



# CITY OF MEDINA

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November 12, 2013

To: Mayor and City Council

From: Robert J. Grumbach, Interim City Manager

Re: 2014 Budget Message

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I am pleased to submit for review and adoption the City of Medina 2014 budget. This budget has been prepared consistent with the Council's direction following a process that began with the July 22<sup>nd</sup> City Council budget planning session. This is a balanced budget with anticipated revenues aligning with anticipated expenditures. It meets the Council goals and policies and maintains overall City services.

## **Background:**

The general fund budget remains fully balanced without a need to use fund balances. It is anticipated that revenues for the ensuing budget year are sufficient to support budgeted General Fund Operating needs. While expenses are anticipated to increase 1.38 percent in 2014, we anticipate a 3.89 percent revenue increase in 2014 over the budgeted revenues in 2013. Sales tax continues to rise from the \$723,893 collected in 2012 to a projected \$900,000 in 2013 and \$921,000 in 2014; general property tax increases from \$2,482,185 in 2013 to \$2,547,429 in 2014; and permits for new construction will be lower from \$1,047,599 in 2013 to \$856,851 in 2014, but permit fees in 2014 are still 14.9 percent higher than budgeted in 2013.

## **Key 2013 Changes:**

### GENERAL FUND:

#### Revenue

- Small revenue increase due to actual sales tax and criminal justice.
- Large revenue increase due to licenses and permits.
- Small revenue decrease due to decrease Building Official services with Clyde Hill.

#### Expenses

- Expense increase due to Executive separation agreement.
- Expense increase due to IT System changes.
- Large expense increase in legal-special counsel.
- Expense decrease due to cost savings not hiring a public records consultant.
- Large expense decrease due to officer vacancy and lesser jail services.
- Large expense increase in development consultant and professional services.

STREET FUND:

Revenue

- Revenue decrease for WA DOT SR 520 Project.

Expense

- Expense decrease in NPDES and WA DOT SR 520 Project.

CAPITAL PROJECT FUND:

Revenue

- Large revenue increase in Real Estate Excise Tax.
- Large revenue decrease in grants.

Expense

- Large expense decrease in storm drainage and pond treatment.
- Large decrease in expense due to 2014 carryover of the Public Works Shop Facility Improvement Project.

CAPITAL FUND RESERVE:

- Operating transfer to Capital Project Fund.

**Summary of Key Financial Policies for 2014 Budget:**

- ✓ Ensure a financial base that will sustain City services and adjust to changes in service requirements.
- ✓ Support the Strategic Goals and Municipal service levels of the city.
- ✓ Consistent with state law.
- ✓ Provide for the design, construction, maintenance and replacement of capital facilities and equipment to protect the capital investment.
- ✓ General fund operating balances will be maintained at a level of 25 percent of the total General Fund budgeted expenditures.
- ✓ Reserves will be maintained in the Capital Fund Reserve.

**2014 Budget Assumptions:**

GENERAL FUND:

Revenue

- Property tax is budgeted at one percent increase, plus new construction.
- Sales tax revenue is similar to 2013.
- Utility Tax and Franchise Fees are budgeted at the same rate as 2013 (4 percent).
- Permit and development fee revenues are budgeted at 14.9 percent higher than 2013.

Expenses

- Salary increases of 2.6 percent.
- Includes city manager separation agreement.
- Sets Finance Director's salary the same as Public Works and Development Services Directors.
- Large expense decrease in fire and medical contract.
- Assumes a fully staffed Police Department, less anticipated savings from vacant Police Chief Position.

- Increase in expense for expanded lifeguard services to cover a wider swim area at Medina Beach Park.
- New expenses for park improvement projects.

**STREET FUND:**

Revenue

- Large decrease in revenue for National Pollution Discharge Elimination.
- Motor Fuel Tax is anticipated to remain the same as 2013.

Expense

- Large decrease in expense from National Pollution Discharge Elimination.

**CAPITAL PROJECT FUND:**

Revenue

- Large revenue increase in Real Estate Excise Tax based on 2013 levels.
- Large revenue decrease due to King County grants ending.

Expense

- Large expense increase from Public Works Shop Improvement Project 2013 carryover.
- Fund transfer from Capital Fund Reserves.

**CAPITAL FUND RESERVE:**

- No fund transfers.

**Capital Facilities:**

Council has taken a systematic approach to maintaining and improving the City's infrastructure. City Hall and the Police Station remodel was completed in 2011. In 2012, council authorized major improvements for traffic calming on 84<sup>th</sup> Avenue N.E. as well as installment of Phase II of the surveillance camera project. In 2011, as part of the rent agreement with ATC, a portion of the City shop building was demolished and rebuilt. In 2013, the City shop improvement project begins to expand the City shop building to provide facilities to store and maintain equipment. This project will be completed in 2014. Important capital projects budgeted for 2014 include repairs to the Overlake Drive East Bridge and sidewalk repairs along 12<sup>th</sup> Street N.E. to improve pedestrian safety.

**Other considerations:**

The second half of 2013 saw the City experience major turnover in City Hall personnel. This personnel turnover provided an opportunity to evaluate work assignments and to realign the organization to better match work assignments with positions and departments. These changes included shifting one FTE position from Central Services to Finance and consolidating finance-related tasks with this position; and moving responsibilities of the Civil Service Secretary to the City Clerk/ Deputy City Clerk in Central Services.

**2014 Budget Summary - All Funds  
Excluding Transfers**

**REVENUES**

<b>Beginning 2014: Revenue/Finance Resources:</b>	<b>\$5,462,396</b>
<b>General Fund</b>	
Property Tax	\$2,547,429
Sales Tax	\$920,000
Criminal Justice	\$64,000
Utility Tax & Franchise Fees	\$458,884
Licenses and Permits	\$519,906
State Inter Gov Revenue	\$59,653
Hunts Point Police Revenue	\$254,670
Clyde Hill Bldg Official Revenue	\$12,000
Goods and Services Revenue	\$348,000
Fines, Court, Traffic Infraction	\$60,000
Investment Interest	\$8,500
Other Revenues	\$68,733
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	\$5,321,775
<b>Street Fund</b>	
Nat'l Pollution Discharge Elimination, WA DOT	\$53,500
Motor Fuel Tax (unrestricted)	\$59,500
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	\$113,000
<b>Capital Projects Fund</b>	
Real Estate Excise Tax	\$744,000
KC Property Levy II, Flood, Conservation	\$71,173
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	\$815,173
 <b>Subtotal 2014 Revenue:</b>	 <b>\$6,249,948</b>
<b>Total 2014: Revenue/Finance Resources:</b>	<b>\$11,712,344</b>

**EXPENDITURES**

<b>General Fund</b>	
Legislative Services	\$33,700
Municipal Court	\$78,000
Executive Department	\$277,314
Finance & Insurance	\$524,502
Legal Services	\$190,000
Central Services	\$314,600
Information Technology	\$127,569
Police Department	\$2,024,186
Fire Service Contract	\$651,304
Emergency Management	\$49,950
Planning & Development	\$878,976
Lifeguard Supplies/Training	\$33,950
Parks Maintenance & Dev	\$484,075
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	\$5,668,126
<b>Street Fund</b>	
Public Works Street Maintenance	\$355,448
 <b>Tree Fund</b>	 \$0
 <b>Capital Projects Fund</b>	
Capital Projects	\$1,068,173
 <b>Total 2014 Expenditures:</b>	 <b>\$7,091,747</b>
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 <b>Ending 2014: Fund Balances/Finance Resources:</b>	 <b>\$4,620,597</b>
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**2014 Comparative Summary by Fund**  
**Adopted 11/12/2013**  
**Updated Actuals as of 12/31/2013**

DESCRIPTION	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Adopted Budget
<b>GENERAL FUND</b>					
BEGINNING FUND BALANCE	\$ 1,535,673	\$ 1,771,945	\$ 2,061,921	\$ 2,061,921	\$ 2,736,012
REVENUES	5,078,424	5,345,499	5,122,519	5,708,443	5,321,775
OPERATING TRANSFERS-IN	-	-	-	-	-
EXPENDITURES	4,597,152	4,965,523	5,236,157	5,071,863	5,308,237
OPERATING TRANSFERS-OUT	245,000	90,000	-	-	-
ENDING FUND BALANCE	\$ 1,771,945	\$ 2,061,921	\$ 1,948,283	\$ 2,736,012	\$ 2,749,549
<b>STREET FUND</b>					
BEGINNING FUND BALANCE	\$ 131,255	\$ 88,334	\$ 99,483	\$ 99,483	\$ 47,129
REVENUES	112,320	90,447	197,901	190,536	113,000
OPERATING TRANSFERS-IN	245,000	290,000	110,000	110,000	270,000
EXPENDITURES	400,241	369,298	383,419	352,890	339,613
OPERATING TRANSFERS-OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 88,334	\$ 99,483	\$ 23,965	\$ 47,129	\$ 90,516
<b>TREE FUND</b>					
BEGINNING FUND BALANCE	\$ 24,674	\$ 27,456	\$ 35,856	\$ 35,856	\$ 69,356
REVENUES	4,488	8,400	-	33,500	-
OPERATING TRANSFERS-IN	-	-	-	-	-
EXPENDITURES	1,705	-	-	-	-
OPERATING TRANSFERS-OUT	-	-	-	-	-
OTHER NON-EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$ 27,456	\$ 35,856	\$ 35,856	\$ 69,356	\$ 39,356
<b>CAPITAL PROJECTS FUND</b>					
BEGINNING FUND BALANCE	\$ 1,561,782	\$ 404,028	\$ 146,232	\$ 146,232	\$ 731,297
REVENUES	940,392	574,488	937,460	951,106	815,173
OPERATING TRANSFERS-IN	210,696	-	200,000	200,000	-
EXPENDITURES	2,298,146	632,284	1,128,045	456,041	957,173
OPERATING TRANSFERS-OUT	-	200,000	110,000	110,000	270,000
ENDING FUND BALANCE	\$ 404,028	\$ 146,232	\$ 45,647	\$ 731,297	\$ 319,297
<b>CAPITAL FUND RESERVE</b>					
BEGINNING FUND BALANCE	\$ 2,276,380	\$ 2,076,380	\$ 2,076,380	\$ 2,076,380	\$ 1,878,602
REVENUES	\$ -	\$ -	\$ -	\$ 2,222	\$ -
OPERATING TRANSFERS-OUT	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
ENDING FUND BALANCE	\$ 2,076,380	\$ 2,076,380	\$ 1,876,380	\$ 1,878,602	\$ 1,878,602
<b>TOTAL ALL FUNDS BUDGET</b>					
BEGINNING FUND BALANCE	\$ 5,529,764	\$ 4,368,143	\$ 4,419,872	\$ 4,419,872	\$ 5,462,396
REVENUES	6,135,624	6,018,834	6,257,880	6,984,643	6,249,948
OPERATING TRANSFERS-IN	455,696	290,000	110,000	310,000	270,000
EXPENDITURES	7,297,244	5,967,105	6,747,621	5,942,120	6,605,025
OPERATING TRANSFERS-OUT	445,000	290,000	310,000	310,000	270,000
ENDING FUND BALANCE	\$ 4,368,143	\$ 4,419,872	\$ 3,730,131	\$ 5,462,396	\$ 5,107,319

ACCOUNT NUMBER	DESCRIPTION	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Adopted Budget
<b>GENERAL FUND - REVENUES</b>						
<b>PROPERTY &amp; SALES TAX</b>						
001 000 000 311 10 00 00	General Property Taxes	2,411,928	2,441,694	2,482,185	2,469,293	2,547,429
001 000 000 313 11 00 00	Local Retail Sales & Use Tax	1,160,806	723,893	900,000	967,241	920,000
001 000 000 313 71 00 00	Criminal Justice Funding	59,469	61,406	58,654	66,373	64,000
	<b>TOTAL PROPERTY &amp; SALES TAX</b>	<b>3,632,202</b>	<b>3,226,993</b>	<b>3,440,839</b>	<b>3,502,908</b>	<b>3,531,429</b>
<b>BUSINESS &amp; OCCUPATION-UTILITY TAX</b>						
001 000 000 316 41 00 00	Electric - Puget Sound Energy	66,314	87,872	110,800	104,790	110,800
001 000 000 316 43 00 00	Gas - Puget Sound Energy	66,314	87,873	110,800	104,790	110,800
001 000 000 316 45 00 00	Garbage - Allied Waste	-	-	-	-	-
001 000 000 316 46 00 00	Cable - Comcast	28,135	32,668	45,095	51,249	50,110
001 000 000 316 47 00 00	Telephone - Landline Qwest, TW Telecom	8,040	10,142	13,421	14,766	8,000
001 000 000 316 49 00 00	Cellular Phone - Other (All Carriers)	14,503	29,352	37,944	43,424	42,000
001 000 000 317 20 00 00	Leasehold Excise Tax	678	699	-	3,918	3,640
<b>BUSINESS LICENSE/PERMITS-FRANCHISE FEES</b>						
001 000 000 321 91 00 00	Franchise Fees - Water/Sewer/COB, Cable Comcast	61,833	110,179	133,534	121,309	133,534
	<b>TOTAL UTILITY TAX &amp; FRANCHISE FEES</b>	<b>245,816</b>	<b>358,785</b>	<b>451,594</b>	<b>444,246</b>	<b>458,884</b>
<b>LICENSES &amp; PERMITS</b>						
001 000 000 322 10 00 00	Building Permits	417,174	750,814	421,500	855,247	508,500
001 000 000 322 11 00 00	Building Permit - Technology Fee	7,228	8,419	9,000	8,754	9,351
001 000 000 322 30 00 00	Animal Licenses	815	476	720	1,075	875
001 000 000 322 85 00 00	Special Event Permits	150	400	350	400	430
001 000 000 322 90 00 00	Other Non Bus. Licenses & Permits (Gun Permits)	282	488	396	519	750
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>425,649</b>	<b>760,597</b>	<b>431,966</b>	<b>865,845</b>	<b>519,906</b>
<b>INTERGOVERNMENTAL</b>						
001 000 000 331 17 20 14	E09-178 Fed'l Grant-Homeland Security	17,978	-	-	-	-
001 000 000 333 97 04 20	Fed'l Grant-2009 EMPG Grant Indirect	-	-	-	-	-
001 000 000 333 97 04 21	E10-258 Fed'l EMPG Grant Indirect	15,025	-	-	-	-
001 000 000 333 97 04 22	E12-103 Fed'l EMPG Grant Indirect	-	18,154	-	-	-
001 000 000 333 97 04 23	E12-332 Fed'l EMPG Grant	-	1,518	14,194	16,676	-
001 000 000 333 97 04 24	E14-101 Fed'l EMPG Grant	-	-	-	-	-
001 000 000 334 00 31 21	State Grant Dept of Commerce GMA	-	-	-	-	10,000
001 000 000 334 01 10 00	State Grant-Crim Just Training	1,760	-	15,000	7,096	7,100
001 000 000 334 03 10 00	Shoreline Master Program Grant	32,731	25,000	-	-	-
001 000 000 334 03 50 00	State Grant-Traffic Safety Comm	500	1,000	-	1,000	-
001 000 000 336 06 21 00	MVET-Criminal Justice-Pop.	1,000	1,000	966	1,000	1,300
001 000 000 336 06 26 00	Criminal Justice-Special	2,490	2,849	2,400	3,032	3,400
001 000 000 336 06 51 00	DUI/Other Criminal Justice	627	555	606	543	750
001 000 000 336 06 94 00	Liquor Excise Tax	14,578	10,939	-	2,003	-
001 000 000 336 06 95 00	Liquor Control Board Profits	20,694	29,626	24,803	21,502	20,882
001 000 000 336 06 95 01	Liquor Control Board Profits-Public Safety Portion	-	-	-	5,375	5,221
001 000 000 337 07 00 00	JAG Jail Proceeds Restricted Revenue	-	-	-	-	-
001 000 000 338 19 10 00	Clyde Hill-Bldg Official	21,978	21,017	22,050	7,999	12,000
001 000 000 338 21 00 00	Hunts Point Police Contract	156,164	221,966	258,621	314,514	254,670
001 000 000 338 21 00 20	WCIA -Accreditation	1,000	-	-	-	1,000
001 000 000 338 23 00 00	Detention/Correction-Jail	11,357	9,675	11,200	1,516	10,000
001 000 000 339 21 68 03	Police ARRA Stimulus Grant	-	-	-	-	-
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>297,882</b>	<b>343,299</b>	<b>349,840</b>	<b>382,257</b>	<b>326,323</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Adopted Budget
<b>CHGS FOR GOODS AND SERVICES</b>						
001 000 000 341 99 00 00	Passport & Naturalization Fees	7,330	7,967	6,000	5,630	7,000
001 000 000 342 10 00 00	Law Enforcement Services	1,287	2,054	2,000	1,074	2,000
001 000 000 345 81 00 00	Zoning & Subdivision Fees	104,606	216,470	111,800	90,617	89,000
001 000 000 345 83 00 00	Plan Inspection & Review Fees	-	-	-	-	-
001 000 000 345 86 00 00	SEPA Related Mitigation Fees	-	-	-	-	-
001 000 000 345 89 00 00	Other Planning & Development Fees	169,972	340,025	203,300	313,086	250,000
001 000 000 347 60 00 00	Program Fees	-	-	-	-	-
	<b>TOTAL CHGS FOR GOODS/SERVICES</b>	<b>283,195</b>	<b>566,516</b>	<b>323,100</b>	<b>410,407</b>	<b>348,000</b>
<b>FINES &amp; FORFEITURES</b>						
001 000 000 353 10 00 00	Municipal Court-Traffic Infrac	77,273	57,725	65,000	44,458	60,000
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>77,273</b>	<b>57,725</b>	<b>65,000</b>	<b>44,458</b>	<b>60,000</b>
<b>MISCELLANEOUS REVENUE</b>						
001 000 000 361 11 00 00	Investment Interest	9,308	7,844	8,000	3,399	8,500
001 000 000 361 40 00 00	Sales Interest	858	278	500	173	500
001 000 000 362 20 00 00	Equipment Lease (Long Term)	-	-	-	-	-
001 000 000 362 50 00 00	Wireless Commun. Facility Leases	17,280	20,298	47,280	48,332	63,333
001 000 000 363 00 00 00	Insurance Recoveries	642	-	-	-	-
001 000 000 367 00 00 00	Park Donations	-	-	-	-	-
001 000 000 367 11 00 00	Contributions/Donations	600	-	500	-	-
001 000 000 369 10 00 00	Sale of Scrap & Junk	55	-	100	-	-
001 000 000 369 30 00 00	Confiscated-Drug Seizure	-	33	50	-	-
001 000 000 369 30 00 10	Confiscated Property-Auction	-	18	50	1,476	50
001 000 000 369 81 00 00	Petty Cash-Overage/Shortages	-	-	-	-	-
001 000 000 369 90 00 00	Other	3,924	504	300	1,219	350
001 000 000 369 90 00 05	Other-Cd's	-	-	-	-	-
001 000 000 369 90 00 10	Other-Copies	1,263	951	900	1,099	900
001 000 000 369 90 00 15	Other-Fingerprinting	360	220	250	540	400
001 000 000 369 90 00 25	Other-Maps	74	40	50	80	50
001 000 000 369 90 00 35	Other-Notary	544	640	550	340	500
001 000 000 369 90 00 40	Other-Postage	36	10	50	3	50
001 000 000 369 90 00 45	Other-Reports	94	68	100	59	100
	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>35,040</b>	<b>30,904</b>	<b>58,680</b>	<b>56,720</b>	<b>74,733</b>
<b>NONREVENUES</b>						
001 000 000 389 00 00 00	Non-Revenues -Adv Deposits (Non-Budget Item)	36,550	-	-	-	-
	<b>TOTAL NONREVENUES</b>	<b>36,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DISPOSITION OF CAPITAL ASSETS</b>						
001 000 000 395 10 00 00	Proceeds From Sales of Capital Assets	49,390	2,540	1,500	1,604	2,500
	<b>TOTAL DISPOSITION OF CAPITAL ASSETS</b>	<b>49,390</b>	<b>2,540</b>	<b>1,500</b>	<b>1,604</b>	<b>2,500</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>5,082,997</b>	<b>5,347,359</b>	<b>5,122,519</b>	<b>5,708,443</b>	<b>5,321,775</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	GENERAL FUND - EXPENDITURES					
	LEGISLATIVE SERVICES					
001 000 000 511 60 41 00	Professional Services	15,892	2,515	1,500	6,925	14,500
001 000 000 511 60 43 00	Travel & Training	986	708	1,000	609	1,000
001 000 000 511 60 49 00	Miscellaneous	437	549	500	1,487	800
001 000 000 511 60 49 10	Medina Days	6,697	6,885	7,000	7,166	11,000
001 000 000 511 80 51 00	Elections Serv-Voter Reg Costs	5,255	7,498	6,000	6,403	6,400
	<b>TOTAL LEGISLATIVE SERVICES</b>	<b>29,267</b>	<b>18,155</b>	<b>16,000</b>	<b>22,590</b>	<b>33,700</b>



ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>MUNICIPAL COURT</b>					
001 000 000 512 50 41 10	Prosecuting Attorney	48,000	52,000	48,000	48,000	48,000
001 000 000 512 50 41 20	Public Defender	4,640	4,495	7,000	4,640	6,000
001 000 000 512 50 41 30	Expert Witness	-	-	500	-	-
001 000 000 512 50 51 10	Municipal Court-Traffic/NonTrf	22,935	17,945	24,000	16,415	24,000
	<b>TOTAL MUNICIPAL COURT</b>	<b>75,575</b>	<b>74,440</b>	<b>79,500</b>	<b>69,055</b>	<b>78,000</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>EXECUTIVE</b>					
	<b>SALARIES &amp; WAGES</b>					
001 000 000 513 10 11 00	Salaries & Wages	130,000	130,004	136,500	118,091	138,444
001 000 000 513 10 11 16	ICMA 457 Plan	3,000	2,996	3,000	7,825	3,000
	<b>TOTAL SALARIES &amp; WAGES</b>	133,000	133,000	139,500	125,916	141,444
	<b>PERSONNEL BENEFITS</b>					
001 000 000 513 10 21 00	Personnel Benefits	32,957	34,795	37,220	23,223	39,037
001 000 000 513 10 21 50	Auto Allowance	4,800	4,800	4,800	2,400	-
	<b>TOTAL PERSONNEL BENEFITS</b>	37,757	39,595	42,020	25,623	39,037
	<b>OTHER SERVICES AND CHARGES</b>					
001 000 000 513 10 35 00	Small Tools/Minor Equipment	197	-	-	-	-
001 000 000 513 10 41 00	Professional Services	8,325	6,825	10,000	24,375	10,000
001 000 000 513 10 42 00	Communications	6	-	-	-	-
001 000 000 513 10 43 00	Travel & Training	990	955	1,500	169	1,500
001 000 000 513 10 49 00	Miscellaneous	100	168	-	-	-
001 000 000 513 10 49 01	Dues, Subscr.	168	-	200	168	200
001 000 000 513 10 49 02	Judgements/Settlements	-	-	-	82,881	85,133
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	9,786	7,948	11,700	107,593	96,833
	<b>TOTAL EXECUTIVE DEPARTMENT</b>	180,543	180,543	193,220	259,132	277,314

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>FINANCE DEPARTMENT</b>					
	<b>SALARIES &amp; WAGES</b>					
001 000 000 514 10 11 00	Salaries & Wages	105,375	105,286	120,757	113,261	197,420
001 000 000 514 10 11 16	ICMA 457 Plan	3,000	2,996	3,000	3,000	6,000
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>108,375</b>	<b>108,282</b>	<b>123,757</b>	<b>116,261</b>	<b>203,420</b>
	<b>PERSONNEL BENEFITS</b>					
001 000 000 514 10 21 00	Personnel Benefits	17,688	19,775	28,412	34,274	73,310
001 000 000 514 10 21 17	Opt-Out Of Medical	6,558	6,613	3,609	-	-
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>24,246</b>	<b>26,388</b>	<b>32,021</b>	<b>34,274</b>	<b>73,310</b>
	<b>OTHER SERVICES &amp; CHARGES</b>					
001 000 000 514 10 41 01	Professional Services	-	2,900	5,000	3,000	5,000
001 000 000 514 10 43 00	Travel & Training	1,430	846	1,500	809	1,500
001 000 000 514 10 46 00	Insurance (WCIA)	104,997	117,264	123,661	123,661	128,231
001 000 000 514 10 49 00	Misc-Dues,Subscriptions	455	376	660	275	500
001 000 000 514 10 49 10	Miscellaneous	8,682	14,722	18,998	12,069	10,000
001 000 000 514 10 51 00	Intergvtrml Prof Serv-Auditors	11,034	10,250	13,781	8,665	13,781
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>126,598</b>	<b>146,358</b>	<b>163,600</b>	<b>148,479</b>	<b>159,012</b>
	<b>INFORMATION TECHNOLOGY</b>					
001 000 000 514 10 31 00	IT HW, SW, Operating Supplies	5,487	2,616	16,935	16,935	1,725
001 000 000 514 10 41 00	Technical Services, Software Services	8,518	14,886	16,200	16,200	23,000
001 000 000 514 10 48 00	Repairs & Maint: Annual Software Maint.	18,897	22,671	22,510	22,510	22,833
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>32,902</b>	<b>40,173</b>	<b>55,645</b>	<b>55,645</b>	<b>47,558</b>
	<b>CAPITAL OUTLAY</b>					
001 000 000 594 14 64 00	City Hall - IT Equipment	-	-	24,000	28,479	8,760
001 000 000 514 10 64 10	Vision Financial Software	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>28,479</b>	<b>8,760</b>
	<b>TOTAL FINANCE DEPARTMENT</b>	<b>292,121</b>	<b>321,201</b>	<b>399,023</b>	<b>383,138</b>	<b>492,060</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	LEGAL DEPARTMENT					
001 000 000 515 30 41 10	City Attorney	67,892	52,124	120,000	91,032	90,000
001 000 000 515 30 41 60	Special Counsel	46,806	106,775	40,000	17,467	100,000
	<b>TOTAL LEGAL DEPARTMENT</b>	<b>114,698</b>	<b>158,899</b>	<b>160,000</b>	<b>108,499</b>	<b>190,000</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
<b>CENTRAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
001 000 000 518 10 11 00	Salaries & Wages	195,063	200,342	205,426	187,507	129,670
001 000 000 518 10 11 11	2% Longevity	1,180	1,185	1,245	736	-
001 000 000 518 10 11 12	4% Longevity	-	-	-	-	-
001 000 000 518 10 11 13	6% Longevity	3,539	3,554	3,736	3,737	-
001 000 000 518 10 11 14	Education	1,800	1,799	1,800	1,600	600
001 000 000 518 10 11 16	ICMA 457 Plan	8,400	8,396	9,000	7,400	6,000
001 000 000 518 10 11 17	Opt-Out of Medical	3,076	3,084	3,253	6,508	10,267
001 000 000 518 10 12 00	Overtime	-	-	-	35	-
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>213,058</b>	<b>218,360</b>	<b>224,460</b>	<b>207,523</b>	<b>146,537</b>
<b>PERSONNEL BENEFITS</b>						
001 000 000 518 10 21 00	Personnel Benefits	75,914	82,324	86,190	76,186	43,339
001 000 000 518 10 23 00	Tuition Reimbursement	463	-	-	-	-
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>76,377</b>	<b>82,324</b>	<b>86,190</b>	<b>76,186</b>	<b>43,339</b>
<b>Office and Operating Supplies</b>						
001 000 000 518 10 31 00	Office and Operating Supplies	14,200	15,174	14,000	15,577	14,000
001 000 000 518 10 41 00	Professional Services	4,154	2,548	41,500	10,499	5,450
001 000 000 518 10 42 00	Postage/Telephone	26,468	20,741	20,000	21,265	22,000
001 000 000 518 10 43 00	Travel & Training	2,170	5,550	5,000	2,126	3,500
001 000 000 518 10 44 00	Advertising	3,832	6,165	5,000	8,453	6,000
001 000 000 518 10 47 00	Utility Serv-Elec, Water, Waste	13,286	17,051	15,000	17,102	15,000
001 000 000 518 10 48 00	Repairs & Maint-Equipment	310	-	-	-	-
001 000 000 518 10 49 10	Miscellaneous	2,477	2,528	2,500	2,631	2,500
001 000 000 518 10 49 20	Dues, Subscriptions	1,685	1,457	2,400	2,176	1,000
001 000 000 518 10 49 30	Postcard, public information	8,225	7,334	2,000	838	6,000
001 000 000 518 10 49 40	Photocopies	1,100	421	1,000	831	1,000
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>63,707</b>	<b>63,794</b>	<b>94,400</b>	<b>65,921</b>	<b>62,450</b>
<b>BUILDING MAINTENANCE</b>						
001 000 000 518 30 45 00	Facility Rental	7,622	6,041	6,200	6,522	6,400
001 000 000 518 30 48 00	Repairs/Maint-City Hail Bldg	11,765	14,455	15,000	18,640	15,600
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>19,387</b>	<b>20,496</b>	<b>21,200</b>	<b>25,162</b>	<b>22,000</b>
	<b>SUBTOTAL CENTRAL SERVICES</b>	<b>386,729</b>	<b>400,148</b>	<b>440,250</b>	<b>390,369</b>	<b>288,326</b>
<b>INTERGOVERNMENTAL SERVICES</b>						
001 000 000 519 90 49 00	Association of WA Cities	1,467	1,463	1,472	1,472	1,484
001 000 000 519 90 49 01	Puget Sound Regional Council	557	557	557	557	557
001 000 000 519 90 49 03	ARCH	15,000	15,000	15,241	15,241	15,361
001 000 000 519 90 49 04	Eastside Transportation Prog.	40	40	100	40	100
001 000 000 519 90 49 08	OMWBE - Office of Minority	100	-	100	-	100
001 000 000 519 90 50 01	JAG- Jail Admin Group	250	-	-	-	-
001 000 000 519 90 51 20	Puget Sound Clean Air Agency	5,556	5,320	5,586	5,586	5,791
001 000 000 519 90 51 30	King County Alcohol Control	722	774	700	268	700
001 000 000 519 90 51 40	King County Water & Land Resou	-	-	1,900	-	500
001 000 000 519 90 51 60	WA St Purchasing & Contract	-	-	500	-	1,680
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>23,692</b>	<b>23,154</b>	<b>26,156</b>	<b>23,164</b>	<b>26,273</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	TOTAL CENTRAL SERVICES	410,421	423,302	466,406	413,533	314,599

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
<b>POLICE DEPARTMENT</b>						
<b>SALARIES &amp; WAGES</b>						
001 000 000 521 20 11 00	Salaries & Wages	724,785	792,982	877,225	768,259	863,247
001 000 000 521 20 11 11	2% Longevity	2,464	2,279	4,678	3,964	4,079
001 000 000 521 20 11 12	4% Longevity	4,253	5,778	3,472	3,520	5,962
001 000 000 521 20 11 13	6% Longevity	4,221	4,336	8,240	8,455	8,240
001 000 000 521 20 11 14	Education	3,545	3,596	3,600	3,600	3,600
001 000 000 521 20 11 16	ICMA 457 Plan	18,782	26,555	33,000	24,786	32,250
001 000 000 521 20 11 17	Opt-Out of Medical	3,709	-	-	-	-
001 000 000 521 20 11 18	3% Night Shift	5,376	5,394	9,297	4,639	6,832
001 000 000 521 20 12 00	Overtime	67,628	76,492	80,000	58,509	80,000
001 000 000 521 20 12 01	Merit Pay	27,173	34,696	39,498	41,652	40,526
001 000 000 521 20 13 00	Holiday Pay	32,743	31,871	38,672	33,887	38,340
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>894,679</b>	<b>985,979</b>	<b>1,097,682</b>	<b>951,056</b>	<b>1,083,291</b>
<b>PERSONNEL BENEFITS</b>						
001 000 000 521 20 21 00	Personnel Benefits	284,527	326,638	360,812	337,524	353,600
001 000 000 521 20 21 10	Personnel Benefits-Retirees	32,204	33,905	33,743	33,464	34,000
001 000 000 521 20 22 00	Uniforms	8,003	9,888	14,000	7,178	12,000
001 000 000 521 20 23 00	Tuition	-	2,051	8,000	6,083	5,000
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>324,734</b>	<b>372,482</b>	<b>416,555</b>	<b>384,249</b>	<b>404,600</b>
<b>SUPPLIES</b>						
001 000 000 521 20 31 00	Office Supplies	9,260	8,641	7,000	5,573	6,500
001 000 000 521 20 31 01	Off Equip, IT HW, SW <\$5K	-	-	-	2,845	2,500
001 000 000 521 20 31 40	Police Operating Supplies	3,960	6,739	7,000	5,544	6,500
001 000 000 521 20 31 50	Photographic Supplies	33	-	150	-	-
001 000 000 521 20 31 60	Ammo/Range (Targets, etc.)	5,197	6,138	6,500	6,575	6,500
001 000 000 521 20 32 00	Vehicle Expenses-gas, car wash	24,995	30,182	34,000	24,592	30,000
001 000 000 521 20 35 20	Firearms (purchase & repair)	-	1,201	1,500	1,261	1,500
	<b>TOTAL SUPPLIES</b>	<b>43,445</b>	<b>52,901</b>	<b>56,150</b>	<b>46,390</b>	<b>53,500</b>
<b>OTHER SERVICES &amp; CHARGES</b>						
001 000 000 521 20 41 00	Professional Services	7,839	82,151	7,000	5,560	7,000
001 000 000 521 20 41 05	IT Services	-	22,412	24,000	14,569	19,000
001 000 000 521 20 41 50	Recruitment-Background	4,699	3,508	1,500	1,360	7,000
001 000 000 521 20 42 00	Communications (Phone,Pagers)	28,979	17,921	20,000	23,779	20,000
001 000 000 521 20 43 00	Travel & Training	9,686	11,239	17,000	4,693	12,000
001 000 000 521 20 44 50	Recruitment-Advertising	-	-	-	-	-
001 000 000 521 20 45 00	Equipment-Lease & Rentals	2,569	2,780	2,600	2,021	2,500
001 000 000 521 20 48 00	Repairs & Maint-Equipment	11,736	7,945	10,000	8,863	9,000
001 000 000 521 20 48 10	Repairs & Maint-Automobiles	8,992	9,993	18,000	9,188	16,000
001 000 000 521 20 48 20	Repairs & Maint- SW, HW Maint	-	14,248	26,000	32,562	23,000
001 000 000 521 20 49 00	Misc. (Service/supplies)	229	111	500	580	500
001 000 000 521 20 49 20	Bicycle Patrol	-	-	1,500	-	1,500
001 000 000 521 20 49 30	Animal Control	-	21	500	-	500
001 000 000 521 20 49 40	Dues,Subscriptions,Memberships	2,753	3,907	4,000	3,039	4,000
001 000 000 521 20 49 41	Lexipoi Manuals	1,950	1,950	2,000	3,900	1,950
001 000 000 521 20 49 60	Crime Prevention/Public Educ	726	1,450	2,500	650	2,500
001 000 000 521 20 49 90	Misc-Investigative Fund	80	-	500	(500)	-
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>80,237</b>	<b>179,636</b>	<b>137,600</b>	<b>110,264</b>	<b>126,450</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
001 000 000 521 20 51 10	INTERGOVERNMENTAL SERVICES	-	-	-	-	-
001 000 000 521 20 51 15	Dispatch Services-Kirkland	103,153	58,383	66,452	65,278	77,845
001 000 000 521 20 51 20	Dispatch Services-Norcom Trans	8,481	8,297	9,000	8,319	8,500
001 000 000 521 20 51 30	Dispatch-EPSCA	2,388	2,136	2,750	1,068	2,000
001 000 000 521 20 51 40	Access-WSP	60,044	60,000	63,000	60,000	66,000
001 000 000 521 20 51 50	Marine Patrol Services	80,800	45,322	80,000	25,161	60,000
001 000 000 521 20 51 60	Jail Service-Prisoner Board	3,750	3,600	6,000	750	6,000
001 000 000 521 20 51 80	Prisoner Transport	543	99	1,000	691	1,000
	Domestic Violence-Kirkland					
	TOTAL INTERGOVERNMENTAL SERV.	259,158	177,837	228,202	161,267	221,345
001 000 000 594 21 64 10	CAPITAL OUTLAY	-	-	-	-	-
001 000 000 594 21 64 10	Surveillance Cameras	-	-	39,000	14,003	44,000
001 000 000 594 21 64 00	Furniture & Other Equipment	625	6,942	7,500	-	-
001 000 000 594 21 64 00	Norcom Technology Share	-	-	-	-	-
001 000 000 594 21 64 50	Automobiles	-	44,421	45,000	40,731	45,000
	TOTAL CAPITAL OUTLAY	625	51,362	91,500	54,734	89,000
001 000 000 521 23 35 03	Drug Enforcement -Special Unit	-	-	-	-	-
	<b>TOTAL POLICE DEPARTMENT</b>	<b>1,602,878</b>	<b>1,820,198</b>	<b>2,027,689</b>	<b>1,707,960</b>	<b>1,978,186</b>



ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>FIRE &amp; MEDICAL AID DEPARTMENT</b>					
	INTERGOVERNMENTAL SERVICES					
001 000 000 522 20 51 00	Fire Control Services	719,999	706,222	693,950	693,950	651,304
	TOTAL INTERGOVERNMENTAL	719,999	706,222	693,950	693,950	651,304
	<b>TOTAL FIRE &amp; MEDICAL DEPT</b>	<b>719,999</b>	<b>706,222</b>	<b>693,950</b>	<b>693,950</b>	<b>651,304</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>EMERGENCY PREPAREDNESS</b>					
	<b>SUPPLIES</b>					
001 000 000 525 60 31 00	Supplies	8,248	5,006	4,064	4,851	4,000
001 000 000 525 60 31 01	Supplies-Citizen Emer Response	-	-	-	-	-
	<b>TOTAL SUPPLIES</b>	8,248	5,006	4,064	4,851	4,000
	<b>OTHER SERVICES &amp; CHARGES</b>					
001 000 000 525 60 41 00	Prof Serv-EP Coordinator	44,380	36,560	35,000	33,760	35,000
001 000 000 525 60 41 01	Prof Serv- CERT	-	-	-	-	-
001 000 000 525 60 41 02	Prof Serv-Homeland Grant-CEMP	-	-	-	-	-
001 000 000 525 60 41 03	Prof Serv-Other	-	-	-	-	-
001 000 000 525 60 41 04	Prof Serv-2009 EMPG Grant	-	-	-	-	-
001 000 000 525 60 41 06	Prof Serv EMPG Grant E10-258	15,352	2,756	-	2,756	-
001 000 000 525 60 41 07	Prof Serv EMPG Grant E12-103	-	14,473	-	14,473	-
001 000 000 525 60 41 08	Prof Serv EMPG Grant E12-332	-	1,562	14,194	1,493	-
001 000 000 525 60 42 00	Communications/Data	4,879	1,588	936	1,588	950
001 000 000 525 60 43 00	Travel & Training	1,532	1,125	3,000	1,125	3,000
001 000 000 525 60 48 00	Repairs & Maint	5,970	2,366	-	2,366	-
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	72,113	60,430	53,130	57,560	38,950
	<b>CAPITAL OUTLAY</b>					
001 000 000 594 60 64 11	Fed'l Grant-Homeland Security	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
	<b>TOTAL EMERGENCY PREPAREDNESS</b>	80,361	65,436	57,194	62,411	42,950

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>DEVELOPMENT SERVICES DEPT</b>					
	<b>SALARIES &amp; WAGES</b>					
001 000 000 558 60 11 00	Salaries & Wages	244,249	260,649	267,306	272,094	274,254
001 000 000 558 60 11 13	6% Longevity	3,548	3,556	3,746	3,746	3,843
001 000 000 558 60 11 14	Education	2,393	2,400	2,400	2,400	2,400
001 000 000 558 60 11 16	ICMA 457 Plan	8,950	8,988	9,000	9,000	9,000
001 000 000 558 60 11 17	Opt-Out of Medical	6,176	5,950	6,135	5,984	5,929
001 000 000 558 60 11 20	Additional Comp-CH	-	-	-	-	-
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>265,324</b>	<b>281,537</b>	<b>288,587</b>	<b>293,224</b>	<b>295,326</b>
	<b>PERSONNEL BENEFITS</b>					
001 000 000 558 60 21 00	Personnel Benefits	70,225	77,197	87,852	82,629	90,800
001 000 000 558 60 21 50	Auto Allowance	-	-	-	-	-
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>70,225</b>	<b>77,197</b>	<b>87,852</b>	<b>82,629</b>	<b>90,800</b>
	<b>SUPPLIES</b>					
001 000 000 558 60 31 00	Operating Supplies	272	2,583	14,100	3,065	4,000
001 000 000 558 60 32 00	Vehicle Expenses - Gas, Oil, Maint.	-	397	1,000	242	2,550
	<b>TOTAL SUPPLIES</b>	<b>272</b>	<b>2,980</b>	<b>15,100</b>	<b>3,307</b>	<b>6,550</b>
	<b>OTHER SERVICES &amp; CHARGES</b>					
001 000 000 558 60 41 00	Professional Services	-	4,080	10,000	12,680	14,000
001 000 000 558 60 41 01	Planning Consultant	69,314	83,162	57,000	70,190	57,000
001 000 000 558 60 41 02	Hearing Examiner	24,822	46,760	25,000	15,568	25,000
001 000 000 558 60 41 06	Building Inspector Contract	8,947	8,227	12,600	13,523	12,600
001 000 000 558 60 41 07	Engineering Consultant	125,853	233,988	190,000	220,116	232,000
001 000 000 558 60 41 50	Landscape Consultant	52,500	49,599	41,500	41,519	41,500
001 000 000 558 60 41 55	Shoreline Consultant	43,671	11,015	20,000	11,401	10,000
001 000 000 558 60 42 00	Communications	-	-	-	-	-
001 000 000 558 60 43 00	Travel & Training	2,447	1,930	3,200	1,930	3,200
001 000 000 558 60 49 00	Dues, Subscriptions, Memberships	755	848	1,000	855	1,000
001 000 000 558 60 49 01	Judgements and Settlements	-	-	-	3,000	-
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>328,308</b>	<b>439,609</b>	<b>360,300</b>	<b>390,772</b>	<b>396,300</b>
	<b>CAPITAL OUTLAY</b>					
001 000 000 594 58 64 00	Furniture & Equipment	-	-	500	414	-
001 000 000 594 58 64 00	Permit Software	40,678	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>40,678</b>	<b>-</b>	<b>500</b>	<b>414</b>	<b>-</b>
	<b>TOTAL DEVELOPMENT SERVICES</b>	<b>704,807</b>	<b>801,324</b>	<b>752,339</b>	<b>770,346</b>	<b>788,976</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>RECREATION-LIFEGUARDS</b>					
	<b>SALARIES &amp; WAGES</b>					
001 000 000 574 20 11 00	Salaries & Wages	17,851	17,751	18,500	19,066	24,000
001 000 000 574 20 12 00	Overtime	-	580	200	282	200
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>17,851</b>	<b>18,331</b>	<b>18,700</b>	<b>19,348</b>	<b>24,200</b>
	<b>PERSONNEL BENEFITS</b>					
001 000 000 574 20 21 00	Personnel Benefits	2,544	2,646	2,700	2,893	3,700
001 000 000 574 20 22 00	Uniforms	852	611	900	779	900
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>3,396</b>	<b>3,257</b>	<b>3,600</b>	<b>3,672</b>	<b>4,600</b>
	<b>SUPPLIES</b>					
001 000 000 574 20 31 00	Operating Supplies	1,513	1,701	850	1,516	2,450
	<b>TOTAL SUPPLIES</b>	<b>1,513</b>	<b>1,701</b>	<b>850</b>	<b>1,516</b>	<b>2,450</b>
	<b>OTHER SERVICES &amp; CHARGES</b>					
001 000 000 574 20 43 00	Travel & Training	473	315	500	1,256	1,300
001 000 000 574 20 49 00	Miscellaneous	325	602	550	1,045	1,400
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>798</b>	<b>917</b>	<b>1,050</b>	<b>2,301</b>	<b>2,700</b>
	<b>TOTAL RECREATION-LIFEGUARDS</b>	<b>23,558</b>	<b>24,206</b>	<b>24,200</b>	<b>26,837</b>	<b>33,950</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
<b>PARKS DEPARTMENT</b>						
<b>SALARIES &amp; WAGES</b>						
001 000 000 576 80 11 00	Salaries & Wages	176,430	181,903	223,515	148,471	229,329
001 000 000 576 80 11 11	2% Longevity	393	591	746	491	765
001 000 000 576 80 11 12	4% Longevity	687	-	-	-	-
001 000 000 576 80 11 13	6% Longevity	4,893	5,726	7,225	4,753	7,413
001 000 000 576 80 11 14	Education	2,700	2,698	3,240	2,250	3,240
001 000 000 576 80 11 16	ICMA 457 Plan	7,500	7,492	9,000	6,250	9,000
001 000 000 576 80 11 17	Opt-Out of Medical	3,034	3,940	4,525	3,174	7,081
001 000 000 576 80 11 19	On-Call Duty	912	-	-	-	-
001 000 000 576 80 12 00	Overtime	-	1,214	1,440	1,214	1,440
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>196,549</b>	<b>203,564</b>	<b>249,691</b>	<b>166,603</b>	<b>258,268</b>
<b>PERSONNEL BENEFITS</b>						
001 000 000 576 80 21 00	Personnel Benefits	58,188	63,643	80,042	53,113	79,027
001 000 000 576 80 22 00	Uniforms	1,676	849	1,080	849	1,080
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>59,865</b>	<b>64,493</b>	<b>81,122</b>	<b>53,962</b>	<b>80,107</b>
<b>SUPPLIES</b>						
001 000 000 576 80 31 00	Operating Supplies	10,128	10,684	10,000	10,592	12,000
001 000 000 576 80 31 01	Maintenance Supplies	4,048	3,047	4,000	2,370	5,000
001 000 000 576 80 32 00	Vehicle Fuel & Lube	5,670	6,306	6,000	5,571	6,000
	<b>TOTAL SUPPLIES</b>	<b>19,846</b>	<b>20,037</b>	<b>20,000</b>	<b>18,533</b>	<b>23,000</b>
<b>OTHER SERVICES &amp; CHARGES</b>						
001 000 000 576 80 41 00	Professional Services	13,943	25,586	10,000	25,283	10,000
001 000 000 576 80 41 04	Telephone/Postage	6,703	4,663	5,000	3,791	4,000
001 000 000 576 80 42 00	Travel & Training	2,987	3,149	2,600	2,531	3,200
001 000 000 576 80 43 00	Utilities	4,102	4,642	3,000	3,772	3,000
001 000 000 576 80 47 00	Repair & Maint Equipment	17,163	17,693	15,000	10,627	15,000
001 000 000 576 80 48 00	Miscellaneous	1,594	4,761	4,000	4,761	4,000
001 000 000 576 80 49 00	Misc-Property Tax	447	-	-	-	-
001 000 000 576 80 49 01	Misc-Property Tax	222	222	222	222	222
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>47,160</b>	<b>60,715</b>	<b>39,822</b>	<b>50,987</b>	<b>39,422</b>
<b>CAPITAL OUTLAY</b>						
001 000 000 594 76 00 00	Park Improvements	8,893	-	-	-	24,000
001 000 000 594 76 00 00	Viewpoint Park-Stairs	-	-	-	-	-
001 000 000 594 76 00 00	Viewpoint Park-Irrigate/Landsc	-	-	-	-	-
001 000 000 594 76 00 00	Furniture and Equipment: Replacement	16,649	-	-	-	2,400
	<b>TOTAL CAPITAL OUTLAY</b>	<b>25,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,400</b>
	<b>TOTAL PARKS DEPARTMENT</b>	<b>348,962</b>	<b>348,810</b>	<b>390,635</b>	<b>290,085</b>	<b>427,197</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>OPERATING TRANSFERS</b>					
	<b>From General Fund:</b>					
001 000 000 597 00 20 00	Equipment Replacement Fund	-	90,000	-	-	-
001 000 000 597 00 30 00	Street Fund	245,000	90,000	-	-	-
	<b>TOTAL TRANSFERS FROM GENERAL FUND</b>	<b>245,000</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>From Capital Reserve Fund:</b>					
302 000 000 597 00 70 00	Capital Projects Fund	200,000	200,000	200,000	200,000	200,000
	<b>TOTAL TRANSFERS FROM CAP RESERVE FUND</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
	<b>From Capital Fund:</b>					
307 000 000 597 00 30 00	Street Fund	-	-	110,000	110,000	270,000
	<b>TOTAL TRANSFERS FROM CAPITAL FUND</b>	<b>-</b>	<b>-</b>	<b>110,000</b>	<b>110,000</b>	<b>270,000</b>
	<b>TOTAL OPERATING TRANSFERS</b>	<b>445,000</b>	<b>290,000</b>	<b>310,000</b>	<b>310,000</b>	<b>270,000</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
<b>CITY STREET FUND REVENUE</b>						
	INTERGOVERNMENTAL REVENUE					
101 000 000 334 03 60 00	Nat'l Pollution Discharge Elim	50,000	-	127,877	127,877	50,000
101 000 000 334 03 61 00	WA DOT SR520 GCA 6496	-	29,757	6,000	848	3,500
101 000 000 334 03 62 00	WA DOT GCA 6774 Floating Bridge/Landing	-	-	4,000	-	-
101 000 000 336 00 87 00	Motor Fuel Tax(Unrestricted)	62,320	60,690	60,024	61,812	59,500
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>112,320</b>	<b>90,447</b>	<b>197,901</b>	<b>190,536</b>	<b>113,000</b>
	OPERATING TRANSFERS					
101 000 000 397 00 10 00	From General Fund	245,000	90,000	-	-	-
101 000 000 397 00 30 00	From Capital Fund	0	200,000	110,000	110,000	270,000
	<b>TOTAL OPERATING TRANSFERS</b>	<b>245,000</b>	<b>290,000</b>	<b>110,000</b>	<b>110,000</b>	<b>270,000</b>
	<b>TOTAL CITY STREET FUND</b>	<b>357,320</b>	<b>380,447</b>	<b>307,901</b>	<b>300,536</b>	<b>383,000</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>CITY STREET FUND</b>					
	<b>SALARIES &amp; WAGES</b>					
101 000 000 542 30 11 00	Salaries & Wages	176,430	181,903	149,010	149,156	152,886
101 000 000 542 30 11 12	2% Longevity	393	591	498	497	510
101 000 000 542 30 11 13	4% Longevity	687	-	-	-	-
101 000 000 542 30 11 14	6% Longevity	4,893	5,727	4,817	4,833	4,942
101 000 000 542 30 11 16	Education	2,700	2,698	2,160	2,168	2,160
101 000 000 542 30 11 17	ICMA 457 Plan	7,500	7,493	6,000	5,890	6,000
101 000 000 542 30 11 19	Opt-Out of Medical	3,034	3,939	3,017	4,857	4,720
101 000 000 542 30 12 00	On-Call Duty	-	-	-	-	-
	Overtime	665	1,214	960	534	960
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>196,302</b>	<b>203,565</b>	<b>166,482</b>	<b>167,935</b>	<b>172,178</b>
	<b>PERSONNEL BENEFITS</b>					
101 000 000 542 30 21 00	Personnel Benefits	58,098	61,543	53,361	49,973	52,685
101 000 000 542 30 22 00	Uniforms	1,432	1,733	720	974	750
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>59,530</b>	<b>63,276</b>	<b>54,081</b>	<b>50,947</b>	<b>53,435</b>
	<b>ROAD &amp; STREET MAINTENANCE</b>					
101 000 000 542 30 31 00	Operating Supplies	3,768	4,048	5,000	4,260	5,000
101 000 000 542 30 35 00	Small Tools/Minor Equipment	870	1,030	1,000	1,177	1,500
101 000 000 542 30 41 00	Professional Services	68,031	23,716	92,877	56,328	50,000
101 000 000 542 30 41 01	Prof Svcs SR520 GCA 6496	24,433	5,673	6,000	863	3,500
101 000 000 542 30 41 02	Prof Svcs GCA 6774 Floating Bridge/Landing	-	-	4,000	-	-
101 000 000 542 30 41 10	Road & Street Maintenance	853	11,389	10,000	3,358	5,000
101 000 000 542 30 45 00	Machine Rental	-	354	1,000	123	1,000
101 000 000 542 30 47 00	Utility Services	725	4,954	2,000	875	1,500
101 000 000 542 30 48 00	Equipment Maintenance	2,129	5,371	3,000	11,251	5,000
101 000 000 542 40 41 00	Storm Drain Maintenance	12,156	8,920	6,000	11,329	5,000
101 000 000 542 63 41 00	Street Light Utilities	22,337	23,372	24,000	23,117	25,000
101 000 000 542 64 41 00	Traffic Control Devices	3,620	7,662	4,000	4,492	7,500
101 000 000 542 66 41 00	Snow & Ice Removal	-	-	1,000	102	1,000
101 000 000 542 67 41 00	Street Cleaning	5,487	5,968	3,000	6,384	3,000
	<b>TOTAL ROAD &amp; ST MAINTENANCE</b>	<b>144,409</b>	<b>102,457</b>	<b>162,877</b>	<b>123,659</b>	<b>114,000</b>
	<b>CAPITAL OUTLAY</b>					
101 000 000 576 80 64 00	Furniture and Equipment: Replacement	-	-	-	10,348	-
	<b>TOTAL CITY STREET FUND</b>	<b>400,241</b>	<b>369,298</b>	<b>383,420</b>	<b>342,541</b>	<b>339,613</b>



ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	TREE FUND REVENUE					
	MISCELLANEOUS REVENUE					
103 000 000 389 00 50 00	Other -Tree Replacement	4,400	8,400	-	33,500	-
	TOTAL MISCELLANEOUS REVENUE	4,400	8,400	-	33,500	-
	TOTAL TREE FUND	4,400	8,400	-	33,500	-

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	TREE FUND					
	OTHER SERVICES & CHARGES					
103 000 000 589 00 49 10	Miscellaneous-Tree Replacement	1,705	-	-	-	-
	TOTAL OTHER SERVICES & CHARGES	1,705	-	-	-	-
	TOTAL TREE FUND	1,705	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>CAPITAL RESERVE FUND</b>					
302.000.000.397.00.10.00	OPERATING TRANSFERS - IN From General Fund	-	-	-	-	-
	TOTAL OPERATING TRANSFERS	-	-	-	-	-
	<b>TOTAL RESERVE FUND</b>	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	CAPITAL RESERVE FUND					
	OPERATING TRANSFERS -OUT					
302 000 000 597 00 70 00	To Capital Project Fund	200,000	-	200,000	200,000	-
302 000 000 597 00 10 00	To General Fund	-	-	-	-	-
	<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
	<b>TOTAL CAPITAL RESERVE FUND</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
<b>CAPITAL PROJECTS FUND REVENUE</b>						
TAXES						
307 000 000 318 34 00 00	Real Estate Excise Tax 1	453,684	277,586	310,000	396,121	372,000
307 000 000 318 35 00 00	Real Estate Excise Tax 2	453,684	277,585	310,000	396,107	372,000
	<b>TOTAL TAXES</b>	<b>907,368</b>	<b>555,171</b>	<b>620,000</b>	<b>792,228</b>	<b>744,000</b>
307 000 000 334 03 80 00	State Transp Improv Board Grant - Sidewalks	-	-	103,770	69,447	28,041
307 000 000 334 06 91 01	King County Flood Control	-	-	142,517	68,654	18,000
307 000 000 334 06 91 02	Property II Levy	29,220	19,317	18,000	19,862	25,132
307 000 000 334 06 91 03	King County Conservation	-	-	25,132	-	-
307 000 000 334 06 91 04	King County Flood Control- Storm Drain	-	-	28,041	-	-
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>29,220</b>	<b>19,317</b>	<b>317,460</b>	<b>88,516</b>	<b>71,173</b>
307 000 000 344 10 01 00	NE 12th S/WLK WA Blvd Traffic Safety	360	-	-	-	-
	<b>TOTAL TRANSPORTATION</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
OPERATING TRANSFERS - IN						
307 000 000 397 00 10 00	From General Fund to Capital	-	-	-	-	-
307 000 000 397 00 40 00	From (Former Equip Fund)	10,696	-	-	-	-
307 000 000 397 00 40 00	From Capital Reserve Fund to Capital	200,000	-	200,000	200,000	-
	<b>TOTAL TRANSFERS</b>	<b>210,696</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
	<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>1,147,643</b>	<b>574,488</b>	<b>1,137,460</b>	<b>1,080,744</b>	<b>815,173</b>

ACCOUNT NUMBER	DESCRIPTION	2011 Actuals	2012 Actuals	2013 Budget	2013 Actual	2014 Adopted Budget
	<b>CAPITAL PROJECTS FUND</b>					
	<b>IMPROVEMENTS</b>					
307 000 000 594 19 41 00	Professional Services	17,568	-	-	-	-
307 000 000 594 19 49 11	Permits/Special Inspections	19,404	-	-	-	-
307 000 000 594 19 49 12	Construction, Contractor, Other	1,918,534	5,475	-	-	-
307 000 000 594 19 62 00	Construction Management	86,736	-	-	-	-
307 000 000 594 19 62 11	City Hall Furnishings	67,005	-	-	-	-
307 000 000 594 19 62 12	Temporary City Hall	36,589	-	-	-	-
307 000 000 594 19 62 13	Medina Park Picnic Shelter	-	-	40,000	38,506	-
307 000 000 594 19 63 01	Public Works Shop Improvements	-	44,133	459,325	71,005	-
307 000 000 595 30 05 00	Overlake Drive East	-	77,576	60,000	-	-
307 000 000 595 30 60 00	Poplar Tree Removal/Replacement	25,842	(6,486)	-	-	-
307 000 000 595 30 63 01	Road Construction	113,245	10,345	287,350	260,214	-
307 000 000 595 30 63 03	City Hall Site Improvements	-	-	-	-	-
307 000 000 595 30 63 09	84th St - NE 12th/NE 24th	9,778	242,790	-	-	-
307 000 000 595 30 63 10	Sidewalk-82nd Ave/NE 8th St	-	-	-	-	-
307 000 000 595 30 63 11	City Hall	-	-	-	-	-
307 000 000 595 30 63 13	Pub Safety Camera Systems	-	163,507	82,375	86,316	-
307 000 000 595 30 63 14	Viewpoint Park Dock Repair	-	-	-	-	-
307 000 000 595 30 63 16	Medina Park Pond Water Treatment	-	96,945	96,995	-	-
307 000 000 595 30 63 17	Park Five Corners Landscaping	-	-	-	-	-
307 000 000 595 40 41 00	Medina Heights Storm Drain	-	-	100,000	-	-
	<b>TOTAL IMPROVEMENTS</b>	2,294,701	632,285	1,128,045	456,041	-
	<b>TOTAL CAPITAL PROJECTS</b>	2,294,701	632,285	1,128,045	456,041	-