



City of Millwood
2013 Final Budget

Amended by Ordinance No. 444

July 9, 2013

City of Millwood
2013 Final Budget

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City of Millwood Mayor's Budget Message for 2013

1. An explanation of the budget document

The preliminary 2013 budget for the City of Millwood is in most ways very similar to the 2012 budget. No additional staff or programs are proposed; in fact we will be losing one part time position due to the end of a state planning grant. The city has worked hard to hold the line on costs while maintaining excellent public services.

The preliminary budget contains projections for revenues and costs for the various funds in the city government, including:

- General Fund (legislative, executive, financial, law enforcement, planning, parks)
- Street Fund
- Water Fund
- Sewer Fund
- Special Funds (bond reserve, capital reserve)

2. Recommended financial policies and programs of the city for 2013

No tax increases are proposed for 2013. In fact, due to the statutory limit placed on cities, Millwood's property tax levy will drop next year by 1%.

However, in order to keep the Sewer Fund financially viable, we will need to increase revenues by \$45,000.

In the General Fund, we will complete one capital project – resurfacing of the tennis courts. This will be our only significant project of the year.

In the Street Fund, we will complete one street resurfacing project which was deferred from 2012 due to an emergency repair on Bridgeport.

In the Water Fund, we will install an automated transfer switch for the backup generator at our Old Park well. This project is an important priority for the Water staff and for Valley Fire Department, and has been in our capital plan for several years. The transfer switch will automatically start up the backup generator to run pump #1 and the booster pumps in the event of a loss of utility power.

3. Relation of the recommended appropriation to such policies and programs

The preliminary budget includes revenues for General Fund, Street Fund and Water Fund that are based on existing projected revenues. The budget for the Sewer Fund includes revenue increases from the volume-based rate structure which we are proposing for non-residential sewer users.

4. Important changes from 2012 in appropriation and revenue items

In the General Fund, the biggest change is the ending of our grant from Department of Ecology for the Update of Millwood's Shoreline Management Program. This \$50,000 grant was spread out over the 2011 and 2012 budgets, but will end by December 31, 2012.

Due to the dire financial conditions facing the State of Washington, the legislature reduced the state-shared funding given to Millwood next year by \$30,200.

Property tax revenues continue to decline for the third year in a row, due to falling property valuations. We expect to collect \$3,200 less in 2013 than this year. This represents about a 1% drop.

Expenditures in the General Fund have been hit by increases in our contract costs with various Spokane County agencies including Animal Control and Emergency Management. These are offset by a small decrease in our law enforcement costs for the Sheriff's Department.

No rate increase is projected for next year in the water rates. But we still are not raising enough revenue to fund our capital projects called for in the new Water System Plan. Rates were increased significantly in 2012, and we will hold the line on water rate increases through 2013.

The Sewer Fund, however, is in much worse condition financially. We were able to avoid another rate increase in 2012 by drawing down cash reserves in the Sewer Reserve Fund. The remainder of the available cash reserve will be depleted during 2013, and we will need a rate increase to keep the fund from going into deficit. This will be accomplished by implementing a volume-based sewer service fee. This fee charges an "overage" fee for sewage volume produced beyond what a typical single-family residence produces. The volume-based rate structure is widely used by sewer utilities, and is very similar to what Spokane County uses for their non-residential sewer customers.

5. Recommended major changes in financial policy.

It is important that the city adopt the volume-based sewer rate structure. This will be a fairer way to charge for sewer service. The users who generate larger volume of sewage will pay proportionately. No other major changes are recommended.

Summary

A copy of the approved 2013 budget, full description of all budget categories, and reports of 2012 actual expenses are available at City Hall.

Thank you for your support and faith in your Council, Mayor, and staff. You have a great team at City Hall. Millwood's greatest strength is you; citizens that care about your neighborhood, neighbors, and the uniqueness of the Millwood community.

Dan Mork, Mayor

CITY INFORMATION

City of Millwood, Washington
9103 E. Frederick Avenue
Spokane WA 99206

CITY OFFICIALS

Daniel N. Mork Mayor Term Expires 12/31/2013

City Council Members:

| | | |
|-----------------|----------------|-------------------------|
| Kevin Freeman | Position No. 1 | Term Expires 12/31/2013 |
| Richard Schoen | Position No. 2 | Term Expires 12/31/2013 |
| Brian Ellingson | Position No. 3 | Term Expires 12/31/2015 |
| Glenn Bailey | Position No. 4 | Term Expires 12/31/2015 |
| Shaun Culler | Position No. 5 | Term Expires 12/31/2015 |

Finance Committee:

| | |
|---------------|----------------|
| Kevin Freeman | Shaun Culler |
| Daniel Mork | Deborah Matkin |

DEPARTMENT HEADS

| | |
|-------------------|--------------------------|
| Thomas Richardson | City Clerk |
| Deborah Matkin | City Treasurer |
| Cleve McCoul | Public Works Supervisor |
| William Schultz | Code Enforcement Officer |

| | |
|---------------------------------|---------------|
| Brian K. Werst K&L Gates LLP | City Attorney |
|---------------------------------|---------------|

Explanation of Budget Document

The Millwood Preliminary Budget for 2013 consists of revenues and expenditures for each fund in the city, including actual numbers for 2011, projections for 2012 and proposed numbers for 2013. The city receives numerous revenues and provides numerous services, many of which must be accounted for separately.

The major city funds are:

Current Expense Fund - Includes legislative, executive, law enforcement, building and planning, parks, health and other governmental activities. This fund receives most of its resources from taxes, with a small percentage from fees and penalties. The largest portion of the expenditures in this fund is for law enforcement, which represents 39% of the fund total.

Street Fund - Includes costs for maintaining city streets and sidewalks, along with snow plowing and street lighting. The major source of revenue is a 6% B&O tax on the electric utility. The next largest source is a portion of property tax levy (12%), and the third source is the vehicle fuel tax.

Capital Project Funds -- These two funds account for the Real Estate Excise Tax (REET) receipts which may be used for capital projects listed in the city's Capital Facilities Plan. A small amount of these funds may be used for maintenance of capital facilities.

Water Fund - Includes water usage fees for maintaining the municipal water system.

Sewer Fund - Includes sewer usage fees for maintaining the municipal sanitary sewer system, and payment to Spokane County for sewage treatment service.

Minor Funds - These funds include bond service funds, bond reserve funds and capital reserve funds.

It is important to note that the city is not allowed to use money in our "enterprise funds" – Water and Sewer – for general government functions. So we cannot take money from water service revenues and use them to pay for general government activities like parks, streets or law enforcement.

2013 Budget

Capital Projects Included in Budget Proposal

| <u>Fund</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------|-------------------------------|----------------------|
| General Fund | Tennis Court Resurfacing | \$ 20,000 |
| Street Fund | Crack Sealing (R&M Project) | \$ 10,000 |
| | Bridgeport Ave. Resurfacing | \$ 10,000 |
| | Dalton Ave. Median Irrigation | \$ 8,000 |
| | <u>Buckeye Ave Sidewalk</u> | <u>\$275,100</u> |
| Water Fund | Automatic Backup Generator | \$150,000 |
| | Transfer Switch | <u>\$185,000</u> |
| Capital Projects Fund | None | |
| Special Capital Projects | None | |
| Total | | \$198,000 |
| | | <u>\$508,100</u> |

2013 BUDGET TOTALS

City Of Millwood
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001 General Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 80 00 01 Beginning Balance - General Fund

1,085,200.00

308 Beginning Balances

1,085,200.00

310 Taxes

311 10 00 00 Real & Personal Property Taxes

316,000.00

313 11 00 00 Local Retail Sales And Use Tax

295,000.00

313 15 00 00 Public Safety

0.00

313 61 00 00 Brokered Natural Gas Use Tax

30,000.00

313 71 00 00 Criminal Justice

22,000.00

316 40 00 00 B & O Tax On Utilities - Gas

6,500.00

316 81 00 00 Punch Boards & Pull Tabs

12,000.00

310 Taxes

681,500.00

320 Licenses & Permits

321 91 00 00 Franchise Fees - Cable

20,000.00

321 99 00 00 Other Business Licenses And Permits

1,300.00

322 10 00 00 Buildings, Structures And Equipment

0.00

322 30 00 00 Animal Licenses

1,000.00

322 90 00 01 Other Non-Business Licenses And Permits - Special Events

300.00

320 Licenses & Permits

22,600.00

330 Intergovernmental Revenues

334 03 10 00 Department Of Ecology - SMP

0.00

336 06 21 00 Criminal Justice - Violent Crimes/Population

400.00

336 06 25 00 Criminal Justice - Contracted Services

0.00

336 06 26 00 Criminal Justice - Special Programs

1,500.00

336 06 51 00 DUI/Other Criminal Justice Assistance

350.00

336 06 94 00 Liquor/Beer Excise Tax

1,400.00

336 06 95 00 Liquor Control Board Profits

15,000.00

330 Intergovernmental Revenues

18,650.00

340 Charges For Services

341 35 00 00 Other Statutory Certifying And Copy Fees

0.00

345 83 00 00 Plan Checking

300.00

345 89 00 00 Other Planning And Development

1,250.00

340 Charges For Services

1,550.00

350 Fines & Forfeitures

2013 BUDGET TOTALS

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001 General Fund

01/01/2013 To: 12/31/2013

REVENUES

350 Fines & Forfeitures

| | |
|---|------|
| 353 70 00 00 Non-Traffic Infraction Penalties | 0.00 |
| 350 Fines & Forfeitures | 0.00 |

360 Misc Revenues

| | |
|---|-----------|
| 361 11 00 00 Investment Interest | 4,000.00 |
| 361 40 00 00 Interest On Contracts, Notes, Taxes & Loans | 200.00 |
| 362 40 00 00 Space And Facilities Rentals (Short-Term) | 200.00 |
| 362 50 00 00 Space And Facilities Leases (Long-term) | 8,400.00 |
| 367 00 00 00 Contributions & Donations From Private Sources | 0.00 |
| 367 11 00 00 Gifts, Pledges, Grants And Bequests From Private Sources | 0.00 |
| 369 90 00 00 Other Miscellaneous Revenue | 0.00 |
| 360 Misc Revenues | 12,800.00 |

380 Non Revenues

| | |
|-------------------------|------|
| 389 00 00 01 Nonrevenue | 0.00 |
| 380 Non Revenues | 0.00 |

390 Other Revenues

| | |
|---|------|
| 395 20 00 00 Compensation For Loss/Impairment Of Capital Assets | 0.00 |
| 390 Other Revenues | 0.00 |

Fund Revenues:

1,822,300.00

EXPENDITURES

511 Legislative

| | |
|---|-----------|
| 511 20 30 00 Legislative Activities - Advisory Services - Supplies | 200.00 |
| 511 20 40 00 Legislative Activities - Advisory Services - Services | 300.00 |
| 511 30 40 00 Legislative Activities - Official Publication Services | 6,000.00 |
| 511 60 10 00 Legislative Activities - Salaries & Wages | 3,600.00 |
| 511 60 20 00 Legislative Activities - Personnel Benefits | 300.00 |
| 511 60 43 00 Legislative Activities - Travel | 500.00 |
| 511 60 49 00 Legislative Activities - Miscellaneous | 500.00 |
| 511 Legislative | 11,400.00 |

513 Executive

| | |
|---|----------|
| 513 10 10 00 Executive - Salaries & Wages | 7,200.00 |
| 513 10 20 00 Executive - Personnel Benefits | 700.00 |

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001 General Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

513 Executive

| | |
|--|----------|
| 513 10 30 00 Executive Office - Supplies | 50.00 |
| 513 10 43 00 Executive - Travel | 1,000.00 |
| 513 10 49 00 Executive - Miscellaneous | 1,000.00 |
| 513 Executive | 9,950.00 |

514 Finance

| | |
|---|-----------|
| 514 20 10 00 Financial Services - Salaries & Wages | 18,000.00 |
| 514 20 20 00 Financial Services - Personnel Benefits | 11,000.00 |
| 514 20 30 00 Financial Services - Supplies | 2,000.00 |
| 514 20 40 00 Financial Services - Professional Services | 7,500.00 |
| 514 20 51 00 Financial Auditing - Intergovernmental Professional Services | 0.00 |
| 514 23 49 00 Bank & NSF Fees | 0.00 |
| 514 30 10 00 Clerk - Salaries & Wages | 38,100.00 |
| 514 30 20 00 Clerk Personnel - Benefits | 13,000.00 |
| 514 30 30 00 Recording Services - Supplies | 1,000.00 |
| 514 30 41 00 Clerk - Professional Services | 1,000.00 |
| 514 30 42 00 Clerk - Communications | 1,000.00 |
| 514 30 43 00 Clerk - Travel | 750.00 |
| 514 30 45 00 Clerk - Operating Rentals & Leases | 0.00 |
| 514 30 49 00 Clerk - Miscellaneous | 500.00 |
| 514 90 51 00 Voter Registration Services - Intergovernmental | 2,000.00 |
| 514 Finance | 95,850.00 |

515 Legal Services

| | |
|--|------------|
| 515 30 41 00 Legal Services - Professional Services | 75,000.00 |
| 515 30 51 00 Legal Services - Intergovernmental Services | 25,000.00 |
| 515 Legal Services | 100,000.00 |

517 Employee Benefit Programs

| | |
|---|----------|
| 517 70 51 00 Employee Benefit Programs - Intergovernmental Services | 5,000.00 |
| 517 Employee Benefit Programs | 5,000.00 |

518 Central Services

| | |
|---|-----------|
| 518 30 10 00 Central Services - Salaries & Wages | 22,000.00 |
| 518 30 20 00 Central Services - Personnel Benefits | 7,500.00 |
| 518 30 31 00 Central Services - Office & Operating Supplies | 3,000.00 |
| 518 30 32 00 Central Services - Fuel Consumed | 200.00 |
| 518 30 35 00 Central Services - Small Tools And Minor Equipment | 100.00 |
| 518 30 42 00 Central Services - Communications | 0.00 |
| 518 30 46 00 Central Services - Insurance | 19,000.00 |

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001 General Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

518 Central Services

| | |
|---|-----------|
| 518 30 47 00 Central Services - Utility Services | 15,000.00 |
| 518 30 48 00 Central Services - Repairs & Maintenance | 2,000.00 |
| 518 30 49 00 Central Services - Miscellaneous | 3,000.00 |
| 518 90 49 00 Other Centralized Services - Miscellaneous | 1,200.00 |
| 518 Central Services | 73,000.00 |

520 Security Of Persons & Property

| | |
|--|------------|
| 521 20 51 00 Law Enforcement - Intergovernmental Professional Services | 285,000.00 |
| 524 20 51 00 Protective Inspections - Intergovernmental Services | 500.00 |
| 524 60 10 00 Protective Inspections - Salaries & Wages | 15,000.00 |
| 524 60 20 00 Protective Inspections - Personnel Benefits | 1,500.00 |
| 524 60 40 00 Enforcement Of Codes - Other Services | 500.00 |
| 520 Security Of Persons & Property | 302,500.00 |

550 Economic Environment

| | |
|---|-----------|
| 553 10 51 00 Soil & Water Conservation - Intergovernmental Services | 4,400.00 |
| 553 70 51 00 Pollution Control And Remediation - Intergovernmental Services | 2,900.00 |
| 554 30 30 00 Animal Control - Supplies | 250.00 |
| 554 30 51 00 Animal Control - Intergovernmental Services | 8,200.00 |
| 554 90 30 00 Other Environmental Service - Supplies - Tree Board | 500.00 |
| 558 60 10 00 Planning - Salaries & Wages | 38,100.00 |
| 558 60 20 00 Planning - Personnel Benefits | 13,000.00 |
| 558 60 31 00 Planning And Community Development - Office & Operating Suppli | 1,200.00 |
| 558 60 41 00 Planning And Community Development - Professional Services | 2,000.00 |
| 558 60 42 00 Planning And Community Development - Communications | 1,000.00 |
| 558 60 43 00 Planning And Community Development - Travel | 500.00 |
| 558 60 45 00 Planning And Community Development - Operating Rentals & Lease | 0.00 |
| 558 60 49 00 Planning And Community Development - Miscellaneous | 1,000.00 |
| 550 Economic Environment | 73,050.00 |

560 Mental & Physical Health

| | |
|---|----------|
| 562 00 49 00 Public Health - Miscellaneous | 3,000.00 |
| 566 00 51 00 Substance Abuse - Intergovernmental Services | 500.00 |
| 560 Mental & Physical Health | 3,500.00 |

570 Culture & Recreation

| | |
|--|----------|
| 576 20 10 00 Swimming Pools - Salaries & Wages | 4,000.00 |
| 576 20 20 00 Swimming Pool - Benefits | 500.00 |
| 576 20 30 00 Swimming Pool - Supplies | 400.00 |
| 576 20 40 00 Swimming Pool - Other Services | 300.00 |

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001 General Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

570 Culture & Recreation

| | |
|--|------------------|
| 576 80 10 00 Park Facilities - Salaries & Wages | 25,000.00 |
| 576 80 20 00 Park Facilities - Personnel Benefits | 8,000.00 |
| 576 80 31 00 Park Facilities - Office & Operating Supplies | 7,500.00 |
| 576 80 32 00 Park Facilities - Fuel | 1,500.00 |
| 576 80 35 00 Park Facilities - Small Tools And Minor Equipment | 500.00 |
| 576 80 42 00 Park Facilities - Communications | 500.00 |
| 576 80 45 00 Park Facilities - Operating Rentals | 400.00 |
| 576 80 47 00 Park Facilities - Utility Services | 7,500.00 |
| 576 80 48 00 Park Facilities - Repairs & Maintenance | 4,000.00 |
| 576 80 49 00 Park Facilities - Miscellaneous | 1,000.00 |
| 570 Culture & Recreation | <u>61,100.00</u> |

580 Non Expenditures

| | |
|--|-------------|
| 589 00 00 00 General Fund Nonexpenditure | 0.00 |
| 580 Non Expenditures | <u>0.00</u> |

594 Capital Expenditures

| | |
|--|------------------|
| 594 76 63 00 Capital Expenditures - Park - Tennis Courts | 20,000.00 |
| 594 Capital Expenditures | <u>20,000.00</u> |

597 Interfund Transfers

| | |
|---|------------------|
| 597 22 89 00 Operating Transfers-Out - Other Debt Service Costs | 305.00 |
| 597 35 00 00 Operating Transfers-Out - Sewer | 21,729.00 |
| 597 Interfund Transfers | <u>22,034.00</u> |

Fund Expenditures:

777,384.00

Excess/Deficit:

1,044,916.00

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101 Street Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--|------------|
| 308 80 01 01 Estimated Beginning Balance - Streets | 562,950.00 |
| 308 Beginning Balances | 562,950.00 |

310 Taxes

| | |
|--|------------|
| 311 10 00 01 Real & Personal Property Taxes | 35,000.00 |
| 316 41 00 00 B & O Tax On Utilities - Electric | 190,000.00 |
| 310 Taxes | 225,000.00 |

330 Intergovernmental Revenues

| | |
|--|------------|
| 334 03 80 00 TIB Sidewalk Grant | 261,345.00 |
| 336 00 87 00 Motor Vehicle Fuel Tax - City Streets | 35,000.00 |
| 330 Intergovernmental Revenues | 296,345.00 |

360 Misc Revenues

| | |
|-------------------------------------|----------|
| 361 11 00 01 Investment Interest | 1,100.00 |
| 369 10 00 01 Sale Of Scrap And Junk | 0.00 |
| 360 Misc Revenues | 1,100.00 |

380 Non Revenues

| | |
|--------------------------------|------|
| 389 00 00 02 Street Nonrevenue | 0.00 |
| 380 Non Revenues | 0.00 |

390 Other Revenues

| | |
|--|------|
| 395 20 00 02 Street Insurance Recovery | 0.00 |
| 390 Other Revenues | 0.00 |

Fund Revenues:

1,085,395.00

EXPENDITURES

540 Transportation

| | |
|---|-----------|
| 542 30 10 00 Street Maintenance - Salaries & Wages | 53,000.00 |
| 542 30 20 00 Street Maintenance - Personnel Benefits | 21,500.00 |
| 542 30 31 00 Street Maintenance - Office & Operating Supplies | 5,000.00 |
| 542 30 32 00 Street Maintenance - Fuel | 1,500.00 |
| 542 30 35 00 Street Maintenance - Small Tools And Minor Equipment | 200.00 |

2013 BUDGET TOTALS

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101 Street Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

540 Transportation

| | |
|---|-----------|
| 542 30 41 00 Street Maintenance - Professional Services | 750.00 |
| 542 30 42 00 Street Maintenance - Communications | 500.00 |
| 542 30 43 00 Street Maintenance - Travel | 500.00 |
| 542 30 45 00 Street Maintenance - Operating Rentals | 500.00 |
| 542 30 48 00 Street Maintenance - Repairs & Maintenance | 25,000.00 |
| 542 30 49 00 Street Maintenance - Miscellaneous | 2,000.00 |
| 542 40 30 00 Drainage - Supplies | 500.00 |
| 542 40 40 00 Drainage - Other Services | 1,000.00 |
| 542 61 40 00 Sidewalks Other Services | 15,000.00 |
| 542 63 40 00 Street Lighting - Other Services | 25,000.00 |
| 542 64 30 00 Traffic Control - Supplies | 2,500.00 |
| 542 64 40 00 Traffic Control - Other Services | 4,000.00 |
| 542 64 51 00 Traffic Control - Intergovernmental Services | 2,500.00 |
| 542 66 30 00 Snow & Ice Control - Supplies | 3,000.00 |
| 542 66 40 00 Snow & Ice Control - Other Services | 3,000.00 |
| 542 67 40 00 Street Cleaning - Other Services | 15,000.00 |

540 Transportation 181,950.00

580 Non Expenditures

| | |
|------------------------------------|------|
| 589 00 00 02 Street Nonexpenditure | 0.00 |
|------------------------------------|------|

580 Non Expenditures 0.00

594 Capital Expenditures

| | |
|---|------------|
| 594 42 63 00 Street Capital Expenditures - Other Improvements | 18,000.00 |
| 594 42 64 00 Street Capital Expenditures - Machinery & Equipment | 0.00 |
| 595 61 63 00 Roads/Streets Const. & Other Infrastructure - Buckeye Sidewalk | 275,100.00 |

594 Capital Expenditures 293,100.00

597 Interfund Transfers

| | |
|--|-----------|
| 597 42 71 00 Operating Transfers-Out - Debt Service: Principal | 65,000.00 |
| 597 42 89 00 Operating Transfers-Out - LTGO Debt Service: Interest And Related | 6,768.00 |

597 Interfund Transfers 71,768.00

Fund Expenditures:

546,818.00

Excess/Deficit:

538,577.00

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201 LTGO Bond Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 10 00 00 Estimated Beginning Balance

1,175.00

308 Beginning Balances

1,175.00

390 Other Revenues

397 42 79 00 Transfers In - GO Bond Principal

65,000.00

397 42 89 00 Operating Transfers In - Other Interest & Debts Service Costs

6,768.00

390 Other Revenues

71,768.00

Fund Revenues:

72,943.00

EXPENDITURES

590 Debt Service

591 42 71 00 Redemption Of Debt - GO Bond Principal

65,000.00

592 42 89 00 Interest And Othe Debt Service Costs

7,443.00

590 Debt Service

72,443.00

Fund Expenditures:

72,443.00

Excess/Deficit:

500.00

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204 GO Note Bond Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 10 02 04 Estimated Beginning Balance - GO

12.00

308 Beginning Balances

12.00

380 Non Revenues

389 22 00 03 Non Revenue Income - SVFD

73,360.00

380 Non Revenues

73,360.00

390 Other Revenues

397 22 89 00 Operating Transfer In - Other Interest & Debt Service Costs

305.00

390 Other Revenues

305.00

Fund Revenues:

73,677.00

EXPENDITURES

590 Debt Service

591 22 71 00 Redemption Of Long Term Debt - Principal

55,000.00

592 22 89 00 Interest And Other Debt Service Costs

18,665.00

590 Debt Service

73,665.00

Fund Expenditures:

73,665.00

Excess/Deficit:

12.00

2013 BUDGET TOTALS

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301 Capital Projects Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 10 00 30 Estimated Beginning Balance - Reserved

3,600.00

308 Beginning Balances

3,600.00

310 Taxes

318 34 00 30 REET 1 - First Quarter Percent

7,500.00

310 Taxes

7,500.00

360 Misc Revenues

361 11 00 02 Investment Interest

0.00

361 11 00 11 Investment Interest

0.00

360 Misc Revenues

0.00

Fund Revenues:

11,100.00

Excess/Deficit:

11,100.00

2013 BUDGET TOTALS

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302 Special Capital Projects Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 10 00 12 Estimated Beginning Balance - Reserved

5,600.00

308 Beginning Balances

5,600.00

310 Taxes

318 35 00 12 REET 2 - Second Quarter Percent

7,500.00

310 Taxes

7,500.00

360 Misc Revenues

361 11 00 12 Investment Interest

0.00

360 Misc Revenues

0.00

Fund Revenues:

13,100.00

EXPENDITURES

597 Interfund Transfers

597 76 64 12 Operating Transfers-Out - Machinery & Equipment - Mower

0.00

597 Interfund Transfers

0.00

Fund Expenditures:

0.00

Excess/Deficit:

13,100.00

2013 BUDGET TOTALS

City Of Millwood
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401 Water Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--|------------|
| 308 80 04 01 Estimated Beginning Balance - Water | 218,300.00 |
| 308 Beginning Balances | 218,300.00 |

320 Licenses & Permits

| | |
|--|------|
| 322 10 00 02 Buildings, Structures And Equipment | 0.00 |
| 320 Licenses & Permits | 0.00 |

340 Charges For Services

| | |
|---------------------------------|------------|
| 343 40 00 00 Water Sales | 227,750.00 |
| 343 48 00 03 Water Service Call | 0.00 |
| 343 49 00 00 Water Penalties | 4,500.00 |
| 340 Charges For Services | 232,250.00 |

360 Misc Revenues

| | |
|----------------------------------|--------|
| 361 11 00 04 Investment Interest | 500.00 |
| 360 Misc Revenues | 500.00 |

379 00 00 00 Water Capital Contributions - Connection Charges

| | |
|---|------|
| 379 00 00 00 Water Capital Contributions - Connection Charges | 0.00 |
| 370 | 0.00 |

380 Non Revenues

| | |
|-------------------------------|------|
| 389 00 00 04 Sewer Nonrevenue | 0.00 |
| 380 Non Revenues | 0.00 |

390 Other Revenues

| | |
|--------------------------------|------|
| 395 20 00 03 Insuance Recovery | 0.00 |
| 390 Other Revenues | 0.00 |

Fund Revenues:

451,050.00

EXPENDITURES

530 Utilities And Environment

| | |
|--|-----------|
| 534 00 10 00 Water Utilities - Salaries & Wages | 82,000.00 |
| 534 00 20 00 Water Utilities - Personnel Benefits | 36,000.00 |
| 534 00 31 00 Water Utilities - Office & Operating Supplies | 13,000.00 |

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401 Water Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

530 Utilities And Environment

| | |
|---|-------------------|
| 534 00 32 00 Water Utilities - Fuel Consumed | 1,500.00 |
| 534 00 35 00 Water Utilities - Small Tools And Minor Equipment | 2,500.00 |
| 534 00 41 00 Water Utilities - Professional Services | 9,500.00 |
| 534 00 42 00 Water Utilities - Communications | 4,000.00 |
| 534 00 43 00 Water Utilities - Travel | 250.00 |
| 534 00 44 00 Water Utilities - External Taxes & Operating Assessments | 12,500.00 |
| 534 00 45 00 Water Utilities - Operating Rentals & Leases | 500.00 |
| 534 00 46 00 Water Utilities - Insurance | 12,000.00 |
| 534 00 47 00 Water Utilities - Utility Services | 35,000.00 |
| 534 00 48 00 Water Utilities - Repairs & Maintenance | 6,000.00 |
| 534 00 49 00 Water Utilities - Miscellaneous | 4,000.00 |
| 530 Utilities And Environment | <u>218,750.00</u> |

580 Non Expenditures

| | |
|---|------------------|
| 589 00 00 03 Water Nonexpenditure | 0.00 |
| 589 00 00 05 Water Rate Stabilization Account | 25,000.00 |
| 580 Non Expenditures | <u>25,000.00</u> |

594 Capital Expenditures

| | |
|-----------------------------------|-------------|
| 594 34 64 00 Water Capital Outlay | 0.00 |
| 594 Capital Expenditures | <u>0.00</u> |

Fund Expenditures:

243,750.00

Excess/Deficit:

207,300.00

2013 BUDGET TOTALS

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402 Sewer Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--|------------|
| 308 80 04 02 Estimated Beginning Balance - Sewer | 189,400.00 |
| 308 Beginning Balances | 189,400.00 |

320 Licenses & Permits

| | |
|---------------------------|------|
| 322 10 00 04 Sewer Permit | 0.00 |
| 320 Licenses & Permits | 0.00 |

340 Charges For Services

| | |
|-----------------------------|------------|
| 343 60 00 00 Sewer Services | 414,000.00 |
| 340 Charges For Services | 414,000.00 |

360 Misc Revenues

| | |
|----------------------------------|------|
| 361 11 00 05 Investment Interest | 0.00 |
| 360 Misc Revenues | 0.00 |

380 Non Revenues

| | |
|-------------------------------|------|
| 389 00 00 05 Sewer Nonrevenue | 0.00 |
| 380 Non Revenues | 0.00 |

390 Other Revenues

| | |
|---------------------------------------|-----------|
| 395 20 00 04 Sewer Insurance Recovery | 0.00 |
| 397 35 00 00 Transfers In | 21,729.00 |
| 390 Other Revenues | 21,729.00 |

Fund Revenues:

625,129.00

EXPENDITURES

530 Utilities And Environment

| | |
|--|-----------|
| 535 00 10 00 Sewer Utilities - Salaries & Wages | 36,000.00 |
| 535 00 20 00 Sewer Utilities - Personnel Benefits | 17,500.00 |
| 535 00 31 00 Sewer Utilities - Office & Operating Supplies | 2,500.00 |
| 535 00 32 00 Sewer Utilities - Fuel Consumed | 500.00 |
| 535 00 41 00 Sewer Utilities - Professional Services | 1,500.00 |
| 535 00 42 00 Sewer Utilities - Communications | 4,000.00 |
| 535 00 44 00 Sewer Utilities - Taxes & Operating Assessments | 18,000.00 |

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402 Sewer Fund

01/01/2013 To: 12/31/2013

EXPENDITURES

530 Utilities And Environment

| | |
|---|------------|
| 535 00 45 00 Sewer Utilities - Operating Rentals & Leases | 500.00 |
| 535 00 46 00 Sewer Utilities - Insurance | 6,500.00 |
| 535 00 47 00 Sewer Utilities - Utility Services | 2,100.00 |
| 535 00 48 00 Sewer Utilities - Repairs & Maintenance | 17,000.00 |
| 535 00 49 00 Sewer Utilities - Miscellaneous | 2,000.00 |
| 535 00 51 00 Sewer Utilities - Intergovernmental Services | 132,000.00 |
| 530 Utilities And Environment | 240,100.00 |

580 Non Expenditures

| | |
|--|-----------|
| 589 00 00 04 Sewer Nonexpenditure | 0.00 |
| 589 00 00 06 Other Non-Expenditures - Rate Stabilation Account | 25,000.00 |
| 580 Non Expenditures | 25,000.00 |

594 Capital Expenditures

| | |
|--|----------|
| 594 35 64 00 Capital Expenditures/Expenses - Machinery & Equipment | 9,000.00 |
| 594 Capital Expenditures | 9,000.00 |

597 Interfund Transfers

| | |
|---|------------|
| 597 35 72 00 Operating Transfers-Out - Debt Service: Principal | 155,000.00 |
| 597 35 89 00 Operating Transfers-Out - Debt Service: Interest And Related Costs | 15,629.00 |
| 597 Interfund Transfers | 170,629.00 |

Fund Expenditures:

444,729.00

Excess/Deficit:

180,400.00

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403 Water Reserve Managerial Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 10 00 03 Estimated Beginning Balance

181,948.00

308 Beginning Balances

181,948.00

360 Misc Revenues

361 11 00 06 Investment Interest

0.00

360 Misc Revenues

0.00

Fund Revenues:

181,948.00

EXPENDITURES

594 Capital Expenditures

594 34 63 00 Capital Expenditures - Other Improvements

185,000.00

594 Capital Expenditures

185,000.00

Fund Expenditures:

185,000.00

Excess/Deficit:

(3,052.00)

2013 BUDGET TOTALS

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404 Sewer Reserve Managerial Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 10 00 04 Estimated Beginning Balance

45,487.00

308 Beginning Balances

45,487.00

360 Misc Revenues

361 11 00 07 Investment Interest

0.00

360 Misc Revenues

0.00

Fund Revenues:

45,487.00

EXPENDITURES

594 Capital Expenditures

594 35 63 00 Capital Expenditures - Other Improvements

0.00

594 Capital Expenditures

0.00

Fund Expenditures:

0.00

Excess/Deficit:

45,487.00

2013 BUDGET TOTALS

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410 Revenue Reserve Bond Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

308 10 04 10 Estimated Beginning Balance

185,000.00

 308 Beginning Balances

185,000.00

360 Misc Revenues

361 11 00 08 Investment Interest

750.00

 360 Misc Revenues

750.00

Fund Revenues:

185,750.00

Excess/Deficit:

185,750.00

2013 BUDGET TOTALS

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411 Revenue Debt Service Bond Fund

01/01/2013 To: 12/31/2013

REVENUES

308 Beginning Balances

| | |
|--|----------|
| 308 10 04 11 Estimated Beginning Balance | 1,429.00 |
| 308 Beginning Balances | 1,429.00 |

390 Other Revenues

| | |
|---|------------|
| 397 35 72 00 Operating Transfer In - Revenue Bond Principal | 155,000.00 |
| 397 35 89 00 Operating Transfer In - Other Interest & Debts Service Costs | 15,629.00 |
| 390 Other Revenues | 170,629.00 |

Fund Revenues:

172,058.00

EXPENDITURES

590 Debt Service

| | |
|--|------------|
| 591 35 72 11 Redemption Of Debt - Revenue Bond Principal | 155,000.00 |
| 592 35 89 11 Interest And Other Debt Service Costs | 16,558.00 |
| 590 Debt Service | 171,558.00 |

Fund Expenditures:

171,558.00

Excess/Deficit:

500.00

2013 BUDGET TOTALS

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| Fund | Revenues | Expenditures | Net |
|------------------------------------|---------------------|---------------------|---------------------|
| 001 General Fund | 1,822,300.00 | 777,384.00 | 1,044,916.00 |
| 101 Street Fund | 1,085,395.00 | 546,818.00 | 538,577.00 |
| 201 LTGO Bond Fund | 72,943.00 | 72,443.00 | 500.00 |
| 204 GO Note Bond Fund | 73,677.00 | 73,665.00 | 12.00 |
| 301 Capital Projects Fund | 11,100.00 | 0.00 | 11,100.00 |
| 302 Special Capital Projects Fund | 13,100.00 | 0.00 | 13,100.00 |
| 401 Water Fund | 451,050.00 | 243,750.00 | 207,300.00 |
| 402 Sewer Fund | 625,129.00 | 444,729.00 | 180,400.00 |
| 403 Water Reserve Managerial Fund | 181,948.00 | 185,000.00 | (3,052.00) |
| 404 Sewer Reserve Managerial Fund | 45,487.00 | 0.00 | 45,487.00 |
| 410 Revenue Reserve Bond Fund | 185,750.00 | 0.00 | 185,750.00 |
| 411 Revenue Debt Service Bond Fund | 172,058.00 | 171,558.00 | 500.00 |
| | <u>4,739,937.00</u> | <u>2,515,347.00</u> | <u>2,224,590.00</u> |