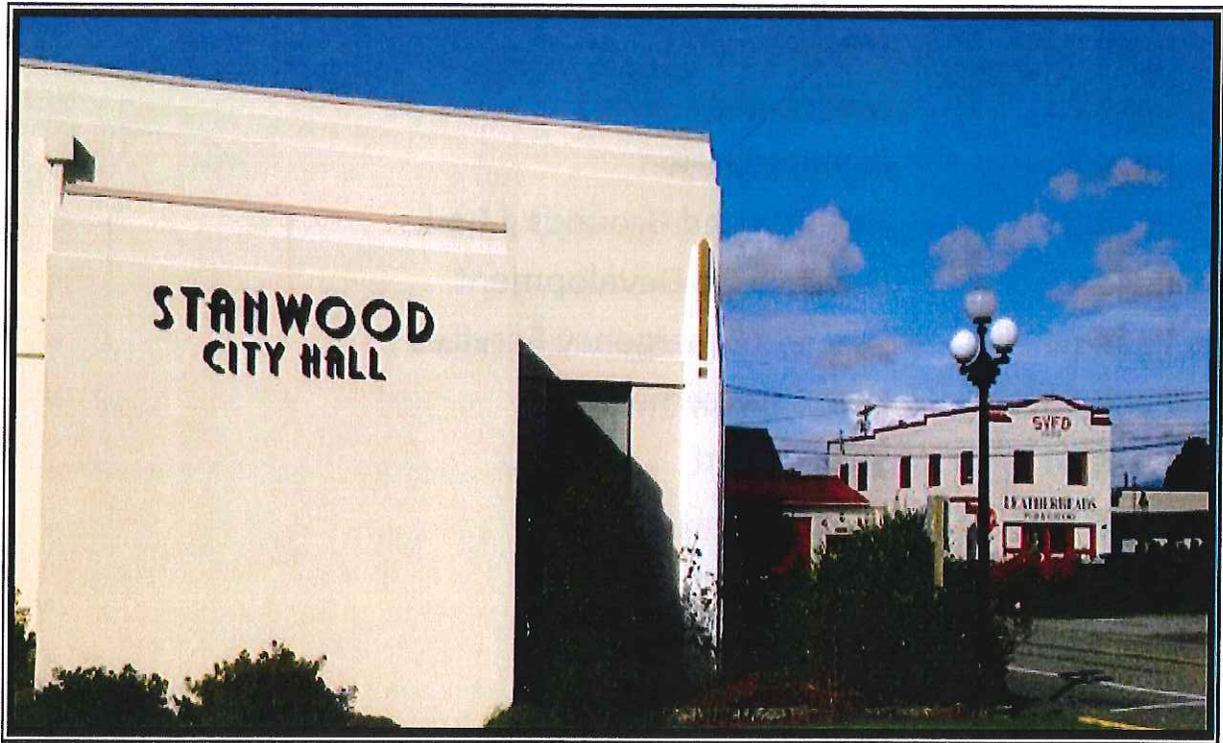


City of Stanwood
2015-2016 Budget Summary
Final



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A Message from the Mayor



Mayor Leonard Kelley

2015-2016 Budget Message

Building for the City's Future

This budget represents a couple of milestones. It is my first budget as your newly elected mayor and it is the city's first 2-year budget. Adopting a two year budget will reduce staff time needed to prepare an annual budget. A two-year budget will also help the city better manage the ups and downs of business cycle connected to building construction and permit revenue. The 2016 budget will be the first budget in the city's history without a contract for library services thanks to overwhelming voter support to annex into the Sno-Isle Library District. This will allow the city to set aside \$172,000 beginning in 2016 to support street maintenance and the remaining savings will be put toward police services which will increase about \$85,000 in 2015 and 2016. One of my goals as your mayor is to use the city's park and recreation facilities to improve our quality of life and attract visitors to Stanwood to support our business community. This year, with the help of Joane McIntyre and other volunteers, we organized the city's first summer concert series showcasing both local and national musicians. Next year we plan to add outdoor movies at Church Creek Park. We also made significant progress toward reaching several of the city's long-range goals. In 2013 the city received \$1.6 million in grant funding to purchase the 15 acre Ovenell Farm and 2 acre Hamilton Mill site on the Stillaguamish River for future park, open space and river access. The city was able to secure both sites in 2014.



Budget Themes

The key purpose of any budget is to provide essential services to the community and whenever possible improve quality of life. The two year budget is moderately conservative. The budget includes funding to maintain city parks, ensure our kids can walk to school safely, promote tourism, and protect our community from future flooding. The two year budget is designed to implement five themes adopted by the city council to guide the city's financial and staff resources for the next three years:

1. Public Safety –Evaluate contracts for police and fire services; invest in emergency preparedness; and use technology to increase public safety by leveraging limited tax dollars.
2. Economic Development – Invest in public infrastructure to spur private development.
3. Park and Recreation Assets – Use park and recreation facilities to improve the quality of life for Stanwood residents
4. Municipal Facilities - Maintain taxpayer owned assets
5. Financial Sustainability – Adopt policies and programs that support long-term fiscal health.

Revenues

The city’s revenue picture continues to improve as the economy recovers. New businesses have opened in Stanwood filling formally vacant storefronts. We are pleased to welcome Mission Motors, Klesick Family Farms, and Sharkey’s Seafood to Stanwood. The two-year budget anticipates continued slow but steady economic growth. Overall, we think revenues will remain flat during the next two years. Property taxes are limited by state law to a 1% increase plus new construction.

Table 1 – General Fund Revenue Summary

Description	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated	Comment
Beginning Cash & Investments	\$ 1,860,614	\$ 1,833,767	\$ 1,614,615	\$ 1,568,224	Reserved \$967k, per policy
Taxes	\$ 4,290,141	\$ 4,465,496	\$ 4,615,585	\$ 4,520,300	8% of ppty tax to Streets in 2016
License & Permits	\$ 305,927	\$ 160,489	\$ 160,500	\$ 239,050	0 SFR permits in 2015 and 50 in 2016
State Revenues	\$ 224,820	\$ 227,936	\$ 501,000	\$ 198,200	\$300k IPG grant from DOE in 2015
Charges for Service	\$ 613,230	\$ 599,795	\$ 496,150	\$ 525,550	conservative CD revenue projections
Fines & Forfeitures	\$ 34,575	\$ 29,982	\$ 34,850	\$ 35,150	Lowered Ct fines by \$7,400
Misc Revenues	\$ 50,401	\$ 37,802	\$ 13,700	\$ 13,700	mostly interest
Total Funds Available	\$ 7,379,708	\$ 7,355,267	\$ 7,436,400	\$ 7,100,174	

We expect property taxes to increase by \$70,000 in 2015 due in part to new commercial construction. Sales tax revenue is expected to be \$1,100,000 - slightly less than the 2014 budget to account for one-time sales tax revenues from construction activities. Revenue from permit fees for new construction is expected to decrease by 24% in 2015 from \$211,120 to \$160,000. The city does not expect to receive any single family residential building permits in 2015. Overall, the 2015 budget is up \$200,000 in part because the city expects to receive \$300,000 in grant funding for hazard materials clean up. Revenues will decrease by \$330,000 in 2016 because the city is transferring 8% of property taxes to the street fund for street maintenance.

Utility Rates

A recent survey showed the city has the lowest combined utility rates for water, sewer and stormwater compared to surrounding communities in Snohomish and Skagit counties. In 2013, the city council approved a five year schedule of small (3.5%-5%) rate increases for water and sewer. Effective January 1, water and sewer rates will increase \$2.40 per month. This will allow the city to fund repair and replacement projects without borrowing money. New debt may be needed to fund large capital investments to serve current residents and future growth.

Expenditures

City expenditures include police, fire, library, streets, parks and utilities. The water, sewer and stormwater utilities are funded through utility rates. All other services are funded from property, sales and utility taxes, fees for service and state shared revenues. Contracts for service including police, fire and library account for 57% of general fund expenditures. Salaries, wages and

benefits for city employees are 28% of the budget. Services and supplies are the remaining 15 percent. Total general fund expenditures are \$5.8 million in 2015 and \$5.4 million in 2016. During the economic recession the city cut staffing levels and deferred maintaining city facilities. Since 2013 we have added temporary seasonal staff during the summer months to maintain the city's streets, parks and utilities. The 2015 budget reduced the senior accountant position to .75 FTE and shifted the planner position from community development to public works. The city has a total of 33.75 FTE. The two-year budget funds projects that will help build the city's future including adopting a new 20-year comprehensive plan; changing the city's urban growth area boundary to grow east towards Interstate 5; working with stakeholders to master plan the recently purchased Ovenell and Hamilton properties; and updating the city's non-motorized trail plan to connect residents with the city's historic commercial district.

Capital Improvements

One of the primary ways the city can use its budget to build the future is through investments in streets, parks, utilities and public facilities. The city is planning over \$10 million in capital improvements in 2015-2016. The city expects to receive approximately \$2.3 million in grant funds. Projects include \$935,000 to protect the community from flooding; \$769,000 in bike and pedestrian trail improvements; \$1,000,000 for new roads and park improvements; and \$7,201,504 to maintain existing facilities including city hall, library, parks and utilities.

Economic Development

I ran my campaign on filling vacant storefronts in Stanwood. In the last 12 months new businesses including Mission Motors and Klesick Family Farms have opened in Stanwood. The city has been working closely with the Chamber of Commerce, local business owners, Snohomish and Island Counties, Washington State Parks and others to bring new visitors and customers to our region. We will continue the city's special event small grant program in 2015 and 2016. We are coordinating with the Snohomish County Tourism Bureau to host a regional sporting event in 2015. We are working with our partners to develop a logo and way-finding signs to promote recreation tourism throughout the Stanwood/Camano area. I am confident we have a budget that is built on moderately conservative revenue and expenditure assumptions. I look forward to working with the city council, staff and community to build for the city's future. Sincerely,

Leonard Kelley

Mayor Leonard Kelley

2015-16
Budget Themes &
Initiatives

2015-16 Proposed Budget Themes and Initiatives

The city council adopted five budget themes to guide the City's financial and staff resource investments for the next three years – Public Safety; Economic Development; Park and Recreation assets; Municipal Facilities and Financial Sustainability.

Budget themes are the concepts used to prioritize the Council's investment in personnel and infrastructure to solve the key issues.

1. **Public Safety** – Continue evaluation of contracts for police and fire services. Invest in emergency preparedness. Using technology to increase public safety by leveraging limited tax dollars.
 - Improve Flood Prevention and Preparedness for residents and business owners
 - Proactively address school safety
 - Improve safety on State Route 532
 - Leverage community partnerships with businesses, non-profits and volunteers
 - Prevent gang activity, drug use and homelessness in Stanwood
2. **Economic Development** – Invest in public infrastructure to spur private development.
 - Ensure that building and zoning codes align with desired use to attract and retain businesses.
 - Implement incentives to attract desirable private development to the city.
 - Assist property owners seeking to develop and redevelop in the floodplain.
 - Evaluate the city's fee structure to ensure fees for services align with Council policies.
 - Work with community partners to attract new residents, businesses and visitors to Stanwood.
3. **Park and Recreation Assets** – Continue public and private investment in park and recreation facilities, including the YMCA, to improve the quality of life for Stanwood residents.
 - Improve the City's recreation facilities to support economic development.
 - Develop parks, trails and open spaces that connect Stanwood's neighborhoods to the business districts and surrounding communities.
 - Increase public access to the water.
 - Preserve natural resources and protect farmland surrounding the city.
4. **Municipal Facilities** – Maintain taxpayer owned assets.
 - Seek opportunities to remodel and/or reuse existing facilities efficiently to serve customers.
 - Evaluate alternatives to flood proof or relocate essential public facilities in the floodplain.
 - Assess whether to surplus or redevelop city owned properties.
5. **Financial Sustainability** – Ensure policies and programs support long-term fiscal health
 - Match one-time revenues with one-time expenses and ongoing revenues with ongoing expenses.
 - Look for opportunities to reduce expenditures.
 - Ensure rates for services and impact fees cover an appropriate portion of service costs.

2015-2016 Key Initiatives

Key initiatives are the action themes that implement the budget themes on an annual basis. The 2015-2016 Budget includes the following key initiatives.

Police & Fire (Public Safety)

- Provide city residents, businesses and employees with disaster preparedness and prevention training
- Expand block watch programs and national night out event
- Develop programs to reduce collisions on SR532 and improve safety
- Work with community partners to deter vandalism in city parks and open spaces
- Adopt policies and programs to help property owners remove graffiti, reduce the accumulation of trash, and maintain vacant and neglected land and buildings.

Community Development/Building (Economic Development)

- Finalize the annual docket with Snohomish County to amend the city's urban growth area.
- Review and revise existing zoning and development regulations to establish a strong orientation to economic development and development in the floodplain.
- Join the FEMA CRS program to lower the cost to own and develop in the floodplain
- Evaluate the city's permit review process to ensure it is effective and efficient as possible.
- Implement on-line permit tracking to allow applicants to track and monitor permit applications and approvals.
- Create materials that explain the development process, mitigation requirements, techniques and resources for floodplain development.
- Economic development
 - Work with volunteers, business owners and non-profits to promote and support special events, tourism promotion and economic development
 - Support business owner efforts to organize a "Main Street" program
 - Look for opportunities to use the city's municipal parking lots to advance economic development in east and west Stanwood.
 - Evaluate incentives for new development and redevelopment that fills in the gaps between east and west Stanwood.
 - Encourage additional residential development within walking distance of Stanwood's business districts.

Public Works (Park & Recreation Assets / Municipal Facilities)

- Establish a volunteer program and identify potential volunteer captains to improve the city's streets, parks and public spaces.
- Parks and Trails
 - Adopt a non-motorized trail system plan to connect neighborhoods to the business district and to surrounding communities that identifies routes and costs for future grant applications.
 - Work with stakeholders to develop and adopt a master plan for the Ovenell property. Invest in improvements that allow public access to the property in 2015.
 - Work with the railroad to access the railroad right of way from East Stanwood to the Ovenell property for a non-motorized trail
 - Secure funding partners to develop the fourth baseball field, concession stand and complete the walking trail at Heritage Park.
 - Encourage year around use of city recreation facilities such as adult softball leagues and tournament play.
 - Continue renovations at Church Creek Park – replace the restrooms, purchase and install new play equipment, reestablish walking trails.
 - Look for property and funding to develop a downtown park in East Stanwood
 - Evaluate property for a community park in north east Stanwood.
 - Evaluate public support in developing a dog park
 - Work with property owners to secure farmland development rights or negotiate fee simple purchase and sale agreements of key parcels surrounding Stanwood
- Streets and Sidewalk
 - Finish design and secure funding for Viking Way and 90th Street grid roads to give the public access to the interior of large parcels between 88th and 92nd Ave
 - Construct the SR532 berm/bike pedestrian path
 - Design and construct the 68th Street safe routes to schools sidewalk
 - Use funding from the transportation benefit district to increase the functional life of city streets
 - Invest in street and sidewalk repairs that improve safety and attract non-motorized traffic between Stanwood Station, business districts and residential neighborhoods
- Water, Sewer and Drainage
 - Work with the Water Utility Coordinating Committee and other water purveyors to develop alternative sources of water.
 - Install measures to prevent water pipe erosion caused by electromagnetic fields
 - Restore water service from Hatt Slough or develop alternative water source(s)
 - Develop a long-term program and capital improvements to dispose of the city's biosolids

- Design and construct Irvine Slough stormwater conveyance system. Seek funding to separate stormwater from flood water in downtown Stanwood.

Administrative/Finance (Financial Sustainability)

- Support efforts to annex into the Sno-Isle Library District
- Secure funding to relocate City Hall out of the floodplain
- Evaluate all service contracts
- Inventory and develop a schedule to annually fund and replace worn tax-payer owned assets including the city's fleet, facilities, furniture and fixtures.
- Analyze options to apply differential development services fees and impact fees based on development type, size and location. Consider lowering barriers to attract desirable development.
- Evaluate exempt salary and compensation levels to attract and retain qualified management and professional staff.

General Fund

General Fund

The proposed 2015-2016 general fund budget is in balance, and actually is budgeted to increase by \$65,980, from \$1,614,615 on January 1, 2015 to \$1,680,595.31 on December 31, 2016. There were several factors that contributed to the balanced budgeted, including:

1. **Library Annexation Passed** – The voters of Stanwood approved the library annexation ballot measure that was on the November 4, 2014 general election. The annexation does not become effective until 2016, so the budget includes a final annual contract with Sno-Isle Library District in 2015 totaling \$316,000.

In 2016, under annexation, the citizens will pay a library levy of up to \$0.50 / \$1,000 assessed value directly to Sno-Isle, and the city will save the annual library contract (\$316,000 and climbing).

2. **Property Tax Allocation to Street Fund** – With the savings on the library contract in 2016, the city will be able to allocate 8% of property taxes directly to the Street Fund, which will no longer have to rely on an annual transfer of about \$100,000 to balance the budget. It is estimated that the street will receive about \$172,000 of property taxes in 2016 ($\$2,150,000 \times 8\% = \$172,000$).
3. **Increase in the Police Contract** – The city recently renewed its contract for police services with the Snohomish County Sheriff for five (5) years, from 2014 to 2018. Due primarily to negotiated salary and benefits increases for Sheriff staff, the annual contract will increase by \$88,746 (6%) in 2015 from \$1,478,296 to \$1,567,042. There is yet another large increase (\$89,461 or 5.7%) scheduled for 2016.

The Sheriff's Office did make some small concessions last year to the contract to save the city money, including staff and training reductions, but the overall impact was less than \$10,000 per year. Council approved maintaining then current service levels for the 5-year contract period.

4. **Reduction in Building Permits and Associated Revenues** – Building permit and associated community development revenues tend to be very cyclical and volatile. While 2013 was a banner year for residential housing permits (61 single family residential housing permits were issued), the city does not anticipate any residential housing permits this year (2014) or next year (2015). It is not until 2016 that the city expects residential building to pick up again. For budget purposes the city assumes zero residential permits in 2015 and then fifty (50) in 2016.

SUMMARY STATEMENT

Key Initiatives

The city council adopted 2015-2016 key initiatives at the July 10, 2014 regular council meeting. These initiatives have been translated into budget priorities:

- Public Safety
- Economic Development
- Financial Sustainability
- Place Making and Public Spaces
- Regional Partnerships

After the budget is adopted in December, the budget priorities will become the foundation of the 2015 and 2016 work plans. The city council should review the previously adopted key initiatives (Attachment A) to ensure the city is focused on its highest priorities.

Revenue and Expenditure Assumptions

City staff have completed the revenue and expenditure assumptions for the 2015 General Fund Budget. Overall revenues remain flat. The city expects to collect nearly \$5.8 million in general fund revenues in 2015. There is a 6.4% increase in revenues between 2014 and 2015 (\$350,000). \$271,000 (77%) of the increase is the anticipated \$300,000 Integrated Planning Grant (IPG) from the Department of Ecology for the Raplee and Hamilton properties.

On the positive side, budgeted property taxes will increase about \$70,000. Much of this increase (\$65,000 year to date) is due to construction, which accounts for about 12.8% of all city sales tax. Through the first eight (8) months of 2014 the city is 6% ahead of the prior year in sales tax.

Actual sales tax for 2014 is expected to come in at about \$1,115,000, which is \$85,000 more than budget, due in part to construction sales. The 2015 budgeted sales tax is \$1,100,000 (slightly less than 2014 projected) to reflect continued slow growth and uncertainty in the economy next year.

Table 1 – General Fund Revenue Summary

Description	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated	Comment
Beginning Cash & Investments	\$ 1,860,614	\$ 1,833,767	\$ 1,614,615	\$ 1,568,224	Reserved \$967k, per policy
Taxes	\$ 4,290,141	\$ 4,465,496	\$ 4,615,585	\$ 4,520,300	8% of ppty tax to Streets in 2016
License & Permits	\$ 305,927	\$ 160,489	\$ 160,500	\$ 239,050	0 SFR permits in 2015 and 50 in 2016
State Revenues	\$ 224,820	\$ 227,936	\$ 501,000	\$ 198,200	\$300k IPG grant from DOE in 2015
Charges for Service	\$ 613,230	\$ 599,795	\$ 496,150	\$ 525,550	conservative CD revenue projections
Fines & Forfeitures	\$ 34,575	\$ 29,982	\$ 34,850	\$ 35,150	Lowered Ct fines by \$7,400
Misc Revenues	\$ 50,401	\$ 37,802	\$ 13,700	\$ 13,700	mostly interest
Total Funds Available	\$ 7,379,708	\$ 7,355,267	\$ 7,436,400	\$ 7,100,174	

*Made 5 quarterly Sheriff payments in 2013, otherwise the beginning operating reserve amount would have been \$350,000 higher, or almost \$2.2 million.

The "5 Year Budget Comparison" report (Attachment C) provides a line-item comparison between 2011 and 2016. The "comments" column on the far right gives details on the assumptions used to develop the draft budget.

Also, when the full-time senior accountant left the city last year, the position was replaced with a 0.75 FTE senior accountant, which saved the city about \$13,200 in salaries and benefits.

Table 2 – General Fund Expenditure Summary

Description	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated	Comment
Clerk & City Council	\$ 236,541	\$ 137,024	\$ 149,093	\$ 151,456	Transferred Admin II position to Admin in 2014
Judicial	\$ 22,530	\$ 18,461	\$ 47,000	\$ 47,000	Doubled the amount of Public Defense
Mayor	\$ 19,150	\$ 22,978	\$ 24,369	\$ 24,600	
Administration	\$ 495,140	\$ 610,022	\$ 600,916	\$ 641,335	Savings from .75 FTE Sr Accountant
Legal	\$ 75,070	\$ 65,844	\$ 70,000	\$ 70,000	Reduced to fund Public Defense
Buildings & Grounds	\$ 84,069	\$ 117,527	\$ 138,949	\$ 142,421	Includes same 0.80 FTE staff
Gen Gov't Services	\$ 71,868	\$ 58,549	\$ 62,200	\$ 62,400	
Law Enforcement	\$ 2,062,283	\$ 1,786,385	\$ 1,886,933	\$ 1,985,649	6% increases in 2015 and 2016
Fire Control/EMS	\$ 1,287,340	\$ 1,296,289	\$ 1,296,937	\$ 1,297,320	No contract increase until 4/1/17
Jail	\$ 37,813	\$ 27,366	\$ 40,000	\$ 40,000	
Community Development	\$ 557,934	\$ 881,179	\$ 895,001	\$ 618,845	\$300k IPG exp offset by DOE grant in 2015
Substance Abuse	\$ 1,215	\$ 1,367	\$ 1,400	\$ 1,400	
Library	\$ 263,868	\$ 296,648	\$ 328,000	\$ 12,000	Contract increase based on AV
Parks	\$ 171,913	\$ 194,524	\$ 209,041	\$ 214,816	1.61 FTE staff + 973 hours seasonal
Transfers/Misc.	\$ 159,596	\$ 198,517	\$ 118,337	\$ 110,337	\$65k to water (hydrants) and \$35k to streets (lighting)
Total	\$ 5,546,330	\$ 5,712,681	\$ 5,868,176	\$ 5,419,579	

DISCUSSION

General Fund Revenues

- Property tax revenues are projected to increase by about \$36,000 (1% plus new construction). The assessed value for 2015 is estimated to be about \$690 million, which is up about \$51 million from the year before. As AV goes up, property tax rates go down (inverse relationship). Because of the large AV increase, property tax rates should decline about 20 cents, from \$3.21 to \$3.01.
- The EMS levy budget will increase by \$24,700 due to the 8% increase in assessed valuation (AV). The EMS levy is limited to \$0.50 per \$1,000 AV, so the levy is calculated at \$345,000 ($\$690,000,000 \text{ AV} \times \$0.50 / \$1,000 = \$345,000$). This assumes that the city will use about half (\$32,500) of its banked capacity, leaving the remaining \$30,000 to use in future years.
- Sales tax for 2014 was budgeted very conservatively at \$1,030,000. For the first eight months of this year, sales tax revenues are \$727,713, which is up \$41,225 (6%) from the first eight months of 2013. Construction sales tax has remained flat at about \$88,000, so all of the \$41,225 increase is the result of increased retail sales activity. At the current rate, sales tax for 2014 should be about \$1,115,000 (\$990,000 retail sales + \$125,000 construction sales). The 2015 sales taxes are conservatively projected to be about \$1.1 million, or slightly less than 2014 actual.
- Electric utility tax is expected to increase \$14,200 (4.8%) based on the PUD overall 2.7% rate increase that became effective last year and higher usage.
- Water/sewer/drainage utility tax is anticipated to increase by \$13,900 based on the next 5% increase in water rates and 3.5% increase in sewer rates effective on January 1, 2015.
- Building permit revenue continues to be a big unknown factor in next year's budget. Last year the city issued sixty (60) residential building permits for \$152,206. This year the city budgeted for thirty (30) residential permits (\$87,000), but so far has only received less than \$20,000 in building permit revenue. The assumption for 2015 is zero residential permits, with a rebound to fifty (50) in 2016. This is based on anticipated building permits for Jasper Junction, Valley View Estates and Mineral Point.

General Fund Expenditures

○ Salaries and Benefits.

- **Teamster's Contract COLA.** The Teamsters' 3-year contract expires at the end of 2014. The city and the union are currently negotiating the next contract, which would begin on January 1, 2015. Last year there was a 2% cost of living adjustment (COLA) for represented employees. This year the budget assumption is 1.8%, which is 90% of the CPI-W – US Cities Average from June 2013 to June 2014 as calculated by the Bureau of Labor Statistics.
- **Non-Represented Employees.** The finance committee is still working on a compensation survey for non-represented employees. The decision must be made whether to hire a consultant or to do this work with existing staff. The budget assumes a 1.8% COLA plus a performance pool to create a new 5-step plan to replace the current salary range (just high and low) concept.
- **Benefits.** AWC has announced 5% premium increase estimates for 2015 based on continued cost savings due to the fact that AWC became self-insured effective January 1, 2014 (last year there was no increase in medical premiums). Based on a premium base of about \$500,000, the increase will cost the city about \$25,000. As usual, the city will apply for the 2% Wellness Plan discount, which it has successfully achieved in the past several years.
- **Part-time Planner.** In 2014 the city hired an additional part-time planner for about \$50,000 per year to help with the additional workload in the community development department as a result of increased building permit activity and long range planning.

This position is continued in the 2015 general fund budget to handle Community Development projects and workload.

The recommendation is to reassign the planner position to specific projects in the public works department (capital projects and utilities) to reduce consulting costs. The goal is to ensure the city provides outstanding customer service as the economy continues to recover.

○ Finance Department Staff Reduction

Last year the vacant senior accountant position was replaced by a 0.75 FTE employee. This move saved the city about \$13,200 per year in salary and benefits.

○ Contracts for Service.

The city contracts for library, police and fire/EMS services. While revenues have declined over the past several years and property assessed values have fallen, the city is locked in by contract to pay higher rates for contract services.

- **Library contract.** Library annexation was on the November 4, 2014 general election ballot and it passed by a wide margin. The city will annex into the Sno-Isle Library District effective January 1, 2016, so the city will continue to have a contract with Sno-Isle in 2015.

The library contract with Sno-Isle will cost the city \$316,000, plus the city will pay utility costs of about \$12,000, for a total 2014 library budget of \$328,000. The mayor has approached the library district asking for no increase in 2015, which would save the city \$26,800. The city should know soon whether Sno-Isle will honor the city's request for a contract freeze.

- **Police contract.** The new 5-year police contract that began January 1, 2014 will run for 5 years (through December 31, 2018).

The city was hit with large increases due primarily to recently negotiated Sheriff pay and benefit increases. A summary of the 5-year deal can be found on the table below. The city may want to consider decreasing levels of service for police to help balance the budget.

Table 3 – Summary of 5-Year Police Contract

Year	Annual Contract	Increase	Percentage Increase
2013	\$ 1,401,694		
2014	\$ 1,478,296	\$ 76,602	5.5%
2015	\$ 1,567,042	\$ 88,746	6.0%
2016	\$ 1,656,503	\$ 89,461	5.7%
2017	\$ 1,666,371	\$ 9,868	0.6%
2018	\$ 1,717,688	\$ 51,317	3.1%

- **Fire contract.** The city agreed to pay \$2.00 per \$1,000 assessed value, with 2011 assessed valuation established as a contract floor. In 2011, when the contract was established, the city's assessed valuation was \$639,969,397.

Based on the contract formula of \$2 per \$1,000 /AV, the original 2012 annual contract amount was set at \$1,279,939 ($\$639,969,397 \times \$2 / \$1,000 = \$1,279,939$).

Per the contract, annual rates shall remain flat at \$1,279,939 for the first 5 years, from April 1, 2012 through March 31, 2017. By April 1, 2015, the city must provide written notice to the fire district if it intends to reopen negotiations. This should be a topic of discussion at the January 2015 council workshop.

- Transportation Benefit District. The city will receive about \$250,000 per year in sales tax revenues to pay for much-needed street projects, including:
 - 270th between Florence Road and 88th
 - 92nd from the bowling alley to 276th

The Transportation Benefit District Board will meet in October to review the TBD budget.

- Economic Development. The community development budget includes \$32,500 for economic development as follows:
 - \$15,000 support generated from the \$15/year business license increase
 - \$7,000 marketing materials
 - \$6,000 incentives for Process Solutions water/sewer costs
 - \$3,000 holiday promotion
 - \$1,500 small grant program for special events

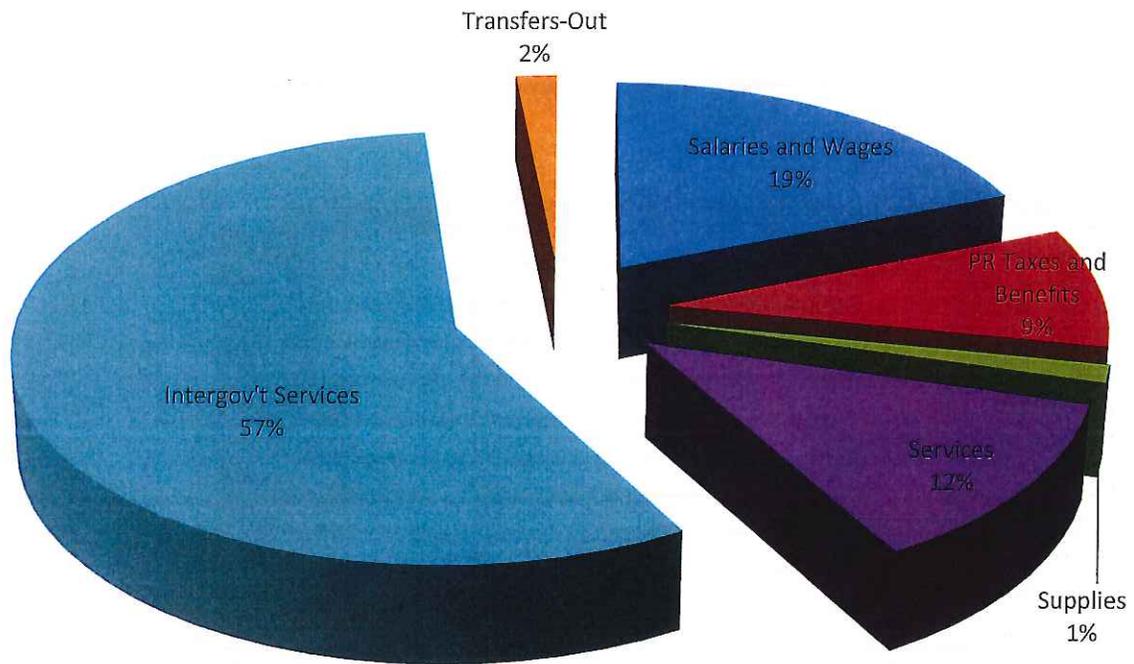
- **Street Fund (Fund 101)**

As discussed extensively with council in the past, the city street fund does not have an adequate funding source. Its largest source of revenue is the motor vehicle excise tax (MVET) which amounts to about \$130,000 per year. For the past several years the street fund has relied on transfers of real estate excise tax (REET) ranging from \$62,000 to \$120,000 per year in order to balance.

If the library annexation passes, the city will be able to dedicate 8% of its property taxes to the street fund, beginning in 2016. The approximately \$172,000 that would be transferred would enable the city to stop transferring REET revenues to the street fund for operations, and use those funds for capital projects instead.

Since the annexation would not take effect until 2016, the 2015 street budget still assumes a final \$120,000 infusion of REET funds.

GF & Street Fund 2015 Budget



Stanwood is a “Contract City”

From the chart above and the detail as presented below in the two tables, the City of Stanwood is clearly a “contract city,” meaning the majority of the services it provides to its citizens are purchased from other governmental entities (57%). This is an important concept to remember when reviewing for cost savings and budget reductions; most of the potential cost savings are in the cities contracts with other governments. Since library annexation passed, the city will save about \$316,000 per year by no longer having a contract for services with Sno-Isle. This change would become effective in 2016, and the savings would be used to balance the street fund and maintain service levels in public safety.

Table 4 – 2015 GF and Street Fund Budgeted Expenditures

Expenditure Object	Amount	Percent
Salaries and Wages	\$1,033,641	18%
PR Taxes and Benefits	\$ 540,992	9%
Supplies	\$ 79,200	1%
Services	\$ 743,175	13%
Intergov't Services	\$3,381,710	58%
Transfers-Out	\$ 100,337	2%
Total	\$5,879,055	100%

Table 5 – 2015 Budgeted Intergovernmental Expenditures

Election Services	\$ 4,000
Voter Registration	\$ 9,000
Cascade Court	\$ 15,000
Public Defense	\$ 32,000
State Audit	\$ 10,000
Prosecuting Attorney	\$ 10,000
AWC Dues	\$ 4,000
Puget Sound Regional Council	\$ 2,007
Snohomish Co Tomorrow	\$ 1,118
Puget Sound Clean Air	\$ 3,009
B&O Taxes	\$ 380
Narcotics Task Force	\$ 1,644
Police Contract	\$ 1,567,042
Sno Pac Dispatch	\$ 80,485
SERS Maint & Operating	\$ 19,662
Animal Control	\$ 2,000
Fire Contract	\$ 1,279,400
EMPG Grant Pass Thru	\$ 11,080
County Jail	\$ 40,000
DEM	\$ 7,129
Sno Co Interlocal	\$ 52,300
Liquor Board Excise Tax	\$ 1,000
Sno-Isle Library	\$ 316,000
Total	\$ 3,468,256

Mayor and Council

INTRODUCTION

The Mayor, Council and Administrative budgets work together to develop a vision, fund programs to achieve the vision and harness the city's resources to implement projects and programs to improve the City of Stanwood.

The Mayor's recommended budget includes the following proposals for the city council, mayor and administrative departments:

- City Hall and Police Station. Project management support to elevate or relocate city hall out of the floodplain.
- Master Plan Downtown Parks. Create a plan to develop and link downtown parks in Stanwood including Heritage Park, the Ovenell Farm, City Hall, Schuh Farms and Hamilton properties.
- Develop a Non-motorized Trail Plan. identify and work with stakeholders to develop a trail system plan to connect neighborhoods to the business district and to surrounding communities that identifies routes and costs for future grant applications.
- Market Stanwood as a Residential, Commercial and Tourism Destination. Create marketing materials focused exclusively on attracting more visitors, residents and businesses to the Stanwood/Camano area.
- Support Special Events. Partner with public, private and non-profit organizations to host special events such as the summer concert series and outdoor movies in Stanwood.
- Initiate a Volunteer Program. Kick-start a volunteer program in Stanwood. Identify volunteer opportunities. Recruit "volunteer captains" to manage volunteers and volunteer activities.
- Negotiate Teamsters Contract. Seek opportunities to lower long-term benefit costs. Evaluate consolidating positions within each classification.

MAYOR AND COUNCIL - SUMMARY

The City of Stanwood operates under the mayor-council form of government with a strong mayor.

The mayor-council form of government consists of two separate and coequal power centers, each directly elected by the people: the mayor as chief executive, and the council as the municipal legislature.

The mayor-council form of government makes a virtue of the idea divided and shared power. Neither mayor nor council has the absolute last word in all instances.

Under this form the independently-elected mayor has powers of appointment and removal of subordinates, administrative control over departments, and the power to veto council legislation.

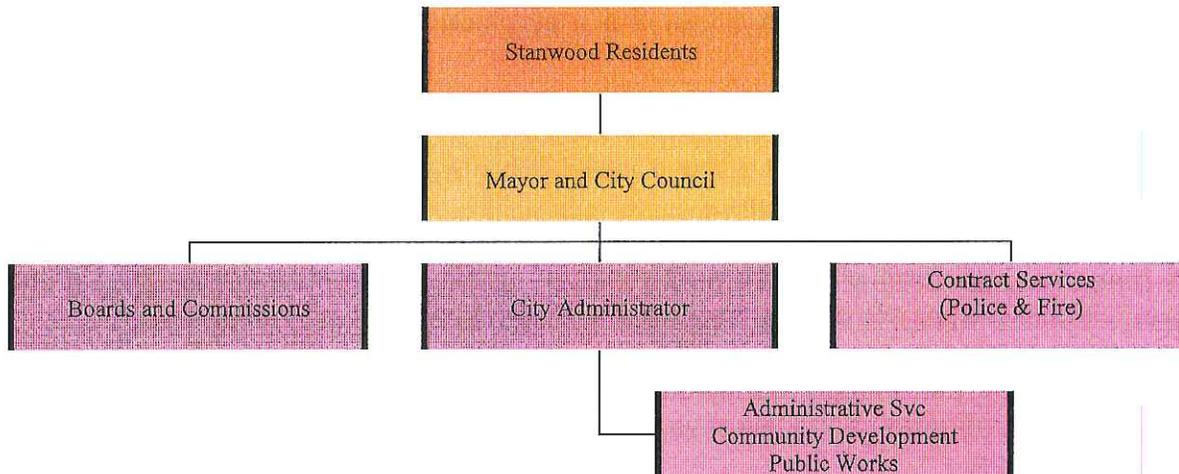
The resulting government structure limits the council's role to policy making and oversight, and reserves administrative power and responsibility for the mayor.

The system requires constant consultation between the mayor and the council; sometimes cooperating, sometimes competing and conflicting; always acting as a check and balance on the other.

ROLES AND RESPONSIBILITIES

- Determine the general direction for the operations of the City of Stanwood
- Enacting ordinances (laws)
- Establishing budgetary (taxing and spending) policies
- Adopting the comprehensive plan and other guiding documents
- Adopting the annual budget
- Awarding contracts
- Fiscal oversight of expenditures
- Appointing members to the planning commission and board of library trustees

2015-2016 Mayor and Council Organization Chart



2015-2016 Mayor and Council Goals

Council goals are used to prioritize the city's investment in personnel and infrastructure to solve key issues facing the community. The city council approved the following budget themes in 2014 to guide the city's efforts over the next 3-5 years:

1. Public safety – continue evaluation of contracts for police and fire services. Invest in emergency preparedness. Use technology to increase public safety by leveraging limited tax dollars. Areas of focus include: school safety; traffic on State Route 532; partnerships with businesses, non-profits and volunteers; gang activity, drug use and homelessness in Stanwood; flood prevention and preparedness.
2. Economic development – Invest in public infrastructure to spur private development. Implement incentives to attract desirable private development and activities to the city. Assist property owners seeking to develop and redevelop in the floodplain. Work with community partners to create a marketing campaign to attract new residents, businesses and visitors to Stanwood.
3. Park and Recreation Assets – Ensure public and private investment in park and recreation facilities, including the YMCA, to improve the quality of Stanwood residents. Implement policies and procedures to capture potential revenues from city and county residents who use the city's recreation facilities for organized sports and/or events. Use the City's recreation facilities to support economic development.
4. Municipal Facilities – Maintain taxpayer owned assets. Seek opportunities for remodeling and/or reusing existing facilities efficiently to serve customers. Evaluate alternatives to flood proof or relocate essential public facilities in the floodplain. Assess whether to surplus or redevelop city owned properties.

5. Financial Sustainability – Match one-time revenues with on-time expenses and on-going revenues with on-going expenses. Look for opportunities to reduce expenditures. Ensure rates for service and impact fees cover an appropriate portion of service costs. Review current levels-of-service to ensure they adequately reflect the council’s budget themes and initiatives.

**Council/Clerk
2015-2016 Budget Request – Table 6**

	2014	2015	2016	Notes
Legislative	Actual	Proposed	Proposed	
Salaries and Wages	\$83,561	\$87,556	\$88,579	Includes clerk and OT
Benefits	23,230	25,237	26,577	Includes health care and payroll taxes
Operating Supplies	2,494	1,450	1,450	
Professional Services	12,573	12,000	12,000	Code publishing for 2014 dev regulations
Communication	2,223	750	750	
Advertising	1,224	5,000	5,000	
Miscellaneous	76	1,200	1,200	
Travel and Seminars	3,295	3,000	3,000	Clerk certification
Voter Registration/Election	7,211	11,500	11,500	
Dues/Wellness	1,137	1,000	1,000	
Total Council/Clerk	\$137,024	\$148,843	\$151,206	

**Mayor
2015-2016 Budget Request – Table 7**

	2014	2015	2016	Notes
Executive	Actual	Proposed	Proposed	
Salaries and Wages	\$14,400	\$14,400	\$14,400	
Benefits	5,551	\$5,729	\$5,960	
Office Supplies	32	100	100	
Professional Services	53	500	500	
Communication	0	640	640	Cell phone
Travel and Seminars	2,941	3,000	3,000	
Total Executive	\$22,977	\$24,369	\$24,600	

2014 Council and Mayor Accomplishments

- Approved ballot measure for library annexation
- Approved Shoreline Master Plan
- Prohibited the sale of recreation marijuana
- Purchased the 15 acre Ovenell property using \$1.5 million Snohomish County conservation futures grant
- Accepted completion of Bryant Well No. 3
- Awarded bid to CJ Construction for Pressure Zone 2 project to improve fire flow
- Awarded bid to Taylor's Excavating for the Cedarhome Well retrofit
- Approved HMPG application for \$1,000,000 to elevate city hall out of the floodplain
- Approved Integrated Planning Grant (IPG) for environmental cleanup on Raplee and Hamilton properties
- Awarded \$300,000 for Irvine Slough Stormwater Separation Study
- Awarded \$140,000 to connect 90th Ave NW to SR532
- Approved Interlocal with Snohomish County for water quality analysis
- Approved Interlocal with Snohomish County Housing Consortium
- Evaluated properties to move essential public facilities out of the floodplain
- Adopted Greenhouse Gas Emissions Policy
- Approved land use alternative for the comprehensive plan update
- Established an economic development work group
- Approved benefit cost sharing for part-time employees

- Established a special events grant program
- Appointed Mayor to the Community Transit Board
- Appointed Councilmember Wennerberg to the Port Susan Food and Farming Center Board

MAYOR AND COUNCIL - SUMMARY

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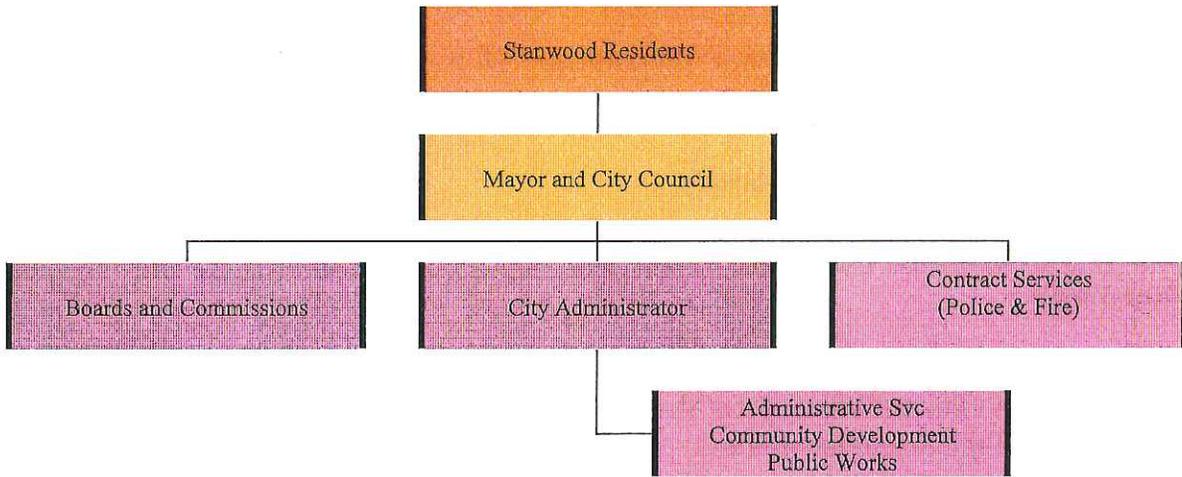
The resulting government structure limits the council's role to policy making and oversight, and reserves administrative power and responsibility for the mayor.

The system requires constant consultation between the mayor and the council; sometimes cooperating, sometimes competing and conflicting; always acting as a check and balance on the other.

ROLES AND RESPONSIBILITIES

- Determine the general direction for the operations of the City of Stanwood
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- Adopting the comprehensive plan and other guiding documents
- Adopting the annual budget
- Awarding contracts
- Fiscal oversight of expenditures
- Appointing members to the planning commission and board of library trustees

2015-2016 Mayor and Council Organization Chart



2015-2016 Mayor and Council Goals

Council goals are used to prioritize the city's investment in personnel and infrastructure to solve key issues facing the community. The city council approved the following budget themes in 2012 to guide the city's efforts over the next 3-5 years:

6. Public safety – Evaluate contracts for police and fire services. Invest in emergency preparedness. Use technology to increase public safety by leveraging limited tax dollars. Seek opportunities to mitigate flood hazards and risks.
7. Economic development – Invest in public infrastructure to spur private development. Implement incentives to attract specific types of development and activities to the city. Evaluate the city's fee structure to ensure fees for services align with council policies.
8. Place Making and Public Spaces – Ensure public and private investment in park and recreation facilities, including the YMCA, improve the quality of life for Stanwood residents. Implement policies and procedures to capture potential revenues from city and county residents who use city facilities. Use the city's recreation facilities to support economic development.

Maintaining tax payer owned assets. Remodeling and/or reusing existing facilities efficiently to serve customers.
9. Financial sustainability – Look for opportunities to match one-time revenues with one-time expenses and on-going revenues with on-going expenses. Implement and manage the newly-established Transportation Benefit District. Evaluate rates for services and impact fees. Ensure the people who use the service pay for the service. Explore the pros, cons and timing of annexing into the library district.

10. Regionalism – Develop formal and informal partnerships with public, private and non-profit organizations to achieve the city’s short- and long-term goals.

**Council/Clerk
2015 Budget Request**

Table 8 – 2014 Council/Clerk Budget Request

Description	2013 Actual	2014 Actual	2015 Proposed	Comment
Salaries and Wages	125,273	83,561	87,556	Trans. Admin II to Admin Dept.
Benefits	40,097	23,230	25,237	
Operating Supplies	847	2,494	1,450	
Professional Services	14,407	12,573	12,000	Code publishing
Communication	182	2,223	750	
Advertising	5,301	1,224	5,000	
Operating Rentals	-	-	350	
Repair/Maintenance	-	-	500	
Travel and Seminars	1,838	3,295	3,000	
Miscellaneous	426	76	500	
Voter Registration/Election	47,593	7,211	11,500	TBD vote (\$39k) in 2013
Dues/Wellness	578	1,137	1,250	
Total Expenditures	236,542	137,024	149,093	

Administration Department

ADMINISTRATION - SUMMARY

The administration budget includes city administrator and finance department expenditures.

City Administrator

The city administrator works under the direction of the mayor and acts as the chief administrative officer and administrative supervisor of the city government. The city administrator is responsible for overseeing and coordinating all city departments, programs, and activities.

Finance Department

The City of Stanwood finance department's main goal is to provide the city council, mayor, city's departments and boards and commissions, accurate, meaningful and timely financial data to satisfy the need for sound fiscal policy and full disclosure.

The finance department establishes and maintains internal controls to protect City's assets from loss and ensure accounting data compiled for financial statements are prepared in conformity with generally accepted accounting principles.

The main responsibilities within the finance department are accounts payable, accounts receivable, annual audit, payroll, insurance/risk management, and treasury functions.

ROLES AND RESPONSIBILITIES

City Administrator

Under the direction and authority of the mayor, the city administrator:

- Supervises, administers and coordinates the activities and functions of the various city offices, departments, commissions and boards in implementing the requirements of city ordinances and the policies of the city council
- Assures the effective and efficient utilization of city employees, funds, materials, facilities and time
- Directs and controls the overall operations of the city to assure optimum services to the community.
- Supervises the city's legal and personnel functions.

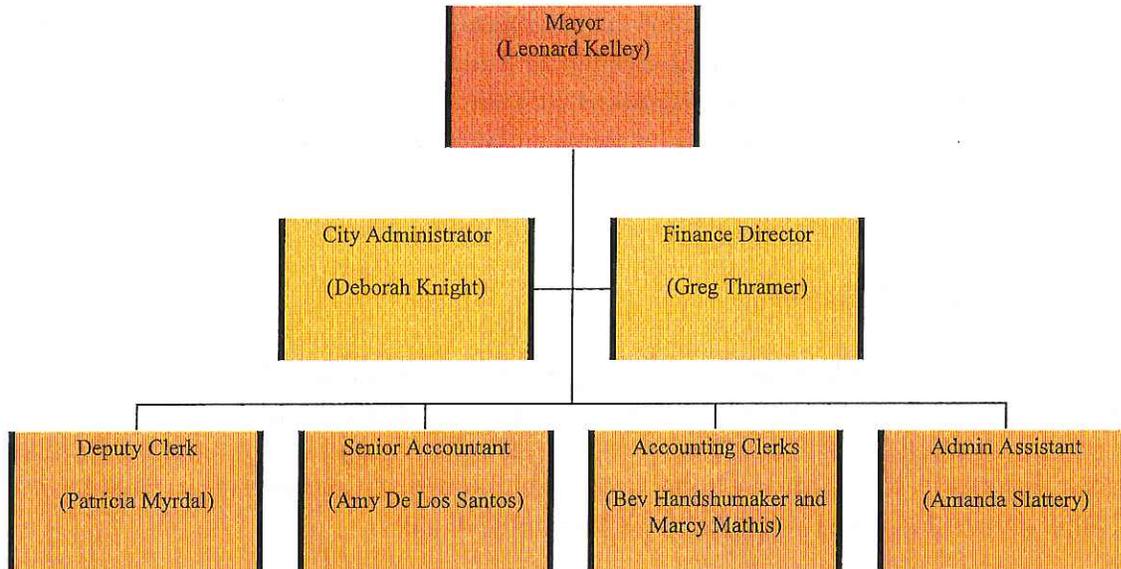


Finance

- Maintenance of cash receipts records
- Reconciliation of receipts to the treasurer's detail
- Payroll
- Processing all payments to vendors and individuals
- Utility billing
- Maintenance of all records of grants, gifts and other special revenue funds
- Maintenance of the city's general ledger
- Maintenance of all records of city debt as authorized by city council
- Preparing reports of revenue and expenditure, and departmental budget balances



2015-16 Administration Organization Chart



2015-16 Administration Goals

- Coordinate and complete remodel of city hall and police station
- Extend current Teamsters contract for one year (through 2015)
- Update all city employee job descriptions
- Negotiate with Teamsters for the next 3-year contract (2016-2019)
- Create and adopt next two-year budget for 2017/2018
- Coordinate 2-year audit of financial statements (2014/2015)
- Work with Sno Co Information Services to facilitate new phone system install with wireless connectors to improve internet speeds
- Work with Sno Co Information Services and Wave Cable to install fiber optic cable at all city facilities
- 2015-16 budget award
- Prepare 2014 and 2015 annual financial statements and submit on-line to State Auditor
- Prepare quarterly financial statements
- Cross-train staff
 - Payroll
 - Accounts payable
 - Cash receipting
- Investments – achieve a minimum average rate of return equal to two year average of 2-year treasuries (currently 0.3%) in accordance with adopted financial policy

- Explore BIAS system automated time-tracking (time-cards) options for city staff and make a recommendation
- Write detailed procedures for managing grant expenditures. All grants should be set up in accounting software system (BIAS) so that annual federal and state reports (schedule 16) can be processed automatically at year end. Maintain individual expenditure files that are complete and comprehensive, to provide necessary support for granting agency and auditors as required
- Initiate electronic records management system
- Find and secure grant funding for capital projects and city programs

Administration 2015-16 Budget Request

Overall, the 2015 administration budget will decrease \$37,190 from 2014 (approximately 6%). The majority of the decrease is the \$30,000 that will not be spent for the audit in 2015, and the city saved an additional \$13,200 by reducing the senior accountant position to ¾ time. In 2016 the administration budget will then increase to \$641,335 to reflect \$32,500 for audit expenses in that year.

The city is on a 2-year audit cycle. The State Auditor's completed the 2010-2011 financial and accountability audits in 2012. In 2014, the city budgeted \$30,000 for the audit of 2012-2013 financial statements.

Table 9 – Administration Budget Request

Administration	2014 Adopted	2015 Proposed	2016 Proposed	Notes
Salaries and Wages	342,946	352,917	366,242	Assumed 1.8% COLA
Taxes and Benefits	156,410	144,039	153,633	Assumed 5% medical insurance premium increase
Operating Supplies	5,500	6,600	6,600	
Professional Services	60,750	54,000	54,000	Includes \$42,500 Sno Co IS contract and \$8k BIAS
Communication	1,500	1,860	1,860	
Copier	16,000	18,200	18,200	
Travel and Training	5,500	5,500	5,500	
Miscellaneous	8,400	6,700	1,700	
Dues	1,100	1,100	1,100	
State Audit	30,000	-	32,500	2-Year Audit Cycle
Total Administration	628,106	590,916	641,335	

2014 Finance Department Accomplishments

- Received 2014 Budget Award
- Implemented 2-Year Budget Process
- Early payoff of two Public Works Trust Fund loans in the water utility
- Negotiated new Cable TV Franchise Agreement
- Negotiated new Telecommunications Franchise Agreement
- Completed 2-year Audit (2012-2013)
- Purchased and installed new phone system
- Implemented high speed internet
- Evaluated financial impacts of library annexation ballot measure

2014 City Administrator Accomplishments

- Awarded \$450,000 in grants for 90th Ave NW and Irvine Slough Stormwater Separation
- Negotiated purchase and sale agreements for the Ovenell and Hamilton properties.
- Adopted greenhouse gas emissions policy and community meeting room policy.
- Prepared grant applications for Heritage Park ball field, walking trail and farmland preservation.
- Launched special event grant program
- Negotiated scope of work with DOE and selected consultant for Irvine Slough Stormwater Separation Study.
- Coordinated city hall and police department renovations.
- Evaluated alternatives to relocate essential public facilities out of the floodplain.

Building & Grounds / Parks Departments

INTRODUCTION

The Buildings and Grounds budget will increase by \$11,873 over the next 2 years from 2014. This is due to an increase in repair and maintenance (\$4,500), utilities (\$2,000), salaries and benefits (\$3,303), supplies (\$1,000) and fuel (\$500).

The Parks budget will increase \$10,251 over the next 2 years from 2014. This is primarily related to salaries and benefits (\$7,451) due to the corrected allocation of staff time as well as adding seasonal employees to help during the growing season. There are also additional funds (\$2,000) allocated for supplies to allow for necessary maintenance on the ball fields.

PUBLIC WORKS GENERAL FUND

There are two public works divisions that are part of the general fund budget – Buildings and Grounds, and Parks.

BUILDING MAINTENANCE SUMMARY

The City of Stanwood owns, operates and maintains a variety of buildings housing government and non-profit services. City facilities include city hall, public works shop, wastewater treatment plant (WWTP), water treatment plant (WTP), library, police station, fire station and community conference center.

The Council approved a contract with RMC Architects for design work to remodel both the City Hall and police station. Due to floodplain and substantial improvement dollar requirements the projects have been scaled back. The City is also looking at potential sites for a new city hall/police station.

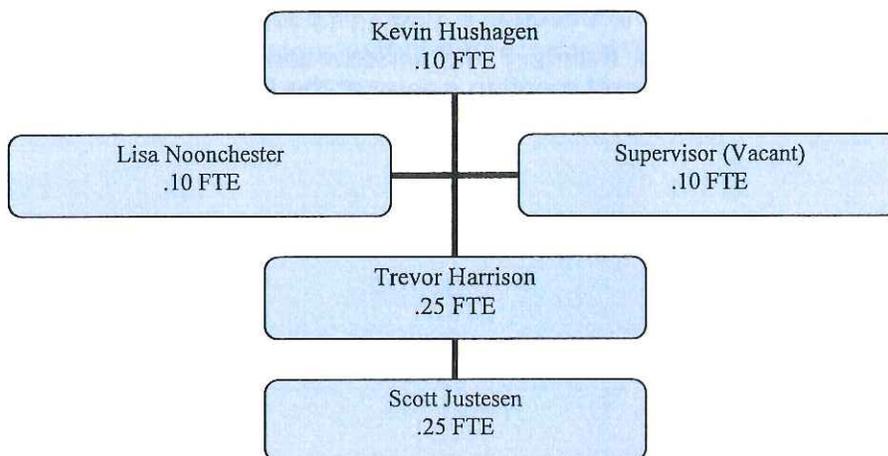
As the buildings continue to age there will become a need to budget more money for repair and maintenance of the facilities. Painting and window replacement are needed at the library. There are flooring, cabinet, and painting needs at the fire station.

Building and Grounds 2015-16 Budget Request – Table 10

	2013 Actual	2014 Adopted	2014 Actual	2015 Proposed	2016 Proposed
Building and Grounds					
Salaries and Wages	29,137.96	49,922	42,576	51,808	53,225
Overtime	75.27	369	288	193	193
Benefits	15,197.91	28,552	23,963	27,458	29,098
Operating Supplies	4,010.25	4,000	4,440	5,000	5,000
Uniforms	429.33	900	435	1,000	1,000
Fuel	3,544.36	4,000	2,377	4,500	4,500
Small tools	141.16	300	430	300	300
Professional Services	19,760.85	20,000	18,811	20,000	20,000
Communication	236.94	300	454	400	400
Utilities	8,642.95	13,000	16,492	15,000	15,000
Rentals	141.18	300	0	300	300
Repair and maintenance	2,413.94	3,000	7,034	7,500	7,500
Meetings training and travel	336.40	300	227	300	300
Total Building and Grounds	\$84,068.50	\$124,943	\$117,527	\$133,759	\$136,816

2015-16 Building and Grounds Staffing Levels

The 2015-16 budget includes minimal staffing to maintain Stanwood's building and grounds: there are approximately .80 full-time equivalent (FTE) appropriated staff to this department.



2014 Building and Grounds Accomplishments

- Design work for city hall remodel
- Design work for police station remodel
- Evaluated sites for new city hall/police station
- Refinished front door at City Hall
- Re-established flag pole at City Hall with additional City flag
- Replaced worn plumbing, mechanical and electrical systems at the library, city hall and fire station 99.

2015-16 Building and Grounds Goals

- Remodel City Hall
- Remodel police station
- Look for and secure new site for city hall and police department
- Repairs and upgrades to fire station (paint, cabinets, flooring)
- New windows and exterior paint at library

PARKS SUMMARY

The public works department maintains the city's parks, open spaces and trails.

The city has over 63 acres of parks and open spaces and 3 miles of multi-use trails.

The challenge in the coming years will be to operate and maintain existing park properties while acquiring land for a future neighborhood park. There is a strong community preference for adding a neighborhood park with sports fields to serve young families and their children. Also, there is a strong desire to build onto the existing trail system to create connectivity from one end of Stanwood to the other.

With the acquisition of the Ovenell property there will be a need to assess how to incorporate the property into the long term park and open space use. The possible acquisition of the Hamilton property will allow the City the opportunity to address some additional river access and use.

2015-16 PARKS OPERATING BUDGET

The parks operating budget is part of the city's general fund budget. Revenues dedicated to the parks budget are used to support staff and resources to maintain the city's parks, trails and open space areas. The parks budget "competes" with other general fund priorities such as finance, planning, building, code enforcement, and public safety. City Council approved a user fee for the parks and facilities in 2012. In 2014 total revenues from parks facilities use were \$11,125. This is 99% of the \$11,250

anticipated in the 2014 budget. The city council should be aware that demand for city ball fields for league play has declined since the park fees were initiated in 2013. The revenue from park fees is used to offset the cost of park maintenance.

Overall, the proposed 2015 parks budget is \$199,937 and 2016 is \$205,098. A seasonal part-time employee (0.34 FTE) is included in the parks budget to help with the additional work load associated with increased park use and maintenance (i.e. mowing). A proposed increase in supplies will help with the field maintenance to allow for more use by local sports teams.

2015 Parks Maintenance and Operations

Maintenance is a factor affecting the usability and desirability of a park, and is an on-going, day-to-day requirement for Stanwood's park system. The present level of maintenance varies from park to park and is generally minimal. As more parks and recreation facilities are developed, it will be necessary to expand the maintenance operation commensurate with the increase in park care needs. During development of the PROS Plan several people commented on whether the city should consider developing a new neighborhood park if maintaining existing facilities is already a challenge.

This concern was also identified during the 2012 park survey. One of the park survey questions asked people to select their top three priorities for Stanwood parks 52% of park survey respondents listed "improve maintenance" as their top priority for the city's park system. 57% of those who took the survey identified improving the city's existing facilities as the change they would most like to see in Stanwood's parks.

Stanwood park maintenance operations are the responsibility of the public works department. As a result of voter approved initiatives in the late 1990's and declining tax revenues per capita, the city was forced to focus its limited general fund revenues on core services such as public safety and street maintenance.

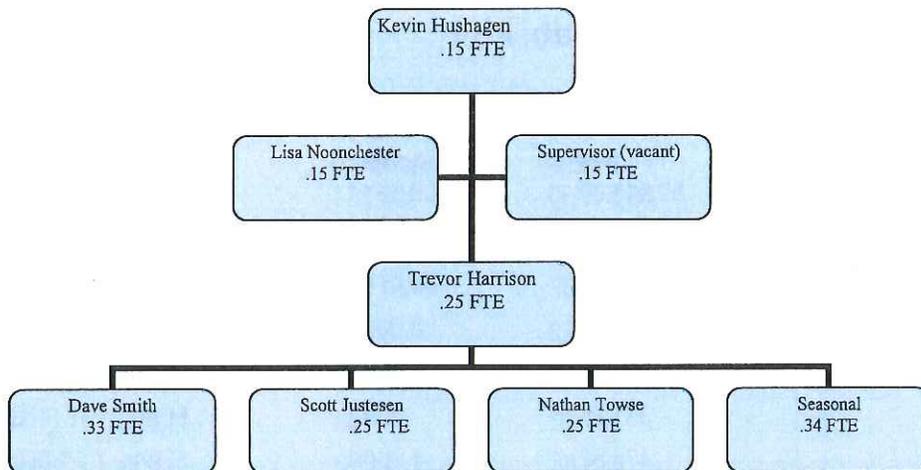
Parks 2015-16 Budget Request – Table 11

<i>Parks Budget</i>	<i>2013 Actual</i>	<i>2014 Adopted</i>	<i>2014 Actual</i>	<i>2015 Proposed</i>	<i>2016 Proposed</i>
Salaries and Wages	85,545.30	103,351	91,878	107,784	110,220
Overtime	519.20	1,510	411	1,066	1,066
Benefits	43,148.38	54,078	46,092	52,131	55,100
Supplies	9,669.22	8,000	6,870	10,000	10,000
Fuel	4,906.23	7,200	4,363	7,500	7,500
Small equipment	331.76	400	11,899	400	400
Uniforms	475.88	1,000	509	1,000	1,000
Professional Services	4,004.31	1,000	1,590	1,000	1,000
Communication	386.25	600	662	600	600
Utilities	17,379.56	14,000	15,622	14,000	14,000
Repair and maintenance	3,481.30	3,500	13,041	4,000	4,000
Meeting, training and travel	2,064.15	1,300	1,467	1,500	1,300
Credit Card Bank Fees-PW	1.76	0	119	0	0
Total	\$171,913.30	\$195,939	\$194,524	\$200,981	\$206,190

2015-16 Parks Staffing Levels

The 2015-16 budget includes minimal staffing to maintain Stanwood's parks: there are approximately 1.61 full-time equivalent employees (FTE) appropriated for parks operation/maintenance staff from October to April. During the spring, summer and early fall (May-October), the city adds additional staff time (.34) for mowing parks and streetscapes.

Parks are mowed weekly during the spring, summer and fall. It generally takes two crew members two full days to mow the city's three parks. During the winter months, park crews trim trees and repair equipment and facilities. The crew also helps the street department with street sweeping and snow and flood events. The city is working to attract a core group of individuals and service organizations to help maintain and improve city parks.



Goals and Accomplishments

2014 Park Accomplishments

- Worked with volunteers to clear brush, paint tables, spread bark and general clean up at Church Creek Park
- Rebuilt and re-roofed dugouts at Church Creek Park
- Rebuilt and painted backstops at Heritage Park
- Started design work for new restrooms and shelter at Church Creek Park
- Installed an art mural at Church Creek Park
- Provided staff support for Heritage Park and Farmland Preservation grant applications

2015-16 Park Goals

- Rebuild/repair restrooms at Church Creek Park
- Replace fencing at Church Creek Park ballfield
- Restore trails at Church Creek Park
- Work with consultant to address drainage issues at Heritage Park
- Work on developing a citywide trail system
- Work on installation of a disc golf course at Church Creek Park
- Work on installation of a BMX type bike course at Heritage Park
- Masterplan Ovenell, Heritage and other downtown parks for future grant funding
- Secure funding partners to develop the fourth baseball field, concession stand and complete the walking trail at Heritage Park

- Look for property and funding to develop a community park in north east Stanwood to serve new development
- Look for property and funding to develop a downtown park in east Stanwood
- Work with property owners to secure farmland development rights or negotiate fee simple purchase of key parcels surrounding Stanwood

Community Development Department

Community Development Department - SUMMARY

Mission

The Community Development Department mission is to promote an excellent quality of life for the people of Stanwood by balancing the following needs:

- Promoting the safety and welfare of citizens;
- Protecting the environment;
- Helping citizens achieve their own plans while balancing the public good;
- Providing professional customer service;
- Helping citizens to understand and comply with our standards, codes, and regulations;
- Administering codes accurately, fairly, and consistently;
- Forging partnerships between government, citizens, and businesses; and
- Promoting economic development that meets the needs of the community.

Key Functions

The Community Development Department implements the Planning, Economic Development, Building, and Code Enforcement programs in the City.

Planning Function

- ❖ Long range planning includes:
 - amendments to the City comprehensive plan
 - coordinating with consultants on updating various supporting documents for the 2015 Comprehensive Plan update
 - updating and amending the city development regulations and codes
 - staffing for the Planning Commission
 - GIS mapping
- ❖ Current planning includes
 - development review for plats and short plats, commercial projects, boundary line adjustments, public works projects, and site development review
 - implementation of critical areas, environmental review, landscape and design standards
 - field/site inspections of construction projects
 - zoning code interpretation
 - coordination with public works on capital projects

Economic Development function

- Working with the business community
- Marketing materials
- Customer service
- Implementing economic development incentives

- Special Events

Building function

- administers building permits for new construction, remodels, additions, and tenant improvements, construction inspection, floodplain management
- sign permits
- occupancy permits
- oversight of wayfinding signs

Code Enforcement function

- Response to complaints
- Inspection Services
- Code Research
- Documents Research
- Customer Service

STAFFING

The department currently has 3 full time employees (director, building inspector/code enforcement, and administrative assistant), two half time planners, one $\frac{3}{4}$ time permit tech, and a building official 1 day/week (Tuesday) with off site plan review.

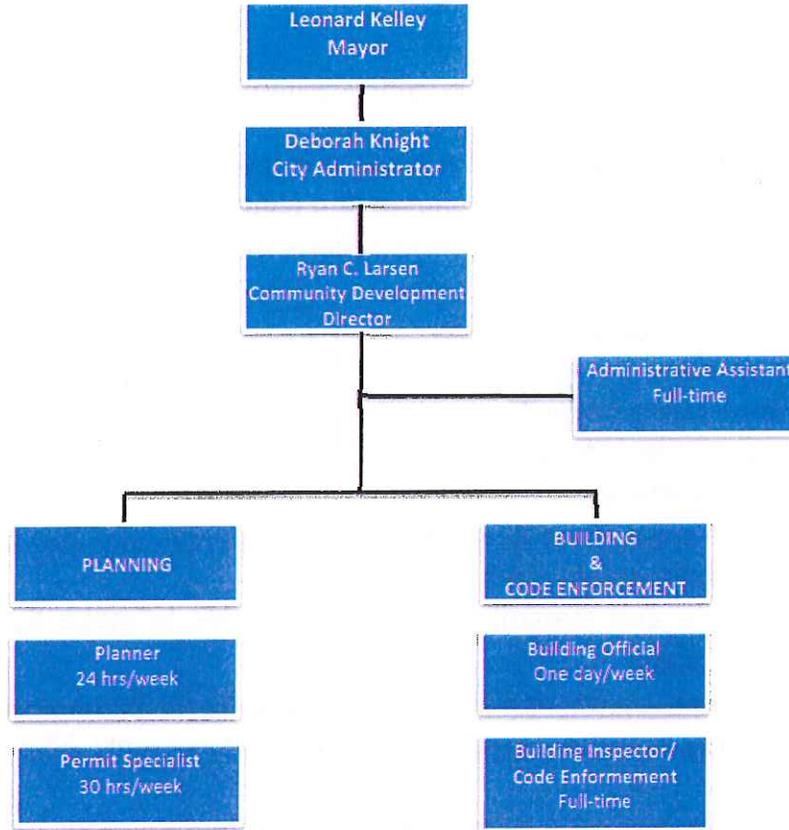
These services are augmented by consultants including:

- City engineer consultant (on call), RH2 Engineer Bret Beaupain
 - Review of street and utility standards for private development
- Arborist consultant (on call) Urban Forest Services Jim Barborinas
 - Review of landscape plans and street tree issues

Staffing proposed for 2015/2016:

- Reduction of one half time planner at 22.5 hrs.
- Continued use of an on-call consultant to provide infrastructure inspection services. The infrastructure inspector would be paid out of revenue from building activity and only utilized when the demand was warranted.
 - The on call infrastructure inspector would be on construction sites inspecting the installation of utility and street infrastructure to city standards. Current staff has been performing some of these duties during 2014 to reduce expenses.
 - On call Fire Plan Check

DEPARTMENT ORGANIZATIONAL CHART:



On call consultants:
 Engineering Bret Beaupain
 Arborist Jim Barborinas

2014 DEPARTMENT GOALS

The Community Development Department work goals fit into all of the budget themes: public safety, economic development, park and recreation assets, municipal facilities, and financial sustainability.

1. Public Safety Goals

Although public safety is usually thought of as police and fire services, the fundamental zoning authority of the city also resides under the legal umbrella of public health, safety and welfare, or as it is often called “the police power”.

Code enforcement, implementation of zoning regulations including topics such as use regulations, critical areas regulations, floodplain regulations, sign regulations, and nuisance are in this category.

The 2015/2016 goal is to continue to provide equitable implementation of city codes that provide for the general public safety and welfare.

- ❖ Provide information about building in the floodplain
- ❖ Continue quality code enforcement (estimated 100 cases per year)
- ❖ Resolve code enforcement violations within 10 working days

2. Economic Development Goals

The 2015/2016 goal is to improve the economic development investment climate.

- ❖ Partner with perspective businesses and property owners to assist them through the permitting process
- ❖ Improve the special events permitting process
- ❖ Evaluate the need for economic development incentives and a strategy to implement incentives if warranted
- ❖ Evaluate and streamline the zoning codes to make the document more user friendly
- ❖ Provide accurate and timely information about development
- ❖ Develop a working partnership with the Economic Alliance of Snohomish County.
- ❖ Support business community in an effort to organize a "Main Street" program.

3. Parks and Recreation Assets Goals

The 2015/2016 goal is to provide recreational opportunities for the residents and visitors within the City of Stanwood.

- a. Complete the Integrated Planning Grant (IPG) on the Hamilton and Raplee properties for future park locations

4. Municipal Facilities

The 2015/2016 goal is to assist in the City in maintain taxpayer owned assets.

- ❖ Provide assistance in finding solutions for existing City Hall for flood proofing of elevating
- ❖ Support providing information for a potential new Police Station/City Hall location.

5. Financial Stability Goals

The Community Development Department in 2015/2016 will contribute to the financial stability of the city by providing a group of services to allow conversion of land from

underutilized land uses or vacant acreage to a higher use assessed at a higher tax rate. Plats in particular create additional property tax value. The building and current planning services of the department support this goal.

- ❖ Continue working with property owners to approve residential plats, multifamily projects and commercial projects that improve the city's property tax base
- ❖ Continue to do some engineering review and construction management in house

Projects started in 2014 carrying over into 2015

1. 2015 Comprehensive Plan. The 2015 Comprehensive Plan has been an ongoing project since 2013. It is anticipated that the 2015 Comprehensive Plan will be completed in March or April of 2015
2. Environmental review of the 2015 Comprehensive Plan and supporting documents
3. Continue work with FEMA on the proposal to address impacts on fish/FEMA Bi-Op Regulations
4. Drafting of the Traditional Neighborhood II zoning language
5. Working towards the City of Stanwood being a Tree City USA

Community Development Budget Request – Table 12

Community Development	2014 Adopted	2015 Proposed	2016 Proposed	Notes
Salaries and Wages	318,313	302,215	311,728	Assumed 1.8% COLA
Taxes and Benefits	151,795	132,987	141,515	Assumed 5% medical insurance premium increase
Operating Supplies	800	800	800	
Fuel	650	650	650	
Small Equipment	7,800	5,000	1,000	
Professional Services	243,500	410,000	110,000	2015 includes \$300k IPG Grant, \$60k plan review, \$25k plan ck, \$20k on-call inspector
Economic Development	32,500	32,000	32,000	\$15k support from business license incr., \$7k mktg materials, \$6k incentives Process Solutions, \$3k holiday promo, \$1,500 small grants
Communications	2,400	2,000	2,000	
Advertising	3,000	2,500	2,500	legal notices in publications
Repairs & Maintenance	350	350	350	
Training & Travel	2,500	3,000	3,000	\$2k ongoing, \$1k bldg official certification
Dues	1,225	1,225	1,225	dues for staff certs
Printing	1,000	850	800	
Credit Card Fees	-	1,500	1,500	on-line banking services
Intergov't Services	52,300	2,500	2,500	ILA with Sno Co UGA Amend
Total CD	818,133	897,577	611,568	

2014 ACCOMPLISHMENTS

- Began reviewing minor engineering projects in house as a cost saving mechanism. (Stanwood High School parking lot, Saint Cecilias parking lot, and Our Saviors Lutheran Church drainage)
- Began inspection of construction projects in house as a cost saving mechanism (Jasper Junction, Stanwood High School parking lot, Saint Cecilias parking lot, and Our Saviors Lutheran Church drainage)
- Implemented the iWorks permitting software in place of the use of BIAS.
- Completed the following ordinances
 - Modified the floodplain ordinance.
 - Adjustments to the permitted use table
 - Adjustments to the fence definition to clarify setback issues
 - Recreation marijuana regulations
- Partnered with Snohomish County on the UGA amendment for the City of Stanwood.

- Finalized the Shoreline Master Program with the Department of Ecology
- Wayfinding Sign installation
- Joined as a member to the Alliance of Housing Affordability
- Reviewed first preliminary plat in seven (7) years and was approved by the hearing examiner.
- Partnered with the Stanwood School District to complete major parking lot renovation at High School.
- Completed four community presentations on the 2015 Comprehensive Plan with the Chamber of Commerce, Kiwanis, Rotary, and Lions Club.
- Began public review of the edits to the 2015 Comprehensive Plan.

Fire and Emergency Medical Services

FIRE CHIEF- SUMMARY

The Fire Department budget includes the department's administration, fire suppression, emergency medical services, fire prevention, public education, emergency management, fire training and fire inspection.

Fire Chief

The Fire Chief works under the direction of the Board of Fire Commissioners, and acts as the chief administrative officer and administrative supervisor of the fire department. The fire chief is responsible for overseeing all fire stations, programs, and activities.

ROLES AND RESPONSIBILITIES

Fire Chief

Under the direction and authority of the Board of Fire Commissioners, the Fire Chief:

- Supervises, administers and coordinates the functions of the fire department.
- Directs and controls the overall operations of the fire department to assure optimum services to the community.
- Directs the fire departments financial and budget activities to fund operations, maximize investments, and increase efficiency.
- Appoints supervisors and assigns or delegates responsibilities to them.
- Confers with board members, city and county officials, or staff members to discuss issues, coordinate activity or resolve problems.

FIRE AND EMERGENCY MEDICAL SERVICES

As of September 9th, 2014, North County Regional Fire Authority has responded to 2635 calls. We project that the number of calls for 2014 will exceed 3,800.

2015 Fire Department Goals

- Hire a new fire chief and/or partner with another neighboring agency to share administration resources.
- Continue on building and improving our public education program within the Stanwood/Camano School District.
- Upgrade our budgeting and financial software, due to the current software provider selling his business to Bias Software.
- Continue to be an active partner in the Stanwood and surrounding communities.

- Participate in Snohomish County Hazard Mitigation Plan.
- Purchase new aid car.
- Hire two new firefighters to replace ones that left.
- Continue to enhance and build our officer development program.
- Replace out dated SCBA's and Life Packs that are at the end of their service life.
- Change our hiring process for entry level employees.

Fire Department Budget

In March 2012, City of Stanwood and North County Regional Fire Authority signed the inter-local agreement for fire protection services.

Station 99 is staffed with a Battalion Chief, Captain, three (3) Firefighter/EMT's and a Firefighter/Paramedic per shift. for a total of six crew members.

All general maintenance of Station 99, including apparatus and the cost of utilities is paid for by North County Regional Fire Authority.

Fire Budget	2013	2014	2015
(Stanwood Fire)	1,279,392.79	1,279,392.79	1,279,400

2014 Fire Department Accomplishments

- Moved administration offices from Warmbeach station to Stanwood station.
- Participated in numerous community events through-out the year (Stanwood-Camano Fair, Warm Beach Summer Fest, Stanwood Car Show, Pilchuck Glass School Open House, Relay for Life, 4th of July Parade, Easter Egg Hunts, 911 Community Food Drive, Warm Beach Lights of Christmas, Christmas Toy Drive, Friday Night Football-Standby, Cub Scout Camp and many more)
- Provided CPR and First Aid Classes through-out the year
- Continued to enhance our Public Education program in the Stanwood/Camano school district.
- Participated in Fire Regionalization Study
- Purchased two new fire engines.
- Purchased one new medic unit (stationed at 99).
- Participated in National Night Out.
- Participate in Snohomish County Hazard Mitigation Plan
- Continued Updating the EOC.
- Started a new officer development command program.

- Working with the Stillaguamish Tribe on developing a fire and life safety plan for their new hotel opening in early 2015.
- Replaced two open commission positions.
- Fully trained crews and put into service the new Ladder 99.
- Provided mutual aid assistance to the Oso slide event.

Law Enforcement

Police Department – Summary:

Law Enforcement Services within the City of Stanwood are provided in partnership with the Snohomish County Sheriff's Office. This service is provided as part of a stand-alone law enforcement contract. With a stand-alone contract the city is able to maintain its own police department identity. Because of this the city benefits from both a friendly, small-town police atmosphere backed up by the vast resources of the largest law enforcement agency in the county.

Mission Statement:

Our mission is to provide safe communities through dedication and professional service.

Motto:

Community first, public safety always.

Values:

Integrity – Dignity – Commitment - Pride

Our mission is supported by our three primary goals:

- 1) Promote safe and secure communities by reducing crime
- 2) Deliver exceptional service
- 3) Manage our resources effectively and efficiently

To accomplish these primary goals we will:

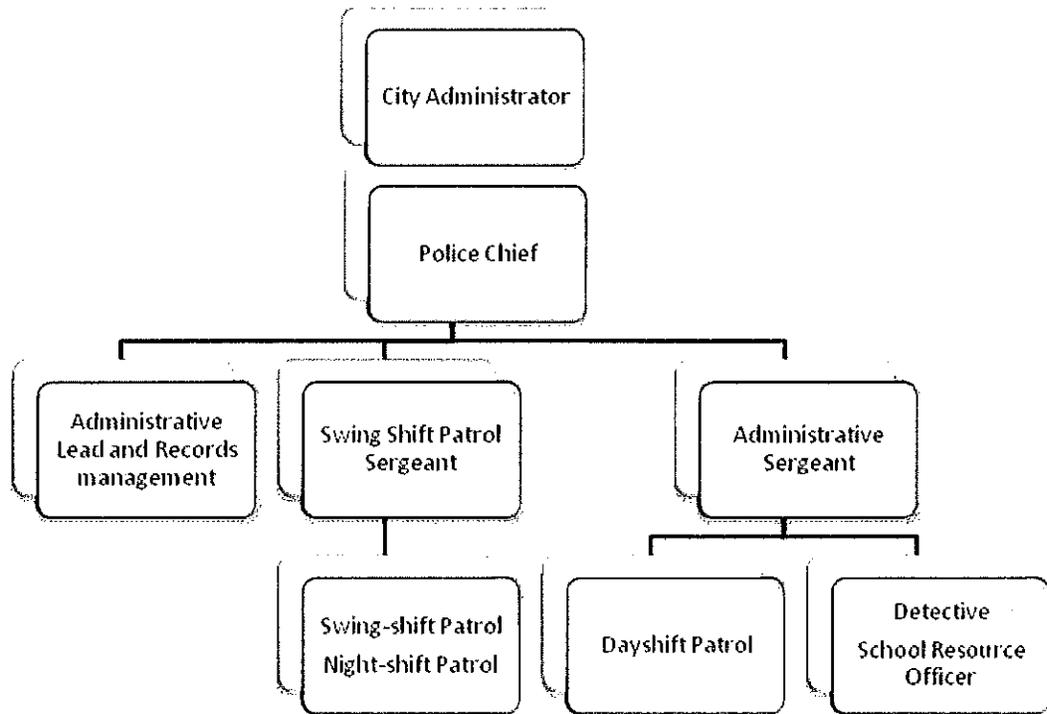
- Identify and target crimes, criminals and conditions that cause the most harm.
- Pursue partnerships with the community we serve to prevent crime (Neighborhood & Business Watch)
- Train and mentor our personnel for success
- Manage our business well.
- Develop and improve better processes to communicate with the public through community events and technology services.

Police Department Staffing:

- Police Chief to oversee all law enforcement operations within the City of Stanwood providing service for over 6400 residents.

- Two Full-Time Records Specialists (1-Police Admin. Lead / 1-Records Specialist)
- Administration Sergeant providing supervision over daily patrol operations, School Resource Officer and Detective.
- Night (swing) Patrol Sergeant providing supervision of night patrol operations
- Six patrol Deputies providing patrol services within the city limits seven days a week, twenty four hours a day.
- One school resource Deputy dedicated to the Stanwood School District which serves 4,375 students.
- One Detective to conduct follow-up investigations
- One Volunteer

Agency Structure



2014 Accomplishments:

- Continued Neighborhood Watch program. Brochures developed and printed
- Continued Robbery Prevention
- Continuation of the Most Harmful Criminal, Crimes & Conditions program
- Member of the Chamber of Commerce Board
- Sponsored, planned and held National Night Out Against Crime Event (August 5, 2014)
- Facebook updated
- Built a Police web site page attached to the city's web site.

Calls for service January 1, 2014 through August 30, 2014:

Deputies working Stanwood have handled a total of 7,561 calls for service between January and August. This is an increase of 1,384 calls for service from the previous year.

The Police Department Records personnel have processed 227 records requests, 210 concealed license permits and have spent over 55 staff hours providing fingerprint services as of August 31, 2014.

2015 / 2016 Police Department Goals:

- Full Police services (24/7) within the City of Stanwood
- Continue Neighborhood Watch Program
- Continue Business Watch Program
- Continue Most Harmful Criminal, Crimes and Conditions (MHC) program
- Work closely with the City, Chamber of Commerce & SAMA to promote and support economic development
- Promote and build upon National Night Out against Crime summer Event
- Continue School Safety programs (safe routes to school, emergency response & traffic enforcement)
- Keep and maintain Facebook & web site
- Maintain current contracts with drug task force, corrections, prosecution, defense, communications (SERS) & animal control.

2015 / 2016 Budget Request:

The 2015 / 2016 law enforcement budget consists primarily of all costs associated with the Snohomish County Sheriff's Office contract agreement which includes full police services. The budget also includes other contract costs to include dispatch services (SNOPAC), Snohomish County Radio system (SERS), Regional Drug & Gang Task Force, Public Defense, Prosecution, Court costs and Animal Control. The primary increase is due to the first of three steps in the five year law enforcement contract. In 2013 the Council decided to defer the contract increases over three years of a five year contract period.

The 2015 / 2016 budget supports a full service police department within the City of Stanwood. The budget also supports our goals of a community oriented policing program. The Neighborhood Watch program has been introduced to several neighborhoods within the city this year. We expect the program to continue to grow into a larger city-wide program over the next several years. It is believed that these types of partnerships will help build positive working relationships between police and the community we serve.

The police budget will show an increase in indigent defense funding. Last year in 2013 the U.S. District Court of the Western District of Washington issued it's ruling in Wilbur vs Mount Vernon which challenged the adequacy of the Public Defense System provided by the City of Mount Vernon. In this case it was determined Mount Vernon did not provide adequate funding for indigent defense. Defense case loads exceeded recommended levels to allow for proper defense investigations, legal research, and pretrial motion practice along with timely and confidential communications with the client. As a result all municipalities will need to insure indigent defense funding will meet minimum standards as set forth in the court decision. The City of Stanwood currently contracts with the Snohomish County Public Defender's office. The defense contract will need to be updated by 2015 to address the recent court decision. The City of Stanwood currently pays \$200 for each case referred to the Public Defender's office. This cost will increase to \$400. In 2013 we referred 38 cases and expect to refer 46 this year. The city budgeted \$15,000 in 2014 to pay for indigent defense. We have spent \$5,352 so far this year. To accommodate for the anticipated cost increases in 2015 we have increased the indigent defense budget to \$32,000. In order to cover this increase we have suggested transferring \$17,000 from the jail fund to cover the expected increase. The jail budget in 2013 was \$66,000 and actual spent was \$37,812.91.



**CITY OF STANWOOD
2015-2016 BUDGET**

Police Department Budget Request – Table 13

Account	2013 Budgeted	2013 Actual	2014 Budgeted	2015 Proposed	2016 Proposed
521 10 10 00 Salaries & Wages	116,900.00	118,461.67	119,232.00	122,952.00	125,094.00
521 10 20 00 Social Security	9,000.00	9,029.05	9,121.00	9,406.00	9,570.00
521 10 21 00 Retirement	10,800.00	9,092.58	11,923.00	12,145.00	13,569.00
521 10 22 00 Medical Benefits	57,800.00	47,092.61	46,014.00	46,977.00	49,326.00
521 10 23 00 L & I	500.00	449.48	447.00	383.00	395.00
521 10 24 00 Unemployment Ins	1,500.00	3,553.84	3,577.00	3,689.00	3,753.00
521 10 31 00 Supplies	1,800.00	1,744.44	1,800.00	1,800.00	1,800.00
521 10 31 01 Supplies – NNO	-0-	-0-	3,000.00	1,500.00	1,500.00
521 10 31 02 Training Supplies	275.00	-0-	275.00	275.00	275.00
521 10 32 00 Fuel	175.00	19.42	175.00	175.00	175.00
521 10 33 50 Small Equipment	950.00	395.76	950.00	-0-	-0-
521 10 35 01 Uniforms	450.00	-0-	450.00	450.00	450.00
521 10 41 00 L.E. – Profess. Srvs	-0-	-0-	-0-	-0-	-0-
521 10 44 00 Advertising	150.00	475.42	1,500.00	1,500.00	1,500.00
521 10 45 00 Rentals & Leases	250.00	396.68	1,000.00	1,000.00	1,000.00
521 10 47 00 Utilities	12,500.00	8,153.58	12,500.00	10,000.00	10,000.00
521 10 48 03 Repair & Maint.	1,000.00	912.20	1,000.00	1,000.00	1,000.00
521 10 49 00 Miscellaneous	500.00	150.75	1,000.00	1,000.00	1,000.00
521 10 49 02 Dues	685.00	450.00	685.00	700.00	700.00
521 10 49 03 Meeting, Train, Travel	1,000.00	462.02	1,000.00	1,000.00	1,000.00
521 10 49 05 Credit Card Bank Fees	-0-	69.31	80.00	100.00	100.00
521 10 51 01 Narcotics Task Force	1,600.00	1,600.00	1,644.00	1,700.00	1,700.00
521 10 51 02 Intergovt'l Agreements	1,759,373.00	1,752,117.48	1,478,296.00	1,567,042.00	1,656,503.00
521 10 51 03 Sno Pac Dispatch	85,400.00	84,917.48	80,485.00	82,000.00	82,000.00
521 10 51 04 SERS Maint & Operat	20,536.00	20,536.00	19,662.00	20,600.00	21,200.00
515 31 51 00 Prosecuting Attorney	17,000.00	7,047.06	10,000.00	10,000.00	10,000.00
515 91 51 00 Public Defense	23,000.00	8,640.00	15,000.00	32,000.00	32,000.00
523 50 51 00 County Jail	66,000.00	37,812.91	66,000.00	40,000.00	40,000.00
512 50 50 00 Cascade Court	22,000.00	13,890.43	15,000.00	15,000.00	15,000.00
521 10 51 05 Animal Control	4,500.00	1,393.62	2,000.00	2,000.00	2,000.00
TOTAL EXPENDITURES:	2,215,644.00	2,128,917.79	1,903,816.00	1,986,394.00	2,082,261.00



**CITY OF STANWOOD
2015-2016 BUDGET**

Street Fund



CITY OF STANWOOD 2015-2016 BUDGET

INTRODUCTION

Overall the Streets budget will increase \$16,638 over the next 2 years from 2014. This is primarily related to salaries due to the corrected allocation of staff time.

GENERAL FUND

The street department, while having its own fund, is closely related to the general fund budget. The general fund and street fund typically share revenue sources including property taxes, sales taxes, and utility taxes. The only exception is the gas tax. In accordance with RCW47.24.040, all funds distributed to cities from the state motor vehicle fund ("gas tax") must be placed in a fund designated as the "city street fund."

The moneys from this fund are to be used for salaries and wages, materials, supplies, equipment, purchase or condemnation of right of way, engineering or any other proper highway or street purpose in connection with the construction, alteration, repair, improvement or maintenance of any city street or bridge, or viaduct or under passage along, upon or across such streets.

Also, in conjunction with the voter approved sales tax increase in February 2013, the City Council established a transportation benefit district (TBD) for managing the increased tax revenue. The TBD board has specifically requested that these revenues be spent on street improvement projects. Year to date for 2014 the TBD has \$167,702 (17% above projection) collected of the \$200,000 anticipated in TBD revenue. The 2015 TBD budget anticipates receiving \$250,000 in sales tax revenue.

The street fund supports snow removal, pothole patching, as well as bike path and trail repairs as needed. There are 4 members of the public works crew who are responsible for the maintenance of Stanwood streets and public rights of way. Each year the city contracts with Snohomish County to re-stripe pavement markings along city streets using Street Fund revenues. This funding also provides for concrete curb and gutter work, asphalt patching and localized repair and engineering studies.



**CITY OF STANWOOD
2015-2016 BUDGET**

STREET MAINTENANCE SUMMARY

2015-16 Streets Budget Request – Table 14

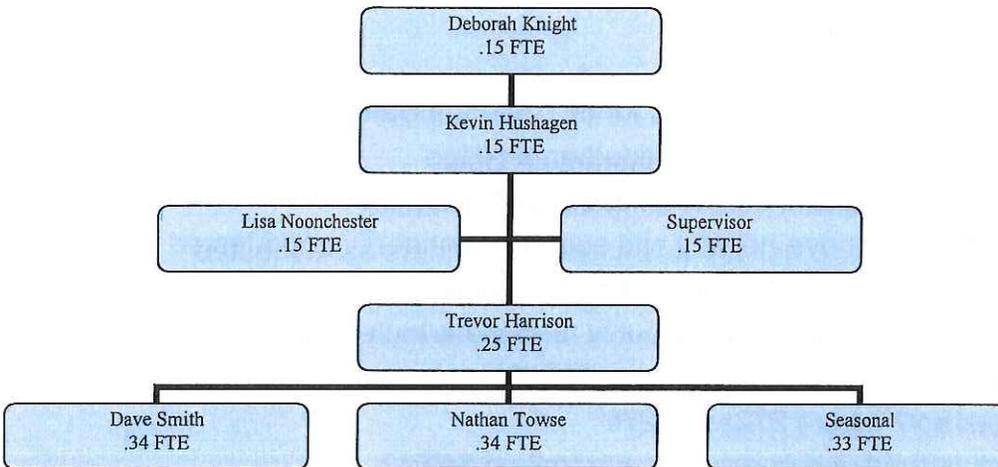
	2013	2014	2014	2015	2016
Streets	Actual	Adopted	Actual	Proposed	Proposed
Salaries and Wages	104,923.49	100,094	103,171	115,671	118,807
Overtime	522.58	179	411	324	324
Benefits	49,752.91	49,354	46,680	50,479	53,526
Operating Supplies	35,242.23	20,000	18,168	20,000	20,000
Uniforms	708.73	1,000	531	1,000	1,000
Fuel	7,035.94	5,000	4,437	6,000	6,000
Small tools	404.70	400	323	400	400
Professional Services	34,435.21	30,000	26,843	20,000	20,000
Communication	2,753.46	2,700	2,872	3,000	3,000
Insurance	21,388.80	22,950	16,903	20,000	20,000
Rentals	547.54	300	210	500	500
Utilities	56,968.85	64,000	57,661	60,000	60,000
Street Lighting	530.80	0	0	0	0
Repair and maintenance	15,824.73	15,000	10,219	15,000	15,000
Miscellaneous	59.36	100	154	200	200
Meetings training and travel	681.29	1,000	991	1,000	1,000
Dues	0	100	184	100	100
SnoCo street striping				10,000	10,000
Total Streets	\$331,780.62	\$312,177	\$289,758	\$323,674	\$329,857



CITY OF STANWOOD 2015-2016 BUDGET

2015-16 Streets Staffing Levels

The 2015-16 budget includes minimal staffing to maintain Stanwood's streets: there are approximately 1.86 full-time equivalent (FTE) appropriated staff to this department. The staff in this department maintains streets, sidewalks and associated right of ways.



2014 Streets Accomplishments

- Installed wayfinding signs
- Installed welcome sign and landscaping by Amtrak station
- Restriped arterial streets
- Received grant funding for "Safe routes to school" project on 68th
- Installed new sidewalk across from Amtrak station
- Repaired sidewalks on 270th and 271st
- Installed new crosswalk at 276th and 76th
- Installed speed control signs in Kylie Park neighborhood
- Installed crossing flags on 276th to improve safety for seniors using the bus stop
- Mowed SR532 from 88th Ave NW to 98th Ave NW
- Installed and removed holiday decorations and special event banners
- Provided support for 7 special events, summer concert series, and national night out
- Managed annual clean up day event in May
- Created webpage for Street Projects and Transportation Element
- Adopted 6-year Transportation Improvement Plan



CITY OF STANWOOD 2015-2016 BUDGET

- Reclassified Viking Way, 90th Ave NW, 80th Ave NW and 68th Ave NW as functional arterial streets for future grant applications
- Supported the 10-year update to the Transportation Element of the Comprehensive Plan

2015-16 Streets Goals

- Design and install sidewalks for 68th Avenue Safe routes to school” project
- Repair failed sidewalks in Cedarhome Ridge
- Sweep arterial and neighborhood streets monthly
- Install and remove holiday and seasonal banners as requested
- Identify and maintain city owned rights-of-way
- Contract with Snohomish County to stripe arterial streets
- Repave 270th from Florence road to 88th
- Repave 92nd from 272nd to 276th
- Work to fund and construct berm/trail on SR532
- Design 90th Avenue NW between SR532 and 271st Street NW
- Evaluate options to replace steps at viaduct
- Develop and adopt a non-motorized trail plan



**CITY OF STANWOOD
2015-2016 BUDGET**

Enterprise Funds



CITY OF STANWOOD 2015-2016 BUDGET

INTRODUCTION

The City owns, operates and maintains sewer, water and drainage facilities and infrastructure. The functions of these departments are funded through utility rates set through our rate study.

PUBLIC WORKS ENTERPRISE FUNDS

There are three utility divisions that are part of the enterprise fund budget – Sewer, Water and Drainage. There was a public works supervisor position funded that was not filled. The plan is to move Carly Ruacho from community development to public works to update codes and public works standards and develop a non-motorized plan. The position is budgeted for 24 hours a week and will be funded with portions of all 3 enterprise funds. The department staffing budgets, including seasonal employees, are as follows:

- Sewer 4.72 FTEs
- Water 5.40 FTEs
- Drainage 2.03 FTEs

SEWER SUMMARY:

The City of Stanwood owns, operates and maintains the wastewater collection system as well as a 1.5 MGD wastewater treatment plant. The collection system consists of approximately 27 miles of sewer mains, 674 manholes and 7 sewer lift stations. The City WWTP also houses a State accredited lab in which we perform tests consistent with requirements in our NPDES permit.

In past years staffing used to be an issue in the sewer department. In 2013 there was only one employee dedicated to this department and staffing levels were below standard. Since then, three (3) full time public works technicians have been added so that the sewer utility is now fully staffed. The proposed 2015-2016 budget for sewer would maintain this current level of full-time equivalents (FTEs).

2015-2016 SEWER OPERATING REVENUES:

The City completed an in-house sewer rate study in 2013. Based on the study, the finance committee recommended annual 3.5% sewer rate increases for six consecutive years on each January 1st, January 2014 through 2019. On October 10, 2013 the city council adopted Ordinance Number 1353 which adopted sewer rate increases of 3.5% at the beginning of each year from 2014 through 2019. The 2015-2016 budget projects



**CITY OF STANWOOD
2015-2016 BUDGET**

that the city will receive \$1,660,000 in service charges in 2015. The annual sewer rate increases of 3.5% were adopted to achieve the following long term goals:

- Maintain minimum cash reserves of \$1.4 million per the city’s financial policy
- Make capital improvements averaging \$635,000 per year over the next six (6) years
- Fully staff sewer operations with 4.80 FTE
- “Self-fund sewer utility capital projects over the next six (6) years via modest rate increases and spending down capital reserves before additional borrowing is considered

Table 15 – Sewer Utility Revenues

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Balance	\$ 1,154,814	\$ 826,879	\$ 664,092	\$ 664,000
Revenues				
Charges for Services	\$ 1,571,186	\$ 1,625,618	\$ 1,660,000	\$ 1,718,000
Misc. Revenues	\$ 3,495	\$ 4,677	\$ 4,000	\$ 6,000
Total Revenues	\$ 1,574,681	\$ 1,630,295	\$ 1,664,000	\$ 1,724,000

2015-2016 SEWER OPERATING BUDGET:

The sewer operating budget is part of the city’s enterprise fund budget. Revenues collected for this utility fund the maintenance and operation as well as the personnel to perform these duties.

The total 2015 proposed sewer operating budget, including non-operating expenditures such as debt service and machinery and equipment, is \$1,508,973, which allows for \$155,027 transfers-out to capital funds and a projected ending cash balance of \$664,092.



**CITY OF STANWOOD
2015-2016 BUDGET**

Table 16 – Sewer Utility Expenditures

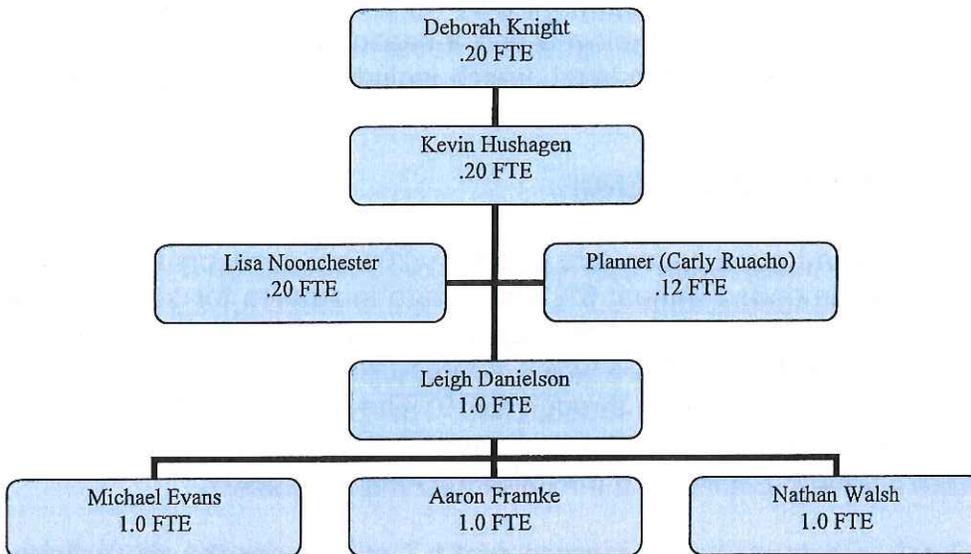
Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Operating Expenditures				
Salaries & Wages	162,681	247,296	271,637	278,147
Overtime	2,047	3,480	3,186	3,186
Social Security	12,315	18,780	21,024	21,522
Retirement	13,222	22,851	27,893	31,341
Medical Benefits	41,750	78,849	77,521	81,397
L & I	2,674	4,619	5,607	5,775
Unemployment Insurance	4,942	7,019	8,245	8,440
Supplies	22,920	31,741	35,000	30,000
Uniforms	1,548	4,018	5,500	4,000
Fuel	4,428	9,433	9,000	7,500
Small Equipment	18,296	1,745	2,500	2,500
Professional Services	53,920	50,629	70,000	70,000
Communications	14,967	15,275	8,000	15,000
Advertising	436	50	500	500
Rentals	0	0	500	500
Insurance	28,518	22,537	30,600	30,600
Utilities	110,262	95,596	100,000	95,000
Repair/maintenance	16,544	36,599	30,000	25,000
Miscellaneous	12,155	0	0	0
B & O Tax	32,083	28,364	30,000	30,000
Meetings, Training & Travel	2,476	2,746	5,000	4,500
Credit Card Bank Fees	0	2,925	0	0
Dues	165	302	500	500
Permits	7,880	8,609	9,000	9,000
Interfund Payment For Servic	167,187	154,395	154,395	154,395
Total Operating Expenditures	733,416	847,858	905,608	908,803
Non-Operating Expenditures				
Principal Payments	1,115,280	571,950	571,950	571,950
Interest Payments	13,920	6,950	6,415	5,881
Machinery & Equipment	0	0	25,000	25,000
Total Non-Operating Exp.	1,129,200	578,900	603,365	602,831
Total Expenditures	1,862,616	1,426,758	1,508,973	1,511,634
Less: Transfers-Out	-40,000	-270,800	-155,027	-212,366
Ending Cash Balance	826,879	618,956	653,713	642,645



**CITY OF STANWOOD
2015-2016 BUDGET**

2015 Sewer Staffing Levels

The 2015 budget includes 3 new staff hired since the end of 2013 and the addition of Carly Raucho. This is still minimal staffing to maintain Stanwood’s sewer system. There are approximately 4.72 full-time equivalent (FTE) dedicated staff to this department. The staff in this department maintains the treatment plant, the pump stations and the collection system.



2014 Sewer Accomplishments

- Outstanding WWTP award for 8th consecutive year
- Worked with RH2 on sewer comp plan
- Rebuild of disinfection system on plant washwater system
- Hired 3 new staff
- Upgraded SCADA server

2015-2016 Sewer Goals

- Develop long term plan for removal of bio-solids from stabilization pond
- Continue sewer line cleaning and televising
- Design new sewer main on 271st between 94th and 99th
- Coordinate telemetry system with WWTP and all lift stations
- Update sewer system plan
- Install sewer on 270th between 94th and 96th



**CITY OF STANWOOD
2015-2016 BUDGET**

WATER SUMMARY:

The City owns, operates and maintains the entire water system to include source, treatment and distribution. The system consists of approximately 65 miles of water main, 5 reservoirs, 7 pressure zones, 11 pressure reducing stations, 2 booster pump stations, 3 well sites, spring source and WTP. We currently have 3 employees assigned to full time duties within the department.

Staff had been reduced in the water department by 1.50 FTE's since 2010. The 2014 budget included the hiring of 1 new employee and a seasonal employee. City staff will request maintaining the current staffing level, which includes 1,000 hours of seasonal help.

2015-2016 WATER OPERATING REVENUE:

The City completed an in-house water rate study in 2013. Based on the study, the finance committee recommended annual 5% sewer rate increases for six consecutive years on each January 1st, January 2014 through 2019. On October 10, 2013 the city council adopted Ordinance Number 1354 which adopted water rate increases of 5% at the beginning of each year from 2014 through 2019. The 2015-2016 budget projects that the city will receive \$1,462,000 in service charges in 2015. The annual sewer rate increases of 5% were adopted to achieve the following long term goals:

- Maintain minimum cash reserves of \$1.7 million per the city's financial policy
- Make capital improvements averaging \$778,000 per year over the next six (6) years
- Fully staff water operations with 5.50 FTEs
- "Self-fund water utility capital projects over the next six (6) years via modest rate increases and spending down capital reserves before additional borrowing is considered

Table 17 – Water Utility Revenues

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Balance	\$ 667,787	\$ 690,438	\$ 477,341	\$ 480,000
Revenues				
Charges for Services	\$ 1,394,435	\$ 1,484,531	\$ 1,462,600	\$ 1,490,600
Misc. Revenues	\$ 43,434	\$ 40,333	\$ 40,800	\$ 40,800
Interfund Transfers	\$ 65,337	\$ 204,856	\$ 204,856	\$ 204,856
Total Revenues	\$ 1,503,206	\$ 1,729,720	\$ 1,708,256	\$ 1,736,256



**CITY OF STANWOOD
2015-2016 BUDGET**

2015-2016 WATER OPERATING BUDGET:

The water operating budget is part of the city's enterprise fund budget. Revenues collected for this utility fund the maintenance and operation as well as the personnel to perform these duties. The main focus for the water expenditures will be in the capital projects as we need to complete projects associated with the revenue bonds.

The total 2015 proposed water operating budget, including non-operating expenditures such as debt service and machinery and equipment, is \$1,378,719, which allows for \$312,863 transfers-out to capital funds and a projected ending cash balance of \$494,015.



**CITY OF STANWOOD
2015-2016 BUDGET**

Table 18 – Water Utility Expenditures

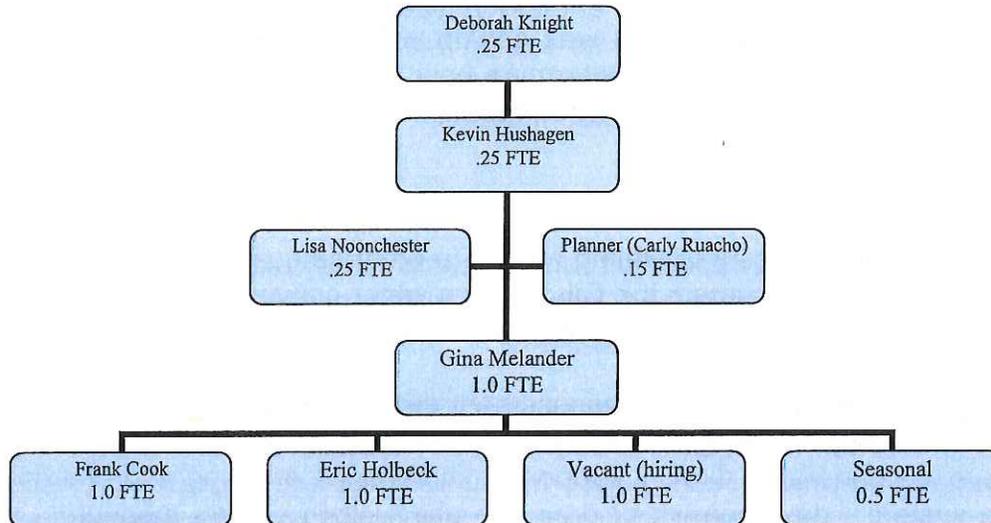
Operating Expenditures				
Salaries & Wages	236,680	258,825	330,428	338,129
Overtime	3,807	4,202	4,276	6
Social Security	18,100	19,831	25,605	26,194
Retirement	19,223	23,616	33,965	36,796
Medical Benefits	57,086	59,501	69,568	73,046
L & I	4,204	3,815	6,528	6,724
Unemployment Insurance	7,215	7,365	10,041	10,272
Supplies	39,869	39,876	36,000	36,000
Uniforms	3,135	3,365	4,500	4,500
Chemicals	11,025	7,178	15,000	15,000
Fuel	8,994	15,044	15,000	12,000
Small Equipment	6,905	3,809	5,000	5,000
Meters/Installs	0	2,400	50,000	50,000
Professional Services	59,561	70,144	60,000	90,000
Communications	10,904	9,870	10,000	10,000
Advertising	26	747	500	500
Rentals	169	1,638	300	300
Insurance	28,518	22,537	30,600	30,600
Utilities	67,240	71,120	55,000	55,000
Repair/maintenance	16,178	33,308	25,000	20,000
B & O Tax	66,382	65,053	67,000	67,000
Credit Card Bank Fees	0	2,925	0	0
Dues	765	960	1,000	1,000
Meetings, Training & Travel	3,824	2,563	5,000	6,500
Testing	0	236	500	500
Operating Permits	3,031	3,854	6,000	6,000
Interfund Payment For Servic	160,335	156,987	156,987	156,987
Total Operating Expenditures	833,176	890,767	1,023,798	1,058,054
Non-Operating Expenditures				
Principal Payments	392,553	634,020	311,904	311,904
Interest Payments	33,376	30,134	18,017	16,457
Machinery & Equipment	0	24,831	25,000	25,000
Total Non-Operating Exp.	425,929	688,985	354,921	353,361
Total Expenditures	1,259,106	1,579,751	1,378,719	1,411,415
Less: Transfers Out	-221,450	-221,450	-312,863	-533,668
Ending Cash Balance	690,438	477,341	494,015	494,015



CITY OF STANWOOD 2015-2016 BUDGET

2015 Water Staffing Levels

The 2015 budget includes 1 new staff hired at the end of 2014 and the addition of Carly Raucho. This is still minimal staffing to maintain Stanwood's water system. There are approximately 5.40 full-time equivalent (FTE) dedicated staff to this department. The staff in this department maintains all source, disinfection and distribution system.



2014 Water Accomplishments

- PZ2 water system improvement
- Cedarhome Well retrofit project
- Fure Well water right transfer
- New water line on 101st
- Worked with RH2 on water comp plan

2015-2016 Water Goals

- Put new Bryant Well on line
- New water main on 92nd
- Water main replacement on Pioneer Highway
- Upgrade telemetry



CITY OF STANWOOD 2015-2016 BUDGET

DRAINAGE SUMMARY:

The City owns, operates and maintains the entire storm drainage system to include piping, approximately 1554 catch basin, detention ponds, ditches, Irvine Slough and the Irvine Slough pump station.

The City's practice of maintaining all detention ponds was called into question when an ownership search revealed 7 ponds were actually privately owned through HOA's or plat assessment. A subsequent meeting was set up with the people affected by this discovery and a plan is in the works to determine how and by whom maintenance will now be accomplished on these privately owned facilities.

Purpose of Drainage Utility

The purpose of the drainage utility operating fund is to promote quality of storm water in the city. The fund is used to maintain the City's storm water conveyance and treatment facilities and construct storm water capital projects.

A drainage utility is essentially a special assessment district set up to generate funding specifically for surface water management. Users within the district pay a drainage utility fee, and the revenue generated directly supports maintenance and upgrade of existing storm drainage systems; development of drainage plans, flood control measures, and the water-quality programs; administrative costs; and sometimes construction of major capital improvements. Unlike a surface water program that draws on the general tax fund or uses property taxes for revenue, the people who benefit are the ones who pay.

Surface water management within the City is governed by federal, state, regional, county and city laws including the Clean Water Act, Endangered Species Act, the Growth Management Act, Shoreline Management Act, State Environmental Policy Act, Stormwater Management Performance Standards and Puget Sound Water Quality Action Plan.

There are a number of state statutes that pertain either directly or indirectly to the City's authority to form a drainage utility. One of the more broad based statutes pertains to municipal utilities in general and states that a code city may provide utility service within and outside its city limits and this includes the exercise of all the powers to the extent authorized by law (RCW 35A.80.010).

2015-2016 DRAINAGE OPERATING REVENUES:

The drainage utility fee is based on the relative contribution of increased surface and storm water runoff from a given parcel to the storm water system.



**CITY OF STANWOOD
2015-2016 BUDGET**

The percentage of impervious surfaces on the parcel and the total parcel acreage is used to indicate the relative contribution of increased surface and storm water runoff from the parcel to the storm water system.

The relative contribution of increased storm water runoff from each parcel will determine that parcel's share of the drainage utility fee revenue needs.

The drainage utility fee revenue needs of the utility are based upon all or any part, as determined by the Council, of the cost of storm water services or to pay or secure the payment of all or any portion of any issue of general obligation or revenue bonds issued for such purpose.

Table 19 – Drainage Utility Revenues

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Balance	\$ 578,866	\$ 605,601	\$ 242,750	\$ 242,000
Revenues				
Charges for Services	\$ 449,941	\$ 452,827	\$ 450,000	\$ 450,000
Misc. Revenues	\$ 1,704	\$ 2,634	\$ 1,300	\$ 1,500
Total Revenues	\$ 451,646	\$ 455,460	\$ 451,300	\$ 451,500

2015-2016 DRAINAGE OPERATING BUDGET:

Detention pond maintenance has been difficult to accomplish. The City has a combination of regular and seasonal employees to maintain the ponds during the summer months. The workload exceeds staffing levels. The 2015 budget includes funding for a part time seasonal employee.

The total 2015 proposed drainage operating budget, including non-operating expenditures such as machinery and equipment, is \$368,721, which allows for \$82,579 transfers-out to capital funds and a projected ending cash balance of \$242,750.



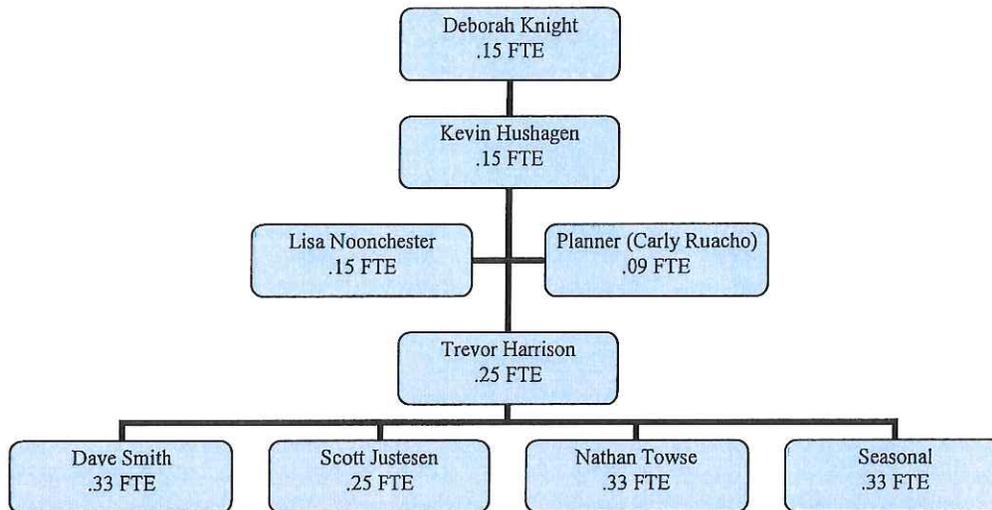
**CITY OF STANWOOD
2015-2016 BUDGET**

Table 20 – Drainage Utility Expenditures

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Operating Expenditures				
Salaries & Wages	104,349	110,238	127,037	130,369
Overtime	528	411	375	375
Social Security	7,755	8,208	9,747	10,002
Retirement	8,004	8,836	11,708	13,222
Medical Benefits	28,241	28,707	30,758	32,296
L & I	2,117	1,964	2,617	2,695
Unemployment Insurance	3,146	3,098	3,822	3,922
Supplies	4,521	3,880	4,000	4,500
Uniforms	711	509	1,000	1,200
Fuel	1,995	4,237	2,500	2,000
Small Equipment	623	883	1,000	1,500
Professional Services	56,003	29,335	40,000	45,000
Communications	3,440	3,086	3,000	3,000
Rentals	0	2,394	500	500
Insurance	28,518	22,537	30,600	30,600
Utilities	5,026	5,967	10,000	10,000
Repair/maintenance	6,241	9,833	6,000	5,500
B & O Tax	7,072	5,909	6,200	6,200
Meetings, Training & Travel	225	386	750	750
State Operating Permits	0	5	600	600
Credit Card Bank Fees	0	1,458	0	0
Interfund Payment For Servic	46,395	51,507	51,507	51,507
Advertising	0	0	0	0
Total Operating Expenditures	314,911	303,388	343,721	355,738
Non-Operating Expenditures				
Machinery & Equipment	0	0	25,000	25,000
Total Non-Operating Exp.	0	0	25,000	25,000
Total Expenditures	314,911	303,388	368,721	380,738
Less: Transfers-Out	-110,000	-423,200	-82,579	-70,762
Ending Cash Balance	605,601	334,473	242,750	242,000



CITY OF STANWOOD 2015-2016 BUDGET



2014 Drainage Accomplishments

- Received \$300,000.00 grant for study of Irvine Slough
- Cleaned roadside ditches
- Worked with PACE on stormwater comp plan
- Mowed down dikes on Irvine Slough and near the Schuh Farms
- Cleared Kylie Park detention pond
- Fixed drainage issues on 271st near 90th and 92nd
- Fixed drainage issues on 270th near 99th

2015-2016 Drainage Goals

- Continue working with home owners on pond maintenance and ownership
- Fix drainage on 85th
- Continue work to install berm on SR 532
- Conduct study on Irvine Slough
- Fix drainage on 270th
- Clean all roadside ditches
- Clear Lindstrom detention pond
- Fix 7 tubes
- Electrical upgrade at Irvine Slough pump station



**CITY OF STANWOOD
2015-2016 BUDGET**

Capital Budget



CITY OF STANWOOD 2015-2016 BUDGET

DISCUSSION

Adopting the annual capital improvement budget is one of the most important actions the city council takes during the budget process. It signals to the community the city's priorities and can either encourage or discourage private investment in different areas of the city.

While the city council adopts a capital budget each year, the planning and actual expenditure of funds for capital projects generally occurs over a period of years. The city's Comprehensive Plan, Capital Facilities Plan, Transportation Improvement Plan, Water System Plan, General Sewer Plan, Park and Recreation Open Space Plan and

Stormwater Management Plan identify the capital improvements needed to serve existing residents and maintain levels of service as new residents and businesses move into the city. The city council also adopts a set of community improvement goals as a part of the annual budget process. The Mayor's Recommended Capital Budget meets the following council goals:

2015-2016 Council Budget Goals

Maintain existing city facilities and equipment	\$7,201,504
• Fire Safety Equipment (Impact Fees)	\$31,204
• Street maintenance using TBD Funds	\$248,200
• Sidewalk and Street Repair Projects	\$100,000
• Wayfinding Signs	\$30,500
• 270 th (94 th to 96 th) Sewer Main	\$205,000
• Church Creek Bathrooms/Shelter	\$125,000
• City Hall Renovation/Elevation	\$750,000
• New City Hall	\$503,100
• Maintain Other City Buildings	\$128,500
• Sewer Projects	\$3,015,000
• Water Projects	\$2,065,000
Restore community access to Stillaguamish River \$70,000	
• Ovenell and Hamilton Property Master Plan	\$70,000
Protect the Community from Flooding \$935,000	
• Drainage Improvement Projects	\$935,000
Develop Bike and Pedestrian Trail System \$769,000	
• 68 th Street Safe Routes to Schools	\$694,000
• Non-motorized Trail plan	\$75,000
Support Economic Development \$1,010,000	



CITY OF STANWOOD 2015-2016 BUDGET

- 90th (271st to SR 532) \$980,000
- New Neighborhood park \$30,000

The mayor and city council work together to prioritize capital improvements within existing city resources. When additional resources are needed to fund capital projects, the mayor and council evaluate whether to raise additional revenues by increasing user fees, reducing expenses or reprioritizing the capital budget.

The city is currently reviewing stormwater utility rates and connection fees in part to generate sufficient revenues to fund future stormwater improvements. The current rate structure is not sufficient to fund both operating and capital expenses.

What is the Capital Budget?

The City of Stanwood defines capital improvements as investments in infrastructure costing more than \$5,000 with a useful life of more than one year.

This may include everything from major renovations in Church Creek Park to new road construction or road reconstruction. The capital program is generally financed by sources of revenue dedicated to capital improvements including Real Estate Excise Taxes, Impact Fees, Plant Investment fees and borrowing.

The Capital Budget differs from the city's Operating Budgets. The operating budgets cover the day-to-day operations and are financed by property, sales and utility taxes, and fees for service.

In 2015-2016, about 77% of the capital budget is funded with city revenue, and the rest is supported by state and federal grants. City revenues include funds borrowed by issuing bonds.

The benefit of issuing bonds to pay for capital projects is to spread the cost of facilities over the life of the project and ensure both current and future residents who benefit from the project share equally in the cost of the project.

Through October 31, 2014 the city has expended about \$1.9 million of the \$2.75 million 2011 water revenue bond proceeds. By the end of 2014, staff estimates another \$300,000 of bond proceeds will be spent, bringing the 12/31/2014 total expended amount to \$2.2 million (leaving \$550,000 of the bond proceeds unspent).

The city has funded one project, Bryant Well #2 Replacement, in 2015-2016 totaling approximately \$550,000 from the remaining revenues in the 2011 Water/Sewer Revenue bonds. The principal and interest payments on the 2011 Water and Sewer Revenue Bonds (\$2.88 million) will be paid out of the water reserve fund (Fund 451) with monies transferred from the water operating fund (Fund 421).



CITY OF STANWOOD 2015-2016 BUDGET

In 2013 the city paid off two sewer Public Works Trust Fund (PWTF) loans early totaling \$378,139 ($\$247,931 + 130,208 = \$378,139$). Then again in 2014, the city paid off two water PWTF loans early totaling \$303,144 ($\$224,737 + \$78,407 = \$303,144$). In total, the city has paid off four (4) Public Works Trust Fund Loans totaling \$681,283.

The purpose and net effect of these early payoffs was to reduce the on-going expense of annual debt service payments and free up funds for current expenses and future capital projects.

FINANCIAL IMPACT

The Mayor's Recommended 2015-2016 Capital Budget (Attachment A) totals nearly \$10 million.



**CITY OF STANWOOD
2015-2016 BUDGET**

2015-2016 Budget Summary

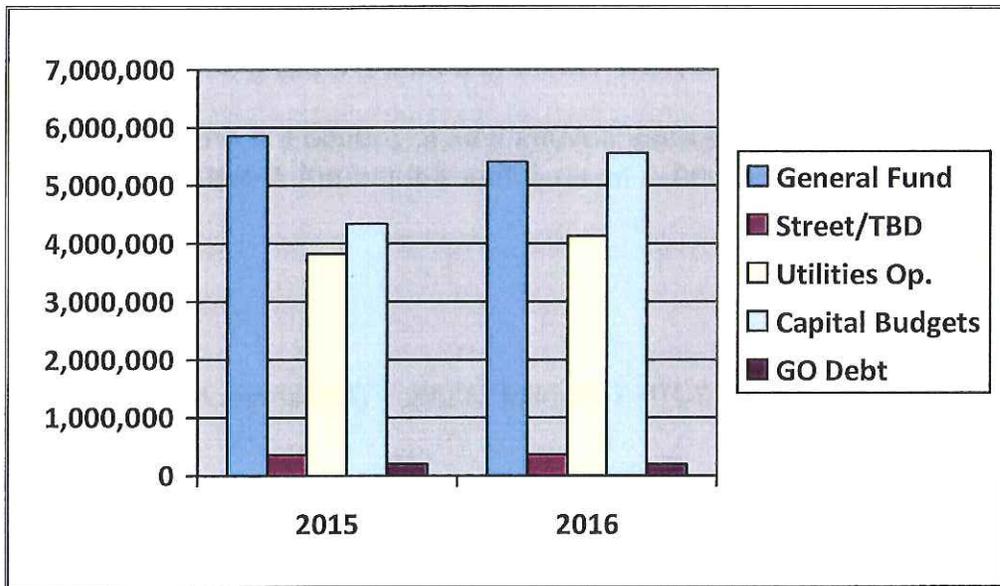


Table 21 – 2015-2016 Budget Summary

Description	2015	2016	Total
General Fund	5,857,252	5,407,821	11,265,073
Street/TBD	362,269	369,132	731,401
Utilities Op.	3,823,556	4,124,853	7,948,409
Capital Budgets	4,339,204	5,554,100	9,893,304
GO Debt	\$203,050	\$196,650	399,700
Totals	14,585,331	15,652,556	30,237,887

Revenue Sources

Revenues to support the capital budget come from real estate excise taxes, plant investment fees, impact fees related to new growth, bond proceeds, grants and loans.

Revenue sources for capital projects tend to be restricted to specific uses with the exception of Real Estate Excise Tax (REET 1 and REET2) which can be used for capital improvements listed in the city’s adopted capital facilities plan.

The following revenue sources and expenditure’s table summarizes the 2014 capital budget. Additional detail is available in Attachment A which lists the proposed city projects. Attachment B is the capital budget reports from the city’s financial software system.



**CITY OF STANWOOD
2015-2016 BUDGET**

Table 22– 2015-2016 Capital Budget

2015-2016 Revenue Sources and Expenditures (all amounts X \$1,000)							
Funding Sources	Streets (103)	Parks (104)	Bldg Imp (110)	Sewer (403)	Drainage (411)	Water (422)	Total
Beginning Funds	867	930	600	2,862	329	1,531	7,119
Impact Fees	176	32	-	-	-	-	208
Connection Charges	-	-	-	20	10	30	60
Plant Investment Fees	-	-	-	324	33	371	728
Grants	1,279	-	525	-	500	-	2,304
Performance Bonds	205	-	-	100	-	-	305
Transfers	30	170	250	287	133	420	1,290
TBD	400	-	-	-	-	-	400
Interest	6	1	7	14	2	6	36
Total Resources	2,963	1,133	1,382	3,607	1,007	2,358	12,450
Expenditures	2,258	325	1,382	3,015	935	2,065	9,980
Ending Funds	705	808	-	592	72	293	2,470

Real Estate Excise Taxes (REET 1 and REET 2)

Description of Real Estate Excise Taxes

The real estate excise tax is levied on all sales of real estate, measured by the full selling price. The state levies this tax at the rate of 1.28 percent. A locally-imposed tax is also authorized. All cities may levy a quarter percent tax (referred to as “the first quarter percent of the real estate excise tax” or “REET 1”).

Cities that are fully planning under GMA are given the authority to levy a second quarter percent tax (“REET 2”).

How Can REET Proceeds Be Spent?

Cities with a Population of 5,000 or More That Fully Are Planning Under GMA (this applies to the City of Stanwood). These jurisdictions must spend the first quarter



CITY OF STANWOOD 2015-2016 BUDGET

percent (REET 1) of their real estate excise tax receipts solely on capital projects that are listed in the capital facilities plan element of their comprehensive plan.

The second quarter percent (REET 2) may only be levied by cities that are required to or choose to fully plan under the Growth Management Act. All cities that levy this tax face the same provisions, whether their population is greater or less than 5,000.

In 2011 the state legislature expanded, for a limited period of time, the uses of REET 1 by amending RCW 82.46.010, and the uses of REET 2 by amending RCW 82.46.035, so that both REET 1 and REET 2 may now be used for a portion of operations and maintenance of existing capital projects.

Assumptions – 2015-2016 Real Estate Excise Taxes

For 2014, staff projected about \$80,000 in REET 1 revenues and another \$80,000 REET 2 revenues (\$160,000 total). It now appears that actual 2014 REET revenues will come in pretty close to projections, based on about \$32 million in gross sales (\$32 million X .0025 = \$80,000). Based on an assumption of slower growth in the economy for 2015-16, staff is conservatively projecting that the city will receive just \$120,000 in total REET revenues (\$60,000 REET 1 plus \$60,000 REET 2) in 2015 and the same amount of REET revenues in 2016 (i.e. \$60,000 apiece, for a total of \$120,000).

Revenues and Transfers – 2015-2016 Real Estate Excise Taxes

The 2015-2016 proposed budget includes transfers from REET funds to support new and existing capital projects as follows:



**CITY OF STANWOOD
2015-2016 BUDGET**

Table 23 - Summary of REET 1 Fund Activity (Fund 120)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	723,479	684,232	182,226	74,226
REET 1 Revenues	103,874	82,697	60,000	60,000
Misc. Revenues	2,050	3,297	2,000	2,000
Total Revenues	105,924	85,994	62,000	62,000
Transfer to Park Improvement	120,000	270,000	120,000	50,000
Transfer to Bldg Fund	-	318,000	50,000	86,226
Transfer to Debt Service	3,021	-	-	-
Transfer to Street Operations	22,150	-	-	-
Total Transfers	145,171	588,000	170,000	136,226
Ending Cash	684,232	182,226	74,226	(0)

Table 24 - Summary of REET 2 Fund Activity (Fund 121)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	501,852	476,734	475,189	416,689
REET 2 Revenues	103,874	82,697	60,000	60,000
Misc. Revenues	1,192	2,758	1,500	1,500
Transfer in from Contingency	102,300	-	-	-
Total Revenues	207,366	85,455	61,500	61,500
Debt Service - 800 Mh Comm	129,463	-	-	-
Transfer to Street Operations	100,000	87,000	120,000	-
Transfer to Debt Service	3,021	-	-	-
Total Transfers	232,484	87,000	120,000	-
Ending Cash	476,734	475,189	416,689	478,189

Note: Assuming library annexation passes, after 2015 there will no longer be transfers from REET funds to street operations. Street operations will be funded by a portion (8%) of the property tax levy with savings due to the fact that there will no longer be an annual \$300,000 contract payment to Sno-Isle Library District.



CITY OF STANWOOD 2015-2016 BUDGET

Plant Investment Fees

Description of Plant Investment Fees

Plant investment fees are charged to recover an equitable share of the costs of water, sewer and drainage facilities from those properties within the utility service areas which, as a part of their development and use, create needs for those facilities. Plant investment fees were designed and calculated to be of such amount as will eventually create reasonable reserves to pay the public's fair share of basic and essential service facilities as the need arises.

The city has determined that the capital cost of the city's current and future water system, including pumps, wells, distribution lines, reservoirs and rights-of-way is \$43,820,345. The capital cost of such system has been borne by the city and its water system users. Such water system will be utilized by newly connecting properties, and the capital cost, as applied to buildings presently served, is \$6,122 per each three-quarter-inch water meter.

In order to recover capital costs of water system improvements in the Cedarhome area (\$2,732,000), additional water plant fees are charged as follows:

The city has determined that the capital cost of the city's current and future sewer system, including pumps, collection pipelines, sewer treatment plant, and rights-of-way, is \$26,293,050. The capital cost of such system has been borne by the city and its sewer system users. Such sewer system will be utilized by newly connecting properties and the capital cost, as applied to buildings presently served, is \$6,476 per each three-quarter-inch water meter.

The city has determined that the capital cost of the city's drainage system, including pumps, collection pipelines and rights-of-way, is \$3,270,401. The capital cost of such system has been borne by the city and its drainage system users. Such drainage system will be utilized by newly developed properties, and the capital cost, as applied to buildings presently served, is \$665.00 per each equivalent unit.

Currently the city charges plant investment fees as follows:



**CITY OF STANWOOD
2015-2016 BUDGET**

Revenues and Transfers – 2015-2016 Plant Investment Fees

The 2015-2016 proposed budget includes transfers from plant investment fee funds to support new and existing capital projects as follows:

Table 27 - Summary of Sewer Plant Investment Fee Activity (Fund 405)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	537,445	759,701	592,570	593,670
Plant Investment Fees	414,399	23,954	-	323,800
Misc. Revenues	2,136	3,195	1,100	4,000
Total Revenues	416,535	27,149	1,100	327,800
Transfer to Sewer Const. Fund	194,280	194,280	-	491,307
Total Transfers	194,280	194,280	-	491,307
Ending Cash	759,701	592,570	593,670	430,163

Table 28 - Summary of Drainage Plant Investment Fee Activity (Fund 412)

Description	2013 Actual	2014 Actual YTD	2015 Proposed	2016 Proposed
Beginning Cash	77,269	100,227	22,594	22,794
Plant Investment Fees	42,625	-	-	33,250
Misc. Revenues	283	367	200	200
Total Revenues	42,908	367	200	33,450
Transfer to Drainage Const Fund	19,950	28,000	-	33,250
Transfer to Water Const Fund		50,000		
Total Transfers	19,950	78,000	-	33,250
Ending Cash	100,227	22,594	22,794	22,994



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Table 25 – Summary of Plant Investment Fees

Service Connection Size	Equivalent Connection	Water Plant Inv. Charge	Cedar Home Plant Inv. Charge	Sewer Plant Inv. Charge
Up to 3/4"	1.00	\$5,280	\$2,570	\$6,476
1"	1.67	\$8,818	\$4,292	\$10,815
1-1/2"	3.33	\$17,584	\$8,558	\$21,565
2"	5.33	\$28,144	\$13,698	\$34,517
3"	10.00	\$56,342	\$25,700	\$64,760
4"	16.67	\$88,024	\$42,842	\$107,955
6"	33.33	\$175,995	\$85,658	\$215,845
8"	53.33	\$281,603	\$137,058	\$137,058

Assumptions Plant Investment Fees

Presented below is plant investment revenue data since 2012. Note that year-to-date total 2014 plant investment fees are only \$34,178, which is significantly less than the \$960,024 plant investment fees received in 2013. This is due to the fact that the city issued sixty residential housing permits in 2013 (twice the amount budgeted). In 2014 the city's permit activity has slowed dramatically to almost zero.

2015, staff projects no residential building permits, and then fifty (50) permits in 2016. Of course, if actual permits (and corresponding plant investment fee revenues) come in higher than expected, budget amounts can always be adjusted upward through the budget amendment process.

Table 26 – Five Year Comparison of Plant Investment Fees

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Sewer PIF	278,356	414,399	23,954	-	323,800
Drainage PIF	28,795	42,625	-	-	33,250
Water PIF	226,198	338,520	10,224	-	306,100
Water PIF - Cedarhome	110,510	164,480	-	-	65,000
Total Plant Invest Fees	643,859	960,024	34,178	-	728,150



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Table 29 - Summary of Water Plant Investment Fee Activity (Fund 424)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	236,735	418,022	249,361	249,861
Plant Investment Fees	338,520	10,224	-	306,100
Misc. Revenues	1,167	1,115	500	500
Total Revenues	339,687	11,339	500	306,600
Transfer to Water Const Fund	158,400	180,000		510,795
Total Transfers	158,400	180,000	-	510,795
Ending Cash	418,022	249,361	249,861	45,666

Table 30 - Summary of Water PIF - Cedarhome (Fund 423)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	110,608	275,715	136,933	(0)
Plant Investment Fees	164,480	-	-	65,000
Misc. Revenues	627	737	300	300
Total Revenues	165,107	737	300	65,300
Transfer to Water Const Fund	-	139,519	137,233	65,300
Total Transfers	-	139,519	137,233	65,300
Ending Cash	275,715	136,933	(0)	(0)

Impact Fees (Traffic, Park and Fire)

Description of Impact Fees

New residential and nonresidential development causes increased demands on public facilities, including streets, roads, parks, open space, recreational facilities, fire facilities and schools. To the extent that new development places demands on the public facility



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infrastructure, impact fees are imposed to shift a proportionate share of the cost of such new facilities from the public at large to the developments actually creating the demand.

Traffic Impact Fees

Transportation impact fees are imposed upon all new developments that generate new additional traffic within the city based on the estimated number of additional trips generated.

Traffic impact fees are paid by new development to mitigate the impacts of new development on the city's existing transportation network. Impact fees cannot be used for operating expenses.

Based on a lack of planned development for 2015, Street Impact Fee revenue is budgeted at \$0 which is based on the current transportation impact fee rate of \$3,523 per single family unit. The city expects to issue permits for fifty (50) more single-family residential units in 2016 for a total impact fees of \$176,150 (50 X \$3,523 = \$176,150).

In 2015, \$385,750 is budgeted to be transferred to Fund 103, Street Construction, which represents the city's local 20% match for 90th Street (\$150,000) and the city's local match for the Safe Routes to Schools project (\$235,750) on 68th for sidewalks on 68th Street.

Table 31 - Summary of Traffic Impact Fee Activity (Fund 102)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	613,705	780,492	710,635	472,135
Traffic Impact Fees	150,325	3,062	-	176,150
Grant Revenues	18,101	-	-	1,500
Misc. Revenues	2,031	3,198	1,500	
Total Revenues	170,457	6,260	1,500	177,650
Capital Projects/Transfers	3,670	76,117	240,000	385,750
Total Transfers	3,670	76,117	240,000	385,750
Ending Cash	780,492	710,635	472,135	264,035



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Park Impact Fees

Park impact fees are imposed upon all new developments that generate new additional demand on city park facilities.

The park improvement fund accounts for revenues (including park impact fees) and expenditures associated with city park capital improvements. As of September 30, 2014 this fund had a balance of \$100,020.32.

Per the Impact Fee revenue schedule, 2015 park impact fees are budgeted at \$0 which is based on the current park impact fee of \$640.80 per equivalent residential unit (ERU), but no activity in 2015. In 2016, the city has budgeted park impact fees of \$32,040 based on an estimated fifty (50) permits for single family residences (50 X \$640.80 = \$32,040).

Table 32 - Summary of Park Impact Fee Activity (Fund 104/106)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	98,687	170,998	127,658	2,908
Park Impact Fees	41,011	-	-	32,040
Grant Revenues	-	1,289,367	-	-
Misc. Revenues	373	663	250	350
Transfers-In	120,000	370,000	120,000	50,000
Total Revenues	161,385	1,660,030	120,250	82,390
Capital Projects/Transfers	89,074	1,703,371	245,000	80,000
Total Transfers	89,074	1,703,371	245,000	80,000
Ending Cash	170,998	127,658	2,908	5,298

Fire Impact Fees

Fire impact fees are imposed upon all new developments that generate new additional demand on fire protection services.

The fire impact fund accounts for revenues (including fire impact fees) and expenditures associated with fire capital improvements and equipment. As of September 30, 2014 this fund had a balance of \$27,205.



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Per the Impact Fee revenue schedule, 2015 fire impact fees are budgeted at \$0 which is based on the current fire impact fee of \$200.00 per equivalent residential unit (ERU), but no permit activity. Staff is working with the city attorney to explore the idea of eliminating the fire impact fee and closing out this account. This topic will be presented to council for discussion at a future meeting.

Table 33 - Summary of Fire Impact Fee Activity (Fund 105)

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed
Beginning Cash	12,184	25,194	27,210	(0)
Fire Impact Fees	12,950	1,995	6,000	-
Misc. Revenues	59	21	10	-
Total Revenues	13,009	2,016	6,010	-
Capital Expenditures	-	-	33,220	-
Total Expenditures	-	-	33,220	-
Ending Cash	25,194	27,210	(0)	(0)

Bond Proceeds

Description of Bond Proceeds

In 2011 the city issued \$2,880,000 revenue bonds to finance certain water utility capital improvements as identified in the capital improvement plan. Bond proceeds of \$2,734,682 (net of issuance costs) were deposited into the water construction fund, and have been expended as follows:



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Table 34 - Summary of 2011 Revenue Bond Activity

Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	12/31/2014 Total Proj.
PZ-1 297 Zone to 400 Zone	98,951	376,214	604	-	475,770
Bryant Well #3	-	2,082	175,858	1,267	179,207
F9 Hatt Slough Collection	482	-	40,805	-	41,288
Cedarhome Well	-	-	72,130	136,974	209,104
PZ-1 125 & 242 to 245	-	-	85,109	22,108	107,217
Brayant Well #2 Replacement	-	-	-	287,709	287,709
PZ-2	-	-	-	814,927	814,927
F11 Hatt Slough Rehab	-	-	-	1,119	1,119
		-			
Totals	99,434	378,297	374,505	1,264,104	2,116,340
Revenue Bond Proceeds					(2,734,682)
Remaining Balance					618,342

As the table shows, all but \$618,342 of the original bond proceeds have been expended by the end of 2014. The remainder will be expended in 2015 for the Bryant Well #2 replacement project (\$550,000 budgeted in 2015) and other qualified projects.



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Grants

The city expects to receive \$2,603,750 in grant revenues as follows:

Table 35 - Budgeted Grant Revenues and Uses

Grant Description	Fund	2015 Budget	2016 Budget	Total Budget	Project Description
DOE - IPG Grant	001	300,000	-	300,000	Integrated Planning Grant
WSDOT Safe Routes	103	120,000	297,000	417,000	68th Street Sidewalks
Dept of Comm - SRTS	103	31,000	140,750	171,750	68th Street Sidewalks
FWHA - STP	103	140,000	550,000	690,000	90th Ave (Viking Way)
HMPG Grant - Federal	110	75,000	375,000	450,000	Raise City Hall (Hazard Mitigation Planning Grant)
HMPG Grant - State	110	12,500	62,500	75,000	Raise City Hall (Hazard Mitigation Planning Grant)
DOE Grant	411	300,000	-	300,000	Stormwater Separation
DOE Grant	411	-	200,000	200,000	Sheetpile Walls (50/50 Water and Drainage)
Totals		978,500	1,625,250	2,603,750	-



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Miscellaneous Funds



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Equipment Replacement Funds

The city has various equipment replacement funds to provide funding for equipment purchases.

Table 36 – Equipment Replacement Fund - General

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed	Comment
Beginning Cash Reserves	136,506	169,648	118,911	114,511	
Revenues					
Interest	428	882	600	100	
Proceeds from Sales of Assets	7,778	5,056	0	0	
Transfer from General Fund	0	0	0	0	
Transfer from Contingency Fund	35,000	0	0	0	
Total Revenues/Transfers	43,206	5,938	600	100	
Total Cash Available	179,712	175,586	119,511	114,611	
Expenditures					
Machinery & Equipment - Police	0	2,576	0	0	
Machinery & Equipment - Admin	3,939	38,332	5,000	6,000	PC Replacement
Machinery & Equipment - Parks	6,125	8,067	0	0	
Machinery & Equipment - Streets	0	4,493	0	0	
Machinery & Equipment - B&G	0	3,208	0	0	
Total Expenditures	10,063	56,676	5,000	6,000	
Ending Cash Balance	169,648	118,911	114,511	108,611	



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Table 37 – Equipment Replacement Fund – Sewer

Description	2013 Actual	2014 Actual	2014 Proposed	2016 Proposed	Comment
Beginning Cash Reserves	126,069	123,998	158,360	159,360	
Revenues					
Interest	537	1,133	1,000	1,000	
Proceeds from Sales of Assets	0	0	0		
Transfer from Sewer Fund	40,000	40,000	40,000	40,000	
Total Revenues/Transfers	40,537	41,133	41,000	41,000	
Total Cash Available	166,606	165,131	199,360	200,360	
Expenditures					
Machinery & Equipment	42,608	6,770	40,000	40,000	
Total Expenditures	42,608	6,770	40,000	40,000	
Ending Cash Balance	123,998	158,360	159,360	160,360	

Table 38 – Equipment Replacement Fund – Drainage

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed	Comment
Beginning Cash Reserves	59,270	69,352	75,012	75,112	
Revenues					
Interest	82	193	100	0	
Proceeds from Sales of Assets	0	0	0	0	
Transfer from Drainage Fund	10,000	10,000	10,000	10,000	
Total Revenues/Transfers	10,082	10,193	10,100	10,000	
Total Cash Available	69,352	79,545	85,112	85,112	
Expenditures					
Machinery & Equipment	0	4,533	10,000	10,000	
Total Expenditures	0	4,533	10,000	10,000	
Ending Cash Balance	69,352	75,012	75,112	75,112	



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Table 39 – Equipment Replacement Fund – Water

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed	Comment
Beginning Cash Reserves	79,619	89,729	60,531	60,631	
Revenues					
Interest	110	249	100	100	
Proceeds from Sales of Assets	0	0	0	0	
Transfer from Water Fund	10,000	10,000	10,000	10,000	
Total Revenues/Transfers	10,110	10,249	10,100	10,100	
Total Cash Available	89,729	99,978	70,631	70,731	
Expenditures					
Machinery & Equipment	0	39,446	10,000	10,000	
Total Expenditures	0	39,446	10,000	10,000	
Ending Cash Balance	89,729	60,531	60,631	60,731	



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Debt Service Fund

The Debt Service Fund receives property tax revenues and pays general obligation debt.

Table 40 – Debt Service Fund

Description	2013 Actual	2014 Actual	2015 Proposed	2016	Comment
Beginning Cash Reserves	56,726	57,113	54,967	54,017	
Revenues					
GO Bond 2000 - Fire Station	198,105	221,596	201,800	195,400	
GO Bond 1994 - Fire Engine	28,140	0	0	0	paid off in 2013
Interest	343	360	300	300	
Transfers	36,400	0	0	0	
Total Revenues/Transfers	262,988	221,956	202,100	195,700	
Total Cash Available	319,715	279,069	257,067	249,717	
Expenditures					
GO Bond Principal	205,000	175,000	160,000	160,000	Principal - Fire Station
GO Bond Interest	57,000	48,800	41,800	35,400	Interest - Fire Station
Professional Services	602	302	1,250	1,250	
Total Expenditures	262,602	224,102	203,050	196,650	
Ending Cash Balance	57,113	54,967	54,017	53,067	



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Contingency Fund

The Contingency Fund exists as an additional cash reserve to meet any unknown contingencies that may arise.

Table 41 – Contingency Fund

Description	2013 Actual	2014 Actual	2015 Proposed	2016 Proposed	Comment
Beginning Cash Reserves	376,284	239,931	241,504	260,604	
Revenues					
Interest	947	1,573	1,100	1,500	
Transfers-In GF	0	0	18,000	0	
Total Revenues/Transfers	947	1,573	19,100	1,500	
Total Cash Available	377,231	241,504	260,604	262,104	
Expenditures/Transfers					
Transfers-Out	137,300	0	0	0	To REET fund
Total Expenditures/Transfers	137,300	0	0	0	
Ending Cash Balance	239,931	241,504	260,604	262,104	

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001 General Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 00 01 Restricted Beginning Cash & Invest	100,000.00	100,000.00	100,000.00	967,000.00	967,000.00	Per the City's reserve fund policies, the GF shall maintain operating reserves in an amount equal to 2 months of GF budgeted fund revenue (\$5.8 million X 2/12 = \$967,000 rounded)
308 80 00 01 Beginning Cash & Investments	1,760,613.60	1,733,277.31	1,733,377.31	647,615.31	623,024.31	equals 2014 budgeted ENC of \$1,614,615.31 less \$967,000 set aside as restricted as per city's reserve fund policy.
308 Beginning Balances	1,860,613.60	1,833,277.31	1,833,377.31	1,614,615.31	1,590,024.31	
311 10 00 00 Property Tax	1,969,125.31	2,024,470.28	2,044,000.00	2,105,585.00	1,978,000.00	\$2,050,502 actual X 1.01 = \$2,071,007 + \$32,285 new construction + \$2,293 refunds = \$2,105,585. Based on an AV estimate of \$690m (per Sno Co Assessor 9/11/14 estimate, up \$51m or 8% from LY), the levy rate would be about \$3.05.
311 10 10 00 EMS, Levy	298,229.01	306,946.49	320,300.00	345,000.00	360,000.00	Preliminary AV \$690 million X \$0.50 = \$345,000. Assumes the city uses about \$27k of its banked capacity, which is currently \$48k.
313 11 00 00 Sales Tax	1,052,495.32	1,121,546.17	1,030,000.00	1,100,000.00	1,100,000.00	\$1,052,495 actual X 1.05 = \$1.1m rounded. The City is running about 6% ahead of LY sales tax for the first eight months. If this holds up, actual sales tax for 2014 s/b \$1,115,600 (\$1,052,495 X 1.06 = \$1,115,600). Assumed \$1.1 million for 2015 as a conservative estimate.
313 61 00 00 Natural Gas Tax	3,399.25	3,770.53	4,000.00	4,100.00	4,100.00	\$2,729.76 X 1.5 = \$4,100 rounded
313 71 00 00 Sales Tax Criminal Justice	90,991.91	96,377.29	81,800.00	94,300.00	95,300.00	\$62,897.12 X 1.5 = \$94,300 rounded
316 43 00 00 Gas Utility Tax	85,818.91	104,809.96	129,300.00	127,100.00	128,400.00	\$84,735.56 X 1.5 = \$127,100 rounded
316 45 00 00 Garbage Utility Tax	69,560.88	74,009.42	66,700.00	73,300.00	74,000.00	\$48,879.31 X 1.5 = \$73,300 rounded
316 46 00 00 Cable Tv Utility Tax	40,345.47	37,161.40	36,400.00	42,500.00	43,000.00	\$28,338.61 X 1.5 = \$42,500 rounded
316 47 00 00 Telephone Utility Tax	159,882.81	180,011.46	192,900.00	162,100.00	162,100.00	\$108,082.98 X 1.5 = \$162,100 rounded
316 48 00 00 Electric Utility Tax	278,770.43	265,835.00	295,000.00	309,200.00	312,300.00	\$206,105.78 X 1.5 = \$309,200 rounded
316 49 10 00 Water/Sewer/Drainage Utility Tax	238,522.10	247,029.06	234,300.00	248,200.00	258,900.00	\$158,594.87 X 1.5 X 1.043 = \$248,200 rounded
316 81 00 00 Gambling Tax	2,446.88	2,890.65	3,200.00	3,600.00	3,600.00	= \$2,405.65 X 1.5 = \$3,600 rounded
317 20 00 00 Leasehold Tax	552.79	638.16	500.00	600.00	600.00	\$423.86 X 1.5 = \$600 rounded
310 Taxes	4,290,141.07	4,465,495.87	4,438,400.00	4,615,585.00	4,520,300.00	
321 91 00 00 Cable Tv Franchise Fee	54,751.20	55,093.47	54,500.00	61,800.00	62,500.00	\$41,167.69 X 1.5 = \$61,800 rounded
321 99 00 00 Business Lic & Permits	35,901.24	54,665.82	50,000.00	51,700.00	52,200.00	\$34,453.31 X 1.5 = \$51,700 rounded
322 10 00 00 Building Permits	152,206.47	24,021.96	87,000.00	21,200.00	98,550.00	Conservative estimate based on actual receipts through 8/31/2014
322 10 00 01 Mechanical Permits	17,024.12	5,471.43	800.00	4,200.00	4,200.00	Conservative estimate based on 2014 actual receipts through 8/31/2014

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001 General Fund						
322 10 00 02 Plumbing Permits	15,391.79	536.19	600.00	500.00	500.00	Conservative estimate based on actual receipts through 8/31/2014
322 10 00 03 Grading Permit	1,059.99	1,170.50	500.00	1,200.00	1,200.00	Conservative estimate based on actual receipts through 8/31/2014
322 10 00 04 Demolition Permit	240.00	721.21	200.00	500.00	500.00	Conservative estimate based on actual receipts through 8/31/2014
322 10 00 05 Roofing Permits	3,988.56	689.85	600.00	500.00	500.00	placeholder
322 10 00 06 Sign Permit	3,805.00	4,675.00	2,920.00	5,000.00	5,000.00	\$3,334.42 X 1.5 = \$5,000 rounded This was for various sign permits (Umpqua permit of \$572.08 was the largest). The city did not assess a sign permit fee for recently installed wayfinding signs.
322 10 00 07 3% Permit Technology Fee	0.00	3,312.14	0.00	3,000.00	3,000.00	\$1,987.98 X 1.5 = \$3,000 rounded. 2014 includes \$61.12 charged to the City of Stanwood.
322 30 00 00 Animal Licenses	638.00	671.00	1,000.00	1,000.00	1,000.00	
322 40 00 00 Parking Permits	160.00	45.00	100.00	100.00	100.00	
322 90 00 00 Gun Permits	5,376.00	5,267.00	5,000.00	5,200.00	5,200.00	\$3,459.00 X 1.5 = \$5,200 rounded
322 90 00 01 Right Of Way And Utility Admin	15,128.00	2,900.00	7,600.00	3,100.00	3,100.00	\$2,450 X 1.5 = \$3,700 - \$600 = \$3,100 rounded. Includes \$600 charged to the City of Stanwood.
322 90 00 02 Other Licenses & Permits	257.00	1,248.88	300.00	1,500.00	1,500.00	\$973.88 X 1.5 = \$1,500 rounded
320 Licenses & Permits	305,927.37	160,489.45	211,120.00	160,500.00	239,050.00	
331 10 10 00 USDA - Farmers Market	53,876.00	0.00	0.00	0.00	0.00	
334 00 30 01 Other State Grants	0.00	0.00	1,000.00	1,000.00	1,000.00	
334 01 80 01 State Grant Military Dept	639.74	15,887.99	11,080.00	0.00	0.00	sb zero
334 03 10 00 Department Of Ecology - CPG	0.00	3,059.22	6,000.00	5,000.00	0.00	2015 grant amount
334 03 10 02 Department Of Ecology - IPG	0.00	0.00	0.00	300,000.00	0.00	Integrated Planning Grant
334 04 20 00 State Of WA Dept Of Commerce	0.00	14,816.00	18,000.00	0.00	0.00	sb zero
335 00 91 00 Pud Privilege Tax	34,237.25	35,761.77	34,500.00	34,500.00	34,500.00	
336 06 21 00 Criminal Justice-population	1,515.18	1,656.52	1,700.00	1,600.00	1,600.00	= 6,530 population X .25 per MRSC Budget Suggestions = \$1,600 rounded
336 06 25 00 Contracted Police Services	9,691.37	10,411.27	9,000.00	10,000.00	10,000.00	State share - contracted police services \$5,098.35 X4 quarterly payments = \$10k rounded
336 06 26 00 Criminal Justice Special Pro	5,639.56	6,040.46	5,600.00	5,800.00	5,800.00	= 6,530 population X \$0.89 MRSC Budget Suggestions = \$5,800 rounded
336 06 51 00 Crim Justice--dui Cities	1,144.63	1,141.48	1,200.00	1,300.00	1,300.00	\$859.26 X 1.5 = \$1,300 rounded
336 06 94 00 Liquor Excise Tax	4,220.40	11,913.27	13,250.00	12,500.00	12,500.00	=6,530 X \$1.91 Budget Suggestions (alt) = \$12,500 rounded
336 06 95 00 Liquor Board Profits	56,630.56	56,333.20	56,400.00	57,300.00	57,300.00	=6,530 population X \$8.77 MRSC Budget Suggestions = \$57,300 rounded
342 10 00 00 School Resource Officer Reim	57,225.00	70,915.00	72,000.00	72,000.00	74,200.00	60% of reimb for school resource officer

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330 State Generated Revenues	224,819.69	227,936.18	229,730.00	501,000.00	198,200.00	
341 43 00 00 School Impact Admin. Fee	6,093.22	0.00	0.00	0.00	0.00	
341 43 00 01 Credit Card Proc Fee-Admin/Finance	3.00	4.40	0.00	100.00	100.00	placeholder
341 43 00 02 Credit Card Proc Fee-CD	257.68	782.17	300.00	1,000.00	1,000.00	\$684.26 X 1.5 = \$1,000 rounded
341 43 00 03 Credit Card Proc Fee-City Clerk	13.66	52.04	0.00	100.00	100.00	placeholder
341 43 00 04 Credit Card Proc Fee-Law Enf	31.00	20.10	0.00	100.00	100.00	placeholder
341 43 00 05 Credit Card Proc Fee-PW	1.00	11.50	0.00	100.00	100.00	placeholder
341 81 00 00 Services	1,131.78	570.87	3,000.00	1,000.00	1,000.00	
341 99 00 00 Passport / Naturalization Fe	18,875.00	20,250.00	20,000.00	23,000.00	23,000.00	\$15,300 X 1.5 = \$23,000 rounded
342 10 90 00 Law Enforcement - Other Fees	2,597.50	3,176.27	1,000.00	2,700.00	2,700.00	\$1,824.27 X 1.5 = \$2,700 rounded. Fingerprinting fee, which is typically \$15 per transaction.
345 81 00 00 Zoning/inspection Fees	102,670.82	156,218.95	39,000.00	60,000.00	60,000.00	placeholder
345 81 00 01 Engineering Fees	0.00	24,645.23	0.00	9,400.00	9,400.00	\$6,254.28 X 1.5 = \$9,400 rounded
345 83 00 00 Plan Checking Fees	98,037.92	19,016.59	86,000.00	35,000.00	64,400.00	placeholder
345 89 00 00 Environmental Fees	1,650.00	1,175.00	1,000.00	1,800.00	1,800.00	\$1,175.00 X 1.5 = \$1,800 rounded
347 30 00 00 Park Fees- Per Use	6,352.50	9,137.50	6,000.00	8,500.00	8,500.00	conservative est based on 2014 YTD actual
347 30 00 01 Park Fees- Tourm/Comm Use	1,150.00	1,450.00	2,500.00	2,250.00	2,250.00	conservative est based on 2014 YTD actual
347 30 00 02 Park Fees- Energy	0.00	0.00	100.00	100.00	100.00	
347 30 00 03 Park Fees- Staff	75.00	100.00	500.00	500.00	500.00	
347 30 00 04 Park Fees- Covered Picnic	372.50	295.00	500.00	500.00	500.00	
369 90 00 01 Interfund/interdept Charge	373,917.00	362,889.00	362,889.00	350,000.00	350,000.00	estimated
340 Charges For Services	613,229.58	599,794.62	522,789.00	496,150.00	525,550.00	
353 10 00 00 Court Fines	28,717.99	25,808.77	35,000.00	27,600.00	27,900.00	\$18,404.09 X 1.5 = \$27,600 rounded
354 00 00 00 Parking Fines	505.00	280.00	350.00	350.00	350.00	
355 20 00 00 DUI Recoveries	119.80	673.41	2,000.00	2,000.00	2,000.00	
357 30 00 00 Witness Fees/crt Reimb	0.00	0.00	500.00	500.00	500.00	
359 00 00 00 Traffic Fines & Penalties	5,231.71	3,219.34	2,500.00	4,400.00	4,400.00	\$2,900.75 X 1.5 = \$4,400 rounded
350 Fines & Forfeitures	34,574.50	29,981.52	40,350.00	34,850.00	35,150.00	
361 11 00 01 State Pool/cd Interest	4,048.72	9,679.70	5,000.00	10,400.00	10,400.00	\$6,961.95 X 1.5 = \$10,400 rounded
361 40 00 01 Sales Tax Interest	204.17	280.68	500.00	500.00	500.00	
361 40 20 01 Property Tax Interest	131.48	0.00	0.00	0.00	0.00	sb zero
367 00 10 10 Donations	150.00	0.00	0.00	0.00	0.00	sb zero
369 81 00 00 Cashier's Overage/shortage	28.30	-99.76	0.00	0.00	0.00	sb zero
369 90 00 00 Misc.	4,401.07	2,898.32	500.00	2,800.00	2,800.00	\$1,843.50 X 1.5 = \$2,800 rounded
369 90 10 00 Auction Proceeds	185.00	8,800.00	0.00	0.00	0.00	sb zero
398 00 00 00 Insurance Recoveries	1,236.41	14,486.03	0.00	0.00	0.00	

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360 Misc Revenues	10,385.15	36,044.97	6,000.00	13,700.00	13,700.00	
389 00 00 00 Refunds	40,016.19	0.00	0.00	0.00	0.00	sb zero
380 Non Revenues	40,016.19	0.00	0.00	0.00	0.00	
395 10 00 01 Sales Of Fixed Assets	0.00	1,757.02	0.00	0.00	0.00	sb zero
390 Other Revenues	0.00	1,757.02	0.00	0.00	0.00	
TOTAL REVENUES:	7,379,707.15	7,354,776.94	7,281,766.31	7,436,400.31	7,121,974.31	
511 60 10 00 Salaries & Wages	121,792.37	83,420.05	83,195.00	84,197.00	85,220.00	
511 60 11 00 Overtime	3,480.17	140.98	403.00	3,359.00	3,359.00	
511 60 20 00 Social Security	9,545.07	6,392.23	6,395.00	6,698.00	6,776.00	
511 60 21 00 Retirement	7,143.76	5,177.60	6,020.00	6,145.00	6,858.00	Updated rate 8-5-14.
511 60 22 00 Medical Benefits	19,760.81	9,729.84	9,700.00	10,183.00	10,693.00	
511 60 23 00 L & I	483.48	246.15	288.00	286.00	295.00	
511 60 24 00 Unemployment Insurance	3,164.19	1,684.46	1,806.00	1,925.00	1,925.00	
511 60 31 00 Supplies	824.60	2,309.55	1,200.00	1,200.00	1,200.00	
511 60 32 00 Fuel	22.64	163.10	250.00	250.00	250.00	
511 60 35 00 Small Equipment	0.00	21.20	0.00	0.00	0.00	
511 60 41 00 Professional Services	14,406.86	12,573.15	10,500.00	12,000.00	12,000.00	
511 60 42 00 Communications	182.11	2,223.02	1,200.00	750.00	750.00	
511 60 44 00 Advertising	5,300.93	1,224.45	5,000.00	5,000.00	5,000.00	Ads in the Stanwood Camano News and Everett Herald
511 60 45 00 Operating Rentals	0.00	0.00	350.00	350.00	350.00	
511 60 48 00 Repair/maintenance	0.00	0.00	500.00	500.00	500.00	
511 60 49 00 Miscellaneous	242.95	-190.00	385.00	500.00	500.00	
511 60 49 01 Meetings, Training & Travel	1,837.79	3,295.08	2,500.00	3,000.00	3,000.00	clerk certification program
511 60 49 05 Credit Card Bank Fees-Clerk	183.06	265.89	0.00	0.00	0.00	
511 60 49 06 Dues	305.00	475.00	300.00	500.00	500.00	
511 60 49 10 Wellness Program	272.86	661.73	500.00	750.00	750.00	30 employees at \$25 per year
514 40 51 00 Election Services	39,017.94	0.00	4,000.00	2,500.00	2,500.00	reasonable estimate per Sno Co Elections
514 40 51 80 Voter Registration	8,574.73	7,210.81	9,000.00	9,000.00	9,000.00	Reasonable estimate per Sno Co Elections
511 Clerk & City Council	236,541.32	137,024.29	143,492.00	149,093.00	151,456.00	
512 50 50 00 Cascade Court	13,890.43	10,044.98	15,000.00	15,000.00	15,000.00	
515 91 51 00 Public Defense	8,640.00	8,416.00	15,000.00	32,000.00	32,000.00	increased to improve case loads (80 cases X \$400 = \$32,000)

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001 General Fund

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512 Judicial	22,530.43	18,460.98	30,000.00	47,000.00	47,000.00	
513 10 10 00 Salaries & Wages	13,200.00	14,400.00	14,400.00	14,400.00	14,400.00	
513 10 20 00 Social Security	735.35	776.00	1,102.00	1,102.00	1,102.00	
513 10 22 00 Medical Benefits	3,993.22	4,735.75	4,360.00	4,577.00	4,806.00	
513 10 23 00 L & I	49.67	38.72	50.00	50.00	52.00	
513 10 31 00 Supplies	0.00	32.39	100.00	100.00	100.00	
513 10 41 00 Professional Services	0.00	0.00	500.00	500.00	500.00	
513 10 42 00 Communications	0.00	53.38	0.00	640.00	640.00	To begin coding Mayor's cell to Dept 513 (previously charged to Dept 514, Admin)
513 10 49 01 Meetings, Training & Travel	1,172.09	2,941.34	2,500.00	3,000.00	3,000.00	
513 Mayor	19,150.33	22,977.58	23,012.00	24,369.00	24,600.00	
514 23 10 00 Salaries & Wages	279,555.71	328,119.74	341,443.00	352,917.00	364,739.00	Note that Sr. Accountant position was reduced from 1.00 FTE to 0.75 FTE, resulting in an overall annual savings, including benefits, of \$13,200 (from \$92,140 to \$78,940). XXXX
514 23 11 00 Overtime	0.00	8.90	1,503.00	0.00	1,503.00	
514 23 20 00 Social Security	21,616.47	25,356.48	26,235.00	26,998.00	27,903.00	
514 23 21 00 Retirement	22,405.22	28,634.91	34,295.00	34,980.00	39,714.00	Updated rate 8-5-2014.
514 23 22 00 Medical Benefits	64,962.95	63,549.52	80,915.00	67,899.00	71,468.00	
514 23 23 00 L & I	965.63	916.47	1,177.00	1,074.00	1,106.00	
514 23 23 01 Avc Retro Program	1,727.63	1,422.42	3,500.00	2,500.00	2,500.00	
514 23 24 00 Unemployment Insurance	8,386.85	9,190.19	10,288.00	10,588.00	10,942.00	
514 23 31 00 Supplies	3,831.75	3,628.37	5,000.00	6,000.00	6,000.00	
514 23 32 00 Fuel	133.75	119.25	0.00	100.00	100.00	
514 23 35 00 Small Equipment	163.18	1,172.66	500.00	500.00	500.00	
514 23 41 00 Professional Services	62,182.04	91,941.60	60,750.00	54,000.00	54,000.00	SnoCo IT \$42,500; BIAS \$8,000; folding machine \$1,000; bank card fees \$1,000; DOR data download \$750; Discovery Benefits \$500; shredder \$250
514 23 41 04 CPG Grant - Clean Up Day	0.00	998.17	6,000.00	5,000.00	0.00	2015 grant amount
514 23 42 00 Communications	1,580.02	2,933.76	1,500.00	1,860.00	1,860.00	FD cell \$640; City Administrator cell \$840; bulk mail permit \$250; misc \$130
514 23 44 00 Advertising	233.00	402.52	0.00	500.00	500.00	Everett Daily Herald want ads
514 23 45 00 Operating Rentals	6,056.31	9,879.21	8,000.00	10,200.00	10,200.00	monthly copier rental (\$850 X 12 = \$10,200)
514 23 48 00 Repair/maintenance	10,038.37	8,731.34	8,000.00	8,000.00	8,000.00	cost per copy (\$.04 color and \$.0075 black and white)
514 23 49 00 Miscellaneous	2,885.00	12.00	0.00	0.00	0.00	
514 23 49 01 Meetings, Training & Travel	3,874.60	5,314.91	5,500.00	5,500.00	5,500.00	
514 23 49 04 Credit Card Fees-Utilities	3,495.85	589.45	2,400.00	1,200.00	1,200.00	
514 23 49 05 Credit Card Bank Fees-Admin/Finance	215.68	195.83	0.00	0.00	0.00	

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001 General Fund						
514 23 49 06 Dues	830.00	350.00	1,100.00	1,100.00	1,100.00	
514 23 51 00 State Audit	0.00	26,554.54	30,000.00	10,000.00	32,500.00	The city will have a one-year financial audit in 2015, and a financial/accountability audit in 2016.
514 Administration	495,140.01	610,022.24	628,106.00	600,916.00	641,335.00	
515 30 41 00 Professional Services	28,842.32	950.00	0.00	0.00	0.00	
515 30 41 01 City Attorney	35,946.70	51,309.22	60,000.00	50,000.00	50,000.00	reduced by \$10k to help increase indigent defense budget
515 30 41 02 Litigation	3,234.00	5,521.25	10,000.00	10,000.00	10,000.00	
515 31 51 00 Prosecuting Attorney	7,047.06	8,063.75	10,000.00	10,000.00	10,000.00	same
515 Legal Services	75,070.08	65,844.22	80,000.00	70,000.00	70,000.00	
518 30 10 00 Salaries & Wages	29,137.96	42,575.53	49,922.00	55,333.00	56,920.00	
518 30 11 00 Overtime	75.27	288.11	369.00	193.00	193.00	
518 30 20 00 Social Security	2,197.66	3,208.53	3,847.00	4,248.00	4,369.00	
518 30 21 00 Retirement	2,333.18	3,873.76	5,029.00	5,590.00	6,313.00	Updated rate 8-5-2014.
518 30 22 00 Medical Benefits	9,417.19	15,088.97	17,380.00	16,858.00	17,701.00	
518 30 23 00 L & I	373.48	591.50	787.00	761.00	912.00	
518 30 24 00 Unemployment Insurance	876.40	1,200.27	1,509.00	1,666.00	1,713.00	
518 30 31 00 Supplies	4,010.25	4,440.42	4,000.00	5,000.00	5,000.00	
518 30 31 05 Uniforms	429.33	435.00	900.00	1,000.00	1,000.00	
518 30 32 00 Fuel	3,544.36	2,377.10	4,000.00	4,500.00	4,500.00	
518 30 35 00 Small Tools	141.16	430.46	300.00	300.00	300.00	
518 30 41 00 Professional Services	19,760.85	18,810.88	20,000.00	20,000.00	20,000.00	janitorial \$12,700; filter services \$3,000; fire extinguisher \$500; security system \$500; misc \$3,300.
518 30 42 00 Communications	236.94	454.20	300.00	400.00	400.00	
518 30 47 00 Utilities	8,642.95	16,492.49	13,000.00	15,000.00	15,000.00	
518 30 47 02 Rental Expense	141.18	0.00	300.00	300.00	300.00	
518 30 48 00 Repairs/maintenance	2,413.94	7,033.54	3,000.00	7,500.00	7,500.00	
518 30 49 01 Meetings, Training & Travel	336.40	226.60	300.00	300.00	300.00	
518 Building & Grounds	84,068.50	117,527.36	124,943.00	138,949.00	142,421.00	
518 30 31 90 General Gov't Office Supplie	5,876.18	4,324.44	5,000.00	5,000.00	5,000.00	
518 30 35 90 Other General Governmental Services (SA) - Small Tools And Minor Equipment	599.00	0.00	0.00	0.00	0.00	
518 30 46 00 Insurance	35,648.00	28,171.50	30,000.00	30,000.00	30,000.00	
518 30 48 90 Repairs & Maintenance	1,491.40	0.00	0.00	0.00	0.00	
518 90 42 00 General Gov't Communications	17,836.27	15,513.27	15,000.00	15,000.00	15,000.00	Includes \$10,000 per year postage meter refills plus \$5,000 phone service (Frontier)

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001 General Fund

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518 90 50 01 Awc Dues	3,926.00	4,069.00	4,000.00	4,100.00	4,300.00	Per August 19th letter from AWC, the 2015 dues will be \$4,077 (rounded to \$4,100)
518 90 50 02 Puget Sound Regional Council	1,965.00	1,987.00	2,007.00	2,500.00	2,500.00	
518 90 50 03 Snohomish County Tomorrow	1,123.00	1,165.00	1,118.00	1,200.00	1,200.00	
518 90 50 04 Puget Sound Clean Air Agency	3,075.00	3,049.00	3,009.00	4,000.00	4,000.00	2015 assessment will be \$3,907 per June 17, 2014 letter from Puget Sound Clean Air Agency
518 90 53 00 B&o Tax	327.54	269.59	380.00	400.00	400.00	
519 General Government Services	71,867.39	58,548.80	60,514.00	62,200.00	62,400.00	
521 10 10 00 Salaries & Wages	118,461.67	120,199.56	119,232.00	122,952.00	125,094.00	
521 10 20 00 Social Security	9,029.05	9,141.00	9,121.00	9,406.00	9,570.00	
521 10 21 00 Retirement	9,092.58	10,707.08	11,923.00	12,145.00	13,569.00	Updated rate 8-5-2014.
521 10 22 00 Medical Benefits	47,902.61	46,185.76	46,014.00	46,977.00	49,326.00	
521 10 23 00 L & I	449.48	357.02	447.00	422.00	434.00	
521 10 24 00 Unemployment Insurance	3,553.84	3,365.50	3,577.00	3,689.00	3,753.00	
521 10 31 00 Supplies	1,744.44	2,207.60	1,800.00	1,800.00	1,800.00	
521 10 31 01 Supplies - Nat'l Night Out	0.00	942.22	3,000.00	1,500.00	1,500.00	
521 10 31 02 Training Supplies	0.00	0.00	275.00	275.00	275.00	
521 10 32 00 Fuel	19.42	0.00	175.00	175.00	175.00	
521 10 33 50 Small Equipment	395.76	112.62	0.00	0.00	0.00	
521 10 35 01 Uniforms	0.00	0.00	450.00	450.00	450.00	
521 10 41 00 Professional Services	0.00	0.00	0.00	0.00	0.00	
521 10 41 01 Legal	0.00	43.75	0.00	0.00	0.00	
521 10 44 00 Advertising	475.42	505.25	0.00	0.00	0.00	
521 10 45 00 Rentals And Leases	396.68	335.85	1,500.00	0.00	1,500.00	reduced to zero
521 10 47 00 Utilities	8,153.58	8,564.37	12,500.00	10,000.00	10,000.00	reduced to zero
521 10 48 03 Repair/maintenance	912.20	759.81	1,000.00	1,000.00	1,000.00	
521 10 49 00 Miscellaneous	150.75	42.50	1,000.00	1,000.00	1,000.00	
521 10 49 02 Dues	450.00	410.00	685.00	700.00	700.00	
521 10 49 03 Meeting, Training & Travel	462.02	404.70	1,000.00	1,000.00	1,000.00	
521 10 49 05 Credit Card Bank Fees-Law Enf	69.31	156.56	80.00	100.00	100.00	
521 10 51 01 Narcotics Task Force	1,600.00	1,648.00	1,644.00	1,700.00	1,700.00	
521 10 51 02 Intergovernmental Agreements	1,752,117.48	1,478,295.96	1,478,296.00	1,567,042.00	1,656,503.00	per contract
521 10 51 03 Sno Pac Dispatch	84,917.48	80,781.08	80,485.00	82,000.00	82,000.00	Per Chief Hawkins
521 10 51 04 Serv Maint. & Operating	20,536.00	19,669.00	19,662.00	20,600.00	21,200.00	Per Brian Haseleu, Sno Co Budget Manager
521 10 51 05 Animal Control	1,393.62	1,550.00	2,000.00	2,000.00	2,000.00	
521 Law Enforcement	2,062,283.39	1,786,385.19	1,796,866.00	1,886,933.00	1,985,649.00	
522 22 41 00 Professional Services	0.00	126.75	0.00	0.00	0.00	

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001 General Fund						
522 22 48 00 Repair/maintenance	0.00	4,171.99	0.00	10,000.00	10,000.00	under contract, city is responsible for certain large repairs (insert prioritized list from FD here)
522 22 51 00 Sno Pac Dispatch	0.00	319,848.20	0.00	0.00	0.00	
522 22 51 10 Administrative Serv Contract	1,279,392.80	959,544.60	1,279,400.00	1,279,400.00	1,279,400.00	per contract for first five years
522 22 51 25 EMPG Exp - Pass Thru To N County	639.74	5,468.06	11,080.00	0.00	0.00	sb zero
522 Fire Control	1,280,032.54	1,289,159.60	1,290,480.00	1,289,400.00	1,289,400.00	
523 50 51 00 County Jail	37,812.91	27,366.25	66,000.00	40,000.00	40,000.00	Reduced by \$26k to help provide funding for indigent defense increase.
523 Jail Costs	37,812.91	27,366.25	66,000.00	40,000.00	40,000.00	
525 10 49 01 Emergency Services - Prof Svcs	300.00	0.00	0.00	0.00	0.00	
525 10 51 05 Emergency Services-D.e.m.(gen Govnt)	7,006.00	7,129.00	7,129.00	7,537.00	7,920.00	Service Fees for 2015: 6,530 population X \$1.15 = \$7,537
525 Emergency Services	7,306.00	7,129.00	7,129.00	7,537.00	7,920.00	
558 60 10 00 Salaries & Wages	285,217.88	348,621.66	318,313.00	299,554.00	308,965.00	removed one PT planner
558 60 11 00 Overtime	0.00	123.31	0.00	529.00	529.00	
558 60 20 00 Social Security	21,144.53	26,443.82	24,351.00	22,956.00	23,676.00	
558 60 21 00 Retirement	23,481.51	29,124.19	31,831.00	29,859.00	33,824.00	Updated rate 8-5-2014.
558 60 22 00 Medical Benefits	79,795.58	78,399.95	84,947.00	69,749.00	73,236.00	
558 60 23 00 L & I	997.12	936.52	1,117.00	976.00	1,005.00	
558 60 24 00 Unemployment Insurance	8,556.10	9,765.13	9,549.00	9,003.00	9,285.00	
558 60 31 00 Supplies	1,127.21	1,718.70	800.00	800.00	800.00	
558 60 32 00 Fuel	797.64	412.15	650.00	650.00	650.00	
558 60 35 00 Small Equipment	2,904.06	3,912.44	7,800.00	5,000.00	1,000.00	\$500 plus \$400 maintain GIS, \$1,400 Aerial Imagery, \$500 computer monitors, potential new GIS user fee\$2,600.
558 60 41 00 Professional Services	116,962.35	310,772.80	243,500.00	410,000.00	120,000.00	\$300k for Integrated Planning Grant, \$60k current plan review, \$25k plan check (\$13k spent YTD on Pacific Rim), \$20k inspector on call, \$5k on-call landscape arch \$6k incentives, \$7k mktg materials, \$3k holiday promo, \$15k support from bus. license increase, \$5k Powerman Duathlon
558 60 41 01 Economic Development	8,861.40	11,927.14	32,500.00	37,000.00	37,000.00	
558 60 42 00 Communications	1,340.18	2,332.05	2,400.00	2,000.00	2,000.00	
558 60 44 00 Advertising	1,840.33	1,453.74	3,000.00	2,500.00	2,500.00	Legal notices in publications
558 60 48 00 Repairs & Maintenance	931.54	373.81	350.00	350.00	350.00	
558 60 49 00 Meetings, Training & Travel	2,164.18	1,706.22	2,500.00	3,000.00	3,000.00	\$2,000 ongoing training and \$1,000 Jeff bldg official cert

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001 General Fund						
558 60 49 01 Meetings, Training & Travel- DONT USE	53.68	59.34	0.00	0.00	0.00	
558 60 49 02 Dues	1,247.65	1,297.25	1,225.00	1,225.00	1,225.00	Dues for staff certs.
558 60 49 03 Printing	25.55	58.75	1,000.00	850.00	800.00	
558 60 49 05 Credit Card Bank Fees-CD	485.58	1,241.56	0.00	1,500.00	1,500.00	for on-line banking services
558 60 51 00 Intergov't Prof. Services	0.00	50,498.41	52,300.00	2,500.00	2,500.00	ILA with Sno Co UGA Amendment
559 Community Development	557,934.07	881,178.94	818,133.00	900,001.00	623,845.00	
566 00 51 00 Liquor Board Excise Tax	1,215.41	1,366.71	1,000.00	1,400.00	1,400.00	\$688 X 2 = \$1,400 rounded
566 Substance Abuse	1,215.41	1,366.71	1,000.00	1,400.00	1,400.00	
572 10 47 00 Utilities	12,092.02	10,619.82	12,000.00	12,000.00	12,000.00	
572 10 48 00 Repair/maintenance	0.00	40.15	0.00	0.00	0.00	
572 10 51 00 Sno Isle Contract	251,776.14	285,988.26	289,200.00	289,200.00	0.00	Based on recent agreement with Sno-Isle to mediate the location of a new library facility
572 Libraries	263,868.16	296,648.23	301,200.00	301,200.00	12,000.00	
576 80 10 00 Salaries & Wages	85,545.30	91,877.52	103,351.00	113,072.00	115,766.00	
576 80 11 00 Overtime	519.20	411.44	1,510.00	1,066.00	1,066.00	
576 80 20 00 Social Security	6,422.51	6,880.42	8,022.00	8,732.00	8,938.00	
576 80 21 00 Retirement	6,492.54	7,150.36	10,176.00	10,247.00	11,548.00	Updated rate 8-5-2014.
576 80 22 00 Medical Benefits	25,558.44	27,522.89	30,173.00	29,856.00	31,349.00	
576 80 23 00 L & I	2,093.19	1,954.81	2,561.00	2,644.00	2,844.00	
576 80 24 00 Unemployment Insurance	2,381.70	2,583.77	3,146.00	3,424.00	3,505.00	
576 80 31 00 Supplies	4,906.23	4,363.40	7,200.00	10,000.00	10,000.00	
576 80 32 00 Fuel	331.76	11,898.99	400.00	7,500.00	7,500.00	
576 80 35 00 Small Equipment	475.88	508.85	1,000.00	400.00	400.00	
576 80 35 01 Uniforms	4,004.31	1,590.17	1,000.00	1,000.00	1,000.00	
576 80 41 00 Professional Services	386.25	662.34	600.00	600.00	600.00	
576 80 42 00 Communications	17,379.56	15,622.44	14,000.00	14,000.00	14,000.00	
576 80 47 00 Utilities	3,481.30	3,651.99	3,500.00	4,000.00	4,000.00	
576 80 48 00 Repair/maintenance	0.00	9,388.65	0.00	0.00	0.00	
576 80 48 01 Field Maint - User Fees	2,064.15	1,467.28	1,300.00	1,500.00	1,300.00	
576 80 49 01 Meetings, Training & Travel	1.76	118.93	0.00	0.00	0.00	
576 80 49 05 Credit Card Bank Fees-PW						
576 Park Facilities	171,913.30	194,524.37	195,939.00	209,041.00	214,816.00	
589 00 09 98 ASP Clearing	0.00	-1,819.58	0.00	0.00	0.00	

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580 Non Expenditures	0.00	-1,819.58	0.00	0.00	0.00	
597 00 00 01 Transfer To 101-Share Of St Lighting	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	
597 01 01 09 Trfr Out-contingency Fund (1	0.00	0.00	0.00	18,000.00	10,000.00	to max out contingency fund at \$259k
597 01 02 05 Trfr Out- 1995 G.o. Bond (20	12,449.00	0.00	0.00	0.00	0.00	
597 01 04 21 Trsf Out To Water Operating	65,337.00	65,337.00	65,337.00	65,337.00	65,337.00	
597 Interfund Transfers	112,786.00	100,337.00	100,337.00	118,337.00	110,337.00	
558 70 52 00 USDA - Farmers' Market Pass-thru Grant	46,810.00	0.00	0.00	0.00	0.00	
598 Intergovernmental And Other Payments	46,810.00	0.00	0.00	0.00	0.00	
508 80 00 00 Restricted Ending Cash & Inv	0.00	0.00	100,000.00	967,000.00	967,000.00	\$5.8 million GF operating revenues X 2/12 = \$967,000 rounded.
508 80 00 01 Ending Cash & Investments	0.00	0.00	1,414,615.31	623,024.31	730,395.31	to balance
999 Ending Balance	0.00	0.00	1,514,615.31	1,590,024.31	1,697,395.31	
TOTAL EXPENDITURES:	5,546,329.84	5,612,681.18	7,181,766.31	7,436,400.31	7,121,974.31	
FUND GAIN/LOSS:	1,833,377.31	1,742,095.76	1,742,095.76	0.00	0.00	

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101 Street Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 01 01 Beginning Cash & Investments	203,550.22	160,814.37	160,814.37	138,637.37	100,442.37	equals 2014 budgeted ENC
308 Beginning Balances	203,550.22	160,814.37	160,814.37	138,637.37	100,442.37	
311 10 01 01 Property Taxes - Street 8%	0.00	0.00	0.00	0.00	172,000.00	
310 Taxes	0.00	0.00	0.00	0.00	172,000.00	
321 91 00 10 WM - Street Maintenance Fee	0.00	17,876.20	17,000.00	17,000.00	17,000.00	
322 90 00 03 Right Of Way And Utility Permits	0.00	700.00	0.00	0.00	0.00	
320 Licenses & Permits	0.00	18,576.20	17,000.00	17,000.00	17,000.00	
336 00 87 00 Mvft Unrestricted Fuel Tax	130,239.00	130,777.32	129,400.00	132,500.00	130,000.00	6,530 population X \$20.29 = \$132,500 rounded
330 State Generated Revenues	130,239.00	130,777.32	129,400.00	132,500.00	130,000.00	
344 10 51 01 TBD Management Fee	0.00	10,000.00	0.00	10,000.00	10,000.00	Per ILA between the City and TBD, the City Street Fund shall charge a \$10k annual mgmt fee to the TBD.
340 Charges For Services	0.00	10,000.00	20,000.00	10,000.00	10,000.00	
361 11 01 01 State Pool/cd Interest	508.55	782.42	600.00	900.00	900.00	590.92 X 1.5 = \$900 rounded
369 90 01 01 Miscellaneous	1,147.22	0.00	1,000.00	1,000.00	1,000.00	
360 Misc Revenues	1,655.77	782.42	1,600.00	1,900.00	1,900.00	
397 00 00 00 Transfer In From GF	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	
397 00 02 03 Transfer In From Lid Guarantee	0.00	0.00	0.00	5,200.00	0.00	to close out fund 2013 LID Guarantee and transfer all proceeds to the street fund
397 01 01 20 Transfer In From Reet (120)	22,150.00	0.00	0.00	0.00	0.00	Effective 01/01/2016, when the city is fully annexed into the rural library district, there will no longer be any REET transfers into the Street Fund.
397 02 01 21 Transfer In From Reet (121)	100,000.00	87,000.00	87,000.00	100,000.00	0.00	
397 Interfund Transfers	157,150.00	122,000.00	122,000.00	140,200.00	35,000.00	
TOTAL REVENUES:	492,594.99	442,950.31	450,814.37	440,237.37	466,342.37	
542 30 10 00 Salaries & Wages	104,923.49	103,170.98	100,094.00	125,278.00	128,739.00	
542 30 11 00 Overtime	522.58	410.85	179.00	375.00	375.00	
542 30 20 00 Social Security	7,796.70	7,680.55	7,671.00	9,612.00	9,877.00	
542 30 21 00 Retirement	8,060.78	8,186.45	10,027.00	11,528.00	13,040.00	Updated rate 8-5-2014.

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101 Street Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
542 30 22 00 Medical Benefits	28,594.12	26,061.01	27,188.00	29,551.00	31,028.00	
542 30 23 00 L & I	2,138.16	1,851.57	1,460.00	2,481.00	2,677.00	
542 30 24 00 Unemployment Insurance	3,163.15	2,900.24	3,008.00	3,770.00	3,873.00	
542 30 31 00 Supplies	35,242.23	18,168.15	20,000.00	20,000.00	20,000.00	
542 30 31 03 Uniforms	708.73	530.56	1,000.00	1,000.00	1,000.00	
542 30 32 00 Fuel	7,035.94	4,437.10	5,000.00	6,000.00	6,000.00	
542 30 35 00 Small Tools & Equipment	404.70	322.83	400.00	400.00	400.00	
542 30 41 00 Professional Services	34,435.21	26,842.85	30,000.00	20,000.00	20,000.00	2014 YTD amount includes \$9,400 paid to RH2 for street engineering services, \$612 to Lenz for dumped sweepings, \$555.39 to Servicemaster for janitorial, and \$819 to Bonner for electrical services
542 30 42 00 Communications	2,753.46	2,871.69	2,700.00	3,000.00	3,000.00	
542 30 45 00 Rentals	547.54	210.32	300.00	500.00	500.00	
542 30 46 00 Insurance	21,388.80	16,902.90	22,950.00	20,000.00	20,000.00	
542 30 47 00 Utilities	56,968.85	57,661.34	64,000.00	60,000.00	60,000.00	
542 30 47 01 Street Lighting	530.80	0.00	0.00	0.00	0.00	
542 30 48 00 Repair/maintenance	15,824.73	10,218.72	15,000.00	15,000.00	15,000.00	YTD 2014 exp includes \$1,773 to Dave Smith Repair and \$1,112 to Advanced Automotive to service and repair Street Dept vehicles and equipment.
542 30 49 00 Miscellaneous	59.36	154.40	100.00	200.00	200.00	
542 30 49 01 Meetings, Training & Travel	681.29	990.82	1,000.00	1,000.00	1,000.00	
542 30 49 03 Dues	0.00	184.00	100.00	100.00	100.00	
542 30 50 00 Sno Co PW Striping	0.00	0.00	0.00	10,000.00	10,000.00	New line item. Formerly coded to supplies.
542 Streets - Maintenance	331,780.62	289,757.33	312,177.00	339,795.00	346,809.00	
595 30 63 10 Right Of Way Const. & Repair	0.00	4,077.41	0.00	0.00	0.00	
594 Capital Expenditures	0.00	4,077.41	0.00	0.00	0.00	
508 80 01 01 Ending Balance	0.00	0.00	138,637.37	100,442.37	119,533.37	to balance
999 Ending Balance	0.00	0.00	138,637.37	100,442.37	119,533.37	
TOTAL EXPENDITURES:	331,780.62	293,834.74	450,814.37	440,237.37	466,342.37	
FUND GAIN/LOSS:	160,814.37	149,115.57	10,478.20	0.00	0.00	

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102 Street Impact Fee Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 01 02 Beginning Cash & Investments	613,705.01	780,492.04	780,492.04	772,367.04	533,867.04	equals 2014 budgeted ENC
308 Beginning Balances	613,705.01	780,492.04	780,492.04	772,367.04	533,867.04	
333 20 20 00 Fhwa And Wsdot Grant	18,100.71	0.00	0.00	0.00	0.00	
330 State Generated Revenues	18,100.71	0.00	0.00	0.00	0.00	
345 85 01 02 Street Impact Fees	150,325.30	3,062.40	66,500.00	0.00	176,150.00	Assume none in 2015
340 Charges For Services	150,325.30	3,062.40	66,500.00	0.00	176,150.00	
361 11 01 02 State Pool/cd Interest	2,030.58	3,197.62	1,500.00	1,500.00	1,500.00	
360 Misc Revenues	2,030.58	3,197.62	1,500.00	1,500.00	1,500.00	
TOTAL REVENUES:	784,161.60	786,752.06	848,492.04	773,867.04	711,517.04	
519 20 40 00 Judgments And Settlements	0.00	14,242.21	14,250.00	0.00	0.00	
519 General Government Services	0.00	14,242.21	14,250.00	0.00	0.00	
595 10 41 00 Prof Serv 267th & Pioneer	323.06	0.00	0.00	0.00	0.00	
595 30 63 30 St-2 267th St Nw Reconstruct	3,310.00	0.00	0.00	0.00	0.00	
595 30 63 70 St-5 72nd Ave (272nd To 268th)	36.50	0.00	0.00	0.00	0.00	
594 Capital Expenditures	3,669.56	0.00	0.00	0.00	0.00	
597 01 01 03 Transfer Out To St Const (103)	0.00	61,875.00	61,875.00	240,000.00	385,750.00	50% match for design of 90th (\$140k) plus \$100k for SRTS match
597 Interfund Transfers	0.00	61,875.00	61,875.00	240,000.00	385,750.00	
508 80 01 02 Ending Cash & Investments	0.00	0.00	772,367.04	533,867.04	325,767.04	to balance
999 Ending Balance	0.00	0.00	772,367.04	533,867.04	325,767.04	
TOTAL EXPENDITURES:	3,669.56	76,117.21	848,492.04	773,867.04	711,517.04	
FUND GAIN/LOSS:	780,492.04	710,634.85	-61,732.19	0.00	0.00	

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103 Street Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 01 03 Beginning Cash & Investments	258,368.55	160,246.25	160,246.25	53,921.25	11,721.25	equals 2015 budgeted ENC
308 Beginning Balances	258,368.55	160,246.25	160,246.25	53,921.25	11,721.25	
321 91 00 20 Franchise Fees	17,777.43	0.00	0.00	0.00	0.00	
320 Licenses & Permits	17,777.43	0.00	0.00	0.00	0.00	
333 97 01 03 WSDOT ARRA Grant	10,475.98	1,317.06	4,500.00	0.00	0.00	grant closed out in 2014
334 03 60 01 WSDOT SR 532 Beautification Grant	0.00	52,989.65	58,000.00	0.00	0.00	s/b zero
334 03 60 02 WSDOT Safe Routes	0.00	28,242.17	67,000.00	120,000.00	297,000.00	Per Appendix A (\$54k PR design + \$66k ROW = \$120k)
334 04 20 01 Dept Of Commerce - SRTS	0.00	0.00	183,000.00	31,000.00	140,750.00	Per Appendix A (\$14k PE design + \$17k ROW)
334 04 20 02 FHWA - STP	0.00	0.00	0.00	140,000.00	550,000.00	STP grant
330 State Generated Revenues	10,475.98	82,548.88	312,500.00	291,000.00	987,750.00	
361 11 01 03 State Pool/cd Interest	645.18	1,053.33	800.00	800.00	800.00	
360 Misc Revenues	645.18	1,053.33	800.00	800.00	800.00	
372 00 00 00 Insurance/Bond Recoveries	0.00	0.00	0.00	205,000.00	0.00	Performance Bond 270th (94th to 96th)
370 Capital Contributions	0.00	0.00	0.00	205,000.00	0.00	
397 01 01 02 Transfer In From St Impact (102)	0.00	61,875.00	61,875.00	240,000.00	385,750.00	50% match for design of 90th (\$140k) plus \$100k SRTS match
397 01 02 07 Transfer In From LID 92-1DSF	0.00	0.00	0.00	30,500.00	0.00	To transfer in remainder of Fund 207 LID-92-1 DSF, close out inactive fund, and spend the proceeds on wayfinding signs. LID 92-1 was initially for street and storm drain improvements.
397 Interfund Transfers	0.00	61,875.00	61,875.00	270,500.00	385,750.00	
TOTAL REVENUES:	287,267.14	305,723.46	535,421.25	821,221.25	1,386,021.25	
595 10 41 06 St-1 68th Wetland Mitigation	4,025.38	0.00	4,500.00	0.00	0.00	closed out in 2014
595 10 61 06 New Sidewalk/Trail Installation	34,385.45	2,068.37	50,000.00	0.00	25,000.00	s/b zero
595 10 61 07 Sidewalk Repair	3,312.30	0.00	0.00	25,000.00	0.00	Cedarhome ridge and viaduct stairs
595 10 63 02 Eng 68th St Sidewalk Construction	10,307.80	95,384.18	250,000.00	244,000.00	450,000.00	est
595 10 63 03 Downtown Street & Sidewalk Imp.	22,255.04	10,825.60	20,000.00	0.00	0.00	s/b zero
595 10 63 04 Wayfinding Signs	18,285.67	80,887.09	62,000.00	30,500.00	0.00	Funded by close out of inactive fund 207
595 10 63 07 276th Sidewalk Const (TIB)	2,848.50	0.00	0.00	0.00	0.00	

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103 Street Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
595 10 63 08 Viking Way Eng	19,476.82	12,264.12	50,000.00	280,000.00	700,000.00	90th Avenue NW
595 30 63 05 Misc Capital Projects	11,925.66	12,650.78	15,000.00	25,000.00	25,000.00	
595 30 63 06 Right Of Way Const & Repair	198.27	31,925.69	30,000.00	0.00	0.00	s/b zero
595 30 63 09 270th (94th - 96th)	0.00	0.00	0.00	205,000.00	0.00	proceeds from performance bond.
594 Capital Expenditures	127,020.89	246,005.83	481,500.00	809,500.00	1,200,000.00	
508 80 01 03 Ending Cash & Investments	0.00	0.00	53,921.25	11,721.25	186,021.25	to balance
999 Ending Balance	0.00	0.00	53,921.25	11,721.25	186,021.25	
TOTAL EXPENDITURES:	127,020.89	246,005.83	535,421.25	821,221.25	1,386,021.25	
FUND GAIN/LOSS:	160,246.25	59,717.63	5,796.38	0.00	0.00	

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104 Park Improvement Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 01 04 Beginning Cash & Investments	98,687.06	170,997.87	170,997.87	55,000.00	250.00 est	
308 Beginning Balances	98,687.06	170,997.87	170,997.87	55,000.00	250.00	
337 00 00 02 Ovenell Conservation Futures	0.00	1,289,367.08	2,334,500.00	0.00	0.00	s/b zero
330 State Generated Revenues	0.00	1,289,367.08	2,490,500.00	0.00	0.00	
361 11 01 04 State Pool/cd Interest	373.46	663.30	250.00	250.00	250.00	
360 Misc Revenues	373.46	663.30	250.00	250.00	250.00	
397 00 10 20 Transfer In From REBT (120)	120,000.00	270,000.00	270,000.00	190,000.00	80,000.00	to be determined
397 Interfund Transfers	120,000.00	270,000.00	270,000.00	190,000.00	80,000.00	

TOTAL REVENUES: 219,060.52 1,731,028.25 2,951,047.87 245,250.00 80,500.00

594 76 61 01 Land Acq - Hamilton	0.00	251,362.68	156,000.00	0.00	0.00	s/b zero
594 76 61 02 Land Acq - Ovenell	0.00	1,425,711.11	2,334,500.00	70,000.00	0.00	
594 76 61 03 Johnson Easement Purch	0.00	5,382.20	0.00	0.00	0.00	
594 76 63 01 River Access/Launch	6,700.00	146.12	70,000.00	0.00	0.00	s/b zero
594 76 63 03 Downtown Park	3,500.00	0.00	50,000.00	0.00	0.00	sb zero
594 76 63 16 Skate Park	60,964.85	0.00	0.00	0.00	0.00	
594 76 63 17 Church Creek Renovations	0.00	8,380.00	20,000.00	125,000.00	0.00	bathrooms/shelter
594 76 63 18 Heritage Park Improvements	0.00	12,388.64	0.00	25,000.00	0.00	
594 76 63 19 Non-motorized Trail	0.00	0.00	0.00	25,000.00	50,000.00	
594 76 63 20 New Neighborhood Park	0.00	0.00	0.00	0.00	30,000.00	
594 Capital Expenditures	71,164.85	1,703,370.75	2,630,500.00	245,000.00	80,000.00	
597 05 02 05 Transfer To Debt Service	17,909.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	17,909.00	0.00	0.00	0.00	0.00	
508 80 01 04 Ending Cash & Investments	0.00	0.00	420,547.87	250.00	500.00	to balance
999 Ending Balance	0.00	0.00	420,547.87	250.00	500.00	

TOTAL EXPENDITURES: 89,073.85 1,703,370.75 3,051,047.87 245,250.00 80,500.00

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104 Park Improvement Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
FUND GAIN/LOSS:	129,986.67	27,657.50	-392,890.37	0.00	0.00	

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105 Fire Impact Fees

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 01 05 Beginning Cash & Investments	12,184.49	25,193.84	25,193.84	25,194.00	0.00	Per 2014 budgeted ENC
308 Beginning Balances	12,184.49	25,193.84	25,193.84	25,194.00	0.00	
345 85 01 05 Fire Impact Fees	12,950.00	1,995.00	6,000.00	6,000.00	0.00	
340 Charges For Services	12,950.00	1,995.00	6,000.00	6,000.00	0.00	
361 11 01 05 State Pool/cd Interest	59.35	21.12	10.00	10.00	0.00	
360 Misc Revenues	59.35	21.12	10.00	10.00	0.00	
TOTAL REVENUES:	25,193.84	27,209.96	31,203.84	31,204.00	0.00	
594 85 64 01 Machinery & Equipment	0.00	0.00	25,000.00	31,204.00	0.00	
594 Capital Expenditures	0.00	0.00	25,000.00	31,204.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	31,203.84	31,204.00	0.00	
FUND GAIN/LOSS:	25,193.84	27,209.96	21,006.12	0.00	0.00	

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106 Park Impact Fees

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
345 85 01 06 Park Impact Fees	0.00	0.00	0.00	0.00	32,040.00	
340 Charges For Services	0.00	0.00	0.00	0.00	32,040.00	
361 11 01 06 State Pool/cd Interest	0.00	0.00	0.00	0.00	100.00	
360 Misc Revenues	0.00	0.00	0.00	0.00	100.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	32,140.00	
508 80 01 06 Ending Cash & Investments	0.00	0.00	0.00	0.00	32,140.00	
999 Ending Balance	0.00	0.00	0.00	0.00	32,140.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	32,140.00	

FUND GAIN/LOSS:

0.00 0.00 0.00 0.00 0.00

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107 Equipment Reserve Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 01 07 Restricted Beginning Cash & Investments	136,505.85	169,648.39	0.00	0.00	0.00	
308 80 01 07 Beginning Cash & Investments	0.00	0.00	169,648.39	131,648.39	17,248.39	equals 2014 budgeted enc plus \$110k unspent from 2014 (\$21,648.39 + \$110,000)
308 Beginning Balances	136,505.85	169,648.39	169,648.39	131,648.39	17,248.39	
361 11 01 07 State Pool/cd Interest	428.26	882.44	600.00	600.00	100.00	
360 Misc Revenues	428.26	882.44	600.00	600.00	100.00	
395 10 01 07 Proceeds From Sales Of Asset	7,777.77	5,055.55	0.00	0.00	0.00	
390 Other Revenues	7,777.77	5,055.55	0.00	0.00	0.00	
397 01 01 09 Transfer In Contingency (109)	35,000.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	35,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	179,711.88	175,586.38	170,248.39	132,248.39	17,348.39	
594 00 64 02 Machinery & Equipment-police	0.00	2,575.66	0.00	35,000.00	0.00	12/3 Est per DK
594 18 64 07 Machinery & Equipment - Admin	3,938.81	38,332.19	135,000.00	80,000.00	6,000.00	\$75k city hall renovation plus \$5k pc replacement
594 18 64 08 Machinery & Equipment - Parks	6,124.68	8,067.24	5,100.00	0.00	0.00	sb zero
594 19 64 09 Machinery & Equipment - Street	0.00	4,492.55	5,100.00	0.00	0.00	sb zero
594 19 64 10 Machinery & Equipment - B&G	0.00	3,208.08	3,400.00	0.00	0.00	sb zero
594 Capital Expenditures	10,063.49	56,675.72	148,600.00	115,000.00	6,000.00	
508 80 01 07 Ending Cash & Investments	0.00	0.00	21,648.39	17,248.39	11,348.39	to balance
999 Ending Balance	0.00	0.00	21,648.39	17,248.39	11,348.39	
TOTAL EXPENDITURES:	10,063.49	56,675.72	170,248.39	132,248.39	17,348.39	
FUND GAIN/LOSS:	169,648.39	118,910.66	97,262.27	0.00	0.00	

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109 Contingency Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 01 09 Restricted Beginning Cash & Investments	376,283.72	239,930.97	0.00	0.00	0.00	
308 80 01 09 Beginning Cash & Investments	0.00	0.00	239,930.97	241,030.97	260,130.97	equals 2014 budgeted enc
308 Beginning Balances	376,283.72	239,930.97	239,930.97	241,030.97	260,130.97	
361 11 01 09 State Pool/cd Interest	947.25	1,573.18	1,100.00	1,100.00	1,500.00	
360 Misc Revenues	947.25	1,573.18	1,100.00	1,100.00	1,500.00	
397 02 00 01 Transfer In From General Fun	0.00	0.00	0.00	18,000.00	10,000.00	to max out contingency fund at \$259k
397 Interfund Transfers	0.00	0.00	0.00	18,000.00	10,000.00	
TOTAL REVENUES:	377,230.97	241,504.15	241,030.97	260,130.97	271,630.97	
597 00 01 21 Transfer Out To REET1 (121)	102,300.00	0.00	0.00	0.00	0.00	
597 01 00 01 Contingency Transfer Out	35,000.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	137,300.00	0.00	0.00	0.00	0.00	
508 80 01 09 Ending Cash & Investments	0.00	0.00	241,030.97	260,130.97	271,630.97	Per RCW 35.33.145 the total amount accumulated in this fund shall not exceed \$0.375 / \$1,000 AV. Since 2014 AV is projected to be \$680 million, the upper limit of the contingency fund is \$255,000 (\$690 million X \$0.375 = \$259,000, rounded).
999 Ending Balance	0.00	0.00	241,030.97	260,130.97	271,630.97	
TOTAL EXPENDITURES:	137,300.00	0.00	241,030.97	260,130.97	271,630.97	
FUND GAIN/LOSS:	239,930.97	241,504.15	473.18	0.00	0.00	

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110 Building Improvement Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 01 10 Restricted Beginning Cash & Investments	1,113,425.40	859,867.91	0.00	0.00	0.00	
308 80 01 10 Beginning Cash & Investments	0.00	0.00	859,867.91	800,000.00	247,300.00	est
308 Beginning Balances	1,113,425.40	859,867.91	859,867.91	800,000.00	247,300.00	
333 01 80 00 Hazard Mitigation Program Grant	0.00	0.00	0.00	75,000.00	375,000.00	HMPG grant to raise city hall (FEMA). 75% federal share
334 01 80 02 DEM - State	0.00	0.00	0.00	12,500.00	62,500.00	12.5% state share
330 State Generated Revenues	0.00	0.00	0.00	87,500.00	437,500.00	
361 11 01 10 State Pool/cd Interest	3,027.29	5,208.34	3,300.00	3,300.00	3,300.00	
360 Misc Revenues	3,027.29	5,208.34	3,300.00	3,300.00	3,300.00	
397 02 01 20 Transfer In REET 1 (120)	0.00	318,000.00	318,000.00	50,000.00	32,000.00	new city hall
397 Interfund Transfers	0.00	318,000.00	318,000.00	50,000.00	32,000.00	
TOTAL REVENUES:	1,116,452.69	1,183,076.25	1,181,167.91	940,800.00	720,100.00	
594 18 62 10 Building Improvements	256,584.78	335,198.68	1,066,671.00	0.00	35,000.00	sb zero in order to break out improvements by building
594 18 62 11 New City Hall	0.00	2,669.50	0.00	154,000.00	153,100.00	new city hall
594 18 62 12 Elevate City Hall	0.00	0.00	0.00	100,000.00	500,000.00	funded by HMPG grant (FEMA)
594 18 62 13 City Hall Renovation	0.00	0.00	0.00	189,500.00	0.00	\$177k remodel est plus 12.5k moving
594 18 62 14 Library Improvements	0.00	0.00	0.00	35,000.00	0.00	paint and replace windows
594 18 62 15 Fire Station Improvements	0.00	0.00	0.00	51,000.00	0.00	lighting, paint, floors, kitchen, windows
594 18 62 16 Police Station Improvements	0.00	0.00	0.00	164,000.00	0.00	per 12/3 est DK
594 Capital Expenditures	256,584.78	337,868.18	1,066,671.00	693,500.00	688,100.00	
508 80 01 10 Ending Cash & Investments	0.00	0.00	114,496.91	247,300.00	32,000.00	
999 Ending Balance	0.00	0.00	114,496.91	247,300.00	32,000.00	
TOTAL EXPENDITURES:	256,584.78	337,868.18	1,181,167.91	940,800.00	720,100.00	
FUND GAIN/LOSS:	859,867.91	845,208.07	730,711.16	0.00	0.00	

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111 Fire Physical Fitness Grant

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

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113 Drug Seizure Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

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120 REET - Capital Improvements

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 01 20	723,478.55	684,231.52	684,231.52	228,231.52	50,231.52	equals 2014 budgeted enc
308	723,478.55	684,231.52	684,231.52	228,231.52	50,231.52	
318 34 00 00	103,874.34	82,696.70	80,000.00	60,000.00	60,000.00	conservative estimate \$24m X .25% = \$60k
310	103,874.34	82,696.70	80,000.00	60,000.00	60,000.00	
361 11 01 20	2,049.63	3,297.44	2,000.00	2,000.00	2,000.00	
360	2,049.63	3,297.44	2,000.00	2,000.00	2,000.00	
TOTAL REVENUES:	829,402.52	770,225.66	766,231.52	290,231.52	112,231.52	
597 00 01 04	120,000.00	270,000.00	270,000.00	190,000.00	80,000.00	Transfer Out To Park Imp (104)
597 00 01 10	0.00	318,000.00	318,000.00	50,000.00	32,000.00	Transfer Out To Bldg (110)
597 02 02 05	3,021.00	0.00	0.00	0.00	0.00	Tfr Out-1995 G.o. Bonds (20)
597 03 01 01	22,150.00	0.00	0.00	0.00	0.00	Transfer Out To Street (101)
597	145,171.00	588,000.00	588,000.00	240,000.00	112,000.00	Interfund Transfers
508 80 01 20	0.00	0.00	178,231.52	50,231.52	231.52	Ending Cash & Investments to balance
999	0.00	0.00	178,231.52	50,231.52	231.52	Ending Balance

TOTAL EXPENDITURES:	145,171.00	588,000.00	766,231.52	290,231.52	112,231.52	
FUND GAIN/LOSS:	684,231.52	182,225.66	3,994.14	0.00	0.00	

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121 REET - Growth Management

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 01 21 Beginning Cash & Investments	501,852.28	476,734.09	476,734.09	471,234.09	432,734.09	euals 2014 budgeted enc
308 Beginning Balances	501,852.28	476,734.09	476,734.09	471,234.09	432,734.09	
318 35 00 00 REET 2 - 2nd Quarter Percent	103,874.26	82,696.68	80,000.00	60,000.00	60,000.00	conservative est \$2.4m X .25% = \$60k
310 Taxes	103,874.26	82,696.68	80,000.00	60,000.00	60,000.00	
361 11 01 21 State Pool/cd Interest	1,191.88	2,758.14	1,500.00	1,500.00	1,500.00	
360 Misc Revenues	1,191.88	2,758.14	1,500.00	1,500.00	1,500.00	
397 02 01 09 Transfer In From Cont (109)	102,300.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	102,300.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	709,218.42	562,188.91	558,234.09	532,734.09	494,234.09	
591 28 78 00 Principal - 800 Megahertz	130,207.87	0.00	0.00	0.00	0.00	
592 28 83 00 Interest - 800 Megahertz	-744.54	0.00	0.00	0.00	0.00	
591 Debt Service	129,463.33	0.00	0.00	0.00	0.00	
597 02 01 01 Transfer Out To Street (101)	100,000.00	87,000.00	87,000.00	100,000.00	0.00	
597 03 02 05 Trif Out-1995 G.o. Bonds (20	3,021.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	103,021.00	87,000.00	87,000.00	100,000.00	0.00	
508 80 01 21 Ending Cash & Investments	0.00	0.00	471,234.09	432,734.09	494,234.09	to balance
999 Ending Balance	0.00	0.00	471,234.09	432,734.09	494,234.09	
TOTAL EXPENDITURES:	232,484.33	87,000.00	558,234.09	532,734.09	494,234.09	
FUND GAIN/LOSS:	476,734.09	475,188.91	3,954.82	0.00	0.00	

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203 LID Guarantee Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 02 03 Beginning Cash & Investments	4,906.64	4,920.67	4,920.67	5,100.00	0.00	est
308 Beginning Balances	4,906.64	4,920.67	4,920.67	5,100.00	0.00	
361 11 02 03 State Pool/ed Interest	14.03	85.86	50.00	100.00	0.00	
360 Misc Revenues	14.03	85.86	50.00	100.00	0.00	
TOTAL REVENUES:	4,920.67	5,006.53	4,970.67	5,200.00	0.00	
597 00 01 01 Transfer Out To Strt Fund 10	0.00	0.00	0.00	5,200.00	0.00	To close out old, inactive fund and transfer all of the proceeds to the street fund
597 Interfund Transfers	0.00	0.00	0.00	5,200.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	4,970.67	5,200.00	0.00	
FUND GAIN/LOSS:	4,920.67	5,006.53	35.86	0.00	0.00	

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205 Debt Service Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 02 05 Beginning Cash & Investments	56,726.48	57,112.86	57,112.86	56,162.86	55,212.86	equals 2014 budgeted enc
308 Beginning Balances	56,726.48	57,112.86	57,112.86	56,162.86	55,212.86	
311 10 22 00 G.o. Bond 2000 - Fire Statio	198,105.12	108,747.97	223,800.00	201,800.00	195,400.00	
311 10 22 10 G.o. Bond 2007 Ref 1994/2000	28,140.12	112,848.21	0.00	0.00	0.00	
310 Taxes	226,245.24	221,596.18	223,800.00	201,800.00	195,400.00	
361 11 02 05 State Pool/cd Interest	343.00	359.98	300.00	300.00	300.00	
360 Misc Revenues	343.00	359.98	300.00	300.00	300.00	
397 00 01 04 Transfer In From Fund 104	17,909.00	0.00	0.00	0.00	0.00	
397 00 01 20 Transfer In From Fund (120)	3,021.00	0.00	0.00	0.00	0.00	
397 01 01 21 Transfer In From Fund 121	3,021.00	0.00	0.00	0.00	0.00	
397 03 00 01 Transfer In From Fund 001	12,449.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	36,400.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	319,714.72	279,069.02	281,212.86	258,262.86	250,912.86	
591 22 71 00 Go Bond Principal-fire Stati	170,000.00	175,000.00	175,000.00	160,000.00	160,000.00	per debt schedule
591 22 71 01 1993-1995 Go Bond Princ-2007	35,000.00	0.00	0.00	0.00	0.00	
592 22 83 10 G.o.bond Interest-fire Stati	55,600.00	48,800.00	48,800.00	41,800.00	35,400.00	per debt schedule
592 22 83 20 1993-1995 Go Bond Int-2007 R	1,400.00	0.00	0.00	0.00	0.00	
592 22 89 00 Professional Services	601.86	301.75	1,250.00	1,250.00	1,250.00	
591 Debt Service	262,601.86	224,101.75	225,050.00	203,050.00	196,650.00	
508 80 02 05 Ending Cash & Investments	0.00	0.00	56,162.86	55,212.86	54,262.86	to balance
999 Ending Balance	0.00	0.00	56,162.86	55,212.86	54,262.86	
TOTAL EXPENDITURES:	262,601.86	224,101.75	281,212.86	258,262.86	250,912.86	
FUND GAIN/LOSS:	57,112.86	54,967.27	-1,195.59	0.00	0.00	

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 207 LID 92-1 Debt Service Fund

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207 LID 92-1 Debt Service Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 02 07 Beginning Cash & Investments	30,188.03	30,274.51	30,274.51	30,500.00	0.00	est
308 Beginning Balances	30,188.03	30,274.51	30,274.51	30,500.00	0.00	
361 11 02 07 State Pool/ed Interest	86.48	88.01	0.00	0.00	0.00	
360 Misc Revenues	86.48	88.01	0.00	0.00	0.00	
TOTAL REVENUES:	30,274.51	30,362.52	30,274.51	30,500.00	0.00	
597 00 01 03 Transfer Out To St Const	0.00	0.00	0.00	30,500.00	0.00	To close out inactive acct and transfer remaining proceeds to Fund 103, Street Construction, for wayfinding signs
597 Interfund Transfers	0.00	0.00	0.00	30,500.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	30,274.51	30,500.00	0.00	
FUND GAIN/LOSS:	30,274.51	30,362.52	88.01	0.00	0.00	

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302 Fire Station Construction

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

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401 Sewer Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 01	0.00	0.00	0.00	250,000.00	250,000.00	Per Reserve Policy, sewer fund shall reserve 60 days of operating expenditures (\$1.5 million X 60/365 = \$250k rounded)
308 80 04 01	1,154,813.97	826,878.98	826,878.98	414,091.98	403,712.98	equals 2014 budgeted enc - \$250k operating reserves
308	1,154,813.97	826,878.98	826,878.98	664,091.98	653,712.98	
343 50 04 01	1,570,026.04	1,625,017.78	1,629,000.00	1,660,000.00	1,718,000.00	\$1,068,364.17 X 1.5 X 1.035 = \$1,660,000 rounded
343 50 50 01	1,160.00	600.00	0.00	0.00	0.00	
340	1,571,186.04	1,625,617.78	1,629,000.00	1,660,000.00	1,718,000.00	
361 11 04 01	2,692.34	4,677.00	3,000.00	3,000.00	5,000.00	
369 90 04 01	802.75	0.00	1,000.00	1,000.00	1,000.00	
360	3,495.09	4,677.00	4,000.00	4,000.00	6,000.00	
TOTAL REVENUES:	2,729,495.10	2,457,173.76	2,459,878.98	2,328,091.98	2,377,712.98	
535 80 10 00	162,680.65	247,295.74	313,567.00	278,688.00	285,535.00	
535 80 11 00	2,046.98	3,480.35	1,748.00	3,186.00	3,186.00	
535 80 20 00	12,314.59	18,779.74	24,122.00	21,563.00	22,087.00	
535 80 21 00	13,221.90	22,850.67	31,532.00	28,612.00	32,169.00	Updated rate 8-5-2014.
535 80 22 00	41,750.26	78,848.68	67,257.00	79,352.00	83,319.00	
535 80 23 00	2,674.39	4,619.34	5,907.00	5,635.00	5,918.00	
535 80 24 00	4,942.06	7,019.25	9,459.00	8,456.00	8,662.00	
535 80 31 00	22,920.23	31,741.41	25,000.00	35,000.00	30,000.00	
535 80 31 03	1,547.81	4,018.05	4,000.00	5,500.00	4,000.00	
535 80 32 00	4,428.02	9,432.86	7,500.00	9,000.00	7,500.00	
535 80 35 00	18,296.11	1,744.68	2,500.00	2,500.00	2,500.00	
535 80 41 00	53,920.29	50,628.87	70,000.00	70,000.00	70,000.00	2014 YTD includes \$8,200 for Bonner Electrical, \$4,680 janitorial and \$2,648 for RHZ engineering services
535 80 42 00	14,966.91	15,274.96	15,000.00	8,000.00	15,000.00	
535 80 44 00	435.60	50.00	500.00	500.00	500.00	
535 80 45 00	0.00	0.00	500.00	500.00	500.00	
535 80 46 00	28,518.40	22,537.20	30,600.00	30,600.00	30,600.00	
535 80 47 00	110,262.33	95,596.17	95,000.00	100,000.00	95,000.00	
535 80 48 00	16,544.21	36,599.03	20,000.00	30,000.00	25,000.00	
535 80 49 00	12,155.00	0.00	0.00	0.00	0.00	
535 80 49 01	32,083.08	28,364.15	30,000.00	30,000.00	30,000.00	
535 80 49 03	2,475.60	2,746.42	3,000.00	5,000.00	4,500.00	

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401 Sewer Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
535 80 49 05 Credit Card Bank Fees	0.00	2,924.82	0.00	0.00	0.00	
535 80 49 06 Dues	164.50	302.00	500.00	500.00	500.00	
535 80 49 80 Interfund Payment For Service	167,187.00	154,395.00	154,395.00	154,395.00	154,395.00	
535 80 51 09 Permits	7,880.02	8,608.62	9,000.00	9,000.00	9,000.00	
535 Sewer	733,415.94	847,858.01	921,087.00	915,987.00	919,871.00	
591 35 78 00 Pwtf Principal - Sewer Imprv	247,931.58	0.00	0.00	0.00	0.00	
591 35 78 01 Pwtf Principal-wwtp Design	295,398.12	0.00	0.00	0.00	0.00	
591 35 78 02 Srf Principal-treatment Plan	465,029.34	465,029.34	465,029.00	465,029.00	465,029.00	Per debt schedule
591 35 78 03 Pwtf Principal-271st Trunkli	106,921.05	106,921.05	106,921.00	106,921.00	106,921.00	Per debt schedule
580 Non Expenditures	1,115,280.09	571,950.39	571,950.00	571,950.00	571,950.00	
592 35 83 00 Pwtf Interest - Sewer Imprvt	4,958.63	0.00	0.00	0.00	0.00	
592 35 83 01 Pwtf Interest-wwtp Design	1,476.99	0.00	0.00	0.00	0.00	
592 35 83 03 Pwtf Interest-271st Trunk Co	7,484.47	6,949.87	6,950.00	6,415.00	5,881.00	Per debt schedule
591 Debt Service	13,920.09	6,949.87	6,950.00	6,415.00	5,881.00	
594 35 64 03 Machinery & Equipment	0.00	0.00	25,000.00	25,000.00	25,000.00	
594 Capital Expenditures	0.00	0.00	25,000.00	25,000.00	25,000.00	
597 00 04 57 Transfer To Equip Replacemen	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	
597 01 04 03 Transfer Out To Sewer Const (403)	0.00	230,800.00	230,800.00	115,027.00	172,366.00	to transfer operating surplus to sewer construction
597 Interfund Transfers	40,000.00	270,800.00	270,800.00	155,027.00	212,366.00	
508 10 04 01 Restricted Ending Cash & Invest	0.00	0.00	0.00	250,000.00	250,000.00	60 days of operating reserve per policy
508 80 04 01 Ending Cash & Investments	0.00	0.00	664,091.98	403,712.98	392,644.98	to balance
999 Ending Balance	0.00	0.00	664,091.98	653,712.98	642,644.98	
TOTAL EXPENDITURES:	1,902,616.12	1,697,558.27	2,459,878.98	2,328,091.98	2,377,712.98	
FUND GAIN/LOSS:	826,878.98	759,615.49	95,523.51	0.00	0.00	

2015 - 2016 BUDGET

403 Sewer Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 03 Beginning Cash & Investments	1,664,586.60	1,852,718.23	1,852,718.23	2,000,000.00	1,378,327.00	est
308 Beginning Balances	1,664,586.60	1,852,718.23	1,852,718.23	2,000,000.00	1,378,327.00	
343 50 00 00 Sewer Connection Fees	32,215.00	1,500.00	15,000.00	0.00	20,000.00	assumed no activity in 2015
340 Charges For Services	32,215.00	1,500.00	15,000.00	0.00	20,000.00	
361 11 04 03 State Pool/ed Interest	4,951.88	10,100.11	6,300.00	6,300.00	10,000.00	
398 01 00 00 Insurance/Bond Proceeds	0.00	0.00	0.00	100,000.00	0.00	Performance Bond Proceeds 270th (94th - 96th)
360 Misc Revenues	4,951.88	10,100.11	6,300.00	106,300.00	10,000.00	
397 01 04 05 Trfr In From Sewer Plant Inv	194,280.00	194,280.00	194,280.00	0.00	961,307.00	sb zero
397 02 04 01 Transfer In From Sewer (401)	0.00	230,800.00	230,800.00	115,027.00	172,366.00	to transfer in surplus from operations
397 Interfund Transfers	194,280.00	425,080.00	425,080.00	115,027.00	1,133,673.00	
TOTAL REVENUES:	1,896,033.48	2,289,398.34	2,299,098.23	2,221,327.00	2,542,000.00	
594 35 41 00 Professional Services	0.00	9,463.62	20,000.00	20,000.00	20,000.00	
594 35 41 20 Wastewater Rate Study	0.00	104,083.46	106,000.00	10,000.00	0.00	
594 35 62 01 Biosolids Processing Facility	0.00	33,093.07	110,000.00	110,000.00	289,000.00	
594 35 63 00 Improvements Facilities (EX6)	293.79	17,702.18	50,000.00	35,000.00	35,000.00	per 6-year cip
594 35 63 01 Wash Water System	22,396.89	0.00	0.00	0.00	0.00	
594 35 63 07 Infrastructure Access Cctv	0.00	0.00	45,000.00	45,000.00	0.00	
594 35 63 14 Ex4b Pioneer Highway	18,460.91	0.00	0.00	0.00	0.00	
594 35 63 16 Ex4a Pioneer Hwy	435.66	0.00	0.00	0.00	0.00	
594 35 63 23 SR 532 @ 64th Extension	0.00	2,706.14	350,000.00	0.00	0.00	s/b zero
594 35 63 24 271st (94th - 99th)	0.00	0.00	0.00	350,000.00	1,500,000.00	design
594 35 63 25 270th (94th - 96th)	0.00	0.00	0.00	100,000.00	0.00	From performance bond proceeds
594 35 63 26 Sheetpile Walls (50/50 W Drainage)	0.00	0.00	0.00	0.00	200,000.00	
594 35 63 27 Misc Pipe Replacement (EX1)	0.00	0.00	0.00	35,000.00	35,000.00	Per 11/7/2014 CIP additions
594 35 63 28 Collector/Int Flow Monitor And Video (EX2)	0.00	0.00	0.00	40,000.00	0.00	Added per 11/7 additions to 6-yr cip for sewer capital
594 35 63 29 Main Lift Station Upgrades	0.00	0.00	0.00	73,000.00	413,000.00	per revised 6-yr cip
594 35 63 30 Sewer System Plan	0.00	0.00	0.00	15,000.00	0.00	per revised 6-yr cip
594 35 64 01 Telemetry Equipment	1,728.00	20,256.72	10,000.00	10,000.00	50,000.00	
594 Capital Expenditures	43,315.25	187,305.19	1,091,000.00	843,000.00	2,542,000.00	
508 80 04 03 Ending Cash & Investments	0.00	0.00	1,208,098.23	1,378,327.00	0.00	

2015 - 2016 BUDGET

403 Sewer Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
999 Ending Balance	0.00	0.00	1,208,098.23	1,378,327.00	0.00	
TOTAL EXPENDITURES:	43,315.25	187,305.19	2,299,098.23	2,221,327.00	2,542,000.00	
FUND GAIN/LOSS:	1,852,718.23	2,102,093.15	893,994.92	0.00	0.00	

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405 Sewer Plant Investment Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 05 Beginning Cash & Investments	537,445.33	759,700.66	759,700.66	711,520.66	712,620.66	equals 2014 budgeted enc
308 Beginning Balances	537,445.33	759,700.66	759,700.66	711,520.66	712,620.66	
361 11 04 05 State Pool/ed Interest	2,136.33	3,195.22	1,100.00	1,100.00	4,000.00	
368 10 04 05 Plant Investment Fees	414,399.00	23,954.00	195,000.00	0.00	323,800.00	assume none in 2015
360 Misc Revenues	416,535.33	27,149.22	196,100.00	1,100.00	327,800.00	
TOTAL REVENUES:	953,980.66	786,849.88	955,800.66	712,620.66	1,040,420.66	
597 00 04 03 Transfer To Sewer Constructi	194,280.00	194,280.00	194,280.00	0.00	961,307.00	s/b zero
597 Interfund Transfers	194,280.00	194,280.00	194,280.00	0.00	961,307.00	
508 80 04 05 Ending Cash & Investments	0.00	0.00	761,520.66	712,620.66	79,113.66	to balance
999 Ending Balance	0.00	0.00	761,520.66	712,620.66	79,113.66	
TOTAL EXPENDITURES:	194,280.00	194,280.00	955,800.66	712,620.66	1,040,420.66	
FUND GAIN/LOSS:	759,700.66	592,569.88	-168,950.78	0.00	0.00	

2015 - 2016 BUDGET

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406 Public Works Trust Fund 271st

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

2015 - 2016 BUDGET

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407 Wastewater Treatment Plant

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	

2015 - 2016 BUDGET

410 Drainage Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 10 Restricted Beginning Cash & Invest	0.00	0.00	0.00	62,000.00	62,000.00	Per Reserve policy, storm drainage operating fund shall reserve an amount equal to 16.67% of operating exp (\$367,670 X 16.67% = \$62k rounded)
308 80 04 10 Beginning Cash & Investments	578,866.38	605,600.71	605,600.71	180,749.71	172,964.71	equals 2014 budgeted enc
308 Beginning Balances	578,866.38	605,600.71	605,600.71	242,749.71	234,964.71	
343 83 00 00 Drainage Service Charges	449,941.12	452,726.64	425,000.00	450,000.00	450,000.00	\$300,798.23 X 1.5 = \$450,000 rounded
343 83 83 10 Drainage - Other Fees	0.00	100.00	0.00	0.00	0.00	
340 Charges For Services	449,941.12	452,826.64	425,000.00	450,000.00	450,000.00	
361 11 04 10 State Pool/cd Interest	1,704.41	2,633.85	1,300.00	1,300.00	1,500.00	
360 Misc Revenues	1,704.41	2,633.85	1,300.00	1,300.00	1,500.00	

TOTAL REVENUES:

	1,030,511.91	1,061,061.20	1,031,900.71	694,049.71	686,464.71	
531 50 10 00 Salaries & Wages	104,348.87	110,238.03	122,300.00	132,325.00	135,910.00	
531 50 11 00 Overtime	528.22	411.47	473.00	375.00	375.00	
531 50 20 00 Social Security	7,754.70	8,207.58	9,392.00	10,152.00	10,426.00	
531 50 21 00 Retirement	8,004.48	8,836.07	11,976.00	12,247.00	13,843.00	
531 50 22 00 Medical Benefits	28,240.71	28,706.74	32,721.00	32,131.00	33,738.00	
531 50 23 00 L & I	2,117.13	1,963.86	2,549.00	2,638.00	2,838.00	
531 50 24 00 Unemployment Insurance	3,146.49	3,098.12	3,683.00	3,981.00	4,089.00	
531 50 31 00 Supplies	4,521.13	3,879.97	4,000.00	4,000.00	4,500.00	
531 50 31 03 Uniforms	711.24	508.88	1,200.00	1,000.00	1,200.00	
531 50 32 00 Fuel	1,994.64	4,237.12	1,500.00	2,500.00	2,000.00	
531 50 35 00 Small Equipment	622.76	882.93	1,000.00	1,000.00	1,500.00	
531 50 41 00 Professional Services	56,003.44	29,334.95	42,500.00	40,000.00	45,000.00	2014 ytd exp includes \$5,560 RH2 engineering, \$2819 Lenz sweepings, \$2,210 BIAS billing, and \$741 janitorial
531 50 42 00 Communications	3,439.68	3,086.47	3,000.00	3,000.00	3,000.00	
531 50 45 00 Rentals	0.00	2,393.60	500.00	500.00	500.00	
531 50 46 00 Insurance	28,518.40	22,537.20	30,600.00	30,600.00	30,600.00	
531 50 47 00 Utilities	5,026.41	5,967.44	10,000.00	10,000.00	10,000.00	
531 50 48 00 Repair/maintenance	6,240.71	9,833.30	4,500.00	6,000.00	5,500.00	
531 50 49 01 B & O Tax	7,072.19	5,908.75	6,200.00	6,200.00	6,200.00	
531 50 49 03 Meetings, Training & Travel	225.00	386.07	750.00	750.00	750.00	
531 50 49 05 Credit Card Bank Fees	0.00	1,457.65	0.00	0.00	0.00	
531 50 49 50 Interfund Payment For Servic	46,395.00	51,507.00	51,507.00	51,507.00	51,507.00	
531 50 51 01 State Operating Permits	0.00	4.78	600.00	600.00	600.00	

2015 - 2016 BUDGET

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
531 Natural Resources	314,911.20	303,387.98	340,951.00	351,506.00	364,076.00	
594 38 64 01 Machinery & Equipment	0.00	0.00	25,000.00	25,000.00	25,000.00	
594 Capital Expenditures	0.00	0.00	25,000.00	25,000.00	25,000.00	
597 00 42 20 Transfer To WCF (422)	0.00	250,000.00	250,000.00	0.00	0.00	sb zero
597 01 04 11 Transfer To DCF (411)	100,000.00	163,200.00	163,200.00	72,579.00	60,762.00	to transfer operating surplus to capital
597 03 04 58 Trstr To 458 Equip Repl	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
597 Interfund Transfers	110,000.00	423,200.00	423,200.00	82,579.00	70,762.00	
508 10 04 10 Restricted Ending Cash & Invest	0.00	0.00	0.00	62,000.00	62,000.00	16.67% of operating exp per policy
508 80 04 10 Ending Cash & Investments	0.00	0.00	242,749.71	172,964.71	164,626.71	to balance
999 Ending Balance	0.00	0.00	242,749.71	234,964.71	226,626.71	
TOTAL EXPENDITURES:	424,911.20	726,587.98	1,031,900.71	694,049.71	686,464.71	
FUND GAIN/LOSS:	605,600.71	334,473.22	91,723.51	0.00	0.00	

2015 - 2016 BUDGET

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411 Drainage Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 11 Beginning Cash & Investments	278,328.75	224,794.97	224,794.97	286,521.00	0.00	est
308 Beginning Balances	278,328.75	224,794.97	224,794.97	286,521.00	0.00	
334 03 10 01 Department Of Ecology	0.00	0.00	300,000.00	300,000.00	200,000.00	
330 State Generated Revenues	0.00	0.00	300,000.00	300,000.00	200,000.00	
343 83 04 11 Drainage Connection Fees	12,800.00	400.00	6,000.00	0.00	10,000.00	assume no activity in 2015
340 Charges For Services	12,800.00	400.00	6,000.00	0.00	10,000.00	
361 11 04 11 State Pool/cd Interest	692.28	1,315.31	900.00	900.00	900.00	
360 Misc Revenues	692.28	1,315.31	900.00	900.00	900.00	
397 01 04 10 Transfer From Drainage (410)	100,000.00	163,200.00	163,200.00	72,579.00	60,762.00	to transfer in operating surplus to capital
397 02 04 12 Transfer In From Drainage PIF	19,950.00	28,000.00	28,000.00	0.00	33,250.00	assume no activity in 2015
397 Interfund Transfers	119,950.00	191,200.00	191,200.00	72,579.00	94,012.00	
TOTAL REVENUES:	411,771.03	417,710.28	722,894.97	660,000.00	304,912.00	
594 34 41 24 Drainage Rate Study	0.00	119,683.75	100,000.00	0.00	0.00	s/b zero
594 38 63 00 Improvements	0.00	1,922.14	10,000.00	0.00	0.00	sb zero
594 38 63 01 Irvine Slough Pump Station	19,810.65	15,655.23	245,000.00	190,000.00	0.00	Est per KH
594 38 63 02 SR 532 Drainage	31,050.85	42,604.68	50,000.00	0.00	0.00	s/b zero
594 38 63 03 Florence Rd Drainage	32,904.39	0.00	0.00	0.00	0.00	
594 38 63 04 Sd-6 Seven Tube Tide Gate Re	420.26	0.00	0.00	0.00	0.00	sb zero
594 38 63 05 Retention Pond Improvements	23,196.16	1,246.25	25,000.00	25,000.00	25,000.00	
594 38 63 07 Flood By-Pass WWTP Lagoon	3,942.56	0.00	0.00	0.00	0.00	
594 38 63 08 Irvine Slough Erosion Control	75,651.19	39,888.00	272,000.00	50,000.00	0.00	
594 38 63 10 85th Drainage (Pioneer Hwy To 276th)	0.00	0.00	10,000.00	0.00	50,000.00	s/b zero
594 38 63 11 Stormwater Separation	0.00	0.00	0.00	300,000.00	0.00	
594 38 63 12 270th (Florence To 88th)	0.00	0.00	0.00	95,000.00	0.00	
594 38 63 13 Sheetpile Walls (50/50 W Sewer)	0.00	0.00	0.00	0.00	200,000.00	
594 Capital Expenditures	186,976.06	221,000.05	722,000.00	660,000.00	275,000.00	
508 80 04 11 Ending Cash & Investments	0.00	0.00	894.97	0.00	29,912.00	s/b zero

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411 Drainage Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
999 Ending Balance	0.00	0.00	894.97	0.00	29,912.00	
TOTAL EXPENDITURES:	186,976.06	221,000.05	722,894.97	660,000.00	304,912.00	
FUND GAIN/LOSS:	224,794.97	196,710.23	195,815.26	0.00	0.00	

2015 - 2016 BUDGET

412 Drainage Plant Investment Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 12 Beginning Cash & Investments	77,269.13	100,226.90	100,226.90	42,000.00	42,200.00	est
308 Beginning Balances	77,269.13	100,226.90	100,226.90	42,000.00	42,200.00	
361 11 04 12 State Pool/cd Interest	282.77	366.88	200.00	200.00	200.00	
368 10 04 12 Plant Investment Fees	42,625.00	0.00	20,000.00	0.00	33,250.00	s/b zero
360 Misc Revenues	42,907.77	366.88	20,200.00	200.00	33,450.00	
TOTAL REVENUES:	120,176.90	100,593.78	120,426.90	42,200.00	75,650.00	
597 02 04 11 Transfer Out Drainage Const	19,950.00	28,000.00	28,000.00	0.00	33,250.00	assumed no activity in 2015
597 02 42 20 Transfer Out WCF (422)	0.00	50,000.00	50,000.00	0.00	0.00	sb zero
597 Interfund Transfers	19,950.00	78,000.00	78,000.00	0.00	33,250.00	
508 80 04 12 Ending Cash & Investments	0.00	0.00	42,426.90	42,200.00	42,400.00	to balance
999 Ending Balance	0.00	0.00	42,426.90	42,200.00	42,400.00	
TOTAL EXPENDITURES:	19,950.00	78,000.00	120,426.90	42,200.00	75,650.00	
FUND GAIN/LOSS:	100,226.90	22,593.78	-19,833.12	0.00	0.00	

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421 Water Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 21 Restricted Cash & Invest	0.00	0.00	0.00	230,000.00	230,000.00	Per policy, the city shall maintain an operating reserve of 60 days of operating fund expenditures (\$1.4 million X 60/365 = \$230k rounded)
308 80 04 21 Beginning Cash & Investments	667,787.37	690,437.78	690,437.78	247,340.78	235,281.78	equals 2014 budgeted enc
308 Beginning Balances	667,787.37	690,437.78	690,437.78	477,340.78	465,281.78	
343 40 00 21 Water - Other Fees	17,021.97	16,575.90	12,600.00	12,600.00	12,600.00	
343 40 04 21 Water Service Charges	1,377,412.79	1,467,954.99	1,478,000.00	1,450,000.00	1,478,000.00	\$920,370.60 X 1.5 X 1.05 = \$1,450,000 rounded
340 Charges For Services	1,394,434.76	1,484,530.89	1,490,600.00	1,462,600.00	1,490,600.00	
359 90 51 00 Late Penalties	40,328.45	36,542.30	38,000.00	38,000.00	38,000.00	
361 11 04 21 State Pool/od Interest	1,956.83	3,790.36	2,600.00	2,600.00	2,600.00	
369 90 04 21 Miscellaneous	1,149.11	0.00	200.00	200.00	200.00	
360 Misc Revenues	43,434.39	40,332.66	40,800.00	40,800.00	40,800.00	
397 00 00 01 Operating Transfer In	65,337.00	65,337.00	65,337.00	65,337.00	65,337.00	
397 00 04 23 Trfr In From Cedarhome Pif	0.00	139,519.00	139,519.00	139,519.00	139,519.00	for 2015 debt service
397 Interfund Transfers	65,337.00	204,856.00	204,856.00	204,856.00	204,856.00	
TOTAL REVENUES:	2,170,993.52	2,420,157.33	2,426,693.78	2,185,596.78	2,201,537.78	
534 80 10 00 Salaries & Wages	236,680.28	258,824.89	334,595.00	339,241.00	347,365.00	
534 80 11 00 Overtime	3,807.34	4,201.76	1,618.00	4,276.00	4,276.00	
534 80 20 00 Social Security	18,100.47	19,831.40	25,720.00	26,279.00	26,900.00	
534 80 21 00 Retirement	19,223.43	23,615.78	33,621.00	34,865.00	37,830.00	
534 80 22 00 Medical Benefits	57,086.28	59,501.29	71,683.00	70,941.00	74,488.00	Updated rate 8-5-2014.
534 80 23 00 L & I	4,203.62	3,815.35	5,306.00	6,563.00	6,866.00	
534 80 24 00 Unemployment Insurance	7,214.93	7,364.85	10,086.00	10,305.00	10,549.00	
534 80 31 00 Supplies	39,868.87	39,876.37	36,000.00	36,000.00	36,000.00	
534 80 31 05 Uniforms	3,135.23	3,365.25	4,500.00	4,500.00	4,500.00	
534 80 31 08 Chemicals	11,025.38	7,177.51	10,000.00	15,000.00	15,000.00	
534 80 32 00 Fuel	8,993.91	15,043.62	10,000.00	15,000.00	12,000.00	
534 80 35 00 Small Equipment	6,904.56	3,808.92	5,000.00	5,000.00	5,000.00	
534 80 35 01 Meters/installs	0.00	2,399.87	50,000.00	50,000.00	50,000.00	provision for annual meter replacements
534 80 41 00 Professional Services	59,560.69	70,143.79	90,000.00	60,000.00	90,000.00	ytd 2014 exp includes \$21,256 RH2, \$4,334 Edge Analytical (testing), \$2,745 BIAS software, \$974 copier, \$763 janitorial, USPS \$2,025, \$1,376 lien recording fees
534 80 42 00 Communications	10,903.81	9,869.73	10,000.00	10,000.00	10,000.00	

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Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
421 Water Fund						
534 80 44 00 Advertising	25.95	746.50	500.00	500.00	500.00	
534 80 45 00 Rentals	169.42	1,637.70	300.00	300.00	300.00	
534 80 46 00 Insurance	28,518.40	22,537.20	30,600.00	30,600.00	30,600.00	
534 80 47 00 Utilities	67,240.18	71,120.27	55,000.00	55,000.00	55,000.00	
534 80 48 00 Repair/maintenance	16,177.59	33,307.70	15,000.00	25,000.00	20,000.00	
534 80 49 01 B & O Tax	66,381.78	65,053.18	67,000.00	67,000.00	67,000.00	
534 80 49 05 Credit Card Bank Fees	0.00	2,924.82	0.00	0.00	0.00	
534 80 49 06 Dues	764.50	960.00	1,000.00	1,000.00	1,000.00	
534 80 49 09 Meetings, Training & Travel	3,823.55	2,562.60	5,000.00	5,000.00	6,500.00	
534 80 49 80 Interfund Payments For Servi	160,335.00	156,987.00	156,987.00	156,987.00	156,987.00	
534 80 51 01 Testing	0.00	235.80	500.00	500.00	500.00	
534 80 51 03 Operating Permit	3,031.18	3,853.60	6,000.00	6,000.00	6,000.00	
534 Water Utilities	833,176.35	890,766.75	1,036,016.00	1,035,857.00	1,075,161.00	
591 34 78 01 Pwtf Principal - Water Imprv	39,203.22	78,406.44	78,407.00	0.00	0.00	Paid off early on 07/01/2014
591 34 78 02 Pwtf Principal-emergency Repa	22,473.68	224,736.85	227,470.00	0.00	0.00	Paid off early 07/01/2014
591 34 78 03 Pwtf Principal-cedarhome Rsr	139,519.10	139,519.10	139,519.00	139,519.00	139,519.00	Per debt schedule
591 34 78 04 Pwtf Princ Water Trmnt Plan	172,384.52	172,384.52	172,385.00	172,385.00	172,385.00	per debt schedule
591 34 78 05 Pwtf Princ - Water Comp Plan	18,972.60	18,972.60	18,972.00	0.00	0.00	Paid off in 2014
580 Non Expenditures	392,553.12	634,019.51	636,753.00	311,904.00	311,904.00	
592 34 83 03 Pwtf Interest - Water Imprvt	2,352.19	1,568.13	1,569.00	0.00	0.00	Paid off early on 07/01/2014
592 34 83 04 Pwtf Interest-emergency Repair	9,888.42	8,989.47	8,989.00	0.00	0.00	Paid off early 07/01/2014
592 34 83 05 Pwtf Interest-cedarhome Rsrv	9,068.74	8,371.15	8,371.00	7,674.00	6,976.00	Per debt schedule
592 34 83 06 Pwtf Int Water Trmnt Plant	12,066.92	11,204.99	11,205.00	10,343.00	9,481.00	per debt schedule
591 Debt Service	33,376.27	30,133.74	30,134.00	18,017.00	16,457.00	
594 34 64 02 Machinery & Equipment	0.00	24,831.38	25,000.00	25,000.00	25,000.00	
594 Capital Expenditures	0.00	24,831.38	25,000.00	25,000.00	25,000.00	
597 00 04 22 Trfr For System Rplcmnt-(422	0.00	0.00	0.00	108,337.00	311,868.00	to transfer operating surplus to water construction fund (422)
597 00 04 59 Transfer To Water Equip REs	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
597 10 04 51 Transfer To WS Bond Res (451)	211,450.00	211,450.00	211,450.00	211,200.00	211,800.00	to transfer 2015 debt service payment to Bond Reserve Fund (451)
597 Interfund Transfers	221,450.00	221,450.00	221,450.00	329,537.00	533,668.00	
508 10 04 21 Restricted Ending Cash & Invest	0.00	0.00	0.00	230,000.00	230,000.00	per policy, 60 days of operating exp

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421 Water Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
508 80 04 21 Ending Cash & Investments	0.00	0.00	477,340.78	235,281.78	9,347.78	to balance
999 Ending Balance	0.00	0.00	477,340.78	465,281.78	239,347.78	
TOTAL EXPENDITURES:	1,480,555.74	1,801,201.38	2,426,693.78	2,185,596.78	2,201,537.78	

FUND GAIN/LOSS:

690,437.78 618,955.95 141,615.17 0.00 0.00

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422 Water Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 22 Beginning Cash & Investments	2,185,289.58	1,906,191.04	1,906,191.04	1,100,000.00	45,337.00	Per KH about \$1.1 million budgeted capital will be unspent and available to carry forward to 2015
308 Beginning Balances	2,185,289.58	1,906,191.04	1,906,191.04	1,100,000.00	45,337.00	
343 40 00 00 Water Connection Fees	38,400.00	2,500.00	18,000.00	0.00	30,000.00	assumed no activity in 2015
340 Charges For Services	38,400.00	2,500.00	18,000.00	0.00	30,000.00	
361 11 04 22 State Pool/cd Interest	6,123.43	11,460.81	2,000.00	2,000.00	2,000.00	
360 Misc Revenues	6,123.43	11,460.81	2,000.00	2,000.00	2,000.00	
397 01 04 21 Transfer In From Water Fund	0.00	0.00	0.00	108,337.00	311,868.00	To transfer in water operating surplus
397 01 04 24 Trfr In From Water Plant Inv	158,400.00	180,000.00	180,000.00	0.00	535,795.00	sb zero
397 01 41 00 Transfer In From Drainage	0.00	250,000.00	250,000.00	0.00	0.00	sb zero
397 01 41 20 Transfer In From DCF (412)	0.00	50,000.00	50,000.00	0.00	0.00	sb zero
397 Interfund Transfers	158,400.00	480,000.00	480,000.00	108,337.00	847,663.00	
TOTAL REVENUES:	2,388,213.01	2,400,151.85	2,406,191.04	1,210,337.00	925,000.00	
594 34 41 00 Professional Services	0.00	16,915.83	0.00	0.00	0.00	
594 34 41 19 Water Rate Study	0.00	104,334.11	121,000.00	10,000.00	0.00	
594 34 41 23 Water Use Efficiency Program	12,957.78	0.00	0.00	0.00	0.00	
594 34 63 00 Improvements	27,590.50	42,181.05	50,000.00	50,000.00	50,000.00	
594 34 63 06 Pz-1 297 Zone To 400 Zone	603.97	0.00	0.00	0.00	0.00	
594 34 63 16 Bryant Well #3 (2011 Bond)	175,857.65	1,266.63	0.00	0.00	0.00	
594 34 63 17 F9 Hatt Slough Collection Bo	40,805.11	0.00	0.00	0.00	0.00	
594 34 63 22 Bryant Well Treatment Facili	0.00	0.00	13,600.00	0.00	30,000.00	s/b zero
594 34 63 24 Cross Connection Control Prg	2,572.52	0.00	0.00	0.00	0.00	
594 34 63 25 Pioneer Hwy (64th-72nd) Water Main	11,814.55	38,466.82	95,000.00	500,000.00	0.00	
594 34 63 26 Cedar Home Well (Pipe/Bldg)	72,130.16	136,973.88	230,000.00	0.00	250,000.00	sb zero
594 34 63 27 Knittle Res. Sensors	2,697.25	0.00	0.00	0.00	0.00	
594 34 63 28 PZI - 125 & 242 To 245	85,108.54	22,108.24	0.00	0.00	0.00	
594 34 63 31 Bryant Well #2 Replacement	0.00	287,708.99	520,000.00	550,000.00	0.00	carryforward per KH
594 34 63 32 PZ-2	0.00	814,927.44	1,040,000.00	0.00	0.00	sb zero
594 34 63 33 F11 Hatt Slough Replacement	0.00	1,118.88	255,000.00	0.00	0.00	sb zero
594 34 63 35 SR 532 @ 64th Ext Water	0.00	1,971.74	80,000.00	0.00	0.00	sb zero
594 34 63 36 Pressure Relief Valve - Zone 245	0.00	0.00	0.00	30,000.00	55,000.00	Per Comp Plan Table 9-5
594 34 63 37 Knittle Res #2 Recoating	0.00	0.00	0.00	15,000.00	540,000.00	Per water study
594 34 64 01 Meters/installs	49,883.94	989.04	0.00	0.00	0.00	

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422 Water Construction Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
594 34 64 38 Telemetry Equipment	0.00	0.00	0.00	10,000.00	0.00	
594 Capital Expenditures	482,021.97	1,468,962.65	2,404,600.00	1,165,000.00	925,000.00	
508 80 04 22 Ending Cash & Investments	0.00	0.00	1,591.04	45,337.00	0.00	to balance
999 Ending Balance	0.00	0.00	1,591.04	45,337.00	0.00	

TOTAL EXPENDITURES: 482,021.97 1,468,962.65 2,406,191.04 1,210,337.00 925,000.00

FUND GAIN/LOSS: 1,906,191.04 931,189.20 929,598.16 0.00 0.00

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423 Cedar Home Plant Investment

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 23 Beginning Cash & Investments	110,607.71	275,714.75	275,714.75	213,595.75	74,376.75	equals 2014 budgeted enc
308 Beginning Balances	110,607.71	275,714.75	275,714.75	213,595.75	74,376.75	
361 11 04 23 State Pool/cd Interest	627.04	737.08	300.00	300.00	300.00	
368 10 04 23 Plant Investment Fees	164,480.00	0.00	77,100.00	0.00	65,000.00	assumed no activity in 2015
360 Misc Revenues	165,107.04	737.08	77,400.00	300.00	65,300.00	
TOTAL REVENUES:	275,714.75	276,451.83	353,114.75	213,895.75	139,676.75	
597 02 04 21 Transfer Out Water Oper (421)	0.00	139,519.00	139,519.00	139,519.00	139,519.00	
597 Interfund Transfers	0.00	139,519.00	139,519.00	139,519.00	139,519.00	
508 80 04 23 Ending Cash & Investments	0.00	0.00	213,595.75	74,376.75	157.75	to balance
999 Ending Balance	0.00	0.00	213,595.75	74,376.75	157.75	
TOTAL EXPENDITURES:	0.00	139,519.00	353,114.75	213,895.75	139,676.75	
FUND GAIN/LOSS:	275,714.75	136,932.83	-76,662.92	0.00	0.00	

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424 Water Plant Investment Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 24 Beginning Cash & Investments	236,735.10	418,021.73	418,021.73	396,921.73	397,421.73	equals 2014 budgeted enc
308 Beginning Balances	236,735.10	418,021.73	418,021.73	396,921.73	397,421.73	
361 11 04 24 State Pool/ed Interest	1,166.63	1,114.86	500.00	500.00	500.00	
368 10 04 24 Plant Investment Fees	338,520.00	10,224.00	158,400.00	0.00	306,100.00	assumed no activity in 2015
360 Misc Revenues	339,686.63	11,338.86	158,900.00	500.00	306,600.00	
TOTAL REVENUES:	576,421.73	429,360.59	576,921.73	397,421.73	704,021.73	
597 01 04 22 Transfer To Water Const. (42	158,400.00	180,000.00	180,000.00	0.00	535,795.00	sb zero
597 Interfund Transfers	158,400.00	180,000.00	180,000.00	0.00	535,795.00	
508 80 04 24 Ending Cash & Investments	0.00	0.00	396,921.73	397,421.73	168,226.73	to balance
999 Ending Balance	0.00	0.00	396,921.73	397,421.73	168,226.73	

TOTAL EXPENDITURES:	158,400.00	180,000.00	576,921.73	397,421.73	704,021.73	
FUND GAIN/LOSS:	418,021.73	249,360.59	-147,561.14	0.00	0.00	

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435 Utility Deposits

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 04 35 Beginning Cash & Investments	548.56	548.56	548.56	548.56	548.56	equals 2014 budgeted enc
308 Beginning Balances	548.56	548.56	548.56	548.56	548.56	
TOTAL REVENUES:	548.56	548.56	548.56	548.56	548.56	
586 00 00 20 Water Deposit Refunds	0.00	300.00	0.00	0.00	0.00	
580 Non-Expenditures	0.00	300.00	0.00	0.00	0.00	
508 80 04 35 Ending Cash & Investments	0.00	0.00	548.56	548.56	548.56	equals bnc
999 Ending Balance	0.00	0.00	548.56	548.56	548.56	
TOTAL EXPENDITURES:	0.00	300.00	548.56	548.56	548.56	
FUND GAIN/LOSS:	548.56	248.56	-300.00	0.00	0.00	

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451 Water Bond Reserve

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 51 Restricted Beginning Cash & Investments	214,405.04	215,602.40	0.00	0.00	0.00	
308 80 04 51 Beginning Cash & Investments	0.00	0.00	215,602.40	219,702.40	221,702.40	equals 2014 budgeted enc
308 Beginning Balances	214,405.04	215,602.40	215,602.40	219,702.40	221,702.40	
361 11 04 51 State Pool/cd Interest	1,197.36	2,313.97	2,000.00	2,000.00	2,000.00	
360 Misc Revenues	1,197.36	2,313.97	2,000.00	2,000.00	2,000.00	
397 10 04 21 Transfer From Water (421)	211,450.00	211,450.00	211,450.00	211,200.00	211,800.00	to transfer in total debt service payment for 2015
397 Interfund Transfers	211,450.00	211,450.00	211,450.00	211,200.00	211,800.00	
TOTAL REVENUES:	427,052.40	429,366.37	429,052.40	432,902.40	435,502.40	
591 34 72 01 2011 Revenue Bond Principal	105,000.00	105,000.00	105,000.00	110,000.00	115,000.00	Per debt schedule
580 Non Expenditures	105,000.00	105,000.00	105,000.00	110,000.00	115,000.00	
592 34 83 08 Revenue Bond Interest	106,450.00	104,350.00	104,350.00	101,200.00	96,800.00	Per debt schedule
591 Debt Service	106,450.00	104,350.00	104,350.00	101,200.00	96,800.00	
508 80 04 51 Ending Cash & Investments	0.00	0.00	219,702.40	221,702.40	223,702.40	to balance
999 Ending Balance	0.00	0.00	219,702.40	221,702.40	223,702.40	
TOTAL EXPENDITURES:	211,450.00	209,350.00	429,052.40	432,902.40	435,502.40	

FUND GAIN/LOSS:

215,602.40 220,016.37 313.97 0.00 0.00

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452 Sewer Bond Reserve

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 52 Restricted Beginning Cash & Investments	466,926.72	467,570.99	0.00	0.00	0.00	
308 80 04 52 Beginning Cash & Investments	0.00	0.00	467,570.99	467,570.99	468,570.99	equals 2014 budgeted enc
308 Beginning Balances	466,926.72	467,570.99	467,570.99	467,570.99	468,570.99	
361 11 04 52 State Pool/cd Interest	644.27	1,286.04	0.00	1,000.00	1,000.00	
360 Misc Revenues	644.27	1,286.04	0.00	1,000.00	1,000.00	
TOTAL REVENUES:	467,570.99	468,857.03	467,570.99	468,570.99	469,570.99	
508 80 04 52 Ending Cash & Investments	0.00	0.00	467,570.99	468,570.99	469,570.99	to balance
999 Ending Balance	0.00	0.00	467,570.99	468,570.99	469,570.99	
TOTAL EXPENDITURES:	0.00	0.00	467,570.99	468,570.99	469,570.99	
FUND GAIN/LOSS:	467,570.99	468,857.03	1,286.04	0.00	0.00	

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457 Sewer Equipment Reserve

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 57 Restricted Beginning Cash & Investments	126,069.23	123,998.17	0.00	0.00	0.00	
308 80 04 57 Beginning Cash & Investments	0.00	0.00	123,998.17	98,998.17	99,998.17	equals 2014 budgeted enc
308 Beginning Balances	126,069.23	123,998.17	123,998.17	98,998.17	99,998.17	
361 11 04 57 State Pool/ed Interest	537.04	1,132.58	1,000.00	1,000.00	1,000.00	
360 Misc Revenues	537.04	1,132.58	1,000.00	1,000.00	1,000.00	
397 01 04 01 Transfer In From Sewer	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	
397 Interfund Transfers	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	
TOTAL REVENUES:	166,606.27	165,130.75	164,998.17	139,998.17	140,998.17	
594 35 64 02 Machinery & Equipment	42,608.10	6,770.40	66,000.00	40,000.00	40,000.00	
594 Capital Expenditures	42,608.10	6,770.40	66,000.00	40,000.00	40,000.00	
508 80 04 57 Ending Cash & Investments	0.00	0.00	98,998.17	99,998.17	100,998.17	to balance
999 Ending Balance	0.00	0.00	98,998.17	99,998.17	100,998.17	
TOTAL EXPENDITURES:	42,608.10	6,770.40	164,998.17	139,998.17	140,998.17	
FUND GAIN/LOSS:	123,998.17	158,360.35	59,362.18	0.00	0.00	

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458 Drainage Equipment Reserve

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 58 Restricted Beginning Cash & Investments	59,270.48	69,352.25	0.00	0.00	0.00	
308 80 04 58 Beginning Cash & Investments	0.00	0.00	69,352.25	10,352.25	10,452.25	equals 2014 budgeted enc
308 Beginning Balances	59,270.48	69,352.25	69,352.25	10,352.25	10,452.25	
361 11 04 58 State Pool/cd Interest	81.77	193.09	0.00	100.00	0.00	
360 Misc Revenues	81.77	193.09	0.00	100.00	0.00	
397 03 04 10 Trfr In From Drainage	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
397 Interfund Transfers	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
TOTAL REVENUES:	69,352.25	79,545.34	79,352.25	20,452.25	20,452.25	
594 38 64 02 Machinery & Equipment	0.00	4,533.30	69,000.00	10,000.00	10,000.00	
594 Capital Expenditures	0.00	4,533.30	69,000.00	10,000.00	10,000.00	
508 80 04 58 Ending Cash & Investments	0.00	0.00	10,352.25	10,452.25	10,452.25	to balance
999 Ending Balance	0.00	0.00	10,352.25	10,452.25	10,452.25	
TOTAL EXPENDITURES:	0.00	4,533.30	79,352.25	20,452.25	20,452.25	
FUND GAIN/LOSS:	69,352.25	75,012.04	64,659.79	0.00	0.00	

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459 Water Equipment Reserve

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 10 04 59 Restricted Beginning Cash & Investments	79,619.27	89,729.06	0.00	0.00	0.00	
308 80 04 59 Beginning Cash & Investments	0.00	0.00	89,729.06	10,729.06	10,829.06	equals 2014 budgeted enc
308 Beginning Balances	79,619.27	89,729.06	89,729.06	10,729.06	10,829.06	
361 11 04 59 State Pool/ed Interest	109.79	248.60	0.00	100.00	100.00	
360 Misc Revenues	109.79	248.60	0.00	100.00	100.00	
397 02 04 21 Transfer In From Water (421)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
397 Interfund Transfers	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
TOTAL REVENUES:	89,729.06	99,977.66	99,729.06	20,829.06	20,929.06	
594 34 64 03 Machinery & Equipment	0.00	39,446.23	89,000.00	10,000.00	10,000.00	
594 Capital Expenditures	0.00	39,446.23	89,000.00	10,000.00	10,000.00	
508 80 04 59 Ending Cash & Investments	0.00	0.00	10,729.06	10,829.06	10,929.06	to balance
999 Ending Balance	0.00	0.00	10,729.06	10,829.06	10,929.06	
TOTAL EXPENDITURES:	0.00	39,446.23	99,729.06	20,829.06	20,929.06	
FUND GAIN/LOSS:	89,729.06	60,531.43	49,802.37	0.00	0.00	

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630 Suspende Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 06 30 Beginning Cash & Investments	66,379.44	6,183.60	6,183.60	6,183.60	6,183.60	equals 2014 budgeted enc
308 Beginning Balances	66,379.44	6,183.60	6,183.60	6,183.60	6,183.60	
389 10 00 00 Court Funds	38,208.67	35,232.62	0.00	0.00	0.00	
389 20 00 00 Gun Permits	9,120.50	9,082.00	0.00	0.00	0.00	
389 40 00 00 Non-revenue--miscellaneous	788.83	433.25	0.00	0.00	0.00	
389 60 00 00 School Impact Fees	40,621.44	0.00	0.00	0.00	0.00	
389 79 00 00 Customer Deposits	1,751.00	1,050.00	0.00	0.00	0.00	
389 90 00 00 Retainage	22,055.91	5,338.00	0.00	0.00	0.00	
380 Non Revenues	112,546.35	51,135.87	0.00	0.00	0.00	

TOTAL REVENUES:

	178,925.79	57,319.47	6,183.60	6,183.60	6,183.60	
589 10 00 00 Court Funds	38,803.32	33,489.14	0.00	0.00	0.00	
589 20 00 00 Gun Permits	9,733.75	9,133.00	0.00	0.00	0.00	
589 40 00 00 Miscellaneous	788.83	414.00	0.00	0.00	0.00	
589 60 00 00 School Impact Fee	40,621.44	0.00	0.00	0.00	0.00	
589 79 00 00 Customer Deposits	1,751.00	850.00	0.00	0.00	0.00	
589 90 00 00 Retainage	81,043.85	3,730.16	0.00	0.00	0.00	
580 Non Expenditures	172,742.19	47,616.30	0.00	0.00	0.00	

508 80 06 30 Ending Cash & Investments

	0.00	0.00	6,183.60	6,183.60	6,183.60	equals bnc
999 Ending Balance	0.00	0.00	6,183.60	6,183.60	6,183.60	

TOTAL EXPENDITURES:

	172,742.19	47,616.30	6,183.60	6,183.60	6,183.60	
FUND GAIN/LOSS:	6,183.60	9,703.17	3,519.57	0.00	0.00	

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660 Cash Accounts Fund

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 06 60 Beginning Cash & Investments	390.00	0.00	390.00	490.00	490.00	increased \$100 for additional cash drawer
308 Beginning Balances	390.00	0.00	390.00	490.00	490.00	
TOTAL REVENUES:	390.00	0.00	390.00	490.00	490.00	
508 80 06 60 Ending Cash & Investments	0.00	0.00	390.00	490.00	490.00	equals bnc
999 Ending Balance	0.00	0.00	390.00	490.00	490.00	
TOTAL EXPENDITURES:	0.00	0.00	390.00	490.00	490.00	
FUND GAIN/LOSS:	390.00	0.00	-390.00	0.00	0.00	

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677 Transportation Benefit District

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
308 80 06 77 Beginning Cash & Investments	0.00	42,388.08	42,388.08	39,184.08	110,926.08	equals 2014 budgeted enc
308 Beginning Balances	0.00	42,388.08	42,388.08	39,184.08	110,926.08	
313 21 00 00 Trans Ben Dist-Sales Tax	84,051.84	259,855.66	200,000.00	250,000.00	250,000.00	
310 Taxes	84,051.84	259,855.66	200,000.00	250,000.00	250,000.00	
361 10 00 00 Interest Income	23.43	131.14	100.00	200.00	100.00	
360 Misc Revenues	23.43	131.14	100.00	200.00	100.00	
TOTAL REVENUES:	84,075.27	302,374.88	242,488.08	289,384.08	361,026.08	
543 30 10 00 Salaries & Wages	0.00	7,931.97	23,126.00	8,028.00	8,169.00	Represents 12.5% of Trevor Harrison's salary and benefits
543 30 11 00 Overtime	0.00	2.78	297.00	0.00	0.00	s/b zero
543 30 20 00 Social Security	0.00	589.76	1,792.00	614.00	625.00	
543 30 21 00 Retirement	0.00	728.77	2,041.00	819.00	915.00	Updated rate 8-5-2014.
543 30 22 00 Medical Benefits	0.00	2,929.81	5,834.00	2,885.00	3,030.00	
543 30 23 00 L & I	0.00	132.48	1,118.00	171.00	176.00	
543 30 24 00 Unemployment Insurance	0.00	222.17	703.00	241.00	245.00	
543 30 41 00 Professional Services	998.25	800.75	4,000.00	4,000.00	4,000.00	
543 30 44 00 Advertising	0.00	140.57	0.00	0.00	0.00	
543 30 46 00 Insurance	1,671.00	2,500.00	5,100.00	2,500.00	2,500.00	per WCIA preliminary estimate
543 30 47 00 Utilities	0.00	901.03	0.00	0.00	0.00	
543 30 49 00 Miscellaneous	0.00	0.00	1,000.00	1,000.00	1,000.00	
543 30 50 01 Management Fees - City	0.00	10,000.00	10,093.00	10,000.00	10,000.00	Per ILA with city, TBD shall pay the street fund \$10,000 per year for mgmt fees
543 30 51 00 State Audit	39,017.94	0.00	0.00	0.00	0.00	
543 Streets Admin & Overhead	41,687.19	26,880.09	55,104.00	30,258.00	30,660.00	
595 30 63 01 270th Street (Florence To 88th)	0.00	39,665.30	100,000.00	100,000.00	0.00	
595 30 63 02 92nd St (Bowling Alley To 276th)	0.00	32,183.75	48,200.00	48,200.00	0.00	
595 30 63 03 Viaduct Roundabout	0.00	0.00	0.00	0.00	100,000.00	
594 Capital Expenditures	0.00	71,849.05	148,200.00	148,200.00	100,000.00	
508 80 06 77 Ending Cash & Investments	0.00	0.00	39,184.08	110,926.08	230,366.08	to balance
999 Ending Balance	0.00	0.00	39,184.08	110,926.08	230,366.08	

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677 Transportation Benefit District

Account	2013 Actual	2014 Actual	2014 Appropriated	2015 Appropriated	2016 Appropriated	Comment
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TOTAL EXPENDITURES: 41,687.19 98,729.14 242,488.08 289,384.08 361,026.08

FUND GAIN/LOSS: 42,388.08 203,645.74 164,461.66 0.00 0.00

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Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Appropriated
001 General Fund	7,379,707.15	7,354,776.94	7,281,766.31		7,436,400.31	7,121,974.31
101 Street Fund	492,594.99	442,950.31	450,814.37		440,237.37	466,342.37
102 Street Impact Fee Fund	784,161.60	786,752.06	848,492.04		773,867.04	711,517.04
103 Street Construction Fund	287,267.14	305,723.46	535,421.25		821,221.25	1,386,021.25
104 Park Improvement Fund	219,060.52	1,731,028.25	2,951,047.87		245,250.00	80,500.00
105 Fire Impact Fees	25,193.84	27,209.96	31,203.84		31,204.00	32,140.00
106 Park Impact Fees						
107 Equipment Reserve Fund	179,711.88	175,586.38	170,248.39		132,248.39	17,348.39
109 Contingency Fund	377,230.97	241,504.15	241,030.97		260,130.97	271,630.97
110 Building Improvement Fund	1,116,452.69	1,183,076.25	1,181,167.91		940,800.00	720,100.00
111 Fire Physical Fitness Grant						
113 Drug Seizure Fund						
120 REET - Capital Improvements	829,402.52	770,225.66	766,231.52		290,231.52	112,231.52
121 REET - Growth Management	709,218.42	562,188.91	558,234.09		532,734.09	494,234.09
203 LID Guarantee Fund	4,920.67	5,006.53	4,970.67		5,200.00	
205 Debt Service Fund	319,714.72	279,069.02	281,212.86		258,262.86	250,912.86
207 LID 92-1 Debt Service Fund	30,274.51	30,362.52	30,274.51		30,500.00	
302 Fire Station Construction						
401 Sewer Fund	2,729,495.10	2,457,173.76	2,459,878.98		2,328,091.98	2,377,712.98
403 Sewer Construction Fund	1,896,033.48	2,289,398.34	2,299,098.23		2,221,327.00	2,542,000.00
405 Sewer Plant Investment Fund	953,980.66	786,849.88	955,800.66		712,620.66	1,040,420.66
406 Public Works Trust Fund 271st						
407 Wastewater Treatment Plant						
410 Drainage Fund	1,030,511.91	1,061,061.20	1,031,900.71		694,049.71	686,464.71
411 Drainage Construction Fund	411,771.03	417,710.28	722,894.97		660,000.00	304,912.00
412 Drainage Plant Investment Fund	120,176.90	100,593.78	120,426.90		42,200.00	75,650.00
421 Water Fund	2,170,993.52	2,420,157.33	2,426,693.78		2,185,596.78	2,201,537.78
422 Water Construction Fund	2,388,213.01	2,400,151.85	2,406,191.04		1,210,337.00	925,000.00
423 Cedar Home Plant Investment	275,714.75	276,451.83	353,114.75		213,895.75	139,676.75
424 Water Plant Investment Fund	576,421.73	429,360.59	576,921.73		397,421.73	704,021.73
435 Utility Deposits	548.56	548.56	548.56		548.56	548.56
451 Water Bond Reserve	427,052.40	429,366.37	429,052.40		432,902.40	435,502.40
452 Sewer Bond Reserve	467,570.99	468,857.03	467,570.99		468,570.99	469,570.99
457 Sewer Equipment Reserve	166,606.27	165,130.75	164,998.17		139,998.17	140,998.17
458 Drainage Equipment Reserve	69,352.25	79,545.34	79,352.25		20,452.25	20,452.25
459 Water Equipment Reserve	89,729.06	99,977.66	99,729.06		20,829.06	20,929.06
630 Suspense Fund	178,925.79	57,319.47	6,183.60		6,183.60	6,183.60
660 Cash Accounts Fund	390.00		390.00		490.00	490.00
677 Transportation Benefit District	84,075.27	302,374.88	242,488.08		289,384.08	361,026.08
	26,792,474.30	28,137,489.30	54,929,963.60	24,243,187.52	24,118,050.52	48,361,238.04
001 General Fund	5,546,329.84	5,612,681.18	7,181,766.31		7,436,400.31	7,121,974.31

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Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Appropriated
101 Street Fund	331,780.62	293,834.74	450,814.37		440,237.37	466,342.37
102 Street Impact Fee Fund	3,669.56	76,117.21	848,492.04		773,867.04	711,517.04
103 Street Construction Fund	127,020.89	246,005.83	535,421.25		821,221.25	1,386,021.25
104 Park Improvement Fund	89,073.85	1,703,370.75	3,051,047.87		245,250.00	80,500.00
105 Fire Impact Fees			31,203.84		31,204.00	
106 Park Impact Fees						32,140.00
107 Equipment Reserve Fund	10,063.49	56,675.72	170,248.39		132,248.39	17,348.39
109 Contingency Fund	137,300.00		241,030.97		260,130.97	271,630.97
110 Building Improvement Fund	256,584.78	337,868.18	1,181,167.91		940,800.00	720,100.00
111 Fire Physical Fitness Grant						
113 Drug Seizure Fund						
120 REET - Capital Improvements	145,171.00	588,000.00	766,231.52		290,231.52	112,231.52
121 REET - Growth Management	232,484.33	87,000.00	558,234.09		532,734.09	494,234.09
203 LID Guarantee Fund			4,970.67		5,200.00	
205 Debt Service Fund	262,601.86	224,101.75	281,212.86		258,262.86	250,912.86
207 LID 92-1 Debt Service Fund			30,274.51		30,500.00	
302 Fire Station Construction						
401 Sewer Fund	1,902,616.12	1,697,558.27	2,459,878.98		2,328,091.98	2,377,712.98
403 Sewer Construction Fund	43,315.25	187,305.19	2,299,098.23		2,221,327.00	2,542,000.00
405 Sewer Plant Investment Fund	194,280.00	194,280.00	955,800.66		712,620.66	1,040,420.66
406 Public Works Trust Fund 271st						
410 Drainage Fund	424,911.20	726,587.98	1,031,900.71		694,049.71	686,464.71
411 Drainage Construction Fund	186,976.06	221,000.05	722,894.97		660,000.00	304,912.00
412 Drainage Plant Investment Fund	19,950.00	78,000.00	120,426.90		42,200.00	75,650.00
421 Water Fund	1,480,555.74	1,801,201.38	2,426,693.78		2,185,596.78	2,201,537.78
422 Water Construction Fund	482,021.97	1,468,962.65	2,406,191.04		1,210,337.00	925,000.00
423 Cedar Home Plant Investment		139,519.00	353,114.75		213,895.75	139,676.75
424 Water Plant Investment Fund	158,400.00	180,000.00	576,921.73		397,421.73	704,021.73
435 Utility Deposits		300.00	548.56		548.56	
451 Water Bond Reserve	211,450.00	209,350.00	429,052.40		432,902.40	435,502.40
452 Sewer Bond Reserve			467,570.99		468,570.99	469,570.99
457 Sewer Equipment Reserve	42,608.10	6,770.40	164,998.17		139,998.17	140,998.17
458 Drainage Equipment Reserve		4,533.30	79,352.25		20,452.25	20,452.25
459 Water Equipment Reserve		39,446.23	99,729.06		20,829.06	20,929.06
630 Suspense Fund	172,742.19	47,616.30	6,183.60		6,183.60	6,183.60
660 Cash Accounts Fund			390.00		490.00	490.00
677 Transportation Benefit District	41,687.19	98,729.14	242,488.08		289,384.08	361,026.08
	12,503,594.04	16,326,815.25	28,830,409.29	24,243,187.52	24,118,050.52	48,361,238.04
	14,288,880.26	11,810,674.05	26,099,554.31	0.00	0.00	0.00

FUNDS GAIN/LOSS:

