CITY OF MONROE
ORDINANCE NO. 019/2015

AN ORDINANCE OF THE CITY OF MONROE, WASHINGTON, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016

WHEREAS, the Mayor of the City of Monroe, Washington, completed and placed on file with the City Clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of said city for the fiscal year ending December 31, 2016; and a notice was published that the Council of said City would meet on the 10th and 17th day of November, 2015, at the hour of 7:00 p.m., in the Council Chambers of the City Hall of said City for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and

WHEREAS, the said City Council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Monroe for the purposes set forth in said budget, and the estimated expenditures set for in said budget being all necessary to carry on the government of said City for said year and being sufficient to meet the various needs of said city during said period.

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

Section 1. Budget Adoption. The budget for the City of Monroe, Washington, for the year 2016 is hereby adopted at the fund level in its final form and content as set forth in the attached budget document, Exhibit A.

Section 2. Estimated Revenues and Appropriations. Estimated resources for each separate fund of the City of Monroe, and aggregate expenditures for all such funds for the year 2016, are set forth in a summary form below; and are hereby appropriated for expenditure at the fund level during the year 2016 as set forth in the attached budget document, Exhibit A.

Fund	Beginning Fund Balance	Revenues	Expenditures	Restricted Ending Fund Balance	Unassigned Ending Fund Balance
General Fund	$ 2,488,209	$11,766,949	$11,967,398	$ 2,214,640	$ 73,120
Contingency Fund	327,458	3,000	40,000	290,458	0
Donation Fund	7,232	6,600	6,600	-	7,232
Streets Fund	171,076	606,966	683,883	-	94,160
Transportation Concurrency Fees Func	(0)	-	-	-	(0)
Tourism Lodging Tax Fund	48,777	66,826	80,908	-	34,695
Narcotic/Drug Buy Fund	41,773	10,000	50,000	-	1,773
Real Estate Excise Tax Fund	336,542	501,500	365,000	-	473,042
North Kelsey Debt Fund	8,590	95,000	100,190	-	3,400
General Capital Improvements Projects	438,935	-	100,000	-	338,935
Parks Capital Improvements Projects	1,103,786	241,586	738,614	28,493	578,265
Streets Capital Improvements Projects	966,521	5,901,030	6,618,545	-	249,006
North Kelsey Development Fund	1,114,824	5,000	841,009	-	278,815
Water Fund	1,802,617	3,835,423	3,936,771	392,179	1,309,091
Water CIP Fund	5,686,384	340,000	4,396,842	24,214	1,605,327
Sewer Fund	1,487,024	7,398,759	7,322,656	406,207	1,156,921
Sewer CIP Fund	5,090,205	2,521,920	3,875,655	152,422	3,584,048
Stormwater Fund	185,142	1,587,743	1,508,889	166,729	97,268
Stormwater CIP Fund	92,079	3,283,987	313,411	4,567	3,058,088
Solid Waste Fund	1,105,792	3,394,125	3,443,533	-	1,056,384
Revenue Bond Debt Reserve Fund	1,980,151	8,000	60,000	1,924,271	3,880
Information Technology Services Fund	203,581	385,749	529,321	60,000	9
Fleet & Equipment Management Fund	2,810,943	1,729,197	1,042,359	3,398,065	99,716
Facilities Management Fund	101,904	1,249,843	1,210,564	126,000	15,183
Total	$27,599,544	$44,939,204	$49,232,147	$ 9,188,245	$14,118,357

Section 3. Salary Schedule. The 2016 salary schedule for authorized City of Monroe positions is set forth in the attached budget document, Exhibit A, and is incorporated herein as if set forth in full.

Section 4. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 5. Effective Date. This ordinance shall take effect five (5) days after publication.

PASSED by the City Council and APPROVED by the Mayor of the City of Monroe, at a regular meeting held this 8th day of December, 2015.

1st Reading:	December 1, 2015
Final Reading:	December 8, 2015
Published:	December 15, 2015
Effective:	December 20, 2015

(SEAL)

CITY OF MONROE, WASHINGTON:

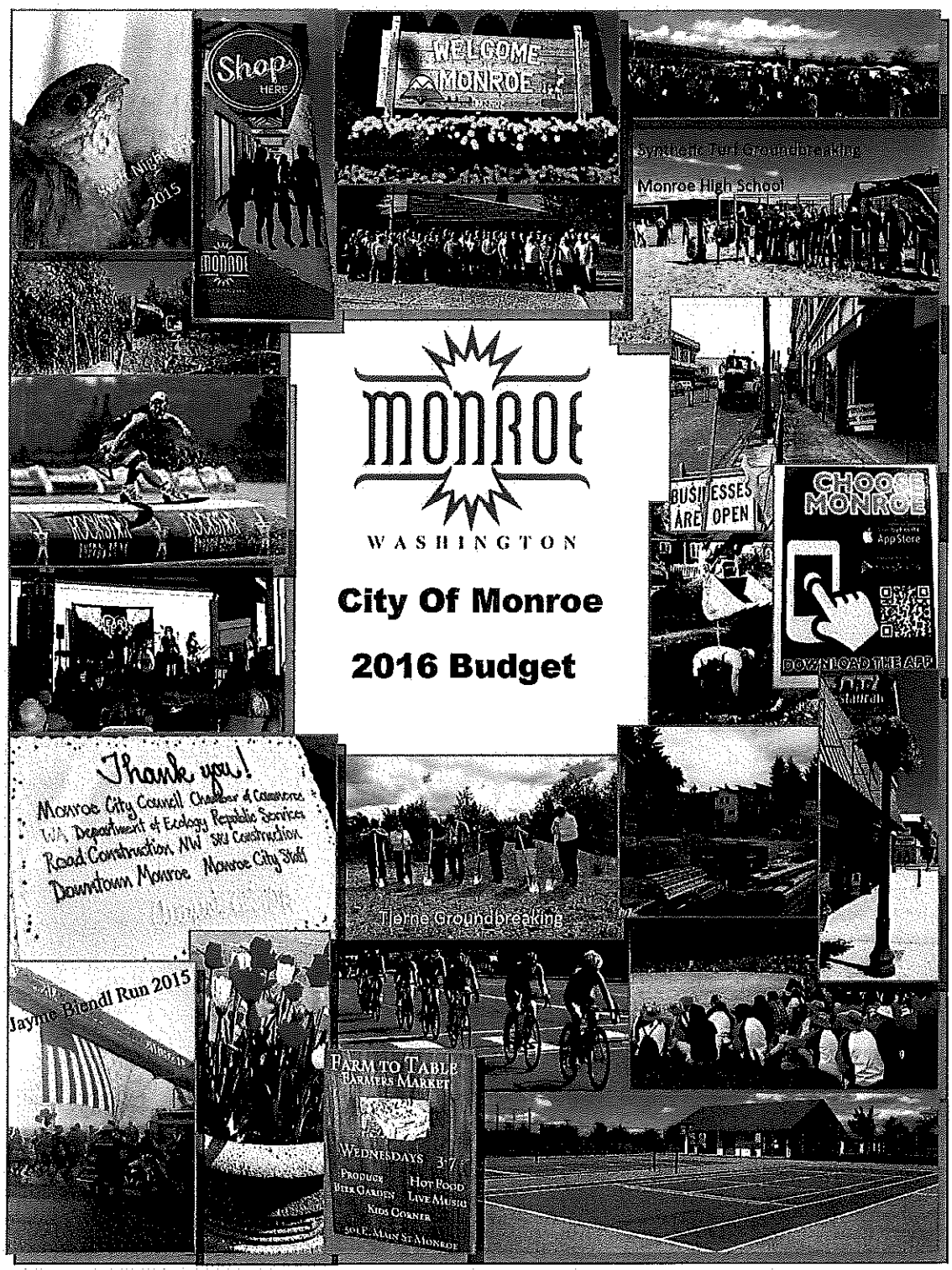
Geoffrey Thomas, Mayor

ATTEST:

Elizabeth M. Smoot, MMC, City Clerk

APPROVED AS TO FORM:

J. Zachary Lell, City Attorney


Shop
HERE
WELCOME
MONROE
Synthetic Turf Groundbreaking
Monroe High School
BUSINESSES
ARE OPEN
CHOOSE
MONROE
App Store
DOWNLOAD THE APP
MONROE
WASHINGTON
City Of Monroe
2016 Budget
Thank you!
Monroe City Council Chamber of Commerce
WA Department of Ecology Republic Services
Road Construction NW SR2 Construction
Downtown Monroe Monroe City Staff
Terne Groundbreaking
Jaynie Biendl Run 2015
FARM TO TABLE
FARMERS MARKET
WEDNESDAYS 3-7
PRODUCE
HOT FOOD
BEER GARDEN
LIVE MUSIC
KIDS CORNER

NOTE ON 2016 BUDGET COVER PAGE IMAGE:

For 2015, the City Council, staff, and I, initiated and completed a number of significant projects in Monroe. Among these significant projects were: a $1.9 million renovation of downtown's streetscape in the vicinity of Lewis and Main Streets, beginning work on the Tjerne Place connector between Chain Lake and Woods Creek Roads, contributing to an investment at Monroe High School for synthetic turf ballfields, and completing a number of smaller significant capital projects. Council, staff, and I have remained supportive of, and contributed in different ways to, a number of events in Monroe. The preceding cover page image of this 2016 Preliminary Budget represents just a sampling of the projects and activities from 2015. I look forward to our community's continued work into 2016.

~ Mayor Geoffrey Thomas

MONROE

WASHINGTON

From left to right: Mayor Geoffrey Thomas, Councilmember Jason Gamble, Councilmember Ed Davis, Councilmember Jeff Rasmussen, Councilmember Jim Kamp, Councilmember Kurt Goering, Councilmember Patsy Cudaback, and Councilmember Kevin Hanford.

MONROE
WASHINGTON

October 1, 2015

Honorable City Councilmembers and Residents of Monroe:

I am pleased to present you with a balanced 2016 Preliminary Budget. This preliminary budget was developed in September 2015. As a result, refinements to the preliminary budget may be necessary to reflect actual revenues, expenditures, and adjustments in priorities that may occur between September and December 2015. City staff and I look forward to working with you to finalize the 2016 Budget.

I thank you in advance for your review and consideration of this preliminary budget. I thank City staff for their hard work to develop a balanced 2016 Preliminary Budget within the resources we have.

Monroe is an active, vibrant community. Residents, business owners, non-profits, government agencies, City staff, and elected and appointed officials volunteer time and resources to enhance our community. Because of these efforts, and other opportunities unique to Monroe, our community continues to be a place to build homes, raise families, work, have a business, recreate, and visit.

We have much to be thankful for; we have much to celebrate:

- ***Monroe is a place where people want to live and raise families.*** Building on a trend from 2014, 2015 saw continued growth in residential development. As of September 2015, the City Council has approved three preliminary plat applications totaling 167 lots. In addition, three new preliminary plat applications, totaling 194 lots, were submitted to the City in 2015. Building permits were issued for 39 single family dwellings and four multifamily dwelling units. In many of these homes people will raise their families; the average household in Monroe (2.94 persons) is larger than in Snohomish County (2.62) and the State of Washington (2.52), suggesting that more people choose to raise their children here than in other areas of Snohomish County or the State.
- ***Monroe is a place to start and grow your business.*** 2015 saw continued business investment in our City, including:
    a. Tractor Supply started construction of a new 22,000 square foot building near the intersection of US 2 and Roosevelt Road.

b. Carl's Jr. submitted permit applications for a new fast food restaurant.

c. Canyon Creek Cabinet Company submitted applications to expand their building by 25,000 square feet.

d. New businesses located in existing tenant spaces and made improvements; including the new Route 2 Taproom located in the Monroe Plaza and the new El Lago restaurant located in the Lake Tye Building.

e. Interior renovations at the EvergreenHealth Monroe Hospital Campus.

In addition to these, in 2015 there was significant focus on rebuilding the downtown corridor at the intersection of Lewis and Main Streets by creating the Main Street Plaza. This pedestrian friendly area provides wider (15 foot) sidewalks on Main Street, giving businesses the ability to use this space for outdoor dining and product marketing. The City Council adopted a downtown fee waiver program to encourage new private investment in the downtown area. New businesses have opened and existing businesses have made, or are in the progress of making, improvements.

- ***Monroe is a destination for tourism and events*-The Adventure Starts Here!** In 2015, our City worked with stakeholders to support events bringing over 600,000 people and approximately $26.8 million in economic revenues to our community. These events included: Music in the Park, the Fair Days Parade, the Evergreen State Fair, two wakeboard events, a new farmers' market, Movies Under the Moon, Tri-Monroe USA Triathlon, Lake Tye Triathlon, USA National Ultimate Frisbee Tournament, NSA Western World Series, theater at the Wagner Arts Center, and Speed Week at the Evergreen Speedway.

  In 2016, tourism and events will continue to grow with the new Meadow Wood Equestrian Center, development of H3O's cable wakeboard park, and an upgrade to Lake Tye Skate Park. The Parks and Recreation Department is poised to host and support community events and programs for 2016, including returning events and maintaining and improving our 200 plus acres of parks, trails, and streetscapes.

  Capital parks improvements in 2015 included: resurfacing of the athletic courts at Lake Tye Park and Wales Street Park, installation of new infield surfacing for the six ball fields at Sky River Park and Lake Tye Park, replacement of the safety surfacing for playground facilities throughout the parks system, and the design phase for a complete upgrade of Lake Tye Skate Park.

  New capital parks improvements for 2016 include: construction of the Lake Tye Skate Park upgrade – matched with a $120,000 State grant award, master planning for the Cadman Pit site adjacent to Sky River Park, realignment of the entry to Fairfield County Park in partnership with Snohomish County, new safety netting and fencing for ball fields, and design and construction of upgrades to the building at Lake Tye Park to meet growing event venue facility demands.

  Our 2015 Comprehensive Plan Update builds on Monroe serving as a destination for tourism and events by calling for better connections between our downtown and the Skykomish River, and by connecting our City to the regional trail network westward to the Centennial Trail (in Snohomish) and southward to the

Snoqualmie Valley Trail (in Duvall). Two of the challenges our community faces, however, are to: expand lodging opportunities, and to develop synthetic turf athletic fields; both to keep Monroe competitive at drawing tourism and events, and to serve Monroe's residents.

- ***Monroe is a job creator.*** Over 1,000 more people come to work for Monroe employers than commute outside of Monroe every day. This number is expected to increase as employers continue to grow their workforces and the City continues to market retail property it owns for new businesses.

  Into 2016, our City will continue to promote the benefits of owning and working for businesses in Monroe. Among these benefits, the City is located at a transportation hub consisting of State Route 203, State Route 522, and US 2. Further, people commuting to Monroe typically experience a "reverse" commute to traffic headed from Monroe to work centers in Everett, Seattle, and the Eastside.

- ***Monroe is being proactive with law enforcement and public safety.*** In 2015, the two officers hired through the public safety sales tax (0.1 percent sales tax) have graduated from the police academy. Monroe's police services take a proactive role in community policing. The department continues to meet monthly with the retail theft group, exchanging information and ideas. The department has also assisted businesses in ways to report and manage aggressive panhandling in parking lots. In addition, there has been an increase in the number of Block Watch programs as the department has encouraged and trained neighborhoods to work together to promote public safety.

- ***Monroe starts its own Municipal Court.*** In 2015, Monroe started its Municipal Court. In the first three quarters of 2015, the Honorable Judge Mara Rozzano, and her staff, processed more cases than in all of 2014, with 486 criminal cases and 2,605 infractions. Through the assistance of the Police Department, the Court has seen 149 inmates transported for hearings. To help relieve the burden this places on law enforcement, the Court is looking into Video Court for in-custody hearings.

  The goal of the Court is to contribute to the quality of life in our community by advancing the causes of justice fairly and impartially. To that end, Judge Rozzano has begun offering credit towards the payment of non-mandatory legal financial obligations for community service hours and/or obtaining a GED certificate; and she is investigating the possibility of a community court for minor offenses. Her goal is to get people out of the system, more committed to their community, and make Monroe an even better place to live and do business.

- ***Monroe is where stakeholders work together to get things done.*** Relationships with other organizations, including the Monroe School District, Everett Community College, Monroe Chamber of Commerce, and Evergreen State Fairgrounds, continue to flourish. In 2015, the City contributed up to $100,000 toward developing synthetic turf ball fields at Monroe High School. In 2016 the City will continue to work with its partners to co-invest time and resources to the betterment of our community. Together, we achieve more for Monroe than if we work alone.

- ***Monroe plans for the future.*** The State Growth Management Act requirement to update our Comprehensive Plan brought with it an opportunity to work with our citizens in the long-term (i.e. 20 year) planning for growth and development. A community vision, and goals and policies to support that vision, have been developed. 2016 will bring more work to amend our zoning, subdivision, and critical areas codes to implement this vision. Adoption and implementation of required updates to the International Building Codes will also occur in 2016 to ensure our building codes are consistent with State law and safe construction practices.
- ***Monroe is a city that balances its budgets.*** While optimistic about our future revenues, we balance our budget on reasonable estimates of revenues and expenditures. For 2016, I directed staff to develop a status quo preliminary budget. This preliminary budget does not include tax increases or increases in staffing levels within the unrestricted portion of the General Fund.

  The five-year forecast projects growth in revenues that can sustain a status quo level of service. In 2016, we will discuss whether the five-year forecast meets Council's expectations for level of service delivery in future years.

2016 Preliminary Budget

When the 2016 Budget Instructions were sent to City departments, it was anticipated that gains in sales tax revenues in 2016 would be offset by losses in previously approved interfund transfers and one-time revenues. With these in mind, the 2016 Preliminary Budget Instructions to City departments was to deliver a "status quo" budget request for their departments to the Finance Director by the end of August 2015.

Over the month of September 2015, the City Administrator, Finance Director, department heads, and I, worked to bring the preliminary budget into balance. The following is a summary of the results of the work that is the 2016 Preliminary Budget.

General Fund

For the General Fund, the overarching goals of the 2016 Preliminary Budget were to:

1. Balance on-going costs with reasonable estimates of on-going revenues and without increasing property taxes;
2. Use one-time transfers and revenues to only cover one-time expenditures;
3. Refund the Contingency Fund to meet the Reserve Policy; and
4. Reasonably project a five-year General Fund forecast without a structural deficit; that is, with projected revenues above expenditures.

2016 Preliminary Budget, General Fund

1. Revenues. While reasonable forecasts are made for increased revenues from retail sales tax, those increases in revenue are off-set by reductions in specific State revenues, reductions in transfers from other City funds, and increases in costs from new requirements. These fiscal realities are included in the 2016 Preliminary Budget.

2. Expenditures. The 2016 Preliminary Budget has increased expenditures by 6.62 percent as compared to the approved 2015 Budget.
3. Ending Fund Balance. The General Fund's 2016 undesignated ending fund balance is just over $126,473.
4. Contingency Fund. The 2016 Preliminary Budget does not refund the Contingency Fund, which would require approximately $481,685. The Reserve Policy requires this fund be refunded unless doing so would adversely affect operations. After careful review, the Mayor and staff have determined that refunding the Contingency Fund in 2016 would adversely affect operations and service delivery.

2016 Preliminary Budget, General Fund Personnel

As in 2015, all positions that become vacant in 2016 will be evaluated for need and availability of on-going revenue to support the position before deciding to fill the vacancy.

Only one position approved in the 2015 Budget will not be funded in the 2016 Budget: Staff Accountant – a savings of $85,000.

Economic Development

The Mayor and City Council are committed to promoting economic development and understand that a growing business community is essential when it comes to sustaining a healthy and prosperous City. Business development generates tax revenue to finance services and enables the City to maintain low tax rates. Supporting businesses and encouraging new development also provides local residents with employment opportunities close to home.

Because of this, the 2016 preliminary budget makes economic development, and delivering on our promise of being "open for business," a high priority. Community Development staff will be working to eliminate unclear and outdated permitting and other code requirements that cause unnecessary delay on business development. Permit forms and handouts will be revised for clarity and ease of use. Processes will be revised to make our permitting procedures seamless for the customer.

The 2016 budget includes funding to support downtown revitalization. Building on the public investment with the widening of sidewalks on Main Street, the 2016 Preliminary Budget includes funds to work with stakeholders committed to forming a self-sufficient downtown "Main Street" type organization. This organization will use a national model for successful downtown revitalization to create an environment where downtown businesses can be entrepreneurs and succeed.

The 2016 preliminary budget also includes the Downtown Events and Art Mini-Grant Program. Through this program, the City will partner with organizations that hold events that promote downtown. Also, through this program, the City will partner with organizations interested in installing durable artwork downtown, such as a sculpture in the corner "bulb outs."

North Kelsey Debt

City staff, Council, and the Mayor continue making progress on marketing and selling properties that the City owns. Property sales are not budgeted in the 2016 Preliminary Budget due to the uncertainty in timing. They will be recognized as they occur. The City refinanced the $4.1 million in North Kelsey debt in 2015, and is poised to pay this off as the land sales occur.

The Street Fund

In 2014, Monroe voters approved two-tenths of one percent (0.2%) sales tax increases for the next ten years to go toward road preservation. Funds have been collected throughout 2015 and are now sufficient to begin rehabilitating streets in 2016. This money will partially be used to leverage grant funds from the State of Washington to repair even more roads than would be possible using the sales tax alone.

The Utility Funds

As part of the Utility System Plan Update completed in conjunction with the 2015 Comprehensive Plan Update, the utility rates and rate structure were analyzed. As a result, water and stormwater utility rates will rise in 2016. However, due to the proposed changes to the rate structure, some customers will see lower utility bills while others will have higher bills.

Capital Improvement Projects

Capital improvement projects are funded by grants, impact fees, real estate excise tax revenues, proceeds from revenue bonds and the Transportation Benefit District (TBD). These funds are typically not allowed to be used for operations. Capital projects budgeted for 2016 are as follows:

Project	Type
Wastewater Treatment Plant Energy Conservation Improvements	Sewer
179th Rail-at-Grade Pedestrian Crossing	Streets
Downtown Gateway	Streets
Fryelands Rail-at-Grade Pedestrian Crossing	Streets
Main Street Sidewalk	Streets
Pavement Preservation	Streets
Tjerne Place Extension	Streets
Woods Creek Road Multipurpose Path	Streets
132nd Street SE Water Main Replacement	Water
182nd Avenue SE and 154th Street SE Water Main Replacement	Water
Graden Subdivision Water Main Replacement	Water

The 2016 Preliminary Budget and its projections are based on information available in early September 2015. As done every year, our staff will update Council on recommended changes in the 2016 Preliminary Budget projections as actual revenues and expenditures are realized and as adjustments in Council priorities occur from September through December 2015.

City staff and I look forward to working with our residents and Councilmembers to respond to questions and to update and improve the 2016 Preliminary Budget. Thank you in advance for your input, review, and consideration.

Respectfully,

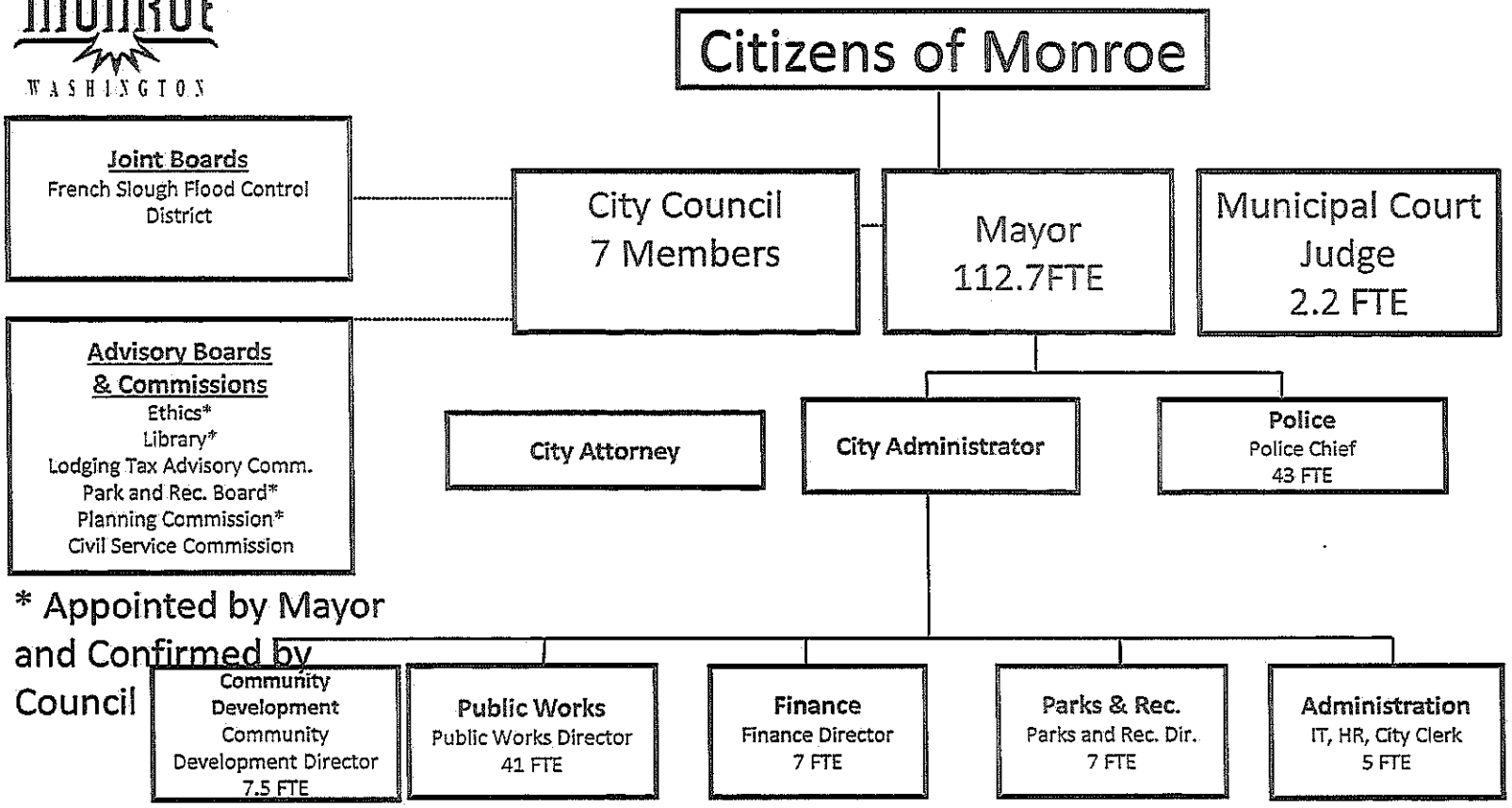
Geoffrey Thomas, Mayor

MONROE
WASHINGTON

CITY OF MONROE
2016 BUDGET

	Page			Page
Mayor's Budget Message	1-7		Streets	19
			Donation Fund	20
2016 City Organization Chart	8		Transportation Concurrency Fees Fund	20
2016 Budget Summary	9		Tourism Lodging Tax Fund	20
			Narcotic/Drug Buy Fund	21
General Fund Revenue & Expenditures Pie Charts	10		Real Estate Excise Tax Fund	21
General Fund Summary	11		North Kelsey Debt Fund	22
Contingency Fund	11		General Capital Improvement Projects Fund	22
General Fund Expenditures by Department & Type	12		Parks Capital Improvement Projects Fund	23
			Streets Capital Improvement Projects Fund	24
			North Kelsey Development Fund	25
Administration Department	13			
Legal Department	13		Water Fund	26
Municipal Court	13		Water CIP Fund	26
Human Resources	14		Sewer Fund	27
City Council	14		Sewer CIP Fund	27
Finance Department	15		Stormwater Fund	28
Economic Development	15		Stormwater CIP Fund	28
Planning, Permitting & Building Department	16		Solid Waste Fund	29
Emergency Management	16		Revenue Bond Debt Reserve Fund	29
Police Department	17		Information Technology Services Fund	30
Jail, Court & Dispatch	17		Facilities Management Fund	30
Parks & Recreation Department	18		Fleet & Equipment Management Fund	31
General Fund Non-Departmental	18			
			Salary Ranges/H.S. A. Funding	32
			Authorized Employees by Dept.	33

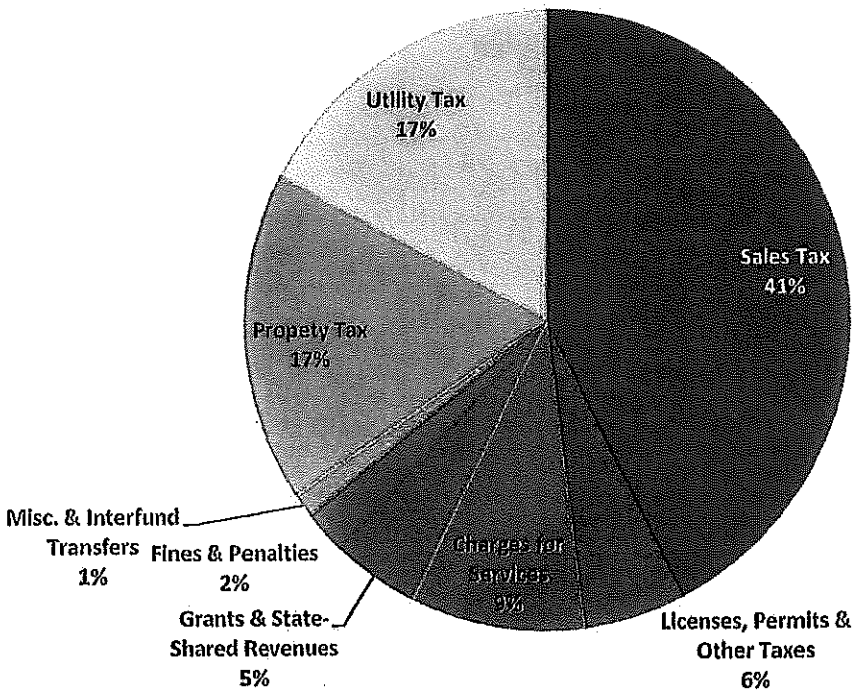
MONROE
WASHINGTON



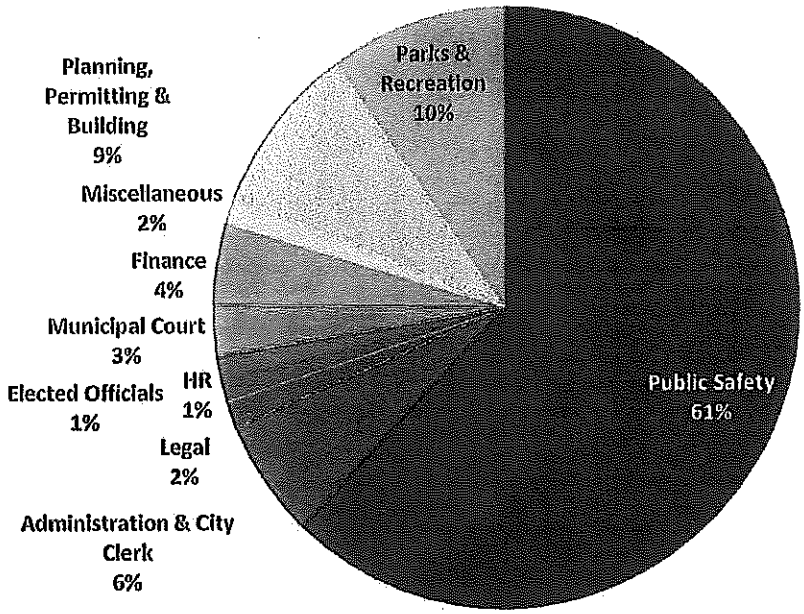
2016 Budget Summary

Fund	Beginning Fund Balance	Revenues	Total Resources	Expenditures	Restricted Ending Fund Balance	Unassigned Ending Fund Balance
General Fund	$ 2,488,209	$11,766,949	$14,255,158	$11,967,398	$ 2,214,640	$ 73,120
Contingency Fund	327,458	3,000	330,458	40,000	290,458	0
Donation Fund	7,232	6,600	13,832	6,600	-	7,232
Streets Fund	171,076	606,966	778,043	683,883	-	94,160
Transportation Concurrency Fees Fund	(0)	-	(0)	-	-	(0)
Tourism Lodging Tax Fund	48,777	66,826	115,603	80,908	-	34,695
Narcotic/Drug Buy Fund	41,773	10,000	51,773	50,000	-	1,773
Real Estate Excise Tax Fund	336,542	501,500	838,042	365,000	-	473,042
North Kelsey Debt Fund	8,590	95,000	103,590	100,190	-	3,400
General Capital Improvements Projects	438,935	-	438,935	100,000	-	338,935
Parks Capital Improvements Projects	1,103,786	241,586	1,345,372	738,614	28,493	578,265
Streets Capital Improvements Projects	966,521	5,901,030	6,867,551	6,618,545	-	249,006
North Kelsey Development Fund	1,114,824	5,000	1,119,824	841,009	-	278,815
Water Fund	1,802,617	3,835,423	5,638,041	3,936,771	392,179	1,309,091
Water CIP Fund	5,686,384	340,000	6,026,384	4,396,842	24,214	1,605,327
Sewer Fund	1,487,024	7,398,759	8,885,783	7,322,656	406,207	1,156,921
Sewer CIP Fund	5,090,205	2,521,920	7,612,125	3,875,655	152,422	3,584,048
Stormwater Fund	185,142	1,587,743	1,772,885	1,508,889	166,729	97,268
Stormwater CIP Fund	92,079	3,283,987	3,376,066	313,411	4,567	3,058,088
Solid Waste Fund	1,105,792	3,394,125	4,499,917	3,443,533	-	1,056,384
Revenue Bond Debt Reserve Fund	1,980,151	8,000	1,988,151	60,000	1,924,271	3,880
Information Technology Services Fund	203,581	385,749	589,330	529,321	60,000	9
Fleet & Equipment Management Fund	2,810,943	1,729,197	4,540,140	1,042,359	3,398,065	99,716
Facilities Management Fund	101,904	1,249,843	1,351,747	1,210,564	126,000	15,183
Total	**$27,599,544**	**$44,939,204**	**$72,538,749**	**$49,232,147**	**$ 9,188,245**	**$14,118,357**

General Fund Revenues - 2016 Budget



General Fund Expenditures - 2016 Budget



General Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 4,299,436	$ 2,933,802	$ 2,933,802	$ 2,488,209
Revenues				
Taxes	8,268,294	8,881,382	8,762,066	9,236,562
Licenses & Permits	336,881	362,000	483,259	467,800
Intergovernmental	541,587	518,946	532,071	549,315
Charges for Services	1,006,433	864,373	961,014	1,098,831
Fines & Forfeitures	268,963	219,800	260,046	266,340
Interest, Rentals & Other	90,596	44,664	65,492	42,101
Transfers In	371,000	318,000	311,000	106,000
Total Revenues	$ 10,883,755	$ 11,209,165	$ 11,374,947	$ 11,766,949
Total Resources	$ 15,183,191	$ 14,142,967	$ 14,308,749	$ 14,255,158
Expenditures				
Salaries	$ 5,480,951	$ 5,881,196	$ 5,836,598	$ 6,132,141
Payroll Taxes & Benefits	2,158,408	2,218,901	2,184,739	2,435,796
Supplies	138,206	153,059	144,374	133,736
Services/Charges	3,184,310	2,981,499	2,887,376	3,045,586
Intergovernmental/Taxes	54,743	59,032	56,630	64,683
Total Operating Expenditures	$ 11,016,617	$ 11,293,687	$ 11,109,716	$ 11,811,942
Capital & Project Expenditures	1,237,228	506,669	710,824	155,456
Total Expenditures	$ 12,253,845	$ 11,800,356	$ 11,820,540	$ 11,967,398
Undesignated Fund Balance	993,461	23,899	165,173	73,120
Restricted for Emergencies	1,804,502	1,988,254	1,888,652	2,008,030
Restricted for Public Safety	131,384	330,458	434,384	206,610
Total Ending Fund Balance	$ 2,929,346	$ 2,342,611	$ 2,488,209	$ 2,287,760

Contingency Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 925,233	$ 414,658	$ 414,658	$ 327,458
Revenues				
Interest	2,541	2,400	2,800	3,000
Transfer In from General Fund	-	176,000	176,000	-
Total Revenues	$ 2,541	$ 178,400	$ 178,800	$ 3,000
Total Resources	$ 927,774	$ 593,058	$ 593,458	$ 330,458
Expenditures				
General Fund-Econ Hardship	$ 250,000	$ -	$ -	$ -
General Fund-Mitigation Fees	263,116	-	-	-
Street CIP Fund-Main St Bollards	-	86,000	86,000	-
Downtown Arts & Events Grants	-	-	-	15,000
Downtown Main Street Program	-	-	-	25,000
General Fund-Budget Amendment	-	180,000	180,000	-
Total Expenditures	$ 513,116	$ 266,000	$ 266,000	$ 40,000
Undesignated Ending Fund Balanc	0	0	0	0
Restricted per Reserve Policy	414,658	327,058	327,458	290,458
Total Ending Fund Balance	$ 414,658	$ 327,058	$ 327,458	$ 290,458

Note: Restricted Fund Balance goal = 8% of General Fund Operating Expense $ *944,955*

2016 General Fund Expenditures by Type & Department

Summary for General Fund Departments	Salaries	Personnel Taxes & Benefits	Supplies	Services	Intergovt. & Taxes	Projects & Capital	Ending Reserve
Administration	$ 280,401	$ 120,286	$ 9,000	$ 333,504	$ 22,034	$ -	$ -
Legal	-	-	-	180,000	-	-	-
Municipal Court	155,687	70,523	1,000	99,138	-	-	-
Human Resources	95,101	36,514	100	15,885	-	-	-
Mayor & City Council	110,400	9,099	-	54,350	20,000	-	-
Finance	283,937	128,404	3,950	105,212	-	-	-
Economic Development	-	-	-	-	-	-	-
Planning, Permitting & Building	597,300	263,409	6,850	213,413	-	-	-
Emergency Management	3,384	1,194	6,563	13,206	-	500	-
Police	4,074,491	1,541,199	69,073	1,020,398	22,049	-	206,610
Jail, Court & Dispatch	-	-	-	680,716	-	-	-
Parks	531,440	265,169	37,200	329,763	600	-	-
Non-Departmental	-	-	-	-	-	154,956	2,081,150
Total Dollars	$ 6,132,141	$ 2,435,796	$ 133,736	$ 3,045,586	$ 64,683	$ 155,456	$ 2,287,760

Comparison by Department

	2016 Budget $	2016 Budget %	2015 Budget $	2015 Budget %	2014 Actual $	2014 Actual %
Administration	$ 765,225	5.4%	$ 835,962	6.0%	$ 818,766	5.8%
Legal	180,000	1.3%	130,000	0.9%	188,345	1.3%
Municipal Court	326,348	2.3%	318,855	2.3%	68,070	0.5%
Human Resources	147,600	1.0%	147,639	1.1%	144,527	1.0%
Mayor & City Council	193,849	1.4%	150,100	1.1%	106,597	0.7%
Finance	521,503	3.7%	507,867	3.7%	506,673	3.6%
Economic Development	-	0.0%	-	0.0%	367,368	2.6%
Planning, Permitting & Building	1,080,972	7.6%	1,326,227	9.6%	1,224,649	8.6%
Emergency Management	24,847	0.2%	95,402	0.7%	130,888	0.9%
Police	6,933,820	48.6%	6,644,090	48.0%	6,005,744	42.2%
Jail, Court & Dispatch	680,716	4.8%	590,054	4.3%	635,464	4.5%
Parks	1,164,172	8.2%	1,069,949	7.7%	1,228,390	8.6%
Non-Departmental	2,236,106	15.7%	2,012,153	14.6%	2,797,963	19.7%
Total Dollars	$ 14,255,158	100.0%	$ 13,828,298	100.0%	$ 14,223,444	100.0%

Comparison by Type

Sub-Totals, with percentages, less Reserves

	Salaries	Personnel Taxes & Benefits	Supplies	Services	Intergovt. & Taxes	Projects & Capital	Reserves as % of Total	Total less Reserves
2016 Budget Amount	$ 6,132,141	$ 2,435,796	$ 133,736	$ 3,045,586	$ 64,683	$ 155,456	$ 2,287,760	$ 11,967,398
2016 Percent	51.2%	20.4%	1.1%	25.4%	0.5%	1.3%	19.1%	
2015 Budget Amount	$ 5,881,196	$ 2,218,901	$ 153,059	$ 2,981,499	$ 59,032	$ 506,669	$ 2,342,611	$ 11,800,356
2015 Percent	49.8%	18.8%	1.3%	25.3%	0.5%	4.3%	19.9%	
2014 Actual Amount	$ 5,480,951	$ 2,158,408	$ 138,206	$ 3,184,310	$ 54,743	$ 1,237,228	$ 2,929,346	$ 12,253,845
2014 Percent	44.7%	17.6%	1.1%	26.0%	0.4%	10.1%	23.9%	

Administration	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Charges for Services Revenue	$ 250,330	$ 228,808	$ 228,808	$ 272,318
Total Revenues	$ 250,330	$ 228,808	$ 228,808	$ 272,318
Expenditures				
Salaries	271,912	244,259	244,259	280,401
Payroll Taxes & Benefits	105,553	79,879	79,879	120,286
Supplies	7,994	9,000	7,403	9,000
Services/Charges	414,403	482,149	483,403	333,504
Intergovernmental	18,904	20,675	19,123	22,034
Total Admin Expenditures	$ 818,766	$ 835,962	$ 834,067	$ 765,225
Staffing in FTE's	3.00	3.00	3.00	3.00

Legal	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Charges for Services Revenue	$ 124,309	$ 83,219	$ 83,219	$ 127,621
Expenditures				
Services/Charges	188,345	130,000	179,820	180,000
Total Legal Expenditures	$ 188,345	$ 130,000	$ 179,820	$ 180,000

Municipal Court	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Fines, Forfeitures, & Fee Revenue	$ 136	$ 219,800	$ 254,986	$ 264,240
Expenditures				
Salaries	$ 39,677	$ 147,844	$ 147,844	$ 155,687
Payroll Taxes & Benefits	15,126	67,141	67,141	70,523
Supplies	7,701	600	904	1,000
Services/Charges	5,567	103,270	99,381	99,138
Capital Outlay	-	-	-	-
Total Municipal Court Expenditures	$ 68,070	$ 318,855	$ 315,270	$ 326,348
Staffing in FTE's	1.00	2.20	2.20	2.20
Contracted				1.00

Human Resources	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Wellness Program & Misc Revenues	$ 251	$ -	$ 46	$ -
Expenditures				
Salaries	$ 88,383	$ 94,572	$ 94,572	$ 95,101
Payroll Taxes & Benefits	34,663	38,325	38,325	36,514
Supplies	551	100	104	100
Services/Charges	20,930	14,642	6,750	15,885
Total HR Expenditures	$ 144,527	$ 147,639	$ 139,751	$ 147,600
Staffing in FTE's	1.00	1.00	0.95	0.80

Mayor & City Council	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Expenditures				
Salaries	$ 74,900	$ 110,400	$ 110,400	$ 110,400
Payroll Taxes & Benefits	6,134	8,950	8,950	9,099
Services/Charges	4,606	12,750	11,500	54,350
Intergovernmental	20,957	18,000	18,500	20,000
Total Council Expenditures	$ 106,597	$ 150,100	$ 149,350	$ 193,849

Finance Department	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Passport Services	$ 14,795	$ 14,060	$ 17,997	$ 18,600
Charges for Services	283,743	248,961	248,961	290,878
Total Revenues	$ 298,538	$ 263,021	$ 266,958	$ 309,478
Expenditures				
Salaries	275,383	303,156	303,156	283,937
Payroll Taxes & Benefits	121,224	118,119	95,860	128,404
Supplies	2,891	1,187	1,650	3,950
Services/Charges	107,175	85,405	103,550	105,212
Total Finance Expenditures	$ 506,673	$ 507,867	$ 504,216	$ 521,503
Staffing in FTE's	3.59	4.35	4.35	4.35

Economic Development	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Expenditures				
Salaries	$ 28,979	$ -	$ -	$ -
Payroll Taxes & Benefits	22,652	-	-	-
Supplies	-	-	-	-
Services/Charges	315,737	-	3,677	-
Operating Expenditures	$ 367,368	$ -	$ 3,677	$ -
Project Expenditures	-	-	-	-
Total Expenditures	$ 367,368	$ -	$ 3,677	$ -
Staffing in FTE's	1.00			

Note: Economic Development moved to Planning Department in 2016

Planning, Permitting & Building	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Revenues				
Building Permits	$ 180,017	$ 199,700	$ 316,726	$ 300,000
Charges for Services	217,081	175,275	281,554	283,850
Total Revenues	$ 397,098	$ 374,975	$ 598,279	$ 583,850
Expenditures				
Salaries	537,878	528,719	528,719	597,300
Payroll Taxes & Benefits	221,126	234,227	242,004	263,409
Supplies	2,372	4,350	3,296	6,850
Services/Charges	200,402	368,931	242,432	213,413
Operating Expenditures	$ 961,778	$ 1,136,227	$ 1,016,451	$ 1,080,972
Project Expenditures	262,871	190,000	394,002	-
Total Expenditures	$ 1,224,649	$ 1,326,227	$ 1,410,453	$ 1,080,972
Staffing in FTE's	7.30	8.00	8.00	7.96
Project Expenditure:				
Comp Plan/Non-transportation Elements	$ 262,871	$ 190,000	$ 394,002	$ -

Emergency Management	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Grant Revenue	$ 19,689	$ 10,050	$ 10,066	$ -
Expenditures				
Salaries	$ 11,972	$ 12,087	$ 12,087	$ 3,384
Payroll Taxes & Benefits	4,015	4,230	4,230	1,194
Supplies	22,103	25,384	25,401	6,563
Services/Charges	91,103	51,701	52,550	13,206
Equipment Expenditures	1,695	2,000	1,113	500
Total Expenditures	$ 130,888	$ 95,402	$ 95,381	$ 24,847
Staffing in FTE's	0.10	0.10	0.10	0.03

Police Department	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Revenues				
County Criminal Justice Sales Tax	$ 266,178	$ 284,099	$ 270,099	$ 283,604
Local Sales Tax Levy for Public Safety	266,533	298,974	351,119	368,675
Gambling Tax Revenue	35,089	36,000	37,358	39,226
Licenses & Permits	8,136	9,300	9,300	9,300
Intergovernmental	286,894	283,636	291,745	319,055
Charges for Services	55,021	58,100	58,079	57,764
Fines & Forfeitures	268,827	-	5,060	2,100
Interest & Other	4,929	3,300	3,761	3,937
Total Police Revenues	$ 1,191,607	$ 973,409	$ 1,026,521	$ 1,083,661
Note: In 2015 Fines & Forfeitures Revenue were transferred to Municipal Court				
Expenditures				
Salaries	3,637,420	3,927,250	3,934,798	4,074,491
Payroll Taxes & Benefits	1,392,408	1,414,188	1,404,428	1,541,199
Supplies	73,225	75,238	73,440	69,073
Services/Charges	744,060	877,199	833,313	1,020,398
Intergovernmental	14,333	19,757	18,607	22,049
Capital Machinery & Equipment	12,915	-	1,040	-
Total Police Expenditures	$ 5,874,361	$ 6,313,632	$ 6,265,626	$ 6,727,210
Staffing in FTE's	43.0	42.0	42.0	43.0

Jail, District Court & Dispatch	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Expenditures				
Court Filing Fees	$ 98,448	$ -	$ -	$ -
Prosecuting Attorney	76,200	100,000	100,000	122,000
Sno County Jail Fees	151,874	165,000	197,516	210,000
800 MHz Annual Maintenance	54,204	56,210	56,210	62,262
Dispatch Fees	254,738	268,844	268,844	286,454
Total Expenditures	$ 635,464	$ 590,054	$ 622,570	$ 680,716

Parks & Recreation Department	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Revenues				
Intergovernmental	$ 5,260	$ 5,260	$ 5,260	$ 5,260
Charges for Services	54,161	50,200	37,567	43,600
Interest & Other	38,309	19,600	20,083	6,200
Interfund Transfers	121,000	113,000	106,000	106,000
Total Parks Revenues	$ 218,730	$ 188,060	$ 168,910	$ 161,060
Expenditures				
Salaries	$ 514,447	$ 512,909	$ 460,762	$ 531,440
Payroll Taxes & Benefits	235,507	253,842	243,920	265,169
Supplies	21,369	37,200	32,175	37,200
Services/Charges	456,517	265,398	248,431	329,763
Intergovernmental/Taxes	549	600	400	600
Total Parks Expenditures	$ 1,228,390	$ 1,069,949	$ 985,688	$ 1,164,172

Staffing in FTE's	7.09	7.24	7.24	6.90

General Fund Non Departmental	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Revenues				
Property Taxes	$ 1,996,343	$ 2,011,559	$ 2,011,559	$ 2,031,543
Sales Tax (excluding PD local levy)	3,617,210	4,082,000	3,991,996	4,349,396
Admissions Tax	107,485	130,000	134,000	135,000
Utility Taxes	1,973,965	2,035,500	1,962,435	2,025,618
Leasehold Taxes	5,492	3,250	3,500	3,500
Licenses & Permits	148,729	153,000	157,233	158,500
Intergovernmental	229,744	220,000	225,000	225,000
Charges for Services	6,993	5,750	4,830	4,200
Miscellaneous/Other Revenue	47,107	21,764	41,601	31,964
Interfund Transfers In	250,000	205,000	205,000	-
Total Revenues	$ 8,383,067	$ 8,867,823	$ 8,737,154	$ 8,964,721
Expenditures				
Transfer to Sick Leave Reserve Fund	$ 109,747	$ 108,669	$ 108,669	$ 79,411
Market Adjustment for Non-rep Employees	$ -	$ 30,000	$ 30,000	$ -
Transfer to Contingency Fund	$ -	$ 176,000	$ 176,000	$ -
Transfer to Fleet Fund from PD Reserve	$ -	$ -	$ -	$ 75,545
Transfer to North Kelsey Development	850,000	-	-	-
Total Expenditures	$ 959,747	$ 314,669	$ 314,669	$ 154,956

Streets Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 509,853	$ 281,168	$ 281,168	$ 171,076
Revenues				
Charges for Services	14,761	44,000	81,434	54,275
Solid Waste Franchise Fees	218,965	175,500	175,308	175,000
Motor Vehicle Fuel Tax	361,187	358,321	286,346	377,691
Interest & Miscellaneous	7,538	750	2,171	-
Total Revenues	$ 602,451	$ 578,571	$ 545,260	$ 606,966
Total Resources	$ 1,112,304	$ 859,739	$ 826,428	$ 778,043
Expenditures				
Salaries	160,456	166,004	168,252	194,040
Payroll Taxes & Benefits	75,377	81,993	82,259	99,527
Supplies	8,138	9,265	8,294	7,920
Services/Charges	435,665	413,574	395,048	380,810
Transfer Out - Paths & Trails	1,500	1,500	1,500	1,586
Transfer Out to CIP Fund-Transp.Plan	150,000	-	-	-
Total Operating Expenditures	$ 831,136	$ 672,336	$ 655,351	$ 683,883
Ending Fund Balance	$ 281,168	$ 187,403	$ 171,076	$ 94,160
Staffing in FTE's	2.27	2.33	2.33	2.77

Donation Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 10,660	$ 6,570	$ 6,570	$ 7,232
Revenues				
Contributions From Private Sources	5,452	4,100	7,200	6,600
Total Donation Resources	$ 16,112	$ 10,670	$ 13,770	$ 13,832
Expenditures				
Police K-9 Program	6,000	-	-	-
Community Egg Hunt	-	4,905	3,452	3,000
Movies Under The Moon	2,786	1,600	-	1,600
Wiggley Field Dog Park	-	-	-	-
Flower Baskets	756	2,000	3,086	2,000
Other Miscellaneous Projects	-	-	-	-
Total Donation Expenditures	$ 9,542	$ 8,505	$ 6,538	$ 6,600
Ending Fund Balance	$ 6,570	$ 2,165	$ 7,232	$ 7,232

Transportation Concurrency Fees	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 2,111,372	$ 1,314,229	$ 1,314,229	$ (0)
Revenues				
GMA Fees	356,325	-	-	-
Interest & Other	7,057	5,227	5,227	-
Total Revenues	$ 363,382	$ 5,227	$ 5,227	$ -
Total Resources	$ 2,474,754	$ 1,319,456	$ 1,319,456	$ (0)
Expenditures				
Transfers Out to Street CIP Fund	$ 1,160,525	$ 1,326,188	$ 1,319,456	$ -
Ending Fund Balance	$ 1,314,229	$ (6,732)	$ (0)	$ (0)

Note: Transportation Concurrency moved to Street CIP Fund in 2015.

Tourism Lodging Tax Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 69,318	$ 54,347	$ 54,347	$ 48,777
Revenues				
Lodging Taxes	65,661	65,000	65,516	66,826
Interest & Other	313	200	300	-
Total Revenues	$ 65,974	$ 65,200	$ 65,816	$ 66,826
Total Resources	$ 135,292	$ 119,547	$ 120,162	$ 115,603
Expenditures				
Services/Charges	59,945	80,385	71,385	80,908
Transfer Out - Wakeboard/Tri-Monrc	21,000	-	-	-
Total Expenditures	$ 80,945	$ 80,385	$ 71,385	$ 80,908
Ending Fund Balance	$ 54,346	$ 39,162	$ 48,777	$ 34,695

Narcotic/Drug Buy Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 33,377	$ 40,568	$ 40,568	$ 41,773
Revenues				
Fines & Forfeitures	14,185	3,000	8,000	10,000
Interest & Other	669	-	205	-
Total Revenues	$ 14,853	$ 3,000	$ 8,205	$ 10,000
Total Resources	$ 48,230	$ 43,568	$ 48,773	$ 51,773
Operating Expenditures	$ 7,663	$ 25,000	$ 7,000	$ 50,000
Ending Fund Balance	$ 40,567	$ 18,568	$ 41,773	$ 1,773

Real Estate Excise Tax Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 78,803	$ 74,342	$ 74,342	$ 336,542
Revenues				
Real Estate Excise Taxes	494,082	400,000	535,000	500,000
Interest & Other	1,457	-	1,200	1,500
Total Revenues	$ 495,539	$ 400,000	$ 536,200	$ 501,500
Total Resources	$ 574,342	$ 474,342	$ 610,542	$ 838,042
Expenditures				
Transfer Out - Streets CIP Fund	250,000	174,000	174,000	200,000
Transfer Out - Parks CIP Fund	150,000	-	-	65,000
Transfer Out - Parks Operations	100,000	100,000	100,000	100,000
Operating Expenditures	$ 500,000	$ 274,000	$ 274,000	$ 365,000
Ending Fund Balance	$ 74,342	$ 200,342	$ 336,542	$ 473,042

North Kelsey Debt Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 12,044	$ 25,366	$ 25,366	$ 8,590
Revenues				
Interest & Other	181	100	29	-
Transfer In - N Kelsey Development Fund	60,000	4,100,000	4,100,000	95,000
Total Revenues	$ 60,181	$ 4,100,100	$ 4,100,029	$ 95,000
Total Resources	$ 72,225	$ 4,125,466	$ 4,125,395	$ 103,590
Expenditures				
Debt Service - Principal	-	4,070,000	4,070,000	-
Debt Service - Interest	46,805	46,805	46,805	100,190
Total Expenditures	$ 46,805	$ 4,116,805	$ 4,116,805	$ 100,190
Ending Fund Balance	$ 25,420	$ 8,661	$ 8,590	$ 3,400

General Capital Improvements Projects	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 436,127	$ 438,437	$ 438,437	$ 438,935
Revenues				
Interest & Other	2,310	-	498	-
Total Revenues	$ 2,310	$ -	$ 498	$ -
Total Resources	$ 438,437	$ 438,437	$ 438,935	$ 438,935
Expenditures				
City Campus - Shop Design	-	-	-	100,000
Total Expenditures	$ -	$ -	$ -	$ 100,000
Ending Fund Balance	$ 438,437	$ 438,437	$ 438,935	$ 338,935

Parks Capital Improvements Projects Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 757,260	$ 1,067,202	$ 1,067,202	$ 1,103,786
Revenues				
Park Impact Fees	200,648	-	376,872	175,000
Contributions from Private Sources	55,496	-	-	-
Transfers In	151,500	1,500	1,500	66,586
Interest & Other	4,803	750	2,280	-
Total Revenues	$ 412,447	$ 2,250	$ 380,651	$ 241,586
Total Resources	$ 1,169,707	$ 1,069,452	$ 1,447,854	$ 1,345,372
Expenditures				
Salaries	43,472	73,187	73,306	84,538
Payroll Taxes & Benefits	17,230	33,419	34,048	39,337
Charges/Services	15,312	18,087	18,087	24,739
Lk Tye Park Bldg Upgrade-Design	-	-	-	20,000
Lk Tye Park Bldg Upgrade-Constructior	-	-	-	230,000
Skatepark Improvements	14,557	270,000	50,000	270,000
Ballfield Improvements per City Council	-	100,000	100,000	-
Fairfield Park Entry Re-alignment	-	-	-	15,000
Cadman Pit Master Plan	-	40,000	-	40,000
Parks Master Plan Update	6,250	10,000	-	-
Paths & Trails CIP	5,684	18,000	-	-
Athletic Courts Resurfacing	-	35,000	42,000	-
Ballfield Dugout Covers	-	32,000	6,309	-
Playground Safety Surfacing	-	8,000	8,000	-
Ball Field Safety Surfacing	-	9,000	9,253	-
Ball Field Safety Netting & Fencing	-	4,500	3,064	15,000
Total Capital Expenditures	$ 102,504	$ 651,193	$ 344,068	$ 738,614
Ending Fund Balance	1,041,795	409,352	1,076,879	578,265
Restricted for Paths & Trails	25,407	8,907	26,907	28,493
Ending Fund Balance	$ 1,067,202	$ 418,259	$ 1,103,786	$ 606,758
Staffing in FTE's	0.46	0.88	0.88	0.88

Streets Capital Improvements Projects Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 433,597	$ 92,711	$ 92,711	$ 966,521
Revenues				
Grant Revenues	698,660	4,291,346	212,598	4,763,030
GMA Fees	-	142,323	170,000	238,000
Interest & Other	4,351	-	245	-
Transfers In	1,560,525	1,286,188	1,495,188	900,000
Total Revenues	$ 2,263,536	$ 5,719,857	$ 1,878,031	$ 5,901,030
Total Resources	$ 2,697,133	$ 5,812,568	$ 1,970,742	$ 6,867,551
Expenditures				
Salaries	109,178	127,844	130,135	174,043
Payroll Taxes & Benefits	50,078	60,326	60,332	87,561
Supplies	-	-	-	-
Services/Charges	77,499	167,095	167,225	76,941
Capital Construction Projects	2,367,666	5,457,303	646,530	6,280,000
Total Capital Expenditures	$ 2,604,421	$ 5,812,568	$ 1,004,221	$ 6,618,545
Ending Fund Balance	$ 92,712	$ -	$ 966,521	$ 249,006
Staffing in FTE's	1.50	1.69	1.69	2.34

North Kelsey Development Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 133,519	$ 1,295,628	$ 1,295,628	$ 1,114,824
Revenues				
Sale of Land	390,660	2,837,597	259,965	-
Transfers In	850,000	-	-	-
Refunding Bond Proceeds	-	-	4,145,000	-
Interest & Other	3,137	300	8,000	5,000
Total Revenues	$ 1,243,797	$ 2,837,897	$ 4,412,965	$ 5,000
Total Resources	$ 1,377,316	$ 4,133,525	$ 5,708,593	$ 1,119,824
Expenditures				
Charges/Services	20,974	333,769	68,769	26,009
Transfer Out - Debt Service Fund	60,000	3,100,000	4,100,000	95,000
Debt Issuance Costs	-	20,000	75,000	-
Capital Construction Projects	714	350,000	350,000	720,000
Total Capital Expenditures	$ 81,688	$ 3,803,769	$ 4,593,769	$ 841,009
Ending Fund Balance	$ 1,295,628	$ 329,756	$ 1,114,824	$ 278,815

Water Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 1,290,921	$ 1,459,676	$ 1,459,676	$ 1,802,617
Revenues				
Charges For Services	4,406,296	3,699,520	4,322,354	3,821,575
Interest & Other	15,853	2,500	6,291	-
Transfers In from Debt Reserve	8,078	5,770	5,770	13,848
Total Revenues	$ 4,430,226	$ 3,707,790	$ 4,334,415	$ 3,835,423
Total Resources	$ 5,721,147	$ 5,167,466	$ 5,794,091	$ 5,638,041
Expenses				
Salaries	508,663	485,662	496,127	555,945
Payroll Taxes & Benefits	241,907	233,286	236,605	283,289
Supplies	1,502,683	1,463,205	1,424,757	1,423,018
Services/Charges	885,881	710,616	714,366	795,909
Intergovernmental/Taxes	217,088	208,000	213,638	210,000
Debt Service	631,966	625,982	625,982	659,787
Transfers Out	276,000	280,000	280,000	8,823
Total Water Expenses	$ 4,264,189	$ 4,006,751	$ 3,991,474	$ 3,936,771
Ending Fund Balance	1,046,063	754,582	1,396,484	1,309,091
Restricted For Emergencies	410,896	406,133	406,133	392,179
Ending Fund Balance	$ 1,456,959	$ 1,160,715	$ 1,802,617	$ 1,701,270
Staffing in FTE's	7.57	6.72	6.72	7.36

Water Capital Improvements Projects Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 5,262,026	$ 5,388,005	$ 5,388,005	$ 5,686,384
Revenues				
Capital Fees	439,009	225,420	400,000	280,000
Interest & Other	29,025	-	6,228	60,000
Transfers In from Water Operations	276,000	280,000	280,000	-
Total Revenues	$ 744,035	$ 505,420	$ 686,228	$ 340,000
Total Resources	$ 6,006,060	$ 5,893,425	$ 6,074,233	$ 6,026,384
Expenses				
Salaries	112,859	131,596	133,887	177,928
Payroll Taxes & Benefits	51,778	62,139	62,145	89,508
Supplies	-	-	-	-
Charges/Services	20,138	16,809	16,948	42,406
Capital Construction Projects	433,280	2,214,660	174,870	4,087,000
Total CIP Expenses	$ 618,055	$ 2,425,204	$ 387,850	$ 4,396,842
Ending Fund Balance	5,351,473	3,193,833	5,349,561	1,605,327
Restricted For Emergencies	36,533	274,388	336,823	24,214
Ending Fund Balance	$ 5,388,005	$ 3,468,221	$ 5,686,384	$ 1,629,542
Staffing in FTE's	1.55	1.74	1.74	2.39

Sewer Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 1,581,313	$ 1,106,211	$ 1,106,211	$ 1,487,024
Revenues				
Charges For Services	6,606,122	7,145,250	7,545,581	7,342,275
Interest & Other	12,133	5,500	5,625	13,800
Transfers In from Debt Reserve	24,899	17,785	17,785	42,684
Total Revenues	$ 6,643,154	$ 7,168,535	$ 7,568,991	$ 7,398,759
Total Resources	$ 8,224,467	$ 8,274,746	$ 8,675,202	$ 8,885,783
Expenses				
Salaries	936,387	990,006	975,487	984,686
Payroll Taxes & Benefits	438,003	464,126	472,348	478,846
Supplies	192,665	209,265	226,052	231,518
Services/Charges	1,541,127	1,340,412	1,406,495	1,540,005
Intergovernmental/Taxes	128,050	130,000	146,352	150,000
Debt Service	1,863,525	1,962,680	1,961,444	1,923,263
Transfers Out	2,000,000	2,000,000	2,000,000	2,014,338
Total Sewer Expenses	$ 7,099,756	$ 7,096,489	$ 7,188,178	$ 7,322,656
Ending Fund Balance	749,280	816,201	1,124,968	1,156,921
Restricted For Emergencies	375,431	362,056	362,056	406,207
Ending Fund Balance	$ 1,124,711	$ 1,178,257	$ 1,487,024	$ 1,563,128
Staffing in FTE's	13.01	13.12	13.12	12.15

Sewer Capital Improvements Projects Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 4,217,217	$ 4,532,722	$ 4,532,722	$ 5,090,205
Revenues				
Capital Fees	481,808	-	664,146	521,920
Interest & Other	25,787	-	5,217	-
Transfers In from Sewer Operations	2,000,000	2,000,000	2,000,000	2,000,000
Total Revenues	$ 2,507,594	$ 2,000,000	$ 2,669,363	$ 2,521,920
Total Resources	$ 6,724,811	$ 6,532,722	$ 7,202,084	$ 7,612,125
Expenses				
Salaries	115,164	133,888	136,179	180,811
Payroll Taxes & Benefits	52,081	62,441	62,447	89,949
Supplies	-	-	-	-
Charges/Services	37,327	31,288	25,878	59,895
Capital Construction Projects	1,987,517	2,564,300	1,887,376	3,545,000
Total CIP Expenses	$ 2,192,090	$ 2,791,917	$ 2,111,879	$ 3,875,655
Ending Fund Balance	4,085,362	3,334,130	4,683,530	3,584,048
Restricted For Emergencies	447,360	406,675	406,675	152,422
Ending Fund Balance	$ 4,532,722	$ 3,740,805	$ 5,090,205	$ 3,736,470
Staffing in FTE's	1.55	1.74	1.74	2.39

Stormwater Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 368,950	$ 64,489	$ 64,489	$ 185,142
Revenues				
Charges For Services	1,530,186	1,532,500	1,603,252	1,584,275
Grants	64,092	80,838	80,838	-
Interest & Other	2,822	-	801	-
Transfers In from Debt Reserve	2,023	1,445	1,445	3,468
Total Revenues	$ 1,599,122	$ 1,614,783	$ 1,686,336	$ 1,587,743
Total Resources	$ 1,968,072	$ 1,679,272	$ 1,750,825	$ 1,772,885
Expenses				
Salaries	440,742	432,020	427,007	442,770
Payroll Taxes & Benefits	210,691	207,005	212,269	226,333
Supplies	6,367	10,865	20,556	29,403
Services/Charges	526,630	497,819	529,537	575,901
Intergovernmental/Taxes	100,978	108,000	106,741	115,000
Debt Service	104,777	104,574	104,574	111,762
Transfers Out	515,000	165,000	165,000	7,720
Total Stormwater Expenses	$ 1,905,184	$ 1,525,283	$ 1,565,683	$ 1,508,889
Ending Fund Balance	(94,752)	6,124	37,277	97,268
Restricted For Emergencies	157,640	147,865	147,865	166,729
Ending Fund Balance	$ 62,888	$ 153,989	$ 185,142	$ 263,997
Staffing in FTE's	6.61	6.02	6.02	6.16

Stormwater Capital Improvements Projects Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 1,216,297	$ 1,505,819	$ 1,505,819	$ 92,079
Revenues				
Grants	1,300,956	752,250	126,967	-
Bond Procees	-	-	-	3,283,987
Interest & Other	7,428	-	1,650	-
Transfers In from Operations	515,000	165,000	165,000	-
Total Revenues	$ 1,823,384	$ 917,250	$ 293,617	$ 3,283,987
Total Resources	$ 3,039,681	$ 2,423,069	$ 1,799,436	$ 3,376,066
Expenses				
Salaries	109,178	127,844	130,135	174,043
Payroll Taxes & Benefits	50,077	60,326	60,478	87,561
Supplies	-	-	-	-
Charges/Services	29,798	16,606	16,745	51,807
Capital Construction Projects	1,344,808	1,648,155	1,500,000	-
Total CIP Expenses	$ 1,533,862	$ 1,852,931	$ 1,707,357	$ 313,411
Ending Fund Balance	1,453,144	564,521	86,462	3,058,088
Restricted For Emergencies	52,675	5,617	5,617	4,567
Ending Fund Balance	$ 1,505,819	$ 570,138	$ 92,079	$ 3,062,655
Staffing in FTE's	1.50	1.69	1.69	2.34

Solid Waste Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 896,368	$ 1,086,428	$ 1,086,428	$ 1,105,792
Revenues				
Charges For Services	3,333,944	3,341,200	3,318,750	3,385,125
Interest & Other	5,077	2,500	8,007	9,000
Total Revenues	$ 3,339,021	$ 3,343,700	$ 3,326,757	$ 3,394,125
Total Resources	$ 4,235,389	$ 4,430,128	$ 4,413,185	$ 4,499,917
Expenses				
Salaries	19,611	41,037	39,500	60,018
Payroll Taxes & Benefits	10,093	21,327	19,873	32,115
Supplies	-	50	50	50
Services/Charges	2,961,777	3,040,975	3,108,570	3,209,162
Intergovernmental/Taxes	159,991	164,175	139,400	142,188
Total Solid Waste Expenses	$ 3,151,472	$ 3,267,564	$ 3,307,393	$ 3,443,533
Ending Fund Balance	$ 1,083,917	$ 1,162,564	$ 1,105,792	$ 1,056,384
Staffing in FTE's	0.38	0.68	0.68	0.93

Revenue Bond Debt Reserve Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 2,019,614	$ 1,995,151	$ 1,995,151	$ 1,980,151
Revenues				
Interest & Other	10,536	6,000	10,000	8,000
Total Resources	$ 2,030,151	$ 2,001,151	$ 2,005,151	$ 1,988,151
Expenses				
Transfers Out	35,000	25,000	25,000	60,000
Total Expenses	$ 35,000	$ 25,000	$ 25,000	$ 60,000
Ending Fund Balance	11,217	16,682	20,682	3,880
Restricted Per Debt Covenant	1,983,934	1,959,469	1,959,469	1,924,271
Ending Fund Balance	$ 1,995,151	$ 1,976,151	$ 1,980,151	$ 1,928,151

Information & Technology Services Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 47,811	$ 75,748	$ 75,748	$ 203,581
Revenues				
Charges For Services	429,527	491,973	533,731	385,749
Interest & Other	2,741	-	4,047	-
Total Revenues	$ 432,268	$ 491,973	$ 537,778	$ 385,749
Total Resources	$ 480,079	$ 567,721	$ 613,526	$ 589,330
Expenses				
Salaries	63,778	58,488	58,488	89,345
Payroll Taxes & Benefits	28,648	30,037	30,037	41,244
Supplies	31,146	11,100	11,524	10,350
Services/Charges	280,436	392,103	309,896	388,382
Capital Equipment	323	-	-	-
Total Info Tech Expenses	$ 404,331	$ 491,728	$ 409,945	$ 529,321
Ending Fund Balance	15,748	15,993	143,581	9
Restricted per Replacement Schedule	60,000	60,000	60,000	60,000
Ending Fund Balance	$ 75,748	$ 75,993	$ 203,581	$ 60,009
Staffing in FTE's	1.00	1.05	1.05	1.20

Facilities Management Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 260,845	$ 270,022	$ 270,022	$ 101,904
Revenues				
Charges For Services	1,206,362	1,005,338	1,005,338	1,249,843
Interest & Other	10,126	500	4,983	-
Total Revenues	$ 1,216,488	$ 1,005,838	$ 1,010,321	$ 1,249,843
Total Resources	$ 1,477,333	$ 1,275,860	$ 1,280,343	$ 1,351,747
Expenses				
Salaries	140,986	204,884	209,600	212,739
Payroll Taxes & Benefits	67,438	103,091	103,091	114,051
Supplies	186,788	139,400	135,400	143,410
Services/Charges	812,098	773,181	730,348	740,364
Total Facilities Expenses	$ 1,207,310	$ 1,220,556	$ 1,178,439	$ 1,210,564
Ending Fund Balance	215,023	304	46,904	15,183
Restricted per Replacement Schedule	55,000	55,000	55,000	126,000
Ending Fund Balance	$ 270,023	$ 55,304	$ 101,904	$ 141,183
Staffing in FTE's	2.75	2.93	2.93	3.05

Fleet & Euipment Management Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Beginning Fund Balance	$ 1,673,099	$ 2,214,278	$ 2,214,278	$ 2,810,943
Revenues				
Charges For Services	1,877,748	1,476,175	1,475,810	1,648,152
Transfers In	-	-	-	75,545
Interest & Other	31,142	-	29,889	5,500
Total Revenues	$ 1,908,890	$ 1,476,175	$ 1,505,699	$ 1,729,197
Total Resources	$ 3,581,989	$ 3,690,453	$ 3,719,977	$ 4,540,140
Expenses				
Salaries	122,056	139,238	143,187	145,979
Payroll Taxes & Benefits	58,993	70,993	70,993	77,240
Supplies	167,494	167,500	133,500	179,500
Services/Charges	212,941	242,745	189,289	267,440
Capital Equipment	803,624	369,000	372,065	372,200
Total Fleet & Equip Expenses	$ 1,365,108	$ 989,476	$ 909,034	$ 1,042,359
Ending Fund Balance	100,373	90,324	200,290	99,716
Restricted per Replacement Schedule	2,116,508	2,610,653	2,610,653	3,398,065
Ending Fund Balance	$ 2,216,881	$ 2,700,977	$ 2,810,943	$ 3,497,781
Staffing in FTE's	1.80	2.07	2.07	2.10

Department	Title	Salary Range - 2016
Administration	City Administrator	8795 - 13001
Administration	City Clerk	4666 - 6837
Administration	Executive Assistant	4468-5958
Administration	HR Director	7339 - 9913
Administration	IT Desktop Support	4448-5677
Finance	Customer Service	3753 - 4789
Finance	AP/AR	4194 - 5352
Finance	Utility Billing	4194 - 5352
Finance	Financial Analyst	4667 - 5768
Finance	Finance Director	7339-10750
Municipal Court	Court Administrator	5760-8500
Municipal Court	Court Clerk	3753 - 4789
Municipal Court	Court Security Officer	650 - 813
Municipal Court	Judge (Contract)*	4064 - 4400
Parks & Rec	Parks Maintenance	4193 - 5351
Parks & Rec	Parks & Rec Administrative Tech	4467 - 5568
Parks & Rec	Parks/Landscape Design	4613 - 5888
Parks & Rec	Parks Director	7339-10640
Community Development	Permit Technician	4467 - 5568
Community Development	Building Inspector/Plans Examiner	4448- 5760
Community Development	Associate Planner	4835 - 6171
Community Development	Senior Planner	5552 - 7300
Community Development	Permit Supervisor	5076 - 6478
Community Development	Building Official	5760 -6810
Community Development	Community Development Director	7339 - 10800
Community Development	Planning Asst (Part-Time)	18/hour
Police Dept.	Customer Service Clerk	3026 - 3863
Police Dept.	Customer Service Specialist	3753 - 4789
Police Dept.	Data Specialist/Armorer	3753 - 4789
Police Dept.	Executive Assistant	4194 - 5352
Police Dept.	Investigative Support	4194 - 5352
Police Dept.	Code Enforcement	4194 - 5352
Police Dept.	Evidence Technician	4467 - 5568
Police Dept.	Police Officer	5607 - 6815
Police Dept.	Administrative Manager	5760 - 7573
Police Dept.	Sergeant	6895 - 8381
Police Dept.	Administrative Bureau Director	7339 - 9647
Police Dept.	Deputy Chief	7789 - 10403
Police Dept.	Police Chief	8505 - 12000
Public Works Department	Utility System Specialist	4402 - 5617
Public Works Department	Cross Connection Control	4402 - 5617
Public Works Department	WWTP Operator	4193 - 5351
Public Works Department	PW Administrative Tech	4467 - 5568
Public Works Department	Engineering Admin Specialist	3753 - 4789
Public Works Department	Construction Document Supervisor	5076 - 6478
Public Works Department	Shop Specialist III	4402 - 5617
Public Works Department	Equipment Operator III	4402 - 5617
Public Works Department	Facilities Specialist III	4402 - 5617
Public Works Department	Water Quality Lead IV	4613 - 5888
Public Works Department	Lab Specialist III	4402 - 5617
Public Works Department	Construction Inspector IV	4613 - 5888
Public Works Department	Construction Inspector III	4402 - 5617
Public Works Department	Utilities/Streets Site Lead	4613 - 5888
Public Works Department	GIS/CAD Specialist	4835 -6300
Public Works Department	Civil Designer	4835 - 6300
Public Works Department	O&M Supervisor	5076 - 6478
Public Works Department	WWTP Supervisor	5076 - 6478
Public Works Department	Senior Engineer	5552 - 7085
Public Works Department	PW Manager	6604 - 8687
Public Works Department	WWTP Manager	6604- 8687
Public Works Department	Public Works Director	7339 - 11252
Public Works Department	Maintenance and Operations II	4193 - 5351
Public Works Department	Stormwater Compliance Coordinator	4467 - 5568
Public Works Department	Design & Construction Manager	6604 - 8687

Health Savings Account Funding	Individual	Family
Police Guild	2,250	4,500

*The Municipal Court Judge's compensation is established in accord with RCW 3.50.080/MMC 2.80.040 and the terms are governed by contract.

Authorized Full Time Equivalent (FTE) Employees	2010	2011	2012	2013	2014	2015	2016
General Fund							
Administration	2.20	2.40	2.40	2.40	3.00	3.00	**3.00**
Municipal Court	-	-	-	-	1.00	2.20	**2.20**
Human Resources	1.00	1.00	1.00	1.00	1.00	0.95	**0.80**
Finance	4.00	3.91	3.91	3.59	3.59	4.35	**4.35**
Planning, Permitting & Building	7.50	6.05	5.80	6.10	7.30	8.00	**7.96**
Engineering	0.72	-	-	-	-	-	**-**
Economic Development	-	1.00	1.00	1.00	1.00	-	**-**
Emergency Management	0.88	-	-	-	0.10	0.10	**0.03**
Police	45.00	41.00	41.00	41.00	43.00	42.00	**43.00**
Parks & Recreation	10.52	7.54	6.54	6.79	7.09	7.24	**7.24**
Total General Fund	71.82	62.90	61.65	61.88	67.08	67.84	**68.58**
Street Fund	2.14	2.25	2.24	2.23	2.27	2.33	**2.77**
Parks CIP Fund	0.46	0.46	0.46	0.46	0.46	0.88	**0.95**
Street CIP Fund	1.60	2.60	2.75	2.60	1.50	1.69	**2.34**
Water Fund	8.83	8.25	7.67	7.55	7.57	6.72	**7.22**
Water CIP Fund	1.09	1.85	1.85	1.85	1.55	1.74	**2.39**
Sewer Fund	15.18	13.33	13.17	13.14	13.01	13.12	**13.01**
Sewer CIP Fund	1.65	1.65	1.65	1.65	1.55	1.74	**2.39**
Stormwater Fund	8.34	8.37	7.67	7.58	6.61	6.02	**6.30**
Stormwater CIP Fund	0.05	0.05	0.05	0.05	1.50	1.69	**2.34**
Solid Waste Fund	1.45	0.54	0.54	0.38	0.38	0.68	**0.93**
Information Technology Fund	3.00	2.00	2.00	2.00	1.00	1.05	**1.20**
Facilities Management Fund	1.71	1.75	2.00	2.75	2.75	2.93	**3.05**
Fleet & Equipment Fund	1.00	1.00	1.30	1.30	1.80	2.07	**2.10**
Total	118.32	107.00	105.00	105.42	109.03	110.50	**115.57**