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Funds 000/001/003/004/005/006/009/010/ 011/031/201/215 General Government Funds

The General Government Funds consist of all those funds whose majorities of revenues are from taxes (property, sales, and utility), licenses and permits, charges for services, fines and forfeits, intergovernmental, and other miscellaneous revenues. This includes the General Fund 000, Community Services Fund 001, Street Fund 003, Community Development Block Grant Fund 004, Museum Fund 005, Library Fund 006, Farmer's Market Fund 009, Fire Memorial Fund 010, Fire Department Health and Wellness Fund 011, Park Memorial Fund 031, Fund 201 Limited Tax General Obligation Bond Fund (City Hall), and Fund 215 General Governmental Miscellaneous Debt Service Fund.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	31,497,128	32,046,525	32,357,894	32,475,452	33,096,746	31,741,366	32,840,495	*-2.3%*	*3.5%*
Retail Sales and Use Taxes	21,072,873	21,942,035	21,822,849	23,146,222	22,273,186	22,956,180	23,832,262	*-0.8%*	*3.8%*
Utility Taxes	14,279,849	14,907,850	15,235,455	15,573,609	15,634,809	15,950,662	16,489,850	*2.4%*	*3.4%*
Other Taxes	6,425,210	6,075,921	5,919,967	6,375,976	6,006,933	6,313,000	6,313,000	*-1.0%*	*0.0%*
Business Licenses and Permits	694,411	673,322	674,984	683,122	646,372	746,372	746,372	*9.3%*	*0.0%*
Other Licenses and Permits	1,554,035	1,939,665	1,959,644	1,996,955	1,995,150	2,117,456	2,133,132	*6.0%*	*0.7%*
Federal/State Grants	1,604,278	1,031,324	1,865,420	753,324	1,578,028	394,830	394,830	*-47.6%*	*0.0%*
Other Intergovernmental Revenues	8,075,275	8,141,401	8,982,572	7,421,027	8,708,385	8,168,056	8,420,463	*10.1%*	*3.1%*
Charges for Goods and Services	6,190,173	6,366,817	6,089,340	6,531,591	6,666,408	6,199,225	6,609,498	*-5.1%*	*6.6%*
Fines and Forfeits	3,438,022	3,170,351	3,144,604	3,214,156	3,149,906	3,195,193	3,195,193	*-0.6%*	*0.0%*
Interest and Other Earnings	327,558	477,730	294,452	477,730	125,400	125,300	125,300	*-73.8%*	*0.0%*
Rents, Leases, and Concessions	727,338	698,929	744,834	701,464	701,464	657,929	658,464	*-6.2%*	*0.1%*
Other Miscellaneous Revenues	214,692	221,000	310,909	176,000	272,335	798,000	798,000	*353.4%*	*0.0%*
Other Financing Sources	1,196	0	365,964	0	500,826	0	0	*N/A*	*N/A*
Bond Proceeds	6,613,484	0	10,287,616	0	0	0	0	*N/A*	*N/A*
Transfer In	652,398	529,056	707,543	536,926	740,926	250,000	250,000	*-53.4%*	*0.0%*
TOTAL RESOURCES	103,367,918	98,221,926	110,764,047	100,063,554	102,096,873	99,613,569	102,806,859	*-0.4%*	*3.2%*
EXPENDITURES:									
Regular Salaries	43,245,449	42,827,633	43,035,878	43,965,587	45,665,331	44,233,773	44,294,004	*0.6%*	*0.1%*
Overtime	2,329,247	1,768,826	2,462,551	1,768,826	1,762,976	1,752,259	1,752,359	*-0.9%*	*0.0%*
Personnel Benefits	16,153,076	16,377,298	17,382,019	17,658,634	17,029,113	16,239,144	18,688,457	*-8.0%*	*15.1%*
Part Time Salaries and Benefits	1,896,005	1,793,529	1,686,131	1,793,529	1,802,245	1,774,445	1,785,344	*-1.1%*	*0.6%*
Supplies/Small Tools and Equipment	2,042,713	1,700,720	1,534,646	1,723,928	1,814,158	1,668,220	1,680,378	*-3.2%*	*0.7%*
Professional Services	3,130,036	2,528,531	2,677,370	2,532,530	3,344,062	2,375,615	2,384,715	*-6.2%*	*0.4%*
Communication	36,033	24,178	33,901	24,178	41,172	37,007	37,007	*53.1%*	*0.0%*
Travel/Training	238,671	311,563	308,960	312,416	344,094	358,380	358,179	*14.7%*	*-0.1%*
Advertising	18,182	21,987	21,660	21,987	21,987	22,737	22,737	*3.4%*	*0.0%*
Operating Rentals	523,480	616,361	553,502	616,361	616,361	616,011	616,011	*-0.1%*	*0.0%*
Insurance	(281)	775	0	1,000	1,000	0	0	*-100.0%*	*N/A*
Utilities	1,653,900	1,707,095	1,793,749	1,707,095	1,707,095	2,232,138	2,204,209	*30.8%*	*-1.3%*
Repairs & Maintenance	298,399	408,442	288,567	407,277	404,043	401,241	404,741	*-1.5%*	*0.9%*
Miscellaneous	720,960	778,875	702,532	794,777	894,070	747,956	747,829	*-5.9%*	*0.0%*
Intergovernmental Services / Taxes	5,602,331	9,102,350	8,457,525	6,875,575	7,475,575	6,128,125	6,896,625	*-10.9%*	*12.5%*
Capital	173,582	267,559	26,421	267,559	535,559	236,910	236,910	*-11.5%*	*0.0%*
Debt Service	13,195,584	4,715,035	15,810,182	5,731,373	6,531,373	8,001,433	7,988,023	*39.6%*	*-0.2%*
Interfund Payments for Services	12,651,910	11,975,651	12,071,342	12,145,698	12,145,698	12,628,175	12,709,331	*4.0%*	*0.6%*
Transfer Out	6,805	2,008,000	2,266,678	1,000,000	266,569	160,000	0	*-84.0%*	*-100.0%*
TOTAL EXPENDITURES	103,916,084	98,934,407	111,113,615	99,348,329	102,402,480	99,613,569	102,806,859	*0.3%*	*3.2%*
Fund Balance, January 1	11,955,285	10,051,189	11,407,119	9,338,707	11,057,551	10,751,945	10,751,945	*15.1%*	*0.0%*
Total New Revenue	103,367,918	98,221,926	110,764,047	100,063,554	102,096,873	99,613,569	102,806,859	*-0.4%*	*3.2%*
Total Committed Expenditures	(103,916,084)	(98,934,407)	(111,113,615)	(99,348,329)	(102,402,480)	(99,613,569)	(102,806,859)	*0.3%*	*3.2%*
Fund Balance Plus Reserves	11,407,119	9,338,708	11,057,551	10,053,932	10,751,944	10,751,945	10,751,945	*6.9%*	*0.0%*
Undesignated Fund Balance, 12/31	11,407,119	9,338,708	11,057,551	10,053,932	10,751,944	10,751,945	10,751,945	*6.9%*	*0.0%*

Fund 000, General Fund

The General Fund is the primary operating fund of the City of Renton. It is used to account for the resources and disbursements of ordinary City operations that are not required to be accounted for in another fund. These include the costs of public safety, building, planning, human services, and general administration. The major sources of revenue are property taxes, utility taxes, and sales taxes. Licenses and Permits, Charges for Services, and Fines and Forfeits provide additional support.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	22,238,229	20,491,230	19,748,367	20,890,325	21,136,619	18,916,287	19,868,614	*-9.4%*	*5.0%*
Retail Sales and Use Taxes	20,844,359	21,683,285	21,573,442	22,875,828	22,002,792	22,656,180	23,532,262	*-1.0%*	*3.9%*
Utility Taxes	7,665,186	8,283,850	8,219,938	8,651,529	8,651,529	8,826,662	9,100,330	*2.0%*	*3.1%*
Other Taxes	4,360,721	4,235,921	4,245,908	4,375,976	4,183,000	4,213,000	4,213,000	*-3.7%*	*0.0%*
Business Licenses and Permits	694,411	673,322	674,984	683,122	646,372	746,372	746,372	*9.3%*	*0.0%*
Other Licenses and Permits	1,431,302	1,814,665	1,836,853	1,871,955	1,870,150	1,992,456	2,008,132	*6.4%*	*0.8%*
Federal/State Grants	1,025,761	727,324	1,525,004	449,324	1,272,067	129,324	129,324	*-71.2%*	*0.0%*
Other Intergovernmental Revenues	6,568,343	6,713,211	7,360,766	5,965,347	7,043,516	6,577,526	6,817,526	*10.3%*	*3.6%*
Charges for Goods and Services	3,529,407	3,252,115	3,238,588	3,341,356	3,606,178	3,298,050	3,756,192	*-1.3%*	*13.9%*
Fines and Forfeits	3,427,786	3,170,351	3,144,604	3,214,156	3,149,906	3,195,193	3,195,193	*-0.6%*	*0.0%*
Interest and Other Earnings	295,291	477,330	266,479	477,330	125,000	125,000	125,000	*-73.8%*	*0.0%*
Rents, Leases, and Concessions	41,864	41,329	51,422	45,864	45,864	41,329	45,864	*-9.9%*	*11.0%*
Other Miscellaneous Revenues	92,480	126,000	162,710	76,000	200,335	196,000	196,000	*157.9%*	*0.0%*
Other Financing Sources	1,196	0	365,964	0	500,826	0	0	*N/A*	*N/A*
Transfer In	0	0	15,420	0	204,000	0	0	*N/A*	*N/A*
TOTAL RESOURCES	72,216,336	71,689,933	72,430,448	72,918,112	74,638,153	70,913,379	73,733,809	*-2.7%*	*4.0%*
EXPENDITURES:									
Regular Salaries	35,878,262	35,526,601	35,757,983	36,379,368	38,003,454	36,742,674	36,771,184	*1.0%*	*0.1%*
Overtime	2,199,979	1,659,042	2,344,839	1,659,042	1,653,192	1,643,475	1,643,575	*-0.9%*	*0.0%*
Personnel Benefits	13,561,236	13,683,623	14,709,830	14,656,122	14,221,632	13,338,084	15,537,915	*-9.0%*	*16.5%*
Part Time Salaries and Benefits	231,386	122,901	158,542	122,901	122,901	122,901	122,901	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	1,145,332	664,176	789,127	687,284	737,754	671,081	670,781	*-2.4%*	*0.0%*
Professional Services	2,760,752	2,197,816	2,433,800	2,201,315	2,937,212	2,081,091	2,082,591	*-5.5%*	*0.1%*
Communication	33,208	23,323	16,080	23,323	23,323	19,258	19,258	*-17.4%*	*0.0%*
Travel/Training	186,021	216,226	239,381	216,829	229,279	275,985	275,784	*27.3%*	*-0.1%*
Advertising	14,919	20,987	18,123	20,987	20,987	20,987	20,987	*0.0%*	*0.0%*
Operating Rentals	514,970	593,097	542,996	593,097	593,097	592,897	592,897	*0.0%*	*0.0%*
Insurance	(281)	0	0	0	0	0	0	*N/A*	*N/A*
Utilities	17,482	20,000	16,303	20,000	20,000	0	0	*-100.0%*	*N/A*
Repairs & Maintenance	109,548	112,978	99,216	111,813	111,813	124,413	124,413	*11.3%*	*0.0%*
Miscellaneous	574,725	480,809	478,101	480,047	576,750	482,040	482,240	*0.4%*	*0.0%*
Intergovernmental Services / Taxes	3,687,333	9,102,350	8,452,847	6,875,575	7,475,575	6,128,075	6,896,575	*-10.9%*	*12.5%*
Capital	63,400	257,359	24,810	257,359	525,359	231,710	231,710	*-10.0%*	*0.0%*
Debt Service	1,875,000	0	700,000	0	0	0	0	*N/A*	*N/A*
Interfund Payments for Services	8,420,930	7,879,334	7,930,310	8,082,778	8,082,778	8,491,136	8,550,708	*5.1%*	*0.7%*
Transfer Out	0	8,000	260,562	0	17,965	160,000	0	*100.0%*	*-100.0%*
TOTAL EXPENDITURES	71,274,201	72,568,621	74,972,849	72,387,839	75,353,069	71,125,807	74,023,519	*-1.7%*	*4.1%*
Fund Balance, January 1	8,535,013	9,491,809	9,477,148	8,613,120	6,934,747	6,219,831	6,007,403	*-27.8%*	*-3.4%*
Total New Revenue	72,216,336	71,689,933	72,430,448	72,918,112	74,638,153	70,913,379	73,733,809	*-2.7%*	*4.0%*
Total Committed Expenditures	(71,274,201)	(72,568,621)	(74,972,849)	(72,387,839)	(75,353,069)	(71,125,807)	(74,023,519)	*-1.7%*	*4.1%*
Fund Balance Plus Reserves	9,477,148	8,613,120	6,934,747	9,143,392	6,219,831	6,007,403	5,717,693	*-34.3%*	*-4.8%*
Undesignated Fund Balance, 12/31	9,477,148	8,613,120	6,934,747	9,143,392	6,219,831	6,007,403	5,717,693	*-34.3%*	*-4.8%*

Fund 001, Community Services Fund (Previously Fund 101, Parks Fund)

The Community Services Fund accounts for the City's parks and recreation programs: operations, maintenance, and improvements for municipal buildings; and the landscaping and street tree functions. See the Community Services operating budget section of this document for more information on program budget and staffing. In 2007, Fund 101, Park Fund was changed to Fund 001, Community Services Fund.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	2,090,788	3,477,251	3,677,251	3,557,908	3,557,908	3,477,251	3,557,908	*-2.3%*	*2.3%*
Utility Taxes	5,036,907	4,968,000	5,166,711	5,191,560	5,283,280	5,468,000	5,659,000	*5.3%*	*3.5%*
Other Licenses and Permits	0	0	1,200	0	0	0	0	*N/A*	*N/A*
Federal/State Grants	5,200	0	0	0	0	0	0	*N/A*	*N/A*
Other Intergovernmental Revenues	0	0	0	0	89,254	0	0	*N/A*	*N/A*
Charges for Goods and Services	1,492,471	1,694,340	1,561,890	1,726,717	1,726,717	1,684,340	1,716,717	*-2.5%*	*1.9%*
Interest and Other Earnings	10,103	0	8,725	0	0	0	0	*N/A*	*N/A*
Rents, Leases, and Concessions	648,709	623,100	651,297	618,100	618,100	573,100	568,100	*-7.3%*	*-0.9%*
Other Miscellaneous Revenues	74,207	55,000	96,106	55,000	27,000	37,000	37,000	*-32.7%*	*0.0%*
Transfer In	13,058	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	9,371,443	10,817,691	11,163,179	11,149,285	11,302,259	11,239,691	11,538,725	*0.8%*	*2.7%*
EXPENDITURES:									
Regular Salaries	3,230,711	3,399,839	3,395,472	3,550,958	3,550,958	3,580,502	3,584,788	*0.8%*	*0.1%*
Overtime	22,505	21,928	21,868	21,928	21,928	20,928	20,928	*-4.6%*	*0.0%*
Personnel Benefits	1,129,838	1,260,035	1,240,882	1,411,127	1,318,690	1,368,144	1,483,542	*-3.0%*	*8.4%*
Part Time Salaries and Benefits	1,507,332	1,568,561	1,458,605	1,568,561	1,607,877	1,578,377	1,589,276	*0.6%*	*0.7%*
Supplies/Small Tools and Equipment	352,078	616,098	399,039	616,098	621,156	587,885	600,494	*-4.6%*	*2.1%*
Professional Services	159,965	148,914	152,125	148,914	238,168	159,414	167,414	*7.1%*	*5.0%*
Communication	70	125	0	125	125	125	125	*0.0%*	*0.0%*
Travel/Training	2,639	7,790	6,647	7,790	7,790	7,790	7,790	*0.0%*	*0.0%*
Advertising	1,791	0	2,115	0	0	0	0	*N/A*	*N/A*
Operating Rentals	4,866	13,081	6,824	13,081	13,081	13,081	13,081	*0.0%*	*0.0%*
Utilities	463,528	564,933	656,485	564,933	564,933	623,783	627,314	*10.4%*	*0.6%*
Repairs & Maintenance	168,740	261,932	187,162	261,932	273,198	263,096	266,596	*0.4%*	*1.3%*
Miscellaneous	134,790	278,579	214,574	280,252	284,842	245,169	244,842	*-12.5%*	*-0.1%*
Intergovernmental Services / Taxes	44,173	0	4,422	0	0	0	0	*N/A*	*N/A*
Interfund Payments for Services	2,467,820	2,600,509	2,634,017	2,623,328	2,623,328	2,646,827	2,604,185	*0.9%*	*-1.6%*
Transfer Out	6,805	0	1,692	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	9,697,651	10,742,324	10,381,930	11,069,028	11,126,074	11,095,120	11,210,375	*0.2%*	*1.0%*
Fund Balance, January 1	958,009	50,000	631,801	125,366	1,413,050	1,589,235	1,733,806	*1167.7%*	*9.1%*
Total New Revenue	9,371,443	10,817,691	11,163,179	11,149,285	11,302,259	11,239,691	11,538,725	*0.8%*	*2.7%*
Total Committed Expenditures	(9,697,651)	(10,742,324)	(10,381,930)	(11,069,028)	(11,126,074)	(11,095,120)	(11,210,375)	*0.2%*	*1.0%*
Fund Balance Plus Reserves	631,801	125,367	1,413,050	205,623	1,589,235	1,733,806	2,062,156	*743.2%*	*18.9%*
Undesignated Fund Balance, 12/31	631,801	125,367	1,413,050	205,623	1,589,235	1,733,806	2,062,156	*743.2%*	*18.9%*

Fund 003, Street Fund (Previously Fund 103)

The Street Fund revenue comes from general tax sources such as property taxes, and gas utility taxes providing 65 and 66 percent of 2013 and 2014 funding, respectively. Street fuel taxes, a state shared revenue source, provides 14 percent of both 2013 and 2014 financing. The balance comes from interfund revenue, investment interest, permits, and use prior year revenue. There are two divisions of the Public Works Department in this fund: Transportation Systems (003/016) and Street Maintenance Services (003/019).

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	2,847,706	3,777,022	4,377,022	3,867,606	3,867,606	3,777,022	3,867,606	*-2.3%*	*2.4%*
Retail Sales and Use Taxes	228,514	258,750	249,407	270,394	270,394	300,000	300,000	*10.9%*	*0.0%*
Utility Taxes	1,577,756	1,656,000	1,848,806	1,730,520	1,700,000	1,656,000	1,730,520	*-4.3%*	*4.5%*
Other Licenses and Permits	122,733	125,000	121,591	125,000	125,000	125,000	125,000	*0.0%*	*0.0%*
Federal/State Grants	139,877	0	(1,090)	0	0	0	0	*N/A*	*N/A*
Other Intergovernmental Revenues	1,254,440	1,157,267	1,295,672	1,174,626	1,279,561	1,285,000	1,285,000	*9.4%*	*0.0%*
Charges for Goods and Services	1,165,965	1,417,762	1,287,213	1,460,918	1,330,913	1,214,235	1,133,989	*-16.9%*	*-6.6%*
Interest and Other Earnings	8,995	0	5,395	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	6,866	0	7,118	0	0	520,000	520,000	*100.0%*	*0.0%*
TOTAL RESOURCES	7,352,851	8,391,801	9,191,134	8,629,064	8,573,474	8,877,257	8,962,115	*2.9%*	*1.0%*
EXPENDITURES:									
Regular Salaries	3,703,617	3,728,488	3,612,333	3,858,450	3,858,450	3,674,165	3,704,547	*-4.8%*	*0.8%*
Overtime	103,653	81,856	90,517	81,856	81,856	81,856	81,856	*0.0%*	*0.0%*
Personnel Benefits	1,344,786	1,367,294	1,357,900	1,539,186	1,441,242	1,440,833	1,571,079	*-6.4%*	*9.0%*
Part Time Salaries and Benefits	93,534	59,058	56,678	59,058	59,058	59,058	59,058	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	497,319	383,351	321,357	383,351	418,053	373,054	373,053	*-2.7%*	*0.0%*
Professional Services	52,138	51,510	15,912	51,510	51,510	51,510	51,510	*0.0%*	*0.0%*
Communication	2,272	630	17,821	630	17,624	17,624	17,624	*2697.5%*	*0.0%*
Travel/Training	48,376	67,307	58,957	67,307	86,535	53,105	53,105	*-21.1%*	*0.0%*
Operating Rentals	3,542	10,033	3,683	10,033	10,033	10,033	10,033	*0.0%*	*0.0%*
Utilities	1,172,891	1,121,912	1,120,961	1,121,912	1,121,912	1,607,855	1,576,395	*43.3%*	*-2.0%*
Repairs & Maintenance	19,653	33,082	2,189	33,082	18,582	13,582	13,582	*-58.9%*	*0.0%*
Miscellaneous	9,001	17,837	8,342	17,837	15,837	15,837	15,837	*-11.2%*	*0.0%*
Intergovernmental Services / Taxes	189	0	225	0	0	0	0	*N/A*	*N/A*
Capital	0	10,200	0	10,200	10,200	5,200	5,200	*-49.0%*	*0.0%*
Interfund Payments for Services	1,577,230	1,360,586	1,371,793	1,302,025	1,302,025	1,392,219	1,456,622	*6.9%*	*4.6%*
Transfer Out	0	0	4,424	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	8,628,201	8,293,144	8,043,091	8,536,436	8,492,917	8,795,931	8,989,501	*3.0%*	*2.2%*
Fund Balance, January 1	1,391,648	50,000	116,298	148,657	1,264,341	1,344,898	1,426,224	*804.7%*	*6.0%*
Total New Revenue	7,352,851	8,391,801	9,191,134	8,629,064	8,573,474	8,877,257	8,962,115	*2.9%*	*1.0%*
Total Committed Expenditures	(8,628,201)	(8,293,144)	(8,043,091)	(8,536,436)	(8,492,917)	(8,795,931)	(8,989,501)	*3.0%*	*2.2%*
Fund Balance Plus Reserves	116,298	148,657	1,264,341	241,285	1,344,898	1,426,224	1,398,838	*491.1%*	*-1.9%*
Undesignated Fund Balance, 12/31	116,298	148,657	1,264,341	241,285	1,344,898	1,426,224	1,398,838	*491.1%*	*-1.9%*

Fund 004, Community Development Block Grant Fund (Previously Fund 104)

In 2005, Fund 004 Community Development Block Grant Fund was created and Fund 104 was eliminated. The CDBG fund collects and disburses Community Development grant monies. Current agencies include Children's Home Society of Washington, Renton Communities in Schools, Emergency Feeding Program of Seattle and King County, City of Renton Housing Repair program, Planning and Administration program, and Institute of Family Development. Please refer to Fund 104 Community Development Block Grant Fund prior to 2005.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	433,441	304,000	341,505	304,000	305,961	265,506	265,506	*-12.7%*	*0.0%*
Other Miscellaneous Revenues	0	0	10,080	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	433,441	304,000	351,585	304,000	305,961	265,506	265,506	*-12.7%*	*0.0%*
EXPENDITURES:									
Regular Salaries	158,602	99,303	156,589	101,168	116,748	107,106	103,670	*5.9%*	*-3.2%*
Personnel Benefits	44,846	48,971	46,569	32,315	29,636	58,855	59,991	*82.1%*	*1.9%*
Supplies/Small Tools and Equipment	26,809	29,295	15,085	29,295	29,295	30,250	30,250	*3.3%*	*0.0%*
Professional Services	140,012	124,291	67,372	124,291	110,672	76,700	76,700	*-38.3%*	*0.0%*
Travel/Training	303	940	758	940	940	2,500	2,500	*166.0%*	*0.0%*
Operating Rentals	102	150	0	150	150	0	0	*-100.0%*	*N/A*
Utilities	0	250	0	250	250	500	500	*100.0%*	*0.0%*
Repairs & Maintenance	458	450	0	450	450	150	150	*-66.7%*	*0.0%*
Miscellaneous	830	350	31	15,141	15,141	3,000	3,000	*-80.2%*	*0.0%*
Capital	110,182	0	1,611	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	482,144	304,000	288,015	304,000	303,281	279,061	276,761	*-8.2%*	*-0.8%*
Fund Balance, January 1	(6,528)	(6,121)	(55,231)	(6,121)	8,339	11,019	(2,536)	*-280.0%*	*-123.0%*
Total New Revenue	433,441	304,000	351,585	304,000	305,961	265,506	265,506	*-12.7%*	*0.0%*
Total Committed Expenditures	(482,144)	(304,000)	(288,015)	(304,000)	(303,281)	(279,061)	(276,761)	*-8.2%*	*-0.8%*
Fund Balance Plus Reserves	(55,231)	(6,121)	8,339	(6,121)	11,019	(2,536)	(13,791)	*-58.6%*	*443.8%*
Undesignated Fund Balance, 12/31	(55,231)	(6,121)	8,339	(6,121)	11,019	(2,536)	(13,791)	*-58.6%*	*443.8%*

Fund 005, Museum Fund (Previously combined with 006)

The Museum Fund accounts for the operation of the City Historical Museum. It is a part of general governmental funds since the majority of support is derived from general tax revenues. See the Community Services operating budget section of this document for more information on Museum fund program budget and staffing.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	192,621	195,966	195,966	216,220	216,220	209,903	211,281	*-2.9%*	*0.7%*
Interest and Other Earnings	594	0	444	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	193,215	195,966	196,410	216,220	216,220	209,903	211,281	*-2.9%*	*0.7%*
EXPENDITURES:									
Regular Salaries	74,407	73,402	77,081	75,643	75,643	79,512	79,512	*5.1%*	*0.0%*
Personnel Benefits	16,605	17,374	17,732	19,883	17,914	19,989	21,544	*0.5%*	*7.8%*
Part Time Salaries and Benefits	10,643	12,409	10,585	12,409	12,409	12,409	12,409	*0.0%*	*0.0%*
Interfund Payments for Services	89,436	105,222	105,222	107,567	107,567	97,993	97,816	*-8.9%*	*-0.2%*
TOTAL EXPENDITURES	191,090	208,407	210,620	215,502	213,533	209,903	211,281	*-2.6%*	*0.7%*
Fund Balance, January 1	64,705	63,206	66,830	50,765	52,620	55,307	55,307	*8.9%*	*0.0%*
Total New Revenue	193,215	195,966	196,410	216,220	216,220	209,903	211,281	*-2.9%*	*0.7%*
Total Committed Expenditures	(191,090)	(208,407)	(210,620)	(215,502)	(213,533)	(209,903)	(211,281)	*-2.6%*	*0.7%*
Fund Balance Plus Reserves	66,830	50,765	52,619	51,483	55,307	55,307	55,307	*7.4%*	*0.0%*
Undesignated Fund Balance, 12/31	66,830	50,765	52,619	51,483	55,307	55,307	55,307	*7.4%*	*0.0%*

Fund 006, Library Fund (Previously Fund 106)

The Library Fund accounts for the operation of two City libraries. It is a part of general governmental funds since the majority of support for library services is derived from general tax revenues. Prior to 2009, the Library and Museum were combined in Fund 006. The Museum fund is now Fund 005. In March 2010, the King County Library System (KCLS) took over operations of the Main and the Highlands Libraries as a result of a voter-approved annexation. The City of Renton retains ownership of the Main and Highland Library facilities and continues to be responsible for capital repairs and improvements to the current Main and Highlands Library facilities. Capital repairs and improvements are those single repairs or improvements with a project cost of $5,000 or more. In addition, the City is responsible for the acquisition, development, and construction of replacement facilities for both the Main and Highlands Libraries on other properties within the City to be donated to KCLS.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	1,611,492	2,030,000	2,030,000	1,030,000	230,000	0	0	*-100.0%*	*N/A*
Charges for Goods and Services	1,415	0	0	0	0	0	0	*N/A*	*N/A*
Fines and Forfeits	10,236	0	0	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	1,814	0	1,256	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	6,071	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	1,631,028	2,030,000	2,031,256	1,030,000	230,000	0	0	*-100.0%*	*N/A*
EXPENDITURES:									
Regular Salaries	199,849	0	0	0	0	0	0	*N/A*	*N/A*
Overtime	530	0	0	0	0	0	0	*N/A*	*N/A*
Personnel Benefits	55,766	0	0	0	0	0	0	*N/A*	*N/A*
Part Time Salaries and Benefits	37,815	0	0	0	0	0	0	*N/A*	*N/A*
Supplies/Small Tools and Equipment	16,563	0	0	0	0	0	0	*N/A*	*N/A*
Professional Services	11,811	0	0	0	0	0	0	*N/A*	*N/A*
Miscellaneous	271	0	0	0	0	0	0	*N/A*	*N/A*
Intergovernmental Services / Taxes	1,870,593	0	0	0	0	0	0	*N/A*	*N/A*
Interfund Payments for Services	96,494	30,000	30,000	30,000	30,000	0	0	*-100.0%*	*N/A*
Transfer Out	0	2,000,000	2,000,000	1,000,000	248,604	0	0	*-100.0%*	*N/A*
TOTAL EXPENDITURES	2,289,692	2,030,000	2,030,000	1,030,000	278,604	0	0	*-100.0%*	*N/A*
Fund Balance, January 1	706,011	0	47,347	-	48,603	-	-	*N/A*	*N/A*
Total New Revenue	1,631,028	2,030,000	2,031,256	1,030,000	230,000	0	0	*-100.0%*	*N/A*
Total Committed Expenditures	(2,289,692)	(2,030,000)	(2,030,000)	(1,030,000)	(278,604)	0	0	*-100.0%*	*N/A*
Fund Balance Plus Reserves	47,348	0	48,603	0	(1)	0	0	*N/A*	*N/A*
Undesignated Fund Balance, 12/31	47,348	0	48,603	0	(1)	0	0	*N/A*	*N/A*

Fund 009, Farmers Market Fund

This fund was created in 2008 for the purpose of paying for the operational and maintenance costs of the Farmers Market. In 2008, this responsibility was transferred from the Renton Chamber of Commerce to the City.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Intergovernmental Revenues	0	0	17,000	0	15,000	15,000	15,000	*100.0%*	*0.0%*
Charges for Goods and Services	915	2,600	1,650	2,600	2,600	2,600	2,600	*0.0%*	*0.0%*
Interest and Other Earnings	764	400	424	400	400	300	300	*-25.0%*	*0.0%*
Rents, Leases, and Concessions	36,764	34,500	42,115	37,500	37,500	43,500	44,500	*16.0%*	*2.3%*
Other Miscellaneous Revenues	11,083	15,000	9,607	20,000	20,000	20,000	20,000	*0.0%*	*0.0%*
TOTAL RESOURCES	49,527	52,500	70,796	60,500	75,500	81,400	82,400	*34.5%*	*1.2%*
EXPENDITURES:									
Regular Salaries	0	0	36,419	0	60,079	49,814	50,304	*100.0%*	*1.0%*
Personnel Benefits	0	0	9,105	0	0	13,240	14,385	*100.0%*	*8.6%*
Part Time Salaries and Benefits	15,296	30,600	1,721	30,600	0	1,700	1,700	*-94.4%*	*0.0%*
Supplies/Small Tools and Equipment	3,740	5,800	4,640	5,900	5,900	3,950	3,800	*-33.1%*	*-3.8%*
Professional Services	4,758	6,000	8,161	6,500	6,500	6,900	6,500	*6.2%*	*-5.8%*
Communication	483	100	0	100	100	0	0	*-100.0%*	*N/A*
Travel/Training	1,332	2,300	2,003	2,550	2,550	2,000	2,000	*-21.6%*	*0.0%*
Advertising	1,472	1,000	1,422	1,000	1,000	1,750	1,750	*75.0%*	*0.0%*
Insurance	0	775	0	1,000	1,000	0	0	*-100.0%*	*N/A*
Miscellaneous	1,343	1,300	1,485	1,500	1,500	1,910	1,910	*27.3%*	*0.0%*
Intergovernmental Services / Taxes	44	0	32	0	0	50	50	*100.0%*	*0.0%*
TOTAL EXPENDITURES	28,468	47,875	64,989	49,150	78,629	81,314	82,399	*65.4%*	*1.3%*
Fund Balance, January 1	60,571	70,541	81,630	75,166	87,437	84,308	84,394	*12.2%*	*0.1%*
Total New Revenue	49,527	52,500	70,796	60,500	75,500	81,400	82,400	*34.5%*	*1.2%*
Total Committed Expenditures	(28,468)	(47,875)	(64,989)	(49,150)	(78,629)	(81,314)	(82,399)	*65.4%*	*1.3%*
Fund Balance Plus Reserves	81,630	75,166	87,437	86,516	84,308	84,394	84,395	*-2.5%*	*0.0%*
Undesignated Fund Balance, 12/31	81,630	75,166	87,437	86,516	84,308	84,394	84,395	*-2.5%*	*0.0%*

Fund 010, Fire Memorial Fund

This fund was created in 2004. The fund was created to accept donations from citizens for Fire and Emergency Services related purposes.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Miscellaneous Revenues	315	0	702	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	315	0	702	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
TOTAL EXPENDITURES	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance, January 1	936	936	1,251	936	1,953	1,953	1,953	*108.7%*	*0.0%*
Total New Revenue	315	0	702	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	1,251	936	1,953	936	1,953	1,953	1,953	*108.7%*	*0.0%*
Undesignated Fund Balance, 12/31	1,251	936	1,953	936	1,953	1,953	1,953	*108.7%*	*0.0%*

Fund 011, Fire Health and Wellness Fund

Fund 011 was created in 2006 for the purpose of identifying Fire and Emergency Services Department health and wellness related activities.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	153	0	140	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	23,670	25,000	24,586	25,000	25,000	25,000	25,000	*0.0%*	*0.0%*
TOTAL RESOURCES	23,823	25,000	24,726	25,000	25,000	25,000	25,000	*0.0%*	*0.0%*
EXPENDITURES:									
Overtime	2,581	6,000	5,327	6,000	6,000	6,000	6,000	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	873	2,000	5,399	2,000	2,000	2,000	2,000	*0.0%*	*0.0%*
Professional Services	600	0	0	0	0	0	0	*N/A*	*N/A*
Travel/Training	0	17,000	1,214	17,000	17,000	17,000	17,000	*0.0%*	*0.0%*
TOTAL EXPENDITURES	4,054	25,000	11,940	25,000	25,000	25,000	25,000	*0.0%*	*0.0%*
Fund Balance, January 1	4,303	4,303	24,072	4,303	36,858	36,858	36,858	*756.6%*	*0.0%*
Total New Revenue	23,823	25,000	24,726	25,000	25,000	25,000	25,000	*0.0%*	*0.0%*
Total Committed Expenditures	(4,054)	(25,000)	(11,940)	(25,000)	(25,000)	(25,000)	(25,000)	*0.0%*	*0.0%*
Fund Balance Plus Reserves	24,072	4,303	36,858	4,303	36,858	36,858	36,858	*756.6%*	*0.0%*
Undesignated Fund Balance, 12/31	24,072	4,303	36,858	4,303	36,858	36,858	36,858	*756.6%*	*0.0%*

Fund 031, Park Memorial Fund (Previously Fund 131)

This fund was created in 2001. The fund was created to accept all gifts for park and recreation purposes. In 2007, the fund number was changed from Fund 131 to Fund 031.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	1,884	0	808	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	1,884	0	808	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
TOTAL EXPENDITURES	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance, January 1	175,066	175,067	176,950	175,067	177,758	177,758	177,758	*1.5%*	*0.0%*
Total New Revenue	1,884	0	808	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	176,950	175,067	177,758	175,067	177,758	177,758	177,758	*1.5%*	*0.0%*
Undesignated Fund Balance, 12/31	176,950	175,067	177,758	175,067	177,758	177,758	177,758	*1.5%*	*0.0%*

Fund 201, Limited Tax General Obligation Bond Fund (City Hall)

Fund 201 maintains the revenue and expenditures for the 1997 and 2001 debt issues associated with the Main and Grady building (new Renton City Hall) purchase and renovation. On September 2011, the City advanced refunded the remaining $10 million 2001 debt issues with the 2011 LTGO City Hall Refunding Bonds. See Debt Management section 4 for further details.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	1,424,430	1,293,075	1,293,075	1,132,075	1,132,075	1,749,305	1,749,705	*54.5%*	*0.0%*
Other Taxes	868,818	690,000	753,121	850,000	850,000	0	0	*-100.0%*	*N/A*
Interest and Other Earnings	3,319	0	6,113	0	0	0	0	*N/A*	*N/A*
Bond Proceeds	0	0	10,287,616	0	0	0	0	*N/A*	*N/A*
Transfer In	0	0	163,067	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	2,296,567	1,983,075	12,502,993	1,982,075	1,982,075	1,749,305	1,749,705	*-11.7%*	*0.0%*
EXPENDITURES:									
Debt Service	1,985,077	1,983,075	12,224,674	1,982,075	1,982,075	1,749,305	1,749,705	*-11.7%*	*0.0%*
TOTAL EXPENDITURES	1,985,077	1,983,075	12,224,674	1,982,075	1,982,075	1,749,305	1,749,705	*-11.7%*	*0.0%*
Fund Balance, January 1	1,448	49,999	312,938	49,999	591,257	591,257	591,257	*1082.5%*	*0.0%*
Total New Revenue	2,296,567	1,983,075	12,502,993	1,982,075	1,982,075	1,749,305	1,749,705	*-11.7%*	*0.0%*
Total Committed Expenditures	(1,985,077)	(1,983,075)	(12,224,674)	(1,982,075)	(1,982,075)	(1,749,305)	(1,749,705)	*-11.7%*	*0.0%*
Fund Balance Plus Reserves	312,938	49,999	591,257	49,999	591,257	591,257	591,257	*1082.5%*	*0.0%*
Undesignated Fund Balance, 12/31	312,938	49,999	591,257	49,999	591,257	591,257	591,257	*1082.5%*	*0.0%*

Fund 215, General Governmental Miscellaneous Debt Service Fund

Fund 215 maintains the revenue and expenditures for the debt issues associated with various purchases of equipment, construction of the Downtown Parking Garage, construction of a new fire station, the lighting project for City Hall and the South Lake Washington Infrastructure Project. On August 2011, the City issued $16.7 million in LTGO bonds for the purpose of financing all or a portion of the costs of acquiring land for and constructing, improving, and equipping two new public library facilities and repairing, renovating and improving existing library facilities. For more detail on these debt issues, see the Debt Management section 4.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Property Taxes	1,091,862	781,981	1,036,213	1,781,318	2,956,318	3,611,598	3,585,381	*102.7%*	*-0.7%*
Other Taxes	1,195,671	1,150,000	920,938	1,150,000	973,933	2,100,000	2,100,000	*82.6%*	*0.0%*
Other Intergovernmental Revenues	252,492	270,923	309,134	281,054	281,054	290,530	302,937	*3.4%*	*4.3%*
Interest and Other Earnings	4,641	0	4,669	0	0	0	0	*N/A*	*N/A*
Bond Proceeds	6,613,484	0	0	0	0	0	0	*N/A*	*N/A*
Transfer In	639,340	529,056	529,056	536,926	536,926	250,000	250,000	*-53.4%*	*0.0%*
TOTAL RESOURCES	9,797,489	2,731,960	2,800,010	3,749,298	4,748,231	6,252,128	6,238,318	*66.8%*	*-0.2%*
EXPENDITURES:									
Debt Service	9,335,507	2,731,960	2,885,507	3,749,298	4,549,298	6,252,128	6,238,318	*66.8%*	*-0.2%*
TOTAL EXPENDITURES	9,335,507	2,731,960	2,885,507	3,749,298	4,549,298	6,252,128	6,238,318	*66.8%*	*-0.2%*
Fund Balance, January 1	64,103	101,449	526,085	101,449	440,588	639,521	639,521	*530.4%*	*0.0%*
Total New Revenue	9,797,489	2,731,960	2,800,010	3,749,298	4,748,231	6,252,128	6,238,318	*66.8%*	*-0.2%*
Total Committed Expenditures	(9,335,507)	(2,731,960)	(2,885,507)	(3,749,298)	(4,549,298)	(6,252,128)	(6,238,318)	*66.8%*	*-0.2%*
Fund Balance Plus Reserves	526,085	101,449	440,587	101,449	639,521	639,521	639,521	*530.4%*	*0.0%*
Undesignated Fund Balance, 12/31	526,085	101,449	440,587	101,449	639,521	639,521	639,521	*530.4%*	*0.0%*

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Fund 102, Arterial Street Fund

The Arterial Street Fund was established pursuant to state law allocating the one-half cent State Gasoline Tax revenue to cities and towns for construction, improvements, and major repair of streets. In order for a project to qualify for funding, it has to be a part of the City's Six-Year Transportation Improvement Program and must be approved by the State Highway Department's District State Aid Engineer. The fund allows the City to accomplish approved projects using either City forces or contractors, and provides the capability of matching LID participation and outside agency grants.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Intergovernmental Revenues	586,184	617,000	605,364	627,000	600,000	640,000	640,000	*2.1%*	*0.0%*
Interest and Other Earnings	4,850	3,000	1,890	3,000	0	3,000	3,000	*0.0%*	*0.0%*
TOTAL RESOURCES	591,034	620,000	607,254	630,000	600,000	643,000	643,000	*2.1%*	*0.0%*
EXPENDITURES:									
Transfer Out	620,000	620,000	620,000	630,000	600,000	640,000	650,000	*1.6%*	*1.6%*
TOTAL EXPENDITURES	620,000	620,000	620,000	630,000	600,000	640,000	650,000	*1.6%*	*1.6%*
Fund Balance, January 1	200,686	200,687	171,720	200,687	158,974	158,974	161,974	*-20.8%*	*1.9%*
Total New Revenue	591,034	620,000	607,254	630,000	600,000	643,000	643,000	*2.1%*	*0.0%*
Total Committed Expenditures	(620,000)	(620,000)	(620,000)	(630,000)	(600,000)	(640,000)	(650,000)	*1.6%*	*1.6%*
Fund Balance Plus Reserves	171,720	200,687	158,974	200,687	158,974	161,974	154,974	*-19.3%*	*-4.3%*
Undesignated Fund Balance, 12/31	171,720	200,687	158,974	200,687	158,974	161,974	154,974	*-19.3%*	*-4.3%*

Fund 108, Leased City Properties (Previously Fund 306)

Beginning in 1999, Fund 306 was created for the purpose of identifying Leased City Properties revenue and expenditures. In 2007, the fund number was changed from Fund 306 to Fund 108.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	466,938	0	16,542	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	2,459	0	1,809	0	1,500	0	0	*N/A*	*N/A*
Rents, Leases, and Concessions	652,471	744,933	698,714	844,049	638,365	797,289	813,071	*-5.5%*	*2.0%*
Other Miscellaneous Revenues	257,241	0	8,573	127,000	0	0	0	*-100.0%*	*N/A*
TOTAL RESOURCES	1,379,109	744,933	725,638	971,049	639,865	797,289	813,071	*-17.9%*	*2.0%*
EXPENDITURES:									
Regular Salaries	76,359	77,056	77,655	79,266	79,266	81,144	81,144	*2.4%*	*0.0%*
Overtime	242	0	212	0	0	0	0	*N/A*	*N/A*
Personnel Benefits	22,314	24,511	23,309	27,374	27,374	26,182	28,135	*-4.4%*	*7.5%*
Supplies/Small Tools and Equipment	420	8,250	13,688	8,250	8,250	13,320	13,440	*61.5%*	*0.9%*
Professional Services	322,815	319,816	289,161	320,455	284,255	258,500	264,300	*-19.3%*	*2.2%*
Utilities	142,216	89,640	174,527	91,688	197,688	155,680	162,725	*69.8%*	*4.5%*
Repairs & Maintenance	131,349	91,971	134,517	91,971	89,971	91,100	93,500	*-0.9%*	*2.6%*
Miscellaneous	729	0	948	0	0	240	240	*100.0%*	*0.0%*
Capital	758,028	0	18,441	254,000	0	120,000	120,000	*-52.8%*	*0.0%*
Interfund Payments for Services	2,655	3,213	3,213	3,228	3,228	3,490	3,577	*8.1%*	*2.5%*
Transfer Out	0	0	1,061	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	1,457,128	614,457	736,732	876,232	690,032	749,656	767,061	*-14.4%*	*2.3%*
Fund Balance, January 1*	837,613	995,638	499,594	1,126,113	488,500	438,333	485,966	*-61.1%*	*10.9%*
Total New Revenue	1,379,109	744,933	725,638	971,049	639,865	797,289	813,071	*-17.9%*	*2.0%*
Total Committed Expenditures	(1,457,128)	(614,457)	(736,732)	(876,232)	(690,032)	(749,656)	(767,061)	*-14.4%*	*2.3%*
Fund Balance Plus Reserves	759,595	1,126,114	488,500	1,220,930	438,333	485,966	531,976	*-60.2%*	*9.5%*
Undesignated Fund Balance, 12/31	759,595	1,126,114	488,500	1,220,930	438,333	485,966	531,976	*-60.2%*	*9.5%*

*2011 Actual Beginning Fund Balance was restated by -260k to report the correct fund balance.

Fund 110, Hotel/Motel Fund

During the 1997 Legislative session, SSB 5867 was passed. SSB 5867 allows Washington State cities to impose an increase in the hotel/motel tax of up to 1 percent for the purpose of increasing tourism. On October 13, 1997, the Renton City Council passed Resolution No. 3288 establishing a Hotel/Motel Lodging Tax Advisory Committee. The Committee investigated the feasibility of implementing the 1 percent tax and made a recommendation to the City Council to enact this tax. The Council adopted the tax with Ordinance No. 4697 on December 15, 1997. In 1998, a marketing campaign was created using these collected funds. The Renton Community Marketing Campaign is designed to help brand Renton and communicate the community's many positive attributes as a place to do business, work, visit, learn, shop, live, play, and stay. The stakeholders, including the Renton Chamber of Commerce, Renton Visitor's Connection, City of Renton, Renton School District, Renton Technical College, and Valley Medical Center, launched the campaign to improve the image of Renton in the community and the region; promote Renton as a desirable location to do business, work, learn, live, shop, and visit; recruit quality companies to Renton to help diversify the employment base by supporting city economic development initiatives; showcase Renton stakeholders and their achievements; and leverage and creatively market Renton's assets and amenities. Under the authority of the Hotel/Motel Lodging Tax Advisory Committee and the Renton City Council, a new budget is established yearly and administered through the Department of Community and Economic Development.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Retail Sales and Use Taxes	191,426	180,000	209,681	200,000	200,000	180,000	200,000	*-10.0%*	*11.1%*
Interest and Other Earnings	2,348	0	1,126	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	65,000	65,000	65,000	65,000	65,000	65,000	65,000	*0.0%*	*0.0%*
TOTAL RESOURCES	258,774	245,000	275,807	265,000	265,000	245,000	265,000	*-7.5%*	*8.2%*
EXPENDITURES:									
Professional Services	293,652	245,000	245,201	265,000	442,050	245,000	265,000	*-7.5%*	*8.2%*
TOTAL EXPENDITURES	293,652	245,000	245,201	265,000	442,050	245,000	265,000	*-7.5%*	*8.2%*
Fund Balance, January 1	247,828	247,828	212,950	247,828	243,556	66,506	66,506	*-73.2%*	*0.0%*
Total New Revenue	258,774	245,000	275,807	265,000	265,000	245,000	265,000	*-7.5%*	*8.2%*
Total Committed Expenditures	(293,652)	(245,000)	(245,201)	(265,000)	(442,050)	(245,000)	(265,000)	*-7.5%*	*8.2%*
Fund Balance Plus Reserves	212,950	247,828	243,556	247,828	66,506	66,506	66,506	*-73.2%*	*0.0%*
Undesignated Fund Balance, 12/31	212,950	247,828	243,556	247,828	66,506	66,506	66,506	*-73.2%*	*0.0%*

Fund 118, Reserve for Paths and Trails Fund

This reserve fund for paths and trails was established under authority of Washington State Law (Sections 2, 3, 4 and 5, Chapter 103, Extraordinary Session Laws of 1972) for the purpose of accommodating, establishing, and maintaining certain paths and trails. Accumulated funds must be used within a ten-year period. At the end of 2012, the City determined that the remaining fund balance should be transferred to the Transportation Capital Investment Program Fund 317 for paths and trails related project(s). Therefore Fund 118 was closed out.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	35	0	15	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	35	0	15	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
Transfer Out	0	0	0	0	3,314	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	0	0	0	0	3,314	0	0	*N/A*	*N/A*
Fund Balance, January 1	3,264	3,264	3,299	3,264	3,314	0	0	*-100.0%*	*N/A*
Total New Revenue	35	0	15	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	0	0	0	0	(3,314)	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	3,299	3,264	3,314	3,264	0	0	0	*-100.0%*	*N/A*
Undesignated Fund Balance, 12/31	3,299	3,264	3,314	3,264	0	0	0	*-100.0%*	*N/A*

Fund 125, 1% for Art Fund

The 1 percent for Art Fund was established to account for art expenditures in municipal construction projects. Guidelines for determining art expenditures are as follows: 1) The project cost must exceed $10,000. 2) The project must be either new construction or a significant renovation of an existing structure that allows an existing structure an expanded or different use of the facility. Routine or periodic maintenance expenditures have been excluded. 3) Land acquisition is not included. 4) Acquisition of equipment, vehicles, or machinery is not included. 5) All funds specifically limited to the construction and improvement of the transportation system have been excluded; such as Federal aid, forward thrust, and half-cent gasoline tax. Under the authority of the Renton Municipal Arts Commission and the Renton City Council, the budget is administered by the Department of Community and Economic Development.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	1,516	0	576	0	0	0	0	*N/A*	*N/A*
Transfer In	13,261	15,000	0	15,000	32,813	15,000	15,000	*0.0%*	*0.0%*
TOTAL RESOURCES	14,777	15,000	576	15,000	32,813	15,000	15,000	*0.0%*	*0.0%*
EXPENDITURES:									
Capital	21,743	50,000	15,720	50,000	50,000	50,000	50,000	*0.0%*	*0.0%*
TOTAL EXPENDITURES	21,743	50,000	15,720	50,000	50,000	50,000	50,000	*0.0%*	*0.0%*
Fund Balance, January 1	143,796	128,796	136,830	93,796	121,686	104,499	69,499	*11.4%*	*-33.5%*
Total New Revenue	14,777	15,000	576	15,000	32,813	15,000	15,000	*0.0%*	*0.0%*
Total Committed Expenditures	(21,743)	(50,000)	(15,720)	(50,000)	(50,000)	(50,000)	(50,000)	*0.0%*	*0.0%*
Fund Balance Plus Reserves	136,830	93,796	121,687	58,796	104,499	69,499	34,499	*18.2%*	*-50.4%*
Undesignated Fund Balance, 12/31	136,830	93,796	121,687	58,796	104,499	69,499	34,499	*18.2%*	*-50.4%*

Fund 127, Cable Communications Development Fund

The Cable Communications Development Fund, which is managed by the City Clerk's office, was established to provide promotion and development of cable communications. The City uses a character generator to issue public information over a municipal access cable TV channel (Channel 21). The City Clerk's office is responsible for gathering, formatting and programming the information submitted by City departments and external organizations for broadcast. On May 8, 1995, Council authorized the broadcasting of weekly Council meetings on Channel 21. In December 1995, Council authorized the broadcasting of the Committee of the Whole meetings. In 1998, the City began to produce quarterly videos on various highlights of the City. This included major private and public capital projects and highlights of major City sponsored events.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Utility Taxes	80,674	40,000	40,000	40,000	40,000	40,000	40,000	*0.0%*	*0.0%*
Business Licenses and Permits	48,659	45,000	48,763	45,000	45,000	45,674	45,674	*1.5%*	*0.0%*
Interest and Other Earnings	1,181	0	1,006	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	1,500	0	1,584	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	132,014	85,000	91,354	85,000	85,000	85,674	85,674	*0.8%*	*0.0%*
EXPENDITURES:									
Supplies/Small Tools and Equipment	0	6,302	0	6,302	6,302	6,302	6,302	*0.0%*	*0.0%*
Professional Services	48,612	30,702	47,113	30,702	80,702	30,702	30,702	*0.0%*	*0.0%*
Communication	0	0	16	0	0	0	0	*N/A*	*N/A*
Repairs & Maintenance	1,435	8,670	1,040	8,670	8,670	8,670	8,670	*0.0%*	*0.0%*
Capital	0	40,000	28,574	40,000	140,000	40,000	40,000	*0.0%*	*0.0%*
TOTAL EXPENDITURES	50,047	85,674	76,744	85,674	235,674	85,674	85,674	*0.0%*	*0.0%*
Fund Balance, January 1	89,391	88,718	171,358	88,044	185,968	35,294	35,294	*-59.9%*	*0.0%*
Total New Revenue	132,014	85,000	91,354	85,000	85,000	85,674	85,674	*0.8%*	*0.0%*
Total Committed Expenditures	(50,047)	(85,674)	(76,744)	(85,674)	(235,674)	(85,674)	(85,674)	*0.0%*	*0.0%*
Fund Balance Plus Reserves	171,358	88,044	185,968	87,370	35,294	35,294	35,294	*-59.6%*	*0.0%*
Undesignated Fund Balance, 12/31	171,358	88,044	185,968	87,370	35,294	35,294	35,294	*-59.6%*	*0.0%*

Fund 135, Springbrook Wetlands Bank

Per Ordinance 5269**,** in 2007, a new fund was created Fund 135, Springbrook Wetlands Bank Fund. The purpose of the fund is to provide accounting for the Springbrook Creek Wetland and Habitat Mitigation Bank project. The Fund will receive revenue by selling Wetland credits to the third parties and to the City's internal departments. The revenue received will pay for managing the wetlands.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	195,640	0	0	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	5,356	0	3,032	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	200,996	0	3,032	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
TOTAL EXPENDITURES	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance, January 1	459,528	459,528	660,524	459,528	663,556	663,556	663,556	*44.4%*	*0.0%*
Total New Revenue	200,996	0	3,032	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	660,524	459,528	663,556	459,528	663,556	663,556	663,556	*44.4%*	*0.0%*
Undesignated Fund Balance, 12/31	660,524	459,528	663,556	459,528	663,556	663,556	663,556	*44.4%*	*0.0%*

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Fund 219, Unlimited Tax General Obligation Bond Funds

Voter-approved general obligation debt is also known as unlimited tax general obligation debt (ULTGO). Fund 219 maintains the revenue and expenditures for the 1993 refunding issue relating to Senior Housing. As of 2010, there are no more debt issues related to this fund and the remaining fund balance was transferred to the General Governmental Miscellaneous Debt Service Fund 215.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
TOTAL RESOURCES	0	0	0	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
Transfer Out	79,340	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	79,340	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance, January 1	79,340	0	0	-	-	0	0	*N/A*	*N/A*
Total New Revenue	0	0	0	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	(79,340)	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	(0)	0	0	0	0	0	0	*N/A*	*N/A*
Undesignated Fund Balance, 12/31	(0)	0	0	0	0	0	0	*N/A*	*N/A*

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Fund 303, Community Development Impact Mitigation Fund

Beginning in 1999, Fund 303 was created for the purpose of identifying Community Development Impact Mitigation revenue and expenditures. Previously, Transportation, Fire, and Community Development (Park) mitigation activities were budgeted in Fund 105.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	242,128	0	0	0	0	0	0	*N/A*	*N/A*
Charges for Goods and Services	21,793	60,000	63,560	60,000	60,000	60,000	60,000	*0.0%*	*0.0%*
Interest and Other Earnings	13,363	0	6,261	0	0	0	0	*N/A*	*N/A*
Transfer In	0	0	61,352	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	277,284	60,000	131,173	60,000	60,000	60,000	60,000	*0.0%*	*0.0%*
EXPENDITURES:									
Transfer Out	0	400,000	0	0	400,000	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	0	400,000	0	0	400,000	0	0	*N/A*	*N/A*
Fund Balance, January 1	1,066,593	1,126,594	1,343,877	786,594	1,475,050	1,135,050	1,195,050	*44.3%*	*5.3%*
Total New Revenue	277,284	60,000	131,173	60,000	60,000	60,000	60,000	*0.0%*	*0.0%*
Total Committed Expenditures	0	(400,000)	0	0	(400,000)	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	1,343,877	786,594	1,475,050	846,594	1,135,050	1,195,050	1,255,050	*41.2%*	*5.0%*
Undesignated Fund Balance, 12/31	1,343,877	786,594	1,475,050	846,594	1,135,050	1,195,050	1,255,050	*41.2%*	*5.0%*

Fund 304, Fire Impact Mitigation Fund

Fund 304 was created for the purpose of identifying Fire Impact Mitigation revenue and expenditures. Mitigation fees are charged to new development near existing fire stations and developments located farther out. Revenue is collected at the time a permit is issued.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	67,618	100,000	83,803	100,000	100,000	25,000	50,000	*-75.0%*	*100.0%*
Interest and Other Earnings	18,333	0	8,450	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	85,951	100,000	92,253	100,000	100,000	25,000	50,000	*-75.0%*	*100.0%*
EXPENDITURES:									
Capital	(40,004)	0	0	0	0	0	0	*N/A*	*N/A*
Transfer Out	560,000	529,056	529,056	536,926	936,926	250,000	250,000	*-53.4%*	*0.0%*
TOTAL EXPENDITURES	519,996	529,056	529,056	536,926	936,926	250,000	250,000	*-53.4%*	*0.0%*
Fund Balance, January 1	2,363,522	1,903,522	1,929,477	1,474,466	1,492,674	655,748	430,748	*-55.5%*	*-34.3%*
Total New Revenue	85,951	100,000	92,253	100,000	100,000	25,000	50,000	*-75.0%*	*100.0%*
Total Committed Expenditures	(519,996)	(529,056)	(529,056)	(536,926)	(936,926)	(250,000)	(250,000)	*-53.4%*	*0.0%*
Fund Balance Plus Reserves	1,929,477	1,474,466	1,492,674	1,037,540	655,748	430,748	230,748	*-58.5%*	*-46.4%*
Undesignated Fund Balance, 12/31	1,929,477	1,474,466	1,492,674	1,037,540	655,748	430,748	230,748	*-58.5%*	*-46.4%*

Fund 305, Transportation Impact Mitigation Fund

Fund 305 was created for the purpose of identifying Transportation Impact Mitigation revenue and expenditures. Mitigation fees are charged to new development projects within Renton city limits using a vehicle trip rate that has been established based on the number of vehicle trips generated by new development.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	67,388	240,000	182,471	140,000	100,000	30,000	30,000	*-78.6%*	*0.0%*
Interest and Other Earnings	25,433	10,000	4,761	10,000	0	10,000	10,000	*0.0%*	*0.0%*
TOTAL RESOURCES	92,821	250,000	187,233	150,000	100,000	40,000	40,000	*-73.3%*	*0.0%*
EXPENDITURES:									
Transfer Out	1,140,000	499,494	650,000	400,000	450,000	183,000	107,000	*-54.3%*	*-41.5%*
TOTAL EXPENDITURES	1,140,000	499,494	650,000	400,000	450,000	183,000	107,000	*-54.3%*	*-41.5%*
Fund Balance, January 1	2,167,133	557,134	1,119,954	307,640	657,187	307,187	164,187	*-0.1%*	*-46.6%*
Total New Revenue	92,821	250,000	187,233	150,000	100,000	40,000	40,000	*-73.3%*	*0.0%*
Total Committed Expenditures	(1,140,000)	(499,494)	(650,000)	(400,000)	(450,000)	(183,000)	(107,000)	*-54.3%*	*-41.5%*
Fund Balance Plus Reserves	1,119,954	307,640	657,187	57,640	307,187	164,187	97,187	*184.8%*	*-40.8%*
Undesignated Fund Balance, 12/31	1,119,954	307,640	657,187	57,640	307,187	164,187	97,187	*184.8%*	*-40.8%*

Fund 316, Municipal Facilities Capital Investment Fund

This fund is used to fund facility improvements and renovations, property acquisitions for parks and City space needs, parks development and equipment, and major capital requirements as identified in the 2013-2018 Capital Investment Program (CIP) Section 5.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 Adj Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:										
Utility Taxes	0	0	0	0	0	0	425,000	425,000	*100.0%*	*0.0%*
Other Taxes	570,043	560,000	576,851	560,000	560,000	560,000	660,000	555,000	*17.9%*	*-15.9%*
Business Licenses and Permits	0	0	0	0	0	0	400,000	400,000	*100.0%*	*0.0%*
Federal/State Grants	98,910	0	304,715	0	1,418,009	1,403,711	0	0	*N/A*	*N/A*
Other Intergovernmental Revenues	185,309	0	0	0	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	75,769	0	20,608	0	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	53,920	350,000	114	0	350,000	350,651	250,000	0	*100.0%*	*-100.0%*
Bond Proceeds	0	10,000,000	0	7,000,000	0	0	0	0	*-100.0%*	*N/A*
Transfer In	0	2,400,000	200,000	1,000,000	600,000	695,822	750,000	0	*-25.0%*	*-100.0%*
TOTAL RESOURCES	983,950	13,310,000	1,102,288	8,560,000	2,928,009	3,010,184	2,485,000	1,380,000	*-71.0%*	*-44.5%*
EXPENDITURES:										
Supplies/Small Tools and Equipment	0	0	0	0	20,830	20,830	0	0	*N/A*	*N/A*
Intergovernmental Services / Taxes	0	0	0	0	970,750	970,750	0	0	*N/A*	*N/A*
Capital	1,806,337	14,892,000	2,969,267	8,898,000	5,273,589	5,453,612	2,648,725	1,305,000	*-70.2%*	*-50.7%*
Interfund Payments for Services	68,454	70,000	70,000	72,000	72,000	72,000	74,000	75,000	*2.8%*	*1.4%*
Transfer Out	283,048	0	76,772	0	813	813	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	2,157,839	14,962,000	3,116,039	8,970,000	6,337,982	6,518,005	2,722,725	1,380,000	*-69.6%*	*-49.3%*
Fund Balance, January 1	6,933,186	3,455,517	5,759,297	1,803,517	3,745,546	3,745,546	237,725	-	*-86.8%*	*-100.0%*
Total New Revenue	983,950	13,310,000	1,102,288	8,560,000	2,928,009	3,010,184	2,485,000	1,380,000	*-71.0%*	*-44.5%*
Total Committed Expenditures	(2,157,839)	(14,962,000)	(3,116,039)	(8,970,000)	(6,337,982)	(6,518,005)	(2,722,725)	(1,380,000)	*-69.6%*	*-49.3%*
Fund Balance Plus Reserves	5,759,297	1,803,517	3,745,546	1,393,517	335,573	237,725	0	0	*-100.0%*	*N/A*
Reserve: Park Maintenance Facility	1,104,235	1,104,235	0	1,104,235	0	0	0	0	*-100.0%*	*N/A*
Reserve: Ron Regis Park	280,000	280,000	0	280,000	0	0	0	0	*-100.0%*	*N/A*
Undesignated Fund Balance, 12/31	4,375,062	419,282	3,745,546	9,282	335,573	237,725	0	0	*-100.0%*	*N/A*

Fund 317, Transportation Capital Improvement Fund

This fund supports City of Renton transportation projects and projects linked with various State and Federal Funding programs. Many of the projects are dependent on acquisition of outside grants, formation of LID's and mitigation revenue. See the 2013-2018 Capital Investment Program (CIP) Section 5, for further details regarding specific projects/programs.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Business Licenses and Permits	1,671,725	1,630,000	1,696,529	1,670,000	1,670,000	1,701,619	1,740,000	*1.9%*	*2.3%*
Federal/State Grants	4,731,718	5,028,905	4,174,803	4,851,400	14,494,555	17,745,926	3,530,000	*265.8%*	*-80.1%*
Other Intergovernmental Revenues	1,914,701	2,604,420	3,880,017	2,160,000	4,212,425	4,687,575	0	*117.0%*	*-100.0%*
Interest and Other Earnings	37,602	0	15,253	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	170,896	0	42	0	2,089,088	0	0	*N/A*	*N/A*
Other Financing Sources	0	0	700,000	0	0	0	0	*N/A*	*N/A*
Transfer In	2,590,774	1,394,494	1,270,000	1,030,000	1,053,314	1,123,000	757,000	*9.0%*	*-32.6%*
TOTAL RESOURCES	11,117,417	10,657,819	11,736,645	9,711,400	23,519,382	25,258,120	6,027,000	*160.1%*	*-76.1%*
EXPENDITURES:									
Part Time Salaries and Benefits	0	0	52,904	0	0	0	0	*N/A*	*N/A*
Capital	10,151,078	11,632,819	12,069,602	9,746,400	26,715,419	25,093,120	5,862,000	*157.5%*	*-76.6%*
Debt Service	0	0	0	0	150,000	149,591	149,590	*100.0%*	*0.0%*
Interfund Payments for Services	37,339	0	0	0	0	0	0	*N/A*	*N/A*
Transfer Out	13,261	15,000	0	15,000	30,000	15,000	15,000	*0.0%*	*0.0%*
TOTAL EXPENDITURES	10,201,678	11,647,819	12,122,506	9,761,400	26,895,419	25,257,711	6,026,590	*158.8%*	*-76.1%*
Fund Balance, January 1	2,892,341	1,060,648	3,808,080	70,648	3,422,219	46,182	46,591	*-34.6%*	*0.9%*
Total New Revenue	11,117,417	10,657,819	11,736,645	9,711,400	23,519,382	25,258,120	6,027,000	*160.1%*	*-76.1%*
Total Committed Expenditures	(10,201,678)	(11,647,819)	(12,122,506)	(9,761,400)	(26,895,419)	(25,257,711)	(6,026,590)	*158.8%*	*-76.1%*
Fund Balance Plus Reserves	3,808,081	70,648	3,422,219	20,648	46,182	46,591	47,001	*125.6%*	*0.9%*
Undesignated Fund Balance, 12/31	3,808,081	70,648	3,422,219	20,648	46,182	46,591	47,001	*125.6%*	*0.9%*

Fund 318, South Lake Washington Infrastructure Project

This fund was created in 2006 to provide accounting for the South Lake Washington Infrastructure Project. This project is funded by various sources including REET, sales tax, grants, and GO Bonds that will provide for the design, construction, labor wages and benefits, and equipment required to implement the project.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	954	0	246	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	954	0	246	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
Capital	56,471	0	5,976	0	50,024	0	0	*N/A*	*N/A*
Transfer Out	0	0	0	0	2,000	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	56,471	0	5,976	0	52,024	0	0	*N/A*	*N/A*
Fund Balance, January 1	114,039	38	58,522	38	52,792	768	768	*1921.1%*	*0.0%*
Total New Revenue	954	0	246	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	(56,471)	0	(5,976)	0	(52,024)	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	58,522	38	52,792	38	768	768	768	*1921.1%*	*0.0%*
Undesignated Fund Balance, 12/31	58,522	38	52,792	38	768	768	768	*1921.1%*	*0.0%*

Fund 326, Housing Opportunity Fund

This fund was created in 2008 to provide accounting for revenues and expenditures used to assist public and private housing projects serving low and/or moderate income households and/or special-needs populations within the City limits.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	2,134	0	1,759	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	2,134	0	1,759	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
Miscellaneous	40,000	0	35,000	0	125,000	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	40,000	0	35,000	0	125,000	0	0	*N/A*	*N/A*
Fund Balance, January 1	201,653	1,653	163,787	1,653	130,546	5,546	5,546	*235.5%*	*0.0%*
Total New Revenue	2,134	0	1,759	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	(40,000)	0	(35,000)	0	(125,000)	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	163,787	1,653	130,546	1,653	5,546	5,546	5,546	*235.5%*	*0.0%*
Operating Reserves	163,787	1,653	130,546	1,653	5,546	5,546	5,546	*235.5%*	*0.0%*
Undesignated Fund Balance, 12/31	0	0	0	0	0	0	0	*N/A*	*N/A*

Fund 336, New Library Development Fund

This fund was created in 2011 to provide the accounting for revenues and expenditures used to construct two new libraries.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Taxes	0	0	0	0	543,588	0	0	*N/A*	*N/A*
Interest and Other Earnings	0	0	26,940	0	0	0	0	*N/A*	*N/A*
Rents, Leases, and Concessions	0	0	658	0	0	0	0	*N/A*	*N/A*
Bond Proceeds	0	0	18,120,553	0	0	0	0	*N/A*	*N/A*
Transfer In	0	0	1,800,000	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	0	0	19,948,151	0	543,588	0	0	*N/A*	*N/A*
EXPENDITURES:									
Utilities	0	0	5,456	0	0	0	0	*N/A*	*N/A*
Capital	0	0	637,862	0	19,196,447	0	0	*N/A*	*N/A*
Debt Service	0	0	108,386	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	0	0	751,704	0	19,196,447	0	0	*N/A*	*N/A*
Fund Balance, January 1	0	0	0	-	19,196,447	543,588	543,588	*100.0%*	*0.0%*
Total New Revenue	0	0	19,948,151	0	543,588	0	0	*N/A*	*N/A*
Total Committed Expenditures	0	0	(751,704)	0	(19,196,447)	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	0	0	19,196,447	0	543,588	543,588	543,588	*100.0%*	*0.0%*
Undesignated Fund Balance, 12/31	0	0	19,196,447	0	543,588	543,588	543,588	*100.0%*	*0.0%*

Funds 402, 422 Airport Summary

Summary of Fund 402 Airport Operations and Fund 422 Airport Capital Improvement Fund are for reporting purposes. Refer to the separate operating and capital improvement fund tables for further detail.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	71,771	901,000	225,062	2,400,000	5,973,698	8,810,000	285,000	*267.1%*	*-96.8%*
Other Intergovernmental Revenues	63,698	0	(58,747)	0	0	0	0	*N/A*	*N/A*
Charges for Goods and Services	55,021	115,056	114,486	115,056	115,056	115,056	115,056	*0.0%*	*0.0%*
Fines and Forfeits	8,838	0	0	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	13,183	9,244	8,615	1,000	1,000	5,000	5,000	*400.0%*	*0.0%*
Rents, Leases, and Concessions	1,898,941	2,264,118	2,296,101	2,621,115	2,621,115	2,818,879	2,419,071	*7.5%*	*-14.2%*
Other Miscellaneous Revenues	970	0	2,749	0	0	0	0	*N/A*	*N/A*
Other Financing Sources	0	150,000	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	2,112,422	3,439,418	2,588,267	5,137,171	8,710,869	11,748,935	2,824,127	*128.7%*	*-76.0%*
EXPENDITURES:									
Regular Salaries	340,867	413,458	378,823	429,386	429,386	437,578	439,776	*1.9%*	*0.5%*
Overtime	35,719	35,000	42,819	35,000	35,000	16,273	15,761	*-53.5%*	*-3.1%*
Personnel Benefits	132,809	173,674	155,983	193,204	193,204	196,755	215,374	*1.8%*	*9.5%*
Part Time Salaries and Benefits	61,047	102,009	90,828	102,009	102,009	133,210	133,722	*30.6%*	*0.4%*
Supplies/Small Tools and Equipment	88,689	46,000	99,175	46,000	103,208	95,732	95,317	*108.1%*	*-0.4%*
Professional Services	35,411	27,000	29,260	27,000	27,000	27,000	27,000	*0.0%*	*0.0%*
Communication	0	0	21	0	0	0	0	*N/A*	*N/A*
Travel/Training	2,771	5,500	8,750	5,500	8,000	8,000	8,000	*45.5%*	*0.0%*
Advertising	335	0	202	0	0	0	0	*N/A*	*N/A*
Operating Rentals	15,860	15,000	17,050	15,000	15,000	15,000	15,150	*0.0%*	*1.0%*
Utilities	104,279	104,000	147,738	104,000	168,834	175,954	176,651	*69.2%*	*0.4%*
Repairs & Maintenance	30,421	23,000	24,292	23,000	42,092	43,000	43,000	*87.0%*	*0.0%*
Miscellaneous	1,510	5,691	4,930	5,691	5,991	5,991	5,991	*5.3%*	*0.0%*
Intergovernmental Services / Taxes	891	0	2,871	0	0	0	0	*N/A*	*N/A*
Capital	602,736	2,698,000	566,482	4,849,000	8,652,064	10,234,888	1,287,313	*111.1%*	*-87.4%*
Debt Service	105,204	105,204	105,204	105,203	105,203	105,204	105,204	*0.0%*	*0.0%*
Interfund Payments for Services	241,606	175,423	181,635	178,055	178,055	225,192	229,815	*26.5%*	*2.1%*
Transfer Out	0	0	8,848	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	1,800,156	3,928,960	1,864,906	6,118,049	10,065,046	11,719,777	2,798,074	*91.6%*	*-76.1%*
Fund Balance, January 1	1,049,083	1,710,959	1,361,349	1,221,417	2,084,710	730,532	759,690	*-40.2%*	*4.0%*
Total New Revenue	2,112,422	3,439,418	2,588,267	5,137,171	8,710,869	11,748,935	2,824,127	*128.7%*	*-76.0%*
Total Committed Expenditures	(1,800,156)	(3,928,960)	(1,864,906)	(6,118,049)	(10,065,046)	(11,719,777)	(2,798,074)	*91.6%*	*-76.1%*
Fund Balance Plus Reserves	1,361,349	1,221,418	2,084,710	240,539	730,533	759,690	785,743	*215.8%*	*3.4%*
Capital Reserves	1,207,659	751,688	399,968	124,155	355,310	377,278	400,743	*203.9%*	*6.2%*
Operating Reserves	87,377	90,060	94,750	116,385	130,778	137,968	140,556	*18.5%*	*1.9%*
Undesignated Fund Balance, 12/31	66,313	379,669	1,589,992	0	244,444	244,444	244,444	*100.0%*	*0.0%*

Fund 402, Airport Fund

The Airport Fund supports administration, operation, and maintenance of the Renton Municipal Airport. The Airport is a section of the Public Works Transportation Systems. In 2007, Fund 422 was created to account for Airport capital improvements.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	55,021	115,056	114,486	115,056	115,056	115,056	115,056	*0.0%*	*0.0%*
Fines and Forfeits	8,838	0	0	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	7,553	9,244	5,485	1,000	1,000	5,000	5,000	*400.0%*	*0.0%*
Rents, Leases, and Concessions	1,898,941	511,914	270,182	446,581	1,183,094	1,288,787	1,311,554	*188.6%*	*1.8%*
Other Miscellaneous Revenues	970	0	2,749	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	1,971,323	636,214	392,902	562,637	1,299,150	1,408,843	1,431,610	*150.4%*	*1.6%*
EXPENDITURES:									
Regular Salaries	340,867	413,458	378,823	429,386	429,386	437,578	439,776	*1.9%*	*0.5%*
Overtime	35,719	35,000	42,819	35,000	35,000	16,273	15,761	*-53.5%*	*-3.1%*
Personnel Benefits	132,809	173,674	155,983	193,204	193,204	196,755	215,374	*1.8%*	*9.5%*
Part Time Salaries and Benefits	61,047	102,009	90,828	102,009	102,009	133,210	133,722	*30.6%*	*0.4%*
Supplies/Small Tools and Equipment	88,689	46,000	99,175	46,000	103,208	95,732	95,317	*108.1%*	*-0.4%*
Professional Services	35,411	27,000	29,260	27,000	27,000	27,000	27,000	*0.0%*	*0.0%*
Communication	0	0	21	0	0	0	0	*N/A*	*N/A*
Travel/Training	2,771	5,500	8,750	5,500	8,000	8,000	8,000	*45.5%*	*0.0%*
Advertising	335	0	202	0	0	0	0	*N/A*	*N/A*
Operating Rentals	15,860	15,000	17,050	15,000	15,000	15,000	15,150	*0.0%*	*1.0%*
Utilities	104,279	104,000	147,738	104,000	168,834	175,954	176,651	*69.2%*	*0.4%*
Repairs & Maintenance	30,421	23,000	24,292	23,000	42,092	43,000	43,000	*87.0%*	*0.0%*
Miscellaneous	1,510	5,691	4,930	5,691	5,991	5,991	5,991	*5.3%*	*0.0%*
Intergovernmental Services / Taxes	891	0	2,871	0	0	0	0	*N/A*	*N/A*
Interfund Payments for Services	241,606	175,423	181,635	178,055	178,055	225,192	229,815	*26.5%*	*2.1%*
Transfer Out	0	0	8,848	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	1,092,216	1,125,756	1,193,220	1,163,846	1,307,780	1,379,685	1,405,557	*18.5%*	*1.9%*
Fund Balance, January 1	415,929	1,331,290	1,295,036	841,748	494,718	486,088	515,246	*-42.3%*	*6.0%*
Total New Revenue	1,971,323	636,214	392,902	562,637	1,299,150	1,408,843	1,431,610	*150.4%*	*1.6%*
Total Committed Expenditures	(1,092,216)	(1,125,756)	(1,193,220)	(1,163,846)	(1,307,780)	(1,379,685)	(1,405,557)	*18.5%*	*1.9%*
Fund Balance Plus Reserves	1,295,036	841,749	494,718	240,539	486,088	515,246	541,299	*114.2%*	*5.1%*
Capital Reserves	1,207,659	751,688	399,968	124,155	355,310	377,278	400,743	*203.9%*	*6.2%*
Operating Reserves	87,377	90,060	94,750	116,385	130,778	137,968	140,556	*18.5%*	*1.9%*
Undesignated Fund Balance, 12/31	0	0	0	0	0	0	0	*N/A*	*N/A*

Fund 422, Airport Capital Improvement Fund

In 2007, this fund was created to account for Airport capital improvements, that were previously budgeted in Fund 402.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	71,771	901,000	225,062	2,400,000	5,973,698	8,810,000	285,000	*267.1%*	*-96.8%*
Other Intergovernmental Revenues	63,698	0	(58,747)	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	5,630	0	3,130	0	0	0	0	*N/A*	*N/A*
Rents, Leases, and Concessions	0	1,752,204	2,025,919	2,174,534	1,438,021	1,530,092	1,107,517	*-29.6%*	*-27.6%*
Other Miscellaneous Revenues	0	0	(0)	0	0	0	0	*N/A*	*N/A*
Other Financing Sources	0	150,000	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	141,099	2,803,204	2,195,364	4,574,534	7,411,719	10,340,092	1,392,517	*126.0%*	*-86.5%*
EXPENDITURES:									
Capital	602,736	2,698,000	566,482	4,849,000	8,652,064	10,234,888	1,287,313	*111.1%*	*-87.4%*
Debt Service	105,204	105,204	105,204	105,203	105,203	105,204	105,204	*0.0%*	*0.0%*
TOTAL EXPENDITURES	707,940	2,803,204	671,685	4,954,203	8,757,267	10,340,092	1,392,517	*108.7%*	*-86.5%*
Fund Balance, January 1	633,154	379,669	66,313	379,669	1,589,992	244,444	244,444	*-35.6%*	*0.0%*
Total New Revenue	141,099	2,803,204	2,195,364	4,574,534	7,411,719	10,340,092	1,392,517	*126.0%*	*-86.5%*
Total Committed Expenditures	(707,940)	(2,803,204)	(671,685)	(4,954,203)	(8,757,267)	(10,340,092)	(1,392,517)	*108.7%*	*-86.5%*
Fund Balance Plus Reserves	66,313	379,669	1,589,992	0	244,444	244,444	244,444	*100.0%*	*0.0%*
Undesignated Fund Balance, 12/31	66,313	379,669	1,589,992	0	244,444	244,444	244,444	*100.0%*	*0.0%*

Fund 403, Solid Waste Utility Fund

The Solid Waste Utility Fund accounts for contracted garbage collection services to 18,253 customers (2011). There are three sections of the Public Works Department supported by this fund: Solid Waste Utility Billing (403/004), Solid Waste Utility Systems (403/18), and Solid Waste Maintenance (403/19).

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	144	11,250	12,559	0	0	0	0	*N/A*	*N/A*
Other Intergovernmental Revenues	0	143,315	113,698	143,315	160,434	149,128	159,500	*4.1%*	*7.0%*
Charges for Goods and Services	14,919,615	14,786,377	14,891,849	14,786,377	14,786,377	15,470,406	16,177,094	*4.6%*	*4.6%*
Interest and Other Earnings	14,002	5,000	9,257	5,000	5,000	5,000	5,000	*0.0%*	*0.0%*
Rents, Leases, and Concessions	72,000	70,000	72,000	70,000	70,000	76,318	78,226	*9.0%*	*2.5%*
Other Miscellaneous Revenues	1,696	0	4,670	0	0	0	0	*N/A*	*N/A*
Other Financing Sources	99,508	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	15,106,966	15,015,942	15,104,032	15,004,692	15,021,811	15,700,852	16,419,820	*4.6%*	*4.6%*
EXPENDITURES:									
Regular Salaries	315,403	313,314	289,836	325,055	325,055	327,529	330,238	*0.8%*	*0.8%*
Overtime	4,656	6,372	1,242	6,372	6,372	6,372	6,372	*0.0%*	*0.0%*
Personnel Benefits	114,005	122,422	115,119	136,743	136,743	124,158	135,687	*-9.2%*	*9.3%*
Part Time Salaries and Benefits	84	0	18,764	0	0	0	0	*N/A*	*N/A*
Supplies/Small Tools and Equipment	2,145	12,300	2,215	12,300	17,300	12,300	12,300	*0.0%*	*0.0%*
Professional Services	67,407	215,346	49,695	200,346	222,465	206,159	210,381	*2.9%*	*2.0%*
Communication	24,044	26,122	22,329	26,122	26,122	26,122	26,122	*0.0%*	*0.0%*
Travel/Training	983	3,703	1,081	3,703	3,703	3,703	3,703	*0.0%*	*0.0%*
Utilities	11,585,476	12,326,846	11,439,778	12,326,846	12,341,846	12,840,011	13,075,912	*4.2%*	*1.8%*
Repairs & Maintenance	12,694	612	0	612	612	612	612	*0.0%*	*0.0%*
Miscellaneous	2,031	8,563	1,935	8,563	8,563	8,563	8,563	*0.0%*	*0.0%*
Intergovernmental Services / Taxes	1,980,351	1,544,213	1,993,004	1,544,213	2,016,233	2,247,735	2,305,207	*45.6%*	*2.6%*
Interfund Payments for Services	361,933	371,897	394,983	381,487	381,487	366,803	386,868	*-3.8%*	*5.5%*
Transfer Out	0	0	1,106	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	14,471,212	14,951,710	14,331,086	14,972,362	15,486,501	16,170,067	16,501,965	*8.0%*	*2.1%*
Fund Balance, January 1	326,034	326,034	961,788	390,266	1,734,734	1,270,044	800,829	*225.4%*	*-36.9%*
Total New Revenue	15,106,966	15,015,942	15,104,032	15,004,692	15,021,811	15,700,852	16,419,820	*4.6%*	*4.6%*
Total Committed Expenditures	(14,471,212)	(14,951,710)	(14,331,086)	(14,972,362)	(15,486,501)	(16,170,067)	(16,501,965)	*8.0%*	*2.1%*
Fund Balance Plus Reserves	961,788	390,266	1,734,734	422,596	1,270,044	800,829	718,684	*89.5%*	*-10.3%*
Operating Reserves*	961,788	400,000	400,000	400,000	400,000	400,000	400,000	*0.0%*	*0.0%*
Undesignated Fund Balance, 12/31	0	(9,734)	1,334,734	22,596	870,044	400,829	318,684	*1673.9%*	*-20.5%*

*Reserve is calculated at 8% for 2008, 10% for 2009 through 2010 and at $400,000 for 2011 and on.

Funds 404, 424 Golf Course Summary

Summary of Fund 404 Municipal Golf Course System Fund, and Fund 424 Municipal Golf Course System Capital Improvement Fund for reporting purposes. Refer to the separate operating and capital improvement fund tables for further detail.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	1,737,520	1,969,515	1,673,920	1,969,515	1,969,515	1,939,639	1,973,419	*-1.5%*	*1.7%*
Interest and Other Earnings	11,314	30,000	4,794	30,000	30,000	30,000	30,000	*0.0%*	*0.0%*
Rents, Leases, and Concessions	360,850	481,990	341,032	481,990	481,990	481,990	481,990	*0.0%*	*0.0%*
Other Miscellaneous Revenues	4,100	2,040	2,797	2,040	2,040	2,040	2,040	*0.0%*	*0.0%*
Other Financing Sources	1,875,000	0	0	0	0	0	0	*N/A*	*N/A*
Transfer In	100,000	100,000	100,000	100,000	50,000	50,000	50,000	*-50.0%*	*0.0%*
TOTAL RESOURCES	4,088,785	2,583,545	2,122,543	2,583,545	2,533,545	2,503,669	2,537,449	*-3.1%*	*1.3%*
EXPENDITURES:									
Regular Salaries	614,665	611,720	618,075	627,644	627,644	635,981	637,148	*1.3%*	*0.2%*
Overtime	813	1,020	1,162	1,020	1,020	1,020	1,020	*0.0%*	*0.0%*
Personnel Benefits	249,654	273,399	269,492	302,407	302,407	292,017	318,496	*-3.4%*	*9.1%*
Part Time Salaries and Benefits	252,158	341,747	256,357	341,747	341,747	341,747	341,747	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	143,030	192,676	154,237	192,676	192,676	193,676	194,676	*0.5%*	*0.5%*
Professional Services	3,694	20,100	3,515	20,100	20,100	20,100	20,100	*0.0%*	*0.0%*
Travel/Training	565	1,268	140	1,268	1,268	1,268	1,268	*0.0%*	*0.0%*
Advertising	6,024	4,284	9,509	4,284	4,284	7,000	7,500	*63.4%*	*7.1%*
Operating Rentals	4,725	1,734	6,812	1,734	1,734	1,734	1,734	*0.0%*	*0.0%*
Utilities	47,686	51,908	69,763	51,908	51,908	60,172	60,871	*15.9%*	*1.2%*
Repairs & Maintenance	55,359	63,406	38,075	63,406	63,406	63,406	63,406	*0.0%*	*0.0%*
Miscellaneous	3,829	9,190	3,003	9,190	9,190	9,190	9,190	*0.0%*	*0.0%*
Intergovernmental Services / Taxes	10,300	0	10,199	0	0	0	0	*N/A*	*N/A*
Capital	174,416	175,000	137,459	175,000	220,000	125,000	125,000	*-28.6%*	*0.0%*
Debt Service	2,337,588	447,584	410,771	435,423	435,423	400,661	400,660	*-8.0%*	*0.0%*
Interfund Payments for Services	175,240	192,045	199,252	196,740	196,740	195,140	203,884	*-0.8%*	*4.5%*
Resale Purchases	106,234	117,657	107,183	117,657	117,657	117,657	117,657	*0.0%*	*0.0%*
Transfer Out	100,000	100,000	100,656	100,000	50,000	50,000	50,000	*-50.0%*	*0.0%*
TOTAL EXPENDITURES	4,285,981	2,604,738	2,395,659	2,642,204	2,637,204	2,515,769	2,554,357	*-4.8%*	*1.5%*
Fund Balance, January 1	1,085,801	850,012	888,604	828,818	615,488	511,829	499,729	*-38.2%*	*-2.4%*
Total New Revenue	4,088,785	2,583,545	2,122,543	2,583,545	2,533,545	2,503,669	2,537,449	*-3.1%*	*1.3%*
Total Committed Expenditures	(4,285,981)	(2,604,738)	(2,395,659)	(2,642,204)	(2,637,204)	(2,515,769)	(2,554,357)	*-4.8%*	*1.5%*
Fund Balance Plus Reserves	888,605	828,819	615,488	770,159	511,829	499,729	482,821	*-35.1%*	*-3.4%*
Bond Reserves*	0	0	0	0	0	0	0	*N/A*	*N/A*
Operating Reserves	454,113	514,289	465,411	526,695	514,195	516,277	525,924	*-2.0%*	*1.9%*
Undesignated Fund Balance, 12/31	434,492	314,530	150,077	243,464	(2,367)	(16,548)	(43,103)	*-106.8%*	*160.5%*

*Revenue bond was called on 12/01/2010, bond reserves are no longer required.

Fund 404, Municipal Golf Course System Fund

Ordinance 3884, approved in January 1985, created the Golf Course Fund and authorized issuance of $3,965,000 Council-voted General Obligation Bonds to acquire, improve, and develop the facility. The golf course is an 18-hole golf complex operated and maintained by the City through the Parks Division of the Community Services Department. In 1994, $5 million in revenue bonds were issued to construct a driving range and new clubhouse, including pro shop, restaurant, and meeting rooms. The major source of support is user fees, including a green fee of $2.00 per round of golf, reserved for capital improvements. In 1997 and beyond, the green fees will be used for payment of the annual debt service on the revenue bonds. In 1998, the operating reserve was recalculated to reflect debt service payments that are held in reserve on the balance sheet. See the Community Services operating budget section for more information.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	1,737,520	1,969,515	1,673,920	1,969,515	1,969,515	1,939,639	1,973,419	*-1.5%*	*1.7%*
Interest and Other Earnings	9,215	30,000	3,744	30,000	30,000	30,000	30,000	*0.0%*	*0.0%*
Rents, Leases, and Concessions	360,850	481,990	341,032	481,990	481,990	481,990	481,990	*0.0%*	*0.0%*
Other Miscellaneous Revenues	4,100	2,040	2,794	2,040	2,040	2,040	2,040	*0.0%*	*0.0%*
Other Financing Sources	1,875,000	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	3,986,685	2,483,545	2,021,490	2,483,545	2,483,545	2,453,669	2,487,449	*-1.2%*	*1.4%*
EXPENDITURES:									
Regular Salaries	614,665	611,720	618,075	627,644	627,644	635,981	637,148	*1.3%*	*0.2%*
Overtime	813	1,020	1,162	1,020	1,020	1,020	1,020	*0.0%*	*0.0%*
Personnel Benefits	249,654	273,399	269,492	302,407	302,407	292,017	318,496	*-3.4%*	*9.1%*
Part Time Salaries and Benefits	252,158	341,747	256,357	341,747	341,747	341,747	341,747	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	143,030	192,676	154,237	192,676	192,676	193,676	194,676	*0.5%*	*0.5%*
Professional Services	3,694	20,100	3,515	20,100	20,100	20,100	20,100	*0.0%*	*0.0%*
Travel/Training	565	1,268	140	1,268	1,268	1,268	1,268	*0.0%*	*0.0%*
Advertising	6,024	4,284	9,509	4,284	4,284	7,000	7,500	*63.4%*	*7.1%*
Operating Rentals	4,725	1,734	6,812	1,734	1,734	1,734	1,734	*0.0%*	*0.0%*
Utilities	47,686	51,908	69,763	51,908	51,908	60,172	60,871	*15.9%*	*1.2%*
Repairs & Maintenance	55,359	63,406	38,075	63,406	63,406	63,406	63,406	*0.0%*	*0.0%*
Miscellaneous	3,829	9,190	3,003	9,190	9,190	9,190	9,190	*0.0%*	*0.0%*
Intergovernmental Services / Taxes	10,300	0	10,199	0	0	0	0	*N/A*	*N/A*
Capital	42,475	75,000	14,217	75,000	75,000	75,000	75,000	*0.0%*	*0.0%*
Debt Service	2,337,588	447,584	410,771	435,423	435,423	400,661	400,660	*-8.0%*	*0.0%*
Interfund Payments for Services	175,240	192,045	199,252	196,740	196,740	195,140	203,884	*-0.8%*	*4.5%*
Resale Purchases	106,234	117,657	107,183	117,657	117,657	117,657	117,657	*0.0%*	*0.0%*
Transfer Out	100,000	100,000	100,656	100,000	50,000	50,000	50,000	*-50.0%*	*0.0%*
TOTAL EXPENDITURES	4,154,039	2,504,738	2,272,417	2,542,204	2,492,204	2,465,769	2,504,357	*-3.0%*	*1.6%*
Fund Balance, January 1	798,278	714,988	630,924	693,794	379,997	371,338	359,238	*-46.5%*	*-3.3%*
Total New Revenue	3,986,685	2,483,545	2,021,490	2,483,545	2,483,545	2,453,669	2,487,449	*-1.2%*	*1.4%*
Total Committed Expenditures	(4,154,039)	(2,504,738)	(2,272,417)	(2,542,204)	(2,492,204)	(2,465,769)	(2,504,357)	*-3.0%*	*1.6%*
Fund Balance Plus Reserves	630,924	693,795	379,997	635,135	371,338	359,238	342,330	*-43.4%*	*-4.7%*
Operating Reserves	454,113	514,289	465,411	526,695	514,195	516,277	525,924	*-2.0%*	*1.9%*
Undesignated Fund Balance, 12/31	176,812	179,506	(85,414)	108,440	(142,858)	(157,039)	(183,594)	*-244.8%*	*16.9%*

*Revenue bond was called on 12/01/2010, bond reserves are no longer required.

Fund 424, Municipal Golf Course System Capital Improvement Fund

This fund was established in 1996 to account for major capital improvements at the Maplewood Golf Course separately from the operating fund. Funding for capital improvements are through green fees.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	2,099	0	1,050	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	0	0	3	0	0	0	0	*N/A*	*N/A*
Transfer In	100,000	100,000	100,000	100,000	50,000	50,000	50,000	*-50.0%*	*0.0%*
TOTAL RESOURCES	102,099	100,000	101,053	100,000	50,000	50,000	50,000	*-50.0%*	*0.0%*
EXPENDITURES:									
Capital	131,942	100,000	123,242	100,000	145,000	50,000	50,000	*-50.0%*	*0.0%*
TOTAL EXPENDITURES	131,942	100,000	123,242	100,000	145,000	50,000	50,000	*-50.0%*	*0.0%*
Fund Balance, January 1	287,523	135,024	257,680	135,024	235,491	140,491	140,491	*4.0%*	*0.0%*
Total New Revenue	102,099	100,000	101,053	100,000	50,000	50,000	50,000	*-50.0%*	*0.0%*
Total Committed Expenditures	(131,942)	(100,000)	(123,242)	(100,000)	(145,000)	(50,000)	(50,000)	*-50.0%*	*0.0%*
Fund Balance Plus Reserves	257,681	135,024	235,491	135,024	140,491	140,491	140,491	*4.0%*	*0.0%*
Undesignated Fund Balance, 12/31	257,681	135,024	235,491	135,024	140,491	140,491	140,491	*4.0%*	*0.0%*

Funds 405/406/407/416/425/426/427/461/471/481, Waterworks Utility Funds

Summary of waterworks utility operating, capital improvement, and bond related funds for reporting purposes. Refer to the separate operating and capital improvement fund tables for further detail.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Licenses and Permits	85,632	101,046	80,245	101,634	101,634	102,319	103,252	*0.7%*	*0.9%*
Federal/State Grants	206,409	642,000	821,270	0	2,085,480	618,000	2,106,000	*100.0%*	*240.8%*
Other Intergovernmental Revenues	362,874	196,000	0	175,000	442,006	800,000	2,050,000	*357.1%*	*156.3%*
Charges for Goods and Services	33,501,672	42,633,486	41,113,997	46,115,788	46,115,788	49,545,767	52,015,495	*7.4%*	*5.0%*
Interest and Other Earnings	195,306	474,505	107,335	423,894	425,894	380,873	626,109	*-10.1%*	*64.4%*
Rents, Leases, and Concessions	102,672	125,000	139,327	128,750	128,750	132,613	136,591	*3.0%*	*3.0%*
Other Miscellaneous Revenues	113,697	16,525	70,582	13,316	46,316	42,995	39,558	*222.9%*	*-8.0%*
Capital Contributions	685,536	0	3,284	0	14,015	0	0	*N/A*	*N/A*
Other Financing Sources	795,071	640,179	833,854	630,262	690,262	538,585	892,026	*-14.5%*	*65.6%*
Transfer In	4,924,409	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	40,973,278	44,828,741	43,169,894	47,588,644	50,050,145	52,161,152	57,969,031	*9.6%*	*11.1%*
EXPENDITURES:									
Regular Salaries	4,492,177	4,714,991	4,524,588	4,863,873	4,970,995	4,906,424	5,049,113	*0.9%*	*2.9%*
Overtime	136,788	140,395	115,002	140,395	140,395	140,395	140,395	*0.0%*	*0.0%*
Personnel Benefits	1,672,730	1,954,705	1,734,341	2,168,497	2,245,724	2,002,339	2,259,195	*-7.7%*	*12.8%*
Part Time Salaries and Benefits	57,188	51,853	53,447	51,853	63,853	88,853	100,853	*71.4%*	*13.5%*
Supplies/Small Tools and Equipment	774,232	1,032,280	809,583	1,032,280	1,161,257	1,037,280	1,037,280	*0.5%*	*0.0%*
Professional Services	136,697	184,972	102,046	184,972	184,972	155,972	155,972	*-15.7%*	*0.0%*
Communication	97,672	119,867	94,889	119,867	119,867	111,985	111,985	*-6.6%*	*0.0%*
Travel/Training	26,296	58,967	57,927	58,967	64,967	61,913	60,247	*5.0%*	*-2.7%*
Operating Rentals	27,765	8,893	30,451	8,893	44,284	23,193	37,493	*160.8%*	*61.7%*
Utilities	11,892,094	14,041,477	13,571,590	14,109,104	14,123,255	16,025,571	16,116,204	*13.6%*	*0.6%*
Repairs & Maintenance	172,920	100,726	125,499	100,726	147,673	115,726	130,726	*14.9%*	*13.0%*
Miscellaneous	72,941	116,501	99,183	116,501	116,501	125,437	187,103	*7.7%*	*49.2%*
Intergovernmental Services / Taxes	2,632,999	2,410,515	3,432,860	2,410,515	4,073,678	4,600,844	4,810,923	*90.9%*	*4.6%*
Capital	7,568,091	12,008,723	7,603,899	12,018,723	18,307,723	10,252,723	17,734,723	*-14.7%*	*73.0%*
Debt Service	4,556,764	4,609,402	4,609,748	4,604,209	4,604,209	4,503,417	4,316,092	*-2.2%*	*-4.2%*
Interfund Payments for Services	3,549,213	3,347,451	3,440,354	3,231,751	3,231,751	3,575,921	3,696,657	*10.6%*	*3.4%*
Transfer Out	5,635,183	0	26,844	0	111,000	185,000	126,000	*100.0%*	*-31.9%*
TOTAL EXPENDITURES	43,501,748	44,901,718	40,432,250	45,221,126	53,712,104	47,912,993	56,070,962	*6.0%*	*17.0%*
Fund Balance, January 1	13,931,093	7,692,886	11,402,622	7,619,910	14,140,266	10,478,307	14,726,466	*37.5%*	*40.5%*
Total New Revenue	40,973,278	44,828,741	43,169,894	47,588,644	50,050,145	52,161,152	57,969,031	*9.6%*	*11.1%*
Total Committed Expenditures	(43,501,748)	(44,901,718)	(40,432,250)	(45,221,126)	(53,712,104)	(47,912,993)	(56,070,962)	*6.0%*	*17.0%*
Fund Balance Plus Reserves	11,402,623	7,619,909	14,140,266	9,987,428	10,478,307	14,726,466	16,624,535	*47.5%*	*12.9%*
Bond Reserves	3,291,358	3,291,358	3,291,358	3,291,358	3,291,358	3,291,358	3,291,358	*0.0%*	*0.0%*
Operating Reserves	1,451,084	1,928,908	1,827,441	1,961,924	2,013,262	2,051,364	2,130,023	*4.6%*	*3.8%*
Undesignated Fund Balance, 12/31	6,660,181	2,399,644	9,021,467	4,734,146	5,173,687	9,383,744	11,203,154	*98.2%*	*19.4%*

Fund 405, Water Utility Operation Fund

This fund was created in 2006 for the purpose of identifying water utility revenue and expenses. Utility charges and fees provide revenue for the operation and maintenance of the water utility and Public Works Trust Fund Loan payments. Prior to 2007, Fund 451 was used to record revenue bond debt service payments and bond reserves. In 2007, Fund 451 was closed, and the activity was transferred to Funds 405, 406, and 407. Previously water, wastewater, and surface water utilities were reported in Fund 401.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	10,763,697	9,211,882	8,943,457	10,694,357	10,694,357	12,211,500	12,414,913	*14.2%*	*1.7%*
Interest and Other Earnings	117,311	164,651	66,708	103,823	103,823	143,951	241,109	*38.7%*	*67.5%*
Rents, Leases, and Concessions	102,672	125,000	139,327	128,750	128,750	132,613	136,591	*3.0%*	*3.0%*
Other Miscellaneous Revenues	20,365	7,834	14,287	6,212	6,212	4,534	2,798	*-27.0%*	*-38.3%*
Other Financing Sources	106,736	171,322	157,458	173,318	173,318	175,498	177,738	*1.3%*	*1.3%*
Transfer In	0	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	11,110,782	9,680,689	9,321,237	11,106,460	11,106,460	12,668,096	12,973,149	*14.1%*	*2.4%*
EXPENDITURES:									
Regular Salaries	2,185,464	2,210,544	2,188,704	2,271,888	2,271,888	2,304,707	2,318,275	*1.4%*	*0.6%*
Overtime	63,242	72,917	55,744	72,917	72,917	72,917	72,917	*0.0%*	*0.0%*
Personnel Benefits	808,031	899,648	837,822	997,101	997,101	934,373	1,018,242	*-6.3%*	*9.0%*
Part Time Salaries and Benefits	19,205	17,683	22,259	17,683	17,683	42,683	42,683	*141.4%*	*0.0%*
Supplies/Small Tools and Equipment	579,692	884,640	609,517	884,640	884,640	884,640	884,640	*0.0%*	*0.0%*
Professional Services	75,412	120,105	56,030	120,105	120,105	95,105	95,105	*-20.8%*	*0.0%*
Communication	25,268	38,086	27,781	38,086	38,086	30,204	30,204	*-20.7%*	*0.0%*
Travel/Training	18,415	27,785	35,801	27,785	27,785	31,731	30,065	*14.2%*	*-5.3%*
Operating Rentals	3,421	4,182	8,895	4,182	4,182	4,182	4,182	*0.0%*	*0.0%*
Utilities	769,581	790,417	758,190	805,417	805,417	790,417	805,417	*-1.9%*	*1.9%*
Repairs & Maintenance	118,804	62,856	114,087	62,856	90,703	62,856	62,856	*0.0%*	*0.0%*
Miscellaneous	36,586	70,798	65,982	70,798	70,798	74,734	76,400	*5.6%*	*2.2%*
Intergovernmental Services / Taxes	1,097,253	1,108,992	1,474,770	1,108,992	2,004,953	2,241,639	2,362,404	*102.1%*	*5.4%*
Capital	16,079	29,963	17,637	29,963	29,963	29,963	29,963	*0.0%*	*0.0%*
Debt Service	2,324,659	2,479,651	2,479,805	2,481,550	2,481,550	2,076,218	1,984,690	*-16.3%*	*-4.4%*
Interfund Payments for Services	1,324,388	1,288,912	1,268,808	1,308,518	1,308,518	1,318,616	1,362,577	*0.8%*	*3.3%*
Transfer Out	1,245,000	0	1,106	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	10,710,499	10,107,179	10,022,938	10,302,480	11,226,288	10,994,985	11,180,620	*6.7%*	*1.7%*
Fund Balance, January 1	4,294,833	4,050,493	4,695,116	3,624,003	3,993,415	3,873,587	5,546,698	*6.9%*	*43.2%*
Total New Revenue	11,110,782	9,680,689	9,321,237	11,106,460	11,106,460	12,668,096	12,973,149	*14.1%*	*2.4%*
Total Committed Expenditures	(10,710,499)	(10,107,179)	(10,022,938)	(10,302,480)	(11,226,288)	(10,994,985)	(11,180,620)	*6.7%*	*1.7%*
Fund Balance Plus Reserves	4,695,116	3,624,003	3,993,415	4,427,983	3,873,587	5,546,698	7,339,227	*25.3%*	*32.3%*
Bond Reserves	1,955,020	1,955,020	1,955,020	1,955,020	1,955,020	1,955,020	1,955,020	*0.0%*	*0.0%*
Operating Reserves	725,230	782,224	728,071	805,433	808,774	801,255	820,023	*-0.5%*	*2.3%*
Undesignated Fund Balance, 12/31	2,014,866	886,759	1,310,324	1,667,530	1,109,792	2,790,423	4,564,184	*67.3%*	*63.6%*

Fund 406, Wastewater Utility Operation Fund

This fund was created in 2006 for the purpose of identifying the City's portion of wastewater utility revenue and expenses. Utility charges and fees provide revenue for the operation and maintenance of the wastewater utility and Public Works Trust Fund Loan payments. Prior to 2007, Fund 451 was used to record revenue bond debt service payments and bond reserves. In 2007, Fund 451 was closed, and the activity was transferred to Funds 405, 406, and 407. Previously water, wastewater, and surface water utilities were reported in Fund 401.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Licenses and Permits	48,432	55,000	40,395	55,220	55,220	55,441	55,718	*0.4%*	*0.5%*
Charges for Goods and Services	5,647,072	4,814,911	5,234,629	5,748,553	5,748,553	6,155,704	7,171,716	*7.1%*	*16.5%*
Interest and Other Earnings	7,415	24,728	4,995	48,301	50,301	2,000	2,000	*-95.9%*	*0.0%*
Other Miscellaneous Revenues	25,974	1,500	48,948	1,500	34,500	34,500	34,500	*2200.0%*	*0.0%*
TOTAL RESOURCES	5,728,893	4,896,139	5,328,967	5,853,574	5,888,574	6,247,645	7,263,934	*6.7%*	*16.3%*
EXPENDITURES:									
Regular Salaries	942,549	949,073	932,595	971,782	971,782	971,993	977,382	*0.0%*	*0.6%*
Overtime	37,715	32,331	32,038	32,331	32,331	32,331	32,331	*0.0%*	*0.0%*
Personnel Benefits	336,669	367,057	340,349	407,718	407,718	369,856	403,086	*-9.3%*	*9.0%*
Part Time Salaries and Benefits	23,463	13,683	21,892	13,683	13,683	13,683	13,683	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	72,339	61,342	76,937	61,342	51,342	61,342	61,342	*0.0%*	*0.0%*
Professional Services	11,036	17,405	6,778	17,405	17,405	17,405	17,405	*0.0%*	*0.0%*
Communication	24,354	31,661	22,762	31,661	31,661	31,661	31,661	*0.0%*	*0.0%*
Travel/Training	4,557	14,525	8,731	14,525	14,525	14,525	14,525	*0.0%*	*0.0%*
Operating Rentals	21,069	0	7,859	0	10,000	0	0	*N/A*	*N/A*
Utilities	41,013	53,576	42,654	53,576	53,576	53,576	53,576	*0.0%*	*0.0%*
Repairs & Maintenance	29,190	31,306	9,666	31,306	31,306	31,306	31,306	*0.0%*	*0.0%*
Miscellaneous	5,568	8,190	5,082	8,190	8,190	13,190	13,190	*61.1%*	*0.0%*
Intergovernmental Services / Taxes	1,157,671	920,579	1,432,162	920,579	1,444,100	1,631,751	1,674,674	*77.3%*	*2.6%*
Capital	0	10,200	0	10,200	10,200	10,200	10,200	*0.0%*	*0.0%*
Debt Service	1,519,077	1,423,745	1,423,849	1,419,574	1,419,574	1,252,481	1,068,865	*-11.8%*	*-14.7%*
Interfund Payments for Services	968,374	897,256	960,945	823,755	823,755	985,118	1,007,330	*19.6%*	*2.3%*
Transfer Out	1,740,448	0	1,106	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	6,935,092	4,831,929	5,325,405	4,817,627	5,341,148	5,490,418	5,410,556	*14.0%*	*-1.5%*
Fund Balance, January 1	1,887,815	1,177,901	681,616	1,242,112	685,178	1,232,604	1,989,831	*-0.8%*	*61.4%*
Total New Revenue	5,728,893	4,896,139	5,328,967	5,853,574	5,888,574	6,247,645	7,263,934	*6.7%*	*16.3%*
Total Committed Expenditures	(6,935,092)	(4,831,929)	(5,325,405)	(4,817,627)	(5,341,148)	(5,490,418)	(5,410,556)	*14.0%*	*-1.5%*
Fund Balance Plus Reserves	681,616	1,242,111	685,178	2,278,059	1,232,604	1,989,831	3,843,209	*-12.7%*	*93.1%*
Bond Reserves	838,706	838,706	838,706	838,706	838,706	838,706	838,706	*0.0%*	*0.0%*
Operating Reserves*	302,147	693,216	678,110	693,579	693,579	766,543	776,112	*10.5%*	*1.2%*
Undesignated Fund Balance, 12/31	(459,237)	(289,810)	(831,638)	745,774	(299,681)	384,582	2,228,391	*-48.4%*	*479.4%*

*Includes King County Metro Revenue reserve for 2011 and on.

Fund 407, Surface Water Utility Operation Fund

This fund was created in 2006 for the purpose of identifying surface water utility revenue and expenses. Utility charges and fees provide revenue for the operation and maintenance of the surface water utility and Public Works Trust Fund Loan payments. Prior to 2007, Fund 451 was used to record revenue bond debt service payments and bond reserves. In 2007, Fund 451 was closed, and the activity was transferred to Funds 405, 406, and 407. Previously water, wastewater, and surface water utilities were reported in Fund 401.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Licenses and Permits	37,200	46,046	39,850	46,414	46,414	46,878	47,534	*1.0%*	*1.4%*
Federal/State Grants	22,625	0	7,973	0	168,340	0	0	*N/A*	*N/A*
Charges for Goods and Services	5,437,205	5,039,933	4,825,293	5,353,491	5,353,491	7,807,860	4,763,530	*45.8%*	*-39.0%*
Interest and Other Earnings	24,847	16,626	5,161	16,770	16,770	27,422	0	*63.5%*	*-100.0%*
Other Miscellaneous Revenues	8,527	7,191	7,315	5,604	5,604	3,961	2,260	*-29.3%*	*-42.9%*
Other Financing Sources	43,823	45,357	45,357	46,944	46,944	48,587	50,288	*3.5%*	*3.5%*
TOTAL RESOURCES	5,574,227	5,155,153	4,930,950	5,469,223	5,637,563	7,934,708	4,863,612	*45.1%*	*-38.7%*
EXPENDITURES:									
Regular Salaries	1,364,165	1,555,374	1,403,288	1,620,203	1,727,325	1,629,724	1,753,456	*0.6%*	*7.6%*
Overtime	35,831	35,147	27,220	35,147	35,147	35,147	35,147	*0.0%*	*0.0%*
Personnel Benefits	528,030	688,001	556,169	763,678	840,905	698,110	837,867	*-8.6%*	*20.0%*
Part Time Salaries and Benefits	14,520	20,487	9,296	20,487	32,487	32,487	44,487	*58.6%*	*36.9%*
Supplies/Small Tools and Equipment	122,200	86,298	123,129	86,298	225,275	91,298	91,298	*5.8%*	*0.0%*
Professional Services	50,249	47,462	39,238	47,462	47,462	43,462	43,462	*-8.4%*	*0.0%*
Communication	48,050	50,120	44,347	50,120	50,120	50,120	50,120	*0.0%*	*0.0%*
Travel/Training	3,323	16,657	13,395	16,657	22,657	15,657	15,657	*-6.0%*	*0.0%*
Operating Rentals	3,274	4,711	13,697	4,711	30,102	19,011	33,311	*303.5%*	*75.2%*
Utilities	49,073	40,724	40,262	40,724	54,875	54,875	54,875	*34.7%*	*0.0%*
Repairs & Maintenance	24,926	6,564	1,746	6,564	25,664	21,564	36,564	*228.5%*	*69.6%*
Miscellaneous	30,787	37,513	28,119	37,513	37,513	37,513	97,513	*0.0%*	*159.9%*
Intergovernmental Services / Taxes	378,075	380,944	525,929	380,944	624,625	727,454	773,845	*91.0%*	*6.4%*
Capital	0	28,560	0	28,560	28,560	28,560	28,560	*0.0%*	*0.0%*
Debt Service	713,028	706,006	706,094	703,085	703,085	1,174,718	1,262,537	*67.1%*	*7.5%*
Interfold Payments for Services	1,256,451	1,161,283	1,210,601	1,099,478	1,099,478	1,272,187	1,326,750	*15.7%*	*4.3%*
Transfer Out	1,938,961	0	24,632	0	111,000	185,000	126,000	*100.0%*	*-31.9%*
TOTAL EXPENDITURES	6,560,946	4,865,850	4,767,161	4,941,632	5,696,281	6,116,887	6,611,449	*23.8%*	*8.1%*
Fund Balance, January 1	2,448,845	1,590,108	1,462,126	1,879,411	1,625,915	1,567,197	3,385,018	*-16.6%*	*116.0%*
Total New Revenue	5,574,227	5,155,153	4,930,950	5,469,223	5,637,563	7,934,708	4,863,612	*45.1%*	*-38.7%*
Total Committed Expenditures	(6,560,946)	(4,865,850)	(4,767,161)	(4,941,632)	(5,696,281)	(6,116,887)	(6,611,449)	*23.8%*	*8.1%*
Fund Balance Plus Reserves	1,462,127	1,879,411	1,625,915	2,407,002	1,567,197	3,385,018	1,637,181	*40.6%*	*-51.6%*
Bond Reserves	497,632	497,632	497,632	497,632	497,632	497,632	497,632	*0.0%*	*0.0%*
Operating Reserves	423,706	453,468	421,261	462,912	510,908	483,566	533,888	*4.5%*	*10.4%*
Undesignated Fund Balance, 12/31	540,789	928,311	707,022	1,446,458	558,657	2,403,820	605,660	*66.2%*	*-74.8%*

Fund 416, King County Metro Fund

This fund was created in 2006 for the purpose of identifying King County Metro's portion of the wastewater revenue and expenses. King County provides wholesale wastewater treatment services to the City of Renton. King County charges the local agencies and the local agencies bill their customers to recover the County charge. Previously, water, wastewater, and surface water utilities were reported in Fund 401.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	11,653,698	13,156,760	13,132,368	13,209,387	13,209,387	15,126,703	15,202,336	*14.5%*	*0.5%*
Interest and Other Earnings	3,841	0	4,305	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	11,657,539	13,156,760	13,136,673	13,209,387	13,209,387	15,126,703	15,202,336	*14.5%*	*0.5%*
EXPENDITURES:									
Utilities	11,032,427	13,156,760	12,730,484	13,209,387	13,209,387	15,126,703	15,202,336	*14.5%*	*0.5%*
TOTAL EXPENDITURES	11,032,427	13,156,760	12,730,484	13,209,387	13,209,387	15,126,703	15,202,336	*14.5%*	*0.5%*
Fund Balance, January 1	46,504	46,505	671,616	46,505	1,077,805	1,077,805	1,077,805	*2217.6%*	*0.0%*
Total New Revenue	11,657,539	13,156,760	13,136,673	13,209,387	13,209,387	15,126,703	15,202,336	*14.5%*	*0.5%*
Total Committed Expenditures	(11,032,427)	(13,156,760)	(12,730,484)	(13,209,387)	(13,209,387)	(15,126,703)	(15,202,336)	*14.5%*	*0.5%*
Fund Balance Plus Reserves	671,616	46,505	1,077,805	46,505	1,077,805	1,077,805	1,077,805	*2217.6%*	*0.0%*
Undesignated Fund Balance, 12/31	671,616	46,505	1,077,805	46,505	1,077,805	1,077,805	1,077,805	*2217.6%*	*0.0%*

Fund 425, Water Utility Construction Fund

This fund was created in 2006 to support water utility improvement projects. Utility collection fees, special assessment fees, connection charges, and City issued bonds fund CIP projects. For more detailed information, see the City of Renton 2013-2018 CIP Section 5. Previously water, wastewater and surface water capital improvement projects were reported in Fund 421.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	2,699	0	228,086	0	169,215	0	0	*N/A*	*N/A*
Charges for Goods and Services	0	4,365,000	3,819,375	5,045,000	5,045,000	3,631,000	4,253,000	*-28.0%*	*17.1%*
Interest and Other Earnings	26,355	45,000	14,800	51,500	51,500	40,000	45,000	*-22.3%*	*12.5%*
Other Miscellaneous Revenues	17,095	0	0	0	0	0	0	*N/A*	*N/A*
Other Financing Sources	170,632	90,000	233,322	103,500	103,500	74,000	87,000	*-28.5%*	*17.6%*
Transfer In	1,245,000	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	1,461,782	4,500,000	4,295,582	5,200,000	5,369,215	3,745,000	4,385,000	*-28.0%*	*17.1%*
EXPENDITURES:									
Capital	2,259,419	4,500,000	2,726,974	5,200,000	7,085,000	3,745,000	4,385,000	*-28.0%*	*17.1%*
TOTAL EXPENDITURES	2,259,419	4,500,000	2,726,974	5,200,000	7,085,000	3,745,000	4,385,000	*-28.0%*	*17.1%*
Fund Balance, January 1	2,862,275	812,275	2,064,638	812,275	3,633,246	1,917,461	1,917,461	*136.1%*	*0.0%*
Total New Revenue	1,461,782	4,500,000	4,295,582	5,200,000	5,369,215	3,745,000	4,385,000	*-28.0%*	*17.1%*
Total Committed Expenditures	(2,259,419)	(4,500,000)	(2,726,974)	(5,200,000)	(7,085,000)	(3,745,000)	(4,385,000)	*-28.0%*	*17.1%*
Fund Balance Plus Reserves	2,064,638	812,275	3,633,247	812,275	1,917,461	1,917,461	1,917,461	*136.1%*	*0.0%*
Undesignated Fund Balance, 12/31	2,064,638	812,275	3,633,247	812,275	1,917,461	1,917,461	1,917,461	*136.1%*	*0.0%*

Fund 426, Wastewater Utility Construction Fund

This fund was created in 2006 to support wastewater utility improvement projects. Utility collection fees, special assessment fees, connection charges, and City issued bonds fund CIP Projects. For more detailed information, see the City of Renton 2013-2018 CIP Section 5. Previously water, wastewater and surface water capital improvement projects were reported in Fund 421.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	0	3,563,000	2,676,875	3,055,000	3,055,000	3,052,000	3,055,000	*-0.1%*	*0.1%*
Interest and Other Earnings	625	113,500	512	97,500	97,500	98,500	97,000	*1.0%*	*-1.5%*
Other Miscellaneous Revenues	41,735	0	0	0	0	0	0	*N/A*	*N/A*
Capital Contributions	685,536	0	0	0	0	0	0	*N/A*	*N/A*
Other Financing Sources	287,300	113,500	230,404	97,500	157,500	99,500	98,000	*2.1%*	*-1.5%*
Transfer In	1,740,448	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	2,755,643	3,790,000	2,907,791	3,250,000	3,310,000	3,250,000	3,250,000	*0.0%*	*0.0%*
EXPENDITURES:									
Capital	3,596,862	3,790,000	2,383,613	3,250,000	3,710,000	3,250,000	3,250,000	*0.0%*	*0.0%*
TOTAL EXPENDITURES	3,596,862	3,790,000	2,383,613	3,250,000	3,710,000	3,250,000	3,250,000	*0.0%*	*0.0%*
Fund Balance, January 1	841,219	0	0	-	524,178	124,178	124,178	*100.0%*	*0.0%*
Total New Revenue	2,755,643	3,790,000	2,907,791	3,250,000	3,310,000	3,250,000	3,250,000	*0.0%*	*0.0%*
Total Committed Expenditures	(3,596,862)	(3,790,000)	(2,383,613)	(3,250,000)	(3,710,000)	(3,250,000)	(3,250,000)	*0.0%*	*0.0%*
Fund Balance Plus Reserves	(0)	0	524,178	0	124,178	124,178	124,178	*100.0%*	*0.0%*
Undesignated Fund Balance, 12/31	(0)	0	524,178	0	124,178	124,178	124,178	*100.0%*	*0.0%*

Fund 427, Storm Water Utility Construction Fund

This fund was created in 2006 to support storm water utility improvement projects. Utility collection fees, special assessment fees, connection charges, and City issued bonds fund CIP Projects. For more detailed information, see the City of Renton 2013-2018 CIP Section 5. Previously water, wastewater, and surface water capital improvement projects were reported in Fund 421.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	181,085	642,000	585,211	0	1,747,925	618,000	2,106,000	*100.0%*	*240.8%*
Other Intergovernmental Revenues	362,874	196,000	0	175,000	442,006	800,000	2,050,000	*357.1%*	*156.3%*
Charges for Goods and Services	0	2,482,000	2,482,000	3,010,000	3,010,000	1,561,000	5,155,000	*-48.1%*	*230.2%*
Interest and Other Earnings	14,745	110,000	10,782	106,000	106,000	69,000	241,000	*-34.9%*	*249.3%*
Other Miscellaneous Revenues	0	0	32	0	0	0	0	*N/A*	*N/A*
Capital Contributions	0	0	3,284	0	14,015	0	0	*N/A*	*N/A*
Other Financing Sources	186,580	220,000	167,313	209,000	209,000	141,000	479,000	*-32.5%*	*239.7%*
Transfer In	1,938,961	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	2,684,244	3,650,000	3,248,622	3,500,000	5,528,946	3,189,000	10,031,000	*-8.9%*	*214.6%*
EXPENDITURES:									
Capital	1,695,730	3,650,000	2,475,675	3,500,000	7,444,000	3,189,000	10,031,000	*-8.9%*	*214.6%*
Transfer Out	710,774	0	0	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	2,406,504	3,650,000	2,475,675	3,500,000	7,444,000	3,189,000	10,031,000	*-8.9%*	*214.6%*
Fund Balance, January 1	1,533,997	0	1,811,737	-	2,584,684	669,630	669,630	*100.0%*	*0.0%*
Total New Revenue	2,684,244	3,650,000	3,248,622	3,500,000	5,528,946	3,189,000	10,031,000	*-8.9%*	*214.6%*
Total Committed Expenditures	(2,406,504)	(3,650,000)	(2,475,675)	(3,500,000)	(7,444,000)	(3,189,000)	(10,031,000)	*-8.9%*	*214.6%*
Fund Balance Plus Reserves	1,811,737	0	2,584,685	0	669,630	669,630	669,630	*100.0%*	*0.0%*
Undesignated Fund Balance, 12/31	1,811,737	0	2,584,685	0	669,630	669,630	669,630	*100.0%*	*0.0%*

Fund 471, Waterworks Rate Stabilization Fund

Fund 471 was created in 2003. The purpose of this fund is to set aside net revenue for future strategic opportunities in establishing the waterworks infrastructure.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	168	0	72	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	168	0	72	0	0	0	0	*N/A*	*N/A*
EXPENDITURES:									
TOTAL EXPENDITURES	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance, January 1	15,605	15,604	15,773	15,604	15,845	15,845	15,845	*1.5%*	*0.0%*
Total New Revenue	168	0	72	0	0	0	0	*N/A*	*N/A*
Total Committed Expenditures	0	0	0	0	0	0	0	*N/A*	*N/A*
Fund Balance Plus Reserves	15,773	15,604	15,845	15,604	15,845	15,845	15,845	*1.5%*	*0.0%*
Undesignated Fund Balance, 12/31	15,773	15,604	15,845	15,604	15,845	15,845	15,845	*1.5%*	*0.0%*

Funds 501, 503, 504, 505 Internal Service Fund Summary

Summary of Fund 501 Equipment Repair and Replacement, Fund 503 Information Technology, Fund 504 Facilities, and 505 Communications for reporting purposes. Refer to the separate operating and capital improvement fund tables for further detail.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Licenses and Permits	3,991	69,093	87,015	102,290	102,290	150,000	150,000	*46.6%*	*0.0%*
Federal/State Grants	986	0	164,687	0	0	0	0	*N/A*	*N/A*
Other Intergovernmental Revenues	0	0	174,028	0	0	0	0	*N/A*	*N/A*
Charges for Goods and Services	9,920,321	10,249,155	10,316,113	10,437,758	10,437,758	11,275,141	11,324,201	*8.0%*	*0.4%*
Interest and Other Earnings	83,476	55,000	36,619	55,000	55,000	55,000	55,000	*0.0%*	*0.0%*
Rents, Leases, and Concessions	8,469	0	9,314	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	2,462,250	2,057,431	2,306,902	1,902,312	1,902,312	1,580,791	1,634,180	*-16.9%*	*3.4%*
Capital Contributions	102,261	0	9,421	0	0	0	0	*N/A*	*N/A*
Sale of General Fixed Assets	0	0	141,746	0	0	0	0	*N/A*	*N/A*
Transfer In	156,795	8,000	142,648	0	128,965	345,000	126,000	*100.0%*	*-63.5%*
TOTAL RESOURCES	12,738,547	12,438,679	13,388,493	12,497,360	12,626,325	13,405,932	13,289,381	*7.3%*	*-0.9%*
EXPENDITURES:									
Regular Salaries	3,667,791	3,795,197	3,843,138	3,909,164	3,909,164	3,747,933	3,766,527	*-4.1%*	*0.5%*
Overtime	55,237	20,070	62,800	20,070	20,070	30,957	30,957	*54.2%*	*0.0%*
Personnel Benefits	1,311,527	1,521,737	1,421,886	1,686,223	1,686,223	1,483,065	1,615,897	*-12.0%*	*9.0%*
Part Time Salaries and Benefits	120,662	112,211	118,773	102,211	102,211	102,211	102,211	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	1,951,085	1,572,489	1,971,268	1,572,489	1,608,778	1,995,271	2,029,078	*26.9%*	*1.7%*
Professional Services	1,349,676	1,166,576	954,564	1,162,510	1,242,510	1,458,603	1,413,603	*25.5%*	*-3.1%*
Communication	377,265	448,452	371,817	448,452	448,452	428,554	428,554	*-4.4%*	*0.0%*
Travel/Training	19,745	33,694	19,780	33,694	33,694	28,694	28,694	*-14.8%*	*0.0%*
Advertising	82	0	0	0	0	0	0	*N/A*	*N/A*
Operating Rentals	197,307	210,596	145,871	210,596	210,596	104,348	12,596	*-50.5%*	*-87.9%*
Utilities	748,131	801,110	923,255	833,907	833,907	874,315	895,345	*4.8%*	*2.4%*
Repairs & Maintenance	197,951	60,586	197,928	60,586	70,551	84,086	84,086	*38.8%*	*0.0%*
Miscellaneous	132,458	148,643	138,688	148,643	148,643	140,767	140,767	*-5.3%*	*0.0%*
Intergovernmental Services / Taxes	1,683	0	13,828	0	0	0	0	*N/A*	*N/A*
Capital	1,412,245	2,945,371	3,274,383	2,041,395	4,919,537	2,643,897	1,994,897	*29.5%*	*-24.5%*
Interfold Payments for Services	86,491	86,003	86,048	84,891	84,891	86,895	90,713	*2.4%*	*4.4%*
Transfer Out	0	0	523	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	11,629,337	12,922,735	13,544,548	12,314,832	15,319,228	13,209,596	12,633,925	*7.3%*	*-4.4%*
Fund Balance, January 1	6,444,323	6,476,704	7,553,532	5,992,648	7,397,477	4,704,575	4,900,912	*-21.5%*	*4.2%*
Total New Revenue	12,738,547	12,438,679	13,388,493	12,497,360	12,626,325	13,405,932	13,289,381	*7.3%*	*-0.9%*
Total Committed Expenditures	(11,629,337)	(12,922,735)	(13,544,548)	(12,314,832)	(15,319,228)	(13,209,596)	(12,633,925)	*7.3%*	*-4.4%*
Fund Balance Plus Reserves	7,553,533	5,992,648	7,397,478	6,175,176	4,704,574	4,900,912	5,556,369	*-20.6%*	*13.4%*
Replacement Reserves	6,723,047	4,726,028	6,408,428	4,965,748	3,780,144	3,896,743	4,532,704	*-21.5%*	*16.3%*
Operating Reserves	519,225	528,636	547,692	542,599	554,228	596,787	602,258	*10.0%*	*0.9%*
Undesignated Fund Balance, 12/31	311,261	737,985	441,358	666,830	370,203	407,382	421,407	*-38.9%*	*3.4%*

Fund 501, Equipment Repair and Replacement Fund

Equipment Repair and Replacement is an internal service fund used for maintaining and replacing vehicles and auxiliary equipment; except for golf course equipment that is accounted for in Fund 404. The Equipment Repair and Replacement Fund is assigned to the Public Works Department, Maintenance Services Division. In 1997, resources were allocated to the fund for maintenance of Fire apparatus, Parks vehicles, and replacement of Police patrol vehicles. Equipment purchases are funded with available cash from maintenance and capital recovery payments charged to departments.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	0	0	116,543	0	0	0	0	*N/A*	*N/A*
Other Intergovernmental Revenues	0	0	23,747	0	0	0	0	*N/A*	*N/A*
Charges for Goods and Services	2,147,415	2,042,770	2,209,026	2,070,381	2,070,381	2,523,934	2,614,630	*21.9%*	*3.6%*
Interest and Other Earnings	60,470	50,000	24,090	50,000	50,000	50,000	50,000	*0.0%*	*0.0%*
Rents, Leases, and Concessions	1,269	0	2,114	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	1,461,578	1,118,631	1,365,250	959,512	959,512	1,410,790	1,499,179	*47.0%*	*6.3%*
Capital Contributions	102,261	0	9,421	0	0	0	0	*N/A*	*N/A*
Sale of General Fixed Assets	0	0	141,746	0	0	0	0	*N/A*	*N/A*
Transfer In	6,805	0	23,526	0	111,000	185,000	126,000	*100.0%*	*-31.9%*
TOTAL RESOURCES	3,779,797	3,211,401	3,915,464	3,079,893	3,190,893	4,169,724	4,289,809	*35.4%*	*2.9%*
EXPENDITURES:									
Regular Salaries	610,009	615,353	616,276	628,856	628,856	634,345	635,240	*0.9%*	*0.1%*
Overtime	16,886	957	16,712	957	957	957	957	*0.0%*	*0.0%*
Personnel Benefits	251,621	270,668	256,844	298,899	298,899	270,733	294,490	*-9.4%*	*8.8%*
Part Time Salaries and Benefits	0	11,684	0	11,684	11,684	11,684	11,684	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	1,245,063	1,046,764	1,366,090	1,046,764	1,046,764	1,531,846	1,599,653	*46.3%*	*4.4%*
Professional Services	19,500	0	7,811	0	0	0	0	*N/A*	*N/A*
Communication	98	328	115	328	328	328	328	*0.0%*	*0.0%*
Travel/Training	4,506	6,658	6,991	6,658	6,658	6,658	6,658	*0.0%*	*0.0%*
Advertising	82	0	0	0	0	0	0	*N/A*	*N/A*
Operating Rentals	1,903	5,618	2,309	5,618	5,618	5,618	5,618	*0.0%*	*0.0%*
Utilities	964	2,185	1,134	2,185	2,185	2,185	2,185	*0.0%*	*0.0%*
Repairs & Maintenance	81,263	8,843	86,632	8,843	8,843	8,843	8,843	*0.0%*	*0.0%*
Miscellaneous	5,865	6,034	9,462	6,034	6,034	6,034	6,034	*0.0%*	*0.0%*
Intergovernmental Services / Taxes	31	0	12,010	0	0	0	0	*N/A*	*N/A*
Capital	826,329	1,207,000	2,038,631	505,000	1,948,971	1,525,000	1,076,000	*202.0%*	*-29.4%*
Interfund Payments for Services	15,967	13,175	13,175	13,330	13,330	9,700	7,942	*-27.2%*	*-18.1%*
TOTAL EXPENDITURES	3,080,089	3,195,267	4,434,195	2,535,156	3,979,127	4,013,931	3,655,632	*58.3%*	*-8.9%*
Fund Balance, January 1	4,593,399	4,810,713	5,293,107	4,826,847	4,774,376	3,986,142	4,141,935	*-17.4%*	*3.9%*
Total New Revenue	3,779,797	3,211,401	3,915,464	3,079,893	3,190,893	4,169,724	4,289,809	*35.4%*	*2.9%*
Total Committed Expenditures	(3,080,089)	(3,195,267)	(4,434,195)	(2,535,156)	(3,979,127)	(4,013,931)	(3,655,632)	*58.3%*	*-8.9%*
Fund Balance Plus Reserves	5,293,107	4,826,847	4,774,376	5,371,584	3,986,142	4,141,935	4,776,112	*-22.9%*	*15.3%*
Replacement Reserves	5,067,731	4,628,020	4,534,820	5,168,568	3,783,126	3,893,042	4,518,149	*-24.7%*	*16.1%*
Operating Reserves	225,376	198,827	239,556	203,016	203,016	248,893	257,963	*22.6%*	*3.6%*
Undesignated Fund Balance, 12/31	0	0	0	0	0	0	0	*N/A*	*N/A*

Fund 503, Information Technology Fund

Fund 503 is an internal service fund which was created in 2006 for the purpose of identifying communication and data support to meet departmental function and record keeping, and supply technical support services to all data/voice system users in the City. Expenses are paid by the Information Technology Fund and rates are charged to departments based on use and/or coverage requirements. Previously, the Information Services operating budget was reported in Fund 000, and the capital budget was reported in Fund 316.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Licenses and Permits	3,991	69,093	87,015	102,290	102,290	150,000	150,000	*46.6%*	*0.0%*
Federal/State Grants	986	0	48,144	0	0	0	0	*N/A*	*N/A*
Charges for Goods and Services	2,719,020	3,016,771	3,021,487	3,068,083	3,068,083	3,757,322	3,720,221	*22.5%*	*-1.0%*
Interest and Other Earnings	19,647	5,000	10,369	5,000	5,000	5,000	5,000	*0.0%*	*0.0%*
Other Miscellaneous Revenues	996,877	938,800	940,178	942,800	942,800	170,001	135,001	*-82.0%*	*-20.6%*
Transfer In	0	0	119,122	0	8,000	0	0	*N/A*	*N/A*
TOTAL RESOURCES	3,740,520	4,029,664	4,226,314	4,118,173	4,126,173	4,082,323	4,010,222	*-0.9%*	*-1.8%*
EXPENDITURES:									
Regular Salaries	1,141,067	1,245,195	1,291,751	1,289,286	1,289,286	1,217,002	1,222,494	*-5.6%*	*0.5%*
Overtime	23,448	9,113	30,370	9,113	9,113	20,000	20,000	*119.5%*	*0.0%*
Personnel Benefits	329,615	461,204	407,485	510,920	510,920	418,240	455,757	*-18.1%*	*9.0%*
Part Time Salaries and Benefits	52,690	48,263	46,311	48,263	48,263	48,263	48,263	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	391,520	328,825	309,084	328,825	365,114	266,525	232,525	*-18.9%*	*-12.8%*
Professional Services	650,126	791,423	666,089	795,357	875,357	1,091,450	1,046,450	*37.2%*	*-4.1%*
Communication	236,263	295,185	238,216	295,185	295,185	275,287	275,287	*-6.7%*	*0.0%*
Travel/Training	13,763	24,172	11,735	24,172	24,172	19,172	19,172	*-20.7%*	*0.0%*
Repairs & Maintenance	33,625	18,000	6,780	18,000	18,000	38,000	38,000	*111.1%*	*0.0%*
Miscellaneous	66,376	76,710	73,517	76,710	76,710	85,000	85,000	*10.8%*	*0.0%*
Intergovernmental Services / Taxes	0	0	18	0	0	0	0	*N/A*	*N/A*
Capital	500,794	1,215,371	912,382	1,013,395	2,447,566	600,020	560,020	*-40.8%*	*-6.7%*
TOTAL EXPENDITURES	3,439,286	4,513,461	3,993,736	4,409,226	5,959,686	4,078,959	4,002,968	*-7.5%*	*-1.9%*
Fund Balance, January 1	1,647,931	911,613	1,949,165	427,816	2,181,743	348,230	351,595	*-18.6%*	*1.0%*
Total New Revenue	3,740,520	4,029,664	4,226,314	4,118,173	4,126,173	4,082,323	4,010,222	*-0.9%*	*-1.8%*
Total Committed Expenditures	(3,439,286)	(4,513,461)	(3,993,736)	(4,409,226)	(5,959,686)	(4,078,959)	(4,002,968)	*-7.5%*	*-1.9%*
Fund Balance Plus Reserves	1,949,165	427,816	2,181,743	136,763	348,230	351,595	358,850	*157.1%*	*2.1%*
Replacement Reserves	1,655,316	98,007	1,873,607	(202,820)	(2,982)	3,701	14,555	*-101.8%*	*293.3%*
Operating Reserves	293,849	329,809	308,135	339,583	351,212	347,894	344,295	*2.4%*	*-1.0%*
Undesignated Fund Balance, 12/31	0	0	0	0	0	0	0	*N/A*	*N/A*

Fund 504, Facilities Fund

Fund 504 is an internal service fund which was created in 2009 for the purpose of identifying the City's facilities costs. The intention is to track the costs during 2009 for information purposes only, and to allocate these costs in 2010 and beyond. Expenditures are paid by the Facilities Fund and rates will be charged to departments based on use and/or requirements. Previously, the Facilities operating budget was reported in Fund 001; the capital budget is reported in Fund 316.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Intergovernmental Revenues	0	0	150,281	0	0	0	0	*N/A*	*N/A*
Charges for Goods and Services	4,176,217	4,235,673	4,116,996	4,324,987	4,324,987	4,116,112	4,092,976	*-4.8%*	*-0.6%*
Interest and Other Earnings	2,404	0	1,656	0	0	0	0	*N/A*	*N/A*
Rents, Leases, and Concessions	7,200	0	7,200	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	3,795	0	1,453	0	0	0	0	*N/A*	*N/A*
Transfer In	149,990	8,000	0	0	9,965	160,000	0	*100.0%*	*-100.0%*
TOTAL RESOURCES	4,339,606	4,243,673	4,277,586	4,324,987	4,334,952	4,276,112	4,092,976	*-1.1%*	*-4.3%*
EXPENDITURES:									
Regular Salaries	1,455,551	1,471,835	1,469,028	1,514,871	1,514,871	1,460,946	1,468,436	*-3.6%*	*0.5%*
Overtime	12,626	10,000	8,685	10,000	10,000	10,000	10,000	*0.0%*	*0.0%*
Personnel Benefits	570,284	615,417	593,176	682,055	682,055	645,314	703,010	*-5.4%*	*8.9%*
Part Time Salaries and Benefits	64,856	52,264	72,360	42,264	42,264	42,264	42,264	*0.0%*	*0.0%*
Supplies/Small Tools and Equipment	268,532	126,468	243,709	126,468	126,468	126,468	126,468	*0.0%*	*0.0%*
Professional Services	662,892	355,153	262,917	347,153	347,153	347,153	347,153	*0.0%*	*0.0%*
Communication	0	0	55	0	0	0	0	*N/A*	*N/A*
Travel/Training	86	1,000	324	1,000	1,000	1,000	1,000	*0.0%*	*0.0%*
Operating Rentals	195,404	204,978	143,562	204,978	204,978	98,730	6,978	*-51.8%*	*-92.9%*
Utilities	747,167	798,925	922,120	831,722	831,722	872,130	893,160	*4.9%*	*2.4%*
Repairs & Maintenance	83,063	28,743	104,486	28,743	38,708	32,243	32,243	*12.2%*	*0.0%*
Miscellaneous	5,357	1,224	4,983	1,224	1,224	1,224	1,224	*0.0%*	*0.0%*
Intergovernmental Services / Taxes	1,653	0	1,800	0	0	0	0	*N/A*	*N/A*
Capital	55,713	523,000	323,370	523,000	523,000	518,877	358,877	*-0.8%*	*-30.8%*
Interfund Payments for Services	66,550	67,254	67,299	65,956	65,956	74,173	79,641	*12.5%*	*7.4%*
Transfer Out	0	0	523	0	0	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	4,189,735	4,256,261	4,218,394	4,379,434	4,389,399	4,230,522	4,070,454	*-3.4%*	*-3.8%*
Fund Balance, January 1	91,175	470,449	241,046	457,861	300,238	245,791	291,381	*-46.3%*	*18.5%*
Total New Revenue	4,339,606	4,243,673	4,277,586	4,324,987	4,334,952	4,276,112	4,092,976	*-1.1%*	*-4.3%*
Total Committed Expenditures	(4,189,735)	(4,256,261)	(4,218,394)	(4,379,434)	(4,389,399)	(4,230,522)	(4,070,454)	*-3.4%*	*-3.8%*
Fund Balance Plus Reserves	241,047	457,861	300,238	403,414	245,791	291,381	313,903	*-27.8%*	*7.7%*
Undesignated Fund Balance, 12/31	241,047	457,861	300,238	403,414	245,791	291,381	313,903	*-27.8%*	*7.7%*

Fund 505, Communications Fund

Fund 505 is an internal service fund which was created in 2009 for the purpose of maintaining community and intergovernmental relations and communications with the public. Communications is a major activity of the City's administration responsible for external communications ,employee communications, media relations, and coordination of all departments in producing the City's website.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Charges for Goods and Services	877,669	953,941	968,604	974,307	974,307	877,773	896,374	*-9.9%*	*2.1%*
Interest and Other Earnings	955	0	504	0	0	0	0	*N/A*	*N/A*
Other Miscellaneous Revenues	0	0	21	0	0	0	0	*N/A*	*N/A*
TOTAL RESOURCES	878,623	953,941	969,129	974,307	974,307	877,773	896,374	*-9.9%*	*2.1%*
EXPENDITURES:									
Regular Salaries	461,163	462,814	466,083	476,151	476,151	435,640	440,357	*-8.5%*	*1.1%*
Overtime	2,277	0	7,033	0	0	0	0	*N/A*	*N/A*
Personnel Benefits	160,006	174,448	164,382	194,349	194,349	148,778	162,640	*-23.4%*	*9.3%*
Part Time Salaries and Benefits	3,117	0	102	0	0	0	0	*N/A*	*N/A*
Supplies/Small Tools and Equipment	45,970	70,432	52,385	70,432	70,432	70,432	70,432	*0.0%*	*0.0%*
Professional Services	17,157	20,000	17,747	20,000	20,000	20,000	20,000	*0.0%*	*0.0%*
Communication	140,905	152,939	133,431	152,939	152,939	152,939	152,939	*0.0%*	*0.0%*
Travel/Training	1,390	1,864	730	1,864	1,864	1,864	1,864	*0.0%*	*0.0%*
Repairs & Maintenance	0	5,000	30	5,000	5,000	5,000	5,000	*0.0%*	*0.0%*
Miscellaneous	54,860	64,675	50,725	64,675	64,675	48,509	48,509	*-25.0%*	*0.0%*
Capital	29,408	0	0	0	0	0	0	*N/A*	*N/A*
Interfund Payments for Services	3,974	5,574	5,574	5,605	5,605	3,022	3,130	*-46.1%*	*3.6%*
TOTAL EXPENDITURES	920,227	957,746	898,223	991,015	991,015	886,184	904,871	*-10.6%*	*2.1%*
Fund Balance, January 1	111,818	283,929	70,214	280,124	141,120	124,412	116,001	*-55.6%*	*-6.8%*
Total New Revenue	878,623	953,941	969,129	974,307	974,307	877,773	896,374	*-9.9%*	*2.1%*
Total Committed Expenditures	(920,227)	(957,746)	(898,223)	(991,015)	(991,015)	(886,184)	(904,871)	*-10.6%*	*2.1%*
Fund Balance Plus Reserves	70,214	280,124	141,121	263,416	124,412	116,001	107,504	*-56.0%*	*-7.3%*
Undesignated Fund Balance, 12/31	70,214	280,124	141,121	263,416	124,412	116,001	107,504	*-56.0%*	*-7.3%*

Funds 502/512/522, Insurance Funds

The Insurance funds are internal service funds that provide accounting for self-insurance services to all City departments for losses on property, liability, worker's compensation, unemployment compensation, and healthcare programs, including medical and dental for active employees and medical for LEOFF1 retirees. Expenses are paid by the Insurance Funds and rates are charged to departments based on use and/or coverage requirements. In 2004, Fund 512 Healthcare Insurance Fund was created to report all healthcare related items, and Fund 522 was created to report all LEOFF1 Retirees healthcare related items.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	0	0	37,673	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	168,914	147,101	82,316	147,484	147,484	147,101	147,484	*-0.3%*	*0.3%*
Other Miscellaneous Revenues	16,230,257	16,515,524	17,028,249	17,290,017	17,290,017	14,081,459	16,481,197	*-18.6%*	*17.0%*
Other Financing Sources	0	0	0	0	0	550,252	550,250	*100.0%*	*0.0%*
TOTAL RESOURCES	16,399,171	16,662,625	17,148,238	17,437,501	17,437,501	14,778,812	17,178,931	*-15.2%*	*16.2%*
EXPENDITURES:									
Regular Salaries	277,591	344,943	340,641	353,286	353,286	353,229	362,449	*0.0%*	*2.6%*
Personnel Benefits	65,676	97,968	106,501	110,275	110,275	128,111	141,268	*16.2%*	*10.3%*
City Personnel Benefits	11,413,641	13,487,200	11,358,610	14,519,957	14,519,957	12,893,660	14,031,560	*-11.2%*	*8.8%*
Supplies/Small Tools and Equipment	2,314	4,000	12,006	4,000	14,456	14,456	14,456	*261.4%*	*0.0%*
Professional Services	791,992	871,647	819,329	881,928	852,982	880,304	890,585	*-0.2%*	*1.2%*
Travel/Training	1,506	2,040	21,312	2,040	22,040	22,040	22,040	*980.4%*	*0.0%*
Insurance	1,232,284	1,281,522	1,486,963	1,281,522	1,281,522	1,341,491	1,363,969	*4.7%*	*1.7%*
Miscellaneous	1,092	4,652	1,925	4,652	3,142	3,142	3,142	*-32.5%*	*0.0%*
Intergovernmental Services / Taxes	2,553	3,500	2,553	3,500	3,500	3,500	3,500	*0.0%*	*0.0%*
Debt Service	0	0	0	0	1,716,067	0	0	*N/A*	*N/A*
Interfund Payments for Services	0	27,520	27,520	28,232	28,232	58,318	61,010	*106.6%*	*4.6%*
Resale Purchases	0	1	2	3	5	6	7	*100.0%*	*16.7%*
Transfer Out	0	275,000	0	0	204,000	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	13,788,650	16,399,992	14,177,361	17,189,391	19,109,458	15,698,251	16,893,979	*-8.7%*	*7.6%*
Fund Balance, January 1	13,652,434	11,950,350	16,262,955	12,212,983	19,233,832	17,561,875	16,642,436	*43.8%*	*-5.2%*
Total New Revenue	16,399,171	16,662,625	17,148,238	17,437,501	17,437,501	14,778,812	17,178,931	*-15.2%*	*16.2%*
Total Committed Expenditures	(13,788,650)	(16,399,992)	(14,177,361)	(17,189,391)	(19,109,458)	(15,698,251)	(16,893,979)	*-8.7%*	*7.6%*
Fund Balance Plus Reserves	16,262,955	12,212,983	19,233,832	12,461,093	17,561,875	16,642,436	16,927,388	*33.6%*	*1.7%*
Anti Recessionary	0	0	0	0	0	0	0	*N/A*	*N/A*
South Renton Reserve	275,000	0	275,000	0	275,000	275,000	275,000	*100.0%*	*0.0%*
Healthcare IBNR*	3,070,576	3,692,831	3,211,108	4,038,444	4,038,444	3,604,814	3,951,323	*-10.7%*	*9.6%*
Operating Reserves	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	*0.0%*	*0.0%*
Undesignated Fund Balance, 12/31	7,917,379	3,520,152	10,747,724	3,422,649	8,248,431	7,762,622	7,701,064	*126.8%*	*-0.8%*

*IBNR percentages are different for each fund, see individual funds for details.

Fund 502, Insurance Fund

Fund 502, is an internal service fund that provides accounting for self-insurance services to all City departments for property losses, liability, worker's compensation, and unemployment compensation. Expenses are paid by the Insurance Fund and rates are charged to departments based on use and/or coverage requirements. Effective January 1, 2004, Fund 512, Healthcare Insurance Fund, was created to report all healthcare related items.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 Adj Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:										
Interest and Other Earnings	71,189	50,000	28,652	50,000	50,000	50,000	50,000	50,000	*0.0%*	*0.0%*
Other Miscellaneous Revenues	3,761,064	3,128,883	3,028,201	3,137,593	3,137,593	3,137,593	3,113,512	3,143,812	*-0.8%*	*1.0%*
Other Financing Sources	0	0	0	0	0	0	550,252	550,250	*100.0%*	*0.0%*
TOTAL RESOURCES	3,832,253	3,178,883	3,056,853	3,187,593	3,187,593	3,187,593	3,713,764	3,744,062	*16.5%*	*0.8%*
EXPENDITURES:										
Regular Salaries	164,395	192,791	192,776	197,441	197,441	197,441	191,254	196,211	*-3.1%*	*2.6%*
Personnel Benefits	42,720	54,603	52,693	61,468	61,468	61,468	64,705	71,267	*5.3%*	*10.1%*
City Personnel Benefits	1,374,638	1,062,541	973,202	962,541	962,541	962,541	995,908	1,001,933	*3.5%*	*0.6%*
Supplies/Small Tools and Equipment	2,314	4,000	4,837	4,000	6,956	6,956	6,956	6,956	*73.9%*	*0.0%*
Professional Services	362,789	418,415	393,023	418,415	396,969	396,969	434,572	434,572	*3.9%*	*0.0%*
Travel/Training	1,506	2,040	21,312	2,040	22,040	22,040	22,040	22,040	*980.4%*	*0.0%*
Insurance	1,232,284	1,281,522	1,486,963	1,281,522	1,281,522	1,281,522	1,341,491	1,363,969	*4.7%*	*1.7%*
Miscellaneous	1,092	2,652	1,633	2,652	1,142	1,142	1,142	1,142	*-56.9%*	*0.0%*
Debt Service	0	0	0	0	0	1,716,067	0	0	*N/A*	*N/A*
Transfer Out	0	275,000	0	0	204,000	204,000	0	0	*N/A*	*N/A*
TOTAL EXPENDITURES	3,181,738	3,293,564	3,126,440	2,930,079	3,134,079	4,850,146	3,058,068	3,098,090	*4.4%*	*1.3%*
Fund Balance, January 1	6,039,509	5,156,987	6,690,024	5,042,306	6,620,437	6,620,437	4,957,884	5,613,580	*-1.7%*	*13.2%*
Total New Revenue	3,832,253	3,178,883	3,056,853	3,187,593	3,187,593	3,187,593	3,713,764	3,744,062	*16.5%*	*0.8%*
Total Committed Expenditures	(3,181,738)	(3,293,564)	(3,126,440)	(2,930,079)	(3,134,079)	(4,850,146)	(3,058,068)	(3,098,090)	*4.4%*	*1.3%*
Fund Balance Plus Reserves	6,690,023	5,042,306	6,620,437	5,299,820	6,673,951	4,957,884	5,613,580	6,259,552	*5.9%*	*11.5%*
South Renton Reserve	275,000	0	275,000	0	275,000	275,000	275,000	275,000	*100.0%*	*0.0%*
Operating Reserves	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	*0.0%*	*0.0%*
Undesignated Fund Balance, 12/31	1,415,023	42,306	1,345,437	299,820	1,398,951	(317,116)	338,580	984,552	*12.9%*	*190.8%*

Fund 512, Healthcare Insurance Fund

Fund 512 was created in 2004 for the purpose of identifying healthcare insurance revenue and expenditures. This is an internal service fund that provides accounting for self-insurance services to all City departments for health care programs. Expenses are paid by the Healthcare Insurance Fund and rates are charged to departments based on use and/or coverage requirements. In the second half of 2004, Fund 512 was further defined to report only active employees and Fund 522 was created to report all LEOFF1 Retirees healthcare related items.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Interest and Other Earnings	63,871	92,101	31,584	92,484	92,484	92,101	92,484	*-0.4%*	*0.4%*
Other Miscellaneous Revenues	10,968,615	11,155,957	11,040,741	11,921,740	11,921,740	9,237,263	11,606,701	*-22.5%*	*25.7%*
TOTAL RESOURCES	11,032,486	11,248,058	11,072,324	12,014,224	12,014,224	9,329,364	11,699,185	*-22.3%*	*25.4%*
EXPENDITURES:									
Regular Salaries	98,236	136,914	133,199	140,234	140,234	145,941	149,777	*4.1%*	*2.6%*
Personnel Benefits	20,056	40,009	49,475	44,982	44,982	58,066	64,119	*29.1%*	*10.4%*
City Personnel Benefits	9,120,692	10,227,549	9,540,202	11,360,306	11,360,306	10,227,549	11,360,306	*-10.0%*	*11.1%*
Supplies/Small Tools and Equipment	0	0	7,169	0	7,500	7,500	7,500	*100.0%*	*0.0%*
Professional Services	381,506	407,204	379,812	417,485	409,985	399,704	409,985	*-4.3%*	*2.6%*
Miscellaneous	0	2,000	292	2,000	2,000	2,000	2,000	*0.0%*	*0.0%*
Intergovernmental Services / Taxes	2,553	3,500	2,553	3,500	3,500	3,500	3,500	*0.0%*	*0.0%*
Interfund Payments for Services	0	27,520	27,520	28,232	28,232	58,318	61,010	*106.6%*	*4.6%*
TOTAL EXPENDITURES	9,623,044	10,844,696	10,140,222	11,996,739	11,996,739	10,902,577	12,058,197	*-9.1%*	*10.6%*
Fund Balance, January 1	4,792,452	3,986,112	6,201,894	4,389,474	7,133,996	7,151,481	5,578,268	*62.9%*	*-22.0%*
Total New Revenue	11,032,486	11,248,058	11,072,324	12,014,224	12,014,224	9,329,364	11,699,185	*-22.3%*	*25.4%*
Total Committed Expenditures	(9,623,044)	(10,844,696)	(10,140,222)	(11,996,739)	(11,996,739)	(10,902,577)	(12,058,197)	*-9.1%*	*10.6%*
Fund Balance Plus Reserves	6,201,894	4,389,474	7,133,996	4,406,959	7,151,481	5,578,268	5,219,256	*26.6%*	*-6.4%*
Healthcare IBNR*	2,886,913	3,253,409	3,042,067	3,599,022	3,599,022	3,270,773	3,617,459	*-9.1%*	*10.6%*
Undesignated Fund Balance, 12/31	3,314,981	1,136,065	4,091,930	807,937	3,552,459	2,307,495	1,601,797	*185.6%*	*-30.6%*

*IBNR is calculated at 30%

Fund 522, LEOFF1 Retirees Healthcare Insurance Fund

Fund 522 was created in 2004 for the purpose of identifying LEOFF1 Retirees Healthcare Insurance revenue and expenditures. Previously, all active and LEOFF1 retirees healthcare activity was reported in Fund 512. This is an internal service fund that provides accounting for self-insurance services to all City departments for health care programs. Expenses are paid by the Healthcare Insurance Fund and rates are charged to departments based on use and/or coverage requirements. In the second half of 2004, Fund 512 was further defined to report only active employees, and Fund 522 was created to report all LEOFF1 Retirees healthcare related items.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Federal/State Grants	0	0	37,673	0	0	0	0	*N/A*	*N/A*
Interest and Other Earnings	33,854	5,000	22,080	5,000	5,000	5,000	5,000	*0.0%*	*0.0%*
Other Miscellaneous Revenues	1,500,578	2,230,684	2,959,308	2,230,684	2,230,684	1,730,684	1,730,684	*-22.4%*	*0.0%*
TOTAL RESOURCES	1,534,432	2,235,684	3,019,061	2,235,684	2,235,684	1,735,684	1,735,684	*-22.4%*	*0.0%*
EXPENDITURES:									
Regular Salaries	14,960	15,237	14,666	15,611	15,611	16,034	16,461	*2.7%*	*2.7%*
Personnel Benefits	2,900	3,356	4,333	3,825	3,825	5,340	5,883	*39.6%*	*10.2%*
City Personnel Benefits	918,312	2,197,110	845,206	2,197,110	2,197,110	1,670,203	1,669,321	*-24.0%*	*-0.1%*
Professional Services	47,696	46,028	46,494	46,028	46,028	46,028	46,028	*0.0%*	*0.0%*
TOTAL EXPENDITURES	983,868	2,261,732	910,699	2,262,573	2,262,573	1,737,606	1,737,692	*-23.2%*	*0.0%*
Fund Balance, January 1	2,820,473	2,807,251	3,371,037	2,781,203	5,479,399	5,452,510	5,450,588	*96.0%*	*0.0%*
Total New Revenue	1,534,432	2,235,684	3,019,061	2,235,684	2,235,684	1,735,684	1,735,684	*-22.4%*	*0.0%*
Total Committed Expenditures	(983,868)	(2,261,732)	(910,699)	(2,262,573)	(2,262,573)	(1,737,606)	(1,737,692)	*-23.2%*	*0.0%*
Fund Balance Plus Reserves	3,371,037	2,781,203	5,479,399	2,754,314	5,452,510	5,450,588	5,448,580	*97.9%*	*0.0%*
Healthcare IBNR*	183,662	439,422	169,041	439,422	439,422	334,041	333,864	*-24.0%*	*-0.1%*
Undesignated Fund Balance, 12/31	3,187,375	2,341,781	5,310,357	2,314,892	5,013,088	5,116,548	5,114,715	*121.0%*	*0.0%*

*IBNR is calculated at 20%

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Fund 611, Firemen's Pension Fund (previously Fund 601)

The Firemen's Pension Fund is a closed system with membership limited to firefighters employed prior to March 1, 1970; when the Law Enforcement Officers and Fire Fighters' (LEOFF) Retirement System was established. This fund provides full benefits for firefighters, and beneficiaries, retiring prior to March 1, 1970, and excess benefits over LEOFF pensions for those firefighters retiring thereafter who are members of the plan. Payments for medical bills related to retirement disability for retirees prior to enactment of LEOFF.

Item	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
REVENUE:									
Other Intergovernmental Revenues	112,686	100,000	115,054	100,000	100,000	100,000	100,000	*0.0%*	*0.0%*
Interest and Other Earnings	206,045	200,000	269,981	200,000	200,000	200,000	200,000	*0.0%*	*0.0%*
TOTAL RESOURCES	318,731	300,000	385,035	300,000	300,000	300,000	300,000	*0.0%*	*0.0%*
EXPENDITURES:									
Personnel Benefits	359,681	525,000	280,888	525,000	525,000	225,000	225,000	*-57.1%*	*0.0%*
Supplies/Small Tools and Equipment	469	475	412	475	475	475	475	*0.0%*	*0.0%*
Professional Services	0	15,000	8,350	0	0	15,000	0	*100.0%*	*-100.0%*
Interfund Payments for Services	5,149	25,000	3,938	25,000	25,000	0	0	*-100.0%*	*N/A*
TOTAL EXPENDITURES	365,300	565,475	293,587	550,475	550,475	240,475	225,475	*-56.3%*	*-6.2%*
Fund Balance, January 1	4,332,817	4,082,340	4,286,248	3,816,865	4,377,696	4,127,221	4,186,746	*8.1%*	*1.4%*
Total New Revenue	318,731	300,000	385,035	300,000	300,000	300,000	300,000	*0.0%*	*0.0%*
Total Committed Expenditures	(365,300)	(565,475)	(293,587)	(550,475)	(550,475)	(240,475)	(225,475)	*-56.3%*	*-6.2%*
Fund Balance Plus Reserves	4,286,248	3,816,865	4,377,696	3,566,390	4,127,221	4,186,746	4,261,271	*17.4%*	*1.8%*
Undesignated Fund Balance, 12/31	4,286,248	3,816,865	4,377,696	3,566,390	4,127,221	4,186,746	4,261,271	*17.4%*	*1.8%*

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