

**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 Fund | (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.

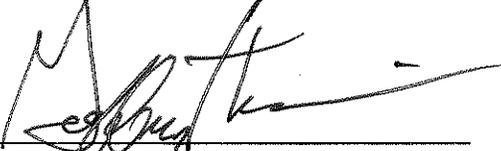
Section 5. Effective Date. This ordinance shall take effect five (5) days after publication.

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

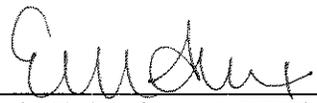
(SEAL)

CITY OF MONROE, WASHINGTON:



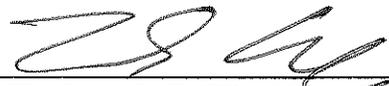
Geoffrey Thomas, Mayor

ATTEST:

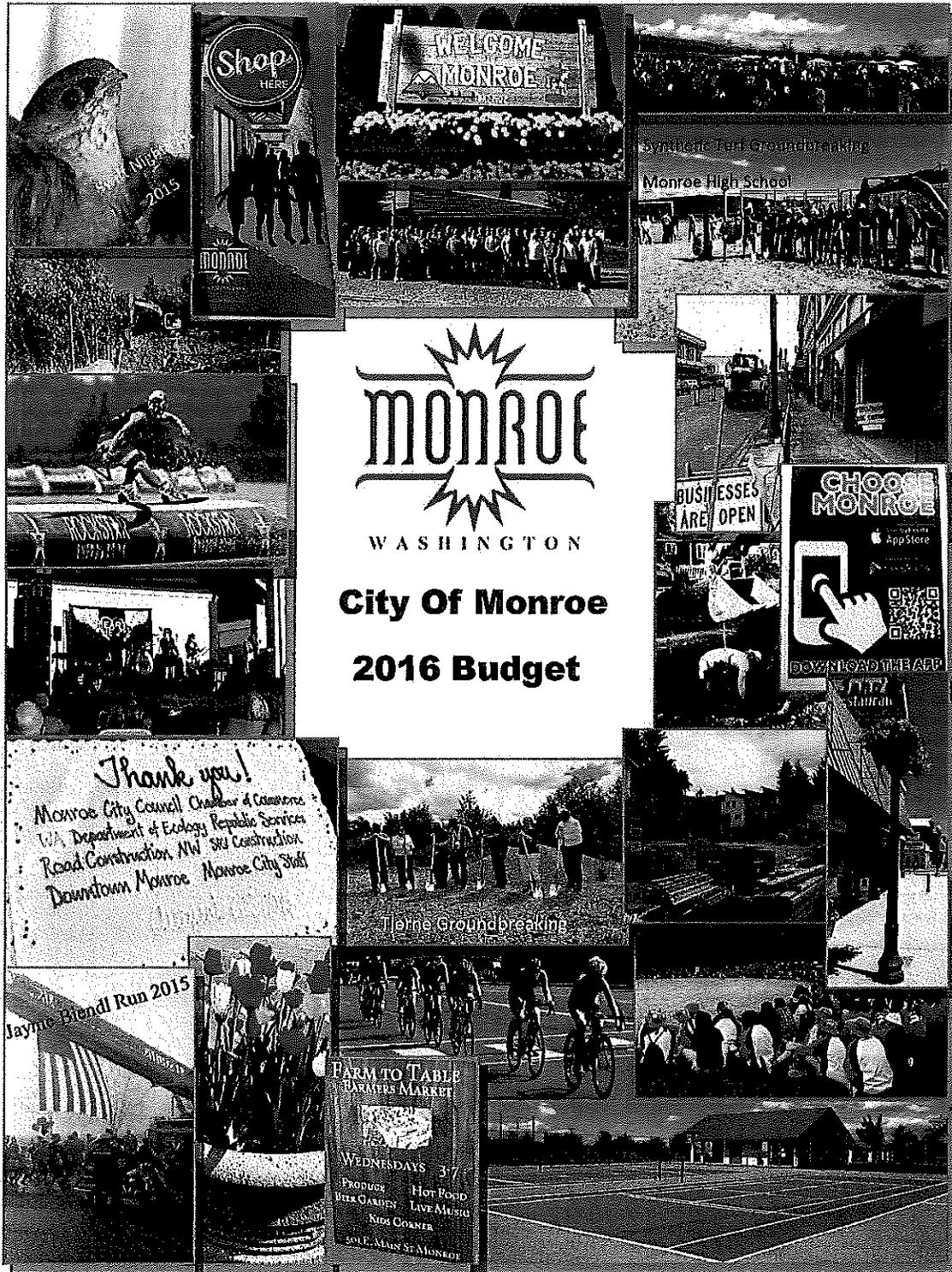


Elizabeth M. Smoot, MMC, City Clerk

APPROVED AS TO FORM:



J. Zachary Lell, City Attorney



WASHINGTON

**City Of Monroe
2016 Budget**

Thank you!
 Monroe City Council, Chamber of Commerce
 WA Department of Ecology, Republic Services
 Road Construction, NW Sky Construction
 Downtown Monroe, Monroe City Staff

Jayne Biendl Run 2015

Thorne Groundbreaking

FARM TO TABLE
 BARBERS MARKET
 WEDNESDAYS 3-7
 PRODUCE HOT FOOD
 BEER GARDEN LIVE MUSIC
 KIDS CORNER
 201 E. MAIN ST. MONROE

Synthetic Turf Groundbreaking

Monroe High School

CHOOSE MONROE
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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



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.



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.

**THE ADVENTURE
STARTS HERE!**

City of Monroe
806 West Main Street, Monroe, WA 98272
Phone (360) 794-7400 Fax (360) 794-4007
www.monroewa.gov

- 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.

- o ***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,

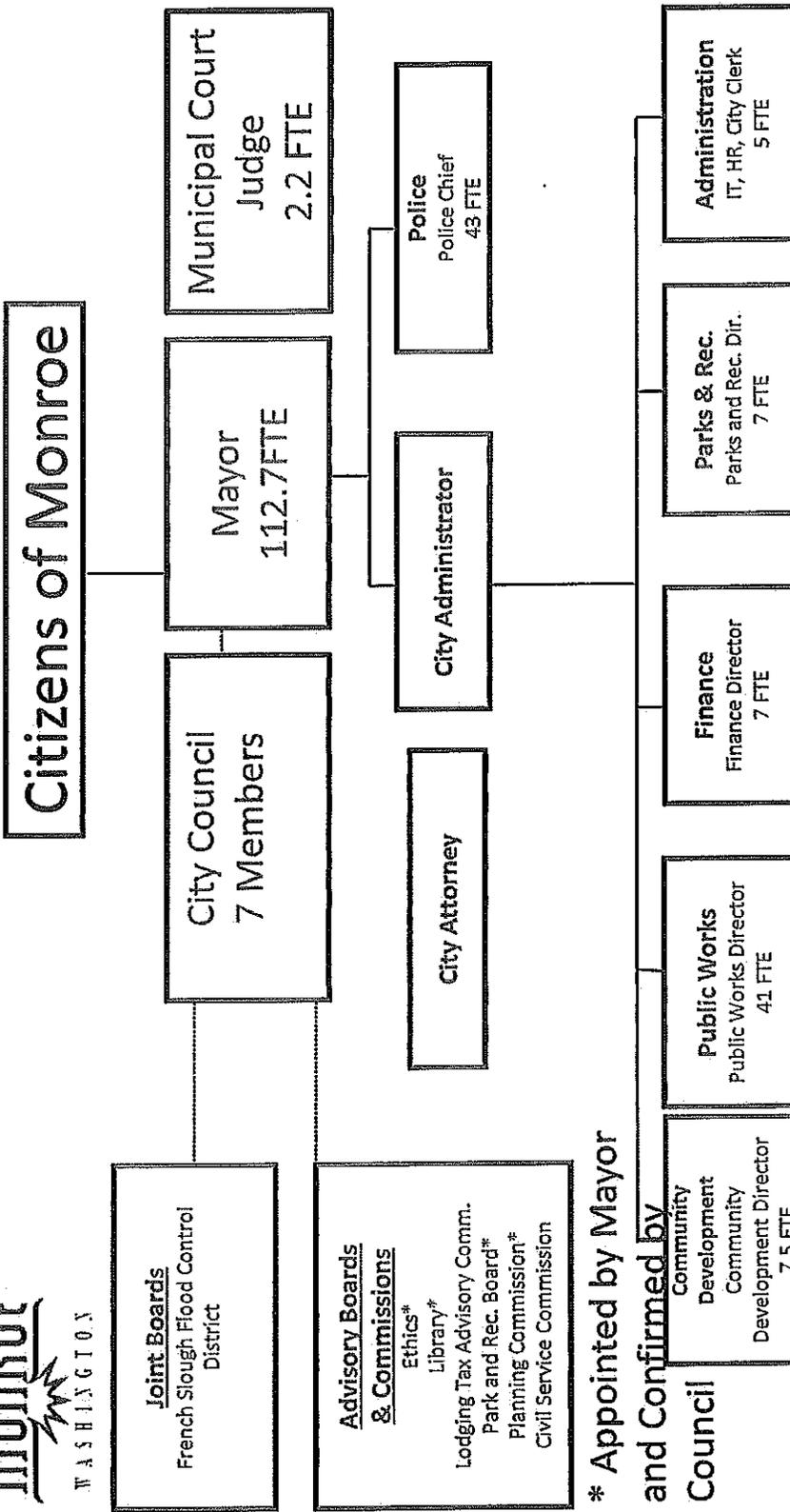
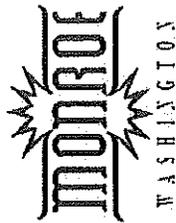
A handwritten signature in black ink, appearing to read "Geoffrey Thomas". The signature is fluid and cursive, with a large initial "G" and "T".

Geoffrey Thomas, Mayor



**CITY OF MONROE
2016 BUDGET**

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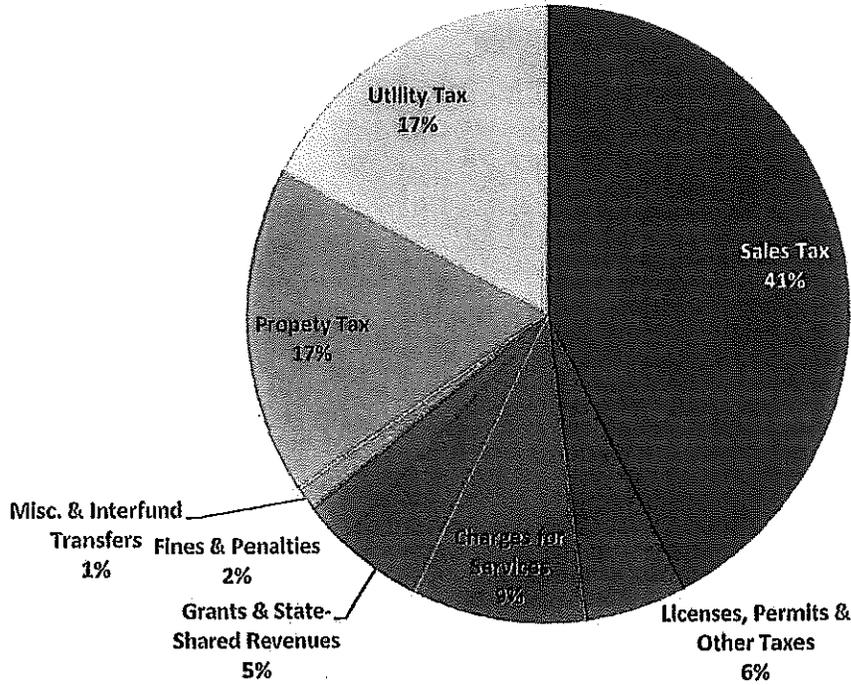


*** Appointed by Mayor and Confirmed by Council**

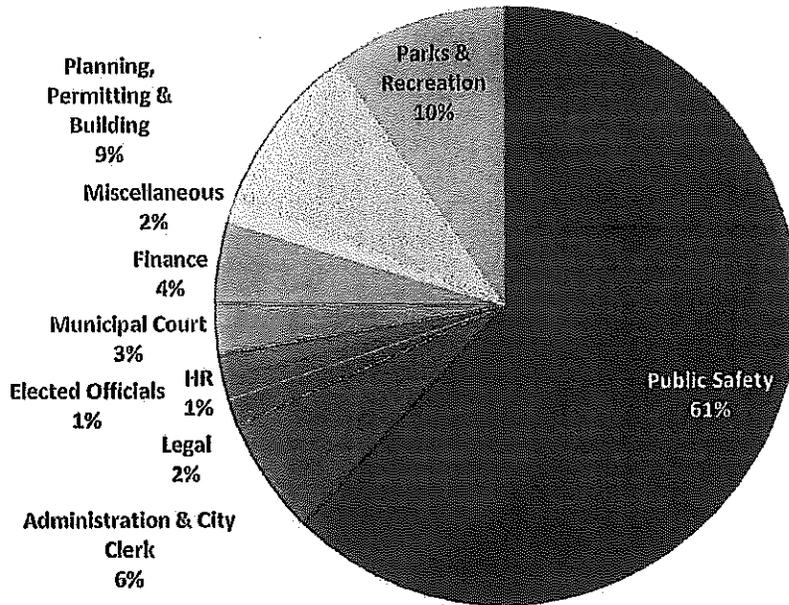
2016 Budget Summary

| Fund | Beginning Fund Balance | Revenues | Total Resources | Expenditures | Restricted Ending Fund Balance | Unassigned Ending Fund Balance |
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| General Fund | \$ 2,488,209 | \$11,766,949 | \$14,255,158 | \$11,967,398 | \$ 2,214,640 | \$ 73,120 |
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| 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 |
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| North Kelsey Development Fund | 1,114,824 | 5,000 | 1,119,824 | 841,009 | - | 278,815 |
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| 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



| | Actuals 2014 | Budget 2015 | Yr End Est 2015 | Budget 2016 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | |
| 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 |

| | Actuals 2014 | Budget 2015 | Yr End Est 2015 | Budget 2016 |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|
| Contingency Fund | | | | |
| 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 Balance | 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

Comparison by Department

| Summary for General Fund Departments | 2016 Budget | | | | | | | | | | 2015 Budget | | 2014 Actual | |
|--|---------------------|----------------------------|-------------------|---------------------|--------------------|--------------------|---------------------|-------------------------------|---------------|----------------------|---------------|----------------------|---------------|---------------|
| | Salaries | Personnel Taxes & Benefits | Supplies | Services | Intergovt. & Taxes | Projects & Capital | Ending Reserve | \$ | % | \$ | % | \$ | % | |
| Administration | \$ 280,401 | \$ 120,286 | \$ 9,000 | \$ 333,504 | \$ 22,034 | \$ - | \$ - | \$ 765,225 | 5.4% | \$ 835,962 | 6.0% | \$ 818,766 | 5.8% | |
| Legal | - | - | - | 180,000 | - | - | - | 180,000 | 1.3% | 130,000 | 0.9% | 188,345 | 1.3% | |
| Municipal Court | 155,687 | 70,523 | 1,000 | 99,138 | - | - | - | 326,348 | 2.3% | 318,855 | 2.3% | 68,070 | 0.5% | |
| Human Resources | 95,101 | 36,514 | 100 | 15,885 | - | - | - | 147,600 | 1.0% | 147,639 | 1.1% | 144,527 | 1.0% | |
| Mayor & City Council | 110,400 | 9,099 | - | 54,350 | 20,000 | - | - | 193,849 | 1.4% | 150,100 | 1.1% | 106,597 | 0.7% | |
| Finance | 283,937 | 128,404 | 3,950 | 105,212 | - | - | - | 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 | 597,300 | 263,409 | 6,850 | 213,413 | - | - | - | 1,080,972 | 7.6% | 1,326,227 | 9.6% | 1,224,649 | 8.6% | |
| Emergency Management | 3,384 | 1,194 | 6,563 | 13,206 | - | 500 | - | 24,847 | 0.2% | 95,402 | 0.7% | 130,888 | 0.9% | |
| Police | 4,074,491 | 1,541,199 | 69,073 | 1,020,398 | 22,049 | - | 206,610 | 6,933,820 | 48.6% | 6,644,090 | 48.0% | 6,005,744 | 42.2% | |
| Jail, Court & Dispatch | - | - | - | 680,716 | - | - | - | 680,716 | 4.8% | 590,054 | 4.3% | 635,464 | 4.5% | |
| Parks | 531,440 | 265,169 | 37,200 | 329,763 | 600 | - | - | 1,164,172 | 8.2% | 1,069,949 | 7.7% | 1,228,390 | 8.6% | |
| Non-Departmental | - | - | - | - | - | 154,956 | 2,081,150 | 2,236,106 | 15.7% | 2,012,153 | 14.6% | 2,797,963 | 19.7% | |
| Total Dollars | \$ 6,132,141 | \$ 2,435,796 | \$ 133,736 | \$ 3,045,586 | \$ 64,683 | \$ 155,456 | \$ 2,287,760 | \$ 14,255,158 | 100.0% | \$ 13,828,298 | 100.0% | \$ 14,223,444 | 100.0% | |
| Comparison by Type | | | | | | | | | | | | | | |
| Sub-Totals, with percentages, less Reserves | | | | | | | | | | | | | | |
| 2016 Budget Amount | \$ 6,132,141 | \$ 2,435,796 | \$ 133,736 | \$ 3,045,586 | \$ 64,683 | \$ 155,456 | \$ 2,287,760 | Total less Reserves | | | | | | \$ 11,967,398 |
| 2016 Percent | 51.2% | 20.4% | 1.1% | 25.4% | 0.5% | 1.3% | 19.1% | Reserves as % of Total | | | | | | 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% | | | | | | | 19.9% |
| 2014 Actual Amount | \$ 5,480,951 | \$ 2,156,408 | \$ 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% | | | | | | | 19.7% |

| 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 | <u>\$ 16,112</u> | <u>\$ 10,670</u> | <u>\$ 13,770</u> | <u>\$ 13,832</u> |
| 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 | <u>\$ 9,542</u> | <u>\$ 8,505</u> | <u>\$ 6,538</u> | <u>\$ 6,600</u> |
| Ending Fund Balance | <u>\$ 6,570</u> | <u>\$ 2,165</u> | <u>\$ 7,232</u> | <u>\$ 7,232</u> |

| 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 | <u>\$ 363,382</u> | <u>\$ 5,227</u> | <u>\$ 5,227</u> | <u>\$ -</u> |
| Total Resources | <u>\$ 2,474,754</u> | <u>\$ 1,319,456</u> | <u>\$ 1,319,456</u> | <u>\$ (0)</u> |
| Expenditures | | | | |
| Transfers Out to Street CIP Fund | \$ 1,160,525 | \$ 1,326,188 | \$ 1,319,456 | \$ - |
| Ending Fund Balance | <u>\$ 1,314,229</u> | <u>\$ (6,732)</u> | <u>\$ (0)</u> | <u>\$ (0)</u> |

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 | <u>\$ 65,974</u> | <u>\$ 65,200</u> | <u>\$ 65,816</u> | <u>\$ 66,826</u> |
| Total Resources | <u>\$ 135,292</u> | <u>\$ 119,547</u> | <u>\$ 120,162</u> | <u>\$ 115,603</u> |
| Expenditures | | | | |
| Services/Charges | 59,945 | 80,385 | 71,385 | 80,908 |
| Transfer Out - Wakeboard/Tri-Monrc | 21,000 | - | - | - |
| Total Expenditures | <u>\$ 80,945</u> | <u>\$ 80,385</u> | <u>\$ 71,385</u> | <u>\$ 80,908</u> |
| Ending Fund Balance | <u>\$ 54,346</u> | <u>\$ 39,162</u> | <u>\$ 48,777</u> | <u>\$ 34,695</u> |

| 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 | <u>\$ 14,853</u> | <u>\$ 3,000</u> | <u>\$ 8,205</u> | <u>\$ 10,000</u> |
| Total Resources | <u>\$ 48,230</u> | <u>\$ 43,568</u> | <u>\$ 48,773</u> | <u>\$ 51,773</u> |
| | | | | |
| Operating Expenditures | \$ 7,663 | \$ 25,000 | \$ 7,000 | \$ 50,000 |
| | | | | |
| Ending Fund Balance | <u>\$ 40,567</u> | <u>\$ 18,568</u> | <u>\$ 41,773</u> | <u>\$ 1,773</u> |

| 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 | <u>\$ 495,539</u> | <u>\$ 400,000</u> | <u>\$ 536,200</u> | <u>\$ 501,500</u> |
| Total Resources | <u>\$ 574,342</u> | <u>\$ 474,342</u> | <u>\$ 610,542</u> | <u>\$ 838,042</u> |
| | | | | |
| 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 | <u>\$ 500,000</u> | <u>\$ 274,000</u> | <u>\$ 274,000</u> | <u>\$ 365,000</u> |
| | | | | |
| Ending Fund Balance | <u>\$ 74,342</u> | <u>\$ 200,342</u> | <u>\$ 336,542</u> | <u>\$ 473,042</u> |

| 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-Constructor | - | - | - | 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 | 1,408,495 | 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 Proceeds | - | - | - | 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 | <u>\$ 432,268</u> | <u>\$ 491,973</u> | <u>\$ 537,778</u> | <u>\$ 385,749</u> |
| Total Resources | <u>\$ 480,079</u> | <u>\$ 567,721</u> | <u>\$ 613,526</u> | <u>\$ 589,330</u> |
| 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 | <u>\$ 404,331</u> | <u>\$ 491,728</u> | <u>\$ 409,945</u> | <u>\$ 529,321</u> |
| 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 | <u>\$ 75,748</u> | <u>\$ 75,993</u> | <u>\$ 203,581</u> | <u>\$ 60,009</u> |

| | | | | |
|--------------------------|------|------|------|------|
| 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 | <u>\$ 1,216,488</u> | <u>\$ 1,005,838</u> | <u>\$ 1,010,321</u> | <u>\$ 1,249,843</u> |
| Total Resources | <u>\$ 1,477,333</u> | <u>\$ 1,275,860</u> | <u>\$ 1,280,343</u> | <u>\$ 1,351,747</u> |
| 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 | <u>\$ 1,207,310</u> | <u>\$ 1,220,556</u> | <u>\$ 1,178,439</u> | <u>\$ 1,210,564</u> |
| 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 | <u>\$ 270,023</u> | <u>\$ 55,304</u> | <u>\$ 101,904</u> | <u>\$ 141,183</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 2.75 | 2.93 | 2.93 | 3.05 |
|--------------------------|------|------|------|------|

| Fleet & Equipment 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 | <u>\$ 1,908,890</u> | <u>\$ 1,476,175</u> | <u>\$ 1,505,699</u> | <u>\$ 1,729,197</u> |
| Total Resources | <u>\$ 3,581,989</u> | <u>\$ 3,690,453</u> | <u>\$ 3,719,977</u> | <u>\$ 4,540,140</u> |
| 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 | <u>\$ 1,365,108</u> | <u>\$ 989,476</u> | <u>\$ 909,034</u> | <u>\$ 1,042,359</u> |
| Ending Fund Balance | 100,373 | 90,324 | 200,290 | 99,716 |
| Restricted per Replacement Schedule | <u>2,116,508</u> | <u>2,610,653</u> | <u>2,610,653</u> | <u>3,398,065</u> |
| Ending Fund Balance | <u>\$ 2,216,881</u> | <u>\$ 2,700,977</u> | <u>\$ 2,810,943</u> | <u>\$ 3,497,781</u> |
| Staffing in FTE's | <u>1.80</u> | <u>2.07</u> | <u>2.07</u> | <u>2.10</u> |

| 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 |