



CITY COUNCIL MEETING AGENDA

This is a remote meeting due to the Covid-19 Coronavirus emergency. Details on how to attend this meeting are below. Public comments are not taken during study session.

Zoom Meeting ID: 889 1089 1949

Phone number 253-215-8782

**October 12, 2020
Monday**

**Study Session
6:30 p.m.**

- 1. Call to Order and Flag Salute**
- 2. Roll Call of Councilmembers**
- 3. Regular Agenda**
 - A. Citywide Missing Link Sidewalk Project**
 - B. Preliminary Budget Presentation**
- 4. Adjournment**

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To: Mayor Styron-Sherrell and City Councilmembers
From: Nick Afzali, Public Works Director
Jamie Carter, City Engineer
Date: October 12, 2020
Re: **First read: Citywide Missing Links Sidewalk Project**

ATTACHMENTS: Selected projects based on developed criteria

TYPE OF ACTION:

Information Only Discussion Action Public Hearing Expenditure

Issue: The citizens, staff, and leadership in Milton have long recognized the need for and the lack of sidewalks and other non-motorized paths for pedestrians to move around the City safely and comfortably. Milton Way and the Interurban Trail are great examples of where the City has met this challenge, but there is still a lot of work to do. This is an ambitious project that will provide connectivity in between Milton’s “centers”. Places of recreation, schools, civic institutions and retail and dining will be connected, and more neighborhoods will have safe places for families to walk with dogs and strollers and kids on bikes.

Discussion: Development and traffic will continue to increase in our area. Milton was once a bedroom community with large farm-like plots and low traffic volumes. The ditches and large fields absorbed the rainwater and there was plenty of room for walkers.

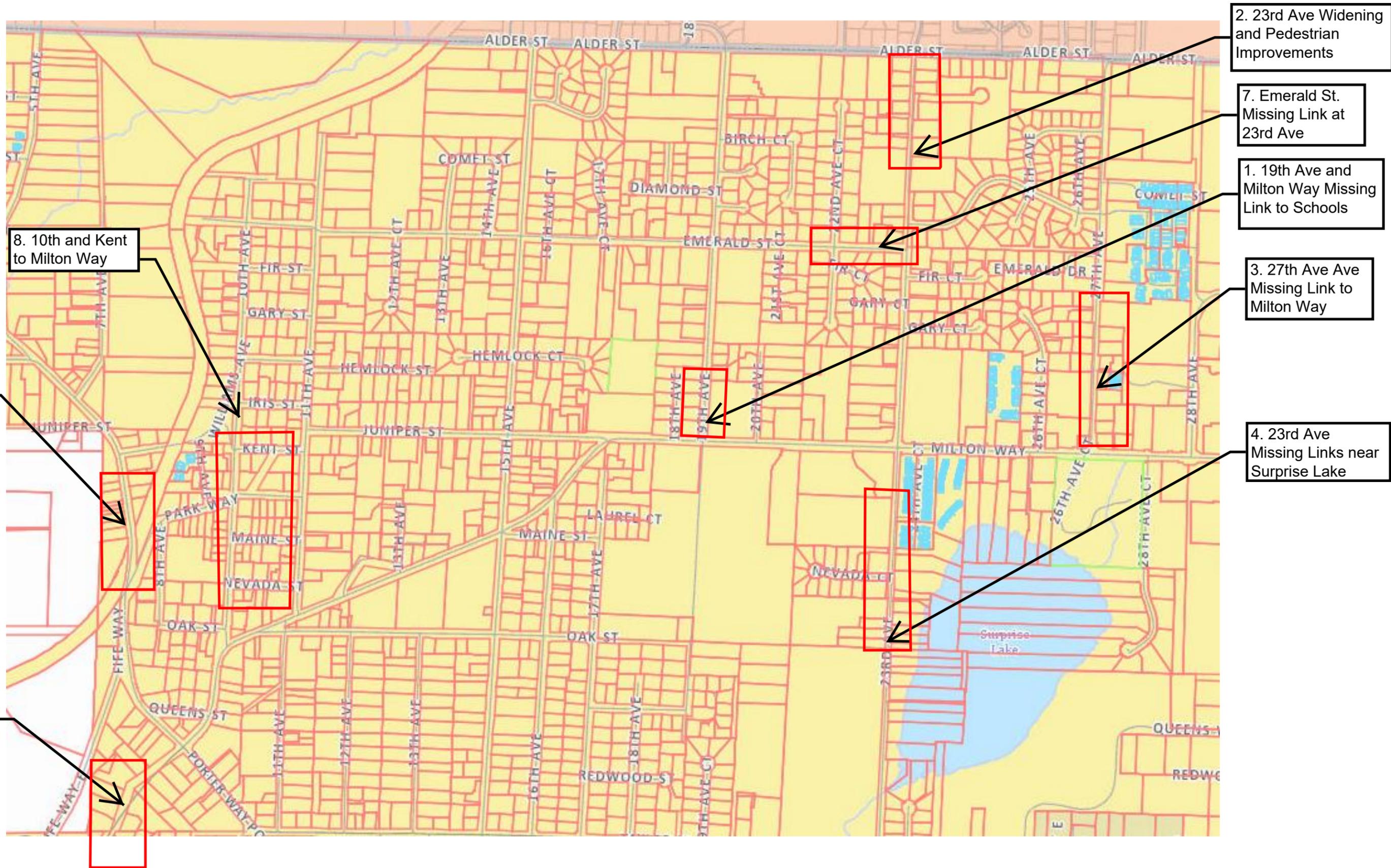
The changes in our community should be managed and met head on. We recently eliminated truck route designation from some of our main thoroughfares and have actively pursued grants and outside funding for large traffic projects that are expected to improve congestion and wait times in the City. Now it is time to look at pedestrian movement.

Staff have been working in house to produce a Comprehensive Walkway Plan for the City. During the process of creating this document they were able to identify ‘missing links’ in our walkway system. These were listed out and preliminary engineering was done to help prioritize the different locations. Population distribution, proximity to the aforementioned “centers’, and existing infrastructure were analyzed during the prioritization process. Anecdotal information, like citizen input and areas known to staff to have a lot of foot traffic were also considered.

Eight different projects were identified by staff. The selected consultant has in good faith worked with staff to prioritize and monetize the proposed projects. The attached scope of work shows a preliminary picture of consultant, right-of-way, and construction tasks associated with each location. It is worth noting that ADA and stormwater requirements make sidewalk projects much more expensive than they might have been in the past. At this point we are asking council to consider funding the design of five of the eight identified projects when we return with a contract.

The five projects selected are a mix of connectivity, safety improvements, and accessibility and inclusion for more citizens.

Missing Link Sidewalk Projects - Milton - 2020/2021



#1 - 19th Ave and Milton Way Missing Links to Schools



New sidewalk (installed by others)

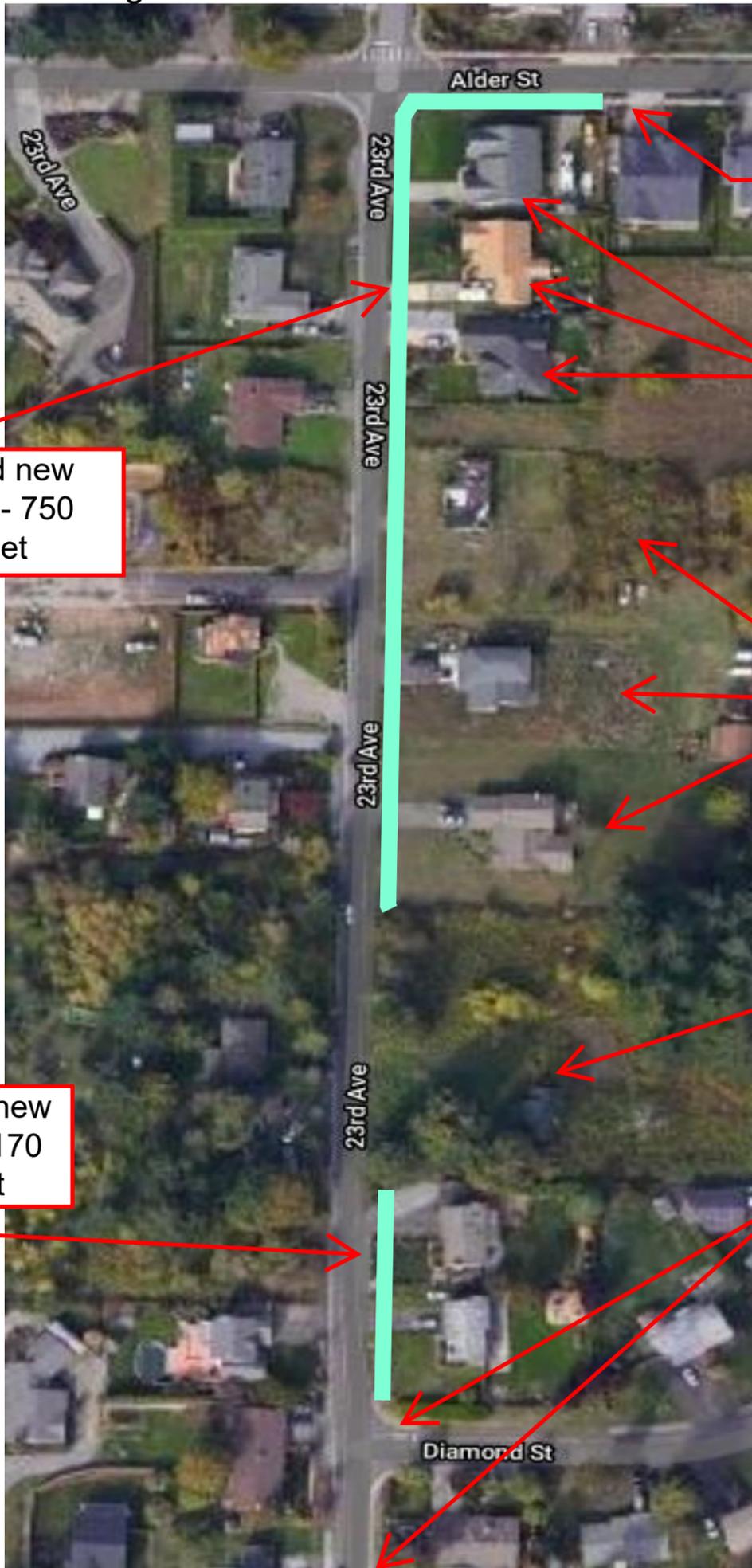
Proposed new sidewalk - 335 feet connects to schools, dining, and shopping

Existing sidewalk connected to SR 161

Schools are across street

#2 - 23rd Ave Widening and Pedestrian Improvements

23rd Ave between Alder and Diamond is undersized and not pedestrian friendly. It also receives a large volume of cut through traffic.



Proposed new sidewalk - 750 Lineal Feet

Existing sidewalk

ROW needed from these 3 properties

These properties will dedicate/donate ROW

This property to develop and install curb, gutter, sidewalk

Proposed new sidewalk - 170 Lineal Feet

Existing sidewalk connect to schools and shopping

Road is narrow and needs to be widened to accommodate 2 way moderate traffic. 14 foot lanes with 2 foot shoulder or 12 with bike lanes. With ROW dedications there will be 60 feet available

#3 - 27th Ave Missing Link to Milton Way



Existing Sidewalk

Homes are very close to existing ROW

Existing ROW is narrow at 40 feet - do not expect to acquire more

Proposed new sidewalk - 875 lineal feet

Existing sidewalk connects to Milton Way and schools, parks, dining and shopping

#4 - 23rd Ave Missing Links near Surprise Lake



Existing sidewalk connects to parks, schools, dining and shopping

Proposed new sidewalks - 515 lineal feet

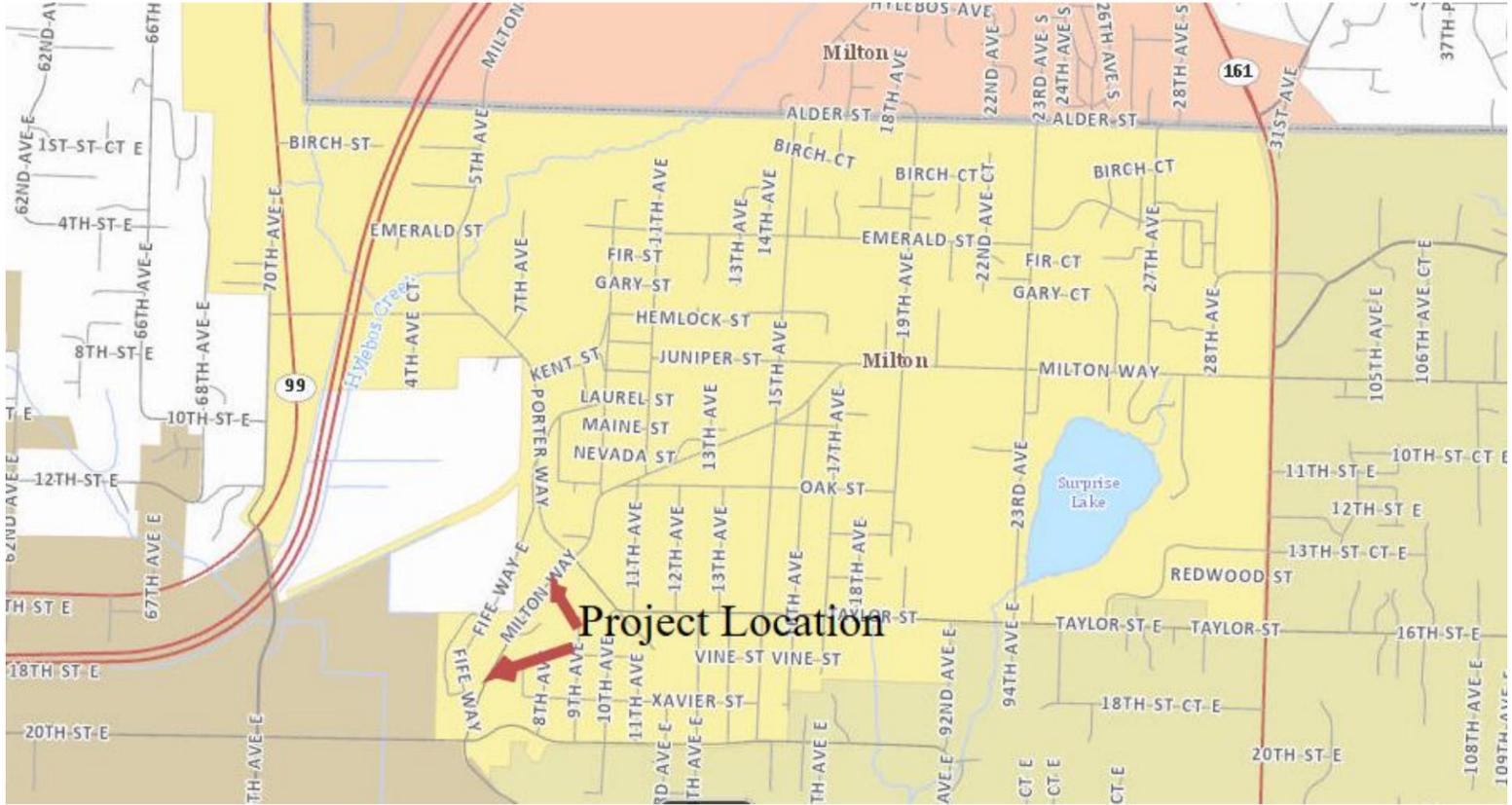
Existing sidewalk

Proposed new sidewalks - 195 lineal feet

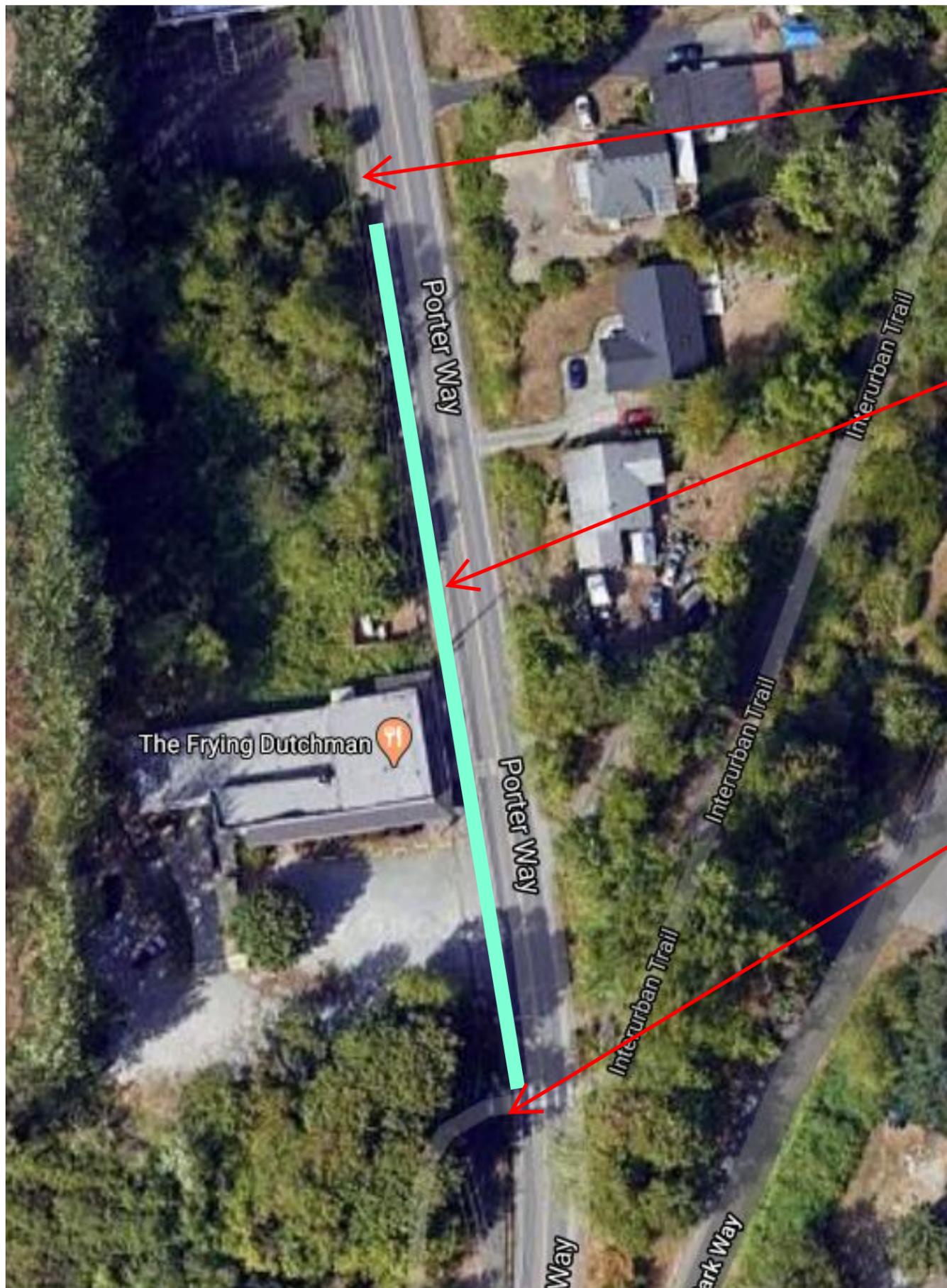
To be installed by others (private developments already in review or permitted)

Will continue to end of street and beyond once constructed

#5. Milton Way Missing Links Vicinity and Project Maps



#6 - Porter Way Missing Link to Interurban Trail



Existing Sidewalk

Proposed new sidewalk - 450 lineal feet connecting sidewalks on Porter Way to the Interurban Trail

Interurban Trailhead and Porter Way crossing

#7 - Emerald St Missing Link at 23rd Ave



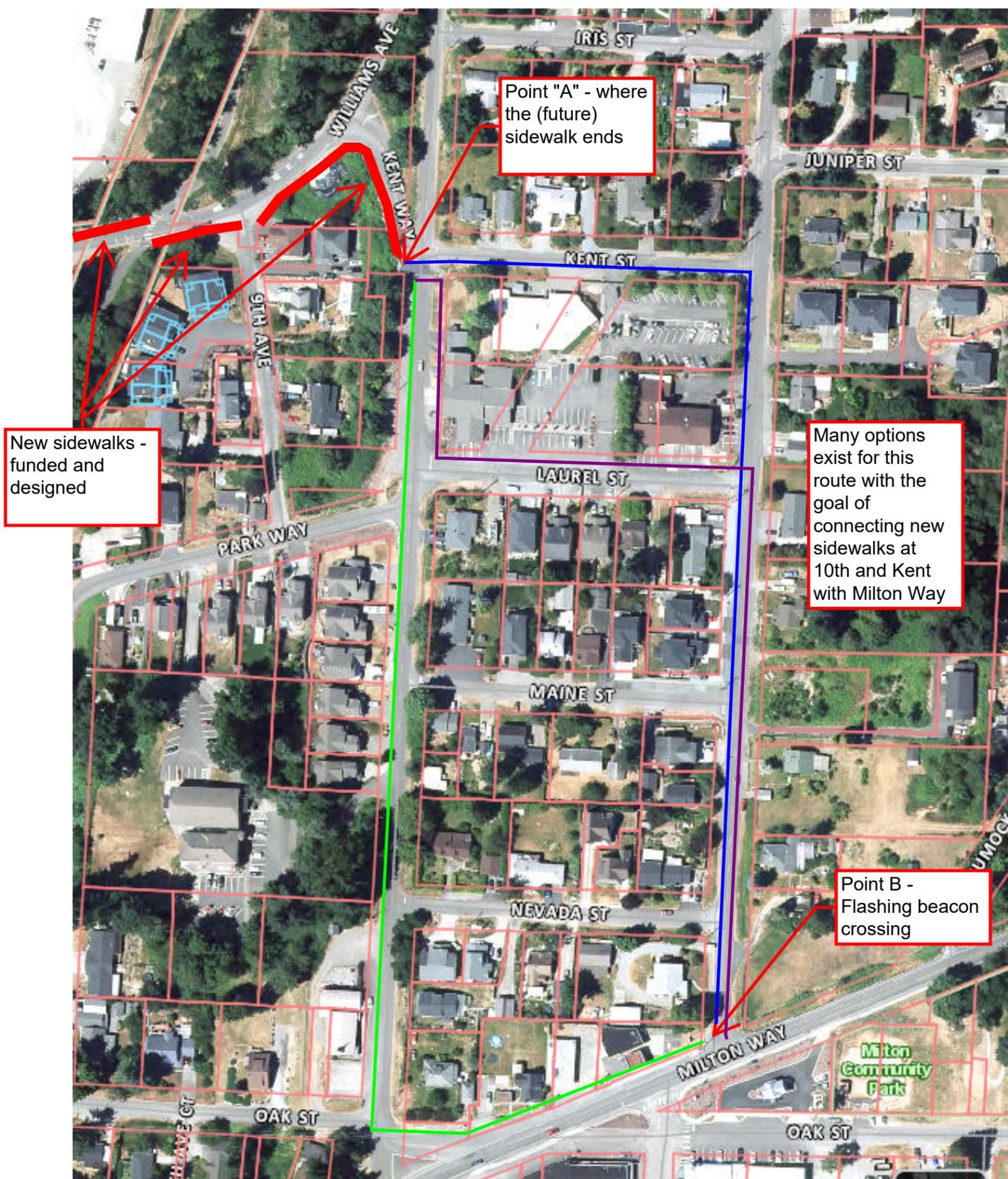
Existing Sidewalks

Proposed new sidewalk - Install 600 lineal feet connecting neighborhood to schools, parks, shopping and dining

Existing Sidewalk

#8 Trail to Milton Way

Design is complete and construction is starting on sidewalks that will connect the Interurban trail to West Milton Ballfield and also to Kent St and 10th Ave. A link in between those sidewalks and Milton Way would have immense benefit for the walking public.



Site ID	Site Description	Approx. Project Length	Planning Level Construction Estimate	Construction Management (12%)	Planning Level ROW Costs	Design Cost - Scope #1	Total Site Cost
1	19 th Avenue north of Milton Way	335	\$ 300,000.00	\$ 36,000.00	\$ -	\$ 80,895.42	\$ 416,895.42
3	27 th Avenue north of Milton Way	875	\$ 800,000.00	\$ 96,000.00	\$ 10,000.00	\$ 145,433.62	\$ 1,051,433.62
4	23 rd Avenue near Surprise Lake	710	\$ 600,000.00	\$ 72,000.00	\$ 15,000.00	\$ 141,168.62	\$ 828,168.62
5	Milton Way, 20 th St E to Porter Way	1,900	\$ 1,550,000.00	\$ 186,000.00	\$ -	\$ 172,844.62	\$ 1,908,844.62
6	Porter Way near Interurban Trail	450	\$ 450,000.00	\$ 54,000.00	\$ -	\$ 98,052.62	\$ 602,052.62
Total		4,270	\$ 3,700,000.00	\$ 444,000.00	\$ 25,000.00	\$ 638,394.90	\$ 4,807,394.90



Agenda Item # 3B

To: Mayor Styron Sherrell and City Council Members
From: Michelle Robbecke, Finance Director
Date: October 12, 2020
Re: **2021 Preliminary Budget**

ATTACHMENTS: 1. 2021 Preliminary Budget

TYPE OF ACTION:

Information Only Discussion Action Public Hearing

Discussion: The Mayor's 2021 preliminary budget is attached for review and discussion.

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CITY OF MILTON

2021 Preliminary Budget

City of Milton, Washington
1000 Laurel Street
Milton, WA 98354
www.cityofmilton.net



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MAYOR'S BUDGET MESSAGE

October 12, 2020

Dear City Councilmembers,

I am pleased to submit for your consideration the 2021 proposed annual budget for the City of Milton. Proposed 2021 appropriations compared to budgeted 2020 appropriations are as follows:

Fund	2020 Amended Budget	2021 Proposed Budget	Increase/ (Decrease)	Percentage Change
GENERAL FUND				
General Fund	4,929,499	4,895,317	(34,182)	-1%
Asset Replacement & Capital Reserve Fund	298,800	73,000	(225,800)	-76%
Rainy Day Fund	-	-	-	-
SPECIAL REVENUE FUNDS				
Street Fund	387,533	395,610	8,077	2%
Drug Seizure Fund	26,685	18,500	(8,185)	-31%
Criminal Justice Fund	2,987,626	3,169,259	181,633	6%
Community Events Fund	26,545	27,545	1,000	4%
Reserve Officers Fund	2,063	2,224	161	0%
Real Estate Excise Tax 1 Fund	129,000	100,000	(29,000)	-22%
Real Estate Excise Tax 2 Fund	20,000	225,000	205,000	1025%
Traffic Impact Fee Fund	515,000	50,000	(465,000)	-90%
Parks Impact Fee Fund	96,000	200,000	104,000	108%
CAPITAL PROJECTS FUND				
Capital Improvement Fund	2,105,522	1,965,000	(140,522)	-7%
ENTERPRISE FUNDS				
Electric Utility Fund	5,809,441	5,901,877	92,436	2%
Electric Capital Improvement Fund	2,095,060	2,220,000	124,940	6%
Electric Asset Replacement Fund	400,000	50,000	(350,000)	-88%
Water Utility Fund	2,421,562	2,574,230	152,668	6%
Water Capital Improvement Fund	1,161,674	1,525,000	363,326	31%
Water Asset Replacement Fund	184,734	50,000	(134,734)	-73%
Stormwater Utility Fund	1,273,923	1,292,585	18,662	1%
Stormwater Capital Improvement Fund	479,000	685,000	206,000	43%
Stormwater Asset Replacement Fund	226,501	220,000	(6,501)	-3%
INTERNAL SERVICE FUNDS				
Vehicle Repair & Maintenance Fund	255,523	254,295	(1,228)	0%
Information Technology Fund	257,449	258,110	661	0%
TOTAL EXPENDITURES & OTHER USES	26,089,140	26,152,552	63,412	0%

The total proposed budget is only slightly higher than the previous year's budget as expenditure increases in the operating funds have been kept as low as possible. The proposed budget does include an increase in the Criminal Justice Fund for the addition of an Executive Assistant position.

The proposed budget also incorporates several priorities identified by the City Council and citizens such as \$550,000 for City-wide sidewalk improvements, \$100,000 for continued traffic calming features, and \$150,000 towards new playground equipment.

Estimated 2021 resources compared to 2020 budgeted resources are as follows:

Fund	2020 Amended Budget	2021 Proposed Budget	Increase/ (Decrease)	Percentage Change
GENERAL FUND				
General Fund	4,929,502	4,901,368	(28,134)	-1%
Asset Replacement & Capital Reserve Fund	106,061	105,803	(258)	0%
Rainy Day Fund	4,195	4,195	-	0%
SPECIAL REVENUE FUNDS				
Street Fund	387,688	395,832	8,144	2%
Drug Seizure Fund	-	-	-	0%
Criminal Justice Fund	2,991,050	3,117,478	126,428	4%
Community Events Fund	26,545	26,545	-	0%
Reserve Officers Fund	-	-	-	0%
Real Estate Excise Tax 1 Fund	148,100	153,500	5,400	4%
Real Estate Excise Tax 2 Fund	142,816	153,216	10,400	7%
Traffic Impact Fee Fund	189,725	159,725	(30,000)	-16%
Parks Impact Fee Fund	25,946	25,946	-	0%
CAPITAL PROJECTS FUND				
Capital Improvement Fund	1,883,271	1,012,510	(870,761)	-46%
ENTERPRISE FUNDS				
Electric Utility Fund	5,399,591	5,540,520	140,929	3%
Electric Capital Improvement Fund	5,408,836	2,133,101	(3,275,735)	-61%
Electric Asset Replacement Fund	165,833	167,661	1,828	1%
Water Utility Fund	2,352,303	2,497,273	144,970	6%
Water Capital Improvement Fund	251,594	286,147	34,553	14%
Water Asset Replacement Fund	71,950	76,044	4,094	6%
Stormwater Utility Fund	1,064,005	1,071,705	7,700	1%
Stormwater Capital Improvement Fund	323,960	637,630	313,670	97%
Stormwater Asset Replacement Fund	197,801	197,801	-	0%
INTERNAL SERVICE FUNDS				
Vehicle Repair & Maintenance Fund	260,000	254,295	(5,705)	-2%
Information Technology Fund	255,833	258,110	2,277	1%
TOTAL REVENUES AND OTHER SOURCES	26,586,605	23,176,405	(3,410,200)	-13%

Operating revenue projections are conservative. Property taxes have been increased by the legal limit of 1% and most other revenues, including sales taxes, have only been increased to amounts equivalent to actual projected revenue for 2020.

Sincerely,

Shanna Styron Sherrell, Mayor

ELECTED OFFICIALS

		Term Expires:
Shanna Styron Sherrell	Mayor	December 31, 2021
Steve Whitaker	Councilmember – Position 1	December 31, 2021
Susan JF Johnson	Councilmember – Position 2	December 31, 2021
Steve Peretti	Councilmember – Position 3	December 31, 2021
Jim Gillespie	Councilmember – Position 4	December 31, 2023
Todd Morton	Councilmember – Position 5	December 31, 2021
Phil Linden	Councilmember – Position 6	December 31, 2023
Bob Whalen	Councilmember – Position 7	December 31, 2023

ADMINISTRATIVE STAFF

Tony Hernandez	Police Chief
Nick Afzali	Public Works Director
Michelle Robbecke	Finance Director
Trisha Summers	City Clerk

ORGANIZATIONAL CHART



BUDGET DEVELOPMENT PROCESS

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides policy direction by the City Council to the staff and community.

The budget serves four functions:

It is a Policy Document

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

It is an Operational Guide

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

It is a Link with the General Public

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

It is a Legally Required Financial Planning Tool

Preparing and adopting a budget is a state law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public funds and controls those expenditures by limiting the amount of appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to determine funds available.

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

BUDGET CALENDAR

September 18, 2020	Preliminary budget estimates due from directors
October 12, 2020	Preliminary budget presentation to City Council
November 2, 2020	Public hearing on revenue sources First reading on tax levy
November 9, 2020	Updated preliminary budget presentation to City Council (if needed)
November 16, 2020	First public hearing/reading of final budget Second reading on tax levy
December 7, 2020	Second public hearing/adoption of final budget

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Department and department directors to ensure that funds are within the approved budget. As required by RCW 35A.33.140, the Finance Director provides the City Council with quarterly reports to keep them current with the City's financial condition.

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

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

BUDGET PRINCIPLES

General Principles

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

Minimum Fund Balances

- *Enterprise Funds* – the targeted budgeted ending fund balance for utility operations funds shall equal at least 25% of budgeted operating expenditures.
- *General Fund* – the targeted budgeted ending fund balance for the General Fund shall equal at least 8% of budgeted operating expenditures.
- *Rainy Day Fund* – the targeted budgeted ending fund balance for the Rainy Day Fund shall equal at least 10% of budgeted operating expenditures of the General Fund. Use of the Rainy Day Fund shall be approved by Council through the budget process for temporary, unanticipated, one-time expenditures. If the balance in the Rainy Day Fund falls below the 10% target, the balance should be increased by at least one percent per year until the 10% target is met again.

Capital Asset Replacement and Improvement Funds

- *Enterprise Funds* – 7% of the monthly charges for electric, water and stormwater shall be transferred into the related capital improvement funds and 3% of the same monthly charges shall be transferred into the related asset replacement funds.

CITY-WIDE BUDGET SUMMARY

Fund	Projected Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Net Increase (Decrease) in Fund Balance	Projected Ending Fund Balance
GENERAL FUND					
General Fund	973,509	4,901,368	4,895,317	6,051	979,559
Asset Replacement & Capital Improvement	348,097	105,803	73,000	32,803	380,900
Rainy Day Fund	480,618	4,195	-	4,195	484,813
SPECIAL REVENUE FUNDS					
Street Fund	122,394	395,832	395,610	222	122,616
Drug Seizure Fund	18,513	-	18,500	(18,500)	13
Criminal Justice Fund	142,008	3,117,478	3,169,259	(51,781)	90,227
Community Events Fund	17,888	26,545	27,545	(1,000)	16,888
Reserve Officers Fund	2,224	-	2,224	(2,224)	-
Real Estate Excise Tax 1 Fund	37,533	153,500	100,000	53,500	91,033
Real Estate Excise Tax 2 Fund	313,779	153,216	225,000	(71,784)	241,995
Traffic Impact Fee Fund	3,242	159,725	50,000	109,725	112,967
Parks Impact Fee Fund	210,500	25,946	200,000	(174,054)	36,446
CAPITAL PROJECTS FUND					
Capital Improvement Fund	1,141,755	1,012,510	1,965,000	(952,490)	189,265
ENTERPRISE FUNDS					
Electric Utility Fund	455,334	5,540,520	5,901,877	(361,357)	93,977
Electric Capital Improvement Fund	2,533,751	2,133,101	2,220,000	(86,899)	2,446,852
Electric Asset Replacement Fund	493,663	167,661	50,000	117,661	611,324
Water Utility Fund	1,716,615	2,497,273	2,574,230	(76,957)	1,639,658
Water Capital Improvement Fund	1,427,891	286,147	1,525,000	(1,238,853)	189,038
Water Asset Replacement Fund	379,739	76,044	50,000	26,044	405,783
Stormwater Utility Fund	342,704	1,071,705	1,292,585	(220,880)	121,824
Stormwater Capital Improvement Fund	49,790	637,630	685,000	(47,370)	2,420
Stormwater Asset Replacement Fund	76,734	197,801	220,000	(22,199)	54,535
INTERNAL SERVICE FUNDS					
Vehicle Repair & Maintenance Fund	3,065	254,295	254,295	-	3,065
Information Technology Fund	94,215	258,110	258,110	-	94,215
TOTAL	<u>11,385,561</u>	<u>23,176,405</u>	<u>26,152,552</u>	<u>(2,976,147)</u>	<u>8,409,413</u>

HISTORICAL STAFFING

DEPARTMENT	POSITION	2017	2018	2019	2020	2021
		<i>original</i>	<i>amended</i>	<i>amended</i>	<i>amended</i>	<i>proposed</i>
Executive	Municipal Services Administrator	-	1.00	-	-	-
	City Attorney	1.00	-	-	-	-
	City Clerk/HR Generalist	1.00	1.00	1.00	1.00	1.00
	Deputy City Clerk	1.00	0.50	0.50	0.50	0.50
	Sub-Total	3.00	2.50	1.50	1.50	1.50
Finance	Finance Director	1.00	1.00	1.00	1.00	1.00
	Finance Tech II	-	1.00	1.00	1.00	1.00
	Finance Tech I	3.00	2.00	2.00	2.00	2.00
	Sub-Total	4.00	4.00	4.00	4.00	4.00
Community Dev	Building Official	1.00	1.00	1.00	1.00	1.00
	Community Development Director	1.00	-	-	-	-
	Planning Manager	-	-	-	1.00	1.00
	Permit Technician/Sr Admin	1.00	1.00	1.00	-	-
	Permit Coordinator	-	-	-	1.00	1.00
	Sub-Total	3.00	2.00	2.00	3.00	3.00
Public Works	PW Director	1.00	1.00	1.00	1.00	1.00
	PW Superintendent	1.00	1.00	1.00	1.00	1.00
	Engineer	1.00	-	1.00	1.00	1.00
	Stormwater Compliance Inspector	1.00	1.00	1.00	-	-
	PW Admin Assistant	1.00	1.00	1.00	1.00	1.00
	Electric Supervisor	1.00	1.00	1.00	1.00	1.00
	Electric Lineman, Lead	1.00	1.00	1.00	1.00	1.00
	Electric Lineman	2.00	2.00	2.00	2.00	2.00
	Electric Equip Operator	1.00	1.00	1.00	-	-
	Utility Supervisor	1.00	1.00	1.00	1.00	1.00
	Water Quality Specialist	1.00	1.00	1.00	1.00	1.00
	Mechanic 2	1.00	1.00	1.00	1.00	1.00
	Maint Worker 3	2.00	2.00	2.00	2.00	2.00
	Maint Worker 2	3.00	3.00	3.00	3.00	3.00
	Maint Worker 1	4.00	4.00	4.00	4.00	4.00
	Meter Tech	1.00	-	-	-	-
	Asset Management Tech 1	-	1.00	1.00	1.00	1.00
	Asset Management Tech 2	-	1.00	1.00	1.00	1.00
	PW Operations Admin Assistant	1.00	1.00	1.00	1.00	1.00
	Equipment Operator	-	-	-	1.00	1.00
	Sub-Total	24.00	24.00	25.00	24.00	24.00
Police	Police Chief	1.00	1.00	1.00	1.00	1.00
	Sergeant	3.00	3.00	3.00	3.00	3.00
	Code Enforcement	1.00	1.00	1.00	-	-
	Officer	8.00	8.00	7.00	8.00	8.00
	Detective	1.00	1.00	2.00	2.00	2.00
	Executive Assistant	-	-	-	-	1.00
	Sub-Total	14.00	14.00	14.00	14.00	15.00
IT Dept	IT Director	1.00	-	-	-	-
	IT Systems Administrator	-	-	-	-	-
	IT System Support Specialist	-	-	-	-	-
	Sub-Total	1.00	-	-	-	-
TOTAL		49.00	46.50	46.50	46.50	47.50

WAGE SCALE

Full Time Employees	2021	IBEW Grade	STEP A	STEP B	STEP C	STEP D	STEP E
Parks/Facilities Worker	-	12	\$ 3,846	\$ 4,065	\$ 4,274	\$ 4,487	\$ 4,709
Maintenance Worker I	4.00	13	\$ 4,065	\$ 4,274	\$ 4,487	\$ 4,709	\$ 4,944
PW Field Administrative Assistant	1.00	14	\$ 4,274	\$ 4,487	\$ 4,709	\$ 4,944	\$ 5,195
Deputy City Clerk	0.50						
Finance Technician I	2.00						
PW Administrative Assistant	1.00						
Maintenance Worker II	3.00	16	\$ 4,709	\$ 4,944	\$ 5,195	\$ 5,452	\$ 5,721
Permit Coordinator	1.00						
Finance Technician II	1.00						
Mechanic	1.00	17	\$ 4,944	\$ 5,195	\$ 5,452	\$ 5,721	\$ 6,009
Asset Management Tech I	1.00						
All City Equipment Operator	1.00	19	\$ 5,452	\$ 5,721	\$ 6,009	\$ 6,309	\$ 6,625
Maintenance III - Lead	2.00						
Water Quality Specialist	1.00						
Asset Management Tech II	1.00						
Utility Supervisor	1.00	23	\$ 6,625	\$ 6,956	\$ 7,303	\$ 7,670	\$ 8,054
Building Official	1.00						
Journey Electric Lineman	2.00	24	\$ 6,956	\$ 7,303	\$ 7,670	\$ 8,054	\$ 8,458
Journey Electric Lineman - Lead	1.00	25	-----	-----	-----	-----	\$ 8,877
Electric Utility Supervisor	1.00	26	\$ 7,670	\$ 8,054	\$ 8,458	\$ 8,877	\$ 9,321
Uniformed Personnel			Academy	STEP A	STEP B	STEP C	STEP D
Police Officer	8.00		\$ 5,942	\$ 6,221	\$ 6,518	\$ 6,826	\$ 7,154
Police Sergeant	3.00		-----	\$ 7,841	\$ 8,217	\$ 8,612	\$ 9,028
Detective	2.00		\$ 5,942	\$ 6,221	\$ 6,518	\$ 6,827	\$ 7,154
Exempt Positions			Salary Range				
Police Chief	1.00		\$ 98,523	-----	-----	-----	\$ 136,482
Finance Director	1.00		\$ 98,523	-----	-----	-----	\$ 136,482
City Clerk/Human Resources Generalist	1.00		\$ 72,501	-----	-----	-----	\$ 88,125
Public Works Director	1.00		\$ 98,523	-----	-----	-----	\$ 136,482
City Engineer	1.00		\$ 72,501	-----	-----	-----	\$ 100,763
Planning Manager	1.00		\$ 77,416	-----	-----	-----	\$ 113,543
Executive Assistant to the Police Chief	1.00		\$ 56,508	-----	-----	-----	\$ 68,652
PW Superintendent & Project Manager	1.00		\$ 74,026	-----	-----	-----	\$ 100,001
Part-Time Employees			Hourly Range				
Civil Service Secretary	150 hrs		\$ 21.56	-----	-----	-----	-----
Temporary Employees - Administrative	1,500 hrs		\$ 20.96	-----	-----	-----	-----
Temporary Employees - Building Official			\$ 40.00	-----	-----	-----	-----
Seasonal Public Works Crew	0.70		\$ 18.86	-----	-----	-----	\$ 23.09
FTE Summary			Elected Officials (Non FTE)			CPI-U 0.90%	
Total Regular FTE's	47.50		Mayor	1.00	\$ 6,000		
Total Part-Time FTE's	0.70		Council	7.00	\$ 400		

STAFF ALLOCATION BY FUND/DEPARTMENT

Position	FTE	General Fund							Criminal Justice Fund	Electric Utility Fund	Water Utility Fund	Stormwater Utility Fund	Vehicle Repair Fund
		Mayor and Executive	Finance	Central Services	Building	Planning	Park Facilities	Street Fund					
City Clerk/HR Generalist	1.00	1.00											
Deputy City Clerk	0.50	0.50											
Finance Director	1.00		1.00										
Finance Technician II	1.00		1.00										
Finance Technician I	2.00		2.00										
Building Official	1.00				1.00								
Planning Manager	1.00					1.00							
Permit Coordinator	1.00				1.00								
Public Works Director	1.00					0.10	0.01	0.06		0.28	0.28	0.27	
Public Works Superintendent	1.00			0.04			0.04	0.04		0.34	0.29	0.25	
City Engineer	1.00					0.10	0.01	0.09		0.25	0.25	0.30	
Public Works Admin Assistant	1.00			0.10	0.10	0.10	0.10	0.20		0.10	0.10	0.20	
Electric Utility Supervisor	1.00									1.00			
Electric Lineman - Lead	1.00									1.00			
Electric Lineman	2.00									2.00			
Equipment Operator	1.00									0.50	0.50		
Utility Supervisor	1.00							0.11			0.50	0.39	
Water Quality Specialist	1.00										1.00		
Mechanic	1.00												1.00
Maintenance Worker III - Lead	2.00			0.12				0.13		0.01	0.72	1.02	
Maintenance Worker II	3.00			0.07			0.07	0.16		0.18	1.29	1.23	
Maintenance Worker I	4.00			0.80			0.61	0.13		0.04	1.31	1.11	
Asset Management Technician II	1.00									0.44	0.56		
Asset Management Technician I	1.00			0.10			0.02	0.01		0.32	0.31	0.24	
Public Works Operations Assistar	1.00			0.01			0.02	0.04		0.25	0.25	0.21	0.22
Police Chief	1.00	0.27								0.73			
Police Sergeant	3.00									3.00			
Police Officer	8.00									8.00			
Police Detective	2.00									2.00			
Police Executive Assistant	1.00									1.00			
Total	47.50	1.77	4.00	1.24	2.10	1.30	0.88	0.97	14.73	6.71	7.36	5.22	1.22

INDIRECT COST ALLOCATION

Indirect cost allocation is a method to determine and assign the cost of central services to the internal users of those services. Cost allocation enables the City to more accurately account for the complete cost of the services it provides.

Indirect costs include central services costs related to information technology, accounting, human resources, facilities operating and maintenance costs, and other general and administrative expenses.

Cost allocation plans share indirect costs across programs, activities, funds and departments. The term “allocation” implies that there is no precise method for charging indirect costs, however, cost allocations should be designed to provide a consistent, reasonable and equitable means to allocate costs.

An indirect cost allocation plan is intended to charge restricted funds for a fair and equitable portion of central services costs. The City has two fund types that are eligible for indirect cost allocation – special revenue funds and business-type funds.

Special revenue funds must be at least partially funded by an externally restricted or internally assigned revenue source, however, the special revenue funds can be, and are, subsidized by the General Fund. Therefore, there is no benefit to be had by including the special revenue funds in the indirect cost allocation plan (increasing expenditures in those funds would simply increase the amount of General Fund subsidy required).

In contrast, the City’s business-type funds must be self-supporting and cannot receive General Fund support in the form of subsidization or services provided at no charge. An indirect cost allocation plan is the appropriate way to charge business-type funds for services provided by the General Fund. The City’s current business-type funds subject to allocation are Water Operations, Electric Operations, Stormwater Operations, Information Technology and Vehicle Repair & Maintenance. Utility capital improvement and asset replacement funds are excluded from allocation.

The indirect cost allocation plan is developed based on the principle that costs will be split between general government activities (those pertaining to the General Fund and special revenue funds) and business-type activities. Business-type activities will be further allocated by fund, based on the criteria described below. General government activities will remain in the General Fund.

Costs to Be Allocated

The following central services costs are subject to allocation:

- Salaries, benefits, supplies, training, equipment, etc. associated with:
 - Police Chief*
 - City Clerk, Deputy City Clerk
 - Finance Department

- Building and Maintenance Costs:

- City Hall

- Finance Department

- Audit Costs

- Insurance

- City-wide Technology

- Mayor and Council Costs

*The Police Chief position provides services that are both administrative and public safety related. Only the administrative time, as determined through a formal time study, is subject to allocation.

Activities & Measurement Criteria

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

Activities <i>(tracked during 2018 time study)</i>	Measurement Criteria
Payroll	Full-time equivalent employees - 2018 budget
Human Resources	Full-time equivalent employees - 2018 budget
Accounts Payable	Non-salary expenses - 2018 budget
Council (including meetings/prep/communication)	Number of agenda items - 2017 actual
Payment Processing	Number of payments - 2017 actual
Utility Billing	Number of invoices - 2017 actual
Audit	Total expenses - 2018 budget
Insurance	Distribution of assets - 2018 actual
City-wide Technology	Time study results + 2018 employees
Public Records	Total expenses - 2018 budget
Vehicle Maintenance & Repairs	Time study results
Budget Monitoring - City-wide	Total expenses - 2018 budget
Meetings & Admin Time - City-wide	Total expenses - 2018 budget
Meetings & Admin Time - Utilities	Total expenses - 2018 budget
Meetings & Admin Time - Public Safety*	Excluded from allocation
Wellness Program	Full-time equivalent employees - 2018

Budget & Accounting Procedures

Costs allocated from the General Fund will show up on separate line items as negative expenditures. Costs allocated to business-type funds will be shown as separate expenditure line items.

The Finance Director will monitor budget to actual amounts for the costs included in the cost allocation plan. If there is a variance of greater than 15% between budgeted and annual costs, then a one-time adjustment will be made as close to the end of the year as is practical.

Salary & Benefit Allocations

Salary and benefit allocations are based on the results of formal time studies performed in 2018. Time studies are valid for three years. The existing allocations will remain valid for budget years 2019, 2020 and 2021. Time studies should be performed again in 2021 for use in the 2022 budget.

ALLOCATION PERCENTAGES

Position	Fund						
	General	Criminal Justice	Electric	Water	Stormwater	Information Technology	Vehicle Repair
City Council							
City Council	72.02%	0.00%	9.67%	10.19%	7.08%	1.04%	0.00%
Mayor & Executive							
Mayor	72.02%	0.00%	9.67%	10.19%	7.08%	1.04%	0.00%
City Clerk	46.12%	0.00%	22.58%	16.97%	12.29%	0.91%	1.13%
Deputy City Clerk	46.12%	0.00%	22.58%	16.97%	12.29%	0.91%	1.13%
Police Chief	7.93%	73.22%	9.75%	5.40%	3.70%	0.00%	0.00%
Finance							
Finance Director	34.17%	0.00%	30.91%	19.26%	13.56%	1.11%	0.99%
Finance Technician II	22.69%	0.00%	35.64%	22.20%	15.95%	2.52%	1.00%
Finance Technician I	1.42%	0.00%	41.14%	32.48%	24.96%	0.00%	0.00%
Finance Technician I	20.25%	0.00%	34.10%	25.50%	19.27%	0.00%	0.88%
Temporary Employees	6.90%	0.00%	40.36%	29.98%	22.76%	0.00%	0.00%

ALLOCATED SALARIES

	Total Salaries	Fund						
		General	Criminal Justice	Electric	Water	Stormwater	Information Technology	Vehicle Repair
City Council								
City Council	33,600	24,199	-	3,249	3,424	2,379	349	-
Total City Council	33,600	24,199	-	3,249	3,424	2,379	349	-
Mayor & Executive								
Mayor	72,000	51,854	-	6,962	7,337	5,098	749	-
City Clerk	87,953	40,564	-	19,860	14,926	10,809	800	994
Deputy City Clerk	34,920	16,105	-	7,886	5,925	4,292	318	394
Police Chief	139,183	11,038	101,909	13,570	7,516	5,150	-	-
Total Mayor & Executive	334,056	119,561	101,909	48,278	35,704	25,349	1,867	1,388
Finance								
Finance Director	102,569	35,048	-	31,704	19,755	13,908	1,139	1,015
Finance Technician II	73,344	16,643	-	26,140	16,282	11,697	1,848	734
Finance Technician I	67,409	957	-	27,732	21,894	16,826	-	-
Finance Technician I	62,475	12,651	-	21,304	15,931	12,039	-	550
Temporary Employees	8,383	577	-	3,383	2,514	1,908	-	-
Total Finance	314,180	65,876	-	110,263	76,376	56,378	2,987	2,299
Total	681,836	209,636	101,909	161,790	115,504	84,106	5,203	3,687

ALLOCATED BENEFITS

	Total Benefits	Fund						Information Technology	Vehicle Repair
		General	Criminal Justice	Electric	Water	Stormwater			
City Council									
City Council	2,841	2,046	-	275	290	201	30	-	
Total City Council	2,841	2,046	-	275	290	201	30	-	
Mayor & Executive									
Mayor	5,979	4,307	-	578	609	423	62	-	
City Clerk	39,088	18,027	-	8,826	6,633	4,804	356	442	
Deputy City Clerk	7,549	3,481	-	1,704	1,282	928	69	85	
Police Chief	45,319	3,594	33,183	4,419	2,447	1,677	-	-	
Total Mayor & Executive	97,935	29,409	33,183	15,527	10,971	7,832	487	527	
Finance									
Finance Director	36,384	12,432	-	11,246	7,008	4,934	404	360	
Finance Technician II	40,131	9,106	-	14,303	8,909	6,401	1,011	401	
Finance Technician I	38,979	554	-	16,036	12,660	9,729	-	-	
Finance Technician I	23,044	4,666	-	7,858	5,876	4,441	-	203	
Temporary Employees	724	50	-	292	217	164	-	-	
Total Finance	139,262	26,808	-	49,735	34,670	25,669	1,415	964	
Total	240,038	58,263	33,183	65,537	45,931	33,702	1,932	1,491	

Other Operating Expenditures Cost Allocations

Non-salary costs are allocated based on blended results of time studies and on budgeted operating expenditures.

ALLOCATION PERCENTAGES

Function	Fund				
	General	Electric	Water	Stormwater	Vehicle Repair
City Council	73.06%	9.67%	10.19%	7.08%	0.00%
Mayor & Executive	70.00%	12.67%	10.00%	7.00%	0.33%
Finance	17.60%	36.60%	25.80%	19.40%	0.60%
Legal Services	30.15%	35.44%	19.64%	13.45%	1.32%
Other Admin & Personnel	46.19%	14.58%	20.42%	16.63%	2.18%
Facilities & Central Services	43.80%	24.63%	17.90%	13.20%	0.47%

ALLOCATED OPERATING EXPENDITURES

Function	Total Expenditures	Fund				
		General	Electric	Water	Stormwater	Vehicle Repair
City Council	33,750	24,658	3,264	3,438	2,390	-
Mayor & Executive	32,118	22,483	4,069	3,212	2,248	106
Finance	120,636	21,232	44,153	31,124	23,403	724
Legal Services	90,000	27,135	31,896	17,676	12,105	1,188
Other Admin & Personnel	23,900	11,039	3,485	4,880	3,975	521
Facilities & Central Services	268,924	117,789	66,236	48,137	35,498	1,264
Total	569,328	224,336	153,103	108,467	79,619	3,803

INTERFUND ACTIVITY

Information Technology

Interfund charges for services in the Information Technology Fund are based on full-time equivalent employee counts. The allocation is as follows:

<u>Function</u>	<u>FTE</u>	<u>Percentage</u>	<u>Allocation</u>
Mayor & Executive	1.77	3.73%	9,618
Finance	4.00	8.42%	21,736
Central Services	1.24	2.61%	6,738
Building	2.10	4.42%	11,411
Planning	1.30	2.74%	7,064
Park Facilities	0.88	1.85%	4,782
Street Fund	0.97	2.04%	5,271
Criminal Justice Fund	14.73	31.01%	80,042
Electric Utility Fund	6.71	14.13%	36,461
Water Utility Fund	7.36	15.49%	39,993
Stormwater Utility Fund	5.22	10.99%	28,365
Vehicle Repair & Maintenance Fund	1.22	2.57%	6,629
	47.5	100.00%	258,110

Vehicle Repair & Maintenance

Interfund charges for Vehicle Repair and Maintenance are based on actual costs incurred during the year and are not subject to estimates.

Interfund Rentals

Interfund rental revenue is recorded in the Electric Utility Operations Fund to reflect the use of space by Water Utility Operations and Stormwater Utility Operations.

INTERFUND ACTIVITY

Interfund Transfers

Budgeted interfund transfers are as follows:

- \$98,027 from the General Fund to the Asset Replacement and Capital Reserve Fund. This amount represents two percent of budgeted General Fund revenues.
- \$210,000 from the General Fund to the Street Fund to subsidize Street Fund operations.
- \$2,800,000 from the General Fund to the Criminal Justice Fund to subsidize Police Department operations.
- \$7,400 from the General Fund to the Community Events Fund to cover staffing costs associated with Milton Days.
- \$100,000 from the REET 1 Fund to the Capital Improvement Fund.
- \$25,000 from the REET 2 Fund to the Capital Improvement Fund.
- \$200,000 from the REET 2 Fund to the Stormwater Capital Improvement Fund.
- \$50,000 from the Traffic Impact Fees Fund to the Capital Improvement Fund.
- \$200,000 from the Parks Impact Fees Fund to the Capital Improvement Fund.
- \$528,093 from the Electric Operations Fund to the Electric Capital Improvement Fund (\$369,665) and the Electric Asset Replacement Fund (\$158,428).
- \$235,097 from the Water Operations Fund to the Water Capital Improvement Fund (\$164,568) and the Water Asset Replacement Fund (\$70,529).
- \$102,800 from the Stormwater Operations Fund to the Stormwater Capital Improvement Fund (\$71,960) and the Stormwater Asset Replacement Fund (\$30,840).

GENERAL FUND SUMMARY

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020 to 2021 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
Beginning Fund Balance	525,432	684,983	705,402	973,509		
Revenues & Other Sources						
Property Tax	1,368,747	1,456,971	1,481,737	1,496,555	39,584	3%
Sales Tax	1,352,288	1,354,273	1,408,203	1,405,814	51,541	4%
Utility Tax	1,032,200	1,114,212	1,099,676	1,129,269	15,057	1%
Other Taxes	19,965	21,559	15,313	15,506	(6,053)	-28%
Licenses & Permits	353,895	330,507	349,720	346,320	15,813	5%
Intergovernmental Revenues	33,782	-	69,048	10,000	10,000	0%
Charges for Services	351,905	243,452	241,067	250,562	7,110	3%
Fines & Forfeitures	144,949	147,107	150,863	147,097	(10)	0%
Miscellaneous Revenues	82,893	87,721	71,805	75,245	(12,476)	-14%
Other & Non-Revenues	44,579	173,700	15,000	25,000	(148,700)	-86%
Total Revenues & Other Sources	4,785,203	4,929,502	4,902,432	4,901,368	(28,134)	-1%
Expenditures & Other Uses						
City Council	29,882	80,340	62,895	50,903	(29,437)	-37%
Judicial/Municipal Court	299,834	393,000	311,800	326,800	(66,200)	-17%
Mayor & Executive	122,104	157,124	166,774	171,452	14,328	9%
Finance	41,485	126,290	126,273	113,916	(12,374)	-10%
Legal Services	22,846	30,150	24,120	27,135	(3,015)	-10%
Other Admin & Personnel	4,277	11,039	11,039	11,039	-	0%
Facilities & Central Services	88,183	108,700	123,129	117,789	9,089	8%
Building	394,608	347,881	329,031	336,873	(11,008)	-3%
Planning	217,005	227,710	212,367	331,727	104,017	46%
Cultural & Recreational Facilities	11,351	27,300	18,700	24,300	(3,000)	-11%
Park Facilities	173,294	228,480	223,865	236,956	8,476	4%
Other & Non-Expenditures	29,254	180,800	21,000	31,000	(149,800)	-83%
Transfers Out	3,171,110	3,010,685	3,003,332	3,115,427	104,742	3%
Total Expenditures & Other Uses	4,605,233	4,929,499	4,634,325	4,895,317	(34,182)	-1%
Net Change in Fund Balance	179,970	3	268,107	6,051		
Ending Fund Balance	705,402	684,986	973,509	979,559		
Fund Balance as a Percentage of Expenditures	15%	14%	21%	20%		

GENERAL FUND REVENUE DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Revenues					
<i>Taxes</i>					
311 10 00 001	Property Tax - Pierce County	1,176,663	1,186,750	1,186,750	1,198,618
311 10 01 001	Property Tax - King County	189,773	267,650	267,650	270,327
311 10 02 001	Parks Levy - King County	2,311	2,571	27,337	27,610
313 11 00 001	Local Sales Tax	1,274,221	1,278,257	1,330,000	1,330,000
313 17 10 001	Parks Sales Tax	74,505	72,389	75,529	73,113
313 31 00 000	Hotel/Motel Tax	3,562	3,627	2,674	2,701
316 41 00 000	Electric Utility Tax	257,116	292,796	292,796	323,103
316 42 00 000	Water Utility Tax	204,798	191,949	209,700	211,587
316 43 00 000	Gas Utility Tax	70,082	93,795	80,739	81,546
316 44 00 000	Sewer Utility Tax	119,772	126,276	119,772	120,970
316 46 00 000	Cable TV Tax	120,373	139,636	120,373	121,577
316 47 00 000	Telephone Utility Tax	109,982	121,945	109,982	111,082
316 48 00 000	Stormwater Utility Tax	81,845	81,593	89,100	92,520
316 49 00 000	Solid Waste Utility Tax	68,232	66,222	77,214	66,884
316 81 00 000	Gambling Tax	19,880	21,466	15,303	15,456
318 12 00 000	Parking Tax	85	93	10	50
<i>Total Taxes</i>		3,773,200	3,947,015	4,004,929	4,047,144
<i>Licenses & Permits</i>					
321 99 00 000	Master Business Licenses	71,693	68,000	68,000	68,000
322 10 00 000	Building Permits	234,466	220,000	230,000	230,000
322 10 00 007	Building Permit Technology Fees	-	-	5,000	5,000
322 10 01 000	Demo Permits	960	-	2,100	1,000
322 10 02 000	Sign Permits	4,329	1,416	5,300	3,000
322 10 04 000	Plumbing and Mechanical Permits	29,445	30,222	30,222	30,222
322 10 05 000	Fire Alarm Permits	3,181	4,772	3,000	3,000
322 10 05 001	Fire Sprinkler Permits	632	948	948	948
322 10 05 002	Fire Plan Reviews/Services	8,841	5,000	5,000	5,000
322 90 20 000	Miscellaneous Permits	348	149	150	150
<i>Total Licenses & Permits</i>		353,895	330,507	349,720	346,320
<i>Intergovernmental Revenues</i>					
333 21 01 001	Coronavirus Relief Fund Grant	-	-	60,000	10,000
334 01 20 000	State Grant from Other Judicial Agencies	2,110	-	200	-
336 00 99 000	Streamlined Sales Tax Mitigation	31,672	-	8,848	-
<i>Total Intergovernmental Revenues</i>		33,782	-	69,048	10,000

General Fund

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Revenues					
<i>Charges for Services</i>					
341 33 02 000	Warrant Costs	5,858	5,644	5,644	5,644
341 33 06 000	Information Technology Fees	2,123	2,134	2,134	2,134
341 62 00 000	Photocopies - Municipal Court	27	-	100	100
341 81 00 000	Photocopies	267	150	150	150
342 33 00 000	Adult Probation Services	250	386	386	386
342 33 00 001	Record Check Fees	4,173	5,479	5,479	5,479
342 33 00 002	Sentence Compliance Monitoring	23,338	24,593	16,000	24,593
342 33 00 003	Conviction Fees	268	324	327	324
342 37 00 000	Booking Fees	580	709	709	709
345 81 01 000	Subdivision Fees	6,200	2,163	2,163	2,163
345 81 02 000	Variance/Conditional Use Fees	4,928	7,614	4,900	4,900
345 81 04 000	Commercial/Industrial Development Fees	4,836	7,472	13,191	7,472
345 81 05 000	Boundary Adjustments	916	708	900	708
345 81 06 000	Pre-Application Meetings	8,295	1,412	9,129	8,300
345 83 10 000	Plan Reviews	247,328	150,000	100,000	150,000
345 83 20 000	Plan Check/Land Use Fees	20,222	11,683	2,500	2,500
345 89 00 000	Other Planning & Development Fees	20,940	19,981	74,198	30,000
345 89 00 001	Other Planning & Development Admin Fees	1,356	-	2,177	2,000
347 60 00 000	Program Fees - Fitness Classes	-	3,000	980	3,000
<i>Total Charges for Services</i>		351,905	243,452	241,067	250,562
<i>Fines & Forfeitures</i>					
352 30 00 000	Mandatory Insurance Admin Costs	967	1,173	1,173	1,173
353 10 00 000	Traffic Infraction Penalties	112,859	112,969	112,969	112,969
353 70 00 000	Local/JIS Account	60	45	45	45
354 00 00 000	Disabled Parking Penalties	672	837	837	837
355 20 00 000	DUI Penalties	4,820	3,671	4,800	4,800
355 80 00 000	Criminal Traffic Penalties	18,462	20,797	18,900	18,900
356 50 00 000	Investigative Fund Assessments	3,582	3,754	3,754	3,754
356 90 00 000	Other Non-Traffic Penalties	601	746	2,428	1,000
357 33 00 000	Public Defender Fees	663	496	3,315	1,000
357 37 00 000	Court Cost Recoupments	-	-	23	-
359 10 00 000	Other Penalties	2,263	2,619	2,619	2,619
<i>Total Fines & Forfeitures</i>		144,949	147,107	150,863	147,097

General Fund

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Revenues					
<i>Miscellaneous Revenues</i>					
361 10 00 001	Investment Interest	16,910	10,005	10,005	10,005
361 40 01 001	Interest - Local Sales Tax	10,665	10,071	10,071	10,071
361 40 03 001	Interest - Municipal Court	8,192	7,500	7,500	7,500
362 00 01 000	Facility Rental	19,663	16,122	2,900	11,000
362 00 02 000	East Pierce Fire & Rescue Lease	16,219	31,400	19,796	26,436
367 00 00 001	WCIA Grants	1,395	2,093	2,093	2,093
367 00 00 002	Donations - Community Programs	1,362	1,432	140	-
367 00 40 000	Donations - General	450	525	-	-
369 10 00 000	Sale of Surplus Equipment	1,107	-	-	-
369 10 00 001	Sale of Scrap and Junk	-	1,433	-	1,000
369 20 00 000	Unclaimed Property Proceeds	-	-	227	-
369 91 00 000	Miscellaneous Revenue	6,930	7,140	19,073	7,140
<i>Total Miscellaneous Revenues</i>		82,893	87,721	71,805	75,245
<i>Other & Non-Revenues</i>					
382 10 00 000	Facility Rental Deposits	16,650	20,000	5,000	15,000
382 10 00 001	Building Deposits	27,252	-	5,000	5,000
389 90 00 000	Miscellaneous Non-Revenues	677	153,700	5,000	5,000
<i>Other & Non-Revenues</i>		44,579	173,700	15,000	25,000
Total Revenues		4,785,203	4,929,502	4,902,432	4,861,368

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

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
<i>City Council</i>					
511 30 41 000	Offical Publications/Code Publishing	2,084	20,000	2,000	18,000
511 60 10 000	Salaries and Wages	33,600	33,600	33,600	33,600
	<i>Allocated Salaries</i>	(9,399)	(9,408)	(9,408)	(9,401)
511 60 20 000	Personnel Benefits	2,803	3,452	3,452	2,841
	<i>Allocated Benefits</i>	(784)	(966)	(966)	(795)
511 60 31 000	Office and Operating Supplies	393	450	450	450
511 60 41 000	Professional Services	682	700	1,000	1,000
511 60 41 002	Advertising	260	1,400	1,400	1,400
511 60 43 000	Travel	879	4,050	522	7,400
511 60 49 002	Misc/Training & Registrations	715	2,850	200	5,300
511 60 49 003	Misc/Outside Printing	-	200	200	200
594 11 60 000	Council Chambers - Capital Expenditures	-	32,000	32,000	-
	<i>Allocated Operating Expenditures</i>	(1,351)	(7,988)	(1,555)	(9,092)
<i>Total City Council</i>		29,882	80,340	62,895	50,903

JUDICIAL/MUNICIPAL COURT

General Fund

The Judicial Department is used to account for expenditures of the Milton Municipal Court. The Milton Municipal Court is a court of limited jurisdiction, hearing cases involving alleged violations of City ordinances and State misdemeanor statutes, traffic and parking infractions.

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
<i>Judicial/Municipal Court</i>					
512 50 31 000	Office and Operating Supplies	-	-	800	800
512 50 41 000	Professional Services	58,399	97,000	65,000	65,000
512 50 41 003	Municipal Court Services	240,715	295,000	245,000	260,000
512 50 43 000	Judge's Travel	470	300	300	300
512 50 49 001	Misc/Dues & Memberships	250	400	400	400
512 50 49 002	Misc/Training & Registrations	-	300	300	300
<i>Total Judicial/Municipal Court</i>		299,834	393,000	311,800	326,800

MAYOR & EXECUTIVE

General Fund

This Mayor & Executive Department is accountable to the City Council for the operational results of the organization, effective support of elected officials in achieving their goals, fulfillment of the statutory requirements of the City, implementation of City Council policies, and providing for a communication linkage between citizens, the City Council, City departments, and other government agencies. Positions in this department include the Mayor, general governmental portion of Police Chief, City Clerk and Deputy City Clerk.

The 2021 Budget for this department is slightly higher due to the approved increase in compensation for the position of Mayor. The Mayor's compensation was adjusted to be consistent with a full-time Mayor and commensurate with the additional responsibilities and efforts required of the position.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Mayor & Executive</i>					
513 10 10 000	Salaries and Wages	175,129	169,402	187,402	232,147
	<i>Allocated Salaries</i>	(98,562)	(79,371)	(84,407)	(112,586)
513 10 20 000	Personnel Benefits	61,080	78,917	80,294	64,752
	<i>Allocated Benefits</i>	(34,942)	(35,091)	(35,476)	(35,344)
513 10 31 000	Office and Operating Supplies	1,572	2,000	2,000	2,000
513 10 35 000	Small Tools & Equipment	2,886	2,000	2,000	2,000
513 10 36 000	Small Assets - IT	3,209	-	-	-
513 10 41 000	Other Services and Charges	303	2,000	2,000	2,000
513 10 41 001	Professional Services - IT	16,620	9,738	9,738	9,618
513 10 41 002	Advertising	-	200	200	200
513 10 42 000	Communication	3,352	3,300	3,300	3,300
513 10 43 000	Travel	1,410	3,000	350	3,000
513 10 45 000	Operating Rentals and Leases	3,262	3,000	3,000	3,000
513 10 48 000	Repairs and Maintenance	15	1,000	1,000	1,000
513 10 48 001	Vehicle Repairs and Maintenance	15	-	-	-
513 10 49 000	Miscellaneous	-	300	300	300
513 10 49 001	Misc/Dues & Memberships	1,827	4,000	2,000	3,000
513 10 49 002	Misc/Training & Registrations	2,270	2,200	700	2,200
513 10 49 003	Misc/Outside Printing	-	500	500	500
	<i>Allocated Operating Expenditures</i>	(17,342)	(9,971)	(8,126)	(9,635)
<i>Total Mayor & Executive</i>		122,104	157,124	166,774	171,452

The Finance Department is responsible for ensuring sound financial management of all City operations, the safekeeping of City assets, budget development, financial statement preparation, debt administration and investing. Major functions include payroll, accounts payable, utility billing and business licensing.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Finance</i>					
514 20 10 000	Salaries and Wages	239,935	335,649	333,649	310,180
	<i>Allocated Salaries</i>	(228,940)	(262,800)	(262,800)	(248,304)
514 20 11 000	Overtime	4,466	-	2,000	4,000
514 20 20 000	Personnel Benefits	107,241	156,339	156,339	139,262
	<i>Allocated Benefits</i>	(96,364)	(124,019)	(124,019)	(112,454)
514 20 31 000	Office and Operating Supplies	2,274	2,000	2,200	2,200
514 20 35 000	Small Tools and Equipment	1,305	500	1,000	1,000
514 20 36 000	Small Assets - IT	-	-	-	-
514 20 41 000	Professional Services	19,854	30,000	30,000	30,000
514 20 41 001	Professional Services - IT	18,994	22,007	22,007	21,736
514 20 41 002	Advertising	963	500	500	500
514 20 41 003	State Auditor's Office Services	23,203	28,000	28,000	28,000
514 20 42 000	Communication	2,650	4,000	3,000	3,000
514 20 43 000	Travel	1,043	1,600	1,600	1,600
514 20 45 000	Operating Rentals and Leases	469	1,000	1,000	1,000
514 20 48 000	Repairs and Maintenance	94	500	500	500
514 20 49 000	Miscellaneous	540	1,000	1,000	1,000
514 20 49 001	Misc/Dues & Memberships	103	200	200	200
514 20 49 002	Misc/Training & Registrations	3,247	3,200	2,200	3,200
514 20 49 003	Misc/Outside Printing	640	500	700	700
514 40 41 003	Election And Voter Costs	25,648	25,000	26,000	26,000
	<i>Allocated Operating Expenditures</i>	(85,880)	(98,886)	(98,803)	(99,404)
<i>Total Finance</i>		41,485	126,290	126,273	113,916

LEGAL SERVICES

General Fund

The City currently contracts for all legal services, including general legal counsel and related services. Services include advising the Council, Mayor and Directors as well as representing the City in litigation and preparing legislation for consideration by the Council.

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
<i>Legal Services</i>					
515 41 31 001	Office and Operating Supplies	13	-	-	-
515 41 41 000	City Attorney (External)	50,250	90,000	65,000	85,000
515 41 41 002	Labor Attorney (External)	25,510	10,000	15,000	5,000
	<i>Allocated Operating Expenditures</i>	<i>(52,927)</i>	<i>(69,850)</i>	<i>(55,880)</i>	<i>(62,865)</i>
<i>Total Legal Services</i>		22,846	30,150	24,120	27,135

OTHER ADMIN & PERSONNEL

General Fund

This department accounts for the employee wellness program and other minor personnel related items.

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
<i>Other Admin & Personnel</i>					
517 30 49 000	FSA Plan Fees	600	1,000	1,000	1,000
517 60 49 001	Misc/Dues & Memberships	7,470	8,000	8,000	8,000
517 78 20 004	Unemployment Benefits	994	12,000	12,000	12,000
517 90 31 000	Supplies - Employee Wellness	179	600	600	600
517 90 31 001	Employee Recognition	20	1,700	1,400	1,700
517 90 43 000	Travel - Employee Wellness	-	600	-	600
517 90 49 000	Misc Exp - Employee Wellness	-	-	900	-
	<i>Allocated Operating Expenditures</i>	<i>(4,986)</i>	<i>(12,861)</i>	<i>(12,861)</i>	<i>(12,861)</i>
<i>Total Other Admin & Personnel</i>		4,277	11,039	11,039	11,039

FACILITIES & CENTRAL SERVICES General Fund

The Facilities & Central Services Department accounts for support activities that benefit the entire organization. Department expenditures primarily include facilities maintenance for City Hall and the Finance/Administration buildings as well as City-wide insurance premiums. Costs are allocated to other funds based on the indirect cost plan. Facilities maintenance includes maintaining, repairing, cleaning and protecting all general property. Responsibilities include custodial, general maintenance, pest control, small repairs and coordination of significant repair projects.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Facilities & Central Services</i>					
518 30 10 000	Salaries and Wages - Facilities	66,563	80,742	80,742	89,392
518 30 11 000	Overtime	203	3,997	3,997	2,000
518 30 20 000	Personnel Benefits	22,526	33,770	33,770	32,483
518 30 20 002	Uniforms	1,434	700	1,500	1,500
518 30 31 000	Office and Operating Supplies	10,440	8,000	20,000	10,000
518 30 32 000	Fuel	713	150	1,000	1,000
518 30 35 000	Small Tools and Equipment	730	4,000	2,000	2,000
518 30 35 001	Machinery and Equipment	-	5,000	5,000	5,000
518 30 41 000	Professional Services	8,267	10,000	20,000	20,000
518 30 41 001	Professional Services - IT	7,418	6,327	6,327	6,738
518 30 42 000	Communication	849	1,000	1,000	1,000
518 30 43 000	Travel	41	100	100	100
518 30 45 000	Operating Rentals and Leases	2,498	250	2,500	2,500
518 30 47 000	Public Utilities	3,163	3,700	3,700	3,700
518 30 48 000	Repairs and Maintenance	3,907	2,200	5,000	5,000
518 30 48 001	Vehicle Repairs and Maintenance	187	1,000	2,000	1,000
518 30 48 002	Facility Repairs and Maintenance	17,086	30,000	20,000	20,000
518 30 49 000	Miscellaneous	1,375	-	2,000	2,000
518 30 49 001	Misc/Dues & Memberships	13	-	100	100
518 30 49 002	Misc/Training & Registrations	831	100	100	100
518 50 45 000	Operating Rentals and Leases	-	2,500	-	-
518 61 49 000	Judgements and Settlements	-	-	11,000	-
518 80 41 000	Professional Services	5	-	-	-
518 80 42 000	Communications - Citywide	501	250	500	500
518 90 46 000	Insurance	41,990	44,387	44,780	48,811
518 90 49 001	Misc/Dues & Memberships	10,862	10,000	14,000	14,000
	<i>Allocated operating expenditures</i>	(113,419)	(139,473)	(157,987)	(151,135)
<i>Total Facilities & Central Services</i>		88,183	108,700	123,129	117,789

BUILDING

General Fund

The Building Department represents the cost of providing building services for the City, including building plan reviews, permits and building/construction inspections. Department staff review building permit applications and issue building permits pursuant to the International Building Code (IBC). This department is also responsible for providing information and direction to the public, builders, architects and engineers related to buildings including mechanical, plumbing, electrical, and general construction, and related to sites including environmental and fire safety. Staff is also responsible for reviewing and inspecting developments to ensure they conform with all applicable codes.

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
<i>Building</i>					
558 50 10 000	Salaries and Wages	169,114	179,258	179,258	185,923
558 50 11 000	Overtime	4,710	5,000	5,000	5,000
558 50 20 000	Personnel Benefits	67,464	73,324	73,324	74,589
558 50 20 002	Uniforms	7	200	200	200
558 50 31 000	Office and Operating Supplies	1,060	700	1,500	1,500
558 50 32 000	Fuel	431	600	600	600
558 50 35 000	Small Tools and Equipment	1,207	500	500	500
558 50 41 000	Professional Services	131,883	70,000	50,000	50,000
558 50 41 001	Professional Services - IT	13,555	11,499	11,499	11,411
558 50 41 002	Advertising	11	-	-	-
558 50 42 000	Communications	1,298	1,000	1,300	1,300
558 50 43 000	Travel	656	1,400	1,400	1,400
558 50 45 000	Operating Rentals and Leases	235	150	200	200
558 50 47 000	Public Utilities	770	800	800	800
558 50 48 000	Repairs and Maintenance	-	200	200	200
558 50 48 001	Vehicle Repairs and Maintenance	509	1,000	1,000	1,000
558 50 49 001	Misc/Dues & Memberships	168	250	250	250
558 50 49 002	Misc/Training & Registrations	1,530	2,000	2,000	2,000
<i>Total Building</i>		394,608	347,881	329,031	336,873

The Planning Department is responsible for the City's land use and construction code compliance services. This department is also responsible for the development and administration of long-range plans to achieve the growth and development of the City as well as the State Growth Management Act. The Planning Department works in conjunction with the Planning Commission, the City Council and Administration, and is dedicated primarily to drafting public land use policy, compliance, and inter-jurisdictional planning efforts. This department is also responsible for preparing and publishing all legal notices required for land use related permits. These notices are typically provided via newspaper and household mailings to fulfill various notification requirements.

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
<i>Planning</i>					
558 60 10 000	Salaries And Wages	18,339	123,308	32,000	143,473
558 60 20 000	Personnel Benefits	5,766	50,835	9,400	63,990
558 60 31 000	Office and Operating Supplies	798	500	750	750
558 60 32 000	Fuel	-	100	100	100
558 60 35 000	Small Tools and Equipment	24	500	500	500
558 60 36 000	Small Assets - IT	-	100	100	100
558 60 41 000	Professional Services	174,180	35,000	150,000	100,000
558 60 41 001	Professional Services - IT	3,792	6,767	6,767	7,064
558 60 41 002	Advertising	9,172	5,000	5,000	5,000
558 60 42 000	Communication	936	750	1,000	1,000
558 60 43 000	Travel	3	350	350	350
558 60 45 000	Operating Rentals and Leases	235	200	200	200
558 60 47 000	Public Utilities	609	800	800	800
558 60 48 000	Repairs and Maintenance	-	200	200	200
558 60 49 000	Miscellaneous	85	100	100	100
558 60 49 001	Misc/Dues & Memberships	2,416	600	2,500	2,500
558 60 49 002	Misc/Training & Registrations	648	2,500	2,500	2,500
558 60 49 003	Misc/Outside Printing	2	100	100	100
	Misc/Planning Commission Exp	-	-	-	3,000
<i>Total Planning</i>		217,005	227,710	212,367	331,727

CULTURAL & RECREATIONAL FACILITIES

This Cultural & Recreational Facilities Department is used to account for expenditures related to the maintenance and operation of the Milton Activity Center and Community Building.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Cultural & Recreational Facilities</i>					
575 50 10 000	Salaries and Wages	-	-	500	800
575 50 11 000	Overtime	186	-	-	-
575 50 20 000	Personnel Benefits	113	-	100	200
575 50 31 000	Office and Operating Supplies	1,140	7,000	2,000	8,000
575 50 41 000	Professional Services	359	3,600	1,000	3,600
575 50 42 000	Communication	-	1,000	-	-
575 50 44 002	Taxes on Building Rentals	270	200	200	200
575 50 47 000	Public Utilities - Community Building	2,276	4,000	3,400	-
575 50 47 002	Public Utilities - Activity Center	6,951	7,000	7,000	7,000
575 50 48 000	Repairs and Maintenance - Community Building	-	1,000	1,000	1,000
575 50 48 002	Repairs and Maintenance - Activity Center	-	2,000	2,000	2,000
575 50 49 000	Misc/Other Exp - Community Building	-	500	500	500
575 50 49 002	Misc/Other Exp - Activity Center	56	1,000	1,000	1,000
<i>Total Cultural & Recreational Facilities</i>		11,351	27,300	18,700	24,300

PARK FACILITIES

General Fund

The Park Facilities Department accounts for costs to maintain the City's parks, trails, and open spaces. Work includes specific maintenance and repair of 2.5 miles of the Interurban Trail, in addition to all other public spaces within the City. Maintaining parks is labor intensive and requires funding for appropriate equipment maintenance and repair. The City does not have any staff dedicated full-time to parks. Staff is shared with other departments, and all work performed by this group is prioritized to address safety and high community use areas. In 2018, mowing of the parks was outsourced to a private company. This has freed up staff to focus on maintenance and other high-priority issues. This outsourcing has reduced the level of maintenance needed for the City's mowers and other equipment as well.

The Park Facilities Department also provides information and support to the Parks Board, an advisory commission to the City Council. Park Facilities staff assists with the coordination of annual special events such as the Fall Craft Bazaar, Holiday Tree Lighting and Milton Days as well.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Park Facilities</i>					
576 80 10 000	Salaries and Wages	40,045	57,026	57,026	61,378
576 80 10 003	Temporary/Seasonal Wages	-	5,000	5,000	5,000
576 80 11 000	Overtime	-	2,515	2,000	2,000
576 80 20 000	Personnel Benefits	13,475	24,073	24,073	22,196
576 80 20 002	Uniforms	880	700	1,000	1,000
576 80 31 000	Office and Operating Supplies	5,437	4,000	7,000	7,000
576 80 32 000	Fuel	1,212	1,000	1,000	1,000
576 80 35 000	Small Tools and Equipment	503	1,000	1,000	1,000
576 80 35 001	Machinery & Equipment	-	2,500	2,500	2,500
576 80 41 000	Professional Services	70,362	85,000	75,000	75,000
576 80 41 001	Professional Services - IT	4,748	4,566	4,566	4,782
576 80 42 000	Communication	844	800	800	800
576 80 43 000	Travel	554	500	500	500
576 80 45 000	Operating Rentals and Leases	2,573	2,000	2,000	2,000
576 80 47 000	Public Utilities	13,778	12,000	14,000	14,000
576 80 48 000	Repairs & Maintenance	-	20,000	10,000	20,000
576 80 48 001	Equipment Repairs & Maintenance	16,270	5,000	15,000	15,000
576 80 49 000	Misc/Other Exp	52	100	700	100
576 80 49 001	Misc/Dues & Memberships	16	-	-	-
576 80 49 002	Misc/Training & Registrations	545	700	700	700
	Misc/Park Board Exp	-	-	-	1,000
594 76 60 001	Parks - Capital Expenditures	2,000	-	-	-
<i>Total Park Facilities</i>		173,294	228,480	223,865	236,956

OTHER & NON-EXPENDITURES General Fund

The Other & Non-Expenditure accounts are for miscellaneous items that are not related to the City's primary functions, including environmental efforts related to the assessment and remediation of nuisances, and disbursement of pass-through funds which are offset by Non-Revenues. In 2019, many of these pass-through custodial expenditures were reclassified and are now accounted for in a Fiduciary Fund.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Protective Inspections, Conservation and Nuisance Control</i>					
524 60 00 000	Enforcement of Codes and Regulations	-	1,000	1,000	1,000
553 60 51 000	Noxious Weed Assessment	-	200	-	-
554 90 51 000	Stormwater Assessment	-	1,000	-	-
554 90 52 000	Conservation District Assessment	-	500	-	-
<i>Total Protective Inspections, Conservation and Nuisance Control</i>		-	2,700	1,000	1,000
<i>Non-Expenditures</i>					
582 10 00 000	Refund of Facility Rental Deposits	16,550	20,000	5,000	15,000
582 10 00 001	Refund of Building Deposits	8,008	-	5,000	5,000
589 90 00 000	Miscellaneous Non-Expenditures	597	154,600	5,000	5,000
589 90 00 999	Payroll Clearing	4,099	3,500	5,000	5,000
<i>Total Non-Expenditures</i>		29,254	178,100	20,000	30,000

TRANSFERS

General Fund

Transfers are used to reflect General Fund support of other funds. The most significant operating subsidies are provided to the Criminal Justice Fund for Police Department operations and the Street Fund for street maintenance.

Transfers to the Community Events Fund are budgeted in order to cover the costs of salaries and benefits associated with staff time spent on the Milton Days event. Transfers to the Asset Replacement Fund are equivalent to two percent of budgeted General Fund revenues. These transfers are dedicated to the purchase of general government assets and capital projects.

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
<i>Transfers Out</i>					
597 00 00 004	Transfers Out - Asset Replacement Fund	87,668	98,285	98,285	97,227
597 01 07 001	Transfers Out - Criminal Justice Fund	2,595,000	2,695,000	2,695,000	2,800,000
597 10 10 001	Transfers Out - Street Fund	280,000	210,000	210,000	210,000
597 10 20 001	Transfers Out - Rainy Day Fund	200,000	-	-	-
597 11 60 001	Transfers Out - Community Events Fund	8,442	7,400	47	7,400
<i>Total Transfers Out</i>		3,171,110	3,010,685	3,003,332	3,114,627

ASSET REPLACEMENT FUND

General Fund

The Asset Replacement and Capital Reserve Fund represents amounts dedicated to the purchase of general government assets and capital projects. Funding includes a transfer from the General Fund equivalent to two percent of budgeted General Fund revenues.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 004	Beginning Fund Balance	500,189	562,283	562,283	348,097
Revenues & Other Sources					
361 10 00 004	Investment Interest	8,967	7,776	4,500	7,776
361 40 00 107	Interfund Loan - Interest	126	-	-	-
381 20 00 107	Interfund Loan - Principal	35,333	-	-	-
395 10 00 004	Sales of Capital Assets	-	-	4,150	-
397 20 20 004	Transfers In - General Fund	87,668	98,285	98,285	98,027
Total Revenues & Other Sources		132,094	106,061	106,935	105,803
Expenditures & Other Uses					
594 18 60 004	Replace Vehicle #39 - Parks/Facilities Truck	-	43,000	43,000	-
594 21 64 004	Replace Police Vehicles	-	200,000	225,834	55,000
594 42 60 004	Vehicle #60 - Public Works Admin Vehicle	-	1,400	1,376	-
594 42 60 004	Replace Vehicle #40 - Streets/Water Truck	-	10,400	10,400	-
594 42 60 004	Replace Vehicle #2 - Streets/Storm Cub Cadet	-	6,000	6,000	-
594 42 60 004	Replace Vehicle #45 - Streets Wacker Roller	-	-	-	18,000
594 48 60 004	Replace Vehicle #16 - Public Works Shop Truck	-	38,000	34,511	-
597 80 00 004	Transfers Out - Criminal Justice Fund	70,000	-	-	-
Total Expenditures & Other Uses		70,000	298,800	321,121	73,000
Net Change in Fund Balance		62,094	(192,739)	(214,186)	32,803
508 80 00 004	Ending Fund Balance	562,283	369,544	348,097	380,900

ASSET REPLACEMENT FUND - 5 YEAR PLAN					
	2021	2022	2023	2024	2025
Beginning Fund Balance	348,097	381,743	338,505	331,775	324,590
Revenues & Other Sources					
Investment Interest	7,776	5,726	5,078	4,977	4,869
Transfers In - General Fund	98,870	101,836	104,891	108,038	111,279
Total Revenues & Other Sources	106,646	107,562	109,969	113,015	116,148
Expenditures & Other Uses					
Replace Police Vehicles	55,000	113,300	116,699	120,200	123,806
Replace Vehicle #45 - Streets Wacker Roller	18,000	-	-	-	-
Replace Vehicle #47 - Streets/Storm Side Mower	-	37,500	-	-	-
Total Expenditures & Other Uses	73,000	150,800	116,699	120,200	123,806
Ending Fund Balance	381,743	338,505	331,775	324,590	316,932

RAINY DAY FUND

General Fund

The Rainy Day Fund is used to hold funds for future use in case of emergency or economic downturn. The target for this fund is to maintain an ending fund balance equal to at least 10% of budgeted General Fund operating expenditures. Use of the Rainy Day Fund shall be approved by the City Council through the budget process for temporary, unanticipated, one-time expenditures. If the balance in the Rainy Day Fund falls below the 10% target, the balance should be increased by at least one percent per year until the 10% target is met again. The 2021 ending balance will maintain this 10% target without any additional transfers.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 103	Beginning Fund Balance	269,868	476,918	476,918	480,618
Revenues & Other Sources					
361 10 00 103	Investment Interest	7,050	4,195	3,700	4,195
397 10 20 103	Transfers In - General Fund	200,000	-	-	-
Total Revenues & Other Sources		207,050	4,195	3,700	4,195
Net Change in Fund Balance		207,050	4,195	3,700	4,195
508 80 00 103	Ending Fund Balance	476,918	481,113	480,618	484,813
Fund Balance as a Percentage of General Fund Expenditures		10%	10%	10%	10%

The Street Fund is used to account for activities 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, roadway shoulders, landscape strips, sidewalks, traffic signals, and other assets.

There are five primary programs in the Street Division, including Pavement Management, Street Lights, Safety, Sidewalk/Right of Way Maintenance, and Winter Sanding/Plowing. The City's street crew performs routine maintenance limited to filling potholes and minor repairs. A limited amount of asphalt patching is contracted out each year, primarily focused on patching small areas of pavement that are approaching failure and experiencing extensive cracking and settling. Current funding levels for this program are not adequate to provide for preventive pavement maintenance, only routine maintenance at the most basic level is done throughout the year.

The Safety Program includes cleaning and repair of street signs, guardrails, and all other traffic control devices within the City. Maintenance and repairs to traffic signals is currently handled by Pierce County or, on state routes, by the Washington State Department of Transportation. Street sweeping is only performed a few times per 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 is performed as needed 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 Fund has been very challenging over the past several years. The fund receives shared monies from the Motor Vehicle Fuel Tax, but this distribution is based on population, so the City receives a minimal amount each year. Unfortunately, this distribution is not enough to cover the annual expenditures of this fund. To make up for the shortfall between current program revenues and current operational expenditures, the City transfers General Fund monies to the Street Fund annually to subsidize the programs. Budgeting for some street-related projects is included in the Capital Improvement Fund.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020 to 2021 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
Beginning Fund Balance	44,287	84,183	83,872	122,394		
Revenues & Other Sources						
Licenses and Permits	5,881	2,000	47,951	5,100	3,100	155%
Intergovernmental Revenues	177,490	175,000	175,000	179,844	4,844	3%
Miscellaneous Revenues	807	688	1,338	888	200	29%
Transfers In	280,000	210,000	210,000	210,000	-	0%
Total Revenues & Other Sources	464,178	387,688	434,289	395,832	8,144	2%
Expenditures & Other Uses						
Salaries and Wages	90,051	106,598	94,000	98,024	(8,574)	-8%
Personnel Benefits	37,749	39,656	39,656	37,456	(2,200)	-6%
Supplies and Services	147,582	121,638	142,470	141,236	19,598	16%
Miscellaneous Expenditures	1,791	3,600	3,600	3,600	-	0%
Debt Service	91,789	91,041	91,041	90,294	(747)	-1%
Capital Expenditures	30,631	25,000	25,000	25,000	-	0%
Transfers Out	25,000	-	-	-	-	0%
Total Expenditures & Other Uses	424,593	387,533	395,767	395,610	8,077	2%
Net Change in Fund Balance	39,585	155	38,522	222		
Ending Fund Balance	83,872	84,338	122,394	122,616		

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 101	Beginning Fund Balance	44,287	84,183	83,872	122,394
Revenues					
322 40 10 000	Street Permits	5,881	2,000	47,903	5,000
322 40 10 001	Street Permit Technology Fees	-	-	48	100
336 00 71 000	Multimodal Transportation	10,937	10,000	10,000	11,256
336 00 87 000	Motor Vehicle Fuel Tax - City Streets	166,553	165,000	165,000	168,588
345 83 10 101	Plan Review	200	-	150	200
361 10 00 101	Investment Interest	247	688	688	688
369 10 00 101	Sale of Scrap and Junk	360	-	-	-
395 10 00 101	Street Vacation Proceeds	-	-	500	-
397 00 01 101	Transfers In - General Fund	280,000	210,000	210,000	210,000
Total Revenues		464,178	387,688	434,289	395,832
Expenditures					
542 30 10 000	Salaries and Wages	80,993	76,152	85,000	89,024
542 30 10 003	Seasonal/Temporary Wages	-	18,000	-	-
542 30 11 000	Overtime	6,959	10,446	7,000	7,000
542 30 15 000	On Call Pay	2,099	2,000	2,000	2,000
542 30 20 000	Personnel Benefits	36,641	38,656	38,656	36,456
542 30 20 002	Uniforms	1,108	1,000	1,000	1,000
542 30 31 000	Office and Operating Supplies	23,593	18,000	20,000	20,000
542 30 32 000	Fuel	5,326	5,000	5,000	5,000
542 30 35 000	Small Tools and Equipment	4,412	3,000	3,000	3,000
542 30 36 000	Small Assets - IT	167	-	-	-
542 30 41 000	Professional Services	8,376	18,000	18,000	18,000
542 30 41 001	Professional Services - IT	13,793	4,566	7,314	5,271
542 30 42 000	Communication	1,881	1,500	1,500	1,500
542 30 43 000	Travel	444	1,000	1,000	1,000
542 30 45 000	Operating Rentals and Leases	5,742	6,000	6,000	6,000
542 30 47 000	Public Utilities	21,967	15,000	20,000	20,000
542 30 48 000	Repairs and Maintenance	21,944	7,500	20,000	20,000
542 30 48 001	Equipment Repairs and Maintenance	19,656	12,000	15,000	15,000
542 30 48 004	Street Sign Retrofit Program	7,535	15,000	10,000	10,000
542 30 49 000	Misc/Other Exp	264	500	500	500
542 30 49 002	Misc/Training & Registrations	1,230	2,500	2,500	2,500
542 90 41 000	Professional Services	348	2,000	2,000	2,000
542 90 41 002	Advertising	126	100	569	200
542 90 46 000	Insurance	12,272	12,972	13,087	14,265
542 90 49 001	Misc/Dues & Memberships	-	200	200	200
542 90 49 002	Misc/Training & Registrations	11	200	200	200
542 90 49 003	Misc/Outside Printing	286	200	200	200
Debt Service					
591 95 78 000	Debt Service Principal	88,121	88,121	88,121	88,121
592 95 83 001	Debt Service Interest	3,668	2,920	2,920	2,173
Capital Expenditures					
594 42 60 101	Capital Expenditures	30,631	25,000	25,000	25,000
Transfers Out					
597 50 05 101	Transfers Out - Capital Improvement Fund	25,000	-	-	-
Total Expenditures		424,593	387,533	395,767	395,610
508 80 00 101	Ending Fund Balance	83,872	84,338	122,394	122,616

DRUG SEIZURE

Fund 105

The Drug Seizure Fund is used to account for revenues from seizures and forfeitures. These monies are used to offset training and equipment costs of the Police Department. 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.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 105	Beginning Fund Balance	40,313	29,555	29,555	18,513
Revenues & Other Sources					
369 30 00 000	Confiscated and Forfeited Property	5	-	1,203	-
395 20 00 105	Insurance Recovery - Capital Assets	11,685	-	-	-
Total Revenues & Other Sources		11,690	-	1,203	-
Expenditures & Other Uses					
521 20 48 105	Repairs and Maintenance	-	11,685	11,685	-
521 80 31 000	Office and Operating Supplies	-	-	141	-
521 80 35 001	Machinery & Equipment	867	-	-	-
521 80 41 000	Professional Services	180	-	419	-
521 80 49 000	Misc/Other Exp	-	15,000	-	18,500
594 21 60 105	Capital Expenditures	21,401	-	-	-
Total Expenditures & Other Uses		22,448	26,685	12,245	18,500
Net Change in Fund Balance		(10,758)	(26,685)	(11,042)	(18,500)
508 80 00 105	Ending Fund Balance	29,555	2,870	18,513	13

The Criminal Justice Fund accounts for expenditures of the Police Department.

The Milton Police Department is dedicated to excellence as a world class public safety agency. We are committed to establishing an environment in which members of the department and community thrive. We seek to be a catalyst for positive change through persistent, personalized and cost-effective use of public safety resources. By embracing the values of pride, professionalism and integrity we remain committed to maintaining the public trust.

Administration Division: The Administration Division is staffed by both sworn officers and civilian employees. Currently the Division is comprised of 1 full time Police Administrator (Police Chief). The Assistant Chief and Police Clerk Position are currently vacant due to a lack of funding.

The Patrol Division is the backbone of the Milton Police Department, as they are available twenty-four hours a day, seven days a week. The Patrol Division has the responsibility of being the first responders to all calls for police service in the city. The Patrol Division is comprised of 3 Patrol Sergeants and 8 Patrol Officers.

The Detective Division investigates an array of serious offenses such as; aggravated assault, aggravated battery, stalking, kidnapping, attempted murder, homicide, arsons with injury/death, firearm offenses, traffic fatalities and missing/vulnerable persons. These cases require more time than a patrol officer can commit and may go over days or even months. Detectives are sent to specialized training that a patrol officer generalist does not have. The Detectives Division is made up of 2 detectives, comprised of 1 full-time detective and 1 detective who also works patrol.

Volunteer Division: Last year volunteers provided countless hours of value added service at no cost to the Milton Police Department. This program successfully maximizes resources at the department level to enhance community relations through community participation and partnership. This Division is comprised of 6 limited commissioned Reserve Officers, 2 non-commissioned Citizen Volunteers, 1 Police Chaplain and 3 Block watch Captains.

In a bid to share resources and capabilities with nearby law enforcement agencies to protect life and property, the cities of Bonney Lake, Buckley, Dupont, Fife, Fircrest, Gig Harbor, Lakewood, Milton, Orting, Puyallup, Sumner, and the Town of Steilacoom entered into a Inter local agreement for joint cooperation. This agreement has been in place since 2005. This agreement provides a multi-agency team of investigators and support resources designed to provide quality investigative assistance to the City of Milton, such as:

- A Crime Response Unit Specialty team comprised of individual officers organized to provide quality investigative assistance for major incidents.
- Major Law Enforcement Operations Response team, which will assist in the event of an actual or suspected emergency which requires extraordinary and/or specialty expertise, or a major crime incident which demands specialty expertise, or where additional resources are needed for effective resolution.
- Tactical Response Team comprised of individual officers to respond to situations which require additional or extraordinary tactical equipment or expertise.
- Metro Collision Response Team Specialty team comprised of individual officers of the Signatory Agencies organized to respond to and investigate serious injury, fatality, or officer involved collisions occurring within our jurisdiction.

CRIMINAL JUSTICE

Fund 107

The Milton Police Department also has one member on the U.S. Marshals Violent Crime Task Force.

In 2019, the Police Department logged 19,419 calls for service. Growth in calls for service, and the need for additional personnel to comply with best business practices, and an increase in the city's day and night population have all placed significant demands on the City's resources. In addition, existing personnel salaries and benefits continue to increase through contract periods. The Milton Police Department will continue to do its best to provide the highest level of services to the citizens of Milton with the resources available.

The proposed budget includes an Executive Assistant to the Police Chief. This is a new exempt position.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020 to 2021 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
Beginning Fund Balance	(7,794)	90,236	88,880	142,008		
Revenues & Other Sources						
Taxes	170,743	162,000	170,000	170,000	8,000	5%
Licenses and Permits	3,317	3,600	3,600	3,600	-	0%
Intergovernmental Revenues	128,911	118,600	127,676	132,004	13,404	11%
Charges for Services	9,263	6,650	5,150	4,650	(2,000)	-30%
Miscellaneous Revenues	34,112	5,200	5,000	5,000	(200)	-4%
Transfers In	2,665,000	2,695,000	2,695,000	2,802,224	107,224	4%
Total Revenues & Other Sources	3,011,346	2,991,050	3,006,426	3,117,478	126,428	4%
Expenditures & Other Uses						
Salaries and Wages	1,354,665	1,467,338	1,467,338	1,575,386	108,048	7%
Personnel Benefits	593,627	618,995	618,995	654,761	35,766	6%
Supplies and Services	930,921	901,293	866,965	939,112	37,819	4%
Transfers Out	35,459	-	-	-	-	0%
Total Expenditures & Other Uses	2,914,672	2,987,626	2,953,298	3,169,259	181,633	6%
Net Change in Fund Balance	96,674	3,424	53,128	(51,781)		
Ending Fund Balance	88,880	93,660	142,008	90,227		

CRIMINAL JUSTICE

Fund 107

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 107	Beginning Fund Balance	(7,794)	90,236	88,880	142,008
Revenues					
<i>Taxes</i>					
313 71 00 000	Criminal Justice Sales and Use Tax	170,743	162,000	170,000	170,000
<i>Licenses and Permits</i>					
322 30 00 000	Animal Permits	2,682	3,100	3,000	3,000
322 90 10 000	Alarm Permits	635	500	600	600
<i>Intergovernmental Revenues</i>					
333 20 60 000	Department of Transportation Grant	8,887	-	-	-
334 01 10 000	Criminal Justice Training Commission Grant	443	-	-	-
334 03 50 000	Traffic Safety Commission Grant	-	600	1,176	-
336 06 21 000	Criminal Justice - Violent Crimes/Population	2,368	2,500	2,500	2,772
336 06 26 000	Criminal Justice - Special Programs	8,520	6,000	8,500	9,828
336 06 51 000	DUI and Other Criminal Justice Assistance	1,101	1,000	1,000	1,000
336 06 94 000	Liquor Excise Tax	43,193	82,000	45,000	47,544
336 06 95 000	Liquor Board Profits	64,399	22,000	65,000	66,360
337 21 00 001	Other Grants	-	4,500	4,500	4,500
<i>Charges for Services</i>					
341 95 00 000	Legal Services	107	200	200	200
342 10 10 000	Other Law Enforcement Services	6,230	-	-	-
342 36 00 000	Housing/Monitoring of Prisoners	309	450	450	450
342 50 00 000	DUI Emergency Response	2,617	6,000	4,000	4,000
347 90 00 107	Other Fees & Charges	-	-	500	-
<i>Miscellaneous Revenues</i>					
359 10 00 107	False Alarm Fees	1,650	500	1,000	1,000
367 10 00 000	Donations	-	300	-	-
369 10 00 107	Sale of Surplus Equipment	-	2,400	2,000	2,000
369 30 00 107	Confiscated and Forfeited Property	-	2,000	2,000	2,000
398 10 00 107	Insurance Recovery	32,462	-	-	-
<i>Transfers In</i>					
397 00 10 107	Transfers In - General Fund	2,595,000	2,695,000	2,695,000	2,800,000
	Transfers In - Reserve Officers' Fund	-	-	-	2,224
397 00 11 107	Transfers In - Asset Replacement Fund	70,000	-	-	-
Total Revenues		3,011,346	2,991,050	3,006,426	3,117,478

CRIMINAL JUSTICE

Fund 107

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Expenditures					
<i>Law Enforcement</i>					
521 20 10 000	Salaries and Wages	1,235,782	1,347,338	1,347,338	1,455,386
521 20 11 000	Overtime	118,883	120,000	120,000	120,000
521 20 20 000	Personnel Benefits	547,761	603,595	588,595	632,961
521 20 20 002	Uniforms	45,866	15,400	30,400	21,800
521 20 31 000	Office and Operating Supplies	23,116	14,500	20,000	20,000
521 20 31 002	Public Safety Supplies	-	6,000	6,000	6,000
521 20 31 004	Emergency Response Supplies	-	5,000	5,000	5,000
521 20 31 005	Property and Evidence Supplies	-	1,000	1,000	1,000
521 20 32 000	Fuel	47,394	40,000	40,000	40,000
521 20 35 000	Small Tools and Equipment	16,897	11,500	11,500	11,500
521 20 35 001	Firearms	895	8,000	8,000	8,000
521 20 35 002	Equipment - WASPC	8,044	-	-	-
521 20 35 003	Equipment - Bicycles	77	-	-	-
521 20 35 005	Volunteer Program Equipment	-	2,000	2,000	2,000
521 20 35 006	Metro Services Program Equipment	19,425	10,000	10,000	10,000
521 20 36 000	Small Assets - IT	10,108	10,000	10,000	10,000
521 20 41 000	Professional Services	33,990	23,000	23,000	23,000
521 20 41 001	Professional Services - IT	66,979	75,540	75,540	80,042
521 20 41 002	Advertising	122	-	-	-
521 20 42 000	Communication	18,759	20,000	20,000	20,000
521 20 42 001	Radio Communications	15,328	-	18,000	18,000
521 20 43 000	Travel	1,269	5,000	1,500	5,000
521 20 45 000	Operating Rentals and Leases	6,113	5,000	5,000	5,000
521 20 46 000	Insurance	71,947	76,053	76,725	83,630
521 20 47 000	Public Utilities	6,800	9,500	9,500	9,500
521 20 48 000	Repairs and Maintenance	558	4,500	4,500	4,500
521 20 48 001	Vehicle Repairs and Maintenance	69,581	65,000	65,000	65,000
521 20 48 002	Facility Repairs and Maintenance	841	4,000	4,000	4,000
521 20 48 004	Radio Repairs and Maintenance	840	20,000	2,000	20,000
521 20 49 000	Miscellaneous	201	-	200	200
521 20 49 001	Misc/Dues & Memberships	3,987	3,000	3,000	3,000
521 20 49 005	Pierce County Alcohol Program Fees	2,252	2,000	2,200	2,200
521 30 31 000	Crime Prevention Supplies	406	8,000	1,000	8,000
521 40 49 002	Misc/Training & Registrations	6,568	18,000	18,000	18,000
521 50 49 003	Misc/Outside Printing	332	2,500	2,100	2,100
594 21 60 107	Capital Expenditures	16,355	-	10,000	-
594 21 64 107	Vehicle Purchases	99,481	-	-	-

CRIMINAL JUSTICE

Fund 107

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Expenditures					
<i>Communications and Dispatch</i>					
522 20 41 107	Dispatch Services	200,150	220,000	220,000	233,580
<i>Jail Services</i>					
523 20 31 000	Court Work Crew Supplies	132	200	200	200
523 60 41 000	Electronic Home Monitoring	-	2,000	2,000	2,000
523 60 41 107	Jail Services	142,108	180,000	140,000	160,000
<i>Emergency Management Services</i>					
525 60 41 107	Pierce County Emergency Management Svcs	5,699	7,000	7,000	7,000
<i>Animal Control</i>					
554 30 41 107	Animal Control Services	34,167	43,000	43,000	51,660
<i>Debt Service</i>					
581 20 00 107	Interfund Loan Principal	35,333	-	-	-
592 21 82 107	Interfund Loan Interest	126	-	-	-
Total Expenditures		2,914,672	2,987,626	2,953,298	3,169,259
508 80 00 107	Ending Fund Balance	88,880	93,660	142,008	90,227

COMMUNITY EVENTS

Fund 116

The Community Events Fund is used to account for revenues and expenditures associated with annual Milton Days, Fall Bazaar and Tree Lighting events. Salaries and benefits costs will be subsidized by transfers from the General Fund as needed and as approved during the budget process.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 116	Beginning Fund Balance	14,791	18,399	18,410	17,888
Revenues & Other Sources					
347 90 10 000	Milton Days - Vendor Fees	6,645	6,645	-	6,645
347 90 20 000	Fall Bazaar - Vendor Fees	1,960	1,800	-	1,800
367 00 10 000	Donations - Milton Days	10,410	10,100	110	10,100
367 00 20 000	Donations - Fall Bazaar	672	500	-	500
367 00 30 000	Donations - Tree Lighting	-	100	-	100
397 00 01 116	Transfers In - General Fund	8,442	7,400	47	7,400
Total Revenues & Other Sources		28,129	26,545	157	26,545
Expenditures & Other Uses					
573 91 10 000	Milton Days - Salaries & Wages	6,090	5,000	34	5,000
573 91 20 000	Milton Days - Benefits	2,352	2,400	13	2,400
573 91 31 000	Milton Days - Supplies	2,100	2,400	32	2,400
573 91 32 000	Milton Days - Fuel	39	100	-	100
573 91 41 000	Milton Days - Professional Services	3,589	5,500	-	6,500
573 91 41 002	Milton Days - Advertising	849	1,000	-	1,000
573 91 45 000	Milton Days - Rentals	4,501	6,000	-	6,000
573 91 49 000	Milton Days - Miscellaneous Exp	739	595	-	595
573 92 31 000	Fall Bazaar - Supplies	310	300	-	300
573 92 41 000	Fall Bazaar - Professional Services	378	300	-	300
573 92 41 002	Fall Bazaar - Advertising	230	300	-	300
573 92 45 000	Fall Bazaar - Rentals	264	600	-	450
573 92 49 000	Fall Bazaar - Miscellaneous Exp	202	50	-	200
573 93 31 000	Tree Lighting - Supplies	2,185	1,300	300	1,300
573 93 41 000	Tree Lighting - Professional Services	350	600	300	600
573 93 49 000	Tree Lighting - Miscellaneous Exp	332	100	-	100
Total Expenditures & Other Uses		24,510	26,545	679	27,545
Net Change in Fund Balance		3,619	-	(522)	(1,000)
508 80 00 116	Ending Fund Balance	18,410	18,399	17,888	16,888

RESERVE OFFICERS

Fund 118

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

The proposed budget includes a Transfer Out to the Criminal Justice Fund for the remaining balance in this fund. The Reserve Officers Fund has become obsolete as expenditures for reserve officers are currently paid from Criminal Justice Fund,.

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
308 80 00 118	Beginning Fund Balance	2,249	2,249	2,249	2,224
521 23 49 000	Miscellaneous Expenditures	-	2,063	25	-
	Transfers Out - Criminal Justice Fund	-	-	-	2,224
508 80 00 118	Ending Fund Balance	<u>2,249</u>	<u>186</u>	<u>2,224</u>	<u>-</u>

REAL ESTATE EXCISE TAX 1

Fund 130

The Real Estate Excise Tax (REET1) is a tax on the sale of real estate, usually paid by the seller. Cities, towns, and counties use the tax to fund capital projects.

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

REET 1 funding can be utilized to fund capital projects that are listed in the capital facilities plan element of the City's comprehensive plan. Capital projects are defined as those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative facilities, judicial facilities and river flood control projects.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 130	Beginning Fund Balance	178,898	16,333	16,333	37,533
Revenues & Other Sources					
318 34 01 000	Real Estate Excise Taxes REET 1 - Pierce County	144,418	135,000	135,000	135,000
318 34 02 000	Real Estate Excise Taxes REET 1 - King County	15,545	9,600	15,000	15,000
361 10 00 130	Investment Interest	2,472	3,500	200	3,500
Total Revenues & Other Sources		162,435	148,100	150,200	153,500
Expenditures & Other Uses					
597 03 10 130	Transfers Out - Capital Improvement Fund	250,000	129,000	129,000	100,000
597 04 07 130	Transfers Out - Stormwater Capital Fund	75,000	-	-	-
Total Expenditures & Other Uses		325,000	129,000	129,000	100,000
Net Change in Fund Balance		(162,565)	19,100	21,200	53,500
508 80 00 130	Ending Fund Balance	16,333	35,433	37,533	91,033

REAL ESTATE EXCISE TAX 2

Fund 131

The Real Estate Excise Tax (REET2) is a tax on the sale of real estate, usually paid by the seller. Cities, towns, and counties use the tax to fund capital projects.

In 1990, the Legislature authorized cities to impose an additional 0.25% to finance capital projects specified in the capital facilities element of a comprehensive plan. This is commonly referred to as REET2.

For this 0.25% of the real estate excise tax, "capital project" is defined as public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. Acquisition of land for is a permitted use of REET 2 receipts for street, water, and sewer projects.

Under limited circumstances, REET 2 funds may be used for those capital projects that qualify as REET 1 projects, including acquisition of land for parks, recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative facilities, judicial facilities, and river flood control projects. There are limits placed on the amount that is allowed to be expended for these purposes.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 130	Beginning Fund Balance	206,897	181,780	181,779	313,779
Revenues & Other Sources					
318 35 01 000	Real Estate Excise Taxes REET 2 - Pierce County	141,011	130,000	135,000	135,000
318 35 02 000	Real Estate Excise Taxes REET 2 - King County	15,545	9,600	15,000	15,000
361 10 00 131	Investment Interest	3,326	3,216	2,000	3,216
Total Revenues & Other Sources		159,882	142,816	152,000	153,216
Expenditures & Other Uses					
597 03 10 131	Transfers Out - Capital Improvement Fund	100,000	20,000	20,000	25,000
597 04 07 131	Transfers Out - Stormwater Capital Fund	85,000	-	-	200,000
Total Expenditures & Other Uses		185,000	20,000	20,000	225,000
Net Change in Fund Balance		(25,118)	122,816	132,000	(71,784)
508 80 00 130	Ending Fund Balance	181,779	304,596	313,779	241,995

TRAFFIC IMPACT FEES

Fund 140

State law requires that under the Growth Management Act cities plan for projected growth and have the infrastructure in place to support that growth. Transportation impact fees are paid by developers and expanding businesses to help cover the cost of road improvements that increase traffic capacity. Money from the fees is tied directly to the size and type of the development and the anticipated increase in traffic associated with the project.

This fund was created for the purpose of identifying transportation system impact mitigation revenue sources and expenditures.

Transportation impact fees are charged only for new construction or changes in land use that create a need for transportation capacity improvements.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 140	Beginning Fund Balance	303,974	360,442	360,442	3,242
Revenues & Other Sources					
345 85 00 000	Transportation Impact Fees	125,700	185,000	155,000	155,000
361 10 00 140	Investment Interest	5,768	4,725	2,800	4,725
Total Revenues & Other Sources		131,468	189,725	157,800	159,725
Expenditures & Other Uses					
597 03 10 140	Transfers Out - Capital Improvement Fund	75,000	515,000	515,000	50,000
Total Expenditures & Other Uses		75,000	515,000	515,000	50,000
Net Change in Fund Balance		56,468	(325,275)	(357,200)	109,725
508 80 00 140	Ending Fund Balance	360,442	35,167	3,242	112,967

PARKS IMPACT FEES

Fund 150

The Growth Management Act requires cities to plan and provide parks and recreation facilities that are adequate to accommodate growth. Cities are authorized to impose an impact fee on development activity as part of the financing for such facilities. By charging impact fees, cities can collect a revenue stream to help ensure park facilities are adequate to meet the demands of future growth.

The City adopted an Ordinance in 2016 that created the City of Milton’s Park Impact Fee program. This program was anticipated in the City’s Parks, Recreation, and Open Space Element of the Comprehensive Plan.

A park impact fee is a one-time payment by new residential development to pay for capital costs of facilities needed to support the new development. Park impact fees are charged during the building permitting process and used to fund projects to maintain levels of service of our park system. The intent is to share the financial responsibility of providing for recreation facilities, such as new parks, open space and recreation facilities that support future growth with the development that grows our population and economy.

The fee is proportionate to the size of the development, or change in use. More potential residents, customers, or visitors result in higher fees. Park impact fees can only be used for “system improvements” included in an adopted six-year Capital Improvement Plan (CIP), and that are improvements reasonably related to and benefit the new development. Impact fee rates must be adjusted to account for other revenues that the development pays.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 150	Beginning Fund Balance	60,824	78,315	78,315	210,500
Revenues & Other Sources					
345 85 00 150	Park Impact Fees	16,280	25,000	227,239	25,000
361 10 00 150	Investment Interest	1,211	946	946	946
Total Revenues & Other Sources		17,491	25,946	228,185	25,946
Expenditures & Other Uses					
597 03 10 150	Transfers Out - Capital Improvement Fund	-	96,000	96,000	200,000
Total Expenditures & Other Uses		-	96,000	96,000	200,000
Net Change in Fund Balance		17,491	(70,054)	132,185	(174,054)
508 80 00 140	Ending Fund Balance	78,315	8,261	210,500	36,446

The Capital Improvement Fund supports the City's transportation projects and other projects linked with various State and Federal funding programs. Excise taxes from real estate sales are transferred into this fund for the funding of street capital improvements as permitted by State law. Many of the projects are dependent upon the acquisition of outside grants.

2021 projects are as follows:

City Hall Retrofit \$100,000 (REET 1)

This budget item is for the continued improvements to the City Hall complex. In 2018, the City took back control of a portion of the fire station (Building A) . In 2019, the City continued to complete work on the upgrades to the fire station and City Hall complex to modernize and improve the appearance and performance of the facilities, including installing a new roof for the fire station. As of October 2020, a contractor is working to install new metal siding on Building A. In 2021, the budget is for improvements to the Milton Activity Center (MAC) as well as Buildings C and D.

Trailhead Improvements \$185,000 (Department of Transportation Grant/Traffic Impact fees)

This budget item is for completion of Interurban Sidewalk Project along Kent Street adjacent to the Interurban Trail.

Playground Equipment \$150,000 (REET 1/Parks Impact Fees)

This budget item is for the continued repair and replacement of playground equipment at City parks to ensure safety compliance and usability.

Miscellaneous Sidewalks \$550,000 (Traffic Impact Fees)

This budget item is for installation of new sidewalks as well as replacement and repair of failing sidewalk sections at various locations throughout the City.

Miscellaneous Striping and Markings \$25,000 (REET 2)

This budget item is for the City's line striping and raised pavement markings. This is part of an annual program to keep our pavement marking up to current standards at various locations throughout the City.

City-wide Pavement Restoration \$150,000 (Traffic Impact Fees)

This budget item is to improve pavement condition by asphalt patching, crack sealing and spot removal and replacement.

City Gateways/Wayfinding \$30,000 (REET 1)

This budget item is to create a series of gateway signs/monuments (up to three) at the boundaries of the City.

City-wide Traffic Calming Program \$100,000 (Traffic Impact Fees)

This is to install physical design and other measures (speed humps, traffic circles, speed readers, etc.) in residential neighborhoods to improve safety of motorists and pedestrians.

SR-99/Porter Way Intersection \$450,000 (Transportation Improvement Board Grant)

The City plans to enlarge the intersection by adding additional lanes, sidewalks and a new traffic signal.

City-wide Parks Improvements \$175,000 (REET 1/Parks Impact Fees)

Park improvements which may include irrigation, lighting, benches and parking.

City-wide Transportation Beautifications \$20,000 (REET 1)

To improve the appearance of the City's transportation system by installing decorative banners on poles, taking measures for litter prevention, installing flower beds and stamped concrete for crosswalks.

West Milton Ballfield Improvements \$30,000 (Parks Impact Fees)

This budget item is to install new lightings, nets and improvements to the fences.

CAPITAL IMPROVEMENT

Fund 310

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 310	Beginning Fund Balance	116,308	352,536	352,536	1,141,755
Revenues & Other Sources					
333 20 20 104	DOT Grant - Trailhead Improvements	3,609	385,000	200,000	185,000
334 00 10 105	TIB Grant - SR 99/Porter Way	-	675,000	300,000	35,000
	Developer Contributions - SR 99/Porter Way	-	-	-	415,000
334 03 80 141	TIB Grant - Yuma Street Overlay	346,481	60,761	94,466	-
361 10 00 310	Investment Earnings	5,202	2,510	2,510	2,510
395 10 00 310	Right of Way Vacation Proceeds	-	-	461,200	-
397 01 20 310	Transfers In - Street Fund	25,000	-	-	-
397 01 30 310	Transfers In - REET 1 Fund	250,000	129,000	129,000	100,000
397 01 31 310	Transfers In - REET 2 Fund	100,000	20,000	20,000	25,000
397 01 40 310	Transfers In - Traffic Impact Fee Fund	75,000	515,000	515,000	50,000
397 15 00 310	Transfers In - Parks Impact Fee Fund	-	96,000	96,000	200,000
Total Revenues & Other Sources		805,292	1,883,271	1,818,176	1,012,510
Expenditures & Other Uses					
594 18 61 143	City Hall Retrofit	111,819	153,010	153,010	100,000
594 76 62 104	Trailhead Improvements - DOT Grant	26,301	385,000	200,000	185,000
594 76 65 118	Playground Equipment	-	100,000	145,000	150,000
595 30 63 082	Milton Way Pedestrian Improvements	-	40,000	-	-
595 30 63 159	City-wide Traffic Calming Program	-	100,000	10,000	100,000
595 42 63 107	Street Sign Retrofit	807	-	-	-
595 42 63 121	Misc Sidewalks	1,303	150,000	265	550,000
595 42 63 122	Misc Street Overlay	5,004	25,000	10,000	-
595 42 63 136	Misc Striping & Markings	11,006	10,000	25,000	25,000
595 42 63 141	Yuma Street Overlay - TIB Grant	412,824	67,512	5,682	-
595 42 63 146	West Milton Ballfield Improvements	-	50,000	125,000	30,000
595 42 63 155	SR 99/Porter Way Intersection - TIB Grant	-	750,000	300,000	450,000
595 70 63 139	City-wide Transportation Beautifications	-	20,000	20,000	20,000
	City-wide Pavement Restoration	-	150,000	35,000	150,000
	City Gateways/Wayfinding	-	30,000	-	30,000
	City-wide Parks Improvements	-	75,000	-	175,000
Total Expenditures & Other Uses		569,064	2,105,522	1,028,957	1,965,000
Net Change in Fund Balance		236,228	(222,251)	789,219	(952,490)
508 80 00 310	Ending Fund Balance	352,536	130,285	1,141,755	189,265

The Electric Utility is a division of the Public Works Department and was established to provide a safe and reliable electric system to the citizens of Milton. The Electric Utility Fund is an Enterprise Fund that operates like a business.

Electricity is provided by the Bonneville Power Administration (BPA) and delivered to the City at the substation located along Fife Way. The primary source of revenue for this fund is through the sale of electricity to customers.

Expenditures from this fund include administration as well as maintenance and operations of the utility. Administrative functions include monthly customer billing, planning, coordination with BPA, and participation in other electric related organizations. Maintenance and operations activities include regular maintenance and repair of poles, transformers, vaults, and distribution lines. In addition, transfers are made out of this fund to support the Electric Capital Improvement Fund and the Electric Asset Replacement Fund

This fund should have an ending fund balance of 25% of expenditures, however prior budgets have significantly reduced fund balance. A rate study was completed in 2019 and rate increases were adopted for the next five years. Rate increases are anticipated to bring the fund balance back up to the 25% target by 2023.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020 to 2021 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
Beginning Fund Balance	842,103	509,295	508,034	455,334		
Revenues & Other Sources						
Licenses and Permits	1,530	1,500	1,500	1,500	-	0%
Charges for Services	4,383,002	5,255,000	5,049,283	5,360,929	105,929	2%
Fines and Forfeitures	27,938	30,000	10,000	30,000	-	0%
Miscellaneous Revenues	89,729	113,091	144,644	148,091	35,000	31%
Other and Non-Revenues	-	-	6,771	-	-	0%
Total Revenues & Other Sources	4,502,199	5,399,591	5,212,198	5,540,520	140,929	3%
Expenditures & Other Uses						
Salaries and Wages	603,406	874,107	641,962	850,209	(23,898)	-3%
Personnel Benefits	258,860	402,257	274,507	381,882	(20,375)	-5%
Supplies and Services	3,507,732	3,975,127	3,823,946	4,105,743	130,616	3%
Miscellaneous Expenditures	34,596	35,950	35,960	35,950	-	0%
Transfers Out	431,674	522,000	488,523	528,093	6,093	1%
Total Expenditures & Other Uses	4,836,268	5,809,441	5,264,898	5,901,877	92,436	2%
Net Change in Fund Balance	(334,069)	(409,850)	(52,700)	(361,357)		
Ending Fund Balance	508,034	99,445	455,334	93,977		
Fund Balance as a Percentage of Expenditures	11%	2%	9%	2%		

ELECTRIC UTILITY

Fund 401

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 401	Beginning Fund Balance	842,103	509,295	508,034	455,334
Revenues					
322 12 00 000	Electrical Permits	1,530	1,500	1,500	1,500
343 30 00 000	Electric Sales	4,302,604	5,220,000	4,885,226	5,280,929
343 30 25 000	Charges for Services - Equipment	3,477	-	6,122	5,000
343 30 30 000	Charges for Services - Labor	27,560	5,000	32,714	20,000
343 30 35 000	Pole Rental Agreements	-	10,000	28,240	25,000
343 30 40 000	Charges for Services - Parts	46,560	15,000	77,486	20,000
343 30 45 000	Charges for Services - Overhead	-	-	14,495	5,000
343 39 00 000	Connection Charges	2,801	5,000	5,000	5,000
359 31 00 000	Penalties	27,938	30,000	10,000	30,000
361 10 00 401	Investment Earnings	13,700	13,091	4,500	13,091
362 00 00 401	Interfund Rentals	33,850	30,000	30,000	30,000
367 01 00 000	BPA Incentive	30,098	45,000	85,130	80,000
369 10 00 401	Sale Of Scrap	94	-	14	-
369 91 00 401	Miscellaneous Revenue	11,987	25,000	25,000	25,000
395 20 00 401	Insurance Recovery - Capital Assets	-	-	6,771	-
Total Revenues		4,502,199	5,399,591	5,212,198	5,540,520
Expenditures					
<i>Administration</i>					
533 10 10 000	Salaries and Wages	32,944	180,997	50,000	70,905
	<i>Allocated Salaries</i>	146,481	156,962	156,962	161,790
533 10 20 000	Personnel Benefits	12,335	81,997	15,000	21,625
	<i>Allocated Benefits</i>	57,726	71,507	71,507	65,537
533 10 20 002	Uniforms	-	-	-	-
533 10 31 000	Office and Operating Supplies	385	1,000	1,000	1,000
533 10 32 000	Fuel	-	150	150	150
533 10 35 000	Small Tools and Equipment	23	1,000	1,000	1,000
533 10 36 000	Small Assets - IT	-	1,000	1,000	1,000
533 10 41 000	Professional Services	91,114	65,000	65,000	85,000
533 10 41 001	Professional Services - IT	34,373	40,438	40,438	36,461
533 10 41 002	Advertising	916	800	800	800
533 10 42 000	Communications	8,589	9,000	9,000	9,000
533 10 43 000	Travel	27	2,500	2,500	2,500
533 10 44 001	Utility Tax	250,868	285,000	293,114	316,856
533 10 44 002	Electric Excise Tax	167,395	190,000	190,000	190,000
533 10 45 000	Operating Rentals and Leases	3,440	3,000	3,000	3,000
533 10 46 000	Insurance	39,721	41,988	42,360	46,173
533 10 48 000	Repairs and Maintenance	-	3,000	3,000	3,000
533 10 49 000	Misc/Other Exp	36	1,000	1,000	1,000
533 10 49 001	Misc/Dues & Memberships	2,388	5,000	5,000	5,000
533 10 49 002	Misc/Training & Registrations	166	1,500	1,500	1,500
533 10 49 003	Misc/Outside Printing	16,461	15,000	15,000	15,000
	<i>Allocated Overhead Expenses</i>	123,999	151,051	148,952	153,103

ELECTRIC UTILITY

Fund 401

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Expenditures					
<i>Operations</i>					
533 50 10 000	Salaries and Wages	370,747	478,507	380,000	562,514
533 50 11 000	Overtime	24,498	32,641	25,000	25,000
533 50 15 000	On Call Pay	28,736	25,000	30,000	30,000
533 50 20 000	Personnel Benefits	179,625	240,753	180,000	286,720
533 50 20 002	Uniforms	9,174	8,000	8,000	8,000
533 50 31 000	Office and Operating Supplies	68,678	45,000	65,000	65,000
533 50 32 000	Fuel	10,610	8,500	8,500	8,500
533 50 33 000	BPA - Electricity for Resale	2,536,654	2,980,000	2,749,644	2,980,000
533 50 33 006	BPA - Reimbursements/Incentives	11,383	45,000	61,288	80,000
533 50 34 000	Supplies for Resale	7,524	2,500	2,500	2,500
533 50 35 000	Small Tools and Equipment	8,938	6,500	6,500	6,500
533 50 35 001	Machinery and Equipment	7,193	10,000	10,000	10,000
533 50 36 000	Small Assets - IT	833	2,000	2,000	2,000
533 50 41 000	Professional Services	28,515	15,000	25,000	25,000
533 50 41 002	Advertising	347	200	200	200
533 50 42 000	Communication	5,232	5,000	5,000	5,000
533 50 43 000	Travel	2,086	4,000	4,000	4,000
533 50 45 000	Operating Rentals and Leases	6,800	5,000	5,000	5,000
533 50 47 000	Public Utilities	15,351	20,000	20,000	20,000
533 50 48 000	Repairs and Maintenance	4,965	1,500	3,000	3,000
533 50 48 001	Vehicle Repairs and Maintenance	70,606	25,000	50,000	35,000
533 50 48 002	Facility Repairs and Maintenance	1,167	5,000	5,000	5,000
533 50 49 000	Misc/Other Exp	86	250	250	250
533 50 49 001	Misc/Dues & Memberships	3,693	3,200	3,200	3,200
533 50 49 002	Misc/Training & Registrations	11,766	10,000	10,000	10,000
533 50 49 003	Misc/Outside Printing	-	-	10	-
<i>Transfers Out</i>					
597 40 20 401	Transfers Out - Capital Improvements	302,172	365,400	341,966	369,665
597 40 90 401	Transfers Out - Asset Replacement	129,502	156,600	146,557	158,428
Total Expenditures		4,836,268	5,809,441	5,264,898	5,901,877
508 80 00 401	Ending Fund Balance	508,034	99,445	455,334	93,977

This fund was created to separate capital improvements from regular administration, maintenance and operations activities. The intent is to have the resources available when needs arise. Seven percent of the revenue from monthly electric charges is contributed to this fund to provide for capital improvements.

2021 projects include the following:

Substation – Design \$850,000

Electrical substation design; surveying; geotechnical investigations, studies and services; permitting; as well as the creation of plans, specifications and estimates; construction management, and construction engineering services.

Substation – Property Acquisition \$870,000

Preliminary siting, alternative evaluation and purchasing a new site for the construction of the City's new sub-station.

Miscellaneous Cable Replacement \$170,000

This budget item is for the purchase of electrical cable as needed to replace aging and failing segments of electrical cable at various locations throughout the City. Bulk of the funds will be for replacing all the 35-year-old cable at Surprise Lake Apts. This cable is a major Feeder supplying power to Columbia Bank, Safeway and many shops.

Pole Replacement Project \$195,000

This budget item is for the purchase and installation of electrical poles as needed to replace aging and failing poles at various locations throughout the City.

Tree Trimming \$100,000

This budget item is to provide funding for the trimming of trees to reduce outages caused by wind storms. This is part of the Electric Utility's effort to continue to provide a reliable electric system.

Meter Replacement Project \$35,000

This budget item is for the equipment and staff time for the Electric Department's continued effort to implement a totally automated meter reader and control system.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 402	Beginning Fund Balance	2,195,999	2,359,523	2,359,845	2,533,751
Revenues & Other Sources					
361 10 00 402	Investment Interest	40,276	33,436	22,000	33,436
367 00 00 402	System Development Charges	8,771	10,000	10,000	10,000
391 10 00 000	Proceeds from Long Term Debt	-	5,000,000	-	1,720,000
397 40 10 402	Transfers In - Operations	302,172	365,400	341,966	369,665
Total Revenues & Other Sources		351,219	5,408,836	373,966	2,133,101
Expenditures & Other Uses					
594 33 60 124	Substation - Design	-	650,000	-	850,000
594 33 61 124	Substation - Property Acquisition	-	920,000	-	870,000
594 33 60 125	Comprehensive Plan Update/Rate Study	5,990	-	-	-
594 33 62 126	Misc - Cable Replacement	4,940	195,060	25,060	170,000
594 33 62 138	Pole Replacement Project	40,009	185,000	100,000	195,000
594 33 62 139	HVAC/Lighting - BPA	3,219	-	-	-
594 33 62 142	Tree Trimming	120,253	100,000	50,000	100,000
594 33 63 147	27th Ave Cable Rebuild	-	10,000	10,000	-
594 33 63 148	Switchgear Rebuild	-	10,000	10,000	-
594 33 63 149	Heather Hills Primary Metering	1,361	-	-	-
594 33 64 123	Meter Replacement Project	11,601	25,000	5,000	35,000
Total Expenditures & Other Uses		187,373	2,095,060	200,060	2,220,000
Net Change in Fund Balance		163,846	3,313,776	173,906	(86,899)
508 80 00 402	Ending Fund Balance	2,359,845	5,673,299	2,533,751	2,446,852

ELECTRIC ASSET REPLACEMENT Fund 409

The Electric Asset Replacement Fund was established to provide for replacement of assets such as rolling stock, major equipment and technology upgrades. The intent is to have resources available when needs arise. Three percent of revenue from electric service charges is contributed to this fund each year.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 409	Beginning Fund Balance	593,930	690,691	690,691	493,663
Revenues & Other Sources					
361 10 00 409	Investment Interest	11,641	9,233	6,300	9,233
395 10 00 409	Sales of Capital Assets	-	-	2,730	-
397 40 10 409	Transfers In - Operations	129,502	156,600	146,557	158,428
Total Revenues & Other Sources		141,143	165,833	155,587	167,661
Expenditures & Other Uses					
594 33 64 409	Vehicle #24 - 2019 Chevrolet Silverado	44,382	-	-	-
594 33 64 409	Vehicle #21 - 2020 Freightliner Bucket Truck	-	330,000	298,487	-
594 33 64 409	Vehicle #60 - Public Works Admin Vehicle	-	4,200	4,128	-
594 33 64 409	Asset Replacement	-	65,800	50,000	50,000
Total Expenditures & Other Uses		44,382	400,000	352,615	50,000
Net Change in Fund Balance		96,761	(234,167)	(197,028)	117,661
508 80 00 409	Ending Fund Balance	690,691	456,524	493,663	611,324

The Water Utility is a division of the Public Works Department and was established to provide a City-wide water service, capital improvement and maintenance program serving City customers and customers outside of the City. The primary function of the Water Utility 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 customers, while constructing water projects for infrastructure improvements consistent with the planning and implementation of the Water System Comprehensive Plan. The Water Utility Fund is an Enterprise Fund that operates like a business.

The primary source of revenue for this fund is through the sale of water to customers. The City also receives revenue through the rental of space on water towers to private communications companies for antennas.

Expenditures from this fund include administration as well as maintenance and operations of the utility. Administrative functions include monthly customer billing, planning, coordination with the Department of Health, working with hydrogeologists and legal counsel to protect the City's water sources, and participation in other water related organizations. Maintenance and operations activities include regular maintenance and repair of wells, pump stations, valves, water mains, distribution lines and hydrants. In addition, transfers are made out of this fund to support the Water Capital Improvement Fund and the Water Asset Replacement Fund.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020 to 2021 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
Beginning Fund Balance	1,399,292	1,530,726	1,530,186	1,716,615		
Revenues & Other Sources						
Licenses and Permits	4,428	3,500	5,610	5,000	1,500	43%
Charges for Services	2,461,512	2,302,750	2,595,573	2,446,220	143,470	6%
Fines and Forfeitures	15,843	17,000	5,000	17,000	-	0%
Miscellaneous Revenues	34,934	29,053	23,628	29,053	-	0%
Total Revenues & Other Sources	2,516,717	2,352,303	2,629,811	2,497,273	144,970	6%
Expenditures & Other Uses						
Salaries and Wages	636,245	707,671	669,044	717,070	9,399	1%
Personnel Benefits	291,216	325,277	304,653	347,053	21,776	7%
Supplies and Services	980,901	912,574	992,795	1,018,260	105,686	12%
Miscellaneous Expenditures	45,028	60,200	49,500	61,500	1,300	2%
Debt Service	193,350	194,390	194,390	195,250	860	0%
Transfers Out	239,083	221,450	233,000	235,097	13,647	6%
Total Expenditures & Other Uses	2,385,823	2,421,562	2,443,382	2,574,230	152,668	6%
Net Change in Fund Balance	130,894	(69,259)	186,429	(76,957)		
Ending Fund Balance	1,530,186	1,461,467	1,716,615	1,639,658		
Fund Balance as a Percentage of Expenditures	64%	60%	70%	64%		

WATER UTILITY

Fund 403

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 403	Beginning Fund Balance	1,399,292	1,530,726	1,530,186	1,671,615
Revenues					
322 13 00 000	Water Permits	4,428	3,500	5,610	5,000
343 40 10 000	Water Sales	2,331,467	2,214,500	2,330,000	2,350,970
343 40 10 001	Meter Rentals	177	150	150	150
343 40 14 000	Certificates of Water Availability - In City	21,159	30,000	10,000	10,000
343 40 15 000	Certificates of Water Availability - Outside City	4,896	3,000	131,376	5,000
343 40 25 000	Charges for Services - Equipment	110	-	-	-
343 40 26 000	Charges for Services - Labor	300	-	-	-
343 40 27 000	Charges for Services - Parts	343	-	82	-
343 40 35 000	Reservoir Antenna Rentals	45,006	35,000	45,000	45,000
343 49 00 000	Connection Charges	57,454	20,000	78,865	35,000
343 83 10 403	Plan Review	600	100	100	100
359 90 00 000	Penalties	15,843	17,000	5,000	17,000
361 10 00 403	Investment Earnings	26,287	21,753	13,500	21,753
369 10 00 403	Sale of Scrap	3,774	2,500	2,500	2,500
369 91 00 403	Miscellaneous Revenue	4,415	4,000	6,828	4,000
382 10 00 403	Water Permit Deposits	458	800	800	800
Total Revenues		2,516,717	2,352,303	2,629,811	2,497,273
Expenditures					
<i>Administration</i>					
534 10 10 000	Salaries and Wages	40,271	186,282	62,000	70,905
534 10 15 000	On Call Pay	6,767	-	-	-
	<i>Allocated Salaries</i>	103,746	107,044	107,044	115,504
534 10 20 000	Personnel Benefits	17,594	85,200	19,000	21,625
	<i>Allocated Benefits</i>	40,617	48,653	48,653	45,931
534 10 31 000	Office and Operating Supplies	387	1,000	1,000	1,000
534 10 32 000	Fuel	-	500	200	200
534 10 35 000	Small Tools and Equipment	15	300	300	300
534 10 36 000	Small Assets - IT	-	200	200	200
534 10 41 000	Professional Services	25,450	20,000	25,000	25,000
534 10 41 001	Professional Services - IT	43,091	38,623	38,623	39,993
534 10 42 000	Communication	8,831	10,000	10,000	10,000
534 10 43 000	Travel	14	1,000	1,000	1,000
534 10 44 001	Utility Tax	204,798	200,000	209,700	211,587
534 10 44 002	Water Excise Tax	118,020	115,000	120,000	120,000
534 10 45 000	Operating Rentals and Leases	3,346	2,500	2,500	2,500
534 10 46 000	Insurance	45,693	48,301	48,727	53,113
534 10 48 000	Repairs and Maintenance	-	1,500	1,500	1,500
534 10 49 000	Misc/Other Exp	71	-	-	-
534 10 49 001	Misc/Dues & Memberships	253	3,000	3,000	5,000
534 10 49 002	Misc/Training & Registrations	153	2,000	2,000	2,000
534 10 49 003	Misc/Outside Printing	16,468	15,000	15,000	15,000
	<i>Allocated Overhead</i>	86,059	106,250	105,145	108,467

WATER UTILITY

Fund 403

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Expenditures					
<i>Operations</i>					
534 50 10 000	Salaries and Wages	461,575	359,593	470,000	500,661
534 50 10 003	Temporary/Seasonal Wages	-	18,000		-
534 50 11 000	Overtime	11,764	18,752	12,000	12,000
534 50 15 000	On Call Pay	12,122	18,000	18,000	18,000
534 50 20 000	Personnel Benefits	222,538	184,424	230,000	272,497
534 50 20 002	Uniforms	10,467	7,000	7,000	7,000
534 50 31 000	Office and Operating Supplies	52,549	35,000	75,000	65,000
534 50 32 000	Fuel	12,162	12,000	12,000	12,000
534 50 35 000	Small Tools and Equipment	15,113	4,500	4,500	4,500
534 50 35 001	Machinery & Equipment	-	18,700	18,700	18,700
534 50 36 000	Small Assets - IT	1,495	2,000	2,000	2,000
534 50 41 000	Professional Services	23,760	25,000	25,000	25,000
534 50 41 002	Advertising	413	500	500	500
534 50 41 114	Water Comprehensive Plan Professional Svcs	7,532	5,000	5,000	25,000
534 50 42 000	Communication	5,790	5,000	5,000	5,000
534 50 43 000	Travel	1,978	6,500	2,000	6,500
534 50 45 000	Operating Rentals and Leases	29,301	25,000	25,000	25,000
534 50 47 000	Public Utilities	2,336	6,000	6,000	6,000
534 50 48 000	Repairs and Maintenance	18,190	10,000	10,000	10,000
534 50 48 001	Equipment Repairs & Maintenance	35,327	25,000	25,000	25,000
534 50 49 000	Misc/Other Exp	771	2,000	2,000	2,000
534 50 49 001	Misc/Dues & Memberships	9,158	15,000	15,000	15,000
534 50 49 002	Misc/Training & Registrations	13,522	20,000	10,000	20,000
534 50 49 003	Misc/Outside Printing	-	150	150	150
<i>Water Quality</i>					
534 51 31 000	Office and Operating Supplies	73,732	44,000	70,000	70,000
534 51 32 000	Fuel	2,255	3,500	3,500	3,500
534 51 35 000	Small Tools and Equipment	1,098	2,500	2,500	2,500
534 51 35 001	Machinery & Equipment	-	2,000	2,000	2,000
534 51 41 000	Professional Services	37,507	15,000	15,000	15,000
534 51 42 000	Communication	201	200	200	200
534 51 43 000	Travel	-	500	500	500
534 51 47 001	Public Utilities	98,316	96,000	96,000	96,000
534 51 48 000	Repairs and Maintenance	26,103	20,000	20,000	20,000
534 51 48 001	Vehicle Repairs And Maintenance	39	3,500	3,500	3,500
534 51 49 001	Misc/Dues & Memberships	15	200	200	200
534 51 49 002	Misc/Training & Registrations	2,217	500	500	500
534 51 49 003	Misc/Outside Printing	1,044	850	850	850
<i>Non-Expenditures</i>					
582 10 00 403	Refund Of Water Permit Deposits	1,356	1,500	800	800
<i>Debt Service</i>					
591 34 72 000	Revenue Bond Principal	110,000	115,000	115,000	120,000
592 34 83 000	Revenue Bond Interest	83,350	79,390	79,390	75,250
<i>Transfers Out</i>					
597 40 40 403	Transfers Out - Capital Improvements	167,358	155,015	163,100	164,568
597 40 50 403	Transfers Out - Asset Replacement	71,725	66,435	69,900	70,529
Total Expenditures		2,385,823	2,421,562	2,443,382	2,574,230
508 80 00 403	Ending Fund Balance	1,530,186	1,461,467	1,716,615	1,639,658

This fund was created to separate capital improvements from regular administration, maintenance and operations activities. The intent is to have the resources available when needs arise. Seven percent of the revenue from monthly water charges is contributed to this fund to provide for capital improvements.

2021 projects are as follows:

Miscellaneous Security Upgrades \$40,000

Security of water systems is a very important aspect of operating a reliable and dependable water system. This budget item will purchase and install equipment necessary to monitor and issue alarms when a security concern arises regarding our water system.

Miscellaneous Watermain Replacement \$65,000

This project included repair and replacement of aging and failing water pipes at various locations throughout the City.

Water Tank Demolition \$10,000

In 2018, the City demolished a water tank on a city-owned parcel within the city limits of Edgewood. This property is no longer useful to the City and has been declared surplus. This budget item is to complete the sale of the property.

Miscellaneous Pump Station Component Upgrades \$35,000

This project will continue to replace failing components in our pump stations to ensure we can deliver treated water to consumers uninterrupted. The City's pump stations are aging and need upgrades every year.

Well #5 Replacement \$750,000

The existing Well #5 located at the one million gallon reservoir site needs to be re-drilled in order to provide the City with a water source capable of meeting future water demands.

Miscellaneous Well Rehabilitation \$25,000

In 2018, the Corridor Well #1 was experiencing a drop in the production rate. This budget item is to investigate and, if necessary, rehabilitate the adjacent Well #2.

Fire Hydrant/Gate Valve Upgrades \$80,000

This project will replace pumper ports on fire hydrants to a 5" Storz adapter (quick connect) for a faster response and meeting the standards of East Peirce Fire. The project will also replace aging and failing hydrants in our distribution system.

12th Avenue Service Line Improvements \$120,000

This project will be tying into an existing water main and running a 2-inch line to feed existing homes and future development. The service line feeding this area now is a failing 1-inch galvanized line from SR-99. Replacing this line will also solve issues caused by the new SR-167 project.

Miscellaneous Service Line Replacements/Connections \$150,000

This project will entail tying over service lines to new mains in areas where we currently have multiple mains in the roadway. This is a proactive approach to abandon older failing water mains.

Water Main Flushing \$250,000

This project involves hiring a contractor to assist City staff with water main flushing City-wide. This will remove the build up on the interior of our water mains and reduce, if not eliminate, discolored water issues.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 404	Beginning Fund Balance	1,388,084	1,172,150	1,172,150	1,427,891
Revenues & Other Sources					
361 10 00 404	Investment Interest	21,643	21,579	11,000	21,579
367 00 00 404	System Development Charges	204,017	75,000	510,630	100,000
397 40 30 404	Transfers In - Operations	167,358	155,015	163,100	164,568
Total Revenues & Other Sources		393,018	251,594	684,730	286,147
Expenditures & Other Uses					
594 34 60 129	SCADA System Upgrade	10,465	-	-	-
594 34 60 135	Well #5 Replacement	8,608	850,000	250,000	750,000
594 34 60 150	Misc Pump Station Component Upgrades	12,252	35,000	385	35,000
594 34 60 151	Well #2 Rehabilitation	28,194	25,069	-	-
594 34 62 100	Well #10 Construction	161,806	18,194	29,929	-
594 34 63 100	Well #10 Design	3,279	-	-	-
594 34 63 130	Misc Security Upgrades	18,483	81,517	-	40,000
594 34 63 137	Alder Street/26th Ave Water Main	254,739	12,000	18,781	-
594 34 63 160	Misc Water Main Replacements	20,106	79,894	79,894	65,000
594 34 64 123	Meter Replacement	91,020	50,000	50,000	-
594 34 66 127	Water Tank Demolition	-	10,000	-	10,000
	Misc Well Rehabilitation	-	-	-	25,000
	Fire Hydrant/Gate Valve Upgrades	-	-	-	80,000
	12th Ave Service Line Improvements	-	-	-	120,000
	Misc Service Line Replacements/Connections	-	-	-	150,000
	Water Main Flushing	-	-	-	250,000
Total Expenditures & Other Uses		608,952	1,161,674	428,989	1,525,000
Net Change in Fund Balance		(215,934)	(910,080)	255,741	(1,238,853)
508 80 00 404	Ending Fund Balance	1,172,150	262,070	1,427,891	189,038

WATER ASSET REPLACEMENT

Fund 405

The Water Asset Replacement Fund was established to provide for replacement of assets such as rolling stock, major equipment and technology upgrades. The intent is to have resources available when needs arise. Three percent of revenue from water service charges is contributed to this fund each year.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 405	Beginning Fund Balance	354,759	352,367	352,367	379,739
Revenues & Other Sources					
361 10 00 405	Investment Interest	6,149	5,515	3,200	5,515
397 40 30 405	Transfers In - Operations	71,725	66,435	69,900	70,529
Total Revenues & Other Sources		77,874	71,950	73,100	76,044
Expenditures & Other Uses					
594 33 64 405	Vehicle #30 - Water Service Truck	80,266	-	-	-
594 33 64 405	Vehicle #60 - Public Works Admin Vehicle	-	4,200	4,128	-
594 33 64 405	Replace Vehicle #40 - Streets/Water Truck	-	41,600	41,600	-
594 33 64 405	Asset Replacement	-	138,934	-	50,000
Total Expenditures & Other Uses		80,266	184,734	45,728	50,000
Net Change in Fund Balance		(2,392)	(112,784)	27,372	26,044
508 80 00 405	Ending Fund Balance	352,367	239,583	379,739	405,783

STORMWATER UTILITY

Fund 406

The Stormwater 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 the citizens of Milton. The Stormwater Utility provides, operates and maintains the stormwater system with a focus on minimizing damage from severe storms by improving flood protection and improving the quality of Stormwater runoff to meet the requirements of the Department of Ecology's National Pollutant Discharge Elimination System Phase II (NPDES) permit. The Stormwater Utility is an Enterprise Fund that operates like a business.

Revenue to this fund is primarily through the payment of monthly stormwater fees. Other revenue sources include clearing and grading permit fees and stormwater plan review fees. Expenditures from this fund are for administrative and maintenance/operations of the utility. Funds are transferred out of this fund into the Stormwater Capital Project Fund and the Stormwater Asset Replacement Fund. The Administrative portion of the fund includes monthly customer billing, planning, coordination with the Department of Ecology for our NPDES permit; and participation in other stormwater related organizations. The Operations and Maintenance portion of the fund includes cleaning catch basins, manholes and storm pipes; monitoring and cleaning of ditches, culverts, bioswales and underground detention vaults; installation of storm pipe and catch basins; and maintenance of detention ponds.

The increase in revenues from 2019 to 2020 is due to additional properties within the Hill Creek Annexation area. Stormwater fees have not been updated since the program's inception which is why fund balance continues to decline. A rate study should be performed in 2021 or 2022.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020 to 2021 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
Beginning Fund Balance	514,929	454,128	471,498	342,704		
Revenues & Other Sources						
Licenses and Permits	1,197	2,000	2,000	2,000	-	0%
Charges for Services	943,591	1,028,300	1,003,864	1,036,000	7,700	1%
Fines and Forfeitures	6,165	6,700	2,000	6,700	-	0%
Miscellaneous Revenues	30,654	27,005	23,000	27,005	-	0%
Total Revenues & Other Sources	981,607	1,064,005	1,030,864	1,071,705	7,700	1%
Expenditures & Other Uses						
Salaries and Wages	381,005	526,246	443,256	525,837	(409)	0%
Personnel Benefits	165,579	243,165	206,268	236,290	(6,875)	-3%
Supplies and Services	361,082	386,262	387,034	403,558	17,296	4%
Miscellaneous Expenditures	17,338	15,450	24,100	24,100	8,650	56%
Capital Expenditures	5,610	-	-	-	-	0%
Transfers Out	94,424	102,800	99,000	102,800	-	0%
Total Expenditures & Other Uses	1,025,038	1,273,923	1,159,658	1,292,585	18,662	1%
Net Change in Fund Balance	(43,431)	(209,918)	(128,794)	(220,880)		
Ending Fund Balance	471,498	244,210	342,704	121,824		
Fund Balance as a Percentage of Expenditures	46%	19%	30%	9%		

STORMWATER UTILITY

Fund 406

DETAIL

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 406	Beginning Fund Balance	514,929	454,128	471,498	342,704
Revenues					
322 10 03 000	Clearing/Grading Permits	1,098	2,000	2,000	2,000
322 15 00 000	Storm Permits	99	-	-	-
342 40 00 406	Inspection Fees	70	-	3,750	3,000
343 10 00 000	Storm Drainage Fees	942,367	1,028,000	990,000	1,028,000
343 10 30 000	Charges for Services - Labor	-	100	-	-
345 83 10 406	Plan Review	1,154	200	10,114	5,000
359 90 00 406	Penalties	6,165	6,700	2,000	6,700
361 10 00 406	Investment Earnings	8,412	8,005	4,000	8,005
362 00 00 406	Equipment and Vehicle Charges (Internal)	17,887	14,000	14,000	14,000
369 91 00 406	Miscellaneous Revenue	4,355	5,000	5,000	5,000
Total Revenues		981,607	1,064,005	1,030,864	1,071,705
Expenditures					
<i>Administration</i>					
531 10 10 000	Salaries and Wages	24,729	134,990	52,000	68,854
	<i>Allocated Salaries</i>	75,868	79,324	79,324	84,106
531 10 20 000	Personnel Benefits	9,252	54,897	18,000	20,201
	<i>Allocated Benefits</i>	29,853	35,990	35,990	33,702
531 10 31 000	Office and Operating Supplies	731	2,500	2,500	2,500
531 10 32 000	Fuel	296	350	350	350
531 10 35 000	Small Tools and Equipment	16	500	500	500
531 10 36 000	Small Assets - IT	-	200	200	200
531 10 41 000	Professional Services	23,903	25,000	25,000	25,000
531 10 41 001	Professional Services - IT	29,653	29,049	29,049	28,365
531 10 41 002	Advertising	177	200	200	200
531 10 42 000	Communication	3,133	3,500	3,500	3,500
531 10 43 000	Travel	128	1,500	1,500	1,500
531 10 44 001	Utility Tax	81,845	90,000	89,100	92,520
531 10 44 002	Stormwater Excise Tax	14,309	15,500	15,500	15,500
531 10 45 000	Operating Rentals and Leases	1,892	1,500	1,500	1,500
531 10 46 000	Insurance	16,434	17,372	17,526	19,104
531 10 48 000	Repairs and Maintenance	-	500	500	500
531 10 49 000	Misc/Other Exp	-	200	200	200
531 10 49 001	Misc/Dues & Memberships	3,962	450	12,000	12,000
531 10 49 002	Misc/Training & Registrations	195	1,500	1,500	1,500
531 10 49 003	Misc/Outside Printing	8,366	2,500	6,000	6,000
	<i>Allocated Overhead</i>	62,629	77,891	77,409	79,619

STORMWATER UTILITY

Fund 406

DETAIL

<u>Account</u>	<u>Title</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>
Expenditures					
<i>Operations</i>					
531 30 10 000	Salaries and Wages	280,408	276,782	309,932	357,877
531 30 10 003	Temporary/Seasonal Wages	-	18,000	-	-
531 30 11 000	Overtime	-	17,150	2,000	15,000
531 30 20 000	Personnel Benefits	121,735	148,278	148,278	178,387
531 30 20 002	Uniforms	4,739	4,000	4,000	4,000
531 30 31 000	Office and Operating Supplies	24,226	13,000	15,000	15,000
531 30 32 000	Fuel	9,963	8,000	8,000	8,000
531 30 35 000	Small Tools and Equipment	3,134	4,000	4,000	4,000
531 30 35 001	Machinery and Equipment	-	7,500	7,500	7,500
531 30 36 000	Small Assets - IT	338	600	600	600
531 30 41 000	Professional Services	10,617	30,000	20,000	30,000
531 30 41 002	Advertising	14	100	100	100
531 30 42 000	Communication	2,659	4,500	4,500	4,500
531 30 43 000	Travel	1,071	2,500	2,500	2,500
531 30 45 000	Operating Rentals and Leases	6,429	10,000	8,000	8,000
531 30 47 000	Public Utilities	8,796	9,000	9,000	9,000
531 30 48 000	Repairs and Maintenance	250	3,500	3,500	3,500
531 30 48 001	Vehicle Repairs and Maintenance	58,439	28,000	40,000	40,000
531 30 49 000	Misc/Other Exp	1	-	100	100
531 30 49 001	Misc/Dues & Memberships	104	300	300	300
531 30 49 002	Misc/Training & Registrations	4,710	4,000	4,000	4,000
554 90 00 406	Stormwater Permit	-	6,500	-	-
594 31 60 406	Capital Expenditures	5,610	-	-	-
<i>Transfers Out</i>					
597 04 07 406	Transfers Out - Capital Improvements	66,097	71,960	69,300	71,960
597 40 80 406	Transfers Out - Asset Replacement	28,327	30,840	29,700	30,840
Total Expenditures		1,025,038	1,273,923	1,159,658	1,292,585
508 80 00 406	Ending Fund Balance	471,498	244,210	342,704	121,824

This fund was created to separate capital improvements from regular administration, maintenance and operations activities. Seven percent of the revenue from monthly stormwater charges is contributed to this fund to provide for capital improvements.

2021 projects are as follows:

Decant Facility \$15,000

The City was successful in receiving a grant from the Washington State Department of Ecology for the construction of a decant facility. The decant facility will save the City money by allowing a temporary storage facility for waste material picked up by our vector truck, avoiding the cost of transportation and disposal at out-of-city locations. Construction was completed in January 2020 and this budget is required for maintenance, permits, and removal of solid waste.

City-wide Ditch/Culvert Projects \$70,000

This budget item is for repair and construction of ditches and culverts at various locations throughout the City.

Surprise Lake Outfall \$200,000

The water level in Surprise Lake is currently controlled by an outdated system that is not under the control of the City of Milton. This outfall needs reconstructing to better control the flow out of the lake and the associated water level in the lake. Recent discoveries of fish in the Surprise Lake Drain have reprioritized the scheduling and changed the design of this project. It will be a fish-passable bottomless culvert underneath 23rd Avenue.

Campus Green Retrofit \$50,000

The City has partnered with the Department of Ecology to fund Low Impact Development retrofit projects at City Hall. These improvements will include bio-retention cells among other design features.

2019 - 2021 Department of Ecology Capacity Grant \$30,000

Every two years, the City receives grant money for its National Pollutant Discharge Elimination System (NPDES) compliance activities. Compliance activities can include maintenance, training equipment purchase or public education and outreach programs.

Surface Water Plan Update/Rate Study \$120,000

Since the last update of the Surface Water Master Plan, many requirements and thresholds for stormwater management have evolved. This project is to update the master plan to identify future capital needs as well as updating the rate structure and asset management.

Invasive Plant Species Removal - \$20,000

Invasive plant species is an increasing problem in the City. This will be an integrated approach to invasive species management in the City. Knotweed will be removed systematically by specialists, and other noxious and invasive weeds will be controlled by staff or professionals as needed. Mechanical, chemical, and preventative measures will all be used to control these dangerous plants.

STORMWATER CAPITAL

Fund 407

Storm Water Improvements on Oak Street Between 15th and 13th \$180,000

The ditches on the north side of 15th Ave experience high flows. They are also in close proximity to where people park and access Milton Community Park. This project would install pipes and catch basins in place of ditches to control the flow of water down the hill while simultaneously providing much needed parking for Milton Community Park.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 407	Beginning Fund Balance	546,350	127,972	127,972	49,790
Revenues & Other Sources					
334 03 10 083	Dept of Ecology Grant - Shoreline Master Plan	14,963	70,000	-	-
334 03 10 097	Dept of Ecology Grant - Decant Facility	618,186	20,000	-	-
334 03 10 154	Dept of Ecology Grant - Campus Green Retrofit	10,490	100,000	17,140	23,670
334 03 10 140	Dept of Ecology Grant - Capacity 2017-2019	21,357	-	-	-
334 03 10 156	Dept of Ecology Grant - Capacity 2019-2021	-	50,000	20,000	30,000
	Dept of Ecology Grant - Surprise Lake Outfall	-	-	-	150,000
	Dept of Ecology Grant - Surface Water Plan	-	-	-	60,000
	Dept of Ecology Grant - Oak Street Storm Improv	-	-	-	90,000
361 10 00 407	Investment Earnings	10,737	12,000	1,100	12,000
397 01 30 407	Transfers In - REET 1 Fund	75,000	-	-	-
397 01 31 407	Transfers In - REET 2 Fund	85,000	-	-	200,000
397 04 06 407	Transfers In - Operations	66,097	71,960	69,300	71,960
Total Revenues & Other Sources		901,830	323,960	107,540	637,630
Expenditures & Other Uses					
594 31 63 097	Decant Facility - Dept of Ecology	1,017,831	60,000	60,496	15,000
594 31 63 112	Taylor Street Pipe Installation	245,995	49,000	2,342	-
594 31 63 133	Citywide Ditch/Culvert Projects	22,078	80,000	80,821	70,000
594 31 63 140	Storm Capacity 2017-2019 - Dept of Ecology	20,647	-	-	-
594 31 63 145	Shoreline Master Plan - Dept of Ecology	2,090	10,000	2,000	-
594 31 63 153	Surprise Lake Outfall - Dept of Ecology	-	50,000	4,000	200,000
594 31 63 154	Campus Green Retrofit - Dept of Ecology	11,567	100,000	16,063	50,000
594 31 63 156	Storm Capacity 2019-2021 - Dept of Ecology	-	50,000	20,000	30,000
	Surface Water Plan/Rate Study	-	80,000	-	120,000
	Invasive Plant Species Removal	-	-	-	20,000
	Oak St Storm Improvements - Dept of Ecology	-	-	-	180,000
Total Expenditures & Other Uses		1,320,208	479,000	185,722	685,000
Net Change in Fund Balance		(418,378)	(155,040)	(78,182)	(47,370)
508 80 00 407	Ending Fund Balance	127,972	(27,068)	49,790	2,420

STORMWATER ASSET REPLACEMENT Fund 408

The Stormwater Asset Replacement Fund was established to provide for replacement of assets such as rolling stock, major equipment and technology upgrades. The intent is to have resources available when needs arise. Three percent of revenue from stormwater service charges is contributed to this fund each year.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 408	Beginning Fund Balance	126,143	91,159	72,920	76,734
Revenues & Other Sources					
334 03 10 157	Dept of Ecology Grant - Street Sweeping	-	165,000	-	165,000
361 10 00 408	Investment Interest	2,188	1,961	1,000	1,961
397 40 60 408	Transfers In - Operations	28,327	30,840	29,700	30,840
Total Revenues & Other Sources		30,515	197,801	30,700	197,801
Expenditures & Other Uses					
594 31 64 408	John Deere Mower - Parks/Storm	4,045	-	-	-
594 31 64 408	Vehicle #37 - Streets/Storm Flatbed Truck	79,693	-	-	-
594 31 64 408	Vehicle #60 - Public Works Admin Vehicle	-	-	17,886	-
594 31 64 408	Replace Vehicle #2 - Streets/Storm Cub Cadet	-	-	9,000	-
594 31 64 157	Street Sweeping Program - Dept of Ecology	-	220,000	-	220,000
594 31 64 408	Asset Replacement	-	6,501	-	-
Total Expenditures & Other Uses		83,738	226,501	26,886	220,000
Net Change in Fund Balance		(53,223)	(28,700)	3,814	(22,199)
508 80 00 408	Ending Fund Balance	72,920	62,459	76,734	54,535

VEHICLE REPAIR & MAINTENANCE Fund 501

The Vehicle Repair and Maintenance Fund is an Internal Service Fund that was established to account for repair and maintenance of the City's fleet of vehicles, excluding the Police Department. Revenue to this fund is collected by assessing the other funds for the labor and equipment used to service vehicles from the different departments. Expenditures are tracked by vehicle and department, and primarily include in-house salaries, wages and benefits for the City's mechanic as well as parts for repair and maintenance of the City's fleet. Other expenditures include repair and maintenance services for which the City does not have the equipment or specialized expertise.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 501	Beginning Fund Balance	(3,781)	(2,917)	-	3,065
Revenues & Other Sources					
348 10 00 501	Charges for Services - Labor (Internal)	183,829	260,000	260,000	254,295
348 20 00 501	Charges for Services - Parts (Internal)	401	-	-	-
Total Revenues & Other Sources		184,230	260,000	260,000	254,295
Expenditures & Other Uses					
548 30 10 000	Salaries & Wages	77,053	86,446	86,446	80,942
	<i>Allocated Salaries</i>	3,303	3,480	3,480	3,687
548 30 11 000	Overtime	6,370	1,000	2,000	2,000
548 30 20 000	Personnel Benefits	44,125	48,899	48,899	51,249
	<i>Allocated Benefits</i>	1,418	1,635	1,635	1,491
548 30 20 002	Uniforms	1,890	1,500	1,500	1,500
548 30 31 000	Office and Operating Supplies	17,716	20,000	20,000	20,000
548 30 32 000	Fuel	1,138	1,000	1,500	1,500
548 30 34 000	Parts	18	10,000	10,000	10,000
548 30 35 000	Small Tools and Equipment	11,212	6,000	10,000	10,000
548 30 35 001	Machinery and Equipment	-	2,000	2,000	2,000
548 30 41 000	Professional Services	335	1,000	1,000	1,000
548 30 41 001	Professional Services - IT	4,748	6,712	6,712	6,629
548 30 42 000	Communications	1,480	1,500	1,500	1,500
548 30 43 000	Travel	-	500	500	500
548 30 45 000	Operating Rentals and Leases	235	200	200	200
548 30 46 000	Insurance	4,554	4,814	4,857	5,294
548 30 48 000	Repairs and Maintenance	1,035	5,000	50,000	50,000
548 30 49 000	Miscellaneous	65	50,000	1,000	1,000
548 30 49 002	Misc/Training & Registrations	536	-	-	-
	<i>Allocated Overhead</i>	3,218	3,837	3,706	3,803
Total Expenditures & Other Uses		180,449	255,523	256,935	254,295
Net Change in Fund Balance		3,781	4,477	3,065	-
508 80 00 501	Ending Fund Balance	-	1,560	3,065	3,065

The Information Technology Fund is an Internal Service Fund that was established to account for City-wide technology needs. Revenue to this fund is collected by assessing the other funds for the operating expenditures related to technology that serve the entire City. Expenditures are primarily for contracted information technology support services, software licenses and subscriptions, equipment and other professional services.

Account	Title	2019 Actual	2020 Budget	2020 Projected	2021 Budget
308 80 00 503	Beginning Fund Balance	65,657	95,831	95,831	94,215
Revenues & Other Sources					
341 81 00 503	IT Services (External)	12,150	-	-	-
348 10 00 503	IT Services (Internal)	224,699	255,833	255,833	258,110
Total Revenues & Other Sources		236,849	255,833	255,833	258,110
Expenditures & Other Uses					
	<i>Allocated Salaries</i>	7,503	4,770	4,770	5,203
	<i>Allocated Benefits</i>	2,552	2,290	2,290	1,932
518 80 31 000	Office and Operating Supplies	140	-	-	200
518 80 35 000	Small Tools and Equipment	20,724	4,200	4,200	20,000
518 80 36 002	Equipment - IT	976	61,875	61,875	50,000
518 80 41 001	Professional Services - IT	97,628	80,000	85,700	99,000
518 80 41 503	Professional Services	-	25,700	-	-
518 80 46 000	Insurance	1,527	1,614	1,628	1,775
518 80 49 004	Software Licenses/Subscriptions	75,625	77,000	77,000	80,000
594 18 60 503	Capital Expenditures	-	-	19,986	-
Total Expenditures & Other Uses		206,675	257,449	257,449	258,110
Net Change in Fund Balance		30,174	(1,616)	(1,616)	-
508 80 00 503	Ending Fund Balance	95,831	94,215	94,215	94,215