

City of Monroe

2015

Budget



October 1, 2014

The cover photo is the old Carnation Condensery Smokestack. The condensary was built in 1907. While the building burned down in 1944; this smokestack stood unmaintained for 70 years. In September 2014, the Monroe Chamber of Commerce led the effort to have this painted. The Monroe Chamber of Commerce worked with the Monroe Historical Society, the City of Monroe, Monroe residents and business owners, and a willing landowner – Fred Wolfestone.

Thank you all who led, donated to, and contributed to this meaningful project!



**CITY OF MONROE
2015 BUDGET**

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October 1, 2014

To the Honorable City Councilmembers and Residents of Monroe:

I am pleased to present you with a balanced 2015 Preliminary Budget. This preliminary budget was developed in September. 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. City staff and I look forward to working with you to finalize the 2015 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 2015 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.*** In 2014, the City added 92 new residential lots and issued permits for 13 new single-family homes and 47 new multi-family residential units. At the same time, the City received applications to add 175 residential lots and 13 townhomes. In many of these homes, people will raise their families; the average household in Monroe (2.94) 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.*** In 2014, prospective businesses continue to contact our Chamber of Commerce and City staff to consider locating in Monroe. New businesses have opened and existing businesses have made improvements. In 2014, there were 24 tenant improvements for existing commercial and industrial spaces and 169,000 square feet of new commercial and medical office space opened. Attracting new businesses and retaining and growing existing businesses remain critical to the City's continued economic growth and sustainability.
- ***Monroe is a destination for tourism and events -The Adventure Starts Here!*** In 2014, 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, Evergreen State Fair, MasterCraft Pro Wakeboard Tour, Movies under the Moon, Tri-Monroe USA Triathlon, Lake Tye Triathlon, USA National Ultimate Frisbee Tournament, theater at the Wagner Arts Center, and Speed Week at the Evergreen Speedway.

In 2015, tourism and events will continue to grow with the Meadow Wood Equestrian Center, the Propulsion Cablepark, and an upgrade to the Lake Tye Skate Park. The

Parks & Recreation Department is poised to host and support community events and programs for 2015, including returning events and maintaining and improving our 200+ acres of parks, trails, and streetscapes.

New capital parks improvements for 2015 include master planning for the Cadman Pit site adjacent to Sky River Park, resurfacing of the athletic courts at Lake Tye Park and Wales Street Park, installation of new infield surfacing for the six ballfields at Sky River Park and Lake Tye Park, and replacement of the safety surfacing for playground facilities throughout the parks system.

Our 2015 Comprehensive Plan Update is expected to build on Monroe 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 and southward to the Snoqualmie Valley Trail in King County. Two of the challenges our community face, however, are to expand lodging opportunities and to develop synthetic turf athletic fields, both to keep Monroe competitive to draw tourism and events and to serve Monroe's residents.

- ***Monroe is a job creator.*** In 2014, over 1,000 more people came to work for Monroe employers than commuted outside of Monroe every day. In 2015, this number is projected to increase by over 300. And while employers will continue to grow their workforces, the City continues to market retail property it owns for new businesses.
- ***Monroe is investing in public safety and infrastructure.*** In 2013 and 2014, our community voted for funding for public safety (0.1% sales tax increase) and for road maintenance (0.2% sales tax increase). The City is managing these programs to ensure that these revenues fund what the taxpayers intended them for – to enhance public safety and to maintain our road infrastructure.
- ***Monroe is being proactive with law enforcement and public safety.*** With the opportunities for tourism, events, employment, shopping, and living come needs to ensure a safe and secure community. Monroe's police services take a proactive role in community policing. In 2014, the Police Department added two officers, retired and replaced one canine officer, and added two motorcycles to focus on traffic enforcement. Further, our police developed stronger relationships with our Chamber of Commerce to reduce crime in our businesses and met with homeowners' associations to better resolve neighborhood concerns. In 2015, our police will continue these initiatives.
- ***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 will continue to work with its partners to co-invest time and resources to the betterment of our community; one of these co-investments will be the City's contribution of up to \$100,000 toward developing a synthetic turf ballfield at Monroe High School. Together, we achieve more for Monroe than if we work alone.
- ***Monroe is a city that balances its budgets.*** While optimistic about our future revenues, we balance our budget on realistic estimates of revenues and realistic estimates of expenditures. And, we must consider the consequences of our decisions in future budgets.

2015 Preliminary Budget

When the 2015 Budget Instructions were sent to city departments, it was anticipated that gains in sales tax revenues in 2015 would be offset by losses in previously approved interfund transfers and one-time revenues. With these in mind, the 2015 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 2014.

Over the month of September, 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 2015 Preliminary Budget.

General Fund

For the General Fund, the overarching goals of the 2015 Preliminary Budget were to:

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

Budget Carryover

The state of the General Fund in the 2014 Budget affects resources available for the 2015 Preliminary Budget's General Fund.

1. To reverse a deficit in the 2014 Budget, I directed City staff to save approximately \$250,000 by removing two positions and by opting not to spend funds on some one-time programs. While reducing costs in 2014, these decisions reduced costs in future years and improved our City's long-term financial health without increasing property taxes. These decisions reduced the amount of the deficit that would have otherwise carried into 2015.
2. In the 2nd Quarter of 2014, Council approved a 2014 Budget Amendment to fund required, unbudgeted expenditures with \$263,116 from the Contingency Fund. The Contingency Fund balance at the time of developing the 2015 Preliminary Budget was \$416,917. By the Reserve Policy, the Contingency Fund should be refunded unless to do so would adversely affect operations and delivery of services. Refunding the Contingency fully would require a transfer of \$439,666 to attain the level of 8% of the General Fund expenditures as part of the 2015 Preliminary Budget.

2015 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 2015 Preliminary Budget.
2. Expenditures. The 2015 Preliminary Budget reduces expenditures by 5% as compared to the approved 2014 Budget. The 2015 Preliminary Budget does not propose new

revenue increases from property taxes.

3. Ending Fund Balance. The General Fund's 2015 undesignated ending fund balance is just over \$85,000.
4. Contingency Fund. The 2015 Preliminary Budget does not refund the Contingency Fund, which would require approximately \$439,666. 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 2015 would adversely affect operations and service delivery.

2015 Preliminary Budget, General Fund Personnel

The 2015 Preliminary Budget saves personnel costs in the General Fund by approximately \$332,314 in 2015 and by over \$300,000 per year in future years of the 5-year General Fund forecast. This savings is achieved by not replacing two vacant positions, by replacing one full-time position with a part-time position, and by delaying the hire of one vacant position until April 1, 2015. As in 2014, all positions that become vacant in 2015 will be evaluated for need and availability of on-going revenue to support the position before deciding to fill the vacancy.

The positions that were in the approved 2014 Budget that are not continued as full-time positions from the 2015 Budget are as follows:

Position	Savings
Economic Development Manager	\$126,000
Parks Maintenance	\$90,641
Deputy City Clerk (replace with part time position, see below)	\$90,673

The **Deputy City Clerk** that is anticipated to become vacant in December is proposed to be replaced with a part-time employee in January. This position provides support to the City Clerk, the City Administrator, Council, and the Mayor, including providing back up for the City Clerk, distributing material in Council Chambers for Council meetings, assisting with scheduling, and providing other support. Replacing this position with a part-time position will allow the City to save approximately \$90,673 in 2015.

By **delaying the hire** of one vacant position (Parks Maintenance) until April 1, 2015, the 2015 Preliminary Budget saves the fund approximately \$25,000. This position provides operational support and maintenance in city parks and facilities for our residents and for community events, including those that support tourism and promote economic development. This delay will allow the City to evaluate sales tax revenues from January and February 2015 before hiring the position.

Economic Development

The Mayor and City Council are committed to promoting economic development. This means that the City must be able to support applicants in understanding codes and obtaining permits. In 2015, the City's leadership will continue to work with the Monroe Chamber of Commerce and other stakeholders to build relationships that promote our City as "open for business." City staff will continue to seek opportunities for grants and to share costs and resources to promote

economic development.

North Kelsey Debt

City staff, Council, and Mayor continue making progress on marketing and selling properties that the City owns. While the City has budgeted to sell property in 2015, as it did in previous years, the budget is only a prediction - property may or may not be sold. By February 2015, Council will make decisions related to the \$4.1 million in North Kelsey debt. Part of that discussion may be to compare the cost of re-financing a \$4.1 million loan with interest against the risk of combining revenues from one-time land sales with a portion of these reserves to pay off that debt.

The Street Fund

In 2014, Monroe voters approved two-tenths of one percent (0.2%) sales tax increase for the next ten years to go toward road preservation. In 2015, plans are in place to put these funds to work.

The Utility Funds

In 2011, the City issued \$15 million in revenue bonds for much needed Sewer and Water capital utility projects, primarily at the Wastewater Treatment Plant. To stay on task with paying off these bonds, Council adopted a financial plan in 2011 that included a 14% Sewer Utility rate increase in 2015. This increase is included in the 2015 Preliminary Budget. The increase will ensure this commitment is met and the debt is retired.

For the Water Utility, the 2015 Preliminary Budget includes increasing revenues by \$130,000 to cover water purchase increases from the City of Everett. This will mean a 4.4% rate increase to water customers.

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 with the exception of TBD funding. Capital projects budgeted for 2015 are as follows:

Project	Type
Park Street Sewer Replacement	Sewer
Sewer System Plan	Sewer
Strawberry Lane Sewer Extension	Sewer
Taft Street Sewer Rehabilitation	Sewer
Wastewater Treatment Plant Energy Conservation Improvements	Sewer
Lewis & Main Combined Sewer Separation	Storm
Stormwater System Plan	Storm

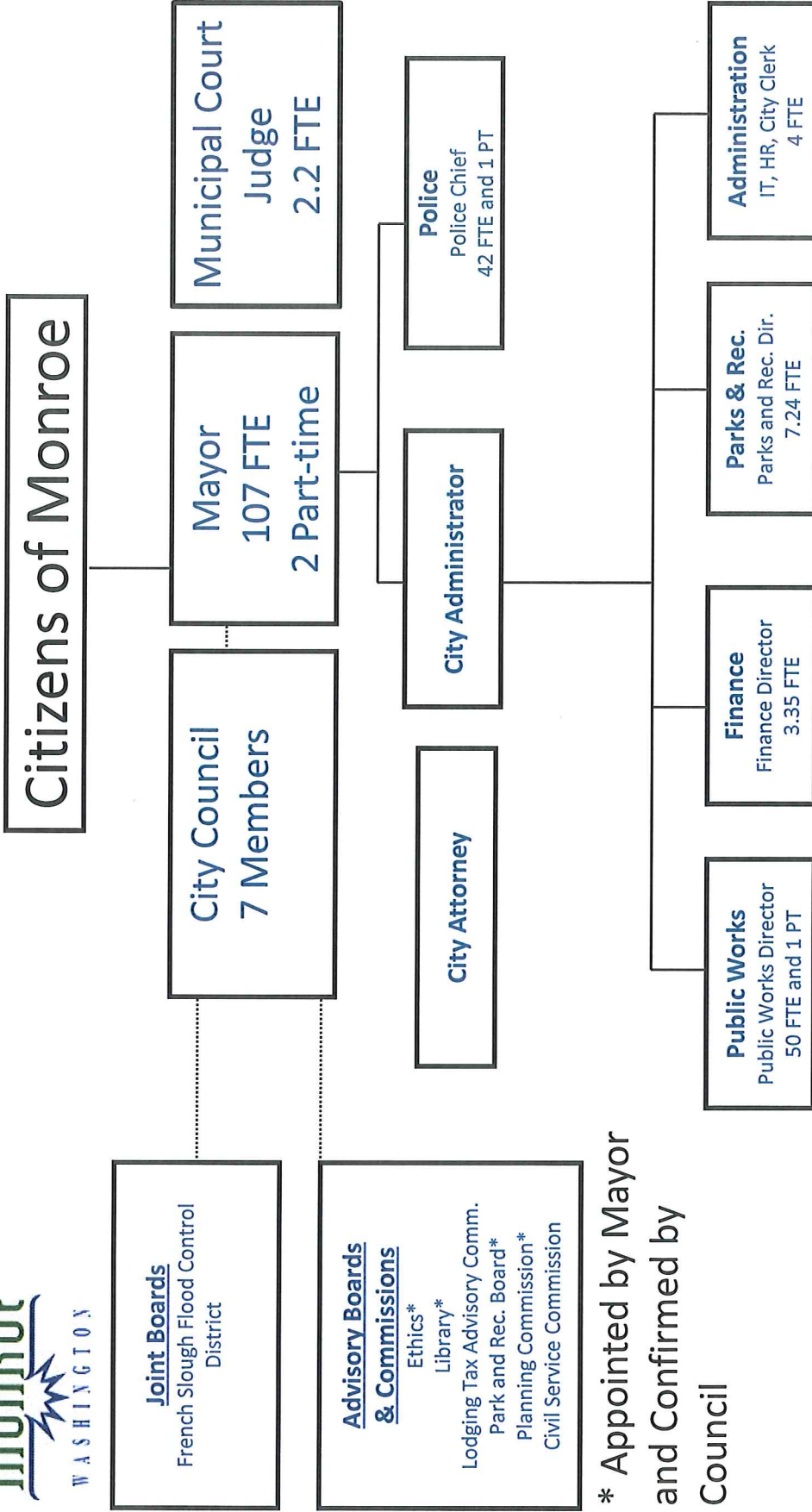
179th Rail-at-Grade Ped Crossing	Streets
Chain Lake Road Multipurpose Path	Streets
Downtown Gateway	Streets
Fryelands Overlay & Sidewalk	Streets
Fryelands Rail-at-Grade Ped Crossing	Streets
Main Street Sidewalk	Streets
Pavement Preservation	Streets
Tjerne Place Extension	Streets
Tye & Fryeland Signal	Streets
Woods Creek Road Multipurpose Path	Streets
132nd Watermain Replacement	Water
182nd & 154th Watermain Replacement	Water
Graden Watermain Replacement	Water
Strawberry Lane Watermain Replacement	Water
Taft Street Watermain Replacement	Water
Water System Plan	Water

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

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

Respectfully,

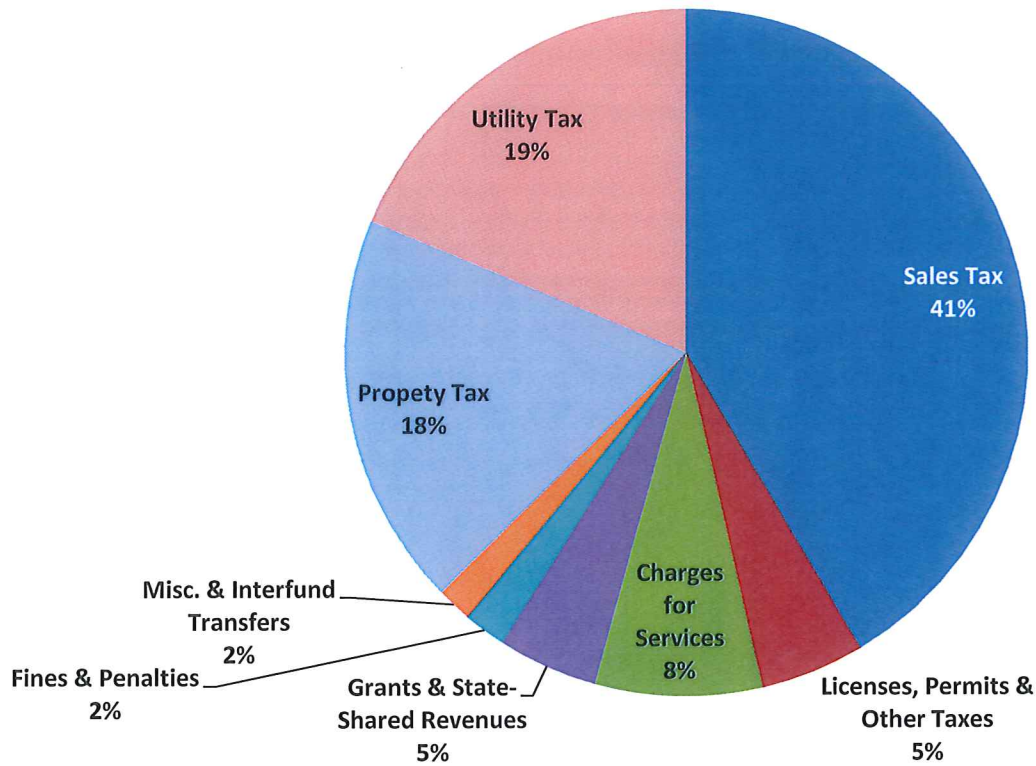
Geoffrey Thomas, Mayor



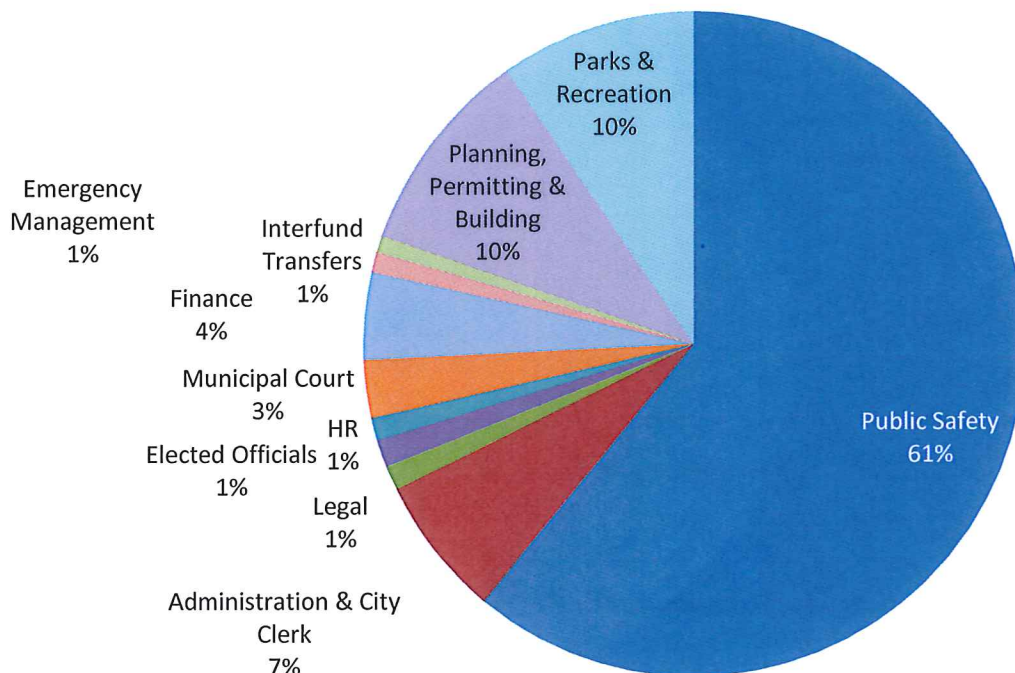
* Appointed by Mayor
and Confirmed by
Council

	2015 Budget Summary					
Fund	Beginning Fund Balance	Revenues	Total Resources	Expenditures	Restricted Ending Fund Balance	Unassigned Ending Fund Balance
General Fund	\$ 2,484,346	\$ 10,866,915	\$ 13,351,261	\$ 11,038,539	\$ 2,307,235	\$ 5,487
Contingency Fund	414,517	2,400	416,917	-	416,917	0
Donation Fund	6,512	4,100	10,612	2,600	-	8,012
Streets Fund	97,626	578,571	676,197	631,341	-	44,857
Transportation Concurrency Fees Fund	1,026,188	-	1,026,188	1,026,188	-	(0)
Tourism Lodging Tax Fund	53,241	65,200	118,441	80,385	-	38,056
Narcotic/Drug Buy Fund	24,811	3,000	27,811	25,000	-	2,811
Real Estate Excise Tax Fund	2,619	400,000	402,619	200,000	-	202,619
North Kelsey Debt Fund	25,314	4,100,100	4,125,414	4,117,305	-	8,109
General Capital Improvements Projects	436,912	-	436,912	-	-	436,912
Parks Capital Improvements Projects	939,280	2,250	941,530	644,193	10,407	286,930
Streets Capital Improvements Projects	1,143,077	8,853,800	9,996,877	7,612,384	-	2,384,493
North Kelsey Development Fund	1,157,706	2,837,897	3,995,603	3,803,769	-	191,834
Water Fund	1,123,335	3,707,790	4,831,125	4,014,046	372,968	444,112
Water CIP Fund	4,967,173	505,420	5,472,593	2,355,504	135,260	2,981,829
Sewer Fund	996,158	7,168,535	8,164,693	6,979,813	362,056	822,824
Sewer CIP Fund	4,272,482	2,000,000	6,272,482	2,484,317	406,675	3,381,489
Stormwater Fund	200,536	1,533,945	1,734,481	1,551,786	147,865	34,830
Stormwater CIP Fund	935,073	967,250	1,902,323	1,144,631	5,617	752,074
Solid Waste Fund	1,048,187	3,343,700	4,391,887	3,267,564	-	1,124,322
Revenue Bond Debt Reserve Fund	1,990,614	6,000	1,996,614	25,000	1,959,469	12,145
Information Technology Services Fund	65,990	491,973	557,963	491,157	60,000	6,806
Fleet & Equipment Management Fund	2,134,971	1,476,175	3,611,147	989,476	2,610,653	11,017
Facilities Management Fund	425,532	870,838	1,296,370	1,217,612	55,000	23,758
Total	\$ 25,972,200	\$ 49,785,858	\$ 75,758,058	\$ 53,702,610	\$ 8,850,122	\$ 13,205,326

General Fund Revenues - 2015 Budget



General Fund Expenditures - 2015 Budget



	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
General Fund				
Beginning Fund Balance	\$ 2,766,560	\$ 4,299,436	\$ 4,299,436	\$ 2,484,346
Revenues				
Taxes	7,789,962	8,637,639	8,197,531	8,724,382
Licenses & Permits	402,246	319,384	305,405	362,000
Intergovernmental	558,163	456,134	528,016	513,696
Charges for Services	1,011,391	1,002,803	1,001,603	864,373
Fines & Forfeitures	802,049	281,200	269,972	219,800
Interest, Rentals & Other	116,078	38,451	57,208	44,664
Transfers In	866,864	370,000	371,000	138,000
Total Revenues	\$ 11,546,753	\$ 11,105,611	\$ 10,730,734	\$ 10,866,915
Total Resources	\$ 14,313,313	\$ 15,405,047	\$ 15,030,170	\$ 13,351,261

Expenditures

Salaries	\$ 5,176,638	\$ 5,655,816	\$ 5,574,721	\$ 5,654,368
Payroll Taxes & Benefits	1,973,041	2,249,206	2,124,732	2,232,845
Supplies	125,967	179,643	157,590	160,222
Services/Charges	2,628,596	3,608,483	3,302,570	2,633,404
Intergovernmental/Taxes	75,861	64,338	62,963	59,032
Total Operating Expenditures	\$ 9,980,104	\$ 11,757,486	\$ 11,222,577	\$ 10,739,870
Capital & Project Expenditures	35,523	1,328,129	1,323,247	298,669
Total Expenditures	\$ 10,015,628	\$ 13,085,615	\$ 12,545,824	\$ 11,038,539

Undesignated Fund Balance	2,361,799	720	95,051	5,487
Restricted for Emergencies	1,804,502	1,988,254	1,907,838	1,825,778
Restricted for Public Safety	131,384	330,458	481,457	481,457
Ending Fund Balance	\$ 4,297,685	\$ 2,319,432	\$ 2,484,346	\$ 2,312,722

	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Contingency Fund				
Beginning Fund Balance	\$ 1,737,334	\$ 925,233	\$ 925,233	\$ 414,517
Revenues				
Interest	2,899	-	2,400	2,400
Transfer In from N Kelsey CIP Fund	-	-	-	-
Total Revenues	\$ 2,899	\$ -	\$ 2,400	\$ 2,400
Total Resources	\$ 1,740,233	\$ 925,233	\$ 927,633	\$ 416,917

Expenditures

General Fund-Econ Hardship	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
General Fund-Mitigation Fees	-	263,116	263,116	-
General Fund-Comp Plan Update	300,000	-	-	-
General Fund-IPZ Econ Dev.	25,000	-	-	-
General Fund-MusicFest	40,000	-	-	-
Implement Non-Rep Pay Structure	50,000	-	-	-
Street Fund-Traffic Study	150,000	-	-	-
Total Expenditures	\$ 815,000	\$ 513,116	\$ 513,116	\$ -

Ending Fund Balance	126,825	-	2,400	-
Restricted per Reserve Policy	798,408	412,117	412,117	416,917
Ending Fund Balance	\$ 925,233	\$ 412,117	\$ 414,517	\$ 416,917

2015 General Fund Expenditures by Type & Department

Comparison by Department

Comparison by Department											2015 Budget				2014 Budget				2013 Actual			
Summary for General Fund Departments		Salaries	Personnel Taxes & Benefits	Supplies	Services	Intergovt. & Taxes	Projects & Capital	Ending Reserve			\$	%	\$	%	\$	%	\$	%	\$	%		
Administration		\$ 219,429	\$ 79,822	\$ 9,000	\$ 429,535	\$ 20,675	\$ -	\$ -			\$ 758,461	5.7%	\$ 808,585	5.6%	\$ 689,820	4.8%						
Legal		-	-	-	130,000	-	-	-			130,000	1.0%	180,000	1.2%	136,798	1.0%						
Municipal Court		147,844	67,141	600	95,642	-	-	-			311,227	2.3%	73,229	0.5%	-	0.0%						
Human Resources		94,572	38,325	100	14,642	-	-	-			147,639	1.1%	168,873	1.2%	136,481	1.0%						
Mayor & City Council		86,400	7,114	-	8,750	18,000	-	-			120,264	0.9%	110,486	0.8%	105,719	0.7%						
Finance		264,406	118,119	2,200	83,935	-	-	-			468,660	3.5%	505,857	3.5%	439,055	3.1%						
Economic Development		-	-	-	-	-	-	-			-	0.0%	576,792	4.0%	133,341	0.9%						
Planning, Permitting & Building		528,719	234,227	2,350	161,465	-	190,000	-			1,116,761	8.4%	1,268,472	8.8%	743,279	5.2%						
Emergency Management		12,087	4,230	25,384	46,608	-	-	-			88,309	0.7%	149,590	1.0%	111,062	0.8%						
Police		3,788,002	1,430,025	83,388	819,004	19,757	-	481,457			6,621,632	49.6%	6,572,843	45.5%	5,949,814	41.6%						
Jail, Court & Dispatch		-	-	-	590,054	-	-	-			590,054	4.4%	719,505	5.0%	640,092	4.5%						
Parks		512,909	253,842	37,200	253,769	600	-	-			1,058,320	7.9%	1,322,095	9.2%	1,061,550	7.4%						
Non-Departmental		-	-	-	-	-	108,669	1,831,265			1,939,934	14.5%	1,988,974	13.8%	4,166,301	29.1%						
Total Dollars		\$ 5,654,368	\$ 2,232,845	\$ 160,222	\$ 2,633,404	\$ 59,032	\$ 298,669	\$ 2,312,722			\$ 13,351,261	100.0%	\$ 14,445,300	100.0%	\$ 14,313,313	100.0%						
Comparison by Type											Total less Reserves											
Sub-Totals, with percentages, less Reserves											Reserves as % of Total											
2015 Budget Amount		\$ 5,654,368	\$ 2,232,845	\$ 160,222	\$ 2,633,404	\$ 59,032	\$ 298,669	\$ 2,312,722			\$ 11,038,539											
2015 Percent		51.2%	20.2%	1.5%	23.9%	0.5%	2.7%	21.0%														
2014 Budget Amount		\$ 5,655,816	\$ 2,249,206	\$ 179,643	\$ 3,608,483	\$ 64,338	\$ 1,328,129	\$ 2,319,432			\$ 13,085,615											
2014 Percent		43.2%	17.2%	1.4%	27.6%	0.5%	10.1%	17.7%														
2013 Actual Amount		\$ 5,176,638	\$ 1,973,041	\$ 125,967	\$ 2,628,596	\$ 75,861	\$ 35,523	\$ 4,297,685			\$ 10,015,628											
2013 Percent		51.7%	19.7%	1.3%	26.2%	0.8%	0.4%	42.9%														

Administration	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Grant Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services Revenue	262,825	273,568	270,600	228,808
Total Revenues	<u>\$ 262,825</u>	<u>\$ 273,568</u>	<u>\$ 270,600</u>	<u>\$ 228,808</u>

Expenditures

Salaries	251,891	275,255	274,566	219,429
Payroll Taxes & Benefits	92,484	111,605	102,919	79,822
Supplies	6,958	10,500	8,800	9,000
Services/Charges	321,123	393,775	429,422	429,535
Intergovernmental	17,364	17,450	18,440	20,675
Total Admin Expenditures	<u>\$ 689,820</u>	<u>\$ 808,585</u>	<u>\$ 834,147</u>	<u>\$ 758,461</u>

Staffing in FTE's	2.40	3.00	3.00	3.00
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Note: 2014 Estimate & 2015 include public defender costs

Legal	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Charges for Services Revenue	<u>\$ 83,321</u>	<u>\$ 124,397</u>	<u>\$ 123,047</u>	<u>\$ 83,219</u>
Expenditures				
Services/Charges	136,798	180,000	202,465	130,000
Total Legal Expenditures	<u>\$ 136,798</u>	<u>\$ 180,000</u>	<u>\$ 202,465</u>	<u>\$ 130,000</u>

Municipal Court	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Fines, Forfeitures, & Fee Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 219,800</u>
Expenditures				
Salaries	\$ -	\$ 38,604	\$ 38,604	\$ 147,844
Payroll Taxes & Benefits	-	16,775	16,775	67,141
Supplies	-	9,600	9,600	600
Services/Charges	-	8,250	8,250	95,642
Capital Outlay	-	-	-	-
Total Municipal Court Expenditures	<u>\$ -</u>	<u>\$ 73,229</u>	<u>\$ 73,229</u>	<u>\$ 311,227</u>

Staffing in FTE's	-	1.00	1.00	2.20
Contracted				1.00

Human Resources	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Wellness Program & Misc Revenues	<u>\$ 5,720</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ -</u>
Expenditures				
Salaries	\$ 82,500	\$ 88,383	\$ 88,383	\$ 94,572
Payroll Taxes & Benefits	34,564	40,018	40,038	38,325
Supplies	145	115	75	100
Services/Charges	<u>19,273</u>	<u>40,357</u>	<u>37,438</u>	<u>14,642</u>
Total HR Expenditures	<u>\$ 136,481</u>	<u>\$ 168,873</u>	<u>\$ 165,934</u>	<u>\$ 147,639</u>
Staffing in FTE's	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Mayor & City Council	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Expenditures				
Salaries	\$ 59,200	\$ 65,400	\$ 75,250	\$ 86,400
Payroll Taxes & Benefits	4,849	5,386	6,170	7,114
Services/Charges	9,425	14,700	6,600	8,750
Intergovernmental	<u>32,245</u>	<u>25,000</u>	<u>25,000</u>	<u>18,000</u>
Total Council Expenditures	<u>\$ 105,719</u>	<u>\$ 110,486</u>	<u>\$ 113,020</u>	<u>\$ 120,264</u>

Finance Department	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Passport Services	\$ 12,130	\$ 12,200	\$ 16,320	\$ 14,060
Charges for Services	239,429	282,400	279,306	248,961
Total Revenues	<u>\$ 251,559</u>	<u>\$ 294,600</u>	<u>\$ 295,626</u>	<u>\$ 263,021</u>
Expenditures				
Salaries	270,595	272,569	272,569	264,406
Payroll Taxes & Benefits	117,432	121,506	121,506	118,119
Supplies	4,555	4,950	2,350	2,200
Services/Charges	46,473	106,832	111,196	83,935
Total Finance Expenditures	<u>\$ 439,055</u>	<u>\$ 505,857</u>	<u>\$ 507,621</u>	<u>\$ 468,660</u>
Staffing in FTE's	3.59	3.59	3.59	3.35

Economic Development	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Expenditures				
Salaries	\$ 82,299	\$ 28,979	\$ 28,979	\$ -
Payroll Taxes & Benefits	33,095	10,431	10,172	-
Supplies	36	-	-	-
Services/Charges	8,162	537,382	320,432	-
Operating Expenditures	<u>\$ 123,591</u>	<u>\$ 576,792</u>	<u>\$ 359,583</u>	<u>\$ -</u>
Project Expenditures	9,750	-	-	-
Total Expenditures	<u>\$ 133,341</u>	<u>\$ 576,792</u>	<u>\$ 359,583</u>	<u>\$ -</u>
Staffing in FTE's	1.00	1.00	-	-

Project Expenditures:

Innovation Partnership Zone (IPZ) 9,750

Planning, Permitting & Building	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Revenues				
Building Permits	\$ 244,404	\$ 169,816	\$ 150,500	\$ 199,700
Charges for Services	293,708	181,778	197,867	175,275
Total Revenues	<u>\$ 538,112</u>	<u>\$ 351,594</u>	<u>\$ 348,367</u>	<u>\$ 374,975</u>
Expenditures				
Salaries	429,794	534,666	533,373	528,719
Payroll Taxes & Benefits	167,701	220,545	224,891	234,227
Supplies	2,684	2,350	2,200	2,350
Services/Charges	143,099	160,911	157,539	161,465
Operating Expenditures	<u>\$ 743,279</u>	<u>\$ 918,472</u>	<u>\$ 918,003</u>	<u>\$ 926,761</u>
Project Expenditures	-	350,000	350,000	190,000
Total Expenditures	<u>\$ 743,279</u>	<u>\$1,268,472</u>	<u>\$1,268,003</u>	<u>\$ 1,116,761</u>

Staffing in FTE's	6.10	7.30	7.30	8.00
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Project Expenditure:

Non-transportation elements of the Comp Plan \$ 350,000 \$ 350,000 \$ 190,000

Emergency Management	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Grant Revenue	<u>\$ 16,106</u>	<u>\$ 19,555</u>	<u>\$ 19,755</u>	<u>\$ 10,050</u>
Expenditures				
Salaries	\$ 6,106	\$ 11,972	\$ 11,972	\$ 12,087
Payroll Taxes & Benefits	1,598	3,362	3,362	4,230
Supplies	24,193	26,690	24,690	25,384
Services/Charges	74,040	104,566	101,698	46,608
Equipment Expenditures	5,125	3,000	3,000	-
Total Expenditures	<u>\$ 111,062</u>	<u>\$ 149,590</u>	<u>\$ 144,722</u>	<u>\$ 88,309</u>

Staffing in FTE's	0.05	0.10	0.10	0.10
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Police Department	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Revenues				
County Criminal Justice Sales Tax	\$ 251,167	\$ 245,000	\$ 258,273	\$ 284,099
Local Sales Tax Levy for Public Safety	-	262,949	250,589	298,974
Gambling Tax Revenue	32,542	35,000	36,000	36,000
Licenses & Permits	10,671	10,000	9,000	9,300
Intergovernmental	313,495	266,319	283,001	278,386
Charges for Services	62,700	73,050	56,588	58,100
Fines & Forfeitures	802,049	281,200	269,972	-
Interest & Other	18,657	7,337	6,589	3,300
Total Police Revenues	\$ 1,491,280	\$ 1,180,855	\$ 1,170,011	\$ 968,159
<i>Note: In 2015 Fines & Forfeitures Revenue are reported in Municipal Court Division</i>				
Expenditures				
Salaries	3,514,200	3,796,511	3,711,747	3,788,002
Payroll Taxes & Benefits	1,298,136	1,463,252	1,351,123	1,430,025
Supplies	61,739	83,238	79,313	83,388
Services/Charges	897,634	862,203	839,430	819,004
Intergovernmental	26,074	21,798	19,000	19,757
Capital Machinery & Equipment	20,648	15,382	10,500	-
Total Police Expenditures	\$ 5,818,430	\$ 6,242,385	\$ 6,011,113	\$ 6,140,175
Staffing in FTE's	41.0	43.0	43.0	42.0

Jail, District Court & Dispatch	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Expenditures				
Court Filing Fees	\$ 99,999	\$ 165,000	\$ 100,000	\$ -
Prosecuting Attorney	78,955	80,000	80,000	100,000
Sno County Jail Fees	161,517	165,000	150,000	165,000
800 MHz Annual Maintenance	54,614	54,204	54,204	56,210
Dispatch Fees	245,007	255,301	255,301	268,844
Total Expenditures	\$ 640,092	\$ 719,505	\$ 639,505	\$ 590,054

Parks & Recreation Department	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Revenues				
Intergovernmental	\$ 5,260	\$ 5,260	\$ 5,260	\$ 5,260
Charges for Services	49,192	48,000	52,000	50,200
Interest & Other	12,905	7,600	26,600	19,600
Interfund Transfers	<u>220,000</u>	<u>120,000</u>	<u>121,000</u>	<u>113,000</u>
Total Parks Revenues	<u>\$ 287,357</u>	<u>\$ 180,860</u>	<u>\$ 204,860</u>	<u>\$ 188,060</u>
Expenditures				
Salaries	\$ 480,054	\$ 543,477	\$ 539,278	\$ 512,909
Payroll Taxes & Benefits	223,183	256,326	247,775	253,842
Supplies	25,656	42,200	30,562	37,200
Services/Charges	332,479	480,002	448,595	253,769
Intergovernmental/Taxes	<u>179</u>	<u>90</u>	<u>523</u>	<u>600</u>
Total Parks Expenditures	<u>\$ 1,061,550</u>	<u>\$ 1,322,095</u>	<u>\$ 1,266,734</u>	<u>\$ 1,058,320</u>

Staffing in FTE's	6.79	8.09	7.09	7.97
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General Fund Non Departmental	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Revenues				
Property Taxes	\$ 1,984,538	\$ 1,991,040	\$ 2,000,000	\$ 2,011,559
Sales Tax (excluding PD local levy)	3,444,040	3,924,681	3,547,247	3,925,000
Admissions Tax	105,903	130,900	126,208	130,000
Utility Taxes	1,965,289	2,045,219	1,976,041	2,035,500
Leasehold Taxes	6,483	2,850	3,173	3,250
Licenses & Permits	147,171	139,568	145,905	153,000
Intergovernmental	223,302	165,000	220,000	220,000
Charges for Services	8,087	7,410	5,874	5,750
Miscellaneous/Other Revenue	78,797	23,514	23,759	21,764
Interfund Transfers In	<u>646,864</u>	<u>250,000</u>	<u>250,000</u>	<u>25,000</u>
Total Revenues	<u>\$ 8,610,473</u>	<u>\$ 8,680,182</u>	<u>\$ 8,298,207</u>	<u>\$ 8,530,823</u>
Expenditures				
Transfer to Sick Leave Reserve Fund	\$ -	\$ 109,747	\$ 109,747	\$ 108,669
Transfer to North Kelsey Development	-	850,000	850,000	-
Total Expenditures	<u>\$ -</u>	<u>\$ 959,747</u>	<u>\$ 959,747</u>	<u>\$ 108,669</u>

Streets Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 321,641	\$ 509,853	\$ 509,853	\$ 97,626
Revenues				
Charges for Services	23,642	38,916	1,500	44,000
Solid Waste Franchise Fees	170,722	145,000	170,371	175,500
Motor Vehicle Fuel Tax	359,501	340,000	360,181	358,321
Interest & Miscellaneous	3,918	1,000	3,635	750
Transfers In	151,096	-	-	-
Total Revenues	\$ 708,879	\$ 524,916	\$ 535,687	\$ 578,571
Total Resources	<u>\$ 1,030,520</u>	<u>\$ 1,034,769</u>	<u>\$ 1,045,540</u>	<u>\$ 676,197</u>
Expenditures				
Salaries	148,530	163,030	163,172	166,004
Payroll Taxes & Benefits	65,739	77,639	77,801	81,993
Supplies	3,828	11,080	9,100	9,065
Services/Charges	301,163	554,797	546,341	372,779
Transfer Out - Paths & Trails	1,407	1,500	1,500	1,500
Transfer Out to CIP Fund-Transp.Plan	-	150,000	150,000	-
Total Operating Expenditures	\$ 520,667	\$ 958,046	\$ 947,914	\$ 631,341
Projects	-	-	-	-
Total Streets Expenditures	\$ 520,667	\$ 958,046	\$ 947,914	\$ 631,341
Ending Fund Balance	<u>\$ 509,853</u>	<u>\$ 76,723</u>	<u>\$ 97,626</u>	<u>\$ 44,857</u>

Staffing in FTE's	2.23	2.27	2.27	2.33
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Donation Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 10,678	\$ 10,660	\$ 10,660	\$ 6,512
Revenues				
Contributions From Private Sources	3,767	4,600	5,452	4,100
Total Donation Resources	<u>\$ 14,445</u>	<u>\$ 15,260</u>	<u>\$ 16,112</u>	<u>\$ 10,612</u>
Expenditures				
Police K-9 Program	-	-	6,000	-
Community Egg Hunt	964	1,200	-	-
Movies Under The Moon	1,449	2,000	2,600	1,600
Wiggley Field Dog Park	-	500	-	-
Flower Baskets	1,372	1,400	1,000	1,000
Other Miscellaneous Projects	-	-	-	-
Total Donation Expenditures	<u>\$ 3,785</u>	<u>\$ 5,100</u>	<u>\$ 9,600</u>	<u>\$ 2,600</u>
Ending Fund Balance	<u>\$ 10,660</u>	<u>\$ 10,160</u>	<u>\$ 6,512</u>	<u>\$ 8,012</u>

Transportation Concurrency Fees	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 438,204	\$ 2,111,372	\$ 2,111,372	\$ 1,026,188
Revenues				
GMA Fees	1,753,575	1,419,243	72,000	-
Interest & Other	2,230	1,001	3,341	-
Total Revenues	<u>\$ 1,755,806</u>	<u>\$ 1,420,244</u>	<u>\$ 75,341</u>	<u>\$ -</u>
Total Resources	<u>\$ 2,194,010</u>	<u>\$ 3,531,616</u>	<u>\$ 2,186,713</u>	<u>\$ 1,026,188</u>
Expenditures				
Transfers Out to Street CIP Fund	\$ 82,638	\$ 1,160,525	\$ 1,160,525	\$ 1,026,188
Ending Fund Balance	<u>\$ 2,111,372</u>	<u>\$ 2,371,091</u>	<u>\$ 1,026,188</u>	<u>\$ (0)</u>

Tourism Lodging Tax Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 65,303	\$ 69,318	\$ 69,318	\$ 53,241
Revenues				
Lodging Taxes	54,267	55,000	64,697	65,000
Interest & Other	202	200	225	200
Total Revenues	<u>\$ 54,470</u>	<u>\$ 55,200</u>	<u>\$ 64,922</u>	<u>\$ 65,200</u>
Total Resources	<u>\$ 119,772</u>	<u>\$ 124,518</u>	<u>\$ 134,241</u>	<u>\$ 118,441</u>
Expenditures				
Services/Charges	30,454	60,000	81,000	80,000
Transfer Out - Wakeboard/Tri-Monrc	20,000	21,000	-	385
Total Expenditures	<u>\$ 50,454</u>	<u>\$ 81,000</u>	<u>\$ 81,000</u>	<u>\$ 80,385</u>
Ending Fund Balance	<u>\$ 69,318</u>	<u>\$ 43,518</u>	<u>\$ 53,241</u>	<u>\$ 38,056</u>

Narcotic/Drug Buy Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 55,457	\$ 33,377	\$ 33,377	\$ 24,811
Revenues				
Fines & Forfeitures	7,500	1,500	1,500	3,000
Interest & Other	693	60	60	-
Total Revenues	\$ 8,193	\$ 1,560	\$ 1,560	\$ 3,000
Total Resources	<u>\$ 63,651</u>	<u>\$ 34,937</u>	<u>\$ 34,937</u>	<u>\$ 27,811</u>
 Operating Expenditures	 \$ 30,273	 \$ 34,000	 \$ 10,126	 \$ 25,000
 Ending Fund Balance	 <u>\$ 33,377</u>	 <u>\$ 937</u>	 <u>\$ 24,811</u>	 <u>\$ 2,811</u>

Real Estate Excise Tax Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 428,538	\$ 78,803	\$ 78,803	\$ 2,619
Revenues				
Real Estate Excise Taxes	453,036	500,000	402,435	400,000
Interest & Other	1,017	1,500	382	-
Total Revenues	\$ 454,053	\$ 501,500	\$ 402,817	\$ 400,000
Total Resources	<u>\$ 882,591</u>	<u>\$ 580,303</u>	<u>\$ 481,619</u>	<u>\$ 402,619</u>
 Expenditures				
Transfer Out - Streets CIP Fund	439,394	250,000	240,000	100,000
Transfer Out - Parks CIP Fund	39,394	150,000	139,000	-
Transfer Out - Parks Operations	200,000	100,000	100,000	100,000
Transfer Out - N Kelsey Development	125,000	-	-	-
Operating Expenditures	\$ 803,788	\$ 500,000	\$ 479,000	\$ 200,000
 Ending Fund Balance	 <u>\$ 78,803</u>	 <u>\$ 80,303</u>	 <u>\$ 2,619</u>	 <u>\$ 202,619</u>

North Kelsey Debt Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 83,492	\$ 12,044	\$ 12,044	\$ 25,314
Revenues				
Interest & Other	1,578	250	75	100
Transfer In - N Kelsey Development Fund	<u>7,450,000</u>	<u>60,000</u>	<u>60,000</u>	<u>4,100,000</u>
Total Revenues	\$ 7,451,578	\$ 60,250	\$ 60,075	\$ 4,100,100
Total Resources	<u>\$ 7,535,070</u>	<u>\$ 72,294</u>	<u>\$ 72,119</u>	<u>\$ 4,125,414</u>
Expenditures				
Debt Service - Principal	7,345,000	-	-	4,070,000
Debt Service - Interest	<u>178,027</u>	<u>57,673</u>	<u>46,805</u>	<u>47,305</u>
Total Expenditures	\$ 7,523,027	\$ 57,673	\$ 46,805	\$ 4,117,305
Ending Fund Balance	<u>\$ 12,044</u>	<u>\$ 14,621</u>	<u>\$ 25,314</u>	<u>\$ 8,109</u>

General Capital Improvements Projects	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 434,536	\$ 436,127	\$ 436,127	\$ 436,912
Revenues				
Interest & Other	<u>1,591</u>	<u>1,250</u>	<u>784</u>	<u>-</u>
Total Revenues	\$ 1,591	\$ 1,250	\$ 784	\$ -
Total Resources	<u>\$ 436,127</u>	<u>\$ 437,377</u>	<u>\$ 436,912</u>	<u>\$ 436,912</u>
Expenditures				
City Campus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ 436,127</u>	<u>\$ 437,377</u>	<u>\$ 436,912</u>	<u>\$ 436,912</u>

Parks Capital Improvements Projects Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 715,450	\$ 757,260	\$ 757,260	\$ 939,280
Revenues				
Park Impact Fees	164,860	-	100,000	-
Contributions from Private Sources	-	-	55,496	-
Transfers In	117,419	150,000	140,500	1,500
Interest & Other	5,706	2,050	1,467	750
Total Revenues	<u>\$ 287,985</u>	<u>\$ 152,050</u>	<u>\$ 297,463</u>	<u>\$ 2,250</u>
Total Resources	<u>\$1,003,435</u>	<u>\$ 909,310</u>	<u>\$ 1,054,722</u>	<u>\$ 941,530</u>

Expenditures

Salaries	44,509	44,734	44,734	73,187
Payroll Taxes & Benefits	17,591	18,831	18,831	33,419
Charges/Services	14,606	21,877	21,877	18,087
Lk Tye Park Bldg Upgrade	-	180,000	-	-
Skatepark Improvements	-	240,000	20,000	270,000
Ballfield Improvements per City Council	-	-	-	100,000
Rotary's Miracle Field	169,469	-	-	-
Cadman Pit Master Plan	-	40,000	-	40,000
Parks Master Plan Update	-	45,000	10,000	10,000
Paths & Trails CIP	-	-	-	18,000
Athletic Courts Resurfacing	-	-	-	28,000
Ballfield Dugout Covers	-	-	-	32,000
Playground Safety Surfacing	-	-	-	8,000
Ball Field Safety Surfacing	-	-	-	9,000
Ball Field Safety Netting & Fencing	-	-	-	4,500
Total Capital Expenditures	<u>\$ 246,175</u>	<u>\$ 590,442</u>	<u>\$ 115,442</u>	<u>\$ 644,193</u>

Ending Fund Balance	731,853	291,961	912,373	286,930
Restricted for Paths & Trails	25,407	26,907	26,907	10,407
Ending Fund Balance	<u>\$ 757,260</u>	<u>\$ 318,868</u>	<u>\$ 939,280</u>	<u>\$ 297,337</u>

Staffing in FTE's	0.46	0.46	0.46	0.88
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Streets Capital Improvements Projects Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 417,378	\$ 433,597	\$ 433,597	\$ 1,143,077
Revenues				
Grant Revenues	741,021	1,673,391	2,217,276	7,477,485
GMA Fees	49,818	877,392	-	103,127
Contributions from Private Sources	-	116,000	-	
Interest & Other	2,670	2,000	1,632	
Transfers In	525,516	1,560,525	1,550,525	1,273,188
Total Revenues	<u>\$ 1,319,025</u>	<u>\$ 4,229,308</u>	<u>\$ 3,769,433</u>	<u>\$ 8,853,800</u>
Total Resources	<u>\$ 1,736,403</u>	<u>\$ 4,662,905</u>	<u>\$ 4,203,030</u>	<u>\$ 9,996,877</u>
Expenditures				
Salaries	188,872	109,501	110,765	127,844
Payroll Taxes & Benefits	88,050	52,217	52,847	60,326
Supplies	-	1,000	-	-
Services/Charges	43,615	219,957	170,145	167,095
Main St/Old Owen/US 2 Improvements	148,501	-	-	-
Capital Construction Projects	833,768	2,773,657	2,726,196	7,257,119
Total Capital Expenditures	<u>\$ 1,302,806</u>	<u>\$ 3,156,332</u>	<u>\$ 3,059,953</u>	<u>\$ 7,612,384</u>
Undesignated Fund Balance	\$ 433,597	\$ 626,573	\$ 1,143,077	\$ 2,384,493
Restricted-North Kelsey Roundabout	-	880,000	-	-
Ending Fund Balance	<u>\$ 433,597</u>	<u>\$ 1,506,573</u>	<u>\$ 1,143,077</u>	<u>\$ 2,384,493</u>
Staffing in FTE's	2.60	1.50	1.50	1.69

North Kelsey Development Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 590,023	\$ 133,519	\$ 133,519	\$ 1,157,706
Revenues				
Sale of Land	7,107,212	-	400,000	2,837,597
Transfers In	125,000	850,000	850,000	-
Interest & Other	5,152	2,000	400	300
Total Revenues	<u>\$ 7,237,364</u>	<u>\$ 852,000</u>	<u>\$ 1,250,400</u>	<u>\$ 2,837,897</u>
Total Resources	<u>\$ 7,827,387</u>	<u>\$ 985,519</u>	<u>\$ 1,383,919</u>	<u>\$ 3,995,603</u>
Expenditures				
Charges/Services	224,344	74,213	166,213	353,769
Transfer Out - Debt Service Fund	7,450,000	60,000	60,000	3,100,000
Transfer Out - Contingency Fund	-	-	-	-
Capital Construction Projects	19,524	692,500	-	350,000
Total Capital Expenditures	<u>\$ 7,693,868</u>	<u>\$ 826,713</u>	<u>\$ 226,213</u>	<u>\$ 3,803,769</u>
Ending Fund Balance	<u>\$ 133,519</u>	<u>\$ 158,806</u>	<u>\$ 1,157,706</u>	<u>\$ 191,834</u>

Water Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 1,077,332	\$ 1,290,921	\$ 1,290,921	\$ 1,123,335
Revenues				
Charges For Services	4,027,956	3,787,791	3,921,854	3,699,520
Interest & Other	7,625	4,800	12,026	2,500
Transfers In from Debt Reserve	23,080	8,078	8,078	5,770
Total Revenues	<u>\$ 4,058,661</u>	<u>\$ 3,800,669</u>	<u>\$ 3,941,958</u>	<u>\$ 3,707,790</u>
Total Resources	<u>\$ 5,135,993</u>	<u>\$ 5,091,590</u>	<u>\$ 5,232,879</u>	<u>\$ 4,831,125</u>
Expenses				
Salaries	485,676	532,876	533,018	466,040
Payroll Taxes & Benefits	226,362	260,052	260,267	233,286
Supplies	930,501	1,330,252	1,332,487	1,463,005
Services/Charges	575,013	869,229	872,484	737,733
Intergovernmental/Taxes	180,531	190,000	199,221	208,000
Debt Service	635,228	631,881	632,067	625,982
Transfer Out - Water CIP Fund	800,000	280,000	280,000	280,000
Total Water Expenses	<u>\$ 3,833,312</u>	<u>\$ 4,094,290</u>	<u>\$ 4,109,544</u>	<u>\$ 4,014,046</u>
Ending Fund Balance	891,786	591,167	717,202	444,112
Restricted For Emergencies	410,896	406,133	406,133	372,968
Ending Fund Balance	<u>\$ 1,302,682</u>	<u>\$ 997,300</u>	<u>\$ 1,123,335</u>	<u>\$ 817,079</u>

Staffing in FTE's	7.55	7.57	7.57	6.72
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Water Capital Improvements Projects Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 4,368,414	\$ 5,262,026	\$ 5,262,026	\$ 4,967,173
Revenues				
Capital Fees	613,000	664,025	136,500	225,420
Interest & Other	19,477	12,500	65,302	-
Transfers In from Water Operations	800,000	280,000	280,000	280,000
Total Revenues	<u>\$ 1,432,476</u>	<u>\$ 956,525</u>	<u>\$ 481,802</u>	<u>\$ 505,420</u>
Total Resources	<u>\$ 5,800,891</u>	<u>\$ 6,218,551</u>	<u>\$ 5,743,828</u>	<u>\$ 5,472,593</u>
Expenses				
Salaries	132,737	113,217	114,481	131,596
Payroll Taxes & Benefits	63,376	54,131	54,137	62,139
Supplies	-	1,000	-	-
Charges/Services	23,501	181,763	181,763	16,809
Capital Construction Projects	319,251	863,000	426,274	2,144,960
Total CIP Expenses	<u>\$ 538,865</u>	<u>\$ 1,213,111</u>	<u>\$ 776,655</u>	<u>\$ 2,355,504</u>
Ending Fund Balance	5,225,493	4,731,052	4,630,350	2,981,829
Restricted For Emergencies	36,533	274,388	336,823	135,260
Ending Fund Balance	<u>\$ 5,262,026</u>	<u>\$ 5,005,440</u>	<u>\$ 4,967,173</u>	<u>\$ 3,117,089</u>

Staffing in FTE's	1.85	1.55	1.55	1.74
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Sewer Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 1,080,363	\$ 1,581,313	\$ 1,581,313	\$ 996,158
Revenues				
Charges For Services	5,793,404	6,282,046	6,483,418	7,145,250
Interest & Other	11,317	5,200	5,806	5,500
Transfers In from Debt Reserve	71,140	24,899	24,899	17,785
Total Revenues	<u>\$ 5,875,861</u>	<u>\$ 6,312,145</u>	<u>\$ 6,514,122</u>	<u>\$ 7,168,535</u>
Total Resources	<u>\$ 6,956,224</u>	<u>\$ 7,893,458</u>	<u>\$ 8,095,435</u>	<u>\$ 8,164,693</u>
Expenses				
Salaries	911,216	937,490	937,632	932,801
Payroll Taxes & Benefits	421,346	457,973	458,218	464,126
Supplies	217,489	220,940	192,700	209,065
Services/Charges	1,074,847	1,562,276	1,525,173	1,281,141
Intergovernmental/Taxes	109,751	115,000	122,076	130,000
Debt Service	1,868,246	1,863,118	1,863,478	1,962,680
Transfers Out - Sewer CIP Fund	800,000	2,000,000	2,000,000	2,000,000
Total Sewer Expenses	<u>\$ 5,402,896</u>	<u>\$ 7,156,797</u>	<u>\$ 7,099,277</u>	<u>\$ 6,979,813</u>
Ending Fund Balance	976,429	361,230	620,727	822,824
Restricted For Emergencies	576,899	375,431	375,431	362,056
Ending Fund Balance	<u>\$ 1,553,328</u>	<u>\$ 736,661</u>	<u>\$ 996,158</u>	<u>\$ 1,184,880</u>

Staffing in FTE's	13.14	13.01	13.01	13.12
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Sewer Capital Improvements Projects Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 4,712,235	\$ 4,217,217	\$ 4,217,217	\$ 4,272,482
Revenues				
Capital Fees	396,090	1,051,076	210,000	-
Interest & Other	16,852	10,000	7,503	-
Transfers In from Sewer Operations	800,000	2,000,000	2,000,000	2,000,000
Total Revenues	<u>\$ 1,212,941</u>	<u>\$ 3,061,076</u>	<u>\$ 2,217,503</u>	<u>\$ 2,000,000</u>
Total Resources	<u>\$ 5,925,177</u>	<u>\$ 7,278,293</u>	<u>\$ 6,434,720</u>	<u>\$ 6,272,482</u>
Expenses				
Salaries	111,369	115,487	116,751	133,888
Payroll Taxes & Benefits	50,993	53,976	53,982	62,441
Supplies	21	1,000	-	-
Charges/Services	29,305	184,339	183,519	31,288
Capital Construction Projects	1,516,273	1,047,375	1,807,986	2,256,700
Total CIP Expenses	<u>\$ 1,707,960</u>	<u>\$ 1,402,177</u>	<u>\$ 2,162,238</u>	<u>\$ 2,484,317</u>
Ending Fund Balance	4,067,739	5,428,756	3,825,122	3,381,489
Restricted For Emergencies	149,478	447,360	447,360	406,675
Ending Fund Balance	<u>\$ 4,217,217</u>	<u>\$ 5,876,116</u>	<u>\$ 4,272,482</u>	<u>\$ 3,788,164</u>

Staffing in FTE's	1.65	1.55	1.55	1.74
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Stormwater Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 330,171	\$ 368,950	\$ 368,950	\$ 200,536
Revenues				
Charges For Services	1,548,054	1,545,680	1,526,878	1,532,500
Grants	-	170,000	170,000	-
Interest & Other	4,027	1,200	1,742	-
Transfers In from Debt Reserve	5,780	2,023	2,023	1,445
Total Revenues	<u>\$ 1,557,861</u>	<u>\$ 1,718,903</u>	<u>\$ 1,700,642</u>	<u>\$ 1,533,945</u>
Total Resources	<u>\$ 1,888,032</u>	<u>\$ 2,087,853</u>	<u>\$ 2,069,593</u>	<u>\$ 1,734,481</u>
Expenses				
Salaries	484,595	463,026	463,168	413,575
Payroll Taxes & Benefits	228,186	225,226	225,408	207,005
Supplies	8,575	11,940	9,700	10,665
Services/Charges	381,858	518,571	516,914	492,967
Intergovernmental/Taxes	118,064	90,000	99,067	108,000
Debt Service	104,799	104,745	104,799	104,574
Transfers Out to CIP Fund	200,000	515,000	450,000	215,000
Total Stormwater Expenses	<u>\$ 1,526,077</u>	<u>\$ 1,928,508</u>	<u>\$ 1,869,056</u>	<u>\$ 1,551,786</u>
Ending Fund Balance	167,096	1,705	42,896	34,830
Restricted For Emergencies	194,859	157,640	157,640	147,865
Ending Fund Balance	<u>\$ 361,955</u>	<u>\$ 159,345</u>	<u>\$ 200,536</u>	<u>\$ 182,696</u>

Staffing in FTE's	7.58	6.61	6.61	6.02
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Stormwater Capital Improvements Projects Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 1,576,097	\$ 1,216,297	\$ 1,216,297	\$ 935,073
Revenues				
Grants	-	1,210,900	965,879	752,250
Interest & Other	6,156	4,500	2,230	-
Transfers In from Operations	200,000	515,000	450,000	215,000
Total Revenues	<u>\$ 206,156</u>	<u>\$ 1,730,400</u>	<u>\$ 1,418,109</u>	<u>\$ 967,250</u>
Total Resources	<u>\$ 1,782,253</u>	<u>\$ 2,946,697</u>	<u>\$ 2,634,406</u>	<u>\$ 1,902,323</u>
Expenses				
Salaries	11,457	109,501	110,765	127,844
Payroll Taxes & Benefits	3,670	52,294	52,300	60,326
Supplies	41	700	-	-
Charges/Services	7,871	190,806	189,986	16,606
Capital Construction Projects	542,917	1,528,033	1,346,283	939,855
Total CIP Expenses	<u>\$ 565,956</u>	<u>\$ 1,881,334</u>	<u>\$ 1,699,334</u>	<u>\$ 1,144,631</u>
Ending Fund Balance	1,216,297	1,012,688	882,398	752,074
Restricted For Emergencies	-	52,675	52,675	5,617
Ending Fund Balance	<u>\$ 1,216,297</u>	<u>\$ 1,065,363</u>	<u>\$ 935,073</u>	<u>\$ 757,692</u>

Staffing in FTE's	0.05	1.50	1.50	1.69
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Solid Waste Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 397,987	\$ 896,368	\$ 896,368	\$ 1,048,187
Revenues				
Charges For Services	3,294,827	3,235,443	3,295,246	3,341,200
Interest & Other	<u>29,038</u>	<u>2,100</u>	<u>3,029</u>	<u>2,500</u>
Total Revenues	\$ 3,323,865	\$ 3,237,543	\$ 3,298,275	\$ 3,343,700
Total Resources	<u>\$ 3,721,853</u>	<u>\$ 4,133,911</u>	<u>\$ 4,194,643</u>	<u>\$ 4,391,887</u>
Expenses				
Salaries	19,103	21,133	21,133	41,037
Payroll Taxes & Benefits	9,752	11,411	11,572	21,327
Supplies	36	50	-	50
Services/Charges	2,916,739	2,961,845	2,954,126	3,040,975
Intergovernmental/Taxes	<u>129,861</u>	<u>142,404</u>	<u>159,625</u>	<u>164,175</u>
Total Solid Waste Expenses	<u>\$ 3,075,491</u>	<u>\$ 3,136,843</u>	<u>\$ 3,146,456</u>	<u>\$ 3,267,564</u>
Ending Fund Balance	<u>\$ 646,361</u>	<u>\$ 997,068</u>	<u>\$ 1,048,187</u>	<u>\$ 1,124,322</u>
Staffing in FTE's	0.38	0.38	0.38	0.68

Revenue Bond Debt Reserve Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 2,112,071	\$ 2,019,614	\$ 2,019,614	\$ 1,990,614
Revenues				
Interest & Other	<u>7,543</u>	<u>5,000</u>	<u>6,000</u>	<u>6,000</u>
Total Resources	<u>\$ 2,119,614</u>	<u>\$ 2,024,614</u>	<u>\$ 2,025,614</u>	<u>\$ 1,996,614</u>
Expenses				
Transfers Out	<u>100,000</u>	<u>35,000</u>	<u>35,000</u>	<u>25,000</u>
Total Expenses	\$ 100,000	\$ 35,000	\$ 35,000	\$ 25,000
Ending Fund Balance	13,579	5,680	6,680	12,145
Restricted Per Debt Covenant	<u>2,006,035</u>	<u>1,983,934</u>	<u>1,983,934</u>	<u>1,959,469</u>
Ending Fund Balance	<u>\$ 2,019,614</u>	<u>\$ 1,989,614</u>	<u>\$ 1,990,614</u>	<u>\$ 1,971,614</u>

Information & Technology Services Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 143,355	\$ 47,811	\$ 47,811	\$ 65,990
Revenues				
Charges For Services	386,735	533,298	533,303	491,973
Interest & Other	15,527	1,150	2,042	-
Total Revenues	<u>\$ 402,262</u>	<u>\$ 534,448</u>	<u>\$ 535,345</u>	<u>\$ 491,973</u>
Total Resources	<u>\$ 545,617</u>	<u>\$ 582,259</u>	<u>\$ 583,156</u>	<u>\$ 557,963</u>
Expenses				
Salaries	77,677	58,818	58,818	58,488
Payroll Taxes & Benefits	32,137	28,889	28,904	30,037
Supplies	793	38,450	37,850	11,100
Services/Charges	382,821	388,725	390,949	391,532
Capital Equipment	4,535	4,500	645	-
Total Info Tech Expenses	<u>\$ 497,963</u>	<u>\$ 519,382</u>	<u>\$ 517,166</u>	<u>\$ 491,157</u>
Ending Fund Balance	854	2,877	5,990	6,806
Restricted per Replacement Schedule	46,800	60,000	60,000	60,000
Ending Fund Balance	<u>\$ 47,654</u>	<u>\$ 62,877</u>	<u>\$ 65,990</u>	<u>\$ 66,806</u>

Staffing in FTE's	2.00	1.00	1.00	1.00
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Facilities Management Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 199,945	\$ 260,845	\$ 260,845	\$ 425,532
Revenues				
Charges For Services	1,077,870	1,246,764	1,265,261	870,338
Interest & Other	60,900	800	5,578	500
Total Revenues	<u>\$ 1,138,770</u>	<u>\$ 1,247,564</u>	<u>\$ 1,270,838</u>	<u>\$ 870,838</u>
Total Resources	<u>\$ 1,338,715</u>	<u>\$ 1,508,409</u>	<u>\$ 1,531,683</u>	<u>\$ 1,296,370</u>
Expenses				
Salaries	168,019	178,183	178,183	201,940
Payroll Taxes & Benefits	81,659	91,741	91,746	103,091
Supplies	106,164	205,600	154,900	139,400
Services/Charges	722,027	777,378	681,322	773,181
Total Facilities Expenses	<u>\$ 1,077,870</u>	<u>\$ 1,252,902</u>	<u>\$ 1,106,151</u>	<u>\$ 1,217,612</u>
Ending Fund Balance	204,178	200,507	370,532	23,758
Restricted per Replacement Schedule	56,667	55,000	55,000	55,000
Ending Fund Balance	<u>\$ 260,845</u>	<u>\$ 255,507</u>	<u>\$ 425,532</u>	<u>\$ 78,758</u>

Staffing in FTE's	2.75	2.75	2.75	2.93
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Fleet & Equipment Management Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015
Beginning Fund Balance	\$ 1,969,534	\$ 1,673,099	\$ 1,673,099	\$ 2,134,971
Revenues				
Charges For Services	830,248	1,889,000	1,889,000	1,476,175
Interest & Other	43,496	40,500	7,948	-
Total Revenues	<u>\$ 873,743</u>	<u>\$ 1,929,500</u>	<u>\$ 1,896,948</u>	<u>\$ 1,476,175</u>
Total Resources	<u>\$ 2,843,277</u>	<u>\$ 3,602,599</u>	<u>\$ 3,570,047</u>	<u>\$ 3,611,147</u>
Expenses				
Salaries	89,219	120,845	122,145	139,238
Payroll Taxes & Benefits	41,407	60,666	60,666	70,993
Supplies	163,884	150,800	161,901	167,500
Services/Charges	262,009	274,463	239,972	242,745
Capital Equipment	613,659	850,392	850,392	369,000
Total Fleet & Equip Expenses	<u>\$ 1,170,178</u>	<u>\$ 1,457,166</u>	<u>\$ 1,435,076</u>	<u>\$ 989,476</u>
Ending Fund Balance	(123,569)	28,925	18,463	11,017
Restricted per Replacement Schedule	<u>1,796,668</u>	<u>2,116,508</u>	<u>2,116,508</u>	<u>2,610,653</u>
Ending Fund Balance	<u>\$ 1,673,099</u>	<u>\$ 2,145,433</u>	<u>\$ 2,134,971</u>	<u>\$ 2,621,670</u>
Staffing in FTE's	1.30	1.80	1.80	2.07

Department	Title	Salary Range - 2015
Administration	Executive Assistant/City Clerk	4666 - 6837
Administration	HR Manager	5558 - 9539
Administration	City Administrator	8207 - 10832
Administration	Economic Development Manager	5558 - 9539
Finance	Customer Service	3694 - 4714
Finance	AP/AR	4128 - 5268
Finance	Utility Billing	4128 - 5268
Finance	Financial Analyst	4208 - 5782
Finance	Finance Director	5558 - 9539
Municipal Court	Court Administrator	5558 - 9539
Municipal Court	Court Clerk	3622 - 4622
Municipal Court	Court Security Officer	640 - 800
Municipal Court	Judge (Contract)*	4000 - 4000
Parks & Rec	Parks Maintenance	4127 - 5267
Parks & Rec	Parks & Rec Administrative Tech	4397 - 5480
Parks & Rec	Parks/Landscape Design	4540 - 5795
Parks & Rec	Parks Director	5558 - 9539
Planning	Permit Technician	4397 - 5480
Planning	Building Inspector/Plans Examiner	4292 - 5749
Planning	Associate Planner	4292 - 5749
Planning	Senior Planner	4666 - 6836
Planning	Permit Supervisor	4996 - 6376
Planning	Deputy Code Official, Bldg	4666 - 6837
Planning	Planning and Permitting Manager	5558 - 9539
Planning	Community Development Director	5558 - 9539
Police Dept.	Customer Service Clerk	2978 - 3802
Police Dept.	Customer Service Specialist	3694 - 4714
Police Dept.	Data Specialist/Armorer	3694 - 4714
Police Dept.	Executive Assistant	4127 - 5268
Police Dept.	Investigative Support	4128 - 5268
Police Dept.	Code Enforcement	4129 - 5268
Police Dept.	Evidence Technician	4397 - 5480
Police Dept.	Police Officer	5431 - 6601
Police Dept.	Administrative Manager	5558 - 9539
Police Dept.	Sergeant	6786 - 8249
Police Dept.	Administrative Bureau Director	5558 - 9539
Police Dept.	Deputy Chief	5558 - 9539
Police Dept.	Police Chief	8207 - 10832
Public Works Department	Meter Reader	4127 - 5267
Public Works Department	Maintenance Worker II	4128 - 5267
Public Works Department	Cross Connection Control	4129 - 5267
Public Works Department	WWTP Operator	4130 - 5267
Public Works Department	PW Administrative Tech	4397 - 5480
Public Works Department	Administrative Coordinator	3694 - 4714
Public Works Department	Construction Document Supervisor	4397 - 5480
Public Works Department	Engineering Technician	4208 - 5373
Public Works Department	Shop Specialist III	4333 - 5529
Public Works Department	Equipment Operator III	4334 - 5529
Public Works Department	Water Quality Specialist	4335 - 5529
Public Works Department	Lab Specialist III	4336 - 5529
Public Works Department	Construction Inspector IV	4540 - 5795
Public Works Department	Utilities/Streets Site Lead	4541 - 5795
Public Works Department	GIS/CAD Specialist	4292 - 5749
Public Works Department	Civil Design Engineer I	4666 - 6837
Public Works Department	Utility Supervisor	4996 - 6376
Public Works Department	WWTP Supervisor	4997 - 6376
Public Works Department	Engineer III	4666 - 6836
Public Works Department	PW Manager	5558 - 9539
Public Works Department	WWTP Manager	5558 - 9539
Public Works Department	Engineering Manager	5559 - 9539
Public Works Department	Public Works Director	5558 - 9539
Public Works Department	Design & Construction Manager	5558 - 9539
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	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund						
Administration	2.20	2.40	2.40	2.40	3.00	3.00
Municipal Court	-	-	-	-	1.00	2.20
Human Resources	1.00	1.00	1.00	1.00	1.00	1.00
Finance	4.00	3.91	3.91	3.59	3.59	3.35
Planning, Permitting & Building	7.50	6.05	5.80	6.10	7.30	8.00
Engineering	0.72	-	-	-	-	-
Economic Development	-	1.00	1.00	1.00	1.00	-
Emergency Management	0.88	-	-	-	0.10	0.10
Police	45.00	41.00	41.00	41.00	43.00	42.00
Parks & Recreation	10.52	7.54	6.54	6.79	7.09	7.24
Total General Fund	71.82	62.90	61.65	61.88	67.08	66.89
Street Fund	2.14	2.25	2.24	2.23	2.27	2.33
Parks CIP Fund	0.46	0.46	0.46	0.46	0.46	0.88
Street CIP Fund	1.60	2.60	2.75	2.60	1.50	1.69
Water Fund	8.83	8.25	7.67	7.55	7.57	6.72
Water CIP Fund	1.09	1.85	1.85	1.85	1.55	1.74
Sewer Fund	15.18	13.33	13.17	13.14	13.01	13.12
Sewer CIP Fund	1.65	1.65	1.65	1.65	1.55	1.74
Stormwater Fund	8.34	8.37	7.67	7.58	6.61	6.02
Stormwater CIP Fund	0.05	0.05	0.05	0.05	1.50	1.69
Solid Waste Fund	1.45	0.54	0.54	0.38	0.38	0.68
Information Technology Fund	3.00	2.00	2.00	2.00	1.00	1.00
Facilities Management Fund	1.71	1.75	2.00	2.75	2.75	2.93
Fleet & Equipment Fund	1.00	1.00	1.30	1.30	1.80	2.07
Total	118.32	107.00	105.00	105.42	109.03	109.50