

# Table of Contents

## Introductory Pages

- Mayor's Letter
- Budget Ordinance
- List of Current Council and Administrative Staff
- List of Current Members of Boards and Commissions
- Budget Schedule and Budget Principles
- Basis of Accounting and Budgeting
- 2015 Budget Summary
- 2015 Budget Revenue and Expense Charts

## General Fund

- Summary of 2015 General Fund Budget
- Fund Narratives
- Line Item Budget

## Special Revenue Funds

- Street Fund
- Strategic Reserve Fund
- Drug Seizure Fund
- Criminal Justice Fund
- Community Events Fund
- Reserve Officer Fund
- Municipal Improvement (REET1)
- Municipal Project (REET 2)
- Traffic Impact Fee Fund

## Capital Improvement Fund

## Electric Utility Fund

## Water Utility Fund

## Stormwater Funds – Operations & Capital

## Vehicle Repair & Maintenance Fund

## Supplementary Information

- Organizational Chart
- Annual Staffing Levels
- Salary and Wage Chart
- Glossary of Terms



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

October 6, 2014

Milton City Council  
City of Milton  
Milton, WA 98354

RE: **Transmittal of the Preliminary 2015 Annual Budget**

Dear Councilmembers:

I am hereby transmitting the Preliminary 2015 Annual Budget, which is revenue-neutral and balanced, which means that expenditures equal revenues.

This coming year poses the continued challenge of trying to do more with less. The city of Milton, like many other cities, continues to place an emphasis on maintaining service levels for our citizens. The ability to do this while revenue growth is less than the increase in costs can be challenging at best. Our approach is to prioritize the needs of the city, allowing us to provide services of the highest level and in the most efficient manner possible with the resources available.

The preliminary budget is based on an assumption that property values will increase an average of 7% in Pierce County and 6% in King County. These increases will result in only a small increase in anticipated property tax collections, although collecting the 1% increase allowed by law. These figures will be finalized as actual valuation and other data become available later in the year.

The General and Street Funds combine for a total expenditure budget of approximately \$4.16M, which is 3.4% less than the 2014 adopted budget. The anticipated combined revenues for these two funds total \$4.17M, which is .6% less than 2014.

The Enterprise Funds are comprised of three city-owned utilities, all of which continue to maintain adequate fund balances. The approximate proposed budgets of these funds for 2015 are as follows:

Electric Utility Fund	\$6,052,200
Water Utility Fund	\$2,070,000
Stormwater Utility Fund	\$1,254,600

The preliminary budget is based on a number of key changes and adjustments:

1. In general, the 2015 General Fund operating budget reflects "status quo" activity levels.
2. The City Administrator position will not be filled at this time, as needs of the city continue to be evaluated.
3. The position of Lieutenant or Commander (Police) will not be filled at this time, as needs of the department continue to be evaluated.

Between now and the adoption of the final budget in November, several study sessions and public hearings have been scheduled. The 2015 budget again reflects my number one priority – Public Safety. Within every other department, priorities have also been set. I am proud of the work that has been done and am confident that we will again adopt a budget that will allow us to sustain a viable financial future.

Thank you.



Debra Perry, Mayor

**CITY OF MILTON  
ORDINANCE 18xx-14**

**AN ORDINANCE OF THE CITY OF MILTON, WASHINGTON; ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2015; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, the tax estimates and budget for the City of Milton, Washington, for the 2015 calendar year have been prepared and filed as provided by the laws of the State of Washington; and

**WHEREAS**, the preliminary budget was printed for distribution and notice published in the official paper of the City of Milton, setting the time and place for hearing on the budget and stating that all taxpayers requesting a copy from the City Clerk would be furnished a copy of the preliminary budget to review; and

**WHEREAS**, the City Council of the City of Milton, having held public hearings on the preliminary budget on November 10 and 17, 2014 as required by law, and having considered the public testimony presented;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MILTON, WASHINGTON  
DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1. BUDGET AMOUNTS BY FUND**

The annual budget of the City of Milton for the year 2015 is hereby authorized in the following amounts:

<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
General Fund	\$ 3,574,311	\$ 3,620,836	\$ 1,668,372
Street Fund	503,180	497,675	28,595
Strategic Reserve Fund	5,000	-	804,084
Drug Seizure Fund	15,000	15,015	13,458
Criminal Justice Fund	1,820,284	1,931,579	98,951
Community Events Fund	22,300	19,700	17,041
Reserve Officer's Fund	2,500	5,000	8,106
Muni Improvements REET 1	78,100	67,390	107,950
Municipal Projects REET 2	77,100	117,390	56,950
Traffic Impact Fee Fund	6,100	-	99,762
Capital Improvement Fund	4,117,421	4,481,000	56,390
Electric Utility Fund	4,463,769	6,052,218	3,322,476
Water Utility Fund	2,101,478	2,070,144	3,194,059
Storm Water Fund	757,000	943,218	593,575
Storm Water / Capital Fund	248,500	311,740	517,549
Vehicle R&M Fund	163,000	155,627	9,681
	<b>\$ 17,955,043</b>	<b>\$ 20,288,532</b>	<b>\$ 10,596,999</b>

**Section 2. Administration.** The Mayor shall administer the budget, and in doing so may authorize adjustments within the funds set forth in Section 1 above, to the extent that such adjustments are consistent with the budget approved in Section 1.

**Section 3. Salaries and Compensation.** The salaries and compensation for the City of Milton employees for the calendar year 2015 shall be as set forth in the "Supplementary Information" section of the 2015 Operating Budget document, or as the same may be amended by the Mayor as part of her administration of the budget pursuant to Section 2 above.

**Section 4. Severability.** The provisions of this ordinance are declared separate and severable. If any provision of this ordinance or its application to any person or circumstances is held invalid, the remainder of this ordinance or application of the provision to other persons or circumstances shall be unaffected.

**Section 5. Ratification.** Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

**Section 6. Effective Date.** This Ordinance shall take effect January 1, 2015.

**PASSED AND APPROVED** by the City Council of the City of Milton, Washington, at a regularly scheduled meeting this 17<sup>th</sup> day of November 2014.

\_\_\_\_\_  
Debra Perry, Mayor

Attest/Authenticated:

Approved as to Form:

\_\_\_\_\_  
Katie Bolam, City Clerk

\_\_\_\_\_  
Bio F. Park, City Attorney

**Date of Publication:** November 21, 2014

**Effective Date:** January 1, 2015

**ELECTED OFFICIALS**Term Expires:***Debra Perry******Mayor******December 31, 2011***

Lois Zaroudny

Council Position #1

December 31, 2017

Bart Taylor, Mayor Pro-Tem

Council Position #2

December 31, 2017

Bryan Ott

Council Position #3

December 31, 2017

Aaron Jones

Council Position #4

December 31, 2015

Todd Morton

Council Position #5

December 31, 2017

Jim Manley

Council Position #6

December 31, 2015

Robert Whalen

Council Position #7

December 31, 2015

**Administrative Staff:**

Tony Hernandez

Betty J Garrison

Leticia Neal

Katie Bolam

Bio Park, Ogden Murphy Wallace, PLLC

Police Chief

Interim Finance Director

Public Works Director

City Clerk/Human Resources Generalist

City Attorney

## BOARDS & COMMISSIONS

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

### Planning Commission

Jacquelyn Whalen  
Rose Reeves  
Wendy McMillan  
Tom Boyle  
Todd Larson  
Mary Anderson

### Civil Service Commission

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

### Park Board

Kent Ross  
Beverly Webber  
Linda Goddard  
Mary Anderson

### Events Committee

Tony Bennest  
April Balsley  
Susan Johnson  
Mary Tompkins  
Karen Yokota  
Kendra Dixon  
Brandy Wade  
Debbie Hooie  
Teresa Cosner  
Nitisha Coleman

### Senior Advisory Board

Poppy Sanderson  
Leonard Sanderson  
Kellie Engle  
Inez Hoffman  
Janis Briski  
Paula Gierke  
Don Wilson  
Wendy McMillan

**Actual Schedule of the 2015 Budget Development and Adoption:**

Prior to budget adoption on November 17, 2014, the Milton City Council had the opportunity to review and discuss it on no less than five separate occasions, including three public hearings to gather public input from citizens:

September 15	2015 Revenue estimates provided to Council
October 6	2015 Preliminary Budget distributed to Council
October 13	Public hearing on 2015 revenues
October 13	Adoption of 2015 Property Tax levy & rates
October 13	Council study session #1 on 2015 Budget
October 20	Public Hearing #1 on 2015 Budget
October 20	Council study session #2 on 2015 Budget
November 3	Council study session #3 on 2015 Budget
November 10	Public hearing #2 on 2015 Budget
November 10	Council study session #4 on 2015 Budget
November 17	Final Public Hearing; Council adopts the final 2015 Budget Ordinance

Once adopted, the final operating budget will be published, distributed, and made available to the public during the first three months of 2015.

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. Finance provides the City Council with monthly reports to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance.

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

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

**BUDGET PRINCIPLES**

- Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayor priority direction, and for implementing them once they are approved.
- The Finance Department is responsible for coordinating the overall preparation and administration of the City's budget. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.
- The Finance Department assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- Interfund charges will be based on recovery of costs associated with providing those services.
- Budget adjustments requiring City Council approval will occur through the ordinance process at the fund level prior to fiscal year end.
- The City's budget presentation will be directed at displaying the City's services plan in a Council/Citizen friendly format.
- The City will strive to maintain fund balance reserves per policy as follows:
  - **General Fund** – 8% of prior year operating revenues shall be identified as Reserved Fund Balance
  - **Other Governmental Funds** - Similar to General Fund policy, with 8% of prior year operating revenues identified as Reserved Fund Balance
  - **Enterprise Funds** – 25% of prior year operating expenditures shall be identified as Reserved Fund Balance

## BASIS OF ACCOUNTING AND BUDGETING

### Accounting

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of the Revised Code of Washington (RCW), Chapter 43.09.20. Cash Basis entities follow single entry accounting and cash basis reporting procedures which do not reflect financial condition and results of operations in conformance with generally accepted accounting principles (GAAP).

### Basis of Presentation - Fund Accounting

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

### Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. There are three governmental fund types used by the City of Milton.

#### 1. General Fund

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

#### 2. Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the City of Milton. Special Revenue funds include the Street Fund, Strategic Reserve Fund, Drug Seizure Fund, Criminal Justice Fund, Community Events Fund, Reserve Officer's Fund, Municipal Improvement Fund (REET 1), Municipal Project Fund (REET 2), and Traffic Impact Fee Fund.

#### 3. Capital Project Funds

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

### Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services which, based on the commercial model, uses a flow of economic resources approach. As described below, there are two generic fund types in this category:

#### 1. Enterprise Funds

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

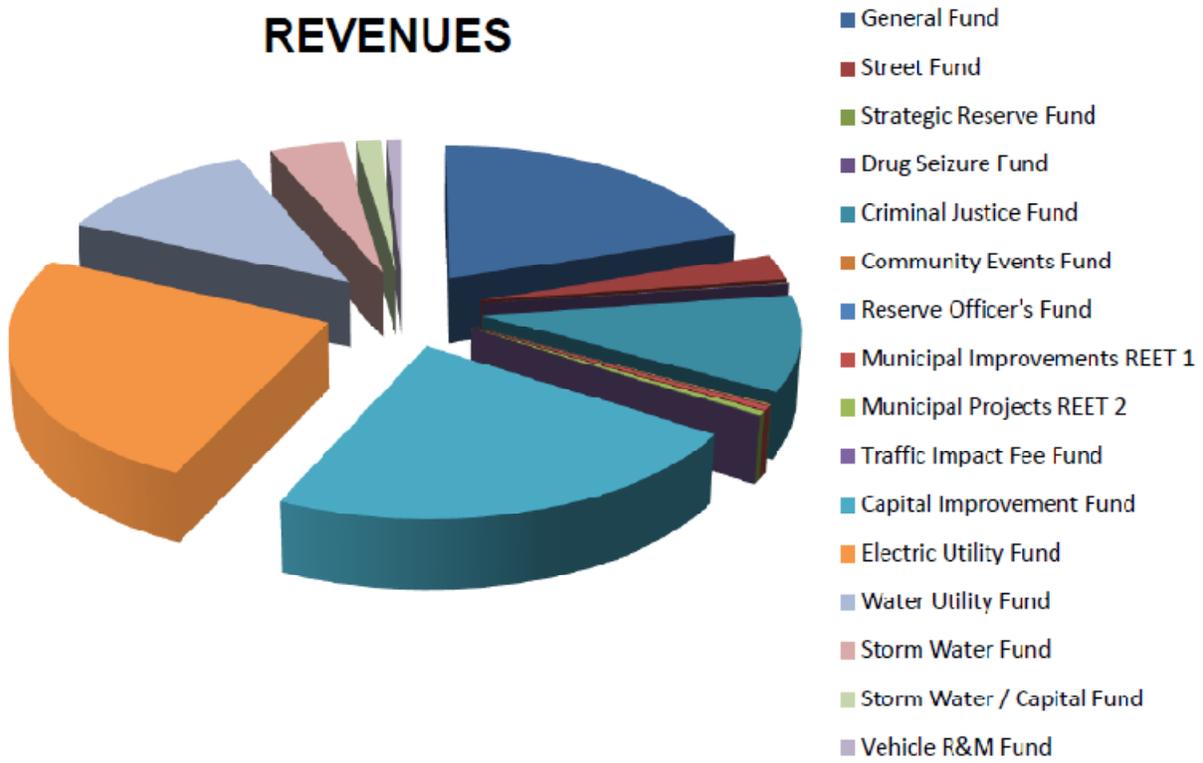
#### 2. Internal Service Funds

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

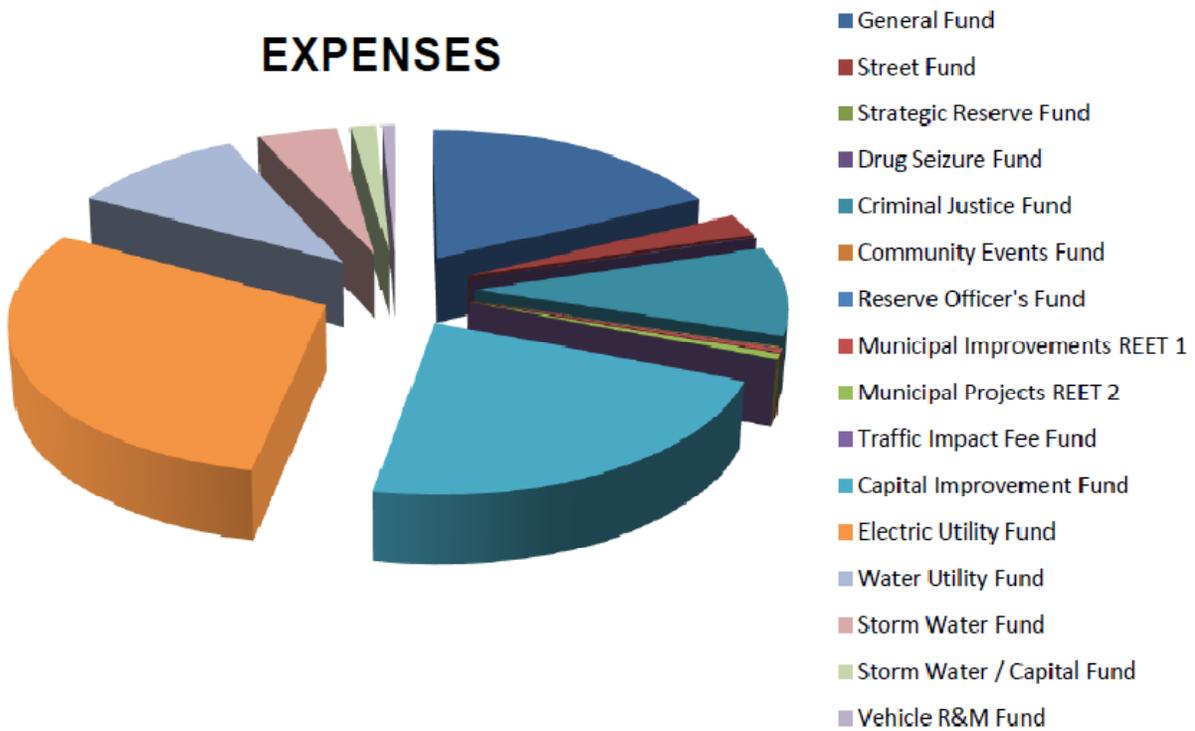
**City of Milton  
2015 Budget Summary**

<b>Fund</b>	<b>Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
General Fund	\$ 1,714,897	\$ 3,574,311	\$ 3,620,836	\$ 1,668,372
Street Fund	23,090	503,180	497,675	28,595
Strategic Reserve Fund	799,084	5,000	-	804,084
Drug Seizure Fund	13,473	15,000	15,015	13,458
Criminal Justice Fund	210,246	1,820,284	1,931,579	98,951
Community Events Fund	14,441	22,300	19,700	17,041
Reserve Officer's Fund	10,606	2,500	5,000	8,106
Municipal Improvements REET 1	97,240	78,100	67,390	107,950
Municipal Projects REET 2	97,240	77,100	117,390	56,950
Traffic Impact Fee Fund	93,662	6,100	-	99,762
Capital Improvement Fund	419,969	4,117,421	4,481,000	56,390
Electric Utility Fund	4,910,925	4,463,769	6,052,218	3,322,476
Water Utility Fund	3,162,725	2,101,478	2,070,144	3,194,059
Storm Water Fund	779,793	757,000	943,218	593,575
Storm Water / Capital Fund	580,789	248,500	311,740	517,549
Vehicle R&M Fund	2,308	163,000	155,627	9,681
	<b>\$ 12,930,488</b>	<b>\$ 17,955,043</b>	<b>\$ 20,288,532</b>	<b>\$ 10,596,999</b>

### REVENUES



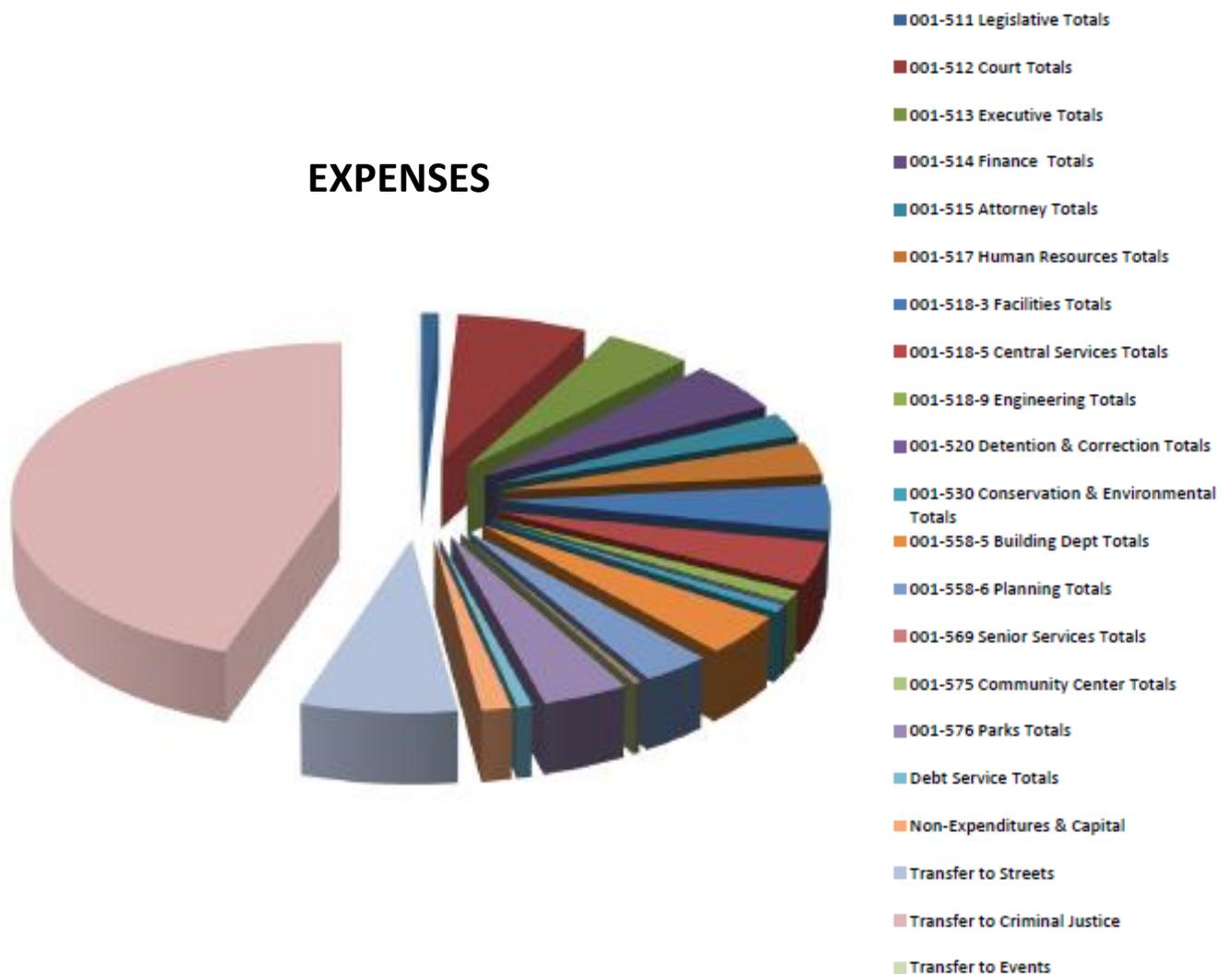
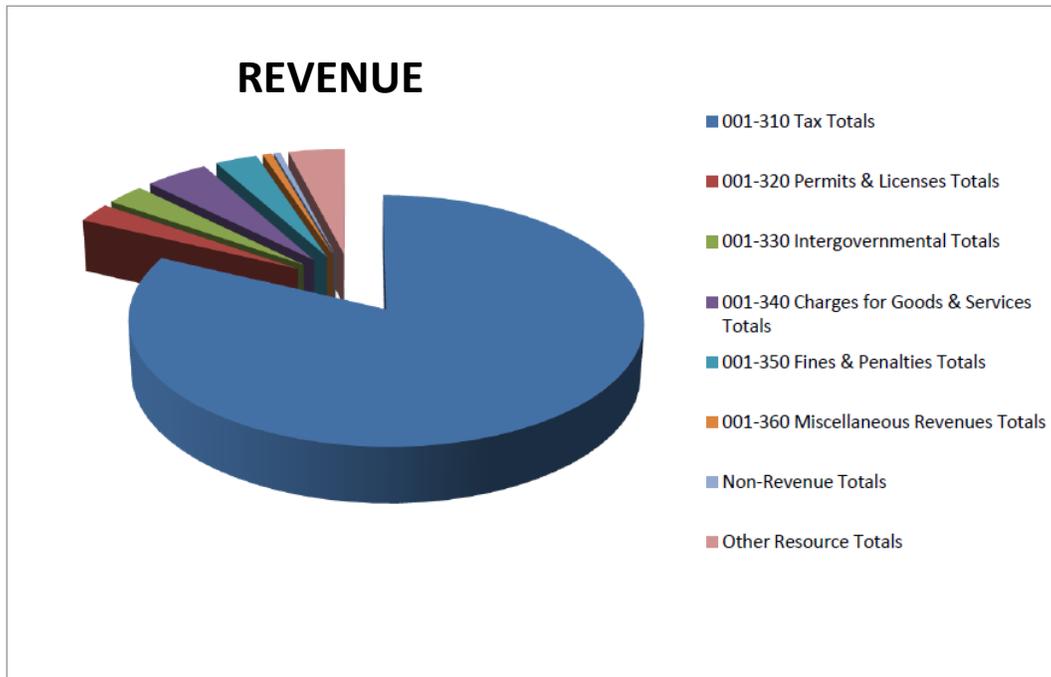
### EXPENSES



## Summary 2015 General Fund (001) Budget

	2014 Projected	2015 Proposed
<b>Beginning Fund Balance</b>	\$ 1,575,688.00	\$ 1,714,897.00
<b>Revenue</b>		
001-310 Tax Totals	\$ 2,862,127.00	\$ 2,932,481.00
001-320 Permits & Licenses Totals	\$ 99,791.00	\$ 90,950.00
001-330 Intergovernmental Totals	\$ 111,050.00	\$ 97,950.00
001-340 Charges for Goods & Services Totals	\$ 173,452.00	\$ 161,830.00
001-350 Fines & Penalties Totals	\$ 136,547.00	\$ 107,500.00
001-360 Miscellaneous Revenues Totals	\$ 20,412.00	\$ 23,400.00
<b>REVENUE Totals:</b>	<b>\$ 3,403,379.00</b>	<b>\$ 3,414,111.00</b>
Non-Revenue Totals	\$ 41,134.00	\$ 17,500.00
Other Resource Totals	\$ 153,714.00	\$ 142,700.00
<b>Total Fund Resources Totals:</b>	<b>\$ 5,173,915.00</b>	<b>\$ 5,289,208.00</b>
<b>Ending Fund Balance</b>	<b>\$ 1,708,553.00</b>	<b>\$ 1,668,372.00</b>
<b>EXPENSES</b>		
001-511 Legislative Totals	\$ 30,153.00	\$ 32,509.00
001-512 Court Totals	\$ 255,510.00	\$ 247,239.00
001-513 Executive Totals	\$ 168,632.00	\$ 164,825.00
001-514 Finance Totals	\$ 193,325.00	\$ 184,362.00
001-515 Attorney Totals	\$ 122,600.00	\$ 89,400.00
001-517 Human Resources Totals	\$ 88,861.00	\$ 121,895.00
001-518-3 Facilities Totals	\$ 82,039.00	\$ 165,673.00
001-518-5 Central Services Totals	\$ 133,407.00	\$ 154,299.00
001-518-9 Engineering Totals	\$ 28,146.00	\$ 40,458.00
001-520 Detention & Correction Totals	\$ 5,393.00	\$ 5,510.00
001-530 Conservation & Environmental Totals	\$ 26,036.00	\$ 26,311.00
001-558-5 Building Dept Totals	\$ 140,534.00	\$ 144,793.00
001-558-6 Planning Totals	\$ 127,574.00	\$ 114,947.00
001-569 Senior Services Totals	\$ 8,734.00	\$ 7,175.00
001-575 Community Center Totals	\$ 8,681.00	\$ 2,885.00
001-576 Parks Totals	\$ 144,010.00	\$ 143,747.00
<b>EXPENSE Totals:</b>	<b>\$ 1,589,671.00</b>	<b>\$ 1,672,339.00</b>
Debt Service Totals	\$ 24,813.00	\$ 24,813.00
Non-Expenditures & Capital	\$ 13,300.00	\$ 50,200.00
Transfer to Streets	\$ 265,000.00	\$ 260,000.00
Transfer to Criminal Justice	\$ 1,566,228.00	\$ 1,610,684.00
Transfer to Events	\$ 6,350.00	\$ 2,800.00
<b>General Fund Total Uses</b>	<b>\$ 5,173,915.00</b>	<b>\$ 5,289,208.00</b>

## Summary 2015 General Fund (001) Budget



## **CITY COUNCIL**

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

In accordance with common municipal practice, some general governmental costs are equitably allocated to other city funds. The purpose of this cost allocation is to insure that all funds benefitting from essential citywide operating expenses share in the cost of those expenses.

## **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. Effective January 1, 2013, the city opted to contract for court services with the City of Puyallup.

This department also manages a court-directed Work Crew Program, which allows certain individuals, as determined by the Judge, to satisfy court fines by working on minor maintenance projects throughout the City.

## **EXECUTIVE / ADMINISTRATION**

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

At this time, the position of City Administrator will not be filled.

In accordance with common municipal practice, some general governmental costs are allocated to other city funds.

## FINANCE

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

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

These services are provided by 4.5 full-time employees that are budgeted for in the General and Utility Funds.

This amount funds salaries and benefits, supplies, services, travel & training for the Finance Director, Accounting Supervisor, and (2) Finance Tech I.

One of the Tech I positions is entirely responsible for utility billing, and therefore the cost of that position is allocated entirely to the utility funds.

## LEGAL SERVICES

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

## EMPLOYEE BENEFIT PROGRAMS

Certain citywide Employee and other Salary and Benefit costs are accounted for in this department. Examples of some of these costs are as follows:

- Potential salary cash-out amounts, such as Vacation, Severance, etc. These amounts are estimated for budgeting purposes.
- LEOFF I out-of-pocket reimbursements for former employees (firefighters)
- 3<sup>rd</sup> party consultant, L&I claims management
- Dues/Membership in AWC's Retro Program (L&I)
- Employee Wellness Program

## **FACILITIES MAINTENANCE**

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

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

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

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

## **CENTRAL SERVICES** ***Non-Departmental***

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

## ENGINEERING

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

Major Engineering objectives include:

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

## BUILDING / COMMUNITY DEVELOPMENT

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

## EMERGENCY MANAGEMENT

The Emergency management department is responsible for all activities related to the preparation for, response to, and recovery from disasters. Currently, the only expenditure budgeted for in this department is the city's contract with Pierce County for Emergency Management Services. The current contract period is January 1, 2010 through December 31, 2014 and will be renewed.

## **PLANNING / COMMUNITY DEVELOPMENT**

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

Currently, planning services are provided to the City through a service contract with the City of Fife. This contract accounts for 52% of the total amount budgeted for this Division, with other consultant services accounting for another 42% of the total. As the local economy improves, we will eventually see the need for increased resources allocated to this area of service.

## **ACTIVITY & SENIOR CENTER**

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

This budget primarily funds the overhead costs required to operate the facility.

## **PARKS MAINTENANCE**

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

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

This funds salaries and benefits, supplies, services, travel & training for the Parks/Maintenance II and Parks/Maintenance I positions, which are split between the Parks and Facilities. In addition, this budget funds (2) Seasonal Workers for assistance with summer maintenance (cost of Seasonal staff split 50/50 between Parks and Facilities).

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 001</b>		<b>General Fund 001</b>		
<b>BEGINNING FUND BALANCE</b>				
001-00-308-100-00	001.308.10.00.00	Beginning Fund Balance - Reserved	\$ 323,684.00	\$ 380,468.00
001-00-308-800-00	001.308.80.00.00	Beginning Fund Balance - Unreserved	\$ 1,252,004.00	\$ 1,334,429.00
<b>FUND BALANCE Totals:</b>			<b>\$ 1,575,688.00</b>	<b>\$ 1,714,897.00</b>
<b>REVENUE</b>				
<b>Taxes</b>				
001-00-311-100-00	001.311.10.00.00	Property Tax - Pierce	\$ 875,797.00	\$ 931,725.00
001-00-311-100-01	001.311.10.01.00	Property Tax - King	\$ 126,045.00	\$ 141,200.00
001-00-311-100-02	001.311.10.02.00	Parks Levy - King	\$ 1,176.00	\$ 1,175.00
001-00-311-101-00	001.311.10.10.00	EMS Levy - Pierce	\$ -	\$ -
001-00-311-101-01	001.311.10.11.00	EMS Levy - King	\$ -	\$ -
001-00-313-110-00	001.313.11.00.00	Local Sales Tax	\$ 692,274.00	\$ 724,000.00
001-00-313-111-00	001.313.11.10.00	Zoo/Park Sales Tax	\$ 50,633.00	\$ 51,000.00
001-00-316-410-00	001.316.41.00.00	Electric Utility Tax	\$ 274,715.00	\$ 262,035.00
001-00-316-420-00	001.316.42.00.00	Water Utility Tax	\$ 173,155.00	\$ 179,896.00
001-00-316-430-00	001.316.43.00.00	Gas Utility Tax	\$ 124,854.00	\$ 97,000.00
001-00-316-440-00	001.316.44.00.00	Sewer Utility Tax	\$ 100,368.00	\$ 97,000.00
001-00-316-460-00	001.316.46.00.00	Cable TV Tax	\$ 105,000.00	\$ 110,000.00
001-00-316-470-00	001.316.47.00.00	Telephone Utility Tax	\$ 189,680.00	\$ 194,500.00
001-00-316-480-00	001.316.48.00.00	Surface Wtr Utility Tax	\$ 68,470.00	\$ 67,950.00
001-00-316-490-00	001.316.49.00.00	Solid Waste Utility Tax	\$ 59,929.00	\$ 56,000.00
001-00-316-810-00	001.316.81.00.00	Gambling Excise Tax	\$ 19,512.00	\$ 18,500.00
001-00-316-300-00	001.318.12.00.00	Parking Tax	\$ 519.00	\$ 500.00
<b>001-310 Tax Totals:</b>			<b>\$ 2,862,127.00</b>	<b>\$ 2,932,481.00</b>
<b>Licenses &amp; Permits</b>				
001-00-321-990-00	001.321.99.00.00	Master Business License	\$ 48,477.00	\$ 40,000.00
001-00-321-991-00	001.321.99.10.00	Home Occupation Permits	\$ 442.00	\$ 500.00
001-00-322-100-00	001.322.10.00.00	Building Permits	\$ 24,891.00	\$ 30,000.00
001-00-322-100-01	001.322.10.01.00	Demo Permits	\$ 3,867.00	\$ 1,500.00
001-00-322-100-02	001.322.10.02.00	Sign Permits	\$ 3,060.00	\$ 2,000.00
001-00-322-100-03	001.322.10.03.00	Clear/Grade Permits	\$ -	\$ -
001-00-322-100-04	001.322.10.04.00	Plumbing,Sewer & Mech Permits	\$ 13,398.00	\$ 12,000.00
001-00-322-100-05	001.322.10.05.00	Fire Alarm Permits	\$ -	\$ -
001-00-322-120-00	001.322.12.00.00	Electrical Permits	\$ 171.00	\$ 1,000.00
001-00-322-130-00	001.322.13.00.00	Water Permits	\$ -	\$ -
001-00-322-150-00	001.322.15.00.00	Storm Permits	\$ -	\$ -
001-00-322-300-00	001.322.30.00.00	Animal Licenses	\$ 2,575.00	\$ 1,000.00
001-00-322-400-00	001.322.40.00.00	Street Permits	\$ 1,029.00	\$ 2,000.00
001-00-322-900-00	001.322.90.00.00	Weapons Permits	\$ 547.00	\$ 500.00
001-00-322-901-00	001.322.90.10.00	Alarm Permits	\$ 377.00	\$ 450.00
001-00-322-902-00	001.322.90.20.00	Misc. Permits, Other Events	\$ 957.00	\$ -
<b>001-320 Permits &amp; Licenses Totals:</b>			<b>\$ 99,791.00</b>	<b>\$ 90,950.00</b>
<b>Intergovernmental Revenue</b>				
001-00-333-970-06	001.333.97.06.00	Homeland Security/Pierce C	\$ -	\$ -
001-00-334-420-00	001.334.04.20.00	WA State Dept of Commerce	\$ 15,050.00	\$ 2,950.00
001-00-336-000-99	001.336.00.9900	Streamlined Mitigation -State	\$ 96,000.00	\$ 95,000.00
<b>001-330 Intergovernmental Totals:</b>			<b>\$ 111,050.00</b>	<b>\$ 97,950.00</b>

Charges for Goods & Services				
001-00-341-330-02	001.341.33.02.00	Warrant Costs	\$ 7,893.00	\$ 7,800.00
001-00-341-330-03	001.341.33.03.00	Def. Pros. Admin. CS	\$ 934.00	\$ 900.00
001-00-341-330-06	001.341.33.06.00	IT Time Pay Fee	\$ 3,814.00	\$ 3,000.00
001-00-341-620-00	001.341.62.00.00	Copies-Muni/Dist Court	\$ 34.00	\$ -
001-00-341-810-00	001.341.81.00.00	Photocopies	\$ 406.00	\$ 400.00
001-00-342-330-05	001.342.33.00.00	Adult Probation Svcs	\$ 874.00	\$ 800.00
001-00-342-330-06	001.342.33.00.00	Recrd Check Fee	\$ 35,629.00	\$ 35,000.00
001-00-342-330-07	001.342.33.00.00	Sentence Compliance Monitoring	\$ 37,773.00	\$ 40,000.00
001-00-342-370-00	001.342.37.00.00	Booking Fees	\$ 1,070.00	\$ 900.00
001-00-342-400-00	001.342.40.00.00	Inspection Fees	\$ 3,600.00	\$ 3,000.00
001-00-345-230-00	001.345.23.00.00	Animal Control Fines	\$ -	\$ -
001-00-345-810-01	001.345.81.01.00	Subdivision Fees	\$ -	\$ 2,000.00
001-00-345-810-02	001.345.81.02.00	Variances, Conditional Use	\$ 6,060.00	\$ 3,000.00
001-00-345-810-04	001.345.81.04.00	Commercial/Indust. Development	\$ 8,290.00	\$ 6,000.00
001-00-345-810-05	001.345.81.05.00	Boundary Adjustment	\$ 785.00	\$ 500.00
001-00-345-810-06	001.345.81.06.00	Pre-App Meetings	\$ 2,078.00	\$ 2,000.00
001-00-345-810-09	001.345.81.09.00	Stormwater Rev. Residential	\$ 627.00	\$ 1,800.00
001-00-345-831-00	001.345.83.10.00	Plan Review	\$ 38,963.00	\$ 28,000.00
001-00-345-890-00	001.345.89.00.00	Other Plng & Development Fees	\$ 6,326.00	\$ 6,000.00
001-00-347-620-00	001.347.62.00.00	Activity Center Classes	\$ 6,570.00	\$ 6,000.00
001-00-349-001-00	001.348.00.10.00	Interfund Rental	\$ 11,726.00	\$ 14,730.00
		<b>001-340 Charges for Goods &amp; Services Totals:</b>	<b>\$ 173,452.00</b>	<b>\$ 161,830.00</b>
Fines & Penalties				
001-00-352-300-00	001.352.30.00.00	Mandatory Ins. Admin Cost	\$ 3,716.00	\$ 3,000.00
001-00-353-100-00	001.353.10.00.00	Traffic Infraction Penalties	\$ 96,367.00	\$ 68,000.00
001-00-353-700-02	001.353.70.00.00	LOCAL/JIS ACCNT	\$ 417.00	\$ 5,000.00
001-00-353-110-00	001.354.00.00.00	Disabled Parking Penalty	\$ 2,814.00	\$ 1,000.00
001-00-355-200-00	001.355.20.00.00	DUI Penalties	\$ 8,777.00	\$ 7,400.00
001-00-355-800-00	001.355.80.00.00	Criminal Traffic Penalties	\$ 12,601.00	\$ 11,600.00
001-00-355-900-14	001.355.90.00.00	Criminal Non-Traffic Penalties	\$ 599.00	\$ 600.00
001-00-356-500-00	001.356.50.00.00	Investigative Fund Assessments	\$ 4,021.00	\$ 4,000.00
001-00-356-900-00	001.356.90.00.00	Other Non-Traffic Penalties	\$ 2,444.00	\$ 3,000.00
001-00-357-330-00	001.357.33.00.00	Public Defender Fees	\$ 4,129.00	\$ 3,500.00
001-00-357-350-00	001.357.35.00.00	Court Interpreter Cost	\$ 364.00	\$ 100.00
001-00-357-390-00	001.357.39.00.00	Court Cost Recouped	\$ 298.00	\$ 300.00
001-00-359-100-00	001.359.10.00.00	Penalties	\$ -	\$ -
		<b>001-350 Fines &amp; Penalties Totals:</b>	<b>\$ 136,547.00</b>	<b>\$ 107,500.00</b>
Misc. Revenue				
001-00-361-100-00	001.361.10.00.00	Investment Interest	\$ 531.00	\$ 600.00
001-00-361-300-00	001.361.30.00.00	Gain (Loss) on Investments	\$ 6,457.00	\$ 6,000.00
001-00-361-400-01	001.361.40.01.00	D/M Interest-Current Exp	\$ 6,457.00	\$ 6,000.00
001-00-361-400-03	001.361.40.03.00	D/M Interest-Current Exp/Court	\$ 312.00	\$ 300.00
001-00-362-400-00	001.362.40.00.00	Facility Rental	\$ 5,843.00	\$ 10,000.00
001-00-367-001-00	001.367.76.00.00	Donations - Parks	\$ 257.00	\$ -
001-00-369-100-00	001.369.10.00.00	Sale Of Surplus Equipment	\$ 24.00	\$ -
001-00-369-400-00	001.369.40.00.00	Judgements & Settlements	\$ 257.00	\$ 500.00
001-00-369-810-00	001.369.80.00.00	Cash Over/Short	\$ 13.00	\$ -
001-00-369-810-01	001.369.81.01.00	Cash Over/Short - Court	\$ 43.00	\$ -
001-00-341-900-00	001.369.90.00.00	Miscellaneous Revenue	\$ 218.00	\$ -
		<b>001-360 Miscellaneous Revenues Totals:</b>	<b>\$ 20,412.00</b>	<b>\$ 23,400.00</b>

<b>REVENUE Totals:</b>			<b>\$ 3,403,379.00</b>	<b>\$ 3,414,111.00</b>
<b>Non-Revenue</b>				
001-00-386-001-00	<b>001.386.00.10.00</b>	State Sales Tax Collected	\$ 45.00	\$ -
001-00-386-120-00	<b>001.386.12.00.00</b>	Warrant Costs Crime Victims	\$ -	\$ -
001-00-386-083-33	<b>001.386.83.00.00</b>	Legis. Assmnt	\$ 22,157.00	\$ 15,000.00
001-00-386-880-00	<b>001.386.88.00.00</b>	State General Fund 54 (PSEA 3)	\$ -	\$ -
001-00-386-890-14	<b>001.386.89.00.00</b>	Hwy Safty Acct	\$ -	\$ -
001-00-386-890-15	<b>001.386.89.00.00</b>	Death Investigation Account	\$ -	\$ -
001-00-386-910-00	<b>001.386.91.00.00</b>	State General Fund 40 (PSEA 1)	\$ -	\$ -
001-00-386-920-00	<b>001.386.92.00.00</b>	State General Fund 50 (PSEA 2)	\$ -	\$ -
001-00-386-960-03	<b>001.386.96.00.00</b>	Fee Bld/Breath	\$ -	\$ -
001-00-386-970-05	<b>001.386.97.00.00</b>	Local JIS	\$ 3,326.00	\$ 1,500.00
001-00-386-990-02	<b>001.386.99.00.00</b>	School Safety Speeding	\$ 1,569.00	\$ 1,000.00
001-00-389-000-02	<b>001.389.00.02.00</b>	Reimb/Refunds - Non-Revenue	\$ 14,037.00	\$ -
<b>Non-Revenue Totals</b>			<b>\$ 41,134.00</b>	<b>\$ 17,500.00</b>
<b>Other Resources</b>				
001-00-397-103-00	<b>001.397.10.30.00</b>	Transfer IN - 103	\$ -	\$ -
001-00-397-131-00	<b>001.397.13.10.00</b>	Transfer IN - 131	\$ -	\$ -
001-00-397-401-00	<b>001.397.40.10.00</b>	Transfer IN - 401	\$ 57,000.00	\$ 63,400.00
001-00-397-403-00	<b>001.397.40.30.00</b>	Transfer IN - 403	\$ 63,000.00	\$ 47,600.00
001-00-397-406-00	<b>001.397.40.60.00</b>	Transfer IN - 406	\$ 32,000.00	\$ 31,700.00
001-00-398-200-00	<b>001.398.20.00.00</b>	Insur Recovery	\$ 1,714.00	\$ -
<b>Other Resource Totals</b>			<b>\$ 153,714.00</b>	<b>\$ 142,700.00</b>
<b>Total Fund Resources Totals:</b>			<b>\$ 5,173,915.00</b>	<b>\$ 5,289,208.00</b>
<b>ENDING FUND BALANCE</b>				
001-00-508-100-00	<b>001.508.10.00.00</b>	Fund Balance-Reserved		
001-00-508-800-00	<b>001.508.80.00.00</b>	Fund Balance-Unreserved	\$ 1,708,553.00	\$ 1,668,372.00
<b>FUND BALANCE Totals:</b>			<b>\$ 1,708,553.00</b>	<b>\$ 1,668,372.00</b>
<b>EXPENSES</b>				
<b>Legislative</b>				
001-11-511-300-41	<b>001.511.30.41.00</b>	Offc'l Pub/Code Publishing	\$ -	\$ -
001-11-511-600-11	<b>001.511.60.10.00</b>	Salaries and Wages	\$ 23,554.00	\$ 23,520.00
001-11-511-600-21	<b>001.511.60.20.00</b>	Personnel Benefits	\$ 2,039.00	\$ 2,074.00
001-11-511-600-31	<b>001.511.60.31.00</b>	Operating Supplies	\$ 145.00	\$ 250.00
001-11-511-600-41	<b>001.511.60.41.00</b>	Professional Services	\$ 2,850.00	\$ 3,500.00
001-11-511-600-44	<b>001.511.60.41.02</b>	Advertising	\$ -	\$ -
001-11-511-600-42	<b>001.511.60.42.00</b>	Communication	\$ -	\$ -
001-11-511-600-43	<b>001.511.60.43.00</b>	Travel	\$ 1,040.00	\$ 2,045.00
001-11-511-600-46	<b>001.511.60.46.00</b>	Insurance	\$ -	\$ -
001-11-511-600-49	<b>001.511.60.49.00</b>	Miscellaneous	\$ -	\$ -
001-11-511-601-49	<b>001.511.60.49.01</b>	Misc/Dues & Memberships	\$ -	\$ -
001-11-511-602-49	<b>001.511.60.49.02</b>	Misc/Trng, Registrations	\$ 525.00	\$ 1,120.00
001-11-511-603-49	<b>001.511.60.49.03</b>	Misc/Outside Printing	\$ -	\$ -
<b>Legislative EXPENSE Totals:</b>			<b>\$ 30,153.00</b>	<b>\$ 32,509.00</b>
<b>Municipal Court</b>				
001-12-512-500-41	<b>001.512.50.41.00</b>	Professional Services	\$ 255,010.00	\$ 245,989.00
001-12-512-500-43	<b>001.512.50.43.00</b>	Judge's Travel	\$ 125.00	\$ 250.00
001-12-512-501-49	<b>001.512.50.49.01</b>	Misc/Dues & Memberships	\$ 125.00	\$ 250.00
001-12-512-502-49	<b>001.512.50.49.02</b>	Misc/Trng, Registrations	\$ 250.00	\$ 750.00
001-12-512-500-51	<b>001.512.50.51.00</b>	Intergov't Services	\$ -	\$ -

<b>Court EXPENSE Totals:</b>			<b>\$ 255,510.00</b>	<b>\$ 247,239.00</b>
<b>Executive</b>				
001-13-513-100-11	<b>001.513.10.10.00</b>	Salaries and Wages	\$ 98,514.00	\$ 91,731.00
001-13-513-100-21	<b>001.513.10.20.00</b>	Personnel Benefits	\$ 35,213.00	\$ 50,856.00
001-13-513-100-31	<b>001.513.10.31.00</b>	Office and Operating Supplies	\$ 1,000.00	\$ 1,250.00
001-13-513-100-32	<b>001.513.10.32.00</b>	Fuel	\$ 600.00	\$ 500.00
001-13-513-100-35	<b>001.513.10.35.00</b>	Small Tools & Equipment	\$ 100.00	\$ 350.00
001-13-513-100-36	<b>001.513.10.36.00</b>	Small Assets/IT	\$ 1,110.00	\$ 1,000.00
001-13-513-100-41	<b>001.513.10.41.00</b>	Other Services and Charges	\$ 14,700.00	\$ 10,400.00
001-13-513-100-44	<b>001.513.10.41.02</b>	Advertising	\$ 1,700.00	\$ -
001-13-513-100-42	<b>001.513.10.42.00</b>	Communication	\$ 2,500.00	\$ 2,750.00
001-13-513-100-43	<b>001.513.10.43.00</b>	Travel	\$ 5,000.00	\$ 2,403.00
001-13-513-100-45	<b>001.513.10.45.00</b>	Operating Rentals and Leases	\$ 550.00	\$ 675.00
001-13-513-100-48	<b>001.513.10.48.00</b>	Repairs and Maintenance	\$ 700.00	\$ 375.00
001-13-597-501-00	<b>001.513.10.48.01</b>	Vehicle Repairs and Maintenance	\$ 2,700.00	\$ 850.00
001-13-513-100-49	<b>001.513.10.49.00</b>	Miscellaneous	\$ -	\$ -
001-13-513-101-49	<b>001.513.10.49.01</b>	Misc/Dues & Memberships	\$ 1,245.00	\$ 125.00
001-13-513-102-49	<b>001.513.10.49.02</b>	Misc/Trng, Registrations	\$ 3,000.00	\$ 1,560.00
001-13-513-103-49	<b>001.513.10.49.03</b>	Misc/Outside Printing	\$ -	\$ -
<b>Executive EXPENSE Totals:</b>			<b>\$ 168,632.00</b>	<b>\$ 164,825.00</b>
<b>Finance/Other Administration</b>				
001-14-514-230-11	<b>001.514.20.10.00</b>	Salaries and Wages	\$ 110,279.00	\$ 113,245.00
001-14-514-230-12	<b>001.514.20.10.02</b>	Overtime	\$ 50.00	\$ -
001-14-514-230-13	<b>001.514.20.10.03</b>	Temp/PT Salary	\$ -	\$ -
001-14-514-230-21	<b>001.514.20.20.00</b>	Personnel Benefits	\$ 43,294.00	\$ 50,233.00
001-14-514-230-31	<b>001.514.20.31.00</b>	Office and Operating Supplies	\$ 250.00	\$ 1,000.00
001-14-514-230-32	<b>001.514.20.32.00</b>	Fuel	\$ 100.00	\$ -
001-14-514-230-35	<b>001.514.20.35.00</b>	Small Tools and Equipment	\$ 150.00	\$ -
	<b>001.514.20.36.00</b>	Small Assets IT	\$ -	\$ 250.00
001-14-514-230-41	<b>001.514.20.41.00</b>	Professional Services	\$ 1,930.00	\$ 1,050.00
001-14-514-230-44	<b>001.514.20.41.02</b>	Advertising	\$ -	\$ -
001-14-514-230-42	<b>001.514.20.42.00</b>	Communication	\$ 2,000.00	\$ 1,100.00
001-14-514-230-43	<b>001.514.20.43.00</b>	Travel	\$ 200.00	\$ 2,207.00
001-14-514-230-45	<b>001.514.20.45.00</b>	Operating Rentals and Leases	\$ 575.00	\$ 960.00
001-14-514-230-46	<b>001.514.20.46.00</b>	Insurance	\$ -	\$ -
001-14-514-230-48	<b>001.514.20.48.00</b>	Repairs and Maintenance	\$ 542.00	\$ 900.00
001-14-514-230-49	<b>001.514.20.49.00</b>	Miscellaneous	\$ 2,000.00	\$ 2,420.00
001-14-514-231-49	<b>001.514.20.49.01</b>	Misc/Dues & Memberships	\$ 505.00	\$ 220.00
001-14-514-232-49	<b>001.514.20.49.02</b>	Misc/Trng, Registrations	\$ 1,300.00	\$ 1,972.00
001-14-514-233-49	<b>001.514.20.49.03</b>	Misc/Outside Printing	\$ 150.00	\$ -
001-14-514-231-51	<b>001.514.20.51.00</b>	Prof Services-State Auditor	\$ 30,000.00	\$ 8,805.00
<b>Finance EXPENSE Totals:</b>			<b>\$ 193,325.00</b>	<b>\$ 184,362.00</b>
<b>Legal Services</b>				
001-15-515-200-41	<b>001.515.30.41.00</b>	City Attorney	\$ 118,200.00	\$ 46,800.00
	<b>001.515.30.41.01</b>	Labor Attorney	\$ -	\$ 39,600.00
	<b>001.515.30.41.02</b>	Land Use Attorney	\$ 4,400.00	\$ 3,000.00
<b>Attorney EXPENSE Totals:</b>			<b>\$ 122,600.00</b>	<b>\$ 89,400.00</b>
<b>Employee Benefit Programs</b>				
001-17-517-381-46	<b>001.517.20.20.08</b>	LEOFF-Long Term Care Premium	\$ 1,063.00	\$ 1,464.00
001-17-517-380-29	<b>001.517.20.20.09</b>	LEOFF Long Term Care	\$ -	\$ -
001-17-517-310-49	<b>001.517.30.49.00</b>	FSA Plan Fees	\$ 188.00	\$ 234.00
001-17-517-300-41	<b>001.517.60.41.00</b>	L&I Claims Research	\$ 27,000.00	\$ 12,000.00

001-17-517-301-49	001.517.60.49.00	Misc Exp - Dues & Memberships	\$ 5,910.00	\$ 8,000.00
001-17-517-780-24	001.517.78.20.04	Unemployment Benefits	\$ -	\$ -
001-17-517-300-11	001.517.90.10.00	Potential Salary Cash-Out	\$ -	\$ 33,057.00
001-17-517-300-21	001.517.90.20.00	Personnel Benefits	\$ 52,000.00	\$ 65,640.00
001-17-517-900-31	001.517.90.31.00	Supplies - Employee Wellness	\$ -	\$ -
001-17-517-910-31	001.517.90.31.01	Employee Recognition	\$ 1,000.00	\$ 1,500.00
001-17-517-900-35	001.517.90.35.00	Small Tools -Employee Wellness	\$ -	\$ -
001-17-517-300-36	001.517.90.36.00	Small Assets/IT	\$ 400.00	\$ -
001-17-517-900-41	001.517.90.41.00	Prof Svcs - Employee Wellness	\$ -	\$ -
001-17-517-900-43	001.517.90.43.00	Travel - Employee Wellness	\$ -	\$ -
001-17-517-900-49	001.517.90.49.00	Misc Exp - Employee Wellness	\$ 1,300.00	\$ -
<b>Human Resources EXPENSE Totals:</b>			<b>\$ 88,861.00</b>	<b>\$ 121,895.00</b>
<b>Facilities</b>				
001-18-518-300-11	001.518.30.10.00	Salaries and Wages - Facilities	\$ 21,320.00	\$ 63,668.00
001-18-518-300-12	001.518.30.10.02	Overtime	\$ 805.00	\$ 1,000.00
	001.518.30.10.03	Temp/Seasonal Staff	\$ 5,000.00	\$ 6,500.00
001-18-518-300-15	001.518.30.10.05	On Call Pay	\$ 2,200.00	\$ 4,000.00
001-18-518-300-21	001.518.30.20.00	Personnel Benefits	\$ 7,869.00	\$ 38,745.00
001-18-518-300-22	001.518.30.20.02	Uniforms	\$ 370.00	\$ 500.00
001-18-518-300-28	001.518.30.20.08	Employee Contribution Medical		
001-18-518-300-31	001.518.30.31.00	Operating Supplies	\$ 8,400.00	\$ 8,500.00
001-18-518-300-32	001.518.30.32.00	Operating Supplies/Fuel	\$ 700.00	\$ 1,000.00
001-18-518-300-35	001.518.30.35.00	Small Tools and Equipment	\$ 250.00	\$ 500.00
001-18-518-300-64	001.518.30.35.01	Machinery and Equipment		
001-18-518-300-41	001.518.30.41.00	Professional Services	\$ 1,200.00	\$ 210.00
001-18-518-300-42	001.518.30.42.00	Communication	\$ 400.00	\$ 650.00
001-18-518-300-43	001.518.30.43.00	Travel	\$ -	\$ 300.00
001-18-518-300-45	001.518.30.45.00	Operating Rentals and Leases	\$ 1,500.00	\$ 1,250.00
001-18-518-300-95	001.518.30.45.09	Interfund Rental	\$ 1,800.00	\$ 1,800.00
001-18-518-300-47	001.518.30.47.00	Public Utility Service	\$ 550.00	\$ 500.00
001-18-518-300-48	001.518.30.48.00	Repairs & Maintenance	\$ 7,875.00	\$ 11,775.00
001-18-597-501-00	001.518.30.48.01	Vehicle R&M	\$ 1,000.00	\$ 1,000.00
001-18-518-300-62	001.518.30.48.02	Building Repair & Maint	\$ 20,800.00	\$ 23,775.00
<b>Facilities EXPENSE Totals:</b>			<b>\$ 82,039.00</b>	<b>\$ 165,673.00</b>
<b>Central Stores</b>				
001-19-518-900-31	001.518.50.31.00	Office Supplies - Central Stores	\$ 3,000.00	\$ 2,500.00
001-19-519-900-35	001.518.50.35.00	Small Tools and Equipment	\$ 175.00	\$ -
001-19-518-900-44	001.518.50.41.02	Advertising	\$ -	\$ -
001-19-519-900-45	001.518.50.45.00	Operating Leases	\$ 2,460.00	\$ 2,220.00
001-19-518-900-47	001.518.50.47.00	Utilities	\$ 336.00	\$ 360.00
001-19-519-900-48	001.518.50.49.00	Misc/Other Exp	\$ 4,000.00	\$ -
001-18-518-301-49	001.518.50.49.01	Misc/Dues & Memberships	\$ 10,877.00	\$ 11,107.00
001-18-518-302-49	001.518.50.49.02	Misc/Trng, Registrations	\$ 135.00	\$ 250.00
001-18-518-300-46	001.518.60.46.00	Insurance - Risk Management	\$ 87,664.00	\$ 90,062.00
001-18-518-303-49	001.518.70.49.03	Misc/Outside Printing	\$ 60.00	\$ -
001-19-518-900-36	001.518.80.36.00	Small Assets/IT	\$ 3,700.00	\$ -
001-19-518-800-41	001.518.80.41.00	Prof Svcs - IT	\$ 18,000.00	\$ 43,030.00
001-19-528-800-42	001.518.80.42.00	Communications - Citywide	\$ 3,000.00	\$ 4,770.00
<b>Central Services EXPENSE Totals:</b>			<b>\$ 133,407.00</b>	<b>\$ 154,299.00</b>
<b>Engineering</b>				
001-32-532-100-11	001.518.90.10.00	Salaries and Wages - Engineering	\$ 15,453.00	\$ 23,278.00
001-32-532-100-12	001.518.90.12.00	Overtime and Other Wages	\$ -	\$ -

001-32-532-100-21	001.518.90.20.00	Personnel Benefits	\$ 5,454.00	\$ 8,750.00
001-32-532-100-22	001.518.90.20.02	Uniforms	\$ -	\$ -
001-32-532-100-28	001.518.90.20.08	Employee Contribution Medical	\$ -	\$ -
001-32-532-100-31	001.518.90.31.00	Office and Operating Supplies	\$ 350.00	\$ 750.00
001-32-532-100-32	001.518.90.32.00	Fuel	\$ 100.00	\$ 150.00
001-32-532-100-35	001.518.90.35.00	Small Tools and Equipment	\$ -	\$ 150.00
001-32-532-100-64	001.518.90.35.00	Machinery and Equipment	\$ -	\$ -
001-32-532-100-36	001.518.90.36.00	Small Assets/IT	\$ -	\$ -
001-32-532-100-41	001.518.90.41.02	Advertising	\$ 2,100.00	\$ 2,400.00
001-32-532-100-42	001.518.90.42.00	Communication	\$ 500.00	\$ 480.00
001-32-532-100-43	001.518.90.43.00	Travel	\$ 2,220.00	\$ 2,220.00
001-32-532-100-45	001.518.90.45.00	Operating Rentals and Leases	\$ 100.00	\$ 190.00
001-32-532-100-48	001.518.90.48.00	Repairs and Maintenance	\$ 150.00	\$ 160.00
001-76-597-501-00	001.518.50.48.01	Repair & Maintenance - Vehicles	\$ -	\$ -
001-32-532-100-49	001.518.90.49.00	Misc/Other Exp	\$ -	\$ 200.00
001-32-532-101-49	001.518.90.49.01	Misc/Dues & Memberships	\$ 319.00	\$ 330.00
001-32-532-102-49	001.518.90.49.02	Misc/Trng, Registrations	\$ 1,400.00	\$ 1,400.00
<b>Engineering EXPENSE Totals:</b>			<b>\$ 28,146.00</b>	<b>\$ 40,458.00</b>
<b>Other General Government</b>				
001-19-518-600-49	001.519.20.49.04	Judgments & Settlements	\$ -	\$ -
<b>Other General Gov't EXPENSE Totals:</b>			<b>\$ -</b>	<b>\$ -</b>
<b>Detention/Correction/Emergency</b>				
001-12-523-200-31	001.523.20.31.00	Crt Dir Work Crew-Supplies	\$ -	\$ -
001-25-525-100-51	001.525.10.51.00	Intergov Services	\$ -	\$ -
001-25-525-600-51	001.525.60.51.00	PC Emerg Mgmt Contract	\$ 5,393.00	\$ 5,510.00
<b>Detention &amp; Correction EXPENSE Totals:</b>			<b>\$ 5,393.00</b>	<b>\$ 5,510.00</b>
<b>Conservation &amp; Environmental Services</b>				
001-19-539-600-53	001.553.60.51.00	Noxious Weed Assessment	\$ 212.00	\$ 300.00
001-19-554-300-51	001.554.30.51.00	Animal Control	\$ 24,274.00	\$ 23,611.00
001-19-539-500-53	001.554.90.51.00	Storm Water Assessment	\$ 1,190.00	\$ 2,050.00
001-19-539-900-53	001.554.90.52.00	Conserv Dist Assessment	\$ 360.00	\$ 350.00
<b>Conserv &amp; Envir EXPENSE Totals:</b>			<b>\$ 26,036.00</b>	<b>\$ 26,311.00</b>
<b>Building</b>				
001-24-558-500-11	001.558.50.10.00	Salaries and Wages	\$ 93,158.00	\$ 88,405.00
001-24-558-500-12	001.558.50.10.02	Overtime	\$ -	\$ -
001-24-558-500-21	001.558.50.20.00	Personnel Benefits	\$ 42,631.00	\$ 45,953.00
001-24-558-500-22	001.558.50.20.02	Uniforms	\$ 190.00	\$ 200.00
001-24-558-500-24	001.558.50.20.04	Unemployment Benefits	\$ -	\$ -
001-24-558-500-28	001.558.50.20.08	Employee Contribution Medical	\$ -	\$ -
001-24-558-500-31	001.558.50.31.00	Office and Operating Supplies	\$ 217.00	\$ 400.00
001-24-558-500-32	001.558.50.32.00	Fuel	\$ 205.00	\$ 400.00
001-24-558-500-35	001.558.50.35.00	Small Tools and Equipment	\$ -	\$ 300.00
001-24-558-500-36	001.558.50.36.00	Small Assets/IT	\$ 200.00	\$ -
001-24-558-500-41	001.558.50.41.00	Professional Services	\$ -	\$ -
001-24-558-500-44	001.558.50.41.02	Advertising	\$ -	\$ 4,000.00
001-24-558-500-42	001.558.50.42.00	Communications	\$ 800.00	\$ 1,050.00
001-24-558-500-43	001.558.50.43.00	Travel	\$ -	\$ 600.00
001-24-558-500-45	001.558.50.45.00	Operating Rentals and Leases	\$ 490.00	\$ 670.00
001-24-558-500-46	001.558.50.46.00	Insurance	\$ -	\$ -
001-24-558-500-47	001.558.50.47.00	Public Utility Services	\$ 800.00	\$ 625.00
001-24-558-500-48	001.558.50.48.00	Repairs and Maintenance	\$ 500.00	\$ 570.00

001-24-558-501-00	001.558.50.48.01	Vehicle Repairs & Maintenance	\$ 150.00	\$ 500.00
001-24-558-500-49	001.558.50.49.00	Miscellaneous	\$ 200.00	\$ -
001-24-558-501-49	001.558.50.49.01	Misc/Dues & Memberships	\$ 143.00	\$ 95.00
001-24-558-502-49	001.558.50.49.02	Misc/Trng, Registrations	\$ 850.00	\$ 1,025.00
<b>Building Dept EXPENSE Totals:</b>			<b>\$ 140,534.00</b>	<b>\$ 144,793.00</b>
<b>Planning</b>				
001-58-558-600-31	001.558.60.31.00	Operating Supplies	\$ 37.00	\$ -
001-58-558-600-32	001.558.60.32.00	Fuel	\$ -	\$ -
001-58-558-600-35	001.558.60.35.00	Small Tools and Equipment	\$ -	\$ 100.00
001-58-558-600-36	001.558.60.36.00	Small Assets/IT	\$ -	\$ 150.00
001-58-558-600-41	001.558.60.41.00	Professional Services	\$ 123,000.00	\$ 108,000.00
001-58-558-600-44	001.558.60.41.02	Advertising	\$ 100.00	\$ 500.00
001-58-558-600-42	001.558.60.42.00	Communication	\$ 100.00	\$ 432.00
001-58-558-600-43	001.558.60.43.00	Travel	\$ -	\$ 100.00
001-58-558-600-45	001.558.60.45.00	Operating Rentals and Leases	\$ 535.00	\$ 650.00
001-58-558-600-47	001.558.60.47.00	Public Utilities	\$ 700.00	\$ 625.00
001-58-558-600-48	001.558.60.48.00	Repairs and Maintenance	\$ 455.00	\$ 525.00
001-58-558-600-49	001.558.60.49.00	Miscellaneous	\$ 75.00	\$ -
001-58-558-601-49	001.558.60.49.01	Misc/Dues & Memberships	\$ 2,372.00	\$ 3,365.00
001-58-558-602-49	001.558.60.49.02	Misc/Trng, Registrations	\$ -	\$ 300.00
001-58-558-603-49	001.558.60.49.03	Misc/Outside Printing	\$ 200.00	\$ 200.00
<b>Planning EXPENSE Totals:</b>			<b>\$ 127,574.00</b>	<b>\$ 114,947.00</b>
<b>Senior Services</b>				
001-73-569-500-31	001.569.00.31.00	Supplies - SC	\$ 179.00	\$ 200.00
001-73-569-500-42	001.569.00.42.00	Communication-SC	\$ 26.00	\$ -
001-73-569-500-47	001.569.00.47.00	Public Utilities-SC	\$ 7,824.00	\$ 6,975.00
001-73-569-500-48	001.569.00.48.00	Repair & Maint - SC	\$ -	\$ -
001-73-569-500-49	001.569.00.49.00	Misc/Other Exp - SC	\$ 705.00	\$ -
<b>Senior Services EXPENSE Totals:</b>			<b>\$ 8,734.00</b>	<b>\$ 7,175.00</b>
<b>Community Center</b>				
	001.575.50.10.00	Salaries & Wages	\$ 6,024.00	\$ -
001-73-575-500-12	001.575.50.10.02	Overtime - AC	\$ 157.00	\$ -
001-73-575-500-15	001.575.50.10.05	On call pay	\$ -	\$ -
001-73-575-500-21	001.575.50.20.00	Personnel Benefits - AC	\$ 2,438.00	\$ -
001-73-575-500-31	001.575.50.31.00	Supplies - AC	\$ -	\$ 200.00
001-73-575-500-42	001.575.50.42.00	Communication - AC	\$ 10.00	\$ 60.00
001-73-575-500-47	001.575.50.47.00	Public Utilities Services	\$ -	\$ 1,125.00
001-73-575-500-48	001.575.50.48.00	Repair & Maint - AC	\$ -	\$ 1,500.00
001-73-575-500-49	001.575.50.49.00	Misc/Other Exp - AC	\$ 52.00	\$ -
<b>Community Center EXPENSE Totals:</b>			<b>\$ 8,681.00</b>	<b>\$ 2,885.00</b>
<b>Park Facilities</b>				
001-76-576-600-11	001.576.80.10.00	Salaries and Wages	\$ 55,319.00	\$ 43,137.00
001-76-576-600-12	001.576.80.10.02	Overtime and Other Wages	\$ 100.00	\$ -
001-76-576-600-15	001.576.80.10.03	Temp/Seasonal	\$ 3,213.00	\$ 6,500.00
001-76-576-600-21	001.576.80.20.00	Personnel Benefits	\$ 22,760.00	\$ 28,117.00
001-76-576-600-22	001.576.80.20.02	Uniforms	\$ 842.00	\$ 850.00
001-76-576-600-31	001.576.80.31.00	Operating Supplies	\$ 6,000.00	\$ 8,300.00
001-76-576-600-32	001.576.80.32.00	Fuel	\$ 2,300.00	\$ 2,300.00
001-76-576-600-35	001.576.80.35.00	Small Tools and Equipment	\$ 7,135.00	\$ 1,500.00
001-76-576-600-41	001.576.80.41.00	Professional Services	\$ 600.00	\$ 603.00
001-76-576-600-44	001.576.80.41.02	Advertising	\$ -	\$ -
001-76-576-600-42	001.576.80.42.00	Communication	\$ 750.00	\$ 790.00

001-76-576-600-43	001.576.80.43.00	Travel	\$ -	\$ -
001-76-576-600-45	001.576.80.45.00	Operating Rentals and Leases	\$ 1,800.00	\$ 2,000.00
001-76-576-600-95	001.576.80.45.09	Interfund Rental	\$ 5,400.00	\$ 5,400.00
001-76-576-600-47	001.576.80.47.00	Public Utility Service	\$ 15,500.00	\$ 16,250.00
001-76-576-600-48	001.576.80.48.00	Repair & Maintenance	\$ 4,500.00	\$ 8,000.00
001-76-576-600-63	001.576.80.48.01	Equipment Repair & Maintenance	\$ 17,461.00	\$ 20,000.00
001-76-576-600-49	001.576.80.49.00	Misc/Other Expense	\$ 195.00	\$ -
001-76-576-602-49	001.576.80.49.02	Misc/Trng, Registrations	\$ 135.00	\$ -
		<b>Parks EXPENSE Totals:</b>	<b>\$ 144,010.00</b>	<b>\$ 143,747.00</b>
		<b>Total Expenditures</b>	<b>\$ 1,589,671.00</b>	<b>\$ 1,672,339.00</b>
Debt Service				
001-00-581-200-79	001.581.20.78.00	Interfund Loan-Principal	\$ 24,656.00	\$ 24,700.00
001-00-581-200-82	001.581.20.82.00	Interfund Loan-Interest	\$ 157.00	\$ 113.00
		Debt Service EXPENSE Totals:	\$ 24,813.00	\$ 24,813.00
Non-Revenue Capital & Other Uses				
001-00-586-000-00	001.586.00.00.00	Building Code Fee	\$ -	\$ -
001-00-586-001-00	001.586.00.10.00	State Sales Tax Paid	\$ -	\$ -
001-19-518-900-51	001.586.00.51.00	Liquor Board Tax Remit	\$ 1,300.00	\$ 1,400.00
001-00-586-120-00	001.586.12.00.00	Crime Victims Comp Fund	\$ -	\$ -
001-00-586-830-00	001.586.83.00.00	Trama/Auto Theft/Brain Injury	\$ -	\$ -
001-00-586-880-00	001.586.88.00.00	State General Fund 54 (PSEA 3)	\$ -	\$ 15,000.00
001-00-586-890-00	001.586.89.00.00	Death Investigation Account	\$ -	\$ -
001-00-586-910-00	001.586.91.00.00	State General Fund 40 (PSEA 1)	\$ -	\$ -
001-00-586-920-00	001.586.92.00.00	State General Fund 50 (PSEA 2)	\$ -	\$ -
001-00-586-960-00	001.586.96.00.00	Lab Blood/Breath	\$ -	\$ -
001-00-586-970-00	001.586.97.00.00	JIS	\$ -	\$ 1,500.00
001-00-586-990-00	001.586.99.00.00	School Zone Safety	\$ -	\$ 1,000.00
001-00-588-800-00	001.588.80.00.00	Prior Year Correction	\$ -	\$ -
001-00-589-001-00	001.589.00.10.00	Refund of Revenues	\$ -	\$ -
001-19-519-900-64	001.594.19.64.00	Capital Expense - technology	\$ 12,000.00	\$ 31,300.00
001-00-597-101-00	001.597.10.10.00	Transfer to Fund 101	\$ 265,000.00	\$ 260,000.00
	001.597.10.70.00	Transfer to Fund 107	\$ 1,566,228.00	\$ 1,610,684.00
	001.597.11.60.00	Transfer to Fund 116	\$ 6,350.00	\$ 2,800.00
001-13-597-501-00	001.597.50.10.00	Transfer Out - Vehicle R&M	\$ -	\$ -
001-24-597-501-00	001.597.50.48.01	Transfer Out - Vehicle R&M	\$ -	\$ -
		Total Non-Expenditures and Other	\$ 1,850,878.00	\$ 1,923,684.00
		<b>Fund 001 Total Uses:</b>	<b>\$ 5,173,915.00</b>	<b>\$ 5,289,208.00</b>

## STREET FUND

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

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

Financing the maintenance and preservation of the city's streets has been very challenging over the past several years. The Street Fund receives shared monies from Washington State's Gas Tax, although the amount received is not sufficient to meet annual expenditures. To make up for the shortfall between current program revenues and current operational expenditures, it is necessary for the General Fund to provide substantial support to this fund.

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 101</b>		<b>Street Fund 101</b>		
<b>BEGINNING FUND BALANCE</b>				
101-00-308-100-00	101.308.10.00.00	BFB - Reserved		
101-00-308-800-00	101.308.80.00.00	BFB - Unreserved	\$ 19,138.00	\$ 23,090.00
<b>FUND BALANCE Totals:</b>			<b>\$ 19,138.00</b>	<b>\$ 23,090.00</b>
<b>REVENUE</b>				
101-00-322-400-00	101.322.40.00.00	Street Permits	\$ -	\$ -
101-00-336-870-00	101.336.00.87.00	MVFT - City Streets	\$ 143,147.00	\$ 147,400.00
101-00-341-700-00	101.341.70.00.00	Maps & Publications	\$ 1,000.00	\$ 1,000.00
101-00-361-100-00	101.361.10.00.00	Investment Interest	\$ -	\$ -
101-00-369-900-00	101.369.90.00.00	Misc Revenue	\$ -	\$ -
<b>REVENUE Totals</b>			<b>\$ 144,147.00</b>	<b>\$ 148,400.00</b>
<b>Other Financeing Resources</b>				
101-00-397-001-00	101.397.00.01.00	Contrib. From General Fund	\$ 265,000.00	\$ 260,000.00
101-00-397-130-00	101.397.01.30.00	Contrib. from Munic. .Improve.	\$ -	\$ -
101-00-397-310-00	101.397.03.10.00	Transfer In – REET	\$ 95,529.00	\$ 94,780.00
<b>REVENUE Totals:</b>			<b>\$ 360,529.00</b>	<b>\$ 354,780.00</b>
<b>Total Fund Resources</b>			<b>\$ 523,814.00</b>	<b>\$ 526,270.00</b>
<b>ENDING FUND BALANCE</b>				
101-00-508-100-00	101.508.10.00.00	Fund Balance-Reserved		
101-00-508-800-00	101.508.80.00.00	Fund Balance-Unreserved	\$ 23,090.00	\$ 28,595.00
<b>FUND BALANCE Totals:</b>			<b>\$ 23,090.00</b>	<b>\$ 28,595.00</b>
<b>EXPENSE</b>				
101-00-542-900-11	101.542.30.10.00	Salaries and Wages	\$ 146,419.00	\$ 139,703.00
101-00-542-900-12	101.542.30.10.02	Overtime	\$ 4,000.00	\$ 4,000.00
101-00-542-900-13	101.542.30.10.03	Seasonal/Temp	\$ 2,166.00	\$ 2,166.00
101-00-542-900-15	101.542.30.10.05	On Call Pay	\$ 5,000.00	\$ 5,000.00
101-00-542-900-21	101.542.30.20.00	Personnel Benefits	\$ 80,114.00	\$ 76,845.00
101-00-542-900-22	101.542.30.20.02	Uniforms	\$ 2,000.00	\$ 2,050.00
101-00-542-900-31	101.542.30.31.00	Office and Operating Supplies	\$ 26,000.00	\$ 24,200.00
101-00-542-900-32	101.542.30.32.00	Operating Supplies/Fuel	\$ 5,100.00	\$ 5,000.00
101-00-542-900-35	101.542.30.35.00	Small Tools and Equipment	\$ 15,921.00	\$ 8,776.00
101-00-542-900-36	101.542.30.36.00	Small Assets/IT	\$ 475.00	\$ -
101-00-542-900-42	101.542.30.42.00	Communication	\$ 2,000.00	\$ 2,050.00
101-00-542-900-43	101.542.30.43.00	Travel	\$ 50.00	\$ 450.00
101-00-542-900-45	101.542.30.45.00	Operating Rentals and Leases	\$ 345.00	\$ 160.00
101-00-542-900-95	101.542.30.45.09	Interfund Rent	\$ 6,180.00	\$ 6,180.00
101-00-542-900-47	101.542.30.47.00	Utilities	\$ 28,000.00	\$ 13,300.00
101-00-542-900-48	101.542.30.48.00	Repairs and Maintenance	\$ 25,000.00	\$ 30,350.00
101-00-542-900-63	101.542.30.48.01	Equipment Repair & Maint	\$ 35,000.00	\$ 42,000.00
101-00-542-900-63	101.542.30.48.04	Street Sign Retrofit Program	\$ -	\$ 10,000.00
101-00-542-900-49	101.542.30.49.00	Misc/Other Exp	\$ 100.00	\$ -
101-00-542-900-41	101.542.90.41.00	Professional Services	\$ 11,000.00	\$ 18,500.00
101-00-542-900-44	101.542.90.41.02	Advertising	\$ -	\$ 300.00
101-00-542-900-46	101.542.90.46.00	Insurance	\$ 8,825.00	\$ 8,885.00

101-00-542-901-49	<b>101.542.90.49.01</b>	Misc/Dues & Memb	\$ 1,200.00	\$ 1,510.00
101-00-542-902-49	<b>101.542.90.49.02</b>	Misc/Trng, Registrations	\$ 250.00	\$ 1,470.00
101-00-542-903-49	<b>101.542.90.49.03</b>	Misc/Outside Printing	\$ 50.00	\$ -
		Street EXPENSES	\$ 405,195.00	\$ 402,895.00
Debt Service				
101-00-591-420-78	<b>101.591.42.78.00</b>	Debt Service Principal	\$ 88,121.00	\$ 88,121.00
101-00-592-420-83	<b>101.591.42.83.00</b>	Debt Service Interest	\$ 7,408.00	\$ 6,659.00
		DEBT SERVICE Totals:	\$ 95,529.00	\$ 94,780.00
<b>Fund 101 Totals:</b>			<b>\$ 523,814.00</b>	<b>\$ 526,270.00</b>

## STRATEGIC RESERVE FUND

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

It is the intent of Council to maintain this balance.

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 103</b>				
<b>Strategic Reserve Fund 103</b>				
<b>BEGINNING FUND BALANCE</b>				
103-00-308-100-00	103.308.10.00.00	BFB - Reserved	\$ -	\$ -
103-00-308-800-00	103.308.80.00.00	BFB - Unreserved	\$ 794,084.00	\$ 799,084.00
<b>FUND BALANCE Totals:</b>			<b>\$ 794,084.00</b>	<b>\$ 799,084.00</b>
<b>REVENUE</b>				
103-00-361-100-00	103.361.10.00.00	Investment Interest	\$ 5,000.00	\$ 5,000.00
103-00-361-110-00	103.361.10.00.01	Investment Service Fees		
<b>REVENUE Totals:</b>			<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>
<b>Total Fund Resources</b>			<b>\$ 799,084.00</b>	<b>\$ 804,084.00</b>
<b>ENDING FUND BALANCE</b>				
103-00-508-100-00	103.508.10.00.00	Fund Balance-Reserved	\$ -	\$ -
103-00-508-800-00	103.508.80.00.00	Fund Balance-Unreserved	\$ 799,084.00	\$ 804,084.00
<b>FUND BALANCE Totals:</b>			<b>\$ 799,084.00</b>	<b>\$ 804,084.00</b>
<b>EXPENSE</b>				
	103.514.20.41.01	Service Fees	\$ -	\$ -
103-00-597-001-00	103.597.00.01.00	Transfer to General Fund	\$ -	\$ -
<b>EXPENSE Totals:</b>			<b>\$ -</b>	<b>\$ -</b>
<b>Fund 103 Totals:</b>			<b>\$ 799,084.00</b>	<b>\$ 804,084.00</b>

## DRUG SEIZURE FUND

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 105</b>				
<b>Drug Seizure Fund 105</b>				
BEGINNING FUND BALANCE				
105-00-308-100-00	105.308.10.00.00	BFB - Reserved	\$ -	\$ -
105-00-308-800-00	105.308.80.00.00	BFB - Unreserved	\$ 3,673.00	\$ 13,473.00
<b>FUND BALANCE Totals:</b>			<b>\$ 3,673.00</b>	<b>\$ 13,473.00</b>
REVENUE				
105-00-361-100-00	105.361.10.00.00	Investment Interest		
105-00-369-300-00	105.369.30.00.00	Confiscated and Forfeited Prop	\$ 12,000.00	\$ 15,000.00
REVENUE Totals:			\$ 12,000.00	\$ 15,000.00
<b>Total Fund Resources</b>			<b>\$ 15,673.00</b>	<b>\$ 28,473.00</b>
FUND BALANCE				
105-00-508-100-00	105.508.10.00.00	Fund Balance-Reserved	\$ -	\$ -
105-00-508-800-00	105.508.80.00.00	Fund Balance-Unreserved	\$ 13,473.00	\$ 13,458.00
<b>FUND BALANCE Totals:</b>			<b>\$ 13,473.00</b>	<b>\$ 13,458.00</b>
EXPENSE				
105-00-521-300-12	105.521.80.10.02	Overtime	\$ -	\$ -
105-00-521-300-21	105.521.80.20.00	Personnel Benefits	\$ -	\$ -
105-00-521-300-31	105.521.80.31.00	Operating Supplies	\$ -	\$ 5,015.00
105-00-521-300-64	105.521.80.35.00	Machinery and Equipment	\$ 500.00	\$ 5,000.00
105-00-521-300-35	105.521.80.35.00	Small Tools & Equipment	\$ -	\$ -
105-00-521-300-41	105.521.80.41.00	Professional Services	\$ 500.00	\$ -
	105.521.80.49.00	Misc/Other Expenses	\$ -	\$ 3,000.00
	105.521.80.49.01	Training & Registration		\$ 500.00
105-00-521-300-53	105.521.80.52.00	State 10% Confiscated Prop	\$ 1,200.00	\$ 1,500.00
EXPENSE Totals:			\$ 2,200.00	\$ 15,015.00
<b>Fund 105 Totals:</b>			<b>\$ 15,673.00</b>	<b>\$ 28,473.00</b>

## CRIMINAL JUSTICE FUND

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

Major objectives of this fund are:

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

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

In 2015 all Law Enforcement activity will be recorded in this fund. This change is being made to keep Law Enforcement revenue and expenditures all in one place so that there is less confusion. There is a transfer from the General Fund to cover expenses over the designated revenue for Law Enforcement activities.

## POLICE

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

Police Department services will be provided by 13 FTE in 2015. Positions budgeted for are: Chief of Police, 2 Sergeants, 7 Patrol Officers, 1 Detective, 1 Code Enforcement Officer and 1 Police Clerk. The Department also has 6 Reserve Officers.

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

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 107</b>		<b>Crim Just Entitlement Fund 107</b>		
<b>BEGINNING FUND BALANCE</b>				
107-00-308-100-00	107.308.10.00.00	BFB - Reserved	\$ 66,240.00	\$ 99,360.00
107-00-308-800-00	107.308.80.00.00	BFB - Unreserved	\$ 158,984.00	\$ 110,886.00
<b>FUND BALANCE Totals:</b>			<b>\$ 225,224.00</b>	<b>\$ 210,246.00</b>
<b>REVENUE</b>				
107-00-313-110-00	107.313.71.00.00	Local Sales Tax - CJ	\$ 111,451.00	\$ 112,000.00
	107.331.16.70.00	DOJ COPS	\$ 124,180.00	\$ -
	107.333.20.60.00	WSTC - Federal	\$ -	\$ 1,000.00
	107.334.03.50.00	Traffic Safety Commission	\$ 2,429.00	\$ 1,000.00
001-00-336-006-94	107.336.06.94.00	Liquor Excise Tax	\$ 13,300.00	\$ 13,000.00
001-00-336-006-95	107.336.06.95.00	Liquor Board Profits	\$ 54,769.00	\$ 60,000.00
001-00-338-210-00	107.337.21.00.00	Reimb/PD Patrol Emphasis	\$ 2,117.00	\$ 1,200.00
107-00-336-621-00	107.336.06.21.00	CJ-Violent Crimes/Population	\$ 2,397.00	\$ 2,000.00
107-00-336-626-00	107.336.06.26.00	CJ-Special Programs	\$ 8,744.00	\$ 7,500.00
107-00-336-651-00	107.336.06.51.00	CJ-DUI/Cities	\$ 1,669.00	\$ 1,500.00
		Intergovernmental Revenue	\$ 321,056.00	\$ 199,200.00
<b>Fees for Service</b>				
001-00-341-950-00	107.341.95.00.00	Legal Services	\$ 176.00	\$ 100.00
001-00-342-090-00	107.342.10.00.00	PD Misc Rev, Incl Witness Fees	\$ -	\$ -
001-00-342-100-00	107.342.10.01.00	False Alarm Fees	\$ 752.00	\$ 1,000.00
001-00-342-101-00	107.342.10.10.00	PD Fees, Other	\$ -	\$ -
001-00-342-360-00	107.342.36.00.00	Hsng/Mntr Prsnr	\$ 1,948.00	\$ 1,600.00
001-00-342-500-00	107.342.50.00.00	DUI Emerg Resp	\$ 10,236.00	\$ 7,500.00
107-00-361-100-00	107.361.10.00.00	Investment Interest	\$ 187.00	\$ 200.00
107-00-367-100-00	107.367.10.00.00	Donations - Police Dept	\$ -	\$ -
		Fees and Misc Revenue	\$ 13,299.00	\$ 10,400.00
<b>REVENUE Totals:</b>			<b>\$ 334,355.00</b>	<b>\$ 209,600.00</b>
	107.397.00.10.00	Transfer IN from 001	\$ 1,566,228.00	\$ 1,610,684.00
<b>Total Fund Resources</b>			<b>\$ 2,125,807.00</b>	<b>\$ 2,030,530.00</b>
<b>ENDING FUND BALANCE</b>				
107-00-508-100-00	107.508.10.00.00	Fund Balance-Reserved	\$ 99,360.00	
107-00-508-800-00	107.508.80.00.00	Fund Balance-Unreserved	\$ 110,886.00	\$ 98,951.00
<b>FUND BALANCE Totals:</b>			<b>\$ 210,246.00</b>	<b>\$ 98,951.00</b>
<b>OPERATING EXPENSE</b>				
001-21-521-200-11	107.521.20.10.00	Salaries and Wages	\$ 951,334.00	\$ 939,087.00
001-21-521-200-12	107.521.20.10.02	Overtime	\$ 69,574.00	\$ 45,500.00
001-21-521-200-21	107.521.20.20.00	Personnel Benefits	\$ 421,010.00	\$ 459,014.00
001-21-521-200-22	107.521.20.20.02	Uniforms	\$ 19,250.00	\$ 17,750.00
001-21-521-200-28	107.521.20.20.08	Employee Contribution Medical	\$ -	\$ -
001-21-521-200-31	107.521.20.31.00	Office and Operating Supplies	\$ 12,350.00	\$ 18,015.00
	107.521.20.31.01	Ammunition	\$ 8,000.00	\$ 8,000.00

001-21-521-200-32	<b>107.521.20.32.00</b>	Fuel	\$ 45,000.00	\$ 50,000.00
001-21-521-200-35	<b>107.521.20.35.00</b>	Small Tools and Equipment	\$ 5,000.00	\$ 19,000.00
001-21-521-201-31	<b>107.521.20.35.01</b>	Firearms	\$ -	\$ 800.00
001-21-521-200-36	<b>107.521.20.36.00</b>	Small Assets/IT	\$ 4,000.00	\$ 10,500.00
001-21-521-200-41	<b>107.521.20.41.00</b>	Professional Services	\$ 12,000.00	\$ 8,800.00
001-21-521-200-44	<b>107.521.20.41.02</b>	Advertising	\$ -	\$ -
001-21-521-200-42	<b>107.521.20.42.00</b>	Communication	\$ 24,200.00	\$ 25,900.00
001-21-521-200-43	<b>107.521.20.43.00</b>	Travel	\$ 1,000.00	\$ 3,600.00
001-21-521-200-45	<b>107.521.20.45.00</b>	Operating Rentals and Leases	\$ 3,050.00	\$ 2,860.00
001-21-521-200-46	<b>107.521.20.46.00</b>	Insurance	\$ 3,267.00	\$ 13,240.00
001-21-521-200-47	<b>107.521.20.47.00</b>	Utilities	\$ 9,873.00	\$ 9,050.00
107-21-521-200-62	<b>107.521.20.48.00</b>	Repairs and Maintenance	\$ -	\$ -
001-21-521-200-48	<b>107.521.20.48.01</b>	Vehicle Repairs and Maintenance	\$ 37,300.00	\$ 43,250.00
	<b>107.521.20.48.02</b>	Facility Repairs and Maintenance	\$ -	\$ 4,000.00
001-21-521-200-49	<b>107.521.20.49.00</b>	Miscellaneous	\$ 566.00	\$ 3,000.00
001-21-521-201-49	<b>107.521.20.49.01</b>	Misc/Dues & Memberships	\$ 375.00	\$ 5,620.00
001-21-521-200-51	<b>107.521.20.51.00</b>	Intergov Services		
		Operating EXPENSE Totals:	\$ 1,627,149.00	\$ 1,686,986.00
<b>OTHER POLICE EXPENSES</b>				
	<b>107.521.30.31.00</b>	Crime Prevention Supplies	\$ -	\$ -
001-21-521-202-49	<b>107.521.40.49.02</b>	Misc/Trng, Registrations	\$ 4,500.00	\$ 13,200.00
001-21-521-203-49	<b>107.521.50.49.03</b>	Misc/Outside Printing	\$ -	\$ 500.00
	<b>107.521.80.31.00</b>	Property & Evidence Supplies	\$ -	\$ -
001-21-523-600-41	<b>107.523.60.41.00</b>	Electronic Home Monitoring	\$ -	\$ -
001-21-523-600-51	<b>107.523.60.51.00</b>	Intergov. Jail Services	\$ 150,000.00	\$ 81,000.00
001-21-528-600-51	<b>107.528.00.51.00</b>	Intergov't Svcs-Dispatch	\$ 115,000.00	\$ 117,000.00
		Other Expense Totals Law Enforcement :	\$ 269,500.00	\$ 211,700.00
		<b>EXPENSE Totals:</b>	<b>\$ 1,896,649.00</b>	<b>\$ 1,898,686.00</b>
<b>Debt Service</b>				
001-21-594-100-78	<b>107.591.21.78.00</b>	LOCAL Financing-Principal	\$ 17,514.00	\$ 32,700.00
001-21-594-100-81	<b>107.592.21.81.00</b>	LOCAL Financing-Interest	\$ 1,398.00	\$ 193.00
		Debt Service Totals:	\$ 18,912.00	\$ 32,893.00
		<b>Fund 107 Total Uses:</b>	<b>\$ 2,125,807.00</b>	<b>\$ 2,030,530.00</b>

## COMMUNITY EVENTS FUND

As a reminder, the Community Events Fund was created in 2013 to isolate the revenues and expenditures related to the city's community events, and make it easier for city administration and members of the public to see and understand financial operating results of each event.

Currently, the city plans for (3) annual events:

- Milton Days (August)
- Craft Bazaar (October)
- Tree Lighting (December)

The planning of these three events is substantially accomplished by the city's events committee/volunteers.

It is the direction of Council that all community events are "self-sustaining," or that the revenues received in support of the event are adequate to cover the related expenses. Exceptions to this rule are those expenses considered "**overhead**," or those expenses deemed necessary for the safe and efficient operation of each event. These "exceptions" are expenses such as: *security, honeybucket rental, stage & tent rental, misc. licenses, permits, and overtime costs for necessary city staff time during the event(s)*. **All** event expenditures will be charged to the Community Events Fund, with a subsequent interfund transfer from the General Fund for all "general fund" expenses (expenditure exceptions noted above).

All other event expenses will be charged to the Community Events Fund, to the extent that expenses do not exceed revenues received. This fund must maintain a positive fund balance at all times.

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 116</b>		<b>Community Events Fund 116</b>		
<b>BEGINNING FUND BALANCE</b>				
116-00-308-100-00	116.308.10.00.00	BFB - Reserved		
116-00-308-800-00	116.308.80.00.00	BFB - Unreserved	\$ 10,309.00	\$ 14,441.00
<b>FUND BALANCE Totals:</b>			<b>\$ 10,309.00</b>	<b>\$ 14,441.00</b>
<b>REVENUE</b>				
116-00-341-701-00	116.341.70.10.00	T-Shirt Sales/Milton Days	\$ 1,600.00	\$ 500.00
116-00-347-901-00	116.347.90.10.00	Milton Days-Vendor Fee	\$ 6,169.00	\$ 7,000.00
116-00-347-902-00	116.347.90.20.00	Fall Bazaar-Vendor Fee	\$ 2,250.00	\$ 2,000.00
116-00-367-001-00	116.367.00.10.00	Donations - Milton Days	\$ 10,075.00	\$ 10,000.00
116-00-367-002-00	116.367.00.20.00	Donations - Fall Bazaar	\$ -	\$ -
116-00-367-003-00	116.367.00.30.00	Donations - Tree Lighting	\$ -	\$ -
<b>REVENUE Totals:</b>			<b>\$ 20,094.00</b>	<b>\$ 19,500.00</b>
<b>Non-Revenue &amp; Other Resources</b>				
116-00-386-001-00	116.386.00.00.00	State Sales Tax Collected		
116-00-397-001-00	116.397.00.01.00	Transfer IN from 001	\$ 6,350.00	\$ 2,800.00
<b>Resource Total:</b>			<b>\$ 36,753.00</b>	<b>\$ 36,741.00</b>
<b>ENDING FUND BALANCE</b>				
116-00-508-100-00	116.508.10.00.00	Fund Balance-Reserved		
116-00-508-800-00	116.508.80.00.00	Fund Balance-Unreserved	\$ 14,441.00	\$ 17,041.00
<b>FUND BALANCE Totals:</b>			<b>\$ 14,441.00</b>	<b>\$ 17,041.00</b>
<b>EXPENSE</b>				
<b>Milton Days</b>				
116-79-573-901-11	116.573.91.10.00	Milton Days Salaries & Wages	\$ -	\$ -
116-79-573-901-12	116.573.91.10.02	Milton Days - OT	\$ 3,275.00	\$ 2,500.00
116-79-573-901-21	116.573.91.20.00	Milton Days - Benefits	\$ -	\$ -
116-79-573-901-31	116.573.91.31.00	Milton Days - Supplies	\$ 3,128.00	\$ 3,000.00
116-79-573-901-32	116.573.91.32.00	Milton Days - Fuel	\$ -	\$ -
116-79-573-901-41	116.573.91.41.00	Milton Days - Prof Svcs	\$ 10,615.00	\$ 10,000.00
116-79-573-901-44	116.573.91.41.02	Milton Days - Advertising	\$ -	\$ -
116-79-573-901-45	116.573.91.45.00	Milton Days - Rentals	\$ 3,075.00	\$ 3,000.00
116-79-573-901-49	116.573.91.49.00	Milton Days - Misc Exp	\$ 819.00	\$ -
<b>MILTON DAYS Total:</b>			<b>\$ 20,912.00</b>	<b>\$ 18,500.00</b>
<b>Fall Bazaar</b>				
116-79-573-902-12	116.573.92.10.02	Fall Bazaar - OT	\$ 150.00	\$ 150.00
116-79-573-902-21	116.573.92.20.00	Fall Bazaar - Benefits	\$ -	\$ -
116-79-573-902-31	116.573.92.31.00	Fall Bazaar - Supplies	\$ 300.00	\$ 300.00
116-79-573-902-41	116.573.92.41.00	Fall Bazaar - Prof Svcs	\$ 200.00	\$ 200.00
116-79-573-902-44	116.573.92.41.02	Fall Bazaar - Advertising	\$ -	\$ -
116-79-573-902-45	116.573.92.45.00	Fall Bazaar - Rentals	\$ -	\$ -
116-79-573-902-49	116.573.92.49.00	Fall Bazaar - Misc Exp	\$ -	\$ -
<b>FALL BAZZAR Total</b>			<b>\$ 650.00</b>	<b>\$ 650.00</b>
<b>Tree Lighting</b>				
116-79-573-903-11	116.573.93.10.00	Tree Lighting - Salaries		
116-79-573-903-12	116.573.93.10.02	Tree Lighting - OT	\$ 150.00	\$ 150.00
116-79-573-903-21	116.573.93.20.00	Tree Lighting - Benefits	\$ -	\$ -
116-79-573-903-31	116.573.93.31.00	Tree Lighting - Supplies	\$ 500.00	\$ 300.00

116-79-573-903-41	<b>116.573.93.41.00</b>	Tree Lighting - Prof Svcs	\$ 100.00	\$ 100.00
116-79-573-903-49	<b>116.573.93.49.00</b>	Tree Lighting - Misc Exp	\$ -	\$ -
		<b>TREE LIGHTING Total:</b>	<b>\$ 750.00</b>	<b>\$ 550.00</b>
Non-expenditure	<b>116.586.00.00.00</b>	Sales Tax paid to State	\$ -	\$ -
		<b>EXPENSE Totals:</b>	<b>\$ 22,312.00</b>	<b>\$ 19,700.00</b>
		<b>Fund 116 Totals:</b>	<b>\$ 36,753.00</b>	<b>\$ 36,741.00</b>

## RESERVE OFFICER FUND

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 118</b>		<b>Reserve Officer Fund 118</b>		
<b>FUND BALANCE</b>				
118-00-308-100-00	<b>118.308.10.00.00</b>	BFB - Reserved		
118-00-308-800-00	<b>118.308.80.00.00</b>	BFB - Unreserved	\$ 6,506.00	\$ 10,606.00
<b>Beginning FUND BALANCE Totals:</b>			<b>\$ 6,506.00</b>	<b>\$ 10,606.00</b>
<b>REVENUE</b>				
118-00-367-000-00	<b>118.367.00.00.00</b>	Police Reserve Donations	\$ 6,500.00	\$ 2,500.00
<b>RESOURCES Totals:</b>			<b>\$ 13,006.00</b>	<b>\$ 13,106.00</b>
<b>FUND BALANCE</b>				
118-00-508-100-00	<b>118.508.10.00.00</b>	Fund Balance-Reserved		
118-00-508-800-00	<b>118.508.80.00.00</b>	Fund Balance-Unreserved	\$ 10,606.00	\$ 8,106.00
<b>Ending FUND BALANCE Totals:</b>			<b>\$ 10,606.00</b>	<b>\$ 8,106.00</b>
<b>EXPENSE</b>				
118-21-521-230-31	<b>118.521.23.31.00</b>	Supplies	\$ 1,000.00	\$ 1,200.00
118-21-521-230-35	<b>118.521.23.35.00</b>	Small Tools & Equipment	\$ -	\$ 1,000.00
118-21-521-230-42	<b>118.521.23.42.00</b>	Communications	\$ 900.00	\$ 900.00
118-21-521-230-49	<b>118.521.23.49.00</b>	Miscellaneous	\$ 500.00	\$ 1,900.00
<b>118-21 EXPENSE Totals:</b>			<b>\$ 2,400.00</b>	<b>\$ 5,000.00</b>
<b>Fund 118 Totals:</b>			<b>\$ 13,006.00</b>	<b>\$ 13,106.00</b>

## MUNICIPAL CAPITAL IMPROVEMENT FUND / REET1

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

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

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 130</b>			<b>Muni Cap Impr/REET1 130</b>	
<b>BEGINNING FUND BALANCE</b>				
130-00-308-100-00	130.308.10.00.00	BFB - Reserved	\$ 1,495.00	\$ 2,895.00
130-00-308-800-00	130.308.80.00.00	BFB - Unreserved	\$ 73,245.00	\$ 94,345.50
<b>FUND BALANCE Totals:</b>			<b>\$ 74,740.00</b>	<b>\$ 97,240.50</b>
<b>REVENUE</b>				
130-00-318-340-01	130.318.34.01.00	REET1 - PC	\$ 40,000.00	\$ 43,000.00
130-00-318-340-02	130.318.34.02.00	REET1 - KC	\$ 30,000.00	\$ 35,000.00
130-00-361-100-00	130.361.10.00.00	Investment Interest	\$ 265.00	\$ 100.00
REVENUE Totals:			\$ 70,265.00	\$ 78,100.00
<b>Total Fund Resources</b>			<b>\$ 145,005.00</b>	<b>\$ 175,340.50</b>
<b>ENDING FUND BALANCE</b>				
130-00-508-100-00	130.508.10.00.00	Fund Balance-Reserved	\$ 2,895.00	\$ 4,445.00
130-00-508-800-00	130.508.80.00.00	Fund Balance-Unreserved	\$ 94,345.50	\$ 103,505.50
FUND BALANCE Totals:			<b>\$ 97,240.50</b>	<b>\$ 107,950.50</b>
<b>NON-EXPENDITURE</b>				
130-00-597-101-01	130.597.01.01.00	Contrib to Street Project	\$ 47,764.50	\$ 47,390.00
	130.597.03.10.00	Contrib to Capital Projects	\$ -	\$ 20,000.00
			\$ 47,764.50	\$ 67,390.00
<b>Fund 130 Totals:</b>			<b>\$ 145,005.00</b>	<b>\$ 175,340.50</b>

## MUNICIPAL CAPITAL PROJECT FUND / REET2

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 131</b>		<b>Muni Cap Proj/REET2 131</b>		
<b>BEGINNING FUND BALANCE</b>				
131-00-308-100-00	131.308.10.00.00	BFB - Reserved		
131-00-308-800-00	131.383.80.00.00	BFB - Unreserved	\$ 74,739.00	\$ 97,239.50
<b>FUND BALANCE Totals:</b>			<b>\$ 74,739.00</b>	<b>\$ 97,239.50</b>
<b>REVENUE</b>				
131-00-318-350-01	131.318.35.01.00	REET2 - PC	\$ 40,000.00	\$ 42,000.00
131-00-318-350-02	131.318.35.02.00	REET2 - KC	\$ 30,000.00	\$ 35,000.00
131-00-361-100-00	131.361.10.00.00	Investment Interest	\$ 265.00	\$ 100.00
<b>REVENUE Totals:</b>			<b>\$ 70,265.00</b>	<b>\$ 77,100.00</b>
<b>Total Fund Resources</b>			<b>\$ 145,004.00</b>	<b>\$ 174,339.50</b>
<b>ENDING FUND BALANCE</b>				
131-00-508-100-00	131.508.10.00.00	Fund Balance-Reserved		
131-00-508-800-00	131.508.80.00.00	Fund Balance-Unreserved	\$ 97,239.50	\$ 56,949.50
<b>FUND BALANCE Totals:</b>			<b>\$ 97,239.50</b>	<b>\$ 56,949.50</b>
<b>NON-EXPENDITURE</b>				
131-00-597-001-00	131.597.00.01.00	Transfer Out - Gen'l Fund		
131-00-597-101-00	131.597.01.01.00	Transfer Out - Streets	\$ 47,764.50	\$ 47,390.00
	<b>131.597.03.10.00</b>	Transfer Out - Streets	\$ -	\$ 70,000.00
<b>NON-EXPENDITURE Totals:</b>			<b>\$ 47,764.50</b>	<b>\$ 117,390.00</b>
<b>Fund 131 Totals:</b>			<b>\$ 145,004.00</b>	<b>\$ 174,339.50</b>

## TRAFFIC IMPACT FEE FUND

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 140</b>		<b>Impact Fee Fund 140</b>		
BEGINNING FUND BALANCE				
140-00-308-100-00	140.308.10.00.00	BFB - Reserved	\$ -	\$ -
140-00-308-800-00	140.308.80.00.00	BFB - Unreserved	\$ 86,582.00	\$ 93,662.00
<b>FUND BALANCE Totals:</b>			<b>\$ 86,582.00</b>	<b>\$ 93,662.00</b>
REVENUE				
140-00-345-850-00	140.345.85.00.00	Transportation Impact Fees	\$ 7,000.00	\$ 6,000.00
140-00-361-100-00	140.361.10.00.00	Investment Interest	\$ 80.00	\$ 100.00
REVENUE Totals:			\$ 7,080.00	\$ 6,100.00
<b>Total Fund Resources</b>			<b>\$ 93,662.00</b>	<b>\$ 99,762.00</b>
ENDING FUND BALANCE				
140-00-508-100-00	140.508.10.00.00	Fund Balance-Reserved		
140-00-508-800-00	140.508.80.00.00	Fund Balance-Unreserved	\$ 93,662.00	\$ 99,762.00
<b>FUND BALANCE Totals:</b>			<b>\$ 93,662.00</b>	<b>\$ 99,762.00</b>
<b>Fund 140 Totals:</b>			<b>\$ 93,662.00</b>	<b>\$ 99,762.00</b>

## CAPITAL IMPROVEMENT FUND

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

The following projects are included in the 2015 Budget:

- Milton Way sidewalks (17<sup>th</sup> to 22<sup>nd</sup>)
- Milton Way sidewalks (Vine to Porter)
- Milton Way sidewalks (Yuma to Vine)
- 28<sup>th</sup> Ave Extension
- Oak St Pedestrian Improvements
- Main Street (15<sup>th</sup> to 17<sup>th</sup>)

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 310</b>			<b>Capital Improvement Fund 310</b>	
<b>BEGINNING FUND BALANCE</b>				
310-00-308-100-00	310.308.10.00.00	BFB - Reserved	\$ -	\$ -
310-00-308-800-00	310.308.80.00.00	BFB - Unreserved	\$ 935,564.00	\$ 419,969.00
<b>FUND BALANCE Totals:</b>			<b>\$ 935,564.00</b>	<b>\$ 419,969.00</b>
<b>REVENUE</b>				
310-00-333-036-00	310.333.00.00.01	Fed Indir - WSDOT	\$ 218,250.00	\$ -
310-00-333-100-00	310.333.00.00.02	Direct Federal Grants		
310-00-333-202-05	310.333.20.01.00	Federal Indirect-DOT		
310-00-334-000-00	310.334.00.00.00	State Grants-Unspecified		
310-00-334-038-00	310.334.03.80.00	State/TIB Grants	\$ 1,130,365.00	\$ 4,027,220.00
310-00-345-850-00	310.345.84.00.00	Transportation Impact Fees		
310-00-361-100-00	310.361.10.00.00	Investment Earnings	\$ 515.00	\$ 201.00
<b>REVENUE Totals:</b>			<b>\$ 1,349,130.00</b>	<b>\$ 4,027,421.00</b>
	<b>310.397.01.30.00</b>	Transfer in REET Improvements	\$ -	\$ 20,000.00
	<b>310.397.01.31.00</b>	Transfer in REET Projects	\$ -	\$ 70,000.00
			\$ -	\$ 90,000.00
<b>Resources Fund Total</b>			<b>\$ 2,284,694.00</b>	<b>\$ 4,537,390.00</b>

<b>ENDING FUND BALANCE</b>			
310-00-508-100-00	<b>310.508.10.00.00</b>	Fund Balance-Reserved	\$ - \$ -
310-00-508-800-00	<b>310.508.80.00.00</b>	Fund Balance-Unreserved	\$ 419,969.00 \$ 56,390.00
		<b>FUND BALANCE Totals:</b>	<b>\$ 419,969.00 \$ 56,390.00</b>
<b>EXPENSE</b>			
310-67-594-101-62	<b>310.594.76.62.00</b>	Engineering-Construction	
310-99-594-500-62	<b>310.594.76.62.00</b>	CIP Constr/Bldgs	\$ 475,000.00
310-99-594-500-63	<b>310.594.76.63.00</b>	CIP Construction/Other Imprv	
310-03-595-300-63	<b>310.595.30.63.00</b>	Roadway	\$ 1,389,725.00 \$ 4,481,000.00
310-99-595-100-63	<b>310.595.42.63.00</b>	CIP Pre-Design/Pln - Other Imp	
310-99-595-200-63	<b>310.595.42.63.00</b>	CIP Engineering/Other Imp	
310-99-595-500-63	<b>310.595.42.63.00</b>	CIP Construction/Other Imprv	
		<b>EXPENSE Totals:</b>	<b>\$ 1,864,725.00 \$ 4,481,000.00</b>
		<b>Fund 310 Totals:</b>	<b>\$ 2,284,694.00 \$ 4,537,390.00</b>

## ELECTRIC UTILITY FUND

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

### **Administrative Objectives:**

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

### **Maintenance/Operations Objectives:**

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 401</b>		<b>Electric Fund 401</b>		
<b>BEGINNING FUND BALANCE</b>				
401-00-308-100-00	401.308.10.00.00	BFB - Reserved		
401-00-308-800-00	401.308.80.00.00	BFB - Unreserved	\$ 4,810,217.00	\$ 4,910,925.00
<b>FUND BALANCE Totals:</b>			<b>\$ 4,810,217.00</b>	<b>\$ 4,910,925.00</b>
<b>REVENUE</b>				
401-00-343-321-00	401.343.30.00.00	Electric Sales	\$ 4,134,452.00	\$ 4,258,486.00
401-00-367-000-00	401.343.39.00.00	Connection Charges	\$ 2,925.00	\$ 3,000.00
401-00-349-001-00	401.348.00.01.00	Interfund Rental	\$ 25,040.00	\$ 25,040.00
401-00-343-322-00	401.359.31.00.00	Penalties	\$ 105,606.00	\$ 108,770.00
401-00-361-100-00	401.361.10.00.00	Investment Earnings	\$ 18,000.00	\$ 18,000.00
401-00-361-110-00	401.361.10.00.00	Investment Service Fees		
401-00-366-100-00	401.361.40.00.00	Interfund Loan Interest	\$ 157.00	\$ 113.00
401-00-362-200-00	401.362.50.00.00	Pole Rental Agreements	\$ 24,660.00	\$ 24,660.00
401-00-369-900-00	401.369.90.00.00	Misc Revenue	\$ 988.00	\$ 1,000.00
<b>REVENUE Totals:</b>			<b>\$ 4,311,828.00</b>	<b>\$ 4,439,069.00</b>
401-00-381-200-00	401.381.20.00.00	Interfund Loan Repayment	\$ 24,656.00	\$ 24,700.00
<b>Resources FundTotal</b>			<b>\$ 9,146,701.00</b>	<b>\$ 9,374,694.00</b>
<b>ENDING FUND BALANCE</b>				
401-00-508-100-00	401.508.10.00.00	Fund Balance-Reserved	\$ 1,358,944.00	\$ 1,544,305.00
401-00-508-800-00	401.508.80.00.00	Fund Balance-Unreserved	\$ 3,551,981.00	\$ 1,778,171.00
<b>FUND BALANCE Totals:</b>			<b>\$ 4,910,925.00</b>	<b>\$ 3,322,476.00</b>
<b>EXPENSE</b>				
<b>Administration</b>				
401-30-533-110-11	401.533.10.10.00	Salaries and Wages	\$ 132,476.00	\$ 121,917.00
401-30-533-110-12	401.533.10.10.02	Overtime	\$ 65.00	
401-31-533-100-15	401.533.10.10.05	On Call Pay		
401-30-533-110-21	401.533.10.20.00	Personnel Benefits	\$ 46,828.00	\$ 52,485.00
401-31-533-100-22	401.533.10.20.02	Uniforms		
401-31-533-100-28	401.533.10.20.08	Employee Contributions Medical		
401-31-533-100-31	401.533.10.31.00	Office and Operating Supplies	\$ 1,744.00	\$ 1,000.00
401-31-533-100-32	401.533.10.32.00	Fuel		
401-30-533-110-35	401.533.10.35.00	Small Tools and Equipment		\$ 200.00
401-30-533-110-36	401.533.10.36.00	Small Assets/IT	\$ 82.00	
401-30-533-110-41	401.533.10.41.00	Professional Services	\$ 82,000.00	\$ 42,293.00
401-30-533-110-44	401.533.10.41.02	Advertising		
401-30-533-110-42	401.533.10.42.00	Communications	\$ 2,600.00	\$ 2,250.00
401-30-533-110-43	401.533.10.43.00	Travel	\$ 100.00	\$ 2,832.00
401-31-533-100-44	401.533.10.44.00	Taxes & Assessments		
401-31-533-100-51	401.533.10.44.01	Utility Tax	\$ 257,396.00	\$ 262,035.00
401-31-533-100-53	401.533.10.44.02	Elect Excise Tax	\$ 168,765.00	\$ 162,855.00
401-30-533-110-45	401.533.10.45.00	Operating Rentals and Leases	\$ 1,300.00	\$ 1,160.00
401-31-533-100-95	401.533.10.45.09	Interfund Rent	\$ 5,820.00	\$ 5,820.00
401-30-533-110-46	401.533.10.46.00	Insurance	\$ 28,759.00	\$ 31,162.00
401-30-533-110-48	401.533.10.48.00	Repairs and Maintenance	\$ 1,250.00	\$ 1,320.00
401-30-533-110-49	401.533.10.49.00	Misc/Other Exp	\$ 38,701.00	\$ 27,150.00

401-31-533-101-49	<b>401.533.10.49.01</b>	Misc/Dues & Memberships	\$ 10,000.00	\$ 17,600.00
401-31-533-102-49	<b>401.533.10.49.02</b>	Misc/Trng, Registrations	\$ 250.00	\$ 5,275.00
401-31-533-103-49	<b>401.533.10.49.03</b>	Misc/Outside Printing	\$ 1,300.00	\$ 25,260.00
		<b>Administration Total:</b>	<b>\$ 779,436.00</b>	<b>\$ 762,614.00</b>
<b>Operations</b>				
401-32-533-500-11	<b>401.533.50.10.00</b>	Salaries and Wages	\$ 462,907.00	\$ 463,156.00
401-32-533-500-12	<b>401.533.50.10.02</b>	Overtime	\$ 12,742.00	\$ 30,000.00
401-32-533-500-15	<b>401.533.50.10.05</b>	On Call Pay	\$ 26,180.00	\$ 28,000.00
401-32-533-500-21	<b>401.533.50.20.00</b>	Personnel Benefits	\$ 186,932.00	\$ 212,845.00
401-32-533-500-22	<b>401.533.50.20.02</b>	Uniforms	\$ 8,000.00	\$ 8,000.00
401-32-533-500-28	<b>401.533.50.20.08</b>	Employee Contribution Medical		
401-32-533-500-31	<b>401.533.50.31.00</b>	Operating Supplies	\$ 53,668.00	\$ 120,000.00
401-32-533-500-32	<b>401.533.50.32.00</b>	Fuel	\$ 12,370.00	\$ 12,000.00
401-32-533-500-33	<b>401.533.50.33.00</b>	BPA-Electricity for Resale	\$ 2,573,346.00	\$ 2,848,983.00
401-32-533-501-33	<b>401.533.50.33.01</b>	BPA Reimbursement/Incentives	\$ (9,000.00)	
401-32-533-500-34	<b>401.533.50.34.00</b>	Supplies for Resale,etc		
401-32-533-500-35	<b>401.533.50.35.00</b>	Small Tools and Equipment	\$ 1,000.00	\$ 5,000.00
401-32-533-500-64	<b>401.533.50.35.01</b>	Machinery and Equipment	\$ 3,500.00	\$ 43,750.00
401-32-594-500-66	<b>401.533.50.35.02</b>	Capital Lease		
401-32-533-500-36	<b>401.533.50.36.00</b>	Small Assets/IT	\$ 1,000.00	\$ 700.00
401-32-533-500-41	<b>401.533.50.41.00</b>	Professional Services	\$ 25,000.00	\$ 37,100.00
401-32-533-500-44	<b>401.533.50.41.02</b>	Advertising		
401-32-533-500-42	<b>401.533.50.42.00</b>	Communication	\$ 6,500.00	\$ 7,200.00
401-32-533-500-43	<b>401.533.50.43.00</b>	Travel	\$ 700.00	\$ 1,800.00
401-32-533-500-45	<b>401.533.50.45.00</b>	Operataing Rentals and Leases		\$ 8,000.00
401-32-533-500-47	<b>401.533.50.47.00</b>	Public Utility Services	\$ 15,000.00	\$ 16,920.00
401-32-533-500-48	<b>401.533.50.48.00</b>	Repairs and Maintenance	\$ 2,352.00	\$ 76,500.00
401-00-597-501-00	<b>401.533.50.48.01</b>	Vehicle R&M	\$ 15,000.00	\$ 30,000.00
401-32-533-500-63	<b>401.533.50.48.02</b>	Improv Other Than Building	\$ 1,393.00	
401-32-533-500-49	<b>401.533.50.49.00</b>	Misc/Other Exp	\$ 200.00	
401-32-533-501-49	<b>401.533.50.49.01</b>	Misc/Dues & Memberships		
401-32-533-502-49	<b>401.533.50.49.02</b>	Misc/Trng, Registrations	\$ 500.00	\$ 1,250.00
401-32-533-503-49	<b>401.533.50.49.03</b>	Misc/Outside Printing	\$ 50.00	
		<b>Operations Total:</b>	<b>\$ 3,399,340.00</b>	<b>\$ 3,951,204.00</b>
		<b>EXPENSE Totals:</b>	<b>\$ 4,178,776.00</b>	<b>\$ 4,713,818.00</b>
<b>Debt Service</b>				
401-33-594-101-78	<b>401.591.33.78.00</b>	LOCAL Financing-Principal		
401-33-594-101-81	<b>401.592.33.81.00</b>	LOCAL Financing-Interest		
		Debt Service Total:	\$ -	\$ -
<b>Capital Projects</b>				
401-99-594-200-63	<b>401.594.33.63.02</b>	CIP Engineering/Other Imprv		
401-99-594-500-63	<b>401.594.33.63.05</b>	CIP Construction/Other Imprv	\$ -	\$ 1,275,000.00
		<b>Capital Projects Total</b>	<b>\$ -</b>	<b>\$ 1,275,000.00</b>
401-30-597-001-00	<b>401.597.00.01.00</b>	Transfer OUT - Shared Costs	\$ 57,000.00	\$ 63,400.00
		<b>Fund 401 Totals:</b>	<b>\$ 9,146,701.00</b>	<b>\$ 9,374,694.00</b>

## WATER UTILITY FUND

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

### **Administrative Objectives:**

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

### **Maintenance/Operations Objectives:**

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 403</b>		<b>Water Fund 403</b>		
<b>BEGINNING FUND BALANCE</b>				
403-00-308-100-00	403.308.10.00.00	BFB - Reserved	\$ 438,860.00	\$ 393,892.00
403-00-308-800-00	403.308.80.00.00	BFB - Unreserved	\$ 2,432,975.00	\$ 2,768,833.00
<b>FUND BALANCE Totals:</b>			<b>\$ 2,871,835.00</b>	<b>\$ 3,162,725.00</b>
<b>REVENUE</b>				
403-00-343-421-00	403.343.40.10.00	Water Sales	\$ 1,956,617.00	\$ 1,966,400.00
403-00-367-200-00	403.343.40.20.00	Well Constr Reserve Fees	\$ 13,235.00	\$ 10,000.00
403-00-322-130-00	403.343.40.22.00	Water Permits	\$ -	\$ -
403-00-367-300-00	403.343.40.30.00	Tank Storage Reserve Fees	\$ 15,181.00	\$ 11,000.00
403-00-367-000-00	403.343.49.00.00	Connection Charges	\$ 23,050.00	\$ 12,000.00
403-00-343-422-00	403.359.90.00.00	Penalties	\$ 32,282.00	\$ 32,442.00
403-00-361-100-00	403.361.10.00.00	Investment Earnings	\$ 13,965.00	\$ 13,000.00
403-00-361-110-00	403.361.11.00.00	Investment Service Fees	\$ -	\$ -
403-00-362-100-00	403.362.50.00.00	Reservoir Antenna Rentals	\$ 50,636.00	\$ 50,636.00
001-00-362-910-00	403.362.91.00.00	Cert. Wtr Avail In Town	\$ 171.00	\$ 1,000.00
001-00-362-920-00	403.362.92.00.00	Cert. Wtr Avail Out Town	\$ 1,027.00	\$ 1,000.00
403-00-369-900-00	403.369.90.00.00	Miscellaneous Water Revenue	\$ 6,666.00	\$ 4,000.00
<b>REVENUE Totals:</b>			<b>\$ 2,112,830.00</b>	<b>\$ 2,101,478.00</b>
<b>Resource Fund Total</b>			<b>\$ 4,984,665.00</b>	<b>\$ 5,264,203.00</b>
<b>ENDING FUND BALANCE</b>				
403-00-508-100-00	403.508.10.00.00	Fund Balance-Reserved	\$ 393,892.00	\$ 435,536.00
403-00-508-800-00	403.508.80.00.00	Fund Balance-Unreserved	\$ 2,768,833.00	\$ 2,758,523.00
<b>FUND BALANCE Totals:</b>			<b>\$ 3,162,725.00</b>	<b>\$ 3,194,059.00</b>
<b>EXPENSE</b>				
<b>Administration</b>				
403-33-534-100-11	403.534.10.10.00	Salaries and Wages	\$ 134,236.00	\$ 123,532.00
403-30-534-110-12	403.534.10.10.02	Overtime	\$ 50.00	
403-33-534-100-15	403.534.10.10.05	On Call Pay		
403-30-534-110-21	403.534.10.20.00	Personnel Benefits	\$ 47,283.00	\$ 53,297.00
403-33-534-100-22	403.534.10.20.02	Uniforms		
403-33-534-100-28	403.534.10.20.08	Employee Contribution Medical		
403-33-534-100-31	403.534.10.31.00	Office and Operating Supplies	\$ 1,428.00	\$ 1,000.00
403-33-534-100-32	403.534.10.32.00	Fuel	\$ 200.00	\$ 200.00
403-30-534-110-35	403.534.10.35.00	Small Tools and Equipment	\$ 300.00	\$ 300.00
403-33-534-100-36	403.534.10.36.00	Small Assets/IT	\$ 200.00	
403-30-534-110-41	403.534.10.41.00	Professional Services	\$ 7,082.00	\$ 17,094.00
403-33-534-100-42	403.534.10.42.00	Communication	\$ 2,500.00	\$ 2,124.00
403-30-534-110-43	403.534.10.43.00	Travel	\$ -	\$ 932.00
403-33-534-100-44	403.534.10.44.00	Taxes & Assessments		
403-33-534-100-51	403.534.10.44.01	Utility Tax	\$ 175,176.00	\$ 179,896.00
403-33-534-100-53	403.534.10.44.02	Water Excise Tax	\$ 95,663.00	\$ 99,474.00
403-30-534-110-45	403.534.10.45.00	Operating Rentals and Leases	\$ 1,500.00	\$ 1,148.00
403-30-534-110-46	403.534.10.46.00	Insurance	\$ 36,613.00	\$ 35,895.00
403-30-534-110-48	403.534.10.48.00	Repairs and Maintenance	\$ 1,400.00	\$ 1,320.00
403-30-534-110-49	403.534.10.49.00	Misc/Other Exp	\$ 13,450.00	\$ 27,150.00
403-33-534-101-49	403.534.10.49.01	Misc/Dues & Memberships	\$ 750.00	\$ 1,175.00

403-33-534-102-49	403.534.10.49.02	Misc/Trng, Registrations	\$ 500.00	\$ 1,025.00
403-33-534-103-49	403.534.10.49.03	Misc/Outside Printing	\$ 17,100.00	\$ 23,760.00
<b>Administration Total:</b>			<b>\$ 535,431.00</b>	<b>\$ 569,322.00</b>
<b>Operations</b>				
403-34-534-500-11	403.534.50.11.00	Salaries and Wages	\$ 299,816.00	\$ 271,805.00
403-34-534-500-12	403.534.50.12.00	Overtime	\$ 7,963.00	\$ 10,000.00
403-34-534-500-13	403.534.50.13.00	Temp/Seasonal	\$ 2,167.00	\$ 2,167.00
403-34-534-500-15	403.534.50.15.00	On Call Pay	\$ 11,582.00	\$ 15,000.00
403-34-534-500-21	403.534.50.21.00	Personnel Benefits	\$ 168,326.00	\$ 160,465.00
403-34-534-500-22	403.534.50.22.00	Uniforms	\$ 5,000.00	\$ 5,000.00
403-34-534-500-24	403.534.50.24.00	Unemployment Benefits		
403-34-534-500-28	403.534.50.28.00	Employee Contributions Medical		
403-34-534-500-31	403.534.50.31.00	Office and Operating Supplies	\$ 32,000.00	\$ 60,000.00
403-34-534-550-32	403.534.50.32.00	Fuel	\$ 9,000.00	\$ 9,000.00
403-34-534-500-33	403.534.50.33.00	Operating Supplies		
403-34-534-500-35	403.534.50.35.00	Small Tools and Equipment	\$ 1,535.00	\$ 13,025.00
403-34-534-550-64	403.534.50.35.00	Machinery & Equipment		\$ 43,750.00
403-34-534-500-36	403.534.50.36.00	Small Assets/IT	\$ 1,200.00	\$ 3,500.00
403-34-534-500-41	403.534.50.41.00	Professional Services	\$ 16,000.00	\$ 19,880.00
403-34-534-500-44	403.534.50.41.02	Advertising		
403-34-534-500-42	403.534.50.42.00	Communication	\$ 5,000.00	\$ 5,580.00
403-34-534-500-43	403.534.50.43.00	Travel	\$ 1,100.00	\$ 2,065.00
403-34-534-500-45	403.534.50.45.00	Operating Rentals and Leases		
403-34-534-500-95	403.534.50.45.09	Interfund Rent	\$ 14,620.00	\$ 14,620.00
403-34-534-550-46	403.534.50.46.00	Insurance		
403-34-534-500-47	403.534.50.47.00	Public Utility Services	\$ 3,000.00	\$ 4,100.00
403-34-534-500-48	403.534.50.48.00	Repairs and Maintenance	\$ 10,000.00	\$ 38,325.00
403-00-597-501-00	403.534.50.48.01	Equipment Repair & Maintenance	\$ 40,000.00	\$ 40,000.00
403-34-534-550-49	403.534.50.49.00	Misc/Other Exp	\$ 1,000.00	\$ 5,500.00
403-34-534-501-49	403.534.50.49.01	Misc/Dues & Memberships	\$ 6,609.00	\$ 2,900.00
403-34-534-502-49	403.534.50.49.02	Misc/Trng, Registrations	\$ 1,000.00	\$ 2,750.00
403-34-534-503-49	403.534.50.49.03	Misc/Outside Printing	\$ 1,800.00	\$ 1,500.00
403-34-534-550-35	403.534.50.49.05	Water Quality Treatment		
403-34-534-550-51	403.534.50.51.00	Intergovt Professional Service		
<b>Operations Total</b>			<b>\$ 638,718.00</b>	<b>\$ 730,932.00</b>
<b>Water Quality</b>				
403-34-534-500-11	403.534.50.11.00	Salaries and Wages		
403-34-534-500-12	403.534.50.12.00	Overtime		
403-34-534-500-15	403.534.50.15.00	On Call Pay		
403-34-534-500-21	403.534.50.21.00	Personnel Benefits		
403-34-534-500-22	403.534.50.22.00	Uniforms		
403-34-534-500-24	403.534.50.24.00	Unemployment Benefits		
403-34-534-500-28	403.534.50.28.00	Employee Contributions Medical		
403-34-534-500-31	403.534.50.31.00	Office and Operating Supplies	\$ 40,000.00	\$ 70,000.00
403-34-534-550-32	403.534.50.32.00	Fuel	\$ 2,500.00	\$ 3,000.00
403-34-534-500-33	403.534.50.33.00	Operating Supplies		
403-34-534-500-35	403.534.50.35.00	Small Tools and Equipment	\$ 2,000.00	\$ 5,500.00
403-34-534-550-64	403.534.50.35.00	Machinery & Equipment	\$ 5,000.00	\$ 5,000.00
403-34-534-500-36	403.534.50.36.00	Small Assets/IT	\$ 1,500.00	
403-34-534-500-41	403.534.50.41.00	Professional Services	\$ 10,000.00	\$ 18,070.00
403-34-534-500-44	403.534.50.41.02	Advertising		
403-34-534-500-42	403.534.50.42.00	Communication	\$ 450.00	\$ 800.00

403-34-534-500-43	<b>403.534.50.43.00</b>	Travel	\$ 100.00	\$ 100.00
403-34-534-500-45	<b>403.534.50.45.00</b>	Operating Rentals and Leases		
403-34-534-500-95	<b>403.534.50.45.09</b>	Interfund Rent		
403-34-534-550-46	<b>403.534.50.46.00</b>	Insurance		
403-34-534-500-47	<b>403.534.50.47.00</b>	Public Utility Services	\$ 73,510.00	\$ 75,010.00
403-34-534-500-48	<b>403.534.50.48.00</b>	Repairs and Maintenance	\$ 5,000.00	\$ 20,350.00
403-00-597-501-00	<b>403.534.50.48.01</b>	Transfer to FUND 501		
403-34-534-550-49	<b>403.534.50.49.00</b>	Misc/Other Exp		
403-34-534-501-49	<b>403.534.50.49.01</b>	Misc/Dues & Memberships		
403-34-534-502-49	<b>403.534.50.49.02</b>	Misc/Trng, Registrations		
403-34-534-503-49	<b>403.534.50.49.03</b>	Misc/Outside Printing		
403-34-534-550-35	<b>403.534.50.49.05</b>	Water Quality Treatment		
403-34-534-550-51	<b>403.534.50.51.00</b>	Intergovt Professional Service		
		<b>Water Quality Total</b>	<b>\$ 140,060.00</b>	<b>\$ 197,830.00</b>
		<b>EXPENSE Totals</b>	<b>\$ 1,314,209.00</b>	<b>\$ 1,498,084.00</b>
<b>Debt Service</b>				
403-34-591-340-72	<b>403.591.34.72.00</b>	Revenue Bond-Principal	\$ 100,000.00	\$ 100,000.00
403-00-594-101-78	<b>403.591.34.78.00</b>	LOCAL Financing-Principal		
403-00-594-101-81	<b>403.592.34.81.00</b>	LOCAL Financing-Interest		
403-34-592-341-83	<b>403.592.34.83.00</b>	Revenue Bond-Interest	\$ 98,360.00	\$ 96,460.00
403-34-592-341-89	<b>403.592.34.83.01</b>	Rev Bond Admin/Misc Fees		
		<b>Debt Service Total:</b>	<b>\$ 198,360.00</b>	<b>\$ 196,460.00</b>
<b>Capital Improvements</b>				
403-99-594-100-63	<b>403.594.34.63.01</b>	CIP Pre-Design Pln/Other Imp		
403-99-594-200-63	<b>403.594.34.63.02</b>	CIP Engineering/Other Imp		
403-05-594-341-63	<b>403.594.34.63.05</b>	SR 161 Construction		
403-99-594-500-63	<b>403.594.34.63.05</b>	CIP Const/Other Imp	\$ 246,371.00	\$ 328,000.00
403-99-594-600-63	<b>403.594.34.63.06</b>	CIP Const Mgmt/Other Imp		
		<b>Capital Improvement Total:</b>	<b>\$ 246,371.00</b>	<b>\$ 328,000.00</b>
<b>403-30-597-001-00</b>	<b>403.597.00.01.00</b>	<b>Transfer OUT - Shared Costs</b>	<b>\$ 63,000.00</b>	<b>\$ 47,600.00</b>
		<b>Fund 403 Totals:</b>	<b>\$ 4,984,665.00</b>	<b>\$ 5,264,203.00</b>

## STORMWATER OPERATIONS / CAPITAL FUNDS

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

### **Administrative Objectives:**

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

### **Maintenance/Operations Objectives:**

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

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 406</b>		<b>Surface Water Drain Fund 406</b>		
<b>BEGINNING FUND BALANCE</b>				
406-00-308-100-00	406.308.10.00.00	BFB - Reserved	\$ 200,421.00	\$ 167,511.00
406-00-308-800-00	406.308.80.00.00	BFB - Unreserved	\$ 637,862.00	\$ 612,282.00
<b>FUND BALANCE Totals:</b>			<b>\$ 838,283.00</b>	<b>\$ 779,793.00</b>
<b>REVENUE</b>				
406-00-343-830-00	406.343.10.00.00	Storm Drainage Fees	\$ 756,140.00	\$ 755,000.00
	406.359.90.00.00	Penalties	\$ -	\$ -
406-00-361-100-00	406.361.10.00.00	Investment Earnings	\$ 2,682.00	\$ 2,000.00
406-00-361-110-00	406.361.10.01.00	Investment Service Fees	\$ -	\$ -
406-00-369-900-00	406.369.90.00.00	Misc Stormwater Revenue	\$ 200.00	\$ -
<b>REVENUE Totals:</b>			<b>\$ 759,022.00</b>	<b>\$ 757,000.00</b>
<b>Resource Fund Total</b>			<b>\$ 1,597,305.00</b>	<b>\$ 1,536,793.00</b>
<b>ENDING FUND BALANCE</b>				
406-00-508-100-00	406.508.10.00.00	Fund Balance-Reserved	\$ 167,511.00	\$ 198,929.00
406-00-508-800-00	406.508.80.00.00	Fund Balance-Unreserved	\$ 612,282.00	\$ 394,646.00
<b>FUND BALANCE Totals:</b>			<b>\$ 779,793.00</b>	<b>\$ 593,575.00</b>
<b>EXPENSE</b>				
<b>Administration</b>				
406-37-553-310-11	406.531.10.10.00	Salaries and Wages	\$ 147,796.00	\$ 138,332.00
406-30-531-110-12	406.531.10.10.02	Overtime	\$ 4.00	
406-30-531-110-21	406.531.10.20.00	Personnel Benefits	\$ 47,726.00	\$ 50,152.00
406-30-553-110-31	406.531.10.31.00	Office and Operating Supplies	\$ 4,060.00	\$ 11,250.00
406-37-553-310-32	406.531.10.32.00	Fuel	\$ 250.00	\$ 1,600.00
406-37-553-310-35	406.531.10.35.00	Small Tools and Minor Equip		\$ 1,050.00
406-37-553-310-64	406.531.10.35.01	Machinery and Equipment	\$ 2,200.00	
406-37-553-310-36	406.531.10.36.00	Small Assets/IT	\$ 6.00	
406-37-553-310-41	406.531.10.41.00	Professional Services	\$ 10,000.00	\$ 64,693.00
406-37-553-310-44	406.531.10.41.02	Advertising		
406-30-553-110-42	406.531.10.42.00	Communication	\$ 1,928.00	\$ 1,860.00
406-37-553-310-43	406.531.10.43.00	Travel		\$ 472.00
406-37-531-310-44	406.531.10.44.00	Taxes & Assessments		
406-37-553-310-51	406.531.10.44.01	Utility Taxes	\$ 68,413.00	\$ 67,950.00
406-37-553-310-53	406.531.10.44.02	Excise Tax	\$ 9,813.00	\$ 13,590.00
406-30-553-110-45	406.531.10.45.00	Operating Rentals and Leases	\$ 1,232.00	\$ 1,400.00
406-37-553-310-46	406.531.10.46.00	Insurance	\$ 10,402.00	\$ 11,722.00
406-37-553-310-48	406.531.10.48.00	Repairs and Maintenance	\$ 987.00	\$ 1,080.00
406-00-597-501-00	406.531.10.48.01	Repairs and Maintenance - Vehicles		
406-37-553-310-63	406.531.10.48.02	Improvements other than Bldgs		
406-30-531-110-49	406.531.10.49.00	Misc/Other Exp	\$ 22,812.00	\$ 24,445.00
406-37-553-311-49	406.531.10.49.01	Misc/Dues & Memberships	\$ 12,663.00	\$ 11,235.00
406-37-553-312-49	406.531.10.49.02	Misc/Trng, Registrations	\$ 500.00	\$ 1,025.00
406-37-553-313-49	406.531.10.49.03	Misc/Outside Printing	\$ 1,000.00	\$ 28,760.00
<b>Administration Total</b>			<b>\$ 341,792.00</b>	<b>\$ 430,616.00</b>
<b>Operations</b>				
406-38-531-350-11	406.531.30.10.00	Salaries & Wages	\$ 62,003.00	\$ 75,186.00
406-38-553-350-12	406.531.30.10.02	Overtime	\$ 1,757.00	\$ 2,500.00

406-38-553-350-13	<b>406.531.30.10.03</b>	Temp/Seasonal	\$ 2,166.00	\$ 2,166.00
406-38-553-350-15	<b>406.531.30.10.05</b>	On Call Pay	\$ 1,811.00	\$ 3,000.00
406-38-531-350-21	<b>406.531.30.20.00</b>	Personnel Benefits	\$ 36,056.00	\$ 44,751.00
406-38-553-350-22	<b>406.531.30.20.02</b>	Uniforms	\$ 940.00	\$ 1,100.00
406-38-553-350-24	<b>406.531.30.20.04</b>	Unemployment Benefits		
406-38-553-350-28	<b>406.531.30.20.08</b>	Employee Contribution Medical		
406-38-553-350-31	<b>406.531.30.31.00</b>	Operating Supplies	\$ 6,000.00	\$ 16,400.00
406-38-553-350-32	<b>406.531.30.32.00</b>	Fuel	\$ 4,500.00	\$ 4,000.00
406-38-553-350-35	<b>406.531.30.35.00</b>	Small Tools and Equipment	\$ 1,075.00	\$ 7,526.00
406-38-553-350-64	<b>406.531.30.35.01</b>	Machinery and Equipment	\$ 3,500.00	\$ 43,750.00
406-38-553-350-36	<b>406.531.30.36.00</b>	Small Assets/IT	\$ 500.00	
406-38-553-350-41	<b>406.531.30.41.00</b>	Professional Services	\$ 3,000.00	\$ 6,200.00
406-38-553-350-44	<b>406.531.30.41.02</b>	Advertising		
406-38-553-200-63	<b>406.531.30.41.05</b>	Engineering		
406-38-553-350-42	<b>406.531.30.42.00</b>	Communication	\$ 1,180.00	\$ 1,380.00
406-38-553-350-43	<b>406.531.30.43.00</b>	Travel	\$ 140.00	\$ 860.00
406-38-553-350-45	<b>406.531.30.45.00</b>	Operating Rentals and Leases		\$ 500.00
406-38-553-350-95	<b>406.531.30.45.09</b>	Interfund Rentals	\$ 5,943.00	\$ 5,943.00
406-38-553-350-47	<b>406.531.30.47.00</b>	Public Utility Services	\$ 3,600.00	\$ 5,550.00
406-38-553-350-48	<b>406.531.30.48.00</b>	Repairs and Maintenance	\$ 58,000.00	\$ 7,000.00
406-38-597-501.00	<b>406.531.30.48.01</b>	Vehicle Repair & Maintenance	\$ 5,000.00	\$ 6,500.00
406-38-553-350-65	<b>406.531.30.48.02</b>	Improvements other than bldg	\$ 1,423.00	
406-38-594-790-66	<b>406.531.30.48.00</b>	Capital Lease	\$ 97,308.00	\$ 97,320.00
406-38-553-350-49	<b>406.531.30.49.00</b>	Misc/Other Exp	\$ 250.00	
406-38-553-352-49	<b>406.531.30.49.02</b>	Misc/Trng, Registrations	\$ 100.00	\$ 1,770.00
		<b>Operations Totals:</b>	<b>\$ 296,252.00</b>	<b>\$ 333,402.00</b>
		<b>EXPENSE Totals</b>	<b>\$ 638,044.00</b>	<b>\$ 764,018.00</b>
<b>Debt Service</b>				
406-00-594-101-78	<b>406.591.31.78.00</b>	LOCAL Financing-Principal		
406-00-594-101-81	<b>406.592.31.81.00</b>	LOCAL Financing-Interest		
		<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Uses</b>				
406-30-597-001-00	<b>406.597.00.01.00</b>	Transfer OUT - Shared Costs	\$ 32,000.00	\$ 31,700.00
406-00-597-407-00	<b>406.597.04.07.00</b>	Transfer to FUND 407/Capital	\$ 147,468.00	\$ 147,500.00
		<b>Other Uses Total</b>	<b>\$ 179,468.00</b>	<b>\$ 179,200.00</b>
		<b>Fund 406 Totals:</b>	<b>\$ 1,597,305.00</b>	<b>\$ 1,536,793.00</b>

## Fund 407

## Stormwater Capital Improvement Fund

### BEGINNING FUND BALANCE

407-00-308-100-00	<b>407.308.10.00.00</b>	BFB - Reserved		
407-00-308-800-00	<b>407.308.80.00.00</b>	BFB - Unreserved	\$ 664,240.00	\$ 580,789.00
		<b>FUND BALANCE Totals:</b>	<b>\$ 664,240.00</b>	<b>\$ 580,789.00</b>

### REVENUE

407-00-334-031-00	<b>407.334.03.10.00</b>	Dept of Ecology	\$ 16,564.00	\$ 100,000.00
407-00-361-100-00	<b>407.361.10.00.00</b>	Investment Earnings	\$ 1,500.00	\$ 1,000.00
407-00-361-110-00	<b>407.361.11.00.00</b>	Investment Service Fees	\$ -	\$ -
		<b>REVENUE Totals:</b>	<b>\$ 18,064.00</b>	<b>\$ 101,000.00</b>
407-00-397-406-00	<b>407.397.04.06.00</b>	TRF fr Storm Water Fund	\$ 168,535.00	\$ 147,500.00

<b>Resource Fund Total</b>			<b>\$ 850,839.00</b>	<b>\$ 829,289.00</b>
<b>ENDING FUND BALANCE</b>				
407-00-508-100-00	<b>407.508.10.00.00</b>	Fund Balance-Reserved		
407-00-508-800-00	<b>407.508.80.00.00</b>	Fund Balance-Unreserved	\$ 580,789.00	\$ 517,549.00
<b>FUND BALANCE Totals:</b>			<b>\$ 580,789.00</b>	<b>\$ 517,549.00</b>
<b>EXPENSE</b>				
407-99-595-100-63	<b>407.595.31.63.01</b>	CIP Pre-Design/Pln/Other Imp		
407-99-595-200-63	<b>407.595.31.63.02</b>	CIP Engineering/Other Imp		
407-00-595-400-63	<b>407.595.31.63.04</b>	Capital Proj - Other Imprv	\$ 270,050.00	\$ 311,740.00
407-99-595-400-65	<b>407.595.31.65.04</b>	Capital Improvements/Storm		
<b>EXPENSE Totals:</b>			<b>\$ 270,050.00</b>	<b>\$ 311,740.00</b>
<b>Fund 407 Totals:</b>			<b>\$ 850,839.00</b>	<b>\$ 829,289.00</b>

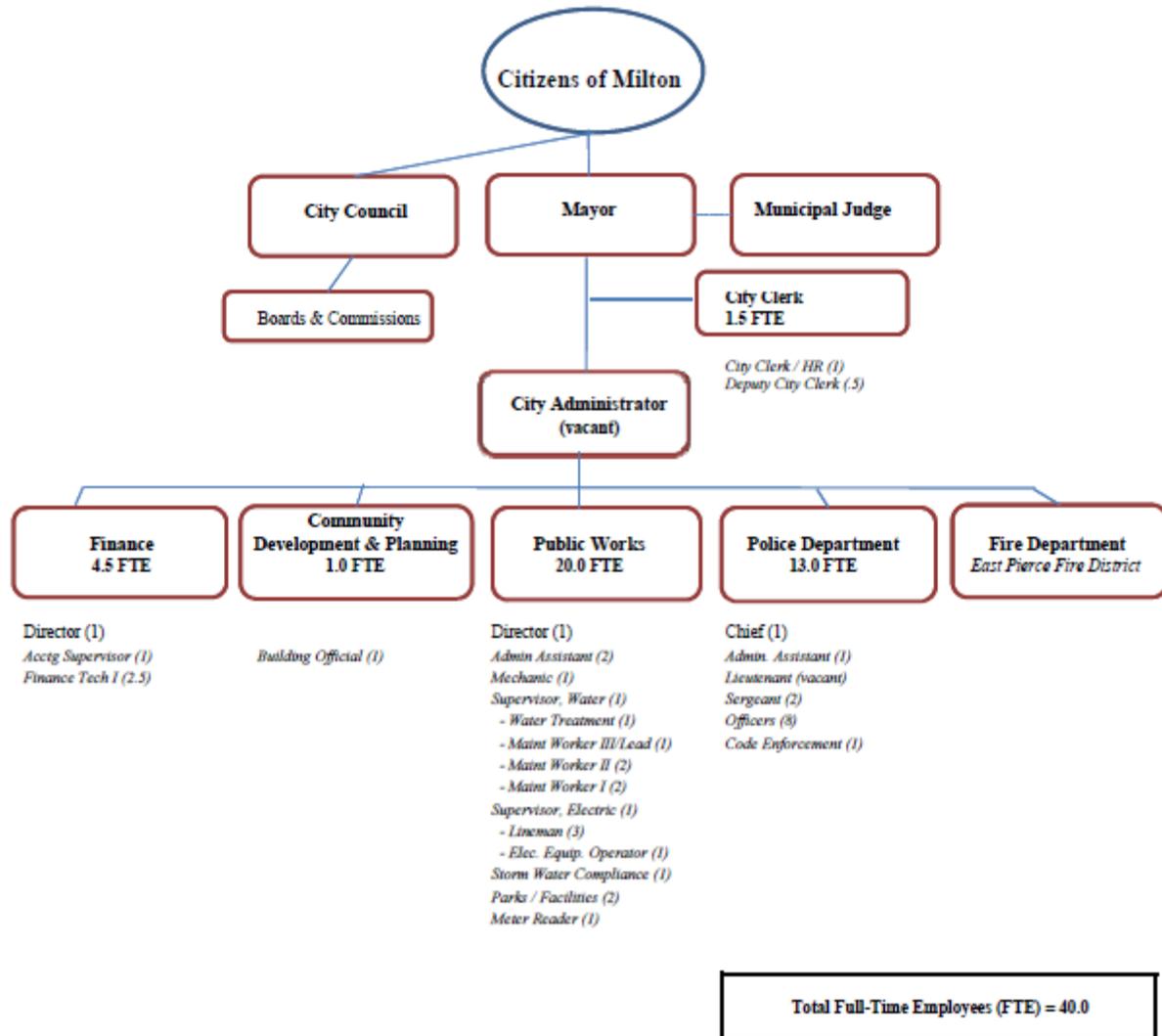
## **VEHICLE REPAIR & MAINTENANCE FUND**

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

Expenditures are tracked by vehicle and/or department. Departments and Funds utilizing the service of the Fund will pay a fair price for work provided. Effective in 2015 the Police Department will begin utilizing the services of the Fund for routine vehicle maintenance.

Springbrook Account Number	BIAS BARS #	Description	2014 Projected	2015 Proposed
<b>Fund 501</b>		<b>Equip Repair &amp; Maint Fund 501</b>		
<b>BEGINNING FUND BALANCE</b>				
501-00-308-100-00	501.308.10.00.00	BFB - Reserved		
501-00-308-800-00	501.308.80.00.00	BFB - Unreserved	\$ 1,000.00	\$ 2,308.00
<b>FUND BALANCE Totals:</b>			<b>\$ 1,000.00</b>	<b>\$ 2,308.00</b>
<b>REVENUE</b>				
501-00-344-300-00	501.344.30.00.00	Labor	\$ -	\$ -
501-00-344-400-00	501.344.40.00.00	Parts	\$ -	\$ -
<b>REVENUE Totals:</b>			<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources</b>				
501-00-397-001-00	501.397.00.01.00	Transfer In - Gen'l Fund	\$ 25,335.00	\$ 40,000.00
501-00-397-101-00	501.397.10.10.00	Transfer In - Streets	\$ 45,220.00	\$ 40,000.00
501-00-397-401-00	501.397.40.10.00	Transfer In - Electric	\$ 15,317.00	\$ 30,000.00
501-00-397-403-00	501.397.40.30.00	Transfer In - Water	\$ 52,187.00	\$ 48,000.00
501-00-397-406-00	501.397.40.60.00	Transfer In - Storm	\$ 4,502.00	\$ 5,000.00
<b>Interfund transfers</b>			<b>\$ 142,561.00</b>	<b>\$ 163,000.00</b>
<b>Resource Total</b>			<b>\$ 143,561.00</b>	<b>\$ 165,308.00</b>
<b>ENDING FUND BALANCE</b>				
501-00-508-100-00	501.508.10.00.00	Fund Balance-Reserved		
501-00-508-800-00	501.508.80.00.00	Fund Balance-Unreserved	\$ 2,308.00	\$ 9,681.00
<b>FUND BALANCE Totals:</b>			<b>\$ 2,308.00</b>	<b>\$ 9,681.00</b>
<b>EXPENSE</b>				
501-00-548-300-11	501.548.30.10.00	Salaries & Wages	\$ 59,489.00	\$ 58,443.00
501-00-548-300-12	501.548.30.10.02	Overtime	\$ 127.00	\$ 250.00
501-00-548-300-21	501.548.30.20.00	Personnel Benefits	\$ 32,952.00	\$ 36,369.00
501-00-548-300-22	501.548.30.20.02	Uniforms	\$ 2,000.00	\$ 2,000.00
501-00-548-300-28	501.548.30.20.08	Employee Contribution Medical		
501-00-548-300-31	501.548.30.31.00	Office & Operating Supplies	\$ 39,000.00	\$ 40,000.00
501-00-548-300-32	501.548.30.32.00	Fuel	\$ 850.00	\$ 1,000.00
501-00-548-300-35	501.548.30.35.00	Small Tools & Equipment	\$ 850.00	\$ 1,000.00
501-00-548-300-41	501.548.30.41.00	Professional Services	\$ -	\$ -
501-00-548-300-42	501.548.30.42.00	Communications	\$ 700.00	\$ 780.00
501-00-548-300-43	501.548.30.43.00	Travel	\$ 50.00	\$ 100.00
501-00-548-300-45	501.548.30.45.00	Operating Rentals & Leases		
501-00-548-300-46	501.548.30.46.00	Insurance	\$ 185.00	\$ 185.00
501-00-548-300-48	501.548.30.48.00	Repairs & Maintenance	\$ 5,000.00	\$ 15,000.00
501-00-548-300-49	501.548.30.49.00	Miscellaneous	\$ 50.00	\$ 500.00
<b>EXPENSE Totals:</b>			<b>\$ 141,253.00</b>	<b>\$ 155,627.00</b>
<b>Fund 501 Totals:</b>			<b>\$ 143,561.00</b>	<b>\$ 165,308.00</b>

### CITY of MILTON Organization Chart

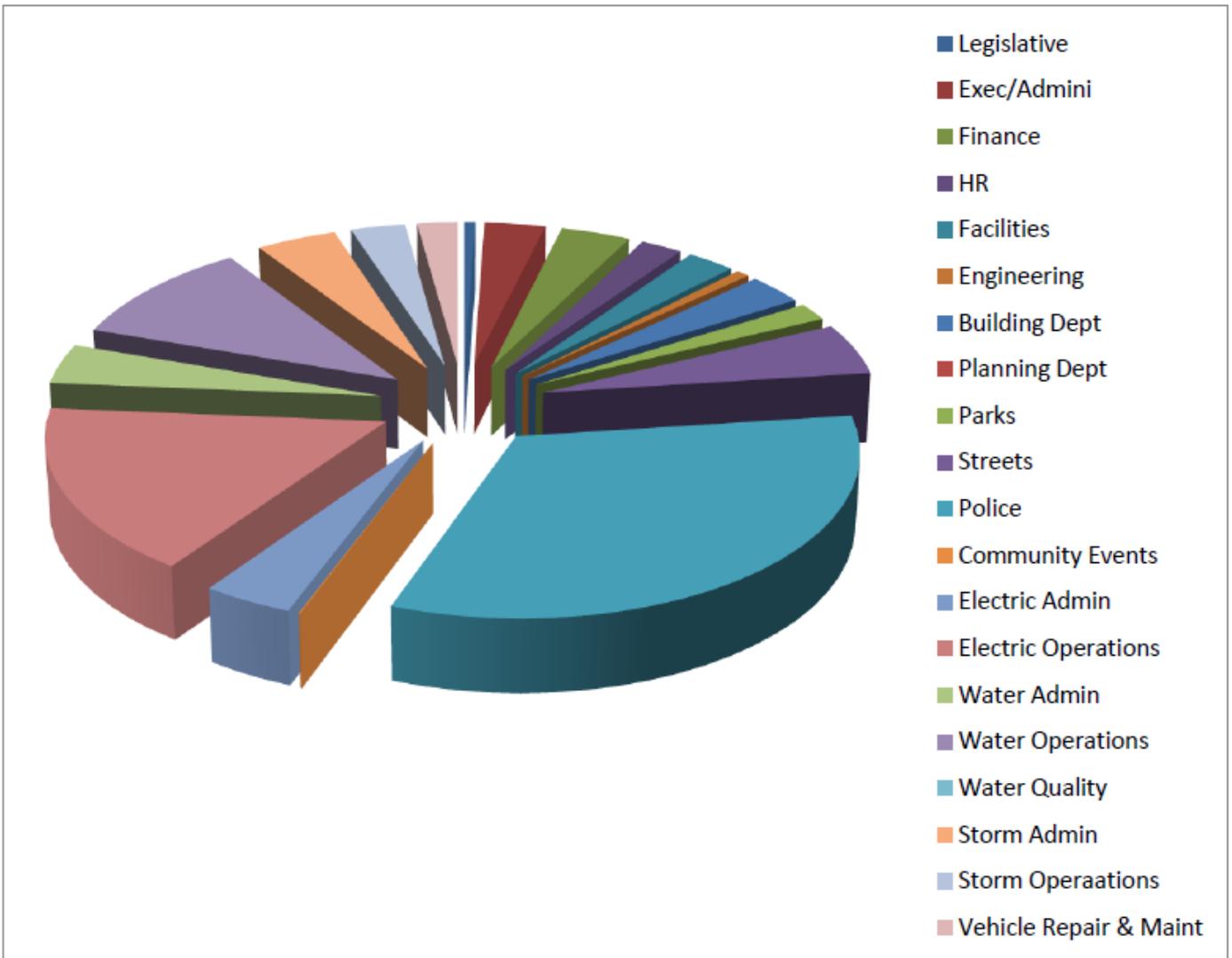


## ANNUAL STAFFING LEVELS

Amended Proposed

DEPARTMENT	POSITION	2009	2010	2011	2012	2013	2014	2015
<b>Executive</b>	City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-
	City Clerk						1.00	1.00
	Deputy City Clerk	1.00	1.00	1.00	1.00	-	1.00	0.50
<b>Sub-Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.50</b>
<b>Municipal Court</b>	Court Admin	1.00	1.00	1.00	1.00	-	-	-
	Court Clerk	1.00	1.00	1.00	1.00	-	-	-
<b>Sub-Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	-	-	-
<b>Finance</b>	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounting Supervisor	-	-	-	-	-	1.00	1.00
	Sr Financial Analyst	1.00	1.00	1.00	-	-	-	-
	Sr Accountant	-	-	-	1.00	1.00	-	-
	Finance Tech II	1.00	1.00	1.00	-	-	-	-
	Finance Tech I	2.00	2.00	2.00	2.00	2.00	2.00	2.50
<b>Sub-Total</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>
<b>Activity Center</b>	Sr Ctr Coord	0.75	0.75	0.25	-	-	-	-
<b>Sub-Total</b>		<b>0.75</b>	<b>0.75</b>	<b>0.25</b>	-	-	-	-
<b>Community Development</b>	Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Dev Director	1.00	-	-	-	-	-	-
	Building Insp/Code Enf	1.00	-	-	-	-	-	-
	Senior Planner	1.00	-	-	-	-	-	-
	Planner	-	-	-	-	-	-	-
	Permit Technician	-	-	-	-	-	-	-
<b>Sub-Total</b>		<b>4.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Fire</b>	Fire Chief	1.00	1.00	-	-	-	-	-
	Fire Captain	1.00	1.00	-	-	-	-	-
	Firefighter/EMT	2.00	1.00	-	-	-	-	-
	Fire-Admin Assistant	0.75	0.75	-	-	-	-	-
<b>Sub-Total</b>		<b>4.75</b>	<b>3.75</b>	-	-	-	-	-
<b>Public Works</b>	PW Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	PW Admin Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Stormwater Compliance	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Elec Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lineman	2.00	2.00	2.00	3.00	3.00	3.00	3.00
	Apprentice Lineman	1.00	1.00	1.00	-	-	-	-
	Elec Equip Operator	1.00	1.00	1.00	-	1.00	1.00	1.00
	Water/Storm/Street Supv	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Water Maint	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maint Worker 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maint Worker 2	2.00	2.00	1.00	2.00	2.00	2.00	2.00
	Maint Worker 1	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Meter Reader	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	PW Admin Asst/Oper	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Park/Facilities Maint 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Park/Facilities Maint 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Sub-Total		20.00	20.00	19.00	19.00	20.00	20.00	20.00
<b>Police</b>	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	-
	Sergeant	2.00	1.00	1.00	1.00	1.00	2.00	2.00
	Code Enforcement	-	-	-	1.00	1.00	1.00	1.00
	Officer	7.00	7.00	7.00	8.00	8.00	7.00	7.00
	Detective	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Ofc	-	0.50	-	-	-	-	-
	Police Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Evidence Tech							
<b>Sub-Total</b>		<b>13.00</b>	<b>12.50</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>13.00</b>
<b>TOTAL</b>		<b>51.50</b>	<b>47.00</b>	<b>41.25</b>	<b>42.00</b>	<b>40.00</b>	<b>42.00</b>	<b>40.00</b>



**2015 STAFFING SUMMARY by FUND**

Position:	Affiliation	Step/ Level	GENERAL FUND	STREET FUND	CRIMINAL JUSTICE FUND	ELECTRIC UTILITY FUND	WATER UTILITY FUND	STORM WATER FUND	VEHICLE R&M FUND	TOTAL FTE
City Council	Elected		-	-	-	-	-	-	-	-
Mayor	Elected		-	-	-	-	-	-	-	-
City Administrator (VACANT)	Exempt		-	-	-	-	-	-	-	-
Police Chief	Exempt		1.00	-	-	-	-	-	-	1.00
Police Lieutenant (VACANT)	Exempt		-	-	-	-	-	-	-	-
Public Works Director	Exempt		0.10	0.10	-	0.30	0.30	0.20	-	1.00
Finance Director	Exempt		0.52	-	-	0.20	0.19	0.09	-	1.00
Accounting Supervisor	Exempt		0.52	-	-	0.20	0.19	0.09	-	1.00
StormWater Compliance	Exempt		-	-	-	-	-	1.00	-	1.00
City Clerk	Exempt		0.70	-	-	0.14	0.16	-	-	1.00
Deputy City Clerk	IBEW	13/B	0.70	-	-	0.14	0.16	-	-	1.00
Public Works Admin Asst.	IBEW	14/E	0.40	0.20	-	0.15	0.15	0.10	-	1.00
Public Works Admin Asst./Oper	IBEW	14/B	0.05	0.05	-	0.30	0.40	0.20	-	1.00
Sr. Accountant (VACANT)	IBEW		-	-	-	-	-	-	-	-
Finance Tech I	IBEW	13/E	0.52	-	-	0.20	0.19	0.09	-	1.00
Finance Tech I - Utilities	IBEW	13/E	-	-	-	0.33	0.34	0.33	-	1.00
Court Administrator (VACANT)	IBEW		-	-	-	-	-	-	-	-
Court Clerk (VACANT)	IBEW		-	-	-	-	-	-	-	-
Building Official	IBEW	23/E	1.00	-	-	-	-	-	-	1.00
Permit Tech (VACANT)	IBEW		-	-	-	-	-	-	-	-
Supervisor - Electric	IBEW	26/E	-	-	-	1.00	-	-	-	1.00
Lineman	IBEW	23/E	-	-	-	3.00	-	-	-	3.00
Electric Equip Operator	IBEW	17/E	-	-	-	1.00	-	-	-	1.00
Supervisor - Street/Water/Storm	IBEW	23/E	0.05	0.20	-	-	0.50	0.25	-	1.00
Water Quality Maint	IBEW	17/E	-	0.01	-	-	0.98	0.01	-	1.00
Maintenance III	IBEW	19/E	0.08	0.37	-	-	0.40	0.15	-	1.00
Maintenance II	IBEW	16/E	0.11	0.36	-	-	0.40	0.13	-	1.00
Maintenance II	IBEW	16/E	0.16	0.43	-	-	0.20	0.21	-	1.00
Maintenance I	IBEW	13/E	0.16	0.37	-	-	0.33	0.14	-	1.00
Maintenance I	IBEW	13/D	0.07	0.18	-	0.01	0.60	0.14	-	1.00
Facilities/Parks Maint II	IBEW	16/E	0.70	-	-	0.15	0.15	-	-	1.00
Facilities/Parks Maint I	IBEW	12/B	0.70	-	-	0.15	0.15	-	-	1.00
Meter Reader	IBEW	13/E	-	-	-	0.50	0.50	-	-	1.00
Mechanic	IBEW	16/E	-	-	-	-	-	-	1.00	1.00
Police Sergeant	Police	S/4	1.00	-	-	-	-	-	-	1.00
Police Sergeant	Police	S/3	1.00	-	-	-	-	-	-	1.00
Police Detective	Police	P/5	-	-	1.00	-	-	-	-	1.00
Police Officer	Police	P/5	6.00	-	-	-	-	-	-	6.00
Police Officer	Police	P/3	1.00	-	-	-	-	-	-	1.00
Code Enforcement	Police	P/5	1.00	-	-	-	-	-	-	1.00
Police Clerk	IBEW	13/A	1.00	-	-	-	-	-	-	1.00
Evidence Technician	n/a		-	-	-	-	-	-	-	-
			18.54	2.27	1.00	7.77	6.29	3.13	1.00	40.00
						0.19	0.16	0.08		
			3.70			0.14	0.16			
	Gen Fund		21.81	0.55	29.24		53.61			
	Electric		8.10	0.20	10.86		53.61			
	Water		6.62	0.17	8.87		53.61			
	Storm		3.46	0.09	4.64		53.61			
			39.99				53.61			

Monthly Wage Scale  
2015

Full Time Employees	2015 Proposed FTE	IBEW Grade	STEP A	STEP B	STEP C	STEP D	STEP E
Maintenance I - Parks/Facilities	1.00	12	\$ 3,242	\$ 3,427	\$ 3,603	\$ 3,782	\$ 3,970
Administrative Assistant	-	13	\$ 3,427	\$ 3,603	\$ 3,782	\$ 3,970	\$ 4,168
Court Clerk	-						
Deputy City Clerk	1.00						
Finance Technician I	2.00						
Maintenance Worker I	2.00						
Meter Reader	1.00						
Police Clerk	1.00						
PW Field Administrative Assistant	1.00	14	\$ 3,603	\$ 3,782	\$ 3,970	\$ 4,168	\$ 4,379
PW Administrative Assistant	1.00						
Sr Admin Asst/Permit Tech w/License	-						
Mechanic	1.00	16	\$ 3,970	\$ 4,168	\$ 4,379	\$ 4,595	\$ 4,822
Maintenance II - Parks/Facilities	1.00						
Maintenance Worker II	2.00						
Finance Technician II	-						
Utility Maintenance III/Water Treatment	1.00	17	\$ 4,168	\$ 4,379	\$ 4,595	\$ 4,822	\$ 5,066
Electric Equipment Operator	1.00						
Senior Accountant	-	18	\$ 4,379	\$ 4,595	\$ 4,822	\$ 5,066	\$ 5,319
Maintenance III - Lead	1.00	19	\$ 4,595	\$ 4,822	\$ 5,066	\$ 5,319	\$ 5,584
Court Administrator	-						
Journey Elec Lineman	3.00	23	\$ 5,584	\$ 5,865	\$ 6,156	\$ 6,466	\$ 6,789
Utility Supervisor	1.00						
Apprentice Lineman (varying % of LM)	-						
Building Official	1.00						
Electrical Foreman	1.00	26	\$ 6,466	\$ 6,789	\$ 7,131	\$ 7,484	\$ 7,585
<b>Uniformed Personnel</b>			<b>Academy</b>	<b>STEP A</b>	<b>STEP B</b>	<b>STEP C</b>	<b>STEP D</b>
Police Officer	7.00		\$ 4,712	\$ 4,947	\$ 5,195	\$ 5,453	\$ 5,728
Code Enforcement Officer	1.00		\$ 4,712	\$ 4,947	\$ 5,195	\$ 5,453	\$ 5,728
Police Sergeant	2.00		\$ -	\$ 6,304	\$ 6,619	\$ 6,950	\$ 7,298
Detective	1.00		\$ 4,712	\$ 4,947	\$ 5,195	\$ 5,453	\$ 5,728
<b>Exempt Positions - Directors</b>			<b>2015 Salary Range</b>				
City Administrator	-		\$ 120,000	-----	-----	-----	\$ 126,000
Finance Director	1.00		\$ 75,600	-----	-----	-----	\$ 104,990
City Clerk	1.00		\$ 66,990	\$ 70,340	\$ 73,856	\$ 77,549	\$ 81,427
Public Works Director	1.00		\$ 75,600	-----	-----	-----	\$ 104,990
Police Chief	1.00		\$ 75,600	-----	-----	-----	\$ 104,990
Community Development Director	-		\$ 72,000	-----	-----	-----	\$ 104,990
<b>Other Exempt Personnel</b>			<b>2015 Salary Range</b>				
Police Lieutenant	-		\$ 68,400	-----	-----	-----	\$ 92,400
Senior Planner	-		\$ 66,990	\$ 70,340	\$ 73,856	\$ 77,549	\$ 82,241
Accounting Supervisor	1.00		\$ 66,990	\$ 70,340	\$ 73,856	\$ 77,549	\$ 82,241
Storm Water Compliance Officer	1.00		\$ 66,990	\$ 70,340	\$ 73,856	\$ 77,549	\$ 82,241
<b>Part-Time Employees</b>							
Senior Program Coordinator	0	13	\$ 3,427	\$ 3,603	\$ 3,782	\$ 3,970	\$ 4,168
Clerical Pool	1,500 hrs						
Evidence Custodian	0						
Seasonal Public Works Crew	0		\$ 11.00				
<b>Elected Officials (Non FTE)</b>							
Mayor	1						
Council	7						

FTE Summary	2015
Total Regular FTE's	40.00
Total Part-Time FTE's	-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Levy** – To impose taxes for the support of the governmental activities.

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

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

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

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

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

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

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

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

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

**Revenue** – Sources of income financing the operations of government.

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

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

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

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