



City of Marysville

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2015 / 2016 Biennial PRELIMINARY BUDGET

2014 Accomplishments

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- **General Fund Balance**
 - Maintain 10% goal – refunding fleet/facilities, building maintenance, technology, and building capital reserves
- **Capital Facility Maintenance/Improvements**
 - Evidence building
 - Comeford Park Restroom Upgrade
 - Park Admin. Bldg. Upgrade
 - Baxter Com. Center Upgrades
 - North Precinct



2014 Accomplishments

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- **Construction**

- Splash Park
- Bayview Trail
- Signalization at 53rd and SR528
- Pavement Preservation
 - ✦ 108th ST NE – 51st Ave to 67th Ave
 - ✦ Grove ST – 73rd ST to 79th ST
 - ✦ State Ave – 88th ST to 92nd ST
 - ✦ 44th Ave – Grove ST to 76th ST

- **Debt**

- LID 72 Financing – 4.6% TIC
- Refunded Revenue Bond
 - ✦ \$5.9 million saving over term



2015/2016 Budget Highlights

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- Continue Building a Capital Reserve
- Pavement Preservation
- Public Safety expansion/Retrofit Partial Design
- City Service Analysis
- Business Expansion
- Covered Storage – Snow & Ice
- Street Construction
 - IJR SR 529/I-5
 - State Ave – 116th to 136th

2015/2016 Budget Highlights

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- **Park Trail Construction**
 - Qwuloolt and Bayview Trail Expansion
- **Utility**
 - Sunnyside Well Treatment Project
 - Whiskey Ridge Sewer Pump Station
 - WWTP Building Retrofit
- **Sanitation**
 - Central Marysville Expansion
- **Fleet**
 - Fleet Replacement Rebuild

2015/2016 Budget Highlights

Employee to Citizen
Ratio of 4.4 FTEs per
1,000 of citizens

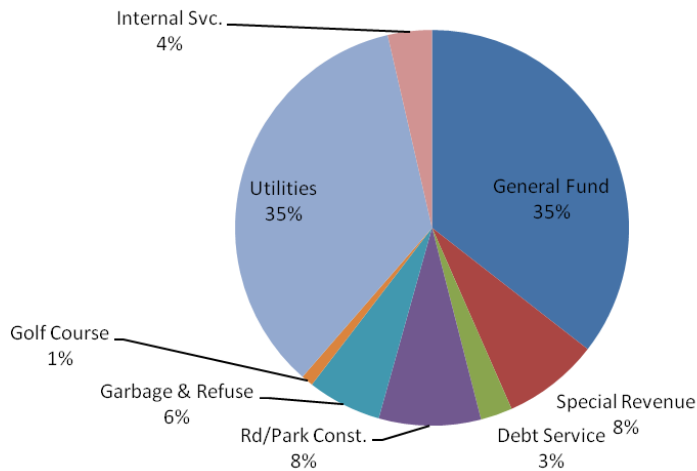
Comparison to cities
similar in size of 8 to 14
FTEs per 1,000 of
citizens

2015/2016 PRELIMINARY BUDGET PERSONNEL SUMMARY FULL TIME EQUIVALENTS EMPLOYEES

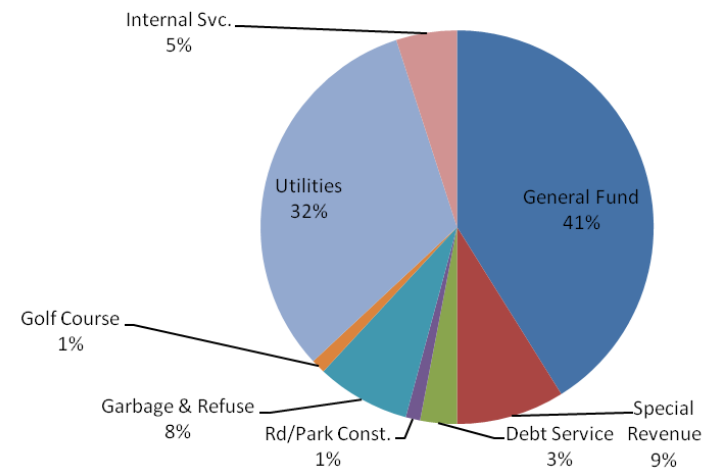
Fund	2010	2014	2015	2016
GENERAL FUND - 001				
02 Municipal Court	16.0	11.0	11.0	12.0
03 Executive	7.0	5.0	5.0	5.0
04 Finance	14.0	13.0	14.0	15.0
05 Legal	4.0	4.5	7.0	7.0
06 Human Resources	3.0	3.0	3.0	3.0
07 Community Development	24.0	18.5	20.5	20.5
08 Police	89.5	87.5	89.5	89.5
10 Parks/Recreation	17.0	12.5	13.5	13.5
11 Engineering (a)	16.0	11.0	11.0	11.0
Total General Fund	190.5	166.0	174.5	176.5
Streets	14.5	12.5	13.5	15.5
Water/Sewer Utility (a)	46.5	53.75	55.25	55.25
Solid Waste	7.0	8.0	8.0	10.0
Golf Course	6.0	4.0	4.0	4.0
Fleet Services	4.0	5.5	5.5	5.5
Facility Maintenance	2.0	2.5	2.5	2.5
Computer Services	6.50	5.75	6.75	6.75
CITY TOTAL	277.0	258.0	270.0	276.0

2015/2016 Preliminary Budget – City Wide

2015 Preliminary Operating Budget by Fund Type



2016 Preliminary Operating Budget by Fund Type



Budget Year	General Fund	Special Revenue	Debt Service	Rd/Park Const.	Garbage & Refuse	Golf Course	Utilities	Internal Svc.
2016	41%	9%	3%	1%	8%	1%	32%	5%
2015	36%	8%	3%	8%	6%	1%	35%	4%
2014	36%	5%	2%	5%	6%	1%	42%	3%

2015/2016 Preliminary Budget – City Wide

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- **Expense Budget**
 - 2015 - \$128.0 million
 - 2016 - \$109.7 million
- **Fund Balance**
 - 2015 - \$24.1 million
 - 2016 - \$20.5 million
- **Total Preliminary Budget**
 - 2015 - \$152.2 million
 - 2016 - \$130.2 million

2015/2016 Preliminary Budget

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- Assumptions
 - IPD - 1.591%
 - COLA
 - ✦ MPOA contract, 2% for 2015
 - *3-year contract to Dec. 31, 2016*
 - ✦ Teamster contract, under negotiation
 - ✦ Directors/Management/Non-Represented – for 2015 - 2% & continuance of award program
 - Pension rate change, 21.6% increase
 - Health benefit rates increase - 6%

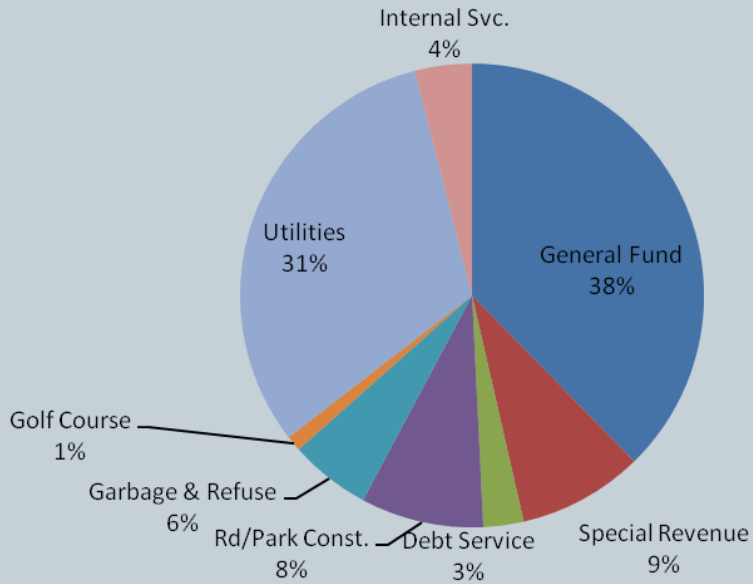
2015/2016 Preliminary Budget

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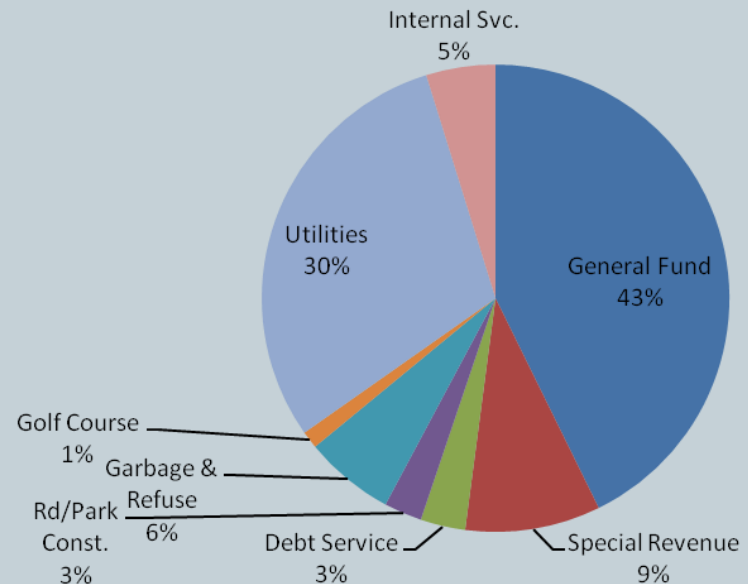
- **Assumptions (continued)**
 - Capital Outlay - \$47.8 million
 - ✦ 2016 - \$9.2 million
 - ✦ 2015 - \$22.9 million
 - ✦ 2014 - \$15.7 million
 - 2% annual rate adjustment for water/sewer/storm
 - Continue additional 1% telephone tax
 - 0% Regular property tax for 2015
 - 1% EMS property tax for 2015

2015/2016 Preliminary Budget

2015 Preliminary Revenue Budget by Fund



2016 Preliminary Revenue Budget by Fund



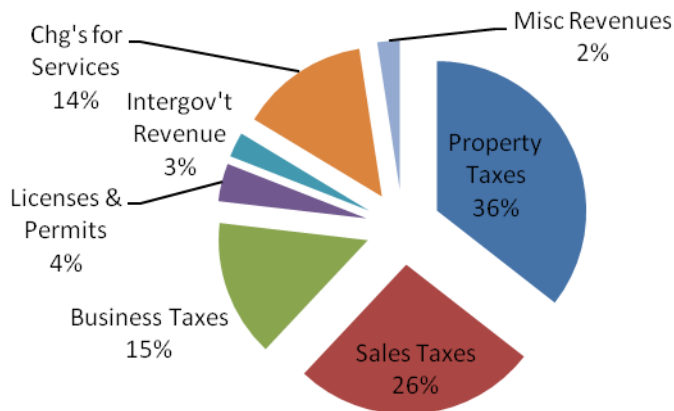
Budget Year	General Fund	Special Revenue	Debt Service	Rd/Park Const.	Garbage & Refuse	Golf Course	Utilities	Internal Svc.
2016	39%	5%	2%	7%	6%	1%	37%	3%
2015	38%	9%	3%	8%	6%	1%	31%	4%
2014	39%	5%	2%	7%	6%	1%	37%	3%

General Fund Major Revenues

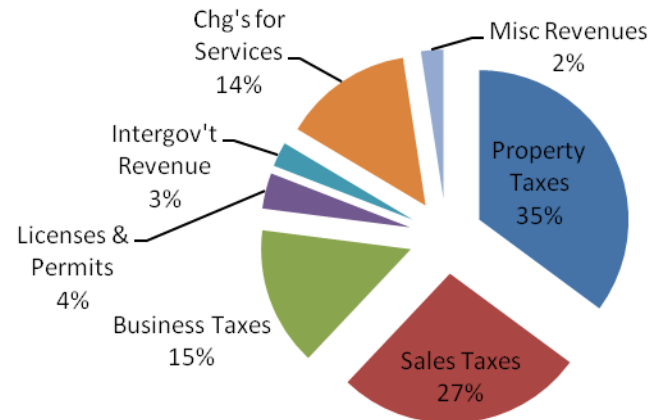
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62% of the General Fund revenue is two sources:
Property Taxes and Sales Taxes

2015 General Fund Major Revenues



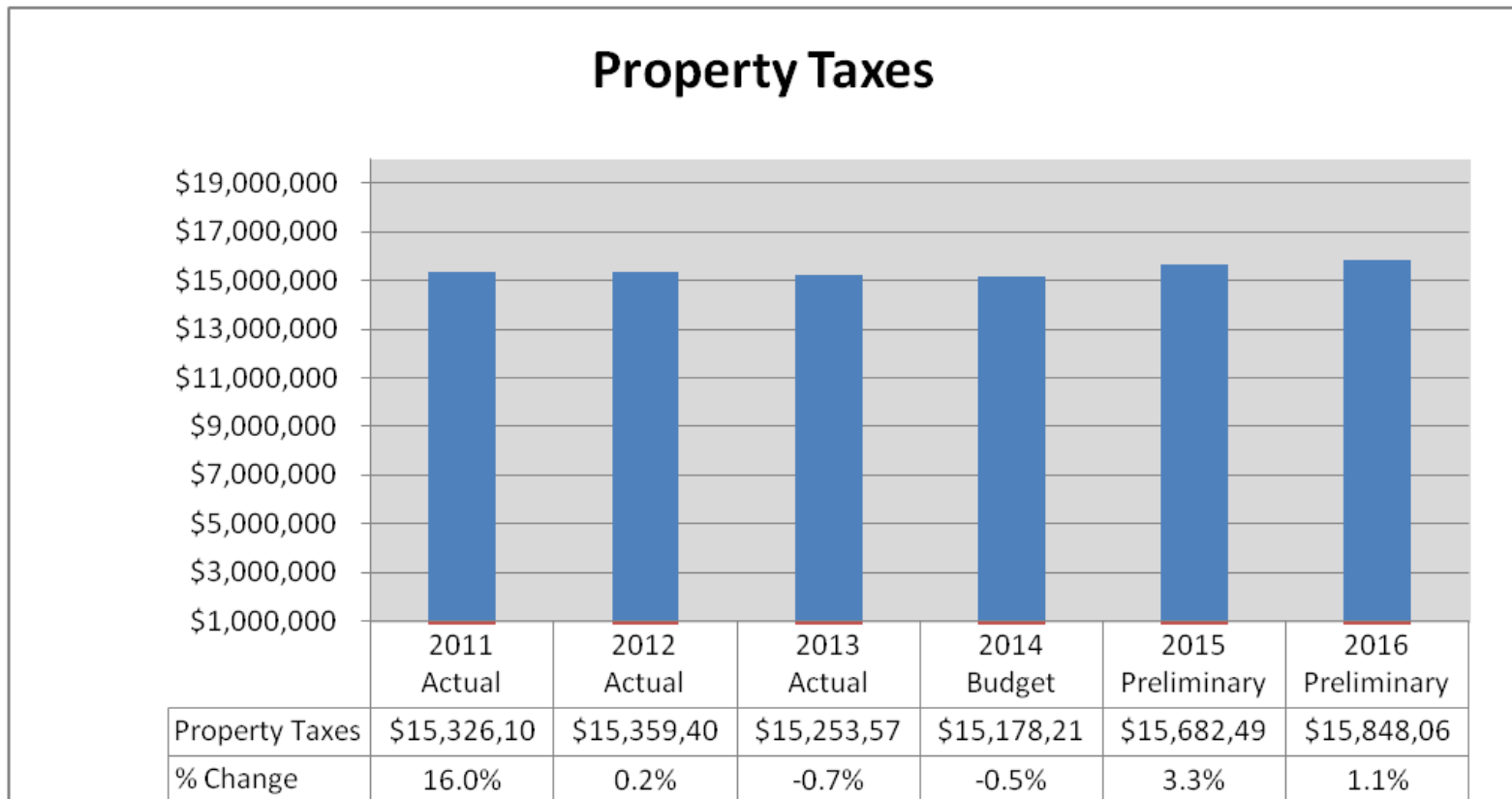
2016 General Fund Major Revenues



Property Tax History & Forecast

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- Growth results from annexation & new construction



Property Assessed Value – History & Forecast

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- Assessed value increasing
- Slower growth estimated for future

PROPERTY TAX MODEL-Marysville	2013	2014	2015	2016	2017
ASSESSED VALUATION	Actual	Actual	9/25/2014	7/9/2014	7/9/2014
AV ADJUSTMENTS					
Previous Year AV	4,769,475,472	4,476,525,057	4,869,342,321	5,490,041,085	5,813,543,139
Reassessment %	-7.4%	7.4%	11.8%	5.0%	5.0%
Reassessment Value	(352,426,415)	329,921,341	574,101,624	274,502,054	290,677,157
Appeals					
Reassessed AV	4,417,049,057	4,806,446,398	5,443,443,945	5,764,543,139	6,104,220,296
Other AV Adjustments					
New Construction	59,476,000	60,759,049	46,597,140	49,000,000	49,000,000
State Assessed Utilities		2,136,874			
Annexations					
Other Adjustments					
Total Other AV Adjustments	59,476,000	62,895,923	46,597,140	49,000,000	49,000,000
CURRENT YEAR AV	4,476,525,057	4,869,342,321	5,490,041,085	5,813,543,139	6,153,220,296

Property Tax – Levy Rate

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Levy rate continues to fall as AV increase

LEVY RATE SUMMARY	2013	2014	2015	2016	2017
Regular Levy	2.9056	2.7168	2.4255	2.3145	2.2051
Total Regular Levy	2.9056	2.7168	2.4255	2.3145	2.2051
Special Levies					
EMS Levy	0.5000	0.4722	0.4270	0.4120	0.3965
94 G.O. Refund	-	-	-	-	-
Total Special Levies	0.5000	0.4722	0.4270	0.4120	0.3965
TOTAL LEVIES (per \$1,000 AV)	3.4056	3.1890	2.8526	2.7264	2.6016

Property Tax – Residential Impact

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PROPERTY TAX COMPARISON–CITY OF MARYSVILLE VERSUS UNINCORPORATED AREA NEAR CITY LIMITS

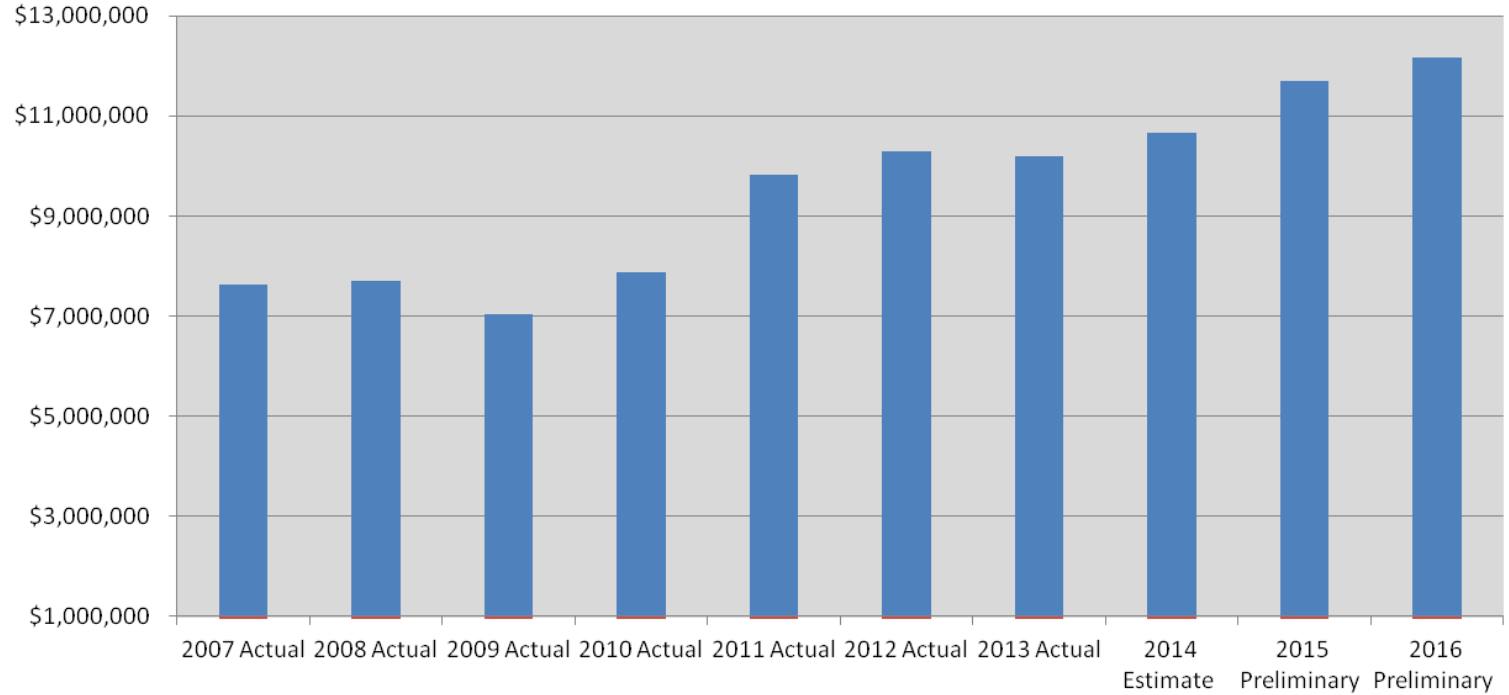
01/23/2014 Estimate

TAXING DISTRICT	YEAR 2015 - Per \$1,000 AV		YEAR 2015 - Average Tax Bill		@ 1%	
	CITY	COUNTY	CITY	COUNTY	CITY	CITY
City of Marysville						
General Levy	\$ 2.4255	\$ -	\$ 485.10	\$ -	\$ 2.4496	\$489.92
Fire Dist. 12		1.4204	-	284.08	-	-
EMS Levy	0.4270	0.4740	85.40	94.80	0.4270	85.40
GO Bonds			-	0.00	-	-
Public Safety Building			-	0.00	-	-
County Taxes	1.0787	1.0787	215.74	215.74	1.0787	215.74
County Roads		1.7405	-	348.11	-	-
Marysville School District	5.3420	5.3420	1,068.40	1068.40	5.3420	1,068.40
State School	2.3844	2.3844	476.87	476.87	2.3844	476.87
Library District	0.5000	0.5000	99.99	99.99	0.5000	99.99
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 12.1575	\$ 12.9399	\$ 2,431.50	\$ 2,587.98	\$ 12.1816	\$ 2,436.32
Tax on Avg. Residence Value of						
\$200,000	\$2,431.50	\$2,587.98	\$2,431.50	\$2,587.98		\$ 2,436.32
\$300,000	\$3,647.25	\$3,881.98	\$3,647.25	\$3,881.98		\$ 3,654.48

2015 rate are unavailable - table reflects City's estimate for 2015 with 2014 actuals for other districts

City receives 24.3% of total property taxes levied

Retail Sales & Use Taxes



Sales & Use Tax History	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2015 Preliminary	2016 Preliminary
Sales & Use	\$ 7,624	\$ 7,711	\$ 7,029	\$ 7,391	\$ 8,423	\$ 8,812	\$ 8,530	\$ 8,831	\$ 9,670	\$ 10,066
Annexation Sales Tax Credit	\$ -	\$ -	\$ -	\$ 495	\$ 1,401	\$ 1,483	\$ 1,654	\$ 1,836	\$ 2,020	\$ 2,101
Total Sales &	\$ 7,624	\$ 7,711	\$ 7,029	\$ 7,886	\$ 9,824	\$ 10,295	\$ 10,185	\$ 10,668	\$ 11,690	\$ 12,166
% Change	26.4%	1.1%	-8.8%	5.2%	14.0%	4.6%	-3.2%	3.5%	9.5%	4.1%

Sales Tax Monthly 3 Year Comparison

Growth is steady

Economic recovery
continues to struggle as
demonstrated by the
fluctuation in construction

2007 per capita - \$135

2013 per capita - \$112

2014 per capita - \$126

SALES TAX BY MONTH			
MONTH	2012	2013	2014
JAN	617,645	644,750	778,100
FEB	882,625	876,447	980,744
MAR	603,666	704,876	764,755
APR	473,706	659,607	720,155
MAY	683,636	721,763	764,755
JUN	655,833	706,815	816,613
JUL	653,465	735,911	774,102
AUG	642,489	744,234	823,742
SEP	624,746	734,553	878,989
OCT	666,362	744,016	0
NOV	675,559	756,065	0
DEC	654,109	777,032	0

Cumulative YTD		Cumulative	
2012	2013	\$Change	%Change
617,645	644,750	27,105	4.4%
1,500,270	1,521,197	20,927	1.4%
2,103,936	2,226,073	122,137	5.8%
2,577,643	2,885,681	308,038	12.0%
3,261,278	3,607,444	346,165	10.6%
3,917,112	4,314,259	397,147	10.1%
4,570,576	5,050,170	479,593	10.5%
5,213,065	5,794,403	581,338	11.2%
5,837,812	6,528,956	691,144	11.8%
6,504,174	7,272,972	768,798	11.8%
7,179,733	8,029,036	849,303	11.8%
7,833,842	8,806,068	972,226	12.4%

Month to Month	Cumulative		
	2014	\$Change	%Change
20.7%	778,100	133,349	20.7%
11.9%	1,758,843	237,647	15.6%
8.5%	2,523,598	297,525	13.4%
9.2%	3,243,753	358,072	12.4%
6.0%	4,008,508	401,064	11.1%
15.5%	4,825,121	510,862	11.8%
5.2%	5,599,223	549,053	10.9%
10.7%	6,422,966	628,562	10.8%
19.7%	7,301,954	772,998	11.8%
-100.0%			0.0%
-100.0%			0.0%
-100.0%			0.0%

Cumulative Growth w/o Const. 12.1%

CONSTRUCTION SALES TAX BY MONTH			
MONTH	2012	2013	2014
JAN	40,331	42,018	79,781
FEB	52,211	49,945	94,990
MAR	36,312	83,444	67,965
APR	39,887	86,153	67,965
MAY	45,844	86,936	68,198
JUN	52,945	64,781	65,773
JUL	55,089	93,255	64,735
AUG	50,055	71,031	66,383
SEP	34,805	78,455	61,559
OCT	40,720	92,750	
NOV	48,669	92,292	
DEC	44,624	100,624	

Cumulative YTD		Cumulative	
2012	2013	\$Change	%Change
40,331	42,018	1,687	4.2%
92,542	91,963	-579	-0.6%
128,854	175,407	46,553	36.1%
168,741	261,560	92,819	55.0%
214,585	348,496	133,911	62.4%
267,530	413,277	145,747	54.5%
322,619	506,532	183,913	57.0%
372,674	577,563	204,889	55.0%
407,479	656,018	248,539	61.0%
448,199	748,768	300,569	67.1%
496,868	841,060	344,192	69.3%
541,492	941,684	400,192	73.9%

Month to Month	Cumulative		
	2014	\$Change	%Change
89.9%	79,781	37,763	89.9%
90.2%	174,771	82,808	90.0%
-18.6%	242,736	67,329	38.4%
-21.1%	310,701	49,141	18.8%
-21.6%	378,899	30,403	8.7%
1.5%	444,672	31,395	7.6%
-30.6%	509,407	2,875	0.6%
-6.5%	575,790	-1,773	-0.3%
-21.5%	637,349	-18,669	-2.8%
-100.0%			0.0%
-100.0%			0.0%
-100.0%			0.0%

General Fund – 2015/2016 Preliminary Revenue Summary

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General Fund	2013 Amended Budget	2014 Amended Budget	2015 Preliminary Budget	2016 Preliminary Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
Department Budget						
<i>Property Tax</i>	14,893,873	15,178,214	15,682,495	15,848,063	3.3%	1.1%
<i>Sales Tax</i>	8,712,830	9,168,690	11,690,443	12,166,475	27.5%	4.1%
<i>Business Taxes</i>	5,245,880	5,877,012	6,194,050	6,406,356	5.4%	3.4%
<i>Gambling Tax</i>	100,000	100,000	110,000	110,000	10.0%	0.0%
<i>Other Taxes</i>	228,000	228,500	238,500	238,500	4.4%	0.0%
<i>Construction Permits</i>	695,000	900,000	750,000	650,000	-16.7%	-13.3%
<i>Other Licenses & Permits</i>	988,027	1,035,558	1,056,449	1,089,914	2.0%	3.2%
<i>Grants</i>	67,600	132,900	14,900	14,900	-88.8%	0.0%
<i>State Revenues</i>	970,427	1,005,373	1,175,251	1,183,186	16.9%	0.7%
<i>Service Charges</i>	5,241,726	6,041,585	6,147,838	6,332,972	1.8%	3.0%
<i>Fines & Forfeits</i>	573,232	548,784	527,190	514,037	-3.9%	-2.5%
<i>Miscellaneous Revenues</i>	359,151	483,350	547,928	585,765	13.4%	6.9%
Totals	38,075,746	40,699,966	44,135,044	45,140,168	8.4%	2.3%
<i>Program Requests</i>			159,680	187,064		17.1%
<i>Est. Beginning Fund Balance</i>	3,801,384	5,567,455	6,635,135	6,863,214		
Total Amended/Prelim. Budget	41,877,130	46,267,421	50,929,859	52,190,446	10.1%	2.5%

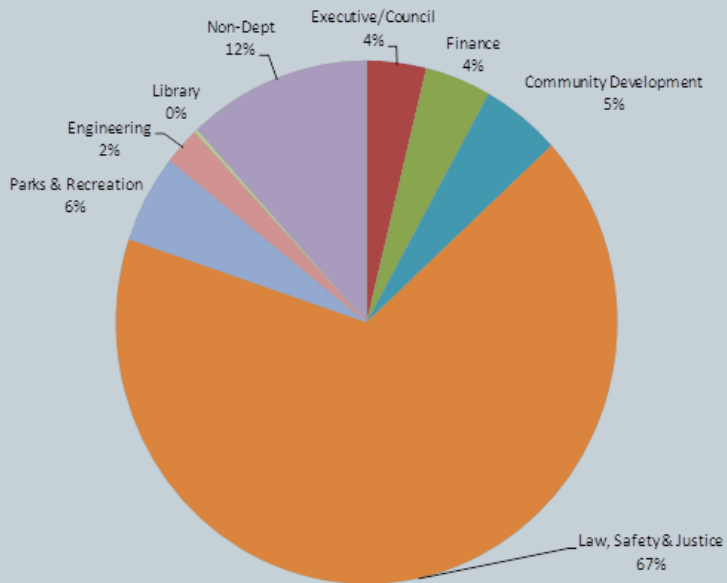
General Fund – 2015/2016 Preliminary Expenditure Summary

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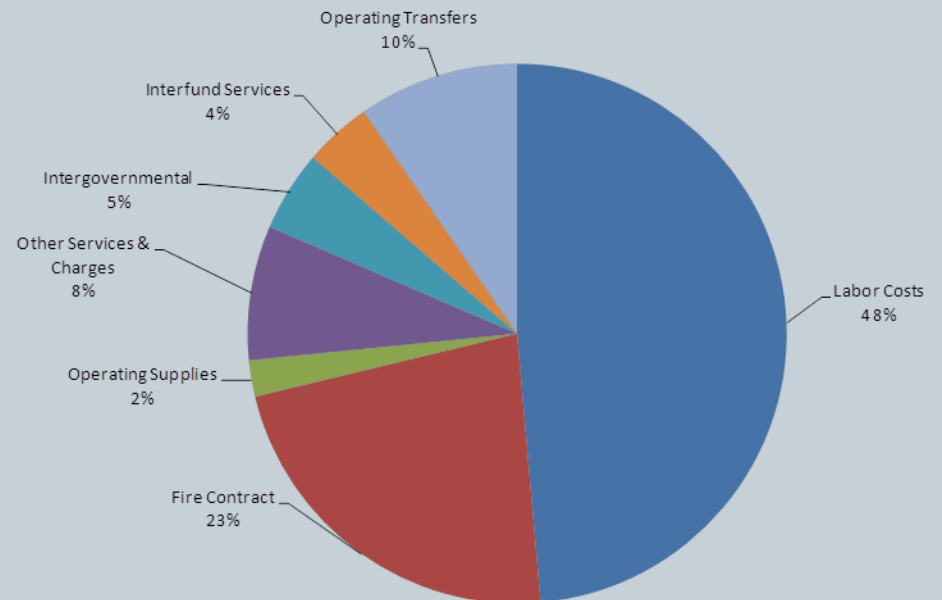
General Fund	2013 Amended Budget	2014 Amended Budget	2015 Preliminary Budget	2016 Preliminary Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
Department Budget						
<i>Council</i>	62,056	71,624	71,737	72,983	0.2%	1.7%
<i>Municipal Court</i>	1,673,133	1,808,719	1,864,056	1,915,090	3.1%	2.7%
<i>Executive</i>	973,703	1,064,994	1,009,138	1,038,524	-5.2%	2.9%
<i>Finance</i>	1,630,497	1,769,362	1,782,861	1,837,936	0.8%	3.1%
<i>Legal</i>	871,345	928,946	985,177	993,448	6.1%	0.8%
<i>Human Resources</i>	474,237	501,842	519,897	541,856	3.6%	4.2%
<i>Community Development</i>	1,814,118	2,189,551	2,135,037	2,210,974	-2.5%	3.6%
<i>Police</i>	14,047,670	14,819,204	15,512,640	15,965,927	4.7%	2.9%
<i>Fire</i>	8,980,875	9,258,552	9,471,303	9,660,729	2.3%	2.0%
<i>Parks & Recreation</i>	2,120,142	2,242,377	2,287,565	2,347,166	2.0%	2.6%
<i>Engineering</i>	950,806	977,182	982,032	1,028,345	0.5%	4.7%
<i>Library</i>	86,040	94,158	93,796	95,078	-0.4%	1.4%
<i>Public Safety Building</i>	165,589	182,553	182,836	185,910	0.2%	1.7%
<i>Non-Departmental</i>	6,195,661	6,479,460	4,945,135	4,438,449	-23.7%	-10.2%
Totals	40,045,872	42,388,524	41,843,210	42,332,415	-1.3%	1.2%
<i>Program Requests</i>			2,258,986	2,766,738		22.5%
<i>Est. Ending Fund Balance</i>	3,801,384	7,707,368	6,635,135	6,863,214		
Total Amended/Prelim. Budget	43,847,256	50,095,892	50,737,331	51,962,367	1.3%	2.4%

General Fund Expenditures - Departments

GENERAL FUND EXPENDITURES BY DEPARTMENT



GENERAL FUND EXPENDITURES BY CATEGORY

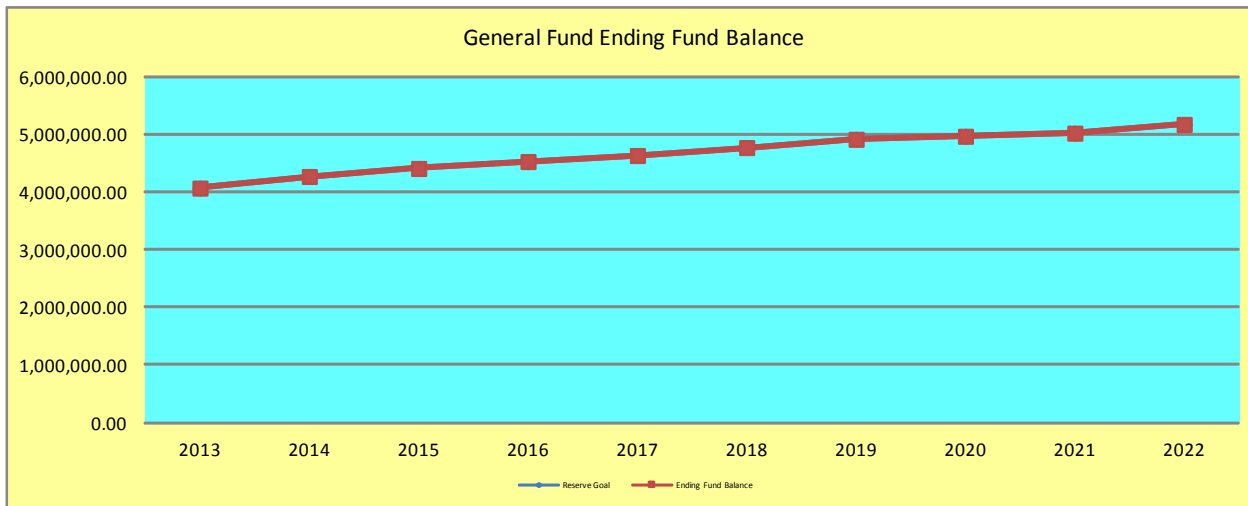


Non-Dept. includes: debt service, street & golf subsidies, facilities replacement/improvements

General Fund – Forecast

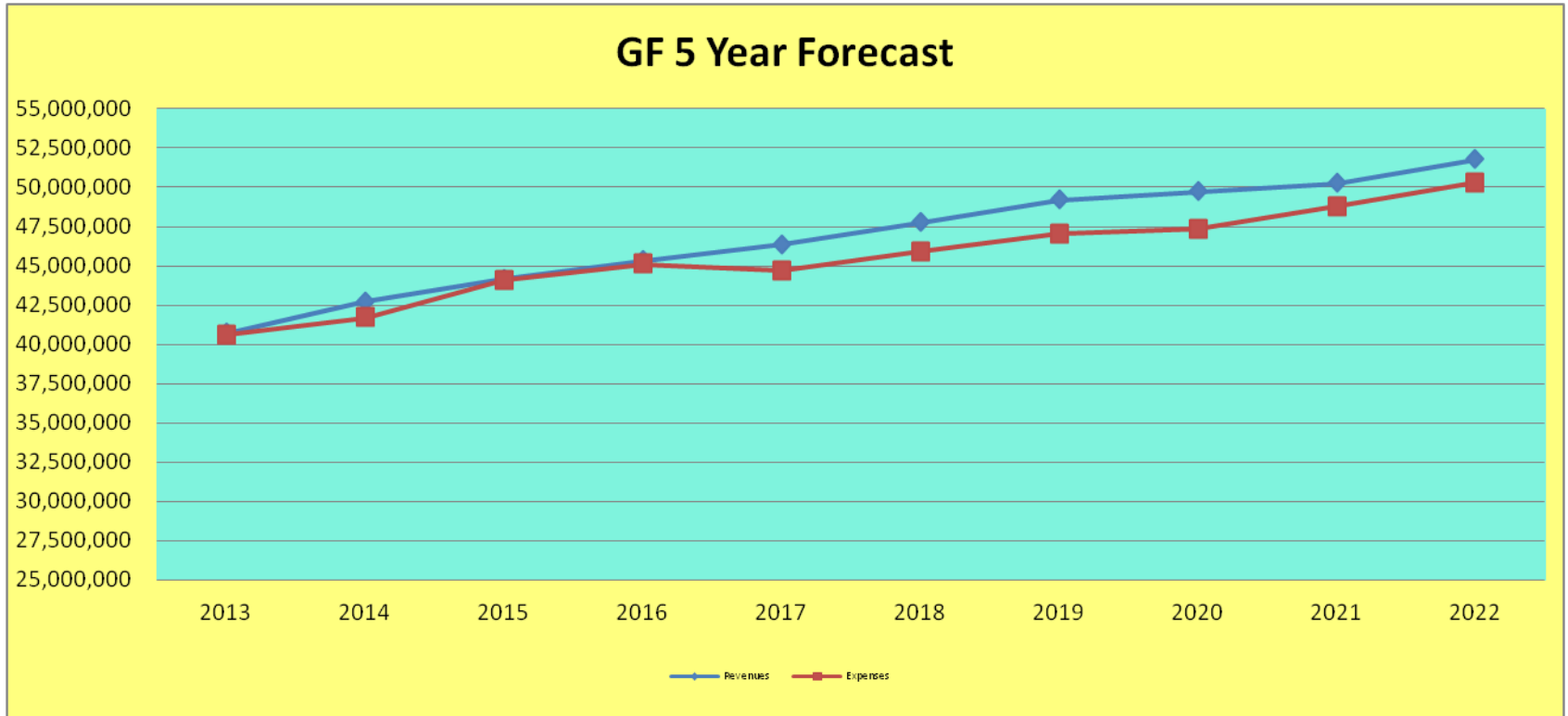
CITY OF MARYSVILLE, WA - OUTLOOK- DRAFT

	Actual 2013	YE Estimate 2014	Estimate 2015	Estimate 2016	Estimate 2017	Estimate 2018	Estimate 2019	Estimate 2020	Estimate 2021	Estimate 2022
Beginning Fund Balance	5,441,808	5,567,455	6,602,287	6,635,135	6,863,215	8,545,182	10,379,620	12,532,850	14,928,652	16,401,129
Annual Revenues	40,717,527	42,740,197	44,135,044	45,327,232	46,368,385	47,759,437	49,192,220	49,718,084	50,259,723	51,767,515
Labor Costs	18,780,406	19,743,929	20,209,893	20,966,858	21,668,122	22,318,166	22,987,711	23,677,342	24,624,436	25,609,413
Departmental Exp	14,676,401	17,302,297	18,674,178	18,330,783	18,043,260	18,404,125	18,772,207	19,147,652	19,530,605	19,921,217
Operating Exp	7,135,073	4,659,139	5,218,125	5,801,512	4,975,036	5,202,708	5,279,072	4,497,287	4,632,206	4,771,172
Ending Fund Balance	5,567,455	6,602,287	6,635,135	6,863,215	8,545,182	10,379,620	12,532,850	14,928,652	16,401,129	17,866,842



General Fund Revenue vs. Expenditures

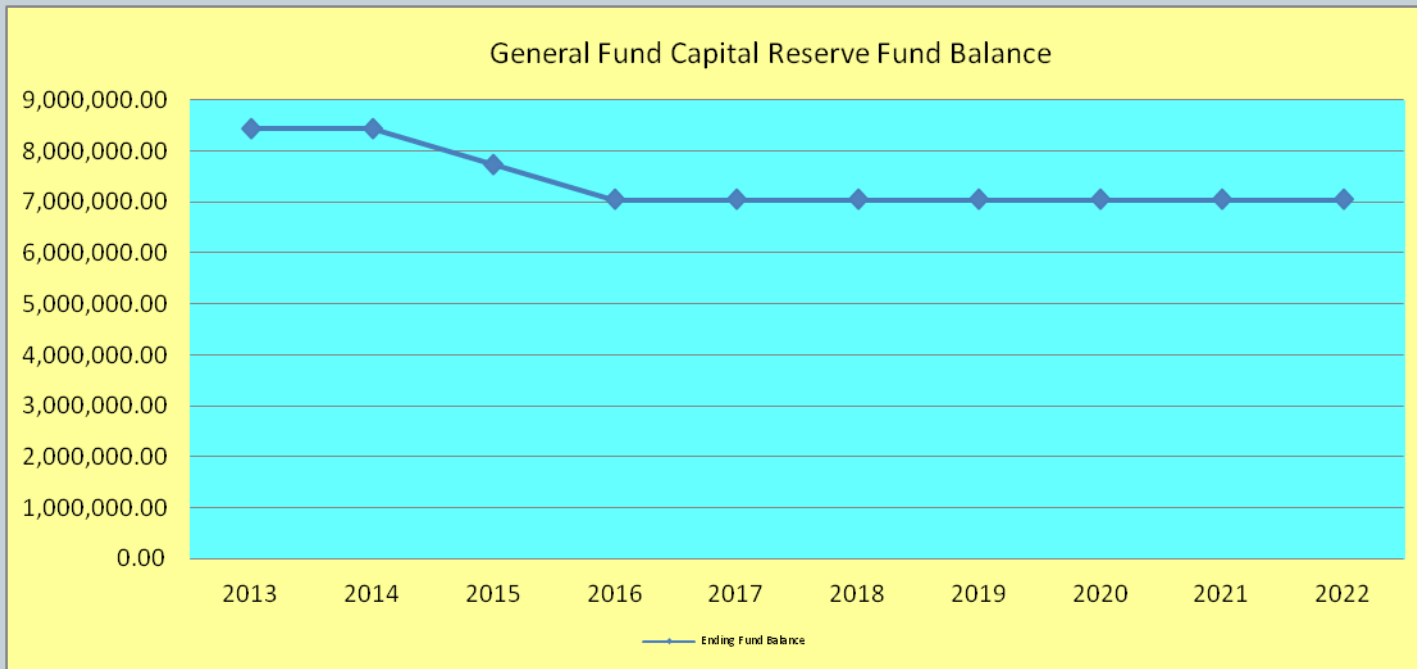
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Current Revenue vs. Current Expenses	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues	40,717,527	42,740,197	44,135,044	45,327,232	46,368,385	47,759,437	49,192,220	49,718,084	50,259,723	51,767,515
Expenses	40,591,880	41,705,365	44,102,196	45,099,153	44,686,418	45,924,999	47,038,990	47,322,281	48,787,246	50,301,802
Net Difference	125,647	1,034,832	32,848	228,079	1,681,967	1,834,437	2,153,230	2,395,803	1,472,477	1,465,713

General Fund Reserves

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	Actual 2013	Budget 2014	Estimate 2015	Estimate 2016	Estimate 2017	Estimate 2018	Estimate 2019	Estimate 2020	Estimate 2021	Estimate 2022
Beginning Fund Balance	8,437,647	8,437,647	8,437,647	7,737,647	7,037,647	7,037,647	7,037,647	7,037,647	7,037,647	7,037,647
Capital Contributions										
Capital Expense			700,000	700,000	-					
Ending Fund Balance	8,437,647	8,437,647	7,737,647	7,037,647	7,037,647	7,037,647	7,037,647	7,037,647	7,037,647	7,037,647

2015/2016 Preliminary Budget – Special Revenue

25

- Street Department: 2015 - \$4.2 million, 2016 - \$4.4 million
- Arterial Street: 2015- \$2.1 million, 2016 - \$1.6 million
- Drug Enforcement Fund - \$25,000
 - Equipment & Training for Drug Investigation
- Tribal Gaming Fund - \$25,000
 - Reserve \$100,000 towards Software Replacement of Records Mgmt & Automated Reporting System
 - Police Operational Equipment and Training
- Hotel/Motel Fund - \$96,846
- KBCC Appreciation Fund - \$4,000
- I/Net Fund: 2015 - \$74,000, 2016 - \$85,000
 - Expansion of Sunnyside Treatment Plant & Station 66
 - Expansion to Soper Hill and Whiskey Ridge
- CDBG Fund - \$350,000

2015/2016 Preliminary Budget – Enterprise Funds

26

- **Utilities – \$35.2 million**
 - Capital Outlay: 2015 - \$8.2 million, 2016 - \$3.6 million
 - ✦ Sunnyside Well Treatment Project, Upsize Filter Reject Pump
 - ✦ Whiskey Ridge Sewer Pump Station, WWTP Bldg. Retrofit
 - ✦ Edward Springs Water Right Utilization
 - ✦ Proposed 2% water, sewer, surface water rate increase as per MMC 14.07.75

- **Garbage & Refuse: 2015 - \$7.8 million, 2016 - \$8.4 million**
 - Central Annexation
 - Replacement of 3 Trucks

- **Golf: \$1.3 million**
 - Lease for additional carts

2015/2016 Preliminary Budget – Inter-Fund Services

27

- **Fleet Services: 2015 - \$3.3 million, 2016 - \$4.1 million**
 - 12 new & 44 replacements - \$5.3 million
 - Shop Upgrades & Equipment - \$103,000
- **Facilities – 2015 - \$319,264, 2016 - \$333,873**
 - No Budget Requests
- **Information Services – \$1.0 million**
 - Increase Replacement Fund
 - Systems Analyst Position

2015/2016 Preliminary Budget - Construction

28

- **Street Construction: 2015 - \$9.8 million, 2016 - \$1.1 million**
 - IJR – SR 529 & I-5 Interchange
 - State Ave 1st to 88th - Traffic Safety Grant
 - State Ave 116th to 136th – TIB Grant
- **Parks Construction – 2015 - \$921,386, 2016 - \$146,987**
 - Bayview Trail Expansion
 - Qwuloolt Trail Project

Utility Construction Projects

	Total Projects	2015	2016
W R&R Renewals/Replacements		-	165,000
W0000 Watermain Oversizing		35,000	35,000
W1302 Sunnyside Well Treatment Project		4,785,000	
W1303 Marysville West Water Meter		170,000	
W1401 88th & 55th Watermain Replacement		10,000	
W1403 Fire Hydrant Replacement		75,000	75,000
W1406 Water system Automation		85,000	
W1407 Scada System Improvement		90,000	
W1501 Edward Springs Improvements		200,000	
W1502 Replace Cedarcrest Reservoir Roof		120,000	
W1601 Edward Springs Water Right Utilization			500,000
Subtotal Water		5,570,000	775,000
S R&R Renewals & Replacement		-	300,000
S0000 Sewer Main Oversizing		30,000	30,000
S1401 Whiskey Ridge Sewer Pump Station		1,000,000	
S1403 Reject Line Extension		100,000	
S1404 WWTP Building Retrofit		500,000	2,000,000
S1501 Upsize Filter Reject Pump Station		600,000	
S1503 WWTP Headworks Rehab		100,000	
S1504 WWTP Biosolids Survey		50,000	
S1601 Carroll's Creek Emergency Generator			175,000
S1602 WWTP Membrane Bioreactor Treatment			200,000
S1603 Sand Filter Sand Replacement			100,000
Subtotal Sewer		2,380,000	2,805,000
D R&R Renewals/Replacements		15,000	15,000
D0401 Regional Detention Pond 2		270,000	
Subtotal Surface Water		285,000	15,000
Total Projects		8,235,000	3,595,000

2015 BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	2015 REVENUE	2015 EXPENDITURES	ENDING FUND BALANCE
001 General Fund	6,602,287	44,135,044	44,102,196	6,635,135
005 General Cum. Reserve	8,437,647	-	1,400,000	7,037,647
101 City Street	-	4,212,114	4,212,114	-
102 Arterial Street	-	2,100,000	2,100,000	-
103 Drug Enforcement	64,220	10,150	25,000	49,370
104 Tribal Gaming Fund	81,201	250	25,000	56,451
105 Hotel/Motel Tax Fund	56,950	85,150	96,846	45,254
106 Baxter Center Apprec.	9,061	75	4,000	5,136
108 I/NET	80,495	115,275	74,000	121,770
109 CDBG Program	-	350,000	350,000	-
110 GMA--REET I	44,724	800,500	794,008	51,216
111 GMA--REET II	36,886	800,500	800,000	37,386
114 TBD	79,243	1,768,719	1,604,008	243,954
206 LTGO 2003	24,215	2,291,514	2,292,015	23,714
271 LID 71 D/S	109,318	1,000,000	1,056,300	53,018
305 Street Capital Imprvmnts	477,987	9,340,500	9,780,139	38,348
310 Parks Capital Imprvmnts	328,825	695,370	921,386	102,809
401 Water/Sewer Operating	9,256,145	22,954,926	26,344,943	5,866,128
402 Utility Construction	120,809	8,210,000	8,235,000	95,809
410 Garbage & Refuse	3,760,453	6,615,788	7,777,758	2,598,483
420 Golf Course Operating	(0)	1,258,855	1,258,855	(0)
450 Utility Debt Service Fund	4,912,913	5,724,010	10,203,260	433,663
501 Fleet Services	385,382	3,346,773	3,315,649	416,506
502 Facilities Maintenance	36,128	328,797	319,264	45,661
503 Information Services	173,475	986,492	1,004,266	155,701
TOTAL ALL FUNDS	35,078,364	117,130,802	128,096,007	24,113,159
TOTAL BUDGET		\$ 152,209,166		152,209,166

2016 BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	2016 REVENUE	2016 EXPENDITURES	ENDING FUND BALANCE
001 General Fund	6,635,135	45,327,232	45,099,153	6,863,214
005 General Cum. Reserve	7,037,647	-	-	7,037,647
101 City Street	(0)	4,362,965	4,362,965	(0)
102 Arterial Street	-	1,600,000	1,600,000	-
103 Drug Enforcement	49,370	10,150	25,000	34,520
104 Tribal Gaming Fund	56,451	250	25,000	31,701
105 Hotel/Motel Tax Fund	45,254	89,400	96,846	37,808
106 Baxter Center Apprec.	5,136	75	4,000	1,211
108 I/NET	121,770	115,275	85,000	152,045
109 CDBG Program	-	350,000	350,000	-
110 GMA--REET I	51,216	800,500	793,894	57,822
111 GMA--REET II	37,386	800,500	800,000	37,886
114 TBD	243,954	1,804,084	1,604,008	444,030
206 LTGO 2003	23,714	2,290,089	2,291,589	22,214
271 LID 71 D/S	53,018	1,000,000	1,005,300	47,718
305 Street Capital Imprvmnts	38,348	2,500,500	1,157,164	1,381,684
310 Parks Capital Imprvmnts	102,809	277,500	146,987	233,322
401 Water/Sewer Operating	5,866,128	22,933,926	26,123,929	2,676,125
402 Utility Construction	95,809	3,510,000	3,595,000	10,809
410 Garbage & Refuse	2,598,483	6,615,788	8,433,122	781,149
420 Golf Course Operating	-	1,278,551	1,278,551	-
450 Utility Debt Service Fund	433,663	5,339,938	5,319,188	454,413
501 Fleet Services	416,506	3,706,224	4,107,959	14,771
502 Facilities Maintenance	45,661	343,738	333,873	55,526
503 Information Services	155,701	1,037,346	1,036,398	156,649
TOTAL ALL FUNDS	24,113,159	106,094,031	109,674,926	20,532,264
TOTAL BUDGET		\$ 130,207,190		\$ 130,207,190

General Taxing Authority

General taxing authority status

Major Tax Source		2015 Rate	2015 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax	- Regular (A)**	\$ 2.43	\$ 13,342,870	\$ 3.60	\$ 1.17	\$ 6,284,655
	- Special	\$ 0.43	2,339,625	\$ 0.50	\$ 0.07	376,005
	1% or IPD (total)					132,292
	Banked Capacity (total)					718,515
Sales Tax	- Regular	0.85%	8,732,186	0.85%	0.00%	-
	- Criminal Justice (B)	0.10%	936,233	0.10%	0.00%	-
	- Public Safety (V)	0.00%	-	0.10%	0.10%	-
	- Transit*	0.00%	-	0.30%	0.30%	-
	-Transportation Benefit Dist. (V)	0.20%	1,768,719	0.20%	0.20%	-
Use Tax	- Natural Gas	6.00%	2,000	6.00%	0.00%	-
	Business & Occupation Tax*					
	- Regular	0.00%	-	0.20%	0.20%	-
Utility Tax	Natural Gas	5.00%	600,000	6.00%	1.00%	120,000
	Telephone	6.00%	885,000	6.00%	0.00%	-
	Electric	5.00%	1,794,500	6.00%	1.00%	358,900
Leasehold Tax		4.00%	8,500	4.00%	0.00%	-
Gambling Tax	- Bingo & Raffles*	5.00%		7.50%	2.50%	-
	- Amusement Games*	2.00%		2.00%	0.00%	-
	- Punch Brds/Pull Tabs	5.00%	110,000	5.00%	0.00%	-
	- Card Rooms*	20.00%		20.00%	0.00%	-
	PILOT	Water/Sewer	8.50%	1,589,500	(A)	(A)
	Surface Water	8.50%	342,550	(A)	(A)	(A)
	Solid Waste	15.00%	982,500	(A)	(A)	(A)
Cable TV/Franchise Fee		5.00%	890,441	5.00%	0.00%	-
Admissions Tax	- Other Amusement	5.00%	230,000	5.00%	0.00%	-
Transportation Benefit District***		\$ 20.00	-	\$ 20.00	\$ 20.00	694,000
Hotel/Motel Tax		2.00%	85,150	2.00%	0.00%	-
Real Estate Excise Tax	- 1st Quarter	0.25%	800,500	0.25%	0.00%	-
	- 2nd Quarter	0.25%	800,500	0.25%	0.00%	-

(A) PILOT determined by City Council (V) Requires Voter Approval

* Authorized by state - some cities do not participate.

**Requires the vote of the people to reach full statutory maximum

***Council can authorize up to \$20 without the vote of the people-formation of a TBD is required

Public Hearing & Budget Adoption

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- Public Hearing & Budget Adoption - November 10, 2014
 - Regular Property Tax Levy
 - EMS Tax Levy
 - 2015/2016 Biennial Budget Adoption