Field
- Porter Way pavement repair & improvements
- Taylor Street sidewalks
- Taylor Street overlay
- Milton Way sidewalks
- Activity Center mansard repair
- Parks improvement projects

2012 BUDGET
City of Milton - CAPITAL IMPROVEMENT FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
310 CAPITAL IMPROVEMENT FUND				
BEGINNING FUND BALANCE	\$ 2,353,030	\$ 859,604	\$ 859,604	\$ 682,473
REVENUES:				
00.361.100.00 INVESTMENT EARNINGS	5,781	6,500	2,526	-
xx.333.xxx.xx GRANT PROCEEDS-FEDERAL	383,049	-	3,267	-
xx.334.xxx.xx GRANT PROCEEDS-STATE	612,670	689,221	385,380	2,115,621
xx.391.800.00 PWTF LOAN	746,550	-	-	-
INTERFUND TRANSFER-IN:	-	-	-	-
00.397.130.00 REET1 FUNDS	-	124,000	-	125,000
00.397.131.00 REET2 FUNDS	-	-	-	1,000
00.397.140.00 TRAFFIC IMPACT FEES	-	20,099	20,099	-
TOTAL SOURCES	\$ 4,101,079	\$ 1,699,424	\$ 1,270,876	\$ 2,924,094

EXPENDITURES:

<u>SUMMARY BY PROJECT:</u>					
Project #02	MILTON WAY SIDEWALKS - 11th to 15th	\$ 13,705	\$ 289,100	\$ 385,380	\$ -
Project #TBD	MILTON WAY SIDEWALKS - 17th to 22nd	-	-	-	762,250
Project #23	MILTON WAY IMPROVEMENTS	3,041,137	-	177,610	-
Project #35	MILTON WAY OVERLAY	570	-	-	-
Project #62	7th AVENUE	18,961	-	-	-
Project #03	20TH AVENUE COURT	-	64,455	-	64,455
Project #04	JOVITA BOULEVARD REALIGNMENT	-	500,000	482	500,000
Project #67	ADA IMPROVEMENTS PHASE I	-	62,000	-	62,000
Project #68	ADA IMPROVEMENTS PHASE II	-	62,000	-	62,000
Project #TBD	TRIANGLE PARK T-BALL FIELD IMPROVEMENTS	-	-	-	12,000
Project #TBD	PORTER WAY, PACIFIC HWY to 5TH	-	-	-	211,600
Project #TBD	PORTER WAY, 5TH to FIFE WAY	-	-	-	190,700
Project #TBD	TAYLOR STREET SIDEWALKS	-	-	-	300,000
Project #TBD	TAYLOR STREET OVERLAY	-	-	-	403,913
Project #TBD	ACTIVITY CENTER MANSARD REPAIR	-	-	-	25,000
Project #TBD	PARKS BOARD RECOMMENDED PROJECTS	-	-	-	-
<u>DEBT SERVICE:</u>					
64.592.002.79	HVAC SYSTEM/PRINCIPAL	21,511	23,275	23,275	8,175
64.594.002.89	HVAC SYSTEM/INTEREST	3,420	1,656	1,656	135
xx.591.300.78	PWTF LOAN/PRINCIPAL (error/corrected)	10,478	-	-	-
xx.592.300.83	PWTF LOAN/INTEREST (error/corrected)	1,572	-	-	-
xx.597.130.00	TRANSFER OUT - REET FUND	114,854	-	-	-
xx.597.140.00	TRANSFER OUT - TRAFFIC IMPACT FEE FUND	15,269	-	-	-
TOTAL USES		3,241,475	1,002,485	588,403	2,602,228

ENDING FUND BALANCE	\$ 859,604	\$ 696,939	\$ 682,473	\$ 321,866
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Staffing History (FTE) :	2009	2010	2011	2012
<u>Position -</u>				
n/a	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-

Capital Improvement Fund Activity Detail by Project

20th Avenue Court - City Project #03

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
TIB Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In - REET1/REET2	-	150,000	-	-	-	-
Transfer In - 140	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funding Sources	\$ -	\$ 150,000		\$ -	\$ -	\$ -

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
EXPENDITURES:						
Engineering-Design	\$ -	\$ 26,448	\$ -	\$ -	\$ -	\$ -
Design	-	3,371	-	-	-	-
Roadway	-	1,667	-	-	-	-
Construction	-	-	-	64,455	-	64,455
Total Uses	\$ -	\$ 31,487		\$ 64,455	\$ -	\$ 64,455

Project Beginning Balance	\$ -	\$ -	\$ 118,513	\$ 118,513	\$ 118,513	\$ 118,513
Revenue	-	150,000	-	-	-	-
Expense	-	(31,487)	-	(64,455)	-	(64,455)
Project Ending Balance	\$ -	\$ 118,513	\$ 118,513	\$ 54,058	\$ 118,513	\$ 54,058

Description:

20th Avenue Court – This project will address significant roadway settling on 20th Avenue Court caused by failure in the sewer trench constructed approximately 25 years ago. Geotechnical and design work are complete, and the project is ready to go to bid. The 2012 budget reflects the engineer's estimate for construction, and is a carryover from the 2011 budget.

Capital Improvement Fund Activity Detail by Project

Jovita Boulevard - City Project #04

	2008	2009	2010	2011	2011	2012
	Actual	Actual	Actual	Amended Budget	Projected	Adopted Budget
REVENUES:						
TIB Grant	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funding Sources	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000

	2008	2009	2010	2011	2011	2012
	Actual	Actual	Actual	Amended Budget	Projected	Adopted Budget
EXPENDITURES:						
ROW	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Roadway	-	-	-	-	-	-
Drainage	-	-	-	-	-	-
Sidewalks	-	-	-	-	-	-
Total Uses	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000

Description:

Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	500,000	-	500,000
Expense	-	-	-	(500,000)	-	(500,000)
Project Ending Balance	\$ -					

Description:

Jovita Boulevard Realignment – The City of Milton has partnered with the City of Edgewood to realign Jovita Boulevard to intersect with Meridian Avenue E (SR161) at Emerald Street with the installation of a signal at the intersection. Traffic would then be routed on Emerald Street to 28th Avenue and subsequently onto Milton Way by way of a new traffic signal at the Milton Way / 28th Avenue intersection, part of the Milton Way Improvement Project. Although this is essentially a “no-cost” project to the City of Milton, the City of Edgewood cannot legally purchase right of way outside of its city limits. The 2012 budget for this project will allow the City of Milton to purchase needed right of way, which will then be reimbursed by the City of Edgewood as a project cost.

Capital Improvement Fund Activity Detail by Project

ADA Improvements I - City Project #67

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Transfer In - REET1/REET2	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000
Total Funding Sources	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	62,000	-	62,000
Total Uses	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000

Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	62,000	-	62,000
Expense	-	-	-	(62,000)	-	(62,000)
Project Ending Balance	\$ -					

ADA Improvements II - City Project #68

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Transfer In - REET1/REET2	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000
Total Funding Sources	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000
Construction	-	-	-	-	-	-
Total Uses	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000

Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	62,000	-	62,000
Expense	-	-	-	(62,000)	-	(62,000)
Project Ending Balance	\$ -					

Description:

These projects were budgeted for in 2011, and will be carried over to 2012. **ADA Improvements-I (\$62,000)** is for construction of interconnecting trails and other improvements required in the Settlement Agreement with the Department of Justice. ADA Improvements-II (\$62,000) is for an ADA consultant and \$50,000 allocation for new ADA compliant restroom facilities in Triangle Park.

Capital Improvement Fund Activity Detail by Project

Triangle Park/T-Ball Field Restoration						
	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	12,000
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	-
Expense	-	-	-	-	-	(12,000)
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,000)

Description:

Improvements to the upper T-Ball field in Triangle Park including aerating, re-seeding, fertilizing, and repairing/installing irrigation.

Capital Improvement Fund Activity Detail by Project

Porter Way - Pacific HWY to 5th - City Project #TBD

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Grant Proceeds - State/CHAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,600
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,600
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,325
Construction	-	-	-	-	-	169,275
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,600
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	211,600
Expense	-	-	-	-	-	(211,600)
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description:

1,200 lineal feet of pavement repair and overlay, not including the Porter Way overpass.

Capital Improvement Fund Activity Detail by Project

Porter Way - 5th to Fife Way - City Project #TBD

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Grant Proceeds - State/CHAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,700
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,700
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,137
Construction	-	-	-	-	-	152,563
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,700
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	190,700
Expense	-	-	-	-	-	(190,700)
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description:

1,800 lineal feet of pavement repair and overlay.

Capital Improvement Fund Activity Detail by Project

Taylor Street Sidewalks - City Project #TBD

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Grant Proceeds - TIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction	-	-	-	-	-	250,000
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	240,000
Expense	-	-	-	-	-	(300,000)
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,000)

Description:

This project will add sidewalk improvements to the south side of Taylor Street between Milton Way and 16th Avenue. The existing drainage system will be reconnected by using pervious concrete sidewalks and re-building ditches where necessary. ***The funding for this project has a 20% City match requirement.**

Capital Improvement Fund Activity Detail by Project

Milton Way Sidewalks (17th to 22nd) - City Project #TBD

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Grant Proceeds - TIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609,800
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609,800
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	762,250
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 762,250
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	609,800
Expense	-	-	-	-	-	(762,250)
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (152,450)

Description:

This project will construct approximately 1,300 lineal feet of pedestrian improvements along the north side of Milton Way between 17th and 22nd Avenue. Minor street patching, retaining walls, and storm drainage facilities are also included. ***The funding for this project has a 20% City match requirement.**

Capital Improvement Fund Activity Detail by Project

Taylor Street Overlay - City Project #TBD

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Grant Proceeds - TIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,521
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,521
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,626
Construction	-	-	-	-	-	339,287
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,913
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	363,521
Expense	-	-	-	-	-	(403,913)
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,392)

Description:

The Public Works Department has applied for a grant to do minor paving repairs plus a complete overlay of Taylor Street. No pedestrian improvements are included, and the Transportation Improvement Board (TIB) may award grant funds for only a small segment of the total Taylor Street length. ***The funding for this project has a 10% City match requirement.**

Capital Improvement Fund Activity Detail by Project

Activity Center Mansard Repair/Replacement - City Project #TBD

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	25,000
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	-
Expense	-	-	-	-	-	(25,000)
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)

Description:

The Activity Center mansard, which is the roof and roof facing of the building, will be replaced. Repair of any water damage beneath the old mansard will be an additional cost.

Capital Improvement Fund Activity Detail by Project

Parks Board - Recommended Projects -City Project #TBD

	2008 Actual	2009 Actual	2010 Actual	2011 Amended Budget	2011 Projected	2012 Adopted Budget
REVENUES:						
Transfer In -REET1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Transfer In - REET2	-	-	-	-	-	1,000
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
EXPENDITURES:						
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	-
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-	2,000
Expense	-	-	-	-	-	-
Project Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000

Description:

While there are no projects identified at this time, REET Funds will be transferred annually (5% of REET Revenue) and made available for Parks projects identified and recommended by the Parks Board and approved by Council.

ENTERPRISE FUNDS

- ***401 – Electric Utility Fund***
- ***403 – Water Utility Fund***
- ***406 – Stormwater Operations Fund***
- ***407 – Stormwater Capital Fund***

ELECTRIC UTILITY FUND

The Electric Operating and Capital Utility Fund is a division of the Public Works Department and has been established to provide a citywide electric system including both a capital improvement and maintenance program serving 3,387 customer accounts. The Electric Utility is responsible for providing safe and reliable electrical services to the citizens of Milton through the management, maintenance, and repair of the City's electrical distribution system. The Electric Utility is an enterprise fund that operates like a business with revenue provided through monthly electric rates and fees.

Administrative Objectives:

- Provide monthly utility billing, collection of revenue. Examine revenue deficiencies within the electric utility through a rate study and implement recommendations for rate adjustments.
- Planning and budgeting for electrical system maintenance and capital projects.
- Continue coordination with the Bonneville Power Administration for transmission of electricity
- Continue participation in PCCPA and WPAG for legal counseling and negotiations

Maintenance/Operations Objectives:

- Regular and ongoing maintenance and repair of poles, transformers, vaults, and distribution lines.
- Annual tree-trimming and removal, typically contracted out.

BUDGET SUMMARY

The 2012 total budget for the Electric Utility Fund is \$4,376,891.

2012 BUDGET
City of Milton - ELECTRIC UTILITY FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
401 ELECTRIC UTILITY				
BEGINNING FUND BALANCE	\$ 3,395,510	\$ 4,178,257	\$ 4,178,257	\$ 4,587,325
REVENUES:				
00.343.321.00 ELECTRIC - CHARGES FOR SERVICE	4,109,175	4,250,000	4,139,750	4,500,000
00.343.391.00 PENALTIES	64,203	60,000	70,637	72,000
00.343.391.00 POLE AGREEMENTS	55,328	25,000	15,032	-
00.361.100.00 INVESTMENT EARNINGS	52,401	25,000	90,603	55,000
00.362.100.00 RENT	-	17,725	-	-
00.367.000.00 NEW CONNECTION CHARGES	3,600	1,100	2,265	2,000
00.366.200.00 INTERFUND RENTAL	25,040	25,040	25,040	25,040
00.369.100.00 SALE OF SURPLUS/SCRAP	-	-	-	-
00.369.900.00 MISCELLANEOUS REVENUE	2,777	-	20,546	5,000
00.397.xxx.00 INTERFUND TRANSFER-IN	-	-	-	-
TOTAL SOURCES	\$ 7,708,034	\$ 8,582,122	\$ 8,542,130	\$ 9,246,365
EXPENDITURES:				
31.533.100.1x SALARIES AND WAGES - ADMINISTRATION	\$ 42,047	\$ 43,447	\$ 43,145	\$ 36,734
32.533.500.1x SALARIES AND WAGES - OPERATIONS	465,282	507,062	467,746	447,935
30.533.110.1x SALARIES AND WAGES - SHARED COSTS	-	84,517	79,834	83,741
31.533.100.2x PERSONNEL BENEFITS - ADMINISTRATION	12,660	14,646	12,835	11,732
32.533.500.2x PERSONNEL BENEFITS - OPERATIONS	166,169	165,933	115,047	162,997
30.533.110.2x PERSONNEL BENEFITS - SHARED COSTS	-	32,767	27,489	31,862
SUBTOTAL-PERSONNEL COSTS	\$ 686,158	\$ 848,372	\$ 746,096	\$ 775,001
3x.533.xxx.3x OFFICE AND OPERATING SUPPLIES	1,933,057	2,291,570	2,179,070	2,825,300
3x.533.xxx.4x PROFESSIONAL SERVICES	102,023	197,150	186,995	186,995
3x.533.xxx.43 TRAVEL	1,046	3,200	4,500	4,500
3x.533.xxx.49 MISCELLANEOUS EXP*	35,636	54,370	23,000	23,000
33.533.100.51 UTILITY TAX	249,751	258,600	258,425	270,000
33.533.100.53 EXCISE TAX	166,573	166,926	158,748	180,000
33.533.100.5x OTHER INTERGOVERNMENTAL	-	10,000	-	-
3x.533.xxx.6x EQUIPMENT/FIXED ASSETS	6,116	-	10,166	10,175
33.534.100.95 INTERFUND RENTAL	5,820	5,820	5,820	5,820
SUBTOTAL	\$ 2,500,022	\$ 2,987,636	\$ 2,826,724	\$ 3,505,790
CAPITAL PROJECTS	27,061	160,000	183,423	-
33.582.340.xx DEBT SERVICE	-	-	-	-
597.501.00 TRANSFER-OUT, VEHICLE R&M	-	53,550	15,000	40,000
597.001.00 TRANSFER-OUT, SHARED COSTS	316,536	183,562	183,562	56,100
TOTAL USES	\$ 3,529,777	\$ 4,233,120	\$ 3,954,805	\$ 4,376,891

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

RESERVED FUND BALANCE	796,545	959,002	893,205	1,070,198
UNRESERVED FUND BALANCE	3,381,712	3,390,000	3,694,120	3,799,276
TOTAL ENDING FUND BALANCE	\$ 4,178,257	\$ 4,349,002	\$ 4,587,325	\$ 4,869,474

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Public Works Director	0.30	0.30	0.30	0.30
Public Works Admin. Assistant	0.30	0.30	0.30	0.15
Public Works Admin. Assistant/Operations	0.30	0.30	0.30	0.30
Supervisor	1.00	1.00	1.00	1.00
Lineman	2.00	2.00	2.00	3.00
Equipment Operator	1.00	1.00	1.00	-
Apprentice Lineman	1.00	1.00	1.00	-
Meter Reader	0.50	0.50	0.50	0.50
Parks/Facilities-Maintenance II	0.15	0.15	0.15	0.15
Parks/Facilities-Maintenance I	0.15	0.15	0.15	0.15
Seasonal Worker (Streets/Water/Storm)	-	-	-	-
Total FTE	6.70	6.70	6.70	5.55

WATER UTILITY FUND

The Water Operating and Capital Utility Fund is a division of the Public Works Department and has been established to provide a city-wide water service, capital improvement and maintenance program serving 2,740 customer accounts. The Water Division's primary function is to provide, operate, and maintain a quality water supply that effectively and economically meets or exceeds all federal and state drinking water regulations for the customers, while constructing water projects for infrastructure improvements consistent with the planning and implementation of the Water System Comprehensive Plan. The Water Utility is an Enterprise Fund that operates like a business with revenue provided through monthly water rates and fees

Administrative Objectives:

- Provide for monthly utility billing and collection of revenue.
- Planning and budgeting for water system maintenance and capital projects.
- Continue compliance with the Municipal Water Law and all new legislation.
- Work with hydrogeologists and legal counsel to protect the City.
- Continue participation in water co-operative group
- Examine revenue deficiencies within the water utility through a rate study and implement recommendations for rate adjustments to fund the water utility operations and capital projects.

Maintenance/Operations Objectives:

- Regular and on-going maintenance and repair of water mains, valves, and hydrants
- Treatment of water meeting Department of Health requirement

BUDGET SUMMARY

The 2012 total budget for the Water Utility Fund is \$2,938,691.

2012 BUDGET
City of Milton - WATER UTILITY FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
403 WATER UTILITY				
BEGINNING FUND BALANCE	\$ 632,792	\$ 3,979,996	\$ 3,979,996	\$ 3,226,325
REVENUES:				
00.343.421.00 WATER - CHARGES FOR SERVICE	2,067,342	1,750,000	2,058,760	2,090,000
00.343.910.00 PENALTIES	29,177	30,000	21,868	22,000
00.361.100.00 INVESTMENT EARNINGS	4,783	2,500	28,563	13,000
00.362.100.00 RENT - CELL TOWER ANTENNA	62,719	24,723	17,688	48,000
00.367.000.00 NEW CONNECTION CHARGES	12,493	15,000	3,822	4,000
00.367.200.00 WELL CONSTR. RESERVE FEES	13,100	15,000	20,522	15,000
00.367.300.00 TANK STRG. RESERVE FEES	15,027	15,000	5,520	7,000
00.369.200.00 SALE OF SURPLUS/SCRAP	621	-	2,308	3,000
00.369.100.00 MISCELLANEOUS REVENUE	17,858	-	9,917	5,000
00.382.200.00 BOND PROCEEDS	2,582,557	-	-	-
00.397.xxx.00 INTERFUND TRANSFER-IN	-	-	-	-
TOTAL SOURCES	\$ 5,438,469	\$ 5,832,219	\$ 6,148,964	\$ 5,433,325
EXPENDITURES:				
33.534.100.1x SALARIES AND WAGES - ADMINISTRATION	\$ 61,535	\$ 66,402	\$ 47,872	\$ 36,734
34.534.500.1x SALARIES AND WAGES - OPERATIONS	275,028	284,930	288,988	335,185
30.534.110.1x SALARIES AND WAGES - SHARED COSTS	-	72,006	67,939	96,124
33.534.100.2x PERSONNEL BENEFITS - ADMINISTRATION	18,357	32,893	14,279	11,732
34.534.500.2x PERSONNEL BENEFITS - OPERATIONS	123,659	126,959	127,072	160,005
30.534.110.2x PERSONNEL BENEFITS - SHARED COSTS	-	27,817	23,227	35,921
SUBTOTAL-PERSONNEL COSTS	\$ 478,578	\$ 611,007	\$ 569,377	\$ 675,701
3x.534.xxx.3x OFFICE AND OPERATING SUPPLIES	149,482	158,114	140,534	188,300
3x.534.xxx.4x PROFESSIONAL SERVICES	199,054	186,030	185,683	248,175
3x.534.xxx.43 TRAVEL	279	3,330	785	2,965
3x.534.xxx.49 MISCELLANEOUS EXP*	11,569	47,400	51,484	30,550
33.534.100.51 UTILITY TAX	123,682	106,800	124,656	117,600
33.534.100.53 EXCISE TAX	95,823	88,008	83,701	98,000
33.534.100.5x OTHER INTERGOVERNMENTAL	2,860	13,500	8,500	-
3x.534.xxx.6x EQUIPMENT/FIXED ASSETS	28,588	23,660	16,478	10,175
33.534.100.95 INTERFUND RENTAL	14,620	14,620	14,620	14,620
SUBTOTAL	\$ 625,956	\$ 641,462	\$ 626,441	\$ 710,385
CAPITAL PROJECTS	6,752	1,369,960	1,385,360	1,175,000
34.582.340.xx DEBT SERVICE	73,497	266,966	255,021	267,255
597.501.00 TRANSFER-OUT, VEHICLE R&M	-	52,500	26,676	48,000
597.001.00 TRANSFER-OUT, SHARED COSTS	273,690	59,764	59,764	62,350
TOTAL USES	\$ 1,458,474	\$ 3,001,659	\$ 2,922,639	\$ 2,938,691

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

RESERVED FUND BALANCE	276,134	313,117	298,955	346,522
UNRESERVED FUND BALANCE	3,703,862	2,517,442	2,927,370	2,148,112
TOTAL ENDING FUND BALANCE	\$ 3,979,996	\$ 2,830,560	\$ 3,226,325	\$ 2,494,634

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Public Works Director	0.30	0.30	0.30	0.30
Public Works Admin. Assistant	0.40	0.40	0.40	0.20
Public Works Admin. Assistant/Operations	0.40	0.40	0.40	0.40
Supervisor	0.60	0.60	0.60	0.50
Water Quality Maintenance	0.90	0.90	0.90	1.00
Water Maintenance III	0.70	0.70	0.70	0.55
Water Maintenance II (2)	0.60	0.60	0.60	0.80
Water Maintenance I (2)	0.60	0.60	0.60	1.30
Meter Reader	0.50	0.50	0.50	0.50
Parks/Facilities-Maintenance II	0.15	0.15	0.15	0.15
Parks/Facilities-Maintenance I	0.15	0.15	0.15	0.15
Seasonal Worker (Streets/Water/Storm)	-	-	-	-
Total FTE	5.30	5.30	5.30	5.85

STORMWATER OPERATIONS / CAPITAL FUNDS

The Stormwater Operating Utility Fund is a division of the Public Works Department and has been established to provide a citywide storm drainage capital improvement and maintenance program serving 2,018 customer accounts. The Stormwater Utility provides, operates and maintains a stormwater management system with a focus on minimizing damage from severe storms by improving flood protection and improving the quality of stormwater runoff to meet the requirements of the State Water Policy, the Department of Ecology, and the EPA's National Pollution Discharge Elimination System (NPDES) permit condition. The Stormwater Utility is an Enterprise Fund that operates like a business with revenue provided through monthly stormwater rates and fees.

Administrative Objectives:

- Utility billing and collection of revenue. Examine revenue deficiencies within the stormwater utility through a rate study and implement recommendations for rate adjustments.
- Planning and budgeting for stormwater services, maintenance, and capital projects.
- Continued compliance with the requirements of the NPDES permit conditions

Maintenance/Operations Objectives:

- Continue with program of cleaning catch basins, manholes and storm pipes Citywide, monitoring and cleaning of ditches, culverts, bio-swales and underground detention vaults, keeping storm system functional to handle heavy storm flows, installation of storm pipe and catch basins, and maintenance of retention ponds.
- Stormwater system facilities inspection/compliance.

BUDGET SUMMARY

The 2012 total budget for the Stormwater Operations Fund is \$693,114 and the Stormwater Capital Fund is \$260,000.

2012 BUDGET
City of Milton - STORM WATER OPERATIONS FUND

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
406 STORM WATER OPERATIONS				
BEGINNING FUND BALANCE	\$ 890,988	\$ 1,008,504	\$ 1,008,504	\$ 716,526
REVENUES:				
00.343.830.00 STORM WATER - CHARGES FOR SERVICE	719,480	735,000	697,710	710,000
00.361.100.00 INVESTMENT EARNINGS	4,615	1,700	925	1,000
00.334.003.11 GRANT PROCEEDS - DEPT of ECOLOGY	-	87,288	47,478	80,000
00.369.100.00 MISCELLANEOUS REVENUE	-	-	-	-
00.397.xxx.00 INTERFUND TRANSFER-IN	-	-	-	-
TOTAL SOURCES	\$ 1,615,083	\$ 1,832,492	\$ 1,754,617	\$ 1,507,526
EXPENDITURES:				
37.538.310.1x SALARIES AND WAGES - ADMINISTRATION	\$ 56,022	\$ 80,877	\$ 86,207	\$ 78,902
38.534.500.1x SALARIES AND WAGES - OPERATIONS	109,648	116,896	114,777	69,178
30.534.110.1x SALARIES AND WAGES - SHARED COSTS	-	49,036	46,834	36,271
37.538.310.2x PERSONNEL BENEFITS - ADMINISTRATION	16,609	38,663	27,148	24,888
38.534.500.2x PERSONNEL BENEFITS - OPERATIONS	48,425	54,080	50,784	31,832
30.534.110.2x PERSONNEL BENEFITS - SHARED COSTS	-	19,228	16,146	16,015
SUBTOTAL-PERSONNEL COSTS	\$ 230,704	\$ 358,780	\$ 341,896	\$ 257,086
3x.53x.xxx.3x OFFICE AND OPERATING SUPPLIES	19,309	23,350	28,012	24,050
3x.53x.xxx.4x PROFESSIONAL SERVICES	27,006	161,088	64,359	62,160
3x.53x.xxx.43 TRAVEL	197	3,400	50	1,200
3x.53x.xxx.49 MISCELLANEOUS EXP*	4,149	38,450	27,329	28,435
37.538.310.51 UTILITY TAX	43,073	44,100	42,537	42,600
37.538.310.53 EXCISE TAX	12,325	13,230	13,547	14,200
33.534.100.5x OTHER INTERGOVERNMENTAL	-	5,500	-	-
3x.534.xxx.6x EQUIPMENT/FIXED ASSETS	5,056	4,881	5,771	80,000
37.538.350.95 INTERFUND RENTAL	5,944	-	5,943	5,943
SUBTOTAL	\$ 117,059	\$ 293,999	\$ 187,548	\$ 258,588
CAPITAL PROJECTS				
34.582.340.xx DEBT SERVICE	-	-	-	-
597.501.00 TRANSFER-OUT, VEHICLE R&M	-	12,600	5,417	8,500
597.407.00 TRANSFER-OUT, STORM/CAPITAL	139,379	442,590	464,810	137,740
597.001.00 TRANSFER-OUT, SHARED COSTS	119,437	38,420	38,420	31,200
TOTAL USES	\$ 606,579	\$ 1,146,389	\$ 1,038,091	\$ 693,114

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

RESERVED FUND BALANCE	86,941	163,195	132,361	128,919
UNRESERVED FUND BALANCE	921,563	522,908	584,165	685,494
TOTAL ENDING FUND BALANCE	\$ 1,008,504	\$ 686,103	\$ 716,526	\$ 814,412

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
Public Works Director	0.20	0.20	0.20	0.20
Storm Water Compliance	-	0.65	1.00	1.00
Public Works Admin. Assistant	0.20	0.20	0.20	0.15
Public Works Admin. Assistant/Operations	0.20	0.20	0.20	0.20
Supervisor	0.20	0.20	0.20	0.20
Water Quality Maintenance	0.10	0.10	0.10	-
Water Maintenance III	0.10	0.10	0.10	0.20
Water Maintenance II (2)	0.70	0.70	0.70	0.20
Water Maintenance I (2)	0.70	0.70	0.70	0.20
Seasonal Worker (Streets/Water/Storm)	-	-	-	-
Total FTE	2.40	3.05	3.40	2.35

**2012 BUDGET
City of Milton - STORM WATER CAPITAL FUND**

Account Number	2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
407 STORM WATER CAPITAL				
BEGINNING FUND BALANCE	\$ 319,995	\$ 460,230	\$ 460,230	\$ 871,768
REVENUES:				
00.361.100.00 INVESTMENT EARNINGS	856	1,000	575	1,000
00.369.100.00 MISCELLANEOUS REVENUE	-	-	-	-
00.397.406.00 INTERFUND TRANSFER-IN/STORM OPERATIONS	139,379	442,590	464,810	137,740
TOTAL SOURCES	\$ 460,230	\$ 903,820	\$ 925,615	\$ 1,010,508
EXPENDITURES:				
00.534.600.3x OFFICE AND OPERATING SUPPLIES	-	-	-	-
00.534.600.4x PROFESSIONAL SERVICES	-	-	-	-
00.534.600.43 TRAVEL	-	-	-	-
00.534.600.49 MISCELLANEOUS EXP*	-	-	-	-
00.595.400.64 EQUIPMENT/FIXED ASSETS	-	-	-	-
SUBTOTAL	\$ -	\$ -	\$ -	\$ -
xx.595.400.xx CAPITAL PROJECTS	-	137,000	53,847	260,000
00.582.xxx.xx DEBT SERVICE	-	-	-	-
597.501.00 TRANSFER-OUT, VEHICLE R&M	-	-	-	-
597.001.00 TRANSFER-OUT, SHARED COSTS	-	-	-	-
TOTAL USES	\$ -	\$ 137,000	\$ 53,847	\$ 260,000

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

RESERVED FUND BALANCE	460,230	766,820	871,768	750,508
UNRESERVED FUND BALANCE	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ 460,230	\$ 766,820	\$ 871,768	\$ 750,508

Staffing History (FTE) :	2009	2010	2011	2012
Position -				
n/a	-	-	-	-
	-	-	-	-
Total FTE	-	-	-	-

***INTERNAL
SERVICE
FUNDS***

- ***501 – Vehicle Repair &
Maintenance Fund***

VEHICLE REPAIR & MAINTENANCE FUND

The Vehicle Repair & Maintenance Fund, currently the City's only Internal Service Fund, was established in 2011 to account for repair and maintenance of the City's fleet of vehicles, excluding the Police Department.

Expenditures are tracked by vehicle and/or department; on a monthly basis, funds are transferred from the General, Street, or Enterprise Funds based upon the actual value of work performed on vehicles of those funds.

BUDGET SUMMARY

The 2012 budget for the Vehicle Repair & Maintenance Fund is \$136,500, based upon estimated repair & maintenance costs for the upcoming year. These costs are supported by associated transfers from other funds totaling \$136,500. The variance in estimated expenditures vs. budgeted transfers assumes a minimal beginning fund balance in this fund.

2012 BUDGET
City of Milton - VEHICLE REPAIR & MAINTENANCE FUND

Account Number		2010 ACTUAL	2011 AMENDED BUDGET	2011 PROJECTED ACTUAL	2012 ADOPTED BUDGET
501	VEHICLE REPAIR & MAINTENANCE				
	BEGINNING FUND BALANCE	\$ -	\$ -	\$ 2,335	\$ -
	REVENUES:				
00.361.100.00	INVESTMENT EARNINGS	-	-	-	-
00.369.100.00	MISCELLANEOUS REVENUE	-	-	-	-
00.397.001.00	TRANSFER IN - GENERAL FUND	-	30,625	32,221	10,000
00.397.101.00	TRANSFER IN - STREETS	-	25,725	22,830	30,000
00.397.401.00	TRANSFER IN - ELECTRIC FUND	-	53,550	41,079	40,000
00.397.403.00	TRANSFER IN - WATER FUND	-	52,500	29,404	48,000
00.397.406.00	TRANSFER IN - STORM WATER FUND	-	12,600	5,972	8,500
	TOTAL SOURCES	\$ -	\$ 175,000	\$ 133,840	\$ 136,500
	EXPENDITURES:				
00.548.100.1x	SALARIES AND WAGES	\$ -	\$ 58,448	\$ 58,103	\$ 58,543
00.548.100.2x	PERSONNEL BENEFITS	-	31,516	30,233	32,564
00.548.100.3x	OPERATING SUPPLIES	-	33,401	25,867	27,500
00.548.100.41	PROFESSIONAL SERVICES	-	46,300	18,202	17,893
00.548.100.43	TRAVEL	-	-	500	-
00.548.100.49	MISCELLANEOUS EXP*	-	3,000	935	-
00.548.100.6x	EQUIPMENT/FIXED ASSETS	-	-	-	-
00.548.100.95	INTERFUND RENTAL	-	-	-	-
	SUBTOTAL	\$ -	\$ 172,665	\$ 133,840	\$ 136,500
	TOTAL USES	\$ -	\$ 172,665	\$ 133,840	\$ 136,500

*Miscellaneous Includes Dues, Memberships, Training & Registration costs, Outside Printing, Etc

RESERVED FUND BALANCE	-	2,335	-	-
UNRESERVED FUND BALANCE	-	-	-	-
TOTAL ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 2,335</u>	<u>\$ -</u>	<u>\$ -</u>

Staffing History (FTE) :	2009	2010	2011	2012
<u>Position -</u>				
Mechanic	-	-	1.00	1.00
	-	-	-	-
Total FTE	-	-	1.00	1.00



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APPENDIX

- ***2012 Wage Scale***
- ***Glossary***

**Monthly Wage Scale
2012**

Full Time Employees	2012 Adopted FTE	Grade	STEP A	STEP B	STEP C	STEP D	STEP E
PW Maint I Parks/Facilities	1.00	12	\$ 3,242	\$ 3,427	\$ 3,603	\$ 3,782	\$ 3,970
Court Clerk	1.00	13	\$ 3,427	\$ 3,603	\$ 3,782	\$ 3,970	\$ 4,168
Deputy City Clerk	1.00						
Finance Technician I	2.00						
Maintenance Worker 1	2.00						
Meter Reader	1.00						
Police Clerk	1.00						
PW Field Administrative Assistant	1.00	14	\$ 3,603	\$ 3,782	\$ 3,970	\$ 4,168	\$ 4,379
PW Administrative Assistant	1.00	16	\$ 3,970	\$ 4,168	\$ 4,379	\$ 4,595	\$ 4,822
Mechanic	1.00						
Maintenance II - Parks	1.00						
Maintenance Worker II	1.00						
Finance Technician II	-						
Utility Maintenance III/Water Treatment	1.00	17	\$ 4,168	\$ 4,379	\$ 4,595	\$ 4,822	\$ 5,066
Ground Equipment Operator	1.00	18	\$ 4,379	\$ 4,595	\$ 4,822	\$ 5,066	\$ 5,319
Senior Accountant	1.00						
Maintenance III - Lead	1.00						
Court Administrator	1.00	19	\$ 4,595	\$ 4,822	\$ 5,066	\$ 5,319	\$ 5,584
Journey Elec Lineman	3.00	23	\$ 5,584	\$ 5,865	\$ 6,156	\$ 6,466	\$ 6,789
Utility Supervisor	1.00						
Apprentice Lineman (varying % of LM)	-						
Building Official	1.00						
Electrical Foreman	1.00	26	\$ 6,466	\$ 6,789	\$ 7,131	\$ 7,484	\$ 7,858
Uniformed Personnel			Academy	STEP A	STEP B	STEP C	STEP D
Police Officer	8.00		\$ 4,399	\$ 4,618	\$ 4,850	\$ 5,091	\$ 5,347
Code Enforcement Officer	1.00			\$ 5,885	\$ 6,179	\$ 6,488	\$ 6,813
Police Sergeant	1.00						
Exempt Positions - Directors			Salary Range				
City Administrator	1.00		\$ 10,000	to	\$ 10,000		
Finance Director/City Clerk	1.00		\$ 6,000	to	\$ 8,250		
Public Works Director	1.00		\$ 6,000	to	\$ 8,250		
Fire Chief	-		\$ 6,000	to	\$ 8,250		
Police Chief	1.00		\$ 6,000	to	\$ 8,250		
Community Development Director	-		\$ 6,000	to	\$ 8,250		
Other Exempt Personnel			Salary Range				
Police Lieutenant	1.00		\$ 5,700	to	\$ 7,500		
Senior Planner	-		\$ 4,800	to	\$ 6,000		
Senior Financial Analyst	-		\$ 4,200	to	\$ 6,500		
Storm Water Compliance Officer	1.00		\$ 4,200	to	\$ 5,500		
Part-Time Employees			Min Per Hour				Max Per Hour
Senior Programs Coordinator	0	13	\$ 19.77				\$ 24.05
Clerical Pool	1,500 hrs		\$ 11.00				\$ 17.50
Evidence Custodian	171 hrs						
Community Service Officer	0		\$ 15.00				\$ 20.00
Seasonal Public Works Crew	1,920 hrs		\$ 11.00				\$ 15.00
Elected Officials (Non FTE)			Monthly Stipend				
Mayor	1				\$1,500.00		
Council	7				\$400.00		

CITY OF MILTON Glossary of Budget Terms

Accrual Basis - A basis of accounting in which revenues and expenditures are recorded at the time they occur as opposed to when cash is actually received or spent.

Appropriation - A legal authorization granted by the City Council to make expenditures and to incur obligations for a specific purpose.

Assessed Valuation - The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Bond - A long-term promise to repay a specified amount (the face amount of the bond) on a particular date (the maturity date). The most common types of bonds are general obligation revenue bonds. Bonds are primarily used to finance capital projects.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Message - The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous years, and the views and recommendations of the Mayor.

Capital Improvement - Expenditures related to acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Outlay - Fixed assets that have general value of \$5,000 or more and have a useful economic lifetime of more than one year.

Capital Project - Major construction, acquisition, or renovation activities which add value to government's physical assets or significantly increase their useful life, also called capital improvements.

Capital Projects Fund - A fund created to account for all resources and expenditures used for the acquisition of fixed assets except those financed by enterprise funds.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies.

Debt Service - Payment of interest and principal on borrowed money according to a predetermined payment schedule.

Department - The basic unit of service responsibility, encompassing a broad mandate of related service responsibilities.

Division - Can be a subunit of a department which encompasses a substantial portion of the duties assigned to a department (e.g. Building Division in the Planning and Community Development Department).

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Face Value - The amount of principal that must be paid at maturity for a bond issue.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Full-time Equivalent Position (FTE) - A full-time or part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time person working 20 hours per week would be equivalent of 0.5 of a full-time position.

Fund - A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB - The Governmental Accounting Standards Board, established in 1985, is the current standard-setting board for governmental GAAP.

General Fund - The principal operating fund of the City used for general governmental operations. Taxes and fees that generally have no restriction on their use support it.

General Obligation (G.O.) Bonds - This type of bond is backed by the full faith, credit and taxing power of the government issuing it.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be identified with a specific product, function or activity.

Infrastructure - The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Levy - To impose taxes for the support of the governmental activities.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Mission Statement - A broad statement of the intended accomplishment or basic purpose of a program.

Modified Accrual Accounting - A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services.

Ordinance - A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Program - The smallest organization that delivers a specific set of services. A program may be an entire department; or if a department encompasses significantly diverse responsibilities or large work forces, a single department may be divided into two or more programs.

Reserve - An account used to either set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body—an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Vision Statement - A short statement that conveys the big picture of the organization. It is general in scope, not restricting. It answers the question "Why?"

