



CITY OF BLACK DIAMOND
October 12, 2011 Workstudy Agenda
25510 Lawson St., Black Diamond, Washington

Workstudies are meetings for Council to review upcoming and pertinent business of the City. Public testimony is only accepted at the discretion of the Council.

6:00 P.M. – CALL TO ORDER, ROLL CALL

- 1) General Fund Finance Report and Year End Analysis – Ms. Miller
- 2) 2012 Proposed General Fund Revenues and Expenditures – Ms. Miller
- 3) Adjournment



General Fund Finance Report & Year End Analysis

August 2011

October 12, 2011



CITY OF BLACK DIAMOND

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Date: October 5, 2011
To: Mayor Olness and City Council
From: May Miller, Finance Director

August 2011 Financial Reports with Expected Dec 31st Actuals for the General Fund

Attached are the summary financial reports for August 31, 2011 for the General Fund.

Operating Fund Revenues and Expenditures through August 31, 2011

General Fund Revenue-Page 4

Through August General Fund operating revenue is at 65% even though 67 % of the year had passed. This is 2% below budget. However, not all revenue types are received in a strict percentage of the year basis. Business Licenses are due the first quarter of the year and Cable Franchise Fees are only received in January, April, July and October. Intergovernmental Revenues are State Shared Revenue and Grants are received at various times during the year. The summary report provides information that is then used to project Year End estimates for each revenue type

The General Fund operating revenues for 2011 are expected to be \$65,885 or 2% above budget and the expenditures are projected to be \$40,008 under budget. These projections combined with developer revenue and expenditures will result in an expected December 31, 2011 increase in the ending 2011 General Fund Cash and Investment balance of \$105,972 for a total of \$441,567.

The following is a summary of General Fund revenues currently projected to finish above 2011 expected budget are:

	\$ Above Budgeted	Comments
Sales Tax	\$20,000	7.0 % higher than expected based on trend (there is a two-month lag in remittance)
Electric Utility Tax	\$5,000	Based on trend through September 2011
Charges for Service	\$18,544	Stormwater and Street Grant General Fund cost reimbursement and other Miscellaneous Revenue
King County Animal Control refund	\$4,656	King County refunded amount based on their reduced cost to actual.

Developer Land Use Fees	\$89,000	Preliminary Plat Fees for Villages phase 1 & 2 and Lawson phase 2.
Police Labor & Industries reimbursement	\$16,733	One Time L&I reimbursement for work related injury

General Fund revenues finishing 2011 below trend budget are:

	\$ Below Budgeted	Comments
Property Taxes	(\$3,423)	Property taxes are usually below budget delinquent amounts carry forward each year until collected
Telephone & Gas Utility Taxes, City Water & Wastewater Utility Taxes	(\$18,500)	Primarily Telephone Utility Tax based on trend for 2011. Wastewater decrease based on one-time credit to customers of Soos Creek charges due to County refund
State Shared Assistance	(\$12,865)	Economy slowdown is continuing to affect state shared revenue which comes from their Real Estate Excise Tax
Police Traffic School & fees	(\$5,000)	Illness & unfilled officer positions continue to affect fewer citations and less Traffic School revenue
Police Marine Grants	(\$28,153)	King County reduced Grant and Coast Guard Grant partial year from July 2011 through June 2012
Court Fines	(\$4,340)	Less fines due to fewer citations
Lake Sawyer Parking Fees	(\$5,000)	Currently below trend due to cool weather and the economy

On the positive side, Sales Tax revenue has been running about 7% above our budget. Receipts have exceeded last year through September 2011. Although we are still not back to the 2008 level, it is a sign that the economy may be starting to improve. A few of the other revenues as shown above are also above budget trend although two are one time only revenues..

The revenues that are currently below trend are the Telephone and Wastewater Utility Taxes. The telephone Utility Tax has been below budget by 4.5% all year due to the economy and trend of customers turning off land lines and only using cell phones. The Wastewater Utility tax reduction is a one-time-only based on a January credit to customers for the amount King County refunded the city in late 2010 based on them taking over the previous Wastewater charges from Soos Creek.

The Police Traffic School revenue is expected to end the year at about \$15,000, which is \$5,000 below our budget and past trend. Staff illness & injuries plus the frozen and unfilled officer positions has

affected the number of citations and revenue; this in turn is also causing a decrease in Court fines revenue, expected to be about \$4,340 below budget.

State Shared Assistance revenue has continued to decrease. The total projected level of \$100,000 several years ago was reassessed and budgeted at \$51,865 in 2011. For 2011 we only expect to receive \$39,000 another 25% decrease from the budget. We will not know the actual revenue for this year and next year's expectation until the end of October 2011 when the State updates their budget. This money comes from the State to help equalize the cities that do not have big commercial sales and have less sales tax per capita. The State funds that the State uses, however, are its own Real Estate Excise Taxes which come from the real estate sales which has been significantly down in recent years.

Property taxes are normally collected at 97.5%, but trend shows we may only be below budget by \$3,423 in delinquent taxes for 2011 that will carry forward from year to year until paid.

Overall the total General Fund Operating Revenue through December 2011 is only expected to be \$65,885 or 2% over budget. This is a combination of revenues that will exceed the budget less the revenues that will be below budget, but is still a positive on the plus side of the equation.

Expected General Fund Expenditures through December 31, 2011.

December 31, 2011 expected General Fund Operating Expenditures are projected to be \$40,008 or 1% below budget. Expenditure budgets for 2011 were cut to bare basics and therefore do not have room to save. Some saving will be achieved by a part year part-time vacancy in the courts as well as departments continuing to be conservative and saving in any possible areas.

Expected year-end Cash & Investment balance.

Since the General Fund Operating Revenue is expected to be 2% above budget, and expenditures are expected to save 1%, the year-end increase to the Cash and Investment ending cash balance for December 31, 2011 is expected to be \$105,972 for a total ending balance of \$441,567 or 10% of operating expenditures. This reserve is very positive in this economic climate and reflects the Mayor and city departments continuing to live within our means and balance the budget without using the ending Cash & Investment balance.

If you have any questions about the report, please call May Miller, Finance Director, at 360 886-2560 #207.



May Miller
Finance Director
City of Black Diamond

General Fund Estimated Year End Actuals to Budget 2011

		2011 Amended Budget	2011 Actual thru Aug (66.6%)	2011 Estimated Year End	Difference Est Actual to 2011 Bdgt	% Difference
REVENUE						
1	001 General Fund					
2	310's Taxes					
3	- Property Tax	1,369,803	716,696	1,366,380	(3,423)	-0.2%
4	- Sales Tax	270,000	193,997	290,000	20,000	7.4%
5	- Solid Waste Utility Tax	30,000	19,081	28,500	(1,500)	-5.0%
6	- Cable TV Utility Tax	11,000	7,650	11,200	200	1.8%
7	- Telephone Utility Tax	138,000	87,860	126,000	(12,000)	-8.7%
8	- Gas Utility Tax	2,100	493	700	(1,400)	-66.7%
9	- Electric Utility Tax	210,000	167,259	215,000	5,000	2.4%
10	- Water Utility Tax	28,236	17,798	26,825	(1,411)	-5.0%
11	- Stormwater Utility Tax	16,500	10,930	16,500	0	0.0%
12	- Wastewater Utility Tax	42,500	24,753	38,760	(3,740)	-8.8%
13	- Gambling	4,500	2,649	3,500	(1,000)	-22.2%
14	Total Tax Revenue	2,122,639	1,249,166	2,123,365	726	0.0%
15	320's Licenses and Permits					
16	- Business Licenses	25,600	23,140	23,500	(2,100)	-8.2%
17	- Cable Franchise Fees	55,500	42,555	56,800	1,300	2.3%
18	Total Bus License, Cable Franchise Fees	81,100	65,695	80,300	(800)	-1.0%
19	330's Intergovern Revenue (excludes Police)					
20	- KC Ems Levy	53,511	53,115	53,511	0	0.0%
21	- Liquor Tax	20,866	15,270	20,400	(466)	-2.2%
22	- Liquor Profits	30,940	16,254	31,000	60	0.2%
23	- State Assistance	51,865	18,282	39,000	(12,865)	-24.8%
24	- Animal Control (one-time-only refund)		4,656	4,656	4,656	
25	- Recycle & Misc Grants	19,002	19,002	19,000	(2)	0.0%
26	Total Intergovernmental Revenue	176,184	126,579	167,567	(8,617)	-4.9%
27	340's Charges for services (Excl Police/Com)					
28	- Interfund Charges for Services	107,533	71,664	107,525	(8)	0.0%
29	- Other Charges for Service	18,396	34,561	37,090	18,694	101.6%
30	- Passport Fees	5,000	3,200	4,850	(150)	-3.0%
31	Subtotal Charges for Service	130,929	109,425	149,465	18,536	14.2%
32	- Lake Sawyer Parking Fees	16,000	9,577	11,000	(5,000)	-31.3%
33	- Cemetery Fees and Charges	4,650	2,650	4,200	(450)	-9.7%
34	Total Charges for Service Revenue	151,579	121,652	164,665	13,086	8.6%
35	350's Court Fines, Forfeits and Fees	135,000	87,658	130,660	(4,340)	-3.2%
36	360's Miscellaneous Operating Revenue					
37	- Miscellaneous Income	3,500	855	1,300	(2,200)	-62.9%
38	- Interest Income	1,700	805	1,100	(600)	-35.3%
39	- Sale of Surplus Property	1,500	1,398	1,500	0	0.0%
40	Subtotal Miscellaneous Operating Revenue	6,700	3,059	3,900	(2,800)	-41.8%
41	Police Revenue (210's)					
42	- Police Boat Vessel & Other Grants	44,973	12,960	16,820	(28,153)	-62.6%
43	- Police Traffic School	20,000	9,200	15,000	(5,000)	-25.0%
44	- Police Dui Cost Recovery	8,500	3,806	6,000	(2,500)	-29.4%
45	- Police Misc (incl Gun Permits, Donations)	4,200	3,517	5,400	1,200	28.6%
46	- One time only L&I Reimburse			16,733	16,733	
47	Subtotal Police Revenue (210's)	77,673	29,483	59,953	(17,720)	-22.8%
48	- Local Criminal Justice Funds	83,000	56,007	83,000	0	0.0%
49	- Criminal Justice Special Programs	5,900	4,050	3,000	(2,900)	-49.2%
50	- Grants, Donations and Forfeitures	2,350	2,565	2,100	(250)	-10.6%
51	Subtotal Criminal Justice Revenue (216's)	91,250	62,622	88,100	(3,150)	-3.5%
52	Total Police Revenue	168,923	92,105	148,053	(20,870)	-12.4%

		2011 Amended Budget	2011 Actual thru Aug (66.6%)	2011 Estimated Year End	Difference Est Actual to 2011 Bdg	% Difference
53	Land Use and Permitting (240's)					
54	- Land Use and Annexation Fees	7,750	100,959	103,300	95,550	1232.9%
55	- Plan Check Fees	20,750	13,061	20,300	(450)	-2.2%
56	- Building and Other Permits	29,500	27,305	25,900	(3,600)	-12.2%
57	- Hearing Examiner Reimbursement	5,000		5,000	0	0.0%
58	- Deposits and Misc Services	3,000	14,266	1,000	(2,000)	-66.7%
59	Total Land Use and Bldg Permit Revenue	66,000	155,591	155,500	89,500	135.6%
60	Total GF Operating Revenue	2,908,125	1,901,505	2,974,010	65,885	2.3%
61	Other GF REVENUE					
62	- Funding Agreement	1,438,661	920,262	1,438,661	0	0.0%
63	Subtotal OPERATING	4,346,786	2,821,767	4,412,671	65,885	1.5%
64	Other GF Revenue					
65	- MPD & Sepa Developer Reimburse	695,175	392,568	660,175	(35,000)	-5.0%
66	- Studies and Deposits					
67	TOTAL GENERAL FUND REVENUE	5,041,961	3,214,335	5,072,846	30,885	0.6%
68	- Cash and Investment Unassigned	178,560	178,560	178,560	0	0.0%
69	- C & I Used to Balance Budget					
70	- C & I Funding Agreement	163,790	163,790	163,790	0	0.0%
71	Total Cash & Investment	342,350	342,350	342,350	0	0.0%
72	General Fund Total Sources	5,384,311	3,556,685	5,415,196	30,885	0.6%
73	EXPENDITURES BY DEPARTMENT					
74	Legislative-Council	12,603	6,379	12,500	(103)	-0.8%
75	Municipal Court	229,887	130,504	221,887	(8,000)	-3.5%
76	Executive-Mayor	14,330	9,140	13,830	(500)	-3.5%
77	Administration	150,954	95,756	147,654	(3,300)	-2.2%
78	City Clerk	68,596	48,288	68,096	(500)	-0.7%
79	Finance	280,962	173,860	278,462	(2,500)	-0.9%
80	Information Services	142,332	88,496	139,232	(3,100)	-2.2%
81	Legal	104,000	66,636	104,000	0	0.0%
82	Central Services	38,974	24,042	37,474	(1,500)	-3.8%
83	Facilities	98,718	62,672	96,718	(2,000)	-2.0%
84	Facilities-Bldg costs	180,000	116,846	180,000	0	0.0%
85	Animal control	16,025	15,663	15,675	(350)	-2.2%
86	EMS Management	5,000	502	3,000	(2,000)	-40.0%
87	Police Department	1,765,216	1,070,693	1,753,216	(12,000)	-0.7%
88	Natural Resources	159,144	110,570	159,144	0	0.0%
89	Community Development	387,469	239,521	373,469	(14,000)	-3.6%
90	Economic Development	142,316	88,998	137,316	(5,000)	-3.5%
91	Parks	72,428	40,345	88,273	15,845	21.9%
92	Cemetery	17,445	10,207	16,445	(1,000)	-5.7%
93	Fire Department	432,142	217,416	432,142	0	0.0%
94	Total Operating Expenses	4,318,541	2,616,533	4,278,533	(40,008)	-0.9%
95	Other Expenditures (Reimbursables & MPD FD Legal)	730,175	367,366	695,175	(35,000)	-4.8%
96	Total Expenditures	5,048,716	2,983,899	4,973,708	(75,008)	-1.5%
97	Ending C&I Balance - Unreserved	171,805	408,996	277,698	105,893	61.6%
98	Ending C&I Unres (Funding Agreement)	163,790	163,790	163,790	0	0.0%
99	Total Ending Cash & Investment	335,595	572,786	441,488	105,893	31.6%
100	Total General Fund Uses	5,384,311	3,556,685	5,415,196	30,885	0.6%
	Shortfall				0	



2012

General Fund

Preliminary Budget

October 12, 2011

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2012 General Fund Preliminary Budget Summary

	2010 Actual	2011 Budget	2012 Budget	2011 & 2012 Budget Difference	Budget Change %
1 REVENUE					
2 Property Taxes	998,553	1,369,803	1,383,500	13,697	1.0%
3 Sales Tax	265,177	270,000	292,000	22,000	8.1%
4 Utility Taxes	464,401	478,336	464,850	(13,486)	-2.8%
5 Gambling/B&O Taxes	4,522	4,500	3,500	(1,000)	-22.2%
6 Subtotal Taxes	1,732,653	2,122,639	2,143,850	21,211	1.0%
7 Business Licenses & Permits	25,845	25,600	24,320	(1,280)	-5.0%
8 Cable Franchise Fees	54,976	55,500	57,200	1,700	3.1%
9 Subtotal Licenses & Fees	80,821	81,100	81,520	420	0.5%
10 Land Use and Permitting Fees	48,420	66,000	72,050	6,050	9.2%
11 Liquor Tax & Profits	54,168	51,806	51,600	(206)	-0.4%
12 KC Ems Levy	52,838	53,511	53,511	0	0.0%
13 State Assistance	73,172	51,865	39,000	(12,865)	-24.8%
14 Animal Control refund	0	0	0	0	
14 Recycle & Miscellaneous Grants	19,036	19,002	19,000	(2)	0.0%
15 Subtotal Intergovernmental Revenue	199,214	176,184	163,111	(13,073)	-6.6%
16 Police Traffic School	15,800	20,000	20,000	0	0.0%
17 Police Grants & Other Police Revenue	74,534	57,673	57,420	(253)	-0.4%
18 Police Criminal Justice Revenue	190,800	91,250	90,000	(1,250)	-1.4%
19 Lake Sawyer Parking Fees	25,000	16,000	12,000	(4,000)	-25.0%
20 Passports, Cemetery & Miscellaneous Charges	33,339	28,046	38,550	10,504	37.5%
21 Internal Service Non-Funding Allocation	94,619	107,533	107,533	0	0.0%
22 Subtotal Charges for Service	434,092	320,502	325,503	5,001	1.6%
23 Court Fines and Fees	137,255	135,000	135,900	900	0.7%
24 Miscellaneous Revenue and Transfers in	1,114	6,700	3,030	(3,670)	-54.8%
25 Total Operating Revenue (non-partner)	2,633,569	2,908,125	2,924,964	16,839	0.6%
26 Funding Agreement - Staffing & Operating	1,349,968	1,438,661	1,439,118	457	0.0%
27 Total Operating With YB Operating REV	3,983,537	4,346,786	4,364,082	17,296	0.4%
28 FA Legal, One-time-only, Master Plan Dev, EIS & Annex	642,894	695,175	634,000	(61,175)	-8.8%
29 Total Operating and Other GF Revenue	4,626,431	5,041,961	4,998,082	(43,879)	-0.9%
30 Beginning Fund Balance-Deposit	252,276	163,790	163,790	0	0.0%
31 Beginning Fund Balance	203,859	178,560	277,698	99,138	55.5%
32 Total General Fund Sources	5,082,566	5,384,311	5,439,570	55,259	1.0%
33 EXPENDITURES by Department					
34 Executive-Mayor	13,404	14,330	14,076	(254)	-1.8%
35 Legislative-Council	11,660	12,603	12,599	(4)	0.0%
36 Administration	144,741	150,954	153,399	2,445	1.6%
37 City Clerk	73,345	68,596	75,308	6,712	9.8%
38 Finance	256,561	280,962	281,405	443	0.2%
39 Information Services	129,528	142,332	145,160	2,828	2.0%
40 Facilities	92,208	98,718	99,821	1,103	1.1%
41 Facilities-Operating Costs (FA Reimb)	156,486	180,000	180,000	0	0.0%
42 Legal	109,545	104,000	104,500	500	0.5%
43 Municipal Court	209,134	229,887	204,319	(25,568)	-11.1%
44 Police Department	1,652,288	1,765,216	1,791,451	26,235	1.5%
45 Emergency Management		5,000	5,000	0	0.0%
46 Fire Department	408,774	432,142	446,337	14,195	3.3%
47 Animal Control		16,025	9,762	(6,263)	-39.1%
48 Community Development	362,751	387,469	413,976	26,507	6.8%
49 Natural Resources	156,104	159,144	162,485	3,341	2.1%
50 Economic Development	131,251	142,316	143,156	840	0.6%
51 Parks	61,597	72,428	69,245	(3,183)	-4.4%
52 Cemetery	15,835	17,445	17,277	(168)	-1.0%
53 Central Services	33,490	38,974	34,727	(4,247)	-10.9%
54 Total Operating Expenses	4,018,702	4,318,541	4,364,003	45,462	1.1%
55 Other Exp - MPD & Developer Agreement	724,014	730,175	634,000	(96,175)	-13.2%
56 Total Expenditures	4,742,716	5,048,716	4,998,003	(50,713)	-1.0%
57 Ending Fund Balance	178,560	171,805	277,777	105,972	61.7%
58 Ending Fund Balance - Partners	163,790	163,790	163,790	0	0.0%
59 Total General Fund Uses	5,085,066	5,384,311	5,439,570	55,259	1.0%

2012 REVENUE General Fund Preliminary Budget

Tax Revenue		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
1	General Property Taxes	998,553	1,369,803	716,696	1,383,500	13,697	1.0%
2	Sales Taxes	265,177	270,000	193,997	292,000	22,000	8.1%
3	B & O Tax	2,500	-	-	-	-	
4	Solid Waste Tax	29,519	30,000	19,081	28,500	(1,500)	-5.0%
5	Cable TV Utility Tax	11,188	11,000	7,650	11,200	200	1.8%
6	Telephone Tax	144,313	138,000	87,860	126,000	(12,000)	-8.7%
7	Gas Utility Tax	1,175	2,100	493	750	(1,350)	-64.3%
8	Electrical Tax	203,693	210,000	167,259	215,000	5,000	2.4%
9	Water Utility Tax	24,333	28,236	17,798	27,000	(1,236)	-4.4%
10	Stormwater Utility Tax	14,239	16,500	10,930	16,500	-	0.0%
11	Wastewater Utility Tax	35,941	42,500	24,753	39,900	(2,600)	-6.1%
12	Pull Tabs and Punch Board Tax	4,522	4,500	2,649	3,500	(1,000)	-22.2%
13	Total General Fund Taxes	1,735,153	2,122,639	1,249,166	2,143,850	21,211	1.0%

Business License and Cable Franchise Fee Revenue		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
14	Business License	25,845	25,600	23,140	24,320	(1,280)	-5.0%
15	Cable Franchise Fees	54,976	55,500	42,555	57,200	1,700	3.1%
16	Total Gen Fund Bus. Lic & Cable Fee Rev.	80,821	81,100	65,695	81,520	420	0.5%

Intergovernmental Revenue (non-police)		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
17	Sales Tax Assistance from State	73,172	51,865	18,282	39,000	(12,865)	-24.8%
18	Recycle Grants, King County and State	19,037	19,002	19,002	19,000	(2)	0.0%
19	Liquor Excise Tax	20,720	20,866	15,270	19,800	(1,066)	-5.1%
20	Liquor Board Profits	33,448	30,940	16,254	31,800	860	2.8%
21	KC EMS VLS Contract	52,838	53,511	53,115	53,511	-	0.0%
22	Animal Control (one time refund)	-	-	4,656	-	-	
23	Total Intergov Revenue (non-police)	199,214	176,184	126,579	163,111	(13,073)	-7.4%

Charges for Services (non-police)		2010 Actual	2011 Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
24	Misc Charges for Services	773	350	2,063	1,500	1,150	328.6%
25	Passport Fee	8,025	5,000	3,200	5,000	-	0.0%
26	Other Fees for Service	24,540	18,046	32,498	26,000	7,954	44.1%
27	Lake Sawyer Parking Fee	14,499	16,000	9,587	12,000	(4,000)	-25.0%
28	Cemetery Revenue	7,475	4,650	2,650	6,050	1,400	30.1%
29	Central Service & GF Allocations	94,619	107,533	71,664	107,463	(70)	-0.1%
30	Total Charges for Service (non-police)	149,931	151,579	121,662	158,013	6,434	4.2%

2012 REVENUE General Fund Preliminary Budget

Municipal Court Revenue		2010	2011	2011 Actual	2012	11 to 12	% Budget
		Actual	Budget	thru August	Preliminary Budget	Budget Change	Change
31	Court Mand. Insurance Costs	3,787	4,500	3,150	4,850	350	7.8%
32	Court Traffic Infractions	62,958	65,000	46,862	72,000	7,000	10.8%
33	Court Other Non Traffic Infr.	759	800	354	800	-	0.0%
34	Court Parking Fines	2,085	2,500	1,132	2,000	(500)	-20.0%
35	Court DUI Fines	4,421	3,000	1,198	2,200	(800)	-26.7%
36	Court Criminal Traffic Misd.	11,076	12,000	3,804	7,800	(4,200)	-35.0%
37	Nontraffic Fees and Infractions	5,302	6,000	1,512	2,800	(3,200)	-53.3%
38	Administration/Correction Fees	38,228	30,600	23,082	34,000	3,400	11.1%
39	Court Interest and Miscellaneous Fees	8,638	10,600	6,564	9,450	(1,150)	-10.8%
40	Total Municipal Court Revenue	137,255	135,000	87,658	135,900	900	0.7%
Miscellaneous Revenue & Transfers		2010	2011	2011 Actual	2012	11 to 12	% Budget
		Actual	Budget	thru August	Preliminary Budget	Budget Change	Change
41	LGIP Investment and Misc. Interest	1,514	1,700	805	1,100	(600)	-35.3%
42	Surplus GF Equipment	20	1,500	1,398	1,500	-	0.0%
43	Misc Revenue	2,607	3,500	855	500	(3,000)	-85.7%
44	Total Miscellaneous Revenue	4,141	6,700	3,058	3,100	(3,600)	-53.7%
45	Transfer in from Criminal Justice Fund	102,000	-	-	-	-	
46	Total Transfers	102,000	-	-	-	-	
Police Revenue		2010	2011	2011 Actual	2012	11 to 12	% Budget
		Actual	Budget	thru August	Preliminary Budget	Budget Change	Change
47	Police Intergovernmental Revenue						
48	Marine Grant-USCG 97-012/Wa Parks	29,597	25,353	-	15,000	(10,353)	-40.8%
49	WTSC- X52 Speeding (CFDA20.600)	2,222	1,000	-	1,000	-	0.0%
50	WASPC Traffic Safety Equip-Radar (CFDA20.600)	2,197	1,800	1,000	1,000	(800)	-44.4%
51	WTSC- X52DUI/DHGN (CFDA20.601)	1,737	3,300	619	3,500	200	6.1%
52	WTSC- Nighttime Seat Belt Enforce (CFDA20.602)	729	-	523	-	-	
53	Police CETED ST EQ Grant	9,218	3,000	-	3,000	-	0.0%
54	Police DUI Emphasis Grant	-	-	298	-	-	
55	Vessel Registration Boat Safety	17,051	10,520	10,520	10,520	-	0.0%
56	Vessel Reg. Boat Safety Carryover	-	-	-	10,500	10,500	
57	Total Police Intergovernmental Revenue	62,751	44,973	12,960	44,520	(453)	-1.0%
58	Police Charges for Service						
59	Police Traffic School Fee	15,830	20,000	9,200	20,000	-	0.0%
60	Police Overtime Reimb	650	-	638	1,300	1,300	100.0%
61	Police Traffic Reimb	375	-	525	500	500	100.0%
62	Police Records and Services	140	-	170	300	300	100.0%
63	Police-DUI Cost Recovery	7,167	8,500	3,806	6,500	(2,000)	-23.5%
64	DRE-Drug Recognition Expert Services	552	-	375	800	800	100.0%
65	Electronic Home Monitoring	1,460	2,500	100	1,000	(1,500)	-60.0%
66	Work Crew Screening and per Day State Fee	-	500	190	700	200	40.0%
67	Total Police Charges for Service	26,174	31,500	15,003	31,100	(400)	-1.3%

2012 REVENUE General Fund Preliminary Budget

Police Revenue Continued		2010	2011	2011 Actual	2012	11 to 12	% Budget
		Actual	Budget	thru August	Preliminary Budget	Budget Change	Change
68	Police Confiscated, Donation, DARE, etc						
69	Donation for Marine	100	-	500	500	500	100.0%
70	Gun Permits and Fingerprinting	1,309	1,200	1,020	1,300	100	8.3%
71	DARE Donations from Private Sources	-	950	500	1,000	50	5.3%
72	K-9 Donation- Comm Fundraiser Dinner & Other	-	250	1,815	2,000	1,750	700.0%
73	Dare Grant-Walmart	-	150	-	-	(150)	-100.0%
74	Unclaimed/ Found Property	-	-	250	-	-	
75	Confiscated and Forfeited Property	-	1,000	-	-	(1,000)	-100.0%
76	Total Police Confiscated, Donated Revenue	1,409	3,550	4,085	4,800	1,250	35.2%
77	Police Criminal Justice Revenue						
78	Local Criminal Justice Funds	-	83,000	56,007	82,000	(1,000)	-1.2%
79	Criminal Justice - Violent Crimes/Population	-	1,000	750	1,000	-	0.0%
80	Criminal Justice Dcd 1	-	800	678	800	-	0.0%
81	Criminal Justice - Special Programs	-	3,500	2,622	3,200	(300)	-8.6%
82	DUI and Other Criminal Justice Assistance	-	600	-	-	(600)	-100.0%
83	Total Criminal Justice Revenue	-	88,900	60,057	87,000	(1,900)	-2.1%
84	Total Police General Fund Revenue	90,334	168,923	92,105	167,420	(1,503)	-0.9%
Community Development Revenue		2010	2011	2011 Actual	2012	11 to 12	% Budget
		Actual	Budget	thru August	Preliminary Budget	Budget Change	Change
85	Permitting Revenue						
86	Building Permit Fees	20,031	25,000	22,251	25,000	-	0.0%
87	Grading & Clearing Permits	-	500	743	1,000	500	100.0%
88	Mechanic Permits	1,456	1,500	2,152	2,600	1,100	73.3%
89	Plumbing Permits	814	1,000	1,198	1,300	300	30.0%
90	Demolition Permits	120	400	360	500	100	25.0%
91	Sprinkle/Alarm, Firework Permit	558	300	300	200	(100)	-33.3%
92	Sign Permits	640	800	301	600	(200)	-25.0%
93	Total Permitting Revenue	23,618	29,500	27,305	31,200	1,700	5.8%
94	Land Use Fees						
95	TDR Application/Credit	-	500	-	750	250	50.0%
96	Various Land Use Fees	3,793	2,000	98,050	7,500	5,500	275.0%
97	Lot Line Adjustments/Plats	-	2,000	-	600	(1,400)	-70.0%
98	Various Shoreline Fees	1,350	2,750	200	500	(2,250)	-81.8%
99	SEPA Fees and Appeals	1,991	-	2,000	3,000	3,000	100.0%
100	Total Land Use Fees	7,135	7,250	100,250	12,350	5,100	70.3%
101	Plan Check Fees						
102	Plan Check Review Fees	14,509	20,000	12,640	20,000	-	0.0%
103	Fire Plan Check Fees	767	750	421	500	(250)	-33.3%
104	Total Plan Check Fees	15,276	20,750	13,061	20,500	(250)	-1.2%
105	Other Community Dev. Revenue						
106	King County Rec. fees & code fines, etc.	45	-	252	300	300	100.0%
107	Copying Services	534	500	457	700	200	40.0%
108	Community Development Deposits	1,812	3,000	14,266	2,000	(1,000)	-33.3%
109	Hearing Examiner Fees	-	5,000	-	5,000	-	0.0%
110	Total Other Community Development Revenue	2,391	8,500	14,975	8,000	(500)	-5.9%
111	Total Community Development Revenue	48,420	66,000	155,591	72,050	6,050	9.2%

2012 REVENUE General Fund Preliminary Budget

Partner General Fund Revenue		2010 Actual	2011 Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
112	Partner-Funding Agreement	1,267,451	1,438,661	816,055	1,439,118	457	0.0%
113	Funding Agreement Staff Reimbursement	82,517	-	104,207	-	-	
114	Total Funding Agreement	1,349,968	1,438,661	920,262	1,439,118	457	0.0%
115	Total Operating General Fund Revenue	3,897,237	4,346,786	2,821,775	4,364,082	17,296	0.4%
Other General Fund Revenue		2010 Actual	2011 Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
116	MPD-Lawson Reimbursement	188,841	195,251	112,167	300,000	104,749	53.6%
117	MPD-Villages Reimbursement	202,083	230,251	114,291	300,000	69,749	30.3%
118	MPD/Dev Agree-Misc Reimbursements	-	269,673	180,377	34,000	(235,673)	-87.4%
119	Annexation Reimbursements	665	-	5,734	-	-	
120	Annexations Deposit Refund	-	-	(20,000)	-	-	
121	MPD-Lawson and Villages Deposit	25,000	-	-	-	-	
122	Total MPD Revenue	416,589	695,175	392,569	634,000	(61,175)	-8.8%
123	Reduction of EIS/SEPA Deposit	(80,000)	-	-	-	-	
124	EIS/SEPA Reimbursement	292,815	-	-	-	-	
125	EIS/Morgan Kame Reimbursement	4,179	-	-	-	-	
126	PSE Franchise Agree-Reimbursement	9,311	-	-	-	-	
127	Total EIS/SEPA and PSE Deposits and Reimb.	226,305	-	-	-	-	
128	Grand Total General Fund Revenue	4,540,131	5,041,961	3,214,344	4,998,082	(43,879)	-0.9%

2012 EXPENDITURES General Fund Preliminary Budget

Legislative Department Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
1	Councilmember Wages	10,080	10,080	5,040	10,080	-	0.0%
2	Social Security & Medicare	771	771	386	771	-	0.0%
3	Industrial Insurance	47	52	20	48	(4)	-7.7%
4	Lodging, Meals And Mileage	467	600	133	600	-	0.0%
5	Training And Workshops	200	1,000	800	1,000	-	0.0%
6	Miscellaneous	94	100	-	100	-	0.0%
7	Legislative Total	11,660	12,603	6,379	12,599	(4)	0.0%

Municipal Court Department Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
8	Municipal Court Wages	91,468	105,924	67,071	91,351	(14,573)	-13.8%
9	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(2,342)	-	(1,407)	935	-39.9%
10	Benefits (soc sec, retirement, medical ins, etc)	18,968	23,795	14,654	23,287	(508)	-2.1%
11	Operating Supplies	1,870	2,000	644	2,000	-	0.0%
12	Court Judge	43,200	36,000	21,000	36,000	-	0.0%
13	Protem Judge	1,614	1,800	390	800	(1,000)	-55.6%
14	Court-Public Defender	17,028	23,000	6,750	18,000	(5,000)	-21.7%
15	Court Interpreter	3,279	4,000	1,340	3,000	(1,000)	-25.0%
16	Prof Service/Jury List	-	500	597	500	-	0.0%
17	Telephone/DSL	3,479	3,500	2,142	3,500	-	0.0%
18	Postage	2,015	1,500	1,063	1,500	-	0.0%
19	Lodging, Meals & Mileage	402	150	411	400	250	166.7%
20	Insurance	1,990	2,060	-	2,688	628	30.5%
21	Copier Maintenance	-	250	-	-	(250)	-100.0%
22	Witness/Jury Fees	-	1,500	-	750	(750)	-50.0%
23	Training	150	350	200	350	-	0.0%
24	Printing and Binding	2,286	3,500	589	2,500	(1,000)	-28.6%
25	Memberships	415	450	337	450	-	0.0%
26	Shredding Services	274	450	166	450	-	0.0%
27	Police Security O/T	18,269	18,000	11,533	15,000	(3,000)	-16.7%
28	Security	241	1,200	140	700	(500)	-41.7%
29	Merchant Credit Card Fees	1,911	2,000	1,412	2,200	200	10.0%
30	Banking Fees and Miscellaneous Juror Costs	276	300	63	300	-	0.0%
31	Municipal Court Total	209,134	229,887	130,504	204,319	(25,568)	-11.1%

Executive Department Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
32	Mayor Wages	12,000	12,000	8,000	12,000	-	0.0%
33	Benefits (soc sec, retirement, medical ins, etc)	970	980	648	976	(8)	-0.8%
34	Operating Supplies	56	100	-	100	-	0.0%
35	Lodging, Meals & Mileage	43	500	287	450	(50)	-10.0%
36	Miscellaneous	-	50	-	50	-	0.0%
37	Training & Workshop & Dues	335	700	205	500	(200)	-28.6%
38	Executive Department Total	13,404	14,330	9,140	14,076	(254)	-1.8%

2012 EXPENDITURES General Fund Preliminary Budget

City Administration Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
39	City Administration Wages	107,616	113,400	74,152	113,400	-	0.0%
40	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(2,375)	-	(1,746)	629	-26.5%
41	Benefits (soc sec, retirement, medical ins, etc)	32,847	32,734	21,604	36,163	3,429	10.5%
42	Office And Operating Supplies	24	100	-	-	(100)	-100.0%
43	Professional Services	1,500	-	-	-	-	-
44	Telephone and Postage	6	100	-	-	(100)	-100.0%
45	Lodging, Meals & Mileage	-	600	-	600	-	0.0%
46	Training, Dues and Memberships	-	3,500	-	1,750	(1,750)	-50.0%
47	Insurance	2,749	2,845	-	3,232	387	13.6%
48	Miscellaneous	-	50	-	-	(50)	-100.0%
49	City Administration Department Total	144,741	150,954	95,756	153,399	2,445	1.6%

City Clerk Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
50	City Clerk Wages	32,242	36,192	23,664	36,192	-	0.0%
51	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(801)	-	(557)	244	-30.5%
52	Benefits (soc sec, retirement, medical ins, etc)	15,631	16,113	10,720	18,165	2,052	12.7%
53	Elections Costs	5,060	-	-	5,100	5,100	100.0%
54	Special Election Costs	7,614	-	-	-	-	-
55	Voter Registration Costs	5,389	6,450	6,450	6,500	50	0.8%
56	Office Supplies	237	250	175	200	(50)	-20.0%
57	Code Update	5,000	5,500	4,592	5,500	-	0.0%
58	Lodging, Meals & Mileage	-	1,800	980	1,200	(600)	-33.3%
59	Advertising	1,200	1,000	322	700	(300)	-30.0%
60	Insurance	573	592	-	708	116	19.6%
61	Workshops/training	125	1,100	1,000	1,200	100	9.1%
62	Memberships	275	400	385	400	-	0.0%
63	City Clerk Department Total	73,345	68,596	48,288	75,308	6,712	9.8%

Finance Department Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
64	Finance Department Wages	208,915	224,532	142,980	224,532	-	0.0%
65	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(4,681)	-	(3,353)	1,328	-28.4%
66	Benefits (soc sec, retirement, medical ins, etc)	40,355	46,609	28,743	50,526	3,917	8.4%
67	Office Supplies	448	600	352	600	-	0.0%
68	State Auditor Services	764	6,250	-	1,100	(5,150)	-82.4%
69	Tax Audit/microflex	1,213	1,800	1,211	1,300	(500)	-27.8%
70	Lodging, Meals & Mileage	819	1,000	-	1,000	-	0.0%
71	Advertising	293	-	138	300	300	-
72	Insurance	2,852	2,952	-	3,500	548	18.6%
73	Workshops And Training	645	1,500	250	1,500	-	0.0%
74	Memberships and Miscellaneous	259	400	185	400	-	0.0%
75	Finance Department Total	256,561	280,962	173,860	281,405	443	0.2%

2012 EXPENDITURES General Fund Preliminary Budget

Information Technology Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
76	Information Technology Wages	94,939	100,800	65,912	100,800	-	0.0%
77	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(2,231)	-	(1,552)	679	-30.4%
78	Benefits (soc sec, retirement, medical ins, etc)	31,934	33,097	21,752	36,752	3,655	11.0%
79	Office supplies, small tools and minor equipment	526	550	218	300	(250)	-45.5%
80	Professional Services	330	5,000	280	4,000	(1,000)	-20.0%
81	Telephone/dsl	-	400	69	200	(200)	-50.0%
82	Lodging, Meals & Mileage	44	600	-	300	(300)	-50.0%
83	Insurance	1,441	1,491	-	1,710	219	14.7%
84	Repairs and Maintenance	288	500	-	500	-	0.0%
85	Training and Workshops	-	2,000	252	2,000	-	0.0%
86	Miscellaneous and Memberships	26	125	13	150	25	20.0%
87	Information Technology Total	129,528	142,332	88,496	145,160	2,828	2.0%

Legal Services Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
88	Legal Services-General	53,235	49,500	31,877	50,000	500	1.0%
89	Legal Services - Employment	1,661	2,000	3,282	2,000	-	0.0%
90	Prosecuting Attorney	48,000	48,000	28,200	48,000	-	0.0%
91	Legal Svcs Police Contract	2,852	3,500	1,884	3,500	-	0.0%
92	Legal-Lawsuits-Other Charges	3,798	1,000	1,394	1,000	-	0.0%
93	Legal Services Total	109,546	104,000	66,636	104,500	500	0.5%

Central Services Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
94	Office and Operating Supplies	4,887	6,925	3,733	5,700	(1,225)	-17.7%
95	Telephone and Postage	3,144	6,325	2,559	3,925	(2,400)	-37.9%
96	Memberships	5,767	6,600	5,516	5,875	(725)	-11.0%
97	Employee recognition and celebration	399	1,100	-	900	(200)	-18.2%
98	Vehicle Repairs and Maintenance	878	500	-	500	-	0.0%
99	Software and Copier Maintenance	3,510	4,350	4,310	4,350	-	0.0%
100	Retreat-Travel & Training	-	1,000	-	800	(200)	-20.0%
101	Advertising	1,010	1,200	-	-	(1,200)	-100.0%
102	Insurance Pooled Vehicles	2,100	2,174	-	977	(1,197)	-55.1%
103	Insurance Deductible	2,971	300	1,000	1,000	700	233.3%
104	C/S Fuel	157	300	2,133	3,500	3,200	1066.7%
105	CH/CD/PW Bldg Maintenance & Repair	1,920	2,000	110	1,000	(1,000)	-50.0%
106	Banking Fees	2,415	2,200	672	1,300	(900)	-40.9%
107	Merchant Card Service Fees	1,983	1,500	1,646	2,000	500	33.3%
108	Miscellaneous	353	-	421	600	600	
109	Printing Vouchers/Receipts	651	1,200	1,152	1,200	-	0.0%
110	Shredding Services	300	300	-	-	(300)	-100.0%
111	KC Mental Health	1,044	1,000	791	1,100	100	10.0%
112	Central Service Expenditures	33,491	38,974	24,043	34,727	(4,247)	-10.9%

2012 EXPENDITURES General Fund Preliminary Budget

Capital Facilities Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
113	Facilities Wages	65,557	69,083	45,174	69,083	-	0.0%
114	Furlough	-	(1,436)	-	(1,064)	372	-25.9%
115	Benefits (soc sec, retirement, medical ins, etc)	20,816	22,677	14,549	23,141	464	2.0%
116	Office, Operating Supplies and Uniforms	1,424	900	369	600	(300)	-33.3%
117	Fuel	1,791	2,600	1,083	3,500	900	34.6%
118	Small Tools and Equipment	180	400	519	550	150	37.5%
119	Insurance	967	1,444	-	1,611	167	11.6%
120	Vehicle Maint, Repair and Miscellaneous	1,471	2,450	978	1,800	(650)	-26.5%
121	Training	-	600	-	600	-	0.0%
122	Facilities Subtotal	92,207	98,718	62,672	99,821	1,103	1.1%
123	Funding - Maintenance						
124	Building and Land Leases	105,221	107,540	76,053	113,350	5,810	5.4%
125	Utilities and Other Building Costs	51,265	72,460	40,793	66,650	(5,810)	-8.0%
126	Funding Maintenance Subtotal	156,486	180,000	116,846	180,000	-	0.0%
127	Capital Facilities and Funding Maint. Subtotal	248,693	278,718	179,518	279,821	1,103	0.4%

Animal Control Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
128	Animal Control Prof Svcs	-	16,025	15,663	9,762	(6,263)	-39.1%
129	Total Animal Control Expenses	-	16,025	15,663	9,762	(6,263)	-39.1%

Emergency Management Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
130	Emergency Management Training	-	-	270	-	-	
131	EMS MGMT Operating Supplies	-	5,000	233	5,000	-	0.0%
132	Total Emergency Management Expenses	-	5,000	502	5,000	-	0.0%

Police Department Expenditures Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
133	Operating Expenditures	1,339,503	1,497,274	955,136	1,542,625	45,351	3.0%
134	Communications	107,985	136,980	59,014	147,425	10,445	7.6%
135	Capital Equipment	12,926	3,000	2,287	3,000	-	0.0%
136	Jail Expenditures	42,634	43,000	11,155	28,000	(15,000)	-34.9%
137	Building Costs	19,584	22,500	13,828	19,995	(2,505)	-11.1%
138	Civil Service	1,575	3,660	448	2,660	(1,000)	-27.3%
139	Marine	10,010	22,262	2,596	13,781	(8,481)	-38.1%
140	Criminal Justice	16,070	36,540	26,230	33,965	(2,575)	-7.0%
141	Police Total	1,550,288	1,765,216	1,070,693	1,791,451	26,235	1.5%

2012 EXPENDITURES General Fund Preliminary Budget

Police Operating Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
142	Police Department Wages	880,828	949,744	652,520	995,796	46,052	4.8%
143	Furlough Supt Staff (10-13 day, 11-5day, 12-4day)	-	(1,864)	-	(1,654)	210	-11.3%
144	Benefits (soc sec, retirement, medical ins, etc.)	327,403	382,275	228,785	368,417	(13,858)	-3.6%
145	Overtime	38,621	45,000	26,766	40,000	(5,000)	-11.1%
146	Outside Overtime Reimb	(915)	(1,000)	-	-	1,000	-100.0%
147	Overtime - Court Reimb	(18,269)	(18,000)	(11,533)	(15,000)	3,000	-16.7%
148	Marine & K9 Overtime and Reimbursement	-	1,000	-	15,500	11,125	1112.5%
149	Police Salary and Benefit Subtotal	1,227,668	1,357,155	896,538	1,403,059	45,904	3.4%
150	Uniforms	9,609	12,350	9,789	10,200	(2,150)	-17.4%
151	Operating Supplies	5,246	9,000	1,320	5,500	(3,500)	-38.9%
152	Fuel	26,978	35,000	22,760	35,000	-	0.0%
153	Firearms Program	5,220	15,000	3,596	7,500	(7,500)	-50.0%
154	Lodging, Meals & Mileage	1,179	2,500	705	1,500	(1,000)	-40.0%
155	Training	3,094	5,000	1,773	8,283	3,283	65.7%
156	Memberships	1,034	2,900	1,185	2,000	(900)	-31.0%
157	Professional Services (KC Sheriff, leadsOnline)	3,931	-	3,536	1,428	1,428	100.0%
158	Towing Services	239	500	939	1,000	500	100.0%
159	Insurance	34,420	35,629	435	44,760	9,131	25.6%
160	Vehicle Maintenance & Repairs	17,545	18,000	10,116	18,295	295	1.6%
161	Repairs & Maint - Copier	810	-	286	300	300	100.0%
162	Lease Payments - US Bank/Copier	711	1,740	1,260	1,900	160	9.2%
163	DUI Rec Costs/Equip Purchased	196	200	150	200	-	0.0%
164	Printing	675	700	147	700	-	0.0%
165	Merchant Card Service Fees	671	700	492	700	-	0.0%
166	Miscellaneous, shredding, advertising	278	900	108	300	-	0.0%
167	Police Other Operating Expenses Subtotal	111,835	140,119	58,598	139,566	88,480	63.1%
168	Police Salaries and Operating Total	1,339,503	1,497,274	955,136	1,542,625	134,384	9.0%

Police Communication Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
169	Valley Comm - Dispatch Service	67,964	87,660	35,366	95,275	7,615	8.7%
170	V Comm - MDT's & in 2012 Netmotion	1,620	2,120	-	850	(1,270)	-59.9%
171	K/C 800 Mhz Radio Costs	12,288	14,000	7,157	12,300	(1,700)	-12.1%
172	Valley Comm - Access Charge	596	600	298	600	-	0.0%
173	Auburn WSP Access	1,000	1,000	1,000	1,000	-	0.0%
174	Valley Comm - Tiberon System Tunnel	-	-	-	12,000	12,000	
175	Police Telephone/DSL/Air Cards	16,789	20,000	10,317	15,500	(4,500)	-22.5%
176	Police Comm KC I-Net	4,136	5,000	3,000	4,500	(500)	-10.0%
177	WSP Access	2,640	2,600	1,320	2,600	-	0.0%
178	Police Postage	884	1,000	336	1,400	400	40.0%
179	K/C Radio Maint. & Repair	68	3,000	221	1,400	(1,600)	-53.3%
180	Police Communications Total	107,985	136,980	59,014	147,425	10,445	7.6%

Police Capital Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
181	Police CTED Grant EQ	9,548	-	-	-	-	
182	Traffic Safety Equipment	3,378	3,000	2,287	3,000	-	0.0%
183	Police Capital Total	12,926	3,000	2,287	3,000	-	0.0%

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Police Jail Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
184	Jail Costs	39,193	40,000	10,192	25,000	(15,000)	-37.5%
185	Electronic Home Monitor Costs	2,582	1,500	768	1,500	-	0.0%
186	Prisoner Medical Costs	860	1,000	-	1,000	-	0.0%
187	Work Crew Costs-State Exp	-	500	195	500	-	0.0%
188	Police Jail Total	42,634	43,000	11,155	28,000	(15,000)	-34.9%

Police Building Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
189	Police Bldg Mtc Sup	775	1,000	571	1,000	-	0.0%
190	Police Custodial Cost	6,771	6,000	4,435	6,000	-	0.0%
191	Utilities	10,519	13,800	7,386	11,095	(2,705)	-19.6%
192	Police Bldg Repairs	876	1,000	846	1,000	-	0.0%
193	Brinks Security	643	700	590	900	200	28.6%
194	Police Building Total	19,584	22,500	13,828	19,995	(2,505)	-11.1%

Police Civil Service Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
195	Civil Service Testing	348	660	375	660	-	0.0%
196	Civil Service-Hiring Evaluations	634	2,000	-	1,000	(1,000)	-50.0%
197	Communications, lodging, meals, mileage	223	-	73	-	-	-
198	Civil Service Training	370	1,000	-	1,000	-	0.0%
199	Civil Service Total	1,575	3,660	448	2,660	(1,000)	-27.3%

Police Marine Expenditures*		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
200	*Marine Staff reimbursements are found in the Police salary section						
201	King County Vessel Registration						
202	Operating Expenditures	3,269	2,750	1,351	1,781	(969)	-35.2%
203	Repairs and Maintenance	4,266	1,500	372	1,200	(300)	-20.0%
204	Lodging, Meals & Mileage VRF	2,093	100	863	300	200	200.0%
205	Training and Advertising	31	2,170	10	-	(2,170)	-100.0%
206	Carryover from prior year	351	10,389	-	10,500	111	1.1%
207	Subtotal VRF	10,010	16,909	2,596	13,781	(3,128)	-18.5%
208	Coast Guard Grant						
209	Marine Grant Repairs & Maint 07/11-06/12	-	3,353	-	-	(3,353)	-100.0%
210	Marine Grant Fuel 07/11-06/12	-	1,000	-	-	(1,000)	-100.0%
211	Marine Grant Training 07/11-06/12	-	1,000	-	-	(1,000)	-100.0%
212	Subtotal Coast Guard Grant	-	5,353	-	-	(8,481)	-158.4%
213	Police Marine Total	10,010	22,262	2,596	13,781	(11,609)	-52.1%

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Police Criminal Justice Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
214	Operating Supplies	1,164	1,750	113	1,450	(300)	-17.1%
215	Spillman Records Maintenance	-	11,100	11,050	12,000	900	8.1%
216	Training and building rental for training	7,900	11,590	9,495	11,590	-	0.0%
217	Lodging, Meals & Mileage	406	2,500	1,501	2,500	-	0.0%
218	Lexipol	2,450	5,950	2,950	4,000	(1,950)	-32.8%
219	Investigations	2,025					
220	K-9 Program	563	600	653	1,000	400	66.7%
221	DARE Program	1,562	3,050	467	1,425	(1,625)	-53.3%
222	Criminal Justice Total	16,070	36,540	26,230	33,965	(2,575)	-7.0%

Natural Resources Expenditures		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
223	Stewardship Wages	98,238	103,515	67,887	103,515	-	0.0%
224	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(2,168)	-	(1,594)	574	-26.5%
225	Benefits (soc sec, retirement, medical ins, etc)	32,313	33,721	21,932	37,492	3,771	11.2%
226	Operating Supplies	281	250	165	-	(250)	-100.0%
227	Powerful Choices PSE	500	-	-	-	-	
228	Professional Services and Advertising	210	-	350	-	-	
229	Lodging, Meals & Mileage	11	250	-	-	(250)	-100.0%
230	Insurance	1,532	1,586	-	1,820	234	14.8%
231	Training	(45)	250	-	250	-	0.0%
232	Recycling Program Grant	18,065	18,900	18,002	18,002	(898)	-4.8%
233	PS Clean Air Assmt	2,236	2,190	2,219	2,300	110	5.0%
234	WRIA 9 Membership (water quality)	2,507	-	-	-	-	
235	Printing Binding and other Miscellaneous	256	650	15	700	50	7.7%
236	Natural Resources Total	156,104	159,144	110,570	162,485	3,341	2.1%

Community Development Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
237	Administration		217	20,925	-	(217)	-100.0%
238	Planning	144,636	167,769	100,666	170,807	3,038	1.8%
239	Permitting	184,013	171,009	101,910	188,930	17,921	10.5%
240	Code Enforcement	34,102	43,474	13,775	49,240	5,766	13.3%
241	Hearing Examiner	-	5,000	2,245	5,000	-	0.0%
242	Community Development Total	362,751	387,469	239,521	413,977	26,508	6.8%

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Community Dev Expenditure Summary - Administration		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
243	Comm Dev Administration Wages	102,981	108,514	70,952	108,514	-	0.0%
244	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(2,273)	-	(1,671)	602	-26.5%
245	Benefits (soc sec, retirement, medical ins, etc)	20,588	23,972	15,306	25,972	2,000	8.3%
246	Office And Operating Supplies	2,241	-	-	100	100	100%
247	Lodging, Meals & Mileage	192	500	-	600	100	20.0%
248	Training	-	500	99	400	(100)	-20.0%
249	Insurance	1,439	1,489	-	1,737	248	16.7%
250	Memberships	625	550	406	600	50	9.1%
251	Vehicle Maintenance & Repair	18	-	-	-	-	-
252	Miscellaneous	1,161	-	231	100	100	100%
253	CD Administration Allocation	(129,227)	(133,035)	(66,069)	(136,352)	(3,317)	2.5%
254	CD Administration Total		217	20,925	-	(217)	-100.0%

Planning Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
255	Planning Wages	42,035	66,956	43,780	66,956	-	0.0%
256	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(1,475)	-	(1,026)	449	-30.4%
257	Benefits (soc sec, retirement, medical ins, etc)	10,086	17,642	11,387	19,295	1,653	9.4%
258	Office and Operating Supplies	967	1,800	324	750	(1,050)	-58.3%
259	Advertising	1,545	400	232	350	(50)	-12.5%
260	Professional Services	1,858	-	-	-	-	-
261	Communications	-	100	168	150	50	50.0%
262	Lodging, Meals & Mileage	-	500	-	600	100	20.0%
263	Training and Memberships	475	900	510	850	(50)	-5.6%
264	Insurance	1,087	1,125	-	1,071	(54)	-4.8%
265	CD Admin Allocation	86,582	79,821	44,266	81,811	1,990	2.5%
266	Planning Total	144,636	167,769	100,666	170,807	3,038	1.8%

Permitting Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
267	Permitting Wages	112,654	81,712	53,721	78,624	(3,088)	-3.8%
268	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(1,740)	-	(1,211)	529	-30.4%
269	Benefits (soc sec, retirement, medical ins, etc)	25,209	19,812	12,866	21,169	1,357	6.8%
270	Office and Operating Supplies	1,598	1,300	510	850	(450)	-34.6%
271	Bldg Insp and Plan Check	-	16,146	8,125	34,500	18,354	113.7%
272	Fire Insp and Plan Check	450	500	203	500	-	0.0%
273	Permit Software Maintenance	7,994	8,200	8,139	8,200	-	0.0%
274	Telephone and Postage	115	100	196	200	100	100.0%
275	Lodging, Meals & Mileage	285	250	-	600	350	140.0%
276	Training and Memberships	655	350	255	550	200	57.1%
277	Advertising and Miscellaneous	-	1,500	809	1,050	(450)	-30.0%
278	Insurance	1,805	1,868	-	2,292	424	22.7%
279	Merch Card Service Fees	942	1,100	569	700	(400)	-36.4%
280	CD Admin Allocation	32,307	39,911	16,517	40,906	995	2.5%
281	Permitting Total	184,013	171,009	101,910	188,930	17,921	10.5%

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Code Enforcement Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
282	Code Enforcement Wages	19,500	4,068	3,468	-	(4,068)	-100.0%
283	Benefits (soc sec, retirement, medical ins, etc)	3,042	543	541	-	(543)	-100.0%
284	Operating Supplies	23	200	-	-	(200)	-100.0%
285	Code Enforc Prof Services	585	24,725	4,480	35,000	10,275	41.6%
286	Insurance	614	635	-	605	(30)	-4.7%
287	CD Admin Allocation	10,338	13,303	5,286	13,635	332	2.5%
288	Code Enforcement Total	34,102	43,474	13,775	49,240	5,766	13.3%

Hearing Examiner Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
289	Prof Serv-Hearing Examiner	-	5,000	-	5,000	-	0.0%
290	Prof Serv- Planning	-	-	2,245	-	-	-
291	Hearing Examiner Total	-	5,000	2,245	5,000	-	0.0%

Economic Development Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
292	Economic Development Wages	97,152	102,372	66,936	102,372	-	0.0%
293	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(2,266)	-	(1,577)	689	-30.4%
294	Benefits (soc sec, retirement, medical ins, etc)	32,181	33,340	21,743	35,061	1,721	5.2%
295	Office And Operating Supplies	222	1,100	-	300	(800)	-72.7%
296	Communications	58	1,000	-	-	(1,000)	-100.0%
297	Lodging, Meals & Mileage	122	1,900	220	1,900	-	0.0%
298	Lodging, Meals & Mileage Reimb	-	500	-	500	-	0.0%
299	Insurance	1,516	1,570	-	1,800	230	14.6%
300	Miscellaneous, Printing & Binding	-	450	-	450	-	0.0%
301	Training Workshops and Memberships	-	2,350	99	2,350	-	0.0%
302	Economic Development Total	131,251	142,316	88,998	143,156	840	0.6%

Parks and Recreation Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
303	Parks Wages	25,699	26,276	17,620	26,276	-	0.0%
304	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(189)	-	(131)	58	-30.7%
305	Benefits (soc sec, retirement, medical ins, etc)	8,812	9,280	6,046	9,943	663	7.1%
306	Operating Supplies	3,082	2,200	1,319	2,360	160	7.3%
307	Fuel	818	1,100	685	1,100	-	0.0%
308	Utilities	2,379	2,820	1,918	3,166	346	12.3%
309	Telephone and Postage	313	600	162	700	100	16.7%
310	Repairs and Maintenance	1,581	1,600	1,013	1,700	100	6.3%
311	Professional Services	-	1,000	510	1,000	-	0.0%
312	Rental of Equipment	-	550	-	-	(550)	-100.0%
313	Insurance	4,333	4,487	-	3,291	(1,196)	-26.7%
314	Portable Restroom Facility	3,391	5,000	3,191	5,000	-	0.0%
315	Venue Pay Station	1,618	1,800	1,258	1,710	(90)	-5.0%
316	Park Signage	37	600	-	300	(300)	-50.0%
317	Miscellaneous and Security	143	100	228	243	143	143.0%
318	Merchant Card Service Fees	371	400	173	184	(216)	-54.0%
319	Parks Equipment	125	2,250	2,245	-	(2,250)	-100.0%
320	Parks Subtotal	52,701	59,874	36,366	56,842	(3,032)	-5.1%

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Parks and Recreation Expenditure Summary, Cont.		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
321	Museum and Community Center						
322	Museum Insurance	976	1,010	-	1,195	185	18.3%
323	Museum Electric/Gas	3,376	5,000	2,800	5,100	100	2.0%
324	Museum Water/Sewer/Storm	1,110	1,300	884	1,300	-	0.0%
325	Community Event Supplies	1,768	3,500	90	2,000	(1,500)	-42.9%
326	Community Center Insurance	1,394	1,444	-	1,249	(195)	-13.5%
327	Community Gym Insurance				1,249		
328	Comm Center Water/Sewer/Storm	273	300	205	310	10	3.3%
329	Museum and Community Center Subtotal	8,896	12,554	3,978	12,403	(151)	-1.2%
330	Parks and Recreation Total	61,597	72,428	40,344	69,245	(3,183)	-4.4%

Cemetery Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
331	Cemetery Wages	9,535	10,071	6,694	10,071	-	0.0%
332	Furlough (09-10day, 10-13 day, 11-5day, 12-4day)	-	(125)	-	(87)	38	-30.4%
333	Benefits (soc sec, retirement, medical ins, etc)	3,710	4,030	2,609	4,282	252	6.3%
334	Operating Supplies	180	550	31	495	(55)	-10.0%
335	Vaults/Liners	1,259	500	-	500	-	0.0%
336	Fuel	200	400	171	400	-	0.0%
337	Telephone, DSL, Radios and Postage	78	200	40	75	(125)	-62.5%
338	Utilities	339	850	510	717	(133)	-15.6%
339	Insurance	163	169	-	199	30	17.8%
340	Maintenance and Repairs	237	700	81	200	(500)	-71.4%
341	Misc, Excise Tax, Security	133	100	69	425	325	325.0%
342	Cemetery Total	15,834	17,445	10,207	17,277	(168)	-1.0%

Fire Department Expenditure Summary		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
343	Fire Dist 44 Prof Serv	405,925	428,585	214,293	442,300	13,715	3.2%
344	PR Svcs KC Fire Investigation	1,322	2,032	2,130	2,032	-	0.0%
345	Utilities	744	1,260	836	1,660	400	31.7%
346	Miscellaneous	784	265	157	345	80	30.2%
347	Fire Department Total	408,774	432,142	217,416	446,337	14,195	3.3%
348	Subtotal Gen Fund Operating Expenditures	3,916,704	4,318,541	2,616,534	4,364,004	45,463	1.1%

Funding Agreement Expenditures (includes deposits and pass-thru)		2010 Actual	2011 Amended Budget	2011 Actual thru August	2012 Preliminary Budget	11 to 12 Budget Change	% Budget Change
349	MPDs, EIS and SEPA	704,708	695,175	367,366	634,000	(61,175)	-8.8%
350	One time Legal Services		35,000				
351	Other Projects and Pass-thru	3,231					
352	Funding Agreement Total	707,939	730,175	367,366	634,000	(61,175)	-8.4%
353	Grand Total General Fund	4,624,643	5,048,716	2,983,900	4,998,004	(50,712)	-1.0%