

**CITY OF KENT**  
**2014 Mid-Biennium Adjustment**

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**ORDINANCE NO. 4098**

**AN ORDINANCE** of the City Council of the City of Kent, Washington, levying 2013 property taxes for the second year of the 2013 - 2014 biennial budget for the City of Kent.

**RECITALS**

A. Pursuant to RCW 84.55.120 and after providing all appropriate notice, the City Council held public hearings on November 5, 2013, and November 19, 2013, to consider the City of Kent's proposed mid-biennial budget modification for 2014, to address the City's property tax levy to be imposed in 2013 for collection in 2014, and to review revenues and limit factors.

B. In accordance with RCW 84.55.120, any increase in property tax revenue other than that resulting from the addition of new construction and improvements to property, annexations, and any increase in the value of state-assessed property and the refund fund levy, requires the adoption of a separate ordinance specifically authorizing the increase in terms of both dollars and percentage.

C. Pursuant to RCW 84.52.010 and WAC 458-12-365, taxes shall be levied in specific dollar amounts.

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

**ORDINANCE**

**SECTION 1.** - *Recitals Incorporated.* The foregoing recitals are incorporated into this ordinance.

**SECTION 2.** - *Property Tax Levied.* There is hereby levied against the assessed value of the property in the City of Kent, Washington, a tax for the second year of the City's 2013 - 2014 biennial budget in the following amount for the General Fund, for the purpose of paying the general expenses of municipal government:

Fund _____	Levy per \$1,000 of assessed valuation	Dollar Amount
General Fund	(estimated) \$1.6334	\$20,544,599

This property tax levy represents a 1% increase over last year as shown below.

2013 Regular Property Tax Levy	\$20,544,599
Less 2011 Regular Property Tax Levy	(20,247,862)
Less New Construction Levy	(94,258)
Less Annexation Levy	
Less Refund Levy	(0)
Plus Banked Capacity	
Property Tax Increase	\$ 202,479
 % Change	 1.0%

2      ***Property Tax Levied (1%)  
2013 - 2014 Biennial Budget  
Ordinance***

**SECTION 3.** - Limitation on Levy. The application of the General Fund levy shall be consistent with and shall not result in a tax revenue in excess of the limitation imposed by RCW sections 84.55.010 and 84.55.0101.

**SECTION 4.** - Adjustments. City administration shall administer the Annual Budget and in doing so may authorize adjustments pursuant to RCW 35A.34, RCW.

**SECTION 5.** - Severability. If any one or more sections, subsections, or sentences of this ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

**SECTION 6.** - Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

**SECTION 7.** - Effective Date. This ordinance shall take effect and be in force January 1, 2014, which is more than five (5) days from and after its passage and publication, as provided by law.

  
SUZETTE COOKE, MAYOR

ATTEST:

  
RONALD F. MOORE, CITY CLERK

3 **Property Tax Levied (1%)  
2013 - 2014 Biennial Budget  
Ordinance**

APPROVED AS TO FORM:



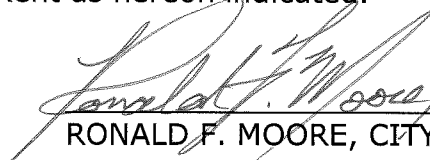
ARTHUR "PAT" FITZPATRICK, ACTING CITY ATTORNEY

PASSED: 10<sup>th</sup> day of December, 2013.

APPROVED: 10<sup>th</sup> day of December, 2013.

PUBLISHED: 13<sup>th</sup> day of December, 2013.

I hereby certify that this is a true copy of Ordinance No. 4098  
passed by the City Council of the City of Kent, Washington, and approved  
by the Mayor of the City of Kent as hereon indicated.



RONALD F. MOORE, CITY CLERK (SEAL)

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**ORDINANCE NO. 4099**

**AN ORDINANCE** of the City Council of the city of Kent, Washington, relating to the mid-biennial review and modification of the 2013-2014 biennial budget as required by RCW 35A.34.130 and Ordinance No. 4067; adopting certain modifications to the 2013-2014 biennial budget; and establishing an effective date.

**RECITALS**

A. The City Council adopted Ordinance No. 4067 on December 11, 2012, adopting a fiscal biennium budget beginning in 2013, as authorized by Chapter 35A.34 RCW, and providing for mid-biennial review and modification as required by RCW 35A.34.130.

B. As required by Section 3 of Ordinance No. 4067, the Mayor has submitted to the City Council a proposed mid-biennial budget modification.

C. Following proper notice to the public, public hearings for the proposed mid-biennial budget modification was held before the City Council on November 5, 2013.

D. The City Council has considered the proposed mid-biennial budget modifications and has considered all comments received from the public at the public hearings and all written comments with regard to the proposed mid-biennial budget modification.

E. The City Council desires to adopt the 2013-2014 mid-biennial budget modification.

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

**ORDINANCE**

**SECTION 1.** - *Mid-Biennial Budget Modification.* The mid-biennial budget modification to the biennium budget of the city of Kent, Washington, for the years 2013-2014, incorporated and attached as Exhibit A and Exhibit B, are hereby adopted by this reference.

**SECTION 2.** - *Adjustments.* The adjustments to the estimated appropriations for each separate fund, as set forth on Exhibit A, attached and incorporated by this reference.

**SECTION 3.** - All existing job classifications and pay and salary ranges, together with the working conditions established by the Council for those positions, which are established by existing job descriptions, city policies, and labor agreements, shall apply to this budget. During the remainder of this biennium, city administration, through its Human Resources Department, may authorize increases and decreases in the number of employees in each classification and may amend job descriptions for each classification, so long as these modifications do not exceed the budgetary amounts established for each authorized city fund. However, no new classifications shall be created during this biennium without prior Council authorization.

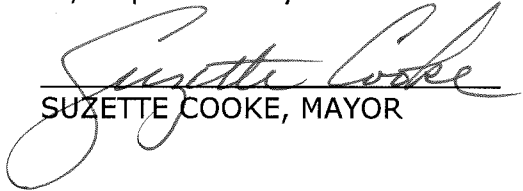


**SECTION 4.** - All employees who are members of a bargaining unit shall receive such pay and benefits as provided in the applicable collective bargaining agreement.

**SECTION 5.** - *Transmittal.* The Finance Director shall transmit a complete copy of the final adopted budget to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

**SECTION 6.** - *Severability.* If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

**SECTION 7.** - *Effective Date.* This ordinance shall take effect and be in force January 1, 2014, which is more than five (5) days from and after the date of passage and publication, as provided by law.

  
SUZETTE COOKE, MAYOR

ATTEST:

  
RONALD F. MOORE, CITY CLERK

APPROVED AS TO FORM:

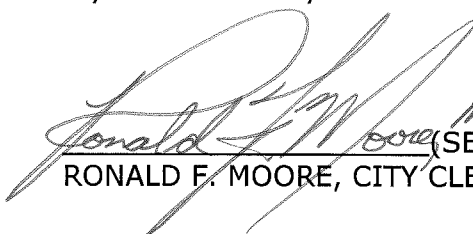
  
ARTHUR "PAT" FITZPATRICK, ACTING CITY ATTORNEY

PASSED: 10<sup>th</sup> day of December, 2013.

APPROVED: 10<sup>th</sup> day of December, 2013.

PUBLISHED: 13<sup>th</sup> day of December, 2013.

I hereby certify that this is a true copy of Ordinance No. 4099 passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

  
RONALD F. MOORE, CITY CLERK

**2014 Mid-Biennium Expenditure Adjustment**  
**Exhibit A**

	<b>2014 Adopted Expenditures</b>	<b>Adjustments</b>	<b>2014 Adjusted Expenditures</b>
General Fund, including Annexation	74,051,547	1,299,371	75,350,918
Street Operating Fund	9,625,185	(51,794)	9,573,391
LEOFF 1 Retiree Benefit Fund	1,184,337	-	1,184,337
Lodging Tax Fund	178,500	-	178,500
Youth Teen Fund	898,524	-	898,524
Capital Improvement Fund	10,599,674	(34,479)	10,565,195
Criminal Justice Fund	2,553,781	309,633	2,863,414
Community Development Block Grant	748,000	166,499	914,499
ShoWare Operating Fund	820,200	(300,000)	520,200
Non-Voted Debt Service Fund	10,053,059	(87,919)	9,965,140
Special Assessment Fund	2,502,519	-	2,502,519
Street Capital Projects Fund	4,700,000	-	4,700,000
Parks Capital Projects Fund	510,000	800,000	1,310,000
Technology Capital Projects Fund	1,247,808	-	1,247,808
Water Fund	18,236,351	20,807	18,257,158
Sewerage Fund	40,370,473	29,925	40,400,398
Golf Complex Fund	3,106,588	6,180	3,112,768
Fleet Services Fund	3,707,872	32,836	3,740,708
Central Services Fund	6,663,554	356,588	7,020,142
Facilities Fund	5,092,307	(24,811)	5,067,496
Insurance Fund	16,214,708	(151,882)	16,062,826
<b>Total Gross Expenditure Budget</b>	<b>213,064,987</b>	<b>2,370,954</b>	<b>215,435,941</b>

**2013-14 Biennial Budget  
2014 Mid-Biennium Adjustment  
Exhibit B**

	Revenues	Expenditures	Inc (Dec) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
Excluding Annexation	64,169,159	62,576,215	1,592,944	7,589,939	9,182,883
Annexation	11,551,948	11,475,332	76,616	878,590	955,206
Rev Adjust-per Workshop 8/2013	384,782		384,782		384,782
Refinements		(475,777)	475,777		475,777
Economic & Community Dev		123,831	(123,831)		(123,831)
Human Resources		138,806	(138,806)		(138,806)
Information Technology		197,698	(197,698)		(197,698)
Parks, Recreation & Comm Svcs		597,385	(597,385)		(597,385)
Police		703,205	(703,205)		(703,205)
Public Works		14,223	(14,223)		(14,223)
	76,105,889	75,350,918	754,971	8,468,529	9,223,500
<b>SPECIAL REVENUE FUNDS</b>					
Street Operating	9,601,506	9,625,185	(23,679)	424,441	400,762
Refinements		(51,794)	51,794		51,794
	9,601,506	9,573,391	28,115	424,441	452,556
LEOFF 1 Retiree Benefits Fund	1,075,794	1,184,337	(108,543)	598,392	489,849
Lodging Tax Fund	196,862	178,500	18,362	111,496	129,858
Youth/Teen Programs	903,061	898,524	4,537	85,988	90,525
Capital Improvement	10,685,466	10,599,674	85,792	(7,055,821)	(6,970,029)
Rev Adjust-per Workshop 8/2013	769,374		769,374		769,374
Sale of Property - 2013 carryover	3,500,000		3,500,000		
Refinements		(34,479)	34,479		34,479
	14,954,840	10,565,195	4,389,645	(7,055,821)	(6,166,176)
Criminal Justice	2,563,979	2,553,781	10,198	1,226,564	1,236,762
Rev Adjust-per Workshop 8/2013	(75,940)		(75,940)		(75,940)
Refinements		80,657	(80,657)		(80,657)
Information Technology		48	(48)		(48)
New Police Officers		228,928	(228,928)		(228,928)
	2,488,039	2,863,414	(375,375)	1,226,564	851,189
Community Block Grant	748,000	748,000			
Refinements	166,499	166,499			
	914,499	914,499			
Other Operating Projects	118,280		118,280	449,027	567,307
Refinements	1,793		1,793		1,793
	120,073		120,073	449,027	569,100
ShoWare Operating Fund	1,100,000	520,200	579,800	(1,815,552)	(1,235,752)
<b>DEBT SERVICE FUNDS</b>					
Voted				2,284	2,284
LTGO Debt	10,053,059	10,053,059			
Refinements	(87,919)	(87,919)			
	9,965,140	9,965,140			
Special Assessment	3,484,056	2,502,519	981,537	1,845,844	2,827,381
<b>CAPITAL PROJECTS FUNDS</b>					
Street Projects	4,700,000	4,700,000			

**2013-14 Biennial Budget  
2014 Mid-Biennium Adjustment  
Exhibit B**

	Revenues	Expenditures	Inc (Dec) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
Parks Projects	810,000	810,000			
Wilson Playfields	500,000	500,000			
	<u>1,310,000</u>	<u>1,310,000</u>			
Technology Projects	1,247,808	1,247,808			
<b>PROPRIETARY FUNDS</b>					
<b>ENTERPRISE FUNDS</b>					
Water	18,636,186	18,236,351	399,835	1,103,594	1,503,429
Refinements		(45,108)	45,108		45,108
Information Technology		37,470	(37,470)		(37,470)
Public Works		28,445	(28,445)		(28,445)
	<u>18,636,186</u>	<u>18,257,158</u>	<u>379,028</u>	<u>1,103,594</u>	<u>1,482,622</u>
Sewerage	43,824,145	40,370,473	3,453,672	4,442,897	7,896,569
Refinements		(34,902)	34,902		34,902
Information Technology		36,382	(36,382)		(36,382)
Public Works		28,445	(28,445)		(28,445)
	<u>43,824,145</u>	<u>40,400,398</u>	<u>3,423,747</u>	<u>4,442,897</u>	<u>7,866,644</u>
Golf Complex	3,122,234	3,106,588	15,646	(2,486,259)	(2,470,613)
Refinements		3,337	(3,337)		(3,337)
Information Technology		2,843	(2,843)		(2,843)
	<u>3,122,234</u>	<u>3,112,768</u>	<u>9,466</u>	<u>(2,486,259)</u>	<u>(2,476,793)</u>
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Services	4,392,240	3,707,872	684,368	1,393,225	2,077,593
Refinements		4,456	(4,456)		(4,456)
Information Technology		15,830	(15,830)		(15,830)
Public Works		12,550	(12,550)		(12,550)
	<u>4,392,240</u>	<u>3,740,708</u>	<u>651,532</u>	<u>1,393,225</u>	<u>2,044,757</u>
Central Services	6,735,556	6,663,554	72,002	749,840	821,842
Refinements	294,450	42,138	252,312		252,312
Information Technology		314,450	(314,450)		(314,450)
	<u>7,030,006</u>	<u>7,020,142</u>	<u>9,864</u>	<u>749,840</u>	<u>759,704</u>
Facilities Fund	5,065,110	5,092,307	(27,197)	813,942	786,745
Refinements		(28,990)	28,990		28,990
Information Technology		4,179	(4,179)		(4,179)
	<u>5,065,110</u>	<u>5,067,496</u>	<u>(2,386)</u>	<u>813,942</u>	<u>811,556</u>
Insurance	16,906,345	16,214,708	691,637	11,436,211	12,127,848
Refinements	(2,029,238)	(151,882)	(1,877,356)		(1,877,356)
	<u>14,877,107</u>	<u>16,062,826</u>	<u>(1,185,719)</u>	<u>11,436,211</u>	<u>10,250,492</u>
<b>TOTAL GROSS BUDGET</b>	<b>225,114,595</b>	<b>215,435,941</b>	<b>9,678,654</b>	<b>21,794,642</b>	<b>27,973,296</b>
Less:					
Internal Service Funds	29,033,631	29,033,631			
Transfers	21,854,145	21,854,145			
<b>TOTAL NET BUDGET</b>	<b><u>174,226,819</u></b>	<b><u>164,548,165</u></b>	<b><u>9,678,654</u></b>	<b><u>21,794,642</u></b>	<b><u>27,973,296</u></b>

**2014 Mid-Biennium Expenditure Adjustment  
Adopted vs. Adjusted Budget by Fund**

	<b>2014 Adopted Expenditures</b>	<b>2014 Adjusted Expenditures</b>	<b>Variance</b>	<b>% Change</b>	<b>Page #</b>
<b>Unchanged Funds</b>					
LEOFF 1 Retiree Benefit Fund	1,184,337	1,184,337	-	0.0%	
Lodging Tax	178,500	178,500	-	0.0%	
Youth Teen	898,524	898,524	-	0.0%	
ShoWare Operating Fund *	820,200	520,200	(300,000)	-36.6%	
Special Assessment	2,502,519	2,502,519	-	0.0%	
Street Capital Projects	4,700,000	4,700,000	-	0.0%	
Technology Capital Projects	1,247,808	1,247,808	-	0.0%	
Central Services - Central Stores	518,406	518,406	-	0.0%	
<b>Refinements Only (see page 23 for details)</b>					
Street Operating	9,625,185	9,573,391	(51,794)	-0.5%	3
Capital Improvement	10,599,674	10,565,195	(34,479)	-0.3%	4-5
Community Block Grant	748,000	914,499	166,499	22.3%	6
Debt Service Funds	10,053,059	9,965,140	(87,919)	-0.9%	7
Golf Complex	3,106,588	3,112,768	6,180	0.2%	8
Fleet Services	3,707,872	3,740,708	32,836	0.9%	9
Facilities Fund	5,092,307	5,067,496	(24,811)	-0.5%	10
Insurance Funds	16,214,708	16,062,826	(151,882)	-0.9%	11-15
<b>Utility Funds</b>					
Water Operating	18,236,351	18,257,158	20,807	0.1%	16
Sewerage Operating	40,370,473	40,400,398	29,925	0.1%	17
<b>Other Funds</b>					
Criminal Justice	2,553,781	2,863,414	309,633	12.1%	18
Central Services - Info Tech	6,145,148	6,501,736	356,588	5.8%	19
Parks Capital Projects *	510,000	1,310,000	800,000	156.9%	20
<b>General Fund, including Annexation</b>	<b>74,051,547</b>	<b>75,350,918</b>	<b>1,299,371</b>	<b>1.8%</b>	<b>21-22</b>
<b>Total Gross Expenditure Budget</b>	<b>213,064,987</b>	<b>215,435,941</b>	<b>2,370,954</b>	<b>1.1%</b>	

See page 23 for a detailed list of the 2014 Expenditure Adjustments.

\* ShoWare Lifecycle project re-classified from ShoWare Operating Fund to Parks Capital Projects Fund, due to new reporting standards from the Governmental Accounting Standards Board (GASB).

## Street Operating Fund Fund Summary

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>
	<b>Actual</b>	<b>Adj Budget</b>	<b>Adopted</b>	<b>Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	355,417	275,044	237,517	424,441
<b>Revenues</b>				
Fuel Tax - Unrestricted	1,865,667	1,886,725	1,905,592	
B & O Tax		4,700,000	4,700,000	
Water	162,924	167,414	172,436	
Sewer	223,450	231,245	238,182	
Drainage	165,087	173,236	178,433	
Electric	1,088,861	1,119,842	1,131,040	
Gas	350,459	393,959	397,899	
Garbage	156,016	205,866	207,925	
Telephone	710,882	669,929	669,929	
Miscellaneous Revenue	(47,995)	70	70	
<b>Total Revenues</b>	4,675,351	9,548,286	9,601,506	9,601,506
<b>Expenditures and Transfers</b>				
<b>Debt Service</b>				
PW Trust Fund Loan	797,200	827,069	789,798	
LTGO Bonds 2000	28,775			
LTGO Bonds 2002	553,692			
GO Refund (96) 2004	136,393	139,507	151,089	
GO Refund 2005 (93,95,00,96TF)	37,789	114,714	112,485	
LTGO Bonds 2008	487,066	466,921	472,025	
LTGO Bonds 2009	207,213	207,107	207,637	
GO Refund 2012 (2000/2002)	253,557	600,023	800,283	
<b>Total Debt Service</b>	2,501,685	2,355,341	2,533,317	2,533,317
<b>Operating Costs</b>				
Street Utility Operations	1,805,094	1,674,419	1,697,543	
Street Tree Maintenance Program	196,017	267,968	274,145	
Engineering Services Allocation	264,546	265,180	265,180	
<b>Total Operating Expenditures</b>	2,265,657	2,207,567	2,236,868	2,236,868
<b>Projects</b>				
Street Overlays and Materials		4,550,000	4,700,000	
Street Light Repair		150,000		
Metro Transit Services	155,000	155,000	155,000	
Closed and Other Projects	(166,618)			
<b>Total Projects</b>	(11,618)	4,855,000	4,855,000	4,855,000
<b>2014 Proposed Adjustments</b>				
Refinements - Debt Service				(53,440)
Refinements - Salaries & Benefits				1,646
<b>Total Expenditures &amp; Transfers</b>	4,755,724	9,417,908	9,625,185	9,573,391
Net Revenues less Expenditures	(80,373)	130,378	(23,679)	28,115
<b>ENDING FUND BALANCE</b>	275,045	405,422	213,838	452,556

## Capital Improvement Fund Fund Summary

	<b>2012 Actuals</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	(12,052,614)	(11,082,376)	(6,677,326)	(7,055,821)
<b>Revenues</b>				
Sales Tax	4,608,055	4,340,469	4,405,576	
Utility Tax		1,171,672	1,218,674	
Real Estate Excise Tax	1,644,785	1,142,799	1,398,819	
Real Estate Excise Tax - 2nd Qtr %	1,644,785	1,142,799	1,398,819	
Real Estate Excise Tax - State	258,392			
Miscellaneous Revenues	2,135	3,939	3,978	
Transfer In - General Fund **	2,201,772	2,193,787	2,259,600	
Transfer In - Facilities	260,000			
Sale of Property	198,526	6,000,000		
<b>Subtotal - Adopted Budget</b>	10,818,451	15,995,465	10,685,466	10,685,466
Adjustments (approved at 8/20 Council Workshop)				769,374
Sale of Property		(3,500,000)		3,500,000
<b>Total Revenues</b>	10,818,451	12,495,465	10,685,466	14,954,840
<b>Expenditures and Transfers</b>				
<b>Debt Service</b>				
Non-Voted Debt Service	6,820	1,171,672	1,218,674	
LTGO Bonds 2000	76,575			
Valley Communications	170,910	240,880	229,280	
LTGO Bonds 2002	434,733			
LTGO / Taxable Bonds 2003	667,274	666,340	186,491	
GO Refund (96) 2004	1,447,831	1,480,875	1,603,821	
GO Refund 2005 (93,95,00,96TF)	63,112	191,579	187,857	
LTGO Bonds 2006	770,000	758,000	1,246,000	
LTGO Bonds 2008	1,412,334	1,306,679	1,324,575	
GO Refund 2009 (Part 1999)	721,641	721,268	723,120	
GO Refund 2012 (2000/2002)	350,111	747,257	679,856	
ShoWare Debt Service	2,764,025	2,500,000	2,400,000	
Water Fund Loan Payoff	366,660			
<b>Subtotal Debt Service</b>	9,252,026	9,784,550	9,799,674	9,799,674
<b>Facilities Projects</b>	260,000			
<b>Technology Projects</b>	120,000			
<b>Parks Projects</b>				
Adopt-a-Park Program		23,602		
Eagle Scout Projects		23,159		
ShoWare Lifecycle	300,000	300,000	300,000	
Park Lifecycle Program	400,000	178,991	500,000	
Urban Forestry Plan	15,000	24,248		
Closed and Other REET Projects	(738)			
<b>Subtotal Parks Projects</b>	714,262	550,000	800,000	800,000
<b>Closed &amp; Other Projects</b>	(498,076)	(30,197)		



## Capital Improvement Fund Fund Summary

	<b>2012 Actuals</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>2014 Proposed Adjustments</b>				
Refinements - Debt Service				(34,479)
<b>Total Expenditures &amp; Transfers</b>	9,848,212	10,304,353	10,599,674	10,565,195
Net Revenues less Expenditures	970,239	2,191,112	85,792	4,389,645
Capital Reserves		250,000	500,000	500,000
Unreserved		(9,141,264)	(7,091,534)	(3,166,176)
<b>ENDING FUND BALANCE</b>	(11,082,375)	(8,891,264)	(6,591,534)	(2,666,176)

\*\* Per Ordinance #4020 passed on 12/13/2011, the equivalent of 4% utility tax on the City's internal utilities is to be transferred to the Capital Improvement Fund. These monies, as they become available, are to apply equally to information technology and street capital needs. Because the CIP fund is still running a deficit, these monies are not available for information technology and street capital needs.

## Community Block Grant Fund Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>Revenues</b>				
CDBG Block Grant - HUD	892,713	691,888	748,000	
<b>Subtotal - Adopted Budget</b>	<b>892,713</b>	<b>691,888</b>	<b>748,000</b>	
<b>2014 Proposed Adjustments</b>				
Refinements - per draft funding allocation				166,499
<b>Total Revenues</b>	<b>892,713</b>	<b>691,888</b>	<b>748,000</b>	<b>914,499</b>
<b>Expenditures</b>				
Salaries	350,645	329,421	332,195	
Benefits	158,387	162,975	166,471	
Supplies	61,163	30,994	33,193	
Services	322,517	168,073	216,141	
<b>Subtotal - Adopted Budget</b>	<b>892,713</b>	<b>691,463</b>	<b>748,000</b>	
<b>2014 Proposed Adjustments</b>				
Refinements - per draft funding allocation				166,499
<b>Total Expenditures</b>	<b>892,713</b>	<b>691,463</b>	<b>748,000</b>	<b>914,499</b>

## Non-Voted Debt Service Fund Fund Summary

	<b>2012 Actuals</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
Beginning Fund Balance	(14,000)			
<b>Revenues &amp; Transfers In</b>				
Non-Voted Debt Service	804,020	1,998,741	2,008,472	
LTGO Bonds 2000	105,350			
Valley Communications	170,910	240,880	229,280	
LTGO Bonds 2002	988,425			
LTGO / Taxable Bonds 2003	667,274	666,340	186,491	
GO Refund (96) 2004	1,584,224	1,620,382	1,754,910	
GO Refund 2005 (93, 95, 00, 96TF)	100,901	306,293	300,342	
LTGO Bond 2006	770,000	758,000	1,246,000	
LTGO Bonds 2008	1,899,400	1,773,600	1,796,600	
GO Refund 2009 (Part 1999)	1,048,675	1,050,125	1,050,825	
GO Refund 2012 (2000/2002)	603,669	1,347,280	1,480,139	
<b>Subtotal - Adopted Budget</b>	<b>8,728,847</b>	<b>9,761,641</b>	<b>10,053,059</b>	<b>10,053,059</b>
<b>2014 Proposed Adjustment</b>				
Refinement - Debt Service				(87,919)
<b>Total Revenues &amp; Transfers In</b>	<b>8,728,847</b>	<b>9,761,641</b>	<b>10,053,059</b>	<b>9,965,140</b>
<b>Expenditures</b>				
Principal	5,747,813	5,713,775	6,009,687	
Interest	2,981,033	4,047,866	4,043,372	
<b>Subtotal - Adopted Budget</b>	<b>8,728,847</b>	<b>9,761,641</b>	<b>10,053,059</b>	<b>10,053,059</b>
<b>2014 Proposed Adjustment</b>				
Refinement - Debt Service				(87,919)
<b>Total Expenditures</b>	<b>8,728,847</b>	<b>9,761,641</b>	<b>10,053,059</b>	<b>9,965,140</b>

## Golf Operating Fund Fund Summary

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>
	<b>Actual</b>	<b>Adj Budget</b>	<b>Adopted</b>	<b>Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	(2,174,297)	(2,395,200)	(2,280,581)	(2,486,259)
<b>Revenues</b>				
Charges for Services	1,823,239	2,201,000	2,218,000	
Rentals	169,463	218,000	218,000	
Leases	71,779	81,350	60,000	
Sales	509,787	563,994	618,344	
Miscellaneous Revenue	115,622	7,890	7,890	
<b>Total Revenues</b>	2,689,890	3,072,234	3,122,234	3,122,234
<b>Expenditures</b>				
18 Hole Course	1,694,756	1,724,636	1,754,017	
Par 3 Course	302,746	294,944	299,546	
Driving Range	471,474	479,598	488,012	
Merchandising	441,817	554,930	565,013	
Transfers Out		2,946		
<b>Subtotal - Adopted Budget</b>	2,910,793	3,057,054	3,106,588	3,106,588
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				3,337
Information Technology Costs				2,843
<b>Total Expenditures</b>	2,910,793	3,057,054	3,106,588	3,112,768
Net Revenues less Expenditures	(220,903)	15,180	15,646	9,466
<b>ENDING FUND BALANCE</b>	(2,395,200)	(2,380,020)	(2,264,935)	(2,476,793)

## Fleet Services Fund Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	2,628,235	1,866,304	1,237,151	1,393,225
<b>Revenues</b>				
Fleet Operations	2,961,063	3,187,651	3,335,555	
Fleet Replacement	374,875	792,850	1,042,850	
Sale of Property	29,335			
Interest Income	3,335	13,835	13,835	
<b>Total Revenues</b>	<u>3,368,608</u>	<u>3,994,336</u>	<u>4,392,240</u>	<u>4,392,240</u>
<b>Expenditures</b>				
Salaries & Benefits	847,779	827,334	835,845	
Supplies	1,596,595	1,583,964	1,615,815	
Services	786,363	739,124	756,212	
Capital Outlay	820,905	1,364,440	500,000	
Transfers Out	78,898	134		
<b>Subtotal - Adopted Budget</b>	<u>4,130,540</u>	<u>4,514,996</u>	<u>3,707,872</u>	<u>3,707,872</u>
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				4,456
Information Technology Costs				15,830
Public Works - Admin Assistant				12,550
<b>Total Expenditures</b>	<u>4,130,540</u>	<u>4,514,996</u>	<u>3,707,872</u>	<u>3,740,708</u>
Net Revenues less Expenditures	(761,931)	(520,660)	684,368	651,532
<b>ENDING FUND BALANCE</b>	1,866,304	1,345,644	1,921,519	2,044,757

## Facilities Fund Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	305,273	866,612	498,933	813,942
<b>Revenues</b>				
Rental Fees - Internal	4,240,371	3,997,582	4,178,609	
Intergovernmental - RFA	843,316	843,316	843,316	
Leases	26,918	26,916	26,916	
Miscellaneous Revenue	20,683	16,269	16,269	
<b>Total Revenues</b>	<b>5,131,288</b>	<b>4,884,083</b>	<b>5,065,110</b>	<b>5,065,110</b>
<b>Expenditures</b>				
Salaries & Benefits	2,082,742	2,165,481	2,209,721	
Supplies	271,314	351,202	360,176	
Services and Charges	1,802,990	1,873,365	1,920,696	
Capital Outlay		40,500		
Principal and Interest	152,903	109,115	31,714	
Transfer Out-Life Cycle Projects	260,000	500,000	570,000	
<b>Subtotal - Adopted Budget</b>	<b>4,569,949</b>	<b>5,039,663</b>	<b>5,092,307</b>	<b>5,092,307</b>
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				(28,990)
Information Technology Costs				4,179
<b>Total Expenditures</b>	<b>4,569,949</b>	<b>5,039,663</b>	<b>5,092,307</b>	<b>5,067,496</b>
Net Revenues less Expenditures	561,339	(155,580)	(27,197)	(2,386)
<b>ENDING FUND BALANCE</b>	<b>866,612</b>	<b>711,032</b>	<b>471,736</b>	<b>811,556</b>

## Insurance Fund Unemployment Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	201,790	280,233	188,738	420,207
<b>Revenues</b>				
Contributions	389,106	402,324	402,324	
Interest Income	354	250	250	
<b>Total Revenues</b>	389,460	402,574	402,574	402,574
<b>Expenditures</b>				
Salaries and Benefits	16,592	23,951	24,262	
Supplies		4,177	4,260	
Services and Charges	2,796	5,087	5,189	
Claims Paid	291,629	400,000	370,000	
<b>Subtotal - Adopted Budget</b>	311,017	433,215	403,711	403,711
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				343
<b>Total Expenditures</b>	311,017	433,215	403,711	404,054
Net Revenues less Expenditures	78,443	(30,641)	(1,137)	(1,480)
<b>ENDING FUND BALANCE</b>	280,233	249,592	187,601	418,727

## Insurance Fund Workers Compensation Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BLANCE</b>	(509,195)	693,747	160,609	1,070,540
<b>Revenues</b>				
Contributions	1,602,991	1,656,075	1,656,075	
Interest Income	3,775	3,000	3,000	
<b>Total Revenues</b>	1,606,766	1,659,075	1,659,075	1,659,075
<b>Expenditures</b>				
Salaries and Benefits	66,368	106,022	107,262	
Judgements and Damages	742,840	1,000,000	950,000	
Ultimate Loss Adjustment	(676,087)			
Liability Insurance	43,329	78,234	79,799	
Intergovernmental Services	138,790	204,000	204,000	
Administrative Costs	64,362	53,777	54,853	
Other Expenses	4,427	16,660	16,962	
Safety Program	19,795	90,262	92,066	
<b>Subtotal - Adopted Budget</b>	403,824	1,548,955	1,504,942	1,504,942
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				1,374
<b>Total Expenditures</b>	403,824	1,548,955	1,504,942	1,506,316
Net Revenues less Expenditures	1,202,942	110,120	154,133	152,759
<b>ENDING FUND BALANCE</b>	693,747	803,867	314,742	1,223,299



**Insurance Fund  
Health and Employee Wellness Fund  
Fund Summary**

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	4,634,833	5,963,620	6,062,526	6,856,399
<b>Revenues</b>				
Contributions				
Blue Cross	9,163,751	9,606,586	10,086,916	
Group Health	392,117	424,534	445,761	
Employee Share				
Blue Cross	907,667	1,043,069	1,095,222	
Group Health	50,938	55,476	58,250	
RFA Contributions	3,687,875			
COBRA	156,845	86,282	90,596	
Interest Income	10,854	10,500	11,025	
Miscellaneous Income	186,012	137,568	144,446	
<b>Subtotal - Adopted Budget</b>	14,556,059	11,364,015	11,932,216	11,932,216
<b>2014 Proposed Adjustments</b>				
Refinements - remove 5% increase				(529,038)
Refinements - 10% premium reduction				(1,149,156)
<b>Total Revenues</b>	14,556,059	11,364,015	11,932,216	10,254,022
<b>Expenditures</b>				
Salaries and Benefits	329,982	350,704	356,411	
Blue Cross Claims	10,418,590	8,045,679	8,881,459	
Blue Cross Administration Fees	565,520	397,404	417,274	
Blue Cross Audit Fees		59,332	60,519	
Delta Dental Claims	1,027,473	811,325	860,816	
Delta Dental Administration Fees	62,369	46,015	48,316	
Vision Service Plan Claims	117,180	95,021	95,021	
Vision Service Plan Admin Fees	26,325	14,293	15,008	
Stop Loss Fees	469,190	415,113	477,380	
Stop Loss Reimbursements	(193,310)	(349,793)	(349,793)	
Group Health Premiums	443,055	531,269	610,959	
IBNR Adjustment	(110,300)	(127,800)	61,700	
Wellness	16,012	88,314	89,482	
Transfer Out		49		
Other Professional Services	55,188	53,289	54,345	
<b>Subtotal - Adopted Budget</b>	13,227,272	10,430,214	11,678,897	11,678,897
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				4,684
<b>Total Expenditures</b>	13,227,272	10,430,214	11,678,897	11,683,581
Net Revenues less Expenditures	1,328,787	933,801	253,319	(1,429,559)
<b>ENDING FUND BALANCE</b>	5,963,620	6,897,421	6,315,845	5,426,840

## Insurance Fund Liability Insurance Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	831,667	2,187,087	1,595,118	2,928,533
<b>Revenues</b>				
Contributions	2,340,300	2,340,300	2,340,300	
Interest Income	6,164	4,000	4,000	
<b>Subtotal - Adopted Budget</b>	2,346,464	2,344,300	2,344,300	2,344,300
<b>2014 Proposed Adjustments</b>				
Refinements - reduce rates by 15%				(351,044)
<b>Total Revenues</b>	2,346,464	2,344,300	2,344,300	1,993,256
<b>Expenditures</b>				
Claims and Judgements	122,990	1,000,000	1,000,000	
Insurance Premiums	664,509	719,750	755,737	
Other Expenses	203,545	296,523	301,781	
<b>Subtotal - Adopted Budget</b>	991,044	2,016,273	2,057,518	2,057,518
<b>2014 Proposed Adjustments</b>				
Refinements - Claims Costs				(160,000)
Refinements - Salaries & Benefits				1,374
<b>Total Expenditures</b>	991,044	2,016,273	2,057,518	1,898,892
Net Revenues less Expenditures	1,355,420	328,027	286,782	94,364
<b>ENDING FUND BALANCE</b>	2,187,087	2,515,114	1,881,900	3,022,897

## Insurance Fund Property Insurance Fund Summary

	2012 Actual	2013 Adj Budget	2014 Adopted	2014 Adjustments
<b>BEGINNING FUND BALANCE</b>	104,731	141,317	146,843	160,532
<b>Revenues</b>				
Contributions	453,593	562,455	568,080	
Interest Income	114	100	100	
<b>Total Revenues</b>	453,707	562,555	568,180	568,180
<b>Expenditures</b>				
Brokerage Fees				
Insurance Premiums	387,734	510,000	520,200	
Property Claims / Deductibles	12,796	24,684	25,178	
Other Costs	16,592	23,951	24,262	
<b>Subtotal - Adopted Budget</b>	417,122	558,635	569,640	569,640
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				343
<b>Total Expenditures</b>	417,122	558,635	569,640	569,983
Net Revenues less Expenditures	36,585	3,920	(1,460)	(1,803)
<b>ENDING FUND BALANCE</b>	141,317	145,237	145,383	158,729

## Water Operating Fund Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	(242,692)	1,583,484	1,103,594	1,103,594
<b>Revenues</b>				
Charges for Services	16,249,512	16,732,904	17,223,626	
System Dev/Connection Charges	1,266,547	1,268,447	1,268,447	
Other Revenue	713,106	144,113	144,113	
<b>Total Revenues/Other Sources</b>	<b>18,229,165</b>	<b>18,145,464</b>	<b>18,636,186</b>	<b>18,636,186</b>
<b>Expenditures (Transfers)</b>				
Salaries and Benefits	3,105,497	3,006,032	3,046,570	
Supplies	541,390	697,179	711,101	
Services	7,035,164	7,697,979	7,878,544	
Transfer Out - Projects	3,151,301	2,700,000	3,000,000	
Transfer Out - Debt Service	46,969	48,936	47,064	
Transfer Out - Central Stores		5,012		
Capital Outlay		69,000		
Debt Service - Principal	1,667,974	2,348,315	2,375,131	
Debt Service - Interest	1,812,601	1,376,262	1,333,273	
Cost Allocation	(737,533)	(154,236)	(155,332)	
<b>Subtotal - Adopted Budget</b>	<b>16,623,362</b>	<b>17,794,479</b>	<b>18,236,351</b>	<b>18,236,351</b>
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				(45,108)
Information Technology Costs				37,470
Public Works - Admin Assistant				28,445
<b>Total Expenditures</b>	<b>16,623,362</b>	<b>17,794,479</b>	<b>18,236,351</b>	<b>18,257,158</b>
Net Revenues less Expenditures	1,605,802	350,985	399,835	379,028
<b>Ending Balance</b>	<b>1,363,111</b>	<b>1,934,469</b>	<b>1,503,429</b>	<b>1,482,622</b>

## Sewerage Operating Fund Fund Summary

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>
	<b>Actual</b>	<b>Adj Budget</b>	<b>Adopted</b>	<b>Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	8,270,589	7,704,819	4,442,897	4,442,897
<b>Revenues</b>				
Intergovernmental Revenue	161,900			
Licenses and Permts	61,423	50,000	50,000	
Charges for Services	38,732,590	41,936,143	43,105,212	
System Dev/Connection Charges	753,142	616,950	616,950	
Other Revenue	31,412	51,983	51,983	
<b>Total Revenues/Other Sources</b>	39,740,467	42,655,076	43,824,145	43,824,145
<b>Expenditures (Transfers)</b>				
Salaries and Benefits	4,569,685	3,859,534	3,905,127	
Supplies	315,418	423,096	431,498	
Services & Charges	25,668,245	27,967,203	28,217,489	
Capital Outlay		186,500		
Transfer Out - Projects	8,439,543	10,491,643	6,522,146	
Transfer Out - Debt Service	72,852	72,814	73,004	
Transfer Out - Central Stores		4,817		
Debt Service - Principal	1,445,713	1,514,591	1,108,167	
Debt Service - Interest	802,578	811,210	753,033	
Cost Allocation	(553,245)	(639,991)	(639,991)	
<b>Subtotal - Adopted Budget</b>	40,760,789	44,691,417	40,370,473	40,370,473
<b>2014 Proposed Adjustments</b>				
Refinements - Salaries & Benefits				(34,902)
Information Technology Costs				36,382
Public Works - Admin Assistant				28,445
<b>Total Expenditures</b>	40,760,789	44,691,417	40,370,473	40,400,398
Net Revenues less Expenditures	(1,020,322)	(2,036,341)	3,453,672	3,423,747
<b>ENDING FUND BALANCE</b>	7,250,267	5,668,478	7,896,569	7,866,644

## Criminal Justice Fund Fund Summary

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	867,522	1,145,679	1,062,008	1,226,564
<b>Revenues</b>				
Sales Tax - Local Option	1,924,193	1,814,268	1,841,482	
MVET - Basic Crime	100,113	92,899	93,829	
MVET - High Crime	46,314	191,199	193,110	
MVET - Special Programs	78,549	74,406	75,150	
Intergovernmental	197,935	198,239	198,239	
Seized Assets	12,708	53,386	53,386	
Miscellaneous Revenues	5,073	3,783	3,783	
Transfers In - General Fund	121,500	121,500	105,000	
<b>Subtotal - Adopted Budget</b>	<b>2,486,384</b>	<b>2,549,680</b>	<b>2,563,979</b>	<b>2,563,979</b>
<b>2014 Proposed Adjustments</b>				
Adjustments (approved at 8/20 Council Workshop)				(75,940)
<b>Total Revenues</b>	<b>2,486,384</b>	<b>2,549,680</b>	<b>2,563,979</b>	<b>2,488,039</b>
<b>Expenditures</b>				
<b>Law</b>				
Salaries & Benefits	548,523	554,171	561,938	
Supplies	13,963	30,554	30,922	
Services & Charges	9,129	22,349	22,754	
<b>Domestic Violence</b>				
Salaries & Benefits	160,674	138,291	140,497	
Services & Charges	7,511	8,198	8,361	
<b>KYFS - Youth Violence Prevention</b>				
Services & Charges	25,000	25,000	25,000	
<b>Police</b>				
Salaries & Benefits	974,852	1,151,809	1,145,683	
Supplies	36,860	69,064	71,828	
Services & Charges	34,285	123,132	130,396	
<b>Police Special Programs &amp; Grants</b>				
Salaries & Benefits	254,490	238,719	238,692	
Supplies	24,663	40,643	41,456	
Services & Charges	56,512	133,581	136,254	
Vehicles and Equipment	45,264			
<b>Subtotal -Adopted Budget</b>	<b>2,191,727</b>	<b>2,535,511</b>	<b>2,553,781</b>	<b>2,553,781</b>
<b>Proposed Adjustments</b>				
Refinements - Salaries & Benefits				80,657
Information Technology				48
New Police Officers				228,928
<b>Total Expenditures</b>	<b>2,191,727</b>	<b>2,535,511</b>	<b>2,553,781</b>	<b>2,863,414</b>
Net Revenues less Expenditures	294,656	14,169	10,198	(375,375)
<b>ENDING FUND BALANCE</b>	<b>1,162,178</b>	<b>1,159,848</b>	<b>1,072,206</b>	<b>851,189</b>

**Central Services Fund  
Information Technology  
Fund Summary**

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>BEGINNING FUND BALANCE</b>	399,972	414,500	458,698	789,754
<b>Revenues</b>				
Utility Tax		1,040,000	1,045,200	
Charges for Services:				
Internal Fees	4,533,585	4,212,504	4,324,362	
Intergovernmental - RFA	471,972	444,012	452,893	
Technology Fees	413,035	374,800	389,308	
<b>Subtotal - Adopted Budget</b>	5,418,592	6,071,316	6,211,763	6,211,763
<b>2014 Proposed Adjustments</b>				
Charges for Services - IT Costs				294,450
<b>Total Revenues</b>			6,211,763	6,506,213
<b>Expenditures</b>				
<b>Systems &amp; Tech Svcs</b>				
Salaries and Benefits	2,138,636	1,887,305	2,003,262	
Supplies	176,164	41,438	43,349	
Services and Charges	1,169,621	1,196,198	1,259,113	
<b>Telecommunications</b>				
Salaries and Benefits	147,407	147,009	149,498	
Supplies	2,155	14,774	15,058	
Services and Charges	296,732	406,661	415,337	
<b>Multimedia</b>				
Salaries and Benefits	561,058	663,316	583,105	
Supplies	55,733	77,012	77,282	
Services and Charges	289,156	368,605	351,336	
<b>Transfers Out</b>				
HW/SW Capital Projects		850,000	858,500	
Long Term Lifecycle Replacement	411,764	374,800	389,308	
<b>Subtotal-Adopted Budget</b>	5,248,426	6,027,118	6,145,148	6,145,148
<b>Proposed Adjustments</b>				
Refinements				42,138
Information Technology Costs				314,450
<b>Total Expenditures</b>			6,145,148	6,501,736
Net Revenues less Expenditures	170,166	44,198	66,615	4,477
<b>ENDING FUND BALANCE</b>	570,138	458,698	525,313	794,231

## Park Capital Projects Fund Fund Summary

	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>2014 Adopted</u>	<u>2014 Adjustments</u>
<b>Financial Sources</b>				
Transfers in from:				
Capital Improvement Fund	275,000	250,000	500,000	
General Fund		250,000		
Fuel Tax - Paths & Trails	10,000	10,000	10,000	
<b>Subtotal - Adopted Budget</b>	<u>285,000</u>	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>
<b>2014 Proposed Adjustments</b>				
Transfer In - General Fund				500,000
<b>Total Financial Sources</b>	<u>285,000</u>	<u>510,000</u>	<u>510,000</u>	<u>1,010,000</u>
<b>Expenditures</b>				
Lifecycle Parks System	260,000	500,000	500,000	
Paths and Trails	10,000	10,000	10,000	
Urban Forestry	15,000			
<b>Subtotal - Adopted Budget</b>	<u>285,000</u>	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>
<b>2014 Proposed Adjustments</b>				
Wilson Playfields				500,000
<b>Total Expenditures</b>	<u>285,000</u>	<u>510,000</u>	<u>510,000</u>	<u>1,010,000</u>



**GENERAL FUND**  
**includes Annexation**  
**2013 Estimated Actual as of September 30,2013**

	<b>2012 Actual</b>	<b>2013 Adj Budget</b>	<b>2013 Est Actual</b>	<b>2014 Adopted</b>	<b>2014 Adjustments</b>
<b>Beginning Fund Balance</b>	643,515	4,129,976	4,129,976	4,387,081	8,468,529
<b>Revenues</b>					
Taxes:					
Property Tax	19,811,488	20,176,059	20,215,937	20,527,820	
Sales Tax	20,120,481	19,902,489	20,234,505	20,118,628	
Utility Tax	17,478,468	18,807,401	18,840,663	19,071,967	
Other Tax	1,116,791	1,456,619	1,353,101	1,480,024	
Licenses and Permits	3,036,340	3,365,746	3,748,020	3,481,558	
Intergovernmental Revenue	2,609,331	2,007,357	2,157,563	2,446,476	
Charges for Services	4,248,388	4,779,967	5,029,069	4,788,874	
Fines and Forfeitures	1,499,054	1,537,250	1,411,197	1,552,429	
Miscellaneous Revenue	1,377,519	1,249,884	1,408,887	1,246,807	
Transfers In	935,202	1,119,139	1,119,139	1,006,524	
<b>Subtotal - Adopted Budget</b>	<b>72,233,062</b>	<b>74,401,911</b>	<b>75,518,081</b>	<b>75,721,107</b>	<b>75,721,107</b>
<b>Adjustments</b> (approved at 8/20 Council Workshop):					384,782
<b>Total Revenues</b>	<b>72,233,062</b>	<b>74,401,911</b>	<b>75,518,081</b>	<b>75,721,107</b>	<b>76,105,889</b>
<b>Expenditures</b>					
Salaries & Benefits	47,115,556	48,236,742	47,913,857	48,950,156	
Supplies	2,081,119	3,354,551	2,489,918	3,274,606	
Services & Charges	26,210,355	28,024,576	26,819,534	28,836,183	
Capital Outlay	120,963				
Cost Allocation	(10,376,660)	(10,614,161)	(10,047,818)	(10,642,278)	
Transfers Out	3,595,268	3,874,291	3,874,291	3,632,880	
<b>Subtotal - Adopted Budget</b>	<b>68,746,601</b>	<b>72,875,999</b>	<b>71,049,782</b>	<b>74,051,547</b>	<b>74,051,547</b>
<b>Proposed Adjustments:</b>					
Refinements - see page 23 for details					(475,777)
Dept Changes - see page 23 for details					1,775,148
<b>Total Expenditures</b>	<b>68,746,601</b>	<b>72,875,999</b>	<b>71,049,782</b>	<b>74,051,547</b>	<b>75,350,918</b>
<b>Net Revenues less Expenditures</b>	<b>3,486,461</b>	<b>1,525,912</b>	<b>4,468,299</b>	<b>1,669,560</b>	<b>754,971</b>
<b>Ending Fund Balance</b>	<b>4,129,976</b>	<b>5,655,888</b>	<b>8,598,275</b>	<b>6,056,641</b>	<b>9,223,500</b>
<b>Ending Fund Balance Comprised of:</b>					
General Fund Reserves - 10% Cash Flow	3,669,463	4,652,790	5,657,808	4,479,903	5,969,729
General Fund Reserves - in excess of 10%					789,562
	6.6%	8.1%	10.0%	7.6%	11.2%
Contingency for Unanticipated Costs		500,000	1,500,000	1,000,000	1,500,000
<b>Estimated Strategic Opportunities Fund</b>			415,894		415,894
Restricted for Annexation	460,513	503,098	1,024,573	576,738	548,314
<b>Total Ending Fund Balance</b>	<b>4,129,976</b>	<b>5,655,888</b>	<b>8,598,275</b>	<b>6,056,641</b>	<b>9,223,500</b>

**GENERAL FUND**  
**Includes Annexation**  
**2013 Estimated Actual as of September 30, 2013**

	2012 Actual	2013 Adj Budget	2013 Est Actual	2014 Adopted	2014 Adjustments	2015 Projected	2016 Projected	2017 Projected	2018 Projected	% Chg	% Chg	% Chg	% Chg
<b>Beginning Fund Balance</b>	643,515	4,129,976	4,129,976	4,387,081	8,468,529	9,223,500	9,654,488	9,749,818	8,809,854				
<b>Revenues</b>													
Taxes:													
Property Tax	19,811,488	20,176,059	20,215,937	20,527,820		20,876,793	21,231,699	21,550,174	21,873,426	1.7%	1.7%	1.5%	1.5%
Sales Tax	20,120,481	19,902,489	20,234,505	20,118,628		20,621,594	21,137,134	21,454,191	21,776,003	2.5%	2.5%	1.5%	1.5%
Utility Tax	17,478,468	18,807,401	18,840,663	19,071,967		18,647,256	18,833,729	19,022,066	19,212,287	-2.2%	1.0%	1.0%	1.0%
Other Tax	1,116,791	1,456,619	1,353,101	1,480,024		1,500,545	1,521,357	1,542,465	1,563,872	1.4%	1.4%	1.4%	1.4%
Licenses and Permits	3,036,340	3,365,746	3,748,020	3,481,558		3,586,005	3,693,585	3,748,989	3,805,224	3.0%	3.0%	1.5%	1.5%
Intergovernmental Revenue	2,609,331	2,007,357	2,157,563	2,446,476		2,483,173	2,520,421	2,558,228	2,596,602	1.5%	1.5%	1.5%	1.5%
Charges for Services	4,248,388	4,779,967	5,029,069	4,788,874		4,908,596	5,031,311	5,131,937	5,234,576	2.5%	2.5%	2.0%	2.0%
Fines and Forfeitures	1,499,054	1,537,250	1,411,197	1,552,429		1,567,953	1,583,633	1,599,469	1,615,464	1.0%	1.0%	1.0%	1.0%
Miscellaneous Revenue	1,377,519	1,249,884	1,408,887	1,246,807		1,284,211	1,322,737	1,342,578	1,362,717	1.0%	3.0%	1.5%	1.5%
Transfers In	935,202	1,119,139	1,119,139	1,006,524		865,000	875,000	885,000	895,000	3.0%	3.0%	1.5%	1.5%
<b>Subtotal - Adopted Budget</b>	72,233,062	74,401,911	75,518,081	75,721,107	75,721,107	76,341,126	77,750,606	78,835,097	79,935,171	0.8%	1.8%	1.4%	1.4%
<b>Adjustments</b> (approved at 8/20 Council Workshop):					384,782	404,556	424,859	437,920	451,202				
<b>Total Revenues</b>	72,233,062	74,401,911	75,518,081	75,721,107	76,105,889	76,745,682	78,175,465	79,273,017	80,386,373	0.8%	1.9%	1.4%	1.4%
<b>Expenditures</b>													
Salaries & Benefits	47,115,556	48,236,742	47,913,857	48,950,156		50,173,910	51,428,258	52,971,106	54,560,239	2.5%	2.5%	3.0%	3.1%
Supplies	2,081,119	3,354,551	2,489,918	3,274,606		3,340,098	3,406,900	3,475,038	3,544,539	2.0%	2.0%	2.0%	2.0%
Services & Charges	26,210,355	28,024,576	26,819,534	28,836,183		29,412,907	30,001,165	30,601,189	31,213,213	2.0%	2.0%	2.0%	2.0%
Capital Outlay	120,963												
Cost Allocation	(10,376,660)	(10,614,161)	(10,047,818)	(10,642,278)		(10,855,124)	(11,072,226)	(11,293,671)	(11,519,544)	2.0%	2.0%	2.0%	2.0%
Transfers Out	3,595,268	3,874,291	3,874,291	3,632,880		3,485,898	3,497,252	3,570,075	3,593,126	-4.0%	0.3%	2.1%	0.7%
<b>Subtotal - Adopted Budget</b>	68,746,601	72,875,999	71,049,782	74,051,547	74,051,547	75,557,689	77,261,349	79,323,737	81,391,573	2.0%	2.3%	2.7%	2.7%
<b>Proposed Adjustments:</b>					(475,777)	(441,146)	(402,828)	(356,303)	(308,412)				
Refinements - see page 23 for details					1,775,148	1,198,151	1,221,614	1,245,547	1,269,958				
Dept Changes - see page 23 for details													
<b>Total Expenditures</b>	68,746,601	72,875,999	71,049,782	74,051,547	75,350,918	76,314,694	78,080,135	80,212,981	82,353,119	1.3%	2.3%	2.7%	2.7%
<b>Net Revenues less Expenditures</b>	3,486,461	1,525,912	4,468,299	1,669,560	754,971	430,988	95,330	(939,964)	(1,966,746)				
<b>Ending Fund Balance</b>	4,129,976	5,655,888	8,598,275	6,056,641	9,223,500	9,654,488	9,749,818	8,809,854	6,843,108				
<b>Ending Fund Balance Comprised of:</b>													
General Fund Reserves - 10% Cash Flow	3,669,463	4,652,790	5,657,808	4,479,903	5,969,729	6,104,648	6,253,206	6,428,739	6,609,188				
General Fund Reserves - in excess of 10%	6.6%	8.1%	10.0%	7.6%	789,562	1,471,337	1,862,069	1,332,635	(80,765)	11.2%	12.4%	12.1%	9.9%
Contingency for Unanticipated Costs		500,000	1,500,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000				
<b>Estimated</b> Strategic Opportunities Fund			415,894	415,894	415,894	415,894	415,894	415,894	415,894				
Restricted for Annexation	460,513	503,098	1,024,573	576,738	548,314	162,608	(281,351)	(867,414)	(1,601,209)				
<b>Total Ending Fund Balance</b>	4,129,976	5,655,888	8,598,275	6,056,641	9,223,500	9,654,488	9,749,818	8,809,854	6,843,108				

## 2014 Expenditure Adjustments

	FTE	General Fund	Other Funds	Total	Other Funds
<b>Budget Refinements</b>					
On-going 2013 Approved Budget Changes		110,818	(125,709)	(14,891)	Various
Police Pay Adjustments, per contract		466,939	33,277	500,216	CJ Fund
Medical Insurance: remove 5% increase		(387,229)	(141,809)	(529,038)	Various
Liability Insurance: reduce rates by 15%		(248,875)	(251,382)	(500,257)	Various
Human Services: adjust for CPI/Population		21,115		21,115	
City Arts Program: adjust for population		1,793		1,793	
Valley Comm: adjust to VC budget		(71,000)		(71,000)	
Fire Hydrant Mtc absorbed by Water Fund		(500,000)		(500,000)	
Utility Clearing Fund Corrections		10,799	(28,092)	(17,293)	
Block Grants: adjust to draft allocation			166,499	166,499	CDBG
AF, NR, TM Pay Adjustments, per contracts		915,572	581,386	1,496,958	Various
Medical Insurance: 10% premium reduction		(795,709)	(344,004)	(1,139,713)	Various
<b>Total Budget Refinements</b>	<b>0.00</b>	<b>(475,777)</b>	<b>(109,834)</b>	<b>(585,611)</b>	
<b>Department Changes</b>					
<b><u>Economic &amp; Community Development</u></b>					
Engineer I	1.000	97,586		97,586	
offset by 2014 Code Enforcement Officer	(0.525)	(61,840)		(61,840)	
Office Tech I - 4 month limited term full time		22,085		22,085	
Overtime Increase		6,000		6,000	
Retail Recruitment/Retention Strategy		60,000		60,000	
<b>Total Economic &amp; Community Dev</b>	<b>0.475</b>	<b>123,831</b>	<b>0</b>	<b>123,831</b>	
<b><u>Human Resources</u></b>					
Convert Temp to Full Time FTE - HR Specialist	1.000	47,806		47,806	
Respect Implementation		40,000		40,000	
Performance Management System		26,000		26,000	
Orca Card Subsidy		25,000		25,000	
<b>Total Human Resources</b>	<b>1.000</b>	<b>138,806</b>	<b>0</b>	<b>138,806</b>	
<b><u>Information Technology</u></b>					
Software Mtc - omissions identified		143,730	70,340	214,070	IT Fund
Microsoft Ent Agrmt - desktop/server licenses		53,968	26,412	80,380	IT Fund
Cable Franchise - negotiations/legal fees			20,000	20,000	IT Fund
<b>Total Information Technology</b>	<b>0.000</b>	<b>197,698</b>	<b>116,752</b>	<b>314,450</b>	
<b><u>Parks, Recreation &amp; Community Services</u></b>					
Park Operations Utility Costs Increase		10,000		10,000	
Health Care Reform - Temp to FTE	2.750	198,635		198,635	
offset by reduction in temp budget		(111,250)		(111,250)	
Wilson Playfields		500,000		500,000	
<b>Total Parks</b>	<b>2.750</b>	<b>597,385</b>	<b>0</b>	<b>597,385</b>	
<b><u>Police</u></b>					
Accounting Services Assistant 3	1.000	85,139		85,139	
Police Officer - Unfreeze 6 CJ Positions		457,856	228,928	686,784	CJ Fund
Corrections Officer	1.000	86,880		86,880	
offset by overtime savings		(20,000)		(20,000)	
Administrative Assistant 3	1.000	93,330		93,330	
<b>Total Police</b>	<b>3.000</b>	<b>703,205</b>	<b>228,928</b>	<b>932,133</b>	
<b><u>Public Works</u></b>					
Utilities TV Truck Replacement			313,729	313,729	Utilities
reallocate 2014 utilities capital budget			(313,729)	(313,729)	Utilities
Administrative Assistant II	1.000	14,223	69,440	83,663	GF/Utilities
<b>Total Public Works</b>	<b>1.000</b>	<b>14,223</b>	<b>69,440</b>	<b>83,663</b>	
<b>Total Department Changes</b>	<b>8.225</b>	<b>1,775,148</b>	<b>415,120</b>	<b>2,190,268</b>	
<b>Grand Total</b>	<b>8.225</b>	<b>1,299,371</b>	<b>305,286</b>	<b>1,604,657</b>	