ORDINANCE NO. 622

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UNIVERSITY PLACE, WASHINGTON, RELATING TO BUDGETS AND FINANCE, REVISING THE 2013/2014 BUDGET AMENDING SECTION 1 OF ORDINANCE NO. 615

WHEREAS, certain revisions to the 2013/2014 biennial budget are necessary;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF UNIVERSITY PLACE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. 2013/2014 Amended Budget. Ordinance 615, Section 1, is amended to adopt the revised budget for the 2013-2014 biennium in the amounts and for the purposes as shown on the attached Exhibits A-1, A-2 and 2013/2014 Carryforward Adjustments Line Item Summaries.

Section 2. Severability. The provisions of this ordinance are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the ordinance, or the validity of its application to other persons or circumstances.

Section 3. Ratification. Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

Section 4. Published and Effective Date. A summary of this ordinance consisting of its title shall be published in the official Newspaper of the City. This ordinance shall take effect five days after publication.

PASSED BY THE CITY COUNCIL ON JUNE 3, 2013.

Ken Grassi

Ken Grassi, Mayor

ATTEST:

Emelita Genetia, City Clerk

APPROVED AS TO FORM:

Steve Victor, City Attorney

Publication Date: 06/05/13
Effective Date: 06/10/13

EXHIBIT A-1
CITY OF UNIVERSITY PLACE
2013 Amended Budget

FUND		REVENUES & OTHER SOURCES Adopted	Adjust	Revised	EXPENDITURES & OTHER USES Adopted	Adjust	Revised	ENDING BALANCE Balance
Operating								
General								
001	General	9,896,054	404,500	10,300,554	8,845,830	87,484	8,933,314	1,367,240
Special Revenue								
101	Street	1,038,005	-	1,038,005	1,038,005	-	1,038,005	-
102	Arterial Street	217,476	8,508	225,984	208,075	-	208,075	17,909
103	Real Estate Excise Tax	416,255	258,242	674,497	397,190	190,000	587,190	87,307
104	Parks and Recreation	1,042,457	1,250	1,043,707	1,042,457	1,250	1,043,707	-
105	Traffic Impact Fees	830,276	(8,160)	822,116	-	-	-	822,116
106	Transportation Benefit District	-	-	-	-	-	-	-
107	Development Services	1,078,194	3,864	1,082,058	1,078,194	3,864	1,082,058	-
108	LRF	2,219,298	1,600,382	3,819,680	2,219,298	1,600,382	3,819,680	-
109	Police/Public Safety	4,466,168	287,661	4,753,829	4,424,733	19,200	4,443,933	309,896
120	Path & Trails	6,448	8	6,456	3,409	-	3,409	3,047
140	Surface Water Mgmt	6,514,107	67,969	6,582,076	3,806,385	319,936	4,126,321	2,455,755
188	Strategic Reserve	856,934	-	856,934	-	-	-	856,934
	Sub-total Special Revenue	**18,685,618**	**2,219,724**	**20,905,342**	**14,217,746**	**2,134,632**	16,352,378	**4,552,964**
Debt Service								
201	Debt Service	3,654,658	-	3,654,658	3,654,658	-	3,654,658	-
	Sub-total Debt Service Funds	**3,654,658**	**-**	**3,654,658**	**3,654,658**	**-**	**3,654,658**	**-**
	Total Operating	**32,236,330**	**2,624,224**	**34,860,554**	**26,718,234**	**2,222,116**	**28,940,350**	**5,920,204**
Capital Improvement								
301	Parks CIP	364,900	120,428	485,328	364,900	120,428	485,328	-
302	Public Works CIP	8,841,159	5,622,960	14,464,119	8,841,159	5,622,960	14,464,119	-
303	Municipal Facilities CIP	-	2,737	2,737	-	2,737	2,737	-
	Sub-total CIP	**9,206,059**	**5,746,125**	**14,952,184**	**9,206,059**	**5,746,125**	**14,952,184**	**-**
Internal Service								
501	Fleet & Equipment	756,510	6,108	762,618	754,561	6,108	760,669	1,949
502	Information Technology & Services	751,466	37,594	789,060	750,729	37,594	788,323	737
506	Risk Management	165,250	10,000	175,250	165,250	10,000	175,250	-
	Sub-total Internal Service	**1,673,226**	**53,702**	**1,726,928**	**1,670,540**	**53,702**	**1,724,242**	**2,686**
Non-Annually Budgeted								
150	Donations and Gifts to University Place	-	63,408	63,408	-	63,408	63,408	-
	Sub-total Non-Annually Budgeted	**-**	**63,408**	**63,408**	**-**	**63,408**	**63,408**	**-**
	Total Budget	**43,115,615**	**8,487,459**	**51,603,074**	**37,594,833**	**8,085,351**	**45,680,184**	**5,922,890**

EXHIBIT A-2
CITY OF UNIVERSITY PLACE
2014 Amended Budget

FUND		REVENUES & OTHER SOURCES Adopted	Adjust	Revised	EXPENDITURES & OTHER USES Adopted	Adjust	Revised	ENDING BALANCE Balance
Operating								
General								
001	General	10,010,272	(67,784)	9,942,488	9,116,118	(90,000)	9,026,118	916,370
Special Revenue								
101	Street	1,068,858	-	1,068,858	1,068,858	-	1,068,858	-
102	Arterial Street	217,401	8,508	225,909	217,401	-	217,401	8,508
103	Real Estate Excise Tax	399,065	168,242	567,307	377,235	100,000	477,235	90,072
104	Parks and Recreation	1,037,817	-	1,037,817	1,037,817	-	1,037,817	-
105	Traffic Impact Fees	947,588	(8,160)	939,428	-	-	-	939,428
106	Transportation Benefit District	-	-	-	-	-	-	-
107	Development Services	1,053,850	-	1,053,850	1,053,850	-	1,053,850	-
108	LRF	400,000	-	400,000	400,000	-	400,000	-
109	Police/Public Safety	4,568,540	298,461	4,867,001	4,510,753	12,000	4,522,753	344,248
120	Path & Trails	6,336	8	6,344	3,773	-	3,773	2,571
140	Surface Water Mgmt	5,516,802	(306,967)	5,209,835	2,362,106	40,000	2,402,106	2,807,729
188	Strategic Reserve	856,934	-	856,934	-	-	-	856,934
	Sub-total Special Revenue	**16,073,191**	**160,092**	**16,233,283**	**11,031,793**	**152,000**	11,183,793	**5,049,490**
Debt Service								
201	Debt Service	4,026,103	-	4,026,103	4,026,103	-	4,026,103	-
	Sub-total Debt Service Funds	**4,026,103**	**-**	**4,026,103**	**4,026,103**	**-**	**4,026,103**	**-**
	Total Operating	**30,109,566**	**92,308**	**30,201,874**	**24,174,014**	**62,000**	**24,236,014**	**5,965,860**
Capital Improvement								
301	Parks CIP	39,573	-	39,573	39,573	-	39,573	-
302	Public Works CIP	2,792,470	-	2,792,470	2,792,470	-	2,792,470	-
303	Municipal Facilities CIP	-	-	-	-	-	-	-
	Sub-total CIP	**2,832,043**	**-**	**2,832,043**	**2,832,043**	**-**	**2,832,043**	**-**
Internal Service								
501	Fleet & Equipment	254,310	-	254,310	252,361	-	252,361	1,949
502	Information Technology & Services	644,670	-	644,670	643,933	-	643,933	737
506	Risk Management	173,700	-	173,700	173,700	-	173,700	-
	Sub-total Internal Service	**1,072,680**	**-**	**1,072,680**	**1,069,994**	**-**	**1,069,994**	**2,686**
Non-Annually Budgeted								
150	Donations and Gifts to University Place	-	-	-	-	-	-	-
	Sub-total Non-Annually Budgeted	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Budget	**34,014,289**	**92,308**	**34,106,597**	**28,076,051**	**62,000**	**28,138,051**	**5,968,546**

Expenditures & Other Uses - 2013			Revenues & Other Sources - 2013			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
OPERATING FUNDS							
General Fund (001)							
Econ Dev Salary	001-024-558-90-110	(61,494)	Beginning Fund Balance	001-000-308-10-000	424,609	1,652,633	1,228,024
Finance/Consulting Services	001-032-514-23-411	5,000	Admissions Tax	001-000-316-20-000	(65,000)		
UPTV/Restricted Capital Dollars	001-037-513-11-642	192,017	Sales Tax	001-000-313-10-000	(22,300)		
Eng Salary	001-053-544-20-110	2,700	Utility Tax - Gas	001-000-316-43-000	(49,000)		
Community Events	001-982-573-90-490	3,302	Utility Tax - Cable	001-000-316-46-000	15,000		
Transfer to Debt Service	001-990-597-19-000	(150,000)	Utility Tax - SWM	001-000-316-78-000	(12,000)		
Transfer to Street	001-990-597-40-000	3,812	Leasehold Excise Tax	001-000-317-20-000	1,000		
Transfer to Risk	001-990-597-83-000	10,000	Business License	001-000-321-60-000	5,000		
Transfer to Parks & Rec	001-990-597-84-000	1,250	Water Fees	001-000-321-91-003	45,276		
Transfer to Dev Service	001-990-597-85-000	48,266	Electric Fees	001-000-321-91-004	71,814		
Transfer to IT	001-990-597-82-000	32,631	Investment Income	001-000-361-11-000	4,000		
			Judgements/Settlements	001-000-369-40-000	1,500		
			Transfer from Fleet	001-000-397-10-012	(23,399)		
			Lease Payments/TC	001-300-362-61-000	3,000		
			Sales Tax - 1% for Parks	001-000-313-10-001	5,000		
Total General Fund Adjustment		**87,484**	**Total General Fund Adjustment**		**$ 404,500**		
Street Fund (101)							
			Beginning Fund Balance	101-000-308-10-000	6,188	6,188	-
			Motor Vehicle Fuel Tax	101-000-336-00-087	(10,000)		
			Transfer from General Fund	101-000-397-10-001	3,812		
Total Street Fund Adjustment		**-**	**Total Street Fund Adjustment**		**-**		
Arterial Street Fund (102)							
		-	Beginning Fund Balance	102-000-308-10-000	8,508	20,984	12,476
Total Arterial Street Fund Adjustment		**-**	**Total Arterial Street Fund Adjustment**		**$ 8,508**		
Real Estate Excise Tax Fund (103)							
Transfer to PW CIP	103-000-597-40-000	40,000	Beginning Fund Balance	103-000-308-10-000	158,242	198,497	40,255
Transfer to Debt Service	103-000-597-19-000	150,000	1st 1/4% Reet	103-000-317-30-000	50,000		
			2nd 1/4% Reet	103-000-317-35-000	50,000		
Total Real Estate Excise Tax Fund Adjustment		**190,000**	**Total Real Estate Excise Tax Fund Adjustment**		**$ 258,242**		
Parks and Recreation Fund (104)							
Golf Program	104-067-573-62-312	1,250	Beginning Fund Balance	104-000-308-10-000	-	-	-
			Transfer from General Fund	104-000-397-10-001	1,250		
Total Parks and Recreation Fund Adjustment		**1,250**	**Total Parks and Recreation Fund Adjustment**		**$ 1,250**		

Expenditures & Other Uses - 2013			Revenues & Other Sources - 2013			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
Traffic Impact Fees (105)							
		-	Beginning Fund Balance	105-000-308-10-000	(8,160)	705,966	714,126
Total TIF Fund Adjustment		**-**	**Total TIF Fund Adjustment**		**$ (8,160)**		
Planning and Development Services Fund (107)							
Tree Account/Restricted funds	107-053-558-51-313	2,364	Beginning Fund Balance	107-000-308-10-000	(44,402)	8,085	52,487
Code Publishing	107-053-559-60-492	1,500	Transfer from General Fund		48,266		
Total Planning and Development Services Fund Adjustment		**3,864**	**Total Planning and Development Services Fund Adjustment**		**$ 3,864**		
LRF (108)							
Transfer to PW CIP	108-000-597-42-552	730,900	Beginning Fund Balance	105-000-308-10-000	1,600,382	3,419,680	1,819,298
Bond Interest	108-000-592-10-832	(45,387)					
Bond Principal	108-000-592-10-720	45,000					
Reserved for Debt Payments		869,869					
Total LRF Fund Adjustment		**1,600,382**	**Total LRF Fund Adjustment**		**$ 1,600,382**		
Police & Public Safety (109)							
Special Overtime/Target Zero 12-13	109-091-521-22-518	6,000	Beginning Fund Balance	109-000-308-10-000	249,729	249,729	-
Special Overtime/WTSC Impaired Driving 12-13	109-091-521-22-518	1,200	Target Zero 12-13	109-000-333-20-613	6,000		
Jail	109-	12,000	WTSC Impaired Driving 12-13	109-000-333-20-653	1,200		
			SWM Admin Fee/City Atty	109-000-343-10-001	40,732		
			Pet License Fees	109-500-322-30-000	(10,000)		
Total Police & Public Safety Fund Adjustment		**19,200**	**Total Police & Public Safety Fund Adjustment**		**$ 287,661**		
Path & Trails Reserve Fund (120)							
		-	Beginning Fund Balance	120-000-308-10-000	8	3,208	3,200
Total Path & Trails Reserve Fund Adjustment		**-**	**Total Path & Trails Reserve Fund Adjustment**		**$ 8**		
Surface Water Management Fund (140)							
Transfer to Fleet/Vactor	140-089-597-81-000	9,507	Beginning Fund Balance	140-000-308-10-000	121,969	3,882,076	3,760,107
Transfer to PW CIP	140-089-597-42-000	266,997	SWM Fees	140-000-343-83-000	(54,000)		
Transfer to Police Public Safety	140-089-597-18-000	40,732					
Eng. Salary	140-081-542-41-110	2,700					
Total SWM Fund Adjustment		**319,936**	**Total SWM Fund Adjustment**		**$ 67,969**		
Strategic Reserve Fund (188)							
		-	Beginning Fund Balance	188-000-308-10-000	-	856,934	856,934
Total Strategic Reserve Fund Adjustment		**-**	**Total Strategic Reserve Fund Adjustment**		**$ -**		

Expenditures & Other Uses - 2013			Revenues & Other Sources - 2013			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
Debt Service Fund (201)							
			Beginning Fund Balance	201-000-308-10-000	-	-	-
			Transfer from GF	201-107-397-10-000	(150,000)		
			Transfer from Reet	201-107-397-10-003	150,000		
Total Debt Service Fund Adjustment		**-**	**Total Debt Service Fund Adjustment**		**-**		
TOTAL OPERATING FUNDS		**$ 2,222,116**	**TOTAL OPERATING FUNDS**		**$ 2,624,224**		
CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS							
Parks CIP Fund (301)							
Kobayashi	301-122-594-76-630	88,123	Beginning Fund Balance	301-000-308-10-000	120,428	446,119	325,691
Cirque Park/Restroom	301-105-594-76-650	32,305					
Total Parks CIP Fund Adjustment		**120,428**	**Total Parks CIP Fund Adjustment**		**$ 120,428**		
Public Works CIP Fund (302)							
			Beginning Fund Balance	302-000-308-10-000	248,605	248,605	-
CIP Personnel	302-101-595-30-110	(152,579)	Transfer from REET	302-000-397-10-005	40,000		
BP 3/4	302-146-595-30-635	7,712	Transfer from SWM	302-000-397-10-004	266,997		
BP 3/4	302-146-595-30-610	478,510	Grant - BP 3/4	302-146-333-20-202	392,206		
BP 3A	302-191-595-30-650	307,333	BP 3A	302-191-333-20-200	265,843		
BP 5	302-152-595-30-635	707,223	BP 5	302-152-333-20-200	611,417		
Mildred	302-197-595-30-650	680,413	Mildred - Fed CMAQ Grant	302-197-333-20-200	588,557		
Leach Creek Buffer	302-181-595-30-610	1,482	40th St Saferoutes	302-195-334-03-600	49,766		
Storm NCIP - SWM	302-171-595-30-635	50,000	Grandview Saferoutes	302-196-333-20-020	55,137		
Drainage for CIP - SWM	302-173-595-30-650	115,515	27th St Saferoutes	302-198-333-20-205	856,785		
40th St Saferoutes	302-195-595-61-650	57,739	Beckonridge Saferoutes	302-199-333-20-205	768,599		
Grandview Saferoutes	302-196-595-61-650	64,823	19th Street Sidewalk	302-250-333-14-210	99,609		
27th St Saferoutes	302-198-595-61-650	956,785	STAG Grant	302-163-331-66-200	248,539		
Beckonridge Saferoutes	302-199-595-61-650	838,599	County Sewer	302-163-337-95-000	400,000		
19th Street Sidewalk	302-250-595-10-650	149,606	Transfer from LRF/Market Pl Street/Ped	302-201-397-10-018	111,015		
PW CIP Contingency	302-990-508-10-000	121,931	Transfer from LRF/Lot 10 Staircase	302-202-397-10-018	115,280		
University Hills Sewer	302-163-558-10-650	506,968	Transfer from LRF/Lot 10A Sprinkler	302-203-397-10-018	16,483		
LRF/Market Pl Street/Ped	302-201-595-30-635	111,015	Transfer from LRF/Garage Elev. Imp	302-204-397-10-018	12,093		
LRF/Lot 10 Staircase	302-202-595-60-630	115,280	Transfer from LRF/Garage Ti's	302-205-397-10-018	10,717		
LRF/Lot 10A Sprinkler	302-203-595-65-630	16,483	Transfer from LRF/Market Place Ph. 5	302-206-397-10-018	400,000		
LRF/Garage Elev. Imp	302-204-595-65-620	12,093	Transfer from LRF/Lot 8 Garage Tis	302-207-397-10-018	53,595		
LRF/Garage Ti's	302-205-595-65-620	10,717	Transfer from LRF/Lot 10 Parking	302-210-397-10-018	1,700,000		
LRF/Market Place Ph. 5	302-206-594-65-620	400,000	Transfer from LRF/Projects	302-200-397-10-018	(1,688,283)		
LRF/Lot 8 Garage Tis	302-207-595-65-620	53,595					
LRF/Lot 10 Parking	302-210-594-95-610	1,700,000					
LRF/Projects	302-200-597-19-000	(1,688,283)					
Total Public Works CIP Fund Adjustment		**5,622,960**	**Total Public Works CIP Fund Adjustment**		**5,622,960**		

Expenditures & Other Uses - 2013			Revenues & Other Sources - 2013			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
Municipal Facilities Fund (303)							
Muni Facilities	303-102-594-19-630	2,737	Beginning Fund Balance	303-000-308-10-000	2,737	2,737	-
Total Municipal Facilities Fund Adjustment		**2,737**	**Total Municipal Facilities Fund Adjustment**		**2,737**		
TOTAL CAPITAL IMPROVEMENT FUNDS		**5,746,125**	**TOTAL CAPITAL IMPROVEMENT FUNDS**		**5,746,125**		
INTERNAL SERVICE FUNDS							
Fleet & Equipment Replacement Fund (501)							
Vactor Truck	501-101-548-78-644	9,507	Beginning Fund Balance	501-000-308-10-000	(3,399)	268,550	271,949
Transfer to General Fund	501-990-597-19-552	(23,399)	Transfer from SWM	501-000-397-10-002	9,507		
Vehicle Maintenance Costs	501-101-548-78-480	20,000					
Total Fleet & Equip Replace Fund Adjustment		**6,108**	**Total Fleet & Equip Replace Fund Adjustment**		**6,108**		
Information Technology & Services Fund (502)							
IT Training	502-035-518-88-435	2,050	Beginning Fund Balance	502-000-308-10-000	4,963	104,700	99,737
Citywide IT Training	502-035-518-88-438	1,703	Transfer from GF	502-000-397-10-000	32,631		
UPS Replacement	502-035-518-90-642	16,703					
Switch Replacement	502-035-518-90-680	15,938					
Wi-FI/for council tablet use	502-035-518-87-420	1,200					
Total ITS Fund Adjustment		**37,594**	**Total ITS Fund Adjustment**		**37,594**		
Risk Management Fund (506)							
Security Cameras/Installation/PW Shop	506-032-514-71-410	10,000	Beginning Fund Balance	506-000-308-10-000	-	-	-
			Transfer from General Fund	506-000-397-10-000	10,000		
Total Risk Mgmt Fund Adjustment		**10,000**	**Total Risk Mgmt Fund Adjustment**		**10,000**		
TOTAL INTERNAL SERVICE FUNDS		**53,702**	**TOTAL INTERNAL SERVICE FUNDS**		**53,702**		

Expenditures & Other Uses - 2013			Revenues & Other Sources - 2013			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
NON-ANNUALLY BUDGETED FUNDS							
Donations Fund (150)			Beginning Fund Balance	150-000-308-10-000	63,408	63,408	-
Employee Wellness	150-101-573-96-318	1,066					
Animal Control	150-101-573-99-312	4,033					
Tree Lighting	150-101-573-91-312	106					
UP Youth Council	150-102-513-20-312	69					
UP Youth Council/Scholarship	150-102-571-89-312	847					
Friends of Adrianna Hess	150-102-576-90-312	51					
UP Businessfest	150-104-558-70-312	798					
Friends of Homestead Park	150-105-576-91-312	37,195					
CORE	150-106-576-90-312	11,407					
Recreation/Sr. Scholarship	150-109-571-90-490	3,340					
Recreation/Youth Scholarhip	150-109-571-92-490	4,396					
Recreation/Adult Scholarship	150-109-571-93-490	100					
Total Donations Fund Adjustment		**63,408**	**Total Donations Fund Adjustment**		**$ 63,408**		
TOTAL NON-ANNUALLY BUDGETED FUNDS		**63,408**	**TOTAL NON-ANNUALLY BUDGETED FUNDS**		**$ 63,408**		
GRAND TOTAL		**8,085,351**	**GRAND TOTAL**		**8,487,459**		
			Subtotal Beginning Fund Balances		1,148,106		
			Other Revenue Adjustments		7,339,353		
					8,487,459		
						12,138,099	9,184,284

Expenditures & Other Uses - 2014			Revenues & Other Sources - 2014			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
OPERATING FUNDS							
General Fund (001)							
Transfer to Debt Service	001-990-597-19-000	(100,000)	Beginning Fund Balance	001-000-308-10-000	317,016	1,367,240	1,050,224
Transfer to Street	001-990-597-40-000	10,000	Admissions Tax	001-000-316-20-000	(255,000)		
			Sales Tax	001-000-313-10-000	(22,300)		
			Utility Tax - Gas	001-000-316-43-000	(49,000)		
			Utility Tax - Cable	001-000-316-46-000	15,000		
			Utility Tax - SWM	001-000-316-78-000	(12,000)		
			Leasehold Excise Tax	001-000-317-20-000	1,000		
			Business License	001-000-321-60-000	5,000		
			Investment Income	001-000-361-11-000	4,000		
			Judgements/Settlements	001-000-369-40-000	1,500		
			Lease Payments/TC	001-300-362-61-000	3,000		
			Sales Tax - 1% for Parks	001-000-313-10-001	5,000		
			Liquor Profits	001-000-336-06-095	(81,000)		
Total General Fund Adjustment		**(90,000)**	**Total General Fund Adjustment**		**$ (67,784)**		
Street Fund (101)							
			Beginning Fund Balance	101-000-308-10-000	-	-	-
			Motor Vehicle Fuel Tax	101-000-336-00-087	(10,000)		
			Transfer from General Fund	101-000-397-10-001	10,000		
Total Street Fund Adjustment		**-**	**Total Street Fund Adjustment**		**-**		
Arterial Street Fund (102)							
		-	Beginning Fund Balance	102-000-308-10-000	8,508	17,909	9,401
Total Arterial Street Fund Adjustment		**-**	**Total Arterial Street Fund Adjustment**		**$ 8,508**		
Real Estate Excise Tax Fund (103)							
Transfer to Debt Service	103-000-597-19-000	100,000	Beginning Fund Balance	103-000-308-10-000	68,242	87,307	19,065
			1st 1/4% Reet	103-000-317-30-000	50,000		
			2nd 1/4% Reet	103-000-317-35-000	50,000		
Total Real Estate Excise Tax Fund Adjustment		**100,000**	**Total Real Estate Excise Tax Fund Adjustment**		**$ 168,242**		
Parks and Recreation Fund (104)							
		-	Beginning Fund Balance	104-000-308-10-000	-	-	-
Total Parks and Recreation Fund Adjustment		**-**	**Total Parks and Recreation Fund Adjustment**		**$ -**		
Traffic Impact Fees (105)							
		-	Beginning Fund Balance	105-000-308-10-000	(8,160)	822,116	830,276
Total TIF Fund Adjustment		**-**	**Total TIF Fund Adjustment**		**$ (8,160)**		

Expenditures & Other Uses - 2014			Revenues & Other Sources - 2014			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
Planning and Development Services Fund (107)							
			Beginning Fund Balance	107-000-308-10-000	-	-	-
Total Planning and Development Services Fund Adjustment		**-**	**Total Planning and Development Services Fund Adjustment**		**$ -**		
LRF (108)							
			Beginning Fund Balance	105-000-308-10-000	-	-	-
Total LRF Fund Adjustment		**-**	**Total LRF Fund Adjustment**		**$ -**		
Police & Public Safety (109)							
Jail	109-	12,000	Beginning Fund Balance	109-000-308-10-000	268,461	309,896	41,435
			SWM Admin Fee/City Atty	109-000-343-10-001	40,000		
			Pet License Fees	109-500-322-30-000	(10,000)		
Total Police & Public Safety Fund Adjustment		**12,000**	**Total Police & Public Safety Fund Adjustment**		**$ 298,461**		
Path & Trails Reserve Fund (120)							
		-	Beginning Fund Balance	120-000-308-10-000	8	3,047	3,039
Total Path & Trails Reserve Fund Adjustment		**-**	**Total Path & Trails Reserve Fund Adjustment**		**$ 8**		
Surface Water Management Fund (140)							
Transfer to Police Public Safety	140-089-597-18-000	40,000	Beginning Fund Balance	140-000-308-10-000	(251,967)	2,455,755	2,707,722
			SWM Fees	140-000-343-83-000	(55,000)		
Total SWM Fund Adjustment		**40,000**	**Total SWM Fund Adjustment**		**$ (306,967)**		
Strategic Reserve Fund (188)							
		-	Beginning Fund Balance	188-000-308-10-000	-	856,934	856,934
Total Strategic Reserve Fund Adjustment		**-**	**Total Strategic Reserve Fund Adjustment**		**$ -**		
Debt Service Fund (201)							
		-	Beginning Fund Balance	201-000-308-10-000	-	-	-
			Transfer from GF	201-107-397-10-000	(100,000)		
			Transfer from Reet	201-107-397-10-003	100,000		
Total Debt Service Fund Adjustment		**-**	**Total Debt Service Fund Adjustment**		**-**		
TOTAL OPERATING FUNDS		**$ 62,000**	**TOTAL OPERATING FUNDS**		**$ 92,308**		

Expenditures & Other Uses - 2014			Revenues & Other Sources - 2014			Beg Fund Balance	
Description	Account Number	Amount	Description	Account Number	Amount	Adjusted Est. BFB	Adopted BFB
CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS							
Parks CIP Fund (301)							
		-	Beginning Fund Balance	301-000-308-10-000	-	-	-
Total Parks CIP Fund Adjustment		**-**	**Total Parks CIP Fund Adjustment**		**$ -**		
Public Works CIP Fund (302)							
			Beginning Fund Balance	302-000-308-10-000	-	-	-
Total Public Works CIP Fund Adjustment		**-**	**Total Public Works CIP Fund Adjustment**		**-**		
Municipal Facilities Fund (303)							
Muni Facilities	303-102-594-19-630	-	Beginning Fund Balance	303-000-308-10-000	-	-	-
Total Municipal Facilities Fund Adjustment		**-**	**Total Municipal Facilities Fund Adjustment**		**-**		
TOTAL CAPITAL IMPROVEMENT FUNDS		**-**	**TOTAL CAPITAL IMPROVEMENT FUNDS**		**-**		
INTERNAL SERVICE FUNDS							
Fleet & Equipment Replacement Fund (501)							
			Beginning Fund Balance	501-000-308-10-000	-	1,949	1,949
			Transfer from SWM	501-000-397-10-002	-		
Total Fleet & Equip Replace Fund Adjustment		**-**	**Total Fleet & Equip Replace Fund Adjustment**		**-**		
Information Technology & Services Fund (502)							
			Beginning Fund Balance	502-000-308-10-000	-	737	737
Total ITS Fund Adjustment		**-**	**Total ITS Fund Adjustment**		**-**		
Risk Management Fund (506)							
			Beginning Fund Balance	506-000-308-10-000	-	-	-
Total Risk Mgmt Fund Adjustment		**-**	**Total Risk Mgmt Fund Adjustment**		**-**		
TOTAL INTERNAL SERVICE FUNDS		**-**	**TOTAL INTERNAL SERVICE FUNDS**		**-**		
NON-ANNUALLY BUDGETED FUNDS							
Donations Fund (150)			Beginning Fund Balance	150-000-308-10-000	-	-	-
Total Donations Fund Adjustment		**-**	**Total Donations Fund Adjustment**		**$ -**		
TOTAL NON-ANNUALLY BUDGETED FUNDS		**-**	**TOTAL NON-ANNUALLY BUDGETED FUNDS**		**$ -**		
GRAND TOTAL		**62,000**	**GRAND TOTAL**		**92,308**		
			Subtotal Beginning Fund Balances		133,647		
			Other Revenue Adjustments		(41,339)		
					92,308	5,922,890	5,520,782