



**CITY OF MONROE
2014 BUDGET**

	Page		Page
Mayor's Budget Message	1-5	Donation Fund	18
2013 City Organization Chart	6	Public Safety 800 MHz Fund	18
2014 Appropriations by Fund Type	7	Streets Fund	19
2014 Budget Summary	8	Transportation Concurrency Fees Fund	20
		Tourism Lodging Tax Fund	20
General Fund Revenue & Expenditures Pie Charts	9	Narcotic/Drug Buy Fund	21
General Fund Summary	10	Real Estate Excise Tax Fund	21
Contingency Fund	10	North Kelsey Debt Fund	22
General Fund Expenditures by Type	11	General Capital Improvements Projects	22
		Parks Capital Improvements Projects Fund	23
		Streets Capital Improvements Projects Fund	24
Administration Department	12	North Kelsey Development Fund	25
Legal Department	12		
Municipal Court	12	Water Fund	26
Human Resources	13	Water CIP Fund	26
City Council	13	Sewer Fund	27
Finance Department	14	Sewer CIP Fund	27
Economic Development	14	Stormwater Fund	28
Planning, Permitting & Building Department	15	Stormwater CIP Fund	28
Emergency Management	15	Solid Waste Fund	29
Police Department	16	Revenue Bond Debt Reserve Fund	29
Jail, Court & Dispatch	16	Information Technology Services Fund	30
Parks & Recreation Department	17	Facilities Management Fund	30
General Fund Non-Departmental	17	Fleet & Equipment Management Fund	31
		Salary Ranges	32
		H.S.A. Funding Levels	32

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STARTS HERE!**

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BUDGET MESSAGE

DATE: October 1, 2013
TO: Monroe City Council
FROM: Mayor Robert G. Zimmerman
SUBJECT: Budget for 2014

I am pleased to submit for your consideration the 2014 Annual Budget for the City of Monroe. As we slowly emerge from the great recession, we are starting to see a small, but significant, return of revenues. These revenues are in the form of sales tax and development/permitting fees. Since we are not out of the woods yet, the 2014 preliminary budget is a conservative one. Operations are being kept at comparable service levels to 2013. Where capital funds are available, the city is gearing up infrastructure projects to position itself for the future growth of our community.

The total budget appropriations are 16% less than the 2013 budget. General Fund revenues are budgeted to be 4% more in 2014 than budgeted in 2013. General Fund expenditures are budgeted at 10% more than the 2013 budget, excluding one-time purchases. The 2014 preliminary budget does not contain any increases in property taxes. The increase of \$24,672 to the property tax levy amount is due to new construction coming onto the tax rolls.

All reserves in the budget are fully funded per the Reserve Policy adopted by council in 2012. These reserves are reflected as restricted fund balances in the budget. These funds are to be used for emergencies only, which is spelled out in the policy. The Contingency Fund is projected to have an ending fund balance in 2014 of \$1,175,598. These funds are reserved to allow the city to take advantage of unforeseen opportunities or one-time expenditures for special projects, and cannot be spent without express approval of the city council. The 2014 preliminary budget includes the last of three \$250,000 transfers from the Contingency Fund to the General Fund for municipal operations during economic hardship, as authorized by the city council in Resolution No. 2012/019.

REVENUES

Proposed revenues for 2014, stated on a comparative basis with 2013 and with actual revenues for 2012 are as follows:

	Revenues 2012	Budget 2013	Preliminary 2014
General Fund	\$12,261,258	\$10,673,095	\$11,068,839
Governmental Funds	9,498,059	8,719,073	2,304,561
Govt. Capital Funds	12,058,101	9,519,344	5,652,609
Utility Ops & Capital	14,368,316	17,066,169	20,349,809
Internal Service Funds	3,681,780	2,680,229	3,604,429
Totals	\$51,867,514	\$48,657,910	\$42,980,247

As stated before, this budget does not include any increases to property taxes. If the 1% levy increase allowed by law was utilized, it would mean an increase in General Fund revenues of \$19,696. Sales tax revenues are expected to increase by \$632,490 from what was budgeted in 2013. Of this amount, \$262,950 is attributed to the new local sales tax rate increase approved by voters for public safety purposes. The remaining increase of \$369,540 is from estimated revenue from increased construction of homes, as well as the construction and opening of Walmart in 2014. To remain conservative, this budget does not include any revenue from the upcoming Cablepark at Lake Tye.

This budget contains a \$100,000 transfer of real estate excise tax (REET) revenue to the park's department operations. Historically, REET revenue was only allowed to be used for capital construction projects. This use of REET money for capital maintenance is allowed through temporary legislation for these tough economic times. This legislation will sunset in 2016.

The large dollar amounts in revenues for the Governmental Funds and Governmental Capital Funds in 2012 & 2013 reflect the receipt of bond proceeds from rolling over bonded debt in 2012, and from land sales and the transfer for the subsequent pay-down of debt for the North Kelsey land in 2013. In 2014 grant revenues of \$2,091,391 are budgeted for street improvement projects.

UTILITY REVENUES

In 2011 the city issued \$15 million in revenue bonds for capital utility projects. The sewer utility budget includes a 14% rate increase per the financing plan adopted by council in 2011 for the infrastructure projects. This will ensure funds are adequate to pay down the debt for the treatment plant upgrade. The water utility has a 4% rate increase budgeted to offset the 9.45% increase the City of Everett is charging for water purchases in 2014. The stormwater utility does not contain any rate increases. The solid waste utility will not charge any rate increases either, even though the contracted services price increased 3% in 2013.

EXPENDITURES

Proposed expenditures for 2014, stated on a comparative basis with 2013 and with actual expenditures for 2012 are as follows:

	Expenditures 2012	Budget 2013	Preliminary 2014
General Fund	\$10,141,871	\$10,748,674	\$12,736,268
Governmental Funds	7,942,479	10,096,480	3,050,012
Govt. Capital Funds	10,708,082	10,516,666	4,904,752
Utility Ops & Capital	19,918,655	18,228,409	20,503,944
Internal Service Funds	2,204,889	2,961,519	3,179,450
Totals	\$50,915,976	\$52,551,748	\$44,374,426

Increases in the General Fund expenditures include \$959,747 in transfers to fund the sick leave reserve (\$109,747) and for capital development costs for the North Kelsey property (\$850,000). There are also one-time capital expenditures of \$55,000 for economic development, such as the Innovation Partnership Zone, way finding signage and GIS mapping projects, and \$350,000 to update non-transportation elements of the Comp Plan.

The General Fund also includes a new department, that of Municipal Court, in the 2014 budget. The startup costs for this operation are being funded from previous years' revenues from photo enforcement.

The large amounts in the Governmental Funds and Governmental Capital Funds for 2012 & 2013 reflect the interfund transfer of land sale proceeds, and the subsequent pay-down of debt for the North Kelsey property. 2014 expenditures also reflect a transfer of \$1,160,525 from the Transportation Concurrence Fund to the Street CIP Fund for street capital projects.

PERSONNEL

The city is a service provider, with labor being its biggest resource and expense.

The 2014 budget includes two new police officer positions that are funded through the new local sales tax levy approved by voters for public safety.

One new parks maintenance position has been added. In previous years three parks maintenance positions had been cut due to the recession.

One new planning position has been added to accommodate the increase in development and construction activity that the city is starting to experience.

There is also a new court administrator position for the new municipal court that is starting up in 2014. This position is funded for half a year, as it is anticipated to be filled effective 7/1/14.

The budget includes 4 parks seasonal employees, and the utilities have budgeted \$14,100 for seasonal labor.

The preliminary budget contains a 1.4% wage increase for employees represented by the Teamsters union, a 4.9% wage increase for police guild employees, and \$121,794 set aside for non-represented employees incentive pay. The police guild and non-union employees' health insurance premiums are estimated to increase 27%. The public works, clerical and parks employees' health insurance premiums have a 10% increase budgeted. The city does not have firm numbers on these increases yet.

A comparative history of full time employees (FTE) by department is shown below:

	2012	2013	2014
General Fund:			
Administration	2.40	2.40	3.00
Municipal Court	0	0	1.00
HR	1.00	1.00	1.00
Finance	3.91	3.59	3.59
Planning & Bldg	5.80	6.10	7.30
Econ Dev	1.00	1.00	1.00
Emergency Mgt	0	0	0.10
Police	41.00	41.00	43.00
Parks	6.54	6.79	8.09
Total Gen Fund	61.65	61.88	68.08
Streets	2.24	2.23	2.27
Capital Projects	6.76	6.61	6.56
Water	7.67	7.55	7.57
Sewer	13.17	13.14	13.01
Stormwater	7.67	7.58	6.61
Solid Waste	0.54	0.38	0.38
Info Technology	2.00	2.00	1.00
Fleet/Equip Mgt	1.30	1.30	1.80
Facilities Mgt	2.00	2.75	2.75
CITY TOTAL	105.00	105.42	110.03

CAPITAL IMPROVEMENT PROJECTS

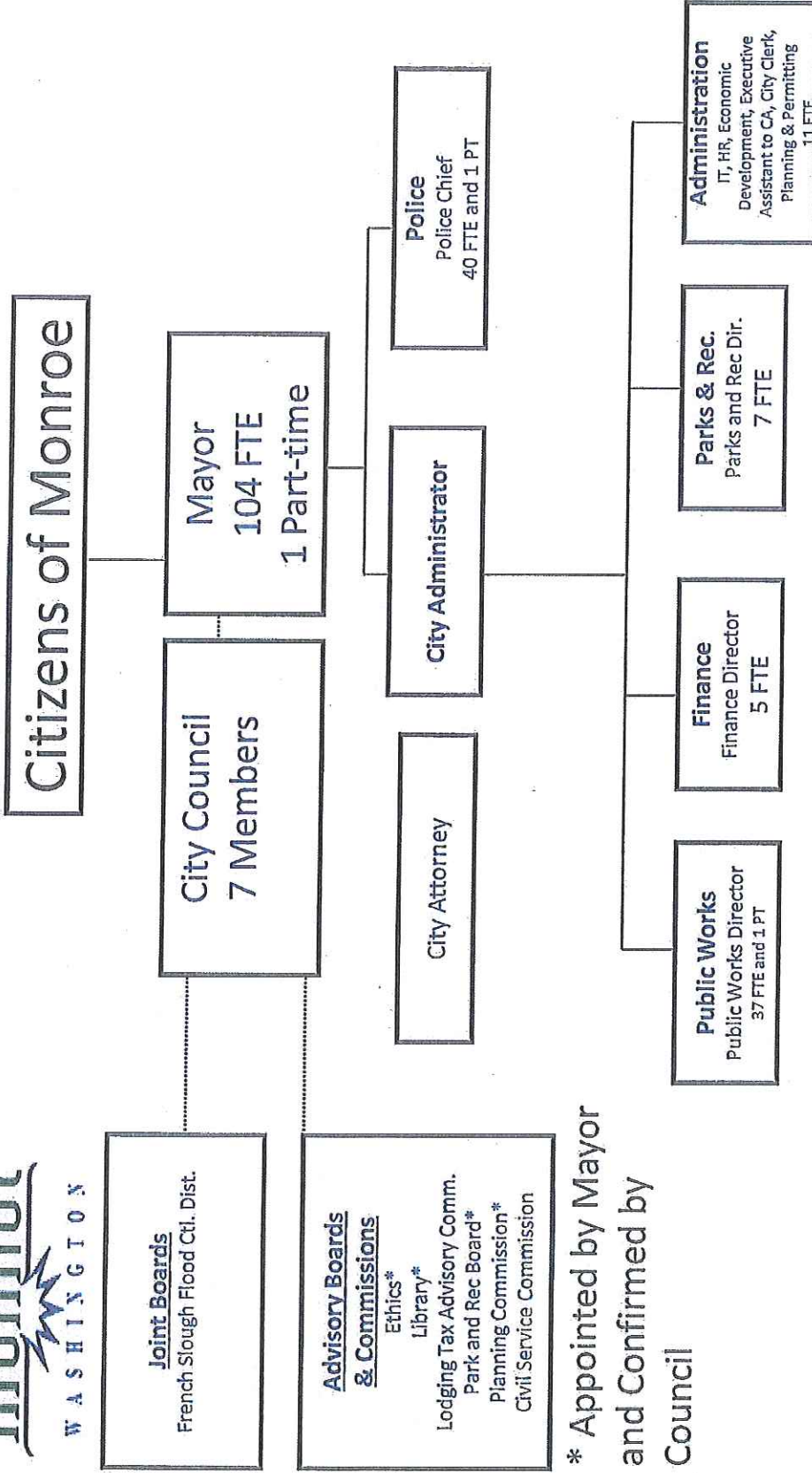
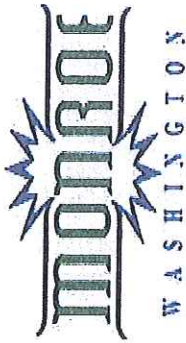
Capital improvement projects are funded by grants, impact fees, real estate excise tax revenues, and proceeds from revenue bonds. These funds are typically not allowed to be used for operations. Capital projects budgeted for 2014 include:

- Skate park improvements
- Lake Tye Park building upgrade
- Cadman Pit master plan
- Parks master plan update
- Tierne Place extension
- Chain Lake Road Phase I.I.a.
- West Main Street sidewalk
- Main Street gateway
- Blakely Street infiltration/conveyance project
- Lewis Street combined sewer separation
- Woods Creek Road grind & overlay
- Main Street grind & overlay
- Fryelands northbound grind & overlay
- North Kelsey storm drainage revision
- Taft utility upgrade
- North Kelsey sewer boring
- Elizabeth Street sidewalk
- Pike Street combined sewer separation
- Sky Meadow Water Association inter-tie
- Woods Creek Road Phase I.a.
- Tye Street signal
- 132nd Street SE water main
- Kelsey/Chain Lake Road roundabout
- Ingraham Road water main relocation

There are many exciting things on Monroe's horizon. The new Providence medical center is opening. Walmart will be coming to town in 2014. New housing developments are in the works. The new cable park is coming to Lake Tye. We are on the right track for emerging from the great recession. Our financial house is in order, and we are poised to grow with this great community.

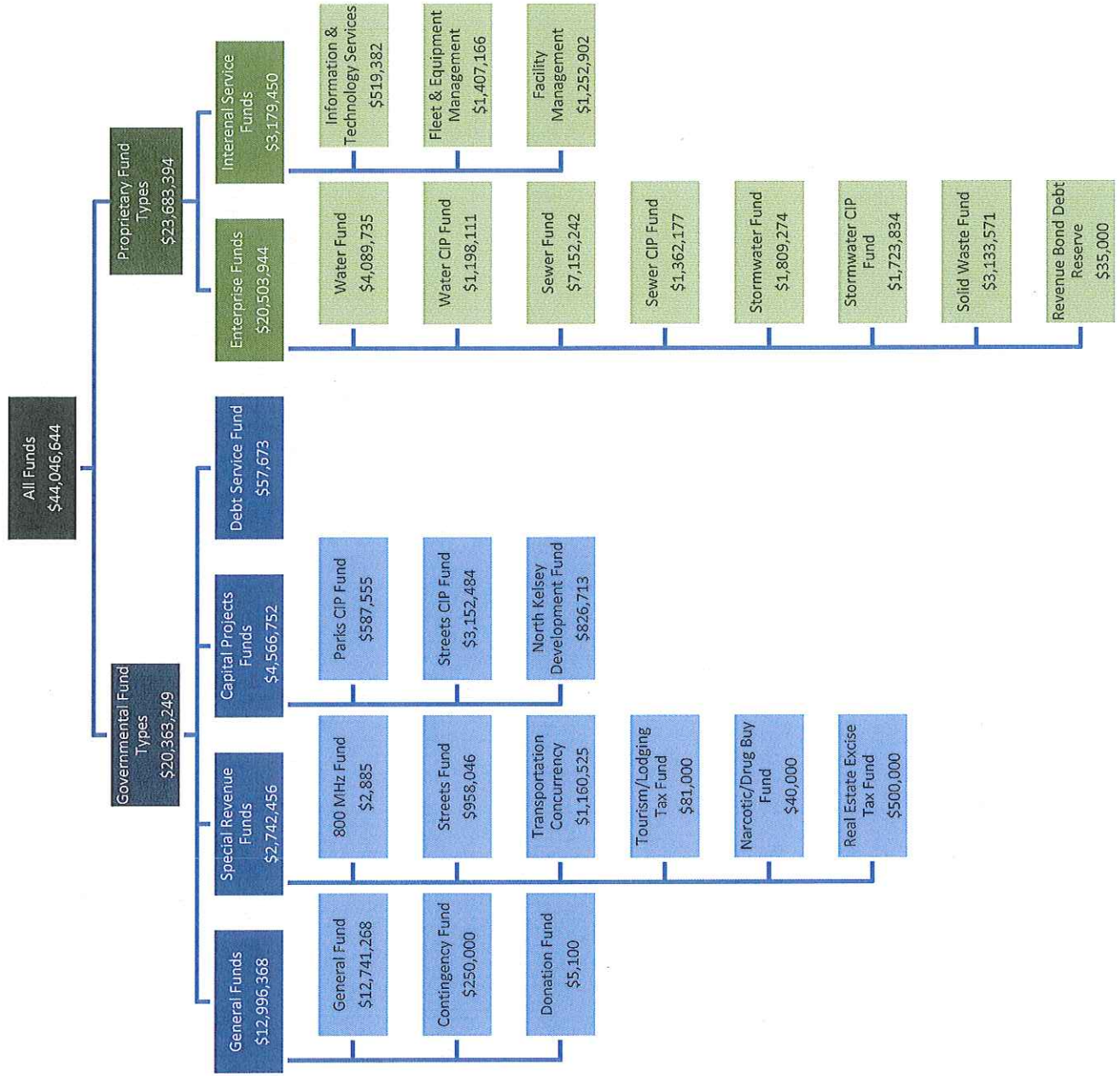
Looking forward,

Robert G. Zimmerman
Mayor



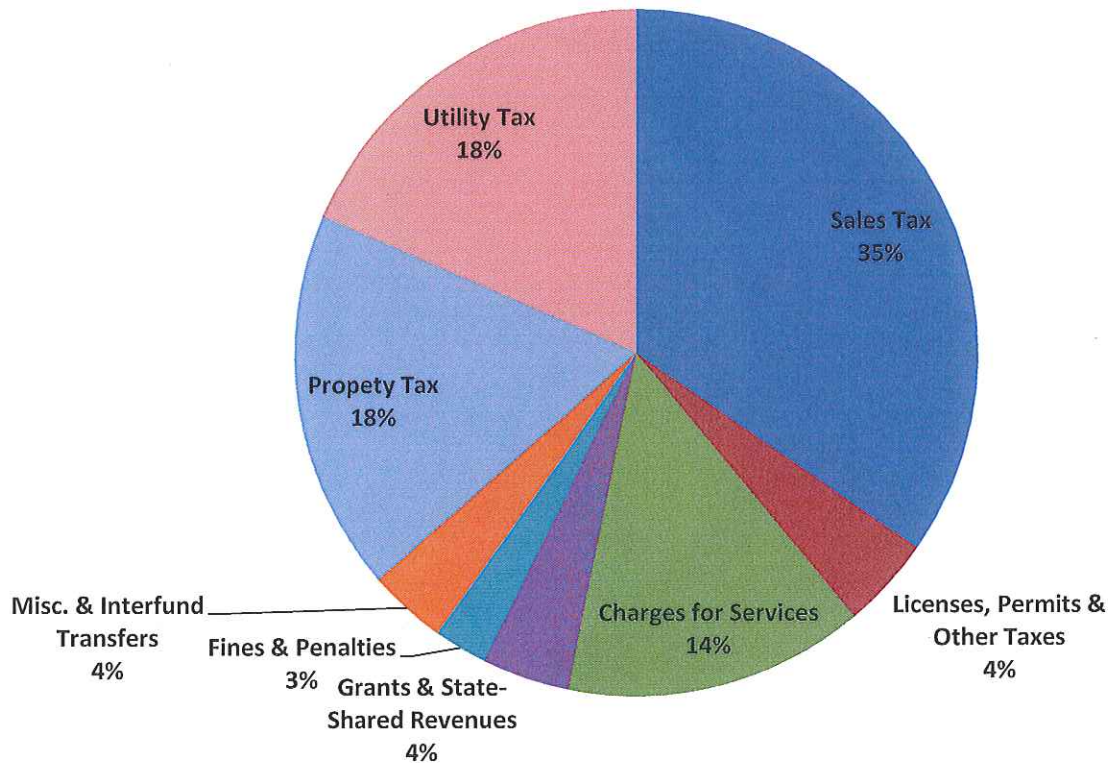
* Appointed by Mayor and Confirmed by Council

2014 Appropriations by Fund Type

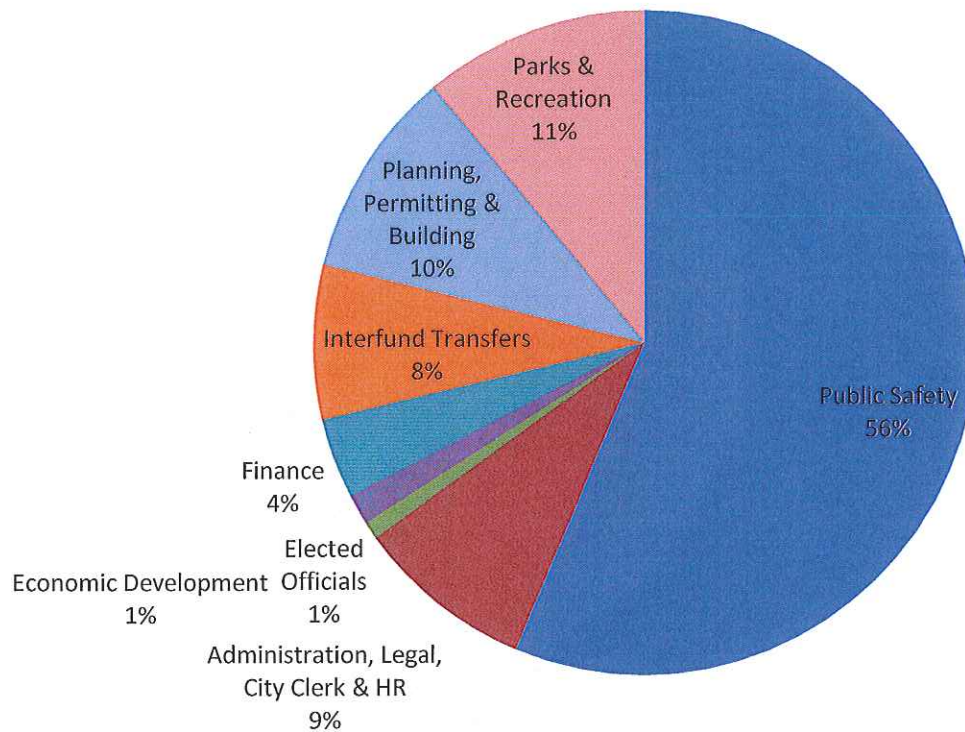


	2014 Budget Summary											
Fund	Beginning Fund Balance	Revenues	Total Resources	Expenditures	Restricted Ending Fund Balance	Unassigned Ending Fund Balance						
General Fund	\$ 3,932,303	\$ 11,068,839	\$ 15,001,142	\$ 12,741,268	\$ 2,139,742	\$ 120,131						
Contingency Fund	1,424,098	-	1,424,098	250,000	908,051	266,047						
Donation Fund	10,384	4,600	14,984	5,100	-	9,884						
Public Safety 800 MHz Fund	2,875	10	2,885	2,885	-	-						
Streets Fund	450,131	524,916	975,047	958,046	-	17,001						
Transportation Concurrence Fees Fund	463,063	1,161,525	1,624,588	1,160,525	-	464,063						
Tourism Lodging Tax Fund	58,935	55,200	114,135	81,000	-	33,135						
Narcotic/Drug Buy Fund	42,996	1,560	44,556	40,000	-	4,556						
Real Estate Excise Tax Fund	56,902	501,500	558,402	500,000	-	58,402						
North Kelsey Debt Fund	5,702	60,250	65,952	57,673	-	8,279						
General Capital Improvements Projects	435,767	1,250	437,017	-	-	437,017						
Parks Capital Improvements Projects	810,792	152,050	962,842	587,555	26,907	348,379						
Streets Capital Improvements Projects	300,317	4,229,309	4,529,625	3,152,484	-	1,377,142						
North Kelsey Development Fund	191,012	852,000	1,043,012	826,713	-	216,299						
Water Fund	700,184	3,800,402	4,500,586	4,089,735	406,133	4,718						
Water CIP Fund	4,745,183	869,075	5,614,258	1,198,111	274,388	4,141,759						
Sewer Fund	1,379,623	6,312,145	7,691,767	7,152,242	375,431	164,095						
Sewer CIP Fund	4,030,132	2,911,341	6,941,473	1,362,177	447,360	5,131,936						
Stormwater Fund	466,377	1,598,903	2,065,279	1,809,274	157,640	98,365						
Stormwater CIP Fund	1,547,857	1,615,400	3,163,256	1,723,834	-	1,439,422						
Solid Waste Fund	574,645	3,237,543	3,812,188	3,133,571	-	678,617						
Revenue Bond Debt Reserve Fund	2,018,056	5,000	2,023,056	35,000	1,983,934	4,122						
Information Technology Services Fund	165,923	427,365	593,288	519,382	60,000	13,906						
Fleet & Equipment Management Fund	1,962,597	1,929,500	3,892,097	1,407,166	2,229,524	255,407						
Facilities Management Fund	379,975	1,247,564	1,627,539	1,252,902	55,000	319,637						
Total	\$ 26,155,828	\$ 42,567,245	\$ 68,723,073	\$ 44,046,644	\$ 9,064,111	\$ 15,612,318						

General Fund Revenues - 2014 Budget



General Fund Expenditures - 2014 Budget



	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
General Fund				
Beginning Fund Balance	\$ 983,838	\$ 2,766,559	\$ 2,766,559	\$ 3,932,303
Revenues				
Taxes	7,356,262	7,282,962	7,294,943	8,037,396
Licenses & Permits	278,398	303,474	344,569	309,568
Intergovernmental	658,695	490,571	531,954	456,134
Charges for Services	1,839,213	1,465,226	1,661,848	1,577,518
Fines & Forfeitures	816,526	565,814	816,298	281,200
Interest, Rentals & Other	127,784	23,184	76,485	37,024
Transfers In	1,184,380	541,864	541,864	370,000
Total Revenues	\$ 12,261,258	\$ 10,673,095	\$ 11,267,960	\$ 11,068,839
Total Resources	\$ 13,245,096	\$ 13,439,655	\$ 14,034,520	\$ 15,001,142

Expenditures				
Salaries	\$ 5,085,664	\$ 5,271,630	\$ 5,171,051	\$ 5,788,747
Payroll Taxes & Benefits	1,839,864	2,002,723	1,911,004	2,312,070
Supplies	95,307	137,483	125,716	184,643
Services/Charges	2,616,238	2,774,903	2,682,101	2,962,841
Intergovernmental/Taxes	169,467	93,292	67,134	102,338
Total Operating Expenditures	\$ 9,806,540	\$ 10,280,031	\$ 9,957,006	\$ 11,350,639
Capital & Project Expenditures	335,331	468,642	145,211	1,390,629
Total Expenditures	\$ 10,141,871	\$ 10,748,674	\$ 10,102,217	\$ 12,741,268
Undesignated Fund Balance	1,411,114	755,095	1,956,964	120,131
Restricted for Emergencies	1,667,112	1,804,502	1,692,691	1,929,609
Restricted for Public Safety	25,000	131,384	282,648	210,134
Ending Fund Balance	\$ 3,103,225	\$ 2,690,981	\$ 3,932,303	\$ 2,259,874

	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Contingency Fund				
Beginning Fund Balance	\$ -	\$ 1,737,334	\$ 1,737,334	\$ 1,424,098
Revenues				
Interest	-	-	1,764	1,500
Transfers In	1,737,334	-	500,000	-
Total Resources	\$ 1,737,334	\$ 1,737,334	\$ 2,239,098	\$ 1,425,598

Expenditures				
General Fund-Econ Hardship	-	250,000	250,000	250,000
General Fund-Comp Plan Update	-	300,000	300,000	-
General Fund-IPZ Econ Dev.	-	25,000	25,000	-
General Fund-MusicFest	-	40,000	40,000	-
Implement Non-Rep Pay Structure	-	50,000	50,000	-
Street Fund-Traffic Study	-	150,000	150,000	-
Total Expenditures	\$ -	\$ 815,000	\$ 815,000	\$ 250,000
Ending Fund Balance	952,811	99,932	627,538	267,547
Restricted per Reserve Policy	784,523	822,402	796,560	908,051
Ending Fund Balance	\$ 1,737,334	\$ 922,334	\$ 1,424,098	\$ 1,175,598

2014 General Fund Department Expenditure Budget by Type

Comparison by Department

Summary for General Fund Departments	Salaries	Personnel Benefits	Supplies	Services	Intergovt. & Taxes	Projects & Capital	Ending Reserve	2014 Budget \$	2014 Budget %	2013 Budget \$	2013 Budget %	2012 Actual \$	2012 Actual %
Administration	\$ 275,255	\$ 106,584	\$ 10,500	\$ 349,796	\$ 17,450	\$ -	\$ -	\$ 759,585	5.1%	\$ 755,190	5.7%	\$ 702,789	5.5%
Legal	-	-	-	180,000	-	-	-	180,000	1.2%	160,000	1.2%	210,366	1.6%
Municipal Court	38,604	16,775	9,600	750	-	7,500	-	73,229	0.5%	-	0.0%	-	0.0%
Human Resources	88,383	40,017	115	40,357	-	-	-	168,872	1.1%	158,030	1.2%	117,672	0.9%
Mayor & City Council	65,400	5,386	-	14,700	25,000	-	-	110,486	0.7%	95,735	0.7%	82,051	0.6%
Finance	272,569	121,507	4,950	61,134	38,000	-	-	498,160	3.3%	453,345	3.4%	447,857	3.5%
Economic Development	88,383	37,711	-	8,602	-	55,000	-	189,696	1.3%	167,361	1.3%	108,046	0.8%
Planning, Permitting & Building	554,666	230,975	2,350	154,817	-	350,000	-	1,292,808	8.6%	997,085	7.5%	639,430	5.0%
Emergency Management	11,972	3,362	26,690	93,981	-	3,000	-	139,005	0.9%	113,253	0.8%	78,380	0.6%
Police	3,796,511	1,463,252	88,238	861,186	21,798	15,382	210,134	6,456,501	43.0%	6,086,429	45.6%	5,860,909	45.6%
Jail, Court & Dispatch	-	-	-	719,505	-	-	-	719,505	4.8%	713,053	5.3%	655,114	5.1%
Parks	597,004	286,501	42,200	478,013	90	-	-	1,403,808	9.4%	1,076,578	8.1%	883,408	6.9%
Non-Departmental	-	-	-	-	-	959,747	2,049,740	3,009,487	20.1%	2,559,597	19.2%	3,078,225	23.9%
Total Dollars	\$ 5,788,747	\$ 2,312,070	\$ 184,643	\$ 2,962,841	\$ 102,338	\$ 1,390,629	\$ 2,259,874	\$ 15,001,142	100.0%	\$ 13,335,657	100.0%	\$ 12,864,247	100.0%
Comparison by Type								Total less Reserves					
Sub-Totals, with percentages, less Reserves								Reserves as % of Total					
2014 Budget Amount	\$ 5,788,747	\$ 2,312,070	\$ 184,643	\$ 2,962,841	\$ 102,338	\$ 1,390,629	\$ 2,259,874	\$ 12,741,268					
2014 Percent	45.4%	18.1%	1.4%	23.3%	0.8%	10.9%	17.7%						
2013 Budget Amount	\$ 5,271,630	\$ 2,002,723	\$ 137,483	\$ 2,774,903	\$ 93,292	\$ 468,642	\$ 2,690,981	\$ 10,748,674					
2013 Percent	49.0%	18.6%	1.3%	25.8%	0.9%	4.4%	25.0%						
2012 Actual Amount	\$ 5,085,664	\$ 1,839,864	\$ 95,307	\$ 2,616,238	\$ 169,467	\$ 335,331	\$ 3,103,225	\$ 10,141,871					
2012 Percent	50.1%	18.1%	0.9%	25.8%	1.7%	3.3%	30.6%						

Administration	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Charges for Services Revenue	<u>\$ 260,329</u>	<u>\$ 256,304</u>	<u>\$ 256,304</u>	<u>\$ 273,568</u>
Expenditures				
Salaries	214,673	286,147	270,691	275,255
Payroll Taxes & Benefits	72,510	113,851	105,313	106,584
Supplies	6,389	13,200	6,600	10,500
Services/Charges	366,387	324,261	331,458	349,796
Intergovernmental	42,831	17,731	17,398	17,450
Total Admin Expenditures	<u>\$ 702,789</u>	<u>\$ 755,190</u>	<u>\$ 731,459</u>	<u>\$ 759,585</u>
Staffing in FTE's	2.40	2.40	2.40	3.00

Legal	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Charges for Services Revenue	<u>\$ 187,176</u>	<u>\$ 100,427</u>	<u>\$ 100,427</u>	<u>\$ 124,397</u>
Expenditures				
Services/Charges	210,366	160,000	160,000	180,000
Total Legal Expenditures	<u>\$ 210,366</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 180,000</u>

Municipal Court	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ 38,604
Payroll Taxes & Benefits	-	-	-	16,775
Supplies	-	-	-	9,600
Services/Charges	-	-	-	750
Capital Outlay	-	-	-	7,500
Total Municipal Court Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,229</u>
<i>Note: Startup funds from PD's restricted fund balance. FTE starts 7/1/14.</i>				
Staffing in FTE's	-	-	-	1.00

Human Resources	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Wellness Program Revenues	<u>\$ 4,350</u>	<u>\$ 5,000</u>	<u>\$ 5,920</u>	<u>\$ -</u>
Expenditures				
Salaries	\$ 73,536	\$ 79,416	\$ 80,292	\$ 88,383
Payroll Taxes & Benefits	28,393	35,000	32,720	40,017
Supplies	257	-	112	115
Services/Charges	15,486	43,614	18,609	40,357
Total HR Expenditures	<u>\$ 117,672</u>	<u>\$ 158,030</u>	<u>\$ 131,732</u>	<u>\$ 168,872</u>
Staffing in FTE's	1.00	1.00	1.00	1.00

Mayor & City Council	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Expenditures				
Salaries	\$ 57,600	\$ 65,400	\$ 59,600	\$ 65,400
Payroll Taxes & Benefits	4,685	5,335	4,882	5,386
Services/Charges	2,030	-	13,010	14,700
Intergovernmental	17,736	25,000	23,503	25,000
Total Council Expenditures	<u>\$ 82,051</u>	<u>\$ 95,735</u>	<u>\$ 100,994</u>	<u>\$ 110,486</u>

Finance Department	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Passport Services	\$ 10,913	\$ 11,700	\$ 12,230	\$ 12,230
Charges for Services	267,307	246,467	246,467	282,370
Total Revenues	<u>\$ 278,220</u>	<u>\$ 258,167</u>	<u>\$ 258,697</u>	<u>\$ 294,600</u>
Expenditures				
Salaries	256,128	258,788	266,600	272,569
Payroll Taxes & Benefits	107,993	113,358	122,833	121,507
Supplies	2,237	3,900	3,550	4,950
Services/Charges	47,720	52,299	52,512	61,134
Intergovernmental	33,780	25,000	1,000	38,000
Total Finance Expenditures	<u>\$ 447,857</u>	<u>\$ 453,345</u>	<u>\$ 446,495</u>	<u>\$ 498,160</u>
Staffing in FTE's	3.91	3.59	3.59	3.59

Economic Development	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Expenditures				
Salaries	\$ 73,536	\$ 79,215	\$ 80,292	\$ 88,383
Payroll Taxes & Benefits	28,353	32,802	30,507	37,711
Supplies	94	1,000	100	-
Services/Charges	6,063	9,344	5,632	8,602
Operating Expenditures	<u>\$ 108,046</u>	<u>\$ 122,361</u>	<u>\$ 116,531</u>	<u>\$ 134,696</u>
Project Expenditures	-	45,000	7,500	55,000
Total Expenditures	<u>\$ 108,046</u>	<u>\$ 167,361</u>	<u>\$ 124,031</u>	<u>\$ 189,696</u>
Staffing in FTE's	1.00	1.00	1.00	1.00

Project Expenditures:

Innovation Partnership Zone (IPZ)	\$ 25,000	\$ 7,500	\$ 25,000
Downtown Signage/Wayfinding	\$ 20,000	\$ -	\$ 20,000
GIS Intern Mapping Project	\$ -	\$ -	\$ 10,000

Planning, Permitting & Building	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Revenues				
Building Permits	\$ 128,139	\$ 160,000	\$ 192,292	\$ 160,000
Charges for Services	244,453	126,300	324,848	153,345
Total Revenues	<u>\$ 372,592</u>	<u>\$ 286,300</u>	<u>\$ 517,140</u>	<u>\$ 313,345</u>
Expenditures				
Salaries	419,985	422,097	387,803	554,666
Payroll Taxes & Benefits	153,477	170,029	146,120	230,975
Supplies	1,372	1,800	267	2,350
Services/Charges	64,596	103,159	75,514	154,817
Operating Expenditures	<u>\$ 639,430</u>	<u>\$ 697,085</u>	<u>\$ 609,704</u>	<u>\$ 942,808</u>
Project Expenditures		300,000	11,940	350,000
Total Expenditures	<u>\$ 639,430</u>	<u>\$ 997,085</u>	<u>\$ 621,644</u>	<u>\$ 1,292,808</u>

Staffing in FTE's	5.80	6.10	6.10	7.30
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Project Expenditure:

Non-transportation elements of the Comp Plan \$ 300,000 \$ 11,940 \$ 350,000

Emergency Management	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Grant Revenue	<u>\$ 15,997</u>	<u>\$ 16,032</u>	<u>\$ 16,032</u>	<u>\$ 19,555</u>
Expenditures				
Salaries	\$ -	\$ 350	\$ 7,119	\$ 11,972
Payroll Taxes & Benefits	-	-	2	3,362
Supplies	18,741	26,339	26,339	26,690
Services/Charges	55,849	83,564	83,372	93,981
Equipment Expenditures	3,790	3,000	3,000	3,000
Total Expenditures	<u>\$ 78,380</u>	<u>\$ 113,253</u>	<u>\$ 119,832</u>	<u>\$ 139,005</u>

Staffing in FTE's	-	-	0.05	0.10
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Police Department	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Revenues				
County Criminal Justice Sales Tax	\$ 232,820	\$ 215,000	\$ 242,843	\$ 245,000
Local Sales Tax Levy for Public Safety	-	-	-	262,950
Gambling Tax Revenue	29,312	35,000	31,785	35,000
Licenses & Permits	8,091	7,500	9,600	10,000
Intergovernmental	421,669	258,529	323,478	266,319
Charges for Services	53,269	67,500	63,874	73,050
Fines & Forfeitures	816,526	565,814	816,298	281,200
Interest & Other	3,328	1,870	6,845	5,860
Total Police Revenues	\$ 1,565,015	\$ 1,151,213	\$ 1,494,722	\$ 1,179,378
Expenditures				
Salaries	3,525,272	3,597,726	3,535,283	3,796,511
Payroll Taxes & Benefits	1,238,917	1,312,973	1,252,171	1,463,252
Supplies	41,518	52,844	54,599	88,238
Services/Charges	1,004,724	949,387	959,250	861,186
Intergovernmental	18,938	25,471	25,193	21,798
Capital Machinery & Equipment	6,541	16,644	18,773	15,382
Total Police Expenditures	\$ 5,835,909	\$ 5,955,045	\$ 5,845,268	\$ 6,246,367
Staffing in FTE's	41.0	41.0	41.0	43.0

Jail, Court & Dispatch	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Expenditures				
Court Filing Fees	\$ 117,706	\$ 165,000	\$ 106,000	\$ 165,000
Prosecuting Attorney	81,465	80,000	80,000	80,000
Sno County Jail Fees	152,376	160,000	163,774	165,000
800 MHz Annual Maintenance	56,645	54,614	54,614	54,204
Dispatch Fees	246,921	253,439	253,439	255,301
Total Expenditures	\$ 655,114	\$ 713,053	\$ 657,827	\$ 719,505

Parks & Recreation Department	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Revenues				
Intergovernmental	\$ 5,260	\$ 5,260	\$ 5,260	\$ 5,260
Charges for Services	46,225	47,500	47,280	48,000
Interest & Other	8,012	6,700	6,978	7,600
Interfund Transfers	213,854	260,000	260,000	120,000
Total Parks Revenues	<u>\$ 273,351</u>	<u>\$ 319,460</u>	<u>\$ 319,518</u>	<u>\$ 180,860</u>
Expenditures				
Salaries	\$ 464,934	\$ 482,491	\$ 483,371	\$ 597,004
Payroll Taxes & Benefits	205,535	219,375	216,457	286,501
Supplies	24,700	38,400	34,150	42,200
Services/Charges	187,906	336,222	324,917	478,013
Intergovernmental/Taxes	334	90	40	90
Total Parks Expenditures	<u>\$ 883,408</u>	<u>\$ 1,076,578</u>	<u>\$ 1,058,936</u>	<u>\$ 1,403,808</u>

Staffing in FTE's	6.54	6.79	6.79	8.09
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General Fund Non Departmental	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Revenues				
Property Taxes	\$ 1,976,334	\$ 1,966,368	\$ 1,966,368	\$ 1,991,040
Sales Tax (excluding PD local levy)	2,999,246	2,954,897	3,040,269	3,324,437
Admissions Tax	112,083	121,962	121,710	130,900
Utility Taxes	1,995,336	1,985,735	1,886,968	2,045,219
Leasehold Taxes	11,130	4,000	5,000	2,850
Licenses & Permits	142,167	135,974	142,677	139,568
Intergovernmental	215,769	210,750	187,184	165,000
Charges for Services	769,541	609,028	610,418	610,558
Miscellaneous/Other Revenue	116,444	14,614	62,662	23,564
Interfund Transfers In	970,526	281,864	281,864	250,000
Total Revenues	<u>\$ 9,308,577</u>	<u>\$ 8,285,192</u>	<u>\$ 8,305,120</u>	<u>\$ 8,683,136</u>
Expenditures				
Transfer to Sick Leave Reserve Fund	\$ 325,000	\$ 103,998	\$ 103,998	\$ 109,747
Transfer to North Kelsey Development	-	-	-	850,000
Total Expenditures	<u>\$ 325,000</u>	<u>\$ 103,998</u>	<u>\$ 103,998</u>	<u>\$ 959,747</u>

Donation Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 3,945	\$ 10,678	\$ 10,678	\$ 10,384
Revenues				
Contributions From Private Sources	5,770	4,650	4,142	4,600
Total Donation Resources	<u>\$ 9,715</u>	<u>\$ 15,328</u>	<u>\$ 14,820</u>	<u>\$ 14,984</u>
Expenditures				
Police K-9 Program	138	400	-	-
Community Egg Hunt	1,401	1,500	964	1,200
Movies Under The Moon	1,397	2,000	1,600	2,000
Wiggley Field Dog Park	-	500	500	500
Flower Baskets	-	1,150	1,372	1,400
Other Miscellaneous Projects	700	-	-	-
Total Donation Expenditures	<u>\$ 3,636</u>	<u>\$ 5,550</u>	<u>\$ 4,436</u>	<u>\$ 5,100</u>
Ending Fund Balance	<u>\$ 6,079</u>	<u>\$ 9,778</u>	<u>\$ 10,384</u>	<u>\$ 9,884</u>

Public Safety 800 MHz Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 7,743	\$ 5,858	\$ 5,858	\$ 2,875
Revenues				
Interest & Other	28	20	17	10
Total Resources	<u>\$ 7,771</u>	<u>\$ 5,878</u>	<u>\$ 5,875</u>	<u>\$ 2,885</u>
Expenditures				
Equipment	1,913	5,000	3,000	-
Transfer Out to General Fund	-	-	-	2,885
Total 800 MHz Expenditures	<u>\$ 1,913</u>	<u>\$ 5,000</u>	<u>\$ 3,000</u>	<u>\$ 2,885</u>
Ending Fund Balance	<u>\$ 5,858</u>	<u>\$ 878</u>	<u>\$ 2,875</u>	<u>\$ -</u>

Streets Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 341,251	\$ 321,641	\$ 321,641	\$ 450,131
Revenues				
Charges for Services	4,931	39,620	44,952	38,916
Solid Waste Franchise Fees	147,479	135,000	144,697	145,000
Motor Vehicle Fuel Tax	354,539	358,930	338,765	340,000
Interest & Miscellaneous	5,961	850	1,407	1,000
Transfers In	5,000	151,096	150,000	-
Total Revenues	\$ 512,909	\$ 685,496	\$ 679,820	\$ 524,916
Total Resources	\$ 854,160	\$ 1,007,137	\$ 1,001,461	\$ 975,047
Expenditures				
Salaries	156,784	161,797	151,217	163,030
Payroll Taxes & Benefits	65,006	70,844	66,115	77,641
Supplies	469	5,850	4,919	11,080
Services/Charges	307,251	350,466	327,672	554,795
Transfer Out - Paths & Trails	1,489	1,407	1,407	1,500
Transfer Out to CIP Fund-Transp.Plan	-	-	-	150,000
Total Operating Expenditures	\$ 530,999	\$ 590,364	\$ 551,330	\$ 958,046
Projects	-	150,000	-	-
Total Streets Expenditures	\$ 530,999	\$ 740,364	\$ 551,330	\$ 958,046
Ending Fund Balance	\$ 323,161	\$ 266,772	\$ 450,131	\$ 17,001

Staffing in FTE's	2.24	2.23	2.23	2.27
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Project Expenditure:

Traffic Study \$ 150,000

Transportation Concurrency Fees	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 100,009	\$ 438,204	\$ 438,204	\$ 463,063
Revenues				
GMA Fees	337,663	-	106,255	1,160,525
Interest & Other	531	250	1,242	1,000
Total Revenues	\$ 338,194	\$ 250	\$ 107,497	\$ 1,161,525
Total Resources	<u>\$ 438,204</u>	<u>\$ 438,454</u>	<u>\$ 545,701</u>	<u>\$ 1,624,588</u>
Expenditures				
Transfers Out to Street CIP Fund	\$ -	\$ 82,638	\$ 82,638	\$ 1,160,525
Ending Fund Balance	<u>\$ 438,204</u>	<u>\$ 355,816</u>	<u>\$ 463,063</u>	<u>\$ 464,063</u>

Tourism Lodging Tax Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 60,712	\$ 65,303	\$ 65,303	\$ 58,935
Revenues				
Lodging Taxes	48,348	40,000	55,000	55,000
Interest & Other	251	175	180	200
Total Revenues	\$ 48,599	\$ 40,175	\$ 55,180	\$ 55,200
Total Resources	<u>\$ 109,311</u>	<u>\$ 105,478</u>	<u>\$ 120,483</u>	<u>\$ 114,135</u>
Expenditures				
Services/Charges	30,155	60,613	41,549	60,000
Transfer Out - Wakeboard/Tri-Monroe	13,854	20,000	20,000	21,000
Total Expenditures	\$ 44,009	\$ 80,613	\$ 61,549	\$ 81,000
Ending Fund Balance	<u>\$ 65,303</u>	<u>\$ 24,865</u>	<u>\$ 58,935</u>	<u>\$ 33,135</u>

Narcotic/Drug Buy Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 70,260	\$ 55,457	\$ 55,457	\$ 42,996
Revenues				
Fines & Forfeitures	20,290	5,500	3,140	1,500
Interest & Other	76	52	62	60
Total Revenues	\$ 20,366	\$ 5,552	\$ 3,202	\$ 1,560
Total Resources	<u>\$ 90,627</u>	<u>\$ 61,009</u>	<u>\$ 58,659</u>	<u>\$ 44,556</u>
 Operating Expenditures	 \$ 35,170	 \$ 40,500	 \$ 15,663	 \$ 40,000
 Ending Fund Balance	 <u>\$ 55,457</u>	 <u>\$ 20,509</u>	 <u>\$ 42,996</u>	 <u>\$ 4,556</u>

Real Estate Excise Tax Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 509,229	\$ 428,538	\$ 428,538	\$ 56,902
Revenues				
Real Estate Excise Taxes	310,981	530,000	430,866	500,000
Interest & Other	2,329	1,560	1,286	1,500
Total Revenues	\$ 313,309	\$ 531,560	\$ 432,152	\$ 501,500
Total Resources	<u>\$ 822,538</u>	<u>\$ 960,098</u>	<u>\$ 860,690</u>	<u>\$ 558,402</u>
 Expenditures				
Transfer Out - Streets CIP Fund	194,000	439,394	439,394	250,000
Transfer Out - Parks CIP Fund	-	39,394	39,394	150,000
Transfer Out - Parks Operations	200,000	200,000	200,000	100,000
Transfer Out - N Kelsey Development	-	125,000	125,000	-
Operating Expenditures	\$ 394,000	\$ 803,788	\$ 803,788	\$ 500,000
 Ending Fund Balance	 <u>\$ 428,538</u>	 <u>\$ 156,310</u>	 <u>\$ 56,902</u>	 <u>\$ 58,402</u>

North Kelsey Debt Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 494,694	\$ 83,492	\$ 83,492	\$ 5,702
Revenues				
Interest & Other	1,156	1,370	237	250
Transfer In - N Kelsey Development Fund	<u>6,520,394</u>	<u>7,450,000</u>	<u>6,500,000</u>	<u>60,000</u>
Total Revenues	\$ 6,521,550	\$ 7,451,370	\$ 6,500,237	\$ 60,250
Total Resources	<u>\$ 7,016,244</u>	<u>\$ 7,534,862</u>	<u>\$ 6,583,729</u>	<u>\$ 65,952</u>
Expenditures				
Debt Service - Principal	6,500,000	7,345,000	6,400,000	-
Debt Service - Interest	182,752	178,027	178,027	57,673
Transfer Out - N Kelsey Development Fund	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 6,932,752	\$ 7,523,027	\$ 6,578,027	\$ 57,673
Ending Fund Balance	<u>\$ 83,492</u>	<u>\$ 11,835</u>	<u>\$ 5,702</u>	<u>\$ 8,279</u>

General Capital Improvements Projects	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 440,011	\$ 434,536	\$ 434,536	\$ 435,767
Revenues				
Interest & Other	<u>1,842</u>	<u>1,200</u>	<u>1,231</u>	<u>1,250</u>
Total Revenues	\$ 1,842	\$ 1,200	\$ 1,231	\$ 1,250
Total Resources	<u>\$ 441,853</u>	<u>\$ 435,736</u>	<u>\$ 435,767</u>	<u>\$ 437,017</u>
Expenditures				
City Campus Fuel Station	<u>7,317</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 7,317	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ 434,536</u>	<u>\$ 435,736</u>	<u>\$ 435,767</u>	<u>\$ 437,017</u>

Parks Capital Improvements Projects Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 714,840	\$ 715,450	\$ 715,450	\$ 810,792
Revenues				
Park Impact Fees	-	-	174,019	-
Contributions from Private Sources	-	55,049	55,049	-
Transfer In - Real Estate Excise Tax	-	116,394	116,394	150,000
Interest & Other	3,092	3,407	4,863	2,050
Total Revenues	<u>\$ 3,092</u>	<u>\$ 174,850</u>	<u>\$ 350,325</u>	<u>\$ 152,050</u>
Total Resources	<u>\$ 717,932</u>	<u>\$ 890,300</u>	<u>\$ 1,065,775</u>	<u>\$ 962,842</u>
Expenditures				
Salaries	-	43,282	43,308	44,734
Payroll Taxes & Benefits	-	17,234	15,311	18,831
Charges/Services	-	14,364	14,364	18,990
Lk Tye Park Bldg Upgrade	-	-	-	180,000
Skatepark Improvements	-	-	-	240,000
Rotary's Miracle Field	-	182,049	182,000	-
Cadman Pit Master Plan	-	-	-	40,000
Parks Master Plan Update	-	45,000	-	45,000
Total Capital Expenditures	<u>\$ -</u>	<u>\$ 301,929</u>	<u>\$ 254,983</u>	<u>\$ 587,555</u>
Ending Fund Balance	717,932	562,964	785,385	348,379
Restricted for Paths & Trails	-	25,407	25,407	26,907
Ending Fund Balance	<u>\$ 717,932</u>	<u>\$ 588,371</u>	<u>\$ 810,792</u>	<u>\$ 375,286</u>
Staffing in FTE's	0.46	0.46	0.46	0.46

Streets Capital Improvements Projects Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 602,813	\$ 417,378	\$ 417,378	\$ 300,317
Revenues				
Grant Revenues	72,593	972,910	890,152	1,673,391
GMA Fees	358,220	321,612	86,152	877,392
Contributions from Private Sources	-	-	-	116,000
Interest & Other	2,128	1,590	2,092	2,000
Transfers In	194,000	522,032	522,032	1,560,525
Total Revenues	\$ 626,941	\$ 1,818,144	\$ 1,500,428	\$ 4,229,309
Total Resources	\$ 1,229,754	\$ 2,235,522	\$ 1,917,806	\$ 4,529,625
Expenditures				
Salaries	166,249	183,146	183,425	109,501
Payroll Taxes & Benefits	69,436	83,890	87,506	52,295
Supplies	-	1,500	-	1,000
Services/Charges	31,521	43,653	52,428	216,029
US 2/Chain Lake/Lewis Improvements	123,998	-	-	-
Main St/Old Owen/US 2 Improvements	377,304	-	352,681	-
Chain Lake ARRA Improvements	12	-	-	-
Fremont Street Improvements	22,678	-	-	-
Kelsey & Main St Traffic Signal	10,061	-	-	-
Powell Street Sidewalk	17,514	-	-	-
Hill Street Reconstruction	11,696	-	-	-
Capital Construction Projects	1,683	1,794,008	941,449	2,773,658
Total Capital Expenditures	\$ 832,152	\$ 2,106,196	\$ 1,617,489	\$ 3,152,484
Undesignated Fund Balance	\$ 397,602	\$ 129,326	\$ 300,317	\$ 497,142
Restricted-North Kelsey Roundabout	-	-	-	880,000
Ending Fund Balance	\$ 397,602	\$ 129,326	\$ 300,317	\$ 1,377,142
Staffing in FTE's	2.60	2.60	2.60	1.50

North Kelsey Development Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 22,716	\$ 590,023	\$ 590,023	\$ 191,012
Revenues				
Sale of Land - Theatre Property	2,000,000	-	-	-
Sale of Land - MonMac/Nexcore	2,504,850	-	-	-
Sale of Land - Sabey/Walmart	99,900	7,400,000	7,000,000	-
Transfers In	250,000	125,000	125,000	850,000
Refunding Bond Proceeds	6,570,000	-	-	-
Interest & Other	1,477	150	1,500	2,000
Total Revenues	\$ 11,426,226	\$ 7,525,150	\$ 7,126,500	\$ 852,000
Total Resources	<u>\$ 11,448,942</u>	<u>\$ 8,115,173</u>	<u>\$ 7,716,523</u>	<u>\$ 1,043,012</u>
Expenditures				
Charges/Services	643,829	658,541	525,511	74,213
Transfer Out - Debt Service Fund	6,520,394	7,450,000	6,500,000	60,000
Transfer Out - Contingency Fund	1,737,334	-	500,000	-
Transfer Out -General Fund	967,056	-	-	-
Capital Construction Projects	-	-	-	692,500
Total Capital Expenditures	\$ 9,868,613	\$ 8,108,541	\$ 7,525,511	\$ 826,713
Ending Fund Balance	<u>\$ 1,580,329</u>	<u>\$ 6,632</u>	<u>\$ 191,012</u>	<u>\$ 216,299</u>

Water Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 1,054,753	\$ 1,077,332	\$ 1,077,332	\$ 700,184
Revenues				
Charges For Services	3,587,523	3,598,719	3,762,617	3,787,524
Interest & Other	12,983	3,300	31,321	4,800
Transfers In from Debt Reserve	-	23,080	23,080	8,078
Total Revenues	<u>\$ 3,600,506</u>	<u>\$ 3,625,099</u>	<u>\$ 3,817,018</u>	<u>\$ 3,800,402</u>
Total Resources	<u>\$ 4,655,259</u>	<u>\$ 4,702,431</u>	<u>\$ 4,894,350</u>	<u>\$ 4,500,586</u>
Expenses				
Salaries	532,351	515,468	527,061	532,876
Payroll Taxes & Benefits	236,885	238,099	241,748	260,052
Supplies	1,004,774	1,095,643	1,147,126	1,294,252
Services/Charges	505,780	752,938	690,403	900,674
Intergovernmental/Taxes	192,171	175,000	152,514	190,000
Debt Service	657,300	634,986	635,315	631,881
Transfer Out - Water CIP Fund	-	800,000	800,000	280,000
Total Water Expenses	<u>\$ 3,129,260</u>	<u>\$ 4,212,134</u>	<u>\$ 4,194,166</u>	<u>\$ 4,089,735</u>
Ending Fund Balance	1,525,998	180,297	409,601	4,718
Restricted For Emergencies	-	310,000	290,584	406,133
Ending Fund Balance	<u>\$ 1,525,998</u>	<u>\$ 490,297</u>	<u>\$ 700,184</u>	<u>\$ 410,851</u>

Staffing in FTE's	7.67	7.55	7.55	7.57
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Water Capital Improvements Projects Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 5,669,619	\$ 4,368,414	\$ 4,368,414	\$ 4,745,183
Revenues				
Capital Fees	143,055	645,915	290,445	576,575
Interest & Other	23,129	15,850	12,346	12,500
Transfers In from Water Operations	-	800,000	800,000	280,000
Total Revenues	<u>\$ 166,184</u>	<u>\$ 1,461,765</u>	<u>\$ 1,102,791</u>	<u>\$ 869,075</u>
Total Resources	<u>\$ 5,835,804</u>	<u>\$ 5,830,179</u>	<u>\$ 5,471,205</u>	<u>\$ 5,614,258</u>
Expenses				
Salaries	122,089	127,910	128,725	113,217
Payroll Taxes & Benefits	51,622	59,280	64,510	54,130
Supplies	-	750	-	1,000
Charges/Services	26,116	26,076	32,787	181,764
Capital Construction Projects	1,267,562	637,150	500,000	848,000
Total CIP Expenses	<u>\$ 1,467,389</u>	<u>\$ 851,166</u>	<u>\$ 726,022</u>	<u>\$ 1,198,111</u>
Ending Fund Balance	4,368,414	4,942,480	4,708,650	4,141,759
Restricted For Emergencies	-	36,533	36,533	274,388
Ending Fund Balance	<u>\$ 4,368,414</u>	<u>\$ 4,979,013</u>	<u>\$ 4,745,183</u>	<u>\$ 4,416,147</u>

Staffing in FTE's	1.85	1.85	1.85	1.55
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Sewer Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 1,171,419	\$ 1,080,363	\$ 1,080,363	\$ 1,379,623
Revenues				
Charges For Services	5,080,884	5,269,557	5,551,386	6,282,046
Interest & Other	12,176	4,085	5,350	5,200
Transfers In from Debt Reserve	-	71,140	71,140	24,899
Total Revenues	<u>\$ 5,093,060</u>	<u>\$ 5,344,782</u>	<u>\$ 5,627,876</u>	<u>\$ 6,312,145</u>
Total Resources	<u>\$ 6,264,479</u>	<u>\$ 6,425,145</u>	<u>\$ 6,708,239</u>	<u>\$ 7,691,767</u>
Expenses				
Salaries	905,194	921,788	907,541	937,490
Payroll Taxes & Benefits	392,832	423,035	414,419	457,972
Supplies	205,893	210,300	161,134	220,940
Services/Charges	1,039,994	1,264,565	1,073,139	1,557,722
Intergovernmental/Taxes	117,420	120,000	104,394	115,000
Debt Service	1,933,986	1,867,803	1,867,989	1,863,118
Transfers Out - Sewer CIP Fund	500,000	800,000	800,000	2,000,000
Total Sewer Expenses	<u>\$ 5,095,318</u>	<u>\$ 5,607,492</u>	<u>\$ 5,328,616</u>	<u>\$ 7,152,242</u>
Ending Fund Balance	1,169,160	240,754	958,030	164,095
Restricted For Emergencies	-	576,899	421,593	375,431
Ending Fund Balance	<u>\$ 1,169,160</u>	<u>\$ 817,653</u>	<u>\$ 1,379,623</u>	<u>\$ 539,525</u>

Staffing in FTE's	13.17	13.14	13.14	13.01
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Sewer Capital Improvements Projects Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 9,787,329	\$ 4,712,235	\$ 4,712,235	\$ 4,030,132
Revenues				
Capital Fees	169,560	1,009,773	318,519	901,341
Revenue Bond Proceeds				
Interest & Other	31,195	26,400	12,963	10,000
Transfers In from Sewer Operations	500,000	800,000	800,000	2,000,000
Total Revenues	<u>\$ 700,755</u>	<u>\$ 1,836,173</u>	<u>\$ 1,131,482</u>	<u>\$ 2,911,341</u>
Total Resources	<u>\$ 10,488,084</u>	<u>\$ 6,548,408</u>	<u>\$ 5,843,717</u>	<u>\$ 6,941,473</u>
Expenses				
Salaries	103,803	105,658	107,967	115,487
Payroll Taxes & Benefits	44,214	49,784	50,118	53,976
Supplies	-	-	-	1,000
Charges/Services	38,492	33,160	33,260	184,339
Capital Construction Projects	5,589,330	1,569,615	1,622,239	1,007,375
Total CIP Expenses	<u>\$ 5,775,839</u>	<u>\$ 1,758,217</u>	<u>\$ 1,813,584</u>	<u>\$ 1,362,177</u>
Ending Fund Balance	4,712,245	4,640,713	3,880,655	5,131,936
Restricted For Emergencies	-	149,478	149,478	447,360
Ending Fund Balance	<u>\$ 4,712,245</u>	<u>\$ 4,790,191</u>	<u>\$ 4,030,132</u>	<u>\$ 5,579,296</u>

Staffing in FTE's	1.65	1.65	1.65	1.55
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Stormwater Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 273,706	\$ 330,171	\$ 330,171	\$ 466,377
Revenues				
Charges For Services	1,522,369	1,519,620	1,565,200	1,545,680
Grants	-	16,000	-	50,000
Interest & Other	1,870	950	1,477	1,200
Transfers In from Debt Reserve	-	5,780	5,780	2,023
Total Revenues	<u>\$ 1,524,239</u>	<u>\$ 1,542,350</u>	<u>\$ 1,572,457</u>	<u>\$ 1,598,903</u>
Total Resources	<u>\$ 1,797,945</u>	<u>\$ 1,872,521</u>	<u>\$ 1,902,628</u>	<u>\$ 2,065,279</u>
Expenses				
Salaries	523,607	496,139	522,783	463,026
Payroll Taxes & Benefits	234,797	236,715	242,963	225,225
Supplies	769	29,340	11,515	11,940
Services/Charges	370,890	436,885	436,553	514,338
Intergovernmental/Taxes	141,311	120,000	117,639	90,000
Debt Service	104,881	104,745	104,799	104,745
Transfers Out to CIP Fund	-	-	-	400,000
Total Stormwater Expenses	<u>\$ 1,376,255</u>	<u>\$ 1,423,824</u>	<u>\$ 1,436,251</u>	<u>\$ 1,809,274</u>
Ending Fund Balance	421,690	253,838	284,116	98,365
Restricted For Emergencies	-	194,859	182,261	157,640
Ending Fund Balance	<u>\$ 421,690</u>	<u>\$ 448,697</u>	<u>\$ 466,377</u>	<u>\$ 256,005</u>
Staffing in FTE's	7.67	7.58	7.58	6.61

Stormwater Capital Improvements Projects Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 1,668,055	\$ 1,576,097	\$ 1,576,097	\$ 1,547,857
Revenues				
Grants	-	-	-	1,210,900
Interest & Other	6,862	4,500	4,458	4,500
Transfers In from Operations	-	-	-	400,000
Total Revenues	<u>\$ 6,862</u>	<u>\$ 4,500</u>	<u>\$ 4,458</u>	<u>\$ 1,615,400</u>
Total Resources	<u>\$ 1,674,917</u>	<u>\$ 1,580,597</u>	<u>\$ 1,580,555</u>	<u>\$ 3,163,256</u>
Expenses				
Salaries	5,756	5,756	11,115	109,501
Payroll Taxes & Benefits	1,278	1,543	3,388	52,295
Supplies	-	400	-	700
Charges/Services	7,359	17,309	17,009	190,805
Capital Construction Projects	82,543	1,165,541	1,186	1,370,533
Total CIP Expenses	<u>\$ 96,936</u>	<u>\$ 1,190,549</u>	<u>\$ 32,699</u>	<u>\$ 1,723,834</u>
Ending Fund Balance	1,577,981	390,048	1,547,857	1,386,747
Restricted For Emergencies	-	-	-	52,675
Ending Fund Balance	<u>\$ 1,577,981</u>	<u>\$ 390,048</u>	<u>\$ 1,547,857</u>	<u>\$ 1,439,422</u>
Staffing in FTE's	0.05	0.05	0.05	1.50

Solid Waste Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 313,137	\$ 397,987	\$ 397,987	\$ 574,645
Revenues				
Charges For Services	3,161,314	3,151,000	3,139,239	3,139,239
Sales & Refuse Taxes	95,688	94,600	96,204	96,204
Interest & Other	10,795	-	21,147	2,100
Total Revenues	<u>\$ 3,267,797</u>	<u>\$ 3,245,600</u>	<u>\$ 3,256,590</u>	<u>\$ 3,237,543</u>
Total Resources	<u>\$ 3,580,934</u>	<u>\$ 3,643,587</u>	<u>\$ 3,654,577</u>	<u>\$ 3,812,188</u>
Expenses				
Salaries	18,437	20,375	18,653	21,133
Payroll Taxes & Benefits	11,410	10,663	9,535	11,411
Supplies	13	50	50	50
Services/Charges	2,790,979	2,909,339	2,920,687	2,958,573
Intergovernmental/Taxes	156,819	144,600	131,007	142,404
Total Solid Waste Expenses	<u>\$ 2,977,658</u>	<u>\$ 3,085,027</u>	<u>\$ 3,079,931</u>	<u>\$ 3,133,571</u>
Ending Fund Balance	<u>\$ 603,277</u>	<u>\$ 558,560</u>	<u>\$ 574,645</u>	<u>\$ 678,617</u>
Staffing in FTE's	0.54	0.38	0.38	0.38

Revenue Bond Debt Reserve Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 2,103,158	\$ 2,112,071	\$ 2,112,071	\$ 2,018,056
Revenues				
Interest & Other	8,913	5,900	5,985	5,000
Total Resources	<u>\$ 2,112,071</u>	<u>\$ 2,117,971</u>	<u>\$ 2,118,056</u>	<u>\$ 2,023,056</u>
Expenses				
Transfers Out	-	100,000	100,000	35,000
Total Expenses	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 35,000</u>
Ending Fund Balance	2,112,071	11,936	12,021	4,122
Restricted Per Debt Covenant	-	2,006,035	2,006,035	1,983,934
Ending Fund Balance	<u>\$ 2,112,071</u>	<u>\$ 2,017,971</u>	<u>\$ 2,018,056</u>	<u>\$ 1,988,056</u>

Information & Technology Services Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 133,611	\$ 143,355	\$ 143,355	\$ 165,923
Revenues				
Charges For Services	430,218	413,696	440,686	426,215
Interest & Other	3,456	-	22,573	1,150
Transfers In	50,431	-	-	-
Total Revenues	<u>\$ 484,106</u>	<u>\$ 413,696</u>	<u>\$ 463,259</u>	<u>\$ 427,365</u>
Total Resources	<u>\$ 617,717</u>	<u>\$ 557,051</u>	<u>\$ 606,614</u>	<u>\$ 593,288</u>
Expenses				
Salaries	97,596	67,413	80,741	58,818
Payroll Taxes & Benefits	31,970	21,619	32,616	28,888
Supplies	1,781	800	1,542	1,450
Services/Charges	332,146	407,812	324,723	388,726
Capital Equipment	11,371	7,500	1,068	41,500
Total Info Tech Expenses	<u>\$ 474,864</u>	<u>\$ 505,144</u>	<u>\$ 440,690</u>	<u>\$ 519,382</u>
Ending Fund Balance	142,853	5,107	119,123	13,906
Restricted per Replacement Schedule	-	46,800	46,800	60,000
Ending Fund Balance	<u>\$ 142,853</u>	<u>\$ 51,907</u>	<u>\$ 165,923</u>	<u>\$ 73,906</u>

Staffing in FTE's	2.00	2.00	2.00	1.00
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Facilities Management Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 96,165	\$ 199,945	\$ 199,945	\$ 379,975
Revenues				
Charges For Services	1,146,534	1,212,520	1,231,869	1,246,764
Interest & Other	5,222	890	7,373	800
Total Revenues	<u>\$ 1,151,756</u>	<u>\$ 1,213,410</u>	<u>\$ 1,239,242</u>	<u>\$ 1,247,564</u>
Total Resources	<u>\$ 1,247,920</u>	<u>\$ 1,413,355</u>	<u>\$ 1,439,187</u>	<u>\$ 1,627,539</u>
Expenses				
Salaries	172,603	172,561	167,327	178,183
Payroll Taxes & Benefits	78,378	84,897	80,183	91,742
Supplies	48,157	193,400	128,062	205,600
Services/Charges	748,838	807,559	683,640	777,377
Total Facilities Expenses	<u>\$ 1,047,976</u>	<u>\$ 1,258,417</u>	<u>\$ 1,059,212</u>	<u>\$ 1,252,902</u>
Ending Fund Balance	199,945	98,271	323,308	319,637
Restricted per Replacement Schedule	-	56,667	56,667	55,000
Ending Fund Balance	<u>\$ 199,945</u>	<u>\$ 154,938</u>	<u>\$ 379,975</u>	<u>\$ 374,637</u>

Staffing in FTE's	2.00	2.75	2.75	2.75
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Fleet & Equipment Management Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014
Beginning Fund Balance	\$ 606,020	\$ 1,969,534	\$ 1,969,534	\$ 1,962,597
Revenues				
Charges For Services	657,617	966,123	970,123	1,889,000
Grants	100,000	50,000	-	-
Interest & Other	19,813	37,000	47,954	40,500
Transfers In	1,268,488	-	-	-
Total Revenues	<u>\$ 2,045,918</u>	<u>\$ 1,053,123</u>	<u>\$ 1,018,076</u>	<u>\$ 1,929,500</u>
Total Resources	<u>\$ 2,651,937</u>	<u>\$ 3,022,657</u>	<u>\$ 2,987,610</u>	<u>\$ 3,892,097</u>
Expenses				
Salaries	-	86,127	-	120,845
Payroll Taxes & Benefits	-	40,774	-	60,667
Supplies	180,567	150,800	139,202	150,800
Services/Charges	227,628	277,257	266,686	274,462
Capital Equipment	273,854	643,000	619,125	800,392
Total Fleet & Equip Expenses	<u>\$ 682,049</u>	<u>\$ 1,197,958</u>	<u>\$ 1,025,013</u>	<u>\$ 1,407,166</u>
Ending Fund Balance	1,969,888	28,031	165,929	255,407
Restricted per Replacement Schedule	-	1,796,668	1,796,668	2,229,524
Ending Fund Balance	<u>\$ 1,969,888</u>	<u>\$ 1,824,699</u>	<u>\$ 1,962,597</u>	<u>\$ 2,484,931</u>
Staffing in FTE's	1.30	1.30	1.30	1.80

Department	Title	Salary Range - 2014
Administration	Executive Assistant/City Clerk	4666 - 6837
Administration	HR Manager	5558 - 9539
Administration	City Administrator	8207 - 10832
Administration	Economic Development Manager	5558 - 9539
Finance	Customer Service	3622 - 4622
Finance	AP/AR	4047 - 5165
Finance	Utility Billing	4047 - 5165
Finance	Financial Analyst	4208 - 5576
Finance	Finance Director	5558 - 9539
Parks & Rec	Parks Maintenance	4046 - 5164
Parks & Rec	Parks & Rec Administrative Assist.	4208 - 5373
Parks & Rec	Parks/Landscape Design	4451 - 5681
Parks & Rec	Parks Superintendent	5558 - 9539
Planning	Permit Technician	4208-5373
Planning	Building Inspector/Plans Examiner	4292 - 5749
Planning	Senior Planner	4666 - 6836
Planning	Permit Supervisor	4898 - 6251
Planning	Deputy Code Official, Bldg	4666 - 6837
Planning	Planning and Permitting Manager	5558 - 9539
Police Dept.	Customer Service Clerk	2920 - 3727
Police Dept.	Customer Service Specialist	3622 - 4622
Police Dept.	Data Specialist/Armorer	3622 - 4622
Police Dept.	Executive Assistant	4047 - 5165
Police Dept.	Investigative Support	4047 - 5165
Police Dept.	Code Enforcement	4047 - 5165
Police Dept.	Evidence Technician	4208 - 5373
Police Dept.	Police Officer	5125 - 6229
Police Dept.	Administrative Manager	5558 - 9539
Police Dept.	Sergeant	6653 - 8087
Police Dept.	Administrative Bureau Director	5558 - 9539
Police Dept.	Deputy Chief	5558 - 9539
Police Dept.	Police Chief	8207 - 10832
Public Works Department	Custodian	3144 - 4013
Public Works Department	Meter Reader	3144 - 4013
Public Works Department	Maintenance Worker II	4046 - 5164
Public Works Department	Cross Connection Control	4046 - 5164
Public Works Department	WWTP Operator	4046 - 5164
Public Works Department	PW Administrative Assistant	4147 - 5165
Public Works Department	Administrative Coordinator	4208 - 5373
Public Works Department	Construction Document Coordinator	4898 - 6251
Public Works Department	Engineering Technician	4208 - 5373
Public Works Department	Shop Specialist III	4248 - 5421
Public Works Department	Equipment Operator III	4248 - 5421
Public Works Department	Water Quality Specialist	4248 - 5421
Public Works Department	Lab Specialist III	4248 - 5421
Public Works Department	Construction Inspector IV	4451 - 5681
Public Works Department	Utilities/Streets Site Lead	4451 - 5681
Public Works Department	GIS/CAD Specialist	4292 - 5749
Public Works Department	Civil Design Engineer I	4666 - 6837
Public Works Department	Utility Supervisor	4898 - 6251
Public Works Department	WWTP Supervisor	4898 - 6251
Public Works Department	Engineer III	4666 - 6836
Public Works Department	PW Manager	5558 - 9539
Public Works Department	WWTP Manager	5558 - 9539
Public Works Department	Public Works Director	5558 - 9539

Health Savings Account Funding	Individual	Family
Non-represented Employees	2,250	4,500
Police Guild	2,000	4,000