CITY OF MILTON
WASHINGTON

2011 BUDGET

For the Fiscal Year
January 1, 2011 through December 31, 2011

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

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MAYOR

	Term Expires
Debra Perry	December 2011

CITY COUNCIL MEMBERS

	Term Expires
Bart Taylor, *Mayor Pro Tem*	December 2013
Jim Heddlesten	December 2011
Todd Morton	December 2013
Bryan Ott	December 2013
Vacant	December 2013
Leonard Sanderson	December 2011
Robert Whalen	December 2011

MANAGEMENT TEAM

Subir Mukerjee	**City Administrator**
Maria Pierce	Finance Director
William Rhoads	Police Chief
Letticia Neal	Public Works Director

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Mayor, City of Milton
1000 Laurel Street, Milton, WA 98354
Telephone: 253.517.2700
Email: kasay@cityofmilton.net

Katrina Asay, Mayor

December 30, 2010

City Council Members
City of Milton

I am pleased to present the 2011 Budget, which maintains City services and programs in this continuing difficult economic time. The City of Milton's ability to maintain services, was a result of prudent spending policies and practices, some reductions in staff and adopting a revenue bond funding strategy for some critical water utility projects. There are major financial issues still facing the City in the future, which will need to be addressed. In order for the City to achieve financial stability in the future, it will be necessary to continue with the financial forecasting and reviewing service levels and revenues.

Total Budget
The 2011 Budget totals $25,483,095 for all funds, a 6% increase over the 2010 Budget. This increase is due, in part, to the budgeting of $1,260,000 in capital improvements in the Water Utility Fund, which will be funded through revenue bond proceeds. The total 2011 beginning cash position of all funds is 34% of budget, which is drawn down to off-set expenditures by 2% by the end of 2011. Total revenues budgeted in 2011 are $16,800,334, which is 3% less than that budgeted in 2010, after adjusting for $2,360,000 in revenue bond proceeds (Water Utility). Total expenditures for 2011 are $16,943,722, which is 2%, or $322,603, less than 2010. The difference between 2010 and 2011 total budgeted operating revenues and expenditures is negligible.

The 2011 Budget includes a change from 2010 in the way in which overhead costs are charged to other funds, and reverts back to the methodology of 2009 and prior years, where these costs are budgeted and charged directly to the utility funds.

General Fund
The budgeted Beginning Fund Balance (BFB) for 2011 is $900,000, 24% less than the 2010 actual BFB of $1,188,437. However, this $900,000 was a conservative budget estimate, and the city's latest projections expect 2010 year-end fund balance to end at closer to $1.1 million. This figure will be finalized and reported on the 2011 First Quarter Financial Report. Total 2011 General Fund revenue is budgeted at $3,972,214, a 15% decrease over the 2010 budgeted revenues. The amount of the decrease is primarily due to the overhead allocation methodology used in the budget noted above. After adjusting for these methodology changes, 2011 budgeted revenue is just $5,780 less than the 2010 budgeted revenue.

2011 General Fund budgeted expenditures are $3,918,669, or 24% less than 2010 expenditures. As in revenue, expenditures are skewed due to the change in overhead allocation and methodology. This makes comparison to 2009/2010 and to 2010/2011 difficult. After adjusting expenditures to make a realistic comparison, 2011 budgeted expenditures are approximately 12%, or $288,012, less than the

2010 budget. Even with a reduction in total expenditures as the 2011 budget reflects, personnel costs continue to be the major expense, comprising 56% of the total General Fund budget. The costs of salary increases, required by labor contracts, and the increased cost of medical insurance premiums, continue to drive up these expenditures.

The 2011 Ending Fund Balance (EFB) is budgeted at $953,545, which remains fairly stable as compared to that of the anticipated BFB. While Fund Balance stability is good, it is not adequate to build up reserves for future contingencies. We will continue to explore reductions in expenditures and increases in revenue as part of the City's long-range financial strategy.

Street Fund

The Street Fund is primarily supported by General Fund revenue. The amount of gas tax revenue remains level for 2011, although expenditures are anticipated to exceed revenues by nearly $104,000. To offset this deficit, a transfer of $90,000 from the General Fund has been budgeted. Additionally, $96,269 will be transferred from REET funds. Like the General Fund, an ongoing sufficient revenue source must be provided in the future to maintain the minimal street maintenance program now in place.

Utility Funds

Revenue budgeted in the Electric Fund reflects no rate increases. This revenue, added to the beginning fund balance of $3.6 million, provides sufficient revenue to offset expenditures in 2011, resulting in an ending fund balance of $3.7 million. With the increasing cost of wholesale power and labor and potential settlement in wholesale power rates, this utility will need to be monitored carefully.

Water rates are not proposed to be increased this year after substantial increases in the past two years. Budgeted revenue from water sales in 2011 is up less than 3% over 2010. The ending fund balance is budgeted at $1,039,671. This fund will require additional rate increases over the next several years to maintain adequate operations. As mentioned earlier, included in the 2011 budget are capital improvements in the Water Utility fund totaling $1,260,000 and an additional $1,280,000 set aside in ending fund balance as restricted revenue bond proceeds. In 2010, the city council approved the sale of these revenue bonds to finance critical capital projects in the upcoming years. The annual repayments of the bonds are included in the budget.

Storm Water Fund

The 2011 beginning fund balance has increased by $108,701 to $820,311. Operating revenue from rates offset expenditures, leaving a budgeted ending fund balance of $497,909. The expenditures include a transfer to the capital budget based upon policy, as well as an additional $300,000 for future capital improvements. This utility should not need a rate increase in the near term, unless a major capital improvement program to address drainage problems is undertaken.

2011 Budget Issues

There are several issues that could affect the City's financial position in 2011. As costs continue to rise faster than resources, the current levels of local government services will be difficult to sustain. Local governments are looking for new ways to provide service at a reduced cost. Many cities are contracting with one another for services or partnering on programs to share costs.

Effective January 1, 2011, the City of Milton will no longer have its own fire department. East Pierce Fire and Rescue will provide fire and medical services, including advanced life support services though a service contract with the City. The cost of this contract for 2011 is $522,000, and budgeted in the newly formed Fire/EMS Fund, and funded by way of a transfer from the General Fund. The future goal is to annex into the fire district, which will need to be voted by the residents of the City as well as the fire district.

Long-Range Financial Strategy

In2009, the City Council began a long-range financial planning process that will culminate in a *Long-Range Financial Plan* containing both policy and long-range forecasts on all major operating funds. The Council set interim policies that will address adequate funding for cash reserves and financing of capital improvements. Existing revenues do not allow for the adequate maintenance and improvement of infrastructure, facilities and equipment. Council directed the staff to prepare long-range forecasts, consistent with these policies, to determine the level of revenue required for the major operating funds over the next several years. A long-range plan continues to be developed for consideration by the City Council throughout 2011.

Like all local governments, the City of Milton has major financial challenges in the coming years. While the City is fortunate to be able to maintain services in 2011, the ongoing ability to do so is at risk. The City must continue to investigate more efficient and innovative ways to provide services, as well as review the types and levels of services that we currently provide. A program of regular, small utility rate increases to maintain services and improve infrastructure is also critical to the City's future financial stability.

I would like to thank the City Council for their policy direction, during the financial planning process, which provided guidance in preparing the 2011 Budget. The collaborative work between the City Administrator and Department Directors resulted in a budget document that better communicates the City's plan of work for 2011. I wish to recognize the work of the management team and express my appreciation for a job well done.

Katrina Asay

Katrina Asay
Mayor

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FINANCIAL SUMMARIES
&
COMPARISONS

CITY OF MILTON
ORDINANCE 1766-10

AN ORDINANCE OF THE CITY OF MILTON, WASHINGTON; ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2011; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Mayor of the City of Milton, Washington, completed and placed on file with the City Clerk, a proposed budget and estimate of the amount of the monies required to meet the public expenses, reserve funds and expenses of government of the City for the fiscal year ending December 31, 2011, (the "Proposed 2011 Budget") and a notice was published that the City Council would hold a public hearing in the Council Chambers at City Hall on November 1, 2010 and November 8, 2010 for the purpose of giving taxpayers an opportunity to comment on the Proposed 2011 Budget; and

WHEREAS, the City Council did meet and hold public hearings at City Hall on November 1, 2010 and November 8, 2010, and considered the matter of the Proposed 2011 Budget; and

WHEREAS, the Proposed 2011 Budget does not exceed the lawful limit of taxation allowed by the law to be levied on the property within the City of Milton for the purposes set forth in the Proposed 2011 Budget, and the estimated expenditures in each fund set forth in the Proposed 2011 Budget are all necessary to carry on the government of the City for fiscal year 2011 and are all necessary to meet the various needs of the City during that period;

NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF MILTON, WASHINGTON DO HEREBY ORDAIN AS FOLLOWS:

Section 1. The fiscal year 2011 Annual Budget for the City of Milton, Washington, as set forth in the document entitled "City of Milton 2011 Annual Budget" and personnel compensation schedule in Exhibit "A", on file in the office of the City Clerk, is hereby approved and adopted.

Section 2. Estimated resources, including fund balances or working capital for each separate fund of the City of Milton, for the year 2011 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2011. The 2011 budget sets forth totals of estimated revenues and expenditures by funds and are as follows:

FUND	AMOUNT
Governmental Funds	
General Fund	$ 4,872,214
Fire & EMS Services Fund	1,495,765
Special Revenue Funds	
Streets Operating Fund	449,535
Uniform Controlled Substance Fund	15,750

FUND	AMOUNT
Milton Reserve Police Officer's Fund	8,274
Strategic Reserve Fund	812,914
Real Estate Excise Tax – 1st Fund	337,217
Real Estate Excise Tax – 2nd Fund	140,082
Traffic Impact Fee Fund	25,099
Capital Improvement Funds	
Capital Projects Fund	1,403,610
Enterprise Funds	
Electric Operating and Capital Utility	8,024,657
Water Operating and Capital Utility	5,321,330
Stormwater Operating Fund	1,644,299
Stormwater Capital Fund	757,349
Internal Service Fund	
Vehicle Repair & Maintenance Fund	175,000
Total 2011 Budget	**$ 25,483,095**

Section 3. The City Clerk is directed to transmit a certified copy of the City of Milton 2011 Annual Budget to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

Section 4. **Severability.** Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by State or Federal law or regulations, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 5. **Effective Date.** This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days from and after its passage, approval, and publication as provided by law.

PASSED AND APPROVED by the City Council of the City of Milton, Washington, at a regularly scheduled meeting this 6th day of December 2010.

Katrina Asay, Mayor

Attest/Authenticated:

Amy Stevenson-Ness, Deputy City Clerk

Approved as to Form:

Phil A. Olbrechts, City Attorney

Date of Publication: December 9, 2010
Effective Date: December 14, 2010

2011 Total Budget
$25,483,095

Governmental Funds $9,560,460		
General Fund	$	4,872,214
Fire/EMS Fund	$	1,495,765
Special Revenue Funds:		
Streets	$	449,535
Strategic Reserve	$	812,914
REET Funds	$	477,299
Traffic Impact Fees	$	25,099
Drug Seizure Fund	$	15,750
Reserve Officer's Fund	$	8,274
Capital Projects Fund	$	1,403,610

Proprietary Funds $15,922,635		
Enterprise Funds:		
Electric Utility	$	8,024,657
Water Utility	$	5,321,330
Stormwater Operations	$	1,644,299
Stormwater Capital	$	757,349
Internal Service Funds		
Vehicle Repair & Maintenance	$	175,000

- Amounts shown above include Ending Fund Balances

2011 Budget Summary – All Funds

	Fund		Projected Beginning Fund Balance	2011 Revenues	2011 Expenditures	Ending Fund Balance
General Governmental Funds	001	General Fund	$ 900,000	$ 3,972,214	$ 3,918,669	$ 953,545
	002	Fire and EMS Services Fund	-	1,495,765	1,366,860	128,905
Special Revenue Funds	101	Street Operating Fund	122,416	327,119	340,721	108,814
	103	Cumulative Reserve Fund	809,914	3,000	-	812,914
	105	Drug Enforcement Fund	11,250	4,500	4,500	11,250
	118	Milton Reserve Police Officers Fund	24	8,250	8,000	274
	130	Municipal Capital Improve. (REET1)	294,217	43,000	124,000	213,217
	131	Municipal Capital Improve. (REET2)	97,082	43,000	87,553	52,529
	140	Traffic Impact Fee Fund	20,099	5,000	20,099	5,000
Capital Project Funds	310	Capital Improvement Fund	563,790	839,820	1,002,485	401,124
Enterprise Funds	401	Electric Utility Fund	3,620,792	4,403,865	4,333,120	3,691,536
	403	Water Utility Fund	1,109,107	4,212,223	4,281,659	1,039,671
	406	Storm Water Fund	820,311	823,988	1,146,390	497,909
	407	Storm Water - Capital Fund	313,759	443,590	137,000	620,349
Internal Service Funds	501	Vehicle Repair & Maintenance Fund	-	175,000	172,665	2,335
		TOTAL 2011 BUDGET	**$ 8,682,761**	**$ 16,800,334**	**$ 16,943,722**	**$ 8,539,373**

Budget Summary With Ending Fund Balances

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
001 General Fund						
Beginning Fund Balance	$ 948,696	$ 1,502,891	$ 1,820,164	$ 1,842,540	$ 1,842,540	$ 900,000
Revenue	$ 3,928,288	$ 4,103,755	$ 3,914,726	$ 3,781,918	$ 4,117,614	$ 3,972,214
Expenses	$ (3,365,939)	$ (3,786,482)	$ (3,892,350)	$ (5,066,964)	$ (4,858,612)	$ (3,918,669)
Ending Fund Balance	$ 1,511,045	$ 1,820,164	$ 1,842,540	$ 557,494	$ 1,101,542	$ 953,545
Total Fund Budget	$ 4,876,984	$ 5,606,646	$ 5,734,890	$ 5,624,458	$ 5,960,154	$ 4,872,214
Restricted Fund Balance 8%						$ 329,409
Restricted Vacation Buyback						$ 30,001
Nonrestricted Balance						$ 594,135
002 Fire / EMS Fund						
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ 1,495,765
Expenses	$ -	$ -	$ -	$ -	$ -	$ (1,366,860)
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 128,905
Total Fund Budget	$ -	$ -	$ -	$ -	$ -	$ 1,495,765
101 Street Fund						
Beginning Fund Balance	$ 138,444	$ 148,150	$ 136,807	$ 83,583	$ 130,595	$ 122,416
Revenue	$ 280,537	$ 289,547	$ 262,831	$ 376,116	$ 229,765	$ 327,119
Expenses	$ (270,832)	$ (300,889)	$ (316,055)	$ (329,104)	$ (263,146)	$ (340,721)
Ending Fund Balance	$ 148,150	$ 136,807	$ 83,583	$ 130,595	$ 97,214	$ 108,814
Total Fund Budget	$ 418,982	$ 437,696	$ 399,638	$ 459,699	$ 360,360	$ 449,535
Restricted Vacation Buyback						$ 2,101
Nonrestricted Balance						$ 106,713
103 Strategic Reserve Fund						
Beginning Fund Balance					$ 906,614	$ 809,914
Revenue	$ -	$ -	$ -	$ 906,614	$ 2,617	$ 3,000
Expenses	$ -	$ -	$ -	$ -	$ (100,000)	$ -
Ending Fund Balance				$ 906,614	$ 809,231	$ 812,914
Total Fund Budget	$ -	$ -	$ -	$ 906,614	$ 909,231	$ 812,914
105 Drug Seizure Fund						
Beginning Fund Balance	$ 16,000	$ 1,025	$ 8,506	$ 777	$ 12,228	$ 11,250
Revenue	$ 1,829	$ 20,645	$ 4,402	$ 16,940	$ 10,061	$ 4,500
Expenses	$ (16,804)	$ (13,164)	$ (12,131)	$ (5,489)	$ (11,344)	$ (4,500)
Ending Fund Balance	$ 1,025	$ 8,505	$ 777	$ 12,228	$ 10,945	$ 11,250
Total Fund Budget	$ 17,829	$ 21,669	$ 12,908	$ 17,717	$ 22,289	$ 15,750

Budget Summary with Ending Fund Balances

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget
117 Activity/Senior Center Fund						
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ 13,325	$ -
Revenue	$ -	$ -	$ -	$ 96,675	$ 63,046	$ -
Expenses	$ -	$ -	$ -	$ (83,350)	$ (76,371)	$ -
Ending Fund Balance	$ -	$ -	$ -	$ 13,325	$ -	$ -
Total Fund Budget	$ -	$ -	$ -	$ 96,675	$ 76,371	$ -
		This Fund was closed and rolled into the General Fund in 2011				
118 Police Reserve Officer's Fund						
Beginning Fund Balance	$ -	$ -	$ -	$ 10,109	$ 5,067	$ 24
Revenue	$ -	$ -	$ 10,109	$ 4,896	$ 6,232	$ 8,250
Expenses	$ -	$ -	$ -	$ (9,938)	$ (10,102)	$ (8,000)
Ending Fund Balance	$ -	$ -	$ 10,109	$ 5,067	$ 1,197	$ 274
Total Fund Budget	$ -	$ -	$ 10,109	$ 15,005	$ 11,299	$ 8,274
130, 131 Municipal Capital Imp. Fund (REET1, REET2)						
Beginning Fund Balance	$ 584,409	$ 717,220	$ 413,362	$ 572,542	$ -	$ 391,299
Revenue	$ 431,311	$ 320,142	$ 159,179	$ 146,254	$ 202,381	$ 86,000
Expenses	$ (298,500)	$ (624,000)	$ -	$ (718,796)	$ -	$ (211,553)
Ending Fund Balance	$ 717,220	$ 413,362	$ 572,541	$ -	$ 202,381	$ 265,746
Total Fund Budget	$ 1,015,720	$ 1,037,362	$ 572,541	$ 718,796	$ 202,381	$ 477,299
		This Fund was closed and rolled into the Capital Projects Fund in 2009 Restablished as separate funds in 2011				
140 Traffic Impact Fee Fund						
Beginning Fund Balance	$ 62,819	$ 126,423	$ 328,507	$ 414,200	$ -	$ 20,099
Revenue	$ 125,551	$ 324,084	$ 85,693	$ 7,027	$ 11,201	$ 5,000
Expenses	$ (61,947)	$ (122,000)	$ -	$ (421,227)	$ -	$ (20,099)
Ending Fund Balance	$ 126,423	$ 328,507	$ 414,200	$ -	$ 11,201	$ 5,000
Total Fund Budget	$ 188,370	$ 450,507	$ 414,200	$ 421,227	$ 11,201	$ 25,099
		This Fund was closed and rolled into the Capital Projects Fund in 2009 Restablished as a separate fund in 2011				
310 Capital Projects Fund						
Beginning Fund Balance	$ 199,434	$ 826,557	$ 1,381,041	$ 1,599,484	$ 2,353,030	$ 563,790
Revenue	$ 789,171	$ 1,838,191	$ 1,527,092	$ 1,659,323	$ 1,747,776	$ 839,820
Expenses	$ (162,048)	$ (1,283,707)	$ (1,308,649)	$ (905,777)	$ (3,073,261)	$ (1,002,485)
Ending Fund Balance	$ 826,557	$ 1,381,041	$ 1,599,484	$ 2,353,030	$ 1,027,545	$ 401,125
Total Fund Budget	$ 988,605	$ 2,664,748	$ 2,908,133	$ 3,258,807	$ 4,100,806	$ 1,403,610

Budget Summary With Ending Fund Balances

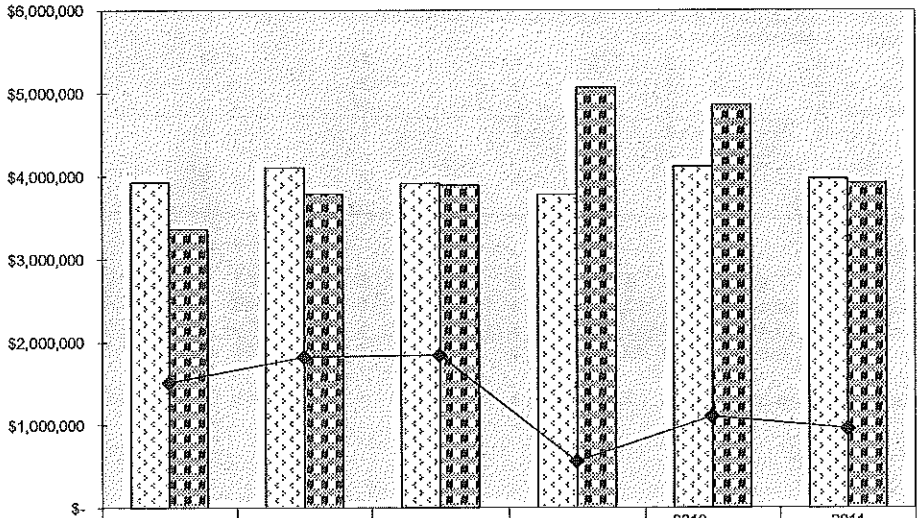
	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
401 Electric Fund including Capital						
Beginning Fund Balance	$ 3,293,296	$ 3,507,700	$ 2,625,570	$ 2,944,835	$ 3,074,053	$ 3,620,792
Revenue	$ 3,877,905	$ 4,146,006	$ 4,237,066	$ 4,389,332	$ 4,197,176	$ 4,403,865
Expenses	$ (3,563,433)	$ (3,864,559)	$ (3,838,582)	$ (4,150,808)	$ (3,324,608)	$ (4,233,120)
Capital Expense	$ (100,067)	$ (1,163,576)	$ (79,219)	$ (109,306)	$ (27,061)	$ (100,000)
Ending Fund Balance	$ 3,507,700	$ 2,625,571	$ 2,944,835	$ 3,074,053	$ 3,919,560	$ 3,691,537
Total Fund Budget	$ 7,171,200	$ 7,653,706	$ 6,862,636	$ 7,334,167	$ 7,271,229	$ 8,024,657
Restricted Fund Balance 8%						$ 641,973
Restricted Vacation Buyback						$ 12,000
Nonrestricted Balance						$ 3,037,564
403 Water Operating Fund including Capital						
Beginning Fund Balance	$ 2,478,315	$ 2,356,802	$ 1,165,450	$ 581,161	$ 632,621	$ 1,109,107
Revenue	$ 1,333,363	$ 1,275,641	$ 1,139,842	$ 1,527,622	$ 2,140,714	$ 4,212,223
Expenses	$ (1,177,611)	$ (1,464,859)	$ (1,432,932)	$ (1,429,964)	$ (1,418,757)	$ (1,741,659)
Capital Expenses	$ (277,214)	$ (1,002,135)	$ (291,199)	$ (46,198)	$ (5,658)	$ (1,260,000)
Restricted Bond Monies	$ -	$ -	$ -	$ -	$ -	$ (1,280,000)
Ending Fund Balance	$ 2,356,852	$ 1,165,450	$ 581,161	$ 632,621	$ 1,348,920	$ 1,039,671
Total Fund Budget	$ 3,811,678	$ 3,632,444	$ 2,305,292	$ 2,108,783	$ 2,773,335	$ 5,321,330
Restricted Fund Balance 8%						$ 139,333
Restricted Vacation Buyback						$ 9,350
Nonrestricted Balance						$ 890,988
406 Storm Drainage Operating Fund						
Beginning Fund Balance	$ 170,679	$ 279,746	$ 408,129	$ 565,574	$ 772,374	$ 820,311
Revenue	$ 540,361	$ 665,635	$ 723,793	$ 755,978	$ 704,754	$ 823,988
Expenses	$ (431,294)	$ (537,253)	$ (566,348)	$ (549,178)	$ (592,299)	$ (1,146,390)
Ending Fund Balance	$ 279,746	$ 408,129	$ 565,574	$ 772,374	$ 884,829	$ 497,909
Total Fund Budget	$ 711,040	$ 945,381	$ 1,131,922	$ 1,321,552	$ 1,477,128	$ 1,644,299
Restricted Fund Balance 8%						$ 46,191
Restricted Vacation Buyback						$ 3,900
Nonrestricted Balance						$ 447,818
407 Storm Drainage Capital Fund						
Beginning Fund Balance	$ -	$ 94,041	$ 131,077	$ 272,096	$ 179,760	$ 313,759
Revenue	$ 104,387	$ 119,669	$ 141,019	$ 141,973	$ 140,076	$ 443,590
Expenses	$ (10,346)	$ (82,633)	$ -	$ (234,309)	$ -	$ (137,000)
Ending Fund Balance	$ 94,041	$ 131,077	$ 272,096	$ 179,760	$ 319,836	$ 620,349
Total Fund Budget	$ 104,387	$ 213,710	$ 272,096	$ 414,069	$ 319,836	$ 757,349

Budget Summary with Ending Fund Balances	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
501 Vehicle Repair & Maintenance Fund						
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ 175,000
Expenses	$ -	$ -	$ -	$ -	$ -	$ (172,665)
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 2,335
Total Fund Budget	$ -	$ -	$ -	$ -	$ -	$ 175,000

SUMMARY ALL FUNDS

Beginning Fund Balance	$ 7,892,092	$ 9,560,554	$ 8,418,613	$ 8,886,901	$ 9,922,207	$ 8,682,761
Revenue	$ 11,412,703	$ 13,103,314	$ 12,205,752	$ 13,810,668	$ 13,573,413	$ 16,800,334
Expenses	$ (9,458,822)	$ (12,079,545)	$ (11,367,047)	$ (13,904,904)	$ (13,728,500)	$ (14,303,721)
Ending Fund Balance	$ 9,845,972	$ 10,584,323	$ 9,257,318	$ 8,792,665	$ 9,767,120	$ 11,179,374
TOTAL BUDGET	$ 19,304,795	$ 22,663,869	$ 20,624,365	$ 22,697,569	$ 23,495,620	$ 25,483,095

General Fund History

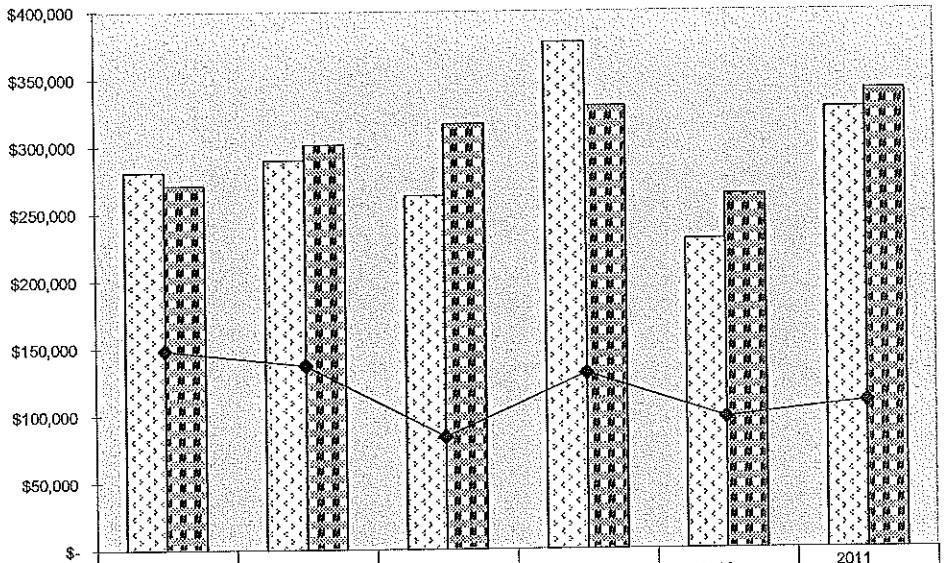


	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
Revenue	$3,928,288	$4,103,755	$3,914,726	$3,781,918	$4,117,614	$3,972,214
Expenditures	$3,365,939	$3,786,482	$3,892,350	$5,086,964	$4,858,612	$3,918,669
Ending Fund Balance	$1,511,045	$1,820,164	$1,842,540	$557,494	$1,101,542	$953,545

General Fund Highlights

The budgeted Ending Fund Balance (EFB) for 2011 is $953,545, less than the 2010 projected EFB of $1,101,542. This is primarily due to the current years operating expenditures being $740,998 more than the current years operating revenues. The shortfall in 2010 revenues is attributed mainly to an anticipated reduction in sales tax and development permit fees.

Street Fund History

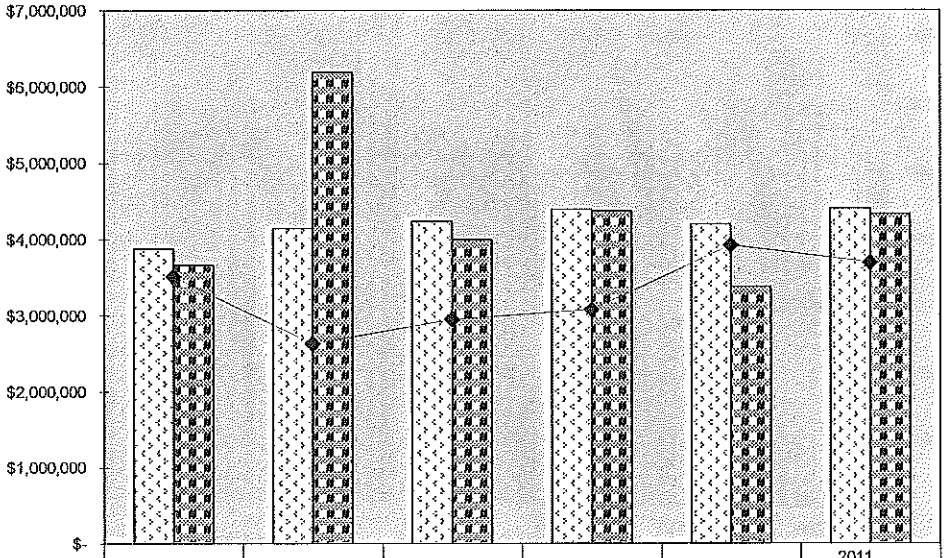


	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
Revenue	$280,537	$289,547	$262,831	$376,116	$229,765	$327,119
Expenditures	$270,832	$300,889	$316,055	$329,104	$263,146	$340,721
Ending Fund Balance	$146,150	$136,807	$83,583	$130,595	$97,214	$108,814

Street Fund Highlights

The City has budgeted a transfer of $90,000 from the General Fund into the Street Fund to help with current levels of operation/maintenance expenses. The Street Fund is only anticipating $140,000 in gas tax revenues in the year of 2011. Due to the continued limited revenue in the Street Fund, the City currently is only able to perform minimal basic maintenance on an "as needed" basis.

Electric Operating and Capital Fund History

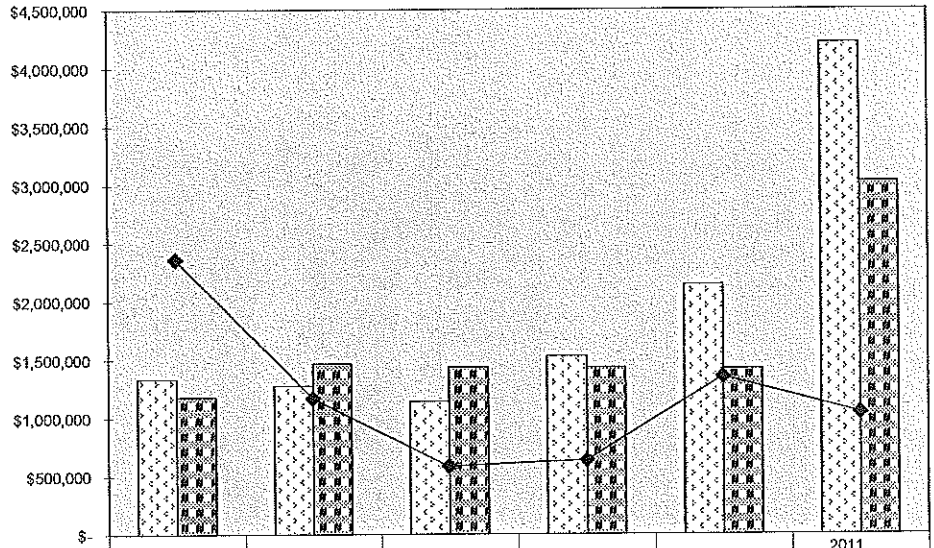


	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
Revenue	$3,877,905	$4,146,006	$4,237,066	$4,389,332	$4,197,176	$4,403,865
Expenditures	$3,663,500	$6,191,711	$3,997,020	$4,369,420	$3,378,730	$4,333,120
Ending Fund Balance	$3,507,700	$2,625,571	$2,944,835	$3,074,053	$3,919,560	$3,691,537

Electric Operations and Capital Fund Highlights

In 2007, the City transferred $1,000,000 from the ending fund balance of the electric fund into the Capital Projects fund for the undergrounding of the utilities along Milton Way. The City Council approved a rate increase of 10% effective January 1st, 2010. The city will continue to monitor current operating revenue, operating expenses and capital expenditures to ensure a sustainable electric utility.

Water Operating and Capital Fund History

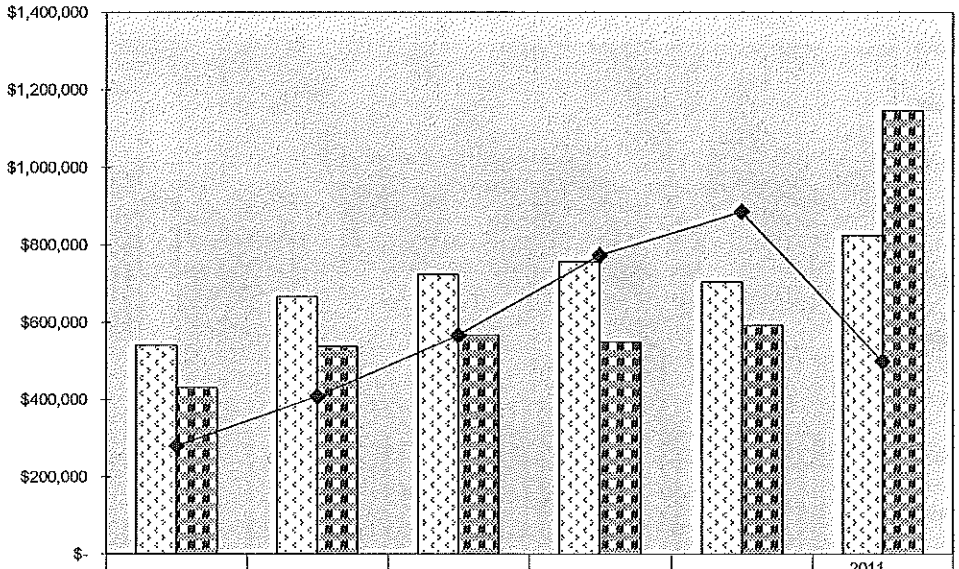


	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
Revenue	$1,333,363	$1,275,641	$1,139,842	$1,527,622	$2,140,714	$4,212,223
Expenditures	$1,177,611	$1,464,859	$1,432,932	$1,429,964	$1,418,757	$3,021,659
Ending Fund Balance	$2,356,852	$1,165,450	$581,161	$632,621	$1,348,920	$1,039,671

Water Operation and Capital Fund Highlights

In 2009, City Council approved rate increases to the water rates to help stabilize the water utility fund. The fund balance for the end of 2011 is projected to be $1,039,671. In 2010, the City Council approved the sale of $2,555,000 in Water Revenue Bonds to finance some critical capital projects. The City will continue to monitor current operating revenue, operating expenses and capital expenditures to ensure a sustainable water utility.

Storm Water Operating Fund History

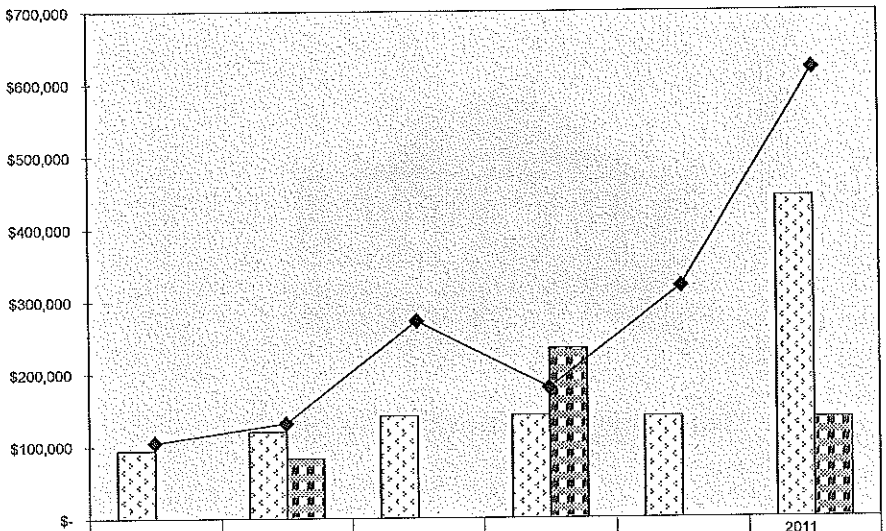


	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
Revenue	$540,361	$665,635	$723,793	$755,978	$704,754	$823,988
Expenditures	$431,294	$537,253	$566,348	$549,178	$592,299	$1,146,390
Ending Fund Balance	$279,746	$408,129	$565,574	$772,374	$884,829	$497,909

Storm Water Operation Fund Highlights

The Storm Water Operational budget provides for storm water collection systems, including all catch basins, storm water lines, and publicly owned retention systems. In 2010, the projected revenues match the projected expenses. The City adopted a capital development/improvement charge in 2006. This charge is collected in this fund and transferred into the Storm Water Capital Fund. The city is anticipating $142,590 in development charges being transferred in 2011, as well as an additional $300,000 to help fund future capital expenditures.

Storm Water Capital Fund History



	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Projected Actual	2011 Adopted Budget
Revenue	$94,041	$119,669	$141,019	$141,973	$140,076	$443,590
Expenditures	$-	$82,633	$-	$234,309	$-	$137,000
Ending Fund Balance	$104,387	$131,077	$272,096	$179,760	$319,836	$620,349

Storm Water Capital Improvement Fund Highlights

The Storm Water Capital Improvement fund was established in 2006. A portion of the storm water charges that customers pay each month is deposited into this fund for future capital improvements to the system. The ending fund balance is projected to be $620,349 for 2011.

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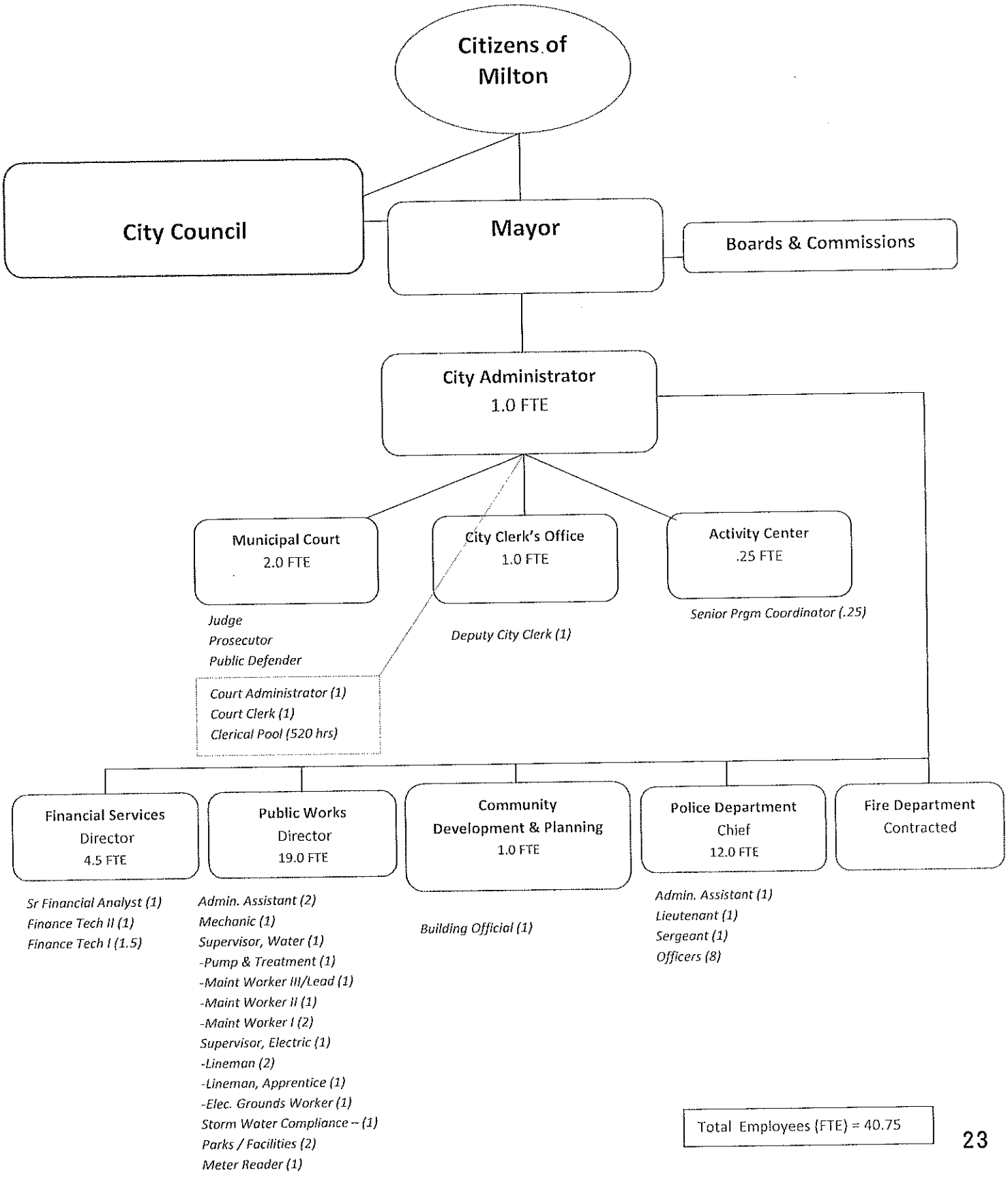
City of Milton
Organization Chart



Total Employees (FTE) = 40.75

Staffing History

Position Classification	2006	2007	2008	2009	2010	2011
Activity Center/Recreation						
Activity Center Director	0	0	0	0	0	0
Seniors Program Coordinator	0	0.75	0.75	0.75	0.75	0.25
Activity Center Total:	0	0.75	0.75	0.75	0.75	0.25
Administration						
City Administrator	1	1	1	1	1	1
Executive Assistant to Mayor	0	0	0	0	0	0
Human Resources Director	0	0	0	0	0	0
Deputy City Clerk	0	0	0	1	1	1
Administration Total:	1	1	1	2	2	2
Finance/City Clerk						
Finance Director/City Clerk	1	1	1	1	1	1
Finance Officer/Sr Finance Analyst	1	1	1	1	1	1
Deputy City Clerk	1	1	1	0	0	0
Finance Technician 1	0	0	2	2	2	1.5
Finance Technician 2	0	0	1	1	1	1
Admin Accounting Clerk	3	3	0	0	0	0
Finance Total:	6	6	6	5	5	4.5
Municipal Court						
Court Administrator	0	1	1	1	1	1
Court Clerk	1	1	1	1	1	1
Municipal Court Total:	1	2	2	2	2	2
Community Development						
Community Development Director	1	1	1	1	0	0
Building Official	0	1	1	1	1	1
Building Inspector/Official	1	0	0	0	0	0
Building Inspector/Code Enforcement	0	1	1	1	0	0
Senior Planner	1	1	1	1	0	0
Planner	0	0	0	0	0	0
Administrative Assistant	1	0.75	0	0	0	0
Secretary/Reception	0.75	0	0	0	0	0
Permit Technician	1	1	1	0	0	0
Community Development Total:	5.75	5.75	5	4	1	1

Staffing History (continued)

Position Classification	2006	2007	2008	2009	2010	2011
Fire Department						
Fire Chief	0.5	1	1	1	1	0
Fire Marshall	1	0	0	0	0	0
Fire Captain	0	1	1	1	1	0
Firefighter/EMT	1	2	2	2	1	0
Fire Administrative Assistant	0.75	0.75	0.75	0.75	0.75	0
Fire Total:	3.25	4.75	4.75	4.75	3.75	0
Police Department						
Public Safety Director	0.5	0	0	0	0	0
Police Chief	0	1	1	1	1	1
Lieutenant	0	0	1	1	1	1
Sergeant	3	3	2	2	1	1
Patrol Officer	7	7	8	8	8	8
Police Clerk	1	1	1	1	1	1
Community Service Officer	0	0	0	0	0.5	0
Police Total:	11.5	12	13	13	12.5	12
Public Works						
Public Works Director	1	1	1	1	1	1
Project Coordinator	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1
Field Administrative Assistant	1	1	1	1	1	1
Utility Supervisor (PW, Electric)	2	2	2	2	2	2
Storm/Water /Inspector	1	1	1	1	1	1
Utility Maint Pump Tech	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1
Public Works Lead	1	1	1	1	1	1
Apprentice Lineman	0	1	1	1	1	1
Line Electrician	2	2	2	2	2	2
Electric Groundsperson	1	1	1	1	1	1
Meter Reader	1	1	1	1	1	1
Utility Maint 1	2	2	2	2	2	2
Utility Maint 2	2	2	2	2	2	1
Parks/Facilities Lead	1	1	1	1	1	1
Parks Grounds Maint.	0	1	1	1	1	1
PW Total:	18	20	20	20	20	19
TOTAL CITY FTE:	46.50	52.25	52.50	51.50	47.00	40.75

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GENERAL FUND

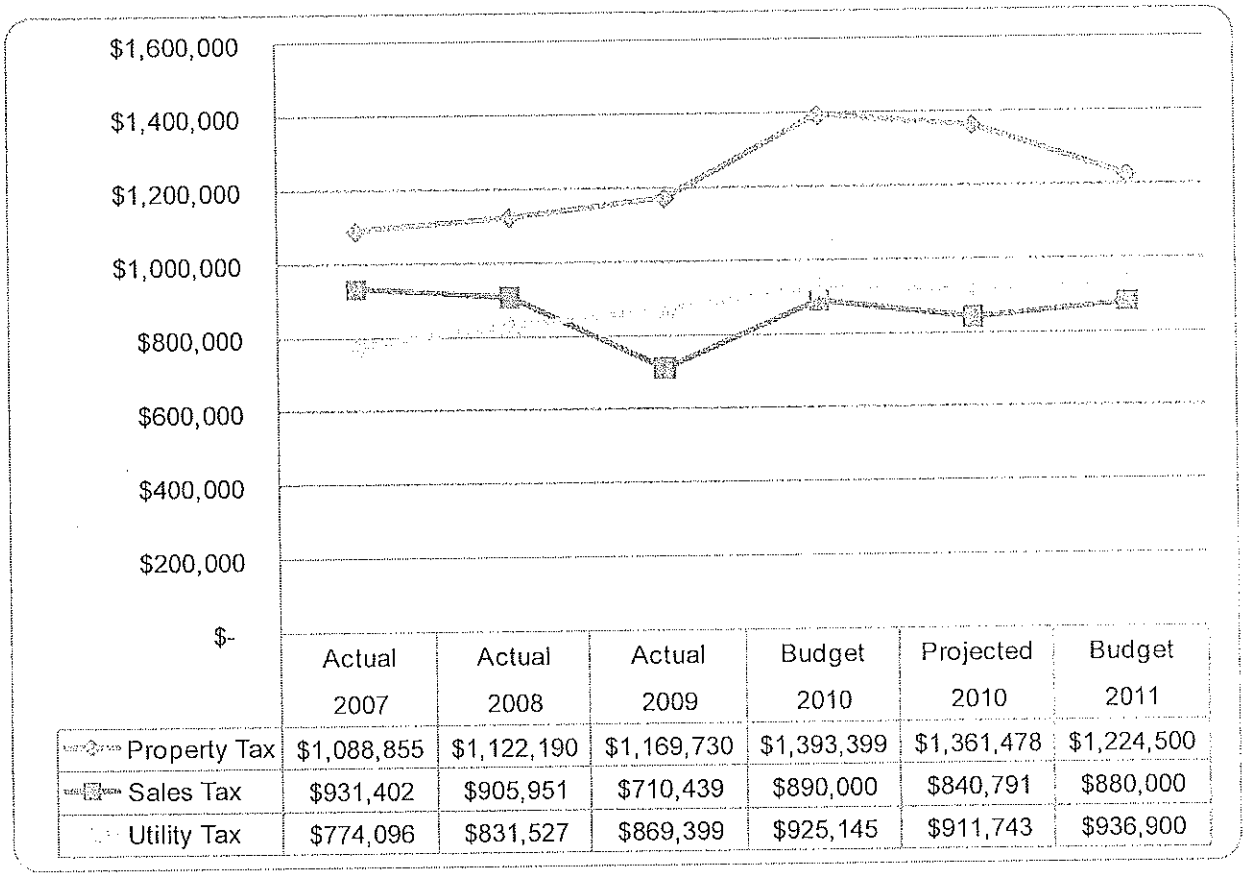
General Fund Budget Summary
- Tax Revenue History
- Expenditures by Object

General Fund Budget Detail, by Department:
- City Council
- Executive
- Legal Services
- Municipal Court
- Finance Department
- Non-Departmental
- Police Department
- Community Development Department
- Facilities
- Engineering
- Parks
- Activity / Senior Center

General Fund Budget Summary

	GENERAL FUND			
	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
REVENUE				
Taxes:				
Property, Sales, Utility Taxes	$ 2,776,413	$ 2,961,745	$ 2,820,855	$ 2,986,400
Local Sales Tax-Criminal Justice	-	100,000	80,423	90,000
EMS Levy	-	171,799	179,063	-
Subtotal Taxes	$ 2,776,413	$ 3,233,544	$ 3,080,341	$ 3,076,400
Licenses & Permits	$ 69,836	$ 75,500	$ 90,438	$ 80,715
Intergovernmental	189,050	118,020	249,415	227,413
Charges for Services	294,030	189,600	205,687	208,130
Fines & Forfeitures	127,153	130,100	103,831	88,325
Other Revenue	75,298	38,230	129,326	25,930
Total Revenue	$ 3,531,782	$ 3,784,994	$ 3,859,038	$ 3,706,913
EXPENDITURES by DEPT				
Council	$ 20,042	$ 40,470	$ 42,335	$ 40,700
Municipal Court	209,971	242,611	225,068	241,817
Legal Services	124,126	102,000	161,201	157,000
Executive	72,770	270,005	242,677	254,863
Finance	177,426	639,781	553,113	178,069
Non-Departmental	279,010	381,892	374,559	337,639
Police	1,701,257	1,631,263	1,596,830	1,632,492
Fire	738,694	710,658	647,384	-
Community Development	302,060	221,700	190,719	187,499
Activity Center	-	-	-	35,792
Facilities	61,032	65,391	50,990	60,483
Engineering	26,840	34,014	25,132	33,417
Parks	130,455	114,526	100,993	116,273
Motor Pool	-	203,661	93,714	-
Total Expenditures	$ 3,843,681	$ 4,657,972	$ 4,304,716	$ 3,276,044
OTHER FINANCING SOURCES (USES)				
Debt Proceeds & Capital Leases	$ -	$ -		$ -
Intergov't Loan Proceeds	-	-		-
Transfers In	100,000	679,994	623,326	265,301
Transfers In - Closed Funds	564,429	-		-
Transfers Out	(1,185,000)	(164,308)	(25,000)	(642,625)
Proceeds from Sale of Fixed Assets	3,000	-		-
Insurance Recovery	1,384	-		-
Total Other Financing Sources (Uses)	$ (516,186)	$ 515,686	$ 598,326	$ (377,324)
Net Change in Fund Balance	$ (828,086)	$ (357,292)	$ 152,648	$ 53,545
Fund Balances - Beginning	$ 2,016,523	$ 1,188,437	$ 1,014,454	$ 900,000
Fund Balances - Ending	$ 1,188,437	$ 831,145	$ 1,167,102	$ 953,545

Tax Revenue History



	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Projected 2010	Budget 2011
Property Tax	$1,088,855	$1,122,190	$1,169,730	$1,393,399	$1,361,478	$1,224,500
Sales Tax	$931,402	$905,951	$710,439	$890,000	$840,791	$880,000
Utility Tax	$774,096	$831,527	$869,399	$925,145	$911,743	$936,900

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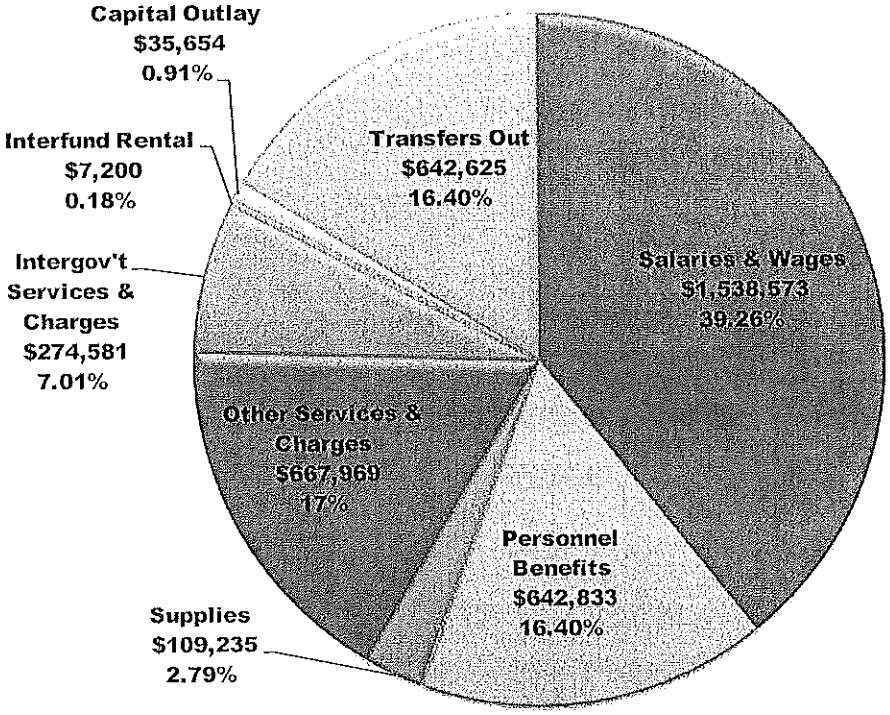
General Fund
Expenditures by Object



General Fund Expenditures by Department:			
City Council	$	40,700	1.0%
Executive		254,863	6.5%
Legal Services		157,000	4.0%
Municipal Court		241,817	6.2%
Finance		178,069	4.5%
Non-Departmental		980,264	25.0%
Police		1,632,492	41.7%
Community Development		187,499	4.8%
Activity Center		35,792	0.9%
Facilities		60,483	1.5%
Engineering		33,417	0.9%
Parks		116,274	3.0%
Total Expenditures	**$**	**3,918,670**	**100.0%**

City Council

Department Description:

The City Council establishes policy and long-range plans for the City through the adoption of ordinances and enactment of municipal code. The seven Council members are elected at-large to staggered 4-year terms every other year. The City Council adopts an annual budget and program of services after considering the Mayor's proposed budget. The City Council provides broad policy direction, which is carried out by the Mayor and City Administrator. The City Council appoints volunteers to serve on the City's advisory boards, commissions, and committees, who in turn make recommendations to the Council for their consideration.

2011 Budget, Programs and Activities:

The 2011 budget reflects a status quo budget. The budget does reflect registration and travel expenses to the 2011 AWC Annual Conference in Spokane for 3 Councilmembers. The budget also reflects registration for 2 Councilmembers to attend the AWC Legislative update in Olympia. There are no new projects or services budgeted for in the City Council's budget for 2011.

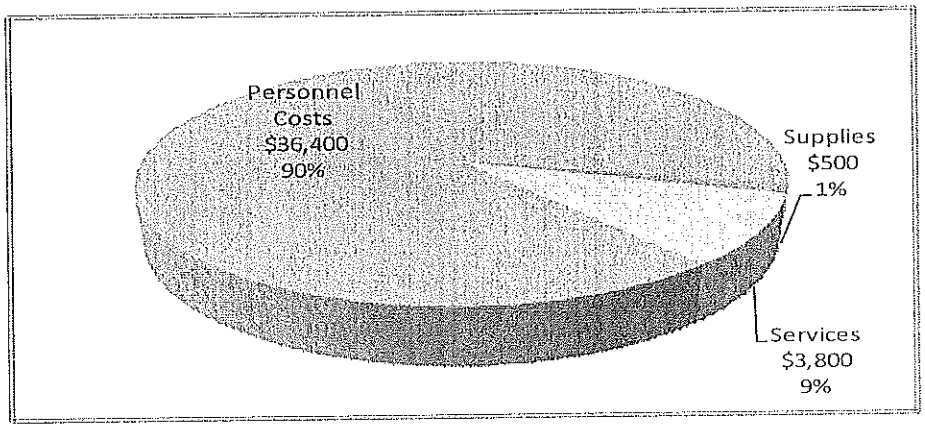
CITY COUNCIL

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 15,467	$ 33,600	$ 33,600	$ 33,600
Personnel Benefits	1,362	2,570	2,772	2,800
Office and Operating Supplies	747	500	890	500
Small Tools and Equipment	-	-	-	-
Professional Services	-	-	-	-
Communication	-	-	-	-
Travel	2,386	1,750	2,452	2,650
Advertising	-	-	-	-
Miscellaneous	80	-	-	-
Dues, Subscriptions, Memberships	-	-	-	-
Registrations	-	2,050	2,620	1,150
Outside Printing	-	-	-	-
Intergov Services	-	-	-	-
TOTAL BUDGET	**$ 20,042**	**$ 40,470**	**$ 42,335**	**$ 40,700**

Personnel Costs	$ 16,829	$ 36,170	$ 36,372	$ 36,400
Supplies	747	500	890	500
Services	2,466	3,800	5,072	3,800
Intergovernmental Chgs	-	-	-	-
Capital	-	-	-	-
Total Budget by Category:	**$ 20,042**	**$ 40,470**	**$ 42,335**	**$ 40,700**

Program Revenues	$ -	$ -	$ -	$ -
Total Expenditures	(20,042)	(40,470)	(42,335)	(40,700)
Net Expenditures	$ (20,042)	$ (40,470)	$ (42,335)	$ (40,700)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
City Council			
** Non-FTE Positions	7.0	7.0	7.0
City Council Total:	7.0	7.0	7.0



Executive Department

Department Description:

The Executive Department provides direction and management of the administration and operation of all City departments, providing services and programs to the community. The positions of Mayor, City Administrator and Deputy City Clerk are budgeted in the department. Under the strong Mayor form of government, the Mayor is the Chief Executive Officer of the City and delegates broad responsibility to the City Administrator, as the Chief Administrative Officer, to oversee the organization and provide staff support to the City Council. The City Clerk function is responsible for administrative support to the Mayor, City Administrator and City Council and oversees records management, public notifications, and public disclosure requests.

2011 Budget, Programs, and Activities:

The 2011 budget reflects a status quo budget. No new projects or services will be implemented in 2011.

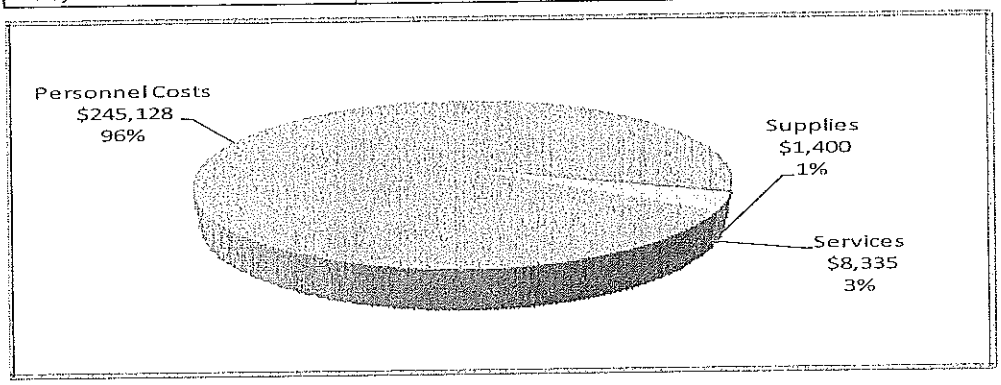
EXECUTIVE

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 47,654	$ 185,407	$ 170,231	$ 188,521
Overtime	-	-	-	-
Personnel Benefits	13,342	65,738	52,458	56,607
Unemployment Benefits	-	-	4,577	-
Office Supplies	647	1,000	796	1,000
Fuel	(150)	400	-	400
Small Tools & Equip	-	-	28	-
Motor Pool	1,666	-	-	-
Professional Services	3,050	500	1,012	-
Communication	2,933	2,500	1,961	2,500
Travel	2,406	6,050	986	3,050
Oper Rental & Leases	-	-	782	-
Repairs and Maintenance	-	-	728	-
Miscellaneous	1,182	500	2,260	-
Dues, Subscriptions, Memberships	-	710	-	2,035
Training, Registrations	-	-	-	750
Outside Printing	-	7,200	5,582	-
Machinery and Equipment	-	-	1,277	-
		-	-	-
WELLNESS - Supplies	127	-	-	-
WELLNESS - Prof Svcs	(90)	-	-	-
WELLNESS - Travel	-	-	-	-
WELLNESS - Misc	-	-	-	-
TOTAL EXPENDITURES	$ 72,768	$ 270,005	$ 242,677	$ 254,863

Personnel Costs	$ 60,996	$ 251,145	$ 227,266	$ 245,128
Supplies	2,290	1,400	824	1,400
Services	9,482	17,460	13,311	8,335
Intergovernmental Chgs	-	-	-	-
Capital	-	-	1,277	-
Total Budget by Category:	$ 72,768	$ 270,005	$ 242,677	$ 254,863

Program Revenues	$ -	$ -	$ -	$ -
Total Expenditures	(72,768)	(270,005)	(242,677)	(254,863)
Net Expenditures	$ (72,768)	$ (270,005)	$ (242,677)	$ (254,863)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Executive Department			
City Administrator	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0
Executive Total:	2.0	2.0	2.0
Non FTE Positions:			
**Mayor	1.0	1.0	1.0



Legal Services

Department Description:

Legal Services consists of the City Attorney, Prosecuting Attorney, Public Defender and Public Defender Arraignments. The City contracts for all legal services.

2011 Budget, Programs, and Activities:

The 2011 budget reflects funds for public defender arraignments.

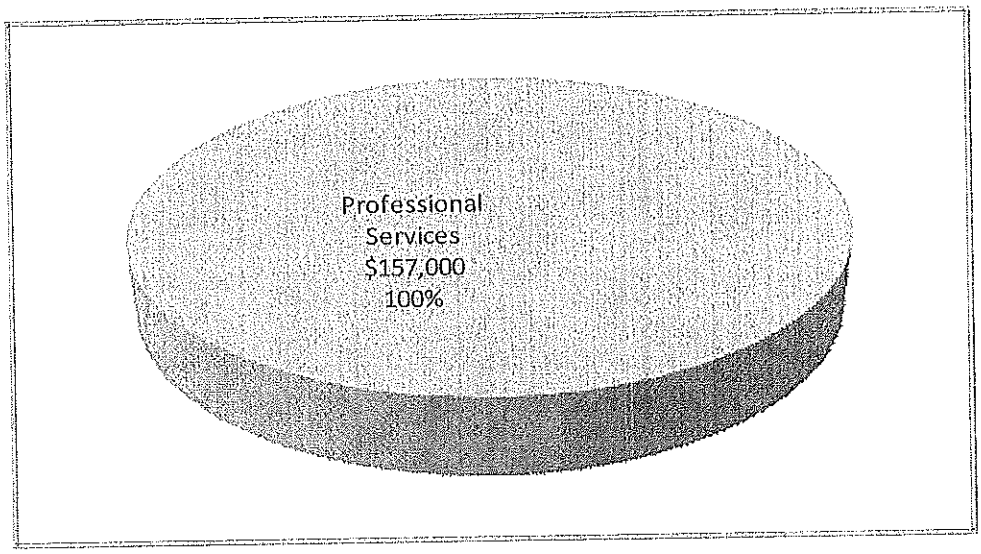
LEGAL SERVICES

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
City Attorney	$ 30,821	$ -	$ 68,556	$ 55,000
Prosecuting Attorney	44,000	51,000	48,420	51,000
Public Defender	49,305	45,000	44,225	45,000
Public Defender Arraignments	-	6,000	-	6,000
Legal Fees	-	-	-	
TOTAL BUDGET	$ 124,126	$ 102,000	$ 161,201	$ 157,000

Personnel Costs	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Professional Services	124,126	102,000	161,201	157,000
Intergovernmental Chgs	-	-	-	-
Capital	-	-	-	-
Total Budget by Category:	$ 124,126	$ 102,000	$ 161,201	$ 157,000

Program Revenues	$ -	$ -	$ -	$ -
Total Expenditures	(124,126)	(102,000)	(161,201)	(157,000)
Net Expenditures	$ (124,126)	$ (102,000)	$ (161,201)	$ (157,000)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Legal Services			
- No FTE Positions -	-	-	-
Legal Services Total:	-	-	-



Municipal Court

Department Description:

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. Examples of misdemeanor charges are DUI's, reckless driving, domestic assault, DWLS, shoplifting and criminal trespass. The Judge is the principal officer of the Court and has the authority to render findings and lawful judgments in all cases. The Court's responsibilities are mandated by law, thereby creating an increasing need for services and resources. The Court aims to fully and fairly hear every individual who has business before the Court with courtesy, dignity, and respect.

Court hearings including: arraignments, pre-trials, reviews, contested hearings, mitigation hearings, and video in-custody hearings from Buckley Jail. Administrative tasks include: records management, case flow management, public records disclosure, collections, budgeting, coordinating court hearings with Executive Branch of Government, including the Public Defender, City Prosecutor and the Police Department.

2011 Budget, Program and Activities:

The slight decrease in projected revenue is based on the decline in the economy. Significant portions of the Court's clientele are at poverty level, based on the Federal Guidelines. Defendant inability to pay fines has increased, resulting in delinquent payments and has increased the amount of cases sent to collections. Due to eTicketing the majority of fines will not be collected until the end of the continuance period; i.e. DUI's that are put on Stipulated Orders of Continuance, and then will be collected as a lump sum, resulting in short term decrease of revenue; approximately 1 -2 years. Interpreter costs have increased due to the court now using interpreters in civil infractions. Budget projections are similar but some line items vary due to changes in coding.

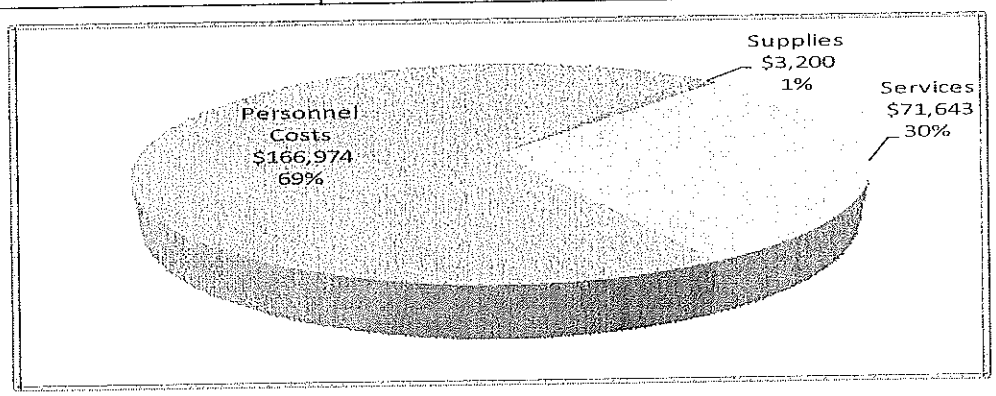
MUNICIPAL COURT

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 111,357	$ 113,768	$ 110,993	$ 118,195
Overtime	421	1,000	-	1,000
Personnel Benefits	45,138	52,365	46,256	47,779
Office and Operating Supplies	2,464	3,200	1,900	3,200
Small Tools and Equipment	696	-	-	-
Professional Services	10,509	7,878	7,404	7,718
Communications	549	1,000	555	1,000
Travel	519	1,900	396	750
Advertising	-	-	-	-
Repairs and Maintenance	1,006	500	235	300
Miscellaneous	5,474	2,400	4,536	2,100
Dues, Subscriptions, Memberships	-	-	-	200
Training	-	-	-	900
Outside Printing	-	3,500	-	3,700
Capital Improvements	-	-	-	-
Machinery and Equipment	2,376	2,500	-	-
Judge/Jury:				-
Professional Services - Judge	25,720	48,250	47,820	49,200
Travel	180	900	153	250
Miscellaneous - Judge	165	450	342	375
Training				250
Travel & Training - Jury	-	-	160	150
Jury Duty Fees	-	-	554	250
Interpreter Fees	3,395	3,000	3,764	4,500
TOTAL BUDGET	$ 209,971	$ 242,611	$ 225,068	$ 241,817

Personnel Costs	$ 156,916	$ 167,133	$ 157,249	$ 166,974
Supplies	3,161	3,200	1,900	3,200
Services	47,518	69,778	65,919	71,643
Intergovernmental Chgs	-	-	-	-
Capital	2,376	2,500	-	-
Total Budget by Category:	$ 209,971	$ 242,611	$ 225,068	$ 241,817

Program Revenues	$ 287,140	$ 285,900	$ 259,893	$ 259,585
Total Expenditures	(209,971)	(242,611)	(225,068)	(241,817)
Net Expenditures	$ 77,170	$ 43,289	$ 34,825	$ 17,768

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Municipal Court			
Court Administrator	1.0	1.0	1.0
Court Clerk	1.0	1.0	1.0
Clerical Pool	-	-	0.25
Municipal Court Total:	2.0	2.0	2.3



Finance Department

Department Description:

The Finance Department is charged with the responsibility of the administration, coordination, supervision and control of all financial activities of the City. These functions are performed through a combination of interrelated activities including financial management, general accounting and customer service. The department also provides administrative support to all city departments including processing the City's incoming mail, human resource functions, risk management, city-wide reception duties, and website management. Information technology oversight was added to the finance department function in the beginning of 2010.

2011 Budget, Programs and Activities:

There are no major additions in the 2011 budget. The costs that are directly related to utility billing and customer service have been budgeted in the enterprise funds. The department will continue to oversee all of the utility billing and customer service functions as it has in previous years. The department will also continue in providing citywide financial services which include accounts payable, accounts receivable, payroll, grant management, budget preparation, and annual financial reporting. A Finance Tech 1 position is currently funded for only 6-months.

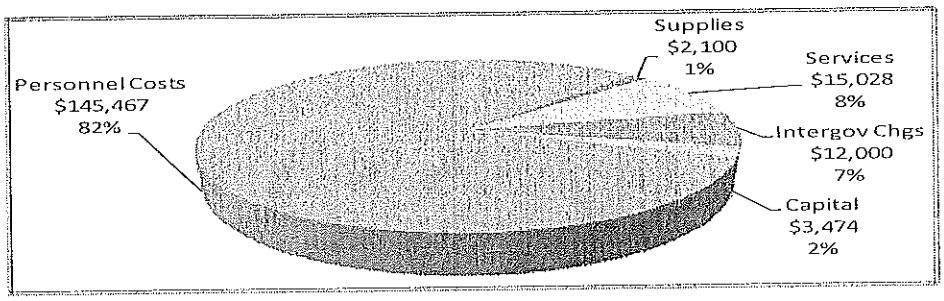
FINANCE

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 106,511	$ 318,977	$ 315,596	$ 103,543
Overtime	1,391	8,000	3,743	2,300
Personnel Benefits	40,695	147,774	126,972	39,624
Office and Operating Supplies	2,668	8,000	2,381	2,000
Fuel	186	1,000	83	100
Small Tools and Equipment	203	-	-	-
Professional Services	1,515	5,000	(258)	3,320
Communication	4,766	15,000	4,620	1,000
Travel	948	7,250	1,958	1,631
Advertising	201	-	-	-
Operating Rentals and Leases	215	-	470	-
Repairs and Maintenance	-	15,000	15,128	7,543
Miscellaneous	4,240	83,780	3,901	-
Dues, Subscriptions, Memberships	-	-	225	66
Training, Registrations	-	-	660	941
Outside Printing	-	-	43,667	330
Bank Fees	-	-	635	198
Intergov. Services	84	30,000	7,116	12,000
Machinery and Equipment	241	-	815	3,474
City Newsletter	3,780	-	-	-
Miscellaneous	25	-	-	-
Election Fees	6,732	-	(663)	-
Intergovernmental Fees	1,732	-	1,218	-
		-	-	-
Diner's Choice Prgm	1,295	-	24,846	-
	-	-	-	-
TOTAL BUDGET	$ 177,426	$ 639,781	$ 553,113	$ 178,069

Personnel Costs	$ 636,895	$ 474,751	$ 446,311	$ 145,467
Supplies	16,109	9,000	27,310	2,100
Services	148,525	126,030	71,007	15,028
Intergovernmental Chgs	8,744	30,000	7,671	12,000
Transfers Out	-	-	-	-
Capital	1,206	-	815	3,474
Total Budget by Category	$ 811,478	$ 639,781	$ 553,113	$ 178,069

Program Revenues	$ 34,821	$ 35,000	$ 37,900	$ 40,000
Total Expenditures	(811,478)	(639,781)	(553,113)	(178,069)
Net Expenditures	$ (776,657)	$ (604,781)	$ (515,213)	$ (138,069)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Finance Department			
Finance Director	-	0.41	0.41
Sr. Financial Analyst	-	0.41	0.41
Finance Technician II	-	0.41	0.41
Finance Technician I	-	0.41	0.21
Finance Total:	-	1.64	1.44



Non-Departmental Costs

Description:

The Non-Departmental budget covers the costs that benefit the entire organization, or are not associated with a specific function or department. This budget also includes transfers made to and received from other funds.

2011 Budget, Programs and Activities:

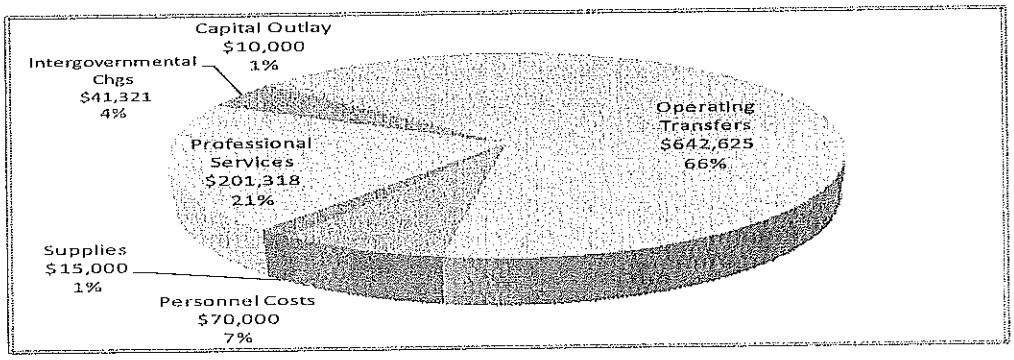
The Non-Departmental budget includes expenses that are not associated with a specific function or a department. These expenses include information technology support, the City's risk and liability insurance payment, and membership dues for general governmental services. Animal control services and the required LEOFF payments were removed from the Police Department budget and added to the Non-Departmental budget in 2010.

The City Attorney's costs were removed from the Non-Departmental budget and a Legal Services Department was created in 2011.

NON-DEPARTMENTAL

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Unemployment Benefits	$ -	$ -	$ 11,993	$ 10,000
Employee Concessions/Other Cuts	-	-	-	-
LEOFF Long Term Care	58,249	50,000	59,791	60,000
Office and Operating Supplies	5,069	15,000	11,933	15,000
Small Tools and Equipment	215	-	7,454	-
Professional Services	43,109	144,800	79,475	23,000
Prof Svcs - ADA Compliance	-	-	8,611	-
Communications	705	7,500	8,752	25,200
Advertising	-	-	-	7,200
Equipment leases	5,529	10,328	6,405	8,800
Insurance	100,827	106,000	99,604	110,000
Utilities	3,027	-	3,185	3,200
Repairs and Maintenance	7,787	5,000	8,373	8,845
Miscellaneous	24,182	-	16,117	-
Dues, Subscriptions, Memberships	7,639	11,144	-	14,073
Registrations	-	-	-	-
Outside Printing	-	-	-	-
Wellness	-	1,000	513	1,000
Intergovernmental Fees	5,443	-	-	-
Election Fees	-	10,000	10,329	18,200
Liquor Board Tax Remittance	-	2,100	-	-
Animal Control	17,230	19,020	16,473	21,171
Surface Water Assessment	-	-	199	200
Noxious Weed Assessment	-	-	29	30
REET/Noxious Weeds	-	-	16	20
REET/KC Conserv Dist	-	-	70	100
REET/Surface Wtr Mgmt	-	-	1,520	1,600
Capital Outlay	-	-	23,718	10,000
Motor Pool	-	-	-	-
Subtotal	$ 279,012	$ 381,892	$ 374,559	$ 337,639
Trans to Fire/EMS Fund	-	-	-	522,000
Trans to Activity Cntr Fund	60,000	50,548	25,000	-
Trans to Street Fund	125,000	113,760	-	90,000
Trans to Cumm. Res. Fund	900,000	-	-	-
Trans to Equip Repair & Maint	-	-	-	30,625
Trans to Water Fund	100,000	-	-	-
Operating Transfers	$ 1,185,000	$ 164,308	$ 25,000	$ 642,625
TOTAL BUDGET	$ 1,464,012	$ 546,200	$ 399,559	$ 980,264

Expenditure Summary:				
Personnel Costs	$ 58,249	$ 50,000	$ 71,784	$ 70,000
Supplies	5,284	15,000	19,387	15,000
Professional Services	192,805	285,772	231,035	201,318
Intergovernmental Chgs	22,673	31,120	28,636	41,321
Capital Outlay	-	-	23,718	10,000
Operating Transfers	1,185,000	164,308	25,000	642,625
Total Budget by Category	$ 1,464,012	$ 546,200	$ 399,559	$ 980,264



Police Department

Department Description:

The Police Department is responsible for carrying out the law enforcement services that the City is mandated to provide by State law. These services include the enforcement of all criminal laws, traffic laws and City of Milton ordinances within the municipal boundaries of the City.

The Patrol Division is the first responders to 911 calls for service and provides 24/7 patrol of the community with a minimum of one officer per shift. Within the Patrol division there are several programs that encourage citizen participation:

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

The Command, Detectives and Records section of the police department handles all the operational and investigation aspects of the department. The records unit is responsible for entering information from case reports into the RMS system, UCR reports, responding to public disclosure requests, managing physical records and greeting the public. The investigations section includes a Detective, who investigates felonies, narcotics violations and other crimes requiring follow-up Command personnel manage the major functions of the department, commands major crime scenes and set protocol and strategic goals.

2011 Budget, Programs and Activities:

The Police Department staffing levels have been reduced due to funding constraints. The part-time Code Enforcement Officer (½ time position) has been eliminated.

Jail costs continue to be a major cost item due to increased incarceration from court cases. Long term committals drive this cost up. Guidelines have been put in place for handing of traffic crimes where officers cite and release for DWLS 3 if no other crimes have been committed. The Police Department has worked with the Court in a effort to reduce jail cost thru electronic monitoring of offenders.

The costs of dispatch services are a major cost item which is a direct pass-through for department records management system, dispatch and Washington State ACCESS system.

POLICE DEPARTMENT

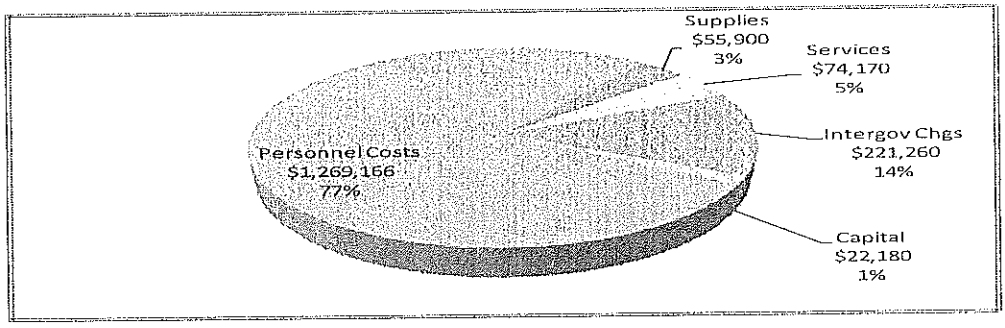
Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 890,913	$ 847,672	$ 876,677	$ 824,617
Overtime	58,627	45,000	80,317	80,000
Reimbursable Employee Hours	2,101	-	-	-
Personnel Benefits	346,351	350,081	332,722	339,365
Uniforms	10,719	15,000	15,558	15,000
Office Supplies (incl. ammunition)	18,299	14,500	12,347	14,500
Operating Supplies/Fuel	33,114	36,000	36,271	36,000
Small Tools and Equipment	10,815	5,400	3,655	5,400
Professional Services	13,474	4,500	9,153	4,500
Communication	16,327	18,000	16,371	18,000
Travel	1,770	3,750	877	3,750
Advertising	-	-	-	-
Equipment Leases	2,040	24,500	2,223	4,820
Utilities	3,001	3,200	2,113	3,200
Repairs and Maintenance	30,456	35,500	21,775	35,500
Miscellaneous	4,567	4,400	3,370	4,400
Dues, Subscriptions, Memberships	-	-	-	-
Registrations	-	-	-	-
Outside Printing	-	-	-	-
Intergov Services	2,598	-	-	-
Machinery and Equipment	11,983	2,500	1,444	2,500
Capital lease	-	-	19,680	19,680
Subtotal	1,457,158	1,410,003	1,434,552	1,411,232
Intergov. Jail Services	116,466	93,700	60,084	93,700
Intergovt. Dispatch Services	127,633	127,560	102,194	127,560
Subtotal	244,099	221,260	162,278	221,260
TOTAL BUDGET	$ 1,701,257	$ 1,631,263	$ 1,596,830	$ 1,632,492

Personnel Costs	$ 1,308,712	$ 1,257,753	$ 1,305,275	$ 1,258,982
Supplies	62,228	55,900	52,273	55,900
Services	71,637	93,850	55,881	74,170
Intergov Chgs	246,697	221,260	162,278	221,260
Capital	11,983	2,500	21,124	22,180
Total Budget by Category:	$ 1,701,257	$ 1,631,263	$ 1,596,830	$ 1,632,492

Program Revenues	$ 113,165	$ 219,320	$ 181,704	$ 215,527
Total Expenditures	(1,701,257)	(1,631,263)	(1,596,830)	(1,632,492)
Net Expenditures	$ (1,588,093)	$ (1,411,943)	$ (1,415,126)	$ (1,416,965)

Milton Staffing History: Authorization by FTE

Position Classification	2009	2010	2011
Police Department			
Police Chief	1.00	1.00	1.000
Lieutenant	1.00	1.00	1.000
Sergeant	2.00	1.00	1.000
Patrol Officer	8.00	8.00	8.000
Police Clerk	1.00	1.00	1.000
Code Enforcement Officer	-	0.50	-
Police Total:	13.00	12.50	12.000
Non FTE Positions:			
Evidence Technician (Part Time)	1.00	1.00	1.000



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Community Development Department

Department Description:

The Community Development Department provides planning and regulatory services on land use and construction activities. The department handles state mandated long-range planning, administration of the Comprehensive Plan and the zoning ordinance, as well as development of ordinances and code revision.

The department is divided into two divisions. The Planning Division regulates land use actions, including subdivision and short-platting of land, site plan development, and boundary line adjustments. Working with the Planning Commission, the division insures an opportunity for community input into long-range plans and regulations prior to consideration by the City Council. The division works with the Economic Development Board to facilitate the economic viability of the community.

The Building Division regulates construction activity through administration of the International Building and Fire Codes. The division reviews applications, including review of plans, issuance of permits, and inspection of construction activities. Permit applications include mechanical, plumbing, electrical and general construction.

2011 Budget, Programs and Activities:

The City's planning services are provided through a contract with the City of Fife. The Fife service contract is reduced by $25,000 in 2011. It would continue providing a variety of land use permitting services and long-range planning projects, since the economy has not recovered to the extent that would require re-establishment of the department. Planning Commission meetings are reduced to 8 meetings per year.

Professional service expenditures also include consultant cost for the update of the Comprehensive Plan and the Shoreline Master Plan. The revenue from two State grants is budgeted to partially offset the cost of updating the two plans.

COMMUNITY DEVELOPMENT

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 93,016	$ 77,023	$ 76,730	$ 83,094
Overtime	8	-	-	-
Personnel Benefits	40,974	33,637	31,793	32,865
Uniforms	-	200	-	-
Unemployment Benefits	-	-	11,782	-
Office and Operating Supplies	801	130	3	130
Fuel	364	375	463	375
Small Tools & Equipment	239	360	-	360
Professional Services	1		-	-
Professional Services	-	-	-	-
Communication	443	475	313	475
Travel	289	450	-	450
Advertising	-		-	-
Operating Rentals and Leases	1,376	1,500	728	1,500
Public Utility Services	663	550	430	550
Repairs & Maintenance	705	200	324	200
Miscellaneous	814	1,200	575	1,200
Dues, Subscriptions, Memberships	-	-	-	-
Training, Registrations	-	-	-	-
Outside Printing	-	-	-	-
Subtotal	**$ 139,693**	**$ 116,100**	**$ 123,142**	**$ 121,199**
Salaries and Wages	$ 45,304	$ -	$ -	$ -
Overtime	8	-	-	-
Personnel Benefits	19,063	-	-	-
Unemployment Liability	-	14,300	3,917	-
Office and Operating Supplies	76	-	-	-
Land Use Application Supplies	326	400	101	400
Professional Services	20,871	86,000	55,029	61,000
Communication	67	100	13	100
Travel	524	800	-	800
Land Use App. Publication	-	-	-	-
Operating Rentals and Leases	2,279	2,500	937	2,500
Public Utility Services	663	550	430	550
Repairs & Maintenance	524	350	474	350
Miscellaneous	574	600	28	600
Dues, Subscriptions, Memberships	-	-	-	-
Training, Registrations	-	-	-	-
Outside Printing	-	-	-	-
Machinery and Equipment			-	-
Construction of Capital Proj			-	-
Subtotal	**$ 90,280**	**$ 105,600**	**$ 60,929**	**$ 66,300**
Reimbursable Costs:				
Planning-Reimbursable Salaries	$ 42,642	$ -	$ -	$ -
Planning-reimb Benefits	12,504	-	-	-
Planning reimb supplies	171	-	-	-
Lloyds Reimb-Mstr Pl-Supplies	-	-	-	-
Lloyds Reimb Fuel	-	-	-	-
Planning-Reimb Prof Svs	4,015	-	6,070	-
Development Reimb Charges	6,836	-	-	-
Planning-Reimb Communication	10	-	-	-
Planning-Reimb travel	1,618	-	-	-
Planning-Reimb Advertising	-	-	220	
Planning-Reimb Oper Rentals	1,072	-	357	-
Planning-Reimb Expenses	-	-	-	-
Subtotal	**$ 68,868**	**$ -**	**$ 6,647**	**$ -**
TOTAL BUDGET	**$ 298,841**	**$ 221,700**	**$ 190,719**	**$ 187,499**

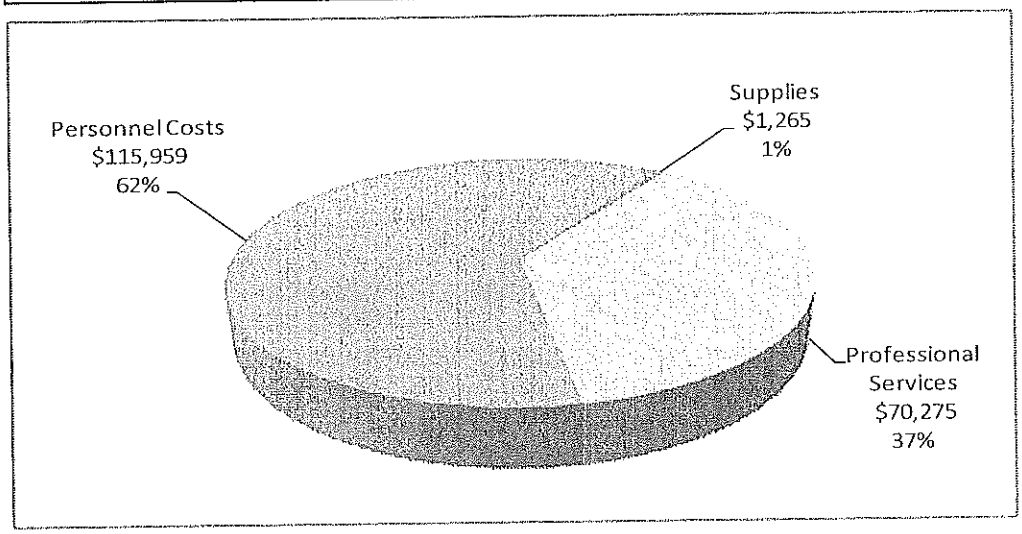
COMMUNITY DEVELOPMENT

Personnel Costs	$ 198,373	$ 125,160	$ 124,224	$ 115,959
Supplies	1,806	1,265	567	1,265
Professional Services	29,794	95,275	59,281	70,275
Intergovernmental/Transfers	-	-	-	-
Reimbursable Costs	68,868	-	6,647	-
Capital	-	-	-	-
Total Budget by Category	$ 298,841	$ 221,700	$ 190,719	$ 187,499

Program Revenues	$ 155,902	$ 93,000	$ 84,568	$ 88,340
Total Expenditures	(298,841)	(221,700)	(190,719)	(187,499)
Net Expenditures	$ (142,938)	$ (128,700)	$ (106,151)	$ (99,159)

Milton Staffing History: Authorization by FTE

Position Classification	2009	2010	2011
Community Development Department			
Community Development Director	1.0	-	-
Building Official	1.0	1.0	1.0
Building Inspector/Code Enforcement	1.0	-	-
Senior Planner	1.0	-	-
Permit Technician	1.0	-	-
Community Development Total:	5.0	1.0	1.0



Public Works Department
Facilities Division

Description:

The Facilities Division of the Public Works Department maintains and repairs the buildings and grounds of the City Hall complex including the Activity Center, Fire Station, and Community Building, utilizing accepted property management principles. The responsibilities of the facilities staff include pest control, custodial work, general maintenance (replacing light bulbs, repairing doors, etc.), and small repair work. Facilities 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.

2011 Budget, Programs, and Activities:

One of the Facilities Division's primary programs is on-going maintenance and repair of the City's administrative facilities and grounds with the goal of providing a functional and safe environment for both City staff and the citizens of Milton. This program applies to both the Activity Center and the Community Building as well. The amount of budget and staff resources is inadequate to address the needs of the City's aging facilities. Extensive, costly repairs are necessary and become more critical each year if the City wants to continue using the current facilities for day-to-day business.

In an attempt to address the unforeseen and unplanned repairs that are necessary each year, funds have been budgeted for a minor amount of unspecified projects beyond typical maintenance activities. Many of these unplanned repairs are attributable to high public use of the Activity Center and the Community as rental facilities, as well as the overall age of the City's facilities.

The City currently contracts the majority of its janitorial work to an independent custodial service. This contract is slated to be eliminated in 2011. Contracted janitorial services were provided two evenings a week to all City facilities, exclusive of the Police Department area, the Activity Center, and the Fire Department. Frequency and extent of janitorial services is inadequate due to lack of funding for this program and/or staff time to supplement the contracted efforts. Maintenance of the existing HVAC system is currently provided by an independent HVAC company, with regular maintenance provided by contract on a quarterly basis.

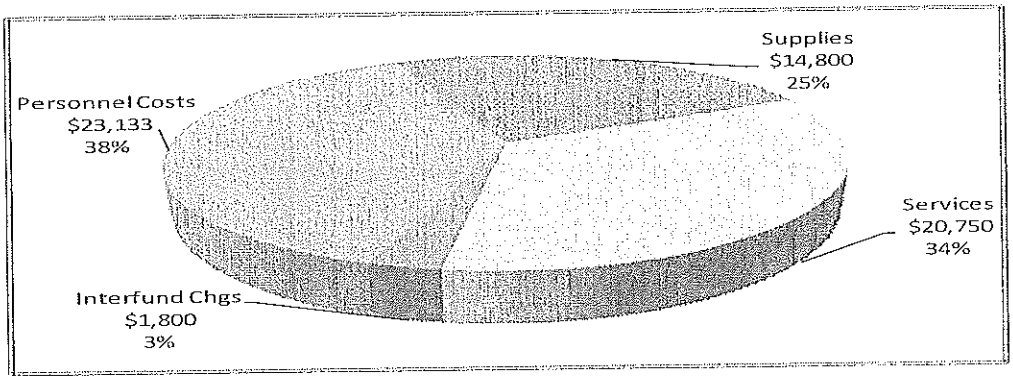
FACILITIES

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 14,304	$ 14,910	$ 14,882	$ 16,158
Overtime	75	-	50	1,000
Personnel Benefits	4,412	5,651	4,997	5,375
Uniforms	1,007	600	295	600
Office and Operating Supplies	13,754	13,600	8,480	13,300
Fuel	577	1,000	580	1,000
Motor Pool	-	-	-	-
Small Tools and Equipment	1,124	1,000	226	500
Professional Services	12,384	12,020	11,131	5,240
Communication	228	1,000	260	1,000
Travel	-	510	-	260
Advertising	74	350	22	350
Operating Rentals and Leases	106	500	15	500
Public Utility Service	399	-	(18)	-
Repairs and Maintenance	10,717	14,250	6,972	13,150
Miscellaneous	72	-	27	-
Dues, Subscriptions, Memberships	-	-	-	-
Training, Registrations	-	-	-	250
Outside Printing	-	-	-	-
Machinery & Equipment	-	-	1,272	-
Interfund Rental	1,800	-	1,800	1,800
TOTAL BUDGET	$ 61,032	$ 65,391	$ 50,990	$ 60,483

Personnel Costs	$ 19,797	$ 21,161	$ 20,223	$ 23,133
Supplies	15,455	15,600	9,287	14,800
Services	23,980	28,630	18,408	20,750
Intergovernmental Chgs	-	-	-	-
Interfund Chgs	1,800	-	1,800	1,800
Capital	-	-	1,272	-
Total Budget by Category:	$ 61,032	$ 65,391	$ 50,990	$ 60,483

Program Revenues	$ -	$ -	$ -	$ -
Total Expenditures	(61,032)	(65,391)	(50,990)	(60,483)
Net Expenditures	$ (61,032)	$ (65,391)	$ (50,990)	$ (60,483)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Facilities Department			
Parks / Facilities Lead	0.15	0.15	0.15
Parks / Grounds Maintenance	0.15	0.15	0.15
Facilities Total:	0.30	0.30	0.30



Public Works Department
Engineering Division

Description:

The Engineering Division of the Public Works Department is responsible for general oversight and management of capital projects and contracts, manages comprehensive planning, performs development project review and permitting assistance, provides engineering services to all City departments, and is the City's representative for regional coordination efforts.

2011 Budget, Programs, and Activities:

The Engineering Division has two primary programs: private development and capital projects. This division works in conjunction with the Planning and Community Development Department to review private development applications and plans. This division is also focused on management of projects, obtaining outside funding for identified capital improvement needs and ensuring compliance with funding requirements.

The expenses in this fund are established by an allocation of Public Works overhead to its various divisions and the direct costs of project management.

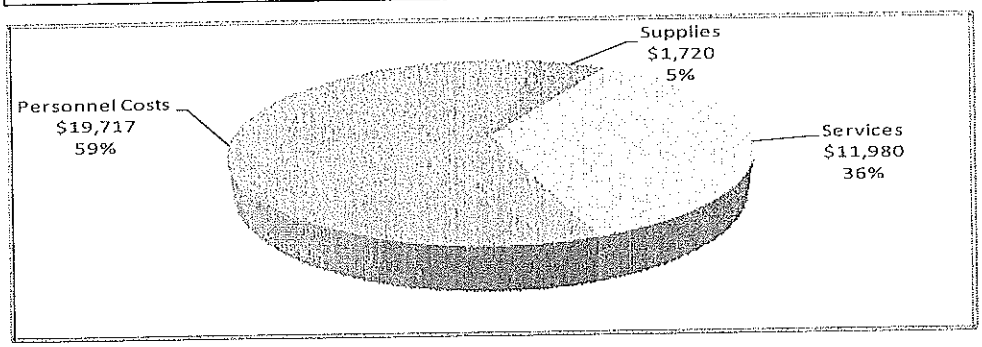
ENGINEERING

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 11,218	$ 14,856	$ 14,305	$ 14,795
Overtime and Other Wages	321	-	-	-
On Call Pay	228	-	-	-
Personnel Benefits	4,032	5,358	4,508	4,922
Uniforms	8	-	-	-
Office and Operating Supplies	851	1,500	293	1,400
Fuel	57	120	55	120
Motor Pool	72	-	-	-
Small Tools and Equipment	60	200	-	200
Professional Services	5,018	4,000	3,139	4,000
Communication	250	1,000	237	1,000
Travel	953	3,880	673	2,480
Advertising	1,581	1,000	21	1,000
Operating Rentals and Leases	957	1,500	597	1,500
Repairs & Maintenance	170	100	161	100
Miscellaneous	1,063	500	1,143	200
Dues, Subscriptions, Memberships	-	-	-	300
Training, Registrations	-	-	-	1,400
Outside Printing	-	-	-	-
TOTAL BUDGET	$ 26,840	$ 34,014	$ 25,132	$ 33,417

Personnel Costs	$ 15,807	$ 20,214	$ 18,813	$ 19,717
Supplies	1,041	1,820	348	1,720
Services	9,992	11,980	5,972	11,980
Intergovernmental/Transfers	-	-	-	-
Capital	-	-	-	-
Total Budget by Category:	$ 26,840	$ 34,014	$ 25,132	$ 33,417

Program Revenues	$ -	$ -	$ -	$ -
Total Expenditures	(26,840)	(34,014)	(25,132)	(33,417)
Net Expenditures	$ (26,840)	$ (34,014)	$ (25,132)	$ (33,417)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Engineering Department			
Public Works Director	0.10	0.10	0.10
Public Works Admin. Assistant	0.05	0.05	0.05
Public Works Admin. Assistant/Field	0.05	0.05	0.05
Engineering Total:	0.20	0.20	0.20



Public Works Department
Parks Division

Description:

The Parks Division of the Public Works Department provides citywide maintenance and repair of parks, trails, and open spaces to enhance the community of the City of Milton. Coordination of extra recreational programs is also one of the functions of this division.

2011 Budget, Programs, and Activities:

The Parks Division focuses on three distinct programs: Park Board, parks maintenance, and weed control. The Park Board is an advisory commission to the City Council, to which the Parks Division provides information and support. The park maintenance program is necessary to improve the appearance and safety of the City's parks and open spaces. This program's activities include mowing, weeding, trimming, pruning, tree/limb removal, repair of park amenities, addressing vandalism, picking up litter and emptying trash cans. During the primary growing season (approximately April through October), all City parks are currently mowed once a week on average. Portable restroom facilities were removed in 2010 and due to budget constraints, the City will continue not providing this service. The weed control program requires regular applications of a mild herbicide to parks and open space areas, and eradication of invasive and/or poisonous plants. This program requires maintenance of specific equipment, extensive recordkeeping, and federal certification. The amount of budget and staff resources is inadequate to address the needs of the City's parks. The area of park and open space land, combined with 2.5 miles of Interurban Trail, require 100% staff time to maintain, so no improvements are budgeted.

Due to a complaint filed against the City of Milton with the United States Department of Justice under the Americans with Disabilities Act of 1990, the City contracted with a consulting firm to prepare a plan to bring City infrastructure (including parks and facilities) into compliance with ADA requirements. Those consultant costs, along with costs of improvements required by the final Settlement Agreement, have been budgeted in the Capital Improvement Fund.

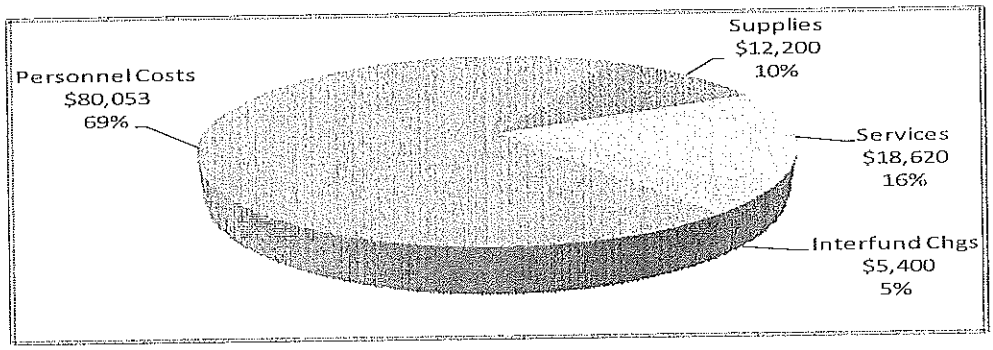
PARKS

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 67,208	$ 54,669	$ 54,567	$ 59,245
Overtime and Other Wages	984	-	184	-
Personnel Benefits	21,836	20,717	18,320	19,709
Uniforms and Clothing	1,008	1,100	902	1,100
Office and Operating Supplies	5,479	8,770	1,593	9,400
Fuel	1,714	2,300	2,036	2,300
Motor Pool	1,374	-	-	-
Small Tools and Equipment	380	850	84	500
Professional Services	5,511	620	(19)	620
Communication	532	1,000	477	1,000
Travel	-	350	-	150
Advertising	389	400	-	400
Operating Rentals and Leases	8,132	250	1,029	2,250
Public Utility Service	9,922	10,000	10,657	10,000
Repairs and Maintenance	243	13,500	5,736	4,000
Miscellaneous	343	-	27	-
Dues, Subscriptions, Memberships	-	-	-	-
Training, Registrations	-	-	-	200
Outside Printing	-	-	-	-
Machinery and Equipment	-	-	-	-
Interfund Rental	5,400	-	5,400	5,400
TOTAL BUDGET	**$ 130,455**	**$ 114,526**	**$ 100,993**	**$ 116,273**

Personnel Costs	$ 91,036	$ 76,486	$ 73,974	$ 80,053
Supplies	8,947	11,920	3,713	12,200
Services	25,072	26,120	17,906	18,620
Intergovernmental/Transfers	-	-	-	-
Interfund Chgs	5,400	-	5,400	5,400
Capital	-	-	-	-
Total Budget by Category:	**$ 130,455**	**$ 114,526**	**$ 100,993**	**$ 116,273**

Program Revenues	$ 40,281	$ 41,600	$ 36,409	$ 41,500
Total Expenditures	(130,455)	(114,526)	(100,993)	(116,273)
Net Expenditures	$ (90,174)	$ (72,926)	$ (64,583)	$ (74,773)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Parks Department			
Parks / Facilities Lead	0.55	0.55	0.55
Parks / Grounds Maintenance	0.55	0.55	0.55
Parks Total:	1.10	1.10	1.10



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Activity / Senior Center

Description:

The Activity/Senior Center fund was created to account for special revenues restricted for expenditures earmarked specifically for the two Centers. The Activity Center program provides services and activities for all people, but focuses on persons 55 years of age or older, assists seniors in maintaining independent living, and provides various physical, mental, social and health services and programs. The Community Center provides a location where the community can conduct meetings/events. Special programs for seniors are provided such as dance, fitness, arts and crafts, and health care programs. .

Historically, the Center also coordinates three community events throughout the year; t he annual Milton Days parade and picnic is held the 3rd weekend in August, the annual craft bazaar is held the first weekend of October, and the annual Tree Lighting is held the first weekend in December. Unfortunately, due to budget constraints, these community events have been affected and will be greatly reduced in the 2011 budget.

2011 Budget Highlights

Financing the programs and activities of the Activity/Senior Center has been very challenging over the past several years. In 2003, the Center was closed due to budget shortfalls. In 2006, the center reopened and was funded from a small grant received from Pierce County and General Fund revenues. In 2009, the City decided to create a separate fund to track program revenues and expenditures directly related to the center.

Although this fund receives revenues from Activity Center classes and Rental fees, the Center is still heavily dependent on General Fund revenues. In an effort to lessen the need for support from the General Fund, the Activity / Senior Center expenditure budget has been reduced for 2011, and rental fees have been slightly increased. A portion of Activity Center Coordinator position is funded through a grant from Pierce County Long Term Care; the anticipated amount awarded for 2011 is $12,606. This grant is awarded on a bi-annual basis and helps fund less than 20% of the Senior Program Coordinator. The remaining 80% of the cost of this position comes from other city resources. This grant will need to be reapplied for in 2011 for future funding. The City is exploring partnership opportunities with other cities to market and share rental booking activities.

The 2011 budget will also see reductions in community events. The annual Parade and Picnic event is not funded for 2011. Emphasis for the budget for community events will to be placed on the December holiday activities and annual Tree Lighting event. Correspondingly, revenues received from donations for the parade and picnic are not included in the budget. The Activity Center Coordinator position is being reduced from a ¾ time position to a ½ time position, and is funded only for the first 6 months of the year.

ACTIVITY / SENIOR CENTER

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
PC - Activity Center Grant	$ 13,915	$ 12,606	$ 14,604	$ 12,606
PC - Diner's Choice Grant	-	-	-	-
Activity Center Classes	4,059	3,600	4,752	4,000
Community Events Fees	1,140	1,100	1,220	500
Investment Income	168	200	-	-
Rent	12,550	9,000	9,210	12,000
Rental Attendant Fee	900	500	1,020	1,000
Donations-Parade & Picnic	2,942	3,000	3,021	-
Donations - Activity Center	1,000	-	570	-
Donations - Diner's Choice	-	-	2,102	-
Transfer From General Fund	60,000	50,548	25,000	-
Total Revenues	**$ 96,675**	**$ 80,554**	**$ 61,498**	**$ 30,106**

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 39,980	$ 34,321	$ 31,544	$ 12,505
Overtime and Other Wages	476	-	1,074	-
Personnel Benefits	19,233	21,690	20,095	7,087
Office and Operating Supplies	956	1,000	303	900
Small Tools and Equipment	75	-	-	-
Professional Services	965	-	640	2,000
Communications	493	600	193	550
Travel	-	300	-	300
Advertising	-	450	-	450
Insurance	-	2,000	-	2,000
Public Utilities Services	8,256	8,000	6,133	8,000
Repairs and Maintenance	216	-	-	-
Miscellaneous	1,015	1,250	509	1,000
Outside Printing	-	-	-	-
Grant Expenditures	2,000	-	1,998	-
Community Events:				-
Comm Evnts Supplies	1,473	1,475	996	250
Comm Evnts Prof. Service	2,350	1,800	1,902	250
Comm Evnts Communications	97	-	67	-
Comm Evnts travel	-	-	40	-
Comm Evnts Op Rentals & Lease	5,611	5,000	5,435	250
Comm Evnts Miscellaneous	155	-	(800)	250
Comm Evnts / InterGov't Svcs	-	-	105	-
Total Expenditures	**$ 83,350**	**$ 77,886**	**$ 70,234**	**$ 35,792**

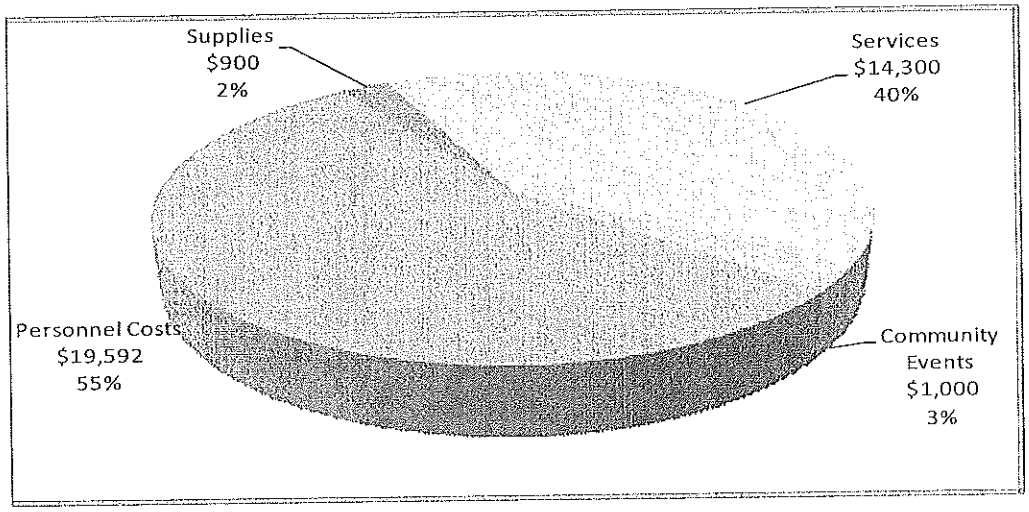
	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Program Revenues (Less GF Transfers)	$ 36,675	$ 30,006	$ 36,498	$ 30,106
Total Expenditures	(85,350)	(77,886)	(70,234)	(35,792)
Net Expenditures	$ (48,675)	$ (47,880)	$ (33,736)	$ (5,686)

ACTIVITY / SENIOR CENTER

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ 59,689	$ 56,011	$ 52,713	$ 19,592
Supplies	3,031	1,000	2,301	900
Services	12,945	12,600	7,475	14,300
Intergovernmental Chgs	-	-	-	-
Community Events	9,685	8,275	7,745	1,000
Capital	-	-	-	-
Total Budget by Category	$ 85,350	$ 77,886	$ 70,234	$ 35,792

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ -	$ 13,325	$ 13,325	$ 5,244
Revenue	$ 96,675	$ 80,554	$ 61,498	$ 30,106
Expenditures	$ (83,350)	$ (77,886)	$ (70,234)	$ (35,792)
Ending Fund Balance	$ 13,325	$ 15,993	$ 4,589	$ (442)

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Activity Center Fund			
Activity Center Coordinator	0.75	0.75	0.25
Activity Center Total:	0.75	0.75	0.25



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FIRE / EMS FUND

Revenue & Expenses

Fire / EMS Fund

Description:

This is a newly established fund in 2011. This fund was established for the purpose of tracking property tax revenues directly related to the voter approved Levy Lid Lift for Fire and Emergency Medical Services. The City will be contracting with East Pierce Fire & Rescue for Fire and EMS services beginning in 2011. The contract is based on $2.00 per the City's total assessed valuation. In 2011, the costs of the contract will be $1,366,860. The City will use the current EMS levy, a portion of the current property taxes, a portion of the current sales taxes, miscellaneous revenues, and the new revenues from the Levy Lid Lift to fund this contract. The City is estimating that the revenues Levy Lid Lift will provide in 2011 are $816,679.

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

FIRE / EMS FUND

REVENUES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Pierce County Levy Lid Lift	$ -	$ -	$ -	$ 724,665
King County Levy Lid Lift	-	-	-	$ 92,014
Pierce County EMS Levy	-	-	-	$ 120,817
King County EMS Levy	-	-	-	$ 15,869
King County EMS	-	-	-	$ 20,000
Donations	-	-	-	$ 400
Interfund Transfer from General Fund	-	-	-	$ 522,000
Total Revenues	$ -	$ -	$ -	$ 1,495,765
EXPENDITURES:				
Professional Services	$ -	$ -	$ -	$ 1,366,860
	-	-	-	-
Total Expenses	$ -	$ -	$ -	$ 1,366,860

Personnel Costs	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Services	-	-	-	1,366,860
Intergovernmental Chgs	-	-	-	-
Capital	-	-	-	-
Total Budget by Category:	$ -	$ -	$ -	$ 1,366,860

Program Revenues	$ -	$ -	$ -	$ 1,495,765
Total Expenditures	-	-	-	(1,366,860)
Net Expenditures	$ -	$ -	$ -	$ 128,905

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance				$ -
Revenue	-	-	-	1,495,765
Expenditures	-	-	-	(1,366,860)
Ending Fund Balance				$ 128,905

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Fire / EMS Fund			
- No FTE Positions -	-	-	-
Fire / EMS Total:	-	-	-

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SPECIAL REVENUE FUNDS

Revenue & Expenses

Street Fund
Strategic Reserve Fund
Drug Seizure Fund
Milton Reserve Police Officer Fund
Municipal Capital (REET 1) Fund
Municipal Capital (REET 2) Fund

Traffic Impact Fee Fund

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STREET FUND

Revenue & Expenses

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Street Fund

Description:

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 gas tax monies and transfers from the General Fund.

2011 Budget, Programs, and Activities:

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. Funding levels for this division are such that no preventive pavement maintenance is performed, only routine maintenance of the streets at the most basic level. The City added three new traffic signals in 2010, for a total of six: Milton Way / 28th Avenue, Milton Way / 27th Avenue, Milton Way / 23rd Avenue, Milton Way / 19th Avenue, Milton Way / Porter Way, and Milton Way / Freeman Road / Yuma. All maintenance and repairs to the 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. 2010 was the first year that a transfer from the reserve monies and general fund monies were budgeted to offset the shortfall. Because the General Fund is experiencing financial hardships of its own, the City has chosen to use reserve monies in 2011 to help balance the Street Fund budget. Escalating financial shortfalls will continue to burden the General Fund and Reserve Funds unless other funding options are made available to the City.

STREET FUND

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Fuel Tax - City Street	$ 142,166	$ 140,000	$ 129,237	$ 140,000
Fuel Tax - Street Improvement	-	-	-	-
Investment Interest	732	-	438	850
Misc Revenue	511	-	90	-
Reimb - Personnel Svcs	-	-	-	-
Reimb - Equip Rental	-	-	-	-
Transfer In - General Fund	125,000	113,760	-	90,000
Transfer In - Cumulative Reserve	-	100,000	100,000	-
Transfer In - Paths & Trails (closed)	17,520	-	-	-
Transfer In - Street Prvnt Maint (closed)	51,187	-	-	-
Transfer In - REET	39,000	39,000	-	96,269
Total Revenues	$ 376,116	$ 392,760	$ 229,765	$ 327,119

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 119,015	$ 111,680	$ 107,300	$ 87,867
Overtime	4,137	4,000	3,397	4,000
On Call Pay	3,216	3,500	3,853	4,000
Employee Concessions	-	-	-	-
Personnel Benefits	53,534	57,166	46,064	39,731
Uniforms	1,633	1,700	1,685	1,700
Unemployment Benefits	-	-	1,853	-
Office and Operating Supplies	12,582	20,730	9,713	21,350
Fuel	4,326	5,500	4,490	5,500
Motor Pool - TRANSFER OUT	8,035		-	25,725
Small Tools and Equipment	1,871	3,500	1,110	2,500
Professional Services	3,740	9,950	2,107	8,950
Communication	638	1,000	527	1,000
Travel	179	2,820	60	1,270
Advertising	203	500	42	500
Rentals and Leases	-	9,000	252	1,500
Insurance	7,058	10,000	6,896	8,000
Utilities	29,822	36,500	20,375	36,500
Repairs and Maintenance	25,843	53,000	12,811	63,000
Miscellaneous	516	600	588	-
Dues, Subscriptions, Memberships	-	-	-	400
Training, Registrations	-	-	-	1,550
Outside Printing	-	-	-	200
Machinery & Equipment	870	-	704	-
Capitalized Leases	7,321	-	7,321	7,321
Interfund Rent	6,183	6,180	6,183	6,180
Debt Service Principal	30,967	30,967	20,489	-
Debt Service Interest	7,413	6,899	5,327	11,977
Transfer	-	-	-	-
Prior Year Minor Corrections	-		-	-
Total Expenditures	$ 329,104	$ 375,192	$ 263,146	$ 340,721

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Program Revenues (Less GF/Reserve Transfers)	$ 182,409	$ 179,000	$ 129,765	$ 237,119
Program Expenditures	$ (329,104)	$ (375,192)	$ (263,146)	$ (340,721)
Net Expenditures	$ (146,694)	$ (196,192)	$ (133,381)	$ (103,602)

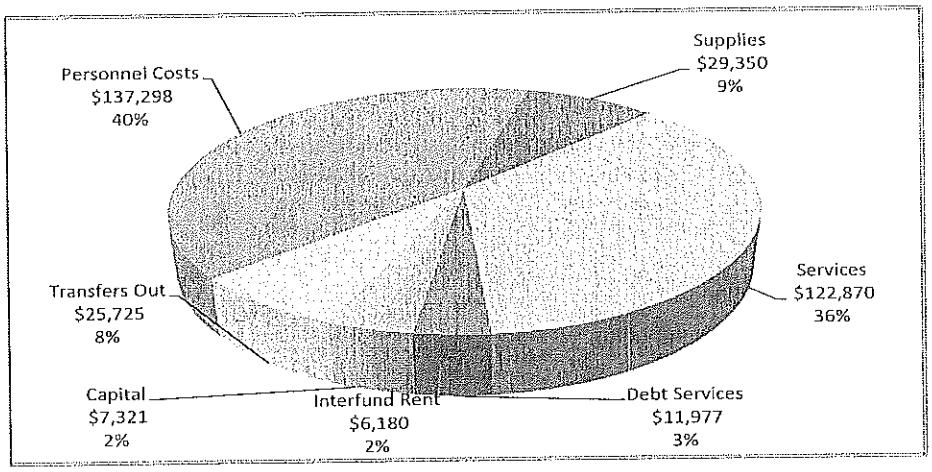
STREET FUND

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ 181,535	$ 178,046	$ 164,152	$ 137,298
Supplies	26,815	29,730	15,312	29,350
Services	67,999	123,370	43,658	122,870
Debt Services	38,381	37,866	25,817	11,977
Interfund Rent	6,183	6,180	6,183	6,180
Capital	8,191	-	8,024	7,321
Transfers Out	-	-	-	25,725
Prior Period Corrections	-	-	-	-
Total Budget by Category	**$ 329,104**	**$ 375,192**	**$ 263,146**	**$ 340,721**

Fund Balance Summary:		2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance		$ 83,582	$ 130,594	$ 130,594	$ 122,416
	Revenue	$ 376,116	$ 392,760	$ 229,765	$ 327,119
	Expenditures	$ (329,104)	$ (375,192)	$ (263,146)	$ (340,721)
Ending Fund Balance		$ 130,594	$ 148,162	$ 97,213	$ 108,814

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Streets Department			
Public Works Director		0.10	0.10
Administrative Assistant		0.05	0.05
Field Administrative Assistant		0.05	0.05
Water/Street/Storm Supervisor		0.20	0.20
Maintenance Worker 3 - Lead		0.20	0.20
Maintenance Worker 2		0.35	-
Maintenance Worker 2		0.35	0.30
Maintenance Worker 1		0.35	0.25
Maintenance Worker 1		0.35	0.25
Mechanic		-	-
FTE Total:	-	2.00	1.40

Pulbic Works Trust Fund Loans:	Payoff Date	Current Balance Owed	2011 Debt Payments Interest	Principal	Total
MILTON WAY AND 27TH AVENUE	2024	$ 357,736	$ 3,919	$ 35,420	$ 39,339
MILTON WAY IMPROVEMENTS, 28TH AVENUE	2024	$ 286,655	$ 3,140	$ 28,382	$ 31,523
COMPREHENSIVE OVERLAY PROGRAM	2022	$ 266,362	$ 4,917	$ 20,489	$ 25,407
		Total Debt Payments for 2011	$ 11,977	$ 84,292	$ 96,269



Strategic Reserve Fund

Description:

This Fund was established to provide funds 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.

STRATEGIC RESERVE

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Transfer In - General Fund	$ 900,000	$ -	$ -	$ -
Investment Earnings	6,614	-	2,617	3,000
	-	-	-	-
Total Revenues	$ 906,614	$ -	$ 2,617	$ 3,000

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Transfer Out - General Fund	$ -	$ 200,000	$ -	$ -
Transfer Out - Activity Ctr	-	-	-	-
Transfer Out - Streets	-	100,000	100,000	-
Transfer Out - Electric Utility	-	-	-	-
Transfer Out - Water Utility	-	-	-	-
Transfer Out - Storm Water	-	-	-	-
Transfer Out - Other	-	-	-	-
Total Transfers	$ -	$ 300,000	$ 100,000	$ -

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Program Revenues	$ -	$ -	$ 2,617	$ 3,000
Program Expenditures	$ -	$ -	$ (100,000)	$ -
Net Expenditures	0	0	(97,383)	3,000

Expenditure Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Budget
Personnel Costs	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Services	-	-	-	-
Transfers Out	-	300,000	100,000	-
Capital	-	-	-	-
Total Budget by Category	$ -	$ 300,000	$ 100,000	$ -

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ -	$ 906,614	$ 906,614	$ 809,914
Revenue	906,614	-	2,617	3,000
Expenditures	-	(300,000)	(100,000)	-
Ending Fund Balance	$ 906,614	$ 606,614	$ 809,231	$ 812,914

Drug Seizure Fund

Description:

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. The drug seizure fund is used to offset cost for training and equipment for the police department.

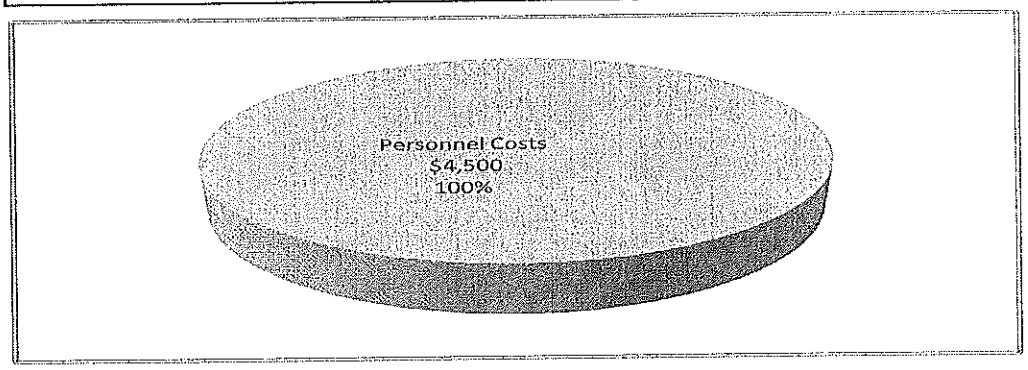
DRUG SEIZURE FUND

REVENUES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Forfeited	$ -	$ -	$ -	$ -
Confiscated and Forfeited Prop	16,734	15,000	9,681	4,500
Police Restitution	205	-	380	-
Total Revenues	$ 16,940	$ 15,000	$ 10,061	$ 4,500
EXPENDITURES:				
	$ -	$ -	$ -	$ -
Salary and Wages	-	-	-	-
Overtime	-	15,000	978	4,500
Personel Benefits	-	-	604	-
Uniforms	-	-	-	-
Office Supplies	45	-	1,800	-
Small Tools & Equipment	-	-	2,391	-
Professional Services	3,855	-	1,078	-
Travel	535	-	266	-
Miscellaneous	40	-	4,040	-
State 10% Confiscated Prop	1,015	-	187	-
Machinery and Equipment	-	-	-	-
Total Expenses	$ 5,489	$ 15,000	$ 11,344	$ 4,500

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ -	$ 15,000	$ 1,582	$ 4,500
Supplies	45	-	4,191	-
Services	4,430	-	5,384	-
Intergovernmental Chgs	1,015	-	187	-
Capital	-	-	-	-
Total Budget by Category:	$ 5,489	$ 15,000	$ 11,344	$ 4,500

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Program Revenues	$ 16,940	$ 15,000	$ 10,061	$ 4,500
Program Expenditures	$ (5,489)	$ (15,000)	$ (11,344)	$ (4,500)
Net Expenditures	$11,451	$0	($1,284)	$0

Fund Balance Summary:		2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance		$ 1,538	$ 12,989	$ 12,989	$ 12,012
	Revenue	16,940	15,000	10,061	4,500
	Expenditures	(5,489)	(15,000)	(11,344)	(4,500)
Ending Fund Balance		$ 12,989	$ 12,989	$ 11,705	$ 12,012



Reserve Police Officer Fund

Description:

The Milton Police Reserve Officer fund is supported with monies from Microsoft employee volunteer program. The Milton Police Department Reserve Fund is a fund established to support the reserve officer program. 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. Once the Milton Police Officer Reserve association completes the necessary applications for a 501C3 status the fund will be segregated and administered separate from city funds.

RESERVE OFFICER FUND

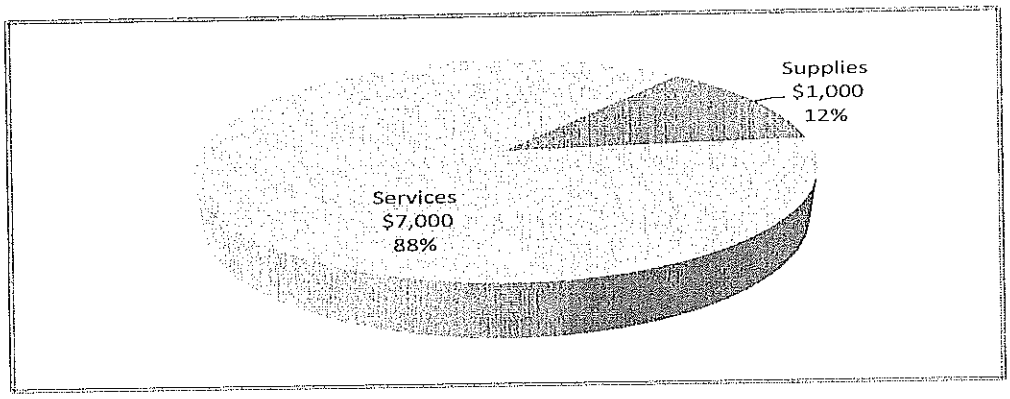
REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Donations	$ 4,896	$ 10,000	$ 6,232	$ 8,250
	-		-	-
Total Revenues	$ 4,896	$ 10,000	$ 6,232	$ 8,250

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Office and Operating Supplies	$ 2,304	$ 10,000	$ 466	$ 250
Small Tools and Equipment	1,446	-	553	750
Professional Services	3,887	-	3,248	4,000
Communication	665	-	1,126	1,000
Travel & Training	521	-	699	1,000
Miscellaneous	1,114	-	1,260	1,000
Dues, Subscriptions, Memberships	-	-	-	-
Registrations	-	-	-	-
Outside Printing	-	-	-	-
Machinery & Equipment	-	-	2,339	-
Total Expenditures	$ 9,938	$ 10,000	$ 9,691	$ 8,000

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ -	$ -	$ -	$ -
Supplies	3,750	10,000	1,019	1,000
Services	6,188	-	8,672	7,000
Total Budget by Category	$ 9,938	$ 10,000	$ 9,691	$ 8,000

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Program Revenues	$ 4,896	$ 10,000	$ 6,232	$ 8,250
Program Expenditures	$ (9,938)	$ (10,000)	$ (9,691)	$ (8,000)
Net Expenditures	$ (5,042)	$ -	$ (3,459)	$ 250

Fund Balance Summary:		2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance		$ 10,109	$ 5,067	$ 5,067	$ 24
	Revenue	$ 4,896	$ 10,000	$ 6,232	$ 8,250
	Expenditures	$ (9,938)	$ (10,000)	$ (9,691)	$ (8,000)
Ending Fund Balance		$ 5,067	$ 5,067	$ 1,608	$ 274



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MUNICIPAL CAPITAL (REAL ESTATE EXCISE TAX) FUND
Special Revenue Fund

Description

This fund was created as a special revenue fund for the purpose of receipting and accounting for the collection of real estate excise tax (REET). The City levies both the first quarter percent (REET -1) and the second quarter percent (REET – 2). These taxes are based on the sales of real estate measured by the full selling price.

REET 1 monies can only be used to fund "any capital purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040". These monies may not be used to fund normal operating capital purchases such as police cars, fire trucks, etc.

REET 2 monies can only be used for capital projects, which include public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, sidewalks, street and road lighting systems, traffic signals, domestic water systems, storm systems, and planning and construction, reconstruction, repair, rehabilitation, or improvement of parks per RCW 82.46.035(5).

2011 Budget Highlights

There are two new projects in 2011 that will require funding from REET 1 monies. The 2011 budget reflects a transfer of REET 1 monies to the Capital Project Fund for ADA improvements as required by the Department of Justice. There is also a transfer of REET 2 monies to the Street Fund budgeted in 2011 for the debt service payment to the Public Works Trust Fund.

MUNICIPAL CAPITAL IMPROVEMENT – REET1

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Pierce County REET - 1st Half	$ 53,521	$ 25,000	$ -	$ 35,000
King County REET - 1st Half	15,920	6,000	-	8,000
Wa State REET 1	-	-		-
Investment Interest	2,658	-	-	-
Transfer In from 310	-	112,427		-
Misc Revenue	2,058	-	-	-
Total Revenues	**$ 74,156**	**$ 143,427**	**$ -**	**$ 43,000**

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Transfer Out - Fund 310	$ 227,471	$ -	$ -	$ 124,000
Transfer Out - Fund 101	-	-		-
Transfer Out - Closing Fund	112,427	-	-	-
Total Expenditures	**$ 339,897**	**$ -**	**$ -**	**$ 124,000**

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Services	-	-	-	-
Transfers Out	339,897	-	-	124,000
Capital	-	-	-	-
Total Budget by Category	**$ 339,897**	**$ -**	**$ -**	**$ 124,000**

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ 286,271	$ 20,529	$ 20,529	$ 294,217
Revenue	$ 74,156	$ 143,427	$ -	$ 43,000
Expenditures	$ (339,897)	$ -	$ -	$ (124,000)
Ending Fund Balance	$ 20,529	$ 163,956	$ 20,529	$ 213,217

MUNICIPAL CAPITAL IMPROVEMENT – REET2

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Pierce County REET - 2nd Half	$ 53,521	$ 25,000	$ -	$ 35,000
King County REET - 2nd Half	15,920	6,000	-	8,000
Investment Interest	2,658	-	-	-
Transfer In from 310	-	112,427		-
Misc Revenue	-	-	-	-
Total Revenues	**$ 72,098**	**$ 143,427**	**$ -**	**$ 43,000**

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Transfer Out - Fund 310	$ 227,471	$ -	$ -	$ -
Transfer Out - Fund 101	39,000	39,000		87,553
Transfer Out - Closing Fund	112,427	-	-	-
Total Expenditures	**$ 378,897**	**$ 39,000**	**$ -**	**$ 87,553**

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Services	-	-	-	-
Transfers Out	378,897	39,000	-	87,553
Capital	-	-	-	-
Total Budget by Category	**$ 378,897**	**$ 39,000**	**$ -**	**$ 87,553**

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ 286,271	$ (20,529)	$ (20,529)	$ 97,082
Revenue	$ 72,098	$ 143,427	$ -	$ 43,000
Expenditures	$ (378,897)	$ (39,000)	$ -	$ (87,553)
Ending Fund Balance	$ (20,529)	$ 83,898	$ (20,529)	$ 52,529

TRAFFIC IMPACT FEE FUND
Special Revenue Fund

Description

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 a vehicle trip rate which has been established based on the number of vehicle trips generated between 1990 and 2010 by new development. The Designated Fund balance is for City identified projects in the Transportation Capital Improvement Program (TCIP).

TRAFFIC IMPACT FEES

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Transportation Impact Fees	$ 4,804	$ 5,000	$ -	$ 5,000
In Lieu of Frontage	-	-	-	-
Investment Interest	2,223	-	-	-
Transfer In - From Capital Fund	-	15,269	-	-
Total Revenues	**$ 7,027**	**$ 20,269**	**$ -**	**$ 5,000**

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Transfer Out - Fund 310	$ 405,957	$ -	$ -	$ 20,099
Transfer Out -	-	-	-	-
Transfer Out -	-	-	-	-
Transfer Out - Closing Fund	15,269	-	-	-
Total Expenditures	**$ 421,226**	**$ -**	**$ -**	**$ 20,099**

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Services	-	-	-	-
Capital	-	-	-	-
Operating Transfers	421,226	-	-	20,099
Total Budget by Category	**$ 421,226**	**$ -**	**$ -**	**$ 20,099**

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ 414,199	$ -	$ -	$ 20,099
Revenue	7,027	20,269	-	5,000
Expenditures	(421,226)	-	-	(20,099)
Ending Fund Balance	$ -	$ 20,269	$ -	$ 5,000

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CAPITAL IMPROVEMENT FUND

Revenue & Expenses

Capital Improvement Fund

2011 Budget:

Milton Way Sidewalks (11th to 15th) – This project will link the sidewalk system on Milton Way between 11th Avenue and 15th Avenue on the east side of the roadway. The sidewalk will meander through the west edge of Triangle Park, with sections immediately adjacent to the roadway at either end. Storm Water improvements to alleviate flooding in the neighborhood northwest of Milton Way have also been added to the project scope. Due to settlement negotiations with the Department of Justice, this project was put on hold from late 2009 to mid 2010. It is anticipated that the construction contract will be awarded in 2010, but construction will not be completed until summer of 2011, so part of the project costs are carried over into the 2011 budget.

Milton Way Improvement Project (23rd to 28th) – This project includes installation of curb, gutter, and storm water facilities as well as new traffic signals at the intersections with 23rd, 27th, and 28th Avenues. Construction has been underway since the spring of 2010, and it is anticipated that the project will be complete prior to the end of 2010. No funds have been allocated in the 2011 budget.

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 2011 budget reflects the engineer's estimate for construction, and is a carryover from the 2010 budget.

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 2011 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.

HVAC System – The City purchased a new HVAC system in 2007 utilizing a 5-year lease/loan payment program. $25,000 is budgeted for 2011 to cover the monthly payments.

There is also monies budgeted in 2011 for **ADA Improvements**. ADA Improvements project I for $62,000 is for construction purposes and ADA Improvements projects II of $50,000 is for engineering expenses.

CAPITAL IMPROVEMENT FUND

REVENUES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Pierce County REET 1	$ -	$ 50,000	$ 27,799	$ -
Pierce County REET 2	-	50,000	27,799	-
King County REET 1	-	1,000	4,647	-
King County REET 2	-	1,000	4,647	-
REET - State of Wa	-	-	130,261	-
Grant Proceeds - TIB	367,031	1,617,575	612,670	689,221
Grant Proceeds - WSDOT	-	-	383,049	-
Grant Proceeds - IAC WWRP	-	-	-	-
Grant Proceeds - Federal Funds	-	-	-	-
Loan Proceeds - PWTF	-	796,320	746,550	-
Transportation Impact Fees	-	10,000	9,608	20,099
Investment Earnings	10,272	15,000	5,508	6,500
Transfer In - REET1/REET2	441,870	-	-	124,000
Transfer In - Transp. Impact Fees	405,957	-	-	-
Transfer In - Storm Drainage/Capital	91,000	-	-	-
Total Revenues	**$ 1,316,130**	**$ 2,540,895**	**$ 1,952,538**	**$ 839,820**
EXPENDITURES:				
Milton Way - 23rd to 28th	$ 158,626	$ 3,650,000	$ 2,782,796	$ -
Milton Way Overlay	87,259	-	570	
Milton Way - 11th to 15th	49,842	140,000	13,705	289,100
20th Ave Ct	19,935	64,455	-	64,455
7th Avenue	14,463	-	18,961	
Interurban Trail	-		-	
Jovita Blvd	-	500,000	-	500,000
ADA Improvements I	-	-	-	62,000
ADA Imporvements II	-	-	-	62,000
Capital Outlay - Sound System	-	-	-	
Debt Service-Principal (HVAC)	19,880	21,511	19,653	23,275
Debt Service-Interest (HVAC)	5,050	3,420	3,200	1,656
Transfers Out - REET	-	39,000	-	-
Total Expenses	**$ 355,056**	**$ 4,418,385**	**$ 2,838,884**	**$ 1,002,485**

Program Revenues	$ 1,316,130	$ 2,540,895	$ 1,952,538	$ 839,820
Total Expenditures	(355,056)	(4,418,385)	(2,838,884)	(1,002,485)
Net Expenditures	$ 961,074	$ (1,877,490)	$ (886,346)	$ (162,665)

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ 1,599,483	$ 2,560,557	$ 2,560,557	$ 563,790
Revenue	1,316,130	2,540,895	1,952,538	839,820
Expenditures	(355,056)	(4,418,385)	(2,838,884)	(1,002,485)
Ending Fund Balance	$ 2,560,557	$ 683,067	$ 1,674,211	$ 401,124

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Capital Improvement Fund			
- No FTE Positions -	-	-	-
Capital Improvement Total:	-	-	-

Milton Way 11th to 15th #02	2008 Actual	2009 Actual	2010 Amended	2010 YTD thru 11/20	2010 Projected	2011 Final
REVENUES:						
TIB Grant	$ -	$ -	$ 154,200	$ -	$ -	$ 189,221
Transfer In - REET1/REET2	-	49,441	-	-	-	-
Transfer In - 140	-	20,359	-	-	-	20,099
Transfer In - 407	-	91,000	-	-	-	-
	$ -	$ 160,800	$ 154,200	$ -	$ -	$ 209,320

	2008 Actual	2009 Actual	2010 Amended	2010 YTD thru 11/20	2010 Projected	2011 Final
EXPENDITURES:						
Engineering-Design	$ -	$ 50,878	$ -	$ 13,705	$ 15,000	$ -
Design	-	-	-	-	-	-
Construction	-	-	140,000	-	-	289,100
	$ -	$ 50,878	$ 140,000	$ 13,705	$ 15,000	$ 289,100

Project Beginning Balance	$ -	$ -	$ 109,922	$ 109,922	$ 109,922	$ 94,922
Revenue	-	160,800	154,200	-	-	209,320
Expense	-	(50,878)	(140,000)	(13,705)	(15,000)	(289,100)
Project Ending Balance	$ -	$ 109,922	$ 124,122	$ 96,217	$ 94,922	$ 15,142

Milton Way Sidewalks (11th to 15th) – This project will link the sidewalk system on Milton Way between 11th Avenue and 15th Avenue on the east side of the roadway. The sidewalk will meander through the west edge of Triangle Park, with sections immediately adjacent to the roadway at either end. Storm Water improvements to alleviate flooding in the neighborhood northwest of Milton Way have also been added to the project scope. Due to settlement negotiations with the Department of Justice, this project was put on hold from late 2009 to mid 2010. It is anticipated that the construction contract will be awarded in 2010, but construction will not be completed until summer of 2011, so part of the project costs are carried over into the 2011 budget.

20th Ave Ct #03	2008 Actual	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
REVENUES:					
TIB Grant	$ -	$ -	$ -	$ -	$ -
Transfer In - REET1/REET2	-	150,000	-	-	-
Transfer In - 140	-	-	-	-	-
	-	-	-	-	-
	$ -	$ 150,000	$ -	$ -	$ -

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

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

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 2011 budget reflects the engineer's estimate for construction, and is a carryover from the 2010 budget.

Jovita Blvd #04	2008 Actual	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
REVENUES:					
TIB Grant	$ -	$ -	$ 500,000	$ -	$ 500,000
	-	-	-	-	-
	-	-	-	-	-
	$ -	$ -	$ 500,000	$ -	$ 500,000

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

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

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 2011 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.

ADA Improvements I #67	2008 Actual	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
REVENUES:					
Transfer In - REET1/REET2	$ -	$ -	$ -	$ -	$ 62,000
	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ 62,000

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
EXPENDITURES:					
Design	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	62,000
	$ -	$ -	$ -	$ -	$ 62,000
Project Beginning Balance	$ -	$ -	$ -	$ -	$ -
Revenue	-	-	-	-	62,000
Expense	-	-	-	-	(62,000)
Project Ending Balance	$ -	$ -	$ -	$ -	$ -

ADA Improvements II #68	2008 Actual	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
REVENUES:					
Transfer In - REET1/REET2	$ -	$ -	$ -	$ -	$ 62,000
	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ 62,000

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
EXPENDITURES:					
Design	$ -	$ -	$ -	$ -	$ 62,000
Construction	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ 62,000
Project Beginning Balance	$ -	$ -	$ -	$ -	$ -
Revenue	-	-	-	-	62,000
Expense	-	-	-	-	(62,000)
Project Ending Balance	$ -	$ -	$ -	$ -	$ -

There is also monies budget in 2011 for **ADA Improvements**. ADA Improvements project I for $62,000 is for construction purposes and ADA Improvements projects II of $62,000 is for engineering expenses.

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ENTERPRISE FUNDS

Revenue & Expenses

Electric Operations & Capital
Water Operations & Capital
Storm Water Operations
Storm Water Capital

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ELECTRIC OPERATING & CAPITAL FUND

Revenue & Expenses

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Electric Utility Fund

Description:

The Electric Utility provides a citywide electric system including capital improvements and maintenance programs serving approximately 3,350 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 City purchases wholesale power from the Bonneville Power Administration through a long-term agreement. The Electric Utility is an enterprise fund that operates like a business with revenue provided through monthly electric rates and fees.

2011 Budget, Programs, and Activities:

The proposed budget reflects no planned rate increases for 2011. While projected revenues are sufficient to offset anticipated operating expenditures, only routine maintenance and minor improvements can be accomplished with current staffing and funding. Capital improvements in the 2011 budget are limited to continuing programs, such as $100,000 for the AMR meter replacement program, and small projects that the electric crew can accomplish piece-meal over several months as time allows.

ELECTRIC UTILITY

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Electric Sales	$ 3,927,444	$ 4,180,000	$ 3,986,033	$ 4,250,000
Penalties	60,542	81,000	63,120	60,000
Pole Agreements	35,413	25,000	55,328	25,000
Investment Interest	21,810	35,000	44,228	25,000
Interfund Rental	25,040	25,040	25,040	25,040
Rent	17,725	-	-	17,725
Connection Charges	6,075	-	3,600	1,100
Sale Of Surplus	(218)	5,000	-	-
Misc Revenue	44,631	-	2,777	-
Reimb - Personnel Services	17,216	-	3,429	-
Reimb - Equipment Use	295	-	-	-
Reimb - Equip. Rental	7,925	-	1,545	-
Reimb - Materials	207,632	-	10,090	-
Misc Revenue / Rebates	-	-	613	-
Judgments & Settlements	17,627	-	1,373	-
Insurance Recovery	174	-	-	-
Transfer From Elect Distrib	-	-	-	-
Total Revenue	$ 4,389,332	$ 4,351,040	$ 4,197,176	$ 4,403,865

Expenditures: Administration	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 57,189	$ 44,414	$ 42,047	$ 43,447
Overtime	-	200	-	-
Personnel Benefits	20,612	16,049	12,660	14,646
Office and Operating Supplies	762	1,200	264	1,200
Fuel	-	100	-	100
Small Tools and Minor Equip	-	500	-	500
Professional Services	7,259	3,000	335	7,000
Communication	212	250	1,196	250
Travel & Training	345	-	4	1,300
Advertising	-	-	125	-
Operating Rentals and Leases	-	500	118	500
Insurance	31,757	35,000	31,037	35,000
Repairs and Maintenance	719	2,000	298	2,000
Miscellaneous	74	-	-	-
Dues, Subscriptions, Memberships	-	-	-	-
Registrations	-	-	-	3,000
Outside Printing	-	-	-	-
Utility Tax	237,151	251,000	249,751	258,600
Elect Excise Tax	149,344	162,000	153,439	166,926
Machinery and Equipment	-	-	-	-
Interfund Rent	5,819	5,820	5,820	5,820
Total Administration	$ 511,243	$ 522,033	$ 497,094	$ 540,289

Summary, Administration:

Personnel Costs	$ 77,801	$ 60,663	$ 54,707	$ 58,093
Supplies	762	1,800	264	1,800
Services	40,366	40,750	33,113	49,050
Intergovernmental Chgs	392,314	418,820	409,010	431,346
Capital	-	-	-	-
Total Budget by Category:	$ 511,243	$ 522,033	$ 497,094	$ 540,289

ELECTRIC UTILITY

Operations	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 445,803	$ 423,719	$ 411,502	$ 457,062
Overtime	25,000	25,000	28,257	25,000
On Call Pay	25,000	25,500	25,467	25,000
Personnel Benefits	186,385	175,330	160,655	159,933
Uniforms	6,000	6,000	5,487	6,000
Office and Operating Supplies	117,270	117,270	3,992	117,270
Fuel	12,000	12,000	12,421	12,000
Motor Pool - TRANSFER OUT	40,100	-	-	53,550
Items Purchased for Resale	2,150,000	2,387,500	1,722,550	2,150,000
Items for Re-sale	-	-	-	-
Small Tools and Equipment	5,000	5,000	4,539	5,000
Professional Services	33,100	27,100	31,500	31,100
Communication	4,000	4,000	4,448	4,000
Travel & Training	4,300	8,600	444	500
Advertising	1,000	1,000	22	1,000
Operating Rentals and Leases	8,000	8,000	-	8,000
Public Utility Services	14,000	14,000	11,075	14,000
Repairs and Maintenance	76,000	79,000	20,846	79,000
Miscellaneous	12,500	3,500	34,596	1,000
Dues, Subscriptions, Memberships	-	-	-	14,000
Registrations	-	-	-	750
Outside Printing	-	-	-	-
Building	60,000	60,000	-	60,000
Machinery and Equipment	22,500	6,750	15	-
Leases	-	-	6,101	-
Total Operations	$ 3,247,958	$ 3,389,269	$ 2,483,917	$ 3,224,165

Summary, Operations:

Personnel Costs	$ 688,188	$ 655,549	$ 631,367	$ 672,995
Supplies	174,370	134,270	20,952	187,820
Purchases for Resale	2,150,000	2,387,500	1,722,550	2,150,000
Services	152,900	145,200	102,931	153,350
Intergov't	-	-	-	-
Capital	82,500	66,750	6,116	60,000
Total Budget by Category:	$ 3,247,958	$ 3,389,269	$ 2,483,917	$ 3,224,165

ELECTRIC UTILITY

Customer Service/Shared Costs	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Trsfr Out-Shared Costs	$ -	$ 316,538	$ 316,536	$ 183,562
Salaries and Wages	160,910	-	-	81,829
Overtime	1,609	-	-	2,688
Personnel Benefits	57,059	-	-	32,767
Uniforms	-	-	-	-
Office and Operating Supplies	4,754	-	-	5,000
Elec Admin/Supplies Fuel	-	-	-	100
Small Tools and Equipment	378	-	-	400
Professional Services	9,046	-	-	3,000
Communications	4,060	-	-	1,500
Travel	876	-	-	1,400
Advertising	-	-	-	-
Equipment Leases	3,500	-	-	-
Repairs and Maintenance	1,380	-	-	10,800
Miscellaneous	38,223	-	-	11,260
Dues, Subscriptions, Memberships				60
Training, Registrations				800
Outside Printing				23,500
Intergovernmental Charges	84	-	-	10,000
Machinery and Equipment	422	-	-	-
Total Shared Costs	$ 282,301	$ 316,538	$ 316,536	$ 368,667

Shared Cost Summary:

Personnel Costs	$ 219,578	$ -	$ -	$ 117,285
Supplies	5,132	-	-	5,500
Purchases for Resale	-	-	-	-
Services	57,085	-	-	52,320
Intergov't	84	-	-	10,000
Transfer Out - Shared Costs		316,538	316,536	183,562
Capital	422	-	-	-
Total Budget by Category:	$ 282,301	$ 316,538	$ 316,536	$ 368,667

Capital Improvements:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
AMR Metering Project	$ 102,922	$ 100,000	$ -	$ 100,000
Operating & Office Sup Birch C	-	-	-	-
Capital - other improvements	-	10,000	-	-
New Capicitor Banks	6,384	-	-	-
Rebuild Suprise Lake Square	-	30,000	27,061	-
28th Ave Court	-	-	-	-
Heather Hills	-	-		-
Substation	-	-		-
Total Capital	$ 109,306	$ 140,000	$ 27,061	$ 100,000

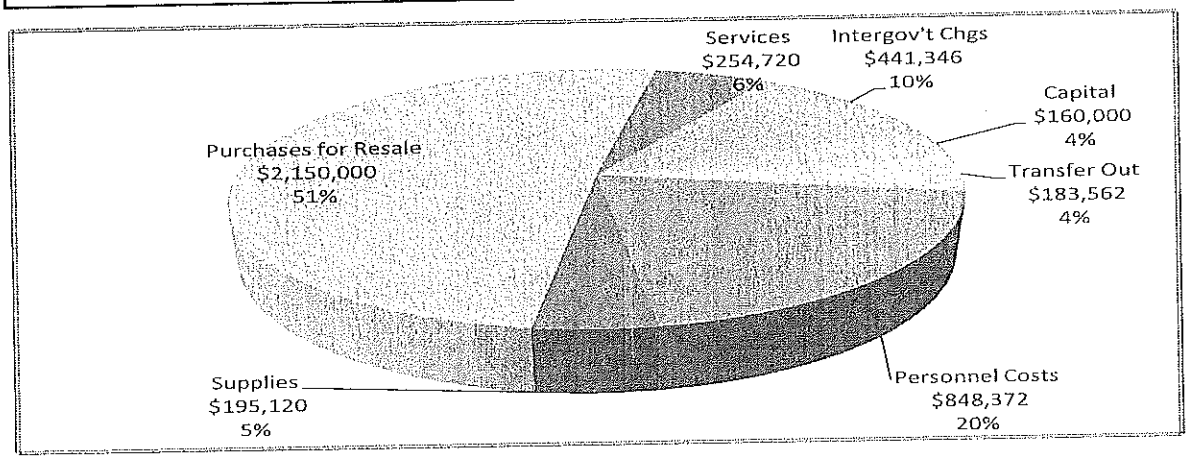
ELECTRIC UTILITY

Total Electric Utility Budget	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ 985,567	$ 716,212	$ 686,074	$ 848,372
Supplies	180,264	136,070	21,216	195,120
Purchases for Resale	2,150,000	2,387,500	1,722,550	2,150,000
Services	250,351	185,950	136,045	254,720
Intergovernmental Chgs	392,398	418,820	409,010	441,346
Capital	192,228	206,750	33,177	160,000
Shared Costs - Transfer	-	316,538	316,536	183,562
Total Budget	$ 4,150,808	$ 4,367,840	$ 3,324,608	$ 4,233,120

	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Program Revenues	$ 4,389,332	$ 4,351,040	$ 4,197,176	$ 4,403,865
Program Expenditures	$ (4,150,808)	$ (4,367,840)	$ (3,324,608)	$ (4,233,120)
Net Expenditures	$ 238,524	$ (16,800)	$ 872,568	$ 170,745

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ 2,944,835	$ 3,074,053	$ 3,074,053	$ 3,620,792
Revenue	4,389,332	4,351,040	4,197,176	4,403,865
Operational Expenditures	(4,150,808)	(4,367,840)	(3,324,608)	(4,233,120)
Capital Project Expenditures	(109,306)	(140,000)	(27,061)	(100,000)
Ending Fund Balance	$ 3,074,053	$ 2,917,253	$ 3,919,560	$ 3,691,536

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Streets Department			
Public Works Director		0.30	0.30
Administrative Assistant		0.30	0.30
Field Administrative Assistant		0.30	0.30
Electric Supervisor		1.00	1.00
Lineman		1.00	1.00
Lineman		1.00	1.00
Apprentice Lineman		1.00	1.00
Meter Reader		0.50	0.50
Parks Maintenance 2		0.15	0.15
Parks Maintenance 1		0.15	0.15
Customer Service/Acctg Staff		1.38	1.26
FTE Total:	-	7.08	6.96



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WATER OPERATING & CAPITAL FUND

Revenue & Expenses

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Water Utility Fund

Description:

The Water Utility is a division of the Public Works Department and has been established to provide a city-wide water service with capital improvements and maintenance programs serving approximately 2,720 customer accounts. The Water Utility'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.

2011 Budget Highlights:

The Water Utility budget is focused on three primary programs: water rights, water treatment, and system maintenance. Staff works with hydrogeologists and legal counsel to manage the City's existing water rights and protect the City's interests. The water treatment program includes application of chemicals, monitoring, and regular testing of the City's water to meet Department of Health requirements. City staff performs regular and on-going maintenance and repair of the City's wells, reservoirs, booster stations, water mains, valves, and hydrants at a basic level with the minimum number of staff to meet Department of Health requirements and respond to water emergencies.

Capital improvements in the 2011 budget include $100,000 for continuing the AMR meter replacement, should Council elect to proceed with this program. In response to Homeland Security requirements, $20,000 for security measures at the City's well and reservoirs was budgeted in 2010 and is being carried over into 2011. $80,000 was included in the 2010 budget and is being carried over into 2011 for the SR161 water main project; although WSDOT is paying for the replacement to the City's 8-inch minimum standard, the City will need a 12-inch diameter water main to meet anticipated future water demand in the SR161 corridor. Also budgeted in 2011 is the Corridor Wells Iron & Manganese Treatment Project, the 15th Avenue Booster Station Upgrade, and the 15th Avenue Tank Painting Project. These capital improvements will be funded through water revenue bond proceeds. No rate increase is proposed.

WATER UTILITY

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Water Sales	$ 1,273,678	$ 1,745,000	$ 2,021,727	$ 1,750,000
Penalties	20,545	20,000	28,711	30,000
Investment Income	13,195	15,000	2,884	2,500
Rent - T-Mobile Antenna	15,891	49,000	28,595	24,723
Connection Charges	26,713	20,000	12,493	15,000
Well Constr Reserve Fees	31,006	20,000	13,100	15,000
Tank Storage Reserve Fees	35,566	20,000	15,027	15,000
Miscellaneous	7,455	-	5,681	-
Sale Of Scrap	-	1,000	621	-
Reimb - Personnel Svcs	-	-	1,096	-
Reimb - Equipment Use	-	-	140	-
Reimb - Equip. Rental	-	-	-	-
Reimb - Materials	3,002	5,000	764	-
Insurance Recovery	571	-	9,875	-
Revenue Bond Proceeds	-	-	-	2,360,000
Public Works Trust Fund Loan	-		-	-
Transfer In - General Fund	100,000	-	-	-
Transfer In - Consolidate 404	-	-	-	-
Total Revenue	$ 1,527,622	$ 1,895,000	$ 2,140,714	$ 4,212,223

EXPENDITURES: Administration	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 60,820	$ 69,615	$ 61,535	$ 66,402
Overtime	180	200	-	-
Personnel Benefits	22,175	28,824	18,357	32,893
Office and Operating Supplies	449	1,400	451	1,400
Fuel	-	200	672	200
Small Tools and Minor Equip	-	500	639	500
Professional Services	18,562	1,000	560	7,000
Communication	239	1,200	1,010	1,200
Travel & Training	117	-	4	-
Dues & Memberships	-	-	-	-
Advertising	5	500	167	500
Operating Rentals and Leases	220	600	211	600
Insurance	41,202	45,000	40,520	41,000
Repairs and Maintenance	719	3,000	358	3,000
Miscellaneous	74	1,950	-	800
Dues, Subscriptions, Memberships	-	-	-	350
Registrations	-	-	-	-
Outside Printing	-	-	-	800
Utility Tax	73,283	105,000	123,682	106,800
Water Excise Tax	64,184	100,000	87,023	88,008
Machinery and Equipment	-	-	-	-
Interfund Rentals	5,700	5,700	5,700	5,700
Total Administration	$ 287,929	$ 364,689	$ 340,889	$ 357,153

Summary, Administration:

Personnel Costs	$ 83,175	$ 98,639	$ 79,892	$ 99,295
Supplies	449	2,100	1,762	2,100
Services	61,138	53,250	42,831	55,250
Intergovernmental Chgs	143,167	210,700	216,405	200,508
Capital	-	-	-	-
Total Budget by Category:	$ 287,929	$ 364,689	$ 340,889	$ 357,153

WATER UTILITY

Operations & Water Quality	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Operations:				
Salaries and Wages	$ 288,974	$ 259,653	$ 255,110	$ 264,430
Overtime	10,960	10,000	8,453	10,000
On Call Pay	9,933	10,500	11,108	10,500
Personnel Benefits	131,645	136,957	118,254	122,959
Uniforms	4,409	4,000	3,836	4,000
Unemployment Benefits	-	-	1,390	-
Office and Operating Supplies	59,143	77,125	56,552	79,500
Fuel	6,645	7,000	7,204	7,000
Small Tools and Equipment	6,192	9,000	1,958	2,650
Professional Services	32,101	47,545	8,073	48,545
Communication	1,629	3,800	2,679	3,800
Travel	1,510	4,920	275	1,900
Advertising	79	500	22	500
Operating Rentals and Leases	159	4,760	55	1,100
Public Utility Services	4,744	6,000	5,260	6,000
Repairs and Maintenance	14,777	30,200	9,761	30,200
Miscellaneous	10,299	11,350	34,475	5,900
Dues, Subscriptions, Memberships	-	-	-	4,000
Registrations	-	-	-	2,500
Outside Printing	-	-	-	1,000
Intergovt Prof. Services	1,217	2,500	1,836	2,500
Buildings and Structures	-	20,000		-
Other Improvements	3,493	-	-	-
Machinery and Equipment	1,798	7,750	3,164	-
Corridor Well	-		-	-
Interfund Rent	8,920	8,920	8,920	8,920
Water Quality:				
Office and Operating Supplies	58,928	85,105	79,270	72,660
Fuel	1,685	3,000	387	3,000
Water Quality Treatment	-	4,000	1,676	1,500
Professional Services	26,693	32,650	11,387	36,150
Communication	179	4,600	1,869	4,600
Travel	18	-	-	180
Advertising	-	500	-	500
Operating Rentals and Leases	-	500	-	500
Public Utility Service	66,794	70,000	82,173	72,000
Repairs and Maintenance	19,084	14,000	13,703	10,000
Miscellaneous	818	-	300	1,000
Dues, Subscriptions, Memberships	-	-	-	250
Registrations	-	-	-	350
Outside Printing	-	-	-	200
Intergovt Prof. Services	-	2,500	1,024	2,500
Buildings and Structures	-	-	-	20,000
Machinery & Equipment	-		25,425	-
Other Expenses:				
Capital Lease	3,660	-	3,660	3,660
Revenue Bond Principal	-	-	-	100,000
Revenue Bond Interest	-	-	-	99,000
PWTF Loan Principal	62,354	62,354	62,354	62,354
PWTF Loan Interest	9,353	7,482	7,482	5,612
Motor Pool - TRANSFER OUT	16,379	-	-	52,500
Total Operations/Wtr Qual	$ 864,572	$ 949,171	$ 829,096	$ 1,166,420

Summary, Operations & Water Quality:				
Personnel Costs	$ 445,921	$ 421,110	$ 398,151	$ 411,889
Supplies	137,278	202,200	126,315	187,095
Services	102,931	168,525	108,509	137,010
Intergovernmental Chgs	16,379	1,000	-	53,500
Debt Service	71,707	69,836	69,836	266,966
Capital	90,356	86,500	126,285	109,960
Total Budget by Category:	$ 864,572	$ 949,171	$ 829,096	$ 1,166,420

WATER UTILITY

Customer Service/Shared Costs	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Trsfr Out-Shared Costs	$ -	$ 248,771	$ 248,772	$ 59,764
Salaries and Wages	155,212	-	-	69,706
Overtime	1,609	-	-	2,300
Personnel Benefits	56,828	-	-	27,817
Uniforms	-	-	-	-
Office and Operating Supplies	4,553	-	-	5,000
Fuel	115	-	-	100
Small Tools and Equipment	378	-	-	400
Professional Services	9,046	-	-	2,500
Communication	6,026	-	-	1,500
Travel	876	-	-	1,250
Advertising	247	-	-	-
Equipment Leases	2,184	-	-	-
Repairs and Maintenance	1,380	-	-	9,000
Miscellaneous	38,503	-	-	11,000
Dues, Subscriptions, Memberships				50
Registrations				700
Outside Printing				18,500
Intergovernmental Charges	84	-	-	8,500
Machinery and Equipment	422	-	-	-
Total Shared Costs	$ 277,463	$ 248,771	$ 248,772	$ 218,087

Summary, Shared Costs

Personnel Costs	$ 213,649	$ -	$ -	$ 99,823
Supplies	5,046	-	-	5,500
Services	58,262	-	-	44,500
Intergovernmental Chgs	84	-	-	8,500
Debt Service	-	-	-	-
Transfer Out - Shared Costs		248,771	248,772	59,764
Capital	422	-	-	-
Total Budget by Category:	$ 277,463	$ 248,771	$ 248,772	$ 218,087

Capital Improvements:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
SR 161 Water Main	$ 46,380	$ -	$ 1,939	$ 80,000
Corridor Wells	-	-	1,915	655,000
15th Ave Booster Station	-	-	1,804	300,000
15th Ave Tank Painting	-	-	-	125,000
Capital Outlay - Other Improve	(8,000)	-	-	-
AMR Metering Project	7,818	100,000	-	100,000
Total Capital	$ 46,198	$ 100,000	$ 5,658	$ 1,260,000

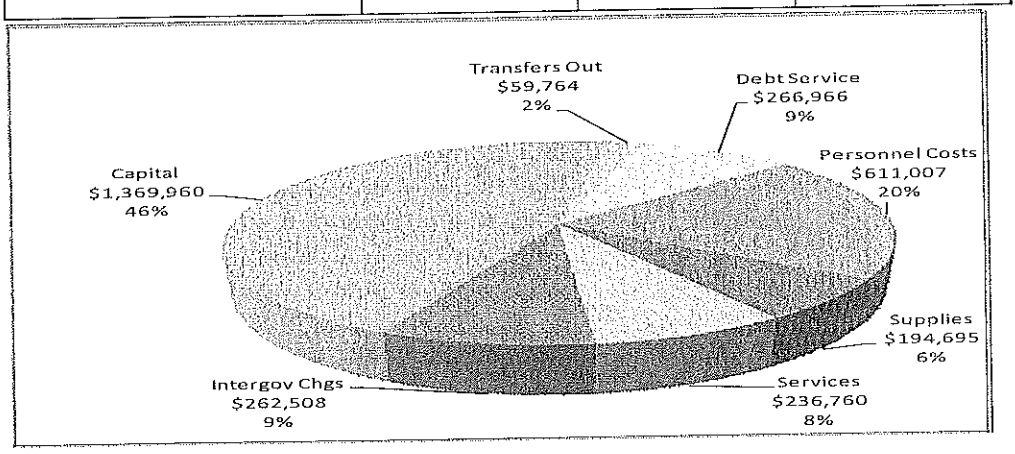
	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Prog. Rev. (Less GF Trans & Bnd Pymt)	$ 1,427,622	$ 1,895,000	$ 2,140,714	$ 1,852,223
Program Expenditures	$ (1,476,162)	$ (1,662,631)	$ (1,424,415)	$ (1,921,659)
Net Expenditures	$ (48,540)	$ 232,369	$ 716,299	$ (69,436)

WATER UTILITY

Total Water Utility Budget	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ 742,745	$ 519,749	$ 478,043	$ 611,007
Supplies	142,773	204,300	128,077	194,695
Services	222,331	221,775	151,339	236,760
Intergovernmental Chgs	159,630	211,700	216,405	262,508
Capital	136,976	186,500	131,943	1,369,960
Transfers Out - Capital	-	-	-	-
Transfer Out-Shared Costs	-	248,771	248,772	59,764
Debt Service	71,707	69,836	69,836	266,966
Total Budget	$ 1,476,162	$ 1,662,631	$ 1,424,415	$ 3,001,659

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ 581,161	$ 632,621	$ 632,621	$ 1,109,107
Revenue	1,527,622	1,895,000	2,140,714	4,212,223
Operational Expenditures	(1,429,964)	(1,562,631)	(1,418,757)	(1,741,659)
Capital Project Expenditures	(46,198)	(100,000)	(5,658)	(1,260,000)
Restricted Bond Monies	-	-	-	(1,280,000)
Ending Fund Balance	$ 632,621	$ 864,990	$ 1,348,920	$ 1,039,671

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Streets Department			
Public Works Director		0.30	0.30
Administrative Assistant		0.40	0.40
Field Administrative Assistant		0.40	0.40
Stormwater Compliance		0.30	-
Water/Street/Storm Supervisor		0.60	0.60
Water Maintenance		0.90	0.90
Maintenance Worker 3 - Lead		0.70	0.70
Maintenance Worker 2		0.30	-
Maintenance Worker 2		0.30	0.30
Maintenance Worker 1		0.30	0.30
Maintenance Worker 1		0.30	0.30
Meter Reader		0.50	0.50
Parks Maintenance 2		0.15	0.15
Parks Maintenance 1		0.15	0.15
Customer Service/Acctg Staff		1.17	1.06
FTE Total:	-	6.77	6.06



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STORM WATER OPERATING & CAPITAL FUND

Revenue & Expenses

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Storm Water Utility Fund

Description:

The Storm Water Utility is a division of the Public Works Department and has been established to provide a citywide storm drainage capital improvement and maintenance program serving approximately 2,020 customer accounts. The Storm Water Utility provides, operates and maintains a storm water management system with a focus on minimizing damage from severe storms by improving flood protection as well as improving the quality of storm water 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 Storm Water Utility is an Enterprise Fund that operates like a business with revenue provided through monthly storm water rates and fees.

2011 Budget, Programs, and Activities:

The Storm Water Utility is composed of two primary programs, one of which is administration and implementation of the National Pollution Discharge Elimination System (NPDES) Permit. The other primary program is maintenance and includes 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. The amount of budget and staff resources is inadequate to address the capital needs of the City's storm water system. Continued localized flooding during winter storm events will be the norm until such time as further capital improvement projects can be funded and constructed. In an attempt to facilitate additional capital improvements in the short term, an additional $300,000 is programmed for transfer into the Stormwater Capital Fund in 2011.

STORMWATER OPERATIONS

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Dept. of Ecology Grant	$ 27,558	$ 50,000	$ -	$ -
Dept. of Ecology Grant-NPDES				87,288
PWTF Loan	-	-	-	-
Storm Drainage Sales	720,762	735,000	701,697	735,000
Reimbursable Inspection Fees	-	-	-	-
Investment Interest	6,098	6,000	1,959	1,700
Insurance Recovery	-	-	1,097	-
Misc Stormwater Revenue	1,560	-	-	-
Total Revenue	$ 755,978	$ 791,000	$ 704,754	$ 823,988

Expenditures: Administration	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 50,578	$ 67,280	$ 56,022	$ 80,877
Overtime	56	500	-	-
On Call Pay	(8)	-	-	-
Personnel Benefits	18,744	30,254	16,274	38,663
Unemployment Benefits	-	-	335	-
Office and Operating Supplies	287	1,250	2,579	1,250
Fuel	945	1,200	1,116	1,200
Small Tools and Minor Equip	-	500	1,306	-
Professional Services	10,218	15,000	4,624	106,288
Communication	215	1,500	528	1,500
Travel & Training	52	-	175	2,000
Advertising	84	350	83	350
Equipment Lease	-	200	436	200
Insurance	11,630	12,000	11,347	12,000
Repairs and Maintenance	-	200	1,172	200
Miscellaneous	1,770	-	8,716	2,700
Dues, Subscriptions, Memberships	-	-	-	-
Registrations	-	-	-	2,050
Outside Printing	-	-	-	5,000
Utility Taxes	43,253	44,500	43,073	44,100
Excise Tax	10,662	11,000	11,226	13,230
Machinery and Equipment	6,700	-	-	-
Total Administration	$ 155,188	$ 185,734	$ 159,012	$ 311,608

Summary, Administration:

Personnel Costs	$ 69,370	$ 98,034	$ 72,631	$ 119,540
Supplies	1,232	2,950	5,001	2,450
Services	23,970	29,250	27,081	132,288
Intergovernmental Chgs	53,916	55,500	54,299	57,330
Capital	6,700	-	-	-
Total Budget by Category:	$ 155,188	$ 185,734	$ 159,012	$ 311,608

STORMWATER OPERATIONS

Operations	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ 78,217	$ 106,216	$ 102,609	$ 109,196
Overtime	3,545	4,001	3,145	4,000
On Call Pay	3,395	3,700	3,748	3,700
Personnel Benefits	38,422	57,374	45,621	52,080
Uniforms	1,726	2,000	1,691	2,000
Unemployment Benefits	-	-	1,055	-
Office and Operating Supplies	6,661	16,400	3,901	16,900
Fuel	1,120	2,200	478	2,200
Motor Pool - TRANSFER OUT	3,996	-	-	12,600
Small Tools and Equipment	1,622	2,000	307	-
Professional Services	711	6,390	67	10,400
Communication	669	1,851	1,980	2,000
Travel & Training	52	2,820	22	650
Advertising	740	800	22	350
Operating Rentals and Leases	-	5,480	-	600
Public Utility Services	3,576	3,800	3,271	3,800
Repairs and Maintenance	7,697	14,000	156	14,000
Miscellaneous	215	2,800	152	800
Dues, Subscriptions, Memberships	-	-	-	-
Registrations	-	-	-	1,350
Outside Printing	-	-	-	1,000
Machinery and Equipment	1,798	3,750	1,053	-
Construction	-	-	(878)	-
Capital Lease	4,881	-	4,881	4,881
Interfund Rentals	5,943	3,568	5,944	-
Debt Services - Principal	14,740	-	-	-
Total Operations	$ 179,726	$ 239,150	$ 179,223	$ 242,508

Summary, Operations:

Personnel Costs	$ 125,305	$ 173,291	$ 157,869	$ 170,977
Supplies	13,399	20,600	4,685	31,700
Services	13,660	37,941	5,669	34,950
Intergovernmental Chgs	5,943	3,568	5,944	-
Capital	6,679	3,750	5,056	4,881
Debt Payments	14,740	-	-	-
Total Budget by Category:	$ 179,726	$ 239,150	$ 179,223	$ 242,508

Customer Service	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Trsfr Out-Shared Costs	$ -	$ 114,685	$ 114,684	$ 38,420
Salaries and Wages	39,020	-	-	47,986
Overtime	512	-	-	1,050
Personnel Benefits	15,539	-	-	19,228
Office and Operating Supplies	1,454	-	-	1,500
Small Tools and Equipment	126	-	-	300
Professional Services	3,041	-	-	1,500
Communication	2,167	-	-	800
Travel	256	-	-	750
Advertising	-	-	-	-
Equipment Leases	845	-	-	-
Repairs and Maintenance	492	-	-	7,100
Miscellaneous	10,689	-	-	11,000
Dues, Subscriptions, Memberships				50
Registrations				500
Outside Printing				14,000
Intergovernmental Charges	28	-	-	5,500
Machinery & Equipment	121	-	-	-
Total Shared Costs	$ 74,288	$ 114,685	$ 114,684	$ 149,685

STORMWATER OPERATIONS

Summary, Shared Costs:

Personnel Costs	$ 55,072	$ -	$ -	$ 68,265
Supplies	1,580	-	-	1,800
Services	17,488	-	-	35,700
Intergovernmental Chgs	28	-	-	5,500
Capital	121	-	-	-
Shared Costs - STORM	-	114,685	114,684	38,420
Total Budget by Category:	$ 74,288	$ -	$ -	$ 149,685

Total Budget w/o Capital Transfer

Personnel Costs	$ 249,747	$ 271,325	$ 230,500	$ 358,781
Supplies	16,210	23,550	9,687	35,950
Services	55,119	67,191	32,750	202,938
Intergovernmental Chgs	59,887	59,068	60,243	62,830
Capital	13,500	3,750	5,056	4,881
Debt Service	14,740	-	-	-
Transfer Out	-	114,685	114,684	38,420
Total Storm Budget	$ 409,202	$ 539,569	$ 452,920	$ 703,800

Capital Improvements/ Transfers Out	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Trsfr Out - Storm Capital Fund	$ 139,975	$ 131,000	$ 139,379	$ 442,590

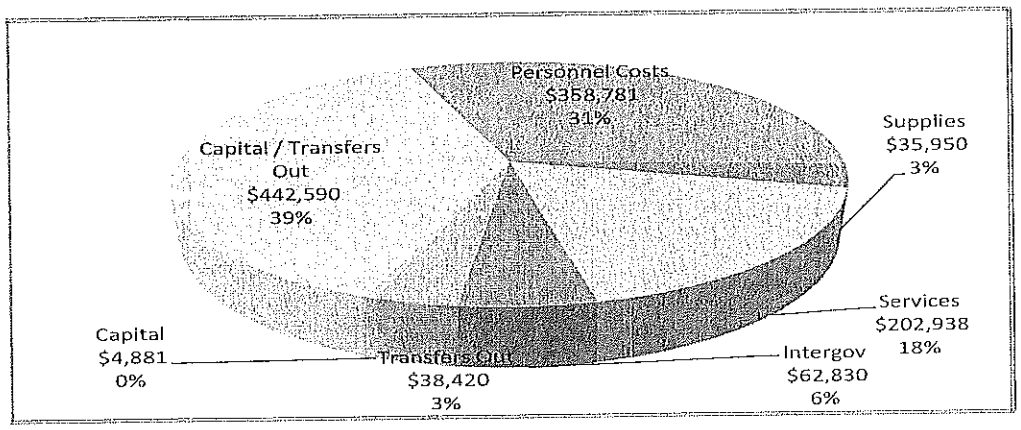
	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Program Rev (Less GF/Reserve Trsfrs)	$ 755,978	$ 791,000	$ 704,754	$ 823,988
Program Expenditures	$ (549,176)	$ (670,569)	$ (592,299)	$ (1,146,390)
Net Expenditures	$ 206,801	$ 120,431	$ 112,455	$ (322,402)

STORMWATER OPERATIONS

Total Storm Drainage Budget	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Personnel Costs	$ 249,747	$ 271,325	$ 230,500	$ 358,781
Supplies	16,210	23,550	9,687	35,950
Services	55,119	67,191	32,750	202,938
Intergovernmental Chgs	59,887	59,068	60,243	62,830
Shared Costs - Transfer Out	-	114,685	114,684	38,420
Debt Service	14,740	-	-	-
Capital	13,500	3,750	5,056	4,881
Capital / Transfers Out	139,975	131,000	139,379	442,590
Total Budget	$ 549,176	$ 670,569	$ 592,299	$ 1,146,390

Fund Balance Summary:		2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance		$ 504,809	$ 711,610	$ 711,610	$ 820,311
	Revenue	755,978	791,000	704,754	823,988
	Expenditures	(549,176)	(670,569)	(592,299)	(1,146,390)
Ending Fund Balance		$ 711,610	$ 832,041	$ 824,065	$ 497,909

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Streets Department			
Public Works Director		0.20	0.20
Administrative Assistant		0.20	0.20
Field Administrative Assistant		0.20	0.20
Stormwater Compliance		0.70	1.00
Water/Street/Storm Supervisor		0.20	0.20
Water Maintenance		0.10	0.10
Maintenance Worker 3 - Lead		0.10	0.10
Maintenance Worker 2		0.35	-
Maintenance Worker 2		0.35	0.40
Maintenance Worker 1		0.35	0.45
Maintenance Worker 1		0.35	0.45
Customer Service/Acctg Staff		1.17	0.74
FTE Total:	-	4.27	4.04



Storm Water Capital Fund

Description:

The Storm Water Capital Fund was created by ordinance of the Council in 2005. Revenue for this fund is generated by monthly storm water charges paid by each property owner within the City, of which an allocated portion is earmarked for capital improvements.

2011 Budget:

A portion of the storm water fees are allocated to capital improvements, but the costs of the identified capital projects are such that only one storm water project can be completed every 4-5 years. In an attempt to facilitate completion of more storm water projects in the immediate future, an additional $300,000 is programmed to be transferred into this fund from the Stormwater Utility Fund in 2011.

For the 2011 budget, $137,000 has been carried over from 2010 for the Kent Street Detention Pond which is identified as a high priority in the current Storm Water Comprehensive Plan Capital Improvement Program. This project was also identified and budgeted for in 2009, but was put on hold pending completion of the Storm Water Capital Improvement Program update completion and adoption by Council.

STORMWATER CAPITAL

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Investment Earnings	$ 1,998	$ 3,000	$ 697	$ 1,000
Misc Revenue	-	-	-	-
Transfer In - Storm Wtr Operations	139,975	131,000	139,379	442,590
Total Revenue	**$ 141,973**	**$ 134,000**	**$ 140,076**	**$ 443,590**

EXPENDITURES:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Capital Projects:				
Milton Way 11th - 15th	-	-	-	-
Kent St. Pond	-	137,000	-	137,000
7th Ave Project	56,380	-	-	-
Capital Outlay - Other	-	-	-	-
Transfers Out - Capital Proj	177,929	-	-	-
Total Expenditures	**$ 234,309**	**$ 137,000**	**$ -**	**$ 137,000**

Fund Balance Summary:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance	$ 272,095	$ 179,759	$ 179,759	$ 313,759
Revenue	141,973	134,000	140,076	443,590
Capital Expenditures	(234,309)	(137,000)	-	(137,000)
Ending Fund Balance	$ 179,759	$ 176,759	$ 319,835	$ 620,349

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INTERNAL SERVICE FUNDS

Revenue & Expenses

Vehicle Repair & Maintenance Fund

Vehicle Repair & Maintenance Fund

Description:

The motor pool has been established to provide repair and maintenance of the City's fleet of vehicles and equipment excluding the Police Department vehicles.

2011 Budget Highlights:

In previous years, the budget for vehicle maintenance and repair was budgeted for in individual departments and/or Funds. A change in the accounting method was made in 2010, at which time these services were budgeted for entirely in the General Fund as the Motor Pool Division of the Public Works Department. This year, this operation is being budgeted as an internal service fund to have a more equitable allocation of costs among the various funds. In comparing the two budgets (previous "Motor Pool" vs. new "Vehicle Repair & Maintenance"), the overall budget will be reduced due to the transfer of Fire Department vehicles to East Pierce Fire & Rescue, resulting in reduced maintenance costs to the city.

VEHICLE REPAIR & MAINTENANCE

REVENUE:	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Transfer In - General Fund	$ -	$ -	$ -	$ 30,625
Transfer In - Streets	-	-	-	25,725
Transfer In - Electric Utility	-	-	-	53,550
Transfer In - Water Utility	-	-	-	52,500
Transfer In - Storm	-	-	-	12,600
Total Revenues	$ -	$ -	$ -	$ 175,000

Description	2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Salaries and Wages	$ -			$ 58,448
Overtime	-			-
Personnel Benefits	-			30,866
Uniforms	-			650
Vehicle Repair Parts & Supplies	-			24,000
Fuel	-			3,500
Small Tools and Equipment	-			5,901
Professional Services	-			-
Communications	-			200
Travel	-			-
Rental & Lease Expense	-			18,000
Repairs and Maintenance	-			28,100
Miscellaneous	-			3,000
Dues, Subscriptions, Memberships	-			-
Training, Registrations	-			-
Outside Printing	-			-
TOTAL BUDGET	$ -	$ -	$ -	$ 172,665

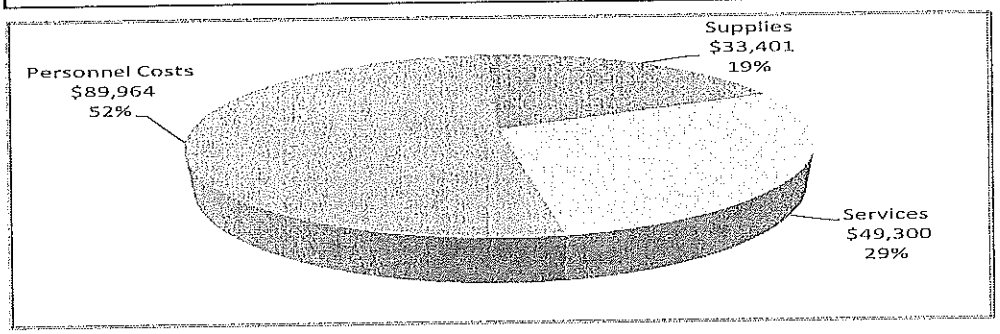
Personnel Costs	$ -	$ -	$ -	$ 89,964
Supplies	-	-	-	33,401
Services	-	-	-	49,300
Interfund Chgs	-	-	-	-
Capital	-	-	-	-
Total Budget by Category:	$ -	$ -	$ -	$ 172,665

Program Revenues	$ -	$ -	$ -	$ 175,000
Total Expenditures	-	-	-	(172,665)
Net Expenditures	$ -	$ -	$ -	$ 2,335

General Fund - Motor Pool Department

Fund Balance Summary:		2009 Actual	2010 Amended Budget	2010 Projected	2011 Adopted Budget
Beginning Fund Balance		$ -	$ -	$ -	$ -
	Revenue	-	-	-	175,000
	Expenditures	-	-	-	(172,665)
Ending Fund Balance		$ -	$ -	$ -	$ 2,335

Milton Staffing History: Authorization by FTE			
Position Classification	2009	2010	2011
Motor Pool			
Mechanic	1.00	1.00	1.00
Motor Pool Total:	1.00	1.00	1.00



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GENERAL INFORMATION

2011 Wage Scale
Financial & Budget Policies
Budgetary Basis
City of Milton Fund Structure
General Fund Revenues Explained

Monthly Wage Scale
2011

Full Time Employees	2011 Adopted FTE	Grade	Minimum Monthly Base	Maximum Monthly Base
PW Maint. I Parks/Facilities	1	12	3,242	3,970
Court Clerk	1	13	3,427	4,168
Deputy City Clerk	1			
Finance Technician I	1.5			
Maintenance Worker 1	2			
Meter Reader	1			
Police Clerk	1			
PW Field Administrative Assistant	1	14	3,603	4,379
PW Administrative Assistant	1			
Mechanic	1	16	3,970	4,822
Maintenance II - Parks	1			
Maintenance Worker II	1			
Finance Technician II	1			
Utility Maintenance III/Water Trtmnt	1	17	4,168	5,066
Ground Equipment Operator	1			
Maintenance III - Lead	1	19	4,595	5,584
Court Administrator	1			
Journey Elec Lineman	2	23	5,584	6,789
Utility Supervisor	1			
Apprentice Lineman (varying % of LM)	1			
Building Official	1			
Electrical Foreman	1	26	6,466	7,858
Uniformed Personnel				
Police Officer	8		4,528	5,242
Police Sergeant	1		6,058	6,679

Monthly Wage Scale
2011

Exempt Positions - Directors				
City Administrator	1		8,083	10,167
Finance Director/City Clerk	1		6,000	8,250
Public Works Director	1		6,000	8,250
Fire Chief	1		6,000	8,250
Police Chief	1		6,000	8,250
Community Development Director	0		6,000	8,250
Other Exempt Personnel				
Police Lieutenant	1		5,700	7,000
Senior Planner	0		4,800	6,000
Senior Financial Analyst	1		4,200	6,500
Storm Water Compliance Officer	1		4,200	5,500
Part-Time Employees			**Min Per Hour**	**Max Per Hour**
Senior Programs Coordinator	0.75	13	$ 19.20	$ 24.05
Clerical Pool	1,500 hrs			$ 17.50
Evidence Custodian	171 hrs			
Community Service Officer	0.5		$ 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	
Council	7		400	

FTE Summary	**2011**
Total Regular FTE's	42.5
Total Part-Time FTE's	2

Financial & Budget Policies

Financial Policies

Revenue Policies
The City will follow an aggressive effort of collection.
The City's user charges for services will be proportional to costs.
The City's fees and tax rates will be proportionate to similar City or County rates.
The City will estimate its annual revenues by an objective and analytical process.

Capital Budget Policy
The City will finance the City's needed capital facilities in an economic, efficient and equitable manner as possible.
The burden of financing capital should be borne by the primary beneficiaries of the facility.

Debt Policy
The City will strive to improve its bond rating.
The City will maintain adequate available debt capacity for specific priority projects.
The City shall use Inter-fund borrowing or State Public Works Loans where such borrowing is effective.
The City should seek to coordinate its debt management with overlapping jurisdictions.

Investment Policy
The City will maintain the three principals on investments: three steps (in priority order) Safety, Liquidity, and Yield.

Financial Reporting Policy
The City will strive to improve reporting and enhance comprehension to the user and reader.
The City will perform ongoing monitoring of financial trends and evaluation of financial conditions.
The City will establish and maintain a high standard of accounting principles.
The Finance Department will maintain a strong internal audit process for accountability and internal controls.

Financial & Budget Policies continued...

Financial Stability Policy
Ongoing revenues in all funds shall fund ongoing operations of the City.

For all general governmental funds, the City will strive to maintain an operating reserved fund balance of 8% or 1/12th of the prior year annual revenues. This will be used to provide a fiscal cushion that meets seasonal cash flow, and assists in facing unpredictable economic downturns. If an economic downturn reduces the reserved fund balance below 8%, a minimum of 1% should be added each budget year until the fund balance reserve returns to 8%.

For all utility funds, the City will strive to maintain an operating reserved fund balance of 25% or 1/4th of the prior year annual expenses. This will be used to provide a fiscal cushion that meets seasonal cash flow, and assists in facing unpredictable economic downturns. If an economic downturn reduces the reserved fund balance below 25%, a minimum of 5% should be added each budget year until the fund balance reserve returns to 25%.

If unforeseen emergencies occur, or new programs occur during the year, the Council shall adopt an ordinance amending the Budget per RCW 35.33.

Budget Policies
In the City of Milton, policy begins with general direction provided by the City Council. The City budget process serves the function of creating a framework to implement the policies set forth by that body to administer the City organization and deliver the various services to the community.

Under the general guidance of the Mayor, the rest of the Management Team has primary responsibility for formulating budget proposals in line with the Council and Mayor's priorities.

Budget Policy begins with an understanding of the needs and issues important to the community that the government serves. General goals and priorities are identified in order to apply the available financial resources of the City for specific funding proposals. Previous budgets are considered in this process, thereby providing continuity with previous programming. The following priorities shall guide the budget process:

A Policy Tool
The City's budget process is conducted in a manner that allows the City's policy officials an opportunity to comprehensively review the direction of the City and to redirect is activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following year. This budget also facilitates the evaluation of City programs by providing a means to measurably examine the financial activities of the City departments over time.

An Operations Guide

This budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities. This direction is set forth in both summary and detail form in the various products of the budget process.

Financial & Budget Policies continued...

A Financial Plan
The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on understanding both the current year's needs and a long-term view of the development of the City's programs. The budget takes into account unforeseen contingencies and provides for the need for periodic adjustments.

As a Communications Medium
This budget provides management information as a comprehensive tabulation of information regarding both the character and scope of the City's activity. No budget can be effective unless it communicates. Since this budget has a diverse audience, it seeks to communicate at several levels and for several purposes. It seeks to communicate clear policy at a usable level of detail to City employees, to communicate significant policy issues and options in a form that can be acted on by policy officials, and to communicate the plans of the City to its constituents in a manner which affords them an opportunity to provide meaningful comments to the elected officials.

Budget Roles and Responsibilities
The City Council will update the City-wide priorities or Initiatives each year. The staff will use these priorities or initiatives for development of the coming year's budget. Every employee plays a role in budgeting whether in the formulation, preparation, implementation, administration, or evaluation. Ultimately, of course, the Management Team, through the Mayor is accountable to the City Council for the performance of meeting specific objectives within allocation resource limits. The financial aspects of the budget are monitored in regular monthly reports and published quarterly reports issued by the Finance Department comparing actual expenditures and revenues with the budget. Additionally, the Finance Department is responsible for coordinating all aspects of the budget process on behalf of the Mayor and analyzing department budget information, preparing budget revenue estimates, assembling the budget document and providing financial overview, monitoring, and reporting once the budget is adopted. The Finance Department also assists in identifying budget problems, formulating solutions and alternatives, and implementing corrective action approved by the Mayor.

Council approved the above policies on November 21, 2005 by Resolution No. 05-1683.

Budgetary Basis

Budget projections for revenues and expenditures are prepared on a cash basis. Cash basis accounting means that transactions are recognized at the point when cash is received or paid. This method matches the cash projected to be available to the cash needed projected for necessary payments.

Revenues are prepared at the line-item or source of revenue level (e.g. building permits, rental fees, liquor excise tax, etc.). Revenues are further summarized by type in the general fund (e.g., taxes, licenses and permits, charges for services, etc.).

Expenditures budgets, like revenues, are prepared at the "line-item" or object of expense level (e.g., salaries and wages, office supplies, professional services, etc.). Summary totals are provided for "object groups" (e.g., personnel, supplies/services/taxes, capital outlay, etc.).

Procedures for Adopting the Annual Budget

The City's budget process and the time limits under which the budget must be prepared are defined by the Revised Code of Washington (RCW) 35A34. Legal budgetary control is established at the fund level, (i.e., expenditures for a fund may not exceed that fund's total appropriation amount. Any unexpended appropriation balances lapse at the end of the year.

Procedures for Amending the Budget

The City Council adopts the budget by ordinance at the fund level. Administration is authorized to transfer budget amounts between departments within any fund and between object classes within departments; however, any revisions that alter the total expenditures of a fund or affect the number of authorized employee positions, salary ranges, or hours must be approved by the City council. If a budget amendment is deemed necessary, such an amendment will generally occur only one time during the year at year-end through the public hearing process with the adoption of a budgetary amending ordinance.

Budgeting, Accounting and Reporting Basis

The City's financial structure is consistent with Washington State's required Budgeting, Accounting, and Reporting System (BARS). This system provides a uniform chart of accounts and procedures for all Washington State local governments. While each agency has minor differences, this system provides useful comparative data to the state regarding local spending.

Basis of accounting establishes recognition of revenues and expenditures. The City of Milton is a cash basis city. This means the revenues are recognized only when cash is received and expenditures are recognized only when paid, including those properly chargeable against the report year budget appropriations as required by state law. Purchases of capital assets are expensed during the year of acquisition.

City of Milton's Fund Structure

The accounts of the City of Milton are organized on the basis of Funds. Each fund is accounted for with a separate set of accounts comprising its cash, revenues, and expenditures as appropriate. The City's resources are allocated to and appropriated for in individual funds depending on their intended purpose.

The City Budget is composed of 15 separate funds, which are each independently balanced – revenues must equal expenditures. The City's budget is divided into two primary sections – General Governmental funds and Proprietary funds. Within the General Governmental funds, there are ten separate funds: General Fund, Fire/EMS Fund, Street Fund, Strategic Reserve, (2) REET Funds, Traffic Impact Fees, Drug Seizure Fund, Reserve Officer Fund and Capital Improvement Fund. The Proprietary Funds are made up of four Enterprise Funds (Electric Utility, Water Utility, Stormwater Operations and Stormwater Capital) and one Internal Service Fund (Vehicle Repair & Maintenance). The following are the fund types that are used by the City:

Governmental Fund Types

General Fund – The General Fund is the City's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports public safety (both police and fire), community development, parks, general facilities, and administration for the City.

Special Revenue Funds – Special Revenue Funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive monies from a variety of sources which have restrictions placed on the uses of these revenues. The City currently has 5 special revenue funds. Some of the revenues that the City currently tracks separately are gas tax revenues, forfeited drug funds, and Milton Police Reserve Officer's donations.

Capital Improvement Funds – The City currently has one capital improvement fund which accounts for financial resources that are designated for the acquisition or construction of general government capital projects. The revenues for this fund are from a combination of grant monies, Real Estate Excise Tax and Traffic Impact Fees.

Proprietary Fund Types

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a business. They are fully self-supporting operations which receive their revenue primarily from fees and charges. The City currently has 4 enterprise funds which it uses to track operations and capital projects for all three of the utilities (electric, water, and stormwater).

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department of the entity top another department of the entity, on a cost-reimbursement basis. The Vehicle Repair & Maintenance Fund is the city's only Internal Service Fund.

General Fund Revenues

Taxes

The following taxes are levied for the support of the General Fund:

Real and Personal Property

Revenue from taxes on assessed value of real estate including land, structures, and improvements, and on the assessed value of personal property including inventory, furnishing, and fixtures. The assessed valuation for 2011 is $693,946,332 which is down by 37,059,938 from 2010. Washington State law limits increases in property tax levies to 101% of the previous year's property tax revenue until the rate reaches the statutory limit of $3.10 per $1,000 assessed valuation. However, the voters approved a Levy LID Lift on August 17, 2010, to provide enhanced fire and emergency medical services, including paramedics. The 2011 rate for the City's General Fund is $3.00 per $1,000 assessed value, plus $0.20 per $1,000 assessed value for the EMS levy. King County reimburses the City for EMS Levy taxes ($0.30 per $1,000 assessed value less administrative fees) collected in King County.

Local Sales Tax

Revenues distributed by the State for the city's share of taxes imposed upon the sale and consumption of goods and services. The City receives 1% tax on gross sales in the city, less 15% which is distributed to the county. The sales tax is the second largest source of revenue to the City's General Fund.

Zoo/Park Sales Tax

Voter approved sales tax.

Private Utilities Tax

This is a business/occupation tax equal to six percent (6%) of the total gross income levied upon private utility businesses. The City anticipates modest growth in the revenue resource.

City Utility Tax

This is a business/occupation tax equal to six percent (6%) of the gross sales/income of the City's water, electric and stormwater utility services.

Gambling Tax

The city collects an excise tax quarterly from receipts on bingo, raffles, and amusement games, punch boards, pulltabs, and card games at varying rates per Resolution.

General Fund Revenues continued...

Licenses and Permits

License and permit fees are designed to cover the cost of administration, inspection, and continuing services for those occupations, trades, and activities regulated by the City. The revenues in this category are as follows:

Business Licenses and Permits

Business licenses and permits are issued to all businesses conducting business in the City. There is a one time application fee of $55.00 along with the license fee dependant upon the type and size of business. All business licenses expire on December 31st of each year. All business are responsible for renewing their licenses annually.

Building Structures and Equipment

A number of permits are issued by the Building Department. Fees are charged for building permits, plan checks, various building inspections, plumbing, and mechanical permits.

Other Non-Business Licenses and Permits

Permits and non-business licenses issued by the City of Milton.

Intergovernmental Revenues

Grants, entitlements, shared revenues, and payments for goods and services provided by one governmental entity to another. The major revenue resources are as follows:

Liquor Excise Tax

State distributed taxes on liquor sold at state liquor stores/agencies and on other retail sales of wine based on population. Two percent of the total received must be spent on alcoholism programs.

Liquor Board Profits

State distribution of license and permit fees, penalties, forfeitures, and other income by the State Liquor Control Board based on population. Two percent of the total received must be spent on alcoholism programs.

General Fund Revenues continued...

Charges and Fees

Charges, fees, and costs for services rendered. The major revenue source in this category is as follows:

Community Development Charges

Fees collected by the Community Development Department for zoning changes, site plan reviews, and inspections during the plan check process of the building permit application, impact mitigation fees, and reimbursable fees for services.

False Alarm Fees

Fines and fees collected for public safety department's response false alarm situations

Miscellaneous Charges

Fees collected for other miscellaneous services rendered

Municipal Court Revenues

Fines for the commission of municipal offenses and violations of lawful rules and regulations, and amounts confiscated for deposits held in the form of guarantees. The city's portion of fines and forfeits collected on citations issued by the City of Milton Police Department.

Miscellaneous Revenues

Other revenues received from various sources not classified in the above categories.

Investment Interest

Interest earnings collected on the investments held by the city. Interest earnings on city investments are estimated to average approximately two percent (.5%) rate of return.

Other Government Revenue

Miscellaneous revenues collected and distributed to the city.