



**2014 Budget and Levy
December 4, 2013**



2014 Budget

TABLE OF CONTENTS

	Introduction - Budget Summary Narrative	Pages: 1 - 6
	2014 Levy/Budget City Council Resolutions	Pages: 7 - 8
	Staffing Summary	Pages: 9
	General Fund Summary	Pages: 10
	Special Revenue Fund Summary	Pages: 11
	Debt Service Fund Summary	Pages: 12
	Debt Service Principal and Interest Schedule	Pages: 13
	Enterprise Fund Summary	Pages: 14
	Appendices	Pages: 15 - 17

Introduction

The 2014 budget was prepared by City Staff with direction from City Council. The preparation of the budget is an eight month process commencing with the Finance Committee, Council, Staff input, budget work sessions and public meetings with a final budget that is provided in the following document. The basic initiatives and goals that were set during this budget process included minimizing the impact of any tax increases, maintaining the current level of city services, initializing a levy for the 2010A and 2010B bonds, and preserving appropriate levels of fund balances.

General Fund Budget Summary

Revenue

Property Tax (Tax Levy): The property tax levy is projected to increase from \$4,452,955 in 2013 to \$5,126,950 for 2014 or 15.1% increase. The components of the 2014 levy are chronicled below:

<i>General Levy</i>	<i>\$4,050,450</i>
<i>2005 A Bond Levy</i>	<i>\$126,500</i>
<i>2008 A Bond Levy</i>	<i>\$180,000</i>
<i>2010 A Bond Levy</i>	<i>\$470,000</i>
<i>2010 B Bond Levy</i>	<i>\$300,000</i>
<i>Total</i>	<i>\$5,126,950</i>

Franchise Taxes: Franchise Tax Revenue is comprised of cable franchise fees collected by Midcontinent Communications. The City is projecting an 11% increase in this classification and is budgeted at \$41,000 for 2014.

Licenses and Fee: The main revenue source in this classification is the selling of liquor licenses. The City is projecting a slight decrease of 4% in this revenue classification for 2014 and is budgeting \$35,900.

Building Inspection (Permits): The City is projecting an increase in this category during 2014 and is budgeting \$116,000 or a 21% increase from the 2013 budgeted amount.

Building Inspection (Permits) Bethel/Oak Grove: The City contracts with the City of Bethel and Oak Grove to administer building inspection services. This revenue classification is budgeted to increase by 67% from the 2013 level of \$60,000 to the 2014 level of \$100,000.

State Aid: The City receives state aid from four sources—Local Government Aid, PERA Aid, Municipal Street Aid, and State Fire Relief Aid. The City is projecting a 17% increase in this classification and is budgeting \$254,000 in this revenue classification for 2014. The main factor influencing this increase is the 2014 allocation of LGA being \$23,500 as opposed to \$0 in the prior year.

Fines and Forfeits: The City is projecting a slight increase of \$5,000 in this classification and is budgeting \$55,000 for 2014.

Intergovernmental Charges: Intergovernmental revenue consists primarily of charges associated with services provided to the HRA and EDA, \$15,000 and \$56,000, respectively. The City is budgeting \$73,000 for 2014.

Other/Gambling Proceeds: The City receives gambling proceed revenue from various sources. The City is budgeting \$41,500 in this classification for 2014.

Interest Earnings: The City is projecting interest earnings to remain the same as in 2013 and is budgeting \$2,000 for 2014.

General fund revenues are budgeted at \$4,781,300 or a .4% increase from the 2013 budget. For a graphical representation of revenues please see appendix A.

Expenditures

General Government: General Government expenditures include Salaries / Benefits, Supplies and Purchased Services in conjunction with activities performed by the City Council and City Administration and Finance Departments. Salary line items include a 2% structure increase (COLA) and a step increase for two eligible employees. Required employer contributions for the Public Employee Retirement Association will remain the same at 7.25% for 2014. Also included in this classification is Legal and Assessing costs, which are a contract for service and are budgeted at \$150,500 and \$51,700, respectively. Overall, General Government expenditures are budgeted at 1,090,400 for 2014 or a 1% increase from the 2013 budget.

Community Development: Community Development expenditures include salaries / benefits, supplies and purchased services in conjunction with activities performed by the Community Development Director, Building Official, Building Inspector and Administrative support personnel. Salary line items include a 2% structure increase (COLA) and a step increase for four eligible employees. Required employer contributions for the Public Employee Retirement Association will remain the same at 7.25% for 2014. Overall, Community Development expenditures are budgeted at \$397,400 for 2014 or a 3% increase from the 2013 budget.

Public Safety: The City of East Bethel contracts with Anoka County to provide police services and has a volunteer fire department with a full time Fire Chief. East Bethel's contract for police services is \$990,000. The City has budgeted \$554,300 for Fire Protection services for 2014. Overall, Public Safety expenditures are budgeted at 1,544,300 for 2014 or a 3% increase from the 2013 budgeted amount.

Engineering: The City of East Bethel contracts with Hakanson Anderson to provide engineering services to the City. Engineering services, as listed in the general fund, are those

that cannot be directly billed back to a specific project or fund. Engineering expenditures are budgeted at \$40,000 for 2014 or a 13% decrease from the 2013 budgeted amount.

Public Works: The City of East Bethel Public Works department has nine full time employees and up to 2 seasonal employees that work to maintain the City parks, streets and utility operations. Salary line items include a 2% structure increase (COLA) and a step increase for two eligible employees. Required employer contributions for the Public Employee Retirement Association will remain the same at 7.25% for 2014. Overall, Public Works related expenditures are budgeted at \$1,181,700 or a 2% increase from the 2013 budgeted amount.

Civic Events: The Civic Events budget consists of a \$2,500 donation for the City Fireworks.

Other: The other classification includes transfers that fund Capital Project Funds / Debt Service. These funds are Building Capital, Street Capital, Parks Capital, and the 2010A debt service with transfer amounts being \$50,000, \$425,000, \$50,000, and \$20,000, respectively.

Overall, the 2013 General Fund expenditures total \$4,801,300 or a .8% increase from 2013. For a graphical representation of expenditures please see appendix B.

Fund Balance

General Fund: The City of East Bethel has maintained a fund balance in excess of 35% over the past seven years, which contributes positively to the city's bond rating and ability refinance existing debt. Council has a targeted fund balance reserve of a minimum of 35% of current expenditures or a target of at least \$1,680,455. The amounts below represents the last two years of historic general fund balance and the next two years projected general fund balances based on budgeted data. Please note that the City is projecting a fund balance of \$2,601,894 at the end of 2014, which is 54% of 2014 budgeted expenditures.

2011 \$2,225,180

2012 \$2,621,894

2013 \$2,621,894

2014 \$2,601,894

Tax Rate / Tax Capacity

Taxable market valuations declined 2.5% (in tax capacity terms) for 2014 and the overall tax rate is projected to rise to 58.45% in 2014 based exclusively on the 2010 A & B Bond debt. Cities in Minnesota levy actual dollar amounts and the tax rate is merely a portion of the formula for allocating the share to each parcel. For a graphical representation of historic tax rates see appendix C.

	Payable 2013	Payable 2014 -2.5%	% of total
Personal Property	181,832	181,326	2.41%
Agriculture	225,359	236,387	3.14%
Residential Homestead	5,751,135	5,464,263	72.55%
Residential Non-Homestead	771,063	879,665	11.68%
Commercial / Industrial	732,789	717,299	9.52%
Utility	2,220	2,220	0.03%
RR	968	968	0.01%
Seasonal Rec	60,247	49,561	0.66%
Total	7,725,613	7,531,689	100.00%

Special Revenue Funds

The City of East Bethel will have three active special revenue funds in 2014—HRA, EDA and Recycling Funds.

Revenue: In 2014 the HRA has no revenue sources budgeted. In 2014 the EDA is projected to levy \$123,022. In 2014 the recycling fund is budgeting \$31,000 in SCORE Funds and \$2,500 in user fees.

EDA Expenditures: The East Bethel EDA goals are to assist in increasing the amounts and types of services offered within the city, help restore blighted properties by encouraging redevelopment activities and promote commercial and industrial development. EDA expenditures are budgeted at \$123,022 for 2014.

HRA Expenditures: The East Bethel Housing and Redevelopment Authority's purpose, pursuant to Minnesota law, is to provide a sufficient supply of adequate, safe and sanitary dwellings to persons of low and moderate income and their families at prices and amounts they can afford within the City of East Bethel; to address substandard, slum or blighted areas existing with the City of East Bethel which cannot be redeveloped without government assistance. HRA expenditures are budgeted at \$22,900 for 2014.

Recycling Expenditures: Recycling Operations provide for the collection and disposal of recyclable waste. A grant from Anoka County provides partial funding for this service. Recycling expenditures are budgeted at \$33,500 for 2014.

Debt Service Funds Budget Summary

The City of East Bethel has eight outstanding bond issues as of 12/31/13—2005A, 2005B, 2008A, 2010, 2010A, 2010B, 2010C, 2013A. The total current debt (principal to be paid back in 2014) is \$293,000 along with the 2005A bond refunding of \$1,345,000. Total long term debt outstanding (principal to be paid back 2015 through 2040) is \$21,381,589.

Debt Service Revenue: Each bond issue is supported by a levy, special assessments and or user fees. The Debt service fund levy and special assessment revenue for 2014 is budgeted at \$1,076,500 and \$66,796 respectively. Another major revenue source is the Federal tax credit received by the City in relation to interest payments made on the 2010A/B series bonds. This tax credit is budgeted at \$442,600 for 2014.

Debt Service Expenditures: Debt Service expenditures include principal and interest payments on the respective bond issues along with fiscal agent fees associated with their annual maintenance. The Debt service principal/interest payments and fiscal agent fees are budgeted at \$1,589,460 for 2014.

Enterprise Fund Budget Summary

The City of East Bethel utilizes an enterprise fund accounting system that isolates revenue and expenditures for each of its water, sewer and arena operations. To that end, each fund is supported through a set of user fees that are analyzed on an annual basis to ensure the proper set of reserves are maintained in order to meet on going cash flow needs and to replace existing infrastructure as it becomes depreciated.

Water Fund North Rates

There are currently 44 residential parcels being served by water. The proposed 2014 rates remain the same as 2013 and are listed below:

Water	2014 - Proposed
Fixed Charge	56.30 per quarter
Variable - Rate per thousand gallons per quarter (0 – 6,000)	\$10.60
Variable - Rate per thousand gallons per quarter (6,001 to 15,000)	\$12.72
Variable - Rate per thousand gallons per quarter (15,001 to 30,000)	\$15.26
Variable - Rate per thousand gallons per quarter (30,001 to xxx)	\$18.32

Water Fund Revenue: These water rates are projected to produce water sales of \$41,800. Other miscellaneous revenues in this classification are budgeted at \$1,600, which provides a total revenue budget of \$43,400 for 2014.

Water Fund Expenditures: Expenditures in this classification include personnel time maintaining the water treatment system, chemicals, depreciation on existing infrastructure and other miscellaneous items. Water fund expenditures are budgeted at \$61,250 for 2014 of which \$22,200 is depreciation.

Sewer Fund North Rates

There are currently roughly 44 residential parcels and 1 commercial parcel being served by sewer treatment. The proposed 2014 rates remain the same as 2013 and are listed below:

Sewer - Residential

2014 - Proposed

Fixed Charge	18.38 per quarter
Variable - Rate per thousand gallons per quarter (0 – 6,000)	\$6.30
Variable - Rate per thousand gallons per quarter (6,001 to 15,000)	\$7.56
Variable - Rate per thousand gallons per quarter (15,001 to 30,000)	\$9.07
Variable - Rate per thousand gallons per quarter (30,001 to xxx)	\$10.89

Sewer - Commercial

2014 - Proposed

Fixed Charge	912.44 per month
Variable - Rate per thousand gallons per quarter (0 – xxx)	\$8.08

Sewer Fund Revenue: These sewer rates are projected to produce sewer user revenue of \$76,400. Other miscellaneous revenues in this classification are budgeted at \$1,600, which provides a total revenue budget of \$78,000.

Sewer Fund Expenditures: Expenditures in this classification include personnel time maintaining the sewer lift stations and depreciation on existing infrastructure. Sewer fund expenditures are budgeted at \$97,150 for 2013 of which \$23,050 is depreciation.

Arena Rates

The 2014 Arena rental rates are proposed to remain unchanged and are \$185 per hour during prime time and \$140 per hour during non-prime time.

Ice Arena Revenue: The City of East Bethel leases space to two major entities for the use of the Ice Arena, St. Francis School District and St. Francis Youth Hockey. These ice arena rental rates are projected to produce revenues of \$209,500. The other major revenue source for this fund is the tower land lease revenue which is budgeted at \$39,000. The overall total projected revenue budget for 2014 is \$248,500.

Ice Arena Expenditures: The City of East Bethel contracts out the management of the Ice Arena to Gibson Management. Their contract amount for 2014 is projected to be \$84,000. Other major expenditures in this classification include electric utilities, gas utilities, and depreciation on existing infrastructure / equipment. Total expenditures in this classification are budgeted at \$248,500 for 2014 of which \$72,000 is depreciation.

Acknowledgments

Staff acknowledges and expresses their appreciation to Mayor Lawrence, Council Member DeRoche, Council Member Koller, Council Member Moegerle, Council Member Ronning and all City staff for their assistance in completing this budget.

**CITY OF EAST BETHEL
EAST BETHEL, MINNESOTA**

RESOLUTION NO. 2013-xx

**RESOLUTION APPROVING THE FINAL TAX CAPACITY LEVY AND REFERENDUM
MARKET VALUE LEVY FOR THE GENERAL FUND AND DEBT SERVICE FUNDS FOR 2014**

WHEREAS, The City Council of the City of East Bethel is the governing body of the City of East Bethel; and

WHEREAS, Minnesota Statutes require that a final levy amount be provided to the Anoka County Auditor on or before December 31, 2013.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF EAST BETHEL, MINNESOTA THAT: the City of East Bethel, Minnesota hereby proposes that a tax is to be levied on all taxable real and personal property within the City of East Bethel for the purpose and sums as follows:

General Levy	\$4,050,450
2005 Public Safety Bonds – Referendum Market Value Levy	\$ 126,500
2008 Sewer Revenue Bonds	\$ 180,000
2010A	\$ 470,000
2010B	\$ 300,000
	<u>\$5,126,950</u>

**The above levy includes the amount necessary to cover debt service requirements in 2014 and cancels any previous scheduled amounts.*

<u>Budgets:</u>	General Fund	\$4,801,300
	Special Revenue	\$179,422
	Debt Service	\$1,589,460
	Enterprise	\$406,900

BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF EAST BETHEL, MINNESOTA THAT: a certified copy of this Resolution be provided to the Anoka County Auditor.

Adopted this 4th day of December, 2013 by the City Council of the City of East Bethel.

CITY OF EAST BETHEL

Richard Lawrence, Mayor

ATTEST:

Jack Davis, City Administrator

**CITY OF EAST BETHEL
EAST BETHEL, MINNESOTA**

RESOLUTION NO. 2013-xx

**RESOLUTION APPROVING THE FINAL ECONOMIC DEVELOPMENT AUTHORITY
PROPERTY TAX LEVY AND BUDGET FOR 2014**

WHEREAS, Minnesota Statutes Chapter 275.065 requires that a final levy amount be provided to the Anoka County Auditor on or before December 31, 2013; and

WHEREAS, the City Council has considered the operating needs of the Economic Development Authority for fiscal year 2014.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF EAST BETHEL, MINNESOTA THAT: the preliminary property tax levy and budgets for the Economic Development Authority for 2013 are as follows:

Economic Development Authority Levy	\$123,022
Economic Development Authority Budget	\$123,022

BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF EAST BETHEL, MINNESOTA THAT: a certified copy of this Resolution be provided to the Anoka County Auditor.

Adopted this 4th day of December, 2013 by the City Council of the City of East Bethel.

CITY OF EAST BETHEL

Richard Lawrence, Mayor

ATTEST:

Jack Davis, City Administrator

Staffing Report						
General Fund		2010	2011	2012	2013	2014
City Council	Part Time	5.00	5.00	5.00	5.00	5.00
City Admin	Full Time	1.00	1.00	1.00	2.00	2.00
Elections	Part Time Temp Seasonal	Contract		Contract		Contract
City Clerk	Full Time	1.00	1.00	1.00	1.00	1.00
	Part Time	0.06	0.06	0.06	0.06	0.06
Finance	Full Time	2.00	2.00	2.00	2.00	2.00
Assessing	Full Time	Contract	Contract	Contract	Contract	Contract
Legal	Full Time	Contract	Contract	Contract	Contract	Contract
Human Resources	Full Time	1.00	1.00	-	-	-
Planning and Zoning	Full Time	2.00	2.00	2.00	1.50	1.50
Police	Full Time	Contract	Contract	Contract	Contract	Contract
Fire	Full Time	1.40	1.20	1.00	1.00	1.00
	Part Time	Paid On-Call	Paid On-Call	Paid On-Call	Paid On-Call	Paid On-Call
Bldg Inspection	Full Time	3.00	3.00	3.00	2.50	2.50
Engineering	Full Time	Contract	Contract	Contract	Contract	Contract
Street Maintenance	Full Time	5.10	4.80	4.50	4.50	4.50
	Part Time				0.30	0.30
Park Maintenance	Full Time	4.00	4.00	4.00	4.00	4.00
	Part Time Temp Seasonal	0.50	0.60	0.60	0.30	0.30
Subtotal General Fund	Full Time	20.50	20.00	18.50	18.50	18.50
	Part Time Temp Seasonal	5.56	5.66	5.66	5.66	5.66
Enterprise Funds						
Ice Arena	Full Time	Contract	Contract	Contract	Contract	Contract
Water Utility	Full Time	0.25	0.25	0.25	0.25	0.25
Sewer Utility	Full Time	0.25	0.25	0.25	0.25	0.25
Subtotal Enterprise Funds	Full Time	0.50	0.50	0.50	0.50	0.50
Total	Full Time	21.00	20.50	19.00	19.00	19.00
	Part Time Temp Seasonal	5.56	5.66	5.66	5.66	5.66

**City of East Bethel
2014 General Fund Budget (Summary)**

Account Description		2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget	% Change
General Fund							
Revenues							
	Property Tax	4,428,762.00	4,225,662.00	2,158,537.40	4,123,317.00	4,050,450.00	-2%
	Franchise Taxes	37,875.00	40,227.00	36,091.32	37,000.00	41,000.00	11%
	Licenses and Fees	39,103.00	38,325.00	29,226.60	37,250.00	35,900.00	-4%
	Building Inspection Permits	107,181.00	152,980.00	133,575.79	95,700.00	116,000.00	21%
	Building Inspection Permits (Bethel / Oak Grove)	-	-	137,369.53	60,000.00	100,000.00	67%
	State Aid	223,929.00	222,965.00	243,048.60	216,506.00	254,000.00	17%
	Fines and Forfeits	49,292.00	52,470.00	42,744.11	50,000.00	55,000.00	10%
	Intergovernmental Charges	37,548.00	97,809.00	88,739.72	93,000.00	73,000.00	-22%
	Other Fees	7,529.00	11,419.00	3,934.89	6,360.00	6,450.00	1%
	Cemetery Revenue	8,775.00	6,200.00	5,950.00	5,000.00	6,000.00	20%
	Other / Gambling Proceeds	40,707.00	49,384.00	31,804.92	38,000.00	41,500.00	9%
	Interest Earnings	1,715.00	2,100.00	955.94	2,000.00	2,000.00	0%
Total Revenues - General Fund		4,982,416.00	4,899,541.00	2,911,978.82	4,764,133.00	4,781,300.00	0.4%
Expenditures							
General Government							
	Council	76,911.00	76,008.00	63,144.40	87,059.00	83,800.00	-4%
	City Administration	242,927.00	206,887.00	164,886.62	210,061.00	212,900.00	1%
	Elections	-	8,709.00	1,687.26	2,170.00	13,400.00	518%
	City Clerk	102,205.00	102,918.00	81,305.93	103,331.00	101,400.00	-2%
	Finance	224,841.00	225,500.00	203,917.64	226,086.00	226,550.00	0%
	Assessing	45,456.00	45,804.00	38,461.14	51,700.00	51,700.00	0%
	Legal	154,469.00	157,727.00	112,995.00	150,500.00	150,500.00	0%
	Human Resources	26,166.00	-	3,164.00	2,975.00	3,250.00	9%
	Government Buildings	34,063.00	47,106.00	28,505.99	44,750.00	43,800.00	-2%
	Risk Management	97,629.00	96,210.00	103,140.00	99,800.00	105,150.00	5%
	Central Services	79,330.00	77,758.00	64,662.64	99,405.00	97,950.00	-1%
Total General Government		1,083,997.00	1,044,627.00	865,870.62	1,077,837.00	1,090,400.00	1%
Community Development							
	Planning and Zoning	201,518.00	169,260.00	153,717.24	208,391.00	166,400.00	-20%
	Building Inspection	232,508.00	139,412.00	133,257.01	186,940.00	231,000.00	24%
Total Community Development		434,026.00	308,672.00	286,974.25	395,331.00	397,400.00	3%
Public Safety							
	Police Protection	1,036,087.00	959,924.00	754,045.87	961,144.00	990,000.00	3%
	Fire Protection	513,332.00	511,145.00	462,656.78	537,783.00	554,300.00	3%
Total Public Safety		1,549,419.00	1,471,069.00	1,216,702.65	1,498,927.00	1,544,300.00	3%
Engineering							
	Engineering	35,406.00	29,196.00	11,959.42	46,000.00	40,000.00	-13%
Total Engineering		35,406.00	29,196.00	11,959.42	46,000.00	40,000.00	-13%
Public Works							
	Public Works - Parks Maintenance	372,692.00	376,067.00	300,135.65	397,567.00	393,700.00	-1%
	Public Works - Streets	679,882.00	719,920.00	612,208.55	755,971.00	788,000.00	4%
Total Public Works		1,052,574.00	1,095,987.00	912,344.20	1,153,538.00	1,181,700.00	2%
Civic Events							
	Civic Events	4,737.00	2,501.00	2,500.00	2,500.00	2,500.00	0%
Total Culture and Recreation		4,737.00	2,501.00	2,500.00	2,500.00	2,500.00	0%
Other							
	Transfer to Building Capital	-	50,000.00	50,000.00	50,000.00	50,000.00	0%
	Transfer to Street Capital	400,000.00	425,000.00	425,000.00	425,000.00	425,000.00	0%
	Transfer to Parks Capital	94,120.00	100,000.00	75,000.00	75,000.00	50,000.00	-33%
	Transfer to Trail Capital	58,484.00	5,000.00	-	-	-	N/A
	Transfer to Debt Service	-	-	-	-	20,000.00	N/A
	Contingency	-	-	21,600.00	40,000.00	-	-100%
Total Other		552,604.00	580,000.00	571,600.00	590,000.00	545,000.00	-8%
Total Expenditures - General Fund		4,712,763.00	4,532,052.00	3,867,951.14	4,764,133.00	4,801,300.00	0.8%
Excess of Revenues over Expenditures - General Fund		269,653.00	367,489.00	(955,972.32)	-	(20,000.00)	
Tax Levies - City							
	General Fund Tax Levy	4,681,345.00	4,191,470.00	-	4,123,317.00	4,050,450.00	-1.8%
	2005 A / 2013 A	144,756.00	147,328.00	-	149,638.00	126,500.00	-15%
	2008 A	109,500.00	158,000.00	-	180,000.00	180,000.00	0%
	2010 A	-	-	-	-	470,000.00	N/A
	2010 B	-	-	-	-	300,000.00	N/A
	2010 C	-	-	-	-	-	N/A
Total Levy - City		4,935,601.00	4,496,798.00	-	4,452,955.00	5,126,950.00	15.1%
Tax Levies - Special Levies							
	City HRA	126,058.00	-	-	-	-	
	County HRA	187,920.00	-	-	-	-	
	City EDA	-	163,428.00	-	144,670.00	123,022.00	
Total Levy - Special		313,978.00	163,428.00	-	144,670.00	123,022.00	-15.0%

City of East Bethel
Final 2014 Special Revenue Fund Budget (Summary)

Special Revenue Funds

Fund Description Fund Number	EDA	HRA	Recycling	Total
Revenue				
Levy	123,022			123,022
County Grants			31,000	31,000
Fees			2,500	2,500
Total Revenue	123,022	-	33,500	156,522
Expenditures				
Salaries and Wages		-	550	550
Supplies	200	100	750	1,050
Fees for Service	48,914	7,800	32,200	88,914
Contingency	17,908			17,908
Transfer to General	56,000	15,000		71,000
Total Expenditures	123,022	22,900	33,500	179,422
Revenue over Expenditures	-	(22,900)	-	(22,900)

**City of East Bethel
Final 2014 Debt Service Budget (Summary)**

Debt Service

Fund Description Fund Number	2005 A 301	2005 B 303	2008 A 308	2010 309	2010A 310	2010B 311	2010 C 312	Total
Revenue								
Levy	126,500		180,000		470,000	300,000	-	1,076,500
Special Assessments		28,125	17,500		21,171			66,796
Hook Up Fees								-
Reimbursement from Federal Government					320,300	122,300		442,600
Transfer from General				5,000				5,000
Total Revenue	126,500	28,125	197,500	5,000	811,471	422,300	-	1,590,896
Expenditures								
Debt Service - Principal	85,000	55,000	150,000	3,000				293,000
Interest	55,631	5,305	46,560	596	767,073	376,563	41,733	1,293,460
Fiscal Agent Fees	500	500	500		500	500	500	3,000
Total Expenditures	141,131	60,805	197,060	3,596	767,573	377,063	42,233	1,589,460
Revenue over Expenditures	(14,631)	(32,680)	440	1,404	43,899	45,238	(42,233)	1,437

**City of East Bethel
Final 2014 Enterprise Fund Budget (Summary)**

Enterprise Funds

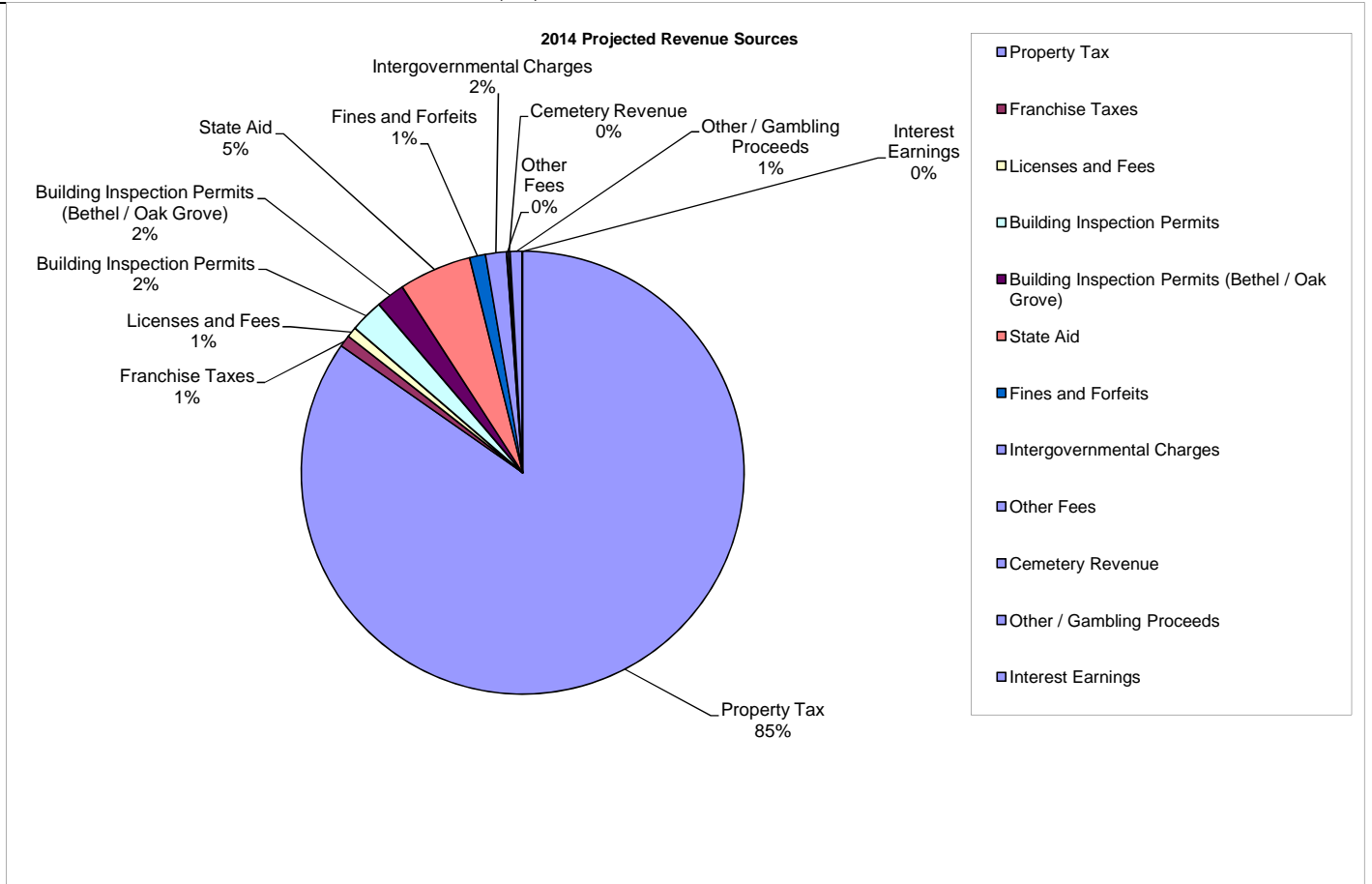
Fund Description Fund Number	Water North 601	Water South 651	Sewer North 602	Sewer South 652	Arena 615	Total
Revenue						
Sales	41,800		76,400		209,500	327,700
Tower Lease Payments					39,000	39,000
Connect Fees	100		100			200
Penalties	1,500		1,500			3,000
Miscellaneous						-
Total Revenue	43,400	-	78,000	-	248,500	369,900
Expenditures						
Salaries and Wages	19,000		18,900			37,900
Supplies	7,250		25,350		9,000	41,600
Fees for Service	12,800		29,850		167,500	210,150
Depreciation	22,200		23,050		72,000	117,250
Total Expenditures	61,250	-	97,150	-	248,500	406,900
Revenue over Expenditures	(17,850)	-	(19,150)	-	-	(37,000)

Appendix A

2014 General Fund Revenue Sources

Property Tax	4,050,450
Franchise Taxes	41,000
Licenses and Fees	35,900
Building Inspection Permits	116,000
Building Inspection Permits (Bethel / Oak Grove)	100,000
State Aid	254,000
Fines and Forfeits	55,000
Intergovernmental Charges	73,000
Other Fees	6,450
Cemetery Revenue	6,000
Other / Gambling Proceeds	41,500
Interest Earnings	2,000

Total Revenue 4,781,300



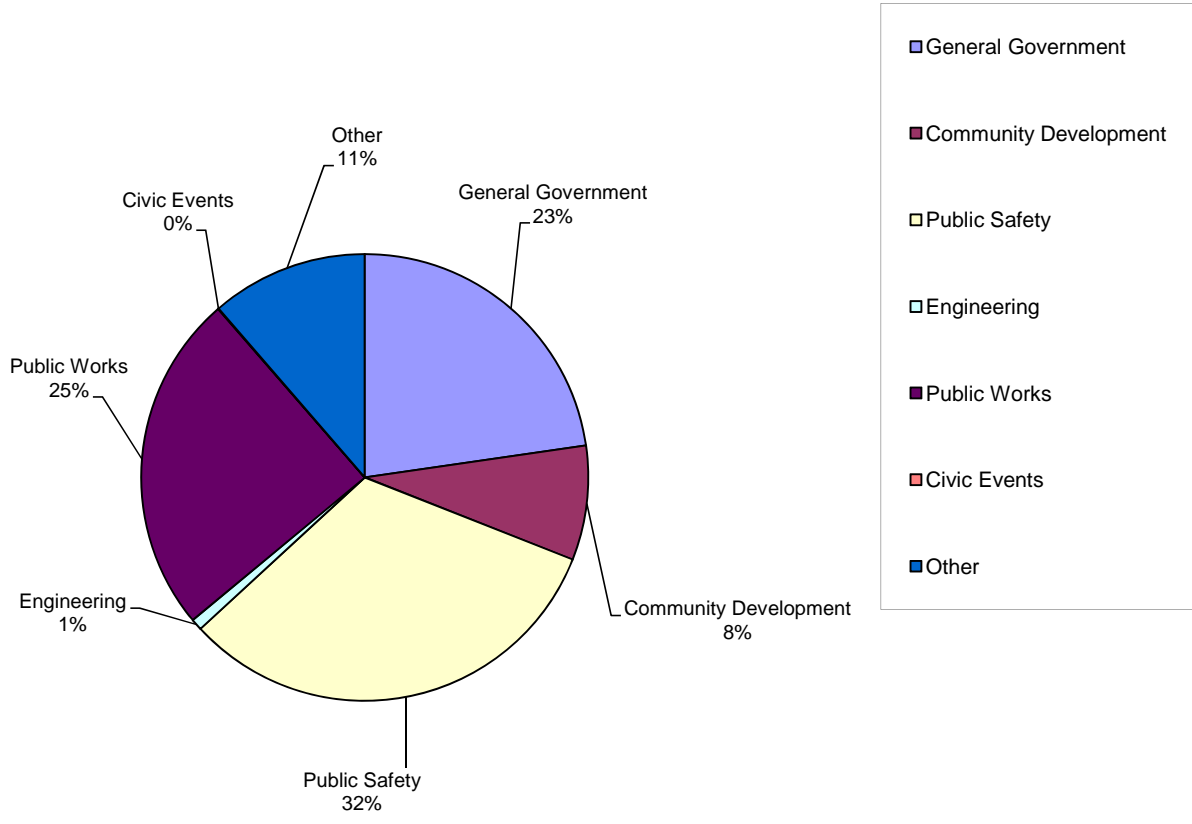
Appendix B

2014 General Fund Expenditures

General Government	1,090,400
Community Development	397,400
Public Safety	1,544,300
Engineering	40,000
Public Works	1,181,700
Civic Events	2,500
Other	545,000

Total Expenditures	4,801,300.00
---------------------------	---------------------

2014 Projected Expenditures



Appendix C

Tax Capacity

	Payable 2011	Payable 2012	Payable 2013	*Payable 2014
		-11.1%	-8.4%	-2.5%
Tax Capacity	9,486,806	8,433,841	7,725,613	7,531,689
TIF Captured Value		-	-	(11,382)
AW Contribution	(459,634)	(402,060)	(395,562)	(356,224)
Net Tax Capacity	9,027,172	8,031,781	7,330,051	7,164,083

Levies

Certified General Levy	4,681,345	4,191,470	4,123,317	4,050,450
Certified Bond Levy	109,500	158,000	180,000	950,000
Area-Wide Contribution	(827,280)	(831,039)	(768,555)	(814,229)
Local Levy	3,963,565	3,518,431	3,534,762	4,186,221

2005A Referendum Levy	144,756	147,328	149,638	126,500
Total Referendum Levy	144,756	147,328	149,638	126,500
Taxable Market Value	873,234,900	839,805,900	780,015,900	756,223,900

Tax Rates

City Tax Rate	43.91%	43.81%	48.22%	58.43%
2005 A Referendum Rate	0.01658%	0.01754%	0.01918%	0.01673%

Total Tax Rate	43.92%	43.82%	48.24%	58.45%
-----------------------	---------------	---------------	---------------	---------------

**City of East Bethel
2014 Budget**

[back](#)

General Fund

Revenues

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
R 101-31010 Ad Valorem Taxes	4,428,762.00	4,225,662.00	2,158,537.40	4,123,317.00	4,050,450.00
R 101-31810 Franchise Taxes	37,875.00	40,227.00	36,091.32	37,000.00	41,000.00
R 101-32110 Alcoholic Beverages	29,795.00	32,270.00	26,970.00	29,000.00	30,000.00
R 101-32120 Garbage Hauler's License	1,800.00	2,100.00	-	1,200.00	1,200.00
R 101-32130 Contractor's License	20.00	-	-	50.00	-
R 101-32130 Tobacco Sales Licenses	3,300.00	2,200.00	-	3,000.00	2,200.00
R 101-32180 Other Licenses/Permits	4,188.00	1,755.00	2,256.60	4,000.00	2,500.00
R 101-32210 Building Permits	57,487.00	82,375.00	57,992.05	60,000.00	70,000.00
R 101-32211 Mechanical Permit	-	-	15,105.39	-	-
R 101-32212 Septic Install Permit	6,800.00	10,350.00	10,480.00	6,500.00	8,000.00
R 101-32213 Electrical Permits	-	-	5,176.75	-	-
R 101-32215 Building Permit Rev Other Govt	-	-	137,369.53	60,000.00	100,000.00
R 101-32219 Permit Reinspection Fees	-	-	311.00	-	-
R 101-32230 Plumbing Connection Permits	1,175.00	4,845.00	4,335.00	1,200.00	3,000.00
R 101-32255 Right of Way Work Permits	4,800.00	9,000.00	9,600.00	5,000.00	7,000.00
R 101-34103 Zoning and Subdivision Fees	4,396.00	3,960.00	3,050.00	4,000.00	4,000.00
R 101-34104 Bldg Plan Reviews	17,263.00	34,850.00	19,925.60	15,000.00	20,000.00
R 101-33000 Intergovernmental Revenues	15,260.00	7,600.00	7,600.00	4,000.00	4,000.00
R 101-33401 Local Government Aid	-	-	-	-	23,500.00
R 101-33404 PERA Aid	2,123.00	2,123.00	1,061.50	2,123.00	2,100.00
R 101-33418 Muni State Aid St Maintenance	182,423.00	179,946.00	185,764.00	175,000.00	185,000.00
R 101-33420 Fire Aid - Fire Relief	39,383.00	40,896.00	56,223.10	39,383.00	43,400.00
R 101-34105 Sale of Maps and Publications	144.00	167.00	199.89	150.00	150.00
R 101-34107 Assessment Search Fees	80.00	280.00	100.00	60.00	100.00
R 101-34109 Other Gen Govt Charges	37,548.00	97,809.00	88,739.72	93,000.00	73,000.00
R 101-34110 Election Filing Fees	-	35.00	-	-	50.00
R 101-34111 Contractor License Verify	20.00	90.00	80.00	50.00	50.00
R 101-34112 Septic Pumping Tracking	3,185.00	3,365.00	1,835.00	2,500.00	3,000.00
R 101-34202 Fire Services Charge	3,600.00	7,082.00	1,200.00	3,000.00	3,000.00
R 101-34940 Cemetery Revenues	8,775.00	6,200.00	5,950.00	5,000.00	6,000.00
R 101-35100 Court Fines	49,292.00	52,470.00	42,744.11	50,000.00	55,000.00
R 101-35105 Tobacco Violation Fines	-	150.00	-	100.00	100.00
R 101-35106 Liquor Violation Fines	500.00	250.00	500.00	500.00	-
R 101-36102 Spec. Assess. Penalties & Int.	-	-	20.00	-	-
R 101-36210 Interest Earnings	1,715.00	2,100.00	955.94	2,000.00	2,000.00
R 101-36220 Other Rents and Royalties	6,033.00	6,762.00	7,247.24	6,000.00	6,500.00
R 101-36240 Refunds/reimbursements	34,674.00	42,622.00	24,553.77	32,000.00	35,000.00
R 101-36250 Cash Over (Short)	-	-	3.91	-	-
Total Revenues - General Fund	4,982,416.00	4,899,541.00	2,911,978.82	4,764,133.00	4,781,300.00

Expenditures

Council					
E 101-41110-103 Part-Time Employees	29,100.00	29,100.00	24,250.00	29,100.00	29,100.00
E 101-41110-107 Commissions and Boards	12,492.00	20,171.00	18,001.47	18,003.00	18,700.00
E 101-41110-122 PERA-Coordinated Plan	285.00	285.00	237.50	2,110.00	2,100.00
E 101-41110-125 FICA/Medicare	2,226.00	2,226.00	1,855.25	2,226.00	2,200.00
E 101-41110-151 Worker s Comp Insurance Prem	90.00	90.00	48.26	90.00	100.00
E 101-41110-201 Office Supplies	-	-	-	200.00	200.00
E 101-41110-219 General Operating Supplies	-	-	-	100.00	100.00
E 101-41110-231 Small Tools and Minor Equip	-	70.00	3,628.63	4,100.00	100.00
E 101-41110-307 Professional Services Fees	15,449.00	7,271.00	2,039.34	12,000.00	12,000.00
E 101-41110-331 Travel Expenses	315.00	304.00	457.82	200.00	200.00
E 101-41110-343 Other Advertising	130.00	85.00	25.00	50.00	100.00
E 101-41110-351 Printing and Duplicating	1,246.00	-	-	500.00	500.00
E 101-41110-431 Equipment Replacement Chgs	-	-	-	-	-
E 101-41110-433 Dues and Subscriptions	14,444.00	15,546.00	11,196.00	16,380.00	16,400.00
E 101-41110-434 Conferences/Meetings	1,134.00	860.00	1,405.13	2,000.00	2,000.00
	76,911.00	76,008.00	63,144.40	87,059.00	83,800.00
Administration					
E 101-41320-101 Full-Time Employees Regular	200,509.00	156,671.00	123,793.44	157,055.00	158,800.00
E 101-41320-102 Full-Time Employees Overtime	-	-	52.02	-	-
E 101-41320-122 PERA-Coordinated Plan	6,618.00	11,073.00	8,982.44	11,386.00	11,500.00
E 101-41320-125 FICA/Medicare	15,187.00	10,967.00	9,838.42	12,251.00	14,100.00
E 101-41320-126 Deferred Compensation	1,758.00	2,000.00	1,615.53	3,089.00	3,100.00
E 101-41320-131 Cafeteria Contribution	9,848.00	22,800.00	18,036.08	22,435.00	22,000.00
E 101-41320-141 Unemployment Benefit Payments	6,032.00	-	-	-	-
E 101-41320-151 Worker s Comp Insurance Prem	1,126.00	1,521.00	773.24	1,395.00	1,150.00
E 101-41320-201 Office Supplies	-	170.00	75.54	150.00	150.00
E 101-41320-203 Books/Ref. Materials/Software	-	-	-	-	-
E 101-41320-231 Small Tools and Minor Equip	960.00	-	-	-	-
E 101-41320-321 Telephone	38.00	105.00	82.32	-	-
E 101-41320-331 Travel Expenses	773.00	1,580.00	1,376.93	1,800.00	2,100.00
E 101-41320-341 Personnel Advertising	54.00	-	248.00	-	-
E 101-41320-433 Dues and Subscriptions	24.00	-	-	-	-
E 101-41320-434 Conferences/Meetings	-	-	12.66	500.00	-
	242,927.00	206,887.00	164,886.62	210,061.00	212,900.00
Elections					
E 101-41410-201 Office Supplies	-	73.00	-	-	100.00
E 101-41410-219 General Operating Supplies	-	105.00	-	-	100.00
E 101-41410-231 Small Tools and Minor Equip	-	98.00	-	-	50.00
E 101-41410-307 Professional Services Fees	-	7,855.00	-	-	10,100.00
E 101-41410-331 Travel Expenses	-	138.00	-	-	50.00

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
E 101-41410-342 Legal Notices	-	412.00	-	-	350.00
E 101-41410-402 Repairs/Maint Machinery/Equip	-	28.00	1,687.26	2,170.00	2,600.00
E 101-41410-434 Conferences/Meetings	-	-	-	-	50.00
	-	8,709.00	1,687.26	2,170.00	13,400.00
City Clerk					
E 101-41430-101 Full-Time Employees Regular	65,563.00	68,290.00	53,279.68	66,517.00	67,800.00
E 101-41430-102 Full-Time Employees Overtime	12,223.00	10,071.00	5,957.39	9,000.00	6,000.00
E 101-41430-103 Part-Time Employees	995.00	781.00	3,604.20	1,949.00	1,700.00
E 101-41430-122 PERA-Coordinated Plan	5,475.00	5,584.00	4,290.92	5,475.00	4,900.00
E 101-41430-125 FICA/Medicare	6,095.00	5,707.00	4,549.39	6,078.00	6,800.00
E 101-41430-126 Deferred Compensation	-	24.00	14.95	1,981.00	2,000.00
E 101-41430-131 Cafeteria Contribution	10,732.00	11,400.00	8,971.90	11,035.00	11,000.00
E 101-41430-151 Worker s Comp Insurance Prem	765.00	776.00	384.05	621.00	500.00
E 101-41430-201 Office Supplies	84.00	85.00	-	100.00	100.00
E 101-41430-231 Small Tools and Minor Equip	-	-	-	100.00	100.00
E 101-41430-307 Professional Services Fees	-	20.00	-	200.00	200.00
E 101-41430-331 Travel Expenses	103.00	-	73.45	-	-
E 101-41430-421 Software Licensing	-	-	-	100.00	100.00
E 101-41430-433 Dues and Subscriptions	170.00	180.00	180.00	175.00	200.00
	102,205.00	102,918.00	81,305.93	103,331.00	101,400.00
Finance					
E 101-41520-101 Full-Time Employees Regular	149,349.00	153,170.00	138,518.83	153,281.00	152,700.00
E 101-41520-122 PERA-Coordinated Plan	10,532.00	10,733.00	8,800.05	11,113.00	11,100.00
E 101-41520-125 FICA/Medicare	12,293.00	12,474.00	10,657.72	13,011.00	13,700.00
E 101-41520-126 Deferred Compensation	3,764.00	3,756.00	2,961.68	3,801.00	3,900.00
E 101-41520-131 Cafeteria Contribution	21,465.00	22,800.00	18,736.20	22,070.00	22,000.00
E 101-41520-151 Worker s Comp Insurance Prem	1,453.00	1,474.00	731.18	1,390.00	1,200.00
E 101-41520-201 Office Supplies	114.00	156.00	100.10	150.00	150.00
E 101-41520-301 Auditing and Acct g Services	24,000.00	19,066.00	20,066.00	19,100.00	19,600.00
E 101-41520-331 Travel Expenses	-	-	-	100.00	100.00
E 101-41520-341 Personnel Advertising	-	-	1,589.00	-	-
E 101-41520-421 Software Licensing	1,561.00	1,561.00	1,611.88	1,600.00	1,650.00
E 101-41520-433 Dues and Subscriptions	310.00	310.00	120.00	320.00	300.00
E 101-41520-434 Conferences/Meetings	-	-	-	100.00	100.00
E 101-41520-437 Bank Fees	-	-	25.00	50.00	50.00
	224,841.00	225,500.00	203,917.64	226,086.00	226,550.00
Assessing					
E 101-41550-307 Professional Services Fees	45,456.00	45,804.00	38,461.14	51,700.00	51,700.00
	45,456.00	45,804.00	38,461.14	51,700.00	51,700.00
Law and Legal					
E 101-41610-303 Legal Fees	154,469.00	157,727.00	112,995.00	150,500.00	150,500.00
	154,469.00	157,727.00	112,995.00	150,500.00	150,500.00
Human Resources					
E 101-41810-101 Full-Time Employees Regular	5,323.00	-	-	-	-
E 101-41810-106 Temporary Wages & Salaries	2,592.00	-	-	-	-
E 101-41810-122 PERA-Coordinated Plan	383.00	-	-	-	-
E 101-41810-125 FICA/Medicare	1,016.00	-	-	-	-
E 101-41810-131 Cafeteria Contribution	799.00	-	-	-	-
E 101-41810-141 Unemployment Benefit Payments	13,078.00	-	-	-	-
E 101-41810-307 Professional Services Fees	2,975.00	-	3,164.00	2,975.00	3,250.00
	26,166.00	-	3,164.00	2,975.00	3,250.00
Planning and Zoning					
E 101-41910-101 Full-Time Employees Regular	139,961.00	112,238.00	110,574.52	142,619.00	110,400.00
E 101-41910-102 Full-Time Employees Overtime	-	-	119.09	-	-
E 101-41910-103 Part-Time Employees	-	-	-	585.00	500.00
E 101-41910-107 Commissions and Boards	1,220.00	1,140.00	-	2,000.00	1,700.00
E 101-41910-122 PERA-Coordinated Plan	10,116.00	8,235.00	7,959.66	10,340.00	8,000.00
E 101-41910-125 FICA/Medicare	10,094.00	8,250.00	7,749.81	11,233.00	10,000.00
E 101-41910-126 Deferred Compensation	2,000.00	1,305.00	3.57	3,638.00	2,700.00
E 101-41910-131 Cafeteria Contribution	21,465.00	19,628.00	18,708.99	22,070.00	16,500.00
E 101-41910-151 Worker s Comp Insurance Prem	1,395.00	1,106.00	661.18	1,298.00	800.00
E 101-41910-201 Office Supplies	410.00	434.00	146.04	150.00	150.00
E 101-41910-231 Small Tools and Minor Equip	-	324.00	19.00	-	-
E 101-41910-307 Professional Services Fees	10,521.00	10,858.00	6,357.34	10,308.00	12,000.00
E 101-41910-321 Telephone	210.00	266.00	442.49	500.00	-
E 101-41910-331 Travel Expenses	-	-	-	150.00	500.00
E 101-41910-341 Personnel Advertising	-	1,551.00	-	-	-
E 101-41910-342 Legal Notices	564.00	538.00	563.80	1,250.00	1,250.00
E 101-41910-351 Printing and Duplicating	-	-	51.25	200.00	200.00
E 101-41910-402 Repairs/Maint Machinery/Equip	219.00	-	-	500.00	200.00
E 101-41910-421 Software Licensing	405.00	405.00	405.50	500.00	500.00
E 101-41910-423 Filing Fees	138.00	102.00	(165.00)	500.00	500.00
E 101-41910-431 Equipment Replacement Chgs	2,500.00	2,500.00	-	-	-
E 101-41910-433 Dues and Subscriptions	300.00	300.00	120.00	350.00	100.00
E 101-41910-434 Conferences/Meetings	-	80.00	-	200.00	400.00
	201,518.00	169,260.00	153,717.24	208,391.00	166,400.00
Government Buildings					
E 101-41940-216 Chemicals and Chem Products	-	-	-	-	-
E 101-41940-219 General Operating Supplies	-	19.00	-	1,000.00	1,000.00
E 101-41940-223 Bldg/Facility Repair Supplies	2,283.00	2,158.00	1,461.68	2,000.00	2,000.00
E 101-41940-225 Park/Landscaping Materials	-	-	27.79	400.00	400.00
E 101-41940-231 Small Tools and Minor Equip	689.00	-	-	800.00	800.00
E 101-41940-307 Professional Services Fees	57.00	694.00	115.80	500.00	500.00
E 101-41940-381 Electric Utilities	11,695.00	11,822.00	10,486.71	12,000.00	13,800.00
E 101-41940-382 Gas Utilities	4,747.00	3,696.00	3,271.16	7,000.00	6,000.00
E 101-41940-385 Refuse Removal	306.00	572.00	283.27	350.00	400.00

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
E 101-41940-402 Repairs/Maint Machinery/Equip	130.00	4,182.00	-	500.00	500.00
E 101-41940-403 Bldgs/Facilities Repair/Maint	13,377.00	18,633.00	12,859.58	20,000.00	18,200.00
E 101-41940-405 Park & Landscape Services	779.00	163.00	-	200.00	200.00
E 101-41940-530 Improvements Other Than Bldgs	-	5,167.00	-	-	-
	34,063.00	47,106.00	28,505.99	44,750.00	43,800.00
Police Protection					
E 101-42110-219 General Operating Supplies	34.00	211.00	-	-	-
E 101-42110-307 Professional Services Fees	1,036,053.00	959,713.00	754,045.87	961,144.00	990,000.00
	1,036,087.00	959,924.00	754,045.87	961,144.00	990,000.00
Fire Protection					
E 101-42210-101 Full-Time Employees Regular	86,475.00	85,696.00	69,245.60	86,761.00	89,300.00
E 101-42210-103 Part-Time Employees	98,199.00	103,271.00	85,849.97	107,719.00	116,300.00
E 101-42210-122 PERA-Coordinated Plan	288.00	-	-	-	-
E 101-42210-125 FICA/Medicare	13,698.00	13,912.00	11,573.58	15,042.00	16,900.00
E 101-42210-126 Deferred Compensation	2,119.00	2,000.00	1,615.53	2,000.00	2,000.00
E 101-42210-127 Fire Pension Contribution-City	28,315.00	17,500.00	17,500.00	17,500.00	14,000.00
E 101-42210-128 Fire Pension Contrib.-State	39,383.00	40,896.00	56,223.10	39,383.00	43,400.00
E 101-42210-131 Cafeteria Contribution	13,965.00	13,400.00	10,852.16	13,035.00	13,000.00
E 101-42210-135 Disability Insurance	890.00	890.00	890.43	1,000.00	1,000.00
E 101-42210-141 Unemploy Benefit Payments	33.00	-	-	-	-
E 101-42210-151 Worker s Comp Insurance Prem	16,992.00	20,002.00	10,146.45	20,108.00	22,950.00
E 101-42210-201 Office Supplies	769.00	591.00	537.24	1,250.00	1,250.00
E 101-42210-203 Books/Ref. Materials/Software	-	-	-	650.00	1,650.00
E 101-42210-212 Motor Fuels	13,219.00	12,995.00	11,855.28	9,000.00	12,000.00
E 101-42210-213 Lubricants and Additives	91.00	442.00	-	250.00	250.00
E 101-42210-214 Clothing & Personal Equipment	3,994.00	4,038.00	5,090.13	7,600.00	12,450.00
E 101-42210-215 Shop Supplies	234.00	581.00	-	800.00	800.00
E 101-42210-217 Safety Supplies	4,085.00	3,456.00	6,001.29	4,050.00	4,050.00
E 101-42210-219 General Operating Supplies	2,054.00	3,514.00	881.39	2,500.00	2,500.00
E 101-42210-221 Motor Vehicles Parts	2,786.00	2,064.00	1,405.13	2,000.00	2,000.00
E 101-42210-222 Tires	-	407.00	948.39	800.00	1,800.00
E 101-42210-223 Bldg/Facility Repair Supplies	1,114.00	296.00	273.65	800.00	800.00
E 101-42210-229 Equipment Parts	564.00	304.00	26.61	800.00	800.00
E 101-42210-231 Small Tools and Minor Equip	4,908.00	4,231.00	7,860.92	6,525.00	6,525.00
E 101-42210-306 Personnel/Labor Relations	875.00	1,359.00	727.00	1,400.00	1,400.00
E 101-42210-307 Professional Services Fees	4,236.00	5,310.00	2,585.54	6,410.00	6,525.00
E 101-42210-309 Information Systems	104.00	2,142.00	-	-	-
E 101-42210-321 Telephone	8,011.00	7,739.00	6,181.82	8,000.00	8,000.00
E 101-42210-331 Travel Expenses	52.00	-	-	-	1,000.00
E 101-42210-341 Personnel Advertising	35.00	-	-	-	-
E 101-42210-342 Legal Notices	31.00	-	-	-	-
E 101-42210-351 Printing and Duplicating	137.00	205.00	138.00	500.00	500.00
E 101-42210-381 Electric Utilities	8,547.00	8,508.00	6,521.04	9,000.00	9,000.00
E 101-42210-382 Gas Utilities	10,594.00	8,068.00	6,719.44	14,000.00	10,000.00
E 101-42210-385 Refuse Removal	499.00	474.00	373.00	800.00	800.00
E 101-42210-401 Motor Vehicle Services (Lic d)	6,854.00	5,653.00	1,619.55	4,000.00	4,000.00
E 101-42210-402 Repairs/Maint Machinery/Equip	13,689.00	9,924.00	15,084.03	19,750.00	14,000.00
E 101-42210-403 Bldgs/Facilities Repair/Maint	1,712.00	1,468.00	494.75	4,000.00	4,000.00
E 101-42210-421 Software Licensing	252.00	-	-	-	1,000.00
E 101-42210-422 Auto/Misc Licensing Fees/Taxes	4,371.00	1,316.00	598.39	4,350.00	4,350.00
E 101-42210-431 Equipment Replacement Chgs	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00
E 101-42210-433 Dues and Subscriptions	1,233.00	964.00	945.00	1,000.00	1,000.00
E 101-42210-434 Conferences/Meetings	2,925.00	765.00	5,896.32	-	8,000.00
E 101-42210-438 Reimbursement-3rd Party Exp.	-	-	996.05	-	-
E 101-42210-540 Heavy Machinery	-	11,764.00	-	10,000.00	-
	513,332.00	511,145.00	462,656.78	537,783.00	554,300.00
Building Inspection					
E 101-42410-101 Full-Time Employees Regular	159,426.00	58,624.00	88,854.48	127,883.00	158,600.00
E 101-42410-111 Severance Payments	-	20,695.00	-	-	-
E 101-42410-122 PERA-Coordinated Plan	11,631.00	4,393.00	6,441.98	9,272.00	11,500.00
E 101-42410-125 FICA/Medicare	14,664.00	5,717.00	7,271.65	11,745.00	14,600.00
E 101-42410-126 Deferred Compensation	1,582.00	1,304.00	2,035.53	3,583.00	4,400.00
E 101-42410-131 Cafeteria Contribution	29,286.00	16,195.00	15,405.32	22,070.00	27,500.00
E 101-42410-141 Unemploy Benefit Payments	5,251.00	5,252.00	-	-	-
E 101-42410-151 Worker s Comp Insurance Prem	1,234.00	440.00	360.27	837.00	900.00
E 101-42410-201 Office Supplies	-	3.00	72.54	100.00	100.00
E 101-42410-212 Motor Fuels	4,324.00	4,555.00	4,037.02	3,000.00	4,500.00
E 101-42410-214 Clothing & Personal Equipment	100.00	-	-	300.00	300.00
E 101-42410-219 General Operating Supplies	-	168.00	181.87	100.00	100.00
E 101-42410-221 Motor Vehicles Parts	131.00	-	75.81	500.00	1,000.00
E 101-42410-222 Tires	-	-	1,023.56	-	-
E 101-42410-231 Small Tools and Minor Equip	-	276.00	169.88	100.00	100.00
E 101-42410-259 Other For Resale	-	181.00	-	100.00	-
E 101-42410-307 Professional Services Fees	29.00	12,789.00	1,508.15	-	-
E 101-42410-321 Telephone	211.00	239.00	195.20	500.00	500.00
E 101-42410-331 Travel Expenses	-	-	99.44	-	-
E 101-42410-341 Personnel Advertising	-	1,146.00	283.50	-	-
E 101-42410-351 Printing and Duplicating	-	158.00	109.25	150.00	150.00
E 101-42410-421 Software Licensing	1,009.00	1,515.00	1,515.56	1,550.00	1,550.00
E 101-42410-422 Auto/Misc Licensing Fees/Taxes	-	32.00	-	50.00	100.00
E 101-42410-431 Equipment Replacement Chgs	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
E 101-42410-433 Dues and Subscriptions	-	-	-	100.00	100.00
E 101-42410-434 Conferences/Meetings	630.00	730.00	616.00	2,000.00	2,000.00
E 101-42410-438 Reimbursement-3rd Party	-	2,000.00	-	-	-
	232,508.00	139,412.00	133,257.01	186,940.00	231,000.00
Engineering					

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
E 101-43110-302 Architect/Engineering Fees	35,406.00	29,196.00	11,959.42	46,000.00	40,000.00
	35,406.00	29,196.00	11,959.42	46,000.00	40,000.00
Public Works - Park Maintenance					
E 101-43201-101 Full-Time Employees Regular	175,377.00	192,558.00	153,869.40	199,960.00	197,900.00
E 101-43201-102 Full-Time Employees Overtime	2,678.00	4,010.00	2,290.53	1,000.00	1,000.00
E 101-43201-103 Part-Time Employees	16,098.00	11,077.00	9,465.00	5,476.00	5,900.00
E 101-43201-105 Employee On Call/Standby Pay	-	-	-	3,100.00	3,100.00
E 101-43201-107 Commissions and Boards	1,060.00	340.00	-	1,400.00	1,700.00
E 101-43201-122 PERA-Coordinated Plan	13,183.00	14,353.00	11,200.31	14,795.00	14,300.00
E 101-43201-125 FICA/Medicare	18,141.00	19,425.00	15,300.51	19,933.00	19,700.00
E 101-43201-126 Deferred Compensation	4,309.00	4,641.00	4,169.95	5,939.00	5,900.00
E 101-43201-131 Cafeteria Contribution	39,337.00	45,600.00	36,005.86	44,140.00	44,000.00
E 101-43201-136 Employer Paid Expenses	-	-	-	-	-
E 101-43201-151 Worker s Comp Insurance Prem	8,937.00	9,463.00	2,095.42	8,674.00	8,450.00
E 101-43201-201 Office Supplies	55.00	91.00	-	100.00	100.00
E 101-43201-211 Cleaning Supplies	32.00	371.00	573.79	500.00	500.00
E 101-43201-212 Motor Fuels	18,090.00	17,265.00	15,953.06	14,000.00	16,000.00
E 101-43201-213 Lubricants and Additives	213.00	176.00	62.67	500.00	500.00
E 101-43201-214 Clothing & Personal Equipment	2,569.00	3,199.00	1,169.54	3,000.00	3,000.00
E 101-43201-215 Shop Supplies	503.00	2.00	84.95	400.00	400.00
E 101-43201-216 Chemicals and Chem Products	912.00	3,759.00	607.28	3,000.00	3,000.00
E 101-43201-217 Safety Supplies	777.00	286.00	285.99	700.00	700.00
E 101-43201-218 Welding Supplies	-	-	-	100.00	100.00
E 101-43201-219 General Operating Supplies	1,941.00	1,094.00	774.46	2,200.00	2,200.00
E 101-43201-221 Motor Vehicles Parts	2,148.00	53.00	79.40	2,100.00	2,100.00
E 101-43201-222 Tires	525.00	1,059.00	114.65	1,000.00	1,000.00
E 101-43201-223 Bldg/Facility Repair Supplies	2,657.00	1,961.00	3,414.54	2,500.00	2,500.00
E 101-43201-225 Park/Landscaping Materials	1,892.00	1,973.00	5,858.21	7,000.00	7,000.00
E 101-43201-226 Sign/Striping Repair Materials	32.00	844.00	700.72	1,500.00	1,500.00
E 101-43201-229 Equipment Parts	2,823.00	3,046.00	3,734.73	1,800.00	2,000.00
E 101-43201-231 Small Tools and Minor Equip	1,817.00	1,536.00	593.95	2,000.00	2,000.00
E 101-43201-306 Personnel/Labor Relations	128.00	77.00	225.00	300.00	300.00
E 101-43201-307 Professional Services Fees	13,530.00	350.00	504.25	600.00	600.00
E 101-43201-321 Telephone	1,450.00	1,406.00	1,154.12	2,500.00	2,500.00
E 101-43201-331 Travel Expenses	-	-	-	-	-
E 101-43201-341 Personnel Advertising	80.00	162.00	230.00	200.00	200.00
E 101-43201-342 Legal Notices	-	-	-	100.00	100.00
E 101-43201-381 Electric Utilities	9,068.00	3,982.00	3,213.47	8,600.00	6,000.00
E 101-43201-384 Sewer Utilities	-	-	-	300.00	300.00
E 101-43201-385 Refuse Removal	-	-	281.75	1,200.00	1,200.00
E 101-43201-387 Heating Fuels/Propane	-	201.00	-	250.00	250.00
E 101-43201-401 Motor Vehicle Services (Lic'd)	177.00	-	-	2,200.00	2,200.00
E 101-43201-402 Repairs/Maint Machinery/Equip	790.00	2,024.00	1,494.66	3,000.00	3,000.00
E 101-43201-403 Bldgs/Facilities Repair/Maint	1,217.00	3,887.00	1,980.14	3,000.00	3,000.00
E 101-43201-405 Park & Landscape Services	2,209.00	510.00	-	2,200.00	2,200.00
E 101-43201-415 Other Equipment Rentals	9,072.00	7,661.00	5,186.81	8,000.00	7,000.00
E 101-43201-422 Auto/Misc Licensing Fees/Taxes	1,204.00	543.00	205.53	1,200.00	1,200.00
E 101-43201-431 Equipment Replacement Chgs	16,700.00	16,700.00	16,700.00	16,700.00	16,700.00
E 101-43201-434 Conferences/Meetings	400.00	332.00	555.00	400.00	400.00
E 101-43201-438 Reimbursement-3rd Party	561.00	50.00	-	-	-
	372,692.00	376,067.00	300,135.65	397,567.00	393,700.00
Public Works - Streets					
E 101-43220-101 Full-Time Employees Regular	214,047.00	255,365.00	202,973.28	253,558.00	261,600.00
E 101-43220-102 Full-Time Employees Overtime	11,302.00	7,758.00	5,791.89	10,000.00	10,000.00
E 101-43220-103 Part-Time Employees	-	-	-	-	5,900.00
E 101-43220-105 Employee On Call/Standby Pay	-	-	-	3,101.00	3,100.00
E 101-43220-107 Commissions and Boards	580.00	310.00	-	1,400.00	1,700.00
E 101-43220-122 PERA-Coordinated Plan	18,256.00	18,227.00	15,135.51	19,333.00	19,000.00
E 101-43220-125 FICA/Medicare	20,350.00	20,528.00	16,989.64	22,337.00	25,800.00
E 101-43220-126 Deferred Compensation	7,005.00	7,286.00	6,034.12	7,209.00	7,400.00
E 101-43220-131 Cafeteria Contribution	48,603.00	51,300.00	41,219.64	49,658.00	49,500.00
E 101-43220-151 Worker s Comp Insurance Prem	19,053.00	19,627.00	10,096.77	22,475.00	24,500.00
E 101-43220-201 Office Supplies	171.00	140.00	213.34	150.00	150.00
E 101-43220-203 Books/Ref. Materials/Software	-	-	-	-	-
E 101-43220-211 Cleaning Supplies	283.00	447.00	728.60	400.00	400.00
E 101-43220-212 Motor Fuels	32,873.00	30,103.00	28,297.41	28,000.00	33,000.00
E 101-43220-213 Lubricants and Additives	2,090.00	3,424.00	3,033.28	3,200.00	3,200.00
E 101-43220-214 Clothing & Personal Equipment	2,930.00	3,383.00	811.65	3,000.00	3,000.00
E 101-43220-215 Shop Supplies	1,504.00	1,592.00	869.88	1,500.00	1,500.00
E 101-43220-216 Chemicals and Chem Products	551.00	85.00	53.87	200.00	200.00
E 101-43220-217 Safety Supplies	2,038.00	1,895.00	643.90	1,500.00	1,800.00
E 101-43220-218 Welding Supplies	420.00	833.00	892.91	1,200.00	1,200.00
E 101-43220-219 General Operating Supplies	1,072.00	415.00	846.49	500.00	500.00
E 101-43220-221 Motor Vehicles Parts	3,549.00	6,814.00	7,210.51	7,200.00	7,200.00
E 101-43220-222 Tires	1,395.00	4,367.00	6,061.54	4,500.00	4,500.00
E 101-43220-223 Bldg/Facility Repair Supplies	769.00	857.00	968.37	500.00	500.00
E 101-43220-224 Street Maint Materials	53,169.00	60,144.00	40,638.50	60,900.00	68,400.00
E 101-43220-226 Sign/Striping Repair Materials	3,444.00	5,259.00	4,514.61	8,000.00	8,000.00
E 101-43220-229 Equipment Parts	14,159.00	7,807.00	10,916.54	9,600.00	9,600.00
E 101-43220-231 Small Tools and Minor Equip	2,500.00	2,528.00	3,222.99	2,600.00	2,600.00
E 101-43220-306 Personnel/Labor Relations	128.00	144.00	96.00	400.00	400.00
E 101-43220-307 Professional Services Fees	943.00	1,030.00	3,382.09	600.00	600.00
E 101-43220-321 Telephone	3,067.00	3,157.00	2,790.62	2,900.00	2,900.00
E 101-43220-331 Travel Expenses	340.00	-	-	-	-
E 101-43220-341 Personnel Advertising	705.00	-	329.00	100.00	100.00
E 101-43220-342 Legal Notices	159.00	-	61.50	150.00	150.00

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
E 101-43220-381 Electric Utilities	18,177.00	19,639.00	14,947.80	18,000.00	19,000.00
E 101-43220-382 Gas Utilities	5,205.00	4,316.00	3,493.51	11,000.00	10,000.00
E 101-43220-385 Refuse Removal	3,426.00	4,150.00	3,083.92	3,200.00	3,200.00
E 101-43220-388 Hazardous Waste Disposal	-	-	-	500.00	500.00
E 101-43220-389 Street Light Utility	-	-	-	-	-
E 101-43220-401 Motor Vehicle Services (Lic d)	9,149.00	4,353.00	6,710.33	8,200.00	8,200.00
E 101-43220-402 Repairs/Maint Machinery/Equip	8,671.00	5,868.00	166.88	6,400.00	6,400.00
E 101-43220-403 Bldgs/Facilities Repair/Maint	3,586.00	3,904.00	2,528.60	4,500.00	4,500.00
E 101-43220-404 Street Maint Services	38,378.00	36,878.00	41,100.00	52,000.00	52,000.00
E 101-43220-408 Information System Services	-	129.00	-	600.00	600.00
E 101-43220-415 Other Equipment Rentals	103.00	203.00	34.63	-	-
E 101-43220-422 Auto/Misc Licensing Fees/Taxes	70.00	248.00	63.43	300.00	100.00
E 101-43220-431 Equipment Replacement Chgs	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
E 101-43220-433 Dues and Subscriptions	35.00	50.00	-	100.00	100.00
E 101-43220-434 Conferences/Meetings	627.00	357.00	255.00	-	-
	679,882.00	719,920.00	612,208.55	755,971.00	788,000.00
Civic Events					
E 101-45311-307 Professional Services Fees	4,737.00	2,501.00	2,500.00	2,500.00	2,500.00
	4,737.00	2,501.00	2,500.00	2,500.00	2,500.00
Risk Management					
E 101-48140-307 Professional Services Fees	7,250.00	8,000.00	6,500.00	7,000.00	6,500.00
E 101-48140-361 General Liability Ins	40,786.00	37,360.00	45,918.00	39,250.00	47,300.00
E 101-48140-362 Property Ins	34,076.00	35,791.00	35,470.00	37,600.00	36,500.00
E 101-48140-363 Automotive Ins	11,982.00	11,844.00	10,963.00	12,500.00	11,300.00
E 101-48140-366 Machinery Breakdown	1,789.00	1,725.00	1,771.00	1,850.00	1,900.00
E 101-48140-368 Bonding Insurance	426.00	394.00	422.00	450.00	550.00
E 101-48140-369 Other Insurance	1,320.00	1,096.00	2,096.00	1,150.00	1,100.00
	97,629.00	96,210.00	103,140.00	99,800.00	105,150.00
Central Services					
E 101-48150-201 Office Supplies	7,862.00	8,741.00	5,058.80	8,000.00	8,000.00
E 101-48150-211 Cleaning Supplies	252.00	303.00	259.40	-	-
E 101-48150-223 Bldg/Facility Repair Supplies	70.00	-	-	-	-
E 101-48150-231 Small Tools and Minor Equip	1,576.00	-	321.63	2,300.00	2,400.00
E 101-48150-309 Information Systems	40,557.00	42,383.00	37,591.13	46,530.00	46,500.00
E 101-48150-321 Telephone	5,388.00	5,275.00	4,654.62	5,000.00	5,000.00
E 101-48150-322 Postage/Delivery	4,608.00	7,170.00	4,659.35	8,000.00	8,000.00
E 101-48150-341 Personnel Advertising	-	169.00	-	-	-
E 101-48150-342 Legal Notices	2,178.00	2,091.00	1,368.38	5,200.00	5,200.00
E 101-48150-343 Other Advertising	1,357.00	1,509.00	-	1,375.00	1,350.00
E 101-48150-351 Printing and Duplicating	5,414.00	3,157.00	2,523.36	10,500.00	9,000.00
E 101-48150-402 Repairs/Maint Machinery/Equip	2,308.00	360.00	2,979.56	2,000.00	2,000.00
E 101-48150-413 Office Equipment Rental	6,260.00	5,805.00	4,478.38	7,200.00	7,200.00
E 101-48150-421 Software Licensing	1,500.00	565.00	507.04	2,500.00	2,500.00
E 101-48150-423 Filing Fees	-	230.00	-	800.00	800.00
E 101-48150-580 Info Systems Equip	-	-	260.99	-	-
	79,330.00	77,758.00	64,662.64	99,405.00	97,950.00
Transfers					
E 101-49360-932 Bldg Capital Transfers	-	50,000.00	50,000.00	50,000.00	50,000.00
E 101-49360-935 Street Capital Transfers	400,000.00	425,000.00	425,000.00	425,000.00	425,000.00
E 101-49360-936 Parks Capital Transfers	94,120.00	100,000.00	75,000.00	75,000.00	50,000.00
E 101-49360-939 Trails Capital Transfers	58,484.00	5,000.00	-	-	-
Transfer to Debt Service	-	-	-	-	20,000.00
E 101-49360-999 Contingency	-	-	21,600.00	40,000.00	-
	552,604.00	580,000.00	571,600.00	590,000.00	545,000.00
Total Expenditures - General Fund	4,712,763.00	4,532,052.00	3,867,951.14	4,764,133.00	4,801,300.00
Excess of Revenues over Expenditures - General Fund	269,653.00	367,489.00	(955,972.32)	-	(20,000.00)
				Payroll Check	1,822,800.00
					1,822,800.00
					OK
Special Revenue Funds					
Revenues					
Recycling					
R 226-33600 County Grants	30,574.00	59,428.00	21,607.40	30,300.00	31,000.00
R 226-34403 Recyclables Redeemed	3,052.00	2,329.00	1,305.95	2,175.00	2,500.00
R 226-36230 Contributions and Donations	-	-	440.50	-	-
R 226-36210 Interest Earnings	-	-	12.31	-	-
	33,626.00	61,757.00	23,366.16	32,475.00	33,500.00
Donations					
R 227-36230 Contributions and Donations	-	-	4,594.06	-	-
R 227-36210 Interest Earnings	-	-	5.01	-	-
	-	-	4,599.07	-	-
HRA					
R 230-31010 Current Ad Valorem Taxes	114,737.00	2,483.00	-	-	-
R 230-36210 Interest Earnings	1,227.00	1,187.00	422.17	-	-
R 230-39201 Transfer from General Fund	-	-	-	-	-
R 230-39203 Transfer from non-General Fund	-	-	-	-	-
	115,964.00	3,670.00	422.17	-	-
SAFER Grant					
R 231-33100 Federal Grants and Aids	80,123.00	68,547.00	23,028.79	84,500.00	-
	80,123.00	68,547.00	23,028.79	84,500.00	-
EDA					
R 232-31010 Ad Valorem Taxes	-	159,988.00	75,807.63	144,670.00	123,022.00
	-	159,988.00	75,807.63	144,670.00	123,022.00

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
Total Revenue - Special Revenue Funds	229,713.00	293,962.00	127,223.82	261,645.00	156,522.00
Expenses					
Recycling					
E 226-43235-102 Full-Time Employees Overtime	-	-	-	400.00	400.00
E 226-43235-122 PERA-Coordinated Plan	-	-	-	29.00	50.00
E 226-43235-125 FICA/Medicare	-	-	-	31.00	50.00
E 226-43235-126 Deferred Compensation	-	-	-	-	-
E 226-43235-151 Worker's Comp Insurance Prem	-	-	-	50.00	50.00
E 226-43235-201 Office Supplies	-	9.00	-	100.00	100.00
E 226-43235-219 General Operating Supplies	-	864.00	276.36	200.00	200.00
E 226-43235-223 Bldg/Facility Repair Supplies	17.00	17.00	336.81	200.00	400.00
E 226-43235-231 Small Tools and Minor Equip	-	3,765.00	-	50.00	50.00
E 226-43235-307 Professional Services Fees	12,006.00	12,006.00	10,130.53	12,000.00	12,000.00
E 226-43235-322 Postage/Delivery	1,621.00	1,617.00	200.00	1,000.00	1,700.00
E 226-43235-331 Travel Expenses	55.00	-	-	150.00	150.00
E 226-43235-343 Other Advertising	1,309.00	829.00	355.22	1,500.00	1,500.00
E 226-43235-381 Electric Utilities	1,489.00	1,558.00	1,198.16	1,600.00	1,600.00
E 226-43235-382 Gas Utilities	1,425.00	1,157.00	1,036.85	2,500.00	2,500.00
E 226-43235-385 Refuse Removal	3,774.00	4,128.00	3,511.52	6,500.00	6,500.00
E 226-43235-388 Hazardous Waste Disposal	2,455.00	-	-	4,000.00	4,000.00
E 226-43235-402 Repairs/Maint Machinery/Equip	342.00	48.00	202.90	700.00	700.00
E 226-43235-403 Bldgs/Facilities Repair/Maint	162.00	2,855.00	110.00	600.00	600.00
E 226-43235-415 Other Equipment Rentals	741.00	673.00	1,417.63	815.00	900.00
E 226-43235-422 Auto/Misc Licensing Fees/Taxes	32.00	21.00	21.29	50.00	50.00
E 226-43235-540 Heavy Machinery	-	18,247.00	-	-	-
E 226-43235-550 Motor Vehicles	-	4,389.00	-	-	-
	25,428.00	52,183.00	18,797.27	32,475.00	33,500.00
Donations					
E 227-45311-307 Professional Services Fees	-	-	3,680.76	-	-
E 227-45311-219 General Operating Supplies	-	-	74.53	-	-
	-	-	3,755.29	-	-
HRA					
E 230-23000-201 Office Supplies	-	-	-	100.00	100.00
E 230-23000-303 Legal Fees	9,672.00	-	143.00	1,000.00	1,000.00
E 230-23000-307 Professional Services Fees	-	-	-	5,000.00	5,000.00
E 230-23000-322 Postage	-	-	-	100.00	100.00
E 230-23000-331 Travel Expenses	-	-	-	100.00	100.00
E 230-23000-342 Legal Notices	-	-	-	100.00	100.00
E 230-23000-361 Insurance	-	-	-	1,300.00	1,300.00
E 230-23000-433 Dues and Subscriptions	-	-	-	-	-
E 230-23000-434 Conferences/Training	-	-	-	200.00	200.00
E 230-23000-933 Gen I Fund Reimb Transfers	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
	24,672.00	15,000.00	15,143.00	22,900.00	22,900.00
EDA					
E 232-23200-107 Commission and Boards	120.00	700.00	-	1,600.00	1,600.00
E 232-23200-201 Office Supplies	-	37.00	60.36	200.00	200.00
E 232-23200-303 Legal Fees	88.00	7,981.00	2,574.00	5,000.00	10,000.00
E 232-23200-307 Professional Services Fees	55.00	57,611.00	18,750.50	15,000.00	34,454.00
E 232-23200-321 Telephone	-	-	-	-	360.00
E 232-23200-322 Postage/Delivery	-	-	500.00	500.00	500.00
E 232-23200-331 Travel Expenses	-	-	-	300.00	400.00
E 232-23200-342 Legal Notices	82.00	174.00	-	200.00	200.00
E 232-23200-361 Insurance	-	-	-	-	-
E 232-23200-433 Dues and Subscriptions	596.00	396.00	407.00	640.00	700.00
E 232-23200-434 Conferences/Meetings	15.00	69.00	560.00	500.00	700.00
E 232-23200-530 Improvements other than Bldgs	-	-	1,336.70	45,000.00	-
E 232-23200-933 Gen I Fund Reimb Transfers	-	56,000.00	56,000.00	56,000.00	56,000.00
E 232-23200-937 Equipment Repl Fund Transfers	-	-	81,539.99	-	-
E 232-23200-999 Contingency	-	-	-	19,730.00	17,908.00
	956.00	122,968.00	161,728.55	144,670.00	123,022.00
Total Expenses - Special Revenue Funds	131,179.00	258,698.00	270,379.93	284,545.00	179,422.00
Excess of Revenues over Expenditures - Special Revenue Funds	98,534.00	35,264.00	(143,156.11)	(22,900.00)	(22,900.00)
Debt Service					
Revenues					
R 301-31010 Ad Valorem Taxes	144,756.00	147,328.00	93,748.92	149,638.00	146,425.00
R 301-36210 Interest Earnings	133.00	142.00	56.09	-	-
R 303-36100 Special Assessments-current	28,125.00	28,125.00	14,062.72	28,125.00	28,125.00
R 303-36101 Special Assessments-delinquent	28,125.00	-	-	-	-
R 303-36102 Special Assessments-penalties	4,739.00	-	-	-	-
R 303-36210 Interest Earnings	508.00	437.00	133.41	-	-
R 308-31010 Ad Valorem Taxes	109,500.00	158,000.00	78,275.32	180,000.00	180,000.00
R 308-36100 Special Assessments-current	19,000.00	18,500.00	9,000.00	18,000.00	17,500.00
R 309-39203 Transfer from non-GenI Fund	5,040.00	5,000.00	5,000.00	5,000.00	5,000.00
R 309-36210 Interest Earnings	-	-	2.46	-	-
R 310-31010 Ad Valorem Taxes	-	-	-	-	490,000.00
R 310-33100 Federal Grants and Aids	216,698.00	345,183.00	330,167.17	345,183.00	320,300.00
R 310-34407 Sewer Availability Charge	-	23,000.00	8,052.00	-	-
R 310-34410 Water Availability Charge	-	57,600.00	14,400.00	-	-
R 310-36210 Interest Earnings	1,196.00	7,581.00	3,963.26	-	-
R 311-31010 Ad Valorem Taxes	-	-	-	-	300,000.00

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
R 311-33100 Federal Grants and Aids	82,739.00	131,797.00	126,063.69	131,797.00	122,300.00
R 311-34407 Sewer Availability Charges (SAC)	-	9,000.00	-	-	-
R 311-36210 Interest Earnings	708.00	4,345.00	-	-	-
R 312-36210 Interest Earnings	333.00	4,082.00	49.16	-	-
Total Revenue - Debt Service	641,600.00	940,120.00	682,974.20	857,743.00	1,609,650.00
Expenses					
E 301-30100-601 Debt Srv Bond Principal	75,000.00	75,000.00	80,000.00	80,000.00	85,000.00
E 301-30100-611 Bond Interest	64,100.00	61,588.00	58,912.50	58,913.00	55,983.00
E 301-30100-621 Fiscal Agent s Fees	402.00	402.00	402.50	500.00	500.00
E 303-30300-307 Professional Services Fees	39.00	-	-	-	-
E 303-30300-601 Debt Srv Bond Principal	50,000.00	50,000.00	55,000.00	55,000.00	55,000.00
E 303-30300-611 Bond Interest	10,745.00	9,070.00	7,257.50	7,258.00	5,305.00
E 303-30300-621 Fiscal Agent s Fees	402.00	402.00	402.50	500.00	500.00
E 308-30800-307 Professional Services Fees	39.00	37.00	-	-	-
E 308-30800-601 Debt Srv Bond Principal	115,000.00	120,000.00	145,000.00	145,000.00	150,000.00
E 308-30800-611 Bond Interest	59,035.00	55,510.00	51,353.75	51,354.00	46,560.00
E 308-30800-621 Fiscal Agent s Fees	425.00	425.00	425.00	425.00	500.00
E 309-30900-601 Debt Srv Bond Principal	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
E 309-30900-611 Bond Interest	653.00	656.00	625.90	626.00	596.00
E 310-31000-307 Professional Services Fees	1,017.00	766.00	-	-	-
E 310-31000-611 Bond Interest	481,551.00	767,073.00	767,072.50	767,073.00	767,073.00
E 310-31000-621 Fiscal Agent s Fees	750.00	425.00	425.00	-	500.00
E 311-31100-307 Professional Services Fees	767.00	766.00	-	-	-
E 311-31100-611 Bond Interest	236,397.00	376,563.00	376,562.50	376,563.00	376,563.00
E 311-31100-621 Fiscal Agent s Fees	750.00	425.00	425.00	750.00	500.00
E 312-31200-307 Professional Services Fees	767.00	766.00	-	-	-
E 312-31200-611 Bond Interest	26,199.00	41,733.00	41,732.50	71,732.00	41,733.00
E 312-31200-621 Fiscal Agent s Fees	750.00	425.00	425.00	750.00	500.00
Total Expenses - Debt Service	1,127,788.00	1,565,032.00	1,589,022.15	1,619,444.00	1,589,813.00
Excess of Revenues over Expenditures - Debt Service	(486,188.00)	(624,912.00)	(906,047.95)	(761,701.00)	19,837.00
Other Governmental Funds					
Revenues					
R 401-36210 Interest Earnings			63.07		
R 401-39201 Transfer from General Fund	50,000.00	50,000.00	50,000.00	50,000.00	
R 402-33419 State MSA Construction Aid			-		
R 404-36210 Interest Earnings			13.91		
R 406-36100 Special Assessments-Current			4,451.27		
R 406-36210 Interest Earnings			443.21		
R 406-39201 Transfer from General Fund			425,000.00		
R 407-36210 Interest Earnings			45.99		
R 407-36240 Refunds/reimbursements			450.00		
R 407-39201 Transfer from General Fund			75,000.00	75,000.00	
R 408-34410 Water Availability Charge			4,780.10		
R 408-36210 Interest Earnings			13.45		
R 409-34407 Sewer Availability Charge			18,000.00		
R 409-36210 Interest Earnings			-		
R 410-36210 Interest Earnings			77.36		
R 411-34301 Street, Sidewalk and Curb Fees			6,000.00		
R 411-36210 Interest Earnings			13.30		
R 433-36210 Interest Earnings			2,333.16		
R 435-31050 Tax Increments			224.29		
R 502-36100 Special Assessments-Current			1,519.56		
R 502-36210 Interest Earnings			22.04		
R 506-36100 Special Assessments-Current			894.18		
R 588-36100 Special Assessments-Current			4,328.55		
R 588-36210 Interest Earnings			1.88		
R 701-31810 Franchise Taxes	15,484.00	4,736.00	2,049.09	4,500.00	
R 701-36210 Interest Earnings	5,221.00	2,705.00	887.02	5,000.00	
R 701-36230 Contributions and Donations	-	5,000.00	-	-	
R 701-36240 Refunds/reimbursements	-	2,890.00	-	2,890.00	
R 701-38401 Vehicle/Equip Repl Chgs.	262,200.00	262,200.00	259,700.00	259,700.00	
R 701-39101 Sales of General Fixed Assets	4,788.00	5,312.00	50,000.00	19,500.00	
R 701-39203 Transfer from non-Genl Fund			81,539.99		
R 702-36210 Interest Earnings			60.75		
Total Revenue - Other Governmental Funds	337,693.00	332,843.00	987,912.17	416,590.00	-
Expenses					
E 401-40100-403 Bldgs/Facilities Repair/Maint			7,631.00	-	
E 402-40200-302 Architect/Engineering Fees			24,706.60		
E 402-40200-404 Street Maint Services			909.12		
E 402-40326-302 Architect/Engineering Fees			12,011.02		
E 402-40326-307 Professional Services Fees			286.30		
E 402-40326-530 Improvements Other Than Bldgs			285,400.37		
E 402-43121-302 Architect/Engineering Fees			11,622.59		
E 402-43125-302 Architect/Engineering Fees			39,399.30		
E 402-43125-510 Land			171,966.57		
E 406-40600-302 Architect/Engineering Fees			4,038.03		
E 406-40600-307 Professional Services Fees			779.00		
E 406-40600-342 Legal Notices			112.75	-	

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
E 406-40600-404 Street Maint Services			203,142.00	-	
E 406-40600-530 Improvements Other Than Bldgs			(34,500.00)	-	
E 407-40700-223 Bldg/Facility Repair Supplies			5,930.05		
E 407-40700-403 Bldgs/Facilities Repair/Maint			34,029.81		
E 408-49405-934 Debt Fund Transfer			5,000.00		
E 410-41000-405 Park & Landscape Services			2,050.00		
E 433-49405-302 Architect/Engineering Fees			6,787.02		
E 433-49405-307 Professional Services Fees			516.35		
E 433-49405-530 Improvements Other Than Bldgs			996,151.87		
E 434-49455-302 Architect/Engineering Fees			142,101.47		
E 434-49455-303 Legal Fees			1,002.45		
E 434-49455-342 Legal Notices			180.94		
E 434-49455-510 Land			2,485.50		
E 434-49455-530 Improvements Other Than Bldgs			1,591,357.84		
E 435-43500-307 Professional Services Fees			100.00		
E 701-49950-481 Depreciation	122,216.00	145,015.00	-		
E 701-49950-530 Improvements Other Than Bldgs	-	-	89,429.99		
E 701-42210-540 Heavy Machinery	141,837.00	170,542.00	649,418.00	663,000.00	
E 701-43220-540 Heavy Machinery			200,624.54		
E 701-49950-550 Motor Vehicles	84,865.00	-	-		
E 701-49960-580 Info Systems Equip	-	23,462.00	6,904.70		
Total Expenses - Other Governmental Funds	348,918.00	339,019.00	4,461,575.18	663,000.00	-
Excess of Revenues over Expenditures - Other Governmental Funds	(11,225.00)	(6,176.00)	(3,473,663.01)	(246,410.00)	-
Water Fund - North					
					<i>*Based on 15K quarterly co *44 Customers</i>
Revenues					
R 601-37100 Water Sales	30,631.00	33,049.00	42,073.49	31,000.00	41,300.00
R 601-37150 Water Connect/Reconnect Fee	-	75.00	-	-	100.00
R 601-37155 Water Connection Inspection			180.00		
R 601-37160 Water Penalty	2,383.00	1,321.00	201.47	2,000.00	1,500.00
R 601-37170 Water Meter Sales	-	-	353.55	-	500.00
Total Revenues - Water Fund North	33,014.00	34,445.00	42,808.51	33,000.00	43,400.00
Expenditures					
E 601-49401-101 Full-Time Employees Regular	12,617.00	12,697.00	10,266.21	12,918.00	12,800.00
E 601-49401-102 Full-Time Employees Overtime	88.00	44.00	115.62	221.00	250.00
E 601-49401-122 PERA-Coordinated Plan	921.00	924.00	752.77	953.00	900.00
E 601-49401-125 FICA/Medicare	1,115.00	1,113.00	878.65	1,245.00	1,200.00
E 601-49401-126 Deferred Compensation	381.00	379.00	312.86	372.00	400.00
E 601-49401-131 Cafeteria Contribution	2,683.00	2,850.00	2,290.04	2,759.00	2,800.00
E 601-49401-151 Worker s Comp Insurance Prem	755.00	494.00	144.70	584.00	650.00
E 601-49401-201 Office Supplies	-	35.00	-	100.00	100.00
E 601-49401-211 Cleaning Supplies	50.00	-	113.36	100.00	100.00
E 601-49401-216 Chemicals and Chem Products	1,409.00	946.00	1,292.50	2,000.00	2,000.00
E 601-49401-217 Safety Supplies	80.00	-	-	150.00	150.00
E 601-49401-223 Bldg/Facility Repair Supplies	-	81.00	1,864.11	400.00	400.00
E 601-49401-227 Utility Maint Supplies	131.00	-	911.71	4,000.00	4,000.00
E 601-49401-231 Small Tools and Minor Equip	25.00	328.00	174.31	500.00	500.00
E 601-49401-307 Professional Services Fees	95.00	154.00	111.64	1,200.00	1,200.00
E 601-49401-321 Telephone	1,300.00	1,317.00	1,117.80	1,400.00	1,400.00
E 601-49401-342 Legal Notices	-	-	218.38	200.00	200.00
E 601-49401-381 Electric Utilities	3,272.00	4,547.00	3,792.47	5,000.00	5,000.00
E 601-49401-382 Gas Utilities	1,383.00	726.00	851.49	1,400.00	1,400.00
E 601-49401-402 Repairs/Maint Machinery/Equip	-	358.00	-	1,800.00	1,800.00
E 601-49401-403 Bldgs/Facilities Repair/Maint	1,722.00	604.00	532.53	800.00	800.00
E 601-49401-407 Utility System Services	-	-	-	300.00	300.00
E 601-49401-422 Auto/Misc Licensing Fees/Taxes	80.00	76.00	53.23	-	-
E 601-49401-434 Conferences/Meetings	-	339.00	150.00	500.00	500.00
E 601-49401-610 Interest	214.00	183.00	-	200.00	200.00
E 601-49401-481 Depreciation Expense	22,195.00	22,195.00	22,194.89	22,195.00	22,200.00
Total Expenditures - Water Fund North	50,516.00	50,390.00	48,139.27	61,297.00	61,250.00
Net Income - Water Fund North	(17,502.00)	(15,945.00)	(5,330.76)	(28,297.00)	(17,850.00)
Sewer Fund - North					
					<i>*Based on 15K quarterly co *44 Customers</i>
Revenues					
R 602-37200 Sewer Sales	76,740.00	62,655.00	48,745.95	75,000.00	76,400.00
R 602-37255 Sewer Connection Inspection			180.00		100.00
R 602-37260 Swr Penalty	2,383.00	1,130.00	201.43	2,000.00	1,500.00
Total Revenues - Sewer Fund North	79,123.00	63,785.00	49,127.38	77,000.00	78,000.00
Expenditures					
E 602-49451-101 Full-Time Employees Regular	12,617.00	12,697.00	10,266.21	12,918.00	12,800.00
E 602-49451-102 Full-Time Employees Overtime	862.00	220.00	470.22	221.00	300.00
E 602-49451-122 PERA-Coordinated Plan	977.00	937.00	778.38	953.00	900.00
E 602-49451-125 FICA/Medicare	1,172.00	1,126.00	902.76	1,245.00	1,200.00
E 602-49451-126 Deferred Compensation	404.00	382.00	323.52	372.00	400.00
E 602-49451-131 Cafeteria Contribution	2,683.00	2,850.00	2,289.88	2,759.00	2,800.00
E 602-49451-151 Worker s Comp Insurance Prem	729.00	428.00	138.11	500.00	500.00

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
E 602-49451-211 Cleaning Supplies	-	-	24.75	100.00	100.00
E 602-49451-215 Shop Supplies	69.00	-	-	100.00	100.00
E 602-49451-216 Chemicals and Chem Products	13,081.00	16,636.00	11,458.12	16,000.00	16,000.00
E 602-49451-217 Safety Supplies	-	-	1,084.49	500.00	500.00
E 602-49451-218 Welding Supplies	35.00	223.00	-	150.00	150.00
E 602-49451-223 Bldg/Facility Repair Supplies	2,839.00	5,453.00	1,501.57	7,000.00	7,000.00
E 602-49451-227 Utility Maint Supplies	-	-	-	800.00	800.00
E 602-49451-231 Small Tools and Minor Equip	1,975.00	633.00	-	700.00	700.00
E 602-49451-302 Architect/Engineering Fees	2,543.00	1,071.00	-	-	-
E 602-49451-303 Legal Fees	1,646.00	-	-	-	-
E 602-49451-307 Professional Services Fees	6,514.00	6,332.00	4,665.74	7,000.00	7,000.00
E 602-49451-381 Electric Utilities	9,821.00	11,708.00	9,429.17	10,000.00	10,000.00
E 602-49451-383 Water Utilities	1,640.00	683.00	-	3,600.00	3,600.00
E 602-49451-387 Heating Fuels/Propane	270.00	-	-	100.00	100.00
E 602-49451-403 Bldgs/Facilities Repair/Maint	9,422.00	11,258.00	6,923.83	6,500.00	6,500.00
E 602-49451-415 Other Equipment Rentals	21.00	-	-	-	-
E 602-49451-422 Auto/Misc Licensing Fees/Taxes	1,450.00	1,450.00	1,450.00	1,800.00	1,800.00
E 602-49451-434 Conferences/Meetings	-	600.00	-	500.00	500.00
E 602-49451-610 Interest	341.00	295.00	-	350.00	350.00
E 602-49451-481 Depreciation Expense	23,050.00	23,050.00	23,050.37	23,050.00	23,050.00
Total Expenditures - Sewer Fund North	94,161.00	98,032.00	74,757.12	97,218.00	97,150.00
Net Income - Sewer Fund North	(15,038.00)	(34,247.00)	(25,629.74)	(20,218.00)	(19,150.00)
				Payroll Check	36,200.00
					36,200.00
					OK
Arena Operations					
Revenues					
R 615-36240 Refunds/reimbursements	6,652.00	819.00	-	500.00	500.00
R 615-37910 Concession Sales	16,480.00	10,644.00	-	-	-
R 615-37920 Vending Machine Sales	200.00	138.00	499.85	200.00	500.00
R 615-38060 Ice Rental Revenues	204,332.00	195,025.00	128,550.68	204,000.00	196,000.00
R 615-38062 Dry Floor Events	4,450.00	1,500.00	1,350.00	1,000.00	1,500.00
R 615-38064 Concession Rental	-	1,500.00	1,000.00	1,500.00	1,500.00
R 615-38065 Locker Room Rental	7,500.00	7,500.00	3,750.00	7,500.00	7,500.00
R 615-38066 Sign Space Rental	2,050.00	2,900.00	1,450.00	2,000.00	2,000.00
R 615-38067 Tower Lease Payments	33,536.00	36,313.00	34,490.79	34,000.00	39,000.00
Total Revenues - Arena	275,200.00	256,339.00	171,091.32	250,700.00	248,500.00
Expenditures					
E 615-49851-201 Office Supplies	-	-	-	100.00	-
E 615-49851-211 Cleaning Supplies	-	-	-	750.00	-
E 615-49851-212 Motor Fuels	2,140.00	1,742.00	861.23	2,500.00	2,500.00
E 615-49851-219 General Operating Supplies	285.00	-	105.38	500.00	500.00
E 615-49851-223 Bldg/Facility Repair Supplies	5,477.00	2,899.00	1,561.78	5,000.00	5,000.00
E 615-49851-231 Small Tools and Minor Equip	104.00	106.00	105.81	1,500.00	1,000.00
E 615-49851-257 Concession for Resale	18,046.00	9,602.00	-	-	-
E 615-49851-307 Professional Services Fees	86,398.00	80,556.00	61,839.71	86,000.00	84,000.00
E 615-49851-321 Telephone	1,329.00	1,349.00	1,149.27	1,300.00	1,500.00
E 615-49851-381 Electric Utilities	30,295.00	31,103.00	15,977.09	33,000.00	33,000.00
E 615-49851-382 Gas Utilities	18,918.00	14,652.00	8,943.86	22,000.00	21,000.00
E 615-49851-385 Refuse Removal	2,214.00	1,509.00	467.28	2,300.00	2,000.00
E 615-49851-402 Repairs/Maint Machinery/Equip	3,323.00	1,055.00	1,705.23	4,000.00	4,000.00
E 615-49851-403 Bldgs/Facilities Repair/Maint	16,572.00	18,164.00	4,826.64	30,000.00	20,000.00
E 615-49851-422 Auto/Misc Licensing Fees/Taxes	1,344.00	990.00	200.16	1,500.00	1,500.00
E 615-49851-433 Dues and Subscriptions	145.00	145.00	145.00	250.00	500.00
E 615-49851-540 Heavy Machinery	-	-	-	-	-
E 615-49851-610 Interest	350.00	180.00	-	350.00	-
E 615-49851-481 Depreciation Expense	82,361.00	131,271.00	71,894.94	82,361.00	72,000.00
Total Expenditures - Arena	269,301.00	295,323.00	169,783.38	273,411.00	248,500.00
Net Income - Arena	5,899.00	(38,984.00)	1,307.94	(22,711.00)	-
Water Fund - South					
Revenues					
R 651-37100 Water Sales			5,169.69		
R 651-37155 Water Connection Inspection			80.00		
R 651-37170 Water Meter Sales			5,398.55		
Total Revenues - Water Fund North	-	-	10,648.24	-	-
Expenditures					
E 651-49401-102 Full-Time Employees Overtime			249.90		
E 651-49401-122 PERA-Coordinated Plan			18.12		
E 651-49401-125 FICA/Medicare			18.73		
E 651-49401-126 Deferred Compensation			7.50		
E 651-49401-131 Cafeteria Contribution			-		
E 651-49401-151 Worker s Comp Insurance Prem			3.48		
E 651-49401-211 Cleaning Supplies			261.18		
E 651-49401-216 Chemicals and Chem Products			1,580.00		

**City of East Bethel
2014 Budget**

[back](#)

Account Description	2011 Actual	2012 Actual	Actual - 10/31/13	FY 2013 Budget	FY 2014 Budget
E 651-49401-217 Safety Supplies			-		
E 651-49401-223 Bldg/Facility Repair Supplies			996.23		
E 651-49401-225 Park/Landscaping Materials			-		
E 651-49401-227 Utility Maint Supplies			4,628.10		
E 651-49401-231 Small Tools and Minor Equip			90.83		
E 651-49401-259 Other For Resale			-		
E 651-49401-307 Professional Services Fees			840.75		
E 651-49401-321 Telephone			1,902.90		
E 651-49401-381 Electric Utilities			9,399.99		
E 651-49401-382 Gas Utilities			779.96		
E 651-49401-402 Repairs/Maint Machinery/Equip			-		
E 651-49401-403 Bldgs/Facilities Repair/Maint			85.93		
E 651-49401-481 Depreciation Expense			95,311.83		
E 651-49401-611 Bond Interest			(43,950.00)		
Total Expenditures - Water Fund North	-	-	72,225.43	-	-
Net Income - Water Fund North	-	-	(61,577.19)	-	-
Sewer Fund - South					
Revenues					
R 652-36210 Interest Earnings			0.45		
R 652-37200 Sewer Sales			1,194.53		
R 652-37250 Sewer Connect/Reconnect Fee			658.00		
R 652-37255 Sewer Connection Inspection			80.00		
Total Revenues - Water Fund North	-	-	1,932.98	-	-
Expenditures			-		
			-		
			-		
Total Expenditures - Water Fund North	-	-	-	-	-
Net Income - Water Fund North	-	-	1,932.98	-	-