

# 2013-2014 Biennial Budget



## **SECTION I**

### Recap by Fund

*Final Budget*

# Section I. Recap By Fund

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# GENERAL PURPOSE FUNDS

The City of Mercer Island's General Fund accounts for all financial transactions not required to be accounted for in a separate fund by statute or generally accepted accounting principles. It is the City's largest fund accounting for the majority of general government operations. The General Fund's main resource is general purpose tax revenues. License and permit fees, state shared revenues, charges for services, and fines and forfeits provide additional support.

Two other General Purpose Funds are included in this section. They are the City's Self-Insurance Fund and the Youth Services Permanent Endowment Fund.



# Recap by Fund

## General Fund – 001

The General Fund is the City's largest fund and accounts for most of the City's "general purpose" revenues and "general government" (non-utility) operations. General purpose revenues are not restricted by state law or local ordinance and are not required to be accounted for in a separate fund.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ 396,448	\$ 157,899	\$ 149,742
Property Tax	10,123,128	10,368,695	10,575,166	10,808,701
Sales Tax	2,591,039	2,775,000	2,889,000	3,061,000
Business & Utility Taxes	3,477,156	3,543,000	4,070,629	4,403,629
State Shared Revenues	599,375	477,069	438,050	492,075
Utility & CIP Overhead	868,129	908,833	900,645	937,132
EMS Revenues	957,747	1,098,450	1,206,019	1,233,289
Licenses and Permits	1,865,547	1,797,720	1,960,310	2,028,310
General Government	248,876	271,800	253,000	260,000
Recreation Programs	1,374,983	1,414,281	1,505,773	1,538,465
District Court Fines	407,764	387,000	371,000	371,000
Interest	18,962	16,800	2,000	2,000
Interfund Transfers In	1,736,243	604,409	11,000	11,000
<b>Total Budgeted Resources</b>	<b>\$ 24,268,949</b>	<b>\$ 24,059,505</b>	<b>\$ 24,340,491</b>	<b>\$ 25,296,343</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	2,328,233	2,659,450	2,672,991	2,523,249
<b>TOTAL RESOURCES</b>	<b>\$26,597,182</b>	<b>\$26,718,955</b>	<b>\$27,013,482</b>	<b>\$27,819,592</b>
<b>USES</b>				
<b>Budgeted</b>				
City Attorney	\$ 487,999	\$ 548,370	\$ 487,797	\$ 501,999
City Council	35,595	36,265	46,113	46,113
City Managers Office	626,921	810,402	891,747	922,288
Development Services	1,906,940	2,063,984	2,166,988	2,312,853
Finance	650,291	691,671	697,525	737,373
Fire and EMS	4,993,001	5,229,551	5,493,414	5,703,765
Human Resources	471,550	483,983	512,315	530,785
Information & Geographic Services	117,682	120,037	106,329	110,272
Municipal Court	368,696	382,093	376,552	391,394
Non-Departmental	3,323,933	2,550,236	2,312,145	2,439,576
Parks and Recreation	3,758,971	4,010,241	4,177,312	4,293,597
Police	5,216,287	5,254,819	5,502,043	5,699,284
Maintenance	1,583,418	1,706,413	1,570,212	1,607,045
<b>Total Budgeted Expenditures</b>	<b>\$ 23,541,284</b>	<b>\$ 23,888,065</b>	<b>\$ 24,340,491</b>	<b>\$ 25,296,343</b>
<b>Not Budgeted</b>				
Ending Fund Balance	3,055,898	2,830,890	2,672,991	2,523,249
<b>TOTAL USES</b>	<b>\$26,597,182</b>	<b>\$26,718,955</b>	<b>\$27,013,482</b>	<b>\$27,819,592</b>

## Recap by Fund

### Self-Insurance Claim Reserve – 037

The Self-Insurance Claim Reserve Fund accounts for payments of deductibles (\$5,000 per claim) and insurance claims not covered under the City's property insurance policy through the Washington Cities Insurance Authority (WCIA).

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
General Govt / Grants / Fines	-	-	-	-
Insurance Recoveries	-	10,000	10,000	10,000
<b>Total Budgeted Resources</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	111,525	109,750	109,750	109,750
<b>TOTAL RESOURCES</b>	<b>\$ 111,525</b>	<b>\$ 119,750</b>	<b>\$ 119,750</b>	<b>\$ 119,750</b>
<b>USES</b>				
<b>Budgeted</b>				
Repairs & Maintenance	\$ 1,775	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Budgeted Expenditures</b>	<b>\$ 1,775</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Not Budgeted</b>				
Ending Fund Balance	109,750	109,750	109,750	109,750
<b>TOTAL USES</b>	<b>\$ 111,525</b>	<b>\$ 119,750</b>	<b>\$ 119,750</b>	<b>\$ 119,750</b>

## Youth Services Endowment – 061

The City established the Youth Services Endowment Fund as a long-term funding mechanism for the programs of the Youth and Family Services Department. The donated funds remain invested as principal and cannot be used for ongoing operations. Interest earnings from this permanent endowment fund are used to support Youth and Family Services operations, which are accounted for in the Youth and Family Services Fund.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Interest	884	3,500	1,000	1,000
<b>Total Budgeted Resources</b>	<b>\$ 884</b>	<b>\$ 3,500</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	309,395	309,395	309,395	309,395
<b>TOTAL RESOURCES</b>	<b>\$ 310,279</b>	<b>\$ 312,895</b>	<b>\$ 310,395</b>	<b>\$ 310,395</b>
<b>USES</b>				
<b>Budgeted</b>				
Interfund Transfer - YFS Fund	\$ 884	\$ 3,500	\$ 1,000	\$ 1,000
<b>Total Budgeted Expenditures</b>	<b>\$ 884</b>	<b>\$ 3,500</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Not Budgeted</b>				
Ending Fund Balance	309,395	309,395	309,395	309,395
<b>TOTAL USES</b>	<b>\$ 310,279</b>	<b>\$ 312,895</b>	<b>\$ 310,395</b>	<b>\$ 310,395</b>

# Recap by Fund



# SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

The City of Mercer Island has six Special Revenue Funds. They are the City Street Fund, the Criminal Justice Fund, the Beautification Fund, the Contingency Fund, the 1% for the Arts Fund, and the Youth & Family Services Fund.



# Recap by Fund

## Street Fund – 104

The Street Fund is a restricted fund that accounts for revenues and expenditures for street maintenance and construction. Major sources of revenue include Real Estate Excise Tax, Fuel Tax and Federal and State Grants. Expenditures for street maintenance include seal coating, crack sealing, pavement marking, minor patching, and thin asphalt overlays.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 882,968	\$ 1,003,661	\$ 673,788	\$ -
Real Estate Excise Tax	913,587	991,000	1,121,000	1,262,000
Motor Vehicle Fuel Tax	471,809	700,587	446,000	433,000
General Govt / Grants / Fines	37,205	-	-	-
Interfund Transfers In	100,000	205,885	-	-
<b>Total Budgeted Resources</b>	<b>\$2,405,569</b>	<b>\$2,901,133</b>	<b>\$2,240,788</b>	<b>\$ 1,695,000</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	2,479,845	1,476,184	802,395	802,395
<b>TOTAL RESOURCES</b>	<b>\$4,885,413</b>	<b>\$4,377,317</b>	<b>\$3,043,183</b>	<b>\$ 2,497,395</b>
<b>USES</b>				
<b>Budgeted</b>				
Residential Street Preservation	\$ 623,679	\$ 404,914	\$ 690,000	\$ 496,000
Town Center Street Reconstruction	772,214	269,602	95,000	20,000
Arterial Street Improvements	110,726	1,562,951	485,000	230,000
Pedestrian & Bicycle Facilities	659,020	378,445	612,000	45,000
Other Transportation Projects	108,890	131,477	147,852	150,875
Other Transportation Activities	131,039	153,744	150,936	157,054
Interfund Transfer	-	-	60,000	-
<b>Total Budgeted Expenditures</b>	<b>\$2,405,569</b>	<b>\$2,901,133</b>	<b>\$2,240,788</b>	<b>\$ 1,098,929</b>
<b>Not Budgeted</b>				
Ending Fund Balance	2,479,845	1,476,183	802,395	1,398,466
<b>TOTAL USES</b>	<b>\$4,885,413</b>	<b>\$4,377,317</b>	<b>\$3,043,183</b>	<b>\$ 2,497,395</b>

## Recap by Fund

### Criminal Justice Fund – 112

The Criminal Justice Fund was created in 1990 to account for new funding being provided through the passage of Senate Bill 6913 for criminal justice needs. In September 1992, King County voters approved an additional 0.1% sales tax for criminal justice purposes. These revenues can only be spent on criminal justice operating and equipment costs.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 7,880	\$ 64,966	\$ 77,828	\$ 81,965
Washington State Sales Tax	457,139	451,000	464,000	478,000
State Shared Revenues	28,798	28,800	30,000	30,700
Intergovernmental - School Dist	18,247	19,700	22,200	23,000
Grants & Public Safety Services	1,225	1,200	1,200	1,200
Federal Equitable Share of Seizures	1,389	-	-	-
<b>Total Budgeted Resources</b>	<b>\$ 514,678</b>	<b>\$ 565,666</b>	<b>\$ 595,228</b>	<b>\$ 614,865</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	636,911	571,945	494,117	412,152
<b>TOTAL RESOURCES</b>	<b>\$1,151,589</b>	<b>\$1,137,611</b>	<b>\$1,089,345</b>	<b>\$1,027,017</b>
<b>USES</b>				
<b>Budgeted</b>				
Administration	\$ 16,502	\$ 29,000	\$ 29,000	\$ 29,000
Police Support Officer	96,720	92,607	90,883	95,969
Computer Replacements	109,854	109,854	114,254	115,883
Regional Radio & Replacements	33,365	33,766	37,350	38,075
Special Operations/Bike Patrol	14,608	16,400	16,400	16,400
Hire Ahead Positions	91,148	97,773	112,171	119,623
School Resource Officer	116,113	115,866	129,670	134,415
Police Training	26,368	60,400	55,500	55,500
Domestic Violence	10,000	10,000	10,000	10,000
<b>Total Budgeted Expenditures</b>	<b>\$ 514,678</b>	<b>\$ 565,666</b>	<b>\$ 595,228</b>	<b>\$ 614,865</b>
<b>Not Budgeted</b>				
Ending Fund Balance	636,911	571,945	494,117	412,152
<b>TOTAL USES</b>	<b>\$1,151,589</b>	<b>\$1,137,611</b>	<b>\$1,089,345</b>	<b>\$1,027,017</b>

## Beautification Fund – 117

The Beautification Fund was created in 1980 by Council ordinance. The ordinance commits the business and occupation tax to expenditures for: the installation and maintenance of landscaping; acquisition, operation, and maintenance of any building or property for park, recreation, and open space purposes; undergrounding of power lines; operation and maintenance of lighting facilities; support for central business district revitalization programs; acquisition and leasing of parking spaces; and enforcement of parking restrictions.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 11,572	\$ 99,590	\$ 353,250	\$ -
Business and Occupation Tax	345,260	355,000	369,000	384,000
Permit Parking Program	3,175	2,500	3,175	2,500
Landscaping Services (WSDOT)	444,796	459,784	473,500	487,700
<b>Total Budgeted Resources</b>	<b>\$ 804,803</b>	<b>\$ 916,874</b>	<b>\$ 1,198,925</b>	<b>\$ 874,200</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	1,003,092	903,502	550,252	558,800
<b>TOTAL RESOURCES</b>	<b>\$ 1,807,895</b>	<b>\$ 1,820,376</b>	<b>\$ 1,749,177</b>	<b>\$ 1,433,000</b>
<b>USES</b>				
<b>Budgeted</b>				
Chamber of Commerce	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
Financial Services \ Parking Program	6,210	12,900	12,300	12,300
Town Center Beautification	143,954	166,948	158,478	168,876
Mary Wayte Pool Operations	100,000	150,000	125,000	125,000
I-90 Landscape Maintenance	465,239	497,626	526,949	545,909
Interfund Transfer - CIP	75,000	75,000	353,250	-
<b>Total Budgeted Expenditures</b>	<b>\$ 804,803</b>	<b>\$ 916,874</b>	<b>\$ 1,190,377</b>	<b>\$ 866,485</b>
<b>Not Budgeted</b>				
Ending Fund Balance	1,003,092	903,502	558,800	566,515
<b>TOTAL USES</b>	<b>\$ 1,807,895</b>	<b>\$ 1,820,376</b>	<b>\$ 1,749,177</b>	<b>\$ 1,433,000</b>

## Recap by Fund

### Contingency Fund – 130

The Contingency Fund accounts for resources that can only be used to address one of the following unanticipated situations in the General Fund or other general government operating fund: 1) a significant revenue shortfall; 2) a significant, non-recurring, expenditure; and 3) a significant increase in service delivery costs. The target funding level is 10% of General Fund budgeted expenditures, capped by State law at 37.5 cents per \$1,000 of the City's total assessed valuation.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Interfund Transfers - General Fund	220,279	-	-	-
<b>Total Budgeted Resources</b>	<b>\$ 220,279</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	2,124,056	2,344,335	2,344,335	2,344,335
<b>TOTAL RESOURCES</b>	<b>\$2,344,335</b>	<b>\$2,344,335</b>	<b>\$2,344,335</b>	<b>\$2,344,335</b>
<b>USES</b>				
<b>Budgeted</b>				
Interfund Transfers - General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Budgeted Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Ending Fund Balance	2,344,335	2,344,335	2,344,335	2,344,335
<b>TOTAL USES</b>	<b>\$2,344,335</b>	<b>\$2,344,335</b>	<b>\$2,344,335</b>	<b>\$2,344,335</b>

## 1% for the Arts Fund – 140

The 1% For the Arts Fund accounts for the 1% contribution from Capital Improvement Program (CIP) projects, excluding technology and equipment, which can only be used to purchase, install, and maintain art in public places.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 20,172	\$ -	\$ 19,000	\$ 6,000
One Percent for Arts	28,912	32,000	15,000	15,000
<b>Total Budgeted Resources</b>	<b>\$ 49,084</b>	<b>\$ 32,000</b>	<b>\$ 34,000</b>	<b>\$ 21,000</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	310,837	310,837	292,857	286,857
<b>TOTAL RESOURCES</b>	<b>\$359,921</b>	<b>\$342,837</b>	<b>\$ 326,857</b>	<b>\$307,857</b>
<b>USES</b>				
<b>Budgeted</b>				
Public Art Maintenance	\$ 9,365	\$ 10,000	\$ 10,000	\$ 10,000
Art Purchases and Programs	9,120	20,980	13,000	-
Interfund Transfers Out	30,600	-	11,000	11,000
<b>Total Budgeted Expenditures</b>	<b>\$ 49,084</b>	<b>\$ 30,980</b>	<b>\$ 34,000</b>	<b>\$ 21,000</b>
<b>Not Budgeted</b>				
Ending Fund Balance	310,837	311,857	292,857	286,857
<b>TOTAL USES</b>	<b>\$359,921</b>	<b>\$342,837</b>	<b>\$ 326,857</b>	<b>\$307,857</b>

## Recap by Fund

### Youth & Family Services Fund – 160

The Youth & Family Services Fund was created to account for all revenues and expenditures directly related to the Youth & Family Services (YFS) Department. These programs include the VOICE Program, Thrift Shop operations, Family Counseling, Emergency Assistance, Job-line, and the School Counselors. YFS is largely supported by Thrift Shop sales, donations, grants, and an annual subsidy from the General Fund.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ 112,316	\$ 31,807	\$ 135,887
KC Grant Revenue	40,858	39,400	39,400	39,400
School Counselor Program Support	60,000	60,000	60,000	60,000
Thrift Shop	1,128,287	1,130,000	1,399,000	1,468,950
Program Fees & Donations	177,222	173,500	180,500	180,500
CTC Grant Funding	76,163	74,794	125,000	125,000
MIYFS Foundation Support	157,500	157,500	164,000	164,000
Interfund Transfer - YFS Endowment	884	3,500	1,000	1,000
Interfund Transfer - General Fund	337,584	320,000	320,000	200,000
<b>Total Budgeted Resources</b>	<b>\$ 1,978,497</b>	<b>\$ 2,071,010</b>	<b>\$ 2,320,707</b>	<b>\$ 2,374,737</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	521,780	466,266	434,459	298,572
<b>TOTAL RESOURCES</b>	<b>\$ 2,500,277</b>	<b>\$ 2,537,276</b>	<b>\$ 2,755,166</b>	<b>\$ 2,673,309</b>
<b>USES</b>				
<b>Budgeted</b>				
YFS Administration	\$ 430,202	\$ 476,936	\$ 560,400	\$ 579,918
Thrift Shop	359,756	421,612	478,925	500,128
Diversion	14,523	15,505	16,077	16,680
School Counselor Program	437,056	428,617	469,272	490,157
Senior Outreach	80,359	82,784	87,601	91,517
VOICE Program	93,777	130,340	64,352	65,400
Jobline	36,484	38,363	40,648	42,455
Family Counseling & Assistance	293,827	286,953	316,735	327,861
Communities That Care	165,613	167,900	202,677	205,971
Interfund Transfers - CIP	10,100	22,000	84,020	54,650
<b>Total Budgeted Expenditures</b>	<b>\$ 1,921,696</b>	<b>\$ 2,071,010</b>	<b>\$ 2,320,707</b>	<b>\$ 2,374,737</b>
<b>Not Budgeted</b>				
Ending Fund Balance	578,582	466,266	434,459	298,572
<b>TOTAL USES</b>	<b>\$ 2,500,277</b>	<b>\$ 2,537,276</b>	<b>\$ 2,755,166</b>	<b>\$ 2,673,309</b>



# DEBT SERVICE FUNDS

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Debt Service Funds account for the accumulation of resources for the payment of principal and interest on general obligation bonds. General obligation bonds are those for which the full faith and credit of the City are pledged. They are payable from property taxes. The dollar amount of outstanding bond debt is shown in Section D (Budget Summary).

The City of Mercer Island has two Debt Service Funds: the Bond Redemption Fund – Voted, and the Bond Redemption Fund – Non-Voted.



# Recap by Fund

**Bond Redemption Fund (Voted) – 208**

This fund accounts for “excess” (i.e. voted bond) property tax levies that are dedicated to paying the debt service (i.e. principal and interest) on unlimited tax general obligation (UTGO) bonds. See Debt Financing policy in Section C (Budget Policies) and the “Schedule of Long Term Debt” in Section D (Budget Summary) for bond maturities and interest rates.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Property Tax - Lid Lift	-	-	-	-
<b>Total Budgeted Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	18,943	18,943	18,943	18,943
<b>TOTAL RESOURCES</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>
<b>USES</b>				
<b>Budgeted</b>				
Principal - Voted	\$ -	\$ -	\$ -	\$ -
Interest - Voted	-	-	-	-
<b>Total Budgeted Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Ending Fund Balance	18,943	18,943	18,943	18,943
<b>TOTAL USES</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>

## Recap by Fund

### Bond Redemption Fund (Non-Voted) – 239

This fund accounts for revenues that are dedicated to paying the debt service (i.e. principal and interest) on unlimited (i.e. non-voted) general obligation (LTGO) bonds. See Debt Financing policy in Section C (Budget Policies) and the “Schedule of Long Term Debt” in Section D (Budget Summary) for additional information.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Property Tax-Lid Lift	-	-	662,000	662,000
Interfund Transfer In	446,031	441,241	436,052	425,917
<b>Total Budgeted Resources</b>	<b>\$446,031</b>	<b>\$441,241</b>	<b>\$1,098,052</b>	<b>\$1,087,917</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	4,474	4,475	4,475	4,475
<b>TOTAL RESOURCES</b>	<b>\$450,505</b>	<b>\$445,716</b>	<b>\$1,102,527</b>	<b>\$1,092,392</b>
<b>USES</b>				
<b>Budgeted</b>				
Debt Payments				
2003 Mercer View Property	\$ 200,409	\$ 195,170	\$ 189,704	\$ 179,320
2004 CCMV Construction	149,285	151,135	152,810	149,460
2009 South Mercer Playfields	96,336	94,936	93,536	97,136
2013 Fire Station 92	-	-	662,000	662,000
<b>Total Budgeted Expenditures</b>	<b>\$446,030</b>	<b>\$441,241</b>	<b>\$1,098,052</b>	<b>\$1,087,917</b>
<b>Not Budgeted</b>				
Ending Fund Balance	4,475	4,475	4,475	4,475
<b>TOTAL USES</b>	<b>\$450,505</b>	<b>\$445,716</b>	<b>\$1,102,527</b>	<b>\$1,092,392</b>

# CAPITAL PROJECT FUNDS

Capital Project Funds account for financial resources to be used for the acquisition or construction of capital facilities other than those financed by enterprise or internal service funds.

The City of Mercer Island has four Capital Project Funds. The Capital Improvement Fund, the Technology & Equipment Fund, the Fire Station 92 Construction Fund and the Capital Reserve Fund.



# Recap by Fund

### Capital Improvement Fund – 343

The Capital Improvement Fund accounts for revenues that can only be spent on the following types of general government capital projects: parks, open spaces and buildings. The projects planned for 2013 and 2014 are described in detail in Section H (Capital Improvement Program).

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ 625,567	\$ -	\$ 72,722
Property Tax	334,432	324,500	332,000	252,000
Real Estate Excise Tax	913,587	991,000	1,121,000	1,262,000
General Govt / Grants / Fines	100,103	247,600	149,295	552,322
Interfund Transfer - Various	545,872	197,354	554,520	80,900
<b>Total Budgeted Resources</b>	<b>\$ 1,893,994</b>	<b>\$ 2,386,021</b>	<b>\$ 2,156,815</b>	<b>\$ 2,219,944</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	2,434,713	1,810,015	1,810,015	1,798,937
<b>TOTAL RESOURCES</b>	<b>\$ 4,328,707</b>	<b>\$ 4,196,036</b>	<b>\$ 3,966,830</b>	<b>\$ 4,018,881</b>
<b>USES</b>				
<b>Budgeted</b>				
Capital Facilities Parks	\$ 104,788	\$ 78,612	\$ 80,000	\$ 60,000
Capital Facilities Open Space	395,934	410,065	410,000	421,000
Capital Replacement Buildings	334,830	525,668	428,000	458,000
Capital Replacement Parks	530,903	952,509	765,000	880,000
CIP Project Management & Admin	76,976	72,862	69,656	72,164
Debt Service CCMV	349,694	346,305	342,515	328,780
Interfund Transfers Out	100,000	-	-	-
<b>Total Budgeted Expenditures</b>	<b>\$ 1,893,125</b>	<b>\$ 2,386,021</b>	<b>\$ 2,095,171</b>	<b>\$ 2,219,944</b>
<b>Not Budgeted</b>				
Ending Fund Balance	2,435,582	1,810,015	1,871,659	1,798,937
<b>TOTAL USES</b>	<b>\$ 4,328,707</b>	<b>\$ 4,196,036</b>	<b>\$ 3,966,830</b>	<b>\$ 4,018,881</b>

## Recap by Fund

### Technology & Equipment Fund – 345

The Technology & Equipment Fund accounts for revenues that can only be spent on the following types of general government capital projects and purchases: technology and new equipment, excluding fleet and computer replacements. An interfund transfer from the General Fund is the main revenue source for this fund. Other funds may contribute resources for specific projects when deemed appropriate. The projects planned for 2013 and 2014 are described in detail in Section H (Capital Improvement Program).

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 75,210	\$ 364,158	\$ 80,550	\$ 62,100
Contributions / Grants / Misc	75,557	-	2,500	2,500
Interfund Transfers	181,000	181,000	383,950	372,400
<b>Total Budgeted Resources</b>	<b>\$ 331,767</b>	<b>\$ 545,158</b>	<b>\$ 467,000</b>	<b>\$ 437,000</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	850,649	486,491	405,941	343,841
<b>TOTAL RESOURCES</b>	<b>\$ 1,182,416</b>	<b>\$ 1,031,649</b>	<b>\$ 872,941</b>	<b>\$ 780,841</b>
<b>USES</b>				
<b>Budgeted</b>				
Technology Improvements	\$ 93,438	\$ 260,612	\$ 369,000	\$ 305,000
Fire Equipment	36,291	34,709	33,000	29,000
MICEC Equipment	5,081	56,919	40,000	69,000
Electric Vehicle Charging Stations	72,339	7,660	-	-
Other Small Technology & Equip	19,619	80,381	25,000	34,000
Interfund Transfers NORCOM	105,000	104,877	-	-
<b>Total Budgeted Expenditures</b>	<b>\$ 331,768</b>	<b>\$ 545,158</b>	<b>\$ 467,000</b>	<b>\$ 437,000</b>
<b>Not Budgeted</b>				
Ending Fund Balance	850,649	486,491	405,941	343,841
<b>TOTAL USES</b>	<b>\$ 1,182,416</b>	<b>\$ 1,031,649</b>	<b>\$ 872,941</b>	<b>\$ 780,841</b>



## Fire Station 92 Construction Fund – 347

Station 92 located at 8473 SE 68<sup>th</sup> Street was originally constructed in 1962. On November 6, 2012, Mercer Island voters approved a 9-year Levy Lid Lift to fund the construction of a new station. Station 92 will be replaced with a new, approximately 8,000 square foot station at the same location.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
LTGO Debt Proceeds	-	-	4,803,000	-
<b>Total Budgeted Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,803,000</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,803,000</b>	<b>\$ -</b>
<b>USES</b>				
<b>Budgeted</b>				
Fire Station 92 Replacement	\$ -	\$ -	\$ 4,703,000	\$ -
Interfund Transfer	-	-	100,000	-
<b>Total Budgeted Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,803,000</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Ending Fund Balance	-	-	-	-
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,803,000</b>	<b>\$ -</b>

## Recap by Fund

### Capital Reserve Fund – 350

The Capital Reserve Fund accounts for resources that are accumulated for any of the following purposes: 1) to fund future Capital Facilities Plan projects; 2) to cover unanticipated capital project costs; and 3) to establish a real estate excise tax (REET) contingency reserve in order to provide “bridge” funding when there is a downturn in the real estate market.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Interfund Transfer	100,000	-	-	-
<b>Total Budgeted Resources</b>	<b>\$100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	69,999	169,999	169,999	169,999
<b>TOTAL RESOURCES</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$169,999</b>
<b>USES</b>				
<b>Budgeted</b>				
Capital Project Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Budgeted Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Not Budgeted</b>				
Ending Fund Balance	169,999	169,999	169,999	169,999
<b>TOTAL USES</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$169,999</b>

# ENTERPRISE FUNDS

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Enterprise Funds account for government activities that are financed and operated in a manner similar to private business. Costs of providing services to the community are primarily financed by user fees.

The City of Mercer Island has three Enterprise Funds: the Water Fund, Sewer Fund, and Storm Water Fund.



# Recap by Fund

## Water Fund – 402

The Water Fund, which encompasses the City’s water utility, accounts for all activities (i.e. administrative, operating, maintenance, and capital investment) related to the provision of water services to the City’s residential, commercial, and public customers. See Section F (Utility Funds Summary) for a detailed discussion of the Water Fund.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ 1,051,711	\$ -	\$ 406,981
Sales to Customers	4,273,648	4,702,688	4,855,080	4,975,836
Conservation Surcharge	24,428	20,000	20,000	20,000
Meter Install & Connection Fees	352,745	130,000	160,000	190,000
Sale of fixed asset	-	-	1,275,000	-
Debt Proceeds	1,519,771	-	-	-
Interest Earnings	10,705	6,432	7,636	8,394
Interfund Transfer - Sewer Lake Line	400,000	-	-	-
Interfund Transfer In-Utility Tax	71,264	81,170	86,787	92,793
<b>Total Budgeted Resources</b>	<b>\$6,652,561</b>	<b>\$5,992,001</b>	<b>\$6,404,503</b>	<b>\$5,694,004</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	2,401,001	3,354,475	3,354,475	2,995,331
<b>TOTAL RESOURCES</b>	<b>\$9,053,562</b>	<b>\$9,346,476</b>	<b>\$9,758,978</b>	<b>\$8,689,335</b>
<b>USES</b>				
<b>Budgeted</b>				
Salaries and Benefits	\$ 1,079,312	\$ 1,218,312	\$ 1,270,680	\$ 1,317,637
Supplies	273,935	207,950	182,500	182,750
Water Purchased for Resale	1,418,172	1,968,501	1,882,578	1,867,561
Contractual Services	319,552	354,188	281,867	358,175
Equipment Rental	125,427	125,319	140,222	140,506
Insurance & Utilities	119,271	136,926	145,247	150,034
Debt Service	102,197	137,856	1,097,987	108,263
City Administration	197,273	205,637	213,363	222,224
Other Services and Charges	294,997	325,490	346,155	367,637
Capital Expenditures	706,521	1,189,378	777,000	940,000
Interfund Transfer - CIP	10,718	122,444	19,067	39,217
<b>Total Budgeted Expenditures</b>	<b>\$4,647,376</b>	<b>\$5,992,001</b>	<b>\$6,356,666</b>	<b>\$5,694,004</b>
<b>Not Budgeted</b>				
Ending Fund Balance	4,406,186	3,354,475	3,402,312	2,995,331
<b>TOTAL USES</b>	<b>\$9,053,562</b>	<b>\$9,346,476</b>	<b>\$9,758,978</b>	<b>\$8,689,335</b>

## Recap by Fund

### Sewer Fund – 426

The Sewer Fund, which encompasses the City's sewer utility, accounts for all activities (i.e. administrative, operating, maintenance, and capital investment) related to the provision of sewer services to the City's residential, commercial, and public customers. See Section F (Utility Funds Summary) for a detailed discussion of the Sewer Fund.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 2,470,155	\$ 994,465	\$ 544,985	\$ -
Sales to Customers	6,803,942	6,973,241	7,482,226	7,679,871
Connection Fees	5,457	200,620	5,766	5,939
Grant Proceeds	44,908	-	-	-
Interest Earnings	10,635	4,741	2,255	2,622
<b>Total Budgeted Resources</b>	<b>\$ 9,335,098</b>	<b>\$ 8,173,067</b>	<b>\$ 8,035,232</b>	<b>\$7,688,432</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	1,896,503	902,038	357,053	357,053
<b>TOTAL RESOURCES</b>	<b>\$ 11,231,601</b>	<b>\$ 9,075,105</b>	<b>\$ 8,392,285</b>	<b>\$8,045,485</b>
<b>USES</b>				
<b>Budgeted</b>				
King County Sewer Treatment	\$ 3,819,741	\$ 3,812,747	\$ 4,202,471	\$ 4,202,471
Maintenance and Operations	1,328,068	1,391,799	1,401,237	1,439,731
Debt Service	1,135,237	1,130,581	1,108,063	1,108,349
City Admin Charges	204,571	212,669	219,778	228,287
State Utility Taxes	114,408	125,619	133,702	146,398
Sewer System Improvements (CIP)	691,609	1,131,421	908,000	195,000
CIP Project Overhead	37,574	49,902	48,914	50,991
Interfund Transfer - CIP	2,003,891	318,329	13,067	32,217
<b>Total Budgeted Expenditures</b>	<b>\$ 9,335,098</b>	<b>\$ 8,173,067</b>	<b>\$ 8,035,232</b>	<b>\$7,403,444</b>
<b>Not Budgeted</b>				
Ending Fund Balance	1,896,503	902,038	357,053	642,041
<b>TOTAL USES</b>	<b>\$ 11,231,601</b>	<b>\$ 9,075,105</b>	<b>\$ 8,392,285</b>	<b>\$8,045,485</b>

## Storm Water Fund – 432

The Storm Water Fund, which encompasses the City's storm water utility, accounts for all activities (i.e. administrative, operating, maintenance, and capital investment) related to the provision of storm and surface water management services to the City's residential, commercial, and public customers. See Section F (Utility Funds Summary) for a detailed discussion of the Storm Water Fund.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ -	\$ 522,660	\$ 224,791	\$ 652,528
Sales to Customers	1,683,522	1,731,705	1,752,485	1,773,515
Permitting Fee-in-lieu	250,688	35,000	60,000	70,000
Grant	34,954	340,741	80,000	-
Interest Earnings	7,157	5,765	4,195	4,800
<b>Total Budgeted Resources</b>	<b>\$ 1,976,322</b>	<b>\$ 2,635,871</b>	<b>\$ 2,121,471</b>	<b>\$ 2,500,843</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	2,251,747	2,045,042	1,820,251	1,167,724
<b>TOTAL RESOURCES</b>	<b>\$ 4,228,069</b>	<b>\$ 4,680,912</b>	<b>\$ 3,941,722</b>	<b>\$ 3,668,566</b>
<b>USES</b>				
<b>Budgeted</b>				
Maintenance and Operations	\$ 865,730	\$ 1,019,866	\$ 982,157	\$ 927,326
State Utility Taxes	12,131	30,324	31,110	32,075
City Admin Charges	60,127	62,570	81,390	84,528
Stormwater System Improvements (CI)	658,459	1,415,368	921,000	1,328,000
CIP Project Overhead	60,030	95,299	92,748	96,698
Interfund Transfer - CIP	3,891	12,444	13,066	32,216
<b>Total Budgeted Expenditures</b>	<b>\$ 1,660,367</b>	<b>\$ 2,635,871</b>	<b>\$ 2,121,471</b>	<b>\$ 2,500,843</b>
<b>Not Budgeted</b>				
Ending Fund Balance	2,567,701	2,045,042	1,820,251	1,167,724
<b>TOTAL USES</b>	<b>\$ 4,228,069</b>	<b>\$ 4,680,912</b>	<b>\$ 3,941,722</b>	<b>\$ 3,668,566</b>

# Recap by Fund



# INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing, on a cost-reimbursement basis, of goods and services provided by one department of the City to another department.

The City of Mercer Island has two Internal Service Funds: the Equipment Rental Fund and the Computer Equipment Fund.



# Recap by Fund

## Equipment Rental Fund – 503

The Equipment Rental Fund accounts for the cost of maintaining and replacing all City owned vehicles, heavy equipment and radios, which are funded through internal user charges that are developed for each class of vehicle, heavy equipment, and radio. A vehicle replacement reserve within the fund accumulates the resources needed to replace a vehicle when its useful life has been reached. Vehicles scheduled for replacement are described in section H (Capital Improvement Program).

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 615,762	\$ 830,717	\$ 525,000	\$ 414,000
Property Taxes	148,446	149,930	151,429	152,943
Vehicle Maintenance & Operations	507,462	507,548	546,970	546,970
Vehicle Replacement Contributions	493,002	493,000	510,255	510,255
Radio Replacement Contributions	23,380	23,380	24,832	24,832
Insurance Proceeds (Fuel Cleanup)	-	119,835	-	-
Sale of Assets	9,014	40,000	36,500	36,500
Fire Apparatus Financing	-	619,547	415,000	-
General Govt / Grants / Fines	7,782	-	-	-
Interfund Transfer	1,775	-	-	-
<b>Total Budgeted Resources</b>	<b>\$ 1,806,623</b>	<b>\$ 2,783,957</b>	<b>\$2,209,986</b>	<b>\$1,685,500</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	2,078,677	1,669,779	1,647,430	1,647,365
<b>TOTAL RESOURCES</b>	<b>\$ 3,885,300</b>	<b>\$ 4,453,736</b>	<b>\$3,857,416</b>	<b>\$3,332,865</b>
<b>USES</b>				
<b>Budgeted</b>				
Fleet Services	\$ 501,126	\$ 500,496	\$ 542,591	\$ 547,959
Pollution Remediation (Fuel Cleanup)	61,001	75,000	77,000	79,000
Fuel System Update	-	10,000	-	-
Fire Apparatus	40,108	624,439	415,000	-
Lease Payments-Fire Fleet	161,748	165,744	236,460	236,460
Radio Replacements	5,058	74,910	-	-
Vehicle Replacements	615,762	830,717	525,000	414,000
<b>Total Budgeted Expenditures</b>	<b>\$ 1,384,804</b>	<b>\$ 2,281,306</b>	<b>\$1,796,051</b>	<b>\$1,277,419</b>
<b>Not Budgeted</b>				
Ending Fund Balance	2,500,496	2,172,430	2,061,365	2,055,446
<b>TOTAL USES</b>	<b>\$ 3,885,300</b>	<b>\$ 4,453,736</b>	<b>\$3,857,416</b>	<b>\$3,332,865</b>

## Recap by Fund

### Computer Equipment Fund – 520

The Computer Equipment fund accounts for the cost of operating, maintaining and replacing all City owned computer-related equipment (servers, networks, PC's , laptops, printers, and phones), which are funded through internal user charges that are developed for each type of computer related equipment. A computer replacement reserve within the fund accumulates the resources needed to replace a computer when its useful life has been reached.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 143,502	57,447	\$ 240,000	\$ 207,000
Computer Support and Replacement	589,511	589,507	641,141	651,548
Interfund Transfers	10,949	30,000	-	-
<b>Total Budgeted Resources</b>	<b>\$ 743,962</b>	<b>\$ 676,954</b>	<b>\$ 881,141</b>	<b>\$ 858,548</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	93,579	203,510	118,757	55,824
<b>TOTAL RESOURCES</b>	<b>\$ 837,541</b>	<b>\$ 880,464</b>	<b>\$ 999,898</b>	<b>\$ 914,372</b>
<b>USES</b>				
<b>Budgeted</b>				
Network Administration	\$ 433,082	\$ 464,260	\$ 497,074	\$ 512,636
Capital Replacement - Computers	143,502	57,447	240,000	207,000
<b>Total Budgeted Expenditures</b>	<b>\$ 576,584</b>	<b>\$ 521,707</b>	<b>\$ 737,074</b>	<b>\$ 719,636</b>
<b>Not Budgeted</b>				
Ending Fund Balance	260,957	358,757	262,824	194,736
<b>TOTAL USES</b>	<b>\$ 837,541</b>	<b>\$ 880,464</b>	<b>\$ 999,898</b>	<b>\$ 914,372</b>

# TRUST FUNDS

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Trust Funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and other governments.

The City of Mercer Island has one Trust Fund, the Firemen's Pension Fund.



# Recap by Fund

## Fireman's Pension Fund – 606

The Firemen's Pension Fund accounts for pension benefits available to all firefighters hired on or before March 1, 1970. On that date the Washington Law Enforcement Officers' and Firefighters' System (the LEOFF Retirement Plan) was established. Each city maintaining a Firemen's Pension Fund retained responsibility for all benefits payable to eligible members (or their survivors). Cities with a Firemen's Pension Fund receive state-shared fire insurance premium taxes.

Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
<b>RESOURCES</b>				
<b>Budgeted</b>				
Beginning Fund Balance	\$ 37,708	\$ 29,008	\$ 27,590	\$ 33,590
Property Tax	-	26,410	26,410	26,410
Insurance Premium Tax	25,666	25,282	25,000	25,000
Interest	2,948	2,300	3,000	3,000
<b>Total Budgeted Resources</b>	<b>\$ 66,322</b>	<b>\$ 83,000</b>	<b>\$ 82,000</b>	<b>\$ 88,000</b>
<b>Not Budgeted</b>				
Beginning Fund Balance (Reserved)	1,009,779	980,771	953,181	919,591
<b>TOTAL RESOURCES</b>	<b>\$ 1,076,101</b>	<b>\$ 1,063,771</b>	<b>\$ 1,035,181</b>	<b>\$ 1,007,591</b>
<b>USES</b>				
<b>Budgeted</b>				
Retirement Benefits	\$ 66,322	\$ 83,000	\$ 82,000	\$ 88,000
<b>Total Budgeted Expenditures</b>	<b>\$ 66,322</b>	<b>\$ 83,000</b>	<b>\$ 82,000</b>	<b>\$ 88,000</b>
<b>Not Budgeted</b>				
Ending Fund Balance	1,009,779	980,771	953,181	919,591
<b>TOTAL USES</b>	<b>\$ 1,076,101</b>	<b>\$ 1,063,771</b>	<b>\$ 1,035,181</b>	<b>\$ 1,007,591</b>

# Recap by Fund



# SUMMARY INFORMATION



# Recap by Fund

## Comparative Actual and Budgeted Revenues Summary for All Funds 2011–2014

Fund No.	Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
001	General Fund	\$ 24,268,949	\$ 24,059,505	\$ 24,340,491	\$ 25,296,343
037	Self Insurance Fund	-	10,000	10,000	10,000
061	Youth Service Endowment Fund	884	3,500	1,000	1,000
<b>Subtotal General Purpose Funds</b>		<b>\$ 24,269,833</b>	<b>\$ 24,073,005</b>	<b>\$ 24,351,491</b>	<b>\$ 25,307,343</b>
104	Street Fund	\$ 2,405,569	\$ 2,901,133	\$ 2,240,788	\$ 1,695,000
112	Criminal Justice Fund	514,678	565,666	595,228	614,865
117	Beautification Fund	804,803	916,874	1,198,925	874,200
130	Contingency Fund	220,279	-	-	-
140	1% For the Arts Fund	49,084	32,000	34,000	21,000
160	Youth and Family Services Fund	1,978,497	2,071,010	2,320,707	2,374,737
<b>Subtotal Special Revenue Funds</b>		<b>\$ 5,972,910</b>	<b>\$ 6,486,683</b>	<b>\$ 6,389,648</b>	<b>\$ 5,579,802</b>
208	Bond Redemption (Voted)	\$ -	\$ -	\$ -	\$ -
239	Bond Redemption (Non-Voted)	446,031	441,241	1,098,052	1,087,917
<b>Subtotal Debt Service Funds</b>		<b>\$ 446,031</b>	<b>\$ 441,241</b>	<b>\$ 1,098,052</b>	<b>\$ 1,087,917</b>
343	Capital Improvement Fund	\$ 1,893,994	\$ 2,386,021	\$ 2,156,815	\$ 2,219,944
345	Technology and Equipment Fund	331,767	545,158	467,000	437,000
347	Fire Station 92 Construction	-	-	4,803,000	-
350	Capital Reserve Fund	100,000	-	-	-
<b>Subtotal Capital Funds</b>		<b>\$ 2,325,761</b>	<b>\$ 2,931,179</b>	<b>\$ 7,426,815</b>	<b>\$ 2,656,944</b>
402	Water Fund	\$ 6,652,561	\$ 5,992,001	\$ 6,404,503	\$ 5,694,004
426	Sewer Fund	9,335,098	8,173,067	8,035,232	7,688,432
432	Storm Water Fund	1,976,322	2,635,871	2,121,471	2,500,843
<b>Subtotal Enterprise Funds</b>		<b>\$ 17,963,980</b>	<b>\$ 16,800,938</b>	<b>\$ 16,561,206</b>	<b>\$ 15,883,279</b>
503	Equipment Rental Fund	\$ 1,806,623	\$ 2,783,957	\$ 2,209,986	\$ 1,685,500
520	Computer Equipment Fund	743,962	676,954	881,141	858,548
<b>Subtotal Internal Service Funds</b>		<b>\$ 2,550,585</b>	<b>\$ 3,460,911</b>	<b>\$ 3,091,127</b>	<b>\$ 2,544,048</b>
606	Firemen's Pension Fund	\$ 66,322	\$ 83,000	\$ 82,000	\$ 88,000
<b>Subtotal Trust Funds</b>		<b>\$ 66,322</b>	<b>\$ 83,000</b>	<b>\$ 82,000</b>	<b>\$ 88,000</b>
<b>TOTAL REVENUES</b>		<b>\$53,595,423</b>	<b>\$54,276,957</b>	<b>\$59,000,339</b>	<b>\$ 53,147,333</b>

## Recap by Fund

### Comparative Actual and Budgeted Expenditures Summary for All Funds 2011–2014

Fund No.	Description	2011 Actual	2012 Forecast	2013 Budget	2014 Budget
001	General Fund	\$ 23,541,284	\$ 23,888,065	\$ 24,340,491	\$ 25,296,343
037	Self Insurance Fund	1,775	10,000	10,000	10,000
061	Youth Service Endowment Fund	884	3,500	1,000	1,000
	<b>Subtotal General Purpose Funds</b>	<b>\$ 23,543,943</b>	<b>\$ 23,901,565</b>	<b>\$ 24,351,491</b>	<b>\$ 25,307,343</b>
104	Street Fund	\$ 2,405,569	\$ 2,901,133	\$ 2,240,788	\$ 1,098,929
112	Criminal Justice Fund	514,678	565,666	595,228	614,865
117	Beautification Fund	804,803	916,874	1,190,377	866,485
130	Contingency Fund	-	-	-	-
140	1% For the Arts Fund	49,084	30,980	34,000	21,000
160	Youth and Family Services Fund	1,921,696	2,071,010	2,320,707	2,374,737
	<b>Subtotal Special Revenue Funds</b>	<b>\$ 5,695,830</b>	<b>\$ 6,485,663</b>	<b>\$ 6,381,100</b>	<b>\$ 4,976,016</b>
208	Bond Redemption (Voted)	\$ -	\$ -	\$ -	\$ -
239	Bond Redemption (Non-Voted)	446,030	441,241	1,098,052	1,087,917
	<b>Subtotal Debt Service Funds</b>	<b>\$ 446,030</b>	<b>\$ 441,241</b>	<b>\$ 1,098,052</b>	<b>\$ 1,087,917</b>
343	Capital Improvement Fund	\$ 1,893,125	\$ 2,386,021	\$ 2,095,171	\$ 2,219,944
345	Technology and Equipment Fund	331,768	545,158	467,000	437,000
347	Fire Station 92 Construction	-	-	4,803,000	-
350	Capital Reserve Fund	-	-	-	-
	<b>Subtotal Capital Project Funds</b>	<b>\$ 2,224,893</b>	<b>\$ 2,931,179</b>	<b>\$ 7,365,171</b>	<b>\$ 2,656,944</b>
402	Water Fund	\$ 4,647,376	\$ 5,992,001	\$ 6,356,666	\$ 5,694,004
426	Sewer Fund	9,335,098	8,173,067	8,035,232	7,403,444
432	Storm Water Fund	1,660,367	2,635,871	2,121,471	2,500,843
	<b>Subtotal Enterprise Funds</b>	<b>\$ 15,642,841</b>	<b>\$ 16,800,938</b>	<b>\$ 16,513,369</b>	<b>\$ 15,598,291</b>
503	Equipment Rental Fund	\$ 1,384,804	\$ 2,281,306	\$ 1,796,051	\$ 1,277,419
520	Computer Equipment Fund	576,584	521,707	737,074	719,636
	<b>Subtotal Internal Service Funds</b>	<b>\$ 1,961,388</b>	<b>\$ 2,803,013</b>	<b>\$ 2,533,125</b>	<b>\$ 1,997,055</b>
606	Firemen's Pension Fund	\$ 66,322	\$ 83,000	\$ 82,000	\$ 88,000
	<b>Subtotal Trust Funds</b>	<b>\$ 66,322</b>	<b>\$ 83,000</b>	<b>\$ 82,000</b>	<b>\$ 88,000</b>
<b>TOTALS</b>		<b>\$49,581,247</b>	<b>\$53,446,601</b>	<b>\$58,324,307</b>	<b>\$51,711,565</b>