

City of Milton, WA

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

2014 Annual Budget

January 1, 2014 – December 31, 2014





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

December 2, 2013

Milton City Council
City of Milton
Milton, WA 98354

RE: **Transmittal of the Final 2014 Annual Budget**

Dear Councilmembers:

I am hereby transmitting the Final 2014 Annual Budget. This proposed annual budget totals \$20,536,994 for all of the city's sixteen separate funds; the General Fund budget totals \$3,767,316. The continued challenge facing Milton, like many other cities, is to maintain current service levels while at the same time balancing costs, which are increasing at a faster pace than our resources. While it was not possible to preserve all essential core services without using any General Fund balance, we are able to meet all fund balance reserve requirements per Resolution 10-1796. As adopted, the 2014 budget will require the use of \$33,359 of General Fund balance.

The final 2014 Budget projects General Fund operating revenue of \$3,733,957 which is a decrease from 2013 of \$47,761. This decrease is due, in part, to the city's annexation to East Pierce Fire District. This annexation results in the city's 2014 total tax rate being reduced from \$3.10 to \$1.60. As you would expect, this reduced tax rate affects the total amount of property tax revenues received by the city. Although 2013 assessed values show a slight increase over 2012, due to the city's tax rate limit, collections continue to be less than the 1% increase allowed by law. As an offset to this reduction, we anticipate a slight increase in some other revenue categories such as retail sales tax, building permits and development fees.

The Enterprise Funds are comprised of three city-owned utilities, all of which continue to meet reserve requirements and maintain adequate fund balances. No utility rate increases are proposed for 2014.

The final budget includes the following changes and adjustments:

- 4% cost of living adjustment (COLA) for commissioned police officers
- 5% cost of living adjustment (COLA) for Exempt staff
- Increase from 5% to 10% for Exempt staff share of health insurance premiums
- Addition of 1.0 Exempt FTE, Finance Department

The 2014 budget reflects my continued priority of Public Safety. Within other departments, priorities have also been set. I am proud of the success we have seen in minimizing the impacts of the weakened economy over the past few years. As the economy continues to improve, I am confident that we will once again adopt a budget that will allow the city to sustain a viable financial future.

Thank you,

A handwritten signature in blue ink, appearing to read "Debra Perry", is written over a horizontal line.

Mayor Debra Perry

**CITY OF MILTON
ORDINANCE 1833-13**

**AN ORDINANCE OF THE CITY OF MILTON, WASHINGTON;
ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2014; PROVIDING FOR SEVERABILITY; AND
ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, the tax estimates and budget for the City of Milton, Washington, for the 2014 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 October 21st, November 12th and 18th as required by law, and having considered the public testimony presented;

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

Section 1. 2014 Budget. The budget for the calendar year 2014 is hereby adopted in the amounts and for the purposes as shown below; and the following sums, or so much thereof as shall severally be found necessary, are hereby appropriated out of any of the monies in the several funds in the City Treasury hereinafter named.

FUND	APPROPRIATED		TOTAL	ADDITIONS
	USES OF FUND BALANCE	ESTIMATED REVENUE		
General Fund	\$ 33,359	\$ 3,733,957	\$ 3,767,316	\$ -
Street Fund	82,553	458,829	541,382	-
Strategic Reserve Fund	15,379	5,000	20,379	-
Drug Seizure Fund	-	15,015	15,015	-
Criminal Justice Fund	32,884	110,800	143,684	-
Community Events Fund	1,314	22,000	23,314	-
Reserve Officers Fund	-	7,000	7,000	-
REET1	25,329	70,200	95,529	-
REET2	-	70,200	24,500	45,700
Traffic Impact Fee Fund	-	6,100	-	6,100
Capital Improvement Fund	609,497	6,146,871	6,756,368	-
Electric Utility Fund	1,037,359	4,377,625	5,414,984	-
Water Utility Fund	399,444	2,122,434	2,521,878	-
Storm Water Operating Fund	99,802	747,000	846,802	-
Storm Water Capital Fund	-	317,530	213,000	-
Vehicle R&M Fund	-	146,900	145,843	1,057
TOTALS	\$ 2,336,920	\$ 18,357,461	\$ 20,536,994	\$ 52,857

Section 2. Administration. The City Administrator, as directed by 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 2014 shall be as set forth in the "Supplementary Information" section of the 2014 Adopted Operating Budget document, or as the same may be amended by the City Administrator as part of his 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.

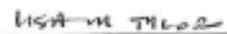
Section 5. Ratification. Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

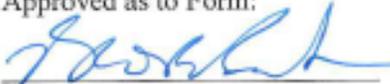
Section 6. Effective Date. This Ordinance shall take effect January 1, 2014.

PASSED AND APPROVED by the City Council of the City of Milton, Washington, at a regularly scheduled meeting this 2nd day of December 2013.


Debra Perry, Mayor

Attest/Authenticated:


Lisa Tylor, Finance Director/City Clerk

Approved as to Form:

Bio F. Park, City Attorney

Date of Publication: December 17, 2013

Effective Date: January 1, 2014

ELECTED OFFICIALS

Term Expires:

Debra Perry

Mayor

December 31, 2017

Lois Zaroudny
 Bart Taylor, Mayor Pro-Tem
 Bryan Ott
 Aaron Jones
 Todd Morton
 Jim Manley
 Robert Whalen

Council Position #1
 Council Position #2
 Council Position #3
 Council Position #4
 Council Position #5
 Council Position #6
 Council Position #7

December 31, 2017
 December 31, 2017
 December 31, 2017
 December 31, 2015
 December 31, 2017
 December 31, 2015
 December 31, 2015

Administrative Staff:

Subir Mukerjee
 Lisa Tylor
 Letticia Neal
 William Rhoads
 Mark Langford

City Administrator
 Finance Director
 Public Works Director
 Police Chief (retiring December 31, 2013)
 Interim Police Chief (effective January 1, 2014)

BOARDS & COMMISSIONS

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

Planning Commission

Tom Boyle, Jr.
Jason Wilson
Ted Kleine
Rose Reeves
Jacquelyn Whalen
Todd Larson
Mary Anderson

Civil Service Commission

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

Park Board Commission

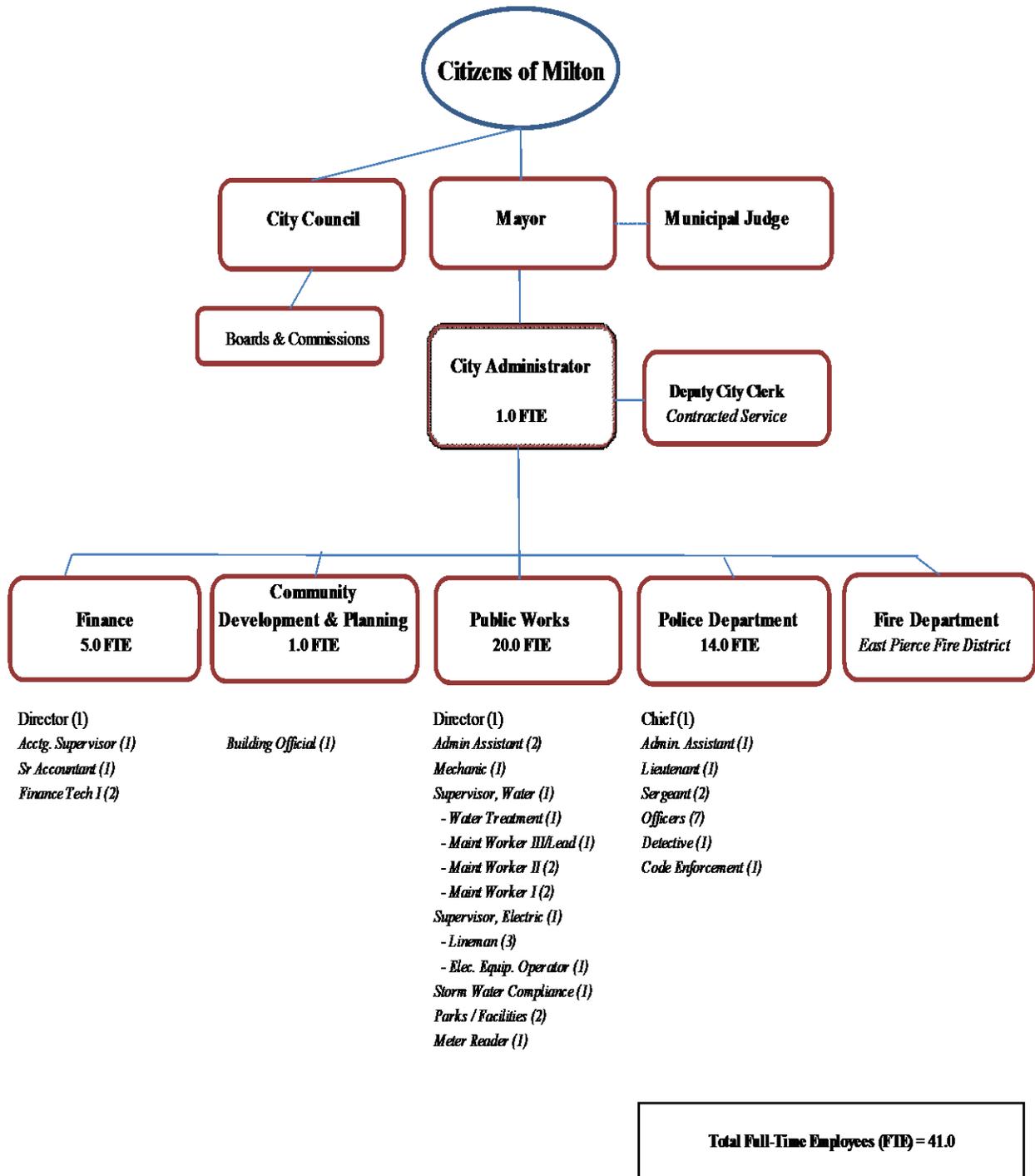
Beverly Webber
Kent Ross
Susan Johnson
Linda Goddard
Mary Anderson

Events Committee

Richard Cosner
Teresa Cosner
Mary Tompkins
Marty Lelli
Debra Hooie
Kendra Dixon
Brandi Wade
Susan Johnson
Sandy Parr

Senior Advisory Board

President - Poppy Sanderson
Vice President - Barbara Gordon
Secretary - Kellie Engle
Treasurer - Leonard Sanderson
Sunshine - Inez Hoffman
Janice Briski
Paula Gierke
Don Wilson
Kendra Dixon
Meloney Deheimer
Richard Schumacher



Budget Overview

- 2014 Budget Development Process
- Citywide Budget Summary – All Funds

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- Expenditure Summary
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CITY OF MILTON

1000 Laurel Street - Milton, WA 98354
(253) 517-2701 Fax: (253) 922-2385 www.cityofmilton.net

TO: Mayor, City Council
FROM: Lisa Tylor, Finance Director
SUBJECT: 2014 Budget and Budget Development Process

The budget process we have prepared is designed to meet the service needs of the city by integrating the planning and implementation of city programs and objectives with the allocation of resources sufficient to support such services and projects. The framework of the city budget was developed with the following basic purposes in mind:

1. **Establishes a Plan of Policy and Operation**, which allocates resources of the city to achieve specific city goals and objectives, and guides the city's activities.
2. **Facilitates the Evaluation of City Programs** by providing a means to measurably examine the financial activities of the city departments over time.
3. **Provides Management Information** as a comprehensive recording of information relative to both the character and scope of city activity.
4. **Establishes Financial Control** by controlling the allocation of revenue to various activities through the prioritization of city programs and/or projects, allowing city administration to ensure legality, accuracy, and conformity to legislative and administrative objectives.

A primary goal in the development of the budget is to provide a budget document that is readable and understandable to the general public and our citizens, while providing sufficient detail in the financial, program and policy information/data to guide departments in program performance and assist city administration and city council in program evaluation and monitoring.

The City of Milton's budget process and procedures are consistent with the process and calendar set forth under RCW 35.33, although many of the steps are completed earlier than the dates referenced below:

- In the Spring, the city council, mayor, city administrator and department directors meet in a retreat environment to discuss and establish objectives for the forthcoming year(s).
- In July, the mayor meets with the City Administrator and Finance Director to discuss budget objectives and priorities and the Finance Director prepares the budget calendar.
- In August, the Finance Director prepares the budget preparation documents and meets with department directors to distribute budget packets and discuss budget preparation.
- In September, department directors submit to the Finance Director budget estimates and requests, goals and objective statements, and other budget documents. The Finance Director compiles the estimates and prepares the preliminary budget document for review by the City Administrator.
- Prior to November 1st, the City Administrator submits a proposed balanced budget to the Mayor for review. Following any additions, reductions or other modifications, the Mayor then provides to the city council the preliminary budget.
- Prior to November 15th, the city clerk publishes notice of filing of the preliminary budget and notice of public hearing on the budget once a week for two consecutive weeks.
- On or before the first Monday in December, the final public hearing on the proposed budget is held and may be continued to a date no later than the 25th day prior to the next fiscal year.
- On or before December 31, the city council adopts the final budget ordinance.

Actual Schedule of the 2014 Budget Development and Adoption:

Prior to budget adoption on December 2, 2013, 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 16	2014 Revenue estimates provided to Council
October 7	2014 Preliminary Budget distributed to Council
October 14	Public hearing on 2014 revenues
October 14	Adoption of 2014 Property Tax levy & rates
October 14	Council study session #1 on 2014 Budget
October 21	Public Hearing #1 on 2014 Budget
October 21	Council study session #2 on 2014 Budget
November 4	Council study session #3 on 2014 Budget
November 12	Public hearing #2 on 2014 Budget
November 12	Council study session #4 on 2014 Budget
December 2	Final Public Hearing; Council adopts the final 2014 Budget Ordinance

Once adopted, the final operating budget will be published, distributed, and made available to the public during the first three months of 2014.

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, and in compliance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

Basis of Presentation - Fund Accounting

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

Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. All governmental fund types are accounted for on a spending or "financial flows" measurement focus, which means that typically only current assets and current liabilities are included on related balance sheets. The operating statements of governmental funds measure changes in financial position, rather than net income. They present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. There are four governmental fund types used by the City of Milton:

1. General Fund

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

2. Special Revenue Funds

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

3. Capital Project Funds

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

Proprietary Fund Types

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

1. Enterprise Funds

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

2. Internal Service Funds

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

Basis of Accounting

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

Budgets and Budgetary Accounting

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

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

EXPLANATION OF MAJOR REVENUE SOURCES

General Fund

➤ Property Tax

Property taxes play an essential role in the finances of the municipal budget. State law limits the City to a \$3.60 levy per \$1,000 assessed valuation. Since the City belongs to the Pierce County Library District (\$0.50 of total tax levy) and a Fire District (\$1.50 of total tax levy), these two amounts must be deducted from the \$3.60 leaving the City with the authority to levy \$1.60 for its own purposes. The levy amount must be established by ordinance by November 30th prior to the levy year.

➤ Local Retail Sales and Use Tax

The local retail sales and use tax is comprised of two separate .5% options for a total of 1.0%. The Washington State Department of Revenue disburses 15% of the City sales tax to Pierce County, and 85% to the City.

➤ Criminal Justice Sales Tax

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

➤ Public Safety Sales Tax

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

➤ Gambling Tax

Gambling tax revenues must be spent primarily on law enforcement purposes pertaining to gambling. Funds remaining after necessary expenditures for such enforcement purposes may be used for any general government purpose. Gambling taxes are to be paid quarterly to the City, no later than the last day of January, April, July and October. The City imposes a tax on the following forms of gambling at the following rates: Bingo (5% gross, less prizes); Raffles (5% gross, less prizes); Games (2% gross, less prizes); Card playing (10% gross).

➤ Utility Tax

Utility taxes may be levied on the gross operating revenues earned by private utilities from operations within the boundaries of a city and by a city's own municipal utilities. Utilities on which taxes may be levied include electric, water, sewer, stormwater, gas, telephone, cable TV, and steam. The tax is legally levied on the utility, not the customer, and must be paid from utility revenues. Currently, the city imposes a 6% tax on all utilities except Water and Storm. The tax on these utilities is 9%.

➤ Leasehold Excise Tax

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

➤ Franchise Fees

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

➤ State-Shared Revenues

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

- The 2012 population figure used in the 2014 Preliminary Budget is 6,985 as reported by the Office of Financial Management for Washington State on April 1, 2012. This figure is important when determining distribution of State shared revenues on a per capita basis.

➤ Liquor Board Profits and Liquor Excise Tax

Three pieces of legislation passed in the past two years are having an impact on liquor revenues received by cities and counties.

- **Initiative 1183 passed in November 2011.** It privatized the distribution and retail sale of liquor, effective June 1, 2012. The markups on liquor have been replaced as a state revenue source by license fees that are paid to the state by retailers and distributors. The direct impact of this initiative is on liquor profits.
- **Passage of ESHB 2823 in 2012.** This bill diverted all city and county liquor excise tax revenue to the state general fund for FY 2013. It also provided for a permanent diversion of \$2.5 million per quarter of city and county money from the liquor excise tax fund to the state general fund, effective FY 2014.
- **The 2013-2015 State budget,** passed by the 2013 legislature, contains a provision that increases the share of liquor taxes deposited into the state general fund. The state share will go from 65% to 82.5% for the 2013-2015 biennium. This means that the amount remaining for distribution to cities and counties will fall from 35% to 17.5%, a reduction of 50%.

➤ Service Revenues

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

➤ Fines and Forfeitures

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

➤ Activity Center Fees

The city collects fees for facility rentals and certain other class or program fees, as applicable. These fees offset direct costs related to operating the facility and/or providing the programs.

➤ Investment Interest

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

Street Fund

➤ Motor Vehicle Fuel Excise Tax (gas tax)

The State of Washington collects a \$.3750 per gallon motor vehicle fuel tax at the pump and remits \$.0296 of the tax back to cities based on population. In 2012 the Municipal Research and Services Center estimates the per capita distribution back to cities will be \$20.40 per person. Based upon a City of Milton population of 6,985 (per the Washington State Office of Financial Management on April 1, 2012) we anticipate the City will collect \$142,494 in

Real Estate Excise Tax Funds (REET1 / REET2)

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

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

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

INTERFUND TRANSFERS

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

001 - General Fund is budgeted to transfer out \$223,900:

- \$200,000 to the Street Fund to support annual street operations
- \$23,900 to the Vehicle Repair & Maintenance Fund (by department)

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

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

103 – Strategic Reserve Fund is budgeted to transfer out \$20,379:

- \$20,379 to the General Fund (interest earnings of the Reserve Fund)

130/131 – Real Estate Excise Tax Funds are budgeted to transfer out \$100,029:

- \$4,500 to the General Fund for Interurban Trail repairs, as needed
- \$20,000 to the Street Fund for a Traffic Study
- \$95,529 to the Street Fund for Debt Service Payments (PW Trust Fund Loans)

401 – Electric Utility Fund is budgeted to transfer out \$97,500:

- \$57,000 to the General Fund for citywide shared costs
- \$40,500 to the Vehicle Repair & Maintenance Fund

403 – Water Utility Fund is budgeted to transfer out \$93,000:

- \$63,000 to the General Fund for citywide shared costs
- \$30,000 to the Vehicle Repair & Maintenance Fund

406 – Stormwater Operations Fund is budgeted to transfer out \$184,530:

- \$144,530 to the Stormwater Capital Fund
- \$32,000 to the General Fund for citywide shared costs
- \$8,000 to the Vehicle Repair & Maintenance Fund

SIGNIFICANT ASSUMPTIONS IN THE 2014 BUDGET**Budget Summary for All Funds**

- The 2014 budget maintains service levels that are consistent with those provided in 2013 with neither significant enhancements nor reductions in any area of operations.
- Total appropriations for all City Funds of \$20.5 million includes \$8.7 million in major capital expenditures.
- Budgets will be adopted across 16 separate funds.
- The full-time equivalent (FTE) employee count is 41.0, an increase of 1.0 FTE over 2013.
- 2014 operating expenditures (not including capital expenditures) are budgeted to be 1.7% less than 2013. A significant reason for this decline is the elimination of the interfund transfer to support Fire/EMS Fund, as has been necessary since 2011.
- Positions and salary ranges are based on the City's compensation and classification plan.
- Employee benefit amounts are based on employee benefit plans. Rate increases over 2013 are:

Health (Regence)	0% Increase	<i>*AWC has opted to self-insure effective 1/01/2014</i>
Washington Dental	0% Increase	
Willamette Dental	0% Increase	
Vision Service Plan	0% Increase	

- State required retirement costs (PERS) are included in the budget.

2014 General Fund Revenues

- Total revenues for 2014 are estimated at \$3,733,957 as compared to \$4,883,294 as adopted for 2013.
The primary reason for this significant reduction in revenue is due to the loss of property tax revenue following the annexation to East Pierce Fire District.
- The two largest sources of revenue continue to be Property Tax and Utility Tax which are collectively estimated to account for 57% of 2014 General Fund revenues.
- Sales Tax is estimated at \$695,000 which is \$45,000 more than the 2013 budget.
- The Property Tax levy will not include the 1% increase authorized by the voters in November 2001 through their approval of Initiative #747 and the subsequent action by the State Legislature in November 2007.
 - ✓ The 2014 levy is estimated at \$1,022,287.
 - ✓ Based upon a tax levy of \$1,022,287 on assessed values of \$638,929,375 (the most recent figures provided by the Pierce/King County Assessor's Offices) the 2014 levy rate would be \$1.60 per \$1,000 of assessed value.

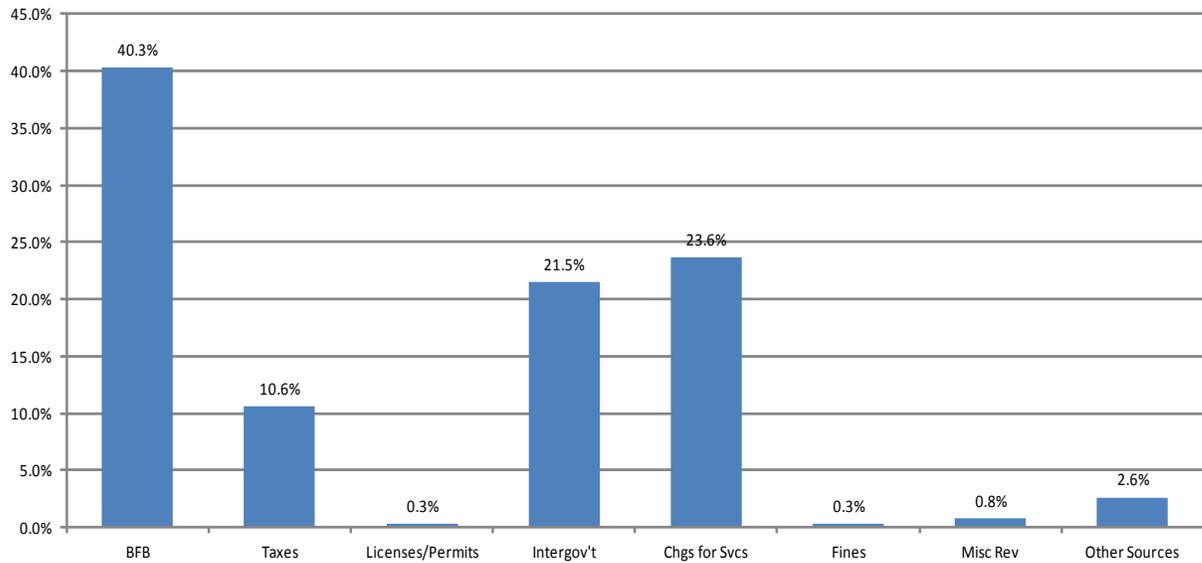


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2014 BUDGET SUMMARY - ALL FUNDS

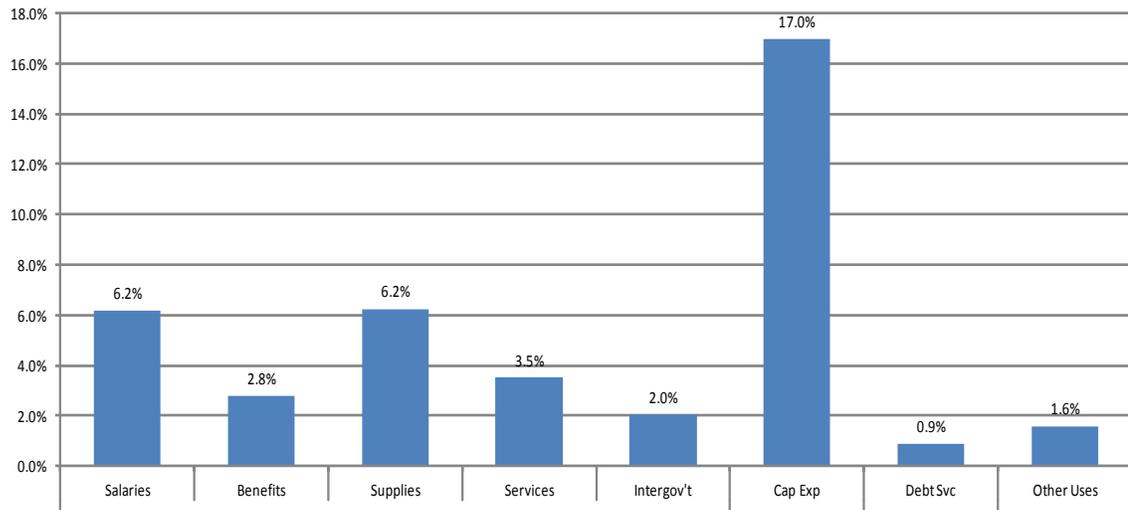
Fund		Beginning Fund Balance	2014 Revenue	Total Sources	2014 Expenditures	Ending Fund Balance	Total Uses
General Fund		\$ 725,676	\$ 3,733,957	\$ 4,459,633	\$ 3,767,316	\$ 692,318	\$ 4,459,633
SPECIAL REVENUE FUNDS	Street Fund	84,066	458,829	542,895	541,382	1,513	542,895
	Strategic Reserve	815,379	5,000	820,379	20,379	800,000	820,379
	Drug Seizure Fund	6,439	15,015	21,454	15,015	6,439	21,454
	Criminal Justice Fund	214,163	110,800	324,963	143,684	181,279	324,963
	Community Events Fund	12,897	22,000	34,897	23,314	11,583	34,897
	Reserve Officer's Fund	5,470	7,000	12,470	7,000	5,470	12,470
	Municipal Capital Improvement/REET1	160,790	70,200	230,990	95,529	135,461	230,990
	Municipal Capital Improvement/REET2	242,863	70,200	313,063	24,500	288,563	313,063
	Traffic Impact Fee Fund	74,276	6,100	80,376	-	80,376	80,376
CAPITAL PROJECTS	Capital Improvement Fund	688,603	6,146,871	6,835,474	6,756,368	79,106	6,835,474
ENTERPRISE FUNDS	Electric Utility Fund	5,154,573	4,377,625	9,532,198	5,414,984	4,117,214	9,532,198
	Water Utility Fund	2,549,193	2,122,434	4,671,627	2,521,878	2,149,749	4,671,627
	Storm Water Operations Fund	812,622	747,000	1,559,622	846,802	712,820	1,559,622
	Storm Water Capital Fund	661,908	317,530	979,438	213,000	766,438	979,438
INTERNAL SERVICE FUNDS	Vehicle Repair & Maintenance Fund	1,000	146,900	147,900	145,843	2,057	147,900
TOTAL BUDGET		\$ 12,209,918	\$ 18,357,461	\$ 30,567,379	\$ 20,536,994	\$ 10,030,386	\$ 10,030,386

2014 FUND SOURCES - ALL FUNDS



Fund Name	Beginning Fund Balance	Taxes	Licenses/Permits	Intergov't	Charges for Svcs	Fines/Forfeits	Misc Revenue	Other Sources	Total	%
General	\$ 911,367	\$ 2,864,758	\$ 101,700	\$ 277,590	\$ 195,830	\$ 88,100	\$ 29,100	\$ 176,879	\$ 4,645,324	15.11%
Streets	84,066	143,000	-	-	300	-	-	315,529	542,895	1.77%
Strategic Reserve	815,379	-	-	-	-	-	5,000	-	820,379	2.67%
Drug Seizure	6,439	-	-	-	-	-	15,015	-	21,454	0.07%
Criminal Justice	214,163	100,000	-	10,500	-	-	300	-	324,963	1.06%
Community Events	12,897	-	-	-	7,000	-	15,000	-	34,897	0.11%
Reserve Officers	5,470	-	-	-	-	-	7,000	-	12,470	0.04%
REET1	160,790	70,000	-	-	-	-	200	-	230,990	0.75%
REET2	242,863	70,000	-	-	-	-	200	-	313,063	1.02%
Traffic Impact Fees	74,276	-	-	-	6,000	-	100	-	80,376	0.26%
Capital Improvement	688,603	-	-	6,145,871	-	-	1,000	-	6,835,474	22.23%
Electric Utility	5,154,573	-	-	-	4,291,772	-	61,197	24,656	9,532,198	31.00%
Water Utility	2,549,193	-	-	-	2,021,908	-	100,526	-	4,671,627	15.19%
Storm Water Operations	812,622	-	-	-	745,000	-	2,000	-	1,559,622	5.07%
Storm Water Capital	661,908	-	-	172,000	-	-	1,000	144,530	979,438	3.18%
Vehicle Repair/Maint	1,000	-	-	-	-	-	-	146,900	147,900	0.48%
TOTAL	\$ 12,395,609	\$ 3,247,758	\$ 101,700	\$ 6,605,961	\$ 7,267,811	\$ 88,100	\$ 237,638	\$ 808,494	\$ 30,753,070	100%

2014 FUND USES - ALL FUNDS
By Object of Expenditure



Fund Name	Salaries	Benefits	Supplies	Services	Intergov't	Capital Outlay	Debt Service	Other Uses	Ending Fund Balance	Total	%
General	\$ 1,518,413	\$ 705,911	\$ 113,925	\$ 871,173	\$ 259,078	\$ 23,000	\$ 44,717	\$ 231,100	\$ 4,645,324	\$ 8,412,641	16.47%
Streets	153,608	74,591	32,050	134,424	-	15,000	95,529	36,180	542,895	1,084,277	2.12%
Strategic Reserve	-	-	-	-	-	-	-	20,379	820,379	840,758	1.65%
Drug Seizure	4,500	1,350	7,665	-	1,500	-	-	-	15,015	30,030	0.06%
Criminal Justice	71,918	36,665	16,000	9,100	-	10,000	-	-	143,684	287,367	0.56%
Community Events	1,300	364	5,950	15,700	-	-	-	-	23,314	46,628	0.09%
Reserve Officer's	-	-	4,400	2,600	-	-	-	-	12,470	19,470	0.04%
REET1	-	-	-	-	-	-	-	95,529	230,990	326,519	0.64%
REET2	-	-	-	-	-	-	-	24,500	313,063	337,563	0.66%
Traffic Impact Fees	-	-	-	-	-	-	-	-	80,376	80,376	0.16%
Capital Improvement	-	-	-	-	-	6,756,368	-	-	6,835,474	13,591,842	26.60%
Electric Utility	677,029	249,447	2,773,600	342,570	422,018	840,000	7,000	103,320	9,532,198	14,947,182	29.26%
Water Utility	470,155	217,993	166,700	268,730	282,550	802,500	205,630	107,620	4,671,627	7,193,505	14.08%
Storm Water Operations	208,654	90,889	39,350	129,418	80,460	5,000	102,558	190,473	1,559,622	2,406,424	4.71%
Storm Water Capital	-	-	-	-	-	213,000	-	-	979,438	1,192,438	2.33%
Vehicle Repair/Maint	59,193	35,100	32,500	19,050	-	-	-	-	147,900	293,743	0.57%
TOTAL	\$ 3,164,770	\$ 1,412,310	\$ 3,192,140	\$ 1,792,765	\$ 1,045,606	\$ 8,664,868	\$ 455,434	\$ 809,101	\$ 30,553,769	\$ 51,090,763	100%

ANNUAL STAFFING LEVELS

DEPARTMENT	POSITION	2009	2010	2011	2012	2013	2014
Executive	City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy City Clerk	1.00	1.00	1.00	1.00	-	-
Sub-Total		2.00	2.00	2.00	2.00	1.00	1.00
Municipal Court	Court Admin	1.00	1.00	1.00	1.00	-	-
	Court Clerk	1.00	1.00	1.00	1.00	-	-
Sub-Total		2.00	2.00	2.00	2.00	-	-
Finance	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
	Accounting Supervisor	-	-	-	-	-	1.00
	Sr Financial Analyst	1.00	1.00	1.00	-	-	-
	Sr Accountant	-	-	-	1.00	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
Sub-Total		5.00	5.00	5.00	4.00	4.00	5.00
Activity Center	Sr Ctr Coord	0.75	0.75	0.25	-	-	-
Sub-Total		0.75	0.75	0.25	-	-	-
Community Development	Building Official	1.00	1.00	1.00	1.00	1.00	1.00
	Community Development Director	1.00	-	-	-	-	-
	Building Inspector/Code Enforcement	1.00	-	-	-	-	-
	Senior Planner	1.00	-	-	-	-	-
	Planner	-	-	-	-	-	-
	Permit Technician	-	-	-	-	-	-
Sub-Total		4.00	1.00	1.00	1.00	1.00	1.00
Fire	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	-	-	-	-
Sub-Total		4.75	3.75	-	-	-	-
Public Works	PW Director	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
	Stormwater Compliance	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
	Lineman	2.00	2.00	2.00	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
	Water/Storm/Street Supervisor	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
	Mechanic	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
	Maint Worker 2	2.00	2.00	1.00	2.00	2.00	2.00
	Maint Worker 1	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
	PW Admin Assistant	1.00	1.00	1.00	1.00	1.00	1.00
	Park Maint 2	1.00	1.00	1.00	1.00	1.00	1.00
	Park Maint 1	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
Police	Police Chief	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
	Code Enforcement	-	-	-	1.00	1.00	1.00
	Officer	7.00	7.00	7.00	8.00	8.00	7.00
	Detective	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officer	-	0.50	-	-	-	-
	Police Clerk	1.00	1.00	1.00	1.00	1.00	1.00
	Evidence Tech	-	-	-	-	-	-
Sub-Total		13.00	12.50	12.00	14.00	14.00	14.00
TOTAL		51.50	47.00	41.25	42.00	40.00	41.00

2014 STAFFING SUMMARY by FUND

Position:	Affiliation	Step/ Level	GENERAL FUND	STREET FUND	CRIMINAL JUSTICE FUND	ELECTRIC UTILITY FUND	WATER UTILITY FUND	STORM WATER FUND	VEHICLE R&M FUND	TOTAL FTE
City Council	Elected		-	-	-	-	-	-	-	-
Mayor	Elected		-	-	-	-	-	-	-	-
City Administrator	Exempt		0.70	-	-	0.14	0.16	-	-	1.00
Police Chief	Exempt		1.00	-	-	-	-	-	-	1.00
Police Lieutenant	Exempt		1.00	-	-	-	-	-	-	1.00
Public Works Director	Exempt		0.10	0.10	-	0.30	0.30	0.20	-	1.00
Finance Director	Exempt		0.52	-	-	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
Deputy City Clerk	IBEW	13/E	-	-	-	-	-	-	-	-
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/E	0.05	0.05	-	0.30	0.40	0.20	-	1.00
Sr. Accountant	IBEW	18/E	0.52	-	-	0.20	0.19	0.09	-	1.00
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	IBEW	19/E	-	-	-	-	-	-	-	-
Court Clerk	IBEW	13/E	-	-	-	-	-	-	-	-
Building Official	IBEW	23/E	1.00	-	-	-	-	-	-	1.00
Supervisor - Electric	IBEW	26/E	-	-	-	1.00	-	-	-	1.00
Lineman	IBEW	23/E	-	-	-	3.00	-	-	-	3.00
Electric Equip Operator	IBEW	17/E	-	-	-	1.00	-	-	-	1.00
Supervisor - Street/Water/Storm	IBEW	23/E	-	0.30	-	-	0.50	0.20	-	1.00
Water Quality Maint	IBEW	17/E	-	-	-	-	1.00	-	-	1.00
Maintenance III	IBEW	19/D	-	0.25	-	-	0.55	0.20	-	1.00
Maintenance II	IBEW	16/D	-	0.50	-	-	0.40	0.10	-	1.00
Maintenance II	IBEW	16/C	-	0.50	-	-	0.40	0.10	-	1.00
Maintenance I	IBEW	13/B	-	0.25	-	-	0.65	0.10	-	1.00
Maintenance I	IBEW	13/A	-	0.25	-	-	0.65	0.10	-	1.00
Facilities/Parks Maint II	IBEW	16/E	0.70	-	-	0.15	0.15	-	-	1.00
Facilities/Parks Maint I	IBEW	12/E	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	2.00	-	-	-	-	-	-	2.00
Police Detective	Police	P/5	-	-	1.00	-	-	-	-	1.00
Police Officer	Police	P/5	6.00	-	-	-	-	-	-	6.00
Police Officer	Police	P/4	1.00	-	-	-	-	-	-	1.00
Code Enforcement	Police	P/4	1.00	-	-	-	-	-	-	1.00
Police Clerk	IBEW	13/E	1.00	-	-	-	-	-	-	1.00
Evidence Technician	n/a		-	-	-	-	-	-	-	-
			18.73	2.40	1.00	7.82	7.06	2.99	1.00	41.00



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General Fund

BUDGET DETAIL by DEPARTMENT

- Legislative / City Council (11)
- Municipal Court (12)
- Executive / Administration (13)
- Finance (14)
- Legal Services (15)
- Employee Benefit Programs (17)
- Facilities (18)
- Non-Departmental (19)
- Police (21)
- Community Development / Building (24)
- Emergency Management (25)
- Engineering (32)
- Community Development / Planning (58)
- Activity / Senior Center (73)
- Parks (76)

CITY COUNCIL - 11

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

BUDGET SUMMARY

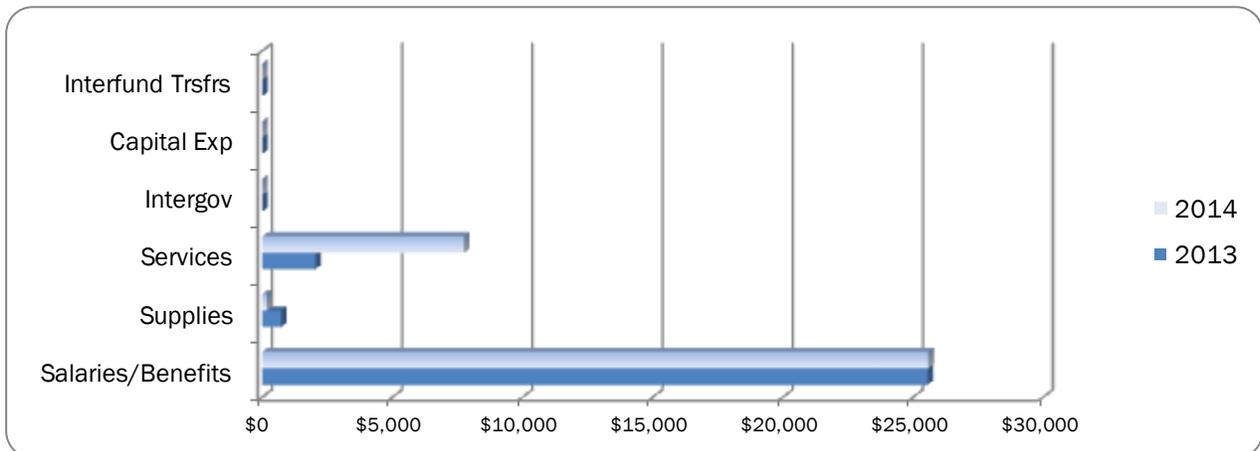
The 2014 budget for the City Council is **\$33,520**. This amount funds salaries, travel & training and related materials, supplies, and services. The seven Council members are elected to staggered 4-year terms. Each year, the Council selects a Mayor Pro Tem to assist the Mayor. The City Council adopts goals and strategies in accordance with their vision for the community; these strategies are then implemented by the Mayor and Administration. The City Council appoints volunteers to serve on the City's advisory boards, commissions, and committees, who make recommendations to the Council for their consideration.

In accordance with common municipal practice, some general governmental costs are allocated to other city funds. This purpose of this cost allocation is to insure that all funds benefitting from essential citywide operating expenses share in the cost of those expenses. Typically, these expenses are allocated *from* the General Fund *to* the Enterprise Funds (Electric, Water and Storm Utilities). The amount of City Council expenses that are allocated to other funds for 2014 is \$10,967.

CITY COUNCIL - 11

Account Number / Description		2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001	GENERAL FUND EXPENDITURES				
11	CITY COUNCIL				
001-11-511-600-11	Salaries and Wages	\$ 23,760	\$ 23,520	\$ 23,520	\$ 23,520
001-11-511-600-21	Personnel Benefits	2,038	2,042	2,059	2,070
	Subtotal - Salaries/Benefits	\$ 25,798	\$ 25,562	\$ 25,579	\$ 25,590
001-11-511-600-31	Office & Operating Supplies	727	1,000	300	125
001-11-511-600-32	Fuel	-	50	-	50
001-11-511-300-41	Offc'l Pub/ Code Publishing	-	3,500	3,300	2,850
001-11-511-600-41	Professional Services	-	-	-	-
001-11-511-600-43	Travel	725	2,970	1,300	3,330
001-11-511-600-49	Misc/Other Expense	192	-	-	-
001-11-511-603-49	Misc/Outside Printing	-	-	700	-
001-11-511-602-49	Misc/Trng, Registrations	1,124	1,150	880	1,575
TOTAL CITY COUNCIL		\$ 28,566	\$ 34,232	\$ 32,059	\$ 33,520

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Council Position #1	Elected	-	\$ 3,360	\$ 296	\$ 3,656
Council Position #2	Elected	-	\$ 3,360	\$ 296	\$ 3,656
Council Position #3	Elected	-	\$ 3,360	\$ 296	\$ 3,656
Council Position #4	Elected	-	\$ 3,360	\$ 296	\$ 3,656
Council Position #5	Elected	-	\$ 3,360	\$ 296	\$ 3,656
Council Position #6	Elected	-	\$ 3,360	\$ 296	\$ 3,656
Council Position #7	Elected	-	\$ 3,360	\$ 296	\$ 3,656
		-	\$ 23,520	\$ 2,070	\$ 25,590



EXECUTIVE / ADMINISTRATION - 13

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

BUDGET SUMMARY

The 2014 budget for the Mayor and City Administration is **\$169,935**. This amount funds salaries and benefits, supplies, services, travel & training for the Mayor, City Administrator and Deputy City Clerk. The majority of city clerk duties are accomplished through an interlocal agreement with the City of Fife.

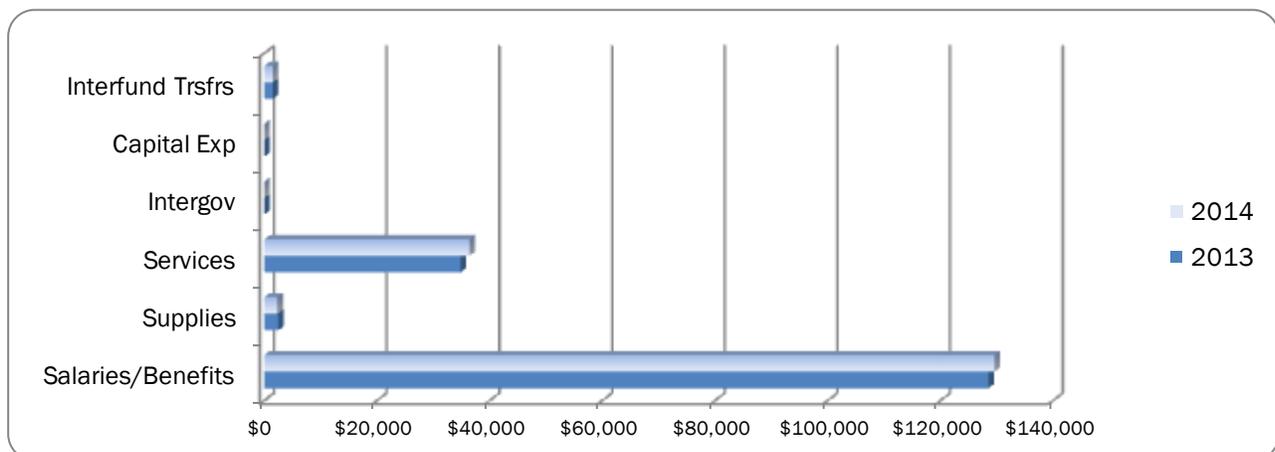
In accordance with common municipal practice, some general governmental costs are allocated to other city funds. This purpose of this cost allocation is to insure that all funds benefitting from essential citywide operating expenses share in the cost of those expenses. Typically, these expenses are allocated *from* the General Fund *to* the Enterprise Funds (Electric, Water and Storm Utilities). The amount of Administrative expenses that are allocated to other funds for 2014 is \$52,984.

EXECUTIVE / ADMINISTRATION - 13

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
13 EXECUTIVE / ADMINISTRATION				
001-13-513-100-11 Salaries and Wages	\$ 122,389	\$ 98,198	\$ 96,349	\$ 102,449
001-13-513-100-12 Overtime	16	-	-	-
001-13-513-100-21 Personnel Benefits	40,779	30,391	26,707	27,187
Subtotal - Salaries/Benefits	\$ 163,184	\$ 128,589	\$ 123,056	\$ 129,636
001-13-513-100-31 Office and Operating Supplies	1,917	1,500	1,000	1,000
001-13-513-100-32 Fuel	680	1,000	564	1,000
001-13-513-100-36 Small Assets/IT	57	-	200	350
001-13-513-100-41 Other Services and Charges	476	16,880	16,880	18,564
001-13-513-100-42 Communication	2,123	2,345	1,258	2,800
001-13-513-100-43 Travel	2,112	3,160	2,824	3,235
001-13-513-100-45 Operating Rentals and Leases	916	980	980	980
001-13-513-100-48 Repairs and Maintenance	780	950	450	950
001-13-513-100-49 Misc/Other Expense	7,993	7,200	7,000	7,200
001-13-513-101-49 Misc/Dues & Memberships	1,887	1,940	1,940	1,245
001-13-513-102-49 Misc/Trng, Registrations	2,330	1,375	1,375	1,375
001-13-513-103-49 Misc/Outside Printing	-	-	100	100
001-13-597-501-00 Transfer Out - Vehicle R&M	700	1,500	1,500	1,500
TOTAL EXECUTIVE/ADMINISTRATION	\$ 185,155	\$ 167,419	\$ 159,127	\$ 169,935

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Mayor	Elected	-	\$ 12,600	\$ 1,041	\$ 13,641
City Administrator	Exempt	1.00	\$ 88,200	\$ 26,146	\$ 114,346
Deputy City Clerk	IBEW 13-A	-	\$ -	\$ -	\$ -
		1.00	\$ 100,800	\$ 27,187	\$ 127,987

*Sal/Ben allocated to General Fund



MUNICIPAL COURT - 12

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 contracts for court services with the City of Puyallup.

BUDGET SUMMARY

The 2014 budget for the Municipal Court is **\$254,704**. This amount represents the contract amount with the City of Puyallup, which includes routine court services, prosecuting attorney, public defender, arraignments, interpreters and jury fees. The city continues to maintain a separate contract for Judge Sandra Allen.

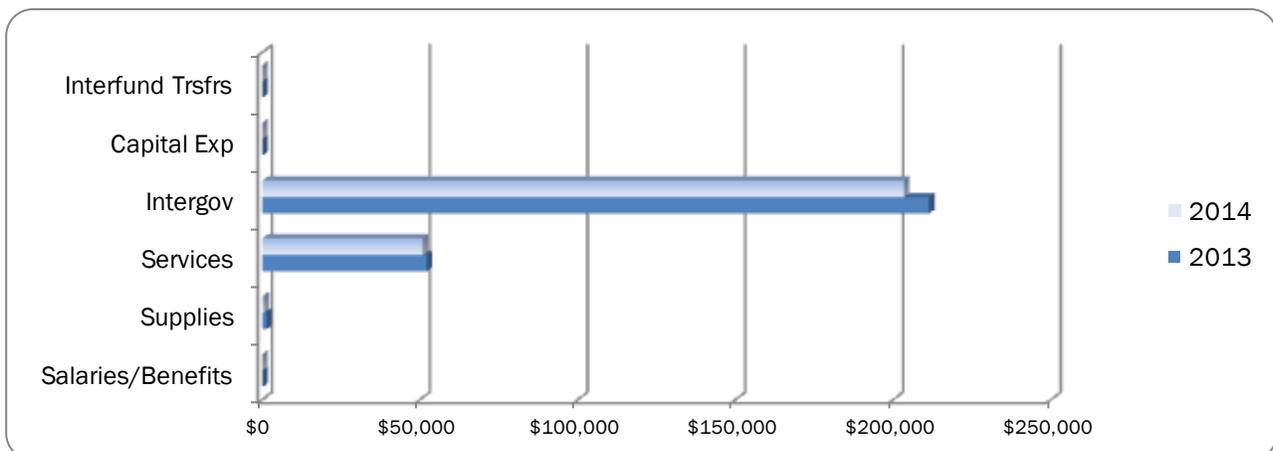
The 2014 budget includes \$500 for supplies used in the Work Crew program. This program allows certain individuals, as determined by the Judge, to satisfy court fines by working on minor maintenance projects throughout the City.

MUNICIPAL COURT - 12

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
12 MUNICIPAL COURT				
001-12-512-500-11 Salaries and Wages	\$ 144,992	\$ -	\$ -	\$ -
001-12-512-500-21 Personnel Benefits	53,130	-	-	-
Subtotal - Salaries/Benefits	\$ 198,122	\$ -	\$ -	\$ -
001-12-512-500-31 Office & Operating Supplies	863	-	-	-
001-12-512-500-41 Professional Services	64,205	49,600	-	49,600
001-12-512-500-42 Communications	552	-	-	-
001-12-512-500-43 Judge's Travel	390	250	-	250
001-12-512-500-49 Interpreter Fees	879	350	-	-
001-12-512-501-49 Misc/Dues & Memberships	442	250	-	250
001-12-512-502-49 Misc/Trng, Registrations	25	750	-	750
001-12-512-503-49 Misc/Outside Printing	1,984	-	-	-
001-12-512-500-51 Intergov't Services	-	211,318	-	203,354
001-12-523-200-31 Crt Dir Work Crew-Supplies	13	25	-	500
001-12-523-200-35 Crt Dir Work Crew-Tools	460	1,250	-	-
001-12-523-200-45 Crt Dir Work Crew-Rentals	-	925	-	-
TOTAL MUNICIPAL COURT	\$ 267,934	\$ 264,718	\$ -	\$ 254,704

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Court Administrator IBEW 19-A	-	\$ -	\$ -	\$ -
Court Clerk IBEW 13-A	-	\$ -	\$ -	\$ -
Court Clerk - P/T -	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to General Fund



LEGAL SERVICES - 15

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

BUDGET SUMMARY

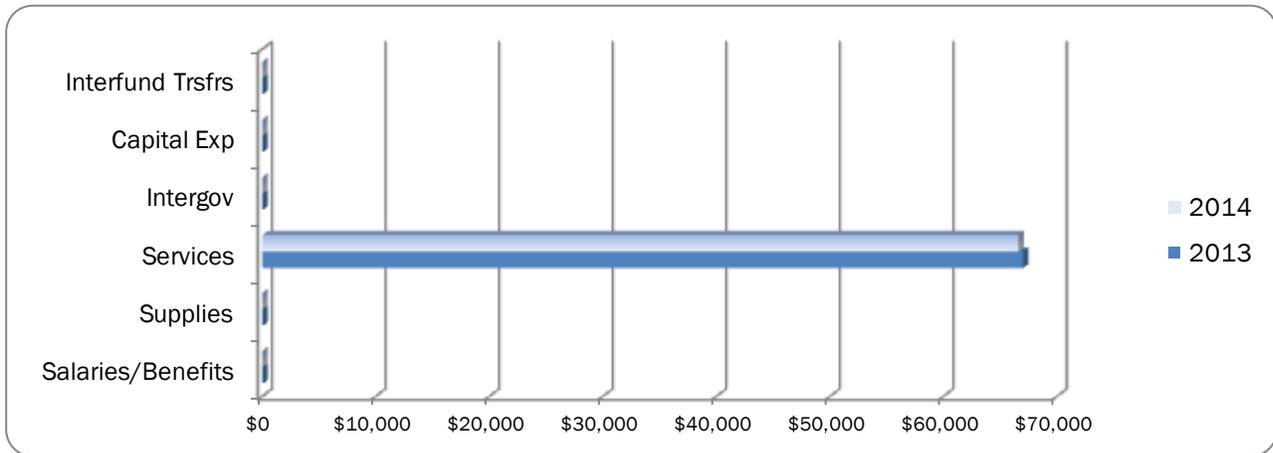
The 2014 budget for Legal Services is \$66,600. This amount is estimated based on anticipated need, and is a decrease over 2013 by \$400.

LEGAL SERVICES - 15

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
15 LEGAL SERVICES				
001-15-515-200-41 City Attorney	\$ 62,938	\$ 67,000	\$ -	\$ 66,600
TOTAL LEGAL SERVICES	\$ 62,938	\$ 67,000	\$ -	\$ 66,600

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
N/A	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to General Fund



FINANCE - 14

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 5 full-time employees that are budgeted in the General and Utility Funds.

BUDGET SUMMARY

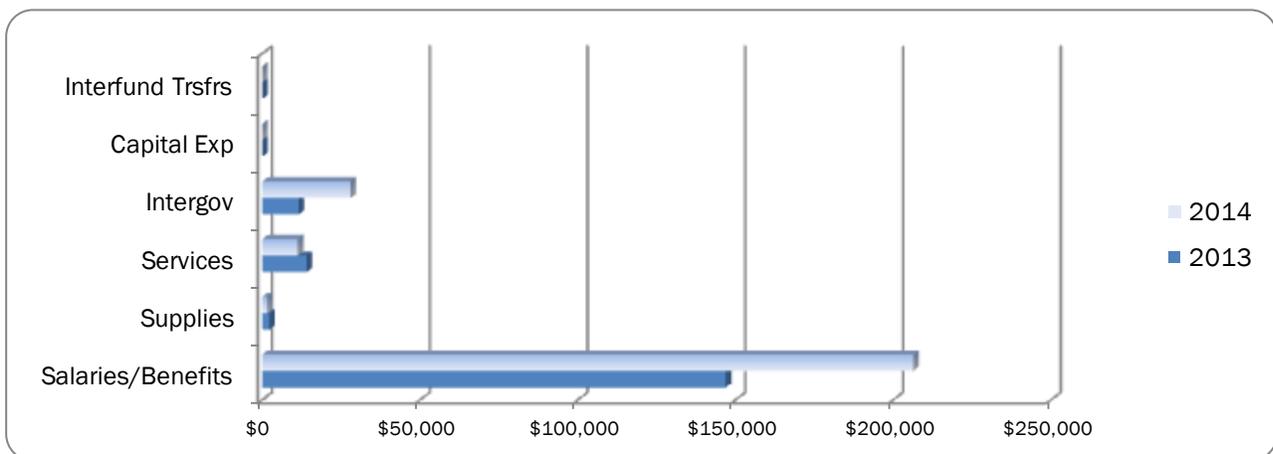
The 2014 budget for the Finance Department is **\$247,249**. This amount funds salaries and benefits, supplies, services, travel & training for the Finance Director, Accounting Supervisor, Senior Accountant or Finance Tech II, and (2) Finance Tech I.

FINANCE - 14

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
14 FINANCE DEPARTMENT				
001-14-514-230-11 Salaries and Wages	\$ 102,768	\$ 101,145	\$ 108,886	\$ 145,555
001-14-514-230-12 Overtime	167	500	100	300
001-14-514-230-13 Temp/PT Salary	2,344	1,680	2,125	2,184
001-14-514-230-21 Personnel Benefits	40,838	43,595	42,863	58,305
Subtotal - Salaries/Benefits	\$ 146,118	\$ 146,920	\$ 153,974	\$ 206,344
001-14-514-230-31 Office and Operating Supplies	442	2,250	1,034	1,500
001-14-514-230-32 Fuel	47	-	80	100
001-14-514-230-41 Professional Services	1,583	3,360	412	1,630
001-14-514-230-42 Communication	4,768	4,800	358	2,775
001-14-514-230-43 Travel	553	1,555	1,385	1,555
001-14-514-230-44 Advertising	-	300	-	300
001-14-514-230-49 Misc/Other Expense	1,901	2,250	2,250	2,850
001-14-514-231-49 Misc/Dues & Memberships	230	505	505	505
001-14-514-231-51 Prof Services-State Auditor	30,765	-	-	28,000
001-14-514-232-49 Misc/Trng,Registrations	736	1,290	990	1,690
001-14-514-233-49 Misc/Outside Printing	111	-	100	-
001-14-514-400-51 Election Costs	-	10,000	12,000	-
001-14-514-900-51 Voter Registration Costs	10,139	1,500	12,407	-
001-14-597-501-00 Transfer Out - Vehicle R&M	62	-	-	-
TOTAL FINANCE DEPARTMENT	\$ 197,455	\$ 174,730	\$ 185,495	\$ 247,249

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Finance Director	Exempt	1.00	\$ 51,262	\$ 15,147	\$ 66,408
Accounting Supervisor	Exempt	1.00	\$ 34,835	\$ 13,967	\$ 48,801
Sr. Financial Analyst	Exempt	-	\$ -	\$ -	\$ -
Sr. Accountant	IBEW 18-E	1.00	\$ 33,191	\$ 12,185	\$ 45,375
Finance Tech II	IBEW 16-A	-	\$ -	\$ -	\$ -
Finance Tech I	IBEW 13-E	1.00	\$ 26,268	\$ 16,811	\$ 43,080
Finance Tech I / Utilities	IBEW 13-E	1.00	\$ -	\$ -	\$ -
		5.00	\$ 145,555	\$ 58,110	\$ 203,665

*Sal/Ben allocated to General Fund



EMPLOYEE BENEFIT PROGRAMS – 17

This department maintains budgets for citywide employee salary and benefit costs such as unemployment liability, potential salary cashout, employee Wellness programs, etc. In previous years, these amounts were budgeted for along with other central services or “non-departmental” expenditures.

BUDGET SUMMARY

The Employee Benefit Programs budget for 2014 is \$171,525.

EMPLOYEE BENEFIT PROGRAMS - 17

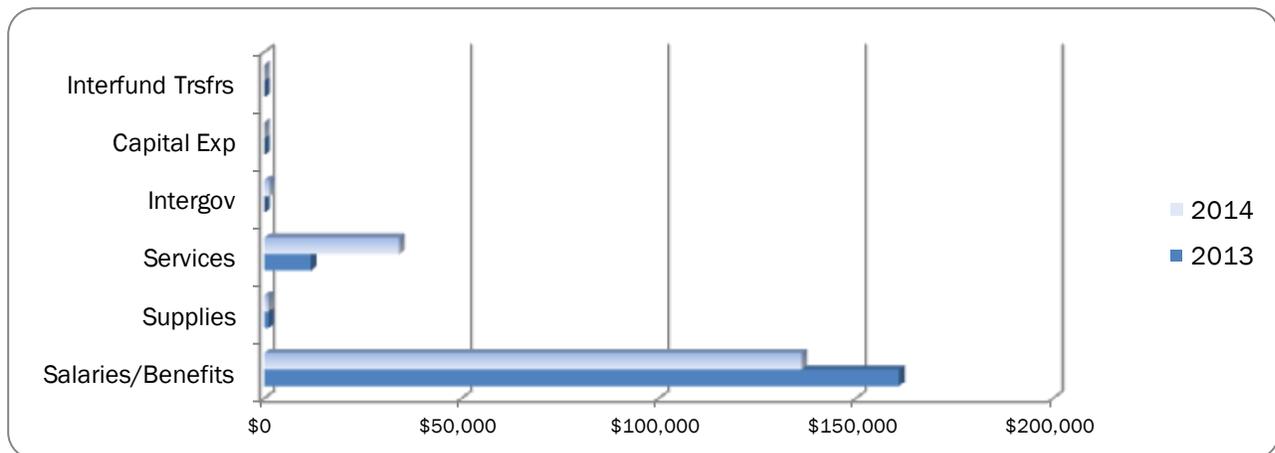
Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
17 EMPLOYEE BENEFIT PROGRAMS				
001-17-517-300-11 Potential Salary Cash-Out	\$ -	\$ 36,000	\$ -	\$ 35,255
001-17-517-300-21 Personnel Benefits	-	-	-	12,800
001-17-517-780-24 Unemployment Benefits	37,510	55,000	11,500	13,200
001-17-517-380-29 LEOFF Long Term Care	76,940	70,000	80,000	75,000
Subtotal - Salaries/Benefits	\$ 114,450	\$ 161,000	\$ 91,500	\$ 136,255
001-17-517-900-31 Supplies - Employee Wellness	362	1,000	1,000	1,000
001-17-517-301-41 Prof Svcs/Recruiting	-	-	-	15,000
001-17-517-670-41 L&I Claims Research	-	6,000	6,000	12,000
001-17-517-381-46 LEOFF-Long Term Care Premium	1,075	1,172	1,172	1,172
001-17-517-301-49 Misc/Dues & Memberships	-	4,500	5,910	5,910
001-17-517-310-49 FSA Plan Fees	-	144	152	188
TOTAL EMPLOYEE BENEFIT PROGRAMS	\$ 115,887	\$ 173,816	\$ 105,734	\$ 171,525

2014 Proposed Staffing:

N/A

FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -

*Sal/Ben allocated to General Fund



NON-DEPARTMENTAL - 19

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

Examples of centrally-budgeted costs are as follows:

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

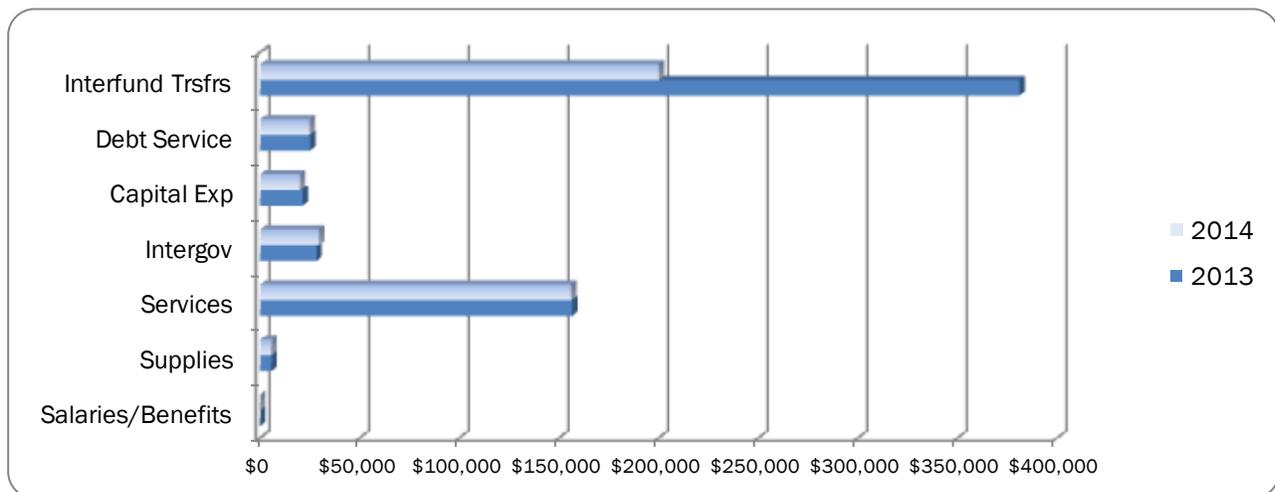
This is also where interfund Operating Transfers are budgeted, totaling \$200,000 for 2014.

BUDGET SUMMARY

The Non-Departmental budget for 2014 is **\$436,337**. This total includes the interfund transfer of \$200,000 to the Street Fund; these expenditures will also be partially offset through interfund transfers IN from the utility accounts for each of those fund's portion of shared costs.

NON-DEPARTMENTAL - 19

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
19 NON-DEPARTMENTAL				
001-19-518-900-31 Office Supplies - Citywide	\$ 15	\$ 750	\$ 750	\$ 750
001-19-518-900-36 Small Assets/IT	3,907	5,000	2,500	5,000
001-19-576-600-41 Prof. Svcs. - ADA Compliance	675	-	-	-
001-19-518-800-41 Prof Svcs - IT	21,686	20,600	20,600	22,100
001-19-528-800-42 Communications - Citywide	5,520	4,925	4,000	3,975
001-19-518-900-44 Advertising	90	-	-	-
001-19-518-900-45 Operating Rentals and Leases	4,845	3,920	3,130	3,920
001-19-518-600-46 Risk Mgmt - Insurance	84,013	84,000	83,428	88,900
001-19-518-900-47 Utilities	2,716	3,300	3,000	3,750
001-19-518-900-48 Repair & Maint - Citywide	19,660	22,300	22,300	20,800
001-19-518-600-49 Judgments & Settlements	-	-	4,166	-
001-19-518-900-49 Misc/Other Exp - Citywide	17,823	3,200	3,200	3,200
001-19-518-901-49 Misc/Dues & Memberships	19,180	14,355	17,996	9,435
001-19-518-900-51 Liquor Board Tax Remit	1,812	1,300	1,400	1,300
001-19-554-300-51 Animal Control	24,832	24,274	24,300	24,274
001-19-539-500-53 Storm Wtr Mgmt Assessment	1,757	2,500	3,256	3,300
001-19-539-600-53 Noxious Weed Assessment	37	75	387	400
001-19-539-900-53 Conserv Dist Assessment	70	120	419	420
001-19-518-900-64 Capital Outlay-Citywide	12,460	21,380	12,000	20,000
001-19-594-173-62 Bldg Acq/Improv-Act Ctr	123,500	-	-	-
001-19-588-800-00 Prior Per Adj-DRS/Library	405	-	-	-
001-00-581-200-79 Interfund Loan-Principal	-	25,100	24,612	24,656
001-00-581-200-82 Interfund Loan-Interest	-	-	201	157
001-00-597-002-00 Transfer to FUND 002	254,400	111,500	100,000	-
001-00-597-101-00 Transfer to FUND 101	128,000	262,500	262,500	200,000
001-00-597-116-00 Transfer to FUND 116	-	7,000	7,000	-
TOTAL NON-DEPARTMENTAL	\$ 727,403	\$ 618,099	\$ 601,145	\$ 436,337



POLICE - 21

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

Police Department services will be provided by 14 FTE in 2014. Positions budgeted for are: Chief of Police, Lieutenant, Sergeant (2), Patrol officers (7), Detective, Code Enforcement officer, and 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

BUDGET SUMMARY

The 2014 budget for the Police Department is **\$1,827,172**. This amount funds salaries and benefits, supplies, services, travel & training for the Department and personnel noted above. Effective September of 2011, the City was awarded a 3-year grant totaling \$298,032 from the Department of Justice/Community Oriented Policing Services (COPS). This grant will fund (1) officer through fiscal year 2014, at which time the City intends to have funds set-aside for continued funding. The 2014 Police budget also includes continued funding for a Code Enforcement officer. For 2014, the position of Detective is funded 100% through the Criminal Justice Fund.

POLICE - 21

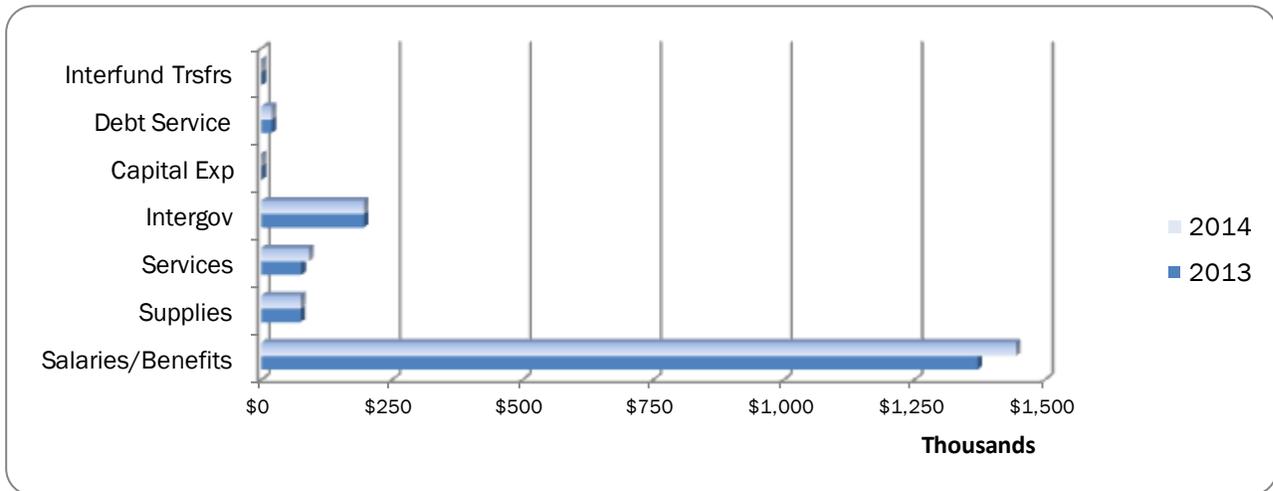
Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
21 POLICE DEPARTMENT				
001-21-521-200-11 Salaries and Wages	\$ 982,269	\$ 894,998	\$ 945,462	\$ 977,972
001-21-521-200-12 Overtime	58,170	35,000	47,513	35,000
001-21-521-200-21 Personnel Benefits	438,977	421,792	422,875	412,591
001-21-521-200-22 Uniforms	14,127	19,250	16,328	19,250
Subtotal - Salaries/Benefits	\$ 1,493,543	\$ 1,371,040	\$ 1,432,178	\$ 1,444,813
001-21-521-200-31 Office and Operating Supplies	12,168	12,000	7,200	12,000
001-21-521-201-31 Ammunition	4,609	8,000	7,000	8,000
001-21-521-200-32 Operating Supplies/Fuel	49,227	50,000	42,000	50,000
001-21-521-200-35 Small Tools and Equipment	2,451	3,500	4,000	4,000
001-21-521-200-36 Small Assets/IT	4,972	1,500	1,000	1,500
001-21-521-200-41 Professional Services	4,020	5,900	1,509	6,285
001-21-521-200-42 Communication	16,883	16,200	20,300	24,200
001-21-521-200-43 Travel	2,802	140	1,000	1,000
001-21-521-200-45 Operating Rentals and Leases	2,377	3,050	2,000	3,050
001-21-521-200-47 Utilities	3,259	4,350	3,650	9,150
001-21-521-200-48 Repairs and Maintenance	42,644	37,300	33,500	37,300
001-21-521-200-49 Misc/Other Expense	3,213	3,500	1,000	3,500
001-21-521-201-49 Misc/Dues & Memberships	3,639	4,480	7,790	4,920
001-21-521-202-49 Misc/Trng, Registrations	9,819	1,550	369	1,550
001-21-521-203-49 Misc/Outside Printing	54	-	200	-
001-21-523-600-51 Intergov. Jail Services	103,805	81,000	75,000	81,000
001-21-528-600-51 Intergov't Svcs-Dispatch	127,412	115,000	115,000	115,000
001-21-521-200-64 Machinery & Equipment	-	-	-	-
001-21-594-100-78 LOCAL Financing-Principal	16,836	17,514	17,514	17,514
001-21-594-100-81 LOCAL Financing-Interest	3,067	2,390	2,390	2,390
001-21-597-501-00 Transfer Out - Vehicle R&M	21	-	-	-
TOTAL POLICE DEPARTMENT	\$ 1,906,822	\$ 1,738,414	\$ 1,774,600	\$ 1,827,172

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Chief of Police	Exempt	1.00	\$ 101,808	\$ 32,025	\$ 133,833
Lieutenant	Exempt	1.00	\$ 96,696	\$ 38,776	\$ 135,472
Sergeant	S-4	2.00	\$ 168,607	\$ 61,390	\$ 229,997
Officers	P-5	6.00	\$ 417,849	\$ 199,732	\$ 617,581
Officers	P-4	1.00	\$ 64,160	\$ 35,732	\$ 99,892
Detective	P-5	1.00	\$ 71,418	\$ 36,665	\$ 108,084
Code Enforcement	P-4	1.00	\$ 63,536	\$ 27,889	\$ 91,425
Police Clerk	IBEW 13-E	1.00	\$ 51,016	\$ 17,047	\$ 68,063
		14.00	\$ 1,035,090	\$ 449,257	\$ 1,484,347

* Sal/Ben allocated to General Fund

** 1.0 FTE charged to Criminal Justice Fund

POLICE - 21

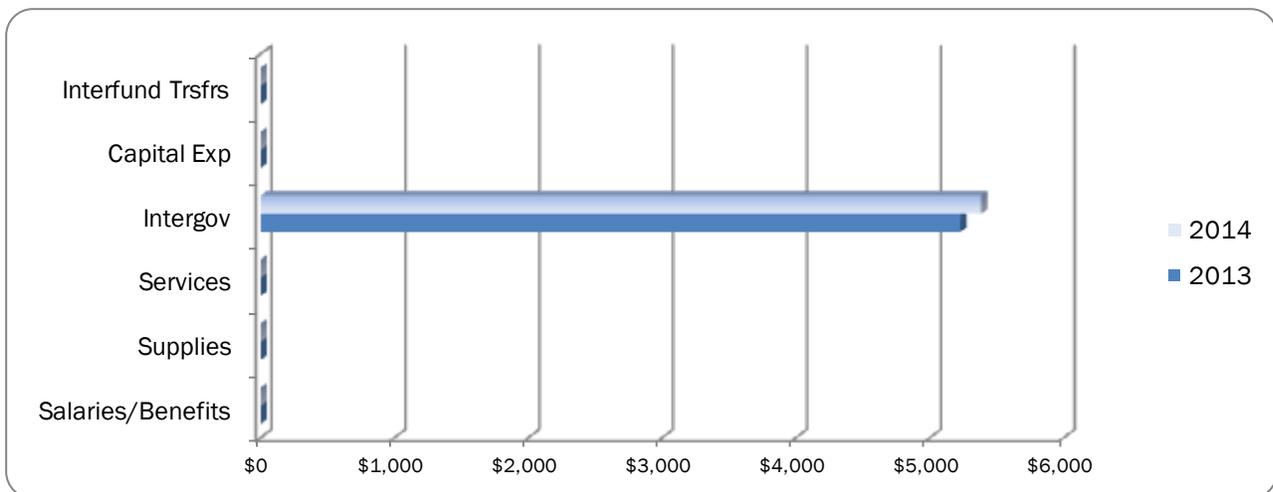


EMERGENCY MANAGEMENT - 25

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.

BUDGET SUMMARY

The 2014 budget for Emergency management is **\$5,384**





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FACILITIES MAINTENANCE - 18

The Public Works/Facilities department 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 maintenance, community volunteers, American Neon for sign repair, and general contractors for various work.

BUDGET SUMMARY

The 2014 budget for the Facilities Division is **\$63,476**. This amount provides for a minimum level of maintenance, at a time when extensive and costly repairs are becoming more and more necessary to maintain facilities throughout the City. The budget also funds salaries and benefits, supplies, services, travel & training for the Facilities/Maintenance II and Facilities/Maintenance I positions, which are split between the Parks, Facilities and Activity Center budgets. At Council discretion, this budget also funds (2) Seasonal Workers for assistance with summer maintenance (cost of Seasonal staff split 50/50 between Parks and Facilities). These seasonal positions are not currently included in the final 2014 budget.

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

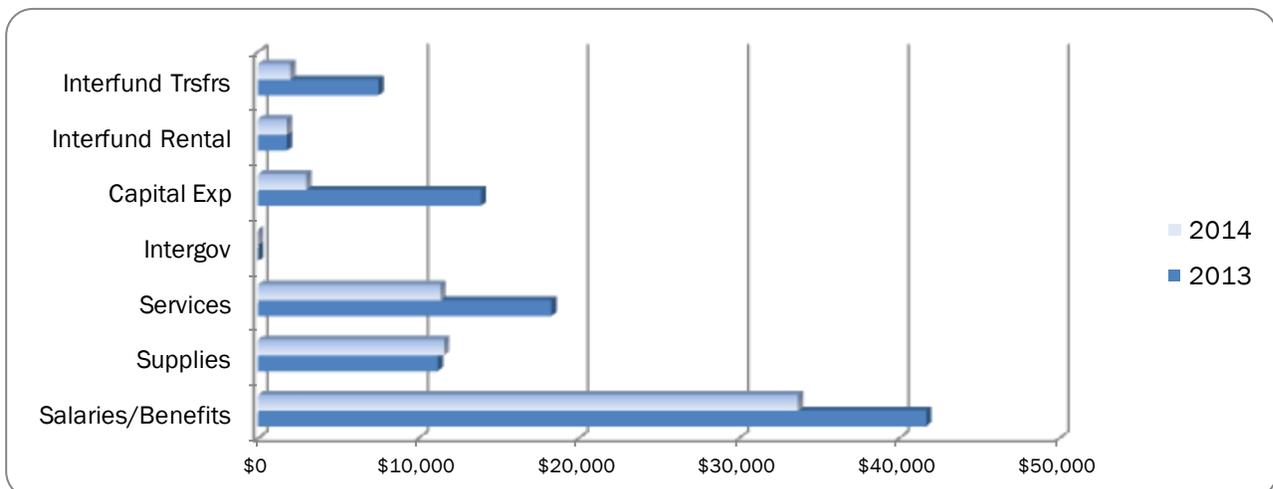
Maintenance of the existing HVAC system is currently provided by an independent company, with regular maintenance provided by contract on a quarterly basis.

FACILITIES MAINTENANCE - 18

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
18 FACILITIES				
001-18-518-300-11 Salaries and Wages	\$ 19,738	\$ 25,643	\$ 23,454	\$ 21,341
001-18-518-300-12 Overtime	656	1,000	294	1,000
001-18-518-300-15 On Call Pay	-	4,970	297	2,235
001-18-518-300-21 Personnel Benefits	7,082	9,475	8,658	8,520
001-18-518-300-22 Uniforms	395	600	665	600
Subtotal - Salaries/Benefits	\$ 27,871	\$ 41,688	\$ 33,368	\$ 33,696
001-18-518-300-31 Office & Operating Supplies	7,306	10,100	7,287	10,100
001-18-518-300-32 Operating Supplies/Fuel	770	600	877	1,000
001-18-518-300-35 Small Tools and Equipment	37	500	850	500
001-18-518-300-36 Small Assets/IT	41	-	-	-
001-18-518-300-41 Professional Services	244	400	366	210
001-18-518-300-42 Communication	556	1,325	1,675	495
001-18-518-300-43 Travel	-	300	-	300
001-18-518-300-45 Operating Rentals and Leases	-	1,500	-	1,500
001-18-518-300-47 Public Utility Service	564	550	581	750
001-18-518-300-48 Repairs & Maintenance	10,770	13,975	8,916	7,875
001-18-518-301-49 Misc/Dues & Memberships	220	-	41	-
001-18-518-302-49 Misc/Trng, Registrations	24	250	-	250
001-18-518-303-49 Misc/Outside Printing	45	-	7	-
001-18-518-300-64 Machinery and Equipment	-	13,900	13,902	3,000
001-18-518-300-95 Interfund Rental	1,800	1,800	1,800	1,800
001-18-597-501-00 Transfer Out - Vehicle R&M	2,332	7,500	2,000	2,000
TOTAL FACILITIES	\$ 52,581	\$ 94,388	\$ 71,670	\$ 63,476

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Maintenance II	IBEW 16-E	0.15	\$ 8,940	\$ 3,851	\$ 12,791
Maintenance I	IBEW 12-E	0.15	\$ 7,146	\$ 2,939	\$ 10,085
PW Admin Assistant	IBEW 14-E	0.10	\$ 5,255	\$ 1,731	\$ 6,985
Seasonal-Parks/Facilities	-	-	\$ -	\$ -	\$ -
		0.40	\$ 21,341	\$ 8,520	\$ 29,861

*Sal/Ben allocated to General Fund



BUILDING / COMMUNITY DEVELOPMENT - 24

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

BUDGET SUMMARY

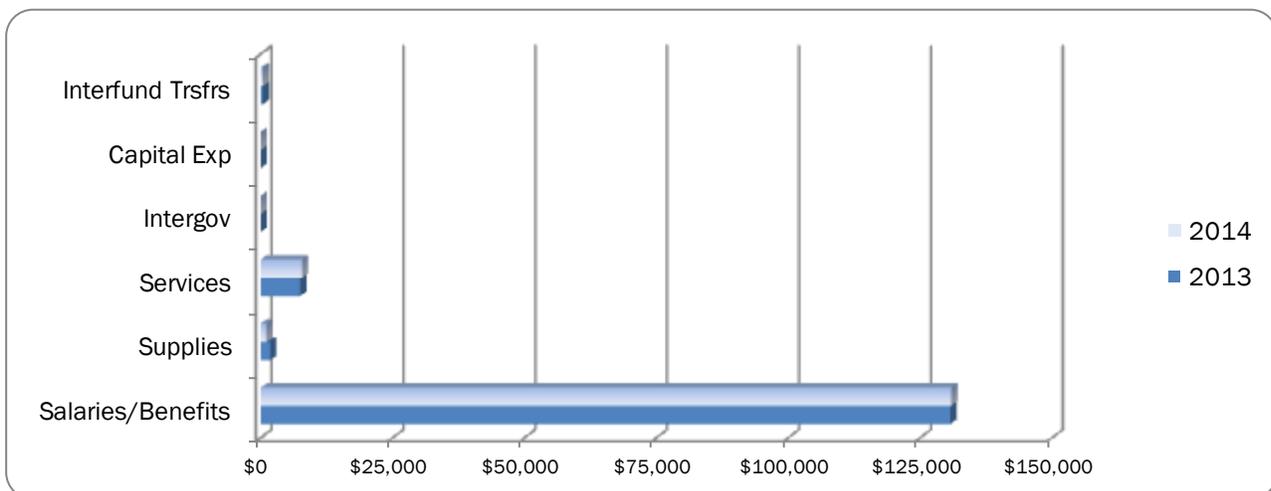
The 2014 budget for the Building Division is \$140,253. This amount funds the salary and benefits, supplies, services, travel & training for (1) position.

BUILDING / COMMUNITY DEVELOPMENT - 24

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
24 BUILDING DEPARTMENT				
001-24-558-500-11 Salaries and Wages	\$ 89,222	\$ 88,352	\$ 89,292	\$ 88,352
001-24-558-500-12 Overtime	103	-	-	-
001-24-558-500-21 Personnel Benefits	40,228	42,209	40,744	42,376
001-24-558-500-22 Uniforms	-	200	-	200
Subtotal - Salaries/Benefits	\$ 129,553	\$ 130,761	\$ 130,036	\$ 130,928
001-24-558-500-31 Office and Operating Supplies	11	1,100	500	400
001-24-558-500-32 Operating Supplies Fuel	494	400	239	400
001-24-558-500-35 Small Tools and Equipment	-	300	-	300
001-24-558-500-41 Professional Services	-	3,500	1,500	3,500
001-24-558-500-42 Communications	400	450	475	595
001-24-558-500-43 Travel	16	600	-	600
001-24-558-500-45 Operating Rentals and Leases	458	490	495	490
001-24-558-500-47 Public Utility Services	715	850	748	1,020
001-24-558-500-48 Repairs and Maintenance	439	500	567	500
001-24-558-500-49 Misc/Other Expense	-	-	277	-
001-24-558-501-49 Misc/Dues & Memberships	95	95	95	95
001-24-558-502-49 Misc/Trng. Registrations	498	1,025	1,025	1,025
001-24-558-500-64 Machinery & Equipment	-	-	321	-
001-24-597-501-00 Transfer Out - Vehicle R&M	637	400	200	400
TOTAL BUILDING DEPARTMENT	\$ 133,317	\$ 140,471	\$ 136,478	\$ 140,253

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Building Official	IBEW 23-E	1.00	\$ 83,097	\$ 40,646	\$ 123,743
PW Admin Assistant	IBEW 14-E	0.10	\$ 5,255	\$ 1,731	\$ 6,985
		1.10	\$ 88,352	\$ 42,376	\$ 130,728

*Sal/Ben allocated to General Fund



PLANNING / COMMUNITY DEVELOPMENT - 58

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

BUDGET SUMMARY

The 2014 budget for the Planning Division is **\$129,815**. Currently, citywide 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 department. Consultant fees and other expenditures related to the *Visioning Project* are budgeted here. As the local economy improves, we will eventually see the need for increased resources allocated to this area of service.

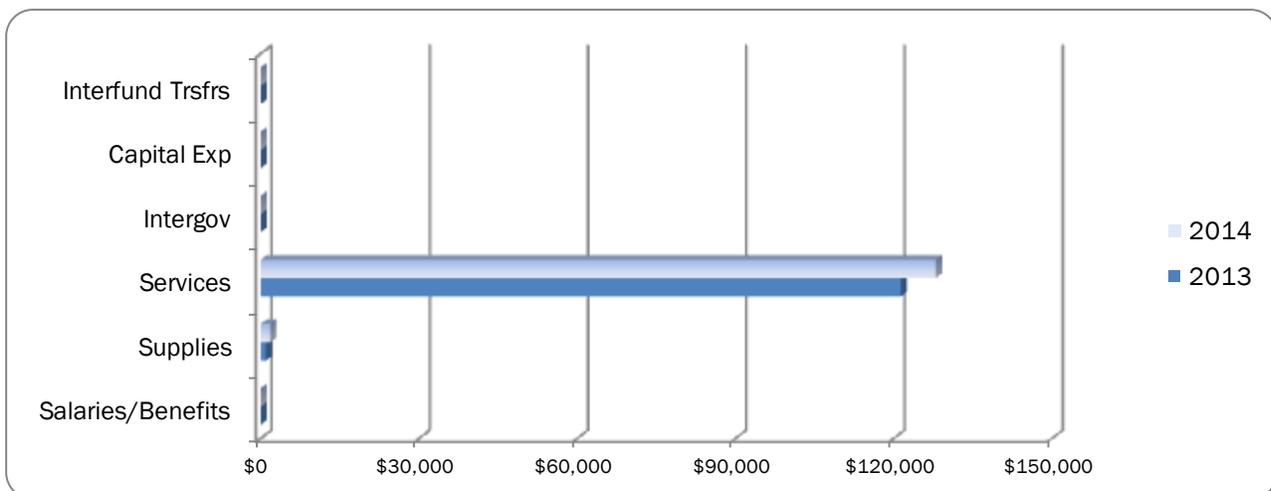
PLANNING / COMMUNITY DEVELOPMENT - 58

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
58 PLANNING DEPARTMENT				
001-58-558-600-31 Office and Operating Supplies	\$ 38	\$ 800	\$ 500	\$ 500
001-58-558-600-32 Fuel	-	200	-	200
001-58-558-600-35 Small Tools and Equipment	-	-	100	100
001-58-558-600-36 Small Assets/IT	-	-	-	1,000
001-58-558-600-41 Professional Services*	87,492	119,457	85,618	122,500
001-58-558-600-42 Communication	19	-	9	395
001-58-558-600-43 Travel	-	100	50	100
001-58-558-600-44 Advertising	390	-	615	600
001-58-558-600-45 Operating Rentals and Leases	1,173	500	495	500
001-58-558-600-47 Public Utilities	715	800	748	870
001-58-558-600-48 Repairs and Maintenance	376	500	515	500
001-58-558-600-49 Miscellaneous	127	-	71	-
001-58-558-601-49 Misc/Dues & Memberships	-	-	-	2,350
001-58-558-603-49 Misc/Outside Printing	-	-	82	200
TOTAL PLANNING DEPARTMENT	\$ 90,330	\$ 122,357	\$ 88,803	\$ 129,815

*Includes costs of Visioning Plan

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
PW Admin Assistant IBEW 14-E	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to General Fund



ENGINEERING - 32

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

Major Engineering objectives include:

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

BUDGET SUMMARY

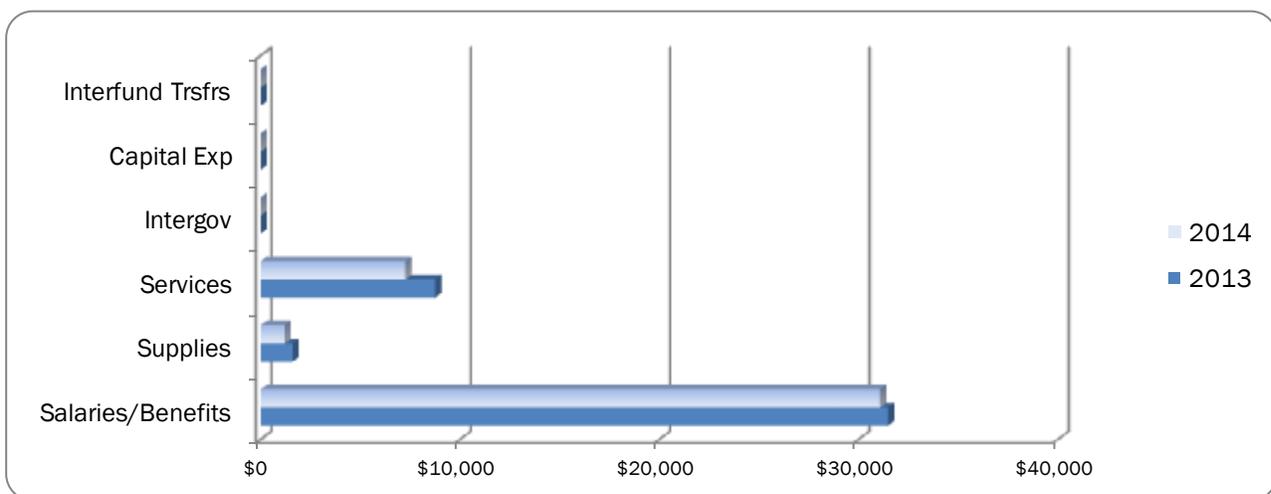
The 2014 budget for the Engineering Division is **\$39,549**. This amount funds salaries and benefits, supplies, services, travel & training for the Public Works Director and (2) Public Works Administrative Assistants. The portion of these positions charged to Engineering is .35 FTE.

ENGINEERING - 32

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
32 ENGINEERING DEPARTMENT				
001-32-532-100-11 Salaries and Wages	\$ 19,984	\$ 23,092	\$ 22,950	\$ 23,068
001-32-532-100-12 Overtime and Other Wages	112	200	-	200
001-32-532-100-21 Personnel Benefits	6,699	8,186	7,575	7,816
Subtotal - Salaries/Benefits	\$ 26,796	\$ 31,478	\$ 30,525	\$ 31,084
001-32-532-100-31 Office and Operating Supplies	736	1,000	326	750
001-32-532-100-32 Fuel	264	400	159	300
001-32-532-100-35 Small Tools and Equipment	-	200	-	150
001-32-532-100-41 Professional Services	383	4,000	1,500	2,000
001-32-532-100-42 Communication	296	310	160	890
001-32-532-100-43 Travel	807	2,220	1,144	2,220
001-32-532-100-44 Advertising	370	200	100	100
001-32-532-100-45 Operating Rentals and Leases	59	50	53	50
001-32-532-100-48 Repairs and Maintenance	54	75	155	75
001-32-532-100-49 Misc/Other Exp	5	200	100	200
001-32-532-101-49 Misc/Dues & Memberships	336	300	330	330
001-32-532-102-49 Misc/Trng, Registrations	1,228	1,400	800	1,400
TOTAL ENGINEERING DEPARTMENT	\$ 31,333	\$ 41,833	\$ 35,352	\$ 39,549

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
PW Director	Exempt	0.10	\$ 10,176	\$ 3,327	\$ 13,503
PW Admin Assistant	IBEW 14-E	0.20	\$ 10,510	\$ 3,461	\$ 13,971
PW Admin Asst/Operations	IBEW 14-E	0.05	\$ 2,382	\$ 1,027	\$ 3,409
		0.35	\$ 23,068	\$ 7,815	\$ 30,883

*Sal/Ben allocated to General Fund



PARKS MAINTENANCE - 76

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

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

BUDGET SUMMARY

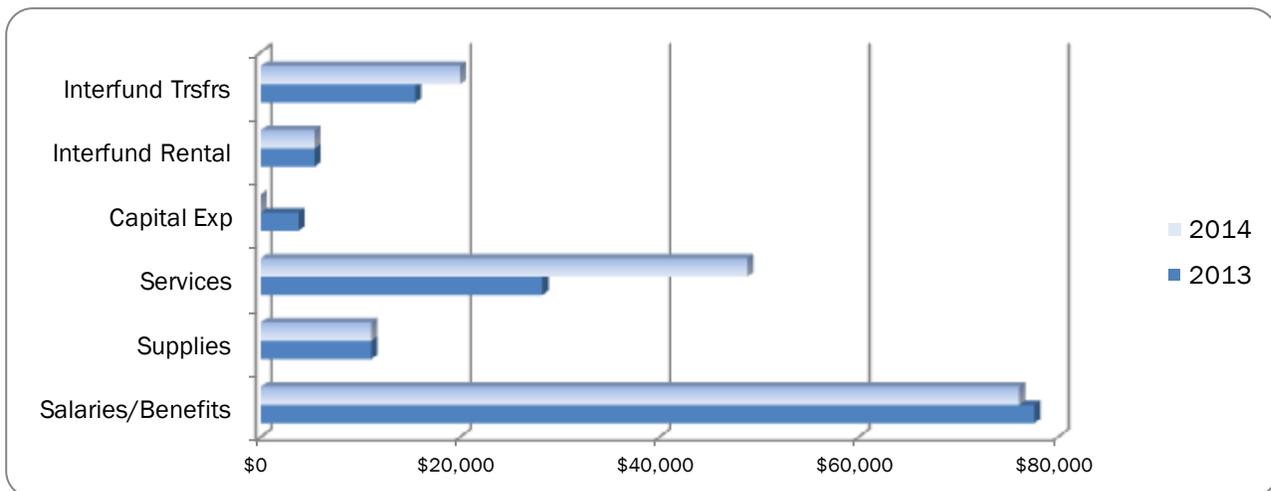
The 2014 budget for the Parks Division is **\$161,472**. This amount funds salaries and benefits, supplies, services, travel & training for the Parks/Maintenance II and Parks/Maintenance I positions, which are split between the Parks, Facilities and Activity Center budgets. At Council discretion, this budget also funds (2) Seasonal Workers for assistance with summer maintenance (cost of Seasonal staff split 50/50 between Parks and Facilities). These seasonal positions are not currently included in the final 2014 budget.

PARKS MAINTENANCE - 76

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
76 PARKS DEPARTMENT				
001-76-576-600-11 Salaries and Wages	\$ 53,577	\$ 54,187	\$ 53,622	\$ 52,047
001-76-576-600-12 Overtime and Other Wages	2,123	-	950	1,000
001-76-576-600-15 On Call Pay	-	-	954	-
001-76-576-600-21 Personnel Benefits	20,885	22,357	21,440	21,972
001-76-576-600-22 Uniforms	1,103	1,100	1,578	1,100
Subtotal - Salaries/Benefits	77,689	77,644	78,544	76,119
001-76-576-600-31 Operating Supplies	\$ 6,216	\$ 8,300	\$ 3,627	\$ 8,300
001-76-576-600-32 Fuel	3,647	2,300	2,500	2,300
001-76-576-600-35 Small Tools and Equipment	1,234	500	500	500
001-76-576-600-41 Professional Services	51	620	600	603
001-76-576-600-42 Communication	410	500	410	600
001-76-576-600-43 Travel	-	150	-	150
001-76-576-600-44 Advertising	324	300	400	300
001-76-576-600-45 Operating Rentals and Leases	180	2,000	2,500	2,000
001-76-576-600-47 Public Utility Service	16,641	16,300	16,938	35,300
001-76-576-600-48 Repair & Maintenance	6,008	8,000	1,884	9,500
001-76-576-600-49 Misc/Other Expense	17	200	30	200
001-76-576-601-49 Misc/Dues & Memberships	63	-	90	-
001-76-576-602-49 Misc/Trng. Registrations	24	200	-	200
001-76-576-600-64 Machinery & Equipment	2,501	3,800	2,978	-
001-76-576-600-95 Interfund Rental	5,400	5,400	5,400	5,400
001-76-597-501-00 Transfer Out - Vehicle R&M	15,214	15,500	19,275	20,000
TOTAL PARKS DEPARTMENT	\$ 135,620	\$ 141,714	\$ 135,676	\$ 161,472

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Maintenance II	IBEW 16-E	0.49	\$ 29,085	\$ 12,530	\$ 41,614
Maintenance I	IBEW 12-E	0.48	\$ 22,962	\$ 9,442	\$ 32,405
Seasonal-Parks/Facilities	-	-	\$ -	\$ -	\$ -
		0.97	\$ 52,047	\$ 21,972	\$ 74,019

*Sal/Ben allocated to General Fund



ACTIVITY & SENIOR CENTER - 73

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.

BUDGET SUMMARY

The 2014 budget for the Activity/Senior Center is **\$20,326**. The 2014 budget primarily funds the overhead cost required to operate the facility and the amounts earmarked to continue holding the community events noted above.

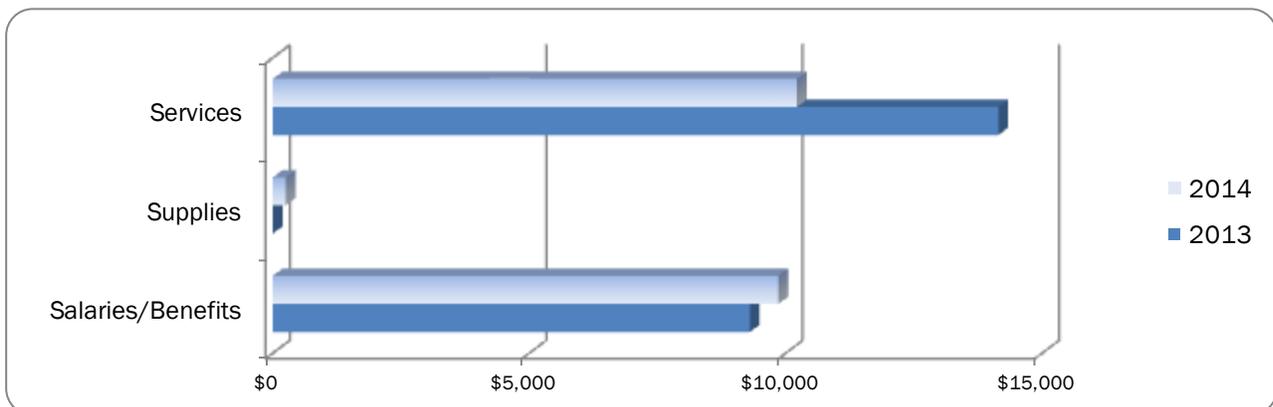
It is important to note that it is the intention of the City for the programs provided for within the Activity and/or Senior Center (including the Community Building/Rentals) to be significantly self-supporting through the receipt of Grants, Fees and Donations.

ACTIVITY & SENIOR CENTER - 73

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
001 GENERAL FUND EXPENDITURES				
73 ACTIVITY / SENIOR CENTER				
001-73-569-500-11 Salaries & Wages-SC	\$ -	\$ 2,597	\$ -	\$ -
001-73-569-500-21 Personnel Benefits-SC	-	1,124	-	-
Subtotal - Salaries/Benefits	\$ -	\$ 3,721	\$ -	\$ -
001-73-569-500-31 Supplies - SC	238	-	-	125
001-73-569-500-42 Communication-SC	222	200	50	275
001-73-569-500-47 Public Utilities-SC	9,720	11,178	10,421	6,438
001-73-569-500-48 Repair & Maint - SC	-	1,000	-	1,688
001-73-569-500-49 Misc/Other Exp - SC	143	-	500	375
SUBTOTAL - Senior Center	\$ 10,323	\$ 16,099	\$ 10,971	\$ 8,901
001-73-575-500-11 Salaries & Wages - AC	\$ 11,520	\$ 3,895	\$ 6,744	\$ 6,935
001-73-575-500-12 Overtime - AC	316	-	300	-
001-73-575-500-21 Personnel Benefits - AC	4,249	1,686	2,760	2,924
001-73-575-500-22 Uniforms-AC	87	-	-	-
Subtotal - Salaries/Benefits	\$ 16,171	\$ 5,581	\$ 9,804	\$ 9,859
001-73-575-500-31 Supplies - AC	17	-	-	125
001-73-575-500-41 Professional Svcs - AC	-	-	160	-
001-73-575-500-42 Communication - AC	-	-	-	40
001-73-575-500-47 Public Utilities Services	1,036	1,766	-	713
001-73-575-500-48 Repair & Maint - AC	-	-	-	563
001-73-575-500-49 Misc/Other Exp - AC	-	-	-	125
SUBTOTAL - Activity Center	\$ 17,223	\$ 7,347	\$ 9,964	\$ 11,425
TOTAL ACTIVITY / SENIOR CENTER	\$ 27,546	\$ 23,446	\$ 20,935	\$ 20,326

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Senior Ctr Coordinator	IBEW 13-A	-	\$ -	\$ -	\$ -
Maintenance II	IBEW 16-E	0.06	\$ 3,695	\$ 1,592	\$ 5,287
Maintenance I	IBEW 12-E	0.07	\$ 3,240	\$ 1,332	\$ 4,572
		0.13	\$ 6,935	\$ 2,924	\$ 9,859

*Sal/Ben allocated to General Fund





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Special Revenue Funds

Funds:

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

STREET FUND - 101

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

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

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

BUDGET SUMMARY

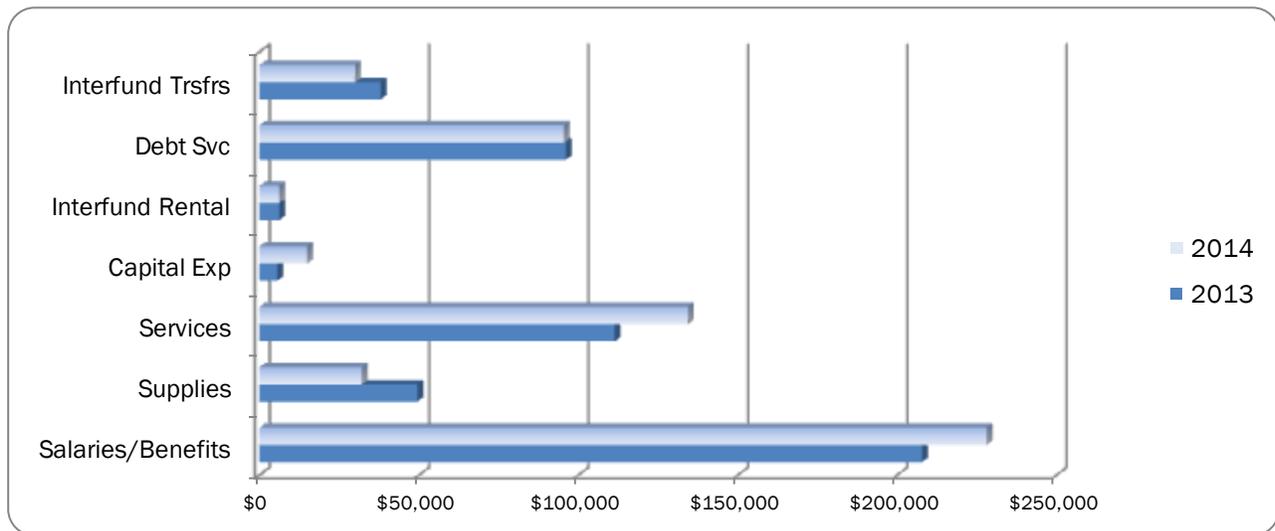
The 2014 budget for the Street Fund is **\$541,382**. Due to the limited resources available to support this fund, the ending fund balance is estimated to drop to less than \$5,000.

2014 BUDGET
City of Milton - STREET FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 79,010	\$ 22,400	\$ 22,400	\$ 84,064
REVENUES:				
101-00-333-835-00 FEMA Disaster Assistance	\$ 1,964	\$ -	\$ -	\$ -
101-00-334-018-00 FEMA Disaster Assistance	327	-	-	-
101-00-336-870-00 FUEL TAX	144,437	138,000	142,960	143,000
101-00-341-700-00 Maps & Publications	300	300	800	300
101-00-397-001-00 Contrib. From General Fund	128,000	262,500	262,500	200,000
101-00-397-130-00 Contrib. From Munic. Improve.	96,875	96,046	96,046	115,529
TOTAL SOURCES	\$ 371,904	\$ 496,846	\$ 502,306	\$ 458,829
EXPENDITURES:				
101-00-542-900-11 Salaries and Wages	\$ 121,490	\$ 133,955	\$ 127,304	\$ 145,608
101-00-542-900-12 Overtime	5,215	4,000	2,566	4,000
101-00-542-900-15 On Call Pay	4,053	4,000	4,032	4,000
101-00-542-900-21 Personnel Benefits	62,247	64,105	65,847	72,791
101-00-542-900-22 Uniforms	2,600	1,800	2,069	1,800
Subtotal - Salaries/Benefits	\$ 195,605	\$ 207,860	\$ 201,818	\$ 228,199
101-00-542-900-31 Office and Operating Supplies	11,646	38,200	32,452	20,700
101-00-542-900-32 Operating Supplies/Fuel	6,656	5,000	3,988	5,000
101-00-542-900-35 Small Tools and Equipment	2,874	6,350	572	6,350
101-00-542-900-41 Professional Services	30	18,950	10,000	38,644
101-00-542-900-42 Communication	627	700	1,456	1,550
101-00-542-900-43 Travel	17	1,420	119	1,420
101-00-542-900-44 Advertising	664	-	746	-
101-00-542-900-45 Operating Rentals and Leases	46	1,550	295	50
101-00-542-900-46 Insurance	6,251	8,400	8,310	8,865
101-00-542-900-47 Utilities	34,000	28,000	20,136	30,500
101-00-542-900-48 Repairs and Maintenance	23,925	50,575	25,085	50,820
101-00-542-900-49 Misc/Other Exp	313	-	107	-
101-00-542-901-49 Misc/Dues & Memb	307	400	170	1,105
101-00-542-902-49 Misc/Trng, Registrations	45	1,470	-	1,470
101-00-542-903-49 Misc/Outside Printing	48	-	21	-
101-00-542-900-63 Capital Improvements	-	5,000	5,000	10,000
101-00-542-900-64 Machinery & Equipment	-	525	1,500	5,000
101-74-594-500-65 Construction	3,865	-	-	-
101-00-594-100-66 Capital Lease	8,334	-	-	-
101-00-591-420-78 Debt Service Principal	88,121	84,292	88,121	88,121
101-00-592-420-83 Debt Service Interest	8,754	11,754	8,156	7,408
101-00-542-900-95 Interfund Rent	6,180	6,180	6,180	6,180
101-00-597-501-00 Transfer Out - Vehicle R&M	30,208	38,000	26,410	30,000
TOTAL USES	\$ 428,515	\$ 514,626	\$ 440,642	\$ 541,382
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANC	\$ 22,400	\$ 4,620	\$ 84,064	\$ 1,511

STREET FUND - 101

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
PW Director	Exempt	0.10	\$ 10,176	\$ 3,327	\$ 13,503
PW Admin Assistant	IBEW 14-E	0.20	\$ 10,510	\$ 3,461	\$ 13,971
PW Admin Asst/Operations	IBEW 14-C	0.05	\$ 2,382	\$ 1,027	\$ 3,409
Street Supervisor	IBEW 23-E	0.30	\$ 25,174	\$ 12,235	\$ 37,408
Maintenance III	IBEW 19-A	0.25	\$ 15,957	\$ 9,350	\$ 25,307
Maintenance II (2)	IBEW 16-C	1.00	\$ 58,153	\$ 28,903	\$ 87,056
Maintenance I (2)	IBEW 13-B	0.50	\$ 23,256	\$ 14,489	\$ 37,745
Seasonal-Parks/Facilities	-	-	\$ -	\$ -	\$ -
		2.40	\$ 145,608	\$ 72,792	\$ 218,400





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STRATEGIC RESERVE FUND - 103

This Fund was initially established in 2009 to reserve excess fund balance; the original fund balance was \$900,000. 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 subsequent to a super majority vote by Council to fund emergency projects that may arise within the City. This fund was not established to fund ongoing operational expenses.

The 2010 budget allowed for a \$100,000 Interfund transfer-out to support the Street Fund. However, the budget for the past three years (2011, 2012 and 2013) have been consistent in maintaining this fund's balance with no expenditures/transfers planned.

BUDGET SUMMARY

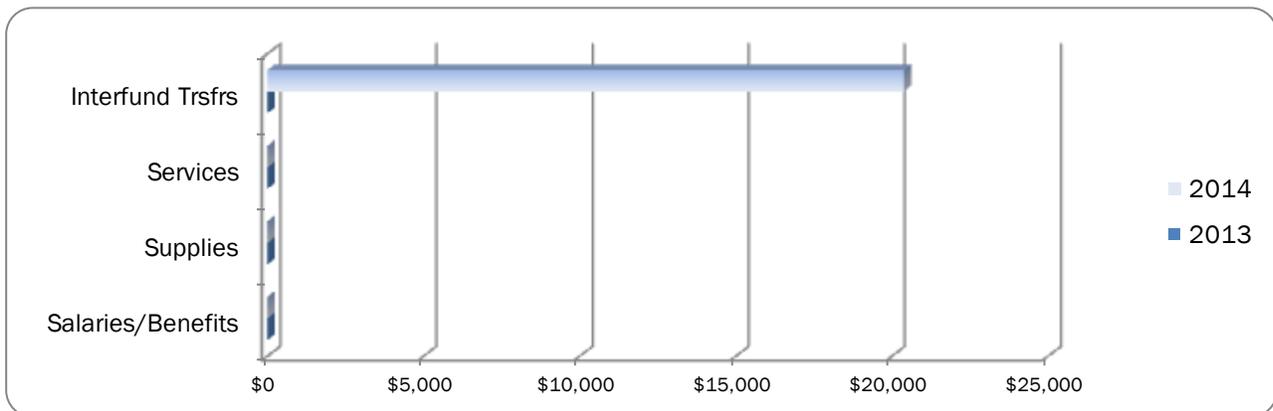
The 2014 budget for the Strategic Reserve Fund is **\$20,379**. This amount will be transferred to the General Fund to support future planning and visioning projects. The amount to be transferred will be any investment earnings of this fund, which may be less than the estimated amount above.

2014 BUDGET
City of Milton - STRATEGIC RESERVE FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 818,619	\$ 812,388	\$ 812,388	\$ 815,379
REVENUES:				
103-00-361-100-00 Investment Interest	\$ 18,769	\$ 5,000	\$ 3,000	\$ 5,000
TOTAL SOURCES	\$ 18,769	\$ 5,000	\$ 3,000	\$ 5,000
EXPENDITURES:				
103-00-597-001-00 Transfer to General Fund	\$ 25,000	\$ -	\$ -	\$ 20,379
TOTAL USES	\$ 25,000	\$ -	\$ -	\$ 20,379
RESERVED FUND BALANCE	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
UNRESERVED FUND BALANCE	\$ 12,388	\$ 17,388	\$ 15,388	\$ -

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
N/A	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



DRUG SEIZURE FUND - 105

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

BUDGET SUMMARY

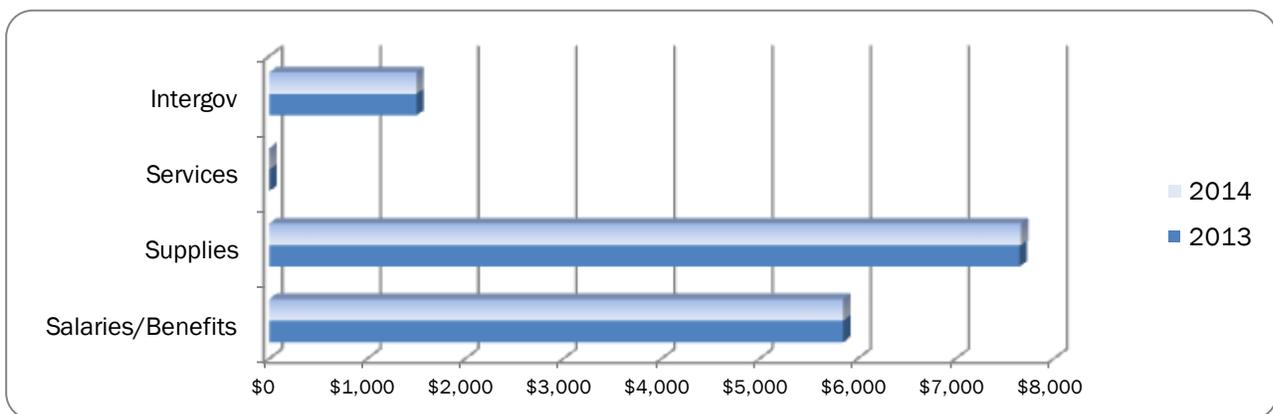
The 2014 budget for the Drug Seizure Fund is **\$15,015**. These funds are used to support activities within the Police Department, and are estimated based on the anticipated level of revenues received. Typically, the amount of budgeted expenditures in this fund are set to equal the amount of projected revenues.

2014 BUDGET
City of Milton - DRUG ENFORCEMENT FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 7,806	\$ 12,944	\$ 12,944	\$ 6,704
REVENUES:				
105-00-361-100-00 Investment Interest	\$ 1	\$ -	\$ 17	\$ 15
105-00-369-300-00 Confiscated and Forfeited Prop	7,304	15,000	3,000	15,000
105-00-369-400-00 Police Restitution	485	-	-	-
TOTAL SOURCES	\$ 7,791	\$ 15,000	\$ 3,017	\$ 15,015
EXPENDITURES:				
105-00-521-300-12 Overtime	\$ 146	\$ 4,500	\$ 4,500	\$ 4,500
105-00-521-300-21 Personnel Benefits	116	1,350	1,350	1,350
Subtotal - Salaries/Benefits	\$ 262	\$ 5,850	\$ 5,850	\$ 5,850
105-00-521-300-31 Office Supplies	\$ 1,524	\$ 5,150	\$ -	\$ 5,165
105-00-521-300-35 Small Tools & Equipment	-	2,500	-	2,500
105-00-521-300-41 Professional Services	150	-	-	-
105-00-521-300-48 Repair & Maintenance	-	-	1,407	-
105-00-521-300-49 Misc/Other Expense	55	-	-	-
105-00-521-300-53 State 10% Confiscated Prop	662	1,500	2,000	1,500
TOTAL USES	\$ 2,653	\$ 15,000	\$ 9,257	\$ 15,015
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 12,944	\$ 12,944	\$ 6,704	\$ 6,704

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
N/A	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



CRIMINAL JUSTICE FUND - 107

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.

In 2013, the resources in this fund were a primary source of the funds used to remodel and re-locate the new Police Department.

BUDGET SUMMARY

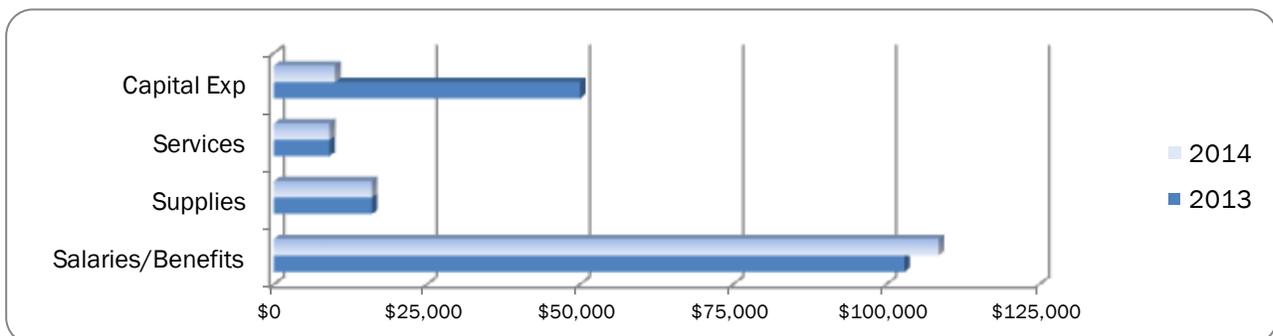
The 2014 budget for the Criminal Justice Fund is **\$143,683**. These funds are used to support activities within the Police Department, as noted above, including the salary and benefit expense of one FTE (Detective).

2014 BUDGET
City of Milton - CRIMINAL JUSTICE FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 282,633	\$ 253,894	\$ 253,894	\$ 214,164
REVENUES:				
107-00-313-710-00 Local Sales Tax - CJ	\$ 97,391	\$ 94,000	\$ 104,695	\$ 100,000
107-00-336-620-00 CJ-Cities/High Crime	7,043	8,000	-	-
107-00-336-621-00 CJ-Violent Crimes/Population	1,592	1,500	1,908	2,000
107-00-336-626-00 CJ-Special Programs	5,987	6,000	7,116	7,000
107-00-336-651-00 CJ-DUI/Cities	1,320	1,400	1,448	1,500
107-00-361-100-00 Investment Interest	458	300	374	300
107-00-367-100-00 Private Donations	-	-	4,200	-
TOTAL SOURCES	\$ 113,791	\$ 111,200	\$ 119,741	\$ 110,800
EXPENDITURES:				
107-21-521-200-11 Salaries & Wages	\$ -	\$ 66,689	\$ 70,289	\$ 71,418
107-21-521-200-12 Overtime	-	-	300	500
107-21-521-200-21 Personnel Benefits	-	36,250	35,826	36,665
Subtotal - Salaries/Benefits	\$ -	\$ 102,939	\$ 106,415	\$ 108,583
107-21-521-200-31 Office & Operating Supplies	\$ 10,681	\$ 10,000	\$ -	\$ 10,000
107-21-521-200-35 Small Tools	-	6,000	-	6,000
107-21-521-200-41 Professional Services	-	6,000	-	6,000
107-21-521-200-46 Insurance	-	3,050	3,056	3,100
107-21-521-200-62 Facility Improvements	56,000	40,000	40,000	-
107-21-521-200-64 Machinery & Equipment	-	10,000	10,000	10,000
107-21-597-001-00 Transfer to General Fund	75,850	-	-	-
TOTAL USES	\$ 142,531	\$ 177,989	\$ 159,471	\$ 143,683
RESERVED FUND BALANCE	\$ -	\$ 66,240	\$ 66,240	\$ 99,360
UNRESERVED FUND BALANCE	\$ 253,894	\$ 120,865	\$ 147,924	\$ 81,921

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Police Officer/Detective P-5	1.00	\$ 71,418	\$ 36,665	\$ 108,084
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



COMMUNITY EVENTS FUND - 116

This fund was established in 2013 for the purpose of consolidating the revenue and expenditure activity related to all city community events. Prior to the creation of this separate fund, these activities were accounted for within the General Fund.

Currently, the City of Milton sponsors three annual events:

- “Milton Days” annual Parade and Picnic (August)
- Fall Craft and Holiday Bazaar (October)
- Holiday Tree Lighting (December)

BUDGET SUMMARY

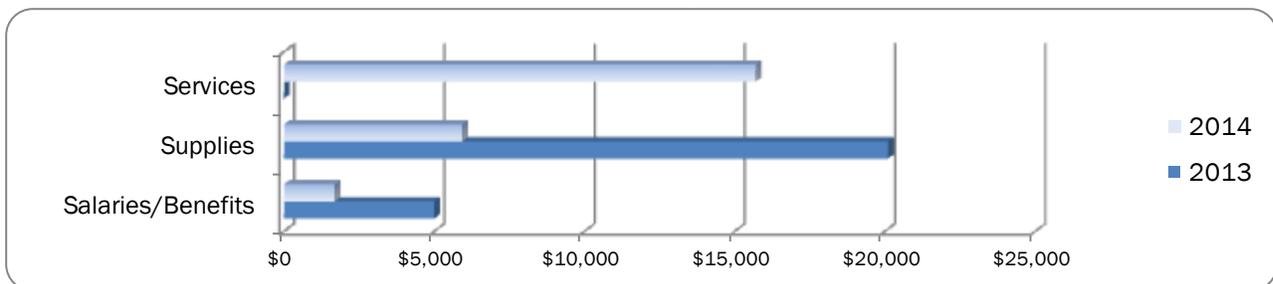
The 2014 budget for the Community Events Fund is **\$23,314**, and is based upon estimated revenues such as donations, vendor fees, etc.

2014 BUDGET
City of Milton - COMMUNITY EVENTS FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 3,216
REVENUES:				
116-00-347-400-00 Community Events Fees	\$ -	\$ 2,500	\$ -	\$ -
116-00-347-901-00 Milton Days-Vendor Fee	-	6,500	7,000	7,000
116-00-367-001-00 Donations - Milton Days	-	15,000	15,000	15,000
116-00-397-001-00 Transfer IN - 001	-	7,000	5,000	-
TOTAL SOURCES	\$ -	\$ 31,000	\$ 27,000	\$ 22,000
EXPENDITURES:				
116-79-573-901-12 Milton Days - OT	\$ -	\$ 3,200	\$ 710	\$ 1,000
116-79-573-901-21 Milton Days - Benefits	-	-	297	300
116-79-573-902-12 Fall Bazaar - OT	-	-	-	150
116-79-573-902-21 Fall Bazaar - Benefits	-	-	-	45
116-79-573-903-12 Tree Lighting - OT	-	-	-	150
101-00-542-900-22 Tree Lighting - Benefits	-	1,800	2,069	44
Subtotal - Salaries/Benefits	\$ -	\$ 5,000	\$ 3,076	\$ 1,689
116-79-573-901-31 Milton Days - Supplies	\$ -	\$ 18,100	\$ 3,228	\$ 5,125
116-79-573-901-41 Milton Days - Prof Svcs	-	-	10,378	15,400
116-79-573-901-45 Milton Days - Rentals	-	-	5,252	-
116-79-573-902-31 Fall Bazaar - Supplies	-	1,000	175	300
116-79-573-902-41 Fall Bazaar - Prof Svcs	-	-	470	200
116-79-573-902-45 Fall Bazaar - Rentals	-	-	205	-
116-79-573-903-31 Tree Lighting - Supplies	-	1,000	1,000	500
116-79-573-903-45 Tree Lighting - Rentals	-	-	-	-
116-79-573-903-41 Tree Lighting - Prof Svcs	-	-	-	100
TOTAL USES	\$ -	\$ 25,100	\$ 23,784	\$ 23,314
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ -	\$ 5,900	\$ 3,216	\$ 1,902

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
N/A	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



RESERVE OFFICER'S FUND - 118

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

BUDGET SUMMARY

The 2014 budget for the Reserve Officer's Fund is **\$7,000**. These funds are used to support the reserve officer program, and are estimated based on the anticipated level of revenues received.

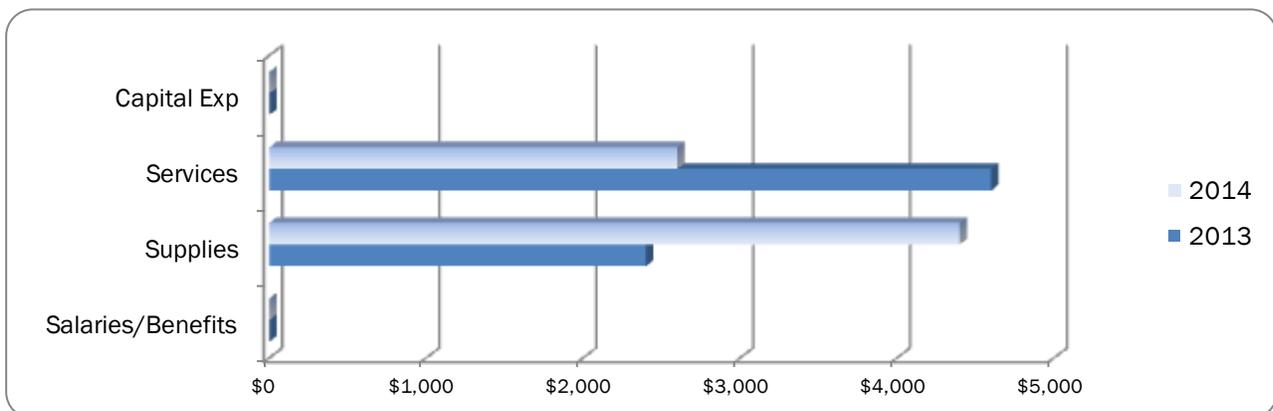
Like the Drug Seizure Fund, the amount of budgeted expenditures in this fund are set to equal the amount of projected revenues.

2014 BUDGET
City of Milton - RESERVE OFFICER FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 2,392	\$ 4,109	\$ 4,109	\$ 5,469
REVENUES:				
118-00-367-000-00 Police Reserve Donations	\$ 6,317	\$ 7,000	\$ 5,800	\$ 7,000
TOTAL SOURCES	\$ 6,317	\$ 7,000	\$ 5,800	\$ 7,000
EXPENDITURES:				
118-21-521-230-31 Supplies	\$ 760	\$ 1,400	\$ 1,000	\$ 2,400
118-21-521-230-35 Small Tools & Equipment	2,289	1,000	1,000	2,000
118-21-521-230-41 Professional Service	-	2,000	-	-
118-21-521-230-42 Communications	1,551	1,600	1,440	1,600
118-21-521-230-49 Misc / Other Expense	-	1,000	1,000	1,000
TOTAL USES	\$ 4,600	\$ 7,000	\$ 4,440	\$ 7,000
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 4,109	\$ 4,109	\$ 5,469	\$ 5,469

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
N/A	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



MUNICIPAL CAPITAL IMPROVEMENT FUND / REET1 - 130

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 (REET2) can now be used for the maintenance and operations of existing capital facilities. Previously, both REET1 and REET2 could be used only for the "planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement" of capital projects. The provisions of HB 1953 will expire on December 31, 2016.

BUDGET SUMMARY

The 2014 budget for the REET1 Fund is **\$95,529**. The amount is budgeted as a transfer to the Street Fund for debt service (PWTF loan payments).

2014 BUDGET
City of Milton - MUNICIPAL CAP IMPROVEMENT FUND / REET1

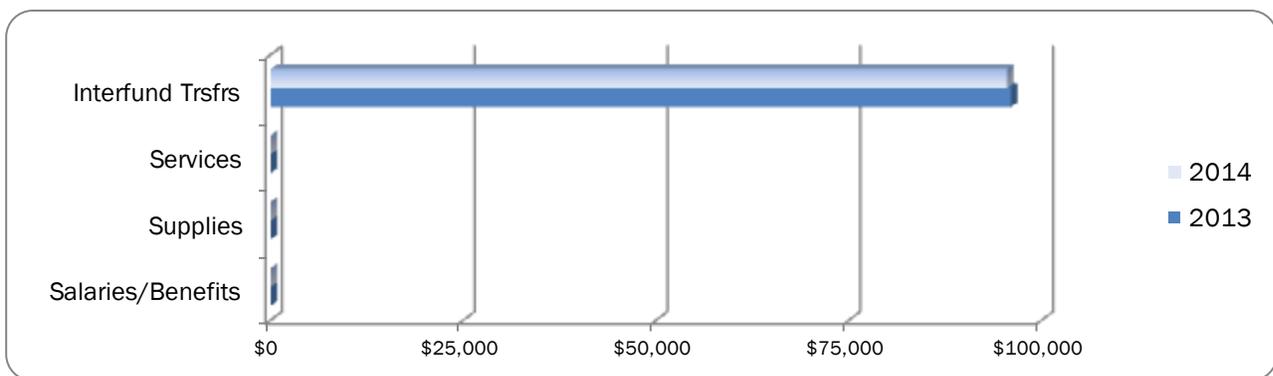
Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 172,951	\$ 184,751	\$ 184,751	\$ 160,791
REVENUES:				
130-00-318-340-01 REET1 - PC	\$ 108,247	\$ 12,000	\$ 41,505	\$ 40,000
130-00-318-340-02 REET1 - KC	-	1,000	30,312	30,000
130-00-318-340-03 Real Estate Excise Tax - State	279	-	-	-
130-00-361-100-00 Investment Interest	149	50	269	200
TOTAL SOURCES	\$ 108,674	\$ 13,050	\$ 72,086	\$ 70,200
EXPENDITURES:				
130-00-597-001-00 Transfer to Gen Fund/Parks	\$ -	\$ -	\$ -	\$ -
130-00-597-101-00 Transfer to Streets/Debt Svc	96,875	96,046	96,046	95,529
130-00-597-310-00 Transfer to Cap Improv Fund	-	-	-	-
TOTAL USES	\$ 96,875	\$ 96,046	\$ 96,046	\$ 95,529
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 184,751	\$ 101,755	\$ 160,791	\$ 135,462

2014 Proposed Staffing:

N/A

FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



MUNICIPAL CAPITAL IMPROVEMENT FUND / REET2 - 131

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

BUDGET SUMMARY

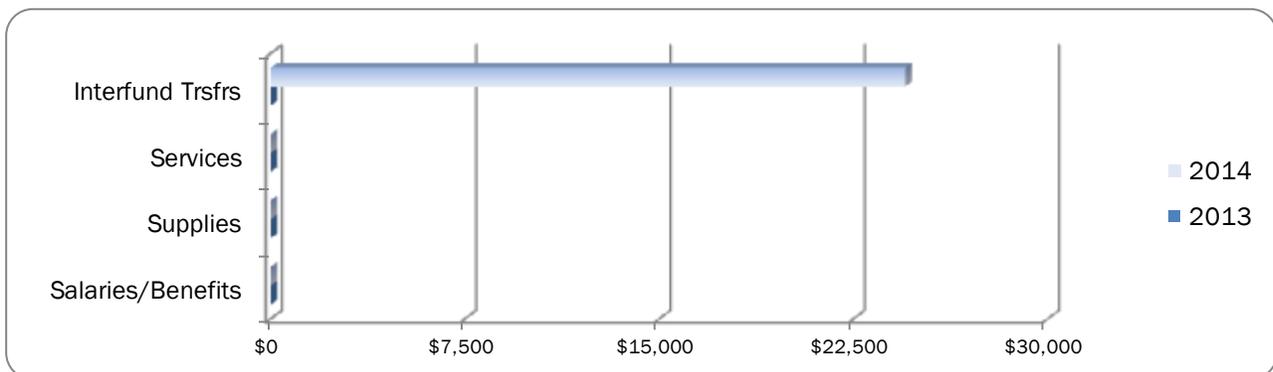
The 2014 budget for the REET2 Fund is **\$24,500**. The amount is budgeted as transfers to other funds: \$4,500 to the General Fund and \$20,000 to the Street Fund.

2014 BUDGET
City of Milton - MUNICIPAL CAP IMPROVEMENT FUND / REET2

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 62,472	\$ 170,742	\$ 170,742	\$ 242,864
REVENUES:				
131-00-318-350-01 REET2 - PC	\$ 108,247	\$ 12,000	\$ 41,505	\$ 40,000
131-00-318-350-02 REET2 - KC	-	1,000	30,312	30,000
131-00-361-100-00 Investment Interest	24	-	305	200
TOTAL SOURCES	\$ 108,270	\$ 13,000	\$ 72,122	\$ 70,200
EXPENDITURES:				
131-00-597-001-00 Transfer to Gen Fund/Parks	\$ -	\$ -	\$ -	\$ 4,500
131-00-597-101-00 Transfer to Streets/Debt Svc	-	-	-	20,000
131-00-597-310-00 Transfer to Cap Improv Fund	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 24,500
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 170,742	\$ 183,742	\$ 242,864	\$ 288,564

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
N/A	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -
	-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



TRAFFIC IMPACT FEE FUND - 140

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

BUDGET SUMMARY

The 2014 budget for the Traffic Impact Fee Fund is **\$0**. There are no projects budgeted for 2014 having traffic impact fees as a funding source.

2014 BUDGET
City of Milton - TRAFFIC IMPACT FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 14,357	\$ 68,696	\$ 68,696	\$ 74,276
REVENUES:				
140-00-345-850-00 Local Impact Fees	\$ 54,338	\$ 3,000	\$ 5,500	\$ 6,000
140-00-361-100-00 Investment Interest	2	-	80	100
TOTAL SOURCES	\$ 54,339	\$ 3,000	\$ 5,580	\$ 6,100
EXPENDITURES:				
140-00-597-001-00 Transfer to Gen Fund/Parks	\$ -	\$ -	\$ -	\$ -
140-00-597-101-00 Transfer to Streets/Debt Svc	-	-	-	-
140-00-597-310-00 Transfer to Cap Improv Fund	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ -
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 68,696	\$ 71,696	\$ 74,276	\$ 80,376

2014 Proposed Staffing:

N/A

FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund





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Capital Improvement Funds

Funds:

- 310 – Capital Improvement

CAPITAL IMPROVEMENT FUND - 310

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 may be transferred into this fund for the funding of street capital improvements as permitted by state law. Many of the projects are dependent upon the acquisition of outside grants, potential formation of local improvement districts (LID's), and transportation system mitigation revenue.

BUDGET SUMMARY

The 2014 total budget for the Capital Improvement Fund is **\$6,756,368**. Project summaries and detailed funding sources and uses are provided in the following pages for these projects:

- 20th Avenue Court
- ADA Improvements (Including Restroom)
- Activity Center Remodel
- Taylor Street overlay
- Milton Way sidewalks, 17th to 22nd
- Milton Way sidewalks, Vine to Porter
- Milton Way sidewalks, Yuma to Vine
- Milton Way Overlay
- Oak Street Pedestrian Improvements
- Main Street, 15th to 17th
- 5th Avenue Overlay
- 28th Avenue Extension

2014 BUDGET
City of Milton - CAPITAL IMPROVEMENT FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 311,189	\$ 693,148	\$ 693,148	\$ 688,604
REVENUES:				
310-00-333-xxx-xx Grant Proceeds - Federal	\$ -	\$ -	\$ -	\$ 70,000
310-00-334-xxx-xx Grant Proceeds - State	879,219	3,620,413	438,571	6,075,871
310-00-391-xxx-xx PWTF Loan Proceeds	-	-	-	-
310-00-397-130-xx REET Funds	-	124,000	-	-
310-00-345-850-00 Traffic Impact Fees	-	-	-	-
310-00-361-100-00 Investment Earnings	355	-	831	1,000
310-00-397-xxx-00 Interfund Transfers	49,770	-	105,054	-
TOTAL SOURCES	\$ 929,344	\$ 3,744,413	\$ 544,456	\$ 6,146,871
EXPENDITURES by PROJECT:				
Project #04 Jovita Blvd Improvements	\$ 345,458	\$ -	\$ 40,000	\$ -
Project #03 20th Ave. Court	-	64,455	-	64,455
Project #23 Milton Way Improvements	131,395	-	-	-
Project #35 Milton Way Overlay	-	-	-	-
Project #62 7th Avenue	-	-	-	-
Project #67 ADA Improvements I	547	62,000	-	225,000
Project #68 ADA Improvements II	-	62,000	-	-
Project #C077 Porter Way Overlay	34,488	373,092	450,000	-
Project #02 Milton Way Sidewalks (11th-15th)	17,957	-	-	-
Project # TBD Milton Way Sidewalks (17th-22nd)	-	762,250	1,000	805,000
Project # TBD Taylor St. Sidewalks	-	-	-	-
Project # TBD Milton Way Sidewalks (Vine to Porter)	-	-	-	384,000
Project # TBD Milton Way Sidewalks (Yuma to Vine)	-	-	-	387,000
Project # TBD Taylor St. Overlay	-	403,913	58,000	345,913
Project #C007 T-Ball Field Improvements	9,148	-	-	-
Project # TBD Oak St. Pedestrian Improvements	-	1,485,000	-	1,485,000
Project # TBD Milton Way Overlay - B	-	-	-	929,000
Project # TBD Main Street, 15th-17th	-	-	-	426,000
Project # TBD 5th Ave. Overlay	-	-	-	380,000
Project # TBD 28th Ave. Extension	-	-	-	1,075,000
Project # TBD Activity Ctr Remodel	-	-	-	250,000
Project # TBD Potential State Grant Projects	-	809,000	-	-
Subtotal Project Expenditures	\$ 538,994	\$ 4,021,710	\$ 549,000	\$ 6,756,368
Other Expenditures:				
310-64-591-002-79 HVAC System/Principal	\$ 8,175	\$ -	\$ -	\$ -
310-64-594-002-89 HVAC System/Interest	216	-	-	-
310-00-597-xxx-00 Transfer Out	-	-	-	-
TOTAL USES	\$ 547,385	\$ 4,021,710	\$ 549,000	\$ 6,756,368
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 693,148	\$ 415,851	\$ 688,604	\$ 79,107

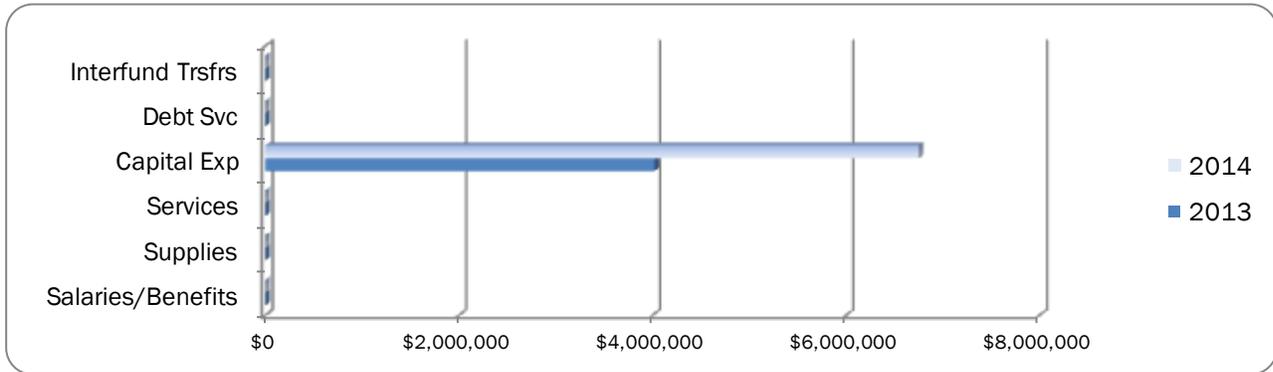
CAPITAL IMPROVEMENT FUND - 310

2014 Proposed Staffing:

N/A

FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -

*Sal/Ben allocated to this Fund



**Capital Improvement Fund
Activity Detail by Project**

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # 03				
20th Ave. Court				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	64,455	-	64,455
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	64,455	-	64,455
Project Summary:				
Revenue	-	-	-	-
Expense	-	64,455	-	64,455
Project Balance*	-	(64,455)	-	(64,455)

*If this figure is "negative", funding comes from existing fund balance

PROJ # 67				
ADA Compliant Restroom & Other ADA Improv.				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	218,250
REET Funds	-	62,000	-	-
Total Sources	-	62,000	-	218,250
Project Expenditures:				
Engineering/Design	547	-	-	-
Engineering/Construction	-	62,000	-	225,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	547	62,000	-	225,000
Project Summary:				
Revenue	-	62,000	-	218,250
Expense	547	62,000	-	225,000
Project Balance*	(547)	-	-	(6,750)

*If this figure is "negative", funding comes from existing fund balance

Capital Improvement Fund Activity Detail by Project

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # (TBD)				
Activity Ctr. Remodel				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	250,000
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	250,000
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	-	-	250,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	250,000
Project Summary:				
Revenue	-	-	-	250,000
Expense	-	-	-	250,000
Project Balance*	-	-	-	-

*If this figure is "negative", funding comes from existing fund balance

PROJ # C077				
Porter Way Overlay				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	373,092	380,571	-
Bond Proceeds	-	-	-	-
Total Sources	-	373,092	380,571	-
Project Expenditures:				
Engineering/Design	1,139	51,254	51,254	-
Engineering/Construction	33,349	321,838	398,746	-
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	34,488	373,092	450,000	-
Project Summary:				
Revenue	-	373,092	380,571	-
Expense	34,488	373,092	450,000	-
Project Balance*	(34,488)	-	(69,429)	-

*If this figure is "negative", funding comes from existing fund balance

Capital Improvement Fund Activity Detail by Project

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # C082				
Milton Way Sidewalks (17th-22nd)				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	70,000
Grant Proceeds - State	-	609,800	-	641,000
Bond Proceeds	-	-	-	-
Total Sources	-	609,800	-	711,000
Project Expenditures:				
Engineering/Design	-	-	-	81,000
Engineering/Construction	-	762,250	1,000	724,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	762,250	1,000	805,000
Project Summary:				
Revenue	-	609,800	-	711,000
Expense	-	762,250	1,000	805,000
Project Balance*	-	(152,450)	(1,000)	(94,000)

*If this figure is "negative", funding comes from existing fund balance

PROJ # (TBD)				
Taylor St. Overlay				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	363,521	58,000	305,521
Bond Proceeds	-	-	-	-
Total Sources	-	363,521	58,000	305,521
Project Expenditures:				
Engineering/Design	-	64,626	58,000	6,626
Engineering/Construction	-	339,287	-	339,287
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	403,913	58,000	345,913
Project Summary:				
Revenue	-	363,521	58,000	305,521
Expense	-	403,913	58,000	345,913
Project Balance*	-	(40,392)	-	(40,392)

*If this figure is "negative", funding comes from existing fund balance

**Capital Improvement Fund
Activity Detail by Project**

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # (TBD)				
Oak St. Pedestrian Improvements				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	1,465,000	-	1,465,000
Bond Proceeds	-	-	-	-
Total Sources	-	1,465,000	-	1,465,000
Project Expenditures:				
Engineering/Design	-	140,000	-	140,000
Engineering/Construction	-	1,345,000	-	1,345,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	1,485,000	-	1,485,000
Project Summary:				
Revenue	-	1,465,000	-	1,465,000
Expense	-	1,485,000	-	1,485,000
Project Balance*	-	(20,000)	-	(20,000)

*If this figure is "negative", funding comes from existing fund balance

PROJ # (TBD)				
Milton Way Overlay				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State (CHAP)	-	-	-	929,000
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	929,000
Project Expenditures:				
Engineering/Design	-	-	-	278,700
Engineering/Construction	-	-	-	650,300
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	929,000
Project Summary:				
Revenue	-	-	-	929,000
Expense	-	-	-	929,000
Project Balance*	-	-	-	-

*If this figure is "negative", funding comes from existing fund balance

Capital Improvement Fund Activity Detail by Project

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # (TBD)				
Main Street, 15th to 17th				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State (TIB)	-	-	-	340,800
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	340,800
Project Expenditures:				
Engineering/Design	-	-	-	51,000
Engineering/Construction	-	-	-	375,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	426,000
Project Summary:				
Revenue	-	-	-	340,800
Expense	-	-	-	426,000
Project Balance*	-	-	-	(85,200)

*If this figure is "negative", funding comes from existing fund balance

PROJ # (TBD)				
5th Avenue Overlay				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State (TIB)	-	-	-	342,000
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	342,000
Project Expenditures:				
Engineering/Design	-	-	-	44,000
Engineering/Construction	-	-	-	336,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	380,000
Project Summary:				
Revenue	-	-	-	342,000
Expense	-	-	-	380,000
Project Balance*	-	-	-	(38,000)

*If this figure is "negative", funding comes from existing fund balance

**Capital Improvement Fund
Activity Detail by Project**

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # (TBD)				
Milton Sidewalks (Vine to Porter)				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State (TIB)	-	-	-	307,200
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	307,200
Project Expenditures:				
Engineering/Design	-	-	-	44,000
Engineering/Construction	-	-	-	340,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	384,000
Project Summary:				
Revenue	-	-	-	307,200
Expense	-	-	-	384,000
Project Balance*	-	-	-	(76,800)
* If this figure is "negative", funding comes from existing fund balance				

PROJ # (TBD)				
Milton Sidewalks (Yuma to Vine)				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State (TIB)	-	-	-	309,600
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	309,600
Project Expenditures:				
Engineering/Design	-	-	-	45,000
Engineering/Construction	-	-	-	342,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	387,000
Project Summary:				
Revenue	-	-	-	309,600
Expense	-	-	-	387,000
Project Balance*	-	-	-	(77,400)
* If this figure is "negative", funding comes from existing fund balance				

**Capital Improvement Fund
Activity Detail by Project**

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # (TBD)				
28th Ave. Extension				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State (TIB)	-	-	-	967,500
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	967,500
Project Expenditures:				
Engineering/Design	-	-	-	120,000
Engineering/Construction	-	-	-	875,000
ROW/Property	-	-	-	80,000
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	1,075,000
Project Summary:				
Revenue	-	-	-	967,500
Expense	-	-	-	1,075,000
Project Balance*	-	-	-	(107,500)

*If this figure is "negative", funding comes from existing fund balance

CAPITAL IMPROVEMENT FUND 2014 Capital Expenditure Summary	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Grant Proceeds - Federal	\$ -	\$ -	\$ -	\$ 70,000
Grant Proceeds - State	879,219	3,620,413	438,571	6,075,871
REET Funds / Interfund Trsfrs	-	124,000	105,054	-
Total Sources	\$ 879,219	\$ 3,744,413	\$ 543,625	\$ 6,145,871
Engineering/Design	\$ 1,686	\$ 255,880	\$ 109,254	\$ 810,326
Engineering/Construction	537,308	3,765,830	517,654	5,866,042
ROW/Property	-	-	-	80,000
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	\$ 538,994	\$ 4,021,710	\$ 626,908	\$ 6,756,368
Revenue	\$ 879,219	\$ 3,744,413	\$ 543,625	\$ 6,145,871
Expense	538,994	4,021,710	626,908	6,756,368
Project Balance*	\$ 340,225	\$ (277,297)	\$ (83,283)	\$ (610,497)

*If this figure is "negative", funding comes from existing fund balance



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Enterprise Funds

Funds:

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

ELECTRIC UTILITY FUND - 401

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

Administrative Objectives:

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

Maintenance/Operations Objectives:

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

BUDGET SUMMARY

The 2014 total budget for the Electric Utility Fund is **\$5,414,984.**

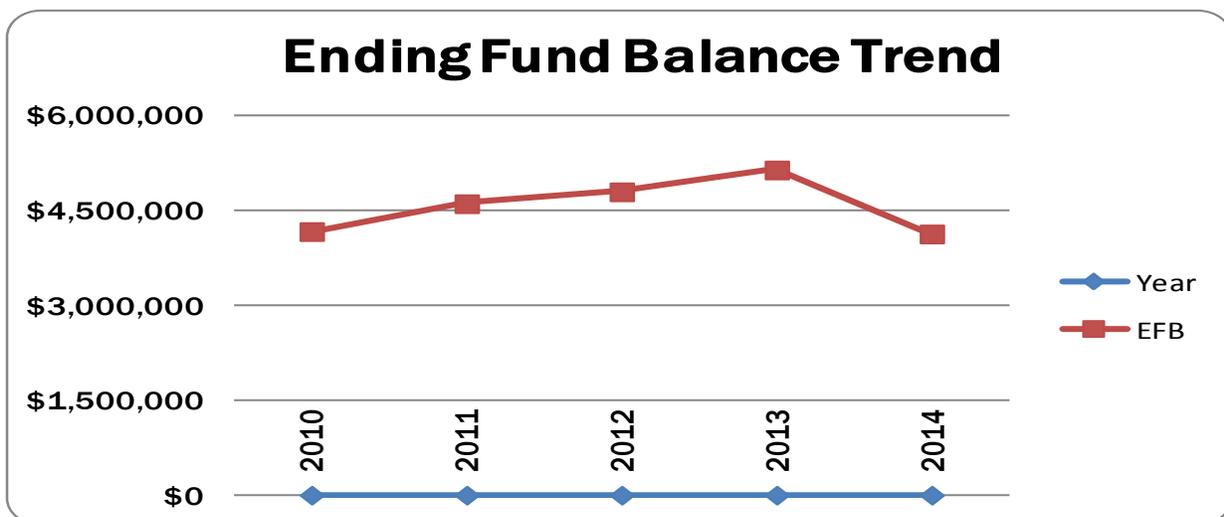
2014 BUDGET
City of Milton - ELECTRIC UTILITY FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 4,425,524	\$ 4,561,471	\$ 4,561,471	\$ 4,907,746
REVENUES:				
401-00-334-018-00 FEMA Disaster Assistance	\$ 13,737	\$ -	\$ -	\$ -
401-00-343-321-00 Electric Sales	4,049,875	4,362,697	4,187,616	4,208,554
401-00-343-322-00 Penalties	-	70,000	82,803	83,218
401-00-349-001-00 Interfund Rental	25,038	25,040	25,040	25,040
401-00-361-100-00 Investment Earnings	22,221	20,000	9,707	18,000
401-00-361-520-00 Penalties/Electric Sales	66,809	-	-	-
401-00-362-200-00 Pole Rental Agreements	24,658	13,000	24,606	13,000
401-00-366-100-00 Interfund Loan Interest	-	400	201	157
401-00-367-000-00 Connection Charges	1,275	1,500	7,575	3,000
401-00-369-900-00 Misc Revenue	1,424	2,000	11,489	2,000
401-00-372-000-00 Insurance Recovery	7,107	-	-	-
401-00-381-200-00 Interfund Loan Repayment	-	24,700	24,612	24,656
TOTAL SOURCES	\$ 4,212,143	\$ 4,519,337	\$ 4,373,649	\$ 4,377,625

EXPENDITURES:

401-31-533-100-xx ADMINISTRATION	\$ 634,763	\$ 562,282	\$ 548,521	\$ 626,275
<i>See Detail on following pages</i>				
401-32-533-500-xx OPERATIONS	3,184,877	3,730,276	3,248,874	3,752,372
<i>See Detail on following pages</i>				
401-30-533-110-xx SHARED COSTS	204,315	207,139	229,979	236,337
<i>See Detail on following pages</i>				
CAPITAL IMPROVEMENTS	52,241	-	-	800,000
<i>See Detail on following pages</i>				
TOTAL USES	\$ 4,076,196	\$ 4,499,697	\$ 4,027,374	\$ 5,414,984

RESERVED FUND BALANCE	\$ 1,005,989	\$ 1,124,924	\$ 1,006,844	\$ 1,153,746
RESERVE-EQUIP REPLACEMENT	\$ -	\$ 150,000	\$ 150,000	\$ 300,000
UNRESERVED FUND BALANCE	\$ 3,555,482	\$ 3,306,187	\$ 3,750,902	\$ 2,416,641

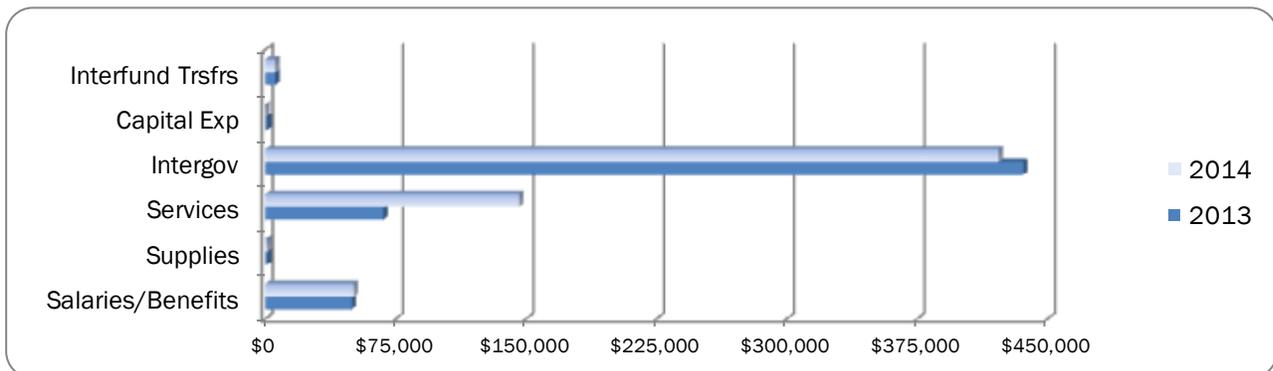


2014 BUDGET
City of Milton - ELECTRIC UTILITY ADMINISTRATION

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / ADMINISTRATION:				
401-31-533-100-11 Salaries and Wages	\$ 36,732	\$ 36,970	\$ 36,999	\$ 38,410
401-31-533-100-12 Overtime	52	-	-	-
401-31-533-100-21 Personnel Benefits	11,595	12,835	11,998	12,577
Subtotal - Salaries/Benefits	\$ 48,379	\$ 49,805	\$ 48,997	\$ 50,987
401-31-533-100-31 Office and Operating Supplies	\$ 258	\$ 1,000	\$ 135	\$ 1,000
401-31-533-100-32 Fuel	-	100	-	100
401-31-533-100-35 Small Tools and Minor Equip	-	200	-	200
401-31-533-100-36 Small Assets/IT	-	-	50	-
401-31-533-100-41 Professional Services	14,456	15,000	23,669	91,000
401-31-533-100-42 Communication	1,260	325	984	250
401-31-533-100-43 Travel	243	2,700	2,000	2,700
401-31-533-100-44 Advertising	-	100	300	100
401-31-533-100-45 Operating Rentals and Leases	321	350	350	400
401-31-533-100-46 Insurance	28,488	27,400	27,240	29,100
401-31-533-100-48 Repairs and Maintenance	339	300	300	250
401-31-533-100-49 Misc/Other Exp	750	-	1,145	-
401-31-533-101-49 Misc/Dues & Memberships	12,265	17,000	13,000	17,600
401-31-533-102-49 Misc/Trng, Registrations	24	4,750	2,500	4,750
401-31-533-103-49 Misc/Outside Printing	827	-	-	-
401-31-533-100-51 Utility Tax	249,553	265,962	259,902	257,506
401-31-533-100-53 Elect Excise Tax	148,281	170,245	162,129	164,512
401-31-533-100-64 Machinery and Equipment	-	1,225	-	-
401-31-533-100-95 Interfund Rent	5,820	5,820	5,820	5,820
401-31-581-100-00 Interfund Loan Disbursement	123,500	-	-	-
TOTAL USES	\$ 634,763	\$ 562,282	\$ 548,521	\$ 626,275

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
PW Director	Exempt	0.30	\$ 30,528	\$ 9,981	\$ 40,509
PW Admin Assistant	IBEW 14-E	0.15	\$ 7,882	\$ 2,596	\$ 10,478
		0.45	\$ 38,410	\$ 12,577	\$ 50,987

*Sal/Ben allocated to Electric/Admin



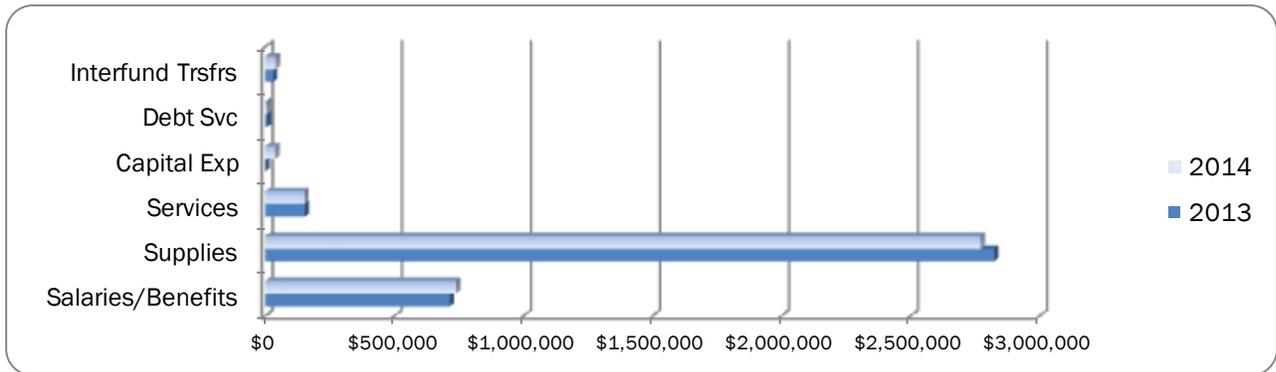
2014 BUDGET
City of Milton - ELECTRIC UTILITY OPERATIONS

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / OPERATIONS:				
401-32-533-500-11 Salaries and Wages	\$ 426,905	\$ 452,422	\$ 461,637	\$ 462,072
401-32-533-500-12 Overtime	28,391	35,000	62,748	50,000
401-32-533-500-15 On Call Pay	26,523	30,000	25,965	28,000
401-32-533-500-21 Personnel Benefits	171,194	191,154	190,688	192,880
401-32-533-500-22 Uniforms	7,485	6,500	7,387	7,500
Subtotal - Salaries/Benefits	\$ 660,499	\$ 715,076	\$ 748,425	\$ 740,452
401-32-533-500-31 Operating Supplies	\$ 88,348	\$ 120,000	\$ 134,985	\$ 120,000
401-32-533-500-32 Fuel	11,742	12,000	14,596	12,000
401-32-533-500-33 BPA-Electricity for Resale	2,250,102	2,687,000	2,249,693	2,632,500
401-32-533-500-35 Small Tools and Equipment	2,259	5,000	5,979	5,000
401-32-533-500-36 Small Assets/IT	295	500	-	2,800
401-32-533-500-41 Professional Services	153	32,100	10,644	31,920
401-32-533-500-42 Communication	4,692	4,700	3,868	3,425
401-32-533-500-43 Travel	2,039	1,800	2,128	1,800
401-32-533-500-44 Advertising	79	100	119	100
401-32-533-500-45 Operating Rentals and Leases	-	8,000	98	8,000
401-32-533-500-47 Public Utility Services	14,657	26,250	14,818	26,250
401-32-533-500-48 Repairs and Maintenance	53,061	79,000	15,352	79,375
401-32-533-500-49 Misc/Other Exp	1,193	-	221	-
401-32-533-501-49 Misc/Dues & Memberships	303	-	548	-
401-32-533-502-49 Misc/Trng, Registrations	1,240	1,250	263	1,250
401-32-533-503-49 Misc/Outside Printing	10,211	-	21	-
401-32-533-500-62 Building	-	-	-	-
401-32-533-500-63 Other Improvements	-	-	450	-
401-32-533-500-64 Machinery and Equipment	13,622	-	1,666	35,000
401-32-594-500-66 Capital Lease	7,040	-	-	5,000
401-33-594-101-78 LOCAL Financing-Principal	-	6,700	-	6,700
401-33-594-101-81 LOCAL Financing-Interest	-	300	-	300
401-33-597-501-00 Interfund Trsfr-Veh R&M	63,343	30,500	45,000	40,500
TOTAL USES	\$ 3,184,877	\$ 3,730,276	\$ 3,248,874	\$ 3,752,372

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Electric Supervisor	IBEW 26-E	1.00	\$ 97,125	\$ 35,884	\$ 133,009
Lineman	IBEW 23-E	3.00	\$ 247,663	\$ 107,699	\$ 355,362
Equipment Operator	IBEW 17-E	1.00	\$ 61,400	\$ 26,262	\$ 87,662
Meter Reader	IBEW 13-E	0.50	\$ 25,508	\$ 10,079	\$ 35,587
PW Admin Assistant	IBEW 14-C	0.30	\$ 14,292	\$ 6,165	\$ 20,457
Parks/Facilities Maint II	IBEW 16-E	0.15	\$ 8,940	\$ 3,851	\$ 12,791
Parks/Facilities Maint I	IBEW 12-E	0.15	\$ 7,146	\$ 2,939	\$ 10,085
		6.10	\$ 462,074	\$ 192,880	\$ 654,953

*Sal/Ben allocated to Electric/Operations

ELECTRIC UTILITY OPERATIONS, Cont.

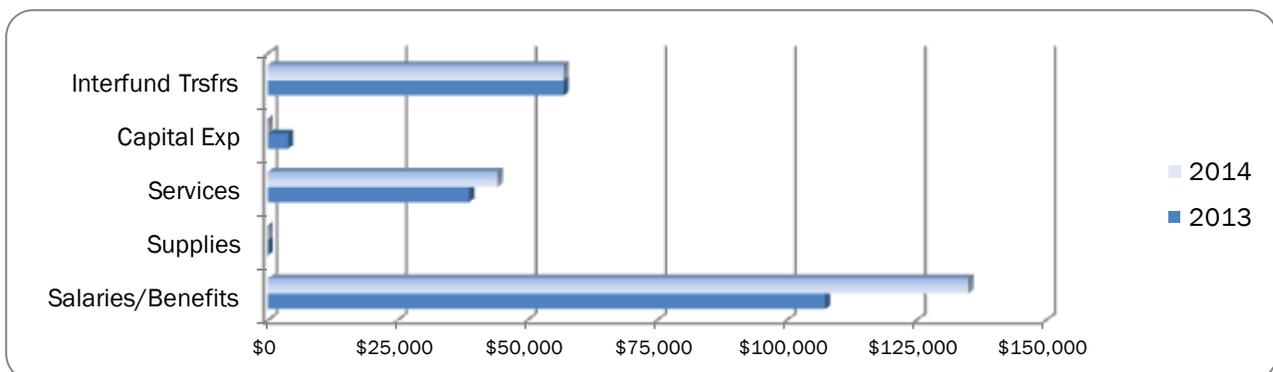


2014 BUDGET
City of Milton - ELECTRIC UTILITY, SHARED COSTS

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / SHARED COSTS:				
401-30-533-110-11 Salaries and Wages	\$ 82,983	\$ 77,541	\$ 94,987	\$ 98,547
401-30-533-110-12 Overtime	47	-	31	-
401-30-533-110-21 Personnel Benefits	30,175	29,898	33,990	36,490
Subtotal - Salaries/Benefits	\$ 113,204	\$ 107,439	\$ 129,008	\$ 135,037
401-30-533-110-31 Office and Operating Supplies	\$ 1,832	\$ -	\$ 6,405	\$ -
401-30-533-110-36 Small Assets/IT	1,248	-	400	-
401-30-533-110-41 Professional Services	520	-	2,000	5,500
401-30-533-110-42 Communications	779	1,000	700	1,950
401-30-533-110-43 Travel	175	-	50	-
401-30-533-110-45 Operating Rentals and Leases	1,807	1,800	1,300	1,250
401-30-533-110-48 Repairs and Maintenance	1,509	2,000	1,000	900
401-30-533-110-49 Misc/Other Exp	27,142	16,500	11,973	14,500
401-30-533-110-49 Misc/Outside Printing		17,500	20,143	20,200
401-30-533-110-64 Machinery and Equipment	-	3,900	-	-
401-30-597-001-00 Transfer OUT - Shared Costs	56,100	57,000	57,000	57,000
TOTAL USES	\$ 204,315	\$ 207,139	\$ 229,979	\$ 236,337

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
City Council -	-	\$ 4,704	\$ 414	\$ 5,118
Executive/Admin -	0.14	\$ 20,160	\$ 5,437	\$ 25,597
Finance -	1.13	\$ 72,818	\$ 30,561	\$ 103,379
Finance - PT/Temp -	-	\$ 865	\$ 78	\$ 942
	1.27	\$ 98,547	\$ 36,489	\$ 135,036

*Sal/Ben allocated to Electric/Shared Costs



2014 BUDGET
City of Milton - ELECTRIC UTILITY, CAPITAL EXPENDITURES

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
PROJ # (TBD)				
SURPRISE LAKE VILLAGE RECABLING				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	-	-	200,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	200,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	-	-	200,000
Project Balance*	-	-	-	(200,000)

*If this figure is "negative", funding comes from existing fund balance

PROJ # (TBD)				
SUBSTATION ACQUISITION				
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	-	-	-
ROW/Property	-	-	-	600,000
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	600,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	-	-	600,000
Project Balance*	-	-	-	(600,000)

*If this figure is "negative", funding comes from existing fund balance

**ELECTRIC UTILITY FUND
2014 Capital Expenditure Summary**

Grant Proceeds - Federal	\$	-	\$	-	\$	-	\$	-
Grant Proceeds - State		-		-		-		-
Bond Proceeds		-		-		-		-
Total Sources	\$	-	\$	-	\$	-	\$	-
Engineering/Design	\$	-	\$	-	\$	-	\$	-
Engineering/Construction		-		-		-		200,000.00
ROW/Property		-		-		-		600,000.00
Supplies		-		-		-		-
Professional Services		-		-		-		-
Total Uses	\$	-	\$	-	\$	-	\$	800,000
Revenue	\$	-	\$	-	\$	-	\$	-
Expense		-		-		-		800,000
Project Balance*	\$	-	\$	-	\$	-	\$	(800,000)

*If this figure is "negative", funding comes from existing fund balance



WATER UTILITY FUND - 403

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

Administrative Objectives:

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

Maintenance/Operations Objectives:

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

BUDGET SUMMARY

The 2014 total budget for the Water Utility Fund is **\$2,521,878.**

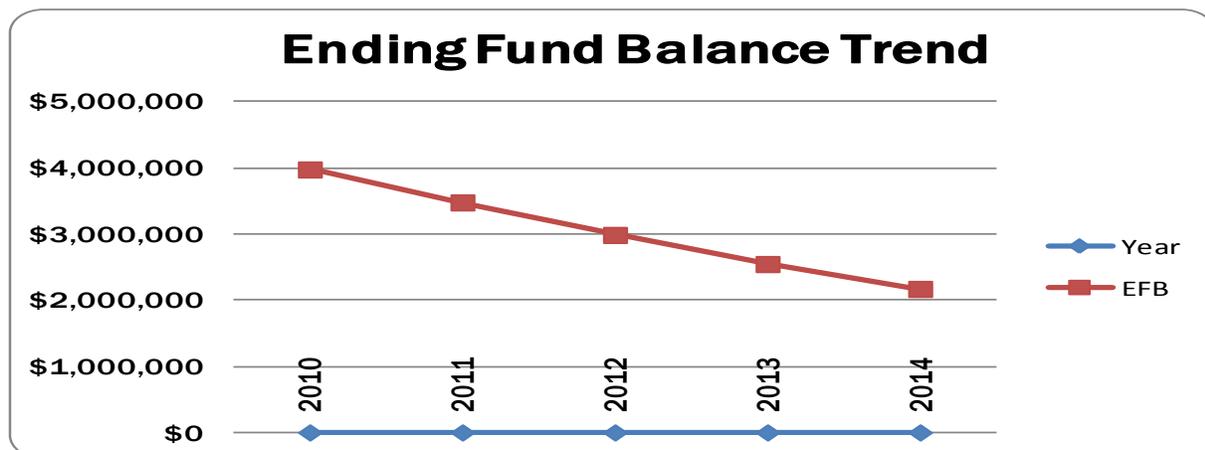
2014 BUDGET
City of Milton - WATER UTILITY FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 3,481,536	\$ 2,989,820	\$ 2,989,820	\$ 2,549,193
REVENUES:				
403-00-322-130-00 Water Permits	\$ 500	\$ -	\$ -	\$ -
403-00-333-835-00 FEMA Disaster Assistance	5,784	-	-	-
403-00-334-018-00 FEMA Disaster Assistance	964	-	-	-
403-00-343-421-00 Water Sales	2,061,441	1,968,848	1,977,839	1,987,730
403-00-343-422-00 Penalties	-	23,000	34,012	34,178
403-00-361-100-00 Investment Earnings	19,175	13,000	17,000	13,000
403-00-361-520-00 Penalties/Water Sales	23,007	-	-	-
403-00-362-100-00 Reservoir Antenna Rentals	64,670	38,000	29,743	50,276
403-00-367-000-00 Connection Charges	13,422	3,000	25,404	16,000
403-00-367-200-00 Well Constr Reserve Fees	-	5,000	8,000	8,500
403-00-367-300-00 Tank Storage Reserve Fees	-	10,000	9,000	10,250
403-00-369-100-00 Water Miscellaneous	4,493	-	1,260	-
403-00-369-200-00 Sale Of Surplus	46	-	-	-
403-00-369-900-00 Miscellaneous Water Revenue	1,345	4,500	5,033	2,500
403-00-379-200-00 Well Constr Reserve Fees	8,823	-	-	-
403-00-379-300-00 Tank Storage Reserve Fees	14,446	-	-	-
TOTAL SOURCES	\$ 2,218,115	\$ 2,065,348	\$ 2,107,291	\$ 2,122,434

EXPENDITURES:

403-33-534-100-xx ADMINISTRATION	\$ 535,821	\$ 645,728	\$ 624,607	\$ 585,372
<i>See Detail on following pages</i>				
403-34-534-500-xx OPERATIONS	\$ 796,389	\$ 956,229	\$ 803,744	\$ 909,982
<i>See Detail on following pages</i>				
403-30-534-110-xx SHARED COSTS	\$ 229,480	\$ 223,355	\$ 213,481	\$ 239,024
<i>See Detail on following pages</i>				
CAPITAL IMPROVEMENTS	\$ 1,148,141	\$ 711,000	\$ 906,086	\$ 787,500
<i>See Detail on following pages</i>				
TOTAL USES	\$ 2,709,831	\$ 2,536,312	\$ 2,547,918	\$ 2,521,878

RESERVED FUND BALANCE	\$ 390,423	\$ 456,328	\$ 410,458	\$ 433,595
RESERVE-EQUIP REPLACEMENT	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 2,599,397	\$ 2,062,528	\$ 2,138,735	\$ 1,716,155

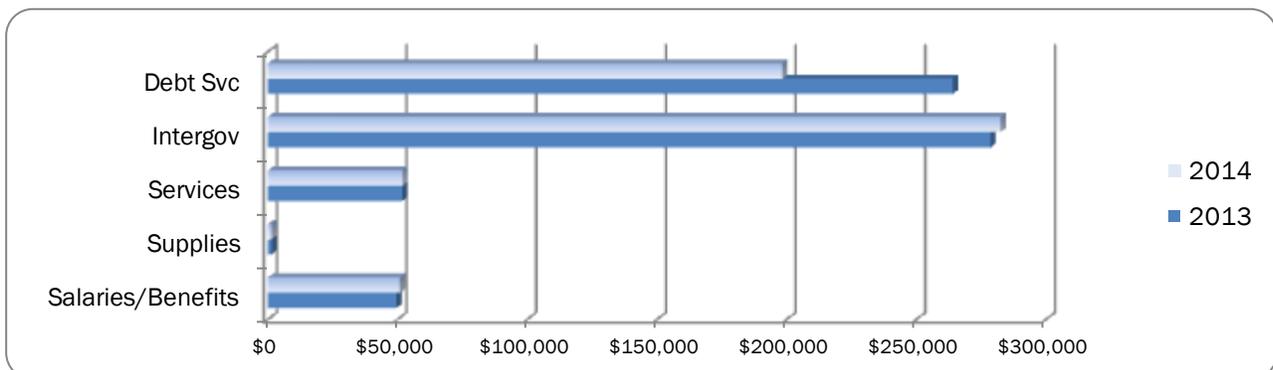


2014 BUDGET
City of Milton - WATER UTILITY ADMINISTRATION

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / ADMINISTRATION:				
403-33-534-100-11 Salaries and Wages	\$ 36,732	\$ 36,970	\$ 36,999	\$ 38,410
403-33-534-100-12 Overtime	52	-	-	-
403-33-534-100-21 Personnel Benefits	11,595	12,595	11,998	12,577
Subtotal - Salaries/Benefits	\$ 48,379	\$ 49,565	\$ 48,997	\$ 50,987
403-33-534-100-31 Office and Operating Supplies	\$ 258	\$ 1,000	\$ 500	\$ 1,000
403-33-534-100-32 Fuel	-	200	-	200
403-33-534-100-35 Small Tools and Minor Equip	-	300	100	300
403-33-534-100-41 Professional Services	18	12,000	7,551	10,000
403-33-534-100-42 Communication	1,157	350	834	250
403-33-534-100-43 Travel	-	800	73	800
403-33-534-100-44 Advertising	776	100	1,200	100
403-33-534-100-45 Operating Rentals and Leases	427	515	515	550
403-33-534-100-46 Insurance	33,947	36,500	35,861	38,100
403-33-534-100-48 Repairs and Maintenance	535	1,020	1,000	500
403-33-534-100-49 Misc/Other Exp	158	-	65	-
403-33-534-101-49 Misc/Dues & Memberships	1,038	-	-	1,175
403-33-534-102-49 Misc/Trng, Registrations	-	500	-	500
403-33-534-100-51 Utility Tax	125,295	179,266	171,818	181,972
403-33-534-100-53 Water Excise Tax	56,580	99,427	91,908	100,578
DEBT SERVICE:				
403-34-591-340-72 Revenue Bond-Principal	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
403-34-591-340-78 PWTF Loan Principal	62,354	62,354	62,354	-
403-34-592-340-83 PWTF Loan Interest	3,741	1,871	1,871	-
403-34-592-341-83 Revenue Bond-Interest	101,160	99,960	99,960	98,360
TOTAL USES	\$ 535,821	\$ 645,728	\$ 624,607	\$ 585,372

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
PW Director	Exempt	0.30	\$ 30,528	\$ 9,981	\$ 40,509
PW Admin Assistant	IBEW 14-E	0.15	\$ 7,882	\$ 2,596	\$ 10,478
		0.45	\$ 38,410	\$ 12,577	\$ 50,987

*Sal/Ben allocated to Water/Admin



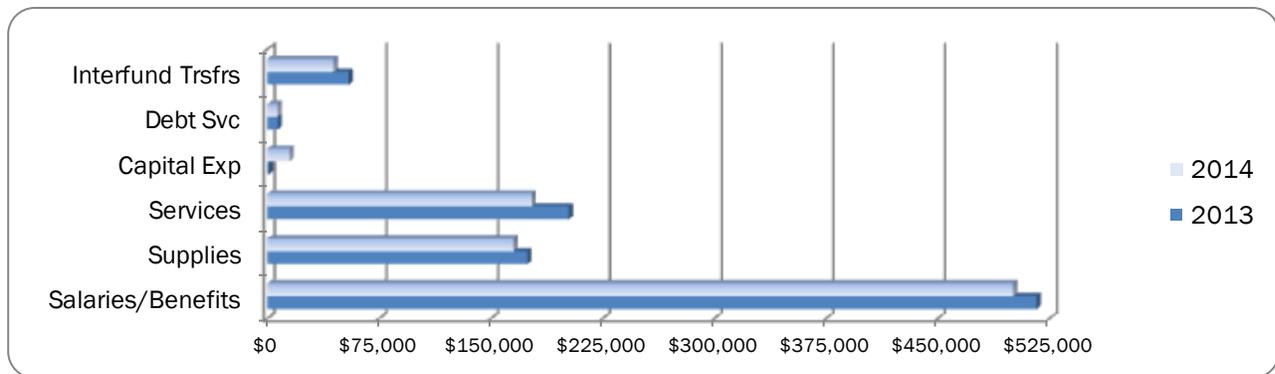
2014 BUDGET
City of Milton - ELECTRIC UTILITY OPERATIONS

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / OPERATIONS:				
403-34-534-500-11 Salaries and Wages	\$ 286,145	\$ 314,354	\$ 279,956	\$ 306,708
403-34-534-500-12 Overtime	13,955	15,000	9,218	10,000
403-34-534-500-15 On Call Pay	13,269	13,000	14,132	15,000
403-34-534-500-21 Personnel Benefits	149,353	168,565	150,492	163,939
403-34-534-500-22 Uniforms	6,474	5,500	4,805	5,000
Subtotal - Salaries/Benefits	\$ 469,196	\$ 516,419	\$ 458,603	\$ 500,647
Operations:				
403-34-534-500-31 Office and Operating Supplies	\$ 42,066	\$ 77,000	\$ 50,000	\$ 60,000
403-34-534-500-32 Fuel	2,610	6,000	7,500	7,500
403-34-534-500-35 Small Tools and Equipment	7,523	13,020	10,000	12,700
403-34-534-500-36 Small Assets/IT	886	500	-	3,500
403-34-534-500-41 Professional Services	101	29,550	10,000	9,780
403-34-534-500-42 Communication	2,817	3,070	3,308	3,370
403-34-534-500-43 Travel	1,145	2,065	1,400	2,065
403-34-534-500-44 Advertising	79	100	100	100
403-34-534-500-45 Operating Rentals and Leases	-	-	680	-
403-34-534-500-47 Public Utility Services	277	2,500	3,518	4,100
403-34-534-500-48 Repairs and Maintenance	13,338	30,200	20,000	30,200
403-34-534-500-49 Misc/Other Exp	1,196	-	(200)	-
403-34-534-501-49 Misc/Dues & Memberships	4,207	8,000	8,000	8,400
403-34-534-502-49 Misc/Trng, Registrations	1,163	2,750	2,750	2,750
403-34-534-503-49 Misc/Outside Printing	11,495	1,000	1,500	1,500
403-34-534-500-64 Machinery and Equipment	10,340	1,225	2,500	10,000
403-00-594-101-78 LOCAL Financing-Principal	-	6,700	-	6,700
403-00-594-101-81 LOCAL Financing-Interest	-	300	-	300
403-34-534-500-95 Interfund Rent	14,620	14,620	14,620	14,620
403-00-597-501-00 Transfer to FUND 501	30,511	40,000	25,000	30,000
Subtotal	\$ 144,375	\$ 238,600	\$ 160,676	\$ 207,585
Water Quality:				
403-34-534-550-31 Office and Operating Supplies	\$ 59,329	\$ 70,000	\$ 65,000	\$ 70,000
403-34-534-550-32 Fuel	3,644	4,500	3,000	3,000
403-34-534-550-35 Water Quality Treatment	796	3,500	3,000	5,500
403-34-534-550-36 Small Assets/IT	-	-	-	3,000
403-34-534-550-41 Professional Services	15,991	23,150	18,000	23,070
403-34-534-550-42 Communication	1,775	4,660	750	780
403-34-534-550-43 Travel	76	100	-	100
403-34-534-550-47 Public Utility Service	84,297	75,700	75,700	74,800
403-34-534-550-48 Repairs and Maintenance	6,956	19,600	19,000	16,500
403-34-534-550-49 Misc/Other Exp	348	-	15	-
403-34-534-552-49 Misc./Trng & Registrations	655	-	-	-
403-34-534-550-63 Imp Other Than Building	4,460	-	-	-
403-34-534-550-64 Machinery & Equipment	-	-	-	5,000
403-34-534-550-66 Capital Lease	4,491	-	-	-
Subtotal	\$ 182,818	\$ 201,210	\$ 184,465	\$ 201,750
TOTAL USES	\$ 796,389	\$ 956,229	\$ 803,744	\$ 909,982

WATER UTILITY OPERATIONS, Cont.

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Water Supervisor	IBEW 23-E	0.50	\$ 41,956	\$ 20,391	\$ 62,347
Water Quality Maint.	IBEW 17-E	1.00	\$ 62,008	\$ 37,094	\$ 99,102
Maintenance III	IBEW 19-A	0.55	\$ 35,105	\$ 20,570	\$ 55,676
Maintenance II (2)	IBEW 16-C	0.80	\$ 46,523	\$ 23,122	\$ 69,645
Maintenance I (2)	IBEW 13-B	1.30	\$ 60,466	\$ 37,671	\$ 98,137
Meter Reader	IBEW 13-E	0.50	\$ 25,508	\$ 10,079	\$ 35,587
Parks/Facilities Maint II	IBEW 16-E	0.15	\$ 8,940	\$ 3,851	\$ 12,791
Parks/Facilities Maint I	IBEW 12-E	0.15	\$ 7,146	\$ 2,939	\$ 10,085
PW Admin Asst/Operations	IBEW 14-C	0.40	\$ 19,056	\$ 8,220	\$ 27,276
Seasonal-Parks/Facilities	-	-	\$ -	\$ -	\$ -
		5.35	\$ 306,708	\$ 163,939	\$ 470,646

*Sal/Ben allocated to Water/Operations

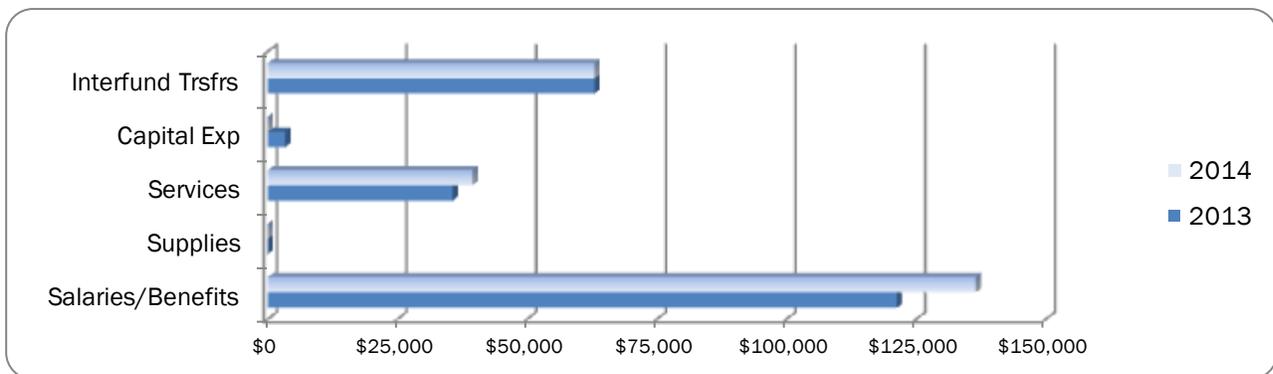


2014 BUDGET
City of Milton - WATER UTILITY, SHARED COSTS

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / SHARED COSTS:				
403-30-534-110-11 Salaries and Wages	\$ 95,417	\$ 88,302	\$ 85,504	\$ 100,037
403-30-534-110-12 Overtime	47	-	26	-
403-30-534-110-21 Personnel Benefits	34,009	32,993	30,046	36,477
Subtotal - Salaries/Benefits	\$ 129,473	\$ 121,295	\$ 115,576	\$ 136,514
403-30-534-110-31 Office and Operating Supplies	\$ 7,779	\$ -	\$ 5,752	\$ -
403-30-534-110-36 Small Assets/IT	1,307	-	380	-
403-30-534-110-41 Professional Services	520	-	2,957	5,500
403-30-534-110-42 Communication	824	1,500	702	1,710
403-30-534-110-43 Travel	198	-	31	-
403-30-534-110-45 Operating Rentals and Leases	1,581	1,500	1,093	1,100
403-30-534-110-48 Repairs and Maintenance	1,405	660	819	800
403-30-534-110-49 Misc/Other Exp	24,043	14,500	6,171	13,400
403-30-534-110-49 Misc/Outside Printing	-	17,500	17,000	17,000
403-30-534-110-64 Machinery and Equipment	-	3,400	-	-
403-30-597-001-00 Transfer OUT - Shared Costs	62,350	63,000	63,000	63,000
TOTAL USES	\$ 229,480	\$ 223,355	\$ 213,481	\$ 239,024

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
City Council -	-	\$ 5,376	\$ 473	\$ 5,849
Executive/Admin -	0.16	\$ 23,040	\$ 6,214	\$ 29,254
Finance -	1.10	\$ 70,529	\$ 29,692	\$ 100,221
Finance - PT/Temp -	-	\$ 1,092	\$ 98	\$ 1,190
	1.26	\$ 100,037	\$ 36,477	\$ 136,514

*Sal/Ben allocated to Water/Shared Costs



2014 BUDGET
City of Milton - WATER UTILITY, CAPITAL EXPENDITURES

PROJ # 075 434 PRESSURE ZONE	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	10,000	-	-
Total Sources	-	10,000	-	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	10,000	-	-
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	10,000	-	-
Project Summary:				
Revenue	-	10,000	-	-
Expense	-	10,000	-	-
Project Balance*	-	-	-	-

*If this figure is "negative", funding comes from existing fund balance

PROJ # 005 SR161	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	75,000	-	75,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	75,000	-	75,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	75,000	-	75,000
Project Balance*	-	(75,000)	-	(75,000)

*If this figure is "negative", funding comes from existing fund balance

WATER UTILITY /CAPITAL PROJECTS, Cont.

PROJ # (TBD) 15th AVE RESERVOIR PAINTING (EXTERIOR)	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	-	-	55,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	55,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	-	-	55,000
Project Balance*	-	-	-	(55,000)

*If this figure is "negative", funding comes from existing fund balance

PROJ # C079 PORTER WAY WATER LINE	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	200,000	200,000	-
Total Sources	-	200,000	200,000	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	200,000	500,000	-
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	200,000	500,000	-
Project Summary:				
Revenue	-	200,000	200,000	-
Expense	-	200,000	500,000	-
Project Balance*	-	-	(300,000)	-

*If this figure is "negative", funding comes from existing fund balance

WATER UTILITY /CAPITAL PROJECTS, Cont.

PROJ # C081 WELL SITE	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	250,000	250,000	-
Total Sources	-	250,000	250,000	-
Project Expenditures:				
Engineering/Design	-	250,000	250,000	-
Engineering/Construction	-	140,000	116,182	19,500
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	390,000	366,182	19,500
Project Summary:				
Revenue	-	250,000	250,000	-
Expense	-	390,000	366,182	19,500
Project Balance*	-	(140,000)	(116,182)	(19,500)

*If this figure is "negative", funding comes from existing fund balance

PROJ # (TBD) 19th AVE IMPROVEMENTS	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	68,000
Engineering/Construction	-	-	-	270,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	338,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	-	-	338,000
Project Balance*	-	-	-	(338,000)

*If this figure is "negative", funding comes from existing fund balance

WATER UTILITY /CAPITAL PROJECTS, Cont.

PROJ # (TBD) MILTON WAY & 13th AVENUE	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	60,000
Engineering/Construction	-	-	-	240,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	-	-	300,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	-	-	300,000
Project Balance*	-	-	-	(300,000)

*If this figure is "negative", funding comes from existing fund balance

WATER UTILITY FUND 2014 Capital Expenditure Summary	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Grant Proceeds - Federal	\$ -	\$ -	\$ -	\$ -
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	460,000	450,000	-
Total Sources	\$ -	\$ 460,000	\$ 450,000	\$ -
Engineering/Design	\$ -	\$ 250,000	\$ 250,000	\$ 128,000
Engineering/Construction	-	425,000	616,182	659,500
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	\$ -	\$ 675,000	\$ 866,182	\$ 787,500
Revenue	\$ -	\$ 460,000	\$ 450,000	\$ -
Expense	-	675,000	866,182	787,500
Project Balance*	\$ -	\$ (215,000)	\$ (416,182)	\$ (787,500)

*If this figure is "negative", funding comes from existing fund balance

STORMWATER OPERATING FUND – 406

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

Administrative Objectives:

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

Maintenance/Operations Objectives:

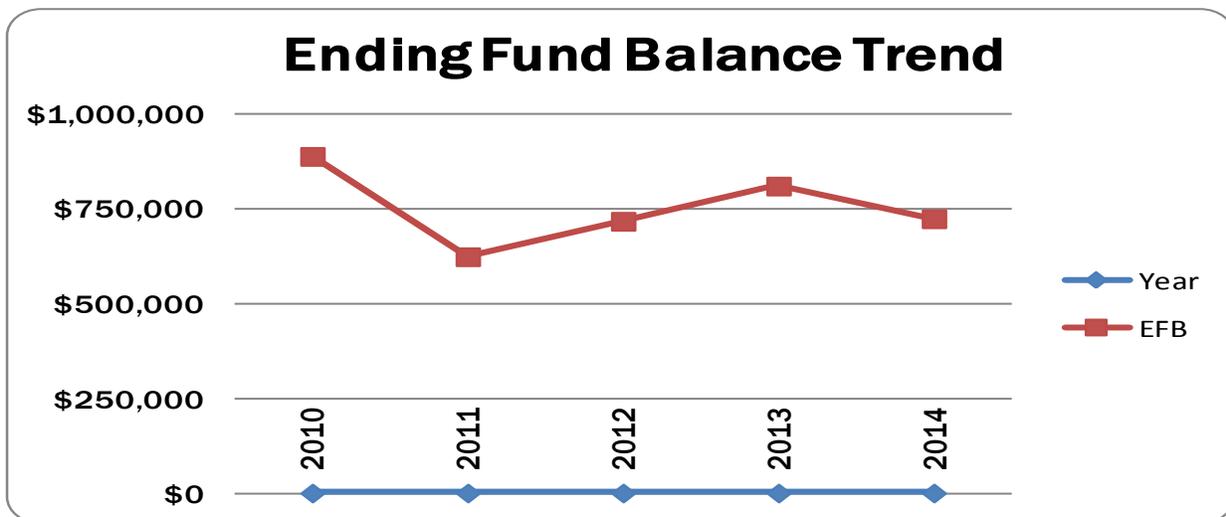
- Continue with program of cleaning catch basins, manholes and storm pipes Citywide, monitoring and cleaning of ditches, culverts, bio-swales and underground detention vaults, keeping storm system functional to handle heavy storm flows, installation of storm pipe and catch basins, and maintenance of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

BUDGET SUMMARY

The 2014 total budget for the Storm Water Operations Fund is **\$846,802**, and **\$213,000** for the Storm Water Capital Fund..

2014 BUDGET
City of Milton - STORM DRAINAGE FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 626,084	\$ 719,640	\$ 719,640	\$ 812,622
REVENUES:				
406-00-333-835-00 FEMA Disaster Assistance	\$ 1,333	\$ -	\$ -	\$ -
406-00-334-003-11 Dept. of Ecology Grant	-	246,700	197,914	-
406-00-334-003-20 Grant Proceeds-State	-	137,000	137,288	-
406-00-334-018-00 FEMA Disaster Assistance	222	-	-	-
406-00-343-830-00 Storm Drainage Fees	716,331	735,333	733,028	745,000
406-00-361-100-00 Investment Earnings	3,166	2,800	1,600	2,000
TOTAL SOURCES	\$ 721,052	\$ 1,121,833	\$ 1,069,830	\$ 747,000
EXPENDITURES:				
406-37-553-310-xx ADMINISTRATION	\$ 237,119	\$ 479,188	\$ 382,908	\$ 311,363
<i>See Detail on following pages</i>				
406-38-553-350-xx OPERATIONS	\$ 154,048	\$ 597,264	\$ 351,984	\$ 271,641
<i>See Detail on following pages</i>				
406-30-553-110-xx SHARED COSTS	\$ 97,460	\$ 103,947	\$ 103,976	\$ 119,268
<i>See Detail on following pages</i>				
TRANSFER OUT - CAPITAL	\$ 138,868	\$ 142,655	\$ 137,980	\$ 144,530
<i>See Detail on following pages</i>				
TOTAL USES	\$ 627,496	\$ 1,323,054	\$ 976,848	\$ 846,802
RESERVED FUND BALANCE	\$ 122,157	\$ 295,100	\$ 209,717	\$ 175,568
RESERVE-EQUIP REPLACEMENT	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 597,483	\$ 223,319	\$ 602,905	\$ 537,252

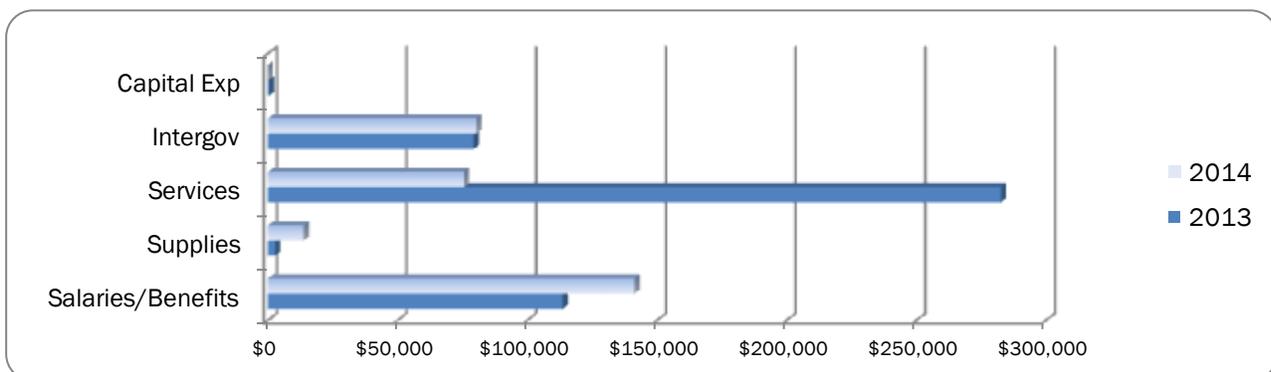


2014 BUDGET
City of Milton - STORM DRAINAGE ADMINISTRATION

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / ADMINISTRATION:				
406-37-553-310-11 Salaries and Wages	\$ 69,332	\$ 76,559	\$ 51,738	\$ 101,207
406-37-553-310-12 Overtime	52	-	-	-
406-37-553-310-21 Personnel Benefits	29,680	37,183	15,661	40,163
Subtotal - Salaries/Benefits	\$ 99,063	\$ 113,742	\$ 67,399	\$ 141,370
406-37-553-310-31 Office and Operating Supplies	\$ 426	\$ 1,250	\$ 433	\$ 11,250
406-37-553-310-32 Fuel	1,303	1,600	696	1,600
406-37-553-310-35 Small Tools and Minor Equip	-	-	-	1,050
406-37-553-310-36 Small Assets/IT	-	-	158	-
406-37-553-310-41 Professional Services	58,752	261,700	222,683	47,500
406-37-553-310-42 Communication	565	800	482	1,100
406-37-553-310-43 Travel	9	340	43	340
406-37-553-310-44 Advertising	246	200	1,609	200
406-37-553-310-45 Operating Rentals and Leases	481	500	527	500
406-37-553-310-46 Insurance	13,252	9,800	9,777	10,500
406-37-553-310-48 Repairs and Maintenance	403	450	670	575
406-37-553-310-49 Misc/Other Exp	2,722	2,000	45	2,093
406-37-553-310-51 Utility Taxes	42,952	66,180	62,749	67,050
406-37-553-310-53 Excise Tax	13,861	13,236	14,033	13,410
406-37-553-310-64 Machinery and Equipment	-	525	-	-
406-37-553-311-49 Misc/Dues & Memberships	951	1,365	1,404	7,325
406-37-553-312-49 Misc/Trng, Registrations	-	500	-	500
406-37-553-313-49 Misc/Outside Printing	2,133	5,000	200	5,000
TOTAL USES	\$ 237,119	\$ 479,188	\$ 382,908	\$ 311,363

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
PW Director Exempt	0.20	\$ 20,352	\$ 6,654	\$ 27,006
Stormwater Compliance Exempt	1.00	\$ 75,600	\$ 31,778	\$ 107,378
PW Admin Assistant IBEW 14-E	0.10	\$ 5,255	\$ 1,731	\$ 6,985
	1.30	\$ 101,207	\$ 40,162	\$ 141,369

*Sal/Ben allocated to Storm/Admin



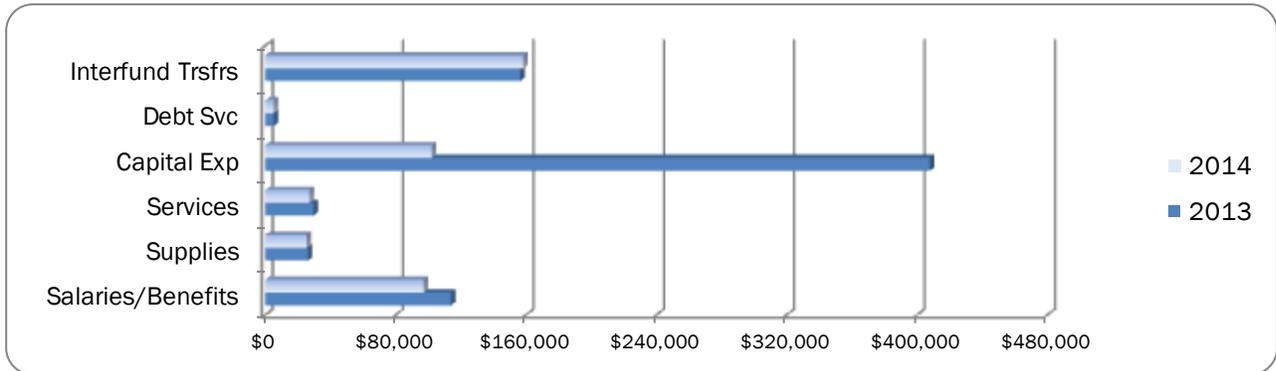
2014 BUDGET
City of Milton - STORM DRAINAGE OPERATIONS

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / OPERATIONS:				
406-38-553-350-11 Salaries and Wages	\$ 58,558	\$ 71,097	\$ 78,234	\$ 60,009
406-38-553-350-12 Overtime	3,248	2,000	1,588	2,000
406-38-553-350-15 On Call Pay	2,758	2,000	3,057	3,000
406-38-553-350-21 Personnel Benefits	29,791	38,049	44,149	31,321
406-38-553-350-22 Uniforms	1,023	1,100	950	1,100
Subtotal - Salaries/Benefits	\$ 95,379	\$ 114,246	\$ 127,978	\$ 97,430
406-38-553-350-31 Operating Supplies	\$ 14,169	\$ 16,400	\$ 5,000	\$ 16,400
406-38-553-350-32 Fuel	1,056	1,000	1,700	1,800
406-38-553-350-35 Small Tools and Equipment	2,856	8,820	600	6,000
406-38-553-350-36 Small Assets/IT	-	-	-	1,250
406-38-553-350-41 Professional Services	5	6,200	413	6,100
406-38-553-350-42 Communication	1,835	1,975	1,283	1,530
406-38-553-350-43 Travel	-	860	13	860
406-38-553-350-44 Advertising	79	100	100	100
406-38-553-350-45 Operating Rentals and Leases	-	500	-	500
406-38-553-350-47 Public Utility Services	4,224	3,650	3,100	3,900
406-38-553-350-48 Repairs and Maintenance	10,980	15,200	810	13,000
406-38-553-350-49 Misc/Other Exp	136	-	37	-
406-38-553-351-49 Misc/Dues & Memberships	50	-	60	-
406-38-553-352-49 Misc/Trng, Registrations	-	1,270	-	1,270
406-38-553-353-49 Misc/Outside Printing	5,029	-	50	-
406-38-553-350-63 Capital Improvements	-	-	2,500	-
406-38-553-350-64 Machinery and Equipment	-	407,850	138,634	5,000
406-38-553-350-65 Construction	-	-	5,943	5,943
406-38-594-790-66 Capital Lease	5,759	-	56,763	97,308
406-00-594-101-78 LOCAL Financing-Principal	-	5,000	-	5,000
406-00-594-101-81 LOCAL Financing-Interest	-	250	-	250
406-38-553-350-95 Interfund Rentals	5,943	5,943	-	-
406-00-597-407-00 Transfer to FUND 407/Capital	138,868	142,655	137,980	144,530
406-00-597-501-00 Transfer to FUND 501	6,547	8,000	7,000	8,000
TOTAL USES	\$ 292,917	\$ 739,919	\$ 489,964	\$ 416,171

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Storm Supervisor	IBEW 23-E	0.20	\$ 16,782	\$ 8,157	\$ 24,939
Maintenance III	IBEW 19-A	0.20	\$ 12,766	\$ 7,480	\$ 20,246
Maintenance II (2)	IBEW 16-C	0.20	\$ 11,631	\$ 5,781	\$ 17,411
Maintenance I (2)	IBEW 13-B	0.20	\$ 9,302	\$ 5,796	\$ 15,098
PW Admin Asst/Operations	IBEW 14-C	0.20	\$ 9,528	\$ 4,110	\$ 13,638
Seasonal-Parks/Facilities	-	-	\$ -	\$ -	\$ -
		1.00	\$ 60,009	\$ 31,323	\$ 91,332

*Sal/Ben allocated to Storm/Operations

STORM WATER OPERATIONS, Cont.

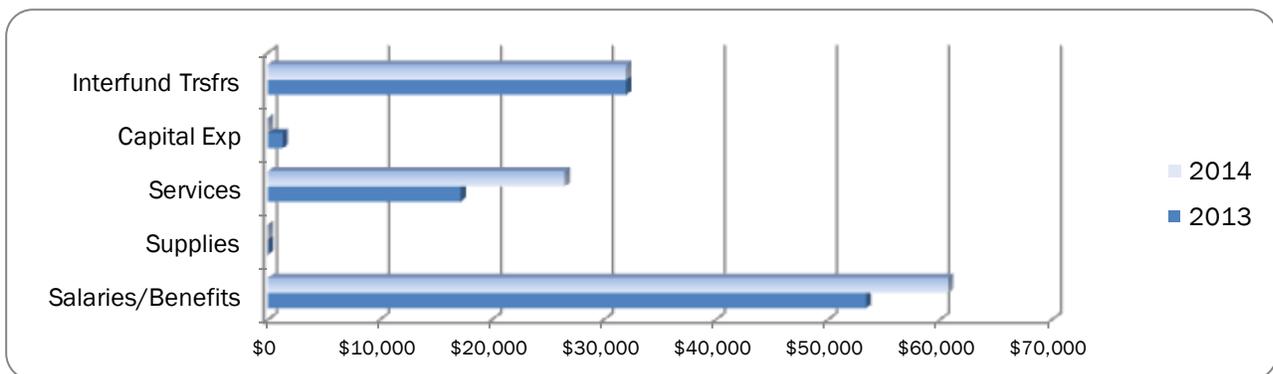


2014 BUDGET
City of Milton - STORM DRAINAGE, SHARED COSTS

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
EXPENDITURES / SHARED COSTS:				
406-30-553-110-11 Salaries and Wages	\$ 36,837	\$ 36,683	\$ 35,799	\$ 42,438
406-30-553-110-12 Overtime	35	-	12	-
406-30-553-110-21 Personnel Benefits	15,949	16,724	15,135	18,305
Subtotal - Salaries/Benefits	\$ 52,821	\$ 53,407	\$ 50,946	\$ 60,743
406-30-553-110-31 Office and Operating Supplies	\$ 586	\$ -	\$ 2,650	\$ -
406-30-553-110-36 Small Assets/IT	550	-	145	-
406-30-553-110-41 Professional Services	194	-	104	2,800
406-30-553-110-42 Communication	239	1,500	119	125
406-30-553-110-43 Travel	110	-	5	-
406-30-553-110-45 Operating Rentals and Leases	1,129	600	734	750
406-30-553-110-48 Repairs and Maintenance	877	570	311	300
406-30-553-110-49 Misc/Other Exp	9,754	2,550	4,162	9,750
406-30-553-110-49 Misc/Outside Printing	-	12,000	12,800	12,800
406-30-553-110-64 Machinery & Equipment	-	1,320	-	-
406-30-597-001-00 Transfer OUT - Shared Costs	31,200	32,000	32,000	32,000
TOTAL USES	\$ 97,460	\$ 103,947	\$ 103,976	\$ 119,268

2014 Proposed Staffing:	FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
City Council	-	\$ -	\$ -	\$ -
Executive/Admin	-	\$ -	\$ -	\$ -
Finance	0.69	\$ 42,028	\$ 18,268	\$ 60,296
Finance - PT/Temp	-	\$ 410	\$ 37	\$ 446
	0.69	\$ 42,437	\$ 18,305	\$ 60,742

*Sal/Ben allocated to Storm/Shared Costs



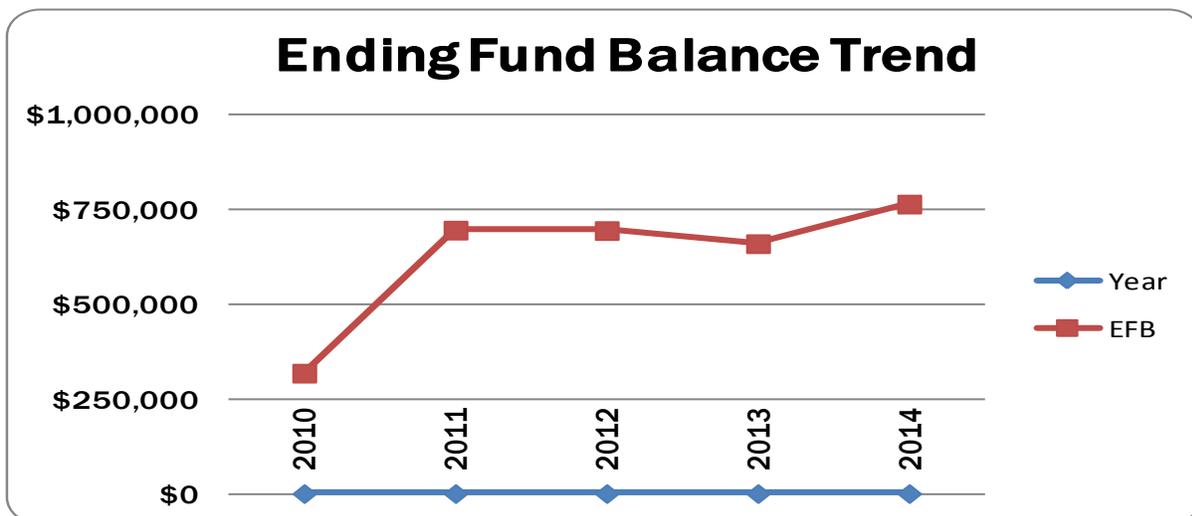
STORMWATER CAPITAL FUND – 407

BUDGET SUMMARY

The 2014 total budget for the Stormwater Capital Fund is **\$213,000**.

2014 BUDGET
City of Milton - STORM DRAINAGE/CAPITAL FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 697,733	\$ 696,514	\$ 696,514	\$ 661,907
REVENUES:				
407-00-334-031-00 Dept of Ecology	\$ -	\$ 62,000	\$ -	\$ 172,000
407-00-361-100-00 Investment Earnings	1,958	2,000	1,422	1,000
407-00-397-406-00 Transfer from Operations	138,868	142,655	139,971	144,530
TOTAL SOURCES	\$ 140,826	\$ 206,655	\$ 141,393	\$ 317,530
EXPENDITURES:				
CAPITAL IMPROVEMENTS	\$ 142,044	\$ 249,000	\$ 176,000	\$ 213,000
<i>See Detail on following pages</i>				
TOTAL USES	\$ 142,044	\$ 249,000	\$ 176,000	\$ 213,000
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
RESERVE-EQUIP REPLACEMENT	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 696,514	\$ 654,169	\$ 661,907	\$ 766,437



2014 BUDGET
City of Milton - STORM DRAINAGE, CAPITAL EXPENDITURES

PROJ # (TBD) KENT ST. DETENTION POND	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	-	-	-
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	142,044	-	6,000	-
Total Uses	142,044	-	6,000	-
Project Summary:				
Revenue	-	-	-	-
Expense	142,044	-	6,000	-
Project Balance*	(142,044)	-	(6,000)	-

*If this figure is "negative", funding comes from existing fund balance

PROJ # (TBD) 11th AVE. PIPE INSTALLATION	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	45,000	-	45,000
Engineering/Construction	-	-	-	-
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	45,000	-	45,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	45,000	-	45,000
Project Balance*	-	(45,000)	-	(45,000)

*If this figure is "negative", funding comes from existing fund balance

STORM WATER CAPITAL, Cont.

PROJ # (TBD) EMERALD ST. CULVERT REPLACEMENT	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	-	-	-
Bond Proceeds	-	-	-	-
Total Sources	-	-	-	-
Project Expenditures:				
Engineering/Design	-	35,000	-	35,000
Engineering/Construction	-	131,000	-	131,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	166,000	-	166,000
Project Summary:				
Revenue	-	-	-	-
Expense	-	166,000	-	166,000
Project Balance*	-	(166,000)	-	(166,000)

*If this figure is "negative", funding comes from existing fund balance

PROJ # (TBD) 5th AVE. STORMWATER TREATMENT FACILITY	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Funding Sources -				
Grant Proceeds - Federal	-	-	-	-
Grant Proceeds - State	-	62,000	62,000	2,000
Bond Proceeds	-	-	-	-
Total Sources	-	62,000	62,000	2,000
Project Expenditures:				
Engineering/Design	-	-	-	-
Engineering/Construction	-	38,000	60,000	2,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	-	-	-	-
Total Uses	-	38,000	60,000	2,000
Project Summary:				
Revenue	-	62,000	62,000	2,000
Expense	-	38,000	60,000	2,000
Project Balance*	-	24,000	2,000	-

*If this figure is "negative", funding comes from existing fund balance

STORM DRAINAGE/CAPITAL FUND 2014 Capital Expenditure Summary	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Grant Proceeds - Federal	\$ -	\$ -	\$ -	\$ -
Grant Proceeds - State	-	62,000	62,000	2,000
Bond Proceeds	-	-	-	-
Total Sources	\$ -	\$ 62,000	\$ 62,000	\$ 2,000
Engineering/Design	\$ -	\$ 80,000	\$ -	\$ 80,000
Engineering/Construction	-	169,000	60,000	133,000
ROW/Property	-	-	-	-
Supplies	-	-	-	-
Professional Services	142,044	-	6,000	-
Total Uses	\$ 142,044	\$ 249,000	\$ 66,000	\$ 213,000
Revenue	\$ -	\$ 62,000	\$ 62,000	\$ 2,000
Expense	142,044	249,000	66,000	213,000
Project Balance*	\$ (142,044)	\$ (187,000)	\$ (4,000)	\$ (211,000)

*If this figure is "negative", funding comes from existing fund balance

Internal Service Funds

Funds:

- 501 – Vehicle Repair & Maintenance Fund

VEHICLE REPAIR & MAINTENANCE FUND - 501

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

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

BUDGET SUMMARY

The 2014 budget for the Vehicle Repair & Maintenance Fund is **\$145,843**, based upon estimated repair & maintenance costs for the upcoming year. These costs are supported by associated transfers from other funds totaling \$146,900. The variance in estimated expenditures vs. budgeted transfers assumes a minimal beginning fund balance in this fund.

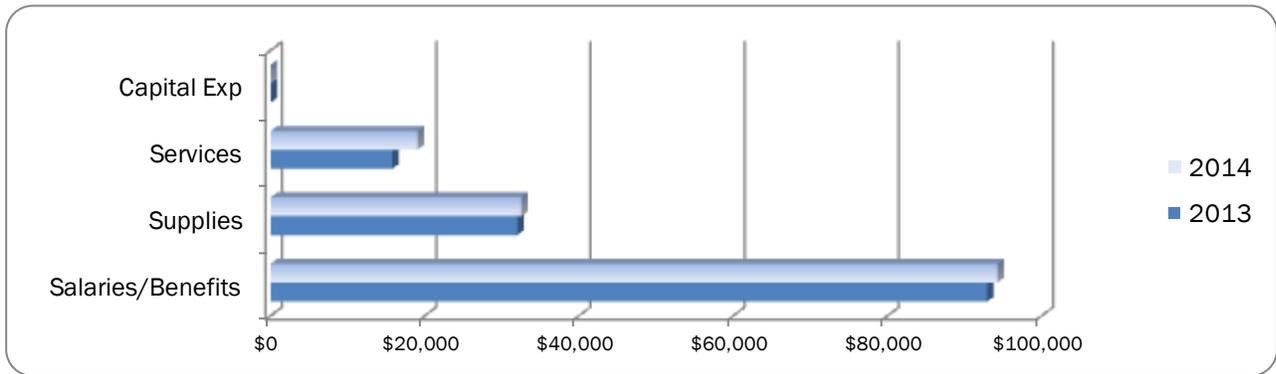
2014 BUDGET
City of Milton - VEHICLE REPAIR & MAINTENANCE FUND

Account Number / Description	2012 ACTUALS	2013 BUDGET	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE	\$ 3,138	\$ 1,000	\$ 1,000	\$ 1,000
REVENUES:				
501-00-397-001-00 Operating Trsfr- Gen Fund	\$ 18,967	\$ 25,000	\$ 24,988	\$ 23,900
501-00-397-101-00 Operating Trsfr- Street Fund	30,208	38,000	32,208	30,000
501-00-397-401-00 Operating Trsfr- Electric Fund	63,343	30,500	49,895	55,000
501-00-397-403-00 Operating Trsfr- Water Fund	30,511	40,000	27,675	30,000
501-00-397-406-00 Operating Trsfr- Storm Fund	6,547	8,000	6,908	8,000
TOTAL SOURCES	\$ 149,576	\$ 141,500	\$ 141,674	\$ 146,900
EXPENDITURES:				
501-00-548-300-11 Salaries & Wages	\$ 59,546	\$ 58,443	\$ 58,188	\$ 58,443
501-00-548-300-12 Overtime	682	100	687	750
501-00-548-300-21 Personnel Benefits	31,432	33,401	31,743	33,600
501-00-548-300-22 Uniforms	1,209	1,000	1,473	1,500
Subtotal - Salaries/Benefits	\$ 92,869	\$ 92,944	\$ 92,091	\$ 94,293
501-00-548-300-31 Office & Operating Supplies	\$ 28,174	\$ 28,000	\$ 30,000	\$ 30,000
501-00-548-300-32 Fuel	1,653	2,000	1,000	1,000
501-00-548-300-35 Small Tools & Equipment	2,569	2,000	2,000	1,500
501-00-548-300-41 Professional Services	-	-	750	-
501-00-548-300-42 Communications	173	200	450	450
501-00-548-300-43 Travel	-	100	100	100
501-00-548-300-45 Operating Rentals & Leases	-	250	-	250
501-00-548-300-46 Insurance	-	185	183	200
501-00-548-300-48 Repairs & Maintenance	26,248	15,000	15,000	18,000
501-00-548-300-49 Miscellaneous	29	50	100	50
TOTAL USES	\$ 151,714	\$ 140,729	\$ 141,674	\$ 145,843
RESERVED FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	\$ 1,000	\$ 1,771	\$ 1,000	\$ 2,057

2014 Proposed Staffing:		FTE	2014 Salary*	2014 Benefits*	2014 TTL Comp
Mechanic	IBEW 16-E	1.00	\$ 58,443	\$ 33,600	\$ 92,043
-	-	-	\$ -	\$ -	\$ -
		1.00	\$ 58,443	\$ 33,600	\$ 92,043

*Sal/Ben allocated to Vehicle R&M Fund

VEHICLE REPAIR & MAINTENANCE FUND, Cont.



Appendix

- 2014 Wage Scale
- Glossary

**Monthly Wage Scale
2014**

Full Time Employees	2014 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							
Court Clerk	-						
Deputy City Clerk	-						
Finance Technician I	2.00	13	\$ 3,427	\$ 3,603	\$ 3,782	\$ 3,970	\$ 4,168
Maintenance Worker I	2.00						
Meter Reader	1.00						
Police Clerk	1.00						
PW Field Administrative Assistant	1.00						
PW Administrative Assistant	1.00	14	\$ 3,603	\$ 3,782	\$ 3,970	\$ 4,168	\$ 4,379
Sr Admin Asst/Permit Tech w/License	-						
Mechanic	1.00						
Maintenance II - Parks/Facilities	1.00	16	\$ 3,970	\$ 4,168	\$ 4,379	\$ 4,595	\$ 4,822
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	1.00	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						
Utility Supervisor	1.00	23	\$ 5,584	\$ 5,865	\$ 6,156	\$ 6,466	\$ 6,789
Apprentice Lineman (varying % of LM)	-						
Building Official	1.00						
Electrical Foreman	1.00	26	\$ 6,466	\$ 6,789	\$ 7,131	\$ 7,484	\$ 7,585
Uniformed Personnel			Academy	STEP A	STEP B	STEP C	STEP D
Police Officer	7.00		\$ 4,575	\$ 4,803	\$ 5,044	\$ 5,295	\$ 5,561
Code Enforcement Officer	1.00		\$ 4,575	\$ 4,803	\$ 5,044	\$ 5,295	\$ 5,561
Police Sergeant	2.00		\$ -	\$ 6,120	\$ 6,426	\$ 6,748	\$ 7,086
Detective	1.00		\$ 4,575	\$ 4,803	\$ 5,044	\$ 5,295	\$ 5,561
Exempt Positions - Directors			2014 Salary Range				
City Administrator	1.00		\$ 120,000	-----	-----	-----	\$ 126,000
Finance Director/City Clerk	1.00		\$ 75,600	-----	-----	-----	\$ 103,950
Public Works Director	1.00		\$ 75,600	-----	-----	-----	\$ 103,950
Police Chief	1.00		\$ 75,600	-----	-----	-----	\$ 103,950
Community Development Director	-		\$ 72,000	-----	-----	-----	\$ 103,950
Other Exempt Personnel			2014 Salary Range				
Police Lieutenant	1.00		\$ 68,400	-----	-----	-----	\$ 92,400
Senior Planner	-		\$ 66,990	\$ 70,340	\$ 73,856	\$ 77,549	\$ 81,427
Accounting Supervisor	1.00		\$ 66,990	\$ 70,340	\$ 73,856	\$ 77,549	\$ 81,427
Storm Water Compliance Officer	1.00		\$ 66,990	\$ 70,340	\$ 73,856	\$ 77,549	\$ 81,427
Part-Time Employees							
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				
Elected Officials (Non FTE)							
Mayor	1						
Council	7						

FTE Summary	2014
Total Regular FTE's	41.00
Total Part-Time FTE's	-

CITY OF MILTON Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.