

The
CITY OF LAKE STEVENS

Washington

2016 Adopted Annual Budget



One Community Around the Lake

Vern Little
Mayor

City Officials

Vern Little
Mayor

Marcus Tageant
Council President

Kathy Holder
Council Vice President

Kim Daughtry
Councilmember

Sam Low
Councilmember

John Spencer
Councilmember

Suzanne Quigley
Councilmember

Todd Welch
Councilmember

City Staff

Interim City Administrator
Finance Director/City Clerk
Police Chief
Public Works Director/Engineer
Interim Planning Director
Human Resources Director

Mary Swenson
Barbara Stevens
Dan Lorentzen
Mick Monken
Russ Wright
Steve Edin, MPA

City of Lake Stevens
2016 Adopted Annual Budget

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October 30, 2015

City Council members of the City of Lake Stevens, Washington

I am pleased to present you with the 2016 Preliminary Budget for the City of Lake Stevens. The 2016 Preliminary Budget represents our continued commitment to provide prudent fiscal management, exceptional service delivery, and the highest quality of life for our citizens.

I would also like to remind you that the annual City Budget is the Council's primary tool for policy-making. It defines the levels of services, programs and projects that you would like to fund during the coming year.

2016 HIGHLIGHTS

Our duty as public officials is to manage expenses wisely, within the resources made available under our state's municipal financing system. Despite ongoing fiscal challenges and an increasing demand on our tax base, the City remains economically viable, thanks in part to the focus on the multiyear forecasting. This allows the City to build and refine its financial projections for 2016 and beyond.

The Preliminary Adopted 2016 Budget includes an estimated increase in revenues in all funds of 6% from the 2015 Budget. The Preliminary 2016 budget includes a 2% increase in expenditures in all funds to \$19.4 million.

One of my top priorities this year is to improve and enhance our city parks. We will increase the levels of service within our parks by hiring a dedicated full time park worker and two seasonal workers. Additionally, we will continue the partnership needed to complete Cavelaro regional park. Funds have been included in the budget to contribute to the completion of Phase I of this project.

Another top priority is the continued partnership with the Department of Transportation and the Washington Department of Transportation on the Highway 9 & Highway 204 project. We successfully advocated for and received "front-loaded" funding allowing us to begin our project sooner.

An ongoing priority of mine is continue emphasis on multiyear forecasting, and focus on economic development. Through sound budgeting, we have conserved resources and saved for future infrastructure needs and are poised for economic development. Quality development will provide a path to greater financial stability. The solution to our current financial challenges is to continue to focus on essential expenditures and conserve funding for infrastructure, while identifying and promoting economic development opportunities.

The City has been able collaborate with other agencies and take advantage of monetary savings by entering into interlocal agreements and utilizing cooperative purchasing agreements such as:

- Lake Stevens Fire District for Information Technology Services
- Lake Stevens School District for School Resource Officer Services
- Lake Stevens School District for Fuel
- Department of Enterprise Services – Cooperative Purchasing
- Snohomish County – Cooperative Purchasing
- U.S. General Services Administration – Police Cars and Information Technology Products/Services

Some new projects and purchases included in this 2016 Preliminary Budget are:

- Lundeen Park Restoration Project
- North Cove Dock Restoration
- Callow Road Embankment Restoration
- 20th Street Right of Way Planning & Design Phase
- 91st Avenue SE Sidewalk Project
- Cavelaro Park Phase I Project
- Information Technology – Software Upgrades
- Information Technology – Hardware Upgrades/Replacements
- Information Technology – Records Content Management Program
- Stand-by/Back-up Generator
- Storm Pond Fencing Replacements
- Law Enforcement Vehicle Replacements
- Administration Vehicle Replacement
- Truck Mount Boom Mower

Additionally, various projects and programs span multiple years or are funded on ongoing bases such as computer replacements, street overlays, sidewalk repairs, crosswalk safety, tree safety, and milfoil and alum treatments of the lake. These expenditure requests have also been evaluated and included in this 2016 Preliminary Budget.

My goal and intent with regard to organizational structure is to align city staff positions with the Council's long-term goals and strategic plans. We have shown strong fiscal responsibility in recent years which has put us in a good position to responsibly add staff.

We must create the most efficient and effective organizational structure possible to balance the needs of the community and organization as a whole. Management will continue to review the needs of all city departments in order to achieve and maintain this objective.

CONCLUSION

We are continuing to put a great deal of emphasis on forecasting for the future of the City beyond 2016. We are challenged with increasing demands on our tax base but we are rising to the challenge. This City is well managed and our staff is highly motivated. We will continue to use our greatest talents to put our scarce resources to their best use.

In presenting this information, I welcome any comments, questions, or recommendations to the Budget. Ultimately, the final outcome of any revisions to this preliminary budget must still be a balanced budget.

There are a number of items and positions that have been added to my Preliminary Adopted

Budget that I do not necessarily agree with, and that in my opinion are not fiscally responsible, yet ultimately the final budget is the decision of the City Council.

I would like to thank the Department Directors who worked diligently to produce their departmental budgets. The teamwork from our dedicated staff has contributed significantly to our City's healthy and stable finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Vern Little". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Vern Little, Mayor

CITY OF LAKE STEVENS
LAKE STEVENS, WASHINGTON

ORDINANCE NO. 943

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF LAKE STEVENS,
WASHINGTON, FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2016

WHEREAS, the Mayor of the City of Lake Stevens, Washington completed and placed on file with the City Clerk a Adopted budget and estimate of the amount of the moneys required to meet the public expenses including salaries and benefits of City employees, 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 for the purpose of making 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 Adopted budget; and

WHEREAS, notices were published in the official newspaper of the City, that the Council of said City would meet on the 10th day of November and the 24th day of November, 2015, at the hour of 7:00 P.M., at the City Council Chambers in the Lake Stevens School District Educational Service Center of said City for the purpose of receiving public testimony in a public hearing as to the matter of said Adopted budget; and

WHEREAS, the said City Council did meet at said dates, times, and place and did receive public testimony during a public hearing as to the matter of said Adopted budget; and

WHEREAS, the said Adopted budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Lake Stevens for the purposes set forth in said budget, and the estimated expenditures set forth 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 Lake Stevens do ordain as follows:

Section 1. The budget for the City of Lake Stevens, Washington, for the year 2016 is hereby adopted in its final form and content as set forth in the document entitled City of Lake Stevens 2016 Annual Budget, 1 copy of which is on file in the Office of the Clerk.

Section 2. Totals for all such funds combined, for the year 2016 are set forth in summary form below, and are hereby appropriated for expenditure during the year 2016 as set forth below:

Fund #	Fund Name	Estimated Beg. Bal.	Resources	Expenditures	End. Bal.
001	General	\$ 7,570,987	\$ 9,794,572	\$ 10,651,388	\$ 6,714,171
002	Contingency Reserve	\$ 3,405,547	\$ 803,100	\$ 8,050	\$ 4,200,597
101	Street	\$ 3,715,069	\$ 2,288,213	\$ 3,134,977	\$ 2,868,305
103	Street Reserve	\$ 1,526	\$ 2	\$ -	\$ 1,528
111	Drug Seizure & Forfeiture	\$ 27,805	\$ 10,050	\$ 1,000	\$ 36,855
112	Municipal Arts Fund	\$ 11,443	\$ 50	\$ 11,493	\$ -
210	2008 Bonds	\$ -	\$ 353,268	\$ 353,268	\$ -
212	2010 LTGO Bonds	\$ -	\$ 74,166	\$ 74,166	\$ -
213	2015 LTGO Bond	\$ -	\$ 97,600	\$ 97,600	\$ -
301	Cap. Proj.-Dev. Contrib.	\$ 3,555,714	\$ 812,500	\$ 1,250,000	\$ 3,118,214
303	Cap. Imp.-REET	\$ 640,071	\$ 526,500	\$ 340,842	\$ 825,729
304	Cap. Improvements	\$ 2,390,865	\$ 527,000	\$ 74,164	\$ 2,843,701
309	Sidewalk Capital Project	\$ 425,483	\$ 983,700	\$ 604,000	\$ 805,183
401	Sewer	\$ 275,606	\$ 1,391,226	\$ 1,393,954	\$ 272,878
410	Storm and Surface Water	\$ 1,896,056	\$ 1,549,403	\$ 1,518,567	\$ 1,926,892
501	Unemployment	\$ 102,918	\$ 200	\$ 30,000	\$ 73,118
510	Equipment Fund	\$ 215,106	\$ 152,317	\$ 226,565	\$ 140,858
520	Equipment Fund-Police	\$ 321,311	\$ 196,200	\$ 188,000	\$ 329,511
530	Equipment Fund-PW	\$ 168,894	\$ 336,180	\$ 255,730	\$ 249,344
540	Aerator Equipment Repl.	\$ 119,286	\$ 10,175	\$ -	\$ 129,461
621	Refundable Deposits	\$ 2,200	\$ 51,000	\$ 53,200	\$ -
633	Treasurer's Trust	\$ -	\$ 200,000	\$ 200,000	\$ -
	Total	\$ 24,845,887	\$ 20,157,422	\$ 20,466,964	\$ 24,536,345

Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

Section 4. A summary of this ordinance consisting of the title shall be published in the official City newspaper. This ordinance shall take effect and be in full force five (5) days after publication.

PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE STEVENS this ____ day of _____, 2015.

Vern Little, Mayor

About the Budget and the Budget Process

The budget is a requirement of State law and constitutes the legal authority for expenditures. Although the City's budget document includes line item detail, the City's budget ordinance is Adopted at the fund level so expenditures may not legally exceed appropriations at the fund level of detail.

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction from the City Council to the Mayor, City staff and the community. As a result, the City Council, Mayor, staff, and public are involved in establishing the budget for the City of Lake Stevens.

The budget process affords both an interesting and challenging opportunity to reassess plans or legislative policies and the means for accomplishing them. It's through this effort that the budget becomes the single most important policy document produced each year.

Budgetary Functions:

A Policy Document

The budget functions as a policy document in that the decisions made within the budget are designed to "reflect the Major Themes & Policies that guide the actions taken for the future." As a policy document, the budget makes specific attempts to link desired themes and policy direction to the actual day-to-day activities of the City staff.

An Operational Tool

The budget details all of the operations of the City. Activities of each City function and organization have been planned, debated, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the Major Themes & Policy issues of the City Council.

A Link with the General Public

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

A Legally Required Financial Planning Tool

The budget is a financial planning tool, which has been its most traditional use. In this light, the budget is a State law requirement of all cities, as stated in Title 35A RCW. The budget must be a balanced budget and must be in place prior to the expenditure of any City funds. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available. The staff's requests for appropriations comprise the disbursement side of the preliminary budget.

Budgetary Process:

The Budget process for the City of Lake Stevens is, in some respects, an on-going, year-round activity. The formal budget planning begins in the summer, with discussions between the Mayor, City Administrator, departments, and the City Council about status of on-going programs, and new policies and objectives for the future which result from the legislative retreat and priority setting process.

The budget and its policies are implemented through the individual departments and the accounting controls of the Finance Department. The budget is monitored by a reporting system consisting of monthly reports to the department heads. Financial reports are issued by the Finance Department which compares actual expenditures and revenues with the budget. In these reports, financial data is presented at the same level of detail as the final budget document. Financial reports are reported to the City Council in summary on a quarterly basis.

Budget preparation actually begins in late spring and early summer with the completion and Council's subsequent review of the six-year financial forecast. Then typically in August, the budget process kicks off with the budget call letter which requests all department heads to complete their departmental expenditure requests.

The City's budget and accounting structure uses funds as a means to collect and record all the revenues and expenditures associated with different departments, areas of service, grants, and other projects. There are three primary funds utilized to track a majority of the City's activities. The first is the General Fund which is responsible for a majority of all departments and general operations of the City. The second fund is the Street Fund which supports a variety of activities associated with building, maintaining, and planning for the City's transportation network. The third fund is the Storm and Surface Water Fund which provides maintenance and operations of the City's storm drainage system and lake restoration efforts.

Preliminary Budget

In September the budget is ready for the Mayor and City Administrator's review. The preliminary budget is prepared and available for City Council and citizen review in November. The Council holds formal hearings on the preliminary budget and conducts a series of workshops to examine the budget in detail during October and November. Final action on the budget usually occurs in late November or early December.

Final Budget

The final budget is issued as a formal published document in the same format as the preliminary budget, but as modified by the City Council. The actual appropriations implementing and amending the budget are contained in the budget ordinance by the City Council.

Amending the Budget

The budget can be amended at anytime during the budget year. If the amendment consists of just the movement or adjustment of budget within a single fund without increasing or decreasing the budget grand total for that fund, it may be adjusted with just administrative approval. However if the amendment changes the grand total for that fund or creates or deletes a fund, the amendment must be approved by the city council in the form a budget amendment ordinance.

City of Lake Stevens 2016 Budget Calendar

Budget Instructions to Department Heads	July 1, 2015
Budget Revenue & Expenditure Estimates Filed w/City Clerk	July 31, 2015
Estimates Presented to City Administrator & Mayor	August 11, 2015
Department Heads Meet w/City Administrator & Mayor	August 11 – August 28, 2015
Budget Subcommittee Meeting	Tuesday, September 8, 2015
Budget Subcommittee Meeting	Tuesday, September 15, 2015
Budget Subcommittee Meeting	Friday, September 25, 2015
Estimated Revenues & Preliminary Budget Provided to Legislative Body	October 5, 2015
Council Presentation	October 13, 2015
Budget Workshop	Tuesday, October 20, 2015
Council Presentation	October 27, 2015
Notice of Public Hearing	October 28, 2015
Preliminary Budget and Budget Message Filed w/City Clerk	October 30, 2015
Copies of Preliminary Budget Made Available to the Public	October 30, 2015
Notice of Public Hearing	November 4, 2015
Public Hearing #1 (Property Tax Levy)	November 10, 2015
Final Public Hearing and Budget Adoption	November 24, 2015
Final Public Hearing (continuation) and Budget Adoption (if needed)	December 8, 2015

MAJOR BUDGET THEMES OF LAKE STEVENS
CITY GOVERNMENT

The City of Lake Stevens' themes and their supporting policies which set the course for Lake Stevens well into the future. The City's Budget Process utilizes the Themes to ensure that the community's service goals are supported by the budget process.

THEME: A. CERTAINTY OF BASIC MUNICIPAL SERVICES

Basic municipal services are characterized by consistent high quality, dependability, responsiveness, and customer satisfaction.

Leadership -- Continue to provide effective and efficient leadership for all municipal services to deliver the best service possible.

Personnel Resources -- Ensure that sufficient and qualified staff resources are available to maintain sufficient levels of service.

Legislative Retreat -- Continue to conduct an annual legislative retreat to develop and prioritize City goals, policies, and directives for the ensuing year.

Police Service -- Provide for 24 hour police protection for basic law enforcement functions and provide police services that meet professional standards resulting in the citizen's perception that the City is safe and Police are responsive.

Public Safety -- Provide crime prevention and life safety/ inspection services.

Comprehensive Plan Update Processing -- Annually review Comprehensive Plan policies and plans for effectiveness; revise as needed. Process privately requested Comprehensive Plan amendments.

Operational Standards -- Continue to update and improve City codes, policies, and practices necessary to provide basic municipal services which are high quality, dependable, consistent, and responsive to community needs and in compliance with state and federal law.

Customer Satisfaction -- Continue the City's customer focus orientation in all services provided that results in citizen feedback of responsiveness to their concerns.

Sewer Capacity -- Continue to work with the Lake Stevens Sewer District to provide for the acquisition of sufficient sewer hook-ups to support build-out within the City.

Capital Improvements -- Acknowledge, schedule and budget for the Six-Year Schedule of Improvement of the Capital Facilities element of the Comprehensive Plan and other capital improvements as required.

Review and Amend Land Use Code (as needed) -- The Growth Management Act requires that the City's Land Use Code be consistent with its Comprehensive Plan.

Parks -- Continued updating City and UGA needs study.

Street Addresses -- Coordinate needed changes with local emergency service providers and the U.S. Post Office. All changes should include an evaluation of the economic impacts to the City and the individual citizens involved.

Code Enforcement -- Provide education and enforcement of to enhance the quality of life in the city.

THEME: SENSE OF COMMUNITY

The places where people live, do business, and play should be safe, friendly, and supportive. The City will attend to the well-being of its citizens and families. All citizens should feel "connected" to the community, its government and its lasting institutions.

Aquafest -- Be a full partner in the celebration and contribute to its success.

Gang Prevention - Support the Interlocal Youth Gangs Taskforce through funding and participation in community sponsored alternatives to youth violence. Be vigilant to problems and pro-active in enforcement.

Urban Design -- Update the Urban Design Guidelines to more precisely fit the City and the UGA.

Phased Annexation Plan – Continue with the implementation of the phased annexation plan, prioritizing lands for annexation that require urban services in accordance with the Growth Management Act, City's Capital Facilities Plan and fiscal impact analysis.

Annexation Fiscal/Service Impact Study -- Supplement/update the City's analysis with an annexation impact study.

Implement GMA -- Manage the City Comprehensive Plan and adopt Urban Growth Area Comprehensive Plan, provide staff to Growth Management Coordinating Committee and develop population/employment monitoring plan.

Park/Trail Safety -- Provide for police patrol of City Parks and Trails.

Senior Citizens -- Continue to support and promote the City's senior citizens and their activities through the provision of facilities (Senior Center) and other associated costs (maintenance and utilities).

Historic Preservation -- Prepare a strategy to identify and manage historic and prehistoric sites, and facilitate the preservation and interpretation of historic buildings.

Downtown Development -- Assist in in-filling downtown with viable businesses applying a historic flavor.

Special Districts -- Develop clear policies and positive partnerships with special districts serving the Lake Stevens community to improve the overall public service system.

City Entrances -- Sign and beautify the City's major entrances.

THEME: RESPECTED AND PROTECTED NATURAL ENVIRONMENT

Lake Stevens wetlands, trees, open spaces, and other important features of its natural environment are to be protected.

Lake Restoration --The City will continue with its efforts to manage and implement the Lake Restoration Program and to continue to work with Snohomish County to improve water quality in the lake and its tributary drainages.

Alternative Energy Sources -- The City will facilitate the conversion to cost-effective and environmentally sensitive alternative technologies and energy sources.

Recycling -- Maintain and expand reduction, re-use, and recycling programs in the City; and support local, regional, state, federal, and private programs aimed at reduction, re-use, and recycling of natural resources.

Drainage Regulations – Meet NPDES requirements and benchmarks for water quality. Keep current the storm water control ordinance requiring best management practices for storm water control, addressing such issues as detention, release, erosion and siltation, etc.

THEME: LIMITED FINANCIAL RISK

Lake Stevens city government will maintain conservative fiscal policies which guide decisions on revenue, investment and expenditures of city funds, and maintain adequate reserves to support consistent city services regardless of economic fluctuations.

Financial Reporting -- Provide reliable financial information through financial reporting and fiscal controls.

Financial Plan -- Maintain a policy-based six year financial plan of projected revenues and expenditures for major operating and capital funds.

Grants Management -- Maintain sound fiscal management of grants to ensure compliance with all federal and state grant requirements and to ensure that grant reimbursement funds are obtained promptly to maximum investment potential.

20-Year CIP and 6-Year TIP -- The City shall continue to adopt an annual budget and a six-year capital improvement program as part of its budgeting process.

Debt Management -- Debt shall be managed so that City general obligation debt will not exceed debt limitations set by law and the City's ability to pay.

THEME: MAXIMIZE EFFICIENCY OF CITY OPERATIONS

City resources are to be used wisely and carefully. City government shall continuously seek opportunities to improve service and maintain high quality and efficiency.

Budget System -- Implement, manage, improve, and continually evaluate the City's budget

performance to maintain expenditures within the City's revenue base.

Actively Pursue Grants -- Efforts shall be made to secure grants or private funds, whenever available, to finance the provision of capital improvements.

Continuing Efficiency -- Strive to maintain efficiency in the provision of City government services through continual evaluation and improvement of administrative, technical, and personnel procedures and practices, as well as the Lake Stevens Municipal Code.

Salary -- Devote adequate funds to ensure competitive salaries and benefits so trained and competent employees will remain with the City, ensuring expertise and continuity in service delivery.

Continuing Education -- Ensure that elected officials, appointed commissioners, and staff maintain and/or improve their levels of expertise through continued education, development, and peer consultation.

Staff and Equipment Management -- Ensure that City Hall remains technologically advanced in order to provide the best service possible and minimize the need for additional staff.

Computer Networks -- Maintain the City Hall computer network to continue to allow for more efficient exchange of information between departments and between the City and its customers.

Civic Center Improvements -- Continue efforts to complete the planning process and implement a new Civic Center vision including an expanded library facility, park improvements and the future City Hall.

Update CIP -- Plan and budget capital improvements to correct existing deficiencies, to replace worn out or obsolete facilities and to accommodate desired future growth, as identified within the Comprehensive Plan.

Review of Developer Submittals -- Appropriate funding mechanisms for development's contribution of a fair share of public facility improvements (such as recreation, drainage and solid waste) will be considered for implementation as they are developed by the City.

Streamline Permit Process -- Monitor our permit approval procedures to ensure we have the most streamlined and efficient process possible.

THEME: REGIONAL COOPERATION

Lake Stevens shall seek to coordinate and cooperate with other jurisdictions to address shared concerns, meet mutual needs, and to deliver services and manage operations with maximum efficiency.

Interagency and Utility Coordination -- In order to expand services to the citizens of Lake Stevens in a fiscally responsible manner, coordinate the construction of new utilities with existing facilities and land use designations, and provide for appropriate mitigation charges and assessments, the City shall continue with interagency cooperation, including the sharing of personnel, facilities and resources whenever possible. The Comprehensive Plan lists policies regarding coordination, cooperation, joint review of projects, and mitigation with regional agencies, utilities and with the

Lake Stevens School District, Lake Stevens Sewer District, and Lake Stevens Fire.

Transportation Coordination -- The City will continue to coordinate with Puget Sound Regional Council and all other agencies and neighboring jurisdictions involved with public transportation, whether they be bus, HOV lanes, light rail, heavy rail, ride sharing, van pooling, or other forms, to identify what is of best use to the citizens of the City and participate in those ventures and proposals which are of general, and/or specific, benefit to the citizens of the City.

THEME: MAINTAIN/IMPROVE CITY FACILITIES & INFRASTRUCTURE

The City will seek to maintain and improve its facilities and infrastructure to support the existing population as well as to provide for managed growth.

Prioritizing Capital Improvements -- Capital improvement projects shall be evaluated and prioritized using all the following criteria:

- a. elimination of public hazards;
- b. whether the project is needed to correct existing deficiencies, replace needed facilities, or to provide facilities needed for future growth;
- c. elimination of capacity deficits;
- d. financial feasibility;
- e. site needs based on projected growth patterns;
- f. environmental impacts;
- g. new development and redevelopment;
- h. plans of state agencies;
- i. local budget impact including costs for operation and maintenance.

Pursue Capital Construction -- Continue to prioritize and construct those projects listed within the Capital Facilities Plan.

Transportation Plan -- Provide safe, convenient and efficient transportation for all residents and visitors to the City. This will include improvements to existing facilities as well as extensions of transportation to new developments. The Comprehensive Plan lists policies requiring studies and reports of transportation details, specifically for:

- a. annually updating the transportation element of the Comprehensive Plan;
- b. a transportation plan for the central business district, including access to and movement within the district for both motorized and non-motorized traffic;
- c. improve and encourage the use of the truck route through the industrial area;

Transit Coordination -- Continue to work with Community Transit to identify the best routes, stops and scheduling to best serve the community, encourage use and maximize the efficiency of public transportation and identify and develop car pool, van pool, and park and ride facilities to best accommodate City residents and encourage ride sharing and use of public transportation.

Municipal Code Revisions -- The City will continue to review the Municipal Code and propose revisions to the language and references therein to be consistent with the language and references in the Transportation Element of the Comprehensive Plan.

Impact Fee Management -- Keep transportation improvement cost estimates current to collect appropriate shares from developers and users as established.

Infrastructure Maintenance Regulations -- The City shall review and amend existing regulations as necessary, including the critical areas ordinance, to allow maintenance, repair, installation and replacement of utilities.

Financing Options -- The City will investigate alternative methods of obtaining financing for transportation improvements, including: creating a street utility district, local option taxes, bonding, Local Improvement Districts, combining efforts with other agencies, investigate all possible grant and loan opportunities such as the Public Works Trust Fund, Intermodal Surface Transportation Efficiency Act funding, and interlocal agreements for mitigation costs with Snohomish County.

Sidewalks -- Where appropriate, the City will install or cause to be installed, budget permitting, new sidewalks on existing City streets considered by the City to be high priority areas and adopt sidewalk regulations consistent with state guidelines for the maintenance and responsibility of sidewalks and planting strips by adjacent property owners.

Streets/Pavement Management Program -- Monitor, maintain and repair all City streets in conformance with a pavement management program set up to establish priorities, scopes and estimate improvement costs.

THEME: ECONOMIC VITALITY

The City will work in partnership with citizens, business leaders and community agencies to create and maintain steady, sustainable economic growth which enhances and supports the community.

Main Street Program -- Continue to encourage the Lake Stevens businesses, in partnership with the City, to sponsor, support, and implement a Main Street Program.

Economic Development Program -- The City will continue to develop an economic development program utilizing our Economic Development Coordinator, in coordination with the Snohomish Economic Development Council, and Lake Stevens businesses to retain existing business as well as attract new businesses.

Informed Business Community -- Improve communications with commercial/industrial businesses by holding periodic round-table discussions and involvement for regulatory code changes affecting business community.

**2016 Adopted Budget
All Funds
Summary of Revenues**

Fund #	Fund Name	2015 Budgeted Revenues	2015 Estimated Revenues	2016 Budget Revenues	% Change (2015 vs. 2016 Budget)	% Change (2015 Est vs. 2016 Budget)
001	General Fund	\$9,251,720	\$9,475,798	\$9,794,572	6%	3%
002	Reserve Fund	\$803,100	\$803,390	\$803,100	0%	0%
101	Street	\$2,155,451	\$2,195,764	\$2,288,213	6%	4%
103	Street Reserve	\$2	\$2	\$2	0%	0%
111	Drug Seizure & Forfeiture	\$2,205	\$2,239	\$10,050	356%	349%
112	Municipal Arts Fund	\$20,120	\$20,120	\$50	-100%	-100%
206	Police Station LTGO 2004	\$102,532	\$102,532	\$0	-100%	-100%
210	2008 Bonds	\$351,424	\$351,424	\$353,268	1%	1%
212	2010 LTGO Bonds	\$549,913	\$549,913	\$74,166	-87%	-87%
213	2015 LTGO Bonds	\$0	\$0	\$97,600	0%	100%
301	Cap. Proj.-Dev. Contrib.	\$314,500	\$728,933	\$812,500	158%	11%
303	Cap. Imp.-REET	\$402,640	\$493,917	\$526,500	31%	7%
304	Cap. Improvements	\$401,000	\$487,327	\$527,000	31%	8%
305	Downtown Redevelopment	\$0	\$2	\$0	0%	-100%
309	Sidewalk Capital Project	\$310,500	\$248,618	\$983,700	217%	296%
401	Sewer	\$1,387,691	\$1,387,657	\$1,391,226	0%	0%
410	Storm and Surface Water	\$1,544,743	\$1,611,284	\$1,549,403	0%	-4%
501	Unemployment	\$0	\$100	\$200	100%	100%
510	Equipment Fund	\$272,317	\$272,331	\$152,317	-44%	-44%
520	Equipment Fund-Police	\$208,400	\$210,759	\$196,200	-6%	-7%
530	Equipment Fund-PW	\$174,725	\$144,687	\$336,180	92%	132%
540	Aerator Equipment Replacement	\$10,175	\$10,139	\$10,175	0%	0%
621	Refundable Deposits	\$50,000	\$50,000	\$51,000	2%	2%
633	Treasurer's Trust	\$200,000	\$200,000	\$200,000	0%	0%
	Total	\$18,513,158	\$19,346,936	\$20,157,422	9%	4%

REVENUE SUMMARY

GENERAL FUND

The General Fund provides general purpose governmental services to the citizens. The City's General Fund receives a wide variety of revenue. This section of the budget will discuss the assumption affecting the revenue for 2016.

The 2016 Budgeted General Fund revenues of \$9,794,572 are \$318,744 more than estimated to be received in 2015.

Anticipated major revenue sources are: Taxes (76%), Licenses and Permits (10%), Grants & State Remitted Revenue (7%), Charges for Services (4%), Fines and Forfeitures (2%), Miscellaneous Revenues (1%), and Other Sources (0%).

GENERAL FUND REVENUE BY SOURCE

Revenue Source	Estimated 2015	% of Total	2016 Budget	% of Total
Taxes	\$ 7,215,029	76%	\$ 7,481,264	76%
Licenses and Permits	\$ 973,988	10%	\$ 1,017,000	10%
Grants & State Shared Revenue	\$ 597,759	6%	\$ 654,420	7%
Charges For Services	\$ 457,754	5%	\$ 420,435	4%
Fines And Forfeits	\$ 151,756	2%	\$ 157,100	2%
Miscellaneous Revenue	\$ 64,214	1%	\$ 54,853	1%
Other Financing Sources	\$ 15,297	0%	\$ 9,500	0%
Total Revenue	\$ 9,475,798	100%	\$ 9,794,572	100%

GENERAL FUND REVENUE ASSUMPTIONS AND ANALYSIS

TAX REVENUES

The bulk of the tax revenue is in three categories; property taxes, sales taxes, and utility taxes.

Property Tax - Regular Levy

The City's property tax is levied based on the full cash value of property from the previous January 1, as determined by the Snohomish County Assessor's Office. The office of the Snohomish County Treasurer is responsible for both billing and collecting all property taxes. All real and personal property is subject to such taxation, except that which is specifically exempted, such as property owned by federal, state, and local governments.

Assessed values are established by the County Auditor at 100% of the fair market value and adjusted each year, based on market value changes. A physical verification of each property is made at least once every four years and the estimated assessed value is then changed to reflect the physical verification.

Property tax receipts in the General Fund are budgeted at \$3,114,290. The allocation remains at 72% to the General Fund and 28% to the Street Fund. Assessed values of property within the City of Lake Stevens has increased approximately 10% over 2015.

The rate of inflation (IPD rate) is 0.251 percent for tax year 2016. For taxing districts with a population of 10,000 or more the limit factor for property taxes in tax year 2016 is 100.251%. In order to increase the levy to 1%, a second ordinance would be required to show substantial need. The City is not pursuing the additional ordinance to raise the levy to 1%. This City's estimated levy rate for 2016 is \$1.42.

The following table shows the regular property tax levy and its distribution.

Property Tax Distribution - Regular Levy

	2013	2014	2015 EST	2016
General Fund	\$2,627,328	\$2,729,328	\$3,046,238	\$3,114,290
Street Fund	\$1,021,739	\$1,061,405	\$1,184,648	\$1,211,113
Total	\$3,649,067	\$4,046,353	\$3,802,355	\$3,460,007

The 2016 property tax distribution between the General and Street Fund is 72% and 28% respectively.

Sales and Use Tax

Sales tax receipts are budgeted at \$2,496,000. This is an assumed 4% increase overall.

The current rate of sales tax in Lake Stevens is 8.6 percent. The City's portion is 0.85 percent, with the remainder being shared with the State, County, and Transit Authority.

Sales taxes are remitted by the retailers to the Department of Revenue by the 20th of each month (for monthly taxpayers). The department distributes that money to local governments on the last day of the following month.

The following table depicts sales tax revenue and % of change for the years 2010 to 2016 with 2016 reflecting the budgeted amount.

Sales Tax Revenues		
Year	Sales Tax	% Change
2010	\$ 2,057,068	-6%
2011	\$ 2,085,694	1%
2012	\$ 2,039,869	-2%
2013	\$ 2,145,132	5%
2014	\$ 2,266,367	6%
2015 Est	\$ 2,400,000	6%
2016	\$ 2,496,000	4%

Criminal Justice Sales Tax

In September of 1990, the voters of Snohomish County approved an additional one-tenth of one- percent sales tax effective November 1990. All counties are authorized to levy this tax, subject to repeal by referendum. The revenues from this tax are dedicated exclusively for criminal justice purposes, with an emphasis on drug enforcement and crime prevention. State Law & Justice receipts correlate with sales tax receipts so a 4% is expected here as well.

Utility Taxes

Utility taxes are levied on the gross operating revenue that private utilities earn from operations within the boundaries of the City. These utilities include electric, natural gas, and telephone. The City levies a 5 percent rate on electric and natural gas, and a 6 percent rate on telephone. Electric utility tax will continue to be split 50% General Fund and 50% Street Fund and are anticipated to increase slightly with cost

increases.

PERMITS AND LICENSES

The City issues business licenses to all businesses operating within the City limits. The annual fee for a regular business is \$25. The City is estimating a slight increase in this area.

The City also requires regulatory licenses for the privilege of engaging in certain trades, occupations, and other activities. The businesses and activities governed by the City's regulatory license code are included because of health, safety, or security hazards that might arise if the City does not take an active part in their regulation. The fees for the various regulatory licenses are designed to cover the cost of their administration, inspection and enforcement.

The largest segment of the license and permit revenue is from the issuance of building permits for both residential and commercial construction or remodeling. Although building permits are anticipated to increase slightly, zoning & subdivision fees will likely fall due to less available land.

INTERGOVERNMENTAL REVENUE

This category is dominated by various state-shared revenues which by statute, the State is required to share with local governments, including motor vehicle excise tax, liquor tax, liquor profits, as well as some other minor taxes..

The remaining state shared revenues are provided on the basis of a state prescribed formula based on population. As such, these revenues tend to be predictable. In 1990, the Legislature added several new categories of shared revenue, primarily for criminal justice and transportation purposes. State-shared revenues for transportation are in the Street Fund.

As previously stated, state-shared revenues are taxes collected by the State of Washington and apportioned on the basis of relative population. As a consequence, the revenue received by the City is affected not only by state-wide growth in the various tax bases, but also by Lake Stevens' share of total population in incorporated areas in the State. Due to the statewide trend toward incorporation, this share of revenue continues to decrease as the revenues are shared among an increasing number of cities.

Liquor Board Profits and Excise Tax

With the passage of Initiative 1183, board profit distributions ended in the 3rd quarter 2012, with replacement funds in the form of license fees, still being called "liquor profits." Liquor profits are now distributed as set out by the initiative. Border cities and counties, cities, counties, and the MRSC will receive the same distributions they received in a comparable period (2011). Any liquor profits remaining in the State Liquor Revolving Fund after these distributions are made will be paid to the State General Fund.

Liquor Excise taxes are anticipated to increase based on the 2015-2017 State Budget. Liquor Board Profits (revenues replacing board profits) are anticipated to remain constant as Cities are to remain "whole", at the same revenue level as 2011, according to the Liquor Initiative. A new revenue stream was included in the 2015 Legislative Session for Marijuana Enforcement. The City anticipates approximately \$16,000 from this source in 2016.

Criminal Justice Funding

Beginning in 2003 criminal justice legislation provided for some major changes in the allocation of revenues that cities have been receiving. Seventy percent of the funds are distributed on the basis of population. This includes 16% for distribution as Criminal Justice Population and 54% as distribution as Criminal Justice – Special Programs. These revenues must be spent for criminal justice purposes in such areas as innovative law enforcement programs, child abuse prevention, and domestic violence prevention. However, there is no requirement stating how much must be spent in each area, and a city may choose to spend it

all in any one area.

Ten percent of the distribution is for cities that contract for law enforcement services and the remaining twenty percent of the funds are handed out based partially on crime rates.

Sales Tax Equalization

In 1982, the State legislature created a “municipal sales and use tax equalization account” in an effort to more equitably allocate revenue to cities in the State. Payments were made to cities that receive less than 70 percent of the statewide per capita sales tax collection amount. The basic idea is to make certain that the computation of the sales tax that the jurisdiction earns from retail sales within its city limits, plus its equalization payment, come up to 70 percent of the state-wide average.

In November 1999, the voters approve Initiative 695, which reduced the motor vehicle tax on most vehicles to \$30 and eliminated the sales tax equalization fund. Although the courts ruled the Initiative unconstitutional, the state legislature set the \$30 tax. Initially the State Legislature did provide some relief for the lost revenue to the city through the local government assistance funding but this amount has not come close to the revenue decrease experience from I-695.

Other Miscellaneous Intergovernmental Revenues

In addition to the already presented intergovernmental revenues, a number of small, miscellaneous revenues are also received by the City. The City occasionally will receive a small one-year grant for disaster assistance or traffic and boating safety. Other miscellaneous revenues include Housing Authority's payment in lieu of property taxes, PUD privilege tax for use of City right-of-ways for power lines, and assistance to help design the City's Comprehensive Plan and the implementation of the Growth Management Act.

CHARGES FOR GOODS AND SERVICES

This revenue reflects the revenues raised for the City selling goods or providing services. The philosophy behind these revenues is to charge just those people purchasing the goods or requesting the services rather than allocating these costs of goods and services over the City's entire population.

The primary source of revenue in this category is Law Enforcement Services. The City has entered into a contract with the local school district to physically station one of our officers for the 2014-2015 school year, within each of the high schools. For providing this service, the district will reimburse the City for a portion of the officer's wages and benefits. This budget assumes the continuation of the program based on school district official's commitment to fund the positions in the 2015-2016 school year. The Police Department also has other agreements to provide law enforcement services for contract.

The City has also continued its contract with the local fire district for information technology services for 2016. For providing this service, the district will reimburse the City for a portion of the employees' wages and benefits.

Another source of revenue in this category is Zoning and Subdivision Fees. This accounts for the fees of the City's Planning and Community Development Department processing and handling of land use and development activity.

The other areas of revenue in this category include sales of passports and passport photos, maps and publications, such as the Comprehensive Plan, charges for photocopies for non-city business or archival copies, miscellaneous Law Enforcement services, such as fingerprinting.

FINES AND FORFEITURES

Fine and Forfeiture revenues include drug investigation contributions which are court mandated fines-contributions from convicted drug offenders and impound fees which represent pet owners paying a fee to

get their animal out of impound. Also included in this category is the City's share of revenue from our violations bureau. This area represents a small portion of General Fund Revenues.

INVESTMENT INTEREST

Washington State law permits all unused funds to be invested within defined parameters. The interest is based upon the principal amount invested. The interest from the investment portfolio is distributed monthly among specified funds based on the ending cash balance in those funds. The City currently places its investments in the Local Government Investment Pool (LGIP).

MISCELLANEOUS REVENUES

Miscellaneous Revenues represent all the General Fund revenues not associated with the other revenue categories. Revenues found in this category include interest on investments, facilities rentals, restitution proceeds, arts donations and other miscellaneous revenues.

NON-REVENUES

Non-Revenues account for the receipt of funds that are not considered revenue. Examples could include the receipt of refunds from overpayment or credits or the repayment of interfund loans from other funds.

NON GENERAL FUND REVENUE ASSUMPTIONS

Street Fund

The Street Fund is allocated 28% of property tax receipts which equates to \$1,211,113 for 2016. Electric utility tax will continue to be split 50% General Fund and 50% Street Fund and are anticipated to increase slightly with cost increases. Additionally, the State of Washington provides a state-collected gasoline tax that is shared with cities. This tax is distributed to the City for the construction, improvement, chip sealing, seal coating and repair of arterial highways and city streets. Receipts are anticipated to increase approximately 8% in 2016. An additional motor vehicle fuel tax revenue stream was added that should equate to \$17,600 in 2016.

Sewer Fund

In June of 2005 the City of Lake Stevens and the Lake Stevens Sewer District entered into an interlocal agreement to allow the Sewer District to be the sole provider of sewer service within the Lake Stevens Community. To set rates and charges for the combined system, the Sewer Utility Committee was formed consisting of members from the City Council and the Sewer District Commission.

The 2016 Budget reflects the fees charged per the operating agreement between the Sewer District and the City for the entire combined sewer utility and will remain unchanged from prior year.

Storm/Surface Water Fund

The City imposes a storm/surface water charge for the maintenance and operation of the storm drainage system. No increases have been budgeted for 2016 and the total receipts are anticipated to increase approximately 2% due to additional housing units. Additionally, the City receives contributions from Snohomish County to perform milfoil and alum treatments on the lake. This budget assumes the contribution will remain 11% of the total costs.

The 2016 Adopted Budget includes a Department of Ecology Capacity Grant.

MISCELLANEOUS REVENUES

Real Estate Excise Tax

This tax is imposed on sales of real property within the City upon transfer of title. One ¼ of one percent of the selling prices is paid to the City. By local option, an additional one ¼ of one percent is also levied by the City. This revenue is restricted by law to be spent on specific capital projects.

Impact Fees

Mitigation impact fees are assessed to developers when properties are developed. Impact fees are assessed for such things as traffic and parks. The fees are held until a project is started that matches the purpose of the contributed funds and are then used to help fund that project.

Recently, the City transitioned to Growth Management Act (GMA) based planning for traffic mitigation including creating three distinct traffic impact zones (TIZ). The TIZ's in the two subarea plans were combined to allow the funds collected to be utilized within the two subarea plans. This will allow for simplified project budgeting for developers as well as increased accessibility of funds for infrastructure related capital projects.

Issuance of Debt Proceeds

One method of funding large projects or purchases is by issuing debt. The City developed a central Civic Center "Mainstreet" plan. In order to accomplish this plan, certain properties were purchased. Some of the properties were purchased in 1995, 1996, and 2008. The 2015 Budget reflects the debt service payments for these properties. These councilmanic bonds were issued to finance major sewer projects as well as repayment of interfund loans for the purchase of this property. The term general obligation debt means that bonds or some other type of debt instrument are authorized by the Council, and are paid from general revenues already established and collected, not an additional levy of property tax.

The remaining amount of the 1997 bonds was refunded into the 2008 series A bonds. The issuance of the 2008 bonds includes a portion of the 1997 bonds that is reimbursed by the Sewer District. The additional issuance is backed by the general revenues of the City but will be paid from real estate excise revenues and sewer rates and charges.

In 2010, the 2008 series B bonds were refunded into the 2010 series B bonds, the principle of which will come due in 2015. The remainder of the 2010 bond, or series A bonds, were used for the purchase of the City Shop. The additional issuance is backed by the general revenues of the City but will be paid from real estate excise revenues.

In 2015, the 2004 bonds were refunded into the 2015 bond. The original 2004 bond was used for the purchase and installation of the Police Department modular building. The principal of the 2015 issue will come due in 2023. This debt service is being paid from real estate excise tax collections.

In 2002, the City received a \$1,692,900 Public Works Trust Fund Loan to construct sewer projects within the City limits. Currently, \$1,626,040 of this loan has been drawn upon. Following the transfer of the sewer utility to the Sewer District, the associated debt service is reimbursed to the City by the Sewer District.

In 2005, the City received a \$1,000,000 Public Works Trust Fund Loan to construct the Sunnyside Waste Water Treatment Facility within the City limits. Following the transfer of the sewer utility to the Sewer District, the associated debt service is reimbursed to the City by the Sewer District.

In 2006, the City received an additional \$7,000,000 Public Works Trust Fund Loan for the construction of the Sunnyside Waste Water Treatment Facility. The debt service related to this loan is reimbursed to the City by the Sewer District.

In 2008, the City received an additional \$10,000,000 Public Works Trust Fund Loan for the construction of the Sunnyside Waste Water Treatment Facility. The debt service related to this loan is reimbursed to the City by the Sewer District.

In 2010, the City received an 80,300 Public Works Trust Fund Loan for the emergency repair of the 36th Street Bridge. Only \$12,045 of this loan was drawn upon prior to closing. The debt service related to this loan is paid by the Street Fund.

Traffic Fines

The City receives a portion of the fines charged for traffic and criminal infractions. The revenues are collected either from payments made directly to the traffic bureau at City Hall or indirectly from payments made to Marysville Municipal Court.

Beginning Fund Balances

This represents the amount of money each fund brings forward from the operations of the previous year. These resources can be used as an internal reserve or can in some cases be spent if needed.

**2016 Adopted Budget
All Funds
Summary of Expenditures**

Fund #	Fund Name	2015 Budgeted Expenditure	2015 Estimated Expenditure	2016 Budget Expenditure	% Change (2015 Budget vs. 2016 Budget)	% Change (2015 Est. vs. 2016 Budget)
001	General Fund	\$9,663,304	\$8,998,618	\$10,651,388	10%	18%
002	Reserve Fund	\$8,050	\$0	\$8,050	0%	>100%
101	Street	\$2,234,356	\$2,060,478	\$3,134,977	40%	52%
103	Street Reserve	\$0	\$0	\$0	0%	0%
111	Drug Seizure & Forfeiture	\$7,300	\$7,300	\$1,000	-86%	-86%
112	Municipal Arts Fund	\$21,443	\$10,000	\$11,493	0%	>100%
206	Police Station LTGO 2004	\$102,532	\$102,532	\$0	-100%	-100%
210	2008 Bonds	\$351,424	\$351,424	\$353,268	1%	1%
212	2010 LTGO Bonds	\$549,913	\$549,913	\$74,166	-87%	-87%
213	2015 LTGO Bonds	\$0	\$0	\$97,600		
301	Cap. Proj.-Dev. Contrib.	\$790,388	\$790,388	\$1,250,000	58%	58%
303	Cap. Imp.-REET	\$821,376	\$820,631	\$340,842	-59%	-58%
304	Cap. Improvements	\$92,344	\$92,344	\$74,164	-20%	-20%
305	Downtown Redevelopment	\$1,640	\$1,642	\$0	0%	>100%
309	Sidewalk Capital Project	\$533,446	\$330,677	\$604,000	0%	>100%
401	Sewer	\$1,388,668	\$1,381,476	\$1,393,954	0%	1%
410	Storm and Surface Water	\$1,502,415	\$1,284,697	\$1,518,567	1%	18%
501	Unemployment	\$30,000	\$6,929	\$30,000	0%	>100%
510	Equipment Fund	\$297,483	\$147,483	\$226,565	-24%	54%
520	Equipment Fund-Police	\$151,922	\$151,922	\$188,000	24%	24%
530	Equipment Fund-PW	\$288,101	\$252,146	\$255,730	-11%	1%
540	Aerator Equipment Replacement	\$0	\$0	\$0	0%	0%
621	Refundable Deposits	\$52,121	\$49,921	\$53,200	2%	7%
633	Treasurer's Trust	\$200,113	\$200,113	\$200,000	0%	0%
	Total	\$19,088,339	\$17,590,634	\$20,466,964	7%	16%

2016 Expenditure Summary

The 2016 Adopted Budget assumes general fund expenditures will increase approximately 18% between 2015 estimated ending expenditures and the 2016 Budget. The City will continue budgeting and saving for future Economic Development. This budget also includes two transfers to the reserve fund for development and infrastructure needs; one is an annual contribution in the amount of \$500,000, the additional \$300,000 is from construction related sales taxes which are considered non-recurring revenues.

As some of our City's greatest assets, parks will be made a priority in 2016. The Adopted budget includes beautification and restoration of Lundeen Park, and the North Cove Dock. There will also be projects completed in the Eagle Ridge Park, North Cove Park, the Swim Beach, and the Boat Launch parking area. In 2015, the City initiated a collaboration with Snohomish County to expand Cavelaro Park into a regional park that will include open space, a skateboard/bike park, trails and more. The City has included \$250,000 in the 2016 Adopted Budget to participate in completion of Phase I of this project.

The 2016 budget currently includes a cost of living increase of 2% for non-union staff, and between 1% and 4% for Police Guild members. Medical/retirement benefit increases of approximately 6%. The Teamsters collective bargaining agreement is currently being negotiated for 2016. Some assumptions may change once all collective bargaining agreements have been settled.

The 2016 Adopted Budget includes additional positions for a fully commission Desk Sergeant and a Records Clerk in the Police Department, as well as an Operations Lieutenant that will take the place of the eliminated Police Commander position. The change in position will have a minimal budgetary effect as the savings in salaries and benefits will be used for candidate testing and equipping. The Public Works Department will add one dedicated Parks Crew Worker I position, and two Seasonal Parks Worker positions. The Planning Department includes the promotion of an Associate Planner to Senior Planner and the addition of an Administrative Assistant staff position. These additions were made based on departments' current staffing needs.

Additional positions added include a fully commissioned Police Officer and a Police Support Officer in the Police Department. The Planning Department includes a new Park & Recreation Coordination position. The Coordinator will participate in park planning, as well as develop and promote recreational opportunities within the City.

The Street fund budget includes a continuation of the annual overlay paving program in the amount of \$400,000. Additionally, the City will be completing a complete pavement survey to determine the quality of our roads and where to focus our repairs, overlays, and restoration in the future. The 2016 Adopted budget also includes an embankment restoration project on Callow Road. One of our largest and most important projects to take place in 2016 will be the Highway 9 and Highway 204 interchange project. Although the project is federally funded and the Washington State Department of Transportation will be the lead, the City will be very active in the project. Additionally, a transfer of \$500,000 to the Sidewalk Capital Project Fund has been included in the proposal.

Expenditures in the Storm/Surface Water fund include continuing the annual phosphorus treatment (Alum) of the lake anticipated at \$105,400, as well as the annual milfoil eradication plan anticipated at \$45,200. Additionally, the City will replace the fencing around two storm ponds.

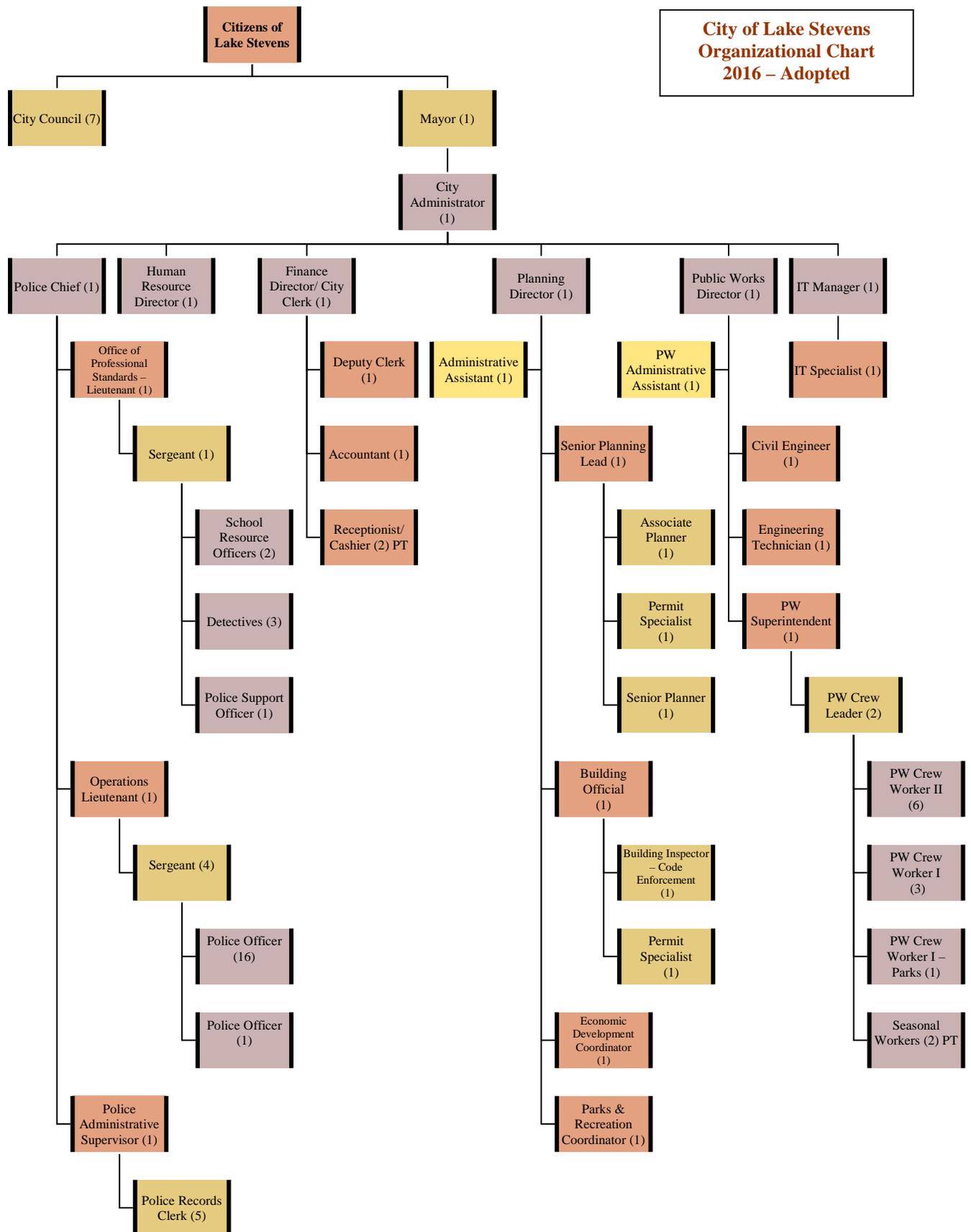
Below is a list of requests that have been included in the 2016 Adopted Budget as well as the Draft Organizational Chart with the additional positions highlighted.

**City of Lake Stevens
Adopted Budget 2016**

Budget Requests by Fund Included in Budget

Fund	Department	Description	2016 Budget
General	Planning/Building	Staff – Promotion of Associate Planner to Senior Planner	\$3,000
General	Planning/Building	Staff – (1) Administrative Assistant	\$85,000
General	Planning/Building	Staff – (1) Park & Recreation Coordinator	\$84,000
General	Police	Staff – (1) Lieutenant (Eliminate Police Commander Position)	\$0 Change
General	Police	Staff – (1) Records Clerk	\$66,700
General	Police	Staff – (1) Desk Sergeant	145,784
General	Police	Staff – (1) Police Officer (includes vehicle)	\$150,000
General	Police	Staff – (1) Police Support Officer	\$83,000
General	Parks	Staff – (1) Park Crew Worker I	\$58,000
General	Parks	Staff – (2) Seasonal Parks Workers	\$30,400
General	Legislative	Travel/Training - National League of Cities	\$47,950
General	Legislative	Travel/Training - AWC Conferences/SCC Dinners/Misc	\$10,125
General	Finance	Professional Services – Audit Costs (RF 2015)	\$15,000
General	Human Resources	Applicant Tracking Software	\$5,000
General	Police (LE)	Replacement Officer Jackets (10)	\$5,000
General	Police (LE)	Regional Participation in Crime-Stoppers	\$1,100
General	Police (LE)	Crime Scene Privacy Barriers (3)	\$1,800
General	Police (LE)	Narcan Replacement Kits	\$4,800
General	Police (LE)	Two-way Radio Replacement (structured-annual)	\$15,000
General	Police (LE)	MS Surface for FTO Program	\$1,400
General	Police (LE)	Bicycles (2) Force Perimeter with Equipment	\$1,760
General	Police (LE)	Child Safety signs, Safe KiDS Snohomish County	\$500
General	Police (LE)	Comp Emergency Management- Storage containers	\$330
General	Police (LE)	Comp Emergency Management - 800 MHZ Radio system	\$3,000
General	Police (LE)	Comp Emergency Management - Field Radio	\$150
General	Police (LE)	Comp Emergency Management - Laptop Computer	\$3,000
General	Police (LE)	Fire Proof Cabinet- Lieutenant	\$4,000
General	Police (LE)	CF-53 Computer (2) w/dock	\$7,000
General	Police (LE)	Desktop Computers (2)	\$2,400
General	Police (LE)	Civic Plus Website Department Upgrade	\$3,450
General	Police (LE)	Power Document Management System - Accreditation	\$1,950
General	Police (LE)	Travel/Training	\$26,490
General	Police (LE)	Boating Program (Local & Grant Paid)	\$14,983
General	Police (LE)	Interior Remodel	\$6,000
General	Police (LE)	EWIS - Early Warning and Intervention System	\$8,400
General	Police (LE)	Standby Generator	\$30,000
Capital	Police (LE) - 520	Vehicle Replacement (3)	\$141,000

Fund	Department	Description	2016 Budget
General	Parks	Buoy decals	\$650
General	Parks	Safety Buoys	\$2,900
General	Parks	Eagle Ridge Park - Lighting & Planting	\$900
General	Parks	Lundeen Park Restoration & Beautification Plan	\$234,959
General	Parks	North Cove Park - Fence Extension & Beautification	\$1,000
General	Parks	Swim Beach - Sand Replacement & Repainting	\$600
General	Parks	Boat Launch Parking - Sign Replacement/Striping	\$400
General	Parks	Tree Trimming & Removal	\$3,500
General	Parks	North Cove Dock Restoration	\$122,000
General	Parks	Rowing Dock Access Replacement (RF 2015)	\$10,000
General	Parks	Regulation Signage Upgrade (RF 2015)	\$6,000
General	Community	Library North Service Door Replacement	\$3,500
General	Community	Arts Commission - Equipment for Music on the Lake	\$1,800
General	Community	Community Center Restroom Door Replacement (2)	\$8,500
General	General Gov't	Lundeen House ADA Ramp	\$5,400
Capital	IT - 510	MDT (LE)/Docking Station Replacements (3)	\$12,000
Capital	IT - 510	Computer Replacement (10)	\$12,000
Capital	IT - 510	SQL Server License Upgrade	\$2,515
Capital	IT - 510	Phone System Upgrade	\$11,000
Capital	IT - 510	Fax Boards For Printers (2)	\$1,300
Capital	IT - 510	Smash - Email, SMS, Social Media, Website Capture	\$9,000
Capital	IT - 510	Enterprise Content Management System (RF 2015)	\$150,000
Street	PW	Overlays	\$400,000
Street	PW	Pavement Condition Survey	\$60,000
Street	PW	Sidewalk Repair	\$25,000
Street	PW	Hand-held Traffic Data Device	\$2,500
Street	PW	Callow Road Embankment Restoration	\$450,000
Street	PW	Grade Road Embankment Restoration (RF 2015)	\$80,000
Street/SWM	PW	Steel Toed Boots for PW Technical Staff	\$600
Street/SWM	PW	Flammable Safety Cabinet	\$2,000
Street/SWM	PW	2 New Desktop Computers	\$2,400
SWM	PW	Lake Milfoil Treatment	\$45,200
SWM	PW	Lake Alum Treatment	\$105,400
SWM	PW	Storm Pond Fencing Replacement (Jake's Place)	\$25,000
SWM	PW	Storm Pond Fencing Replacement (Mandolin)	\$23,000
Capital	PW	Admin Vehicle (RF 2015)	\$35,730
Capital	PW	Truck Mount Boom Mower	\$220,000
Capital	Dev. Contrib.	Cavelaro Park	\$250,000
Capital	Dev. Contrib.	20th Street ROW Planning & Design Phase	\$1,000,000
Capital	Sidewalk	Sidewalk 91st Ave SE	\$604,000
Total			\$5,005,716



**City of Lake Stevens
Adopted Budget 2016**

Salary Ranges

# of Positions	Job Classification	A	B	C	D	E	F	G
2	Receptionist/Cashier	3,057	3,194	3,331	3,470	3,607	3,744	3,882
2	Permit Specialist	3,918	4,098	4,279	4,459	4,639	4,820	5,000
2	Administrative Assistant	4,051	4,222	4,392	4,562	4,733	4,903	5,073
1	Building Inspector/Code Enforcement	4,799	5,013	5,225	5,438	5,651	5,864	6,077
1	Accountant	5,087	5,300	5,512	5,725	5,938	6,151	6,363
1	Police Admin. Supervisor	4,882	5,067	5,253	5,438	5,623	5,810	5,995
1	Engineering Technician	4,661	4,868	5,075	5,282	5,488	5,695	5,902
1	IT Specialist	4,317	4,489	4,662	4,836	5,008	5,181	5,354
1	Deputy Clerk	4,617	4,811	5,004	5,198	5,391	5,585	5,778
1	Associate Planner	4,867	5,133	5,399	5,665	5,930	6,197	6,462
7	Council	-	-	-	-	-	-	800
1	Mayor	-	-	-	-	-	-	2,000
1	Civil Engineer	5,644	5,868	6,092	6,315	6,539	6,763	6,986
1	Public Works Superintendent	5,763	6,024	6,285	6,547	6,808	7,070	7,331
1	Senior Planner	5,855	6,112	6,368	6,625	6,881	7,138	7,394
1	Senior Planning Lead	6,002	6,265	6,527	6,791	7,053	7,317	7,579
1	Building Official	6,580	6,845	7,109	7,374	7,638	7,903	8,167
1	Human Resources Director	6,535	6,802	7,070	7,338	7,605	7,873	8,140
1	IT Manager	6,805	7,076	7,345	7,616	7,886	8,156	8,426
2	Police Lieutenant	7,103	7,333	7,563	7,793	8,021	8,251	8,481
1	Economic Development Coordinator	6,800	7,083	7,366	7,650	7,934	8,217	8,500
1	Planning Director	8,591	8,957	9,322	9,688	10,053	10,420	10,785
1	Finance Director/City Clerk	8,637	9,007	9,375	9,744	10,113	10,482	10,850
1	Public Works Director	8,651	9,019	9,386	9,755	10,122	10,490	10,858
1	Police Chief	8,932	9,270	9,608	9,947	10,285	10,624	10,962
1	City Administrator	11,380	11,608	11,835	12,062	12,290	12,517	12,745
2	Crew Leader	5,035	5,218	5,405	5,600	5,802	6,011	6,219
1	Police Support Officer	3,874	4,010	4,150	4,297	4,446	4,603	4,776
22	Police Officer (4%)	5,200	5,399	5,605	5,816	6,036	6,267	6,513
5	Records Clerk (1%)	3,571	3,714	3,862	4,017	4,178	4,345	4,523
5	Police Sergeant (3.5%)	6,805	6,980	7,163	7,350	7,540	7,736	7,936
2	Seasonal	2,081	2,123	2,164	2,206	2,247	2,290	2,330
4	Crew Worker I	3,487	3,623	3,766	3,912	4,065	4,223	4,379
6	Crew Worker II	4,308	4,459	4,617	4,779	4,945	5,118	5,300
1	Park & Recreation Coordinator	4,000	4,162	4,324	4,488	4,654	4,822	5,000
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Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
001 - General Fund Beginning Cash		\$ 7,093,807	\$ 7,093,807	\$ 7,570,987
Real & Personal Property Tax	\$ (2,729,327.80)	\$ (3,046,238)	\$ (3,046,238)	\$ 3,114,290
Local Retail Sales-Use Tax	\$ (2,266,367.00)	\$ (2,208,000)	\$ (2,400,000)	\$ 2,496,000
Criminal Justice Sales-Use Tax	\$ (440,234.38)	\$ (435,000)	\$ (403,736)	\$ 440,000
Other Govt Utility - Electric	\$ (365,085.09)	\$ (380,000)	\$ (375,769)	\$ 390,000
Private Utility - Gas	\$ (329,454.75)	\$ (390,000)	\$ (351,771)	\$ 400,000
Private Utility - Telephone	\$ (627,337.00)	\$ (589,146)	\$ (615,221)	\$ 621,374
Franchise Fees	\$ (351,668.24)	\$ -	\$ -	\$ -
Gambling Tx - Punch-Pull Tabs	\$ (13,757.91)	\$ (12,400)	\$ (16,399)	\$ 14,000
Gambling Tx - Amuse Games	\$ (1,778.47)	\$ (3,500)	\$ (113)	\$ 100
Leasehold Excise Tax	\$ (5,652.97)	\$ (5,500)	\$ (5,781)	\$ 5,500
Taxes	\$ (7,130,663.61)	\$ (7,069,784)	\$ (7,215,029)	\$ 7,481,264
Franchise Fee - Cable	\$ -	\$ (356,020)	\$ (365,191)	\$ 360,000
Bus. Lic - Other	\$ (48,959.23)	\$ (52,000)	\$ (46,129)	\$ 45,000
Building Permits	\$ (540,502.71)	\$ (600,000)	\$ (552,104)	\$ 600,000
Animal Licenses	\$ (1,840.00)	\$ (2,000)	\$ (1,419)	\$ 1,500
Weapon License Permit - Local	\$ (7,511.00)	\$ (9,500)	\$ (6,232)	\$ 7,500
Other Non-Bus. Event Permits	\$ (3,185.00)	\$ (3,000)	\$ (2,913)	\$ 3,000
License & Fees	\$ (602,072.94)	\$ (1,022,520)	\$ (973,988)	\$ 1,017,000
DOJ Fed Dir 16.607 BPV Grant	\$ (3,626.72)	\$ (2,100)	\$ (2,730)	\$ 3,900
Equitable Sharing - Fed Seize	\$ (5,537.07)	\$ -	\$ (12,000)	\$ -
DOT Fed Ind 20.600 Hwy Safety	\$ (944.00)	\$ -	\$ (2,580)	\$ -
DHS Fed Ind 97.012 Boat Safety	\$ (8,443.81)	\$ (15,320)	\$ (10,000)	\$ -
PUD Privilege Tax	\$ (107,790.81)	\$ (90,000)	\$ (110,119)	\$ 110,000
Vessel Registration Fees	\$ (11,392.92)	\$ (11,486)	\$ (11,486)	\$ 11,300
City-County Assistance	\$ (98,634.83)	\$ (83,000)	\$ (83,000)	\$ 86,000
Crim Jus - Violent Crimes-Pop	\$ (7,465.23)	\$ (6,535)	\$ (7,736)	\$ 8,400
Crim Jus - Special Programs	\$ (27,591.71)	\$ (24,485)	\$ (28,368)	\$ 29,000
Marijuana Enforcement	\$ -	\$ -	\$ (8,209)	\$ 16,418
DUI & Other Crim Jus Assist	\$ (5,214.09)	\$ (5,200)	\$ (4,340)	\$ 5,200
Liquor-Beer Excise Tax	\$ (54,417.74)	\$ (42,000)	\$ (61,419)	\$ 130,000
Liquor Control Board Profits	\$ (257,320.09)	\$ (254,067)	\$ (255,638)	\$ 254,067
Housing Authority Pay In Lieu	\$ -	\$ (135)	\$ (135)	\$ 135
Intergovernmental & Grants	\$ (610,650.52)	\$ (534,328)	\$ (597,759)	\$ 654,420
Accting Srv - ILA Lobbying	\$ (5,660.43)	\$ -	\$ -	\$ -
Sales of Maps-Publications	\$ (18.00)	\$ -	\$ (40)	\$ 10
Duplicating Srv	\$ (978.86)	\$ (1,100)	\$ (1,113)	\$ 1,100
Duplicating Srv - PRR	\$ (22.32)	\$ (35)	\$ (395)	\$ 200
Duplicating Srv - Laminate	\$ (1,298.50)	\$ (1,500)	\$ (1,239)	\$ 1,500
Election Candidate Filing Fee	\$ -	\$ (200)	\$ -	\$ -
Passports	\$ (51,125.00)	\$ (60,000)	\$ (60,164)	\$ 60,000
Passport Photos	\$ (16,256.00)	\$ (15,000)	\$ (20,379)	\$ 15,000
Civil Service Charges	\$ -	\$ -	\$ (440)	\$ 300
LE Services - Extra Duty	\$ (18,432.08)	\$ (3,500)	\$ (10,772)	\$ 3,500
LE Services - SRO	\$ (138,948.35)	\$ (144,325)	\$ (144,325)	\$ 144,325
LE - Fingerprinting	\$ (5,675.00)	\$ (5,000)	\$ (3,607)	\$ 5,000
Protective Inspections - Fire	\$ (1,046.25)	\$ (500)	\$ (2,241)	\$ 1,500
Information Srv- ILA	\$ (78,478.00)	\$ (80,563)	\$ (81,692)	\$ 83,000
Zoning and Subdivision Fees	\$ (137,857.65)	\$ (75,000)	\$ (125,000)	\$ 100,000
Planning - Developer Reimburse	\$ (7,618.20)	\$ (1,500)	\$ (400)	\$ -
Reimb - Sno Isle Library	\$ (5,243.03)	\$ (5,000)	\$ (5,949)	\$ 5,000
Charges for Services	\$ (468,657.67)	\$ (393,223)	\$ (457,754)	\$ 420,435
Mandatory Insurance-Admin Fee	\$ (98.24)	\$ (100)	\$ (100)	\$ 100
District Court	\$ (139,453.38)	\$ (160,000)	\$ (144,265)	\$ 150,000
Violations Bureau - Local	\$ (6,966.17)	\$ (7,000)	\$ (7,391)	\$ 7,000
Animal Impound Fees	\$ (542.05)	\$ (500)	\$ -	\$ -
Fines & Penalties	\$ (147,059.84)	\$ (167,600)	\$ (151,756)	\$ 157,100
Investment Interest	\$ (6,000.08)	\$ (6,000)	\$ (8,620)	\$ 6,000
Real & Personal Prop Tax Int	\$ 191.27	\$ -	\$ (127)	\$ 200
Sales & Use Tax Interest	\$ (605.15)	\$ (500)	\$ (1,156)	\$ 500
Leasehold Excise Tax Interest	\$ (0.84)	\$ -	\$ (3)	\$ -
Special Events - Rental Reimb	\$ (2,185.08)	\$ (1,500)	\$ (1,587)	\$ 1,500
Boat Launch Parking Fees	\$ (7,593.96)	\$ (6,200)	\$ (7,500)	\$ 6,200
Facilities Rental - Short Term	\$ (8,769.00)	\$ (8,000)	\$ (10,362)	\$ 8,000

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
Lease LT City Shop	\$ (25,508.36)	\$ (24,459)	\$ (24,459)	\$ 26,143
Lease (LT) WWTP Property	\$ (10.00)	\$ (10)	\$ (10)	\$ 10
Chamber Office - Other Charges	\$ (600.00)	\$ (600)	\$ (600)	\$ 600
Arts Commission Donation	\$ (2,172.00)	\$ (4,780)	\$ (4,031)	\$ -
Arts-Sidewalk Chalk	\$ (80.00)	\$ (125)	\$ (40)	\$ -
Donation-Police Dept	\$ (18,688.04)	\$ -	\$ (500)	\$ -
Private Grants - HR	\$ (2,264.75)	\$ (200)	\$ (539)	\$ 200
Sale of Scrap & Junk Property	\$ -	\$ -	\$ (221)	\$ -
Unclaimed Money & Property	\$ (4.01)	\$ -	\$ (650)	\$ -
Sale of Confiscated & Forfeite	\$ (2,227.83)	\$ (2,000)	\$ (296)	\$ 1,800
Misc Rev. Judgment-Settlement	\$ (3,032.48)	\$ (2,500)	\$ (649)	\$ 2,500
Cash Adjustments	\$ 24.50	\$ -	\$ -	\$ -
Miscellaneous Revenue -Other	\$ (2,136.89)	\$ (1,200)	\$ (2,865)	\$ 1,200
Miscellaneous	\$ (81,662.70)	\$ (58,074)	\$ (64,214)	\$ 54,853
Refundable Customer Deposits	\$ (300.00)	\$ (200)	\$ -	\$ 200
Seizure -State Remit Portion	\$ (281.83)	\$ (100)	\$ (33)	\$ 200
Refunds or Overpayments	\$ (15.03)	\$ (100)	\$ (100)	\$ 100
Sale of Capital - Pk Property	\$ (7,408.51)	\$ -	\$ (5,231)	\$ -
Insurance Recoveries - Capital	\$ -	\$ -	\$ (1,000)	\$ -
Insurance Recoveries - Non Cap	\$ (608.30)	\$ (5,791)	\$ (8,933)	\$ 9,000
Other	\$ (8,613.67)	\$ (6,191)	\$ (15,297)	\$ 9,500
General Fund Revenues	\$ (9,049,380.95)	\$ (9,251,720)	\$ (9,475,798)	\$ 9,794,572
Legislative - Salaries	\$ 31,450.00	\$ 67,200	\$ 57,150	\$ 76,800
Legislative - Social Security	\$ 2,406.01	\$ 3,113	\$ 3,541	\$ 5,375
Legislative - Workmans Compen	\$ 72.85	\$ 100	\$ 87	\$ 500
Legislative - Operating Costs	\$ 315.31	\$ 4,300	\$ 4,300	\$ 300
Legislative - Travel & Mtgs	\$ 1,614.71	\$ 2,000	\$ 3,598	\$ 43,800
Legislative - Rentals	\$ 899.50	\$ 1,000	\$ 830	\$ 1,000
Legislative - Prof. Developmen	\$ 1,007.42	\$ 1,200	\$ 750	\$ 14,275
Legislative-C.C.Retreat	\$ -	\$ 5,000	\$ 4,156	\$ 5,000
Executive - Salaries	\$ 14,400.00	\$ 24,000	\$ 22,400	\$ 24,000
Executive - Social Security	\$ 1,101.60	\$ 1,283	\$ 1,626	\$ 1,993
Executive - Workmans Comp	\$ 70.18	\$ 100	\$ 95	\$ 103
Executive - Supplies	\$ 73.93	\$ 100	\$ 61	\$ 100
Executive - Communication	\$ 1,041.46	\$ 1,050	\$ 1,027	\$ 1,050
Executive - Travel & Mtgs	\$ 406.30	\$ 1,000	\$ 1,000	\$ 1,000
Executive - Miscellaneous	\$ 3.55	\$ 100	\$ 100	\$ 100
Executive - Prof. Development	\$ 122.93	\$ 500	\$ 525	\$ 600
Executive - Board Appreciation	\$ -	\$ 200	\$ 200	\$ 200
Legislative - Election Costs	\$ -	\$ -	\$ -	\$ 10,000
Legislative - Voter Reg Fees	\$ -	\$ 40,000	\$ 35,055	\$ 40,000
Legislative & Executive	\$ 54,985.75	\$ 152,246	\$ 136,500	\$ 226,196
AD-Salaries	\$ 94,315.99	\$ 113,620	\$ 113,620	\$ 118,897
AD-Benefits	\$ 16,317.37	\$ 17,282	\$ 16,716	\$ 18,417
AD-Social Security	\$ 6,377.01	\$ 9,000	\$ 8,613	\$ 9,609
AD-Retirement	\$ 8,568.94	\$ 11,000	\$ 10,531	\$ 11,611
AD-Workmans Compensation	\$ 158.39	\$ 300	\$ 157	\$ 400
AD-Office Supply	\$ 49.10	\$ 150	\$ 337	\$ 150
AD-Communications	\$ 1,338.68	\$ 1,250	\$ 1,210	\$ 1,250
AD-Travel & Meetings	\$ 784.55	\$ 1,000	\$ 1,008	\$ 1,000
AD-Staff Development	\$ 80.00	\$ 600	\$ 600	\$ 600
AD-Miscellaneous	\$ 242.00	\$ 250	\$ 250	\$ 250
Administration	\$ 128,232.03	\$ 154,452	\$ 153,041	\$ 162,184
CC-Salaries	\$ 59,800.56	\$ 100,554	\$ 101,153	\$ 114,690
CC-Overtime	\$ 3,334.61	\$ 2,000	\$ 3,247	\$ 2,060
CC-Benefits	\$ 17,118.32	\$ 17,619	\$ 17,306	\$ 19,037
CC-Social Security	\$ 5,210.66	\$ 9,000	\$ 8,987	\$ 9,932
CC-Retirement	\$ 5,342.65	\$ 10,000	\$ 9,900	\$ 12,002
CC-Workmans Compensation	\$ 318.56	\$ 500	\$ 394	\$ 414
CC-Office Supply	\$ 815.96	\$ 1,750	\$ 1,205	\$ 1,550
CC-Professional Services	\$ 8,498.58	\$ 7,000	\$ 7,000	\$ 7,000
CC-Communications	\$ 628.45	\$ 750	\$ 477	\$ 500
CC-Travel & Meetings	\$ 127.36	\$ 984	\$ 984	\$ 984
CC-Miscellaneous	\$ 75.00	\$ 200	\$ 200	\$ 200
CC-Misc CC Fees DOL	\$ 736.64	\$ -	\$ -	\$ -

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
CC-Staff Development	\$ 314.00	\$ 900	\$ 900	\$ 900
<i>City Clerk</i>	\$ 102,321.35	\$ 151,257	\$ 151,753	\$ 169,269
FI-Salaries	\$ 118,369.70	\$ 118,076	\$ 117,909	\$ 119,231
FI-Overtime	\$ -	\$ -	\$ 706	\$ -
FI-Benefits	\$ 14,209.65	\$ 18,988	\$ 17,716	\$ 18,854
FI-Social Security	\$ 9,012.02	\$ 9,000	\$ 9,031	\$ 9,837
FI-Retirement	\$ 10,901.90	\$ 12,000	\$ 11,281	\$ 11,886
FI-Workmans Comp	\$ 310.47	\$ 500	\$ 323	\$ 410
FI-Office Supplies	\$ 2,163.90	\$ 2,050	\$ 589	\$ 2,700
FI-Professional Service	\$ -	\$ 30,000	\$ 15,000	\$ 15,000
FI-Advertising	\$ 229.15	\$ 200	\$ 154	\$ 200
FI-Communications	\$ 381.78	\$ 400	\$ 380	\$ 400
FI-Travel & Meetings	\$ 895.47	\$ 1,575	\$ 975	\$ 1,575
FI-Insurance	\$ 127.00	\$ 127	\$ 209	\$ 130
FI-Software Maint	\$ 29,613.52	\$ 10,000	\$ 9,553	\$ 10,000
FI-Miscellaneous	\$ 100.00	\$ 300	\$ 300	\$ 300
FI-Staff Development	\$ 645.00	\$ 1,225	\$ 625	\$ 1,325
FI-Banking Services	\$ 738.83	\$ 1,500	\$ 1,209	\$ 1,000
<i>Finance</i>	\$ 187,698.39	\$ 205,941	\$ 185,960	\$ 192,848
HR-Safety Program	\$ 1,174.24	\$ 1,250	\$ 1,250	\$ 1,250
HR-Wellness Program	\$ 1,012.50	\$ 1,000	\$ 1,000	\$ 1,000
HR-Salaries	\$ 73,587.22	\$ 76,613	\$ 76,613	\$ 78,145
HR-Benefits	\$ 8,510.50	\$ 8,803	\$ 8,047	\$ 10,250
HR-Soc Security	\$ 5,585.55	\$ 6,000	\$ 5,817	\$ 5,824
HR-Retirement	\$ 6,777.47	\$ 7,400	\$ 7,272	\$ 6,756
HR-Workmans Compensation	\$ 196.79	\$ 500	\$ 186	\$ 466
HR-Office Supplies	\$ 262.95	\$ 350	\$ 350	\$ 350
HR-Operating Cost	\$ 777.22	\$ 150	\$ 150	\$ 150
HR-Professional Services	\$ 1,261.00	\$ 720	\$ 720	\$ 720
<i>Applicant Tracking Software</i>			\$ -	\$ 5,000
HR-Communications	\$ 864.21	\$ 871	\$ 850	\$ 871
HR-Travel & Meetings	\$ 246.42	\$ 900	\$ 900	\$ 400
HR-Miscellaneous	\$ 498.00	\$ 500	\$ 546	\$ 600
HR - Staff Development	\$ 270.00	\$ 625	\$ 625	\$ 425
HR-Civil - Office Supply	\$ -	\$ -	\$ -	\$ 250
HR-Civil - Professional Srv	\$ 1,700.00	\$ 1,700	\$ 1,700	\$ 1,700
<i>Human Resources</i>	\$ 102,724.07	\$ 107,382	\$ 106,025	\$ 114,157
IT-Salaries	\$ 140,733.59	\$ 136,867	\$ 136,072	\$ 165,768
IT-Overtime	\$ 653.80	\$ 1,500	\$ 1,293	\$ 1,500
IT-Benefits	\$ 38,087.97	\$ 35,298	\$ 34,910	\$ 36,809
IT-Soc Security	\$ 10,653.73	\$ 11,000	\$ 10,346	\$ 18,404
IT-Retirement	\$ 13,021.95	\$ 14,000	\$ 13,042	\$ 16,932
IT-Workmans Compensation	\$ 422.90	\$ 600	\$ 363	\$ 1,472
IT-Office Supplies	\$ 935.70	\$ 600	\$ 600	\$ 500
IT-Fuel	\$ 48.43	\$ 200	\$ 200	\$ 200
IT-Communications	\$ 1,865.32	\$ 1,987	\$ 2,128	\$ 1,987
IT-Travel & Meetings	\$ -	\$ 600	\$ 600	\$ 900
IT-Repair & Maintenance	\$ -	\$ 550	\$ 550	\$ 500
IT-Miscellaneous	\$ -	\$ 100	\$ 100	\$ 75
IT-Staff Development	\$ -	\$ 250	\$ 250	\$ 250
<i>Information Technology</i>	\$ 206,423.39	\$ 203,552	\$ 200,455	\$ 245,297
Pension and Other Benefits	\$ 13,512.15	\$ -	\$ -	\$ -
PL-Salaries	\$ 248,621.03	\$ 385,932	\$ 308,713	\$ 379,983
<i>Associate Planner Promotion Office Manager Position / AA</i>				\$ 3,000
<i>PK- Park & Recreation Coordinator (Sal/Benefit/Comm/clothing/vehicle/supplies/Activities budget)</i>	\$ -	\$ -	\$ -	\$ 84,000
PL-Overtime	\$ 210.64	\$ 500	\$ 362	\$ 500
PL-Benefits	\$ 62,918.94	\$ 89,707	\$ 66,076	\$ 84,779
PL-Social Security	\$ 21,309.17	\$ 30,000	\$ 26,552	\$ 29,234
PL-Retirement	\$ 22,885.31	\$ 35,000	\$ 33,081	\$ 29,234
PL-Workmans Comp	\$ 939.93	\$ 3,000	\$ 1,155	\$ 2,923
PL-Office Supplies	\$ 2,043.94	\$ 2,300	\$ 1,451	\$ 2,800
PL-Operating Costs	\$ 1,842.84	\$ 6,500	\$ 2,043	\$ 1,500
PL-Small Tools	\$ -	\$ 1,200	\$ 1,200	\$ 1,200

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
PL-Professional Serv	\$ 2,588.46	\$ 4,000	\$ 3,663	\$ 4,930
PL-CA-Developer Reimb	\$ 12,338.91	\$ 7,000	\$ 13,649	\$ 10,000
PL-Software Maint.	\$ 5,430.00	\$ 5,430	\$ 5,430	\$ 7,250
PL-Advertising	\$ 7,728.39	\$ 8,000	\$ 8,921	\$ 8,500
PL-Communication	\$ 3,014.20	\$ 2,881	\$ 2,977	\$ 2,881
PL-Travel & Mtgs	\$ 885.70	\$ 1,840	\$ 1,840	\$ 2,240
PL-Repairs & Maint.	\$ 749.78	\$ 1,400	\$ 967	\$ 1,400
PL-Miscellaneous	\$ 181.28	\$ 200	\$ 341	\$ 300
PL-Staff Development	\$ 1,457.17	\$ 2,150	\$ 2,150	\$ 2,500
PL-Printing and Bindin	\$ 123.55	\$ 1,000	\$ 1,000	\$ 1,000
PL-UGA-RUTA	\$ -	\$ -	\$ -	\$ -
PL-Prof Serv-Hearing E	\$ 2,072.00	\$ 7,500	\$ 7,500	\$ 7,500
PL-Commision - Travel & Mtgs	\$ 37.50	\$ -	\$ -	\$ -
PL-Commission - Misc	\$ 59.11	\$ 100	\$ 100	\$ 100
PL-Economic Devel	\$ 13,694.42	\$ 250,000	\$ 71,000	\$ 108,500
PB-Salaries	\$ 168,668.92	\$ 231,525	\$ 230,905	\$ 232,680
PB-Overtime	\$ 11.93	\$ 100	\$ 163	\$ 100
PB-Benefits	\$ 40,408.55	\$ 52,148	\$ 54,142	\$ 51,085
PB-Social Security	\$ 11,461.52	\$ 16,500	\$ 14,928	\$ 23,000
PB-Retirement	\$ 14,745.24	\$ 20,000	\$ 18,788	\$ 23,499
PB-Workmans Comp	\$ 2,757.79	\$ 5,000	\$ 3,228	\$ 4,586
PB-Office Supplies	\$ 703.67	\$ 2,200	\$ 1,226	\$ 1,700
PB-Operating Cost	\$ 834.01	\$ 550	\$ 802	\$ 1,000
PB-Fuel	\$ 1,674.38	\$ 1,200	\$ 1,896	\$ 1,800
PB-Professional Srv	\$ 1,655.61	\$ 6,500	\$ 1,708	\$ 2,500
PB-Advertising	\$ 983.03	\$ 500	\$ 500	\$ 500
PB-Communication	\$ 1,312.78	\$ 1,175	\$ 1,242	\$ 1,200
PB-Travel & Mtgs	\$ -	\$ 800	\$ 800	\$ 800
PB-Repair & Maintenance	\$ 101.50	\$ 1,200	\$ 600	\$ 1,200
PB-Miscellaneous	\$ 220.00	\$ 670	\$ 394	\$ 300
PB-Staff Development	\$ 89.00	\$ 1,900	\$ 1,900	\$ 1,300
Planning & Building	\$ 670,272.35	\$ 1,187,608	\$ 893,397	\$ 1,208,504
LE-Salaries	\$ 2,107,886.02	\$ 2,440,153	\$ 2,346,288	\$ 2,504,587
Records Clerk				\$ 46,000
Additional Sergeant FTE				\$ 86,400
Add Operations Lieutenant/Eliminate Commander (incl testing)				\$ -
Additional Officer FTE(Sal/Ben/Equip/BLEA)				\$ 150,000
Police Support Officer FTE				\$ 83,000
LE-Overtime	\$ 337,230.86	\$ 200,000	\$ 221,251	\$ 254,840
LE-Salaries Extra Duty	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
LE-Holiday Cashout	\$ -	\$ -	\$ 20,111	\$ 66,000
LE-Benefits	\$ 607,359.48	\$ 702,539	\$ 610,176	\$ 600,379
Records Clerk				\$ 18,500
Additional Sergeant FTE				\$ 34,000
LE-Social Security	\$ 184,190.79	\$ 200,000	\$ 189,192	\$ 207,027
LE-Retirement	\$ 142,830.81	\$ 150,000	\$ 145,534	\$ 177,027
LE-Workmans Compensation	\$ 47,938.80	\$ 55,000	\$ 48,524	\$ 50,703
LE-Clothing	\$ 37,208.51	\$ 35,600	\$ 35,600	\$ 32,300
CBA Jackets (10)				\$ 5,000
Additional Requested Personnel				\$ 13,171
LE-Office Supplies	\$ 16,242.85	\$ 21,350	\$ 21,746	\$ 16,500
LE-Operating Costs	\$ 44,599.54	\$ 65,565	\$ 54,272	\$ 29,635
Regional Participation in Crime-Stopppers				\$ 1,100
Crime Scene Privacy Barriers (3)				\$ 1,800
Narcan Replacement Kits				\$ 4,800
Two-way Radio Replacement (structured)				\$ 15,000
MS Surface for FTO Program				\$ 1,400
Bicycles (2) Force Perimeter with equipment (e.g., helmet, lights, etc.)				\$ 1,760
Child Safety signs, Safe KiDS Snohomish County				\$ 500
Comprehensive Emergency Management - Storage containers				\$ 330
Comprehensive Emergency Management - 800 MHZ Radio system				\$ 3,000
Comprehensive Emergency Management - Field Radio				\$ 150
Comprehensive Emergency Management - Laptop Computer				\$ 3,000
Fire Proof Cabinet-LT				\$ 4,000
LE- Ops NW Computers	\$ 3,005.84	\$ 10,000	\$ 10,000	\$ -

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
CF-53 Computer (2) w/dock& dual wireless and 5 year protection plus Desktop Compters (2)				\$ 7,000
New Records FTE computer				\$ 2,400
				\$ 1,200
LE-Donation Exp Helmets	\$ -	\$ 1,000	\$ 579	\$ 500
LE - Donation Exp - Other	\$ -	\$ 12,650	\$ 12,650	\$ -
LE-Fuel	\$ 74,748.81	\$ 83,769	\$ 58,419	\$ 83,769
LE-Professional Services	\$ 41,589.07	\$ 44,900	\$ 24,049	\$ 39,260
Promotional Examinations				\$ 4,150
Civic Plus Website hosting and migration				\$ 3,450
Power DMS (Document Management System) For Accreditation				\$ 1,950
LE-Prof Serv-Lexipol	\$ 4,450.00	\$ 7,300	\$ 6,233	\$ 9,800
LE-Professional Srv-Legal	\$ 19,808.20	\$ 20,000	\$ 23,187	\$ 20,000
LE-Advertising	\$ 1,252.50	\$ 1,000	\$ 2,017	\$ 1,500
LE-Communication	\$ 28,228.89	\$ 33,000	\$ 31,824	\$ 35,800
LE-Travel & Meetings				\$ 2,000
LE-Travel & Meetings - Priority 1	\$ 7,367.04	\$ 15,000	\$ 15,000	\$ 4,914
LE-Travel & Meetings - Priority 2				\$ 11,811
LE-Insurance	\$ 96,749.00	\$ 145,422	\$ 144,182	\$ 203,082
LE- Equip Repair & Maintenance	\$ 73,020.19	\$ 93,691	\$ 120,085	\$ 84,900
LE-Miscellaneous - Dues	\$ 1,667.25	\$ 2,000	\$ 2,000	\$ 5,015
LE - Misc Investigations	\$ 6,682.32	\$ 5,000	\$ 5,556	\$ -
LE-Boating Salaries Local	\$ 7,053.67	\$ 10,353	\$ 10,353	\$ 10,664
LE-Boating - Salaries Other	\$ 3,107.36	\$ 15,721	\$ 15,721	\$ -
LE- Boating Benefit Local	\$ 3,050.49	\$ 4,193	\$ 4,193	\$ 4,319
LE-Boat Benefits Other	\$ 830.29	\$ 5,064	\$ 5,064	\$ -
LE-Boating Clothing	\$ 291.59	\$ 500	\$ 500	\$ -
LE-Boating Operating	\$ 3,376.13	\$ 500	\$ 500	\$ -
LE-Boating-Fuel	\$ 846.88	\$ 1,200	\$ 1,200	\$ -
LE-Boating-Travel	\$ 354.08	\$ 1,500	\$ 1,500	\$ -
LE-Boating Repair & Maint	\$ 2,492.01	\$ 2,000	\$ 2,000	\$ -
LE-Investigations-Operating	\$ 1,662.08	\$ 4,600	\$ 4,600	\$ 1,700
LE-Investigations Professional Srv	\$ -	\$ -	\$ -	\$ 5,000
LE - Crime Prevention Op Costs	\$ -	\$ -	\$ -	\$ 1,650
LE-Drug Task Force	\$ 7,474.00	\$ 7,500	\$ 7,500	\$ 8,000
LE-Staff Development - Priority 1	\$ 7,540.00	\$ 15,137	\$ 15,137	\$ 2,830
LE-Staff Development - Priority 2				\$ 6,935
LE - Staff Development - BLEA	\$ -	\$ -	\$ -	\$ 3,063
LE - Staff Development - BLEA				\$ 3,063
LE-Utilities	\$ 11,714.66	\$ 13,800	\$ 13,678	\$ 16,000
LE -Repair & Maint - Facilities	\$ -	\$ -		\$ 2,600
Interior Remodel				\$ 6,000
LE-Evidence Room-Supplies	\$ -	\$ -	\$ -	\$ 7,000
LE-Evidence Room-Impound	\$ -	\$ -	\$ -	\$ 4,000
LE-Evidence Room-Alarm	\$ 840.80	\$ 2,000	\$ 773	\$ 2,000
LE-Jail	\$ 255,706.05	\$ 300,000	\$ 271,214	\$ 300,000
LE-Snopac Dispatch	\$ 384,944.33	\$ 395,798	\$ 395,798	\$ 392,150
LE-Environmental-Animal Contro	\$ 13,974.83	\$ 20,000	\$ 11,313	\$ 15,000
LE-Seizure-Forfeit-State Remit	\$ 149.70	\$ 1,000	\$ 1,000	\$ 200
LE-Capital Equipment	\$ 26,946.19	\$ 41,600	\$ 41,600	\$ -
EWIS - Early Warning and Intervention System (IAPro Software)				\$ 8,400
Standby Generator - Apportioned				\$ 30,000
LE-Transfers Out	\$ 8,000.00	\$ 8,000	\$ 8,000	\$ 8,000
GG-Contrib Police Capital Fund	\$ 160,000.00	\$ 200,000	\$ 200,000	\$ 188,000
Law Enforcement	\$ 4,784,933.19	\$ 5,405,405	\$ 5,170,120	\$ 5,970,983
PK-Salaries	\$ 10,805.28	\$ 17,585	\$ 15,849	\$ 48,931
PK-Seasonal Salaries	\$ 11,416.50	\$ 12,000	\$ 12,000	\$ 24,000
PK - Full Time Park Staff				\$ 58,000
PK-Overtime	\$ 949.26	\$ 2,000	\$ 1,372	\$ 3,900
PK-Benefits	\$ 2,977.40	\$ 7,811	\$ 4,195	\$ 10,134
PK-Seasonal Benefits	\$ 1,251.03	\$ 2,000	\$ 2,000	\$ 4,000
PK-Social Security	\$ 1,070.51	\$ 500	\$ 1,147	\$ 3,495
PK-Retirement	\$ 1,058.94	\$ 600	\$ 1,133	\$ 3,495
PK-Workmans Compensation	\$ 357.13	\$ 100	\$ 305	\$ 349
PK- Clothing - Boot Allowance	\$ -	\$ 225	\$ 386	\$ 225
PK-Operating Costs	\$ 9,951.76	\$ 16,800	\$ 9,896	\$ 10,000

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
<i>Buoy decals</i>				\$ 650
<i>Safety Buoys</i>				\$ 2,900
PK-Ops-Clothing	\$ -	\$ 2,600	\$ 2,600	\$ 500
<i>Seasonal Clothing, safety gear, boots</i>				\$ 1,860
PK-Eagle Ridge Pk-Ops	\$ 17.40	\$ 500	\$ 500	\$ 100
<i>Lighting and Plant Establishment</i>				\$ 900
PK-Lundeen-Op Costs	\$ 912.19	\$ 4,600	\$ 7,168	\$ 1,000
<i>Park Restoration Plan - Restroom Painting</i>				\$ 800
<i>Park Restoration Plan - Restroom Electric Ventilation Fan</i>				\$ 2,100
<i>Park Restoration Plan - Replace Grills</i>				\$ 2,400
<i>Park Restoration Plan - Irrigation System Repair</i>				\$ 25,000
<i>Park Restoration Plan - ADA complianceplay area, lawn leveling, bark</i>				\$ 5,000
<i>Park Restoration Plan - Aeration</i>				\$ 6,733
<i>Park Restoration Plan - Fence repair/Replacement</i>				\$ 5,700
<i>Park Restoration Plan - Swim Area Rope & Floats</i>				\$ 18,750
<i>Park Restoration Plan - Refinish Tables</i>				\$ 1,200
<i>Park Restoration Plan - Planter Beds Barking & Weed Control</i>				\$ 4,244
<i>Park Restoration Plan - Tree Removal (Safety)</i>				\$ 25,000
<i>Park Restoration Plan - Tree Planting</i>				\$ 6,000
<i>Park Restoration Plan - Drainage work in lundeen park e side of park</i>				\$ 2,000
<i>Park Restoration Plan - Lawn Leveling & Top Soil</i>				\$ 91,476
<i>Park Restoration Plan - Import Sand</i>				\$ 19,556
<i>Park Restoration Plan - Relocation of Shower & Drainage System</i>				\$ 16,000
PK-North Cove Park Ops	\$ 58.63	\$ 1,200	\$ 1,200	\$ 100
PK - Boat Launch Expenses	\$ 48.67	\$ 400	\$ 450	\$ 400
PK-Fuel Costs	\$ 499.00	\$ 500	\$ 503	\$ 500
PK-Professional Services	\$ 505.92	\$ 500	\$ 4,311	\$ 500
GIS Annual License				\$ 75
Asset Management				\$ 800
<i>Tree Trimming & removal</i>				\$ 3,500
PK-Communication	\$ 1,848.44	\$ 1,920	\$ 1,627	\$ 2,440
PK-Travel & Meetings	\$ -	\$ 200	\$ 200	\$ 100
PK-Equipment Rental	\$ 2,610.40	\$ 3,000	\$ 2,857	\$ 3,000
PK-Insurance	\$ 3,174.00	\$ 3,460	\$ 3,144	\$ 3,905
PK-Utilities	\$ 8,469.52	\$ 10,000	\$ 9,266	\$ 11,500
PK-Storm Drainage	\$ 2,431.76	\$ 2,432	\$ 2,432	\$ 2,432
PK-Repair & Maintenance	\$ 7,192.78	\$ 16,000	\$ 2,144	\$ 6,000
PK-Lundeen-Repair & Maint	\$ 1,009.79	\$ 1,200	\$ 1,200	\$ -
PK-Miscellaneous	\$ -	\$ 150	\$ 150	\$ 150
PK-Staff Development	\$ -	\$ 250	\$ 250	\$ 50
PK-Park Board-Miscellaneous	\$ 11.89	\$ 150	\$ 150	\$ 150
PK-Capital Outlay	\$ -	\$ 24,000	\$ -	\$ 16,000
<i>North Cove Dock</i>				\$ 122,000
<i>Parks</i>	\$ 68,628.20	\$ 132,683	\$ 88,435	\$ 580,000
LG-Professional Service	\$ 131,977.05	\$ 70,000	\$ 119,416	\$ 85,000
PG-Prosecutor Fees	\$ 102,960.00	\$ 102,000	\$ 107,078	\$ 104,000
LG-General Indigent Defense	\$ 88,507.50	\$ 175,000	\$ 172,719	\$ 175,000
<i>Legal</i>	\$ 323,508.19	\$ 347,000	\$ 399,213	\$ 364,000
CS-Visitor Center	\$ -	\$ 750	\$ 750	\$ 800
CS-Aging Services-Supplies	\$ 1,705.36	\$ 12,878	\$ 12,971	\$ 250
CS-Aging Services-Utilities	\$ 423.56	\$ 1,500	\$ 1,500	\$ -
CS-Aging Services R&M	\$ -	\$ 11,739	\$ 12,430	\$ -
CS-Special Event-Equip Rent	\$ 439.11	\$ 1,500	\$ 1,500	\$ 1,500
CS-Library-Office & Operating	\$ 1,395.64	\$ 2,000	\$ 431	\$ 1,500
CS-Library-Utilities	\$ 5,956.91	\$ 7,000	\$ 5,616	\$ 7,000
CS-Library Storm Drainage	\$ 562.20	\$ 563	\$ 563	\$ 563
CS-Library-Repair & Maint.	\$ 8,812.72	\$ 500	\$ 2,716	\$ 1,000
<i>Library N. Service Door</i>				\$ 3,500
CS-Arts Commission	\$ 4,954.11	\$ 7,280	\$ 6,480	\$ 2,500
<i>Music Equipment for Music on the Lake</i>				\$ 1,800
CS-Community Activity-Aquafest	\$ 3,105.73	\$ 3,500	\$ 3,500	\$ 3,500
CS-Historical-Communications	\$ 161.72	\$ 288	\$ 161	\$ 288
CS-Historical-Utilities	\$ 975.66	\$ 830	\$ 526	\$ 830
CS-Community Center-Ops	\$ 1,189.68	\$ 1,900	\$ 1,844	\$ 1,900

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
CS-Community Center - Cleaning	\$ 1,380.00	\$ 1,200	\$ 1,183	\$ 1,200
CS-Community Center - Comm	\$ 161.75	\$ 172	\$ 161	\$ 172
CS-Community Center-Utilities	\$ 4,567.58	\$ 5,000	\$ 5,283	\$ 6,000
CS-Community Center - R & M	\$ 407.40	\$ 700	\$ 700	\$ 700
Community Center Restroom Door Replacement				\$ 8,500
CS-Grimm House Expenses	\$ 502.73	\$ 20,566	\$ 14,324	\$ 600
Community Services	\$ 46,247.80	\$ 84,866	\$ 72,640	\$ 44,103
GG-Advisory Srv-Lobbying-Hwy9	\$ 9,070.85	\$ -	\$ -	\$ -
GG-Advisory Srv - Lobbying	\$ 59,821.93	\$ 62,000	\$ 60,581	\$ 63,860
GG-Municipal Court Fees	\$ 71,374.33	\$ 100,000	\$ 72,139	\$ 100,000
GG-Operating	\$ 9,447.71	\$ 12,000	\$ 12,973	\$ 12,000
Lundeen House ADA Ramp (labor in house)				\$ 5,400
GG-Fuel	\$ 72.28	\$ 200	\$ 200	\$ 200
GG-Professional Service	\$ 4,692.00	\$ 15,550	\$ 43,779	\$ 6,550
GG-Communication	\$ 3,468.59	\$ 4,000	\$ 3,436	\$ 4,000
GG-Equipment Rental	\$ 1,516.14	\$ 1,625	\$ 1,536	\$ 1,625
GG-Insurance	\$ 4,068.00	\$ 4,247	\$ 3,880	\$ 70,546
GG-Utilities	\$ 14,520.67	\$ 16,816	\$ 14,231	\$ 20,000
GG-Storm Drainage	\$ 2,880.96	\$ 3,198	\$ 3,198	\$ 3,198
GG-Repair & Maintenance	\$ 4,661.21	\$ 3,000	\$ 5,461	\$ 5,000
GG-Miscellaneous	\$ 1,581.00	\$ 2,400	\$ 1,190	\$ 1,600
GG-Salaries Regular	\$ 14,433.49	\$ 20,794	\$ 19,800	\$ 25,332
GG-Salaries Overtime	\$ -	\$ 100	\$ 316	\$ 1,500
GG-Benefits	\$ 3,566.62	\$ 6,863	\$ 5,544	\$ 7,063
GG-Social Security	\$ 1,081.60	\$ 1,500	\$ 1,166	\$ 2,435
GG-Retirement	\$ 1,335.76	\$ 1,700	\$ 1,467	\$ 2,435
GG-Workers Compensation	\$ 256.87	\$ 500	\$ 224	\$ 244
GG-Advertising	\$ 603.74	\$ 300	\$ 2,135	\$ 600
GG-PRR - Print-Copy	\$ -	\$ 100	\$ 100	\$ 100
GG-PSRC	\$ 8,252.00	\$ 8,300	\$ 8,726	\$ 9,000
GG-Economic Alliance	\$ 3,000.00	\$ 4,000	\$ 3,000	\$ 3,000
GG-Visitor Center	\$ 770.00	\$ 770	\$ 770	\$ 800
GG-AWC	\$ 19,683.00	\$ 20,027	\$ 20,027	\$ 20,734
GG-SnoCo Tomorrow	\$ 5,093.00	\$ 5,225	\$ 5,201	\$ 5,400
GG-Excise Tax	\$ 2,081.72	\$ 2,500	\$ 2,060	\$ 2,500
GG-WA Aerospace Partnership	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
GG-Judgments & Settlements	\$ 137,500.00	\$ 110,000	\$ 110,000	\$ -
GG-Protectective Insp Enforce	\$ 92.68	\$ 1,000	\$ 1,000	\$ 1,000
GG-Emergency	\$ 32,566.00	\$ 33,670	\$ 33,670	\$ 35,000
GG-Air Pollution	\$ 12,769.00	\$ 16,441	\$ 16,441	\$ 19,500
GG-Liquor Tax to SnoCo	\$ 6,230.82	\$ 6,000	\$ 5,515	\$ 6,500
GG-Refunds	\$ 810.00	\$ 500	\$ 500	\$ 500
GG-Contrib to Unemployment	\$ 3,787.00	\$ -	\$ -	\$ -
GG-Contrib to Equip Replace	\$ 68,680.00	\$ 153,000	\$ 153,000	\$ 123,000
Transfer to PW Equip	\$ -	\$ 19,040	\$ 6,815	\$ 12,225
GG-Contrib to Muni Arts Fund	\$ -	\$ 20,000	\$ 20,000	\$ -
GG-Trsfr to Cum Res Fund 002	\$ 500,000.00	\$ 800,000	\$ 800,000	\$ 800,000
General Government	\$ 1,009,788.97	\$ 1,459,866	\$ 1,441,079	\$ 1,373,847
Total Expenditures	\$ 7,685,763.68	\$ 9,592,258	\$ 8,998,618	\$ 10,651,388
General Fund Ending Cash	\$ 7,093,806.95	\$ 6,753,269	\$ 7,570,987	\$ 6,714,171
002 - Contingency Fund Beginning Cash		\$ 2,602,157	\$ 2,602,157	\$ 3,405,547
Investment Interest	\$ (2,187.12)	\$ (3,000)	\$ 3,390	\$ 3,000
Uncashed Checks	\$ -	\$ (100)	\$ -	\$ 100
Interfund Transfer In	\$ (500,000.00)	\$ (800,000)	\$ 800,000	\$ 800,000
Unclaimed Checks Paid	\$ -	\$ 8,050	\$ -	\$ 8,050
Contingency Fund Ending Cash	\$ 2,602,157.29	\$ 3,397,207	\$ 3,405,547	\$ 4,200,597
101 - Street Fund Beginning Cash		\$ 3,579,784	\$ 3,579,784	\$ 3,715,069
Real & Personal Property Tax	\$ (1,061,405.28)	\$ (1,184,648)	\$ (1,184,648)	\$ 1,211,113
Other Govt Utility - Electric	\$ (365,085.10)	\$ (380,000)	\$ (375,731)	\$ 390,000
Other Non-Bus. ROW Permits	\$ (21,966.00)	\$ (15,049)	\$ (29,328)	\$ 20,000
WA TIB - Arterial Preservation	\$ (137,116.00)	\$ -	\$ -	\$ -
MVFT - City Streets	\$ (597,362.16)	\$ (558,913)	\$ (587,331)	\$ 635,000
MVFT - City Streets - New Legislation	\$ -	\$ -	\$ (8,800)	\$ 17,600

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
Street - PW Services	\$ -	\$ (2,000)	\$ -	\$ 1,500
Investment Interest	\$ (2,958.90)	\$ (3,341)	\$ (4,297)	\$ 4,000
Street Op Special Assessment	\$ (6,084.00)	\$ (500)	\$ (3,483)	\$ 3,000
Misc Rev. Judgment-Settlement	\$ (446.37)	\$ (500)	\$ (257)	\$ 500
Miscellaneous Revenue - Other	\$ (346.78)	\$ (500)	\$ (1,431)	\$ 500
Insurance Recoveries - Capital	\$ (10,313.61)	\$ (5,000)	\$ (58)	\$ -
Insurance Recoveries - Non Cap	\$ (700.48)	\$ (5,000)	\$ (399)	\$ 5,000
Street Fund Revenues	\$ (2,227,634.75)	\$ (2,155,451)	\$ 2,195,764	\$ 2,288,213
ST-Safety Program	\$ 1,901.39	\$ 2,100	\$ 2,100	\$ 2,100
ST-Salaries	\$ 550,426.24	\$ 657,058	\$ 606,996	\$ 636,998
ST-Overtime	\$ 28,105.54	\$ 20,000	\$ 37,241	\$ 32,000
ST-Benefits	\$ 142,810.93	\$ 179,202	\$ 153,653	\$ 164,693
ST-Social Security	\$ 42,463.13	\$ 55,000	\$ 52,483	\$ 53,470
ST-Retirement	\$ 53,338.14	\$ 65,000	\$ 66,334	\$ 56,791
ST-Workmans Compensation	\$ 8,787.61	\$ 10,000	\$ 9,943	\$ 9,000
ST-Boot - Clothing Allowance	\$ 2,700.00	\$ 2,860	\$ 3,318	\$ 4,500
ST-Fuel	\$ 12,055.12	\$ 15,000	\$ 7,627	\$ 15,000
ST-Overlays	\$ 165,976.81	\$ 439,000	\$ 439,000	\$ 400,000
ST-Advertising	\$ 1,221.06	\$ 3,000	\$ 874	\$ 3,000
ST-Professional Service	\$ 21,503.89	\$ 45,000	\$ 45,000	\$ 24,000
Pavement Condition Survey			\$ -	\$ 60,000
ST-Rentals-Leases	\$ 148.82	\$ 1,300	\$ 252	\$ 500
ST-Repair & Maintenance	\$ 37,781.82	\$ 51,400	\$ 30,172	\$ 50,000
ST-Miscellaneous	\$ 853.52	\$ 1,000	\$ 1,202	\$ 1,000
ST-Staff Development	\$ 383.39	\$ 1,058	\$ 407	\$ 150
ST-Storm Drainage	\$ 2,455.38	\$ 2,455	\$ 2,455	\$ 2,455
ST - SWM Debt Srv Chrg	\$ 6,607.56	\$ 6,608	\$ 6,608	\$ 6,608
ST-Sidewalk Repair Supply	\$ 41.76	\$ 9,000	\$ 9,000	\$ 25,000
ST-Lighting - Utilities	\$ 156,515.56	\$ 158,910	\$ 140,177	\$ 160,000
ST-Lighting - R&M	\$ -	\$ 2,000	\$ -	\$ 2,000
ST-Traffic Control - Supply	\$ 17,510.71	\$ 76,000	\$ 76,000	\$ 66,000
Hand-held Traffic Data Device			\$ -	\$ 2,500
ST-Traffic Control -Utility	\$ 2,578.05	\$ 2,000	\$ 2,335	\$ 3,000
ST-Traffic Control - R&M	\$ 14,890.91	\$ 12,000	\$ 16,594	\$ 14,000
ST-Traf Control - Guardrail	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
ST-Snow & Ice - Sply	\$ 4,355.60	\$ 12,000	\$ 12,000	\$ 12,000
ST-Street Cleaning	\$ 9,486.10	\$ 20,000	\$ 20,000	\$ 20,000
ST-Roadside - Supply	\$ -	\$ 3,000	\$ 3,000	\$ 2,500
ST-Clothing	\$ 1,208.46	\$ 1,160	\$ 2,858	\$ 1,500
Steel Toed Boots for Tech Staff Split with Storm			\$ -	\$ 300
ST-Prof Srv - Legal	\$ 1,594.00	\$ 2,750	\$ 2,750	\$ 5,000
ST-Software Maint & Support	\$ 388.78	\$ 1,200	\$ 1,200	\$ 4,300
ST-Communications	\$ 3,224.17	\$ 3,860	\$ 3,669	\$ 3,860
ST-Travel & Meetings	\$ 821.52	\$ 980	\$ 641	\$ 450
ST-Insurance	\$ 44,057.00	\$ 51,055	\$ 50,172	\$ 10,367
ST-Utilities	\$ 2,666.26	\$ 2,432	\$ 3,467	\$ 2,700
ST-Prof Srv - Engineering	\$ -	\$ 7,000	\$ 24,382	\$ 20,000
ST-Office Supplies	\$ (2,184.49)	\$ 2,250	\$ 389	\$ 2,250
ST-Operating Cost	\$ 29,344.24	\$ 47,800	\$ 56,153	\$ 30,000
Flammable safety cabinet split with Storm			\$ -	\$ 1,000
2 New PC's Split with Storm			\$ -	\$ 1,200
2010 PWTF Loan Principal Pymt	\$ -	\$ 634	\$ 634	\$ 634
2010 PWTF Loan Int Pymt	\$ -	\$ 304	\$ 279	\$ 286
ST-Capital Purchases	\$ 3,800.00	\$ -	\$ -	\$ 450,000
ST - Cap - Grade Road	\$ -	\$ 100,000	\$ 20,000	\$ 80,000
ST-Street Fund-Contr Computer	\$ 5,660.00	\$ 58,500	\$ 58,500	\$ 12,000
ST-Contribution To Equip Fund	\$ 39,900.00	\$ 95,480	\$ 83,615	\$ 176,865
ST-Trsfr-Sidewalk CapProj Fund	\$ -	\$ -	\$ -	\$ 500,000
Street Expenditures	\$ 1,418,236.24	\$ 2,234,356	\$ 2,060,478	\$ 3,134,977
Street Fund Ending Cash	\$ 3,579,783.64	\$ 3,500,879	\$ 3,715,069	\$ 2,868,305
103 - Street Reserve Beginning Cash		\$ 1,524	\$ 1,524	\$ 1,526
Street Reserve Fund	\$ (1.37)	\$ (2)	\$ (2)	\$ 2
Street Reserve Fund Ending Cash	\$ 1,524.00	\$ 1,526	\$ 1,526	\$ 1,528

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
111 - Drug Seizure Fund Beginning Cash		\$ 32,866	\$ 32,866	\$ 27,805
Investment Interest	\$ (29.31)	\$ (5)	\$ (39)	\$ 50
Confiscated & Forfeited Prop	\$ (6,777.93)	\$ (2,000)	\$ (2,000)	\$ 9,000
State Remittance Portion	\$ (753.10)	\$ (200)	\$ (200)	\$ 1,000
Drug Seizure & Forfeiture Fund Revenues	\$ (7,560.34)	\$ (2,205)	\$ (2,239)	\$ 10,050
Drug Seize - Op Supplies	\$ 2,285.92	\$ 5,600	\$ 5,600	\$ -
Disbursement to State	\$ -	\$ 1,700	\$ 1,700	\$ 1,000
Drug Seizure & Forfeiture Fund Expenditures	\$ 2,285.92	\$ 7,300	\$ 7,300	\$ 1,000
Drug Seizure Fund Ending Cash	\$ 32,866.00	\$ 27,771	\$ 27,805	\$ 36,855
112 - Art Fund Beginning Cash		\$ 1,323	\$ 1,323	\$ 11,443
Investment Interest	\$ (1.18)	\$ (120)	\$ (120)	\$ 50
Interfund Transfer In	\$ -	\$ (20,000)	\$ (20,000)	\$ -
Art - Public Art Acquisition	\$ (1.18)	\$ (20,120)	\$ (20,120)	\$ 50
Art - Public Art Acquisition	\$ -	\$ 21,443	\$ 10,000	\$ 11,493
Art - Public Art Acquisition	\$ -	\$ 21,443	\$ 10,000	\$ 11,493
Art Fund Ending Cash	\$ 1,323.00	\$ -	\$ 11,443	\$ -

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
206 - LTGO 2004 Bond Beginning Cash	\$ -	\$ -	\$ -	\$ -
Interfund Transfer In	\$ (105,720.51)	\$ (102,532)	\$ 16,319	
LTGO 2004	\$ (105,720.51)	\$ (102,532)	\$ 16,319	
LTGO 2004 Princp Pymt - PD	\$ 70,000.00	\$ 70,000	\$ -	
LTGO 2004 Interest Pymt - PD	\$ 35,418.76	\$ 32,532	\$ 16,266	
LTGO 2004 Bond Fees - PD	\$ 301.75	\$ -	\$ 54	
LTGO 2004	\$ 105,720.51	\$ 102,532	\$ 16,320	
LTGO 2004 Bond Ending Cash	\$ -	\$ -	\$ -	\$ -
210 - LTGO 2008 Bond Beginning Cash	\$ -	\$ -	\$ -	\$ -
Interfund Transfer In - SD	\$ (134,116.02)	\$ (130,946)	\$ 130,946	\$ 132,645
Interfund Transfer In - REET	\$ (225,132.74)	\$ (220,478)	\$ 220,478	\$ 220,623
LTGO 2008	\$ (359,249)	\$ (351,424)	\$ 351,424	\$ 353,268
2008 Bond Princp Pymt - GG	\$ 130,032.40	\$ 129,879	\$ 129,879	\$ 134,731
2008 Bond Interest Payment	\$ 94,800.34	\$ 90,249	\$ 90,249	\$ 85,542
2008 Bond Fees	\$ 300.00	\$ 350	\$ 350	\$ 350
2008 Bond Principal - Sewer	\$ 94,967.60	\$ 95,121	\$ 95,121	\$ 100,269
2008 Bond Interest Payment	\$ 39,148.42	\$ 35,825	\$ 35,825	\$ 32,376
LTGO 2008	\$ 359,249	\$ 351,424	\$ 351,424	\$ 353,268
LTGO 2008 Bond Ending Cash	\$ -	\$ -	\$ -	\$ -
212 - LTGO 2010 Bond Beginning Cash	\$ -	\$ -	\$ -	\$ -
Interfund Transfer In	\$ (94,912.18)	\$ (549,913)	\$ 549,913	\$ 74,166
2010B Bond Principal - Civic	\$ -	\$ 455,000	\$ 455,000	\$ -
2010B Bond Interest - Civic	\$ 20,748.00	\$ 20,748	\$ 20,748	\$ -
2010A Bond Principal - PW shop	\$ 62,857.67	\$ 64,182	\$ 64,182	\$ 67,103
2010A Bond Interest - PW Shop	\$ 11,306.51	\$ 9,983	\$ 9,983	\$ 7,063
LTGO 2010	\$ 74,164.18	\$ 549,913	\$ 549,913	\$ 74,166
LTGO 2010 Bond Ending Cash	\$ -	\$ -	\$ -	\$ -
213 - LTGO 2015 Bond Beginning Cash	\$ -	\$ -	\$ -	\$ -
2004 Refunding Bond Proceeds			\$ 785,000	
Interfund Transfer In			\$ 85,468	\$ 97,600
2015 LTGO Revenues		\$ -	\$ 870,468	\$ 97,600
2015 LTGO Principal Pymt - PD			\$ 84,000	\$ 83,000
2015 LTGO Interest Pymt - PD			\$ 1,468	\$ 14,300
2015 LTGO Bond Debt Issuance Costs			\$ 14,096	\$ -
2015 LTGO Bond Fees - PD				\$ 300
2004 Ref Debt Escrow Princ Pmt			\$ 755,000	\$ -
2004 Ref Debt Escrow Int Pymt			\$ 15,904	\$ -
2015 LTGO Expenditures		\$ -	\$ 870,468	\$ 97,600
LTGO 2015 Bond Ending Cash	\$ -	\$ -	\$ -	\$ -
301 - Developer Contribution Fund Beginning Cash		\$ 3,617,169	\$ 3,617,169	\$ 3,555,714
Traffic Mitigation - GMA Cnty	\$ (324,707.64)	\$ (200,000)	\$ (277,184)	\$ 100,000
Traffic Mitigation - TIZ 1	\$ (69,978.99)	\$ (10,000)	\$ (5,814)	\$ 10,000
Traffic Mitigation - TIZ 2-3	\$ (17,531.00)	\$ -	\$ (236,563)	\$ 400,000
Park Mitigation - SEPA	\$ (317,545.53)	\$ (100,000)	\$ (205,634)	\$ 300,000
Investment Interest	\$ (3,119.52)	\$ (1,500)	\$ (3,738)	\$ 2,500
Developer Contribution Fund	\$ (732,883)	\$ (314,500)	\$ (728,933)	\$ 812,500
Developer Contribution Fund	\$ -	\$ 190,388	\$ 190,388	\$ 250,000
Developer Contribution Fund	\$ -	\$ 600,000	\$ 600,000	\$ 1,000,000
Developer Contribution Fund Ending Cash	\$ 3,617,169.00	\$ 3,141,281	\$ 3,555,714	\$ 3,118,214
303 - REET I Fund Beginning Cash		\$ 966,786	\$ 966,786	\$ 640,072
REET 1-1st Quarter Percent	\$ (509,594.69)	\$ (400,000)	\$ (491,055)	\$ 525,000
Investment Interest	\$ (873.11)	\$ (1,000)	\$ (1,222)	\$ 1,500
Tranfser In	\$ -	\$ (1,640)	\$ (1,640)	\$ -
REET I	\$ (510,468)	\$ (402,640)	\$ (493,917)	\$ 526,500
Transfer to Police St Debt Fnd	\$ 105,720.51	\$ 102,532	\$ 101,787	\$ 97,600
transfer to 210 for 2008 bonds	\$ 225,132.74	\$ 220,478	\$ 220,478	\$ 220,623
Transfer to 212 for 2010 Bonds	\$ 20,748.00	\$ 475,748	\$ 475,748	\$ -
800 MHZ Capital Debt Principal	\$ 14,738.00	\$ 15,549	\$ 15,549	\$ 16,404
800 MHZ Capital Debt Interest	\$ 7,880.00	\$ 7,069	\$ 7,069	\$ 6,215

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
REET I	\$ 374,219	\$ 821,376	\$ 820,631	\$ 340,842
REET I Fund Ending Cash	\$ 966,786.00	\$ 548,050	\$ 640,072	\$ 825,730
304 - REET II Fund Beginning Cash		\$ 1,995,885	\$ 1,995,885	\$ 2,390,868
REET 2- 2nd Quarter Percent	\$ (508,200.05)	\$ (400,000)	\$ (484,845)	\$ 525,000
Investment Interest	\$ (1,629.38)	\$ (1,000)	\$ (2,482)	\$ 2,000
REET II	\$ (509,829)	\$ (401,000)	\$ (487,327)	\$ 527,000
Capital - SWM Drainage Improve	\$ -	\$ 18,180	\$ 18,180	\$ -
Transfer to 212 for 2010A Bond	\$ 74,164.18	\$ 74,164	\$ 74,164	\$ 74,166
REET II	\$ 74,164	\$ 92,344	\$ 92,344	\$ 74,166
REET II Fund Ending Cash	\$ 1,995,885.00	\$ 2,304,541	\$ 2,390,868	\$ 2,843,702
309 - Sidewalk Capital Project Fund Beginning Cash		\$ 507,542	\$ 507,542	\$ 425,482
WA TIB - Sidewalk	\$ (204,750.00)	\$ (310,000)	\$ (248,008)	\$ 483,200
Investment Interest	\$ (474.35)	\$ (500)	\$ (609)	\$ 500
Interfund Transfer In	\$ -	\$ -	\$ -	\$ 500,000
Sidewalk Capital Project Fund	\$ (205,224)	\$ (310,500)	\$ (248,617)	\$ 983,700
Sidewalk Construction	\$ -	\$ 533,446	\$ 330,677	\$ 604,000
Sidewalk Capital Project Fund	\$ -	\$ 533,446	\$ 330,677	\$ 604,000
Sidewalk Capital Project Fund Ending Cash	\$ 507,542.00	\$ 284,596	\$ 425,482	\$ 805,182
401 - Sewer Fund Beginning Cash		\$ 269,425	\$ 269,425	\$ 275,606
Sewer Utility Agreement	\$ (85,600.00)	\$ (77,040)	\$ (77,040)	\$ 75,000
Investment Interest	\$ (356.58)	\$ (350)	\$ (327)	\$ 350
Sewer District reimbursement	\$ (1,319,754.34)	\$ (1,310,290)	\$ (1,310,290)	\$ 1,315,876
Sewer Fund	\$ (1,405,711)	\$ (1,387,690)	\$ (1,387,657)	\$ 1,391,226
SE-Salaries	\$ 75,090.79	\$ 48,000	\$ 44,667	\$ 57,566
SE-Benefits	\$ 13,655.56	\$ 11,400	\$ 8,365	\$ 10,156
SE-Social Security	\$ 5,457.98	\$ 3,500	\$ 3,306	\$ 5,078
SE-Retirement	\$ 6,900.03	\$ 4,500	\$ 4,186	\$ 4,672
SE-Workmans Comp	\$ 491.73	\$ 600	\$ 379	\$ 406
SE-Travel & Meetings	\$ -	\$ 200	\$ 105	\$ 200
SE-Storm Drainage	\$ 9,329.20	\$ 10,178	\$ 10,178	\$ 10,178
PWTF 2002 - Principal	\$ -	\$ 85,691	\$ 85,691	\$ 85,692
PWTF 2005 - Principal	\$ -	\$ 52,632	\$ 52,632	\$ 52,632
PWTF 2006 - Principal	\$ -	\$ 409,539	\$ 409,539	\$ 409,540
PWTF 2008 - Principal	\$ -	\$ 553,180	\$ 553,180	\$ 553,180
PWTF 2002 - Interest	\$ -	\$ 3,428	\$ 3,428	\$ 3,000
PWTF 2005 - Interest	\$ -	\$ 11,579	\$ 11,579	\$ 10,527
PWTF 2006 - Interest	\$ -	\$ 24,572	\$ 24,572	\$ 22,525
PWTF 2008 - Interest	\$ -	\$ 38,723	\$ 38,723	\$ 35,957
SE-Trnf 2008 Debt Serv OM	\$ 134,116.02	\$ 130,946	\$ 130,946	\$ 132,645
Sewer Fund	\$ 245,041	\$ 1,388,668	\$ 1,381,476	\$ 1,393,954
Sewer Fund Ending Cash	\$ 269,425.00	\$ 268,447	\$ 275,606	\$ 272,878
410 - Storm & Surface Fund Water Beginning Cash		\$ 1,569,469	\$ 1,569,469	\$ 1,896,056
WA DOE - LID - G1100280	\$ -	\$ -	\$ (46,526)	\$ -
WA DOE - Milfoil G1300127	\$ (24,355.62)	\$ -	\$ (17,644)	\$ -
WA DOE - Capacity G1400295	\$ -	\$ (50,000)	\$ (47,305)	\$ 25,000
Storm Drainage Charges	\$ (1,422,642.00)	\$ (1,478,140)	\$ (1,478,140)	\$ 1,507,703
SnoCo Aerator Contrib	\$ -	\$ (200)	\$ (230)	\$ 200
SnoCo Weed Abate Contrib.	\$ (10,237.73)	\$ (15,088)	\$ (10,220)	\$ 15,000
Investment Interest	\$ (1,208.41)	\$ (1,315)	\$ (1,764)	\$ 1,500
Storm Misc Revenues	\$ -	\$ -	\$ (9,454)	\$ -
Storm & Surface Water Fund Revenues	\$ (1,458,444)	\$ (1,544,743)	\$ 1,611,284	\$ 1,549,403
SW-Safety Program	\$ 1,901.38	\$ 2,100	\$ 2,100	\$ 2,100
SW-Salaries	\$ 452,380.26	\$ 566,545	\$ 516,422	\$ 573,015
SW-Overtime	\$ 914.89	\$ 2,500	\$ 725	\$ 1,300
SW-Benefits	\$ 129,974.53	\$ 176,280	\$ 131,865	\$ 150,449
SW-Social Security	\$ 33,435.47	\$ 40,000	\$ 33,642	\$ 48,067
SW-Retirement	\$ 40,926.68	\$ 50,000	\$ 42,146	\$ 51,879
SW-Workmans Compensation	\$ 8,125.36	\$ 10,000	\$ 7,630	\$ 9,000
SW Clothing-Boot Allowance	\$ 2,700.00	\$ 2,860	\$ 3,318	\$ 4,500
SW-Clothing	\$ 1,208.44	\$ 1,160	\$ 2,761	\$ 1,500
Steel Toed Boots for Tech Staff Split with Street			\$ -	\$ 300

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
SW-Office Supplies	\$ 667.45	\$ 2,250	\$ 582	\$ 2,000
SW-Operating Costs	\$ 34,581.88	\$ 46,600	\$ 19,925	\$ 30,000
<i>Flammable safety cabinet split with Street</i>			\$ -	\$ 1,000
<i>2 New PC's Split with Street</i>			\$ -	\$ 1,200
SW-Fuel	\$ 10,779.20	\$ 15,000	\$ 7,081	\$ 15,000
SW-Small Tools	\$ 691.87	\$ -	\$ -	\$ -
SW-Professional Services	\$ 8,164.53	\$ 12,500	\$ 11,751	\$ 12,500
SW-Milfoil Treatment	\$ -	\$ 45,000	\$ 45,000	\$ 45,200
SW-Street Cleaning	\$ 9,226.41	\$ 20,000	\$ 20,000	\$ 20,000
SW-Software Maint & Support	\$ -	\$ 1,200	\$ 1,200	\$ 3,575
SW-Advertising	\$ 751.49	\$ 1,200	\$ 741	\$ 750
SW-Prof Srv Legal	\$ -	\$ -	\$ 398	\$ -
SW-Communications	\$ 3,309.92	\$ 3,558	\$ 4,239	\$ 4,000
SW-Travel & Meetings	\$ 12.72	\$ 600	\$ 100	\$ -
<i>SW-Travel & Meetings Priority 1</i>				\$ 150
<i>SW-Travel & Meetings Priority 2</i>				\$ 150
SW-Excise Taxes	\$ 21,244.72	\$ 26,045	\$ 18,982	\$ 25,000
SW-Equipment Rental	\$ 4,726.30	\$ 2,500	\$ 2,500	\$ 2,500
SW-Rentals-Leases	\$ -	\$ 100	\$ -	\$ -
SW-Insurance	\$ 79,037.00	\$ 59,112	\$ 58,160	\$ 7,682
SW-Utilities	\$ 1,893.38	\$ 2,026	\$ 2,593	\$ 2,400
SW-Drainage	\$ 2,455.38	\$ 2,455	\$ 2,455	\$ 2,455
SW-Repairs & Maintenance	\$ 37,314.68	\$ 51,400	\$ 42,364	\$ 50,000
SW-Miscellaneous	\$ 92.00	\$ 300	\$ 259	\$ 300
SW-Staff Development	\$ 281.00	\$ 300	\$ 150	\$ -
<i>SW-Staff Development Priority 1</i>				\$ 700
SW-Customer Billing	\$ 30,784.22	\$ 34,000	\$ 32,605	\$ 34,000
SW-DOE Annual Permit	\$ 34,255.54	\$ 35,000	\$ 35,000	\$ 36,000
SW-Water/Soil-Contract R&M Op	\$ 95,679.76	\$ 100,000	\$ 95,514	\$ 105,400
SW-Aerator Monitori	\$ 12,371.31	\$ 10,000	\$ 10,343	\$ 20,000
SW-Aerator Utilities	\$ 2,152.86	\$ 214		\$ -
DOE FY14 Milfoil Grant	\$ 26,321.02	\$ -		\$ -
DOE G1400295 - Capacity Exp	\$ 14,829.06	\$ 40,000	\$ 24,403	\$ 25,000
SW-Parkway Crossing Det Pond	\$ 10,700.00	\$ 10,700	\$ 10,700	\$ 10,700
SW-Storm Drainage - Cap Proj	\$ -	\$ 20,000	\$ -	\$ -
<i>Jake Place Pond Fencing</i>				\$ 25,000
<i>Mandolin Storm Pond</i>				\$ 23,000
SW-Lundeen Creek Restor	\$ -	\$ -		
SW-Contribution Cap Equip Fund	\$ 12,000.00	\$ 41,480	\$ 29,615	\$ 146,865
SW-Contr Computer Equip	\$ 5,660.00	\$ 58,500	\$ 58,500	\$ 15,000
SW-Contrib To Unemployment	\$ 2,313.00	\$ -	\$ -	\$ -
SW-Transfer to Aerator Equip	\$ 7,144.00	\$ 8,930	\$ 8,930	\$ 8,930
Storm & Surface Water Fund Expenditures	\$ 1,141,007.71	\$ 1,502,415	\$ 1,284,697	\$ 1,518,567
Storm & Surface Fund Water Ending Cash	\$ 1,569,468.77	\$ 1,611,797	\$ 1,896,056	\$ 1,926,891
501 - Unemployment Fund Beginning Cash		\$ 109,747	\$ 109,747	\$ 102,917
Investment Interest	\$ (98.63)	\$ -	\$ 100	\$ 200
Interfund Transfer In	\$ (8,000.00)	\$ -	\$ -	\$ -
Payment to Claimants	\$ -	\$ 30,000	\$ 6,929	\$ 30,000
Unemployment Fund Ending Cash	\$ (8,098.63)	\$ 79,747	\$ 102,917	\$ 73,117
510 - Capital - IT Fund Beginning Cash		\$ 90,258	\$ 90,258	\$ 215,106
Information Srv - Shared Exp	\$ (2,101.28)	\$ (2,217)	\$ (2,101)	\$ 2,217
Investment Interest	\$ (72.11)	\$ (100)	\$ (161)	\$ 100
Sale of Scrap & Junk Property	\$ -	\$ -	\$ (68)	\$ -
Contributed Capital-Computer	\$ (80,000.00)	\$ (270,000)	\$ (270,000)	\$ 150,000
Capital - IT Revenues	\$ (82,173.39)	\$ (272,317)	\$ 272,331	\$ 152,317
Purchase Computer Equipment	\$ 17,359.24	\$ 38,758	\$ 38,758	\$ -
MDT Replacement Computer, and docking stations. (3)				\$ 12,000
Computer Replacement (10)				\$ 12,000
<i>Upgrade SQL Server License</i>				\$ 2,515
<i>2 Fax Boards- (PL & CH) Dependent on Phone System Upgrade</i>				\$ 1,300
License Renewal - Annual Maint	\$ 58,115.65	\$ 18,625	\$ 18,625	\$ -
.GOV Domain Name Renewal				\$ 200
AppAssure Backup Renewal				\$ 2,500

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
Firewall Security Bundle Renewal (City Shop, Evidence, Fairweather, City Main)				\$ 3,000
Fiber Lease for Police to Snopac (New World)				\$ 7,500
Website Annual Renewal				\$ 5,000
Barracuda Subscription Renewal				\$ 4,500
Dell Kace Patch Management Renewal				\$ 2,000
Trend Mirco Antivirus Renewal				\$ 2,250
ILA w/County for Fiber to Snopac				\$ 600
Meraki Cloud Management Renewal (3 Wireless AP's)				\$ 300
3 Year GoDaddy SSL Certificate Renewal				\$ 900
<i>Smarsh Yearly Cost (Email, SMS, Social Media, Website)</i>				\$ 9,000
Capital - Purch Computer Equip	\$ 12,396.69	\$ 240,100	\$ 90,100	\$ -
Roll forward Enterprise Content Management (Placeholder)				\$ 150,000
<i>Phone System Upgrade</i>				\$ 11,000
Capital - IT Expenditures	\$ 87,871.58	\$ 297,483	\$ 147,483	\$ 226,565
Capital - IT Fund Ending Cash	\$ 90,258.02	\$ 65,092	\$ 215,106	\$ 140,858
520 - Capital - LE Fund Beginning Cash		\$ 262,474	\$ 262,474	\$ 321,311
Investment Interest	\$ (243.93)	\$ (200)	\$ (345)	\$ 200
Sale of Capital Assets	\$ -	\$ -	\$ (2,414)	\$ -
Insurance Recoveries - Capital	\$ (4,951.06)	\$ (200)	\$ -	\$ -
Equipment - Police - Contribution	\$ (160,000.00)	\$ (200,000)	\$ (200,000)	\$ 188,000
Equip - Police Boat - Contr	\$ (8,000.00)	\$ (8,000)	\$ (8,000)	\$ 8,000
Capital - Law Enforcement Revenues	\$ (173,194.99)	\$ (208,400)	\$ 210,759	\$ 196,200
Capital Equipment	\$ 131,891.57	\$ 151,922	\$ 151,922	\$ -
<i>Replacement vehicles (3)</i>				\$ 141,000
<i>Additional Vehicle for new Officer</i>				\$ 47,000
Capital - Law Enforcement Expenditures	\$ 131,891.57	\$ 151,922	\$ 151,922	\$ 188,000
Capital - LE Fund Ending Cash	\$ 262,473.94	\$ 318,952	\$ 321,311	\$ 329,511
530 - Capital - PW Fund Beginning Cash		\$ 276,353	\$ 276,353	\$ 168,894
Investment Interest	\$ (254.66)	\$ (225)	\$ (319)	\$ 225
Sale of Scrap & Junk Property	\$ -	\$ -	\$ (5,823)	\$ -
Sale of Capital Equipment	\$ -	\$ (18,500)	\$ (18,500)	\$ -
Interfund Transfer In	\$ (51,900.00)	\$ (156,000)	\$ (120,045)	\$ 335,955
Capital - Public Works Revenues	\$ (52,154.66)	\$ (174,725)	\$ 144,687	\$ 336,180
Purchase Of Capital Equipment	\$ 48,259.50	\$ 288,101	\$ 252,146	\$ 35,730
<i>Truck Mount Boom Mower (st/sw)</i>				\$ 220,000
Capital - Public Works Expenditures	\$ 48,259.50	\$ 288,101	\$ 252,146	\$ 255,730
Capital - PW Fund Ending Cash	\$ 276,352.77	\$ 162,977	\$ 168,894	\$ 249,344
540 - Aerator Equipment Fund Beginning Cash		\$ 109,147	\$ 109,147	\$ 119,286
SnoCo Aerator Contrib	\$ (856.00)	\$ (1,070)	\$ (1,070)	\$ 1,070
Investment Interest	\$ (100.68)	\$ (175)	\$ (139)	\$ 175
Interfund Transfer In	\$ (7,144.00)	\$ (8,930)	\$ (8,930)	\$ 8,930
Aerator Equip Replacement Fund	\$ (8,100.68)	\$ (10,175)	\$ (10,139)	\$ 10,175
Aerator Equipment Fund Ending Cash	\$ 109,147.00	\$ 119,322	\$ 119,286	\$ 129,461
621 - Contractor Deposit Fund Beginning Cash		\$ 2,121	\$ 2,121	\$ 2,200
Retainage -Public Bldg Maint	\$ (460.90)	\$ (1,000)	\$ (1,000)	\$ 1,000
Retainage - Street Project	\$ (18,326.39)	\$ (49,000)	\$ (49,000)	\$ 50,000
Contractor Deposits	\$ (18,787.29)	\$ (50,000)	\$ (50,000)	\$ 51,000
Contractor Deposits	\$ 439.39	\$ 2,500	\$ 300	\$ 3,200
Contractor Deposits	\$ 29,959.82	\$ 49,621	\$ 49,621	\$ 50,000
Contractor Deposit Fund Ending Cash	\$ 2,121.00	\$ -	\$ 2,200	\$ -
633 - Treasurers Trust Fund Beginning Cash		\$ 113	\$ 113	\$ -
District Court	\$ (95,963.25)	\$ (145,000)	\$ (145,000)	\$ 145,000
Gun Permit Fees	\$ (11,858.00)	\$ (15,000)	\$ (15,000)	\$ 15,000
St. Bldg Permit Fee Non-Rev	\$ (1,109.00)	\$ (3,000)	\$ (3,000)	\$ 3,000
Leasehold Excise Tax Receipts	\$ (3,140.64)	\$ (4,500)	\$ (4,500)	\$ 4,500
Violations Bureau-Local St	\$ (8,757.83)	\$ (25,000)	\$ (25,000)	\$ 25,000
Mandatory Ins.-Admin Cost Cnty	\$ (1.76)	\$ (500)	\$ (500)	\$ 500
Fire Department Fees	\$ (7,076.01)	\$ (7,000)	\$ (7,000)	\$ 7,000

Description	2014 Actual	2015 Budget	Estimated Ending	2016 Adopted Budget
Interfund Transfer In	\$ -	\$ -	\$ -	\$ -
Revenues	\$ (127,906.49)	\$ (200,000)	\$ (200,000)	\$ 200,000
Building - State Bl	\$ 1,086.50	\$ 2,000	\$ 2,000	\$ 2,000
Treasurer's Trust Fund	\$ 1,086.50	\$ 2,000	\$ 2,000	\$ 2,000
Gun Permit - State Remittance	\$ 8,250.50	\$ 10,000	\$ 10,000	\$ 10,000
Crime Victims Compensation	\$ 2,138.24	\$ 3,000	\$ 3,000	\$ 3,000
Public Safety And Ed. 1986	\$ 52,258.58	\$ 68,156	\$ 68,156	\$ 68,156
Public Safety And Education	\$ 31,185.45	\$ 55,000	\$ 55,000	\$ 55,000
Judicial Information System-Ci	\$ 9,668.39	\$ 26,957	\$ 26,957	\$ 26,844
Gun Permit - FBI Remittance	\$ 4,033.00	\$ 4,000	\$ 4,000	\$ 4,000
Crime Laboratory Analysis Fee	\$ -	\$ 500	\$ 500	\$ 500
Trauma Care	\$ 3,513.48	\$ 5,000	\$ 5,000	\$ 5,000
School Zone Safety	\$ 564.89	\$ 1,000	\$ 1,000	\$ 1,000
Public Safety Ed #3	\$ 1,831.59	\$ 3,000	\$ 3,000	\$ 3,000
Auto Theft Prevention	\$ 4,946.06	\$ 6,000	\$ 6,000	\$ 6,000
HWY Safety Act	\$ 450.54	\$ 1,000	\$ 1,000	\$ 1,000
Death Inv Acct	\$ 365.68	\$ 1,500	\$ 1,500	\$ 1,500
WSP Highway Acct	\$ 2,074.09	\$ 2,000	\$ 2,000	\$ 2,000
Treasurer's Trust Fund	\$ 121,280.49	\$ 187,113	\$ 187,113	\$ 187,000
Leasehold Excise Tax Remit	\$ 4,633.57	\$ 4,500	\$ 4,500	\$ 4,500
Fire Dept Fee Remittance	\$ 7,280.00	\$ 6,500	\$ 6,500	\$ 6,500
Treasurer's Trust Fund	\$ 11,913.57	\$ 11,000	\$ 11,000	\$ 11,000
Expenditures	\$ 134,280.56	\$ 200,113	\$ 200,113	\$ 200,000
Contractor Deposit Fund Ending Cash	\$ 113.00	\$ -	\$ -	\$ -

Municipal Debt Capacity/Summary

Under Washington State law, voters may approve general obligation debt issues of up to 7.5% of the City's assessed valuation. The 7.5% is allocated evenly between general government purposes, utilities, and parks and open space, resulting in a 2.5% limit for each category. Within the 2.5% limit for general government purposes, the City Council has the authority without voter approval to issue bonds of up to 1.5% of the City's assessed valuation. As of January 1, 2016 the City has \$3,809,523 of general obligation debt outstanding. This is 0.13% of assessed valuation, which is 8% of the legally allowed general purpose debt capacity without a vote. A total of \$71.7 million capacity is available for General purpose debt. The full capacity of \$75 million is available for each Utilities and Parks and open space. A detailed listing of all bond issues can be found below.

Although the City can legally issue up to 7.5% of assessed valuation, bond rating agencies have a much lower threshold for an acceptable debt load. Bond rating agencies use several criteria for determining the level of debt a city can maintain. Two of the most important are debt as a percent assessed valuation and debt per capita.

All voted bonds require 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

Regular levy (non-voted)	Maturity Date	Interest Rate	Original Issuance	Redeemed to Date	Debt Outstanding
2004 LTGO Bonds	12/1/2023	2%-4.5%	\$1,340,000	\$1,340,000	\$0
2008A LTGO bonds - General portion	12/1/2028	3%-4.1%	\$3,001,447	\$882,124	\$2,119,323
2008A LTGO Bonds - Sewer	12/1/2022	3%-4%	\$1,508,553	\$692,876	\$815,677
2010A LTGO Bonds	12/1/2018	3.5%-4.5%	\$511,000	\$337,477	\$173,523
2010B LTGO Bonds	12/1/2015	4.56%	\$455,000	\$455,000	\$0
2015 LTGO Refunding Bonds	12/1/2023	2.04%	\$785,000	\$84,000	\$701,000
TOTAL Non-Voted			\$7,601,000	\$3,791,477	\$3,809,523
Excess Levy (voted)			\$ -	\$ -	\$ -
TOTAL GENERAL OBLIGATION DEBT			\$7,601,000	\$3,791,477	\$3,809,523

In addition to general obligation debt, the City may also issue special assessment and revenue bonds. Special assessment bonds are used to finance public improvements which benefit a select group of property owners, while revenue bonds are used primarily to finance utility improvement projects. The City does not have any special assessment bonds outstanding at this time.

CITY OF LAKE STEVENS

Budget Glossary

Accounting System: The set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accounts Payable: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Accrual Basis Accounting: Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Advance Refunding Bonds: Bonds issued to retire an outstanding bond issue prior to the date on which the outstanding bonds become due or callable.

Agency Funds: A fund used to account for assets held by a government on behalf of individuals, private organizations, other governments, or funds.

Allocation: To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

Amortization: (1) The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: An authorization made by the City Council that allows expenditures of governmental

resources for specific purposes. Appropriations are typically granted for a one year period.

Assessed Valuation: The estimated value of real and certain personal property used by the Snohomish County Assessor as the basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Asset: Resources owned or held by a government that have monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- * ascertain whether financial statements fairly present financial position and result of operations;
- * test whether transactions have been legally performed;
- * identify areas for possible improvements in accounting practices and procedures;
- * ascertain whether transactions have been recorded accurately and consistently; and
- * ascertain the stewardship of officials responsible for governmental resources.

Authorized Positions: Employee positions which are authorized in the adopted budget, to be filled during the year.

BARS: The prescribed "Budgeting Accounting & Reporting System" required for all governmental entities in the State of Washington.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. Specifically, it relates to the

timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Benefits: Benefits provided for employees, such as Social Security, retirement, worker's compensation, life insurance, and medical insurance.

Bond (Debt Instrument): A written promise to pay a specified sum of money (the face amount of the bond) at a specified future date (the maturity date), at a specified interest rate. Bonds are primarily used to finance capital facilities. The City of Lake Stevens typically issues general obligation, revenue, or special assessment bonds.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget Ordinance: The official legal document approved by the City Council authorizing the expenditure of resources.

Budget: A plan of financial activity for the operation of a program or organization for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Calendar: The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the city explaining the adopted budget to the public and City Council.

Budget Message: A written explanation by the Mayor and City Administrator of the adopted budget. The budget message explains the principal budget and policy issues, and presents an overview of the budget recommendations.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally take one of three forms: GAAP, cash, or modified accrual.

Budgetary Control: The control or management of

a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Project: Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Outlay: Expenditures for furnishings, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year. Examples include land, buildings, machinery, equipment, and construction projects.

Capital Improvements Program (CIP): A plan or schedule for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Assets: Assets of significant value and having a useful life of several years.

Capital Facilities Plan (CFP): This is a planning document required by the Growth Management Act which addresses capital projects and anticipated sources of funding over a six-year period.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, benefits, and matters affecting welfare of employees).

Concurrent or Concurrency: The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service levels below locally established minimum standards.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a

measure of the increase in the cost of living (i.e., economic inflation).

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA): An increase in salaries to offset the adverse effect of inflation on compensation.

Costs Allocation: Assignment of applicable costs and charges from one fund to another required by treating each fund as an independent entity.

Councilmanic Bonds: Councilmanic bonds refer to bonds issued solely upon the approval of the Council. Councilmanic bonds may not exceed 1.5% of assessed valuation.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service: The annual cost of paying principal and interest on borrowed money (bonded indebtedness) according to a predetermined payment schedule.

Dedicated Tax: A tax levied to support a specific government program or purpose

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development Activity: Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that creates additional

demand and need for public facilities.

Development Related Fees: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement: The expenditure of monies from an account.

Distinguished Budget Presentation Awards
A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund: An accounting entity of the City used to record and report transactions for business type activities of the City, e.g., Storm Water Fund.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fees: A general term for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business licenses, fines, and user charges.

Financial Forecast (Six-Year): Estimates of future revenues and expenditures to help project the long range financial condition of city funds.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt

management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Full-Time Equivalent (FTE): Expresses staffing in terms of full-time (40 hours per week) employment. For example, a person who works 40 hours per week is described as 1.0 FTE. An employee who works 20 hours per week calculates to a 0.5 FTE (20 hours divided by 40 hours).

Full Faith and Credit: A pledge of a government's taxing power to repay debt obligations.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund: An independent fiscal and accounting entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of a fund's assets over its liabilities.

GAAP: Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments. Government GAAP is currently set by the Governmental Accounting Standards Board.

GASB: Governmental Accountant Standards Board established in 1985 is the current standards-setting board for governmental GAAP.

General Obligation (G.O.) Bonds: Bonds for which the full faith and credit of the issuing government have been pledged for repayment.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Growth Management Act (GMA): Comprehensive Washington State legislation which requires cities

and counties to undergo a prescribed planning process to accommodate projected population growth. Examples of the planning process include defining the levels of service city government will provide to its Citizens, developing a six-year capital facilities plan, and determining how to fund existing capital deficiencies.

Impact Fees: A fee assessed on new development that creates additional demand and need for public facilities.

Improvements: Buildings, structures, or attachments to land such as sidewalks, trees, tunnels, drains, and sewers.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but cannot be directly assigned to one service.

Infrastructure: The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Payments: Expenditures made to other city funds for services rendered.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement: A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

Internal Control: The system of controls established by the City to protect the assets from misappropriation and ensure accurate reporting of financial transactions.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city.

Latecomer Fees: Fees paid by developers or future service users for their share of past improvements financed by others.

Lease-Purchase Agreements: Contractual agreements which are termed "leases," but which

in substance, amount to purchase contracts.

LEOFF: Law Enforcement Officers and Firefighters retirement system provided for all police officers and firefighters by the State of Washington.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessment or service charges imposed by a government.

Levy Rate: The rate of tax to be imposed on the assessed value of real property for the computation of property tax revenues

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Licenses and Permits: Revenue category that includes building permits, business licenses, and any other miscellaneous license.

LID: Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental operations.

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expense: Those costs including expenditures for salaries and wages, benefits, supplies, services, and charges which are necessary to support the primary services of the organization.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations.

Mill: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Miscellaneous Revenue: The account that provides for accumulation of revenues not specifically in other accounts.

Modified Accrual Basis: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures for the most part are recognized when the related fund liability is incurred except for prepayment, accumulated employee leave, and long-term debt. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Mitigation Fees: Contributions made by developers toward future improvements of city facilities resulting from the additional demand on the city's facilities generated from the development.

Net Budget: The legally adopted budget less all interfund transfers and interdepartmental charges.

Net Revenue: The revenue of the system less the cost of maintenance and operation of the system.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Transfer: Routine or recurring transfers of asset between funds which support the normal operations of the recipient fund.

Other Services and Charges: An expenditure classification which includes professional services, communication, travel, advertising, rentals, leases, insurance, public utility services, and repairs and maintenance.

Pay-as-you-go Basis: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than

through borrowing.

Performance Measurements: Data collected to determine how effective or efficient a program is in achieving its objectives.

PERS: Public Employees Retirement System provided by the State of Washington for all city employees except police and fire.

Preliminary Budget: The recommended and unapproved City budget submitted to the City Council and the public.

Prior-Year Encumbrances: Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Public Facilities: The capital owned or operated by the city or other governmental entities.

Purpose: A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

R.C.W.: Revised Code of Washington

R.E.E.T.: (Real Estate Excise Tax) A tax upon the sale of real property from one person or company to another.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total dollars available for appropriations including estimated revenues, interfund transfers, and the beginning fund balance.

Revenue Bonds: Bonds issued pledging future

revenues (i.e., sewer, or water charges) to cover debt payments.

Revenue: Income received by the city to support community services. This income may be in the form of taxes, fees, user charges, grants, fines, and interest.

Revenue Estimates: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a fiscal year.

Service Indicator: A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of grants obtained, or number of burglary arrests made). Service indicators do not reflect the effectiveness or efficiency of the work performed.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments such as local improvement districts.

Standard Work Year: 2080 hours or 260 working days.

Supplemental Requests: Programs and services which departments have requested (in priority order) over their base budget, or if revenue received is greater than anticipated.

Supplemental Appropriation: An additional appropriation made by the governing body after the initial budget year or biennium has started.

Supplies: An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory, resale items, small tools, and equipment.

Tax: Charge levied by a government to finance services performed for the common benefit.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific

purpose and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Working Cash: Excess of readily available assets over current liabilities or cash on hand

equivalents that may be used to satisfy cash flow needs.

Working Capital: The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

Note: Not all terms included in the glossary are contained or used within the budget document but are included to provide a better understanding of general budget terms.