

ORDINANCE 146

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, CHANGING THE NAME OF THE SPECIAL REVENUE FUND AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF SHORELINE FOR THE YEAR 1998

WHEREAS, State law, Chapter 35A.33 RCW requires the City to adopt an annual budget and provides procedures for the filing of a proposed budget, deliberations, public hearings, and final fixing of the budget; and

WHEREAS, a proposed budget for fiscal year 1998 has been prepared and filed, a public hearing has been held for the purposes of fixing the final budget, and the City Council has deliberated and has made adjustments and changes deemed necessary and proper; and

WHEREAS, State law, Chapter 35A.37.010, RCW, provides the City with the authority to establish special purpose funds for the segregation, budgeting, expenditure, and accounting for moneys received for special purposes;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Development Services Fund. The name of the "Special Revenue Fund" is hereby changed to the "Development Services Fund". The Development Services Fund is used to provide for the annual revenue and multi-year reserve for the City's development revenue.

Section 2. The 1998 budget for the City of Shoreline for the period January 1, 1998 through December 31, 1998 as determined in the 1998 Proposed Budget, and as revised by the City Council, and as set forth in Exhibit A ("City of Shoreline 1998 Budget Summary") is hereby adopted.

Section 3. Summary of Revenues and Expenditures. The budget sets forth totals of estimated revenues and estimated expenditures of each separate fund, and the aggregate totals for all such funds, as summarized below:

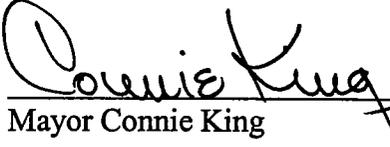
| | |
|----------------------------------|---------------|
| General Fund | \$ 19,403,108 |
| Development Services Fund | 2,206,974 |
| Street Fund | 2,683,539 |
| Arterial Street Fund | 571,108 |
| Surface Water Management Fund | 4,901,138 |
| Special Capital Improvement Fund | 12,881,095 |
| General Reserve Fund | 1,484,054 |
| Asset Depreciation Fund | 380,000 |
| Equipment Rental Fund | 181,572 |
| Unemployment Fund | 21,256 |
| Advance Travel Fund | 5,000 |
| Agency Fund | 215,000 |
| Total Funds | \$ 44,933,844 |

Section 4. Copies of Budget to be Filed. The City Clerk is directed to transmit a complete copy of the final budget as adopted to the division of municipal corporations in the office of state auditor and to the association of Washington cities as required by RCW 35A.33.075.

Section 5. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

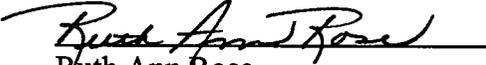
Section 6. Effective Date. A summary of this ordinance consisting of its title shall be published in the official newspaper of the City and shall take effect and be in full force January 1, 1998.

PASSED BY THE CITY COUNCIL ON DECEMBER 8, 1997.



Mayor Connie King

ATTEST:



Ruth Ann Rose
Deputy City Clerk

APPROVED AS TO FORM:



Bruce L. Disend
City Attorney

Date of Publication: December 12, 1997

Effective Date: January 1, 1998

Exhibit A.



City of Shoreline
1998
Adopted
Budget
Summary

December 8, 1997



1998 Budget Summary

| <u>Table of Contents</u> | <u>Page</u> |
|--|--------------------|
| 1998 Expenditure Summary by Service Area | 1. |
| Council Adjustments to 1988 Proposed Budget | 2. |
| General Fund 1998 Resources and Expenditures – Chart | 3. |
| 1998 All Funds Resource/Expense Summary | 4. |
| General Fund | 5. |
| Development Services Fund | 6. |
| Street Fund | 7. |
| Arterial Street Fund | 8. |
| Surface Water Management Fund | 9. |
| Special Capital Improvement Fund | 10. |
| General Reserve Fund | 11. |
| Asset Depreciation Fund | 12. |
| Equipment Rental Fund | 13. |
| Unemployment Fund | 14. |
| Advance Travel Fund | 15. |
| Agency Fund | 16. |

1998 Expenditure Summary by Service Area

| | 1997 | | 1998 | | 1998 | | Percent Change |
|---|----------------------|----------------------|-----------------------|-----------------------|-------------------|---------------------|----------------|
| | Budget As Amended | Projected | Adopted | 1998 | Total Budget 1997 | versus Budget 1998 | |
| | \$ | \$ | \$ | | % of Total Budget | \$ | % |
| City Council | 63,524 | 65,124 | 93,559 | 93,559 | 0.5% | 30,035 | 47.3% |
| City Manager | 578,377 | 580,588 | 688,656 | 688,656 | 3.4% | 110,279 | 19.1% |
| Office of the City Clerk | 283,457 | 258,027 | 268,297 | 268,297 | 1.3% | (15,160) | (5.3%) |
| Office of Community & Gov't Relations | 430,823 | 274,898 | 408,580 | 408,580 | 2.0% | (22,243) | (5.2%) |
| Office of Health and Human Services | 386,081 | 373,907 | 414,241 | 414,241 | 2.1% | 28,160 | 7.3% |
| Office of the City Attorney | 165,885 | 146,135 | 166,477 | 166,477 | 0.8% | 592 | 0.4% |
| Finance / Information Services | 1,516,086 | 1,288,183 | 1,872,593 | 1,872,593 | 9.3% | 356,507 | 23.5% |
| Citywide Services | 2,311,015 | 1,881,496 | 1,420,844 | 1,420,844 | 7.1% | (890,171) | (38.5%) |
| Human Resources | 219,126 | 202,431 | 243,782 | 243,782 | 1.2% | 24,656 | 11.3% |
| Public Safety / Criminal Justice Services | 6,024,464 | 6,045,782 | 6,497,709 | 6,497,709 | 32.3% | 473,245 | 7.9% |
| Planning and Community Development | 845,580 | 834,618 | 1,084,808 | 1,084,808 | 5.4% | 239,228 | 28.3% |
| Parks, Recreation & Cultural Services | 1,704,093 | 1,771,555 | 1,820,022 | 1,820,022 | 9.0% | 115,929 | 6.8% |
| Public Works (Administration & Facilities) | 906,910 | 814,142 | 830,878 | 830,878 | 4.1% | (76,032) | (8.4%) |
| 1998 General Fund * | \$ 15,435,421 | \$ 14,536,886 | \$ 15,810,444 | \$ 15,810,444 | | \$ 375,023 | 2.4% |
| Development Services (Develop. Services Fund) | 873,719 | 885,594 | 1,033,298 | 1,033,298 | 5.1% | 159,579 | 18.3% |
| Public Works Operations (Street/Arterial/SWM) | 2,129,266 | 1,835,883 | 3,283,351 | 3,283,351 | 16.3% | 1,154,085 | 54.2% |
| EXPENDITURE TOTALS * | \$ 18,438,403 | \$ 17,258,363 | \$ 20,127,094 | \$ 20,127,094 | 100.0% | \$ 1,688,688 | 9.2% |
| | General Fund | General Fund | All Operational Funds | All Operational Funds | | | |

Note:

* In 1997, the operational expenditures for Development Services and Public Works were included in the General Fund. In 1998, these operational expenditures will be included in the Development Services Fund and the Street and Surface Water Management Fund.

Council Adjustments to 1998 Proposed Budget

General Fund

| | | | |
|--|----------------------|---------------|---|
| | 1998 Proposed Budget | \$ 19,277,585 | |
| Additional Property Tax Revenue | 125,523 | | Increase due to higher than projected taxable assessed value |
| Increase in Reserve Requirement | (\$ 12,552) | | Increase in 10% reserve requirement due to higher, than originally proposed, property tax revenue |
| Increase in Reserve Requirement | (60,162) | | Increase in General Reserve Fund transfer to bring the Reserve Fund up to 10% of General Fund discretionary revenue at the beginning of 1998. |
| Councilmember Salary Corrections | (2,261) | | Correction to 1998 Proposed Budget for salaries |
| Shoreline/Lake Forest Park Senior Center | (24,899) | | Funds to bring budget up to the Senior Center request of \$67,739 |
| Center for Human Services | (10,000) | | Funds to bring budget up to the Center request of \$40,000 |
| Net Increase in General Fund Transfer to Capital | (15,649) | | Increase due to higher than projected taxable assessed value |
| | (\$ 125,523) | | |
| 1998 Proposed Budget as Adjusted | \$ 19,403,108 | | |

General Reserve Fund

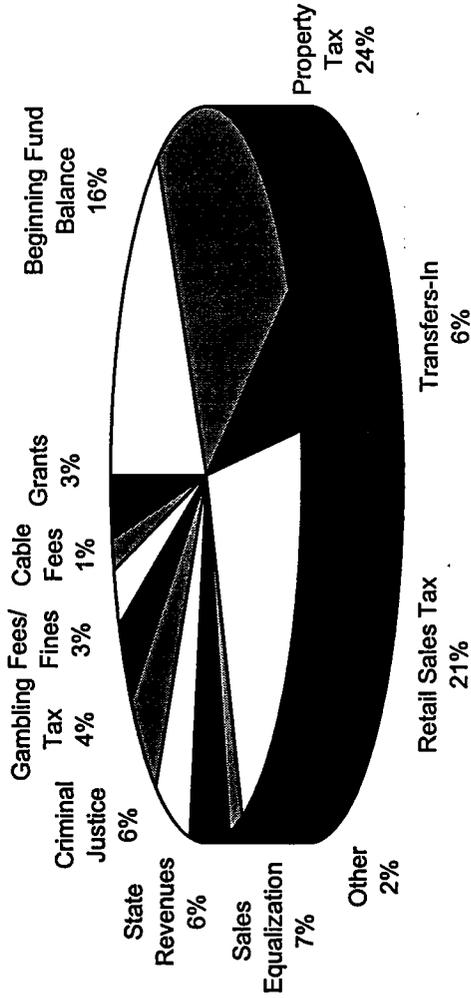
| | | | |
|---|----------------------|--------------|---|
| | 1998 Proposed Budget | \$ 1,411,340 | |
| Increase in Reserve Requirement | 12,552 | | Increase in 10% reserve requirement due to higher, than originally proposed, property tax revenue |
| Increase in Reserve Requirement | 60,162 | | Increase in General Reserve Fund transfer to bring the Reserve Fund up to 10% of General Fund discretionary revenue at the beginning of 1998. |
| 1998 Proposed Budget as Adjusted | \$ 1,484,054 | | |

Special Capital Improvement Fund

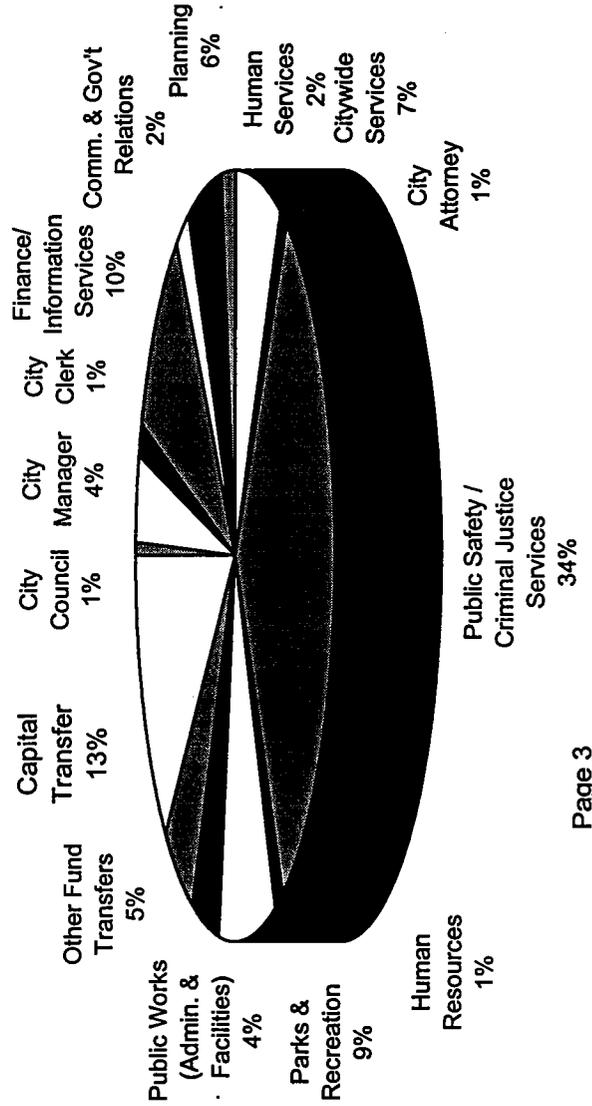
| | | | |
|--|----------------------|---------------|--|
| | 1998 Proposed Budget | \$ 11,896,296 | |
| General Fund Transfer to Capital Fund | \$ 15,649 | | General Fund transfer is increased due to the higher than projected taxable assessed value |
| Shoreview Park | 829,710 | | County capital transfer in 1997 will increase the 1998 beginning fund balance for the Capital Fund by the amount of these two projects |
| Richmond Beach Trail | 170,000 | | |
| Richmond Beach Stairs Project | (30,560) | | Stairs capital project which will be before Council on December 8th will be expensed to the 1997 budget |
| Total Special Capital Improvement Fund Adjs. | \$ 984,799 | | |
| 1998 Proposed Budget as Adjusted | \$ 12,881,096 | | |

General Fund 1998 Resources and Expenditures

General Fund Resources, \$19,403,108



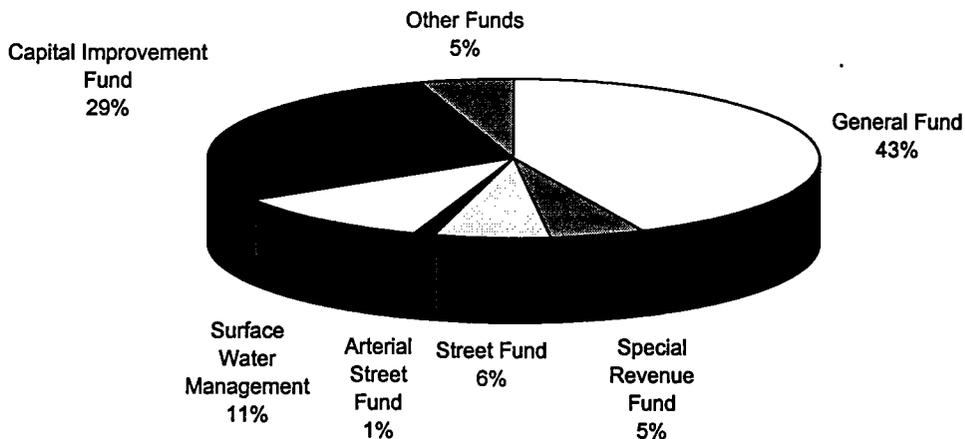
General Fund Expenditures, \$19,403,108



**City of Shoreline
1998 All Funds
Resource / Expense Summary**

| | Beginning Fund Balance | 1998 Revenues | 1998 Total Resources | 1998 Expenditures | Ending Fund Balance | Total 1998 Appropriation |
|------------------------------|---------------------------|----------------------|-------------------------|----------------------|------------------------|-----------------------------|
| Primary Revenue Funds | | | | | | |
| General Fund | \$ 3,211,763 | \$ 16,191,344 | \$ 19,403,108 | \$ 19,403,108 | \$ 0 | \$ 19,403,108 |
| Special Revenue Fund | 440,886 | 1,766,088 | 2,206,974 | 1,721,645 | 485,329 | 2,206,974 |
| Street Fund | 700,959 | 1,982,580 | 2,683,539 | 2,345,463 | 338,076 | 2,683,539 |
| Arterial Street Fund | 203,852 | 367,256 | 571,108 | 513,997 | 57,111 | 571,108 |
| Surface Water Management | 2,892,302 | 2,008,836 | 4,901,138 | 2,122,995 | 2,778,143 | 4,901,138 |
| Capital Improvement Fund | 6,578,033 | 6,303,063 | 12,881,095 | 3,432,183 | 9,448,913 | 12,881,095 |
| Transfer Funds | | | | | | |
| General Reserve Fund | \$ 1,336,942 | \$ 147,112 | \$ 1,484,054 | \$ 0 | \$ 1,484,054 | \$ 1,484,054 |
| Asset Depreciation Fund | 180,000 | 200,000 | 380,000 | 0 | 380,000 | 380,000 |
| Equipment Rental Fund | 14,140 | 167,432 | 181,572 | 166,682 | 14,890 | 181,572 |
| Unemployment Fund | 20,606 | 650 | 21,256 | 0 | 21,256 | 21,256 |
| Advance Travel Fund | 5,000 | 0 | 5,000 | 0 | 5,000 | 5,000 |
| Agency Fund | 0 | 215,000 | 215,000 | 215,000 | 0 | 215,000 |
| Total City Funds | \$ 15,584,483 | \$ 29,349,360 | \$ 44,933,843 | \$ 29,921,073 | \$ 15,012,771 | \$ 44,933,844 |

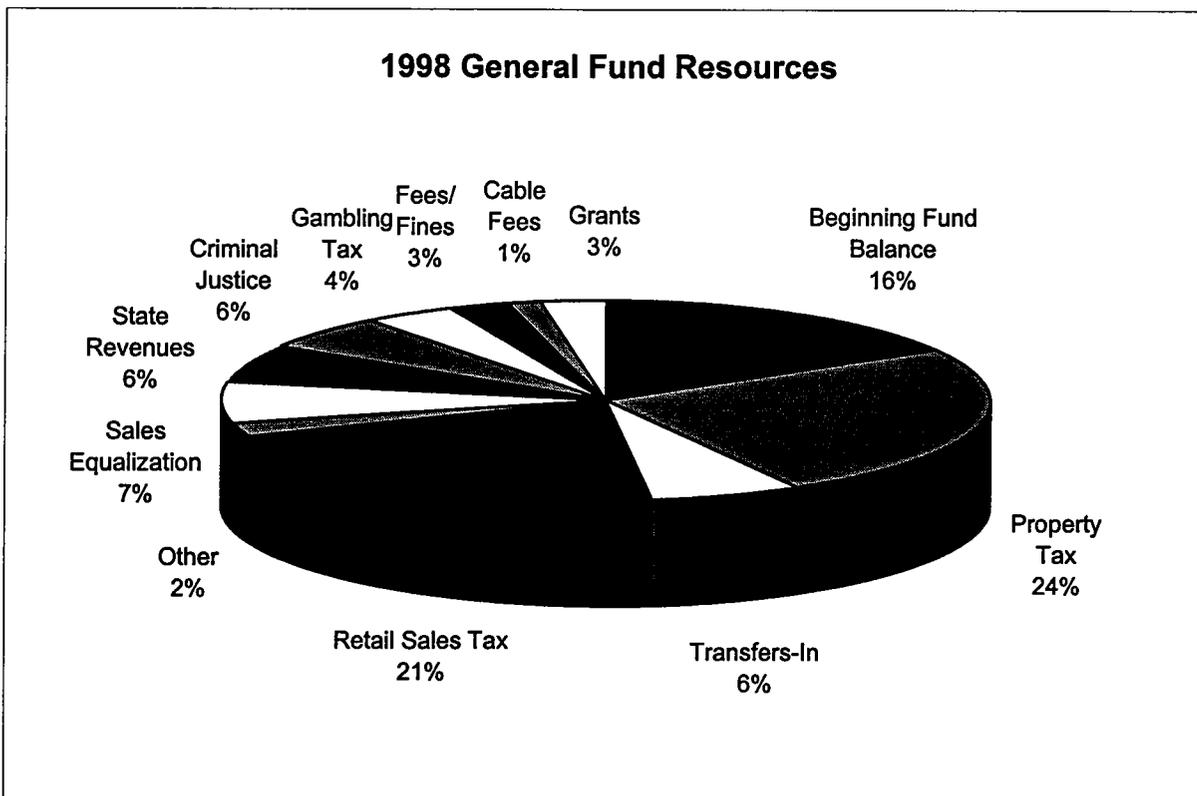
1998 All Funds Resources



1998 General Fund Summary

The General Fund is used to pay the expenses and liabilities of the City associated with general service functions that are not budgeted in special revenue funds. The primary sources of revenue are general purpose State and local taxes. Property tax and sales tax combined provide approximately 52% of the General Fund Revenue base.

| | 1996 Actual | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|----------------------|---------------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 912,893 | \$ 2,429,702 | \$ 3,734,931 | 3,211,763 |
| Revenues | 13,131,258 | 12,757,392 | 13,529,825 | 14,942,831 |
| Transfers In | 3,991,371 | 3,251,309 | 3,205,371 | 1,248,513 |
| Total Resources | \$ 18,035,522 | \$ 18,438,403 | \$ 20,470,127 | \$ 19,403,108 |
| Department Expenditures | \$ 14,227,591 | \$ 17,047,598 | \$ 15,867,558 | \$ 15,810,444 |
| Transfers Out | 73,000 | 1,390,805 | 1,390,805 | 3,592,664 |
| Total Expenditures | \$ 14,300,591 | \$ 18,438,403 | \$ 17,258,363 | \$ 19,403,108 |
| Ending Fund Balance | \$ 3,734,931 | \$ 0 | \$ 3,211,763 | \$ 0 |
| Total Appropriation | \$ 18,035,522 | \$ 18,438,403 | \$ 20,470,127 | \$ 19,403,108 |



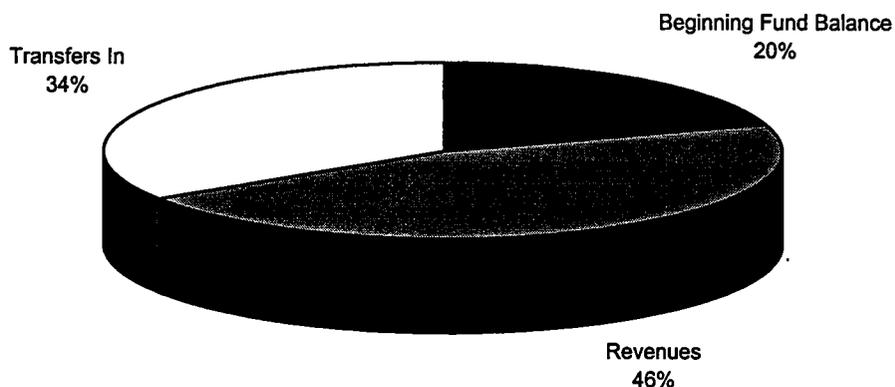
1998 Development Services Fund Summary

(Previously the Special Revenue Fund)

The purpose of this Fund is to maintain accounts for the Development Services permit fees. The beginning fund balance is comprised of a portion of prior-year Development Services fees, which are held in reserve for future year services associated with multi-year construction permits. This permit revenue must be deferred until the year that services are provided. The General Fund Transfer In represents the General Fund subsidy for Development Services. The Transfer Out to the General Fund represents the General Fund overhead that Development Services owes for the support services provided by support departments (e.g., Finance, Human Resources, etc.) in the General Fund.

| | 1996 Actual | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|------------------------------|---------------------|---------------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 440,886 |
| Revenues | 2,022,880 | 1,836,549 | 1,627,255 | 1,010,873 |
| Transfers In (General Fund) | 0 | 0 | 0 | 755,215 |
| Total Resources | \$ 2,022,880 | \$ 1,836,549 | \$ 1,627,255 | \$ 2,206,974 |
| Department Expenditures | \$ 0 | \$ 19,164 | \$ 19,164 | \$ 1,033,298 |
| Transfers Out (General Fund) | 2,022,880 | 1,385,099 | 1,167,205 | 688,347 |
| Total Expenditures | \$ 2,022,880 | \$ 1,404,263 | \$ 1,186,369 | \$ 1,721,645 |
| Ending Fund Balance | \$ 0 | \$ 432,286 | \$ 440,886 | \$ 485,329 |
| Total Appropriation | \$ 2,022,880 | \$ 1,836,549 | \$ 1,627,255 | \$ 2,206,974 |

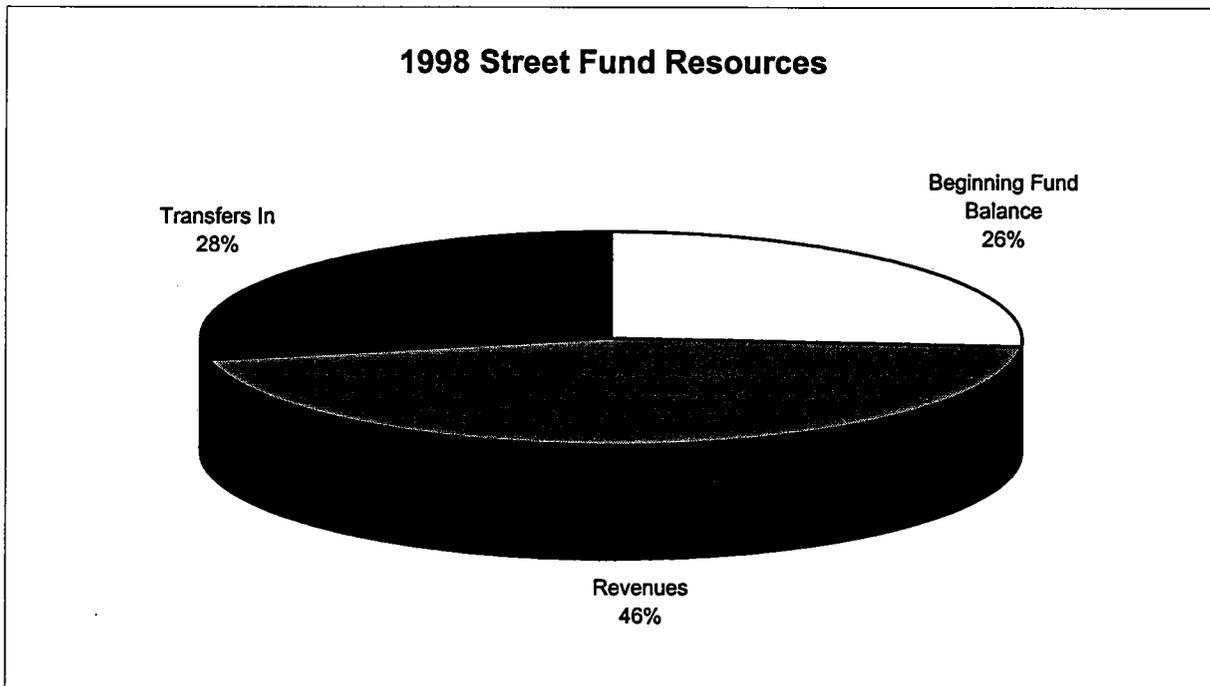
1998 Development Services Fund Resources



1998 Street Fund Summary

Street Funds are used to support roads and transportation programs. Fuel tax and vehicle license fees are the two sources of ongoing support for these programs. In 1998, the Street Fund will be used to fund the roads portion of the Public Works Department operations, the County roads maintenance contract, road overlays, as well as an assessment of the City's road conditions. The results of the assessment will be used to prioritize roads operational and capital projects. Funds are transferred in from the General Fund as a subsidy to pay for street operations since the Street Fund does not receive enough revenue to fully pay for street operations and from the Arterial Street Fund to pay for operational expenses related to road overlays and other roads maintenance work. Funds are transferred out to the General Fund to pay for overhead for the support received from the support departments (e.g., Finance, Human Resources, etc.) funded from the General Fund.

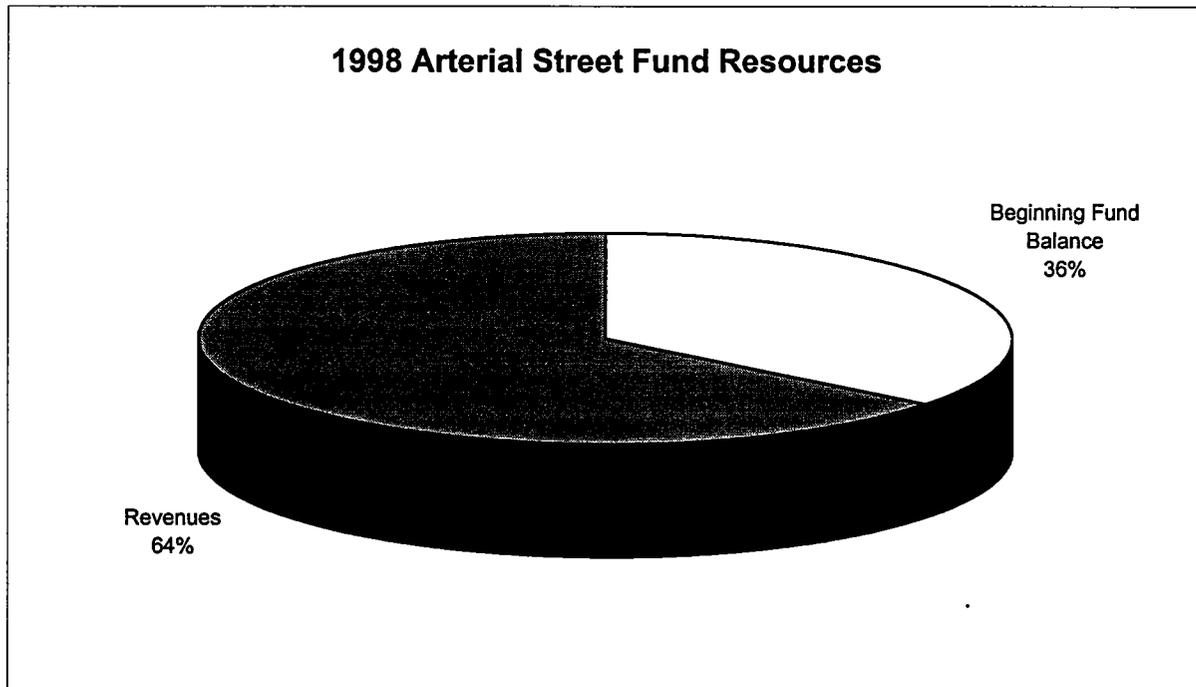
| | 1996 Actual | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|-------------------------------|---------------------|---------------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 167,843 | \$ 476,942 | \$ 515,103 | \$ 700,959 |
| Revenues | 1,426,130 | 1,121,754 | 1,225,652 | 1,222,474 |
| Transfer In (General Fund) | 0 | 0 | 0 | 246,109 |
| Transfer In (Arterial Street) | 0 | 0 | 0 | 513,997 |
| Total Resources | \$ 1,593,973 | \$ 1,598,696 | \$ 1,740,755 | \$ 2,683,539 |
| Expenditures | \$ 1,101,762 | \$ 1,064,988 | \$ 966,257 | \$ 1,982,580 |
| Transfers Out (General Fund) | 3,539 | 73,539 | 73,539 | 362,883 |
| Total Expenditures | \$ 1,105,301 | \$ 1,138,527 | \$ 1,039,796 | \$ 2,345,463 |
| Ending Fund Balance | \$ 488,672 | \$ 460,169 | \$ 700,959 | \$ 338,076 |
| Total Appropriation | \$ 1,593,973 | \$ 1,598,696 | \$ 1,740,755 | \$ 2,683,539 |



1998 Arterial Street Fund Summary

Arterial Street Funds are used to support roads and transportation programs. Fuel tax provides the primary source of support for this Fund. These funds are transferred to the Street Fund to help pay for the roads and transportation programs of the Public Works Department. This includes road overlays, and a portion of the County roads maintenance contract.

| | 1996 Actual | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|-----------------------------|-------------------|---------------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 60,715 | \$ 104,271 | \$ 109,815 | \$ 203,852 |
| Revenues | 424,125 | 360,054 | 367,256 | 367,256 |
| Total Resources | \$ 484,840 | \$ 464,325 | \$ 477,071 | \$ 571,108 |
| Expenditures | \$ 375,562 | \$ 337,550 | \$ 241,564 | \$ 0 |
| Transfers Out (Street Fund) | 1,654 | 31,654 | 31,654 | 513,997 |
| Total Expenditures | \$ 377,216 | \$ 369,204 | \$ 273,218 | \$ 513,997 |
| Ending Fund Balance | \$ 107,624 | \$ 95,121 | \$ 203,852 | \$ 57,111 |
| Total Appropriation | \$ 484,840 | \$ 464,325 | \$ 477,071 | \$ 571,108 |

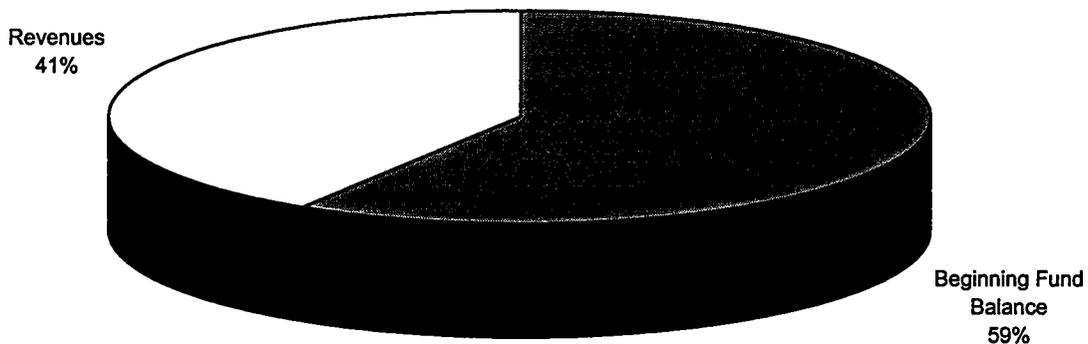


1998 Surface Water Management Fund Summary

The Surface Water Management Fund is used to support the City drainage program. In 1998, these funds will be used to support the drainage program, as well as an assessment of the City's drainage needs. The results of this assessment will be used to prioritize operational and capital drainage projects. Funds are transferred out to the General Fund to pay for overhead and to the Capital Improvement Fund to pay for surface water capital projects.

| | 1996 <u>Actual</u> | 1997 <u>Amended Budget</u> | 1997 <u>Projected</u> | 1998 <u>Proposed</u> |
|------------------------------|-----------------------|-----------------------------------|--------------------------|-------------------------|
| Beginning Fund Balance | \$ 563,914 | \$ 1,795,229 | \$ 2,213,218 | \$ 2,892,302 |
| Revenues | 1,892,163 | 1,914,300 | 2,008,836 | 2,008,836 |
| Total Resources | \$ 2,456,077 | \$ 3,709,529 | \$ 4,222,054 | \$ 4,901,138 |
| Expenditures | \$ 507,449 | \$ 903,118 | \$ 628,062 | \$ 1,300,771 |
| Transfers Out (General Fund) | 0 | 0 | 197,283 | 197,283 |
| Transfers Out (Capital Fund) | 0 | 803,506 | 504,407 | 624,941 |
| Total Expenditures | \$ 507,449 | \$ 1,706,624 | \$ 1,329,752 | \$ 2,122,995 |
| Ending Fund Balance | \$ 1,948,628 | \$ 2,002,905 | \$ 2,892,302 | \$ 2,778,143 |
| Total Appropriation | \$ 2,456,077 | \$ 3,709,529 | \$ 4,222,054 | \$ 4,901,138 |

1998 Surface Water Management Fund Resources

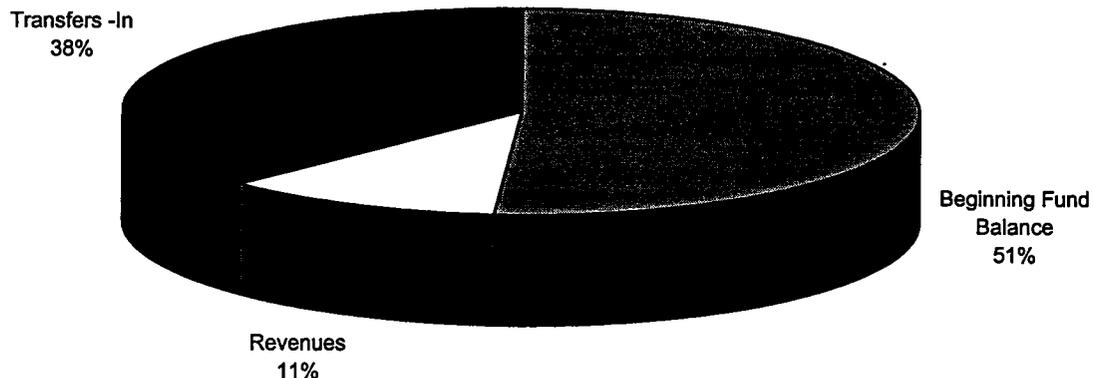


1998 Special Capital Improvement Fund Summary

The Capital Improvement Fund receives resources which are designated specifically for capital purposes. The primary source of dedicated revenue is Real Estate Excise Tax (REET). Other revenue sources include: Street and Surface Water Management Fund transfers; a General Fund transfer; dedicated Federal Intermodal Surface Transportation Efficiency Act (ISTEA) funding; dedicated State Transportation Improvement Act (TIA) funding; federal funds to reimburse the City for last year's storm damage; and dedicated project grants. The beginning balance is comprised of 1996 & 1997 REET funds and of King County Road Fund transfers associated with the transfer of several capital roads projects. For a complete discussion of the 1998 Capital Program, refer to the Capital Program Report.

| | 1996 Actual | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|---------------------|---------------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 180,517 | \$ 5,129,838 | \$ 5,021,294 | \$ 6,578,033 |
| Revenues | 993,258 | 1,598,545 | 1,250,749 | 1,472,633 |
| Transfers-In | 4,157,674 | 4,564,494 | 3,853,103 | 4,830,430 |
| Total Resources | \$ 5,331,449 | \$ 11,292,877 | \$ 10,125,146 | \$ 12,881,095 |
| General Capital | \$ 310,155 | \$ 576,211 | \$ 606,771 | \$ 1,977,917 |
| Roads Capital | 0 | 2,273,694 | 2,212,688 | 384,194 |
| Surface Water Capital | 0 | 1,443,350 | 727,654 | 1,070,072 |
| Total Expenditures | \$ 310,155 | \$ 4,293,255 | \$ 3,547,113 | \$ 3,432,183 |
| Ending Fund Balance | \$ 5,021,294 | \$ 6,999,622 | \$ 6,578,033 | \$ 9,448,913 |
| Total Appropriation | \$ 5,331,449 | \$ 11,292,877 | \$ 10,125,146 | \$ 12,881,095 |

1998 Special Capital Improvement Fund Resources

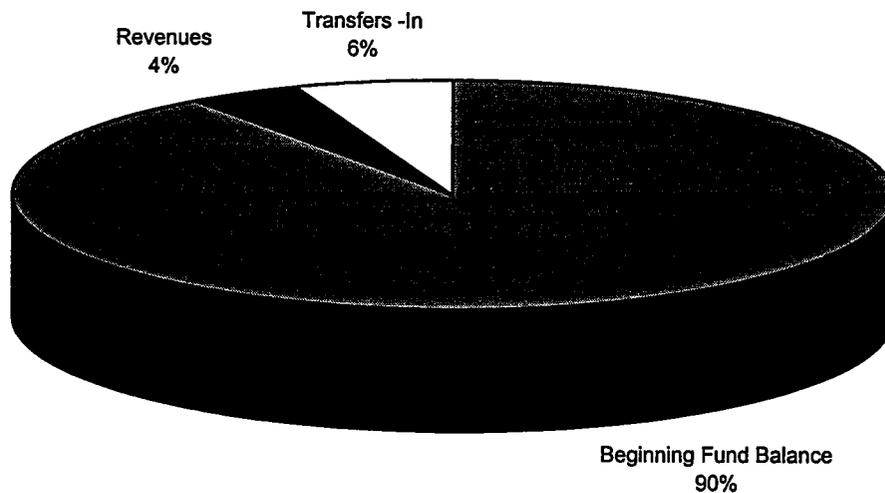


1998 General Reserve Fund Summary

The purpose of this Fund is to maintain reserves to provide for temporary financing of unforeseen needs of an emergency nature, adverse changes in the economic environment, and to facilitate the orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. The amount transferred to the Reserve Fund is an amount that will provide a total at least equal to ten percent of the discretionary General Fund revenue for the current year. The Reserve Fund was formally created in 1997 with a transfer from the General Fund to the Reserve Fund. The Reserve Fund earns interest revenue each year and is adjusted annually based on the amount of General Fund discretionary revenue.

| | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|---------------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 0 | \$ 0 | \$ 1,336,942 |
| Revenues | 0 | 61,203 | 60,162 |
| Transfers-In | 1,275,739 | 1,275,739 | 86,950 |
| Total Resources | \$ 1,275,739 | \$ 1,336,942 | \$ 1,484,054 |
| Expenditures | \$ 0 | \$ 0 | \$ 0 |
| Total Expenditures | \$ 0 | \$ 0 | \$ 0 |
| | | | |
| Ending Fund Balance | \$ 1,275,739 | \$ 1,336,942 | \$ 1,484,054 |
| | | | |
| Total Appropriation | \$ 1,275,739 | \$ 1,336,942 | \$ 1,484,054 |

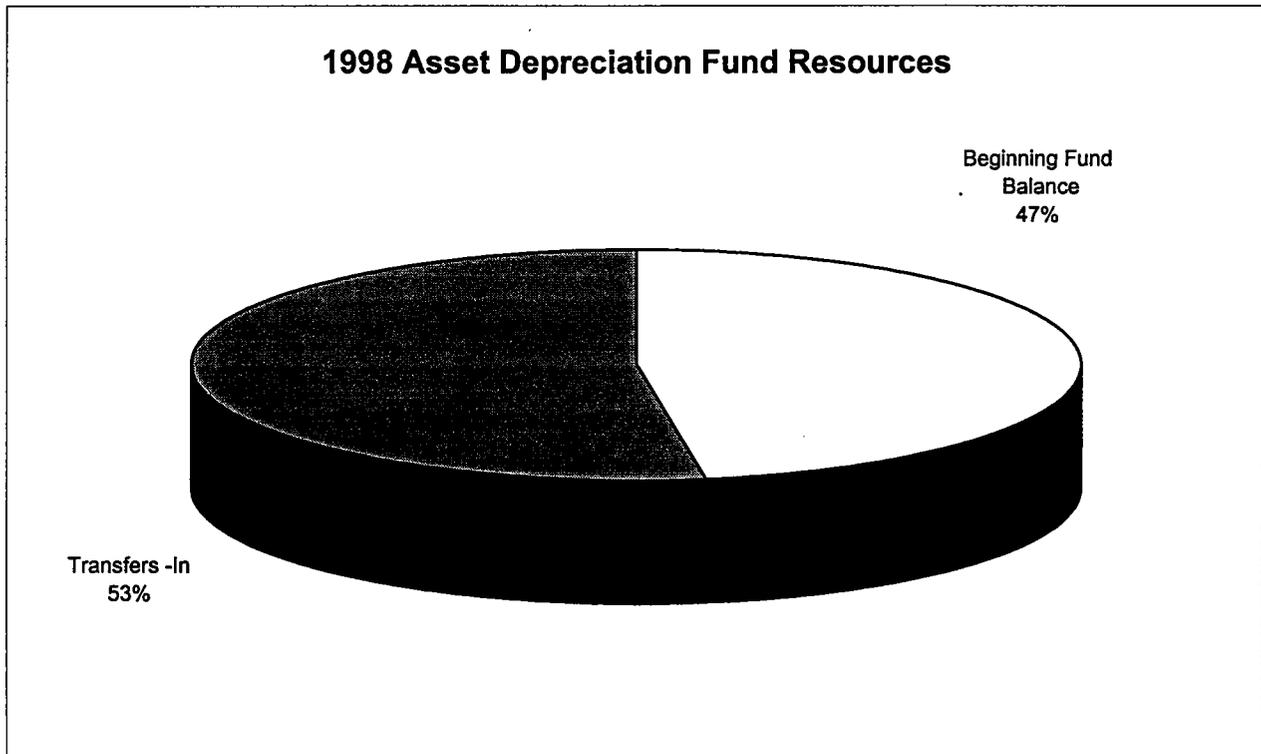
1998 General Reserve Fund Resources



1998 Asset Depreciation Fund Summary

The Asset Depreciation Fund is used to account for the future replacement of all City personal property, with the exception of vehicles. This includes replacement of computers, information servers, other equipment and furniture. An annual allocation is made from the General Fund, in the Citywide budget, to support this purpose. The amount to be transferred annually is based on a replacement schedule for the City's personal property. During 1998 and 1999, the Fund may begin to be used to replace used equipment where necessary.

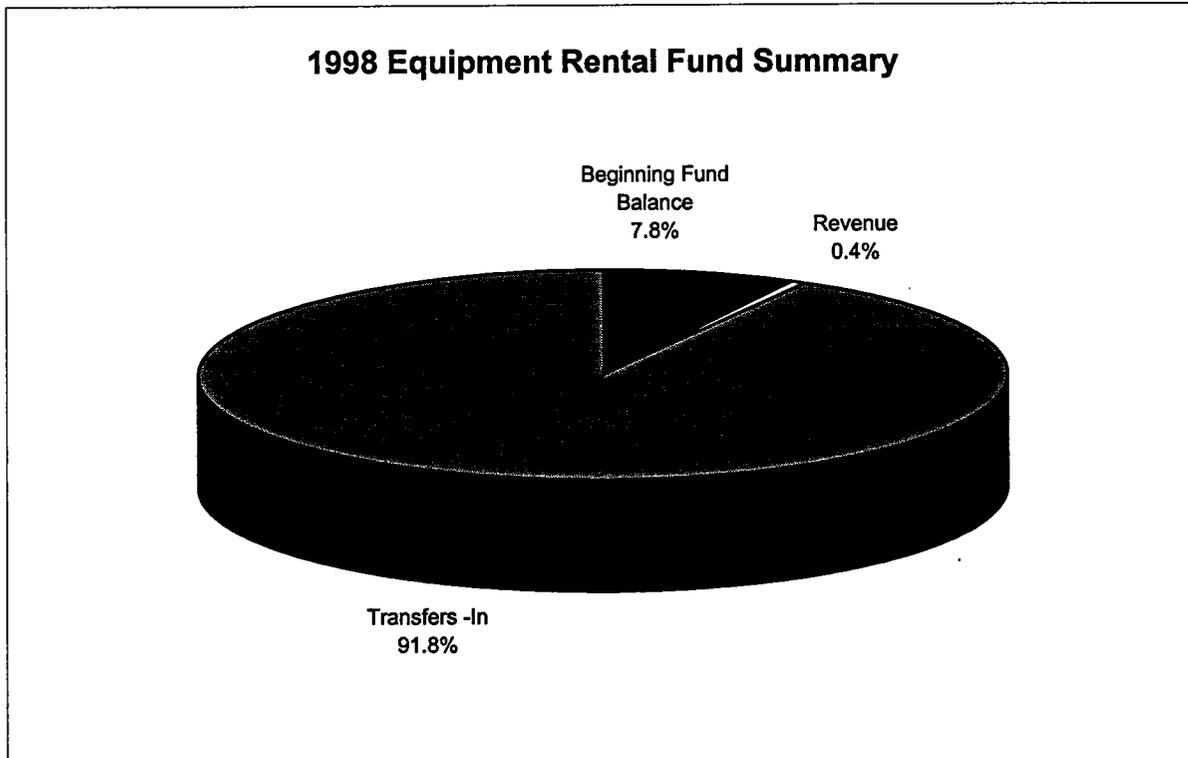
| | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|------------------------------------|---------------------------|--------------------------|
| Beginning Fund Balance | \$ 30,000 | \$ 30,000 | \$ 180,000 |
| Transfers-In | 150,000 | 150,000 | 200,000 |
| Total Resources | \$ 180,000 | \$ 180,000 | \$ 380,000 |
| | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 |
| Total Expenditures | \$ 0 | \$ 0 | \$ 0 |
| | | | |
| Ending Fund Balance | \$ 180,000 | \$ 180,000 | \$ 380,000 |
| | | | |
| Total Appropriation | \$ 180,000 | \$ 180,000 | \$ 380,000 |



1998 Equipment Rental Fund Summary

The Equipment Rental Fund is used to account for the costs of leasing, maintaining and replacing City vehicles and auxiliary equipment. An annual allocation from the General Fund is made to support this purpose.

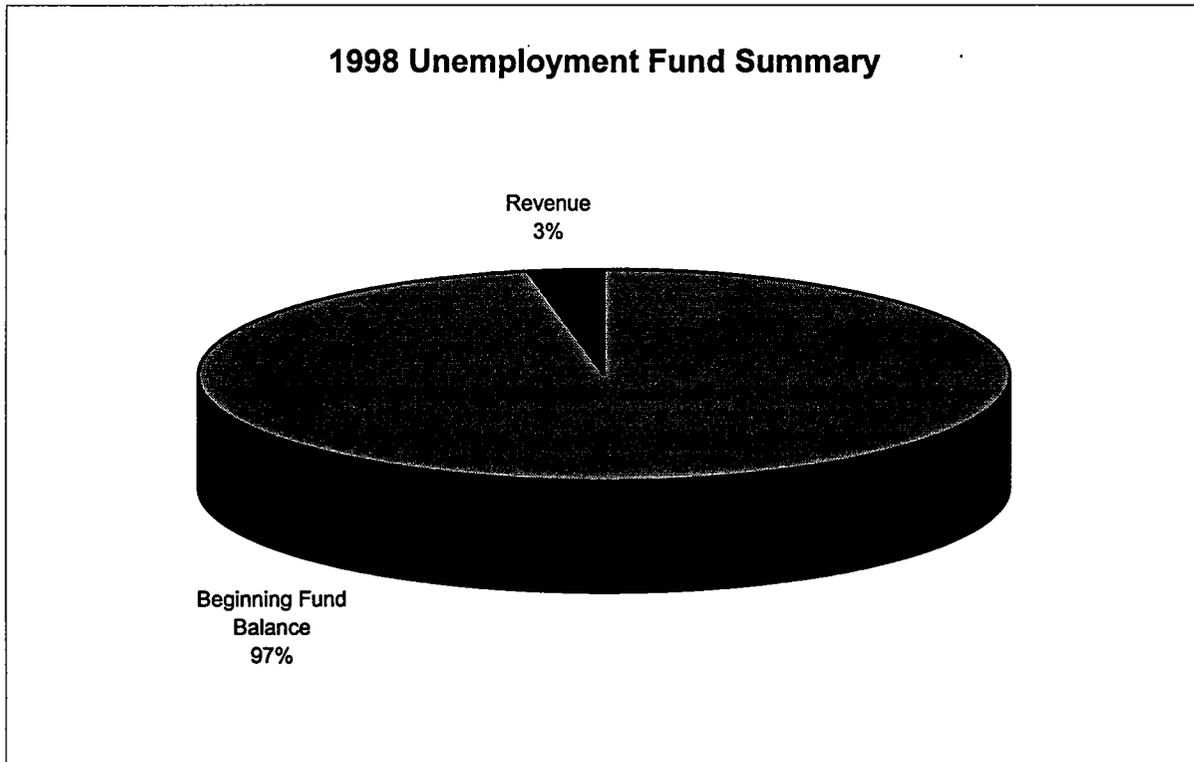
| | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|---------------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 13,400 | \$ 13,400 | \$ 14,140 |
| Revenue | 0 | 740 | 750 |
| Transfers-In | 95,066 | 72,505 | 166,682 |
| Total Resources | \$ 108,466 | \$ 86,645 | \$ 181,572 |
| | | | |
| Expenditures | \$ 95,066 | \$ 72,505 | \$ 166,682 |
| Total Expenditures | \$ 95,066 | \$ 72,505 | \$ 166,682 |
| | | | |
| Ending Fund Balance | \$ 13,400 | \$ 14,140 | \$ 14,890 |
| | | | |
| Total Appropriation | \$ 108,466 | \$ 86,645 | \$ 181,572 |



1998 Unemployment Fund Summary

An annual allocation is made to this Fund in lieu of making contributions to State unemployment insurance. These funds will be used to pay unemployment benefits to qualified City employees after they leave City employment.

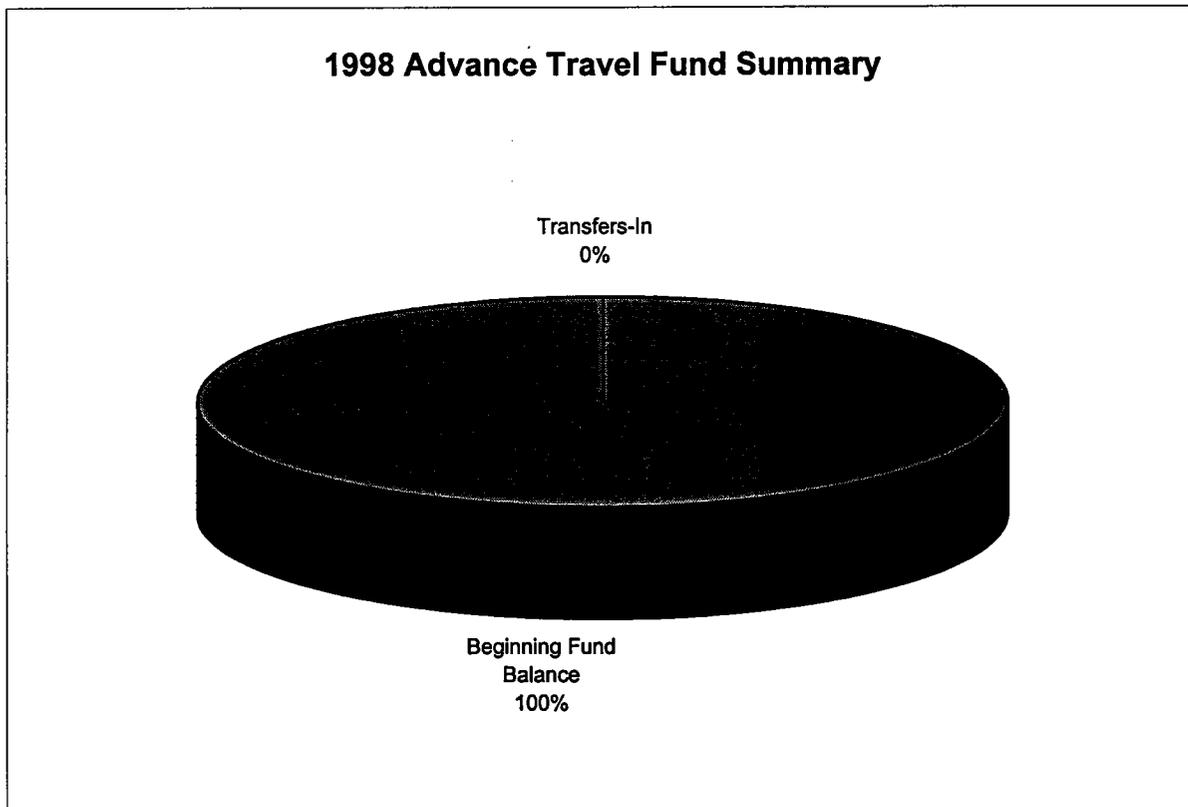
| | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|------------------------------------|---------------------------|--------------------------|
| Beginning Fund Balance | \$ 5,000 | \$ 5,000 | \$ 20,606 |
| Revenue | 0 | 606 | 650 |
| Transfers-In | 15,000 | 15,000 | 0 |
| Total Resources | \$ 20,000 | \$ 20,606 | \$ 21,256 |
| | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 |
| Total Expenditures | \$ 0 | \$ 0 | \$ 0 |
| | | | |
| Ending Fund Balance | \$ 20,000 | \$ 20,606 | \$ 21,256 |
| | | | |
| Total Appropriation | \$ 20,000 | \$ 20,606 | \$ 21,256 |



1998 Advance Travel Fund Summary

The purpose of this Fund is to reduce the financial burden of paying for reimbursable costs out of personal resources, by providing staff who are traveling on City business with some resources in advance. Distributions are based on estimates of per diem costs.

| | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|---------------------------|-------------------|------------------|
| Beginning Fund Balance | \$ 0 | \$ 0 | \$ 5,000 |
| Transfers-In | 5,000 | 5,000 | 0 |
| Total Resources | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Expenditures | \$ 5,000 | \$ 0 | \$ 0 |
| Total Expenditures | \$ 5,000 | \$ 0 | \$ 0 |
| Ending Fund Balance | \$ 0 | \$ 5,000 | \$ 5,000 |
| Total Appropriation | \$ 5,000 | \$ 5,000 | \$ 5,000 |



1998 Agency Fund Summary

In some instances, the City is liable for making payments to other agencies based on fees collected. The purpose of this Fund is to track and set aside these type of fees. The Fund includes accounts for Hazardous Material Fees, which go to the Fire District; District Court Fees, a portion of which goes to the State; Deferred Compensation Payments, which are paid to our private providers; and other similar fees.

| | 1997 Amended Budget | 1997 Projected | 1998 Proposed |
|----------------------------|---------------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 0 | \$ 0 | \$ 0 |
| Transfers-In | 228,400 | 228,400 | 215,000 |
| Total Resources | \$ 228,400 | \$ 228,400 | \$ 215,000 |
| | | | |
| Expenditures | \$ 228,400 | \$ 228,400 | \$ 215,000 |
| Total Expenditures | \$ 228,400 | \$ 228,400 | \$ 215,000 |
| | | | |
| Ending Fund Balance | \$ 0 | \$ 0 | \$ 0 |
| | | | |
| Total Appropriation | \$ 228,400 | \$ 228,400 | \$ 215,000 |

1998 Agency Fund Resources

